

Managing the Bottom Line

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- I. Potential Budget Challenges
 - Years of doing incremental budget increases lead to budgets that are not focused on the schools system's current technology requirements
 - Inadequate account management can result in expenditures that are unrelated to the items in the budget approved by the Board of Education
 - Technical staff may not have needed skills, causing excessive reliance on contracted services
 - Staff training may not match system priorities
 - No technology refreshment plan
- II. Implementation of a Zero Based Budgeting Process
 - Office, departments, and division directors should develop strategic plans aligned with the school system's educational strategies
 - These strategic plans clearly identify projects (current and envisioned) and maintenance of service efforts
 - Directors build budgets from the ground up – from zero – that are focused on the projects and maintenance efforts in the strategic plans
 - Budgets are reviewed by the entire leadership team
 - Strategic plans, performance results, and spending is reviewed regularly
- III. Other Budget Strategies
 - Centralize account management to ensure proper oversight, then decentralized after zero-based budgeting
 - Realigned staff to fulfill strategic plans and address program priorities
 - Abandon projects if they were not aligned with system priorities
 - Training plan should be centralized for oversight, alignment, and leveraging skills and implementation cost
 - Marketing campaign to raise awareness of staff, community, and political leaders to the need for technology
 - External reviews and recommendations for operations excellence
 - Increase efforts to secure grant and corporate support
 - Restructuring technology funding through bonds or special taxes
 - Increase in entrepreneurial activity
- IV. Zero based Budgeting - Lessons Learned
 - ZBB efforts must be sponsored and supported at the top
 - To maximize support and understanding, maximize involvement in the process
 - The focus of ZZB must be to achieve new priorities, retain essential programs, and “throw extra baggage off the wagon”
 - To cover any oversights, contingency funds are required especially in the first year of ZZB