

Zero-Based Budgeting Process

South San Antonio Special Called Board Meeting

June 25th, 2020

6:00 PM

Budgetary Objectives

- Informed Decision Making Related to Goals
- Efficient Allocation of Resources
- Improved Productivity
- This is a Management Process, NOT an Accounting Exercise

The Process

- Priorities Drive the Allocation of Resources
- Blank Budget Form Starts with Zeros
- Departments Determine their Core Services
- Finance provides Departments with Cost Drivers
- Departments Build Decision Packages
- Finance Estimates Available Resources
- Available Resources Allocated to Decision Packages

Priorities Drive the Allocation of Resources

Blank Budget – Will Start from Zero

Departments and Campus Determine Their Core Services

Finance Provides Departments with Cost Drivers

Finance Estimates the Available Resources

Available Resources Allocated to Decision Packages

Steps in the Systematic Identification of Budget Priorities

Step 1	Identify Mission and Goals	BOT and Superintendent
Step 2	Determine Responsibilities	Top Level Administration
Step 3	Set Budget Timelines and Responses	Top Level Administration
Step 4	Clarify Levels of Service	All Levels
Step 5	Preparation of Decision Packages	All Levels
Step 6	Rating/Ranking Decision Packages	All Levels
Step 7	Making Funding Decisions	Board of Trustees