



ANALYSIS OF THE 2023-24 SUPERINTENDENT’S PROPOSED BUDGET

Consistent with policy and previous reporting by this office, the following is a high-level analysis of the 2023-24 Superintendent’s Proposed Budget, available at:

<https://mps.milwaukee.k12.wi.us/MPS-English/CFO/Budget--Finance/2023-24SuperintendentsProposedBudget.pdf>

SUMMARY OF ANALYSIS

Vacancy Adjustment at Historically High Level

Traditionally, a vacancy adjustment is used to reduce budgeted personnel expenditures in recognition of the fact that rarely are all authorized and funded positions actually staffed for the duration of the budget period. The vacancy adjustment essentially underfunds a portion of the authorized positions thereby reducing the budgeted personnel expenditures.

In the School Operations Fund, the total vacancy adjustment* in the FY24 proposed budget is \$73.9 million. As seen in the table below, this amount has grown significantly in recent years in both its actual value and as a percentage of the total position salaries.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Total Budgeted Salaries	\$413,316,489	\$421,827,636	\$473,431,515	\$491,236,598	\$514,521,682	\$514,379,325
Total Vacancy Adjustment	\$(17,929,719)	\$(21,020,658)	\$(25,479,477)	\$(31,018,629)	\$(65,290,645)	\$(73,857,733)
Vacancy Adjustment Rate	4.3%	5.0%	5.4%	6.3%	12.7%	14.4%

While enrollment has declined, budgeted teacher staffing levels have not declined at the same pace. As seen in the data below, taken from the District Annual Comprehensive Financial Report for the period ending June 30, 2022, the enrollment has declined nearly 17% since 2013, but the budgeted teaching staff has only declined 8% over the same period. This has produced, on paper, a pupil to teacher staff ratio that is less than 14:1.

*Includes all adjustments in the accounts related to salary savings in turnover and vacancy (ESST and ESVA budget objects)

Fiscal Year	Enrollment (State Aid)	Teaching Staff	Pupil/Teacher Ratio
2013	84,832	5,591	15.17
2014	84,760	5,545	15.29
2015	83,281	5,649	14.74
2016	80,740	5,687	14.20
2017	81,053	5,694	14.23
2018	79,373	5,390	14.73
2019	77,954	5,324	14.64
2020	77,272	5,538	13.95
2021	74,690	5,494	13.59
2022	70,853	5,143	13.78

Moreover, at the individual school budget level, the maintenance of requested teacher position authority despite declining enrollment produces even more narrow pupil/teacher ratios in the budget. Using the data in the School Snapshots section of the proposed budget (pages 3A-34 through 3A-169) the following pupil/teacher ratios are observed (see appendix A for full listing):

School	Proposed Enrollment FY24	Total Teacher FTE FY24	Pupil/Teacher Ratio
Andrew S. Douglas School	172	16.24	10.6
North Division High School	341	30.8	11.1
Ralph Waldo Emerson School	203	17.81	11.4
Washington High School of Information Technology	411	35.03	11.7

There are several important items of note when considering this approach:

1. Without additional information, it is unclear in what schools or in what positions there are projected vacancies as the vacancy adjustment* is not allocated at the school or position level.
2. An inspection of a local school budget suggests there are dollars available to fund the requested position authority, while, from a district-wide perspective, sufficient dollars do not exist due to the district-wide vacancy adjustment.
3. Traditional position control (the prevention of overspending by restricting over-hiring) relies on adequate dollars being associated with authorized positions. In this manner, overspending is restricted by stopping any additional hiring once the authorized position limit is reached. Under this proposed budget, it is unclear how this control will take place given that there are more authorized positions than there is funding. If overspending were restricted by monitoring the expenditures rather than the filled positions, it may produce a first-come/first-funded scenario whereby those who do not fill authorized positions early enough cannot fill them later due to lack of available funding.
4. Any reporting of district vacancies at the local school level based on the proposed budget would necessarily overstate the number of vacancies because they have been effectively reduced by the district-wide vacancy adjustment.

*Specific to the single line entry for vacancy adjustment in budget object ESVA

Appendix A
Pupil Teacher Ratios
FY24 Proposed Budget (pages 3A-34 through 3A-169)

School Name	FY24 Proposed Enrollment	Teacher FTEs	Pupil Teacher Ratio
Andrew S. Douglas School	172	16.24	10.6
Alliance School of Milwaukee	144	13.45	10.7
North Division High School	341	30.8	11.1
Ralph Waldo Emerson School	203	17.81	11.4
Washington High School of Information Technology	411	35.03	11.7
Frederick J. Gaenslen School	689	58.32	11.8
Albert E. Kagel School	233	19.21	12.1
William Cullen Bryant School	204	16.62	12.3
Forest Home Avenue School	601	48.46	12.4
South Division High School	809	65.1	12.4
Richard Kluge School	324	26.05	12.4
Hampton School	164	13.03	12.6
Allen-Field School	490	38.75	12.6
Gwen T. Jackson Early Childhood And Elementary School	253	19.83	12.8
Trowbridge Street School of Great Lakes Studies	210	16.3	12.9
Oliver Wendell Holmes School	264	20.39	12.9
Milwaukee Marshall High School	761	58.2	13.1
Clarke Street School	192	14.65	13.1
Brown Street Academy	225	17.15	13.1
Auer Avenue School	164	12.4	13.2
Lowell P. Goodrich School	295	22.2	13.3
Harold S. Vincent High School	688	51.7	13.3
Clara Barton School	232	17.43	13.3
Audubon Technology and Communication Middle School	432	32	13.5
Vincent Accelerated Academy	54	4	13.5
Lincoln Center of The Arts	374	27.65	13.5
John Greenleaf Whittier School	143	10.5	13.6
Luther Burbank School	499	36.54	13.7
Byron Kilbourn School	237	17.3	13.7
Benjamin Franklin School	338	24.48	13.8
Audubon Technology and Communication High School	430	31	13.9
Browning School	285	20.54	13.9
Frances Brock Starms Discovery Learning Center	242	17.32	14.0
Gilbert Stuart School	255	18.25	14.0
Manitoba School	443	31.7	14.0
River Trail School	353	25.2	14.0
Casimir Pulaski High School	880	62.8	14.0
Samuel Clemens School	285	20.28	14.1
Westside Academy	187	13.26	14.1
Rufus King International Middle School	269	19.03	14.1
Clement Avenue School	285	20.15	14.1
Hi-Mount Community School	148	10.43	14.2
Lowell International Elementary School	214	15.05	14.2
Riley Dual Language Montessori	294	20.4	14.4
Hawley Environmental School	282	19.55	14.4
Engleburg School	298	20.6	14.5
Eighty-First Street School	332	22.95	14.5
Keefe Avenue School	158	10.92	14.5
Anna F. Doerfler School	532	36.6	14.5
Mary Mcleod Bethune Academy	556	38.1	14.6
Walt Whitman School	326	22.3	14.6
Dr. Benjamin Carson Academy of Science	356	24.19	14.7
Robert M. LaFollette School	211	14.3	14.8

Appendix A
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FY24 Proposed Budget (pages 3A-34 through 3A-169)

School Name	FY24 Proposed Enrollment	Teacher FTEs	Pupil Teacher Ratio
Grantosa Drive School	511	34.63	14.8
Alexander Mitchell Integrated Arts School	600	40.59	14.8
Escuela Vieau	625	42.25	14.8
James Madison Academic Campus	645	43.4	14.9
Townsend Street School	279	18.7	14.9
Alexander Hamilton High School	1371	91.8	14.9
Parkview School	313	20.95	14.9
Academia de Lenguaje y Bellas Artes	591	39.3	15.0
Fifty-Third Street School	317	20.93	15.1
Rogers Street Academy	531	35.01	15.2
Wisconsin Conservatory of Lifelong Learning	412	27.1	15.2
Cass Street School	275	18.03	15.3
Hopkins Lloyd Community School	142	9.29	15.3
Hartford Avenue University School	403	26.32	15.3
Riverwest Elementary School	268	17.18	15.6
H. W. Longfellow School	684	43.8	15.6
Nathaniel Hawthorne School	274	17.4	15.7
Milwaukee School of Languages	986	62.5	15.8
Riverside University High School	1231	77.9	15.8
Milwaukee Academy of Chinese Language	481	30.4	15.8
Henry David Thoreau School	360	22.59	15.9
Dr. George Washington Carver Academy of Mathematics and Science	356	22.2	16.0
William George Bruce School	285	17.73	16.1
Victory K-8 and Milwaukee Italian Immersion School	439	27.31	16.1
Barack Obama School of Career and Technical Education	689	42.6	16.2
Neeskara School	342	21.08	16.2
Bay View High School	955	58.6	16.3
Hayes Bilingual School	669	41.01	16.3
Lynde and Harry Bradley Technology and Trade School	933	57	16.4
Milwaukee Parkside School for the Arts	841	51.2	16.4
Milwaukee Sign Language School	433	26.34	16.4
A.E. Burdick School	494	30.02	16.5
Louisa May Alcott School	296	17.94	16.5
James Fenimore Cooper School	464	28.1	16.5
Academy of Accelerated Learning	552	33.3	16.6
Ralph H. Metcalfe School	343	20.59	16.7
Honey Creek Continuous Progress Charter School	371	22.1	16.8
Roosevelt Creative Arts Middle School	307	18.15	16.9
Lincoln Avenue School	462	27.28	16.9
Milwaukee High School of The Arts	984	58.1	16.9
Wedgewood Park International School	659	38.9	16.9
Clement J. Zablocki School	311	18.3	17.0
Albert Story School	359	21.06	17.0
Jeremiah Curtin Leadership Academy	308	18	17.1
William T. Sherman Multicultural Arts School	299	17.42	17.2
Greenfield Bilingual School	541	31.24	17.3
Edward A. MacDowell Montessori School	855	49.3	17.3
Elm Creative Arts School	306	17.56	17.4
Craig Montessori School	277	15.8	17.5
Individualized Developmental Educational Approaches to Learning School	244	13.89	17.6
Morgandale School	532	30.2	17.6
Milwaukee Spanish Immersion School	717	40.5	17.7
Lloyd Barbee Montessori School	302	17	17.8

Appendix A
Pupil Teacher Ratios
FY24 Proposed Budget (pages 3A-34 through 3A-169)

School Name	FY24 Proposed Enrollment	Teacher FTEs	Pupil Teacher Ratio
Frances Brock Starms Early Childhood Center	254	14.27	17.8
U.S. Grant School	548	30.52	18.0
Lancaster School	327	18.2	18.0
Thurston Woods Campus	357	19.86	18.0
Milwaukee French Immersion School	448	24.55	18.2
Humboldt Park School	559	30.58	18.3
Dr. Martin Luther King Jr. School	281	15.32	18.3
Ninety-Fifth Street School	415	22.4	18.5
Fairview School	648	34.84	18.6
Hamlin Garland School	563	30.15	18.7
Golda Meir School	1189	63	18.9
GreenTree Preparatory Academy	460	24.3	18.9
Morse Middle School for the Gifted and Talented	451	23.82	18.9
Rufus King International School - High School Campus	1282	67.6	19.0
Marvin Pratt Elementary School	319	16.8	19.0
La Escuela Fratney	479	25	19.2
Maple Tree School	274	14.1	19.4
Milwaukee German Immersion School	561	28.3	19.8
Bay View Montessori School	468	23.5	19.9
Siefert School	279	13.6	20.5
Maryland Avenue Montessori School	510	24.8	20.6
Congress School	731	35.3	20.7
Ronald Wilson Reagan College Preparatory High School	1347	64.7	20.8
Fernwood Montessori School	757	33.2	22.8