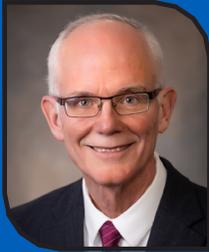


**MILWAUKEE**  
PUBLIC SCHOOLS

**2022–23 Superintendent’s Proposed Budget**  
*Fiscal Year: July 1, 2022 – June 30, 2023*  
Submitted to the Milwaukee Board of School Directors

# Milwaukee Board of School Directors

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**MILWAUKEE  
PUBLIC SCHOOLS**

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Dr. Keith P. Posley, *Superintendent*

## MPS Senior Team

Marla Bronaugh, Chief Communications & School Performance Officer  
Katrice Cotton, Ed.D., Chief School Administration Officer  
Martha Kreitzman, Chief Financial Officer  
Adria D. Maddaleni, J.D., Chief Human Resources Officer  
Jennifer Mims-Howell, Chief Academic Officer

## NONDISCRIMINATION NOTICE

It is the policy of Milwaukee Public Schools, as required by section 118.13, Wisconsin Statutes, that no person will be denied admission to any public school or be denied the benefits of, or be discriminated against in any curricular, extracurricular, pupil services, recreational or other program or activity because of the person's sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation or physical, mental, emotional or learning disability.

This policy also prohibits discrimination under related federal statutes, including Title VI of the Civil Rights Act of 1964 (race, color, and national origin), Title IX of the Education Amendments of 1972 (sex), Section 504 of the Rehabilitation Act of 1973 (disability), and the Americans with Disabilities Act of 1990 (disability). The individuals named below have been designated to handle inquiries regarding the nondiscrimination policies.

For section 118.13, Wisconsin Statutes, federal Title IX: Matthew Boswell, Senior Director, Department of Student Services, Room 133, Milwaukee Public Schools, 5225 W. Vliet St., P.O. Box 2181, Milwaukee, WI, 53201-2181

For section 504 of the Rehabilitation Act of 1973 (Section 504), federal Title II: Jessica Coyle, Section 504/ADA Coordinator, Department of Specialized Services, 6620 W. Capitol Dr., Milwaukee, WI, 53216, (414) 438-3677

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# Executive Summary

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 Executive Summary of the 2022–23 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

Milwaukee Public Schools (MPS) is the largest school district in the state of Wisconsin with a rich variety of educational programs and extracurricular activities for children from three-year-old kindergarten through high school. With projected enrollment of 67,500 students and 9,873 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 who is appointed by the MBSD to lead the district’s administration. The senior team supports the superintendent in turning the district’s strategic vision into action.

*Chart 1.1 Members of the School Board and Senior Administrative Staff*

<b>MISSION STATEMENT</b> Milwaukee Public Schools is a diverse district that welcomes all students, preparing them for success in higher education, post-education opportunities, work, and citizenship.	<b>SUPERINTENDENT</b> Dr. Keith P. Posley
<b>SCHOOL BOARD MEMBERS</b> District #1 – Marva Herndon District #2 – Erika Siemsen District #3 – Sequanna Taylor 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 – Bob Peterson	<b>SENIOR TEAM</b> Vacant, Chief of Staff Marla Bronaugh, 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 Paulette Chambers, Acting 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 proud of its many accomplishments and progress made but still 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 that are essential to the accomplishment of MPS's mission and vision. The goals are:

-  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.

MPS is committed to accelerating student achievement, building positive relationships between youths and adults, and cultivating leadership at all levels. Five MPS high schools were rated among the best in the state and nation by *U.S. News and World Report* in spring 2021. The Class of 2021 earned over \$96 million in scholarships and grants. MPS has eight authorized International Baccalaureate schools and eight Montessori schools.

MPS offers an extensive variety of educational programs and activities for children from preschool through high school that occur 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 also offers other college and career preparatory programs, including Advanced Placement and International Baccalaureate.

## 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 community for the benefit of all.

## Five Priorities for Success

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

In an urban setting, neighborhoods are diverse, and a student’s life experiences encompass a wide spectrum. It is critical that the educational process considers the child as a whole and creates systems that are inclusive of social-emotional learning, wellness, and opportunities that include community organizations that extend beyond the school walls. District staff will continue to follow the Five Priorities for Success as shown in Chart 1.2 throughout the 2022–23 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 to major 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



### 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



## 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



## 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 Five Priorities for Success prioritize the classroom, as a result, schools' budgets and funding for staff positions remained steady.

As part of the Five Priorities for Success, MPS is focusing on equity, culturally and linguistically responsive practices, Positive Behavioral Interventions and Supports, and restorative practices. This focus includes offering professional development in these areas.

### *Budget Process and Timeline*

In January 2022, the administration proposed and the MBSD adopted parameters that guided the development of the 2022–23 budget. The parameters are necessarily modified by the resources available but help to guide the decisions made during the budget preparation process. The following budget parameters will guide the district to increase access to high-quality educational opportunities and positive, supportive school environments that result in better academic outcomes for students:

1. Allocate equitable educational resources and well-prepared staff to improve students' access to productive instruction
2. Prioritize school budgets by adjusting and repurposing educational programming and departmental budgets
3. Allocate resources in the areas of school library, art, music, and physical education
4. Create a positive school environment that provides a sense of belonging, is culturally responsive, and provides access to social-emotional learning and mental health support
5. Implement strategies, including a compensation study, to recruit and retain staff
6. Implement salary schedules with a possible cost-of-living increase

7. Consider employee benefit modifications for eligible employees to identify cost savings and increase efficiencies
8. Explore operating efficiencies, including those related to transportation
9. Increase the number of site-based production kitchens
10. Implement a kitchen equipment replacement schedule based on an inventory aging report
11. Provide flexibility to meet standards to safeguard health, safety, and education needs during the COVID-19 pandemic
12. Address deferred maintenance and future construction needs by restoring revenue to the Construction Fund and the Construction Trust
13. Prepare a balanced budget that is based on state law and maximizes the revenue limit

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

The district-wide budget development process is a multi-year collaborative process involving many stakeholders, including students, School Engagement Councils, families, school leaders, learning teams, Central Services personnel, task forces, community stakeholders, the superintendent, and the MBSD. The budget preparation process begins each year in August with the review of performance indicators and continues through the 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 and with 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 upon feedback from staff and the community. Some of these methods are staff open-office hours, principal collaboration, a student advisory group that works with the Office of the Superintendent, and the District Advisory Council that is made up of parent representatives from all schools and meets monthly with district staff. These sessions provide individuals with an opportunity to learn more about and give feedback on the progress toward district initiatives, as those efforts form the basis of budget recommendations.

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. Included on the regional resolution teams are 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 forecast, budget timeline, and strategic initiatives. Board meetings are open to the public and input was gathered through public testimony. Chart 1.4 outlines the budget development timetable.

Chart 1.4 Budget Development Timetable

2022–23 Budget Development Timetable	
<b>August–December</b>	<b>September–October</b>
<ul style="list-style-type: none"> <li>• Discuss the budget timetable, potential parameters, new programs, school changes, and initiatives to be considered when preparing budget recommendations</li> <li>• Collect a variety of inputs, ideas, and costs with analysis of their impact for budget planning</li> <li>• Collect stakeholder input into budget development</li> </ul>	<ul style="list-style-type: none"> <li>• Revise budgets for the current year based on actual enrollment and identify future funding needs</li> <li>• Hold school budget resolution debriefs</li> <li>• Discuss the district’s five-year financial forecast</li> </ul>
<b>October</b>	<b>November–December</b>
<ul style="list-style-type: none"> <li>• Hold community listening sessions</li> <li>• Hold Strategic Planning and Budget Committee work session</li> <li>• Hold board meetings for possible action on amendments to the adopted budget for the current fiscal year based on updated enrollment and revenue data</li> <li>• Transmit the Amended Adopted Budget to the Milwaukee Common Council</li> </ul>	<ul style="list-style-type: none"> <li>• Finalize next year’s enrollment projections</li> <li>• Hold Student Achievement and School Innovation Committee meeting to discuss and take possible action on potential school changes</li> <li>• Recommend school funding priorities</li> <li>• Collect cost-to-continue information</li> </ul>
<b>December</b>	<b>January</b>
<ul style="list-style-type: none"> <li>• Collect school changes and new initiative information to determine school allocations</li> <li>• Review current programs and funding levels and the school allocations for establishing school-based budgets</li> </ul>	<ul style="list-style-type: none"> <li>• Hold Strategic Planning and Budget Committee meeting for discussion and possible action on the proposed budget timetable and parameters</li> <li>• Discuss budget process and preliminary allocations</li> <li>• Prepare, with input from School Engagement Councils, proposed school budgets</li> </ul>
<b>February–March</b>	<b>April</b>
<ul style="list-style-type: none"> <li>• Hold school budget resolution debrief meetings</li> <li>• Hold school Ambitious Instruction budget conversations</li> <li>• Prepare proposed office budgets</li> <li>• Hold office budget conversations</li> </ul>	<ul style="list-style-type: none"> <li>• Compile the MPS Superintendent’s Proposed Budget</li> <li>• Release MPS Superintendent’s Proposed Budget</li> </ul>
<b>May</b>	<b>June</b>
<ul style="list-style-type: none"> <li>• Hold public hearings on proposed budget</li> <li>• Publish statutory public hearing notice</li> <li>• Hold statutory hearing on proposed budget</li> <li>• Take possible action on amendments submitted by board members on the proposed budget</li> <li>• Hold board meetings for possible action on proposed budget</li> </ul>	<ul style="list-style-type: none"> <li>• Transmit adopted budget to the Milwaukee Common Council</li> </ul>
<p>Please note: The budget timeline is for all funds, including capital projects.</p>	

## *Significant Changes in the Budget*

The second half of Wisconsin's biennial budget began in July of 2021. The district's total projected revenue for 2022–23 is \$1.3 billion. The following significant budget changes will occur in 2022–23:

- Increase school-based funding by \$25.6 million.
- The Office of the Chief of Staff and Office of Operations have been created as a result of a reorganization.
- Implement the third phase of the new music, art, and physical education policies.
- Implement the third year of recurring referendum for an additional \$7.0 million, totaling \$84.0 million.
- Although the district has until September 2024 to spend Elementary and Secondary School Emergency Relief (ESSER) funds, the full amount was recognized in 2022; as a result, total revenue has decreased in 2023.

## *Allocation of Human and Financial Resources to Achieve Goals and Objectives*

Focusing the district's collective energy in the classroom leads to improving educational outcomes for students. The 2022–23 Superintendent's Proposed Budget directs resources to schools and increases efficiencies to expand the school-based focus at Central Services. One of the core beliefs of the district 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 2022–23 Superintendent's Proposed Budget reflects an obligation to maximizing available resources to provide support to 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.

The Office of School Administration works with school leaders to support the implementation of best practices in teaching and learning. While district and school reform continues to be a vital component of the overall Five Priorities for Success, the Office of School Administration provides specific supports to the district's continuous improvement efforts as well as instructional implementation supports and strategies through four geographical regions, a high school region, and a citywide region. Each region is supported by a team that includes a regional superintendent who assumes general oversight of day-to-day operational activities and an instructional leadership director who is accountable for supporting the overall instructional focus of each school by providing coaching and guidance in executing research-based methods to improve achievement.

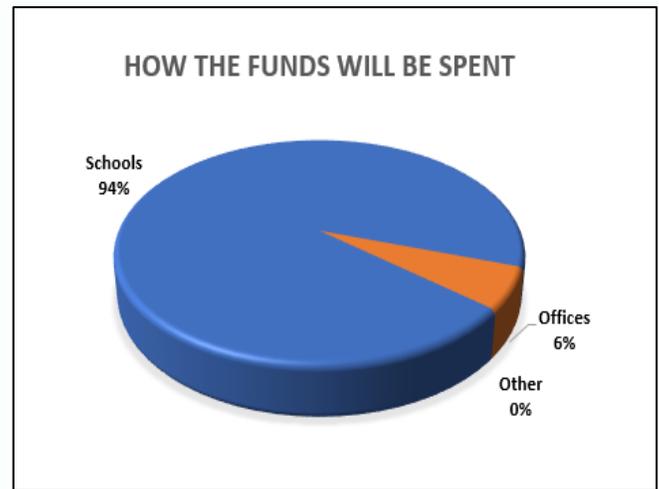
MPS is committed to providing all students with equitable access to high-quality, grade-appropriate instruction aligned to the Wisconsin state standards. Through the MPS Ambitious Instruction: Accelerating Learning plan, MPS aims to close the opportunity gap in reading, writing, and mathematics through 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 (1) focus on culturally responsive and relevant teaching and learning; (2) leverage technology to empower students to create, collaborate, communicate, and think critically; and (3) 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 the nation’s largest number 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.

For every dollar budgeted in the MPS School Operations Fund, ninety-four cents is used to educate and support children in Milwaukee, as shown in Chart 1.5. This includes both supplies and personnel but notably the district’s largest group of employees: school building staff. Six cents of every dollar in the fund is used to support non-school-based staff and services. Funds also support necessary operations expenses such as insurance and debt repayment; due to large negative amounts in this area, they are not shown here.

*Chart 1.5 School Operations Fund Spending*



## Financial Component

### *Revenues and Expenditures for All Funds*

Specific financial strategies and plans to support the MBSD’s goals are described in the budget. The district, as required under Governmental Accounting Standards Board pronouncements, 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 1.6 shows a summary of expenditures spent in previous years and budgeted district-wide in the current and coming year. Salaries and benefits are 66.3 percent of funds budgeted in 2022–23. The 2022–23 amounts have declined as a result of recognizing the ESSER funds, which was passed by the federal government as a response to the COVID-19 pandemic, in the 2021–22 budget. The grant budget was recognized in 2021–22 although the funds will be used through September 2024. The School Operations Fund budget is 0.9 percent less than the previous fiscal year. This decrease is mainly due to declining enrollment but is partially offset by the \$7.0 million additional recurring referendum funds. 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 1.6 District-Wide Expenditures

District-Wide Expenditures (\$M)					
	2018–19	2019–20	2020–21	2021–22	2022–23
Expenditure Type	Actual	Actual	Actual	F.A.	P.B.
Salaries	\$498.6	\$510.0	\$528.9	\$629.2	\$582.6
Employee Benefits	268.3	271.8	369.0	322.3	299.6
Purchased Services	333.9	320.8	274.2	816.8	312.0
Supplies	57.8	50.0	80.0	245.5	83.0
Debt Service	37.2	37.1	35.4	37.2	37.2
Capital Expenses	4.4	5.8	7.5	16.3	5.4
Other Expenditures	2.4	14.9	10.7	8.9	10.0
<b>Total</b>	<b>\$1,202.6</b>	<b>\$1,210.5</b>	<b>\$1,319.0</b>	<b>\$2,076.3</b>	<b>\$1,329.8</b>

FA is Final Amended Adopted Budget and PB is Proposed Budget.

The 2022–23 Superintendent’s Proposed Budget is balanced, where the authorized expenditures are equal to projected revenues. The budget projects \$1.3 billion in total revenues and expenditures, and the School Operations Fund totals \$1,042.4 million. Chart 1.7 provides a projected pro forma financial summary for 2022–23 revenues by fund.



Chart 1.7 Summary of All Funds – Revenues

Summary of All Funds – Revenues by Source (\$M)						
	2018-19	2019-20	2020-21	2021-22	2022-23	FY23 vs.
	Actual	Actual	Actual	F.A.	P.B.	FY22
<b>School Operations Fund</b>						
Property Tax Levy/Equalization Aids	\$805.5	\$800.6	\$856.7	\$889.7	\$876.9	(\$12.8)
State Handicapped Aids	45.1	45.5	56.6	52.0	55.5	3.5
Other State Aids	60.2	74.0	66.5	61.6	61.6	-
Federal Aids	14.7	14.4	20.5	25.1	25.1	-
Local Revenues (Non-Property Tax)	31.8	31.2	33.0	23.0	23.2	0.2
<b>Subtotal</b>	<b>\$957.3</b>	<b>\$965.8</b>	<b>\$1,033.4</b>	<b>\$1,051.5</b>	<b>\$1,042.4</b>	<b>(\$9.1)</b>
<b>School Nutrition Services Fund</b>						
Federal Aids, Commodities	\$49.2	\$42.5	\$11.6	\$48.9	\$52.8	\$3.9
State, Sales, and Other Aid	1.7	1.5	0.9	7.6	1.6	(6.0)
<b>Subtotal</b>	<b>\$50.9</b>	<b>\$44.0</b>	<b>\$12.6</b>	<b>\$56.5</b>	<b>\$54.4</b>	<b>(\$2.1)</b>
<b>Extension Fund</b>						
Property Tax Levy	\$20.0	\$25.2	\$27.2	\$29.7	\$30.6	\$0.8
Applied Surplus	-	-	-	5.6	5.6	-
Other	1.8	1.1	0.1	2.0	2.0	-
<b>Subtotal</b>	<b>\$21.8</b>	<b>\$26.3</b>	<b>\$27.3</b>	<b>\$37.3</b>	<b>\$38.2</b>	<b>\$0.8</b>
<b>Construction Fund</b>						
Property Tax Levy	\$1.5	\$1.5	\$4.6	\$2.9	\$1.8	(\$1.1)
Other	3.0	1.6	32.5	1.1	1.1	-
<b>Subtotal</b>	<b>\$4.5</b>	<b>\$3.1</b>	<b>\$37.1</b>	<b>\$4.0</b>	<b>\$2.9</b>	<b>(\$1.1)</b>
<b>Categorical Fund</b>						
Federal	\$116.8	\$116.9	\$214.7	\$916.6	\$166.9	(\$749.7)
State	34.6	40.5	42.5	40.2	28.4	(11.8)
Private	2.4	3.2	4.1	4.0	1.7	(2.4)
<b>Subtotal</b>	<b>\$153.8</b>	<b>\$160.6</b>	<b>\$261.3</b>	<b>\$960.9</b>	<b>\$197.0</b>	<b>(\$763.9)</b>
Less Indirect	(4.8)	(6.6)	(12.8)	(34.0)	(5.1)	28.9
<b>Subtotal</b>	<b>\$149.0</b>	<b>\$154.0</b>	<b>\$248.5</b>	<b>\$926.9</b>	<b>\$191.9</b>	<b>(\$735.0)</b>
<b>Total</b>	<b>\$1,183.4</b>	<b>\$1,193.2</b>	<b>\$1,358.9</b>	<b>\$2,076.3</b>	<b>\$1,329.8</b>	<b>(\$746.5)</b>

## Budget Comparisons for All Funds

Chart 1.8 shows that schools and school accounts are budgeted at \$963.9 million 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.

Chart 1.8 Use of School Operations Fund Summary

District Use of School Operations (General and Debt) Fund Summary (\$M)	
Office	Amount
Board/Board Governance	\$2.6
Accountability & Efficiency	1.1
Superintendent	1.7
Chief of Staff	0.6
Communications & School Performance	15.4
Academics	7.2
School Administration	6.2
Finance	5.7
Human Resources	6.4
Schools and School Accounts	963.9
Operations	29.3
Other Accounts	12.7
Inter-department & Inter-fund	-10.4
<b>Total</b>	<b>\$1,042.4</b>

Annual budgetary decisions are focused on general operating funds received from property taxes, state aid, federal aid, and local sources. Chart 1.9 shows that the majority of general operations funding is from the local property tax levy and state aids, which are capped by the state's revenue limit.

Chart 1.9 Where Do the Funds Come From?

2022–23 Revenue Sources	
Source	Percent
Property Tax Levy/State Equalization/Integration Aids	84.2%
Other State Aids	11.2%
Federal Aids	2.4%
Local Non-Property Tax Revenues	2.2%

Chart 1.10 shows a revenue comparison between the 2022–23 Superintendent's Proposed Budget and the 2021–22 Amended Adopted Budget for the district's five funds. The budget has total projected revenues of about \$1.3 billion. Summary notes for each fund follow the chart, and more information for each fund is detailed in the financial section.

Chart 1.10 District Revenue Overview

District Revenue Overview: 2022–23 Superintendent’s Proposed Budget Compared to 2021–22 Amended Adopted Budget (\$M)						
	Operations	Nutrition	Extension	Construction	Categorical	Total
2021–22 Amended Adopted Budget	\$1,051.6	\$56.5	\$37.3	\$4.0	\$926.9	\$2,076.3
2022–23 Proposed Budget	1,042.4	54.4	38.2	2.9	191.9	1,329.8
<b>Year-to-Year Increase/(Decrease)</b>	<b>(\$9.1)</b> <b>(0.9%)</b>	<b>(\$2.1)</b> <b>(3.7%)</b>	<b>\$0.8)</b> <b>2.2%</b>	<b>(\$1.2)</b> <b>(27.3%)</b>	<b>(\$735.0)</b> <b>(79.3%)</b>	<b>(\$746.5)</b> <b>(36.0%)</b>

The majority of district revenues are capped by the state’s revenue limit regulations in place since 1993. For MPS, the operations portion of the revenue limit for 2022–23 is \$876.9 million, which is \$12.8 million less than 2021–22. This includes the \$7.0 million referendum fund increase for the year, bringing the total to \$84.0 million. The referendum funding will increase to \$87.0 million in 2023–24.

The School Nutrition Services Fund is expected to generate sufficient revenue to cover costs. In recent years, this has not been the case, caused mainly by shortfalls due to the pandemic. It is hoped that these problems will gradually dissipate. The fund is managed by the Department of Nutrition Services, which administers the National School Lunch and School Breakfast Programs in all MPS schools as well as 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 \$54.4 million in revenue is an decrease of \$2.1 million. There is also a planned use of \$5.7 million in Elementary and Secondary School Emergency Relief (ESSER) funds.

The 2022–23 budget for the Extension Fund anticipates revenues and authorizes expenditures totaling \$38.2 million, which is an increase of \$0.8 million. The revenues include property tax levy, which will increase by \$0.8 million, and local revenues (including fees for recreation programs) that are 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 is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of capital facilities. It is also used to fund additions to, and/or remodeling of, existing buildings. The budget for the Construction Fund anticipates revenues and authorizes expenditures of only \$2.9 million, a decrease of \$1.2 million. However, much work will be done by using monies from the ESSER fund to upgrade water fountains, test and modify air quality systems, and make other needed renovations.

The Categorically Aided Programs Fund is used to account 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 2022–23 Superintendent’s Proposed Budget for the Categorically Aided Programs Fund assumes total revenue and expenditures of \$191.9 million, which is a decrease of \$735.0 million compared to 2021–22, primarily due to ESSER funds that were budgeted in 2021–22 but may be used through September 2024.

## Trends, Events, and Initiatives

### Achievements

The district's commitment to improvement and the MBSD's goals are evident through the following achievements.

#### GOAL 1: Academic Achievement

-  Provided ongoing support to implement the Ambitious Instruction: Accelerating Learning framework, focusing on explicit instruction in reading, writing, math, and content-area strategies and providing engaging evidence-based professional learning throughout the 2021–22 school year.
-  Created opportunities for productive collaboration between district and school-based staff, focusing on explicit grade-level instruction and use of new reading and science district-adopted/supported standards-based instructional materials and resources.
-  Adopted Mango language learning platform to increase world language offerings in schools.
-  Graduated fifty-eight students with the Seal of Biliteracy from eight different schools (Audubon, Bradley Tech, Golda Meir, King, Milwaukee School of Languages, Pulaski, Riverside, and South).
-  Opened K3 wrap-around classrooms at Fratney, Maple Tree and Siefert to provide half-day programming for 64 K3 students, allowing them to have a full-day experience.
-  Developed newcomer units using new English language development K–8 resources. Provided summer tutoring to thirty newcomer refugee youth in grades 9–12.
-  Provided 39 students with apprenticeships and 169 students with internships during the first semester of 2021–22.
-  Students earned over 3,100 college credits through the M3 Early College Program, now in its fourth academic year.
-  Increased student participation in dual enrollment and expanded college and career pathways for high school students.
-  Held the first Historically Black Colleges and Universities Week at MPS.
-  Expanded School Community Partnership for Mental Health (SCPMH) this year by more than 50%, to 38 schools.
-  Added another community school; the district now has twelve, showing how MPS has promoted community schools.
-  Opened an HVAC lab at Barack Obama School of Career and Technical Education.

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

-  Expanded to thirteen Verizon Innovative Learning Schools. Partnered with Verizon to create the Verizon Innovative Learning Lab at O.W. Holmes School.
-  Held five community feedback sessions and two student listening sessions during summer school as part of the planning for the ESSER III budget.
-  Raised a record \$57,821.75 for the sixth annual No Empty Backpacks school supplies drive.
-  Organized the fourteenth annual Run Back to School event at which hundreds of runners, volunteers, community leaders, staffers, and students participated in the 5K run/1.5-mile walk through Washington Park to celebrate the start of the 2021–22 school year.
-  Introduced a Building Trades Career Fair attended by more than two hundred MPS high school juniors and seniors.
-  Implemented a districtwide vaccine mandate for all staff and a student COVID-19 vaccine incentive program in which eligible students receive a \$100 reward card. Partnered with the City of Milwaukee Health Department to host a number of walk-in COVID-19 vaccination clinics.
-  Participated in the thirty-eighth annual Dr. Martin Luther King Jr. Birthday Celebration, at which forty-two MPS students placed.
-  Hosted the inaugural Ralph Davis Basketball Invitational at Washington High School. The inclusive tournament was the first of its kind with more than 50 Special Olympics Athletes competing in front of 150 students, staff and family members.
-  Participated in the second annual Latino Economic Unsummit, which strives to ignite structural and relevant systemic changes to the economic ecosystem with a focus on business growth and workforce development.
-  Provided adult professional learning opportunities for teachers to explore culturally responsive practices.
-  Reported over \$96 million in scholarships awarded to the Class of 2021.
-  Granted helmet and uniform donations valued at \$30,000 from the Green Bay Packers to support MPS high school athletes.

### GOAL 3: **Effective and Efficient Operations**

-  Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The award has been received for over thirty years.
-  Conducted the district's fourth annual Day of Code, at which students were able to learn and show their coding skills and bring the process to life.
-  Honored a third-grade teacher from Milwaukee German Immersion School at the White House as one of one hundred Teachers of the Year from across the country.
-  Doubled district and school internet and firewall bandwidth capacity to accommodate changing and increasing needs to access video streaming and virtual resources.
-  Invested in cybersecurity training to educate staff and promote best practices to keep district computers, networks, and files safe from hackers and other cyber criminals.
-  Created outdoor classrooms at five MPS schools: Academy of Accelerated Learning, Allen-Field Elementary, Bay View Montessori, La Escuela Fratney, and North Division High School.
-  Received the Meritorious Budget Award for the fiscal year 2020–21 from the Association of School Business Officials International.
-  Received the 2021 Advocacy Award from Wisconsin Health and Physical Education, the state's professional association for health and physical educators.
-  Recognized by the Governor's Council on Financial Literacy and Capability for adopting a graduation requirement for personal finance in 2021.
-  Distributed 54,636 Chromebooks, 28,973 chargers and 32,492 cases to schools during spring 2021 through winter 2022 as part of a student Chromebook refresh.
-  Earned agency accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NRPA).
-  Provided the Fundamentals of Finance for principals and departments and professional development for new principals, bookkeepers, secretaries on financial responsibilities and implementation.
-  Provided virtual classroom support with over 24,000 Google Classrooms updated nightly with current Infinite Campus data via Little SIS sync.
-  Completing major hardware and software upgrades to core systems including the PeopleSoft HR System, IFAS Finance System, and Infinite Campus Student Information System.

**MPS MILWAUKEE PUBLIC SCHOOLS** *MPS at a Glance 2021–22*

**FIVE PRIORITIES FOR SUCCESS**



**5** Home to OF THE STATE'S TOP HIGH SCHOOLS  
According to *U.S. News & World Report* 2021

**\$96+** MILLION in college scholarships and grant offers  
Class of 2021

Offering **156** SCHOOL OPTIONS

**8** INTERNATIONAL BACCALAUREATE schools across the district

Home to eight public **Montessori** schools — the largest cluster in the country!

**92%** of budget dollars go directly to classrooms  
2021–22

Educating **69,115** STUDENTS  
2021–22  
90.4% students of color  
77.1% economically disadvantaged  
19.1% special needs

**\$11,244** PER STUDENT SPENDING  
2021–22

**21** BILINGUAL SCHOOLS  
4 LANGUAGE IMMERSION SCHOOLS

Dr. Keith P. Posley  
Superintendent of Schools

[mpsmke.com](http://mpsmke.com)

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## 2021–22 Highlights

Chart 1.11 on the previous page, *MPS at a Glance*, provides a 2021–22 district overview. MPS has worked to refine a comprehensive plan to improve student outcomes. This plan includes a regional development effort to increase the number of high-performing program availability throughout the district while creating learning pathways for students and improving the capacity of quality community support activities.

This is the second year of implementing the strategies approved for the use of the recurring referendum that was overwhelmingly approved in spring 2020. The funding came at a perfect time to provide extra support for students, such as the following:

- Providing social-emotional learning and supportive services
- Engaging students with library media, art, music, and physical education
- Providing culturally relevant curriculum, materials, and professional development
- Expanding advanced academic opportunities, including ethnic studies and gifted and talented
- Enhancing career and technical education opportunities

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.

Milwaukee Public Schools received the 2021 Advocacy Award from Wisconsin Health and Physical Education, the state’s professional association for health and physical educators. The award was given in recognition of significant contributions made to the advancement of the profession through promoting the 2020 referendum that specifically cited the addition of art, music, and physical educators to the district.

The Biennial All-City Music Festival is returning in FY22. The festival was first hosted in 1924; May 2022 marks the forty-ninth biennial festival. Students from across the city can participate in this event. The festival will take place at the UWM Panther Arena, and the performances include band, modern band, orchestra, choir, drumline, and world drumming.

In other highlights, during October 2021, historically Black colleges and universities were highlighted during college and career planning activities, and youth apprenticeships and internship opportunities were offered through We Energies for line mechanic, gas technician, and design engineer positions. Fifty-eight MPS high school students from twelve schools have earned the Seal of Biliteracy. Milwaukee Recreation has joined the ranks of elite park and recreation agencies across the country by earning accreditation through the Commission for Accreditation of Park and Recreation Agencies and the National Recreation and Park Association.

## 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’s 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 living in the city of Milwaukee can choose MPS neighborhood schools, specialty schools, MPS charter schools, or MPS partnership schools, but they can also choose non-MPS charter

schools, suburban district schools through open enrollment, or private schools that are 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 taking the competitive nature of the K–12 education landscape into account. MPS must ensure the use of best practices in delivery of efficient and highly effective services that maximize support for students and improve student achievement.

## Informational Component

### Budget Forecast

The district prepares five-year projections by statutory fund 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 in all funds for each year through 2026–27. Information includes the actual costs for 2018–19, 2019–20, and 2020–21; the amended adopted budget for 2021–22; an estimate of revenues and expenditures for 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27; and changes from the proposed 2022–23 budget to the estimated 2026–27 budget.

Chart 1.12 All Statutory Funds – Five-Year Projection

All Statutory Funds - Five Year Projection (\$M)										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	FY27 vs. FY23
	Actual	Actual	Actual	F.A.	P.B. Estimated	Estimated	Estimated	Estimated	Estimated	Inc / (Dec)
Federal Revenues	\$63.9	\$56.9	\$32.2	\$74.0	\$77.9	\$74.2	\$75.0	\$75.8	\$76.7	(\$1.2)
State Revenues	682.9	685.5	704.6	737.3	735.0	742.1	743.2	744.3	745.4	10.3
Local Revenues	287.5	303.0	373.7	338.1	325.0	341.6	342.0	342.5	342.9	17.9
Total Revenues	\$1,034.4	\$1,045.4	\$1,110.4	\$1,149.4	\$1,137.9	\$1,157.9	\$1,160.3	\$1,162.6	\$1,165.0	\$27.1
Salaries/Other Wages	\$426.3	\$434.1	\$446.2	\$503.9	\$490.2	\$524.5	\$545.3	\$563.8	\$583.5	\$93.3
Position Benefits	230.5	237.0	271.9	255.4	252.3	298.0	308.1	319.3	330.6	78.3
Purchased Services	264.8	281.9	234.2	258.8	265.8	290.2	294.4	299.1	302.9	37.1
Supplies	47.9	48.5	40.9	82.4	79.1	75.4	74.8	76.3	68.6	(10.5)
Capital Expenses	37.0	3.3	3.8	3.4	3.8	3.4	3.6	3.9	4.0	0.2
Other Objects	37.2	51.8	72.8	45.5	46.8	39.4	47.4	38.3	38.5	(8.2)
Total Expenditures	\$1,043.6	\$1,056.5	\$1,069.8	\$1,149.4	\$1,137.9	\$1,230.9	\$1,273.5	\$1,300.7	\$1,328.1	\$190.2
<b>Balance (before use of prior-year funds)</b>	<b>(\$9.3)</b>	<b>(\$11.1)</b>	<b>\$40.6</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$73.0)</b>	<b>(\$113.3)</b>	<b>(\$138.1)</b>	<b>(\$163.2)</b>	<b>(\$163.2)</b>
Use of Prior-Year Funds for Legacy Costs	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(\$9.3)</b>	<b>(\$11.1)</b>	<b>\$40.6</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$73.0)</b>	<b>(\$113.3)</b>	<b>(\$138.1)</b>	<b>(\$163.2)</b>	
<b>Cumulative Surplus/(Deficit)</b>	<b>\$126.5</b>	<b>\$115.5</b>	<b>\$156.1</b>	<b>\$156.1</b>	<b>\$156.1</b>	<b>\$83.1</b>	<b>(\$30.1)</b>	<b>(\$168.2)</b>	<b>(\$331.4)</b>	

The revenues are projected to increase by \$27.1 million while expenditures are expected to increase by \$190.2 million between 2022–23 and 2026–27. The primary drivers of the increases are salaries, increasing supports for schools, and medical inflation. Medical costs are projected to increase more than 5.0 percent, compounded annually, over the next five years. The administration is pursuing options and alternatives to stabilize enrollment and contain costs to ensure that MPS avoids the projected deficits if the status quo is maintained.

### Student Enrollment Trends and Forecast

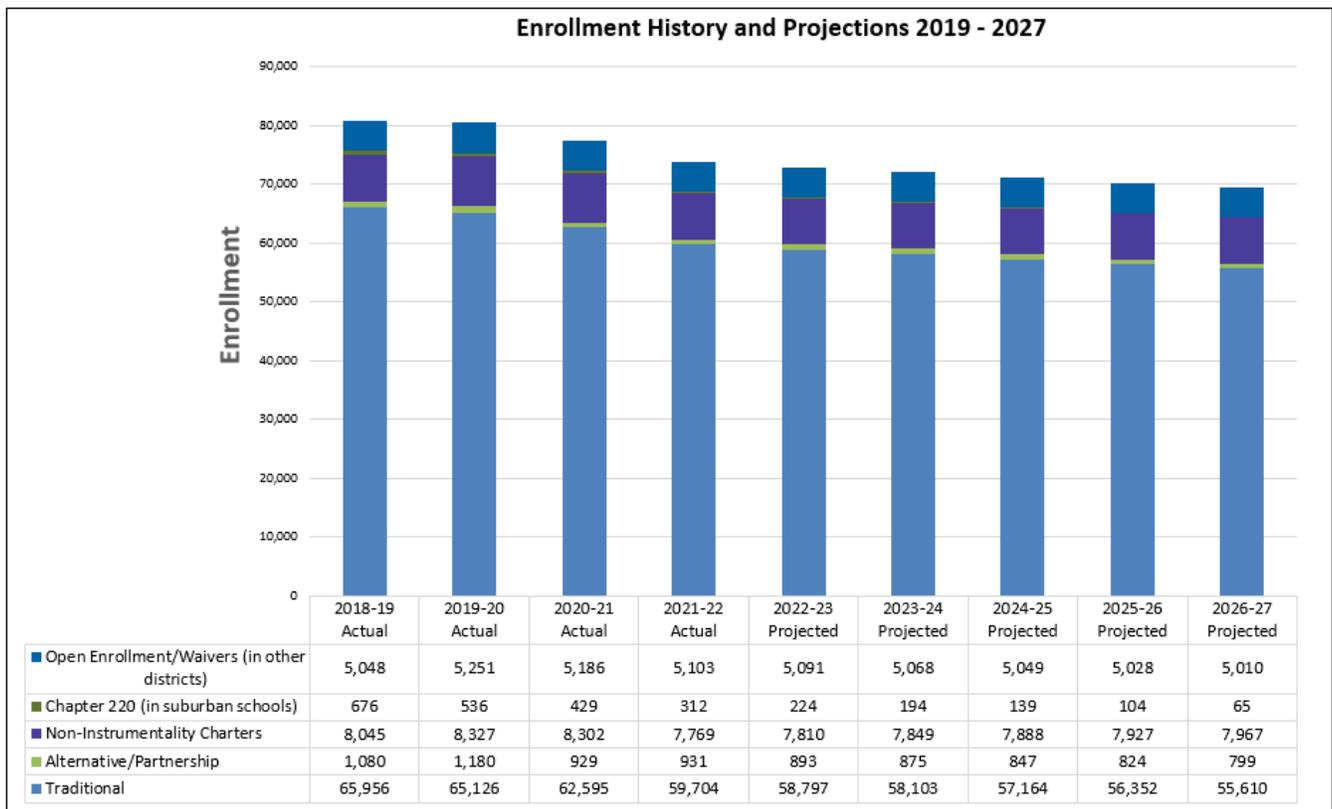
Student enrollment is a major factor in determining state revenue. Lower enrollment, along with legislative action regarding the revenue limits, can lead to lower state revenues for the district. In 2022–23, the district is projecting enrollment of 67,500 students in 156 schools. Students are served throughout ninety-five elementary and K–8

schools, two early childhood centers, five schools serving grades 6–12 or K–12, seven middle schools, fifteen high schools, thirteen non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools, and six alternative schools.

Enrollment decreased by approximately 3,000 students in 2020–21; the decrease was mostly in enrollment in the early childhood grades due to the COVID-19 pandemic. In 2021–22, the loss was another 3,622 in enrollment, or a 4.7 percent decrease. The projection for 2022–23 is a decrease of only 1,005. 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 out of 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 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.

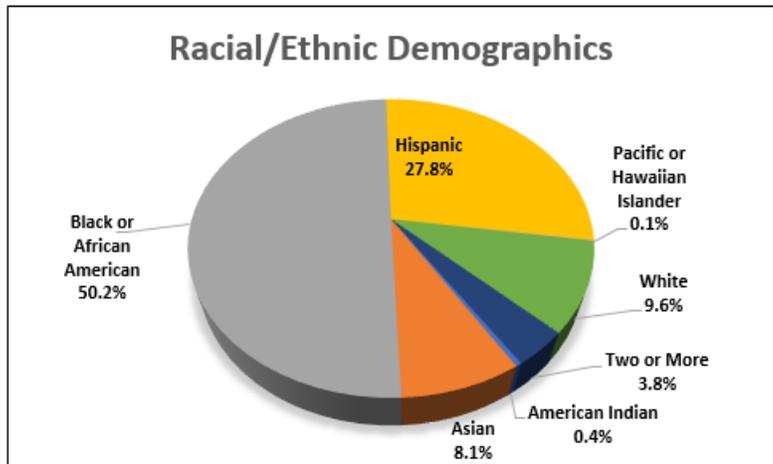
Chart 1.13 Student Enrollment History and Projections



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 have comprised between 11.4 and 12.6 percent of the district’s enrollment for the past four years. Of all students enrolled in MPS, 19.1 percent are students with special needs, and 77.1 percent come from economically disadvantaged households.

Chart 1.14 Racial/Ethnic Demographics



### 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 amount of money that will be 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 Increase/(Decrease)	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	32,045	114	35,338

Source: 2021 MPS Annual Comprehensive Financial Report (ACFR), City of Milwaukee Assessor’s Office

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. Property taxes for the district will be adopted by the MBSD in October 2022 and will be certified 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 prior to 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 \$32.05 billion figure (see Chart 1.15).

*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: 2021 MPS ACFR, Fall Amended Adopted Budget  
The tax rate results from dividing the levy by total taxable property value.

### *Personnel Resources Changes*

The district is committed to maximizing classroom resources and continues to explore all options when it comes to enhancing student instructional support. The largest job categories are teachers and educational assistants who work directly with students. The budget provides for a decrease of 81.46 position FTEs. Of the 9,872.64 full-time equivalent (FTE) positions in MPS, 8,701.22, or 88.1 percent, are school-level positions.

District-wide personnel costs are projected to be \$882.2 million, which at 66.3 percent of the budget is the district’s largest expense. The district distributes employee benefit costs to school and department budgets by charging a set-rate benefit cost. The fringe benefit rate used for school and department budgets decreased from 53.6 percent in 2021–22 to 52.0 percent in 2022–23.

Chart 1.17 provides budgetary changes in FTE positions from the 2021–22 Amended Adopted Budget to the 2022–23 Superintendent’s Proposed Budget.

Chart 1.17 MPS Staff Distribution

MPS Staff Distribution 2022–23 Superintendent’s Proposed Budget							
Position Type	2021–22 F.A.	2022–23 Proposed	School Position Change	Non- School Change	Total Change	School Positions FY23	Non-School Positions FY23
Certificated Administrators	314.75	248.17	-2.63	-63.95	-66.58	63.37	184.80
Principals	124.00	123.00	-1.00	0.00	-1.00	123.00	0.00
Assistant Principals	135.24	140.00	4.76	0.00	4.76	140.00	0.00
Teachers	4,789.55	4,782.47	-5.07	-2.01	-7.08	4,649.87	132.60
Therapists	48.00	48.00	0.00	0.00	0.00	32.00	16.00
Social Workers	191.55	186.35	-8.20	3.00	-5.20	151.95	34.40
Psychologists	174.10	167.90	-6.20	0.00	-6.20	156.50	11.40
School Nurses	86.50	82.50	-5.00	1.00	-4.00	42.00	40.50
Classified Technical and Administrative	473.73	475.53	-5.00	6.80	1.80	61.25	414.28
Trades Workers and Foremen	140.04	144.04	0.00	4.00	4.00	0.00	144.04
Clerical/Secretaries	359.78	360.85	-0.73	1.80	1.07	270.15	90.70
School Bookkeepers	33.00	34.00	1.00	0.00	1.00	33.00	1.00
Children’s Health Assistants/ Nurse Associates	277.98	274.66	-3.32	0.00	-3.32	272.41	2.25
Educational Assistants	1,377.01	1,374.71	-2.30	0.00	-2.30	1,355.83	18.88
Safety Aides	277.50	277.50	0.00	0.00	0.00	277.50	0.00
Social Worker Assistants	27.20	32.45	0.00	5.25	5.25	18.61	13.84
Building Services Helpers	345.80	358.29	3.62	8.87	12.49	322.00	36.29
Engineers/Boiler Attendants	257.44	236.44	-12.00	-9.00	-21.00	206.00	30.44
Food Service Managers/ Trainees	99.25	97.25	-2.00	0.00	-2.00	97.25	0.00
Food Service Assistants/ Assistants-in-Charge	421.68	428.53	6.85	0.00	6.85	428.53	0.00
<b>Totals</b>	<b>9,954.10</b>	<b>9,872.64</b>	<b>-37.22</b>	<b>-44.24</b>	<b>-81.46</b>	<b>8,701.22</b>	<b>1,171.42</b>

## Changes in Debt

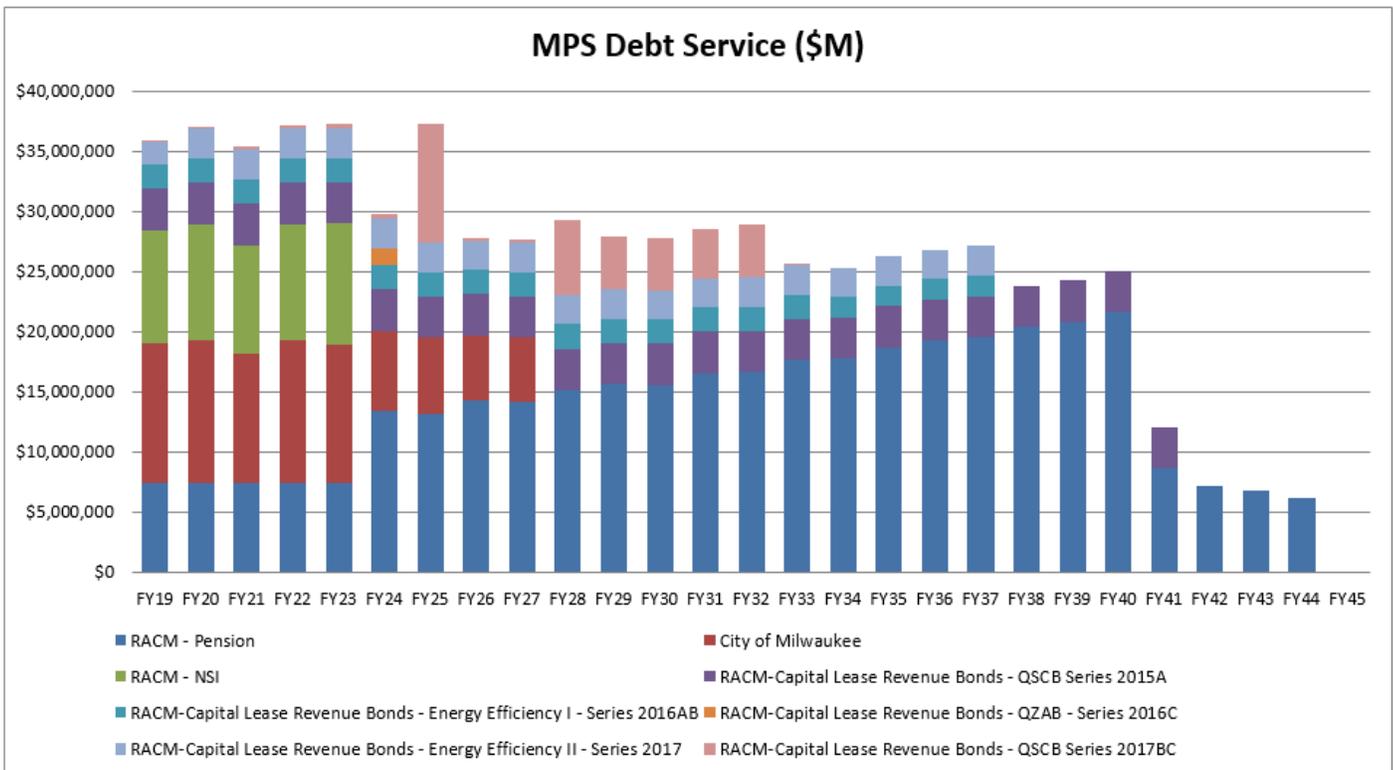
The City of Milwaukee has authority under Chapters 67 and 119 of Wisconsin Statutes to issue municipal obligations for specific school purposes. All issuance of debt, whether short-term or long-term, is approved by the MBSD. The City of Milwaukee continues to maintain high bond ratings from three major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

Projects chosen to be financed with debt are considered in light of the MPS Strategic Plan. Chart 1.18 provides a summary for 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, 2023–24 is the year that 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 (\$M)	
Fiscal Year	Debt Outstanding
2012	\$349.8
2013	342.2
2014	337.3
2015	367.2
2016	359.3
2017	382.8
2018	402.8
2019	385.2
2020	366.0
2021	348.0

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

Modest inflationary pressures require growing revenues as opposed to the stable or even declining revenues that MPS now has. The district now faces more significant inflationary pressure, supply chain issues, and staff vacancies. Planning for 2022–23 has required strategic decisions to effectively support the Five Priorities for Success while maintaining the fiscal health of the district.

The 2022–23 Superintendent’s Proposed Budget reflects an overall decrease in the budget of \$746.5 million, or a 36.0 percent decrease, from the 2021–22 Amended Adopted Budget. Revenues in the general operations budget are projected to decrease by 0.9 percent compared to 2021–22. Much of the overall decrease in funding stems from a decrease of \$735.0 million in categorical funds mainly because ESSER funds were recognized in FY22, although the funds are available to be spent through September 2024, and will be partially offset by increases in both School Nutrition Services and Extension Funds.

The total 2022–23 Superintendent’s Proposed Budget—which includes grant funding and funding for Milwaukee Recreation—is \$1,329,803,734, down from \$2,076,282,042 in 2021–22.

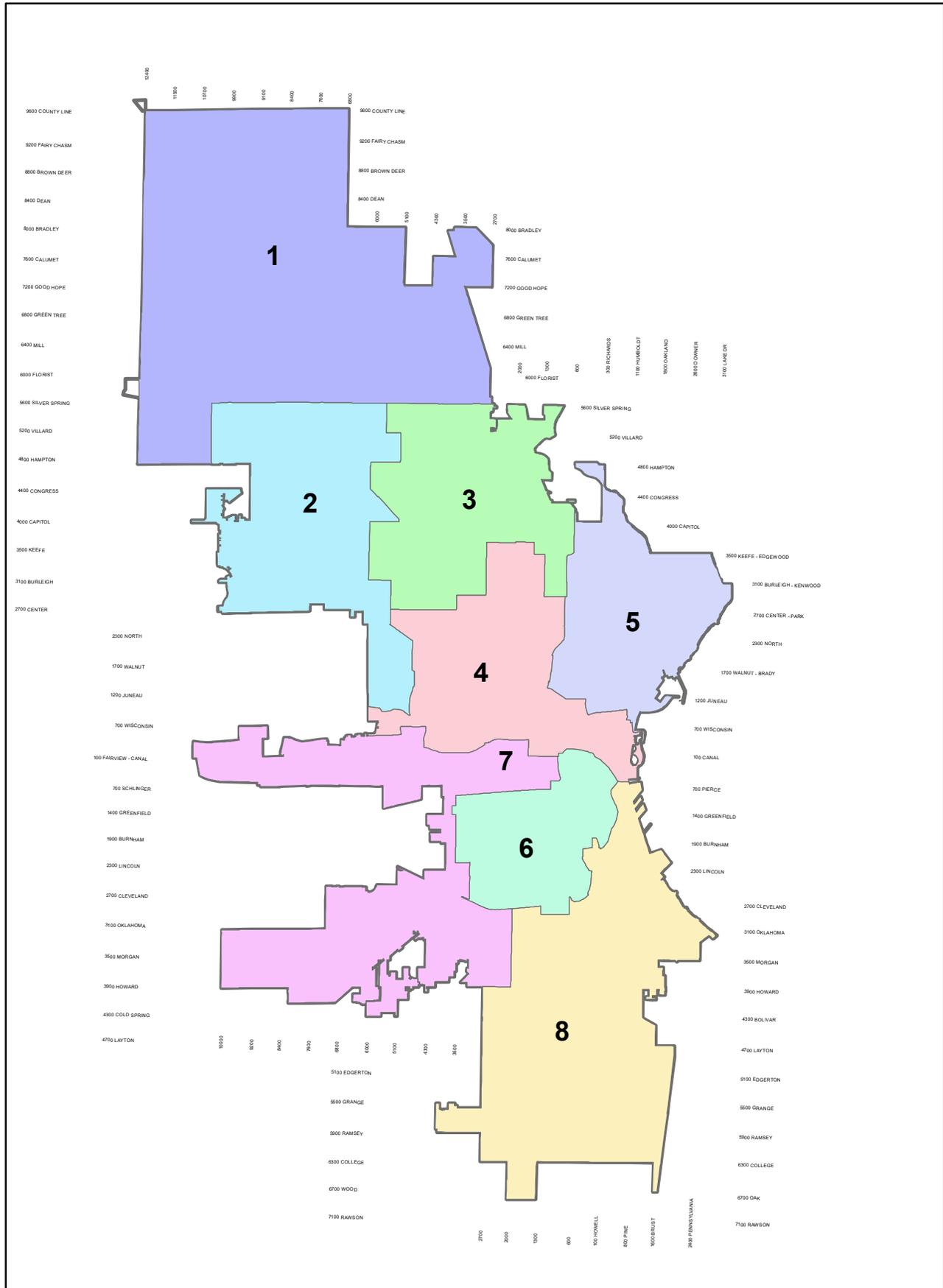
The 2022–23 Superintendent’s Proposed Budget continues to support efforts that further sharpen the district’s focus on the classroom while moving forward with the Five Priorities for Success that will improve student outcomes. The 2022–23 budget focuses resources to support MPS students. In doing so, MPS places significant emphasis on supporting staff who support 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 and within the current means to achieve success in their MPS journey.

## Accessing the Budget

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

Online versions of the 2022–23 Superintendent’s Proposed Budget are posted at [www.mpsmke.com/budget](http://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*. For more information about the 2022–23 Superintendent’s Proposed Budget, please contact the MPS Office of Finance at (414) 475-8597 or via email at [budget@milwaukee.k12.wi.us](mailto:budget@milwaukee.k12.wi.us).

# MPS School Board 2022 Districts





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