



**MILWAUKEE
PUBLIC SCHOOLS**

Response to Resolution 2122R-011

Presenters:

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BOARD ACTION

- October 2021 Resolution 2122R-011
- Direct the Administration, in consultation with the Office of Accountability and Efficiency and the Office of Board Governance, to perform an evaluation of the budget planning process
 - Review of policies and procedures
 - Review of best practices

POLICY REVIEW

- Applicable Policies
 - Administrative Policies
 - Board Governance Policies
 - Board Rules

PRACTICE REVIEW

- Currently, the Board reviews and takes action on budget parameters as part of the annual budget process
- Specific and rank ordered budget priorities are less defined
- Budget Parameters vs Budget Priorities
 - Budget parameters as guiding principles that define how the budget should be crafted
 - Budget priorities as the precedence of allocations that define what the budget should fund

BUDGET PARAMETERS

- Examples
 - Prepare on current law
 - Maximize the revenue limit
 - Provide for equity
 - Administrative Policy 1.06 (3)(a): “Achieving equity may require an unequal distribution of resources and services in order to ensure that all children have an equal opportunity to a free and appropriate public education”

BUDGET PRIORITIES

- Examples
 - Fund staffing to support class size ratio
 - Fund all scheduled salary increases
 - Fund art, music, physical education at a given level

BUDGET PRIORITIES

- Supports a priority-driven budget process
- *“The philosophy of priority-driven budgeting is that resources should be allocated according to how effectively a program or service achieves the goals and objectives that are of greatest value”*
 - Government Finance Officers Association (GFOA)

BUDGET PRIORITIES

- MPS faces projected financial constraints and must prioritize its budgeted allocations
- ***“Do the Important Things Well. Cut Back on the Rest.***
In a time of revenue decline, a traditional budget process often attempts to continue funding all the same programs it funded last year, albeit at a reduced level (e.g. across-the-board budget cuts). Priority-driven budgeting identifies the services that offer the highest value and continues to provide funding for them, while reducing service levels, divesting, or potentially eliminating lower value services.”

- Government Finance Officers Association (GFOA)



BUDGET PROCESS CONSIDERATIONS

- Introduction of a priority review
 - What are the Board's and public's priorities?
 - What are the priorities as set forth in the strategic plan?
 - What are the measures of equity we want to reach?
- Approach
 - Prioritize District goals/objectives
 - Assess service/program effectiveness
 - Allocate funding accordingly

NEXT STEPS

- Budget timeline/calendar updates
- Examination of salary schedule approval process
- Examination of budget amendment process
- Development of and alignment to strategic plan

Thank you!

