

# *Reader's Guide to the Budget*

The Milwaukee Public Schools (MPS) budget is intended to serve as a policy document, operating guide and financial plan for the fiscal year. The budget also serves as a communication document for the citizens of Milwaukee who wish to understand how the school district operates and the methods used to finance those operations.

The purpose of this guide is to familiarize the reader of this document with the general layout of the budget. The MPS budget is organized into four sections: Executive Summary; Organizational; Financial, including Schools, Central Services and Line Items; and Informational, including City Profile, MPS Profile and Glossary. The following is a brief description of the information included in each section of this document.

## **Transmittal Letter**

The Transmittal Letter provides an overview of the process behind the budget for MPS. A guide to using the budget document is provided to familiarize the reader of the document with the general layout of the budget.

## **Executive Summary**

The Executive Summary provides summary information about 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.

Topics covered include:

- MPS's mission and vision statements and core beliefs
- Allocation of human and financial resources to achieve goals and objectives
- Revenues and expenditures for all funds
- Trends and forecasts

## **Organizational Section**

The Organizational Section of the budget includes information about the school district, the City of Milwaukee, the Milwaukee Board of School Directors, the superintendent and administrative officers. The district's structure and organization, purpose, goals and strategic objectives are also described.

Topics covered include:

- MPS's organizational charts for the entire entity, including the Milwaukee Board of School Directors.
- Five Priorities for Success as a means to accomplish MPS's goals
- District budget development

## Financial Section

The Financial Section of the budget provides a general narrative as well as detailed information about district revenues and expenditures, forecasts, fund balance, capital and debt.

Topics covered include:

- Keys to understanding the financial environment and plans of MPS
- District revenue and expenditure overview
- Short-term and long-term borrowing
- Debt capacity and capital assets

## Schools

The Schools subsection of the budget describes various types of schools, school programs, centrally supported programs and staffing, student enrollment and its relationship to school funding, and detailed information about each school.

Topics covered include:

- School accounts allocation methodology
- Individual school budget development
- Centralized school programs and supplements
- Snapshots including school information and budget highlights for every MPS traditional, instrumentality charter and alternative school

## Central Services

The Central Services subsection of the budget provides information about MPS administrative offices and departments, including major initiatives and goals, staffing changes and budget summaries.

Topics covered include:

- Central Services budget development
- Snapshots including organizational and financial information for MPS administrative offices, departments and divisions

## Line Items

The Line Items subsection of the budget provides detailed information about budgeted expenditures for 2019-20 with reference data from current and prior years.

## Informational Section

The Informational Section of the budget provides detailed information as a context for understanding the information presented in the previous sections. This information is supplemental and valuable to understanding the environment in which MPS operates as a school district.

### *City Profile*

The City Profile subsection of the budget describes Milwaukee’s government structure, industry, populations and financial information.

Topics covered include:

- Government structure
- Statistical information regarding population, average household income, poverty and education
- Major industries, healthcare and utilities

### *MPS Profile*

The MPS Profile subsection of the budget describes student demographics, student achievement and strategies to address district improvement.

Topics covered include:

- Student demographics, attendance and enrollment data, and graduation rates
- Student achievement data
- MPS staff distribution

### *Glossary*

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

- Acronyms and abbreviations used are defined in the budget document and located in the glossary
- The glossary is written in non-technical language

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## Accessing the Documents Online

The 2019–20 Superintendent’s Proposed Budget is on the MPS website, [www.mpsmke.com/budget](http://www.mpsmke.com/budget), as one complete document (“2019–20 Superintendent’s Proposed Budget”), and each individual section is also posted for quick reference. The documents listed will open in PDF format. Each document has a comprehensive table of contents that is “interactive,” meaning you can click on an item in the table of contents, and it will take you to the page where the information is located.