# 2014-15 Budget Development

## Using a Zero-based Process

**Appendix PPP-5-9**
**Operations Work Group**
**November 11, 2013**

## 2014-15 Zero-based Budget Development Process

We will implement a zero-based budget process that ensures effective financial management and real cost savings. The budget plan will align resources with priorities identified in the Strategic Framework in a transparent and efficient manner.
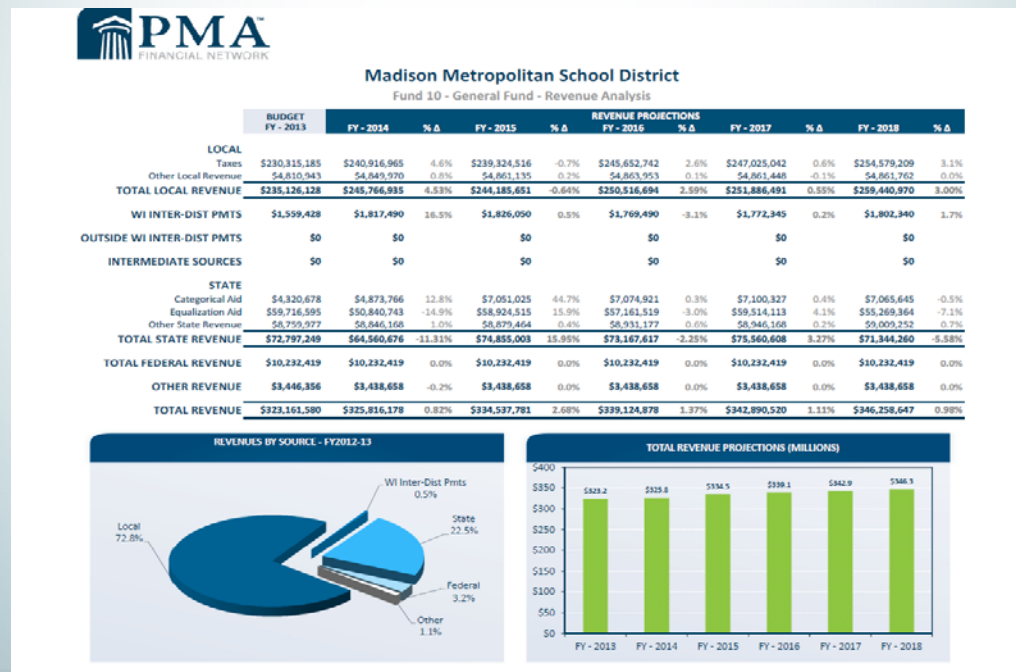
## 2014-15 Zero-based Budget Development Process

Early Modeling of Revenue/Expense Scenarios is Key

Ensures that Strategic Priorities are Addressed in Budget

**Think of Strategic Priorities as Budget 'Design Specifications'**

**2014-15 Zero-based Budget Development Process**

Re-examination of all <u>Position Allocation</u> formulas, with consideration given to both enrollment and need (Asst. Supt.'s / HR)

An allotment of <u>Other Than Personnel</u> funds for discretionary school use (supplies, instructional materials) within a simplified account structure

**MADISON METROPOLITAN SCHOOL DISTRICT**

# 2014-15 Zero-based Budget Development Process

**EXAMPLE- DISTRICT WIDE FORMULAS FOR ELEMENTARY CERTIFIED STAFF**

| Category | Level | Allocation Type | Description | Formula | FTE |
|---|---|---|---|---|---|
| Classroom Teach | Elem | Overall Pool Calc | Classroom + Specials, Not SAGE | Enroll/17.043 | 707 |
| | | Initial | Basic Classroom Sections | Based on Std PTR | 538 |
| | | Specials | Art/Music/PE/Reach | Based on Sections | 124 |
| | | SAGE | Per State Funding Formula | $2000 per Pupil | 108 |
| | | Supplemental | IRT's + Other | 24.00 | 24 |
| | | Targeted | 9 FTE for Reading Recovery | 9.00 | 9 |
| | | Discretionary | For Asst. Principals | 3.00 | 3 |
| Teacher Program Staffing | | TAG | Included in Initial | | |
| | | Library | Included in Initial | | |
| | | Guidance | Included in Initial | | |
| | | IRT | Included in Supplementa | | |
| Teacher ESL | | ESL | Add'l Formula | | |
| Teacher Sped | | SPED | Add'l Formula | | |
| | | SPED PSYCH/SW/ | Add'l Formula | | |
| | | SPED OT/PT | Add'l Formula | | |
| TITLE 1 Grant | | Various | EXTRA | Per Grant Criteria | 23 |

*Callout: Re-examine Each Staffing Formula, Simplify*

*Callout: Teacher Staffing is driven by many different formulas*

*Callout: Focus on a Coherent Whole*

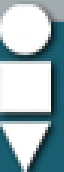MADISON METROPOLITAN SCHOOL DISTRICT

5

# 2014-15 Zero-based Budget Development Process

Compare & Contrast Staffing Levels Across Schools

Example: Elementary Level Comprehensive Staffing Sheet

| School | Grade Levels | Principal | Asst. Prin | 4K | 5K | GR1 | GR2 | GR3 | GR4 | GR5 | Art | Music | PE | Reach | RR | Guid | Lib | Tag | IRT | SPED | ESL | Title |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Allis** | **K-5** | **1** | | **0** | **0.5** | **1** | **2** | **2** | **2** | **3** | **2** | **0.5** | **0.75** | **0.8** | **0.25** | **0** | **0** | **1** | **0.5** | **1** | **7** | **2** | **0** |
| Chavez | K-5 | 1 | | 0 | 0.5 | 1 | 2 | 2 | 2 | 2 | 3 | 0.5 | 0.75 | 0.8 | 0.25 | 0 | 0 | 1 | 0.5 | 1 | 6 | 2 | 3 |
| Crestwood | K-5 | 1 | | 0 | 0.5 | 1 | 2 | 2 | 2 | 3 | 2 | 0.5 | 0.75 | 0.8 | 0.25 | 0 | 0 | 1 | 0.5 | 1 | 7 | 3 | 3 |

Staffing By Type — Teachers by Subcategory

Allow for Variation w/ Input from Asst. Supt's (SIP)

MADISON METROPOLITAN SCHOOL DISTRICT

**SAMPLE**

**Goal: Coherent, Integrated, Whole School Staffing Plan**

**Sign here for Reciprocal Accountability**

| BEARDSLEY | PK-6 | | PRINCIPAL | | Amy Marshall |

## REGISTERS / CLASSES

| Gr | GE | Bil | ESL | SE Inc | S/C | TOT | GE + ESL + SE Inc | Bil | S/C | TOT |
|----|----|-----|-----|--------|-----|-----|-------------------|-----|-----|-----|
| Pk | 42 | 0 | 0 | 1 | 0 | 43 | 2 | | | 2 |
| K | 31 | 0 | 8 | 2 | 2 | 43 | 2 | 0 | | 2 |
| 1 | 37 | 0 | 8 | 5 | 7 | 57 | 3 | 0 | | 3 |
| 2 | 40 | 0 | 7 | 5 | 0 | 52 | 2 | 0 | | 2 |
| 3 | 35 | 0 | 9 | 4 | 0 | 48 | 2 | 0 | | 2 |
| 4 | 33 | 0 | 5 | 6 | 0 | 44 | 2 | 0 | | 2 |
| 5 | 35 | 0 | 5 | 6 | 0 | 46 | 2 | 0 | | 2 |
| 6 | 28 | 0 | 3 | 5 | 0 | 36 | 2 | 0 | | 2 |
| 7 | | | | | | 0 | | | | 0 |
| 8 | | | | | | 0 | | | | 0 |
| S/C | | | | | | | | | 1 | 1 |
| Tot | 281 | 0 | 45 | 34 | 9 | 369 | 17 | 0 | 1 | 18 |

### Discretionary Operating Allocation

| Per Capita | $25 | | $9,225 |
|------------|-----|-----|--------|

| Object Code | Description | % | Amount |
|-------------|-------------|-----|--------|
| 54550 | Computer Software | 0% | $0 |
| 54555 | Computer Supplies | 0% | $0 |
| 54580 | School Supplies | 70% | $6,458 |
| 54675 | Office Supplies | 25% | $2,306 |
| 54725 | Postage | 5% | $461 |
| 54760 | Textbooks | 0% | $0 |
| | | 100% | $9,225 |

### Title I Parent Involvement

| Per Capita | $7 | | $2,583 |
|------------|-----|-----|--------|

| 54580 | School Supplies | | |
|-------|-----------------|-----|-----|
| 56180 | Professional Services | | |
| | | | $0 |

### Staffing

| Position | FTE | Fund Source | Proj # |
|----------|-----|-------------|--------|
| Principal | 1 | | |
| Supervisor | 0 | | |
| Per Diem Supv., 2 D/Wk | 0 | | |
| Assistant Principal | 0 | | |
| Instr. Supervisor | 0 | | |
| Program Dir/Coord. | 0 | | |
| Typist | 0.00 | | |
| Clerical Assistant | 0.00 | | |
| Clerical Specialist | 1.00 | | |
| Class Teachers | 18 | | |
| | [including SPED S/C] | | |
| Prep, Gr. Pk-6 | 3.7 | | |
| Prep, Gr. 7-8 | 0.0 | | |
| Total PREP | 4.0 | | |
| TAG | 0.0 | | |
| ESL | 0.6 | | |
| Library/Media | 0.5 | | |
| SPED S/C Teachers | 1 | | |
| Resource Teachers | 2 | | |
| **Paraprofessionals** | | | |
| Pre-kindergarten | 1 | | |
| Integrated PK | 1 | | |
| Kindergarten | 1 | | |
| SPED Self-Contained | 2 | | |
| SPED Inclusion/Resource | 2 | | |
| SPED Individual | 0 | | |
| Prog/Instr. Ass't | 0 | | |

| Position | FTE | Fund Source | Proj # |
|----------|-----|-------------|--------|
| Attend. Intervention | 0.0 | | |
| In-Sch Suspension | 0.0 | | |
| Counselor | 0.4 | | |
| SPED Speech | 0.5 | | |
| SPED Psychologist | 0.5 | | |
| SPED Social Worker | 0.6 | | |
| SPED Occup. Therapist | 0.2 | | |
| Nurse | 1.0 | | |
| Literacy Coach | 1 | | |
| Numeracy Coach | 1 | | |
| FRC Coordinator | 0.0 | FRC | |
| Home/School Coord | 0.4 | Title I | |
| Outreach Worker | 0.0 | Title I | |
| **To be determined** | | | |
| University Interns | 0 | | |
| **NOTES** | | | |

**MADISON METROPOLITAN SCHOOL DISTRICT**

# 2014-15 Zero-based Budget Development Process

## District Departments:  Key Questions:

**What Essential Services Do <u>Schools Need</u> from Your Department?**

**What Work Can We Automate or Eliminate to Focus on the Services Schools Need?**

**What Would Your Department Look Like if Designed for School Support?**

<u>**Structured Process**</u>

**F2F Meeting(s) with Each Department:**

| | |
|---|---|
| Organizational Chart | BAM Budget (FTE) This Year & Next |
| Departmental Workflows | OTP (Other than Personnel) Historical & YTD |
| Departmental Priorities 14-15 | Treasure It / Transfer It / Trash It |
| COMP | Your Big Idea… |

**2nd Level Review of Each Department by Appropriate Senior Leadership**

MADISON METROPOLITAN SCHOOL DISTRICT

# 2014-15 Zero-based Budget Development Process

| | November | December | January | February | March | April | May | June |
|---|---|---|---|---|---|---|---|---|
| Modeling and Reporting | Develop Budget Modeling Tool w/ Assumptions & Projections (BT) | Develop Budget Scenarios, Establish Direction (SLT) | Goal Setting w/ Board of Education (Levy) | | | Prepare Draft Budget Proposal; Preview w/ SLT; Board Update | Present Draft Budget Proposal to Board of Ed. | Board Adoption of Preliminary Budget |
| Revenue Strand | Create Revenue Limit Calculation for 2014-15 (BT) | | | Update Revenue Limit for 2014-15 (Jan Count) (BT) | Student Fees & Misc Revenues & Grants (BT) | | | |
| Staffing: School Site | | Document All School Staffing Formulas (BT) | Review All School Staffing Formulas w/ SLT | Develop Staffing Plan by Level (Elem/MS/HS) (SLT) | Finalize Staffing Plan per School (BT/Prin) (SLT) | | | |
| COLT Departments: Staffing & Program Allotments | | COLT Mapping Process (IS) | Departmental Reviews in Budget Priority Order ($) (BT+) | Departmental Reviews in Budget Priority Order ($) (BT+) | Departmental Reviews in Budget Priority Order ($) (BT+) | | | |
| School Allotments: Other Than Personnel (OTP) Allotments | | | Simplify School Accounts (BT) | Allotments for Elem/MS/HS; Create HS Athletics Plan (BT) | Finalize OTP Allotments per School (BT) | | | |