



MILWAUKEE
PUBLIC SCHOOLS

OFFICE OF
FINANCE
MPSMKE.COM

Executive Summary

2024–25 Superintendent's Proposed Budget

Fiscal Year: July 1, 2024 – June 30, 2025

Submitted to the Milwaukee Board of School Directors

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Executive Summary

The Milwaukee Public Schools Budget is organized into three sections: The Organizational component, the Financial (including Schools) component including Central Services and Financial Line Items, and the Informational component, which includes the City Profile, MPS Profile, and Glossary.

The Executive Summary of the 2024–25 Superintendent’s Proposed Budget provides summary information on the district’s overall budget. The topics are covered in more detail in the subsequent sections. The budget is posted on the district’s website with linked tables of contents that allow readers to locate descriptions by topic.

Organizational Component

About MPS

The Milwaukee Public School (MPS) System is the largest school district in Wisconsin, with a wide variety of educational programs and extracurricular activities for children from three-year-old kindergarten through high school. With a projected enrollment of 66,377 students and 9,590 full-time equivalent (FTE) staff positions, MPS is a diverse community spread across 156 schools.

MPS is governed by the nine-member Milwaukee Board of School Directors (MBSD), as detailed in Chart 1.1. One member is elected at large, and eight are elected from geographic districts. Board members serve four-year terms. MBSD is the policy-making body for the school system, with a superintendent whom the MBSD appoints to lead the district’s administration. The senior team supports the superintendent by implementing the district’s strategic vision.

Chart 1.1 Milwaukee Board of School Directors and Senior Administrative Staff

MISSION STATEMENT

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

SUPERINTENDENT

Dr. Keith P. Posley

BOARD MEMBERS

District #1 – Marva Herndon
District #2 – Erika Siemsen
District #3 – Darryl Jackson
District #4 – Aisha Carr
District #5 – Jilly Gokalgandhi
District #6 – Marcela (Xela) Garcia
District #7 – Henry Leonard
District #8 – Megan O’Halloran
Member-at-Large – Missy Zombor

SENIOR TEAM

Paulette Chambers, Chief of Staff
Vacant, Chief Communications & School Performance Officer
Katrice Cotton, Ed.D., Chief School Administration Officer
Jennifer Mims-Howell, Chief Academic Officer
Martha Kreitzman, Chief Financial Officer
Adria Maddaleni, J.D., Chief Human Resources Officer
Vacant, Chief Operations Officer
Vacant, Manager III, Superintendent’s Initiatives
Gail Davidson, Special Assistant to the Superintendent




CORE BELIEFS

- 1 Students come first.
- 2 Wherever students are learning is the most important place in the district.
- 3 Educators and school staffs have high expectations for all students and provide the foundation for their academic success.
- 4 Leadership, educator development, and child-driven, data-informed decision making are keys to student achievement.
- 5 Equity drives all district decision making.
- 6 Involved families are integral to increasing student achievement.
- 7 Student voice is encouraged and respected.
- 8 Quality community partnerships add value.
- 9 Increased operational and financial efficiencies are consistently pursued to support learning opportunities for our students.
- 10 Central Services supports student achievement, efficient and effective operations, and student, family, and community engagement.
- 11 Public education provides the cornerstone of American democracy.

MPS is committed to accelerating student achievement, building positive relationships between youth and adults, and cultivating leadership at all levels. *U.S. News & World Report* rated five MPS high schools among the best in the state and nation in spring 2024. The Class of 2023 earned more than \$121 million in scholarships and grants. MPS has 11 authorized International Baccalaureate schools and eight Montessori schools.

MPS offers extensive educational programs and activities for children from preschool through high school in neighborhood schools, specialty schools, comprehensive middle and high schools, traditional schools, charter schools, alternative schools, and partnership schools. The district's mission is for every child to graduate ready for success in college, career, and life. MPS continues to offer and expand the high-performing programs that families desire, such as bilingual education, career and technical education, gifted and talented, language immersion, and Montessori. MPS offers other college and career preparatory programs, including Advanced Placement and International Baccalaureate.




MPS is proud of its accomplishments and progress but faces challenges on many fronts. To tackle the challenges head-on and change the operating dynamics of Wisconsin's largest school district, MPS has established three system-wide goals essential to accomplishing MPS's mission and vision:

-  Academic Achievement
-  Student, Family, and Community Engagement
-  Effective and Efficient Operations

Mission Statement

Milwaukee Public Schools is a diverse district that welcomes all students and prepares them for success in higher education, post-education opportunities, work, and citizenship.

GOALS

-  Academic Achievement
-  Student, Family, and Community Engagement
-  Effective and Efficient Operations



Vision Statement

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

Five Priorities for Success

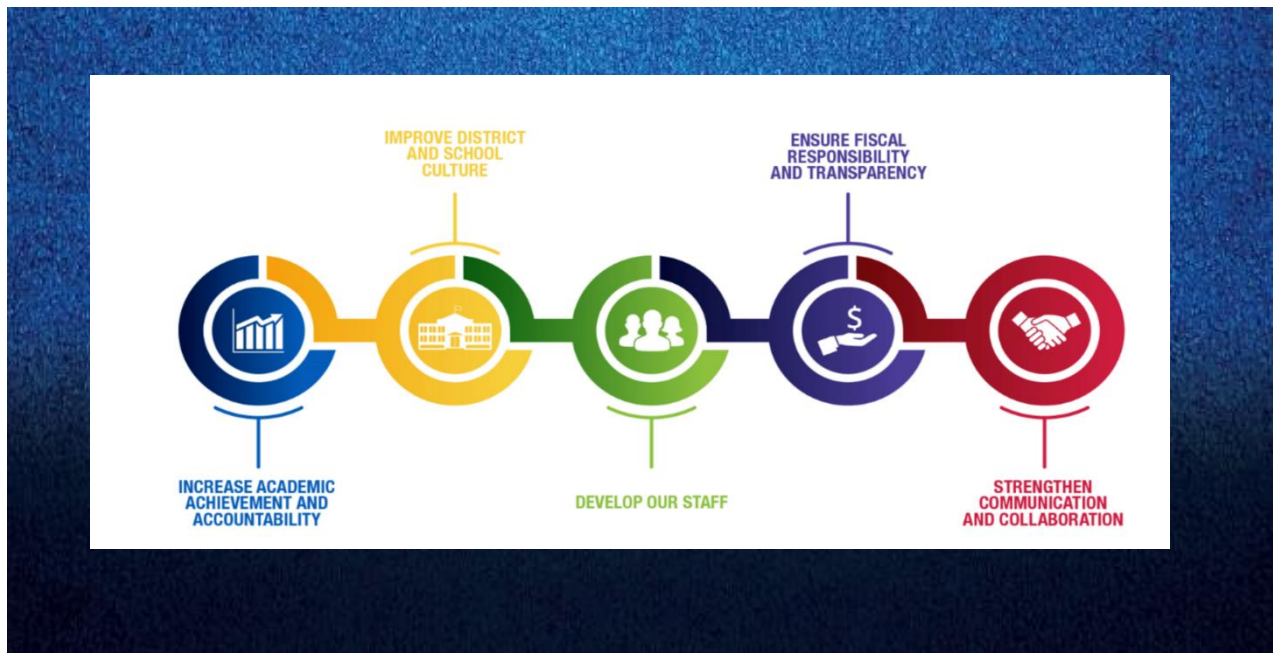
The district is committed to the success of every child through the following Five Priorities for Success:

- Increase academic achievement and accountability
- Improve district and school culture
- Develop our staff
- Ensure fiscal responsibility and transparency
- Strengthen communication and collaboration

The priorities allow MPS to accomplish its overall goals of academic achievement; student, family, and community engagement; and effective and efficient operations.


In an urban setting, neighborhoods are diverse, and a student's life experiences encompass a broad spectrum. It is critical that the educational process considers the child as a whole and creates systems that are inclusive of social-emotional learning, wellness, and opportunities that include community organizations that extend beyond school walls. District staff will continue to follow the Five Priorities for Success, as shown in Chart 1.2, throughout the 2024–25 school year. MPS students deserve a complete education that supports the whole child and enables success in college, career, and citizenship.

Chart 1.2 Five Priorities for Success



The budget emphasizes student-centered alignment of resources and an organizational structure that supports schools and classrooms. Chart 1.3 outlines these priorities aligned with significant objectives.

Chart 1.3 Five Priorities for Success Aligned to Major Objectives



Increase Academic Achievement and Accountability

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



Develop Our Staff

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



Improve District and School Culture

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



Ensure Fiscal Responsibility and Transparency

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



Strengthen Communication and Collaboration

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

The 2023–2028 Strategic Plan supports the district’s Five Priorities for Success. The plan will include accountability measures and annual performance targets to ensure progress. The plan, which is outlined in the policies of the Office of Board Governance of the Milwaukee Board of School Directors, will guide the district’s overall improvement plan. The plan, which is being drafted with input from all MPS offices, will align with the Baldrige Excellence Framework to enhance the district’s performance through innovation and improvement.

The Five Priorities for Success prioritize the classroom. The budget reflects this commitment by allocating funding to improve or maintain school budgets and keep school staff positions.

As part of the Five Priorities for Success, MPS is focused on equity, culturally and linguistically responsive practices, positive behavioral intervention and support, and restorative practices. This focus includes offering professional development in these areas.

Allocation of Human and Financial Resources to Achieve Goals and Objectives

One of the district’s core beliefs is that the classroom is the most important place in the district. The budget reflects the district’s continuing dedication to the children whom the district is privileged to serve. The 2024–25 Superintendent’s Proposed Budget reflects an obligation to maximize available resources to support students and schools.

Through an integrated system of school support, supervision, and accountability, MPS promotes academic achievement, meaningful student, family, and community engagement, and effective and efficient operations. Work across the Office of Academics and the Office of School Administration is aligned to support each school

community in improved services to students and families. Other offices and departments have adjusted their practices to assist schools with problem-solving and improvement efforts.

While the Five Priorities for Success provide the framework for district and school improvement, the Office of School Administration provides instructional implementation supports and strategies through four geographical regions, and high school region. Each region is supported by a team that includes a regional superintendent who assumes general oversight of day-to-day operational activities.

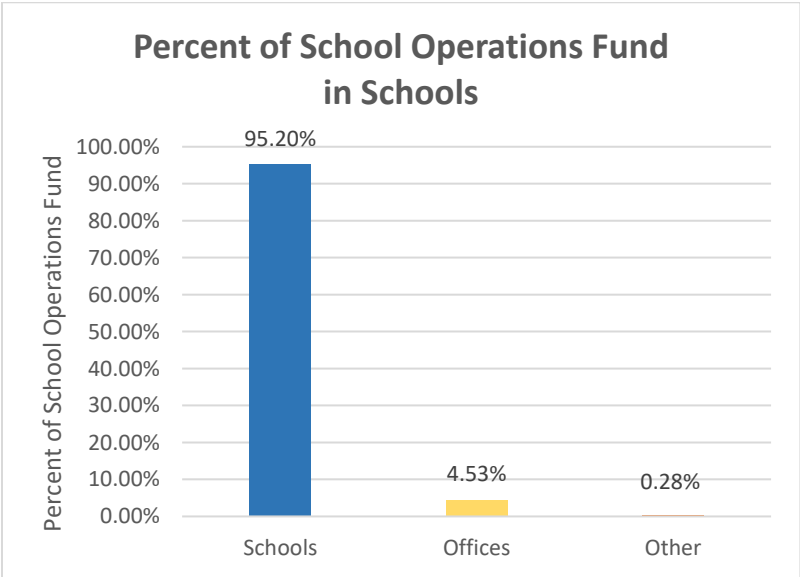
MPS is committed to providing all students equitable access to high-quality, grade-appropriate instruction aligned to the Wisconsin state standards. Through the MPS Ambitious Instruction: Accelerating Learning Plan, MPS aims to close the opportunity gap in reading, writing, and mathematics through explicit instruction, deep engagement, and high expectations for all students regardless of race, ethnicity, or ZIP code. In addition, the Ambitious Instruction: Accelerating Learning Plan cultivates instructional practices that:

- focus on culturally responsive and relevant teaching and learning;
- leverage technology to empower students to create, collaborate, communicate, and think critically; and
- integrate reading, writing, and problem-solving in all disciplines.

MPS is home to the nation’s largest concentration of students participating in Project Lead The Way, which uses hands-on learning opportunities to expose students to engineering, math, science, and technology in middle and high school. MPS also boasts one of the nation’s largest clusters of public Montessori schools.

MPS is persistently ensuring that dollars reach the classroom. Great strides have been made to direct resources to classrooms and provide a standard of care for all students.

Chart 1.4 Proposed Allocation of School Operations Fund



For every dollar budgeted in the MPS School Operations Fund, 95 cents is used to educate and support children in Milwaukee, as shown in Chart 1.4. This includes supplies and personnel, notably, the district’s largest group of

employees: school building staff. Out of every dollar, 5 cents is used to support non-school-based staff and services. Funds also support necessary operating expenses such as insurance and debt repayment.

Trends, Events, and Initiatives

Achievements

The following achievements are evident in the district’s commitment to improvement and the goals of the Milwaukee Board of School Directors.

Directing More Dollars to Schools

The district increased the percentage of funds directed to schools from 88 percent in FY19 to 95 percent in 2024–25.

Class of 2023 Sets Scholarship/Grant Record

The MPS Class of 2023 earned a record-setting \$121 million in scholarships and grants, a \$14 million jump that represents the largest year-over-year increase in scholarships and grants since MPS began tracking the total in 2012.

Summer Academy Reaches High Schoolers

High school students attending Summer Academy in 2023 completed 2,775 high school courses, resulting in 145 additional graduates. The total enrollment was 5,170, of whom 36 took college courses. Also in 2023, Summer Academy offered specialty courses for the first time that taught students new skills and enriched their learning.

Seal of Biliteracy Participation Up

More than 200 students enrolled in the Seal of Biliteracy program in 2023–24, up from 169 in 2022–23 and surpassing the goal of 180 students. MPS students first earned the Seal of Biliteracy in 2020; the seal is awarded to high school seniors who successfully complete criteria for English language proficiency and show a high degree of proficiency in a second language. The program is state-approved.

More Take Part in Spelling Bee

Spelling Bee participation grew to 38 schools in 2024, up from 12 in 2022 and 28 schools in 2023.

Making and Teaching Music in More Schools

- In 2023–24, the number of MPS students receiving music education grew significantly as the number of music teachers grew to 122, up from 50 in 2019–20.
- Music lessons expanded through additional traveling music teachers. In 2023–24, 22 traveling music teachers served students in 47 schools, up from 12 schools served in 2022–23.
- From voice to violins, more than 400 MPS student musicians gave their all at the Wisconsin School Music Association Solo and Ensemble District Festival in March 2024. Nearly 90 students advanced to the state competition in Madison in May.
- The seventh/eighth-grade music plan added 3.0 FTE to six paired schools.

- Expanded music programs have led to increased participation in all MPS music events.
- About 3,500 MPS students are taking part in the 50th Biennial Music Festival. The school district held its first biennial, citywide concert in 1924.

Passport to Summer Reading

To keep students engaged over summer break and to help prevent “summer slide,” the literacy team implemented Passport to Summer Reading in 2023, featuring eight events around the Milwaukee area and 100 free books distributed to MPS student and family attendees, including QR codes so readers can access the featured book being read aloud. Passport to Summer Reading returns in June 2024.

New Educator Institutes

The MPS New Educator Institute onboarded nearly 400 teachers and paraprofessionals in August and July. At the same time, MPS premiered the New International Teachers Institute to provide monthly year-round training to the district’s 130 new international teachers. The professional development was held on Saturdays; educators met the district’s attendance goal of 98 percent.

Classified Staff Vacancies Filled or Reduced

Classified talent management staff and recruitment coordinators diligently supported school operations staff, filling all building service helper and safety assistant positions, while school secretary vacancies declined drastically.

Total Recruitment Events, Employee Hires

The district’s talent management team engaged in 85 recruitment events to ensure the community and partners learn about career opportunities in the district. Since July 1, 2023, the Office of Human Resources has hired 1,684 staff members, up from 1,121 new hires in FY23.

Expanding Early Childhood Coaching, Curriculum

Early Childhood coaching has increased curriculum use for safe inclusive classrooms and teacher-child interactions that promote play and literacy. Gains are evident, according to recent Early Childhood Environment Rating Scale assessments (ECERS-3) conducted in 40 classrooms. Overall, the Office of Academics offered 10 Play Clinics, completed 20 new Early Childhood Environment Rating Scale observations, and coached 40 teachers in Frog Street spelling and handwriting adoption.

Counting Collection Routine

Counting Collections Routine initiative began with a 21-classroom pilot in 2021. To date, more than 1,068 teachers, prekindergarten through grade two, have received initial Counting Collections training on leveraging the routine to advance children's counting skill and ability. Data from focus classrooms reveal 100 percent of students grow in their counting skill and ability and 85 percent of students meet grade-level expectations for counting and place-value understanding.

Illustrative Mathematics Initiative

Illustrative Mathematics was initially launched as a pilot program during the 2021–22 school year, focusing on high schools. Its primary objective was to cater to the demand for high quality instructional materials and resources for high schools designated under Comprehensive Support and Improvement (CSI). Textbooks, curriculum, and virtual or in-person professional development and classroom coaching for educators were provided. The Office of Academics reports that Illustrative Mathematics

textbook adoption has reached 85 percent implementation in CSI high schools and 80 percent implementation in 6th through 8th grade classrooms, respectively.

K–12 Math Adoption

From February to April 2024, the K–12 Textbook Adoption Committee reviewed and discussed submissions from multiple vendors for potential adoption for the 2024-25 school year. Materials were examined against criteria such as alignment to Wisconsin Standards for Mathematics, cultural relevance, collaborative practices and mathematics identity and agency. The committees recommended one set of materials for adoption for the following: Kindergarten-Grade 5, Grade 6-Grade 8, Algebra I/Geometry/Algebra II, AP Statistics, and AP Calculus.

School Psychological Services

The National Association of School Psychologists awarded the MPS School Psychological Services program the status of proficient through its Excellence in School Psychological Services program. MPS is one of only four districts in America – and the only one in Wisconsin – to receive this designation in 2024. MPS employs more than 160 school psychologists.

Social-Emotional and Literacy Lessons for Newcomer Refugee Youth

The Department of Bilingual Multicultural Education is supporting four limited term employees who provide literacy and social and emotional lessons to 145 newcomer refugee youth at district schools with high populations of newcomer students (three elementary and two high schools). Educators bring a skill set around social justice, American culture, and a love for reading to this work. Federal funding is provided by refugee impact and refugee youth mentoring grants distributed by the Wisconsin Department of Children and Families.

STEM Education Expands

MPS invested federal funds to bring specialized science, technology, engineering, and mathematics (STEM) programs to more students. Progress includes five new Project Lead The Way engineering programs – a combination of new facilities and new STEM-certified faculty – increasing the number of PLTW scholars in MPS from 9,000 to 11,000. STEM education expansion is focused on female-identifying students and other populations underrepresented in STEM.

Youth Apprenticeship Participation Surges

More than 600 students attended the district’s annual Skilled Trades and Technical Career Fair in October, and MPS Youth Apprenticeship Program participation exceeded 100 during the 2023–24 school year. Many students participated in youth apprenticeships within MPS Facilities and Maintenance Services and in elementary classrooms as part of the Education Pathway.

Free Driver Education for Students

More than 2,000 MPS students participated in free driver education courses.

New MPS Montessori Credentialing Program

MPS opened Wisconsin's only Association Montessori Internationale (AMI) Montessori-credentialing program in November 2023 to train future MPS Montessori teachers; classrooms are on the third floor of Grant Gordon Learning Center. Credentialing courses are for 16 teachers for grades 1 through 6. Teachers will earn AMI credentials at the end of the 18-month program.

MPS has also partnered with the American Montessori Society (AMS) to bring teacher credentialing for grades 7 through 12 to Milwaukee; 15 teachers are in this program. This mostly virtual program will host in-person sessions at Craig Montessori School. Teachers will earn AMS credentials at the end of the 18-month program.

Act 20 Committee Convened

The MPS Act 20 Committee was established on October 12, 2023. Its purpose is to review and provide recommendations on the Office of Academics' implementation of science-based early literacy instruction as mandated by Act 20. Progress made during the 2023–24 school year includes:

- Training educators in the science of reading, using Lexia Language Essentials for Teachers of Reading and Learning Suite (LETRs).
- Adopting high-quality instructional materials grounded in the science of reading.
- Aligning culturally responsive, DPI-approved literacy curriculum to Wisconsin Academic Standards.

District Approves One Calendar

After one year of community-wide studies and surveys, the Milwaukee Board of School Directors voted in favor of a single calendar for the district. Moving from two calendars to a single, district-wide calendar – effective September 2024 – is expected to save money on bus transportation and streamline operations.

Milwaukee Direct Admit streamlines college app

M³ leaders launched Milwaukee Direct Admit, a simple, no-cost, online application that connects a student's MPS transcript directly to Milwaukee's two largest colleges, Milwaukee Area Technical College and the University of Wisconsin-Milwaukee. The M³ partnership comprises MPS, MATC, and UWM, who believe Milwaukee Direct Admit gives MPS students—especially first-generation college applicants—easier access to college opportunities.

500+ Families Apply at Kindergarten Enrollment Fair

The 2024 Kindergarten Enrollment Fair at South Division High School welcomed 1,500 guests who completed nearly 600 applications for 2024 MPS kindergarten seats. In just three hours on Saturday, February 3, the 2024 fair tripled 2023 enrollment-fair attendance.

Completed: Self-Evaluation on Nondiscrimination

The Office of Academics coordinated the Five-Year Self-Evaluation of the Status of Nondiscrimination and Equality of Educational Opportunity required by the Wisconsin Department of Public Instruction. Multiple offices were included in the review and presentation of data to community and staff volunteers. A final report of findings was submitted to the Milwaukee Board of School Directors.

Strategic Plan: Year One

The first year of the strategic plan was implemented in the 2023–24 school year. In May 2024, a community, family, staff and student survey will seek additional feedback. In June 2024, the district will report on final year-one outcomes and updated action plans for the 2024–25 school year.

Technology Refresh for Students, Schools

During the 2023–24 school year, the district completed necessary tech upgrades to enhance teaching and learning, such as:

- Deployed 23,120 Chromebooks, 4,725 chargers, 18,050 headphones and 7,735 cases to schools during summer 2023 through winter 2024.
- Deployed 1,000 desktops to schools for staff to support teaching and replacement of obsolete devices.
- Installed collaborative learning labs in seven high schools and provided educator trainings on lab technology.
- Over 17,217 Google Classrooms are active and updated nightly with current Infinite Campus data.
- All obsolete Smartboards have been replaced with a new interactive flat panel and laptop for classroom presentations.
- Completed fiber optic cabling upgrades in over 40 schools to address students' and staff's current and future networking needs.

Cybersecurity Is Key

The district continued prioritizing cybersecurity: regular security awareness training to educate staff and implement best practices to keep district computers, networks, and files safe from cybercriminals.

Technology Fuels Student Creativity

By spring 2024, more than 20,000 MPS students had used digital creation tools like Book Creator and Adobe Express to flex their creativity, a 166 percent increase from spring 2023 use.

MPS Foundation launches Classroom Support Fund In August, the MPS Foundation responded to reports that more than 90 percent of teachers pay for school supplies themselves by launching the Classroom Support Fund. The fund, which received a significant gift from Educators Credit Union, helped 25 schools access traditional/nontraditional materials, personal supplies, teacher grants, and other teaching and learning necessities.

Milwaukee City Conference Unveils New Brand

For 130 years, MPS and the Milwaukee City Conference have supported local youth in their athletic and academic pursuits. A September 2023 conference rebranding – ad campaign, new logo, and athlete registration drive – gives MPS student-athletes a stronger sense of conference identity.

School Counseling Library Opens

The district opened a dedicated library for its K-12 school counselors in March with a ribbon-cutting and remarks from counseling leadership and writer Ebony Lewis, whose book *Dear Black Boy It's OK to*

Cry is part of the collection. The School Counseling Library offers more than 500 books written for multicultural readers from age 3 into adulthood. These titles support school counselors as they design and implement standards-based school counseling programs, provide guidance and interventions to support students' academic, career, and social-emotional development, and more. The mobile collection moves to a permanent home in the district's Central Services building in summer 2024.

Gender and Identity Inclusion

The Girls on the Run Partnership was in 22 schools, reaching 550 girls, 75% of whom were girls of color. Meanwhile, the Girls of Color Cohort Pilot Program was in 18 partnering schools, and listening sessions reached 500 students, tailoring programming to needs. The third annual Denim Day Summit was attended by 300 girls of color, double from the previous year.

LGBTQ+ Program Support

Welcoming Schools Training was administered to more than 1,000 staff members, and the first annual GSA Student Leadership Summit was held.

Positive Behavioral Interventions and Supports

Monthly PBIS professional development was provided to school leaders, teachers, and other staff; as of March 2024, more than 1,600 staff members have participated.

Black and Latino Male Achievement

The Mentoring program encompassed 13 schools and 220 students; the Ambassadors program included 13 schools and 40 students (3-5 from each high school); the Buddies program reached 16 schools and 320 students; and the Manhood Development Academy was in six schools, reaching 240 students.

Restorative Practices

The department has expanded from six to 18 schools, involving 90 staff and more than 300 students. Restorative Practices coaches work directly with 975 school staff to model strategies, activities, co-facilitation, and SIP support, resulting in 4,750 student contacts.

Courageous Conversations Participation

MPS employee participation in Courageous Conversations about Race (CCAR) reached 100 percent.

Department of Strategic Partnerships and Customer Service Serves Thousands

Strategic Partnerships and Customer Service strengthened connections and collaborations among MPS students, alumni, families, and community members by:

- Commissioning the Superintendent's Student Advisory Council to write the "How to Create Student Government/Student Voice" booklet for district-wide use
- Increasing alumni engagement and donations
- Servicing more than 60,000 customer-service calls from families and community members through the MPS switchboard and Welcome Center

- Training and supporting parent coordinators, resulting in more than 30,000 families attending school events
- Supporting more than 200 family engagement events, bridging school and at-home learning.

Transportation Tracker

The Department of Transportation rolled out the Where's the Bus app for families to predict arrival times.

Title Compliance

The Finance Department ensured compliance with all federal Title funding requirements, as evidenced by a clean audit.

Grants Exceeding \$10 million Procured

Finance procured \$10,574,409 in grant funds in FY24 (July-February).

Successful District Oversight of Non-Public Schools

Equitable services at 116 non-public schools were maintained and monitored.

ESSER II Deadline Met

Finance successfully closed out the entire federal ESSER II grant by the deadline of September 2023 and kept the board informed of progress in spending the grant throughout the year. MPS used these one-time funds to support direct services for students and facility updates.

Achieved Simplified Budgeting

Budgeting was simplified by implementing a single average salary for Board and Title funding sources.

Process Pioneered in Business Plus

Two budgets were developed in Business Plus to prepare the district for either outcome in the April 2024 referendum.

School Kitchen Equipment Updated

Nutrition Services is replacing about 350 pieces of equipment in school kitchens before the start of the next school year, as more schools move from having pre-packed food to production kitchens.

Millions of Meals Served

In 2023–24, Nutrition Services provided a total of 8,259,912 meals: 3,132,444 breakfasts; 4,788,577 lunches; and 93,430 snacks through the National School Lunch Program, along with 178,367 lunches/suppers and 67,094 snacks in the Child and Adult Care Food Program. Menus were improved with new items.

Fraud Prevention

Financial Services protected all checking accounts with Positive Pay to prevent fraud on district accounts.

Accounting Changes

Changes to the district's accounting have been identified and are underway. They are expected to greatly improve accuracy and responsiveness for FY24's audit and year end.

Costs Reduced for Workers Compensation

Procurement and Risk Management reduced the district's Workers Compensation costs by 22 percent.

Funding for Community Center

Milwaukee Recreation secured funding in 2023–24 for a new community center.

Renovations Include a First in the Area: Hmong Game Court

Major renovations were completed at Carmen and Stark Playfields. They include the first dedicated courts in the Milwaukee area for tuj lub, a 5,000-year-old Hmong game.

Playfields Win Awards

The transformed Burnham Playfield received a Milwaukee Award for Neighborhood Development Innovation (MANDI), and the Burnham and Green Bay Playfields, and Rec's Equity Prioritization plan won three awards from the Wisconsin chapter of the American Society of Landscape Architects in 2023.

Team League Participation Up

Milwaukee Recreation saw an increase of 26 percent in teams participating in youth sports leagues.

Online Registration for Camps Launched

Milwaukee Recreation debuted an online portal for registering children for before-school and after-school camps.

In the spring of 2020, Milwaukee’s voters demonstrated their support for our students when they overwhelmingly approved a recurring referendum. The funding came at a perfect time to provide extra support for students, such as the following:

- Reducing class sizes in the early grades
- Attracting and retaining certified educators
- Providing social-emotional learning and supportive services
- Engaging students with library media, art, music, and physical education
- Expanding advanced academic opportunities, including ethnic studies and gifted and talented
- Enhancing career and technical education opportunities

Maintaining these enhanced services is challenging in light of revenue constraints and the significant inflation experienced nationwide would be challenging without the continued support of Milwaukee residents. In spring of 2024, voters approved a recurring referendum, raising revenue limits and phasing in additional funding. Voters approved providing an additional \$140 million for school year 2024–25. This is set to increase annually, to \$252 million in school year 2027–28.

The district has developed, implemented, and supported the MPS Ambitious Instruction: Accelerating Learning plan, which aims to close the gap in reading, writing, and math by providing an explicit framework for teaching and learning. The plan lays out the goals, visions, essential skills, strategies, and professional development needed for all students to receive equitable access to high-quality, grade-appropriate instruction aligned to the Wisconsin state standards.

Chart 1.5 on the next page, *MPS at a Glance*, provides a 2023–24 district overview. MPS has worked to refine a comprehensive plan to improve student outcomes. This plan includes a regional development effort to increase high-performing program availability throughout the district while creating learning pathways for students and enhancing the capacity of quality community support activities.



MPS at a Glance 2023–24

FIVE PRIORITIES FOR SUCCESS



MPS 2023–28 STRATEGIC PLAN



5 Home to OF THE STATE'S TOP HIGH SCHOOLS
According to *U.S. News & World Report* 2023

\$121+ MILLION Class of 2023 in college scholarships and grants

Offering **156** SCHOOL OPTIONS

STEAM AP NAF BE FUTURE READY PLTW

你好 HOLA HALLO
81 LANGUAGES
BONJOUR 你好 Ciao

8 Public Montessori schools
One of the largest clusters in the U.S.

94% of budget dollars GO TO SUPPORT schools 2023–24

\$11,947 PER STUDENT REVENUE 2023–24

Educating **68,435** STUDENTS* 2022–23
13.8% English language learners
90.8% students of color
75.2% economically disadvantaged**
19.6% students with disabilities

Primary Years Programme Diploma Programme
Middle Years Programme Career-related Programme
11 INTERNATIONAL BACCALAUREATE schools across the district

21 BILINGUAL SCHOOLS
4 LANGUAGE IMMERSION SCHOOLS
24 SCHOOLS OFFERING ESL TO STUDENTS FROM AROUND THE WORLD

Dr. Keith P. Posley
Superintendent of Schools

mpsmke.com

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Budget Process and Timeline

In January 2024, the administration proposed, and the MBSD adopted, parameters that guided the 2024–25 budget development. The parameters are necessarily modified by the available resources but help guide the decisions made during the budget preparation process. The following budget parameters/priorities will guide the district to increased access to high-quality educational opportunities and positive, supportive school environments that will result in better academic outcomes for students:

1. Allocate equitable educational resources and well-prepared staff to improve students' access to high-quality instruction.
2. Allocate resources to improve academic achievement in all areas, including fine arts, music, physical education, career and technical education, and world languages.
3. Reallocate resources to boost academic achievement, particularly through small group instruction in literacy/English language arts and literacy/mathematics.
4. Address staffing needs to ensure adequate resources are in place for school-based programs.
5. Prioritize school budgets by adjusting and repurposing educational programming and departmental budgets.
6. Allocate resources to support school library, art, music, and physical education.
7. Foster a positive school environment that promotes a sense of belonging, cultural responsiveness, and access to social-emotional learning and mental health support.
8. Develop a professional development schedule that is aligned with the needs of administrators, teachers, paraprofessionals, and other staff.
9. Implement strategies for staff recruitment and retention, addressing findings from the compensation study.
10. Implement salary schedules with a potential cost-of-living increase.
11. Consider modifications to employee benefits for eligible staff to identify cost savings and increase efficiencies.
12. Explore operational efficiencies related to district functions, including payroll, professional development, hiring processes, and temporary housing for international teachers.
13. Expand the number of site-based production kitchens.
14. Continue implementation of a kitchen equipment replacement schedule based on an inventory aging report.
15. Expand internship and apprenticeship options for students by increasing business partnerships, retaining current partnerships, and leveraging internal opportunities within MPS.
16. Address deferred maintenance and future construction needs by restoring revenue to the Construction Fund and the Long-Term Capital Improvement Trust.
17. Ensure school membership adequately reflects building capacity and staff needs.
18. Increase the fund balance to promote long-term stability and flexibility in the School Operation Fund, practicing sound financial management.
19. Develop a balanced budget compliant with state law while maximizing the revenue limit.

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

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

The district uses many different means to solicit and act on staff and community feedback. These methods include staff open-office hours, principal collaboration, a student advisory group that works with the Office of the Superintendent, and the District Advisory Council comprising parent representatives from all schools and meeting monthly with district staff. These sessions allow individuals to learn more about and give feedback on the progress toward district initiatives, as those efforts form the basis of budget recommendations.

Throughout the winter of 2023–24, the administration and MBSD conducted a series of surveys, listening sessions, and virtual meetings open to staff and public to solicit feedback from the community regarding how to address the projected \$200 million budget shortfall in 2024–25. These efforts ultimately resulted in a successful referendum considered by voters in spring of 2024.

Increased support and input needs are gathered for each school’s budget through regional resolution debriefs. Regional resolution debriefs are a collaborative approach to reviewing and developing the schools’ budgets. The regional resolution teams include the regional superintendents, Office of Academics staff, instructional leadership directors, Human Resources staff, and Financial Planning and Budget Services staff. Each school receives input on the school budget from staff, parents, and their School Engagement Councils.

Board meetings are also used to gather input from community stakeholders. These board discussions include budget parameters, five-year forecasts, timelines, and strategic initiatives. Board meetings are open to the public, and input is gathered through public testimony. Chart 1.6 outlines the budget development timetable.



Chart 1.6 Budget Development Timetable

2024–25 Budget Development Timetable	
August–December	September–October
<ul style="list-style-type: none"> • Discuss the budget timetable, potential parameters, new programs, school changes, and initiatives to be considered when preparing budget recommendations • Collect a variety of inputs, ideas, and costs with an analysis of their impact on budget planning • Collect stakeholder input into budget development 	<ul style="list-style-type: none"> • Revise budgets for the current year based on actual enrollment and identify future funding needs • Hold school budget resolution debriefs • Discuss the district’s five-year financial forecast
October	November–December
<ul style="list-style-type: none"> • Hold community listening sessions • Hold Strategic Planning and Budget Committee work session • Hold board meetings for possible action on amendments to the adopted budget for the current fiscal year based on updated enrollment and revenue data • Transmit the Amended Adopted Budget to the Milwaukee Common Council 	<ul style="list-style-type: none"> • Finalize next year’s enrollment projections • Hold Student Achievement and School Innovation Committee meeting to discuss and take possible action on potential school changes • Recommend school funding priorities • Collect cost-to-continue information
December	January
<ul style="list-style-type: none"> • Collect school changes and new initiative information to determine school allocations • Review current programs and funding levels and the school allocations for establishing school-based budgets 	<ul style="list-style-type: none"> • Hold Strategic Planning and Budget Committee meeting for discussion and possible action on the proposed budget timetable and parameters • Discuss the budget process and preliminary allocations • Prepare, with input from School Engagement Councils, proposed school budgets
February–March	April
<ul style="list-style-type: none"> • Hold school budget resolution debrief meetings • Hold school Ambitious Instruction budget conversations • Prepare proposed office budgets • Hold office budget conversations 	<ul style="list-style-type: none"> • Compile the MPS Superintendent’s Proposed Budget • Release MPS Superintendent’s Proposed Budget
May	June
<ul style="list-style-type: none"> • Hold public hearings on the proposed budget • Publish statutory public hearing notice • Hold a statutory hearing on the proposed budget • Take possible action on amendments submitted by board members on the proposed budget • Hold board meetings for possible action on the proposed budget 	<ul style="list-style-type: none"> • Transmit the adopted budget to the Milwaukee Common Council
<p>Please note: The budget timeline includes all funds, including capital projects.</p>	

Significant Changes in the Budget

In the 2024–25 budget, the administration and MBSD faced and overcame the significant challenge created by the combination of inflation, the end of federally funded Elementary and Secondary School Emergency Relief grants, and state revenue limits. The district’s projected revenue for 2024–25 is \$1.47 billion. Highlights in the 2024–25 proposed budget include:

- Increased local property tax revenue of \$140 million in year one of the approved 2024 referendum;
- Increased state per pupil funding for schools by \$325 per student;
- The services committed to during the 2020 referendum;
- Shifting highly experienced teachers from mentoring roles into direct teaching roles;
- Increased construction fund budgets to preserve and improve facilities;
- Enhanced art, music, and physical education funding;
- Absorbing services funded by the federal Elementary and Secondary School Emergency Relief funds (ESSER) where possible. Such as tutoring dual enrollment, and the Milwaukee Schools Virtual Program (MVP), serving grades k5–12.



Financial Component

Revenues and Expenditures for All Funds

Specific financial strategies and plans to support the MBSD's goals are described in the budget. As required under Governmental Accounting Standards Board pronouncements, the district uses various fund types to report financial activity for its operating units. MPS administers the following funds:

- School Operations,
- School Nutrition Services,
- Construction,
- Extension, and
- Categorically Aided Programs Funds.

Within these funds, expenses are budgeted and recorded in schools, departments, and other MPS entities.

Chart 1.7 summarizes expenditures from previous years and budgeted district-wide in the current and coming year. Salaries and benefits are 65 percent of funds budgeted in 2024–25. The School Operations Fund budget is 1.0 percent less than the previous fiscal year. Please note that charts in millions of dollars are identified by \$M throughout the budget. In addition, the sums of figures do not always equal the total displayed due to rounding.



Chart 1.7 District-Wide Expenditures

Summary of All Funds - Expenditures by Object (\$M)						
Object	2020-21 Actual	2021-22 Actual	2022-23 F.A.	2023-24 F.A.	2024-25 P.B	Inc/(Dec)
Salaries/Other Wages	\$528.9	\$544.0	\$582.6	\$599.1	\$621.6	\$22.5
Employee Benefits	317.0	305.9	299.5	317.5	342.7	25.3
Purchased Services	285.8	349.7	312.1	403.7	348.4	(55.3)
Supplies	80.0	121.6	83.0	85.8	94.7	8.8
Capital Expenses	7.2	2.1	5.4	8.6	8.5	0.0
Other Expenditures	46.1	47.1	585.6	193.2	54.5	(138.7)
Total	\$1,265.0	\$1,370.4	\$1,868.2	\$1,607.8	\$1,470.5	(\$137.4)

FA stands for the fall adopted budget and PB stands for the proposed budget.



Chart 1.8 Summary of All Funds – Revenues

Summary of All Funds – Revenues by Source (\$M)						
	2020–21	2021–22	2022–23	2023–24	2024–25	FY25 Inc
	Actual	Actual	F.A.	F.A.	P.B.	/(Dec)
School Operations Fund						
Property Tax Levy/Equalization Aids	\$856.5	\$889.7	\$879.1	\$848.1	\$974.2	\$126.1
State Handicapped Aids	56.6	55.0	55.5	68.4	60.0	(8.4)
Other State Aids	66.4	67.1	60.0	63.0	62.7	(0.3)
Federal Aids	26.4	6.0	23.1	39.4	39.4	0.0
Local Revenues (Non-Property Tax)	5.0	16.9	28.8	28.4	30.4	2.0
Subtotal	\$1,010.9	\$1,034.8	\$1,046.5	\$1,047.3	\$1,166.7	\$119.4
School Nutrition Services Fund						
Federal Aids, Commodities	\$11.6	\$47.2	\$47.6	\$52.2	\$55.4	\$3.2
State, Sales, and Other Aid	1.0	0.4	0.3	5.5	4.7	(0.8)
Subtotal	\$12.6	\$47.5	\$47.9	\$57.7	\$60.1	\$2.4
Extension Fund						
Property Tax Levy	\$27.2	\$29.7	\$34.7	\$112.4	\$29.9	(\$82.6)
Applied Surplus	0.0	0.0	5.6	0.0	5.8	5.8
Other	(1.6)	3.6	2.0	2.0	2.0	0.0
Subtotal	\$25.6	\$33.3	\$42.3	\$114.4	\$37.6	(\$76.8)
Construction Fund						
Property Tax Levy	\$4.6	\$2.9	\$1.8	\$5.0	\$15.0	\$10.0
Other	32.5	32.9	1.8	2.1	4.1	2.0
Subtotal	\$37.1	\$35.8	\$3.6	\$7.1	\$19.1	\$12.0
Categorical Fund						
Federal	\$172.7	\$176.1	\$692.4	\$327.0	\$137.2	(\$189.9)
State	28.9	26.6	43.9	45.3	47.6	2.3
Private	6.0	8.1	6.4	9.0	2.2	(6.8)
Subtotal	\$207.6	\$210.7	\$742.7	\$381.3	\$186.9	(\$194.3)
Total	\$1,293.8	\$1,362.3	\$1,883.1	\$1,607.8	\$1,470.5	(\$137.4)

The 2024–25 Superintendent’s Proposed Budget is balanced, with the authorized expenditures equal to projected revenues. The budget projects \$1.47 billion in total revenues and expenditures, and the School Operations Fund totals \$1,166.7 million. Chart 1.8 provides a projected pro forma financial summary for 2024–25 revenues by fund.

Budget Comparisons for All Funds

Chart 1.9 shows that schools and school accounts are budgeted at \$1.1 billion of the School Operations Fund budget. School accounts include support of programs such as art, music, and physical education, as well as librarians, guidance counselors, school nurses, school safety, interscholastic athletics, and academics.

District Use of School Operations (General and Debt) Fund Summary (\$M)	
Office	2024-25 Proposed Budget
Board/Board Governance	\$ 1.9
Accountability & Efficiency	2.4
Superintendent	2.0
Chief of Staff	0.8
Communications & School Performance	11.6
Academics	8.4
School Administration	6.2
Finance	6.4
Human Resources	6.9
Schools and School Accounts	1,110.7
Operations	6.3
Other Accounts	15.8
Inter-department & Inter-fund	(12.5)
Total	\$ 1,166.7

2024-25 Revenue Source	
Source	Percent
Property Tax Levy/State	
State Equalization/Integration Aids	83.5%
Other State Aids	10.5%
Federal Aids	3.4%
Local Non-Property Tax Revenues	2.6%

Annual budgetary decisions focus on general operating funds from property taxes, state aid, federal aid, and local sources. Chart 1.10 shows that most general operations funding is from the local property tax levy and state aid, which are capped by the state's revenue limit.



Chart 1.11 shows a revenue comparison between the 2024–25 Superintendent’s Proposed Budget and the 2023–24 Amended Adopted Budget for the district’s five funds. The budget has total projected revenues of approximately \$1.47 billion. Summary notes for each fund follow the chart, and more information for each fund is detailed in the financial section

Chart 1.11 District Revenue Overview

District Revenue Overview: 2024-25 Preliminary Budget Compared to 2023-24 Amended Adopted Budget (\$M)						
	Operations	Nutrition	Extension	Construction	Categorical	Total
2023-24 Amended Adopted Budget	\$1,047.3	\$57.7	\$114.4	\$7.1	\$381.3	\$1,607.8
2024-25 Proposed Budget	1,166.7	60.1	37.6	19.1	186.9	1,470.5
Year-to-Year Increase/(Decrease)	\$119.4	\$2.4	(\$76.8)	\$11.9	(\$194.3)	(\$137.4)
	11.4%	4.1%	-67.1%	169.0%	-51.0%	-8.5%

The majority of district revenues have been capped by the state’s revenue limit regulations since 1993. For MPS, the operations portion of the revenue limit for 2024–25 is \$1,667 million, which is \$119.4 million increase to 2023–24. This includes \$87 million from the 2020 referendum and \$140 million from the first phase of the 2024 referendum.

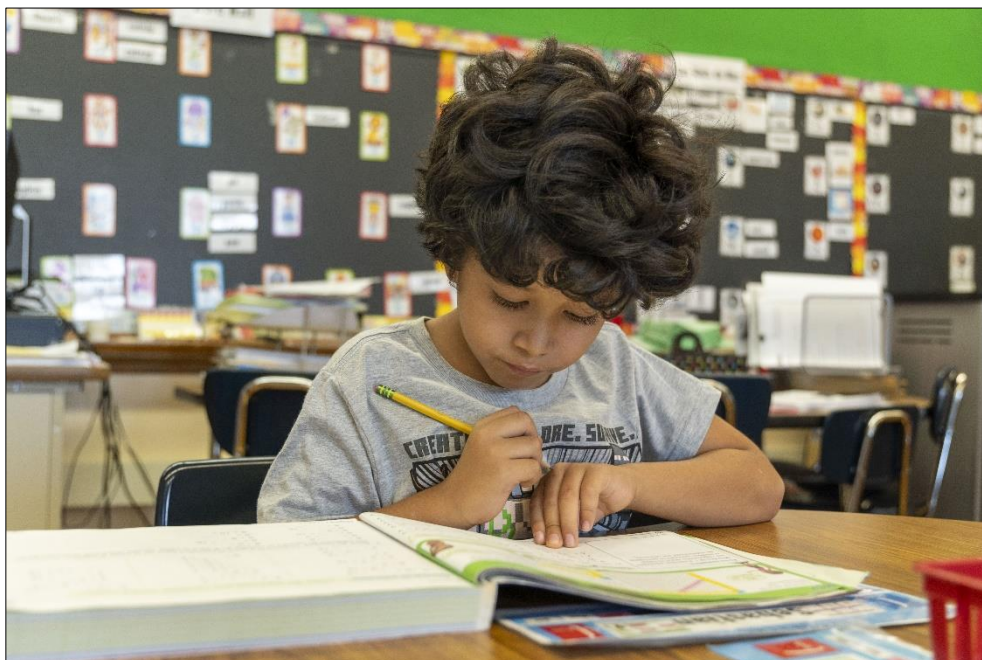


The School Nutrition Services Fund is managed by the Department of Nutrition Services, which administers the National School Lunch and Breakfast Programs in all MPS schools, the Afterschool Snack Service, Child and Adult Care Food Program, Summer Food Service Program, and the Fresh Fruit and Vegetable Program. Revenues include federal and state meal reimbursements and revenue earned from cafeteria sales. The budgeted \$60.1 million in revenue is an increase of \$2.4 million.

The 2024–25 budget for the Extension Fund anticipates revenues and authorizes expenditures totaling \$37.7 million. The revenues include property tax levies, and local revenues (including fees for recreation programs) intended to support community programs and services outside of regular curricular and extracurricular programs. Increased funding will support increased costs as a result of growing inflation.

The Construction Fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for acquiring or constructing capital facilities. It also funds additions to and/or remodeling of existing buildings. The budget for the Construction Fund anticipates revenues and authorizes expenditures of \$19.1 million, an increase of \$12 million.

The Categorically Aided Programs Fund accounts for proceeds from federal, state, and private grants that fund special projects based on need. These funds must be used according to the funder’s timeline, purpose, and rules. The 2024–25 Superintendent’s Proposed Budget for the Categorically Aided Programs Fund assumes total revenue and expenditures of 130.5 million, a significant 255 million decrease as a result of the end of the Elementary and Secondary Emergency Relief grants (ESSER), which were provided by the federal government in response to the COVID-19 pandemic.



Financial and Demographic Changes

The population of the city of Milwaukee has been stable for the past couple of decades. However, there has been a decline in the number of school-age children. MPS revenues are tied directly to its enrollment. The K–12 education landscape in Milwaukee is highly competitive and, along with the decline in the number of school-age children, impacts MPS enrollment. Families in the city of Milwaukee can choose MPS neighborhood schools, specialty schools, MPS charter schools, or MPS partnership schools. They can, however, choose non-MPS charter schools, suburban district schools through open enrollment, or private schools bolstered by the voucher/choice program.

The budget is designed to uphold commitments to the district’s goals while responsibly preparing for the years to follow while considering the competitive nature of the K–12 education landscape. MPS must use best practices to deliver efficient and highly effective services that maximize student support and improve student achievement.

Informational Component

Budget Forecast

The district prepares five-year projections by statutory funds as part of the spring budget process for the upcoming fiscal years. This chart does not include our categorical funding. Chart 1.12 shows an estimate of revenues and expenditures through 2028–29. Information consists of the actual costs for 2020–21, 2021–22, and 2022–23; the Amended Adopted [F.A.] Budget for 2023–24; the proposed budget for 2024–25; an estimate of revenues and expenditures for 2025–26, 2026–27, 2027–28, and 2028–29; and changes from the proposed 2023–24 budget to the estimated 2027–28 budget.

Chart 1.12 All Statutory Funds – Five-Year Projection

All Statutory Funds - Five Year Projection (\$M)										
	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26	2026–27	2027–28	2028–29	FY29 vs FY25
	Actual	Actual	F.A.	F.A.	P.B.	Estimated	Estimated	Estimated	Estimated	Inc/ (Dec)
Federal Revenues	\$38.1	\$53.2	\$70.9	\$88.0	\$94.8	\$97.3	\$100.0	\$102.7	\$105.5	\$10.7
State Revenues	\$704.3	739.2	711.0	777.9	727.5	747.2	767.4	788.2	809.6	82.1
Local Revenues	\$343.9	359.1	358.5	360.7	451.5	463.7	476.3	489.2	502.5	51.0
Total Revenues	\$1,086.2	\$1,151.5	\$1,140.4	\$1,226.5	\$1,273.7	\$1,308.2	\$1,343.7	\$1,380.1	\$1,417.5	\$143.9
Salaries/Other Wages	\$325.7	\$335.0	\$497.2	\$484.0	\$540.3	\$563.3	\$580.2	\$594.7	\$606.6	\$66.3
Position Benefits	\$200.4	190.1	250.3	261.9	299.1	314.5	330.6	347.5	365.3	66.1
Purchased Services	\$235.8	261.1	269.3	359.0	298.9	303.4	307.9	312.6	317.2	18.3
Supplies	\$35.8	61.7	73.7	76.8	86.8	88.1	89.4	90.7	92.1	5.3
Capital Expenses	\$4.3	1.3	5.6	8.4	8.5	8.6	8.8	8.9	9.0	0.5
Other Objects	\$232.4	93.3	44.3	36.4	49.9	50.3	50.8	51.2	51.6	1.7
Total Expenditures	\$1,034.4	\$942.5	\$1,140.4	\$1,226.5	\$1,283.5	\$1,328.1	\$1,367.6	\$1,405.5	\$1,441.8	\$158.3
Balance (before use of prior-year funds)	\$51.8	\$209.0	\$0.0	\$0.0	(\$9.8)	(\$19.9)	(\$23.9)	(\$25.4)	(\$24.3)	(\$14.5)
Use of Prior-Year Funds for Legacy Costs	-	-	-	-	9.80	-	-	-	-	-
Surplus/(Deficit)	\$51.8	\$209.0	\$0.0	\$0.0	(\$9.8)	(\$19.9)	(\$23.9)	(\$25.4)	(\$24.3)	
Cumulative Surplus/(Deficit)	\$167.3	\$376.3	\$376.3	\$376.3	\$366.5	\$346.6	\$322.8	\$297.4	\$273.1	

Student Enrollment Trends and Forecast

Student enrollment is a significant factor in determining state revenue. Lower enrollment and legislative action regarding the revenue limits have led to lower state revenues for the district. For 2024–25, the district is projecting an enrollment of 66,377 students in 156 schools. 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

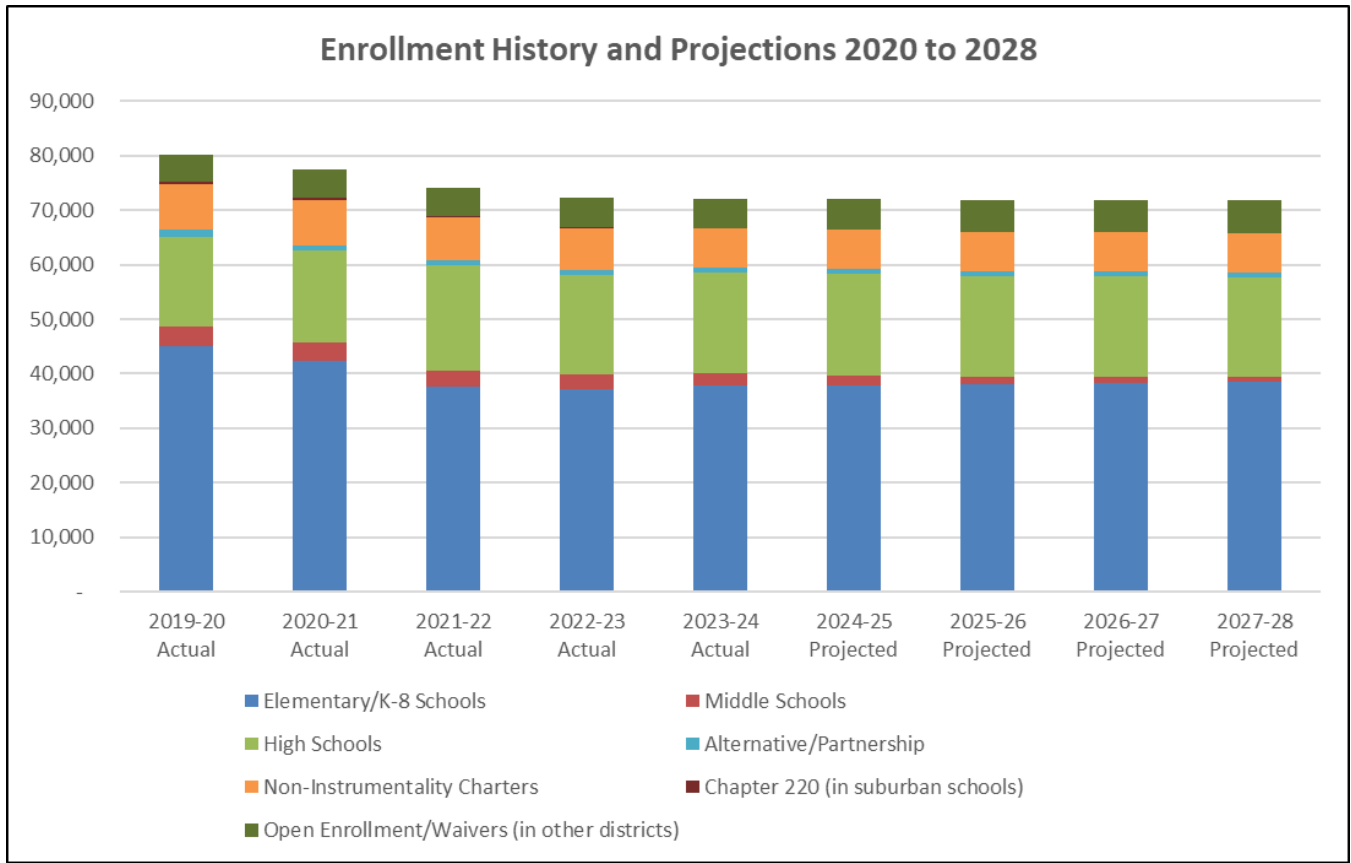
non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools, and six alternative schools.

In 2023–24, the district lost 51 in student enrollment, a .07 percent decrease. The projection for 2024–25 is a decrease of 63 students. The Chapter 220 program allows students to reside in one district and attend school in another; due to a change in law, no new students have been enrolled in the Chapter 220 program since 2015–16, and enrollment decreases every year as students graduate from the program. The program will end in 2027–28. The administration uses demographic data and enrollment trends to develop a system-wide projection of pupil counts.

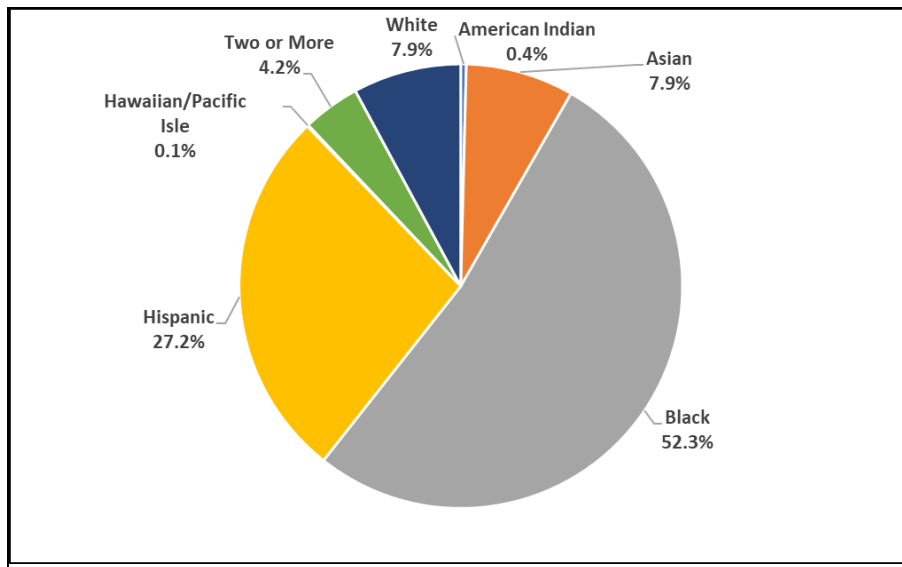


Four years of actual student enrollment history and projections for the next five years are found on the next page in Chart 1.13 and are based on the third Friday of September enrollment. The third Friday number determines a school's per-pupil allocation.

Chart 1.13 Student Enrollment History and Projections



The students of MPS are racially and ethnically diverse, as displayed in Chart 1.14. The majority of students are African American or Hispanic.



English learners comprise approximately 14.6 percent of the district’s enrollment. Of all students enrolled in MPS, 20.5 percent are students with special needs, and over 82 percent come from economically disadvantaged households.

Tax Base and Rate Trends

The city is required to levy and collect property taxes to support the MPS budget. The property tax levy is the money raised from taxes on city of Milwaukee homes and businesses. The tax bill received by owners of non–tax-exempt real estate in the city contains the property tax for six units of government: City of Milwaukee, Milwaukee County, Milwaukee Public Schools, Milwaukee Area Technical College, State of Wisconsin, and the Milwaukee Metropolitan Sewerage District.

Property tax is calculated by multiplying the property’s assessed value by the property tax rate. Assessed valuation is determined by the City of Milwaukee Assessor’s Office. Equalized valuation is determined by the State of Wisconsin Department of Revenue. Chart 1.15 details the assessed and equalized valuation of taxable property in Milwaukee.

Chart 1.15 Milwaukee Assessed and Equalized Valuation

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)

The aggregate amount of property taxes to be levied for school purposes is determined according to provisions of Chapter 120 of the Wisconsin state statutes. The MBSD will adopt property taxes for the district in October 2024 and certify that to the city for levy and collection. The Wisconsin Department of Public Instruction provides districts with final general school aid allocations and maximum tax levy amounts in October of each year.

The district’s property taxes are levied annually before December 31, are administered by the city, and are recognized as district revenue in the fiscal year levied. Chart 1.16 below shows an eight-year history of the tax levy amounts adopted by the MBSD and eight years of the related tax rate. As explained above, the city determines the tax rate—the amount per thousand dollars of assessed property value—that Milwaukee taxpayers will pay toward the MPS budget. The rate amount varies in part because of the changing citywide assessment, a \$32.0 billion figure (see Chart 1.16).

Chart 1.16 Tax Levies and Rates for School Purposes

Tax Levies (\$M) and Rates for School Purposes						
Budget Year	School Operations	Construction	Extension	Total	Tax Rates per Thousand	
2015	\$275.6	\$ 9.6	\$17.1	\$302.3	\$10.66	
2016	273.0	10.6	17.1	300.6	10.20	
2017	260.1	1.1	20.0	281.2	9.33	
2018	248.2	3.9	20.0	272.1	8.52	
2019	228.9	1.5	20.0	250.4	7.47	
2020	236.2	1.5	25.2	262.9	7.81	
2021	276.1	4.6	27.2	308.0	8.84	
2022	273.1	2.9	29.7	305.7	8.63	

Source: 2022 MPS ACFR, Fall Amended Adopted Budget
 The tax rate results from dividing the levy by the total taxable property value.

Personnel Resources Changes

The district is committed to maximizing classroom resources and continues exploring all options for enhancing student instructional support. The largest job categories are teachers and educational assistants who work directly with students. In 2024–25 total full-time equivalent (FTE) positions must decrease by 288 FTE. Of the 9,590 FTE positions in MPS, 7,991, or 83 percent, are school-level positions. This is a 2% increase from 2023–24. The district distributes employee benefit costs to school and department budgets by charging a set-rate benefit cost. The fringe benefit rate for school and department budgets increased from 51 percent in 2023–24 to 54.0 percent in 2024–25. Chart 1.17 provides budgetary changes in FTE positions from the 2023–24 Amended Adopted Budget to the 2024–25 Superintendent’s Proposed Budget.

Chart 1.17 MPS Staff Distribution

MPS Staff Distribution 2024-25 Superintendent's Proposed Budget							
Position Type	2022-24 F.A.	2024-25 P.B.	School Position Changes	Non-School Position Changes	Total Change	School Positions FY25	Non-School Positions FY25
Certificated Administrators	255.10	234.50	-2.00	-18.60	-20.60	79.10	155.40
Principals	122.00	123.00	1.00	0.00	1.00	123.00	0.00
Assistant Principals	151.63	145.39	-7.24	1.00	-6.24	144.39	1.00
Teachers	4740.50	4590.67	-15.72	-133.11	-148.83	4462.57	128.10
Therapists	49.00	53.00	0.00	4.00	4.00	32.00	21.00
Social Workers	188.16	178.80	-5.80	-3.56	-9.36	146.95	31.85
Psychologists	173.00	169.90	-1.60	-1.50	-3.10	157.00	12.90
School Nurses	83.10	70.50	-11.20	-1.40	-12.60	31.00	39.50
Classified Technical & Administrative	516.53	514.66	8.43	-9.30	-0.87	80.68	433.98
Trades Workers & Foremen	139.00	138.00	0.00	-1.00	-1.00	0.00	138.00
Clerical/Secretaries	356.10	345.60	-3.00	-7.50	-10.50	264.60	81.00
School Bookkeepers	34.00	34.00	0.00	0.00	0.00	33.00	1.00
Childrens Health Assistant/Nursing Associate	286.81	278.22	12.04	-20.63	-8.59	276.47	1.75
Educational Assistants	1386.75	1343.10	-24.41	-19.24	-43.65	1330.22	12.88
Safety Aides	274.00	285.10	11.10	0.00	11.10	285.10	0.00
Social Worker Assistants	27.45	24.20	-2.25	-1.00	-3.25	16.36	7.84
Building Services Helpers	358.29	358.29	0.00	0.00	0.00	322.00	36.29
Engineers/Boiler Attendants	236.44	235.44	1.00	-2.00	-1.00	207.00	28.44
Food Service Manager/Trainee	115.00	107.00	0.00	-8.00	-8.00	0.00	107.00
Food Service Assistant/Assistant-in-Charge	387.76	361.01	0.00	-26.75	-26.75	0.00	361.01
Totals	9,880.62	9,590.38	-39.65	-248.59	-288.24	7,991.44	1,598.94

Changes in Debt

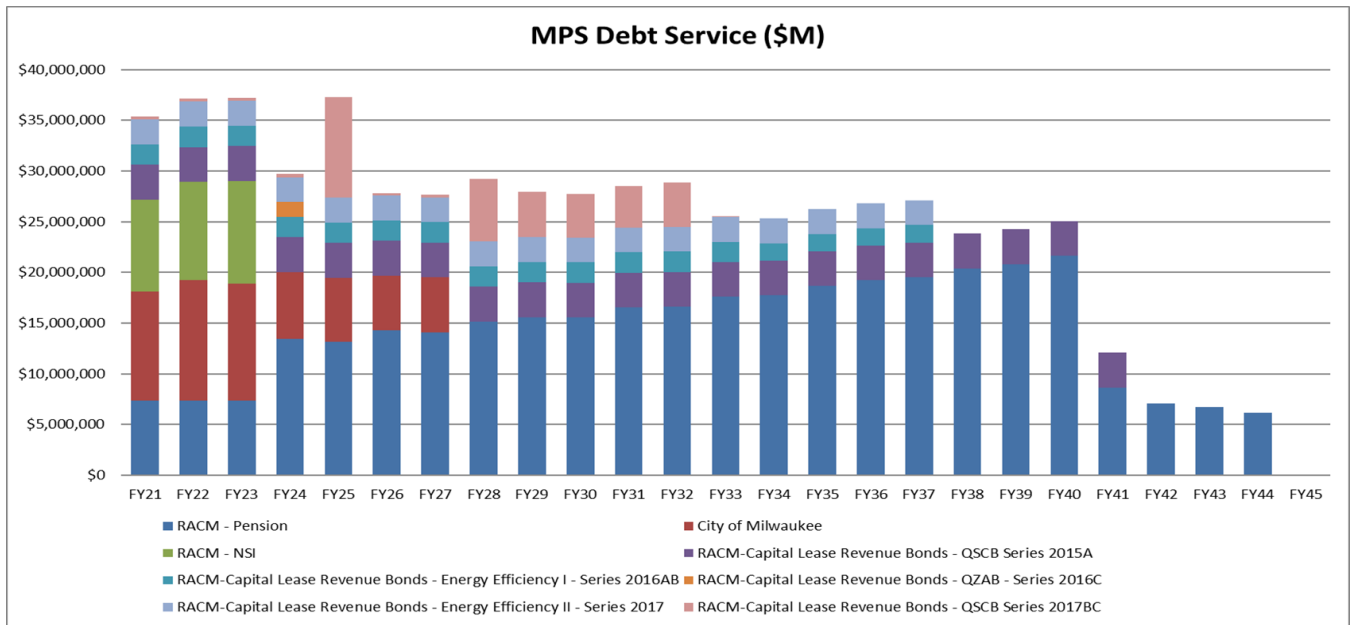
The City of Milwaukee has authority under Chapters 67 and 119 of Wisconsin Statutes to issue municipal obligations for specific school purposes. All debt issuance, whether short-term or long-term, is approved by the MBSD. The City of Milwaukee maintains high bond ratings from three major agencies. This and favorable reviews of the district’s financial management allow for borrowing at competitive rates that minimize costs.

Projects financed with debt are considered in light of the MPS Strategic Plan. Chart 1.18 summarizes the past ten fiscal years of MPS’s outstanding debt. Chart 1.19 shows how various existing debt obligations will grow or shrink in future years. For example, in 2024–25, MPS is scheduled to retire the Redevelopment Authority of the City of Milwaukee Neighborhood Schools Initiative (RACM-NSI) debt, have lower obligations for funds borrowed directly from the City of Milwaukee, and face a significant increase in payments due for pension financing.

Chart 1.18 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	306.8

Chart 1.19 MPS Debt Service Cash Flow



Financial Management

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

Summary

The MPS administration and Milwaukee Board of School Directors (MBSD) continue to operate in a challenging financial environment. Rigid state revenue limits, significant inflationary pressures, and the end of the federal Elementary and Secondary School Emergency Relief funds resulted in a projected \$200 million budget shortfall. With the help of additional funding approved by Milwaukee voters in a 2024 spring referendum, the proposed 2024–25 budget addresses and corrects this shortfall while preserving educational services.

The total 2024–25 Superintendent’s Proposed Budget—which includes grant funding and funding for Milwaukee Recreation—is \$1.41 billion, down from \$1.6 billion in 2023–24.

The 2024–25 Superintendent’s Proposed Budget continues to prioritize direct educational services in classrooms while moving forward with the Five Priorities for Success that will improve student outcomes. The 2024–25 budget focuses on resources to support MPS students. In doing so, MPS places significant emphasis on supporting staff who directly impact students by providing resources for professional development, opportunities for increased collaboration, and access to real-time, actionable data. Despite continued budget challenges, the budget provides staff and students with every opportunity possible within the current means to achieve success in their MPS journey.

Accessing the Budget

Feedback to support the annual budget development is gathered throughout the year from School Engagement Councils, district work groups, social media, and community meetings.

Online versions of the 2024–25 Superintendent’s Proposed Budget are posted at www.mpsmke.com/budget or via the district’s website under *MPS > District > About MPS > Offices & Departments > Office of Finance > Financial Planning and Budget Services*.