

CYCLE-BASED BUDGETING TOOLKIT

Logic Model



SEPTEMBER 16, 2016

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<http://www.cyclebasedbudgeting.org>

READ ME FIRST

This document provides a logic model, a pyramid chart, and a mind map for Cycle-based Budgeting (CBB), all of which can be used to explain the rationale and potential benefits of CBB to the stakeholders in your organization. The logic model can also be used to examine how well CBB is implemented.

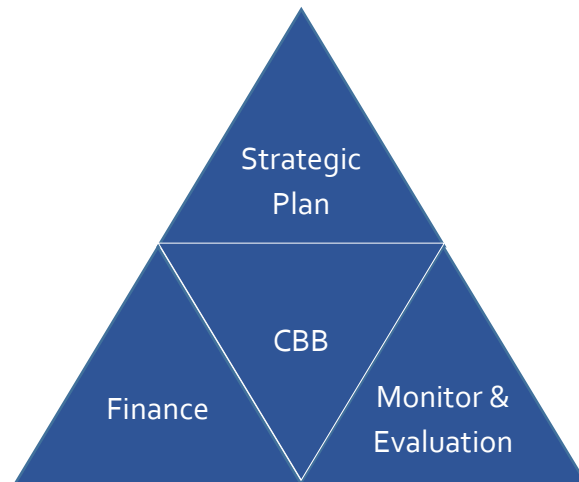
If you have questions or need assistance, please contact us at support@cyclebasedbudgeting.org or post them to the Cycle-based Budgeting web site [forum](#).

LOGIC MODEL

Inputs	Implementation	Indicators	Outcomes	Measures
<ul style="list-style-type: none"> • A well-developed strategic plan • Financial resources • District’s senior leadership team’s commitment to using the financial resources efficiently and effectively to achieve missions • Collaboration between Financial Planning Director and Data Strategist • Technology and data infrastructure 	<ul style="list-style-type: none"> • Cost center heads submit new budget requests using the online form, filling measurable goals, time needed, etc. • Financial Planning Director (with the assistance of Data Strategist) prepares data for the senior leadership team’s budget discussions • Existing programs at the end of their I&I Cycles are automatically included in the data prepared by Financial Planning Director with both the financial and outcome data • District senior leadership team makes budget decisions, including assigning I&I Cycle for each approved budget request, using the data prepared by Financial Planning Director 	<ul style="list-style-type: none"> • Cost center heads are more thoughtful about the program goals, time needed, amount of money, and how to spend the money • The budget and outcome data provided by the Financial Planning Director are used by the district senior leaders during the budgeting meetings and influenced their decision making • Owners of inefficient, ineffective, and misaligned programs must defend for the continued support 	<ul style="list-style-type: none"> • Spending is aligned with strategic plan • Ineffective programs can be discontinued with the saved money reallocated • Academic return on investment is achieved 	<ul style="list-style-type: none"> • Improved student performance • Improved satisfaction toward resource use among stakeholders

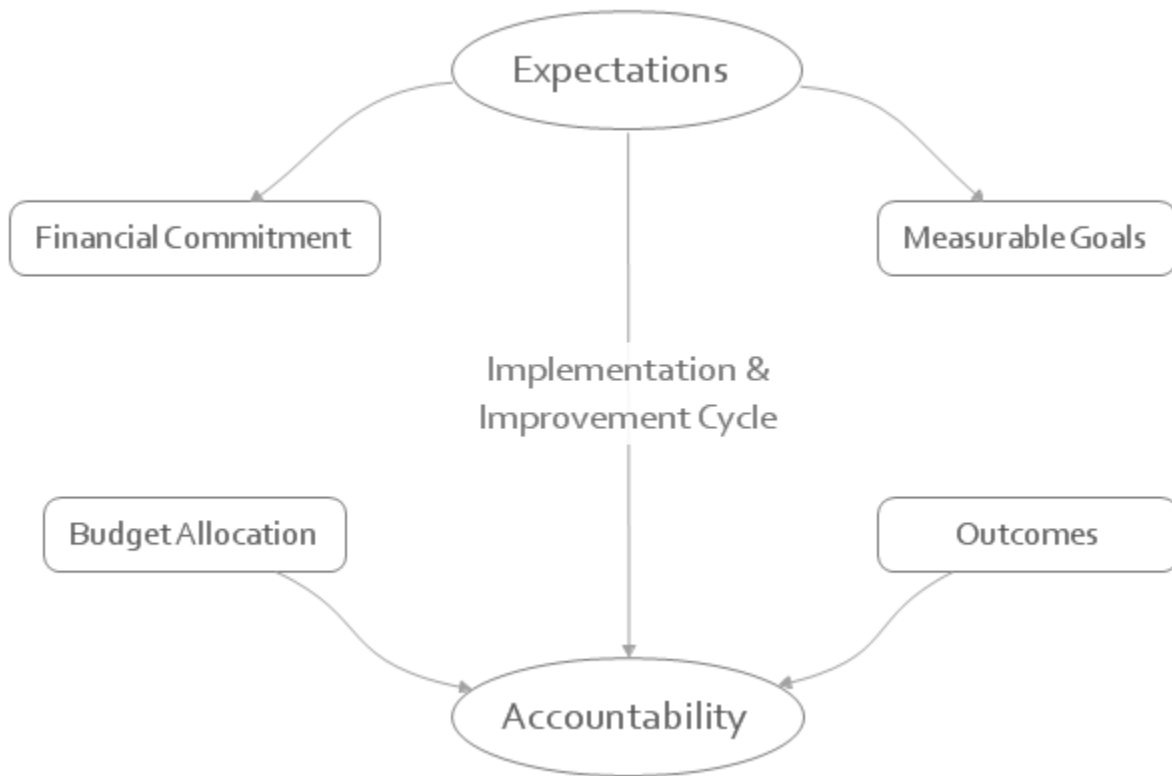
PYRAMID CHART

CBB stands on three pillars. First, strategic plan provides the direction and focus for where and how limited financial resources should be allocated. Second, programs that are aligned with the strategic plan are supported through finance. Third, the funded programs are monitored and evaluated to ensure return on investment is achieved.



MIND MAP

CBB sets expectations for both the district administration and program owners (school principals and department directors whose budget requests are approved) at the beginning. The district administration is expected to commit financial resources for the approved programs during their Implementation & Improvement Cycles (I&I Cycle). The program owners are expected to deliver the goals they set at the end of those I&I Cycles.



CBB demands accountability for both parties at the end of the I&I Cycles. If the promised financial support is not provided, the district administration cannot simply blame program owners for not delivering results and cut programs. If the outcomes do not meet the goals, program owners must defend why the district should continue to support their programs.