



## Informational



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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## City Profile



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# City Profile

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

The City Profile subsection of the 2023–24 Superintendent’s Proposed Budget describes Milwaukee’s government structure, industry, populations, and financial information.

## City of Milwaukee

Milwaukee is the largest city in the state of Wisconsin, ranking among the 31 largest cities in the United States and the fifth most populous in the region. According to the 2020 population estimate by the U.S. Census Bureau, Milwaukee has a population of 577,222. Milwaukee is the main cultural and economic center of the Milwaukee–Racine–Waukesha metropolitan area with a regional population of 1,544,194. Milwaukee is located 92.1 miles north of Chicago and lies along the southwestern shore of Lake Michigan at the confluence of three rivers: the Menomonee, the Kinnickinnic, and the Milwaukee. The city of Milwaukee has a total area of 96.8 square miles.

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

MPS is effectively treated by state statutes as a city department but is authorized by law to adopt its own budget. The city is required to levy and collect property taxes to support the MPS budget. The city continues to maintain a high investment grade rating of AA- from Fitch Ratings and an upper medium grade A from Standard & Poor’s for the city’s most recent 2020 General Obligation Bonds. This, along with favorable reviews of the district’s financial management, allows for borrowing at competitive rates that minimize debt service costs.

Arts and cultural organizations contribute significantly to the quality of life and economic development in Milwaukee. The arts create jobs and generate local revenue. The economic impact of Milwaukee’s arts organizations is more than \$122.0 million. These include an internationally recognized symphony orchestra, ballet company, and art museum. Other premier public and private institutions include natural history and science museums, the zoo, botanical gardens, theater, and opera companies. Four professional sports teams—baseball, basketball, ice hockey, and indoor soccer—are hosted by three major sports facilities.

## Government Structure

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

## Healthcare

The metropolitan Milwaukee area has been a leader in developing managed healthcare programs, including medical centers, rehabilitation centers, mental health facilities, and a Veterans Administration hospital. One of the city’s largest facilities is the Milwaukee Regional Medical Center, which includes a campus of hospitals, outpatient clinics, health-related educational facilities, and research centers.

## Transportation

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

## Utilities

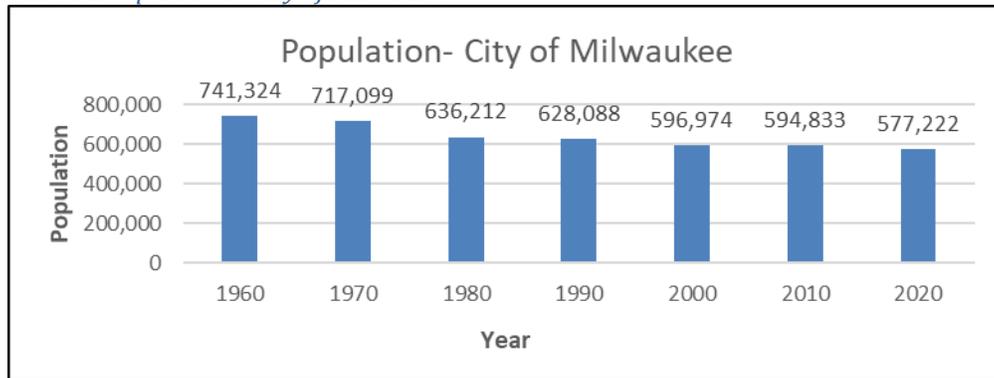
The City of Milwaukee provides water, waste removal, and sewerage services for its citizens and businesses. There are numerous telecommunication options in the city with broadband, cable TV, and telephone and data systems. A single utility provides electricity and natural gas for the region, maintaining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

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

## Population

The population of the city of Milwaukee declined over the last 10 years after previously stabilizing the preceding 20 years. Likewise, Chart 4.1 illustrates that this decline was part of a resumption of the longer-term trend dating back to 1960

Chart 4.1 Population – City of Milwaukee



Source: U.S. Census Bureau, 2020 Census of Population and Housing, updated every 10 years.

The population subset most important to MPS is school-age children. Chart 4.2 highlights a decline of 7,368 school-age children from 2016 to 2021. The census trend shows a declining number of school children in Milwaukee, which offers many education choices for families.

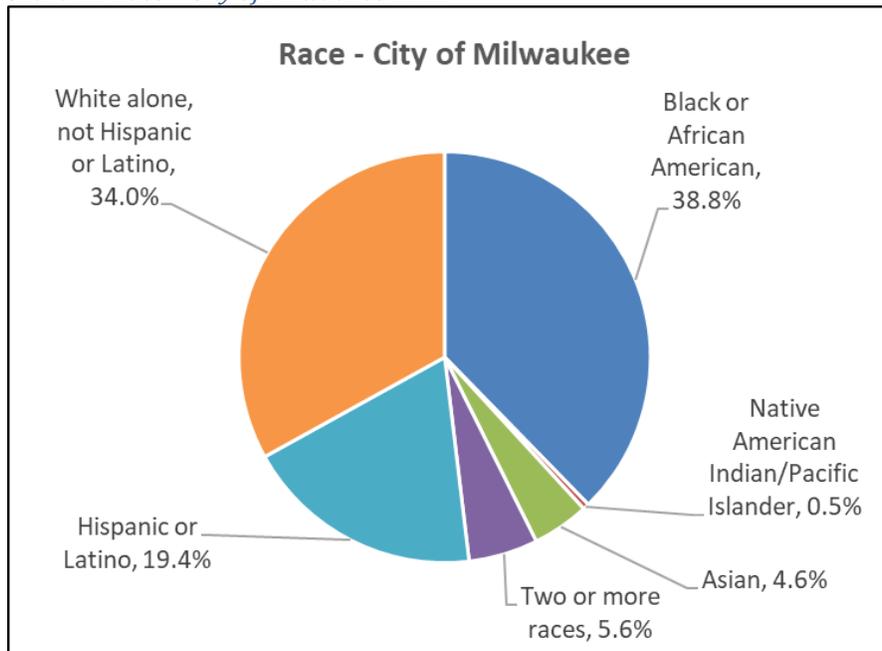
Chart 4.2 Census Trends – City of Milwaukee Children

Census Trends - City of Milwaukee Children							2016/2021
Age Group	2016	2017	2018	2019	2020	2021	Inc/(Dec)
Under 5 years	46,450	44,205	43,675	41,749	45,301	43,085	(3,365)
5 to 9 years	45,182	43,749	41,324	43,509	43,193	41,739	(3,443)
10 to 14 years	41,834	41,841	43,525	41,324	43,041	43,734	1,900
15 to 19 years	46,089	44,155	44,370	43,301	43,622	43,629	(2,460)
<b>Total All Ages</b>	<b>179,555</b>	<b>173,950</b>	<b>172,894</b>	<b>169,883</b>	<b>175,157</b>	<b>172,187</b>	<b>(7,368)</b>

Source: U.S. Census Bureau 2021 ACS

Milwaukee is a racially diverse city, and this diversity directly shapes how MPS meets all students’ needs. MPS uses an “equity lens” that acknowledges the disparities that impact historically marginalized groups and identifies areas of greatest need. These needs drive priorities for the most equitable distribution of resources, supports, and opportunities for MPS students. Chart 4.3 depicts the diversity in Milwaukee as of 2021.

Chart 4.3 Race – City of Milwaukee 2021



U.S. Census Bureau

### Education

In 2023–24, the district is projected to serve 65,121 students in 156 schools. The students are served throughout 95 elementary and K–8 schools, two early childhood centers, five schools serving grades 6–12 or K–12, seven middle schools, 15 high schools, 13 non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools, and six alternative schools. In addition, the district has two virtual education programs.

## Non-MPS Schools

In the current school year, there are 158 non-MPS schools that offer educational opportunities to the children of Milwaukee, which influences MPS school enrollment. Of these, 136 are Milwaukee Parental Choice Program (MPCP) schools, 48 of which operate outside the city of Milwaukee. MPCP was the first school voucher program in the country, providing public state aid for eligible, low-income Milwaukee students to attend private schools. A total of 22 charter schools are operated by the City of Milwaukee and the University of Wisconsin–Milwaukee. A summary of the educational options for MPS students is described below.

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

## MPS Schools

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

*Chart 4.4 Educational Attainment – by Race in Metro Milwaukee 1970–2021*

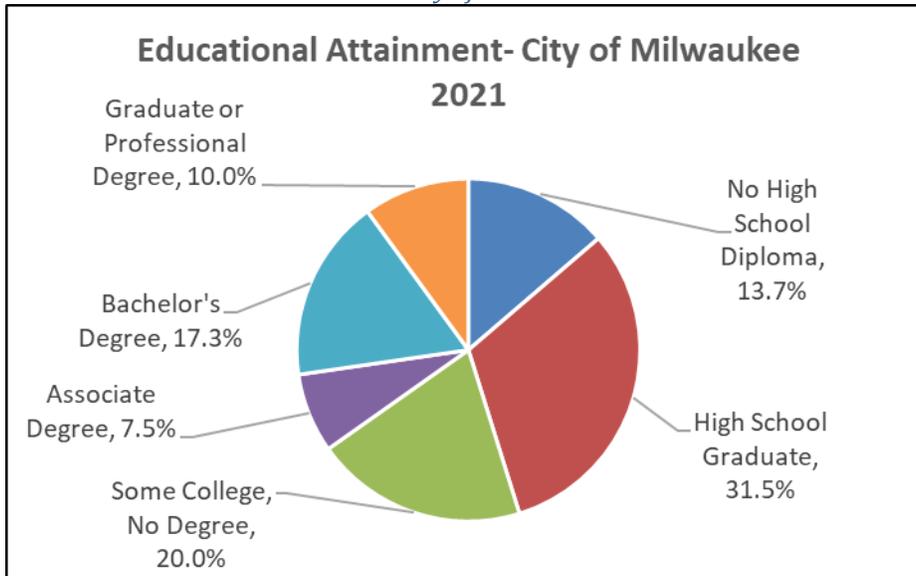
Educational Attainment by Race in Metro Milwaukee: Percentage of Adults (25+) With High School Diplomas 1970-2021						
Group	1970	1980	1990	2000	2020	2021
<b>Black</b>	34.0%	53.4%	60.7%	68.3%	84.5%	86.5%
<b>White</b>	58.4%	74.0%	82.5%	88.9%	95.1%	94.2%
<b>Hispanic</b>	40.2%	44.9%	51.7%	52.4%	67.9%	65.5%

Source: U.S. Census Bureau

## Higher Education

Of Milwaukee’s adult population, 65.2 percent has less than an associate degree. This is an important indicator of the ability of the population to earn a living wage. Chart 4.5 further defines Milwaukee’s educational attainment and underscores the importance of preparing students for graduation and success beyond high school.

Chart 4.5 Educational Attainment – City of Milwaukee 2021



Source: U.S. Census: Milwaukee Educational Attainment 2021 ACS

Milwaukee’s educational attainment, or percentage of high school graduates or higher, is 86.3 percent, which continues to trend below Milwaukee County’s educational attainment of 89.8 percent. The metro area ranked ninth in educational attainment in a list of 30 U.S. mid-sized metro areas in a 2016–17 study by the American Institute for Economic Research.

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

### ***Poverty and Homelessness***

The U.S. Department of Housing and Urban Development counted 4,515 homeless people in Wisconsin in 2020. Homelessness declined in Wisconsin according to the latest national estimate by the U.S. Department of Housing and Urban Development. However, local communities in Wisconsin report that the overall number of persons experiencing long-term chronic homelessness has increased by 19.6 percent to 71 percent.



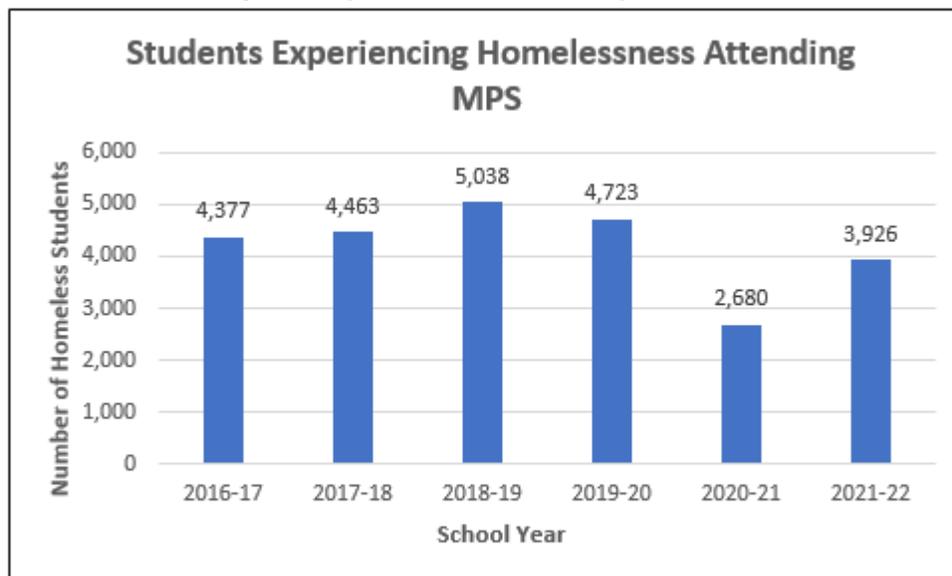
The Wisconsin Department of Public Instruction collects data on students experiencing homelessness. “Homeless” is defined as any student who has experienced homelessness at any time during the school year. The number of students experiencing homelessness in MPS has gone from 4,377 in 2016–17 to 3,926 in 2021–22. Chronic illness and severe health problems are three times more likely among homeless children than children with homes, and they are at risk for premature mortality. Homeless children also suffer from poor development and low academic achievement. Additionally, homeless children have been found to exhibit poor academic performance, problems with speech development, and decreased literacy due to absenteeism. This, in turn, may affect the future socioeconomic status of the child and lead to homelessness in adulthood.



African Americans are ten times as likely to be homeless than any other group. According to the Wisconsin Department of Administration’s proposed 2020–24 Consolidated Plan, African American households bear the most severe cost burden for housing. The report indicates that there are only 3,106 beds available in emergency shelters, supportive housing, and transitional housing in Milwaukee County.

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

*Chart 4.6 Students Experiencing Homelessness Attending MPS*

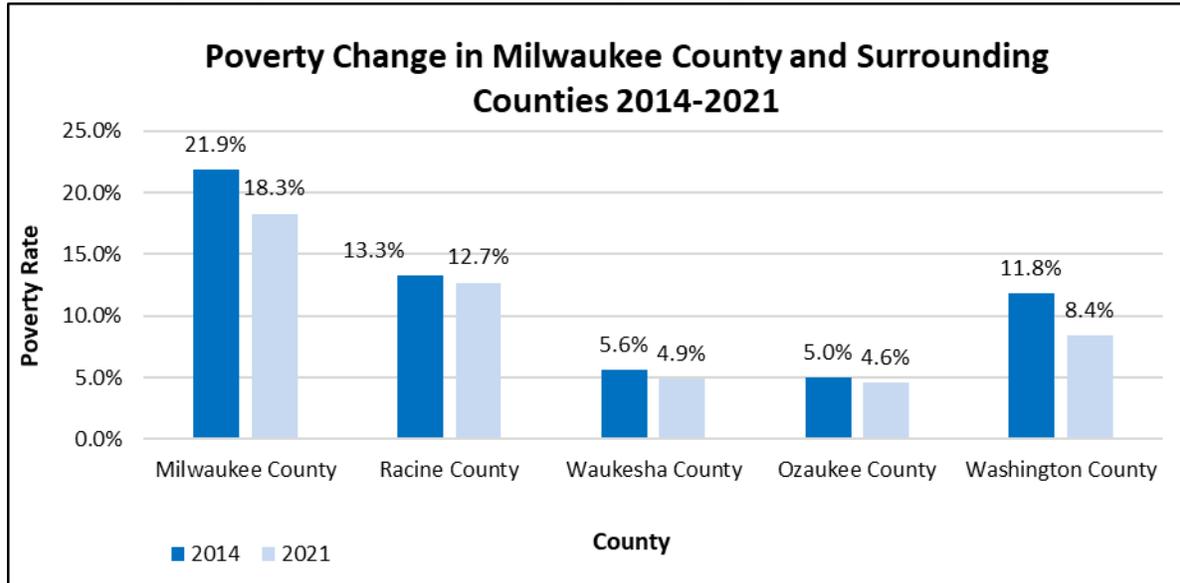


Source: Wisconsin Department of Instruction: WISEdash Public Portal

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

Chart 4.7 highlights the change in poverty in Milwaukee and surrounding counties from 2014 to 2021.

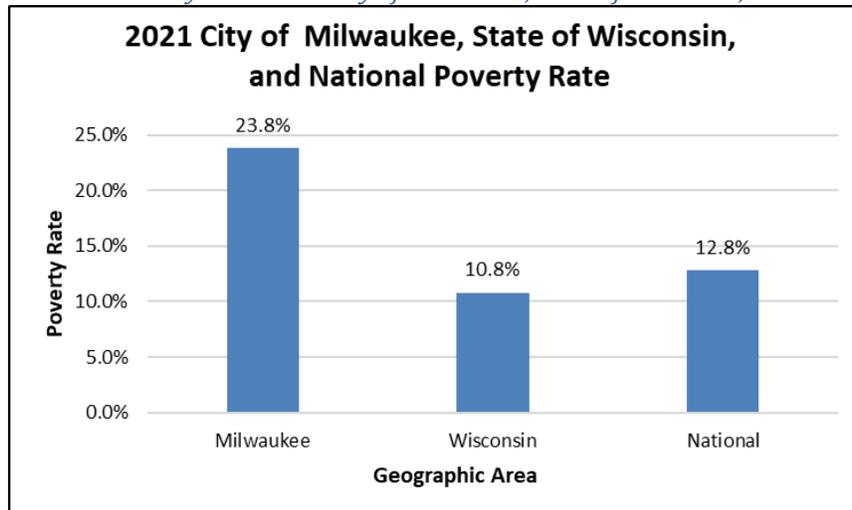
*Chart 4.7 Poverty Change in Milwaukee and Surrounding Counties from 2014 to 2021*



Source: U.S Census Bureau

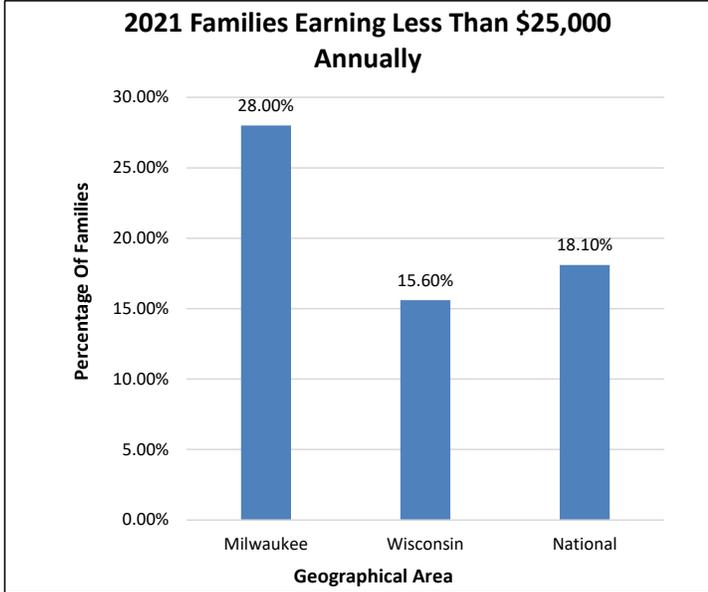
Charts 4.8 through 4.10 highlight the earnings disparity between Milwaukee residents and all of Wisconsin.

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



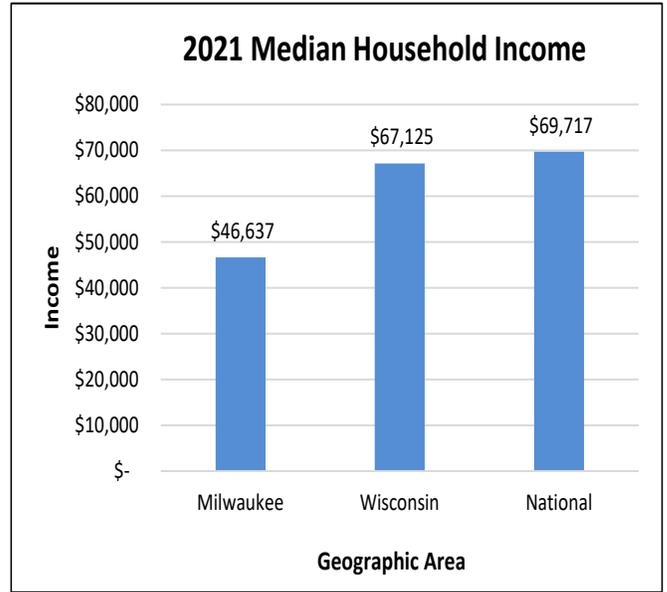
Source: U.S Census Bureau 2021 ACS

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



Source: U.S. Census Bureau – 2021 American Community Survey

Chart 4.10 Median Household Income



Source: U.S. Census Bureau – 2021 American Community Survey

### Assessed and Equalized Valuation of Property

Assessed valuation is determined by the City of Milwaukee Assessor’s Office. Equalized valuation is determined by the State of Wisconsin Department of Revenue. Both the assessed valuation and the equalized valuation include tax incremental financing. Assessed and equalized values are important measures of community wealth. MPS receives a higher-than-average percentage of state aid for schools due to lower-than-average per-capita wealth.

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

Chart 4.11 Assessed and Equalized Valuation – City of Milwaukee

Assessed and Equalized Valuation - City of Milwaukee (\$M)			
Assessed Year	Assessed Valuation	Assessed Valuation Inc / (Dec)	Equalized Valuation
2014	25,025	(10)	26,138
2015	25,263	238	25,980
2016	25,974	711	27,042
2017	26,937	963	26,904
2018	28,349	1,411	28,340
2019	29,490	1,141	29,746
2020	31,931	2,441	31,475
2021	32,127	196	35,338

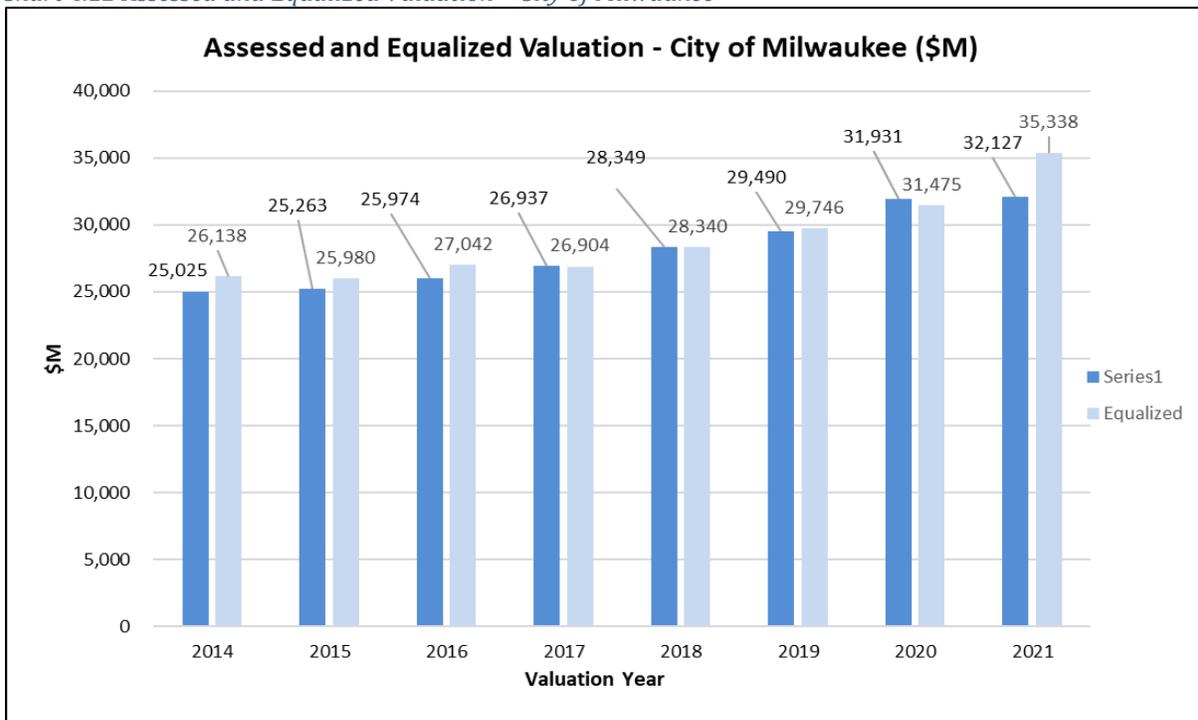
Source: MPS 2022 ACFR and Wisconsin Department of Revenue (ACFR)

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



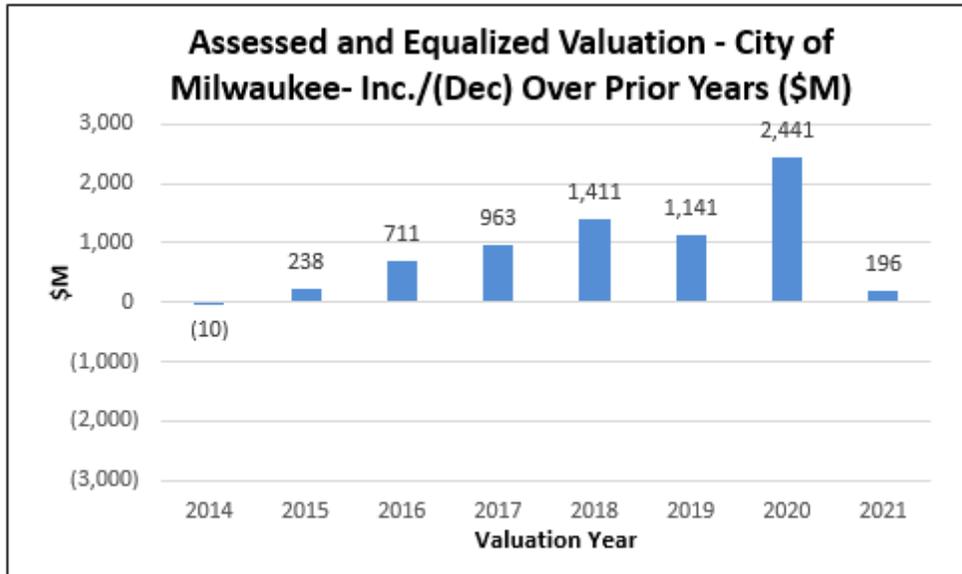
Charts 4.12 and 4.13 graphically display the assessed and equalized valuation of taxable property in the city of Milwaukee, along with tax rates.

*Chart 4.12 Assessed and Equalized Valuation – City of Milwaukee*



Source: MPS 2022 ACFR and Wisconsin Department of Revenue (ACFR)

Chart 4.13 Assessed and Equalized Valuation – City of Milwaukee



Source: MPS 2022 ACFR and Wisconsin Department of Revenue

### Property Tax Rates

The aggregate amount of property taxes to be levied for school purposes, as shown in Charts 4.14 through 4.16, is determined according to provisions of Chapter 120 of the Wisconsin state statutes. Property taxes for the district are adopted and are certified to the city for levy and collection by the board by early November.

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

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

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

Revenue limit increases from the state have not kept up with inflation. With each biennial budget, the Wisconsin legislature/governor sets an amount that the revenue limit will change for school districts. MPS's per-student revenue limit in 2023–24 is projected to be \$11,622, which continues the relatively flat maximum revenue per pupil since the 2011–12 school year. For comparison, the Consumer Price Index rose by 5.0 percent from March 2022 to March 2023.

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

*Chart 4.14 Property Tax Rates – City of Milwaukee*

City of Milwaukee Property Tax Rates Per \$1,000 of Assessed Value and Percent of Total															
Budget Year	Milwaukee School Board (B)		City of Milwaukee (A)		Milwaukee Area District Board of Vocational, Technical, and Adult Education		County of Milwaukee		State of Wisconsin		Milwaukee Metropolitan Sewerage District		Total ( C )		
Year	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	
2011	\$9.49	35.7%	\$8.67	32.6%	\$2.02	7.6%	\$4.69	17.7%	\$0.18	0.7%	\$1.52	5.7%	\$26.57	100.0%	
2012	\$9.69	36.0%	\$8.86	32.9%	\$1.95	7.3%	\$4.72	17.6%	\$0.17	0.6%	\$1.51	5.6%	\$26.90	100.0%	
2013	\$10.73	35.8%	\$9.87	33.0%	\$2.21	7.4%	\$5.26	17.5%	\$0.18	0.6%	\$1.70	5.7%	\$29.95	100.0%	
2014	\$10.86	35.5%	\$10.23	33.4%	\$2.22	7.2%	\$5.35	17.5%	\$0.18	0.6%	\$1.78	5.8%	\$30.62	100.0%	
2015	\$10.93	36.5%	\$10.42	34.7%	\$1.33	4.4%	\$5.33	17.8%	\$0.17	0.6%	\$1.79	6.0%	\$29.97	100.0%	
2016	\$10.52	35.8%	\$10.29	35.1%	\$1.29	4.4%	\$5.28	18.0%	\$0.18	0.6%	\$1.79	6.1%	\$29.35	100.0%	
2017	\$9.61	33.5%	\$10.47	36.5%	\$1.31	4.6%	\$5.31	18.5%	\$0.18	0.6%	\$1.82	6.3%	\$28.70	100.0%	
2018	\$8.34	31.0%	\$10.57	39.2%	\$1.26	4.7%	\$5.05	18.7%	\$0.00	0.0%	\$1.72	6.4%	\$26.94	100.0%	
2019	\$7.61	29.4%	\$10.45	40.4%	\$1.23	4.8%	\$4.90	18.9%	\$0.00	0.0%	\$1.69	6.5%	\$25.88	100.0%	
2020	\$7.91	30.3%	\$10.48	40.2%	\$1.19	4.6%	\$4.83	18.5%	\$0.00	0.0%	\$1.66	6.4%	\$26.07	100.0%	
2021	\$8.85	33.8%	\$10.08	38.5%	\$1.13	4.3%	\$4.54	17.4%	\$0.00	0.0%	\$1.56	6.0%	\$26.16	100.0%	

Source: City Of Milwaukee 2021 CAFR

(A) State law prohibits the city from increasing its base levy in any year by more than the percentage change in the equalized value due to net new construction.

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

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

## Property Tax Collections

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

*Chart 4.15 City of Milwaukee property tax levies and collections.*

City of Milwaukee Property Tax Levies and Collections (\$ Thousand)		
Budget Year	Total Adjusted Levy	Total Collections
2012	336,491	335,968
2013	328,733	328,053
2014	328,866	327,950
2015	330,127	328,793
2016	330,042	328,161
2017	341,748	339,285
2018	341,598	338,818
2019	532,150	348,254
2020	372,048	365,240
2021	383,294	366,915

Source: City Of Milwaukee 2021 ACFR

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

*Chart 4.16 Property Tax Rates for School Purposes*

Property Tax Rates for School Purposes					
MPS Budget Year	School Operations	Construction	Extension	Total	Tax Rates Per Thousand
2012	275.84	5.13	16.82	297.79	9.30
2013	274.92	8.62	17.07	300.61	10.35
2014	272.78	9.60	17.07	299.45	10.51
2015	275.61	9.60	17.07	302.28	10.66
2016	272.97	10.60	17.07	300.63	10.20
2017	260.07	1.10	20.00	281.17	9.33
2018	248.21	3.90	20.00	272.11	8.52
2019	228.88	1.51	20.00	250.39	7.47
2020	236.15	1.51	25.23	262.89	7.81
2021	276.11	4.64	27.23	307.98	8.84
2022	273.06	2.92	29.73	305.71	8.63

Source: Milwaukee Public Schools 2022 ACFR and Wisconsin Department of Revenue (ACFR)

School district property taxes include levies for general school operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than locally assessed value. The equalized levy rate is the total property tax levy divided by the current year’s equalized property value with tax incremental financing values excluded. Levy rates are shown in “mills” or property tax dollars levied per \$1,000 of equalized property value. The summary in Chart 4.16 shows rates modestly lower than the rates in Chart 4.14 due to an alternative citywide valuation figure. The trend over time is the same in both charts.

### ***Alternative Tax Collections***

The Wisconsin Department of Revenue administers the state’s major tax laws, including the collection of individual income taxes, sales taxes, corporate income taxes, and excise taxes. The Income, Sales, and Excise Tax Division of the Wisconsin State Department of Revenue administers individual income, employee withholding, corporate franchise/income, state and county sales/use, estate, excise, recycling, and other tax types. Chart 4.17 shows excise tax collections for the last 10 years.

Chart 4.17 Excise Tax Collections and Percentage Change FY12–FY22

Excise Tax Collections And Percentage Change FY12-FY22 (\$M)						
Fiscal Year	Cigarettes	Tobacco and Vapor Products	Liquor and Wine	Beer	Total Excise Tax	Y/Y % Change
2012	\$587.75	\$65.52	\$47.04	\$9.24	\$709.55	
2013	569.15	63.02	48.29	9.00	689.46	-2.83%
2014	573.04	67.70	48.99	8.97	698.70	-1.34%
2015	569.50	71.90	48.77	8.83	699.00	0.05%
2016	573.40	76.10	46.00	8.98	704.48	1.35%
2017	564.20	80.30	48.10	9.13	701.73	-0.40%
2018	538.90	80.20	51.97	8.91	679.98	-3.64%
2019	514.30	85.52	53.60	8.52	661.94	-2.66%
2020	523.56	92.68	54.78	8.49	679.51	2.66%
2021	509.79	94.32	64.59	9.19	677.89	-0.24%
2022	\$482.44	\$95.51	\$64.89	\$8.87	\$651.71	-3.86%
<b>Cumulative % Change</b>	<b>-17.92%</b>	<b>45.77%</b>	<b>37.95%</b>	<b>3.61%</b>	<b>-8.15%</b>	

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

Chart 4.18 depicts state and local sales tax rates.

Chart 4.18 State and Local Tax Rates – 2022

State and Local Tax Rates-2022	
Tax Jurisdiction	Sales Tax
Wisconsin Sales Tax	5.0%
Milwaukee County Sales Tax	0.5%
City Sales Tax	0.0%
<b>Combined Sales Tax</b>	<b>5.5%</b>

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



Wisconsin individual income tax rates vary from 3.54 percent to 7.65 percent, depending on marital status and income. Charts 4.19 through 4.21 show rates for single taxpayers and taxpayers qualified to file as head of household with taxable income and for married taxpayers filing a joint return.

*Chart 4.19 Single Taxpayers and Taxpayers Qualifying as Head of Household*

<b>Single Taxpayers and Taxpayers Qualifying as Head of Household</b>			
<b>Over</b>	<b>But Not Over</b>	<b>2022 Tax is</b>	<b>Of the Amount Over</b>
\$0	\$12,760	3.54%	\$0
\$12,760	\$25,520	\$451.70 + 4.65%	\$12,760
\$25,520	\$280,950	\$1,045.04 + 5.30%	\$25,520
\$280,950		\$14,582.83 + 7.65%	\$280,950

Source: Wisconsin Dept. of Revenue

*Chart 4.20 Married Taxpayers Filing a Joint Return*

<b>Married Taxpayers Filing a Joint Return</b>			
<b>Over</b>	<b>But Not Over</b>	<b>2022 Tax is</b>	<b>Of the Amount Over</b>
\$0	\$17,010	3.54%	\$0
\$17,010	\$34,030	\$602.15 + 4.65%	\$17,010
\$34,030	\$374,600	\$1,393.58 + 5.30%	\$34,030
\$374,600		\$19,443.79 + 7.65%	\$374,600

Source: Wisconsin Dept. of Revenue

*Chart 4.21 Married Taxpayers Filing a Separate Returns*

<b>Married Taxpayers Filing Separate Returns</b>			
<b>Over</b>	<b>But Not Over</b>	<b>2022 Tax is</b>	<b>Of the Amount Over</b>
\$0	\$8,510	3.54%	\$0
\$8,510	\$17,010	\$301.25 + 4.65%	\$8,510
\$17,010	\$187,300	\$696.50 + 5.30%	\$17,010
\$187,300		\$9,721.87 + 7.65%	\$187,300

Source: Wisconsin Dept. of Revenue

## Principal Employers – Milwaukee County 2021 and 2012

Principal employers in Milwaukee County over the past 10 years have shifted from insurance and financial institutions to medical, education, and government institutions.

Chart 4.22 Principal Employers – Milwaukee County 2021 and 2012

Principal Employers-Milwaukee County 2021 and 2012						
Employer	2021 Estimates*			2012		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Advocate Aurora Health	29,945	1	6.75%	31,000	1	7.12%
Froedtert Health	13,798	2	3.11%	8,900	4	2.04%
Ascension Wisconsin	10,449	3	2.35%			
Roundy's Supermarkets Inc.	7,800	4	1.76%	7,630	7	1.75%
Medical College of Wisconsin	6,139	5	1.38%	5,492	10	1.26%
Rockwell Automation Inc.	5,500	6	1.24%			
Children's Wisconsin	5,393	7	1.22%			
Northwestern Mutual	5,000	8	1.13%			
U.S. Bank	3,500	9	0.79%			
(FIS) Fidelity National Info Services	3,076	10	0.69%			
Milwaukee Public Schools				11,766	2	2.70%
U.S. Government (includes Zablocki V.A.)				10,500	3	2.41%
Wheaton Franciscan Healthcare				8,699	5	2.00%
Kohl's Corp.				8,400	6	1.93%
Quad Graphics				6,900	8	1.58%
City of Milwaukee				6,400	9	1.47%
<b>Total</b>	<b>90,600</b>		<b>20.42%</b>	<b>105,687</b>		<b>24.26%</b>

\* Reflects full-time equivalent employees of businesses and industrial firms, does not include Government employers

Source: City of Milwaukee 2021 ACFR and Wisconsin Department of Revenue (ACFR)





## MPS Profile



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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# MPS Profile

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

The MPS Profile subsection of the 2023–24 Superintendent’s Proposed Budget describes student demographics, student achievement, and strategies to address district improvement.

## Student Enrollment



Enrollment is projected to decrease by 1,437 students in 2023–24. This is a 1.99 percent decrease. Chart 4.25 shows four years (2020–23) of actual student enrollment, including the 2022–23 current actual year of enrollment, and five years (2024–28) of enrollment forecasts.

Chart 4.25 Student Enrollment by District School Type

School Type	Enrollment by District School Type									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	
Elementary/K-8 Schools	45,138	42,408	37,654	37,168	36,276	35,599	34,935	34,205	33,529	
Middle Schools	3,467	3,416	2,891	2,616	2,538	2,262	2,071	1,945	1,796	
High Schools	16,517	16,771	19,315	18,388	17,836	17,925	17,468	17,166	16,947	
<b>Subtotal</b>	<b>65,122</b>	<b>62,595</b>	<b>59,860</b>	<b>58,172</b>	<b>56,650</b>	<b>55,787</b>	<b>54,473</b>	<b>53,315</b>	<b>52,272</b>	
Alternative/Partnership	1,225	929	944	895	877	844	819	790	764	
Non-Instrumentality Charters	8,331	8,302	7,786	7,556	7,594	7,632	7,670	7,708	7,747	
<b>Subtotal</b>	<b>9,556</b>	<b>9,231</b>	<b>8,730</b>	<b>8,451</b>	<b>8,471</b>	<b>8,476</b>	<b>8,489</b>	<b>8,498</b>	<b>8,511</b>	
Chapter 220 (in suburban schools)	535	429	310	217	194	139	107	69	41	
Open Enrollment/Waivers (in other districts)	5,034	5,186	5,126	5,368	5,456	5,620	5,749	5,897	6,036	
<b>Subtotal</b>	<b>5,569</b>	<b>5,615</b>	<b>5,436</b>	<b>5,585</b>	<b>5,650</b>	<b>5,760</b>	<b>5,855</b>	<b>5,965</b>	<b>6,078</b>	
<b>Total</b>	<b>80,247</b>	<b>77,441</b>	<b>74,026</b>	<b>72,208</b>	<b>70,771</b>	<b>70,022</b>	<b>68,818</b>	<b>67,779</b>	<b>66,860</b>	

## Enrollment Forecasting Methodology and Techniques

In 2023–24, the district is projected to serve 65,121 students in 156 schools. The students are served throughout 95 elementary and K–8 schools, two early childhood centers, five schools serving grades 6–12 or K–12, seven middle schools, 15 high schools, 13 non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools, and six alternative schools. In addition, the district also has two virtual education programs.

Enrollment is projected to decrease by 1,437 students in 2023–24. This is a 1.99 percent decrease. The Chapter 220 program allows students to reside in one district and attend school in another; however, due to a change in law, no new students have been enrolled in the Chapter 220 program since 2015–16, and enrollment decreases every year and will end in 2027–28.

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

Chart 4.26 Student Enrollment History and Projections 2020 to 2028

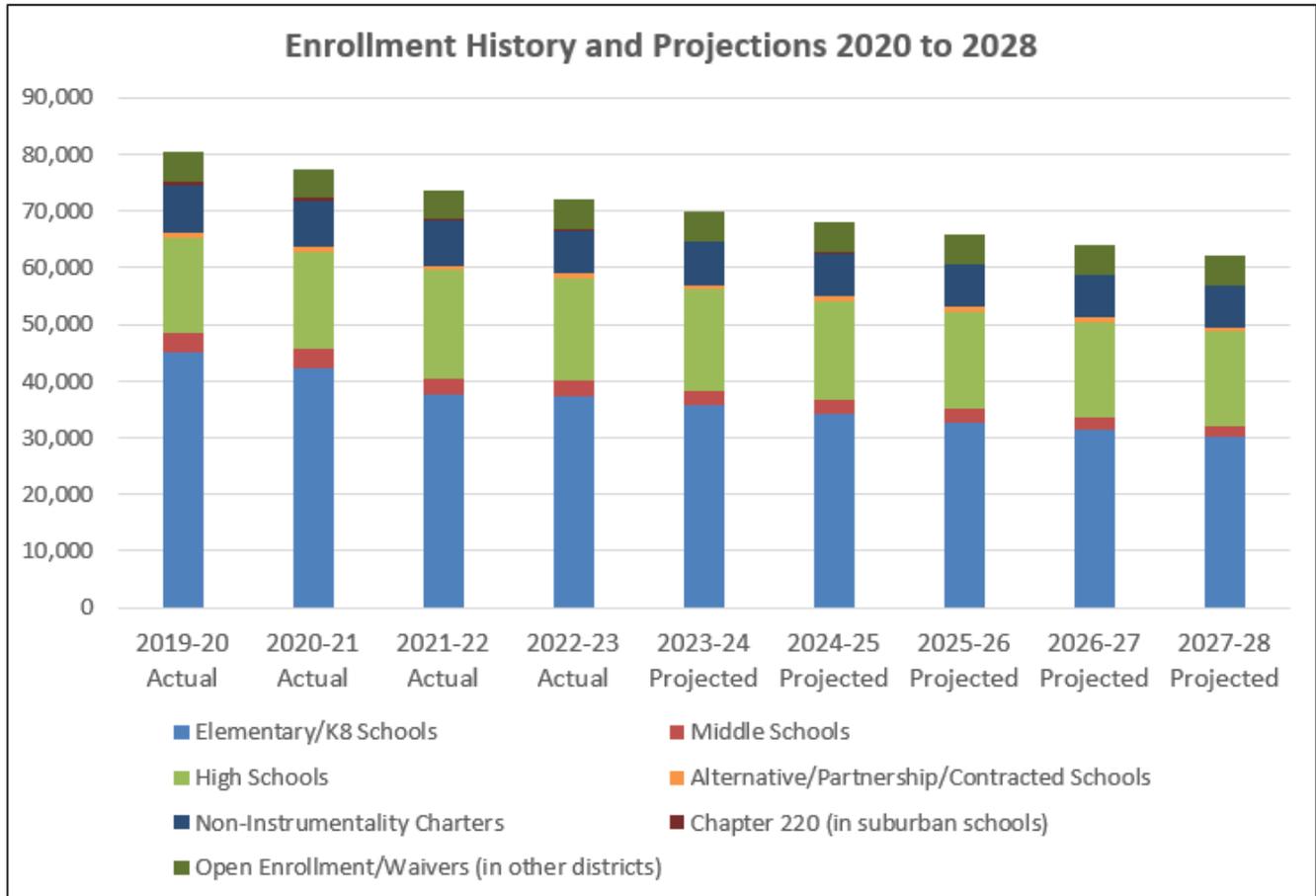


Chart 4.27 shows the enrollment with summary information on district operating statistics, including an average of 13.98 students for every teacher in the district in FY22.

Chart 4.27 Operating Statistics

Milwaukee Public School Operating Statistics				
Fiscal Year	Enrollment for State Aid	Operating Expenses	Teaching Staff	Pupil/Teacher Ratio
2013	84,832	1,189,071,574	5,591	15.17:1
2014	84,760	1,154,653,111	5,545	15.29:1
2015	83,281	1,130,844,555	5,649	14.74:1
2016	80,740	1,187,998,083	5,687	14.20:1
2017	81,053	1,285,033,186	5,694	14.23:1
2018	79,373	1,143,375,980	5,390	14.73:1
2019	77,954	1,239,987,192	5,324	14.64:1
2020	77,272	1,268,266,817	5,538	13.95:1
2021	74,690	1,115,965,278	5,494	13.98:1
2022	70,853	1,223,409,371	5,143	13.98:1

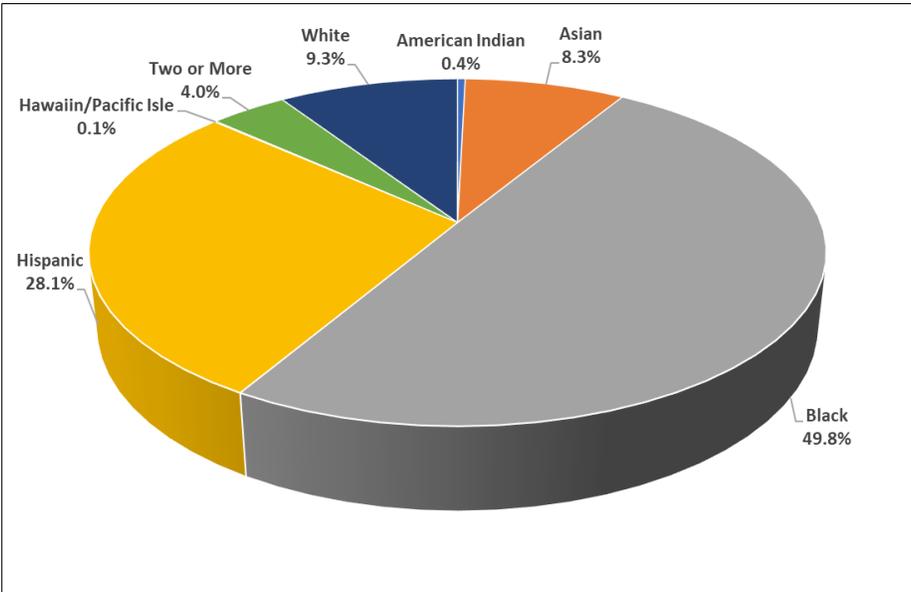
Source: MPS ACFR 2022

## Student Demographics

### Race/Ethnicity

The students of MPS are racially and ethnically diverse as displayed in Chart 4.28. The majority of these students are African American or Hispanic.

Chart 4.28 Racial/Ethnic Demographics



Source: Wisconsin DPI WISEdash Public Portal

## Economically Disadvantaged

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

### Socioeconomic Status

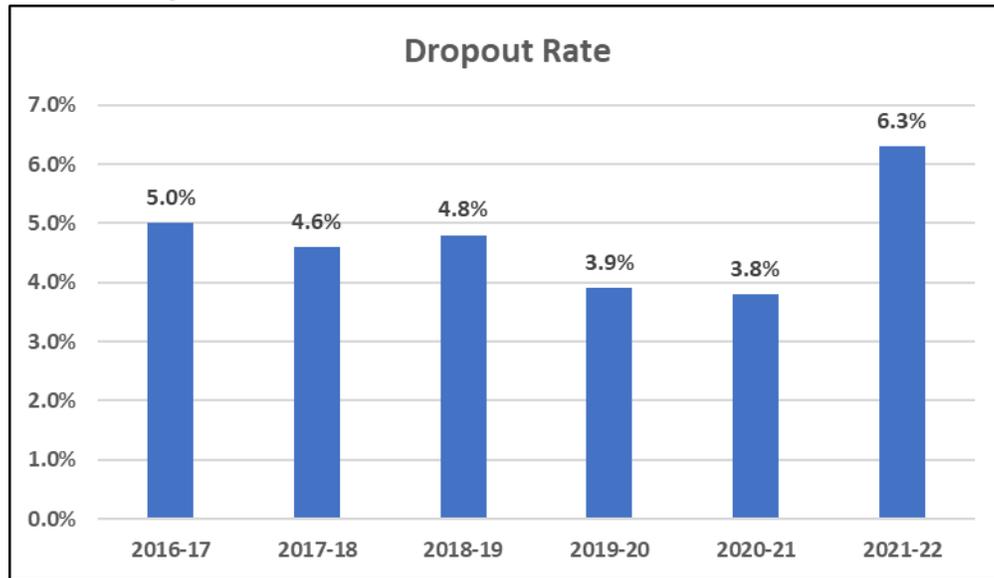
There is a strong correlation between poverty and student achievement. As a result, MPS integrates strategies to help mitigate the impacts of poverty on students. The district monitors the progress of all our student groups including those in poverty. Chart 4.29 shows the changing socioeconomic composition of MPS students. The dip in percentage in 2021 may have resulted from students being virtual and an increased difficulty in collecting alternate income forms.

Chart 4.29 Low-Income Rate History

Low-Income MPS Students-History	
Year	Percentage
1990	56%
2000	66%
2013	83%
2014	83%
2015	80%
2016	79%
2017	80%
2018	82%
2019	83%
2020	83%
2021	77%
2022	82%

High school dropouts contribute disproportionately to the unemployment rate and are more likely than graduates to be incarcerated. To end the cycle of poverty, students need to understand the link between academic preparation, college success, and career aspirations. MPS, community partners, and families must work together to help students, especially those experiencing poverty, to successfully graduate from high school and persist to reach their postsecondary goals. Chart 4.30 shows that the dropout rate for MPS has increased from 5 percent in 2016–17 to 6.3 percent in 2021–22. Students did not return to in-person learning. One factor has been increased student employment during the pandemic and students not returning to school.

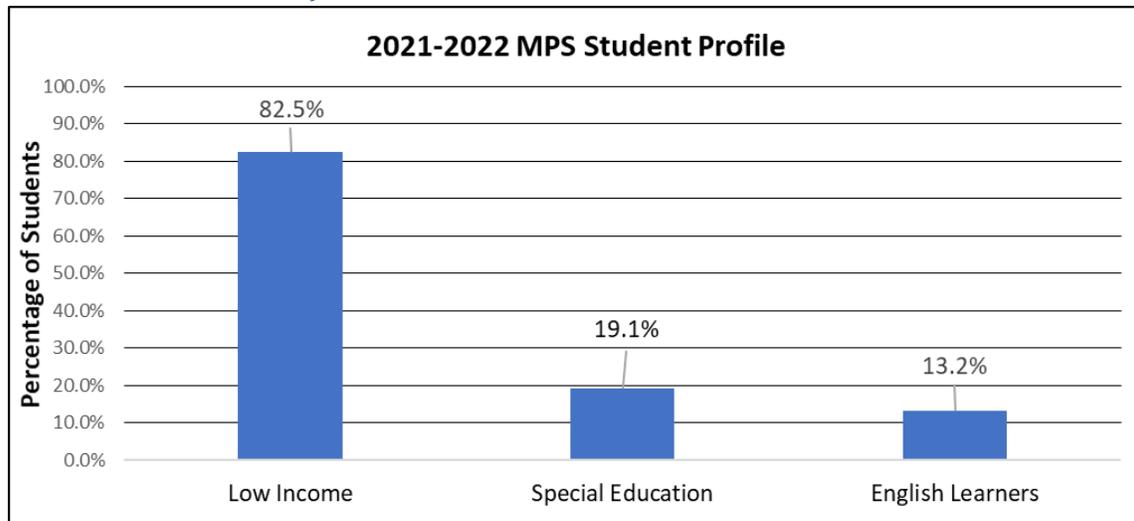
Chart 4.30 Dropout Rate Trend



Source: WI DPI WISEdash

Large percentages of MPS students qualify as low income, have special education needs, or are English learners (ELs). Chart 4.31 shows the percentage of low-income, special education, and EL students in the district for the 2021–22 school year.

Chart 4.31 MPS Student Profile



Source: WISEdash Public

## Students with Disabilities

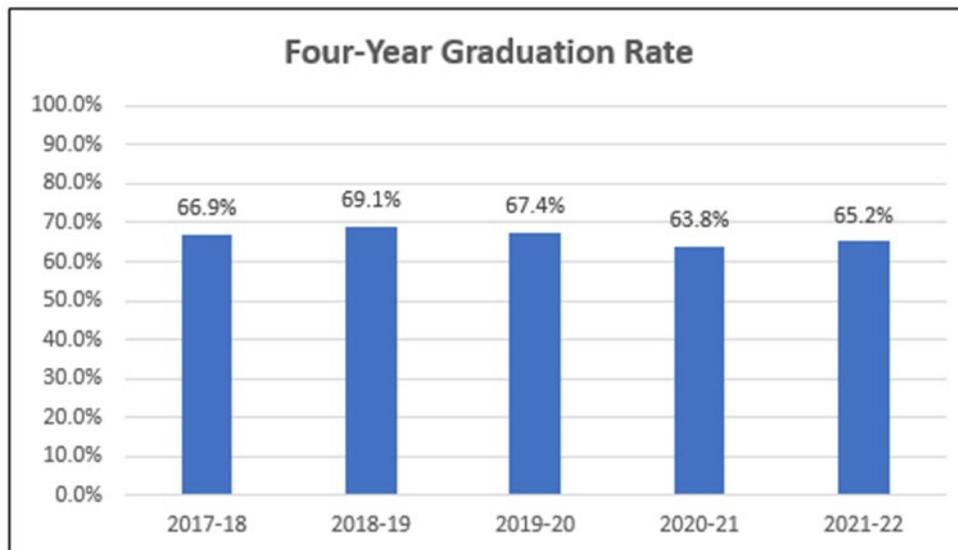
Of MPS students, 19.1 percent have a disability. In general, students with disabilities can learn the content, scope, and sequence of the general education curriculum when the necessary accommodations and adaptations in learning environment and instructional strategies are made.

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

## Graduation Rates

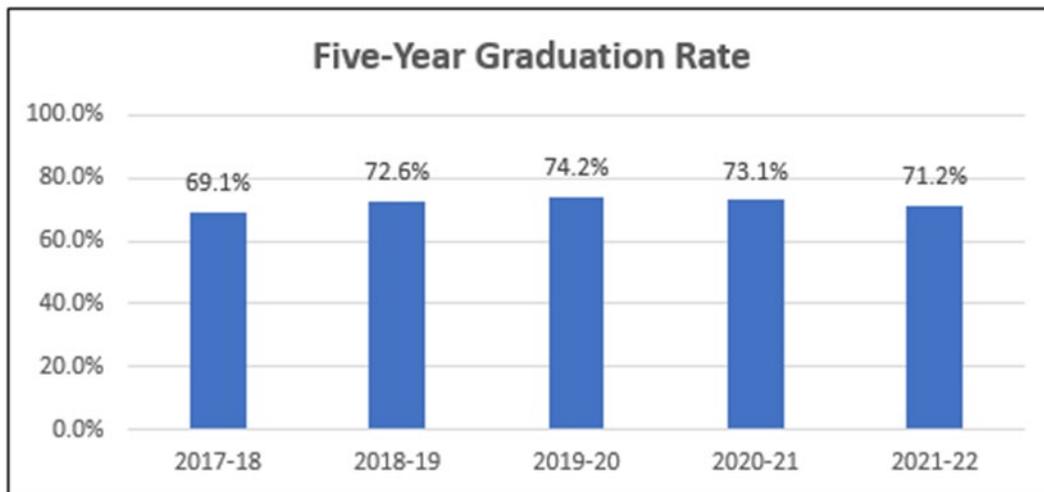
Milwaukee Public Schools works with students and staff throughout the spring and summer to help as many students as possible meet their requirements for graduation. While there was a slight decline in the four-year graduation rate, the five-year graduation rate increased. The 2020–21 school year saw students in a virtual learning format for most of the entire year. Again, we saw a slight decline in four- and five-year graduation rates with students who struggled in the virtual environment to complete their graduation requirements. Chart 4.32a and Chart 4.32b show the average four-year and five-year graduation rates over the past five years.

Chart 4.32a MPS High School Four-Year Graduation Rate



Source: Office of Communications and School Performance

Chart 4.32b MPS High School Five-Year Graduation Rate



Source: Office of Communications and School Performance

### **English Learners (ELs)**

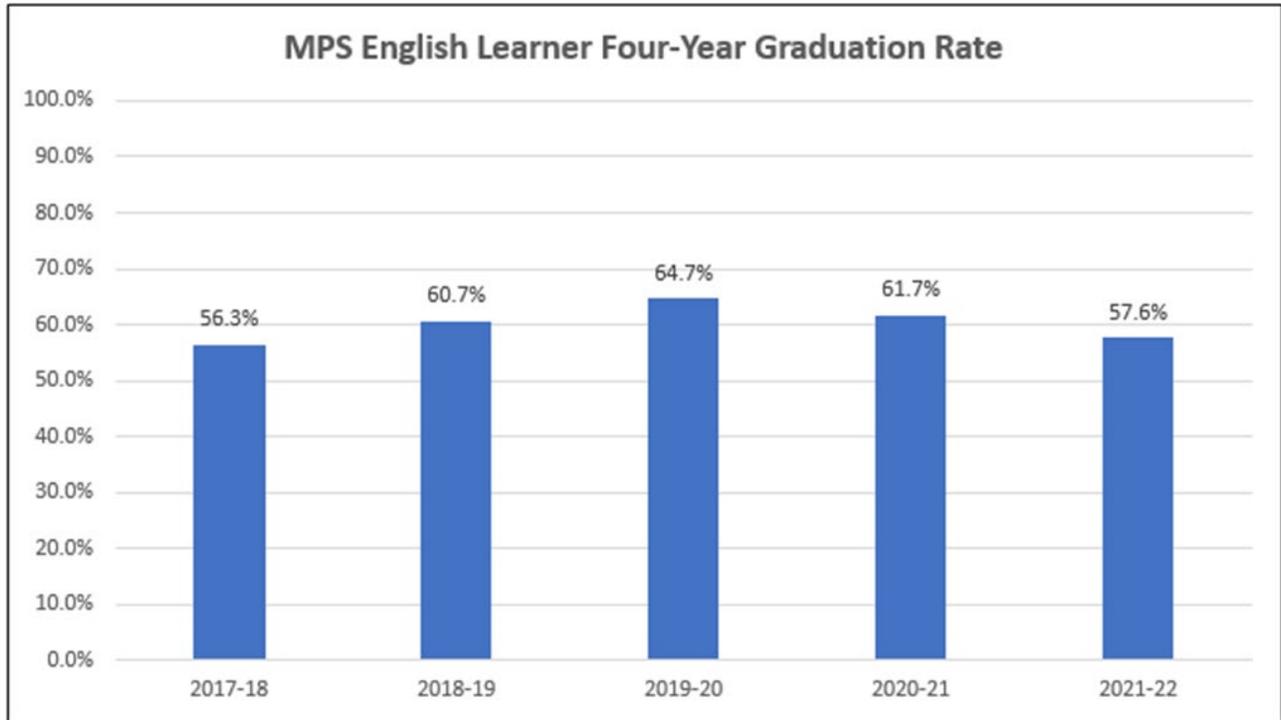
MPS EL students have constituted between 11.3 and 13.2 percent of the district’s enrollment for several years. For the 2022–23 school year, ELs compose 13.2% of the student body. These students represent over 80 language groups. Under the advisement of the Department of Bilingual Multicultural Education, MPS offers the following:

**Bilingual Dual Language Program (Spanish/English):** Students learn subjects in both languages to access content and continue their development in both languages. MPS has 21 bilingual one-way and two-way bilingual dual language program schools in K–12. These programs promote academic achievement, bilingualism, biliteracy, and sociocultural competence.

**English as a Second Language (ESL):** English learners in the ESL program learn grade-level themes and skills with the goal of developing English. MPS has 42 ESL program schools in K–12. These programs promote academic achievement through English language development and multiculturalism.

Both bilingual and ESL language instruction educational programs strongly support ELs toward graduation. Chart 4.33 shows the graduation rate for EL students over the past five years. Variability can be due to the age of students entering the district, immigration patterns, and impacts of virtual learning.

Chart 4.33 MPS EL Graduation Rate



Source: WI DPI WISEdash

### ***Student Achievement and Response to Intervention (RtI) Data***

For students to develop the knowledge, skills, and dispositions to be college and career ready, they require rigorous personalized learning experiences to ensure their academic achievement. The MPS district improvement plan for 2023–24 continues to focus on closing achievement gaps in reading and math as well as increasing the percentage of students who meet college and career readiness standards. Every MPS school develops a school improvement plan aligned to the district’s goals that are based on district and school data. This year’s evidence-based strategies include adult professional learning, dropout prevention, and community schools. Each school is expected to continue to monitor a wide range of adult practice data and student data.

The district continues to focus on meeting the individual needs of students through personalized learning, culturally responsive practices, differentiation, and Response to Intervention. Formative assessments and progress monitoring assessments are used to show students’ achievement between universal screening and state assessments. The district works to maximize instructional time by assessing students with required assessments. As noted in Chart 4.34, the maximum time that a student takes testing is 1.41 percent of all scheduled instructional minutes.

Chart 4.34 Approximate Time That Students Are Taking Standardized Tests

Grade	STAR	BRIGANCE Early Childhood Screens	K4-K5 Reading Readiness (Based on Language of Instruction)	NAEP	CogAT	ACCESS for ELLs**	Forward Exam for Grades 3 - 8 & 10 OR DLM	ACT Suite or DLM	Civics Exam	On Demand Writing	Total Minutes	Total Hours 2022-2023	% of Time Based on Minimum Hours (1137)	% of Time Based on Planned Hours (1160)	% of Time Based on Planned Hours (1160)
K3		15									15	0	0.0	0.02%	0.00%
K4		15	50								65	1	0.0	0.09%	0.00%
K5		15	50			170					235	4	0.0	0.34%	0.00%
1	90					170					260	4	0.0	0.37%	0.00%
2	90				60	170					320	5	0.0	0.46%	0.00%
3	90					170	220				480	8	0.0	0.69%	0.00%
4	90			120		170	395				775	13	0.0	1.11%	0.00%
5	90					170	220				480	8	0.0	0.69%	0.00%
6	90					170	235				495	8	0.0	0.71%	0.00%
7	90					170	235				495	8	0.0	0.71%	0.00%
8	90			180		170	420			120	980	16	0.0	1.41%	0.00%
9	90*					170		150			320	5	0.0	0.46%	0.00%
10	90*					170	70	150			390	7	0.0	0.56%	0.00%
11	90*					170		215			385	6	0.0	0.55%	0.00%
12						170			60		230	4	0.0	0.33%	0.00%

Source: Office of Communications and School Performance

\*Star is required at high school for students in Tier 2 and 3 Interventions.

\*\*ACCESS for ELLs is only for English language learners with an English proficiency level of 1 to 4.

Dynamic Learning Maps is the alternate assessment for literacy and math in grades 3–11.

NAEP is conducted only at selected schools each year.

Students enrolled in IB or AP classes may also take exams in the spring.

During the 2021–22 school year, students participated in the Wisconsin Student Assessment System, which includes the Forward Exam and the ACT suite of assessments for high school students. Test participation reached more typical levels in spring 2022. Additionally, the alternate assessment for selected students with special education needs – Dynamic Learning Maps – was administered. Results have provided the district with continued measures of performance as shown in Chart 4.35. Performance has increased in all tests for all subjects, which demonstrates the recovery in MPS’s performance since the pandemic.

Chart 4.35 MPS 2021–22 Results from Wisconsin State Assessments for Tested Students

MPS 2021-22 Results Wisconsin State Assessment System Results for Tested Students			
Grade Level	Assessment	English Language	Math
3-8	Forward with DLM	14.6%	10.4%
9-10	ACT Aspire	12.3%	7.8%
11	ACT with DLM	16.5%	7.8%

Source: Office of Communications and School Performance

## Interventions

All schools screen students three times a year to determine which students need additional supports. Schools use data from Star (a universal screening standardized test) and classroom observation. High schools use Star with all grades 9 and 10 students and a combination of data to identify students in need at grades 11 and 12. Once students are screened, schools determine “below basic” students in literacy and math as well as any students who are performing above the 75th national percentile. All K–8 schools have an “intervention” or “What I Need” time during which all students are engaged in activities supporting their individualized education needs. Students

identified as “below basic” receive intervention, students identified in the top 75th national percentile receive additional challenges, and all other students receive enrichment.

Students are grouped according to need during intervention time, and all staff members are engaged with a group aligned with strategies or based on the strengths of the staff member (interventions must be provided by an appropriately licensed teacher).

Students receiving Tier 2 interventions or with additional challenges are progress monitored monthly with Star. Students receiving enrichment are monitored with formative assessments within Tier 1 and with Star during the screening windows.

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

To further help support teachers, various resources are available to teachers for all levels of intervention, enrichment, and additional challenges. Tiers 2 and 3 interventions include the intervention, small-group or individual skill work, and data chats.

### ***District and School Improvement Plans***

Milwaukee Public Schools has adopted two major goals and six metrics to measure success as part of the 2022–24 district improvement planning process. The same six metrics will also be used to measure school success as part of the school improvement plans. Each school has a team that develops an improvement plan. The teams include teachers, principals, other school staff, parents, and stakeholders. Input from these stakeholders and the community is critical to the development of the plan. Ongoing engagement of parents and other stakeholders ensures improved outcomes for students. The 2022–24 school improvement plan will include strategies, action steps, and tasks aligned to support the successful progress toward the goals listed in Chart 4.36.



Chart 4.36 District and School Improvement Plans

<b>ACADEMIC GOAL</b> Every student will reach academic excellence/proficiency at every grade level and graduate on time ready to meet their future success.	<b>CULTURE AND CLIMATE GOAL</b> Every student will thrive as a result of a positive school climate and culture in which all students are supported, valued, and respected.	<b>HUMAN RESOURCE GOAL</b> Every student will have access to a highly qualified teacher and leader who strives for the best education for all students.
<b>Key Metrics</b> 1. Schools will demonstrate a 5% increase in the number of students who score proficient in math and English language arts (overall and disaggregated by groups) on the state assessments from spring of 2021–22 to the spring of 2023–24. 2. Schools will demonstrate a 10% decrease in the number of students who score below basic in math and English language arts (overall and disaggregated by groups) on the state assessments from the spring of 2021–22 to the spring of 2023–24. 3. Schools will increase the percentage of students (overall and disaggregated by groups) graduating by 10% as measured by the four-year graduation rate in WISEdash.	<b>Key Metrics</b> 4. Schools will maintain a 95% attendance rate. 5. Schools will have 100% of our students regularly attending (90%). 6. Schools will reduce the racial/ethnic disproportionality in referrals, identifications, and disciplinary procedures through the use of equitable practices as part of a multi-tiered system of support.	<b>Key Metrics</b> 7. Increase the number of fully licensed teachers from 81% to 85% for the 2022–23 SY. 8. Staff 85% of CSI schools at 70% for the 2022–23 SY (teachers). 9. Staff 70% of classified positions in the district for the 2022–23 SY (school secretary, paraprofessionals, CHAs, food service assistant, and security). 10. One hundred percent of schools with vacancies for the 2023–24 school year will participate in the spring school-based interview process. 11. Recruit 50 high school graduates to fill classified positions in the district for FY24.

Source: Office of Communications and School Performance

### Early Childhood Reading Foundations: K4–2

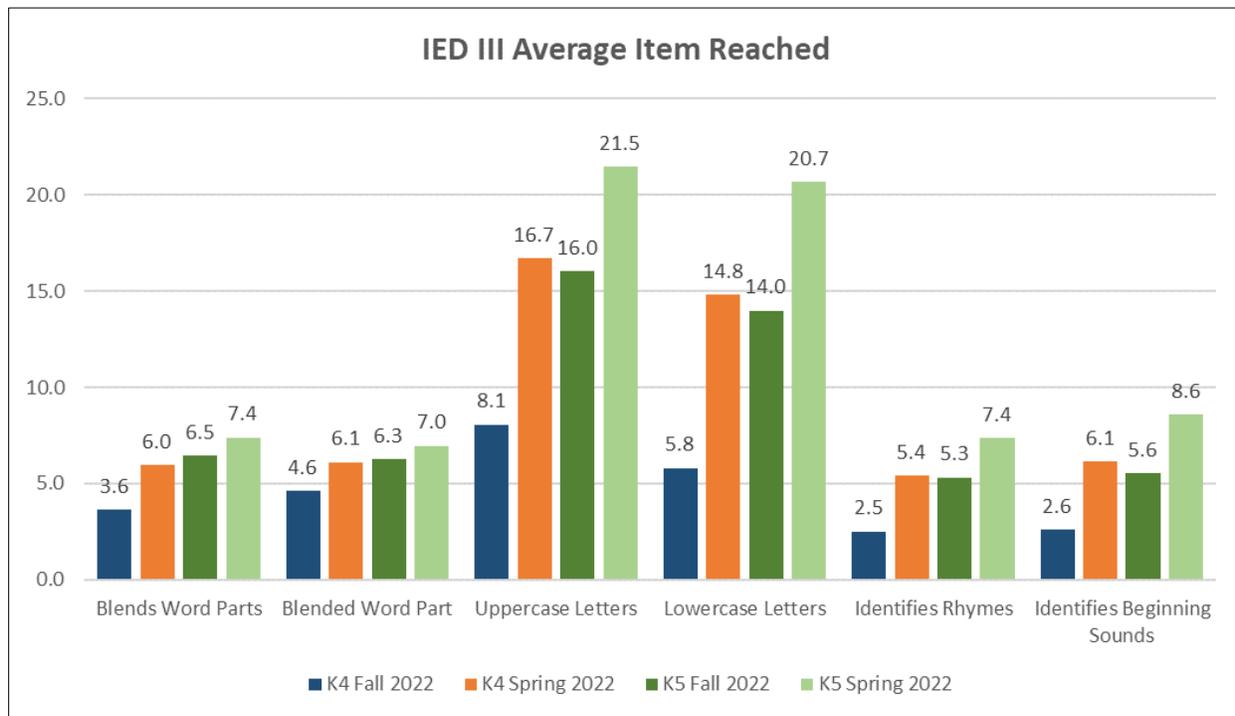
Universal screening scores show a strong need for foundational literacy skills in the younger grades. The five areas of foundational literacy skills are phonological awareness, phonics, print concepts/alphabetic principle, fluency, and vocabulary. The MPS Ambitious Instruction: Accelerating Learning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

## Student Performance in Reading Readiness

Brigance Inventory of Early Development III (IED III) and Star provide the district with information on the progress of young children in literacy (English). The district continues to use PALS Español to monitor reading readiness in our bilingual students; Star in Spanish is used for students in grades 1 and 2. The state requires that children are assessed on their reading readiness, [Wis. Stats. 118.016](#), which requires each pupil enrolled in four-year-old kindergarten to grade 2 in a school district or in a charter school to be annually assessed for reading readiness.

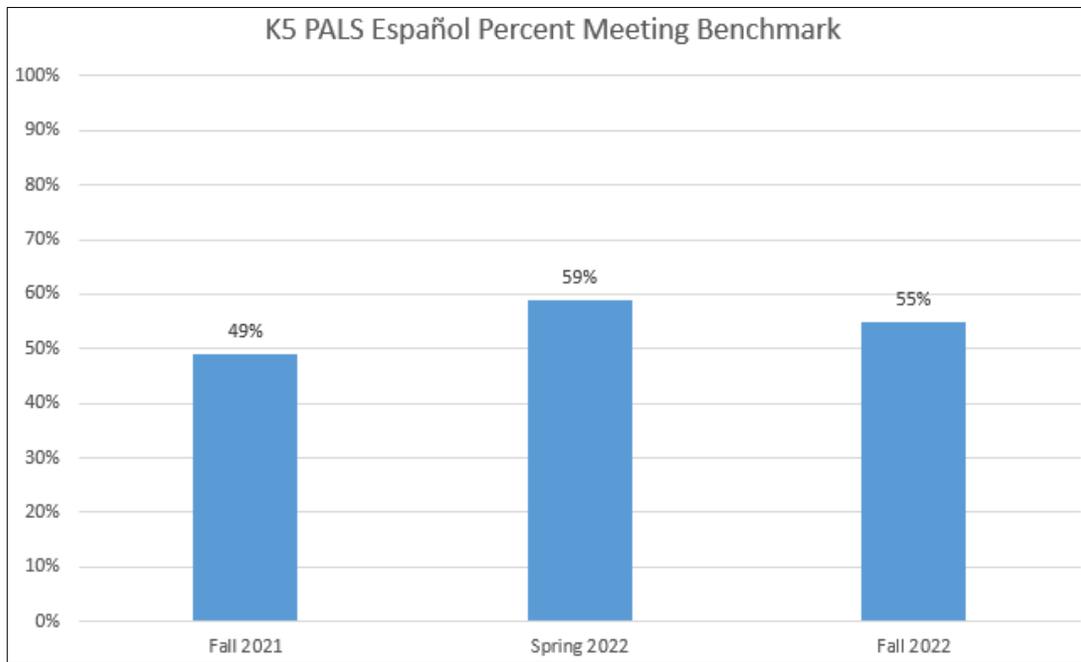
Chart 4.37a shows the average number of items reached on the various subtests of the Brigance IED III. Chart 4.37b shows the percentage of Spanish-speaking students who are above the benchmark using PALS Español: Note that the starting point in fall 2022 is 6 percent higher than the previous fall. Chart 4.37c shows the percentage of students in grades 1 and 2 “on target” or above as measured by the Star assessment in English and Spanish. Note that we see an increase in performance at the start of 2022 compared to 2021. The increases from fall to fall show our students’ increased recovery of learning.

Chart 4.37a Average Number of Items Reached on Various Subtests of Brigance IED III



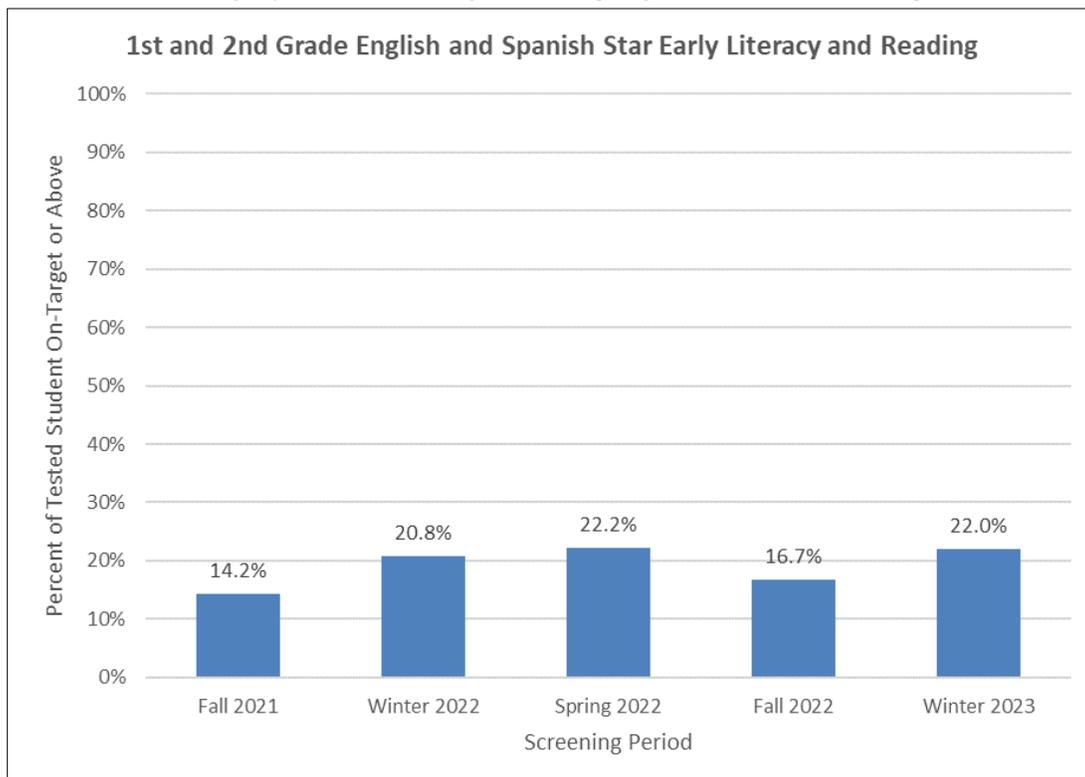
Source: Office of Communications and School Performance

Chart 4.37b Percentage of Spanish-speaking Above Benchmarks on PALS Español



Source: Office of Communications and School Performance

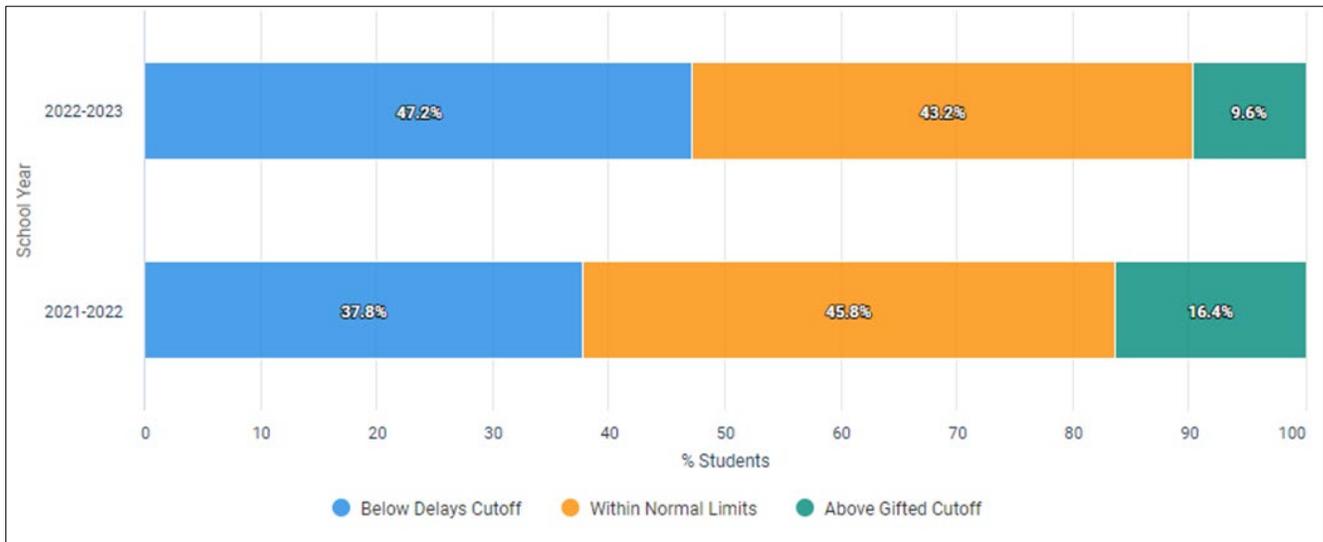
Chart 4.37c Percentage of Students Meeting Fall and Spring Benchmarks on PALS Spanish



Source: Office of Communications and School Performance

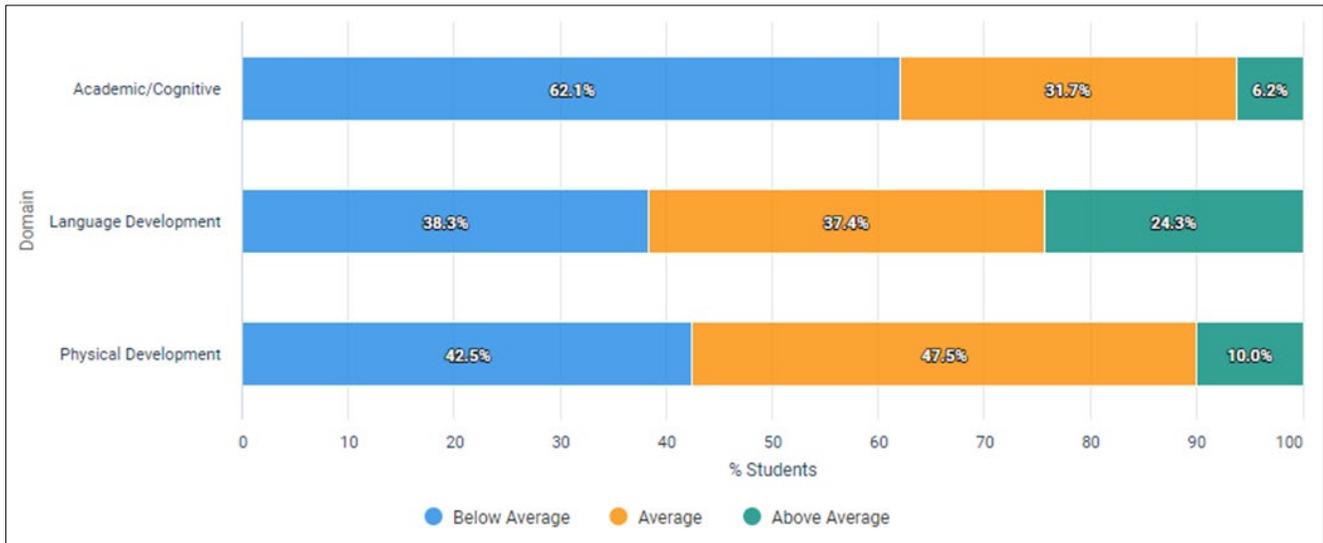
During the 2021–22 school year, the district implemented an early childhood screener to monitor the development of children in K3, K4, and K5. Brigance is aligned to the Wisconsin Model Early Learning Standards. This observational assessment is done by the teacher and parents. Chart 4.37d shows the percentage of K3, K4, and K5 students who scored below, within, and above limits. Chart 4.37e shows how the students performed in academic/cognitive domains, language development, and physical development during the 2022–23 screening. Screening is done when students enter the school, and it provides insights for the teacher to help these young learners grow and develop. Chart 4.37f shows the results from the parent observation assessment.

Chart 4.37d Percentage of K3, K4 and K5 Students Below, Within and, Above Normal Limits



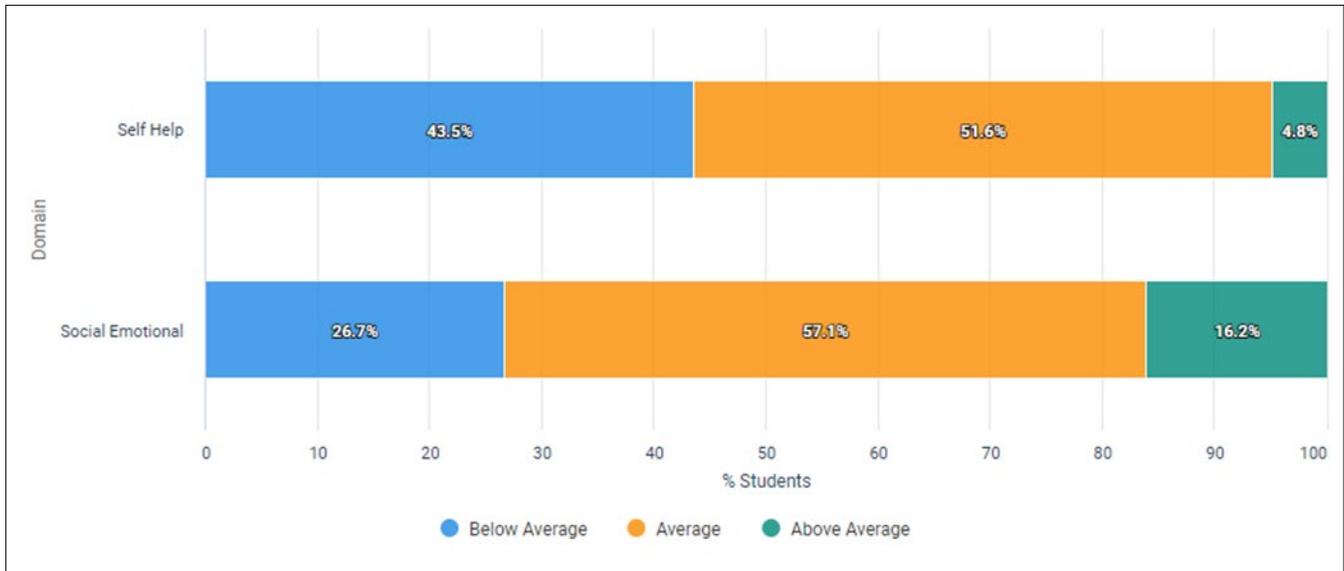
Source: District Dashboard

Chart 4.37e Percentage of K3, K4 and K5 Students Below, Within, and Above on Academic/Cognitive, Language Development, Physical Development Domains



Source: District Dashboard

Chart 4.37f Percentage of K3, K4, and K5 Students Below, Within, and Above on Self-help and Social-Emotional Domains as Measured by Their Parents/Guardians



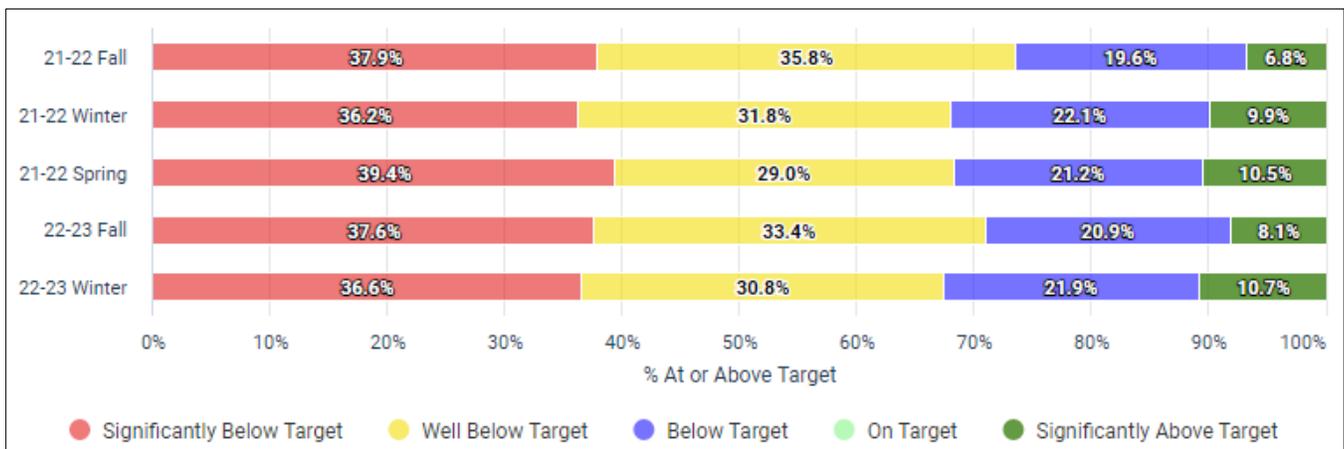
Source: District Dashboard

### Universal Screening: Star

As part of Response to Intervention (RtI), MPS assesses students in grade 1 through grade 10 three times a year in math and early literacy or reading. These data help track student progress, impact instruction, and predict performance on other state assessments. To better predict the percentage of students who will be proficient on the Wisconsin Forward Exam, ACT Aspire, and ACT, the district has determined cut scores for “on target to proficiency” on state assessments. During 2019–20, only the fall and winter assessments were done. During the 2020–21 school year, Star assessments were optional. The following data were collected during the fall and winter assessment windows in the 2022–23 school year.

Chart 4.38 shows the Star data for math.

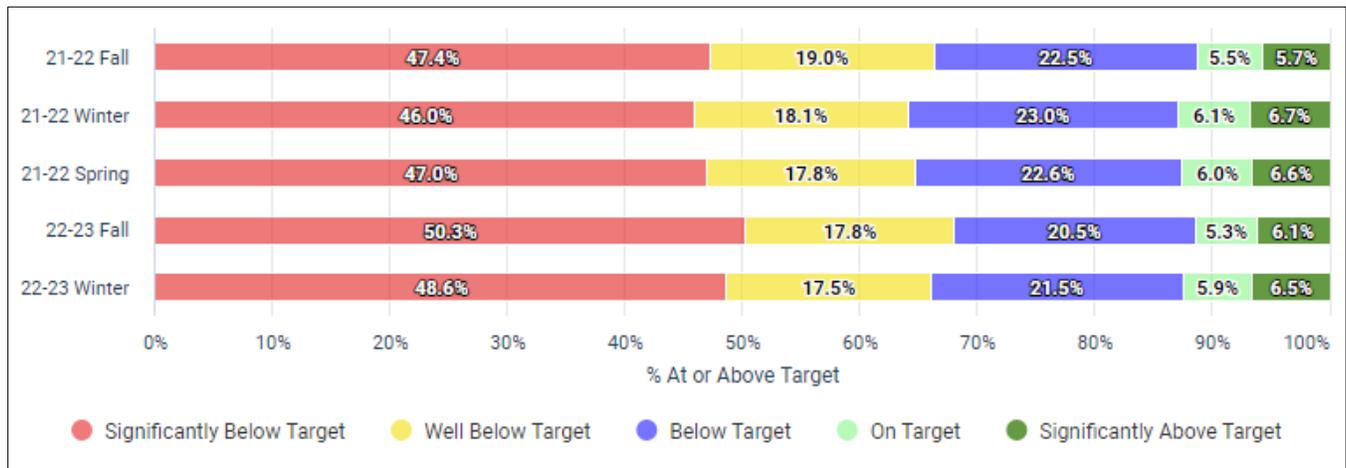
Chart 4.38 Star Math



Source: Office of Communications and School Performance

Chart 4.39 shows the Star data for reading.

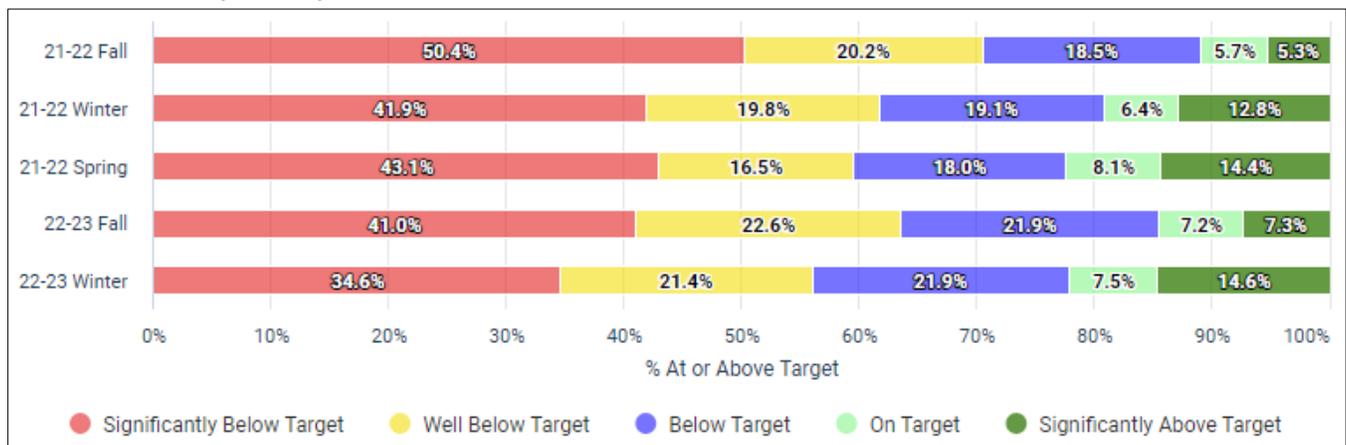
Chart 4.39 Star Reading



Source: Office of Communications and School Performance

Chart 4.40 shows the Star data for early literacy.

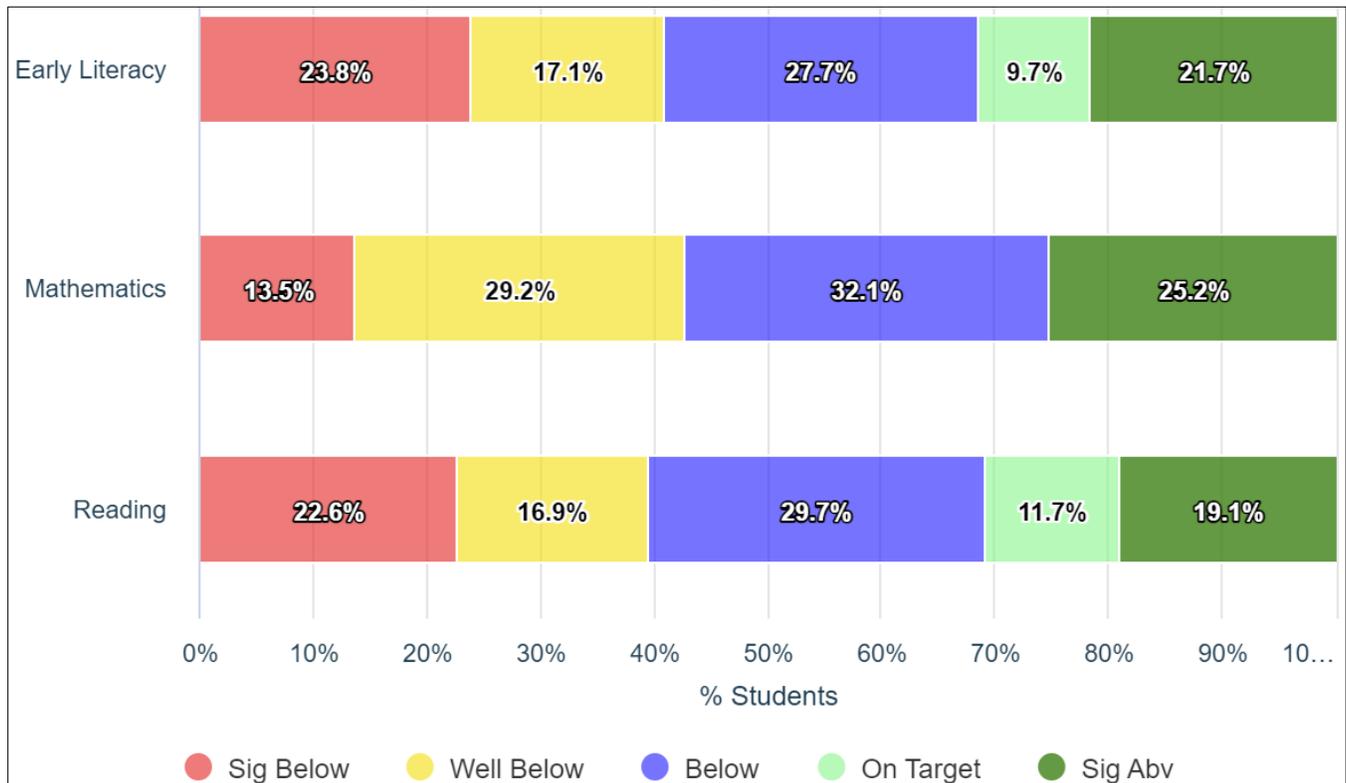
Chart 4.40 Star Early Literacy



Source: Office of Communications and School Performance

Chart 4.41 shows the Star data for Spanish early literacy, mathematics and reading.

Chart 4.41 Star Spanish Early Literacy, Mathematics and Reading

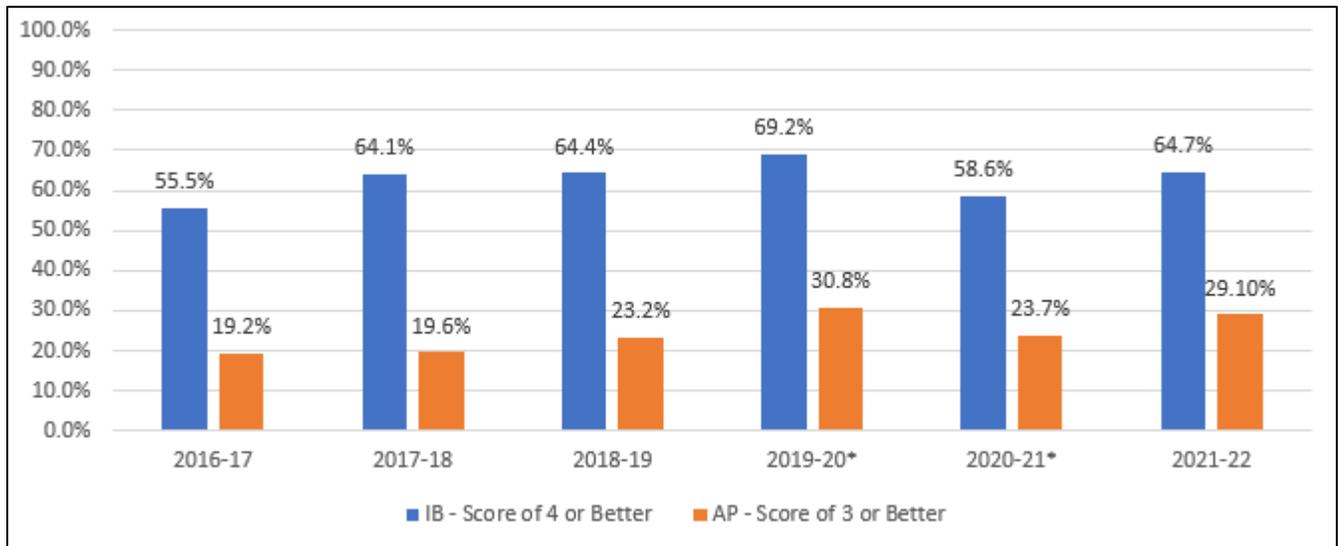


Source: Office of Communications and School Performance

### Advanced Studies Data

Students can take a wide range of Advanced Placement (AP) courses in MPS high schools, and students in International Baccalaureate (IB) schools can take IB courses. Students taking AP and IB courses can complete exams annually. Additionally, students proficient in areas such as a world language or music also take AP exams without having to take the course(s). Students may earn postsecondary course credits because of passing the tests with a 3 or above (AP) or a 4 or above (IB). An increasing number of students are also taking dual-enrollment courses to earn both high school and postsecondary school credits. During the 2020–21 school year, 682 students took 1,281 dual-enrollment semester courses. Chart 4.42 shows the percentage of students passing AP and IB exams.

Chart 4.42 Percentage of Students Earning a Passing Score on AP and IB Exams



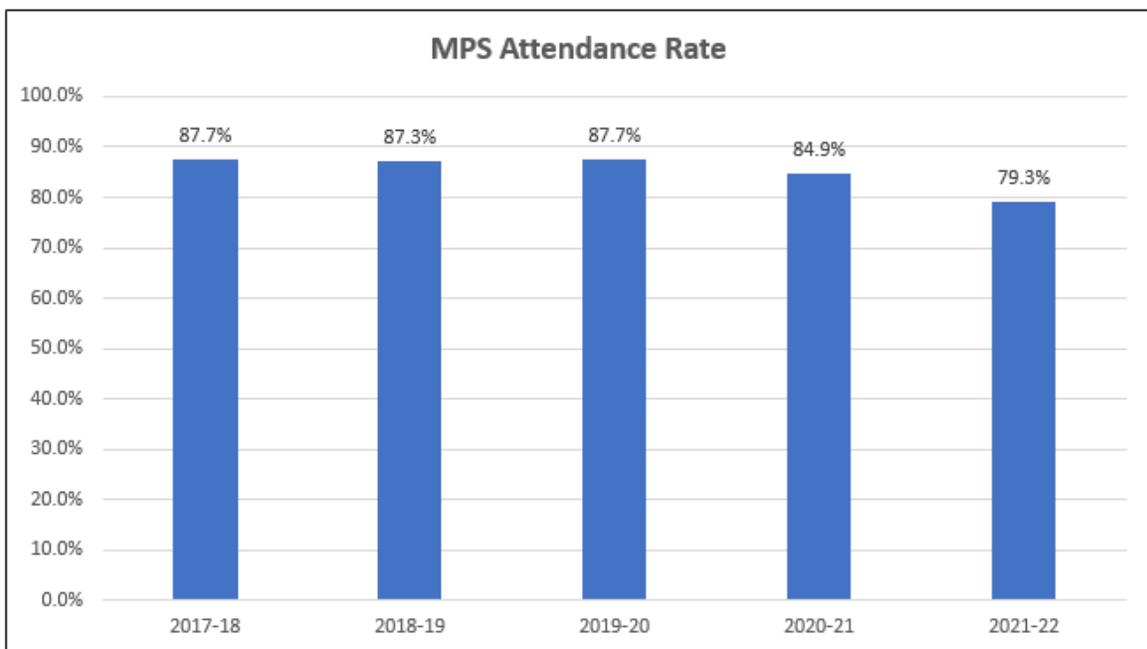
Source: Office of Communications and School Performance

\*Varied test formats used due to the pandemic.

### Attendance Data

Research shows a positive correlation between regular attendance (>90%) and positive achievement results and on-time graduation. The district continually monitors both attendance rate and the percentage of students regularly attending. Work continues to increase attendance through building relationships with students and families, meeting the needs of families, and providing transportation supports. Attendance over the past five years is shown in Chart 4.43.

Chart 4.43 MPS Attendance Rate



Source: Office of Communications and School Performance

Data for attendance in 2019–20 are calculated through March 13. Even though instructional activities continued through the end of the school year, traditional attendance was not taken after March 13. Attendance reflected in the 2020–21 school year is for both synchronous and asynchronous participation.

## *School Culture*

The Department of Black and Latino Male Achievement (BLMA) continues its focus on several strategic priorities, including the following:

- Maintaining and monitoring a Manhood Development Academy
- Supporting expanded mentorship and student leadership programs
- Continuing a positive narrative change campaign that reimages Black and Latino boys
- Improving school culture through culturally sustaining, racially equitable practices and capacity building
- Collaborating on workforce equity to improve district recruitment and retainment strategies for Black and Latino male teachers

BLMA also works with selected school staffs to increase student engagement by incorporating culturally relevant and restorative practices; and student voice with fidelity in their continuous improvement plans. For instance, the average attendance rates for students enrolled in the BLMA Manhood Development Academy have typically been 5 percent higher than those for students who do not take the course. In addition, the average suspension rates



for BLMA Manhood Development Academy students have been around 12 percent lower than students at those schools who do not participate in BLMA programming. Students enrolled in the manhood course and connected to BLMA programming have expressed an increase in school-belonging, self-efficacy, ethnic identity, self-management, and social awareness. These levers tend to impact the performance for the students in the course.

Chart 4.44 represents the race/ethnicity breakdown of male students in MPS relative to the district by enrollment, office discipline referrals (ODRs), suspensions, and attendance. MPS would anticipate that when reviewing ODRs or suspensions, there would be a similar percentage of students by race and ethnicity as compared to demographic percentages. What is found is that African American males have disproportionately higher ODRs and suspensions compared to other male students. African American male students also have a lower average attendance rate.

Chart 4.44 MPS Enrollment, ODRs, Suspensions, and Attendance for Males

Male Demographics 2022-23						
Demographics	Enrollment	ODRs YTD	% of Male ODRs YTD	Suspensions YTD	% of Suspensions YTD	Attendance YTD
Asian Males	3,078	308	1.1%	115	1.1%	90.6%
Black/African American Males	18,017	21,779	76.1%	3,965	9.1%	79.6%
Hispanic Males	10,152	4,393	15.3%	920	3.0%	86.6%
White Males	3,218	909	3.2%	171	2.1%	91.3%

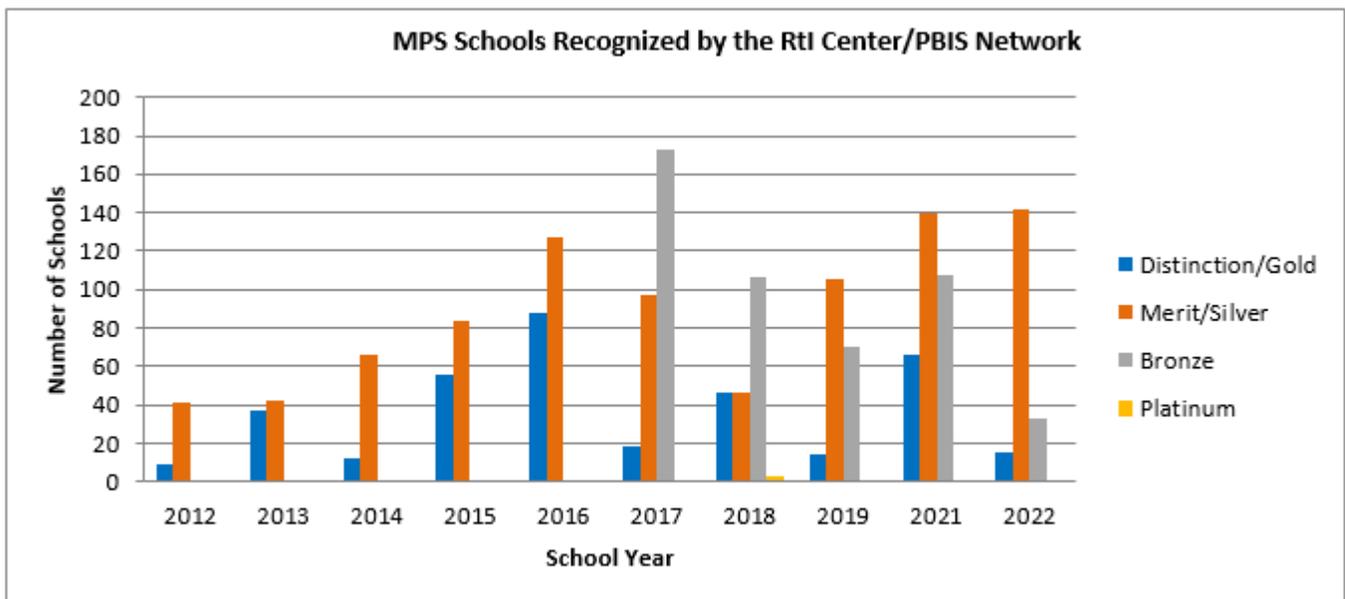
Source: Office of Communications and School Performance

### Multi-Tiered Systems of Support

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

Each year, the Wisconsin RtI Center recognizes schools for implementing RtI/PBIS with fidelity and supporting the needs of all students. Recognition is based on outcome data, fidelity data, and submission of artifacts from the schools. Schools are recognized for behavior, math, and/or reading at the level of bronze, silver, gold, or platinum depending on level of implementation. In 2022, MPS had over a hundred schools recognized for 314 distinct recognitions in one or more categories of performance as shown in Chart 4.45.

Chart 4.45 MPS Schools Recognized by the Wisconsin RtI Center/PBIS Network



Source: Office of Communications and School Performance

## Regional School Assignments

In the 2023–24 school year, regional school assignments will remain at seven regions. This alignment reflects a distributive leadership model and the realignment of roles and responsibilities related to performance objectives by improving organizational processes.

Through an integrated system of school support, supervision, and accountability, MPS promotes academic achievement; meaningful student, family, and community engagement; and effective and efficient operations. Regional superintendents support four geographic regions—Central, East, Northwest, and Southwest regions—in addition to three specialty regions: High School, Citywide, and Contracted Schools. Chart 4.46 shows the schools assigned to each region. Each regional superintendent leads a regional cross-functional team accountable for supporting operational effectiveness.

Chart 4.46 Regional System of Support and Accountability

Regional System of Support and Accountability						
CENTRAL REGION Dr. Carletta Noland	EAST REGION Dr. Toni Dinkins	NORTHWEST REGION TBD	SOUTHWEST REGION Eduardo Galvan	HIGH SCHOOL REGION Dr. Jennifer Smith	CITYWIDE REGION Janel Hawkins	CONTRACTED SCHOOLS Bridget Schock
Auer	Bay View Montessorri	Barton	A.L.B.A.	Alliance	Alcott	Partnership Schools
Barbee	Brown	Bruce	Academy Acc Learning	Audubon Middle	Andrew S. Douglas	Assata
Bethune	Burdick	Browning	Allen-Field	Audubon High	Gaenslen	Banner
Burbank	Carver	Bryant	Curtin	Bay View	Grantosa	Grandview
Clarke	Cass	Carson	Doerfler	Bradley Tech	Hi-Mount	Lad Lake Synergy
Clemens	Clement	Congress	Fairview	Green Tree Preparatory	Lincoln Center of the Arts	MATC
Fifty-Third	Cooper	Craig	Forest Home	Groppi	Martin Luther King Jr.	NOVA-HS
Franklin	Elm Creative Arts	Eighty-First Street	Grant	Hamilton	Morse	Shalom HS
Grant Gordon Learn Center	Fernwood	Emerson	Greenfield	MacDowell	River Trail	Southeastern
Hawley	Fratney	Engleburg	Hayes	Madison (JMAC)	Roosevelt	
Hopkins/Lloyd	Garland	Goodrich	Honey Creek	Marshall	Rufus King Middle	Non-Instrumentality
Jackson	Hartford	Hampton	Kagel	Meir (Golda)	Townsend	Carmen-Northwest MS / HS
Keefe	Holmes	Hawthorne	Lincoln Avenue	Mke Co Yth Ed Ctr	Wedgewood	Carmen HS of Science & Tech South
LaFollette	Humboldt Park	Kilbourn	Longfellow	Mke HS of the Arts		Carmen MS South
Marvin E. Pratt	IDEAL	Kluge	Lowell	Mke School of Lang		Carmen Southeast
Metcalfe	Maryland	Lancaster	Manitoba	North Division		Highland Com School
Mke French Imm.	Mke Parkside	Maple Tree	Mke Spanish Immersion	Obama S.C.T.E.		Hmong American Peace Academy
Neeskara	Mke Chinese Lang.	Mke Sign Lang.	Mitchell	Project STAY		Hmong American Peace Academy (Happy Hill)
Sherman	Riverwest	Mke German Immersion	Morgandale	Pulaski		Hmong American Peace Academy (Denver)
Starms DLC	Siefert	Ninety-Fifth Street	Riley	Reagan		La Causa (Greenfield)
Starms EC	Trowbridge	Parkview	Rogers	Riverside		La Causa
Story	Victory	Stuart	Vieau	Rufus King IB HS		Mke Enviro. Sciences Acad
Westside	Whittier	Thoreau	Whitman	South Division		Mke Excellence
		Thurston Woods	Zablocki	South Division Acc Academy		Mke Virtual Program
				Transition		Next Door (Capitol)
				Vincent		Next Door (29 St.)
				Vincent Acc Academy		Success Center
				Washington		
				WCLL		

Source: Office of School Administration

# MPS Staff

MPS employs over 9,000 certificated and support staff, making it one of the largest employers in the city of Milwaukee. Chart 4.47 shows the number of FTEs by category budgeted by MPS.

Chart 4.47 MPS Staff Distribution

MPS Staff Distribution 2023-24 Superintendent's Budget							
Position Type	2022-23 F.A.	2023-24 Proposed	School Position Changes	Non-School Position Changes	Total Change	School Positions FY24	Non-School Positions FY24
Certificated Administrators	255.37	248.60	13.63	(20.40)	(6.77)	82.20	166.4
Principals	123.00	123.00	-	-	-	123.00	-
Assistant Principals	153.50	157.76	4.26	-	4.26	157.76	-
Teachers	4,752.62	4,781.09	28.47	-	28.47	4,521.99	259.1
Therapists	48.00	46.00	(3.00)	1.00	(2.00)	29.00	17.0
Social Workers	181.95	191.75	9.80	-	9.80	161.35	30.4
Psychologists	168.30	174.40	6.10	-	6.10	163.00	11.4
School Nurses	82.50	82.10	2.20	(2.60)	(0.40)	44.20	37.9
Classified Technical and Administrative	509.53	506.53	11.00	(14.00)	(3.00)	73.25	433.3
Trade Workers and Foremen	146.04	144.04	-	(2.00)	(2.00)	-	144.0
Clerical/Secretaries	355.85	356.85	(1.00)	2.00	1.00	268.35	88.5
School Bookkeepers	34.00	34.00	-	-	-	33.00	1.0
Children's Health Assistants/Nursing Assoc.	272.72	280.21	7.49	-	7.49	277.96	2.3
Educational Assistants	1,333.17	1,381.55	54.38	(6.00)	48.38	1,361.17	20.4
Safety Aides	280.50	280.50	-	-	-	273.00	7.5
Social Worker Assistants	27.45	27.45	-	-	-	18.61	8.8
Building Services Helpers	358.29	358.29	-	-	-	322.00	36.3
Engineers/Boiler Attendants	236.44	236.44	-	-	-	206.00	30.4
Food Service Managers/Trainees	96.25	119.00	14.75	8.00	22.75	-	119.0
Food Service Assistants/ Assistants-in-Charge	428.53	378.76	(49.77)	-	(49.77)	-	378.8
<b>Totals</b>	<b>9,844.01</b>	<b>9,908.32</b>	<b>98.31</b>	<b>(34.00)</b>	<b>64.31</b>	<b>8,115.84</b>	<b>1,792.48</b>

Source: MPS Data BusinessPlus



## Extension Fund

The Extension Fund supports recreation and enrichment programming for youth, adults, and families throughout the city of Milwaukee. A multitude of programs offered on a year-round basis enrich and strengthen the community by promoting healthy lifestyles, personal development, and fun through memorable recreational and educational experiences. Examples of Milwaukee Recreation’s exemplary programming include youth and adult sports leagues, aquatics, outdoor education, wellness, senior adult and therapeutic recreation activities, before- and after-school programs, enrichment classes, summer playgrounds, and special events. Program operations are managed by Milwaukee Recreation (a department of MPS), which employs 90 full-time program, maintenance and clerical staff and approximately 1,500 part-time employees who provide programs in more than 100 schools and community locations throughout the city of Milwaukee.

Milwaukee Recreation is a nationally accredited agency and just one of two accredited agencies in the state of Wisconsin; as well as being the nation’s only school district-run agency to have received CAPRA accreditation to date.

The following programs are supported by the Extension Fund:

Community-based driver’s education funds classroom and behind-the-wheel instruction for students ages 15- to 17½. Approximately 300 students are served annually.

The Summer Reading program supports after-school and summer enrichment opportunities for children in Community Learning Centers and Safe Place programs. Funds are used to support STEM and literacy enrichment programs and resource staff who offer technical assistance to support quality academic instruction.

In partnership with local arts organizations, the Arts Internship Program provides students between the ages of 15 and 18 with paid internship opportunities. The program partners with various arts organizations and serves approximately 60 students during the summer months who earn a combined total of more than \$60,000 from their hands-on work experiences.

The wraparound project supports the operation of summer Community Learning Centers (CLCs), Safe Place programming, after-school health and wellness programs, and gap funding for the school-year CLC program. Summer CLCs and Safe Places offer a broad array of enrichment activities that expose youth to arts, music, sports, and cultural programs. On average, 50 locations are provided with funding to support their operations and keep these critical services open during the summer and throughout the year.

The Partnership for the Arts and Humanities supports increased access to arts and humanities experiences for youth and family members throughout the city of Milwaukee during out-of-school time by funding and leveraging partnerships with local arts and humanities organizations. The program partners with more than 50 organizations serving approximately 18,000 youth and family members on an annual basis. Funded organizations partner with approximately 115 schools and youth-serving agencies annually to execute their programs.

The Extension Fund also supports the MPS-managed outdoor recreation system comprising 52 active-use playfields and three service centers as well as the benefits, insurance, unemployment, and utilities associated with these locations. Encompassing more than 300 acres of programmed space, most of these sites serve as neighborhood-scale parks with traditional recreational facilities such as ballfields, play structures, tennis and basketball courts, field houses, and general open space. A multitude of programming options are offered at these locations, including sports leagues, instructional lessons, and summer playground programs in combination with free summer meals that draw large groups of children each year. Many of these programs are held in neighborhoods with low household income levels and provide a much-needed resource when school is not in session.

A recreation facilities master plan was developed in 2014 and outlines a set of citywide projects to be undertaken for the 52 playfields and field houses maintained by the district. The renovation projects are guided by an equity prioritization index developed in 2016 and updated in 2023 to ensure that playfield improvements were based not solely on physical condition but also on neighborhood and population characteristics to ensure that resources are directed to areas with the greatest overall need. Since 2019, eight playfields have been completely redeveloped, and two additional large-scale renovations will be completed in FY24. Community engagement has been instrumental in ensuring that these redevelopment projects reflect the recreational needs and interests of each neighborhood. A total of 73 community engagement sessions have gathered feedback from 2,689 participants since 2016.

Milwaukee Recreation's Twilight Centers, Late Night Leagues, and Community Wellness classes and events are designed to improve community conditions for Milwaukee's children and young adults. On average, 532 students, ages 10- to 18, are being served nightly at the Twilight Centers. Since January 2022, a total of 34,059 visits have been made by Milwaukee's teens. Late Night Leagues encompass basketball and soccer programs that are serving over one hundred 18- to 25-year-olds per league location seasonally. Community Wellness classes and events have served 8,451 participants since January 2022 with free activities that include a walking club, community bike rides, and general fitness classes designed to motivate individuals to adopt and/or maintain a healthy lifestyle.

## Other Financial Information

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

Debt in the 2023–24 Superintendent’s Proposed Budget totals \$29.7 million. This is flat as compared to 2022–23 and is used to cover principal and interest payments. MPS debt service includes energy-efficiency bonds that are paid from an additional tax levy of \$3.9 million above the district’s revenue limit. Debt service cost is budgeted and managed in the School Operations Fund and recorded as a non-major fund in the district’s annual financial report.

### *Chart of Accounts*

MPS is required by state law to comply with the Wisconsin Uniform Financial Accounting Requirements (WUFAR). WUFAR is designed to create uniformity in financial reporting, auditing, and data processing and enhance inter-district comparability among districts, federal and state governing bodies, and the public.

MPS utilizes an automated financial system, Integrated Financial and Accounting System, for district accounting, budgeting, and financial reporting. While MPS ultimately reports to the Wisconsin Department of Public Instruction using the WUFAR standards, the district’s chart of accounts differs from the WUFAR chart of accounts due to the size, complexity, and uniqueness of the district and its operations. The MPS line-item budget organizes the individual financial statement items by cost centers.

### *Outstanding Debt Service Requirement Schedules*

MPS does not have authority to issue debt. The City of Milwaukee has authority under Chapters 67 and 119 of Wisconsin Statutes to issue municipal obligations for specific school purposes. Bonded indebtedness issued by the city under Chapter 119 for school purposes is limited to 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 4.48 is a table of MPS’s existing debt service requirements, assuming no IRS subsidy rebate and no interest earnings on the sinking fund payments.

Chart 4.48 Outstanding Debt

Outstanding Debt	
Fiscal Year	Debt Outstanding (\$M)
2014	337.3
2015	367.2
2016	359.3
2017	382.8
2018	402.8
2019	385.2
2020	366.0
2021	348.0
2022	327.9
2023	307.3

Source: Department of Financial Services

Aggregate scheduled debt service requirements for the retirement of the intergovernmental cooperation agreement debt (excluding capital lease obligations) are shown in Chart 4.49.

Chart 4.49 Debt Amortization Schedule

Debt Amortization Schedule			
Fiscal Year	Principal	Interest	Total
2023	\$ 23,233,850	\$ 13,980,571	\$ 37,214,421
2024	16,223,850	13,478,287	29,702,137
2025	24,336,538	12,967,551	37,304,089
2026	15,466,539	12,330,897	27,797,436
2027	16,761,538	10,869,522	27,631,060
2028-2032	100,375,694	41,914,639	142,290,333
2033-2037	102,102,693	28,805,229	130,907,922
2038-2042	76,471,155	15,797,598	92,268,753
2043-2044	12,325,000	575,142	12,900,142
<b>Total</b>	<b>\$ 387,296,857</b>	<b>\$ 150,719,436</b>	<b>\$ 538,016,293</b>

Source: MPS ACFR 2022

Chart 4.50 is excerpted from the 2022 MPS ACFR (Annual Comprehensive Financial Report) to show that the district's debt ratio is similar at June 30, 2022, to the comparative data on June 30, 2017. Additionally, the district decreased fund balance by \$11.3 million in FY22.

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

MILWAUKEE PUBLIC SCHOOLS						
Changes in Fund Balance, Governmental Funds, and Debt Service Ratios (modified accrual basis of accounting)						
	2022	2021	2020	2019	2018	2017
<b>Revenues:</b>						
Property tax levy	\$ 305,709,545	\$ 307,975,401	\$ 262,887,644	\$ 250,390,173	\$ 272,114,388	\$ 281,169,165
Other taxes	2,110,150	110,343	114,322	326,576	597,492	840,809
Lunchroom sales	373,200	39,792	545,040	709,946	723,832	666,617
Other local sources	41,104,419	33,298,114	35,669,806	33,248,396	32,612,667	30,206,030
Microsoft Settlement Refunds	-	-	-	-	-	-
State aid:						
Equalization aid	572,686,571	536,097,290	520,297,205	531,143,819	523,855,062	516,742,805
Special classes	55,046,098	56,570,576	45,536,402	45,107,974	46,082,609	48,340,685
Integration	31,193,609	30,451,254	30,302,079	30,367,359	30,368,152	33,145,802
Other state aid	107,462,608	109,974,583	114,291,324	112,491,855	84,878,199	68,218,662
Federal aid:						
Education Consolidation Improvement Act	78,234,818	74,571,216	63,361,014	69,195,068	70,743,913	76,904,906
School nutrition services	48,935,627	12,242,996	41,301,576	49,266,457	50,927,013	51,232,829
Erate refunds	5,729,795	5,645,700	6,108,522	5,805,226	5,836,244	4,237,974
Other federal aid	103,694,323	122,115,933	61,543,267	65,115,483	70,864,068	64,475,049
Intergovernmental aid from the City of Milwaukee	-	-	-	-	-	-
Miscellaneous	4,180,846	1,081,707	833,200	1,062,440	2,053,402	864,375
Interest and investment earnings	4,886,555	4,307,223	4,842,050	5,040,299	5,302,257	5,454,864
<b>Total revenues</b>	<b>\$ 1,361,348,164</b>	<b>\$ 1,294,482,128</b>	<b>\$ 1,187,633,451</b>	<b>\$ 1,199,271,071</b>	<b>\$ 1,196,959,298</b>	<b>\$ 1,182,500,572</b>
<b>Expenditures:</b>						
Instructional services:						
Undifferentiated curriculum	\$ 403,761,893	\$ 386,867,508	\$ 348,494,552	\$ 350,475,544	\$ 351,822,598	\$ 369,393,609
Regular and other curriculum	179,829,297	150,903,041	132,375,585	129,834,427	134,543,176	137,132,552
Special curriculum	154,848,517	174,376,087	162,489,541	154,593,611	149,773,284	148,780,813
<b>Total instructional services</b>	<b>\$ 738,439,707</b>	<b>\$ 712,146,636</b>	<b>\$ 643,359,678</b>	<b>\$ 634,903,582</b>	<b>\$ 636,139,058</b>	<b>\$ 655,306,974</b>
Community services	\$ 26,172,847	\$ 22,605,739	\$ 29,186,475	\$ 32,844,657	\$ 29,562,731	\$ 29,120,113
Pupil and staff services	199,957,142	198,135,156	151,266,677	142,493,753	144,325,673	135,823,969
General and school building administration	109,491,819	103,703,047	108,716,268	121,735,702	118,247,463	112,522,003
Business services	192,497,107	137,158,974	166,154,647	168,763,315	177,596,772	173,743,893
School nutrition services	48,247,527	29,539,314	50,838,777	50,355,390	49,365,227	46,971,470
Capital Outlay	21,581,988	29,697,074	27,085,003	36,598,463	40,412,547	41,396,795
Debt service:						
Principal	19,017,855	17,641,998	18,693,152	18,658,245	15,391,555	54,677,630
Interest	18,127,832	17,748,204	18,404,243	18,434,918	18,581,798	22,303,962
Bond issuance cost	18,776	19,300	19,323	20,950	33,114	407,528
Other	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,373,552,600</b>	<b>\$ 1,268,395,442</b>	<b>\$ 1,213,724,243</b>	<b>\$ 1,224,814,975</b>	<b>\$ 1,229,655,938</b>	<b>\$ 1,272,274,337</b>
<b>Excess of revenues over (under)</b>	<b>(12,204,436)</b>	<b>26,086,686</b>	<b>(26,090,792)</b>	<b>(25,543,904)</b>	<b>(32,696,640)</b>	<b>(89,773,765)</b>
<b>Expenditures</b>	<b>\$ (12,204,436)</b>	<b>\$ 26,086,686</b>	<b>\$ (26,090,792)</b>	<b>\$ (25,543,904)</b>	<b>\$ (32,696,640)</b>	<b>\$ (89,773,765)</b>
<b>Other financing sources (uses):</b>						
Long-Term Debt Issued	\$ -	\$ -	\$ -	\$ -	\$ 34,933,000	\$ 56,185,000
Proceeds from Sale of Capital Assets	907,245	335,100	0	844,183	200,000	3,747,618
Premium on debt issued	-	-	-	-	-	3,221,503
Proceeds from capital leases	-	-	-	-	-	-
Insurance proceeds	-	283,314	1,770,731	609,875	12,344	-
Refunding bond debt issued	-	-	-	1,236,560	-	29,095,000
Contribution for capital improvements	-	-	-	-	-	7,200,317
<b>Total other financing sources (uses)</b>	<b>\$ 907,245</b>	<b>\$ 618,414</b>	<b>\$ 1,770,731</b>	<b>\$ 2,690,618</b>	<b>\$ 35,145,344</b>	<b>\$ 99,449,438</b>
<b>Net change in fund balance</b>	<b>\$ (11,297,191)</b>	<b>\$ 26,705,100</b>	<b>\$ (24,320,061)</b>	<b>\$ (22,853,286)</b>	<b>\$ 2,448,704</b>	<b>\$ 9,675,673</b>
Debt service as a percentage of noncapital expenditures	2.7%	2.9%	3.1%	3.1%	2.9%	6.3%

Source: MPS ACFR 2022

Student enrollment is a major factor in determining the state revenue. Lower enrollment leads to lower state revenues for the district; however, legislative action may adjust state resources. Chart 4.51 is excerpted from the 2022 MPS ACFR to show the number of children ages 4– to 19 residing in the city of Milwaukee and attending schools.

Chart 4.51 Comparative Statement of Annual School Census

 <b>MILWAUKEE PUBLIC SCHOOLS</b> Comparative Statement of Annual School Census Children Between 4 and 19 Years of Age Residing in the City of Milwaukee										
Fiscal year	Total number of children	Increase or (decrease) over prior year	Males	Increase or (decrease) over prior year	Females	Increase or (decrease) over prior year	Attending public school	Attending private school	Total attending schools	Percent attending schools
1982	131,748	1,533	67,085	535	64,663	998	80,683	29,623	110,306	83.7
1983	134,734	2,986	68,642	1,557	66,092	1,429	83,148	31,149	114,297	84.8
1984	140,729	5,995	71,689	3,047	69,040	2,948	87,243	31,601	118,844	84.4
1985	147,347	6,618	75,066	3,377	72,281	3,241	93,406	31,464	124,870	84.7
1986	148,768	1,421	75,391	325	73,377	1,096	96,520	30,961	127,481	85.7
1987	145,593	(3,175)	73,844	(1,547)	71,749	(1,628)	94,744	30,997	125,741	86.4
1988	148,416	2,823	75,196	1,352	73,220	1,471	98,438	31,140	129,578	87.3
1989	150,714	2,298	76,520	1,324	74,194	974	99,988	29,988	129,976	86.2
1990	150,723	9	76,382	(138)	74,341	147	99,079	29,346	128,425	85.2
*1991	128,540	(22,183)	65,230	(11,152)	63,310	(11,031)	86,407	27,012	113,419	88.2
1992	144,452	15,912	73,180	7,950	71,272	7,962	100,017	28,346	128,363	88.9
1993	145,499	1,047	73,772	592	71,727	455	100,728	27,956	128,684	88.4
1994	149,545	4,046	75,893	2,121	73,652	1,925	103,452	28,196	131,648	88.0
1995	151,541	1,996	76,471	578	75,070	1,418	106,886	27,816	134,702	88.8
1996	151,710	169	76,778	307	74,932	(138)	106,910	27,931	134,841	88.9
1997	151,027	(683)	76,429	(349)	74,598	(334)	107,121	27,455	134,576	89.1
1998	153,227	2,200	77,533	1,104	75,694	1,096	108,786	27,723	136,509	89.1
1999	154,328	1,101	78,141	608	76,187	493	111,712	27,207	138,919	90.0
2000	154,977	649	78,599	458	76,378	191	110,397	28,342	138,739	89.5
2001	150,256	(4,721)	76,048	(2,551)	74,208	(2,170)	107,905	26,479	134,384	89.4
2002	149,992	(264)	76,142	94	73,850	(358)	109,852	25,066	134,918	90.0
2003	162,011	12,019	82,187	6,045	79,824	5,974	122,631	23,760	146,391	90.4
2004	164,641	2,630	83,399	1,212	81,242	1,418	128,862	21,829	150,691	91.5
2005	165,279	638	85,193	1,794	82,596	1,354	130,664	22,879	153,543	92.9
2006	159,414	(5,865)	81,024	(4,169)	78,390	(4,206)	111,685	27,171	138,856	87.1
2007	153,233	(6,181)	77,570	(3,454)	75,663	(2,727)	107,950	26,507	134,457	87.7
2008	152,244	(989)	75,897	(1,673)	76,347	684	102,648	27,847	130,495	85.7
2009	152,323	79	75,840	(57)	76,483	136	104,316	28,010	132,326	86.9
2010	151,232	(1,091)	74,710	(1,130)	76,522	39	102,707	28,398	131,105	86.7
2011	148,293	(2,939)	74,624	(86)	73,669	(2,853)	100,101	27,395	127,496	86.0
2012	146,741	(1,552)	74,476	(148)	72,265	(1,404)	97,900	27,065	124,965	85.2
2013	144,870	(1,871)	74,017	(459)	70,853	(1,412)	95,602	26,799	122,401	84.5
**2014	146,929	2,059	74,075	58	72,854	2,001	103,291	27,350	130,641	88.9
**2015	146,940	11	73,852	(223)	73,088	234	103,399	31,228	134,627	91.6
**2016	138,550	(8,390)	69,981	(3,871)	68,569	(4,519)	95,210	27,788	122,998	88.8
**2017	144,787	6,237	73,071	3,090	71,716	3,147	98,811	27,597	126,408	87.3
**2018	145,225	438	72,985	(86)	72,240	524	98,492	27,885	126,377	87.0
**2019	143,370	(1,855)	72,069	(916)	71,301	(939)	97,507	27,606	125,113	87.3
**2020	142,959	(411)	71,676	(393)	71,283	(18)	90,159	28,209	118,168	82.7
**2021	139,380	(3,579)	64,672	(7,004)	74,708	3,425	90,230	29,342	119,572	85.8
**2022	138,916	(464)	70,638	5,966	68,278	(6,430)	96,697	30,427	127,124	91.5

Source: MPS ACRF 2022

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

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



## Glossary



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



# Glossary

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

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

Term	Definition
<b>504</b>	Section 504 of the Rehabilitation Act of 1973, a national law that protects qualified individuals from discrimination based on their disability.
<b>ACCESS for ELLs</b>	An assessment is designed to measure English language proficiency. Federal and state laws require that students identified as English language learners be assessed annually to determine their level of English language proficiency and ensure that they are progressing in achieving full English proficiency.
<b>Accrual Basis of Accounting</b>	A method of recording an accounting transaction for revenue when earned and expenses when incurred.
<b>Achievement Gap Reduction (AGR) Program</b>	A program that took the place of the Student Achievement Guarantee in Education (SAGE) program, which sunsetted when the SAGE contracts ended. The AGR program is similar in some respects to the SAGE program while offering additional options for schools to promote student achievement with students who are struggling in reading and mathematics.
<b>Actuals</b>	Actual expenditures and revenues in the fiscal year indicated.
<b>Allocation</b>	The systematic distribution of limited financial resources over various time periods, schools, operations, and administrations.
<b>Amended Adopted Budget (Final Adopted [F.A.] Budget)</b>	The budget adopted by the Milwaukee Board of School Directors annually in the fall, pursuant to Wis. Stat. § 119.16(8). Also referred to as the final adopted (F.A.) budget in the line item.
<b>AMP (Art, Music, Physical Education, and Library Media Specialist) Initiative</b>	An extensive school budget planning and review done to ensure that class size would not increase significantly, if at all. The several-year effort to fund art, music, and physical education for every school is continuing. Art, music, and physical education FTE positions are up, mainly due to Phase 2 and Phase 3 of the AMP initiative.
<b>Annual Comprehensive Financial Report (ACFR)</b>	Report similar in content to an annual report issued by a private-sector company to its shareholders but issued by government entities such as cities, counties, and school districts. The MPS report provides accounting and budgetary data showing the financial position of the district at the end of a fiscal year. MPS's fiscal year runs from July 1 of one year to June 30 of the following year. The report is made available to the public on the MPS website approximately six months following the end of a fiscal year.
<b>Applied Surplus</b>	Use of a fund balance for a specified purpose.
<b>Appropriation</b>	Setting aside, by resolution, a specified amount of money with an authorization to make expenditures and incur obligations.
<b>Association of School Business Officials (ASBO)</b>	An education association founded in 1910 that supports school business professionals. ASBO provides programs and services that promote the highest standards of school business management, professional growth, and the effective use of educational resources.

Term	Definition
<b>Balanced Budget</b>	A budget in which current revenues equal current expenditures.
<b>Benefit-Eligible</b>	An employee who is regularly scheduled to work 30 hours per week or more and is part of a benefit-eligible employee unit.
<b>Biennial Budget</b>	Budget that covers the span of two years. A biennial budget consists of annual spending tied to a two-year operational plan.
<b>Bilingual Education</b>	Spanish/English bilingual education, bilingual education for students of Asian descent, and two-way bilingual education offered by MPS. Students learn subjects in both English and their first language, helping them maintain their first language while learning English. Two-way bilingual education offers the English speaker an opportunity to learn Spanish. Both languages are used in the classroom.
<b>Bilingual Education Aid</b>	Aid that supports programs such as bilingual education and the English as a Second Language program for students with limited English proficiency. Similar in approach to Handicapped Aid, school districts are reimbursed a percentage of the salaries and benefits of eligible teachers and paraprofessionals and for certain related purchases.
<b>CARES Act (Coronavirus Aid, Relief, and Economic Security) Act</b>	Signed into law on March 27, 2020. The CARES Act provided economic stimulus to individuals, businesses, hospitals, and local educational agencies (LEAs) in response to the economic distress caused by the coronavirus (COVID-19) pandemic.
<b>Cash Flow</b>	A schedule reflecting projected cash receipts and payments for payroll costs and other obligations to aid in determining seasonal and long-term borrowing needs.
<b>Categorically Aided Program Funds</b>	Includes a number of program grants from federal, state, and private sources. The largest by source are the Elementary and Secondary Education Act (ESEA)–Title I, Achievement Gap Reduction (AGR), Individuals with Disabilities Education Act (IDEA), and the GE Foundation (GEF) Developing Futures grant.
<b>Certificated Employee</b>	An employee who is in a position that requires licensure from the Wisconsin Department of Public Instruction (DPI).
<b>Chart of Accounts</b>	A set of accounting codes established by DPI characterizing transactions throughout the district’s financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.
<b>Common Core State Standards (CCSS)</b>	A state-led initiative coordinated by the National Governors Association Center for Best Practices (NGA Center) and the Council of Chief State School Officers (CCSSO). The standards were developed in collaboration with teachers, school administrators, and other education experts. The standards define the knowledge and skills that students should have within their K–12 education careers so that they will graduate from high school able to succeed in entry-level, credit-bearing academic college courses and in workforce training programs.
<b>Common School Fund (CSF)</b>	State statutes provide that money generated by the Common School Fund be used for the purchase of library books and other instructional materials for school libraries and for the purchase of instructional materials from the state historical society for use in teaching Wisconsin history. In addition, schools may use CSF funds to provide other school library resources such as newspapers, periodicals, library automation software, and related software components or licenses.
<b>Community Eligibility Provision (CEP)</b>	A four-year reimbursement option for eligible local educational agencies (LEAs) and schools participating in both the National School Lunch Program (NSLP) and School Breakfast Program (SBP) that wish to offer free school meals to all children in high-poverty schools without collecting household meal benefit applications.

Term	Definition
<b>Community Learning Centers (CLC)</b>	Programs that focus on providing expanded academic enrichment opportunities to help students meet local and state academic standards in subject areas such as reading and math. In addition, CLC programs provide youth development activities, technology education, art, music, recreational activities, and family programs. Milwaukee-area community-based organizations work collaboratively with MPS to operate these programs.
<b>Community Stakeholders</b>	The people working and living in the school communities, the parents of the students at the schools, and the employees of MPS.
<b>Comprehensive Annual Financial Report (CAFR)</b>	See Annual Comprehensive Financial Report (ACFR).
<b>Construction Fund</b>	Used to fund the repair, remodeling, and maintenance of school buildings, recreation sites and buildings, and administrative buildings.
<b>Contracted Schools</b>	Community agencies contracted by MPS to provide limited elementary education services. Contracted schools set their own enrollment procedures. A list of contracted schools is available on the MPS website.
<b>Control</b>	The degree to which it is ensured that operations take place in conformance with the budget and that funds are not expended in excess of available revenues.
<b>Cost Centers</b>	An accounting entity consisting of a self-balancing set of asset, liability, and equity accounts used to account for all of MPS's financial transactions in accordance with laws, regulations, or restrictions.
<b>Council of the Great City Schools (CGCS)</b>	An organization bringing together 78 of nation's largest urban public school systems in a coalition dedicated to the improvement of education for children in the inner cities. The council and its member school districts work to help our schoolchildren meet the highest standards and become successful and productive members of society.
<b>COVID-19 (Coronavirus)</b>	An infectious disease caused by a new virus. COVID-19 causes respiratory illness (like the flu) with symptoms such as a cough, fever, and in more severe cases, difficulty breathing.
<b>Debt Service Fund</b>	Used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. This fund is reflected as part of the School Operations Fund.
<b>Department of Public Instruction (DPI)</b>	A state agency, under the leadership and direction of the elected state superintendent, that advances the cause of public education and public libraries and supervises the public schools so that all school-age children have access to high-quality educational programs that meet high standards of excellence and all citizens have access to comprehensive public library resources and services. The Wisconsin DPI was created in 1848 when the State Constitution provided for the establishment of local school districts and a free education for all children in the state.
<b>District and School Improvement</b>	Provides schools with unparalleled levels of service to ensure that the district effectively and efficiently implements continuous improvement systems that support, measure, and inform the district's work in the areas of teaching and learning, professional development, and educator effectiveness.
<b>District Improvement Plan (DIP)</b>	A plan developed in collaboration with MPS and the Wisconsin Department of Public Instruction for the 2018–19 school year and beyond that targets the improvement of ambitious instruction across the district. This plan includes five strategic areas: effective leaders, collaborative teachers, empowered families, supportive environment, and ambitious instruction. The plan is monitored monthly by a team from MPS and DPI.
<b>Dual Language</b>	A form of education in which students learn literacy and content in two languages.

Term	Definition
<b>Elementary and Secondary Education Act (ESEA)</b>	A federal program originally authorized in 1965, primarily designed to provide funding to supplement education opportunities for students in situations of high poverty.
<b>Elementary and Secondary School Emergency Relief Fund (ESSER I) Grant Program</b>	Part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, ESSER I provides funds to help local educational agencies (LEAs) respond to changes in student needs due to COVID-19. Total amount in grants to MPS is \$41.0 million.
<b>Elementary and Secondary School Emergency Relief Fund (ESSER II) Grant Program</b>	Part of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, ESSER II provides additional money for local educational agencies (LEAs) to prevent, prepare for, and respond to COVID-19. All activities allowed under ESSER I are also allowed under ESSER II, with an additional emphasis on assessing and addressing learning loss, preparing schools for reopening, and projects to improve air quality in school buildings. Total amount in grants to MPS is \$225.0 million.
<b>Elementary and Secondary School Emergency Relief Fund (ESSER III) Grant Program</b>	Part of the American Rescue Plan (ARP) Act, ESSER III provides additional money for local educational agencies (LEAs) to prevent, prepare for, and respond to COVID-19. ESSER III supplements both ESSER I, created by the CARES Act in March 2020, and ESSER II, created by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act in December 2020. Total amount in grants to MPS is \$506.0 million.
<b>Employee Benefits</b>	Amounts paid by the district on behalf of employees over and above gross salaries, often expressed as a percentage of salaries. Employee benefits include accounts for Social Security and retirement programs; medical, dental, and life insurances; sabbatical leave and tuition reimbursement; severance pay to retirees; sick leave; and reimbursement to employees for loss of personal property used in the course of employment.
<b>Employees' Retirement System (ERS)</b>	City of Milwaukee—Employees' Retirement System for classified employees.
<b>Encumbrance</b>	The setting aside of funds pending receipt of goods or services. This represents a legal obligation to pay as evidenced by a purchase order or contract.
<b>English as a Second Language (ESL)</b>	Offered throughout the district as a component of the bilingual (Spanish/English) program as well as to other language-minority students who attend ESL stand-alone schools. For both programs, classes are taught by certified ESL teachers at various schools in MPS at the K–12 level.
<b>English Learners (ELs)</b>	Students who are unable to communicate fluently or learn effectively in English, who often come from non-English-speaking homes and backgrounds, and who typically require specialized or modified instruction in both the English language and in their academic courses.
<b>Equalization Aid</b>	State aid paid to school districts based on a formula intended to compensate for differences in property values among Wisconsin school districts. The district receives the majority of its revenues from state Equalization Aid. The intended effect is to equalize the revenue produced by unequal levels of property wealth. The formula factors in the district's enrollment, a guaranteed valuation per pupil, and the ratio of the district's equalized valuation to the guaranteed valuation. The lower this ratio is, the greater the Equalization Aid.
<b>Equity Lens</b>	Acknowledging the disparities that impact historically marginalized groups and identifying priorities based on areas of greatest needs. These needs will drive our priorities for the most equitable distribution of resources, supports, and opportunities.
<b>Every Student Succeeds Act (ESSA)</b>	An act that reauthorizes the Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for

Term	Definition
	all students. The new ESSA builds on key areas of progress in recent years. It reaffirms that every child, regardless of race, income, background, or the zip code where they live, deserves the chance to succeed.
<b>Expenditure</b>	The payment of funds appropriated in the expense budget for a particular business unit, program, activity, or purpose.
<b>Extension Fund</b>	Used to record financial transactions related to extension (i.e., recreational activities that are open to all city of Milwaukee residents, including social centers, playgrounds, and community, recreational, and adult education programs).
<b>Family and Medical Leave Act (FMLA)</b>	Protected leave available to eligible employees for statutorily prescribed purposes (e.g., serious health condition of self or family member, birth of a child).
<b>Federal Aids</b>	Funds received by a school district directly from the U.S. government or routed through the state, including Food Service Aids and Indirect Aid. Relates to ongoing activities of the school district, whereas “categorical funds” relate to supplemental activities.
<b>Federal Reimbursements</b>	Funds provided by the federal government to repay a specified program expense incurred by an agency or government, such as qualified school construction bonds (QSCB).
<b>Fiduciary Funds</b>	An account with funds from assets that the government holds as a trustee and that it cannot use to fund its own programs. Fiduciary funds include pension and employee benefit trust funds, agency funds, external investment trust funds, and private-purpose trust funds.
<b>Financial Literacy Program</b>	Begins in grade 5 and expands through high school through various means. The program includes classroom instruction involving budgeting, banking, and sound financial decision-making and careers, along with outside programs such as Junior Achievement and Make a Difference.
<b>Fiscal Year (FY)</b>	A 12-month accounting period that begins July 1 and ends June 30 of the following year; e.g., FY20 is the fiscal year of July 1, 2019, through June 30, 2020.
<b>Forecast</b>	A projection of obligation, revenue recognition, or cash collection that considers actual-to-date and provides the most current estimates for the balance of the year or future years.
<b>Forward Exam</b>	Taken by Wisconsin students. The new custom assessment is administered in English language arts and mathematics in grades 3 through 8, in science in grades 4 and 8, and in social studies in grades 4, 8, and 10.
<b>Framework for Teaching</b>	Part of the Educator Effectiveness training that involves four domains: planning and preparation, classroom environment, instruction, and professional responsibilities. All domains are expected to provide a better learning environment for the students of MPS.
<b>Free Application for Federal Student Aid (FAFSA)</b>	An application that must be completed by the student and their parent/guardian to qualify for financial aid and acceptance into most colleges and universities.
<b>Fringe Benefits</b>	Also referred to as employee benefits, which are amounts paid by the district on behalf of employees over and above gross salaries, often expressed as a percentage of salaries. Employee benefits include accounts for Social Security and retirement programs; medical, dental, and life insurances; sabbatical leave and tuition reimbursement; severance pay to retirees; sick leave; and reimbursement to employees for loss of personal property used in the course of employment.

Term	Definition
<b>Full-Time Equivalent (FTE)</b>	Unit of measurement. When used in reference to the number of positions, 1.0 FTE equals 40 hours per week. When used in reference to student enrollment, 1.0 FTE is the equivalent of full-day enrollment for a full school year for a K5–12 student.
<b>Fund Balance</b>	Excess of fund assets over liabilities. A negative fund balance is sometimes referred to as a deficit.
<b>Fund Carryover</b>	Funds unused during a financial year that are transferred to the budget for the following year upon approval by the Milwaukee Board of School Directors or the grant funder.
<b>GEDO #2</b>	A program for students who are at risk of not graduating from high school. Wisconsin school districts can apply for permission to prepare students for the high school equivalency diploma (HSED) through their alternative education programs provided that the student will be awarded the traditional high school diploma. The school district will use the HSED to measure proficiency in lieu of credits, and students are required to meet other graduation requirements in school policy such as community service, a high school graduation test, teacher recommendation, and academic preparedness.
<b>General Fund</b>	An alternative name for the School Operations Fund.
<b>General State Aid</b>	Aid that is not limited to any specific program, purpose, or target population but may be used in financing the general educational program as seen fit by the recipient district.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Recognized standards for accounting practices promulgated by the American Institute of Certified Public Accountants (AICPA), Financial Accounting Standards Board (FASB), and Governmental Accounting Standards Board (GASB).
<b>Government Finance Officers Association (GFOA)</b>	An entity devoted to the strengthening of financial reserves, increased transparency, and an expanded focus on long-term planning.
<b>Government Fund</b>	A term used in government accounting to apply to all funds except for the profit and loss funds (e.g., enterprise fund, internal service fund, and trust and agency fund). Examples of government funds are the general fund, special assessment fund, and capital projects fund.
<b>Governor’s Emergency Education Relief (GEER) Grant Program</b>	Part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provides funds to help local educational agencies (LEAs) respond to changes in student needs due to COVID-19 (CARES Act, Section 18002).
<b>Grant Funding</b>	Contribution, gift, or subsidy (in cash or in kind) bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are usually conditional upon certain qualifications as to the use, maintenance of specified standards, or a proportional contribution by the grantee or other grantor(s). Most grants that the district receives are awarded for specific purposes. Continued funding is frequently tied to the ability of the district to meet quantifiable outcomes defined by the grantor.
<b>High-Deductible Health Plan (HDHP)</b>	A plan with a higher deductible than a traditional insurance plan. Usually the monthly premium is lower, but the employee has to pay more of the healthcare cost deductible before the insurance company starts to pay its share. The MPS high-deductible plan is combined with a health savings account (HSA). This allows the employee to pay for certain medical expenses with untaxed dollars.
<b>Homeless Education Program</b>	A program that supports homeless children and families. The McKinney–Vento Homeless Assistance Act defines the homeless as “individuals who lack a fixed, regular, and adequate nighttime residence.” This definition includes children and youth whose family has lost housing due to economic difficulties and shares housing with others (doubled up); who are living in motels, hotels, transitional, or emergency shelters; or

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	whose nighttime residence is a place not normally used for housing. Unaccompanied youth and migratory children who qualify as homeless because they are living in the circumstances described above have the same rights.
<b>Immersion Program</b>	A method of teaching a second language in which the student's second language, such as French, is the medium of classroom instruction. Through this method, students study school subjects, such as math, science, and social studies, in their second language. The main purpose of this method is to foster bilingualism.
<b>Indirect Aid</b>	Reimbursement for indirect costs, such as purchasing and building operations, which are required to operate a program but are not directly identifiable to a specific program. This aid is calculated as a percentage of grant costs (excluding contracted service and equipment costs).
<b>Individualized Education Program (IEP)</b>	The legally binding annual document that describes what special education and related services a child is to receive. Each IEP team meeting must include the presence and participation of a local educational agency (LEA) representative who is qualified to provide or supervise the provision of special education services, is knowledgeable about the general education curriculum, and is authorized by the district to commit the district resources.
<b>Individuals with Disabilities Education Act (IDEA)</b>	The federal regulation regarding the rights of children with disabilities to a free appropriate public education in the least-restrictive environment possible. IDEA governs how states and public agencies provide early intervention, special education, and related services to eligible students.
<b>Instructional Leadership Director (ILD)</b>	An instructional leadership director focuses on bolstering the principal's ability to strengthen classroom instruction.
<b>Instrumentality Charter School</b>	A school chartered by the Milwaukee Board of School Directors that employs MPS staff and is in a facility owned or leased by MPS.
<b>Insurance and Judgments</b>	Includes district liability and property insurances, including liability coverage for employees, workers', and unemployment compensation, and funds to reimburse employees for damage to the glass of their motor vehicles while at their worksite or on school system business.
<b>Integrated Financial Accounting System (IFAS)</b>	MPS's financial services system. The district's adopted accounting system in accordance with Wisconsin DPI's WUFAR (Wisconsin Uniform Financial Accounting Requirements) system. Principals can use IFAS for budget creation, purchasing goods, payment approval, and more.
<b>Integration Aid</b>	The state makes payments to school districts to encourage racial and cultural balance by means of intra- and inter-district transfers. MPS operates an intra-district program, making it legally responsible for transporting both city and suburban pupils in the inter-district program.
<b>Intern Teacher</b>	A teacher working for the district who is a participant in one of the following alternative certification programs: Milwaukee Teacher Education Center (MTEC), Teach for America (TFA), or University of Wisconsin–Milwaukee.
<b>International Baccalaureate (IB)</b>	Rigorous educational program recognized globally. The International Baccalaureate Diploma Programme provides college-level courses taught in high schools by high school teachers. Students who take IB exams potentially can earn college credit. The IB Primary and Middle Years Programmes are also available in MPS. Schools go through an extensive application and authorization process to offer the IB program.
<b>Learning Management System (LMS)</b>	An online application for enrolling in district professional learning offerings. Professional development courses and sessions are entered into LMS, and district staff

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	is able to enroll through LMS. This tool is used to plan, track, capture, and report professional learning opportunities that occur within the district. A calendar of upcoming professional development sessions is available on the MPS Apps page and on LMS.
<b>Legacy Costs</b>	The costs related to the payment of increased healthcare fees and other benefit-related costs for the district's current and retired employees.
<b>Library Aid</b>	Paid by the state from the Common School Fund and distributed to districts on the basis of the total number of children ages 4–20 residing in the school district.
<b>Limited-Term Employment (LTE) Position</b>	A temporary position meant to fill a short-term area of need. An LTE employee is not eligible for health benefits, sick leave, or vacation.
<b>Local Revenue</b>	Revenues that include property taxes, food sales, and interest earned on the district's checking accounts, life insurance, and debt service reserve funds, bond sales, mobile home fees, student fees, tuition, rental income, and other miscellaneous income.
<b>Long-Term Capital Improvement Trust Fund (Fund 46)</b>	Fund 46 is recorded as an expenditure for shared costs and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. MPS is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five-year wait period is over, funds may be used only for the purposes identified in the board's approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.
<b>Major Fund</b>	Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund that are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
<b>Milwaukee Parental Choice Program (MPCP)</b>	This program began in the 1990–91 school year and provides for city of Milwaukee students, under specific circumstances, to attend private sectarian and nonsectarian schools at no charge.
<b>Milwaukee Public Schools University (MPSU)</b>	A partnership with area universities that brings credit-level certifications, licensures, and programs to MPS staff (certified and classified) at a reduced cost. Courses are taught by MPS staff and held at MPS locations throughout the district.
<b>Milwaukee Teachers' Education Association (MTEA)</b>	A labor bargaining unit that represents several employee groups in MPS. These labor agreements ended July 1, 2013.
<b>Montessori</b>	A child-centered method of teaching originated by Italian educator Maria Montessori. The Montessori curriculum focuses on five areas: practical life, sensory awareness, language arts, mathematics and geometry, and cultural subjects. Children are encouraged by their teachers to choose their own activities and self-direct their discovery and interaction. In Montessori schools, children are in classrooms of mixed ages and encouraged to work independently. Because children must be taught the Montessori method, they are not accepted into the program beyond K4 unless they have had previous Montessori experience.
<b>National Assessment of Educational Progress (NAEP)</b>	The largest nationally representative and continuing assessment of what America's students know and can do in various subject areas.
<b>National School Lunch and Breakfast (NSLB) Program</b>	Also known as the Community Eligibility Provision under the Universal Free Meals Program, the NSLB provides free meals to all participating students regardless of their household income.
<b>National School Lunch Program (NSLP)</b>	A federally assisted meal program operating in more than 94,000 public and nonprofit private schools and residential childcare institutions. It provides nutritionally balanced, low-cost or free lunches to more than 30 million children each school day. It was

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	established under the National School Lunch Act and signed by President Harry Truman in 1946.
<b>Neighborhood Schools Initiative (NSI)</b>	A school renovation project that was designed to improve neighborhood schools and encourage students to attend schools close to their homes. The district continues to pay the debt service for the construction funding borrowed to support this initiative.
<b>Non-Capital Objects</b>	Supplies, food, instructional materials, textbooks, and other materials/media that do not meet the criteria for capital objects.
<b>Non-Instrumentality Charter School</b>	A school chartered by the Milwaukee Board of School Directors that does not have MPS employees on staff.
<b>Non-Public Schools</b>	Private elementary and secondary schools, including religiously affiliated schools.
<b>Non-Statutory Funds</b>	Funds that are not mandated or related to the statutes passed by the legislature.
<b>Nutrition Fund (School Nutrition Services Fund)</b>	An enterprise fund (a fund used to account for services supported primarily through service reimbursements) that accounts for the breakfast, lunch, and other meal programs operated by the district for students. Revenues for the fund include federal and state aids and revenue earned from cafeteria sales.
<b>Open Enrollment</b>	The yearly period when employees can enroll in a health, dental, and FSA or HSA plan. At MPS, open enrollment takes place during three weeks in the fall, with changes/enrollments effective January 1.
<b>Other Postemployment Benefits (OPEB)</b>	Benefits, other than pensions, that state and local governments provide to their retired employees. These benefits principally involve healthcare benefits.
<b>Pandemic</b>	An epidemic of an infectious disease that has spread across a large region (such as multiple continents or worldwide), typically affecting a substantial number of people.
<b>Partnership for the Arts and Humanities</b>	A grant program created by the Milwaukee Board of School Directors to support MPS after-school and summer arts and humanities-related opportunities for children, youth, and families. The program has a dollar-for-dollar match requirement to encourage new partnerships among community-based organizations, schools, and youth-serving agencies
<b>Partnership Schools</b>	A wide array of partnership schools offered by MPS for students who are identified as being at risk of dropping out or who are experiencing difficulty in the traditional school setting.
<b>Phonological Awareness Literacy Screening (PALS)</b>	An assessment used to identify students at risk of developing reading difficulties, diagnose students' knowledge of literacy fundamentals, monitor progress, and plan instruction that targets students' needs. It meets the state requirements for assessing the reading readiness of all children enrolled in K4–grade 2.
<b>Positive Behavioral Interventions and Supports (PBIS)</b>	A framework that effectively reduces classroom disruptions and student suspension through a proactive, schoolwide, systematic, tiered-intervention approach. The focus of PBIS is on setting expectations and rules, teaching expectations and rules, and building relationships with all students. The PBIS framework is used to support other initiatives such as trauma-informed schools, restorative practices, social-emotional learning, and other tiered supports.
<b>Progress Monitoring</b>	A process used to assess a student's academic and behavioral performance, to measure a student's improvement or response to an intervention, and to evaluate the effectiveness of an intervention. For academics, Star is the progress monitoring tool for all students at Tier 2. For behavior, the most common progress monitoring tool is a daily progress report (DPR).

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<b>Project Lead the Way (PLTW)</b>	A nationally established program focused on preparing the future technical and engineering workforce. PLTW offers a middle school “Gateway to Technology” curriculum and a five-course “Pathway to Engineering” high school curriculum. Through PLTW, MPS students have the opportunity to explore science, technology, engineering, and mathematics (STEM) education through a fully developed curriculum intended to stimulate interest in various fields of technology.
<b>Property Taxes, Property Tax Levy, Adopted Tax Levy</b>	The aggregate amount of property taxes to be levied for school purposes is determined according to Chapter 120 of the Wisconsin Statutes. The district’s property taxes are levied annually prior to December 31 by the City of Milwaukee for the district on the assessed (taxable) values as of January 1 of that calendar year, and the property taxes are recognized as district revenue in the fiscal year that they are levied.
<b>Proposed Budget (P.B.)</b>	A forecast of expenditures and revenues for all school district funds prepared by the superintendent and presented annually in the spring to the board’s Strategic Planning and Budget Committee for consideration and recommendations.
<b>Qualified School Construction Bonds (QSCB)</b>	The American Recovery and Reinvestment Act (ARRA) of 2009 allows public schools to issue QSCB for the construction, rehabilitation, or repair of a public school facility or the acquisition of land on which such a facility is to be constructed at little or no interest cost. ARRA borrowing authority is allocated to MPS by the Department of the Treasury. Interest for QSCB is absorbed by the federal government either through interest expense reimbursement to the school district or a tax credit to the purchaser. The result is favorable interest costs for school districts. All school districts and school buildings were eligible regardless of size or income level.
<b>Qualified Zone Academy Bonds (QZAB)</b>	A program that provides a source of revenue at 0 percent interest to qualified public schools for renovation, remodeling, or equipment purchases. Borrowing authority is allocated to each state by the Internal Revenue Service. To be eligible, schools must meet certain poverty thresholds, must enter into academic partnerships, and must have a 10 percent project match (cash or in-kind service) provided by a non-public entity.
<b>Redevelopment Authority of the City of Milwaukee (RACM)</b>	An independent corporation created by state statute in 1958 to eliminate blighting conditions that inhibit neighborhood reinvestment, to foster and promote business expansion and job creation, and to facilitate new business and housing development.
<b>Referendum</b>	On April 7, 2020, the operational referendum exceeded the state-imposed revenue limit through property taxes by \$87.0 million per year, starting with up to \$57.0 million in FY21, \$77.0 million in FY22, \$84.0 million in FY23, and \$87.0 million in FY24. The referendum increases funding received by MPS over four years and beyond.
<b>Response to Intervention (RtI)</b>	A multi-tiered approach to help struggling learners. Students’ progress is closely monitored at each stage of intervention to determine the need for further research-based instruction and/or intervention in general education, special education, or both. All students in Tier 1 receive high-quality, scientifically based core instruction targeted to meet their needs, and they are screened on a periodic basis to identify struggling learners who need additional support. In Tier 2, students not making adequate progress in the core curriculum are provided with increasingly intensive instruction matched to their needs on the basis of performance and rates of progress. In Tier 3, students receive individualized intensive interventions that target the students’ skill deficits for remediation of existing problems and the prevention of more severe problems.
<b>Revenue Limit</b>	The maximum revenue a district may raise through state general aid and property tax. The limit is based upon enrollment changes and the district’s prior-year controlled revenue and other factors determined by the biennial state budget process.

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<b>Roadmap to Readiness</b>	Both the process for recognizing and acquiring needed knowledge, skills, and habits and the means to document interests and achievements for improved decision making and communication with school personnel, families, employers, postsecondary institutions, and other stakeholders.
<b>School Improvement Grant (SIG)</b>	Federal education grants that provide funds for school improvement in designated underperforming schools. SIG fosters improvement through multiple departments in the district and provides resources through implementation of an approved plan to achieve sufficient academics and climate gains. The SIG program is authorized by section 1003(g) of the Elementary and Secondary Education Act of 1965 (ESEA). SIG provides a structural vision and mission for persistently low-performing schools in partnership with the Wisconsin Department of Public Instruction (DPI) to achieve federally mandated requirements on a yearly basis working with students, parents, and the school community.
<b>School Improvement Plan (SIP)</b>	A plan designed with schools in consultation with staff, parents, and other key stakeholders that focuses on the school's efforts to improve student achievement for all students. Goals and measurable objectives are aligned to the district's strategic plan. Instructional strategies and interventions are based on a comprehensive, data-driven needs assessment.
<b>School Nutrition Aid</b>	Aid distributed through the state as partial reimbursement for food service programs operated by the district, such as lunch and breakfast programs. It also includes commodities donated by the U.S. Department of Agriculture.
<b>School Nutrition Services Fund</b>	A type of enterprise fund used to record financial transactions related to meal programs operated by the district primarily for the benefit of the students. This includes various USDA-funded programs such as breakfast, lunch, snack, summer school, dinner, and fresh fruit and vegetable program. This fund may also include non-federal program transactions such as catering and à la carte food items.
<b>School Operations Fund</b>	Activities include the general school and administrative functions of the district and consist of the major portion of the district's operating revenue and expenditures. Also includes school nutrition fund and debt service fund.
<b>School Special Fund</b>	This fund primarily supports open enrollment payments to other districts. The fund will also include a reserve for English as a second language classroom expansion, translation services, and funding for other district initiatives, including funding for instructional program support, attendance, and trauma-informed care.
<b>School Special Services</b>	This central budget account provides special education classroom and special education-related services for traditional and instrumentality charter schools. Included in this account are classroom-based staff (teachers, paraprofessional assistants, and children's health assistants) and speech pathologists, psychologists, social workers, and social worker aides for each school.
<b>Short-Term Note</b>	A financial obligation that runs for fewer than two years.
<b>Sinking Fund Payments</b>	Certain debt covenants require annual sinking fund payments to a trustee in order to set aside money for the payment of the principal of the bonds due upon their maturity.
<b>Social-Emotional Learning (SEL)</b>	The process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

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<b>Spark! Early Literacy Program</b>	Students K–grade 5 use Spark! to learn more about themselves and to develop their academic and career plan (ACP). Spark! is a comprehensive learning game that introduces elementary students to age-appropriate life skills and career guidance information. Spark! offers an assessment of learning styles in grade 4.
<b>Special Education Programs</b>	A variety of early childhood special education programs offered by MPS for children ages 3–6 who have been identified with a disability. In general, most students with disabilities are capable of learning the content, scope, and sequence of the general education curriculum when the necessary modifications and adaptations in content and instructional strategies are made. The majority of students with disabilities are instructed along with their regular education peers using the Common Core State Standards. At times, the individualized education program (IEP) team may determine that a student requires a replacement reading curriculum. MPS is dedicated to identifying, locating, and evaluating students ages 3–21 with suspected special education needs. Eligible students with disabilities will be provided with a free appropriate public education consistent with the Individuals with Disabilities Education Act (IDEA).
<b>Specialty Schools</b>	Schools identified and approved by the Milwaukee Board of School Directors as implementing a special learning program, including language immersion, Montessori, and International Baccalaureate schools.
<b>Star</b>	An assessment used in the district to screen and progress monitor students in K–grade 12 in the areas of early literacy, reading, and mathematics.
<b>State Aids</b>	Funds received by the district from the State of Wisconsin, including general state aids (equalization, integration, special adjustment, computers, supplemental, and other general aid), state categorical aids (handicapped, transportation, library, food service, and other aids), and special project grants.
<b>Statutory Funds</b>	Funds that are mandated or related to the statutes passed by the legislature.
<b>Stop, Grab, and Go Locations</b>	Locations offering free breakfast and lunch to support students during the coronavirus (COVID-19) pandemic. MPS provided the meals free of charge to all enrolled MPS students or anyone in the community age 18 and under. Meals were picked up at any Stop, Grab and Go location.
<b>Strategic Plan</b>	Comprehensive plan developed by MPS to improve student outcomes. This includes “Five Priorities for Success” or strategic objectives that are linked together to create a cohesive, interdependent plan that is supported by the district’s budget process and helps refocus and realign key efforts and initiatives.
<b>Successful Training for At-Risk Youth (STAY)</b>	An alternative school offering a nurturing and challenging education to 250 high school students, ages 16–21, who are at risk of dropping out.
<b>Summer Academy</b>	An innovative approach to extending the learning opportunities for students, with June and July sessions for middle school/high school students and a July session for K5–grade 12 students. There is a strategic focus on teaching explicit literacy skills by engaging students in hands-on science concepts. The Summer Academy program has been developed to build on this foundation while preparing students for the next grade level’s standards. This rigorous approach emphasizes the idea of preparation for the upcoming grade level by organizing meaningful experiences during Summer Academy. MPS academic programs are supported by afternoon recreation classes, social activities, healthy meals, and even childcare options.
<b>Summer Food Service Program (SFSP)</b>	Program that provides free meals to low-income children during school vacations. More than 26 million children eat school lunch every day when school is in session, and about

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	half of them receive their meals free or at a reduced price due to low household income. The summer program offers those children nutritious food when school is not in session.
<b>Superintendent’s Student Advisory Council</b>	A body of high school student representatives that meets with the superintendent and uses a capstone model to engage, organize, and advance students and their voice.
<b>Third Friday</b>	For a school’s official enrollment for state aid purposes, the number of students enrolled on the third Friday in September.
<b>Title IA</b>	The primary source of funding and regulation under the Elementary and Secondary Education Act (ESEA). The federal government provides funds for states to distribute to schools and districts with high percentages of economically disadvantaged children in order to support services that improve student outcomes. Title I, Part A funds ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and graduate from college career-ready.
<b>Transportation Aid</b>	Aid for distance and hazard-related transportation of both public and non-public school students based on the number of miles transported. This aid excludes amounts paid for special transportation provided to handicapped children.
<b>Trauma-Sensitive Schools</b>	Schools where staff members realize the prevalence of trauma in students’ lives, recognize the impact of trauma on academic and behavioral functioning, respond by providing universal and multi-tiered supports that are sensitive to each student’s unique needs, and are mindful of creating policies, procedures, and practices that avoid re-traumatization.
<b>Tuition Reimbursement</b>	Reimbursement provided for coursework successfully completed by employees. Courses approved for reimbursement are expected to contribute to employee development. In some cases, labor agreements provide for specific types and amounts of reimbursement.
<b>Unions</b>	MPS certified and non-certified labor units include ASC, Building and Construction Trades, Milwaukee Teachers’ Education Association, PAMPS, Local 150, Local 420, Local 1053, and Local 1616.
<b>Universal Screening</b>	Within the RtI framework, a universal screening process is used to determine whether each student is likely to meet, not meet, or exceed academic benchmarks or behavioral expectations through the analysis of data from multiple measures.
<b>Virtual Learning</b>	A learning experience that is enhanced through utilizing computers and/or the Internet both outside and inside the facilities of the educational organization. The instruction most commonly takes place in an online environment. The teaching activities are carried out online whereby the teacher and learners are physically separated (in terms of place, time, or both).
<b>Welcome Center</b>	A place where families can receive key MPS services such as enrollment, transfer requests, and dispute resolution. Centers are located at Central Services, South Division High School, and Obama School of Career and Technical Education.
<b>Wisconsin Forward Exam</b>	The state assessment for students administered in the subject areas of English language arts and mathematics in grades 3 through 8, in science in grades 4 and 8, and in social studies in grades 4, 8, and 10.
<b>Wisconsin Retirement System (WRS)</b>	Employee Trust Funds–Wisconsin Retirement System for certificated employees.
<b>Wisconsin Student Assessment System (WSAS)</b>	A comprehensive statewide program designed to provide information about what students know in core academic areas and whether they can apply what they know. The assessments that make up the WSAS include Wisconsin Forward Exam, Dynamic Learning Maps, ACT Aspire, ACT Plus Writing, and ACT WorkKeys.

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<b>Wisconsin Uniform Financial Accounting Requirements (WUFAR)</b>	The uniform financial and accounting structure for reporting for public elementary and secondary schools in the state of Wisconsin. It replaced the Wisconsin Elementary and Secondary Accounting System Handbook.