Managing the Budget Process
School District Best Budgeting Practices

Government Finance Officers Association

SASBO Conference – Orlando Florida
April 3, 2017
About GFOA

- Non-profit organization established in 1906
- 19,000 Members
- Offices in Chicago and Washington DC
- Offer resources, publications, training, networking/conferences, award programs, and consulting services
- Recognized for providing best practice statements across several areas of financial management
Budgeting Today

- “Traditional” budget model
  - Incremental changes in resource allocation
  - Limited resources drive spending plan
  - More reactionary than pro-active
  - More focused on current year challenges than multi-year strategies

- Need for better alignment of budget process with student achievement goals
  - Attempts likely made
  - Potential questions on sustainability
Budgeting’s Future

- Best Practices in School Budgeting and Smarter School Spending
  - Pro-active approach
  - Strategic plan drives budget with focus on student achievement rather than limited resources
  - Credibility
    - Continuous improvement principles
    - Strategic financial plan
Best Practices in School Budgeting

Engage Your Stakeholders. Keep Students at the Center.

What are our Student Learning Goals?
Set S.M.A.R.T.E.R. Goals

What is Preventing Us From Reaching Our Goals?
Use Root Cause Analysis

What are the Best Strategies to Reach the Goals?
Use Evidence-based Decision Making

How Do We Pay for the Strategies?
Use Cost Savings Best Practices

How Do We Prioritize the Strategies Over the Long Term?
Create a Strategic Financial Plan

Student Learning Goals Achieved!!!
Best Practices in School Budgeting

- Focus on 5 major areas:
  1. Plan and Prepare
  2. Set Instructional Priorities
  3. Pay for Priorities
  4. Implement Plan
  5. Ensure Sustainability
Implementing the Best Practices

- Not meant as an outright replacement of existing budget process
- Framework to integrate current efforts to help move the bar forward
- Way to help identify areas that may need improvement
- The process isn’t a linear path – focus on areas of most immediate benefit to gain quick wins
- The Best Practices are a significant time and resource investment
“Spending Money Smartly”

- Gates Foundation Project – Started in June 2013
  - 4 Districts included in original project
    - Lake County Schools, FL
    - Rochester City Schools District, NY
    - Fayette County Public Schools, KY
    - Knox County Schools, TN

Smarter School Spending

- The 4 initial districts provided the foundational knowledge for Smarter School Spending.
- The result of the initial research and work was the development of tools, resources, and a practical step-by-step process that helps districts make smarter budget decisions.
Best Practices in School Budgeting developed by GFOA with input of several districts and other experts

Smarter School Spending initially developed in partnership with four districts - resource library of examples, tools, etc. - [http://smarterschoolspending.org/](http://smarterschoolspending.org/)

Award for Best Practices in School Budgeting is a new GFOA budget award based on the Best Practices in School Budgeting

Alliance for Excellence in School Budgeting is an early adopter group of over 70 districts formed by GFOA to aid in implementing the new Best Practices
How are they related?

Core Concepts
- Plan and Prepare
- Set Instructional Priorities
- Pay for Priorities
- Implement Plan
- Ensure Sustainability
## Alliance 1.0 Members

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**SASBO MEMBER STATES**
## Alliance 2.0 Members

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Before Diving into the Framework…

- Quick self-assessment of your district’s budget process:
  - What works well?
  - What doesn’t work so well?
  - What would you like to see improved?
First – How to Begin

- Emphasis on planning and setting the stage
  - Collaboration
  - Framing the process
  - Baseline performance
  - Engagement
“Roadmap”

- Levels of Implementation – the ‘Roadmap’
- Introductory District Diagnostic Tool
1. Plan and Prepare

Best Practices in School Budgeting
1. Plan and Prepare

A. Establish a Partnership between the Finance and Instructional Leaders
B. Develop Principles and Policies to Guide the Budget Process
C. Analyze Current Levels of Student Learning
D. Identify Communications Strategy
Establish a Partnership between the Finance and Instructional Leaders

- Work together!
  - Collaboration between the academic and financial leadership of a district is **key** to the Best Practices in School Budgeting
  - Aligning the district’s scarce resources to programs that have the greatest impact **cannot** be effectively or efficiently done with the district working in silos…
  - Help to foster this by establishing a governance process for the budget process
Developing Principles

- Use as a way to set tone/change culture
  - Focus on students
  - Data
  - Cost-effectiveness
  - Equity
  - Long-term
  - Transparency
Developing Policies

- General Fund Reserve
- Definition of a Balanced Budget
- Asset Maintenance & Replacement
- Financial Emergency Policy - School
- Long-Term Forecasting
- Budgeting and Management of Categorical Funds
- Budgeting for Staff Compensation
- Program Review and Sunset/Alternative Service Delivery
- Year-End Savings
- Funding New Programs
Analyze Current Levels of Student Learning

- Collecting performance data
  - Develop a well-rounded perspective on student performance
  - Ensure data is – relevant, consistent and can be disaggregated

- Measuring student performance
  - Comparison against a standard of proficiency
  - Relative improvement
  - Changes over multiple years

- Data culture

- Focus on future needs
Beaverton School District’s College and Career Ready to help frame district’s progress in key area

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<td>89%</td>
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<td>91%</td>
<td>85%</td>
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<td>94%</td>
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<td>33.7%</td>
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<td>55%</td>
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<td>75%</td>
<td>62%</td>
<td>75%</td>
<td>64%</td>
<td>77%</td>
<td>66%</td>
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<td>3rd Grade Reading Proficiency</td>
<td>79.9%</td>
<td>66.3%</td>
<td>74.5%</td>
<td>59.7%</td>
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<tr>
<td>5th Grade Math Proficiency</td>
<td>74.6%</td>
<td>58.9%</td>
<td>70.4%</td>
<td>55.2%</td>
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<td>55.3%</td>
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<td>70%</td>
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<td>89.6%</td>
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<td>84%</td>
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<td>75%</td>
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<td>9th Grade Not Chronically Absent</td>
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<td>86.1%</td>
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<td>82%</td>
<td>91%</td>
<td>87%</td>
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Identify Communications Strategy

- Communication strategy components:
  - Process overview
  - Explanation of decisions
  - Stakeholder engagement

- Implement communication strategy
  - Identify the messengers
  - Identify target audience and tailor messages
  - Select communication channels
  - Gather feedback and adjust
District Examples

- Beaverton School District, OR
  - Partnership took time and conscious effort
  - Lead with academics, not finance
  - Levels of implementation

- Traverse City Area Public Schools, MI
  - Use best practices as district principles
  - Makes decisions better, not easier
  - Culture trumps strategy
  - Make connections at relatable level
Second – What is the Focus

- Establishing direction
  - Goal-setting
  - Deep dive on issues
  - Develop strategies
  - Prioritization
2. Set Instructional Priorities

Best Practices in School Budgeting
2. Set Instructional Priorities

A. Develop Goals
B. Identify Root Cause of Gap between Goal and Current State
C. Research and Develop Potential Instructional Priorities
D. Evaluate Choices amongst Instructional Priorities
Develop Goals

- **SMARTER** framework:
  - **Specific** - precise outcome or result
  - **Measureable** - verifiable, ideally quantifiable
  - **Achievable** - grounded in reality
  - **Relevant** - focused on student achievement
  - **Time-bound** - short and long-term objectives
  - **Engaging** - reach for ambitious improvement
  - **Resourced** - finances aligned with goals
Example: Lake County Schools, Florida

**Major Goal:** Immediate Investment in Struggling Students

**Sub-Goal:** ELL Students. Fund programs aimed at closing the achievement gap of English Language Learner (ELL) students

**What is the need?** LCS spends less on ELL students than comparison districts. The LCS ELL population is growing steadily as the student achievement rates continue to be low
Example: Lake County Schools, Florida

What will the District do?
- Determine programming options
- Compare options by potential A-ROI
- Select highest return option(s)

What will it cost?

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<td>Year 3</td>
<td>$2 million</td>
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What gains does the district expect?

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<td>ELL Grad. Rate</td>
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<td>70%</td>
<td>80%</td>
<td>90%</td>
<td>95%</td>
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Identify Root Cause of Gap between Goal and Current State

- **Rationale for root cause analysis**
  - Move beyond addressing symptom level solutions
  - Find underlying cause of issue
  - Process should involve different perspectives – not only to assist analysis but also develop a broad base of support to implement solutions

- **Possible techniques**
  - 5 Whys
  - Cause and Effect Diagrams
Example: 5 Whys

PROBLEM: Lower-than-expected performance on a reading program

2. Why? Teachers did not receive appropriate professional development.
3. Why? Insufficient pupil-free days to complete all needed training.
4. Why? The days weren’t budgeted.
5. Why? The budget didn’t identify the full costs of implementing the instructional strategy.

Solution: We need a Plan of Action that shows all the resources necessary to implement the strategy.

3. Why? The teachers received insufficient coaching after the training they did receive.
5. Why? Principals are tasked with administrative duties for which they are unsuited, so they require extra help.

Solution: Redistribute responsibilities to other positions, freeing up principal time for instructional leadership.
Example: Cause-and-Effect Diagrams

- Start with problem and then identify potential causes and sub-causes
Research & Develop Potential Instructional Priorities

- What is an instructional priority?
  - *Strategy for overcoming identified problems and achieving stated goals*

- How to research and develop instructional priorities?
  - Look at proven practices
  - Guidelines for development
Evaluate Choices between Instructional Priorities

- Making the Consequences of Choices Concrete
  - Potential impact on student learning
  - Long-term affordability
  - Feasibility of implementation
  - Level of stakeholder support
District Examples

- Lake County Schools, FL
  - Limit the number of goals
  - Maintain some consistency in goals

- Rochester City School District, NY:
  - “Treat every child as if they were one of our own.”
  - “Focus and finish.”
Your District and Strategy

Discussion

- How does your district link goals and strategies to achieve goals?
- How does your district evaluate progress toward goals?
- How is your strategic plan utilized in goal setting and attainment?
1-2-4-All

- **Steps**
  - Silent self-reflection – 1 minute
  - Expand on your ideas in pairs – 2 minutes
  - Share & develop ideas in foursome – 4 minutes
  - Each group shares at least one important idea with all
Third – How to Fund

- Allocating/finding resources
  - Analyzing current programs
  - Evaluating new proposals
3. Pay for Priorities

Best Practices in School Budgeting
3. Pay for Priorities

A. Applying Cost Analysis to the Budget Process
B. Evaluate & Prioritize Use of Resources to Enact the Instructional Priorities
C. Develop a Plan of Action
Apply Cost Analysis to the Budget

- Staffing analysis
- Cost of service analysis
  - Per unit costs
  - Cost per outcome
  - Relative cost per outcome
  - Academic return on investment (A-ROI)
- **But** – understanding the need for pairing context with analytical results
Relative Cost Per Outcome

Great! Replicate results here.

What happened here?
Evaluate & Prioritize Expenditures to Enact the Instructional Priorities

- Finding resources
  - Revenues, sunset existing programs, efficiencies

- Weighing trade-offs
  - Consistency, transparency, data

- Overcoming constraints
  - Funding limitations, legal issues, culture, contracts
Develop a Plan of Action

The following elements should be included in the Plan of Action:

- Instructional Priorities
- How the Priorities will be funded
- Actions intended to implement Priorities
- Actions intended to fund Priorities
- Sponsorship structure
- Sources of evidence that action is occurring
- Guidance on critical resourcing assumptions
- Process for review and adjustment
District Examples

- **Lake County Schools, FL**
  - Quantitative data as clue – not necessarily a conclusion
  - Diverse portfolio of strategies
  - Low hanging fruit first – but plan to go further
  - Focus on academics, not just financials

- **Traverse City Area Public Schools, MI**
  - Cost effectiveness as a principle
  - Multiple data points
  - Do not let the perfect become the enemy of the good.
Next – Put Plans to Action

- Implementing with fidelity
  - Financially
  - Clear steps/responsibilities for implementation
  - Impacts to school sites
  - Communicating through the budget
4. Implement Plan

Best Practices in School Budgeting

Engage Your Stakeholders. Keep Students at the Center.
4. Implement Plan

A. Develop a Strategic Financial Plan
B. Develop a Plan of Action
C. Allocate Resources to Individual School Sites
D. Develop Budget Presentation
Develop a Strategic Financial Plan

- Financial in nature – but needs to provide greater picture
- Goals and strategies of organization inform financial future – not just external factors
- Prepare for future as best as possible – as opposed to react to foreseeable events
In order to balance the 2016-2017 budget and fund the instructional priorities, the district will take action to realign approximately $7.6 million.

### Realignment Opportunities 2016-17

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<td>Capital expenditures</td>
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<td>Realignments within general fund</td>
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<td><strong>Total Savings</strong></td>
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With the 2016-17 balanced budget as described, $4.0 M in 2017-2018 and $6.6M in 2018-19 remain as budget gaps to be filled.

Options currently being evaluated to fill the future budget deficits:

- School models: Examine magnet school models, Collegiate H.S., School Choice, CTE Academies, etc.
- IDEA efficiencies: Pursue additional reimbursements and evaluate efficiencies of staffing placement; ongoing study needed for any changes, data available supports current status
- District staffing: Examine roles and responsibilities of district-level positions
- Central Office for district staff: Explore costs and efficiencies gained from a centralized location for district departments

### Investment Opportunities

<table>
<thead>
<tr>
<th>Area</th>
<th>Baseline ($M)</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus (gap)</td>
<td>(1.3)</td>
<td></td>
</tr>
<tr>
<td><strong>IP Costs ($M)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roll forward from previous year</td>
<td></td>
<td>2.5</td>
</tr>
<tr>
<td>ELL and Struggling Students &amp; Schools</td>
<td></td>
<td>(1.9)</td>
</tr>
<tr>
<td>Investment in People</td>
<td></td>
<td>(1.8)</td>
</tr>
<tr>
<td>Teacher Induction &amp; Coaching</td>
<td></td>
<td>(0.4)</td>
</tr>
<tr>
<td>Leadership Advancement</td>
<td></td>
<td>(0.2)</td>
</tr>
<tr>
<td>Program Evaluation &amp; Innovation</td>
<td></td>
<td>(0.2)</td>
</tr>
<tr>
<td>Pers. Learning (Teachers/Leaders)</td>
<td></td>
<td>(1.0)</td>
</tr>
<tr>
<td>Pers. Learning (Students)</td>
<td></td>
<td>(1.8)</td>
</tr>
<tr>
<td><strong>Total: Priorities only</strong></td>
<td></td>
<td>(7.3)</td>
</tr>
<tr>
<td>Addition: HS Testing/Super</td>
<td></td>
<td>(0.5)</td>
</tr>
<tr>
<td>Addition: Academic Tutors</td>
<td></td>
<td>(0.8)</td>
</tr>
<tr>
<td>Addition: IB Planning</td>
<td></td>
<td>(0.2)</td>
</tr>
<tr>
<td><strong>Total including baseline gap</strong></td>
<td></td>
<td>(7.6)</td>
</tr>
</tbody>
</table>
Develop a Plan of Action

- Taking the steps to ensure instructional priorities are successful
- The following elements should be included in the plan of action:
  - Instructional priorities
  - How the priorities will be funded
  - Actions intended to implement and fund priorities
  - Sponsorship structure
  - Sources of evidence that action is occurring
  - Process for review and adjustment
Allocate Resources to Individual School Sites

- Districts, particularly those with multiple schools sites, need to have a clear and transparent method for allocating resources to each school site.
- GFOA does not advocate a specific method between staffing ratio and weighted student funding methods, but ensure:
  - Use of current enrollment
  - Supported by solid rationale
  - Transparent
Develop Budget Presentation

- Fundamental organization of the budget:
  - The Challenges
  - Goals – remember SMARTER framework
  - Strategies and programs
  - Financial plan
  - Risks to long-range financial sustainability

- Telling the district’s story

- Use as a communication device
District Example

- Wylie Independent School District, TX
  - Policy on maximizing dollars
  - Strong academic planning greatly helps implementing an improved budget process
  - Using visuals to show where money goes
1-2-4-All

- Steps
  - Silent self-reflection – 1 minute
  - Expand on your ideas in pairs – 2 minutes
  - Share & develop ideas in foursome – 4 minutes
  - Each group shares at least one important idea with all
5. Ensure Sustainability
Best Practices in School Budgeting
Next - Ensure Sustainability

A. Put the Strategies into Practice and Evaluate Results

B. Evaluate Interim Results throughout the Year
5. Ensure Sustainability

A. Put the Strategies into Practice and Evaluate Results

• Monitor Strategy Implementation
  o Assign responsibility for implementation
  o Develop timeline and milestones
  o Develop progress reporting process

• Evaluate Interim Results throughout the Year
  o Interim data analysis can help to identify problems with strategy earlier
  o Use experiences of both results and implementation of project to inform next year’s process
  o Report on performance and implementation
Case Studies

- Lake County Schools, FL

- Beaverton School District, OR

- Wylie Independent School District, TX

- Traverse City Area Public Schools, MI
Possible Next Steps

- **Trainings** – several planned for summer/fall 2017
- **Alliance for Excellence in School Budgeting**
  - If interested, apply at: [http://www.gfoa.org/alliance-excellence-school-budgeting](http://www.gfoa.org/alliance-excellence-school-budgeting)
Questions?

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