MILWAUKEE PUBLIC SCHOOLS

ESEA Elementary and Secondary Education Act

Every Student Succeeds

2026-2027 TITLE I ALLOWABLE EXPENDITURE GUIDELINES

The purpose of Title I is to ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. Federal law directs that Title I funds are to be used for the purpose of student achievement, professional development and to build parent capacity to better support their child's educational attainment.

In general, Title I funds are to be used to enhance the regular school program and should be consistent with the School Improvement Plan. When determining if expenditures are appropriate, ask the following questions:

- How is this expenditure helping improve student's academic achievement in core subject areas, especially reading and mathematics?
- How is this expenditure providing supplemental support to students most at risk of failing?
- Does the expenditure support student instruction, professional development or parent involvement related to the high-need, core student achievement areas identified in the annual school improvement plan?
- How does this expenditure increase the participation of parents in educating their child or assist parents to support student achievement? MPS recognizes the importance of regular, consistent two-way communication with parents.

The Milwaukee Public Schools follows expenditure guidelines for federal programs as set forth in the Office of Management and Budget's Uniform Grant Guidance. The district adheres to a standard that all expenditures charged to federal grants must be reasonable, ordinary and necessary in order for a cost to be reimbursed. Some expenses not reimbursable with federal funding may be supported with other local or school resources. In all instances, whether or not a specific expenditure is allowable under a grant, district policies must be followed.

The attached chart provides a partial listing of expenditure purposes for which schools have requested guidance in the past under Title I guidelines. **All expenditure requests must provide documentation, such as explanations, fliers, agendas, etc. showing the appropriateness (see bullets above) and alignment to the purpose of Title I (see above).**

If you are unsure whether a proposed expenditure is allowable or meets program guidelines, please contact the appropriate staff member based on school type: for public schools, contact Joseph Hill, ESEA Compliance Manager, at hilljj@milwaukee.k12.wi.us or Tatiana Chaplin, Grant Budget Coordinator, at chaplit@milwaukee.k12.wi.us; for non-instrumentality charter schools and partnership schools, contact Joseph Hill at hilljj@milwaukee.k12.wi.us; and for non-public schools, contact Mora Anderson at andersm3@milwaukee.k12.wi.us.

REFERENCE GUIDE TO ALLOWABLE TITLE I EXPENDITURES					
Expenditure Type	**Allowable**	**Allowable with Conditions**	**Limited Allowability Prior Approval Required**	**Not Allowable**	**Reasonable and Necessary**
Advertising - brochures informing parents of school achievement, rules, regulations, date of Title I parent meeting, etc. are allowable. Billboards or other strategies promoting enrollment opportunities are not allowable.		X			X
Alcoholic beverages				X	
Appliances (stoves, refrigerators, microwaves, etc.)				X	
Athletics/athletic awards/yearbooks				X	
Banquets/award programs/carnivals/ fairs/luncheons/brunches/parties/picnics				X	
Bereavement or congratulatory cards, flowers or gifts.				X	
Building supplies/repairs/modifications				X	
Childcare for parents while attending school-sponsored events (Contact your budget analyst/the ESEA Division)		X			X
Computers – classroom, student use only **see below*		X			X
Copiers, postage meters, other office equipment				X	
Decorations/flowers				X	
Employee incentive or recognition gifts				X	
Equipment (non-capital)			X		X
Family engagement: Activities to promote family engagement are allowable and include strategies such as student/parent reading nights, support for lending library on parenting skills or other materials for parents development	X				
Field trips - educational in nature only. No overnight trips. No amusement or water parks. Trips taken during non-school periods require the approval of Risk Management. **Documentation demonstrating the trip's educational purpose, along with an attendance/participant list, must be submitted as part of the reimbursement process.**		X			X
Flat Screen TVs/home theater systems				X	
Food for staff activities or trainings				X	
Food for parent activities – Only if the training or activity is at least two hours in length and runs over a normal mealtime. Title I allows light snacks/light meals to be served to enhance parent participation. The amount of food purchased must be based on the number of RSVPs received. **An agenda showing parent activities that support the academic achievement of students must be submitted along with the sign-in sheet, RSVPs received and itemized receipts must be submitted as part of the reimbursement process.**		X			X
Fund raisers - No food, door prizes, equipment or other fundraiser support				X	

**The definition of computers now includes additional interactive devices such as an iPad or iPod touch, laptop, interactive whiteboard, interactive TV, Mimio, kindle and chrome books. As a reminder, all materials, equipment, and property purchased with ESEA funding remain the property of Milwaukee Public Schools.*

REFERENCE GUIDE TO ALLOWABLE TITLE I EXPENDITURES					
Expenditure Type	**Allowable**	**Allowable with Conditions**	**Limited Allowability Prior Approval Required**	**Not Allowable**	**Reasonable and Necessary**
Gift certificates/gift cards				X	
Furniture – usually not allowed (supplanting) since the district provides general classroom and administrative furniture and fixtures. Contact the Title I office/your budget analyst before purchasing. Non-classroom furniture will not be allowed.			X		X
Graduation activities/materials				X	
Homeless student supplies, educational fieldtrip admissions, air mattress (for student only), emergency clothing, including uniforms, if uniforms are required. Schools should budget at minimum $25 per homeless student in K5 through grade 11(more if you require uniforms or expensive supplies such as graphing calculators) and $100 per homeless student in 12th grade to cover graduation fees.	X				
Incentives or rewards for students, parents or staff. Monetary incentives or rewards are never allowable. Kindles, iPads, apps, etc. are not allowable as giveaways for students, parents or staff				X	
Instructional materials (additional or supplemental textbooks and workbooks, **not** adopted textbooks)	X				
Licenses for software or curriculum used by school (Examples: Plato software license and Upward Bound membership)	X				
Leases for copiers, postage meters				X	
Lodging and per-diem - follow district guidelines. No hotels for conferences or trainings held within 100 miles of Milwaukee. Pre-approvals must be submitted 30 days prior to travel		X			X
Mailings – informational to parents, mailings on ESSA Identifications schools, testing dates, newsletters, mailing school newspapers, etc.	X				
Parent training or educational services: Workshops or other trainings around school high-need areas such as tutoring skills for math and/or English, attendance, monitoring student performance through on-line grade book, understanding student planners, the special education IEP process, child advocacy, etc.	X				
Parent recognition luncheon or other recognition events				X	
Parent-student dinner/Parent-staff dinners				X	

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REFERENCE GUIDE TO ALLOWABLE TITLE I EXPENDITURES					
Expenditure Type	**Allowable**	**Allowable with Conditions**	**Limited Allowability Prior Approval Required**	**Not Allowable**	**Reasonable and Necessary**
Professional development –including coursework costs for an individual teacher of Title I students if the coursework meets the following criteria: 1) is directly related to the teacher's assignment, 2) is related to instructional strategies to meet the needs of struggling students, and 3) aligns with the professional development needs identified in the need assessment process. Title I funds may **not** be used to pay for any technology items required/needed for course.	X				
Raffles/door prizes/gift cards				X	
Salaries/fringes for: core instructional staff at public Title I schoolwide schools only; Title I instructional staff serving Title I students only at Title I Targeted Assistance schools.	X				
Student Fees - annual student activity fees (homeless children only)				X	
Student incentives - cash or gifts				X	
School supplies - educational supplies including replacement and special program textbooks and teacher guides	X				X
Substitute teachers for core academic program at Title I schoolwide schools and substitute teachers for Title I teachers at Title I targeted assistance schools	X				
Translation Services: Translation of school notices for parent notifications and parent-student conference translation services	X				
Theater systems/auditorium installations				X	
Transportation for parents (Contact your budget analyst/Title I office)	X				X
Transportation for students from after-school programming that includes an academic component	X				
Travel: MPS staff or parents only following district guidelines. Only costs directly associated with permissible travel within the continental United States will be reimbursed. No costs for tours/souvenirs offered by the event will be reimbursed.		X	X		X
Tutoring: MPS hired or contracted teachers may be paid to provide before or after-school tutoring for students.	X				
T-shirts, book bags, baseball caps, water bottles, athletic uniforms, letter sweaters or other school "Spirit" apparel or marketing items with school, vendor or district logos				X	

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Uniforms - staff or student (schools that require uniforms may purchase uniforms for homeless children)				X	
Water coolers/Water systems				X	

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ESSA — Title II, Part A — Private Schools Quick Reference Guide

Eligible/Non-Eligible Expenditures

Please note:

- Title II, Part A eligible expenditures MUST BE aligned with the district Needs Assessment and MUST BE reasonable and necessary.
- **Providing professional development in well-rounded education.****
- Developing or improving a rigorous, transparent and fair evaluation and support system for teachers, principals and other school leaders.
- Providing high-quality, personalized professional development that is evidence-based.
- Providing programs and activities to increase the knowledge base of teachers, principals or other school leaders on instruction and measurement of learning in the early grades; the ability of principals and other school leaders to support teachers, teacher leaders, early childhood educators and others to meet the needs of students through age 8.
- Providing training, preparation, technical assistance and capacity-building in private schools to help teachers, principals and other school leaders select and implement formative assessments, design classroom based assessments, and use data to improve instruction and achievement
- Providing preparation to identify students who are gifted and talented and adopting instructional practices that support these students
- Developing and providing professional development and other support to promote high-quality instruction and instructional leadership in STEM subjects.
- Developing feedback mechanisms to improve school working conditions
- Title IIA Funds may not be used to develop/align/design/map/revise curriculum, assessments or DDMs (District-determined measures); Title IIA funds may be used to provide professional development/training/resources to teach/train on *how to* develop/align/design/map curriculum, assessments or DDMs.

Line Item	Eligible Activities	Non-Eligible Activities
1. **Instructional/ Professional Staff**	• Academic/Instructional coaches • Development and support for district based preparation programs for administrators • Development and support for district based teacher preparation programs for initial and/or professional licenses	• Develop/align/design/map/revise curriculum, assessments or DDMs • Salary for unlicensed teachers/Private School teachers for class-size reduction • Salaries for Private School teachers • Retention/signing bonuses for Private School teachers • Incentives/gifts for Private School staff
2. **Stipends**	• Teacher stipends to present workshops, trainings that improve content knowledge and/or classroom practice after regular school hours and/or during the summer. • Teacher stipends for participation in Title II, Part A PD after regular school hours and/or during the summer.	• Salaries for paraprofessionals/aides • Stipends for tutors
3. **Contractual Services**	• Consultants for evidence based PD to improve content knowledge and/or classroom practice • Consultants to provide training to enable educators to involve parents in their children's education • Consultants to improve classroom management • Consultants to provide training to improve content knowledge and/or classroom practice of paraprofessionals • Consultants for Private School allocation	• Substitutes for teachers not attending TIIA eligible PD or not CSR teacher • Substitutes for Private School teachers • Consultants for well-rounded education areas • Consultants for first aid training

Line Item	Eligible Activities	Non-Eligible Activities
4. Supplies and Materials	• Supplies to be used strictly for PD such as books, software, instructional technology • Evidence based PD Meeting supplies such as chart paper, pens, binders, easels	• Supplies to be used in the classroom or by students • Anything not directly connected to educators' PD • Evaluation system-related data systems to manage linking student-teacher data
5. Travel (Registration)	• Conference registration for evidence based PD • Course reimbursement for evidence based PD • Private school allocation for evidence based PD • Expenses for transportation, per diem, and lodging if the costs are reasonable and necessary	• Meals unless included in registration fee for conference • Meals for school/district PD meetings
6. Other Costs	• Memberships/Subscriptions for evidence based PD • Printing/Copying for evidence based PD • Space rental (no food) for evidence based PD	
7. Equipment		• Equipment

Must be linked to measureable increases in student academic achievement produced by the efforts of that teacher or principal

Additional Information:

All purchases, events, workshops, conferences, etc. must happen prior to June 30th to be budgeted within the current school year. However, if registration fees need to be purchased prior to June 30th that can be budgeted in the current school year, but the actual conference fees, travel, etc. have to go in the next year's budget.

Example:

5 teachers want to attend a conference in December 2018. Registration needs to be in by June 1, 2018 to receive a discount. You can budget the registration fees in the 2017-18 budget. The rest of the conference expenses such as their travel, the hotel, food, etc. would be added to the 2018-19 budget.

No Title II-A funds are paid to the Private School directly.

All full time students attending a private school, no matter what district they come from, are counted in the enrollment of the private school they attend.

School District's Private Schools Checklist

- ☑ For TIIA, equitable participation applies to all private schools within district boundaries
- ☑ Contact at least twice and document it
- ☑ Consult with representative from private schools to determine PD needs
- ☑ Districts cannot simply offer private school educators to attend district PD sessions
- ☑ Districts remain in control of the funds (no money goes to the private schools)
- ☑ Charter and Vocational districts are exempt from consulting private school

**Well-Rounded Education:

- English
- Reading or Language Arts
- Writing
- Science
- Technology
- Engineering
- Mathematics
- World Languages
- Civics
- Government
- Political Science
- Economics
- Dance
- Media Arts
- Music
- Theater
- Visual Arts
- History
- Geography
- Driver's Education
- Computer Science
- Career and Technical Education
- Psychology
- Agriculture
- Food and Natural Resources
- Personal Financial Literacy
- Business and Information Technology
- Information and Technology Literacy
- School Counseling
- Early Learning
- Marketing
- Management and Entrepreneurship
- Family and Consumer Sciences
- Nutrition Education
- Environmental Education
- Health Education
- Physical Education
- Special Education

2026-2027 TITLE IIIA
EXPENDITURE GUIDELINES: NON-PUBLICS

A guide to spending Title IIIA funds for sites enrolling English Learners:
Title IIIA cannot be used for the core program that is mandated by the state of Wisconsin or to supplant costs for which the district is funding with local funds.

Required uses of Title IIIA funds are:

- To develop high-quality language instruction educational programs for ELs.
- To provide professional development designed to develop and enhance the capacity to provide high-quality language instruction educational programs for ELs.
- To promote parental and community participation in language instruction educational programs for ELs.

The Milwaukee Public Schools follows expenditure guidelines for the Title IIIA formula subgrant as set forth in the **Non-Regulatory Guidance: English Learners and Title IIIA of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act.** For a cost to be reimbursed, the district adheres to a standard that all expenditures charged to federal grants must be:

Reasonable: A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

Allocable: A cost is allocable to a cost objective if the goods or services involved are chargeable or assignable to the cost objective in accordance with the relative benefits received.

Allowable: A cost is allowable if it is necessary and reasonable for proper and efficient performance of the award and allocable to the award.

See the Title VIII, Part F of the Elementary and Secondary Education Act Equitable Services Non-Regulatory Guidance 2023 for additional information.

The following pages provide a partial listing of expenditure purposes for which schools have requested guidance in the past under Title IIIA guidelines.

Expenditure Type	Allowable	Allowable with Conditions	Not Allowable
Advertising – brochures informing parents of school achievement, rules, regulations, etc. are allowable. Example: The school is hosting a parent night for ELs and families. Title IIIA could be used to compensate teachers to stay beyond their contractual hours to create the brochure and/or Title IIIA could be used for duplicating expenses. **Billboards or other large-scale strategies to promote enrollment opportunities are not allowable.**		X	
Childcare for parents while attending parental involvement activities under Title IIIA. Childcare for required school wide events (e.g., parent teacher conferences, open house) **is not allowable**.	X		
Conferences (workshops, seminars) – Must follow LEA guidelines for professional leave/absence and travel. For local and out-of-town conferences (not including webinars) Title IIIA may be allowable for registration and lodging. The remaining costs which include travel and per diem cannot be covered under Title IIIA.		X	
Coursework – may be allowable for an individual teacher of Title IIIA students if the coursework meets the following criteria: ● is directly related to ESL endorsement and/or bilingual endorsement ● is related to instructional strategies to meet the needs of ELs ● aligns with the professional development needs identified in the needs assessment process (minimum of 3 sequential sessions). Title IIIA funds may **not** be used to pay for any technology items needed for a course. **It may not be used to cover licensing fees with state agencies.**		X	
Decorations, flowers, bereavement, graduation activities and supplies			X
Family literacy – activities to **promote English language acquisition** and include strategies such as student/parent reading nights, parenting skills, or other materials and classes for parent development.		X	
Field trips – educational in nature only and the appropriate grade level academic and language standards are included in the Needs Assessment. **For ELs only. Must not be used to cover the cost of a trip for ELs when other students are going on the same field trip.**		X	
Food – for parent participation, such as light snacks (e.g., cookies and punch). Only if the training or activity is at least two hours in length and runs over a normal mealtime. The anticipated amount for a snack must not exceed $3.00 per family attendee. **Food is not allowed for staff activities or trainings.**		X	
Furniture, appliances, copy machine leases, postage meters, building repairs, theater systems, flat screen TVs			X

Expenditure Type	Allowable	Allowable with Conditions	Not Allowable
Instructional resources – must be supplemental to what the private school would be required to provide in the absence of the Title III services. Must be clearly labeled and identified as the LEA's property, and must be secular, neutral, and non-ideological. Examples include: ● textbooks and workbooks that were not included in the school's adopted textbook process ● leveled readers to support all content areas within reasonable guidelines ● graphics and visuals to aid in subject material teaching/learning ● professional texts related to language acquisition theory and instruction of ELs ● resources in other languages with justification in the Needs Assessment ● headsets for online listening and speaking programs (not allowable for testing) Instructional materials for K4 students can be acquired through Title III, however, Title III funds are generated beginning in K5.		X	
Intervention – Instructional materials to support ELs during intervention time are not allowable.			X
Licenses for software or curriculum used by the school that **are not** part of the school's acquired resources or core programming (must be in name of the service provider)		X	
Mailings – only if supplementary in nature; must not be utilized to conduct mailings for the core educational program		X	
Professional development – can be conducted at school sites, however, must be contracted by the service provider. Title IIIA may be allowable for compensation and/or training materials for professional development that occurs at a school site. Must meet the following criteria: ● Designed to improve instruction and assessment of ELs ● Designed to enhance the ability to understand and implement curricula, assessment practices and measures, and instructional strategies for ELs ● Effective in increasing children's English language proficiency or substantially increasing the subject matter knowledge, teaching knowledge, and teaching skills of such teachers ● Of sufficient intensity and duration which shall not include activities such as one-day or short-term workshops and conferences.		X	
Raffles, door prizes, gift cards/certificates, fundraisers, student, staff, or parent incentives			X
School supplies – tape, notebooks, pencils, paper, whiteboards, whiteboard markers, ink, bins/baskets, replacement and special program textbooks and teacher guides			X
Storage – locked file cabinets may be allowable only if used to house materials purchased using Title IIIA funds.		X	
Technology – technology (e.g., Smartboards/touch panels, iPads, document cameras, printers, Chromebooks, and laptops) **is not** an allowable use of Title IIIA funds.			X

Expenditure Type	Allowable	Allowable with Conditions	Not Allowable
Technology – If a student needs access to translation material on a device or a family uses a supplemental device (e.g., Chromebook, iPad, and laptop) to access first language support materials from home that they would not otherwise be able to access this would be an allowable use of Title IIIA.		X	
Translation & interpretation services for parents of ELs for Title IIIA sponsored events	X		
Transportation – for ELs from after-school programming that includes an academic component and for parents of ELs for Title IIIA sponsored events	X		
Tutoring - Any afterschool services/extended services for ELs using Title IIIA allocations need to be offered by a certified teacher.	X		
T-shirts, uniforms, book bags, baseball caps, athletic gear, water bottles, letter sweaters or other 'school spirit' apparel or marketing items with school logos			X
WIDA certifications – compensation for WIDA certification processes for ACCESS for ELs assessment and WIDA Screener are allowable. While certification is allowable, **it is not allowable to compensate staff for the actual administration of ACCESS/Screener.**			X

Allowable Activities

Allowable Activities



Title IVA funds may be used to provide supplemental services and/or supports that address one or more of the priorities of this grant. Funds may be used for, but not limited to the following: direct services, professional development, salaries, and materials/supplies. Districts should coordinate the use of Title IVA funds with other federal, state, and local funds while ensuring that all Title IVA funds are only used to support activities that are in addition to those that the district would otherwise support through the state or local sources.

There are three areas supported under Title IV, Part A, including

- Well Rounded Educational Opportunities (4107),
- Safe and Healthy Students (4108), and
- Effective Use of Technology (4109).

Well-Rounded Educational Opportunities (ESEA section 4107)



- Improving access to foreign language instruction, arts, and music education
- Supporting college and career counseling, including providing information on opportunities for financial aid through the early FAFSA
- Providing programming to improve instruction and student engagement in science, technology, engineering, and mathematics (STEM), including computer science, and increasing access to these subjects for underrepresented groups
- Promoting access to accelerated learning opportunities including Advanced Placement (AP) and International Baccalaureate (IB) programs, dual or concurrent enrollment programs and early college high schools
- Strengthening instruction in American history, civics, economics, geography, government education, and environmental education

Safe and Healthy Students (ESEA section 4108)



- Trauma-sensitive schools
- SBIRT
- Youth Mental Health First Aid
- Academic and Career Planning
- AODA and tobacco prevention
- Restorative Practices
- School safety and preparedness
- Promoting community and parent involvement in schools
- Providing school-based mental health services and counseling
- Promoting supportive school climates to reduce the use of exclusionary discipline and promoting supportive school discipline
- Establishing or improving dropout prevention
- Supporting re-entry programs and transition services for justice-involved youth
- Implementing programs that support a healthy, active lifestyle (nutritional and physical education)
- Implementing policies and practices to prevent bullying and harassment
- Developing relationship building skills to help improve safety through the recognition and prevention of coercion, violence, or abuse
- Establishing community partnerships

Effective Use of Technology (ESEA section 4109)



- Supporting high-quality professional development for educators, school leaders, and administrators to personalize learning and improve academic achievement
- Building technological capacity and infrastructure
- Carrying out innovative blended learning projects
- Providing students in rural, remote, and underserved areas with the resources to benefit from high-quality digital learning opportunities
- Delivering specialized or rigorous academic courses and curricula using technology, including digital learning technologies and assistive technology