



BUSINESS SERVICES DEPARTMENT

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To: Members of the Board of Education
Appendix LLL-8-17
February 8, 2010

From: Daniel A. Nerad, Superintendent

Date: February 1, 2010

Subject: Proposed Budget Timeline and Process Revisions

Background:

Historically Madison Metropolitan School District has approved a preliminary budget for the following fiscal year in April of each year. This process begins in early January, as Administration works to calculate if there will be a budget gap due to issues with state funding. From that point in time, Administration along with the Board of Education and community work to put a preliminary budget together and identify program reductions in tandem. This process has in many years created a crunch for time as decisions are made not only of the solutions for the budget gap, but for calculations for the preliminary budget as well.

Program Costs/Funding/Consultation Service Employment Contract

None

Salary Savings

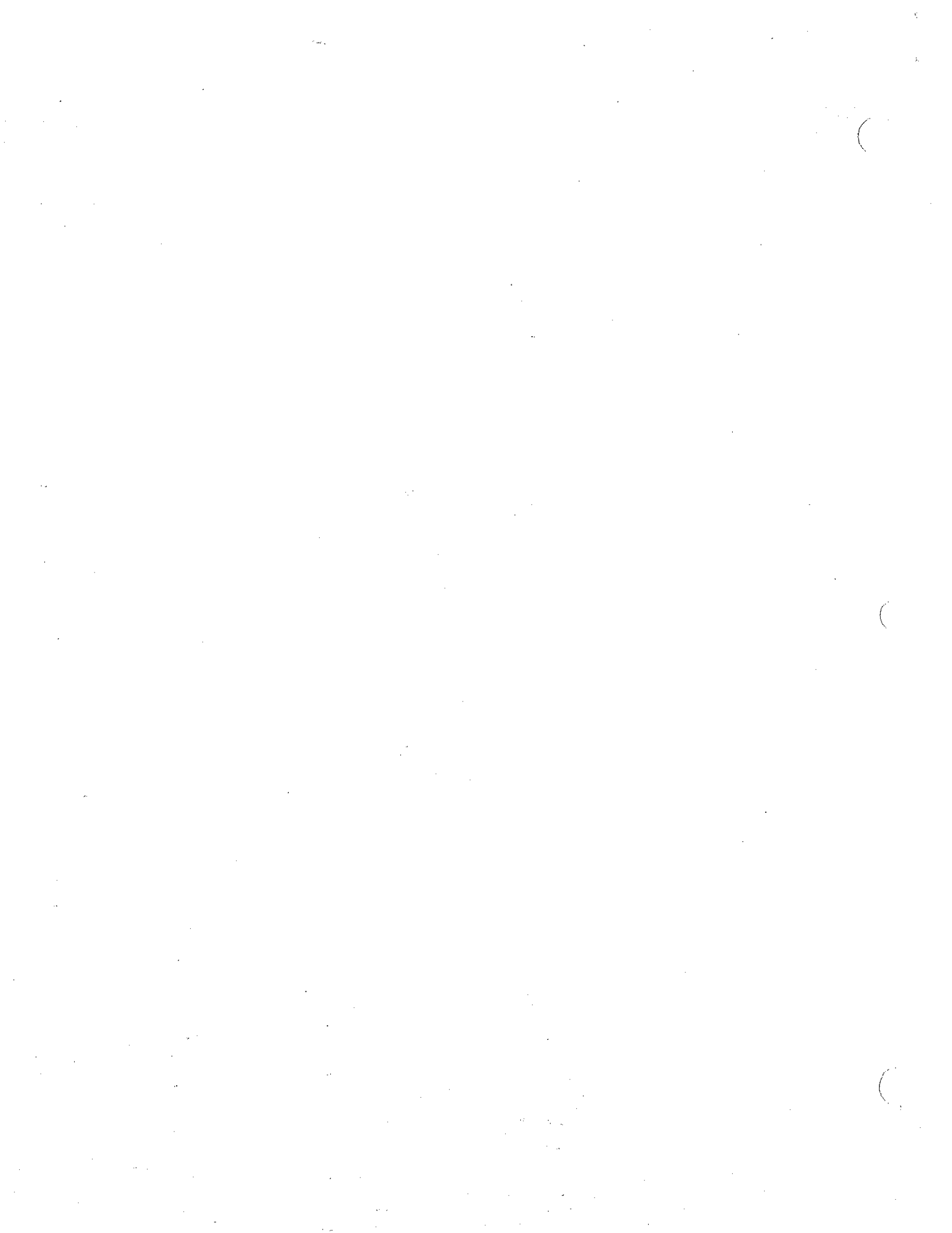
None

Recommendation(s)

Administration is recommending splitting apart the two processes identified as "budget gap solutions" and "preliminary budget approval". The recommendation would allow the Board and community the ability to work through budget gap solutions from January until May of each year, and then allow the Board and community to work through the preliminary budget approval process from May until August of each year. The separation of these two very important processes will allow Administration the ability to plan better around the biennial budget process and how it impacts Madison Schools much better going forward.

Attachments:

Budget Planning Calendar 2010-11



Budget Planning Calendar 2010-11

2009

- October 15, 2009 Final determination by DPI of general state aid and computer exemption aid to be received
- October 22, 2009 Final 2009-10 budget to board of education
- October 26, 2009 Final approval of 2009-10 budget and tax levy
- October 30, 2009 Certification of 2009-10 property tax levy to municipalities
- November Review of enrollment data and release of enrollment projections
- November -
January Review of state legislation that may impact budget development

2010

- January 4, 2010 Development of 5 year forecast model
- January 29, 2010 Employee survey for efficiencies and ideas released
- February 1, 2010 Present budget reduction target for the 2010-11 school year based upon 5 year forecast model to Operational Support Committee
- February - March Evaluate staffing needs and input from staff for 2010-11
- March 1, 2010 Allocations and summer purchasing budgets are released to schools and departments
- March 1, 2010 Present administrative recommendations to address the budget gap to Operational Support Committee
- March 1, 2010 -
May 1, 2010 Public Hearings to be held on budget gap
- March 2, 2010 -
April 1, 2010 Receive and respond to board of education questions, concerns, and new ideas to address the budget gap
- April 5, 2010 Operational Support Committee discussion about recommendations to address the budget gap
- April 12, 2010 Board of Education approves final plan to address the budget gap

May 10, 2010	Board of Education approves position layoffs if necessary from approved budget reduction plan
May 24, 2010	Final date for layoff notices to be sent out if necessary
July 12, 2010	Presentation of preliminary 2010-11 budget and tax levies to Operational Support Committee based upon revenue and expenditure assumptions
July 26, 2010	Public hearing on preliminary budget and tax levy
August 9, 2010	Board of Education to approve preliminary 2010-11 budget and tax levy subject to modifications in October
September 13, 2010	Board of Education to adopt resolution for cash-flow borrowing
September 17, 2010	Third Friday student enrollment count for 2010-11 school year
October 8, 2010	Final 2010-11 Revenue Limit calculation
October 15, 2010	Final determination by DPI of general state aid and computer exemption aid to be received
October 21, 2010	Final 2010-11 budget to Board of Education
October 25, 2010	Final approval of 2010-11 budget and tax levy
November 1, 2010	Certification of 2010-11 property tax levy to municipalities
November	Review of enrollment data and release of enrollment projections