



**MILWAUKEE
PUBLIC SCHOOLS**

Overall Information

- This form can be downloaded from the MPS Homepage.
- Budgets and accompanying forms/documents must be submitted by 5:00 p.m. on Wednesday March 11, 2026.
- Some of the information that is entered in Tab 01 (Transmission Cover Sheet) populates Tabs 02 and 03. Example of populated fields are: school name, site number and contact information.

Contact Information

Information or Questions on:	Contact Name	E-mail	Phone Number
Accessing or downloading documents from the MPS Homepage	Contracted School Services	587@milwaukee.k12.wi.us	414-475-8140
Special Education Reimbursement Forms	Tangela Anderson	anderst6@milwaukee.k12.wi.us	414-773-9870
IDEA Reimbursement	Angel Daleccio	dalecca@milwaukee.k12.wi.us	414-777-7802
The Budget Form with Instructions, the MPS Optional Services Form, and/or the Budget Transmission Cover Sheet	Tangela Anderson	anderst6@milwaukee.k12.wi.us	414-773-9870
Title I Services	Joseph Hill Cynthia Mendoza	hilljj@milwaukee.k12.wi.us mendoza@milwaukee.k12.wi.us	414-777-7802 414-475-8851
Common School Funds	Renée Laird-Adelon	lairdr@milwaukee.k12.wi.us	414-475-8025

Budget Preparation

- 1. Complete Tab 02 on the FY27 Budget workbook - FY27 Optional Services Calculation Spreadsheet due **March 11, 2026**:**
 - Use this form to calculate the MPS optional services totals, which will be inserted in Tab 03 of the FY27 Budget workbook.
 - The total amount of the instructional service section is deducted proportionately from each of the 4 contract payments – 40% from the 1st payment, 20% from the 2nd payment, 30% from the 3rd payment and 10% from the 4th payment.
 - At the end of the year, MPS will summarize your school’s actual usage and contract payment deductions. MPS will issue an invoice to your school for net over expenditures. If the school has under spent their requested MPS optional services, which have been deducted from the contract payments, the school must submit a refund request to MPS Department of Contracted School Services - Tangela Anderson.
- 2. Complete document 02 - Special Education Aid Claim Form & Reconciliation Worksheet – Use the Categorical Aid Claim due **March 11, 2026**:**
 - Record the required information, listed at the top of each column, for each **non-MPS** licensed special education staff person at your school. **“Staff” can only include those persons that are on the school’s payroll and are**

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issued a **W-2 from your school**. Except for the Wisconsin Act 221 staff (guidance counselors, social workers, psychologists and nurses), their salary and benefits are calculated on the actual time spent on the special education activities.

- This form is also used to record the individual education program (IEP) transportation costs.

Important: *If the forms are not submitted by **March 11, 2026**, the funds cannot be included in the budget. Schools will receive a prepayment of 20% for the budgeted funds. (Typically, this payment is made by October).*

Points to Note:

- Clicking on the Employee File Number column heading will send you to the License Lookup page on DPI's website.
- Include the eligible cost, which is the amount paid for actual time spent on special education activities.
- For nurses, social workers, psychologists and counselor positions enter the total cost multiplied by the appropriate eligible %, which is calculated on the individual worksheets (tabs) for the nurse, social worker, psychologist and counselor positions.
- **Do not record on this form any MPS staff funded through the optional services process.**
- If your staff does not have a current license but intends to apply for a license, you can list them on the budget categorical aid claim form. The newly licensed staff required information must be completed on the FY27 Actual Special Education Categorical Aid Claim Report Form and submitted to Tangela Anderson and cc: Angel Daleccio if using IDEA claim no later than **July 15, 2027**. Regardless, **all staff must be properly licensed by July 15, 2027** for the grade level they will be working with for your school to receive the 20% prepayment for special education wages and benefits.
- If you plan to hire unknown licensed staff, you can list them as TBD (to be determined) in the name field. In order to receive reimbursement for the TBD's, a staff member must be hired for that position and be properly licensed. The hired employee's required information must be completed on the FY27 Actual Special Education Categorical Aid Claim Report Form and submitted to Tangela Anderson **no later than July 15, 2027**. As stated above, staff must be properly licensed for the grade level they are working for your school to receive the 20% prepayment special education wages and benefits.

The **Special Education transportation costs** are school-paid transportation services, required by IEPs. These transportation costs are eligible for State Categorical Aid at 20% for FY27. The Special Education transportation costs must be entered on the FY27 Budget Special Education Categorical Aid Claim Report Form, which is submitted with the FY27 Budget Optional Service Tab 02.

3. Complete the Special Education Cost Claim Form & Reconciliation Worksheet – Tabs for the nurses, social workers, psychologists and counselors (Wisconsin Act 221).

Requirement under the General Wisconsin Act 221: The following percentages times the **total costs (salaries + benefits)** equals the portion that is reimbursable for the special education positions, listed below:

School nurses:	29% is eligible
School social workers:	59% is eligible
School psychologists:	84% is eligible
Guidance counselors:	10% is eligible

Please complete the appropriate reconciliation worksheets for each of the above positions. Each worksheet is under a separate tab in the workbook and is for a specific type of position. The amounts included in the two "Local Money"

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columns of these forms should be multiplied by the respective eligible cost percentages above. These calculated dollar amounts must be inserted for each employee onto the Categorical Aid Claim form under the State Aidable Salary or State Aidable Employee Benefits columns. Those amounts should also be entered onto the budget worksheet.

Wisconsin Act 221 does not preclude a school from claiming the percentage of salary and fringes that exceeds eligible state aid reimbursement guidelines for reimbursement from other funding sources, such as federal grants.

4. Complete Tab 03 – of the FY27 Budget Preparation Workbook (see contract for due date):

- School budgets should be developed, using **Tab 03** “FY27 NIC School Budget Form”, Appendix F (which includes column A through column M).
- Some of the amounts in specific cells will be **automatically calculated** by a spreadsheet formula. Those particular cells have been **highlighted in yellow** on the spreadsheet. Please do not input amounts into those cells, since they contain a formula. For example, the administrative fee % will be calculated and entered automatically onto the appropriate line of the form.
- The school’s name, the date e-mailed to Finance, and the contact’s name, phone number and e-mail will be automatically filled from **Tab 01**. When submitting a new report, always put the e-mail submission date on that report. This information is very important; otherwise, we will not be able to identify the most current version of the budget.
- Enter the FTE count at the top of the form.
 - Adjustments will be made for the actual FTEs counts, **within contract limits**, with the November and February payments.
 - *The Board per-pupil allocation amount could change during FY27 based upon information received from the State of Wisconsin.*

From Step 1 above – FY27 Optional Services Information:

- **Instructional Optional Services:** Enter the total amount onto the budget form, Column B on the line, titled “Optional Services from MPS - Special Ed.” The formula will automatically put 80% into col D and 20% in col G.
- **Non-instructional Optional Other Services:** Enter the total amount onto the budget form in col D, on the line entitled “MPS Opt’l Serv Form – Non-Instruc Services”.
- **Non-Instructional Optional Other Transportation:** Enter this amount onto the budget form in col D, on the line entitled “MPS Opt’l Serv Form – Non-Instruc Transportation”.

From Step 2 above - Categorical Aid Claim for Special Education Services:

- Enter the individual salary amounts from the column “State Aidable Salary Paid” (Object 100) and the total benefits amount from the column “State Aidable Employee Benefits Paid” (Object 200) onto the appropriate lines of the budget spreadsheet in column B.
- The salaries will be automatically split between column D, “MPS FY27 Contract Funding” for 80%; and column G, “FY27 Reimbursable – state defined – Spec Ed costs” for 20%. See Step 3 below for the calculation of the social workers, nurses, guidance counselors & psychologists under the WI Act 221.
- The benefits line will be entered on the budget by each school, as benefit levels can be different at each school.

From Step 3 above –Wisconsin Act 221–Special Education Reconciliation Worksheet:

- Enter amounts from the **Special Education Reconciliation Worksheets**, (which are described in item number 2 above) multiplied by the appropriate eligible % into column B entitled “MPS FY27 Eligible Spec Ed.” The amount entered will split between the non-eligible costs and the eligible costs in column D. If the non-eligible costs will

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be covered by grants, rather than the contract, the amount in column D would be zeroed out and moved to column K-Other Sources FY27 Budget.

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Other Budget Information to be Entered onto the Budget Worksheet:

- Enter MPS + Other Sources FTE positions – full or partial staff positions – for the MPS budget and adjust for any revised budget entries – into column C.
- If an item to be budgeted does not fit into one of the lines described on the form, add a new description to the form on the “Other-Specify” lines in the appropriate section.
- Enter the budget for any other funding sources that support the school into column K, entitled “Other Sources FY27 Budget”.

5. Individuals with Disabilities Education Act (IDEA):

- Refer to the information included in Document “03 FY27 Options for Special Education Reimbursement” for the rules to follow for accessing funds or services for students with IEPs. A copy of the memorandum is included. Please contact Angel Daleccio with any questions at 414-777-7802 or dalecca@milwaukee.k12.wi.us.

Please note: *The request for IDEA budgeted funds must be presented to Finance (attention: Angel Daleccio) with a letter, when submitting the school’s FY27 Budget Optional Service Tab & FY27 Budget Special Education Claim. The letter must contain the year (FY27) and request Option 2 for IDEA funding.*

Submit your completed Budget forms:

- Complete the Budget Transmission Cover Sheet (Tab 01)
- E-mail your FY27 NIC Budget Form (Tab 02) and required Special Education forms by **March 11, 2026**.
- Remember to use your school’s name as part of the file name.
- Submit your school’s budget report, when completed, - Appendix F (Appendix G is part of the whole form but not used until later) – by e-mail in Excel format To Tangela Anderson (anderst6@milwaukee.k12.wi.us) and cc Bridget Schock (schockbx@milwaukee.k12.wi.us).
- The school leader, approving the completed report, must send the e-mail directly or be cc’d on the e-mail to show the above report was approved. The e-mail date will be considered to be the official budget submission date. A hard copy of the budget is not required to be sent.

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Grant Information

Non-instrumentality charter schools may be eligible for Title I and Title III funds. Before a non-instrumentality charter school may access any Title funds, the school must submit a School Improvement Plan that is approved by the Title I office. Please review document *04 FY27 Title Reimbursement Procedure Process*.

TITLE I FUNDS – Funds are distributed based on the school’s enrollment and low-income rate of students ages 5 - 17 on the third Friday in September of the year prior to the Title I allocation. **New non-instrumentality charter schools will receive an allocation based on the current year third Friday in September enrollment count and low-income rate of 5-17-year old(s)**. Please contact the Title I Office at 414-475-8851 or nic@milwaukee.k12.wi.us with any questions. The district reimburses non-instrumentality charter schools for Title I **allowable** expenditures. Only original, dated receipts for eligible purchases can be reimbursed.

Please note a **new non-instrumentality charter school** or one that is **new to the district** will need to apply to become a Title I Schoolwide School. They may do that in their planning year to become a school. If a school has not applied to be a Title I Schoolwide School while under Milwaukee Public Schools then they will remain Title I targeted assistance for that year and until they apply and are approved by WI DPI. Please call the Title I Office to learn more concerning this process.

TITLE III FUNDS – Funds are distributed based on the number of eligible English language learners. Please contact Rocio Trejo at 414-475-8565 or trejor@milwaukee.k12.wi.us with any questions.

Revised Budget and Semi-Annual Report Form - Appendix G (Columns O through Y)

The Revised Budget and Semi-Annual Report Form - Appendix G - can be used to comply with the revenue/expense statement reporting requirement for the NIC payment request for funds form. An actual revenue/expense statement is an audit requirement for NIC contracts. The due dates are also in the NIC contracts. Appendix G should be used to budget and expend any FY26 carryover funds to FY27, to make revisions to the original FY27 budget figures and to report semi-annual expenditures (i.e., for six months ending 12/31/26) for FY27. The form should be used as a dynamic working document during the entire fiscal year. It should be used as the official progressive working document. Therefore, it is *imperative that a new date be entered into TAB 01 on the Transmission Cover Sheet each time that changes are made to the form it must include a Transmission Cover Sheet*. This will ensure that the most recent information can always be readily identified by using the form with the most current date on it.

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Budget Support Materials

Included on the MPS Homepage for [-Contracted School Services Information for Existing Schools:](#)

- FY27 Budget Preparation Workbook
 - Tab 01 – Transmission Cover Sheet
 - Tab 02 – Optional Services Calculation Spreadsheet **due March 11, 2026**
 - Tab 03 – FY27 Budget Preparation Workbook **due April 30th**
 - Tab 04 – Special Education Aid Claim Reimbursement Process - Flowchart displaying steps and dates for the reimbursement process
- Document 02 – FY27 Special Ed Claim Form Reconciliation
 - FY27 Budget Claim **due March 11, 2026**
 - FY27 Actual/IDEA Claim **due July 15, 2027**
- Document 03 – Options for Special Education Reimbursement – State and Federal (IDEA) funding information
 - Option 2 Request Form & Expenditure Certification **due March 11, 2026**
 - FY27 IDEA Actual Reimbursement Claim and Support Documentation **due July 15, 2027**
- Document 04 – Title I process information
 - Title I Budget Spreadsheet for FY27 will be uploaded in One Drive on **May 15, 2026**
 - Title I Budget Form budget submission due date (**September 19, 2026**)
 - Title I reimbursement claim forms submission due date (**December 15, 2026, March 15, 2027, and July 15, 2027**)
- Document 05 – Instructional vs. Non-instructional Expenditure Classifications (INSITE) - Descriptions of type of activities and their expenditure classification.
- Wisconsin’s Common School Fund Spending Guidelines: This document explains allowable expenditures. Note: An allocation is being set aside centrally for the Common School Fund for Non- instrumentality charters (Library Aid).
 - If a school meets the criteria for the aid, it should expend at least \$45.00 per 4th payment pupil FTE.
 - To be reimbursed for the expenditures, the school must fill out the appropriate expenditure forms to be supplied electronically using this Common School Reimbursement Smartsheet link: [Common School Funds Reimbursement Request](#).
 - Per MPS-Library Media Services - Proof of payment (canceled check/credit card statement) for eligible library purchases must be attached on or before **May 5, 2027** (late submissions will not be accepted).