Smarter School Spending

Monday, May 23rd, 12:10 – 2:20, 1 CPE

Matt Bubness, Senior Manager, GFOA (moderator)
Yousef Awwad, Chief Financial Officer, Portland Public Schools, Portland, OR
Lisa Bracken, Executive Director of Budget Services, Atlanta Public Schools, Atlanta, GA
Craig A. Jones, Treasurer/Chief Financial Officer, Dayton City School District, Dayton, OH
Matt Malinowski, Business Manager/Board Secretary, Upper Moreland Township School District, Willow Grove, PA
Project Development

- Best Practices developed by GFOA with input of several organizations and other experts
- Smarter School Spending developed in partnership with four districts working closely with consultants on their budget process (http://smarterschoolspending.org/)
- Award for Best Practices in School/Community College Budgeting is a new GFOA budget award based on the Best Practices
- Alliance for Excellence in School Budgeting is an early adopter group of 35 districts formed by GFOA to aide in implementing the new Best Practices
- Recruiting Alliance 2.0 for school districts and for the Alliance for Community Colleges
How are they related?

Core Concepts
- Plan and Prepare
- Set Instructional Priorities
- Pay for Priorities
- Implement Plan
- Ensure Sustainability

Guidelines

Best Practices

Smarter School Spending

Resources

Peer Review

Government Finance Officers Association of the United States and Canada
What the Best Practices are Not

- Not meant as an outright replacement of your existing budget process
- Framework to integrate current efforts to help move the bar forward
Smarter School Spending

- Smarter School Spending (SSS) website was developed in conjunction with the Best Practices in School Budgeting.
- SSS contains free information, tools, and an on-line forum.
- In process of re-design to enhance search feature and improve user interface.
- [www.smarterschoolspending.org](http://www.smarterschoolspending.org)
New Award

- Available starting for fiscal years beginning in calendar 2017 – FY18 for most organizations
- More comprehensive – focus on budget process as opposed to just budget document
- Award will include an interview with person reviewing submission
<table>
<thead>
<tr>
<th>State</th>
<th>School District</th>
</tr>
</thead>
<tbody>
<tr>
<td>AZ</td>
<td>Amphitheater Public Schools</td>
</tr>
<tr>
<td>CA</td>
<td>Hayward Unified School District</td>
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<tr>
<td></td>
<td>Pomona Unified School District</td>
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<td></td>
<td>Santa Ana Unified School District</td>
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<td></td>
<td>Tracy Unified School District</td>
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<tr>
<td>CO</td>
<td>Boulder Valley School District</td>
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<td></td>
<td>Moffat County School District</td>
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<td>FL</td>
<td>Lake County Schools</td>
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<td></td>
<td>Miami-Dade County Public Schools</td>
</tr>
<tr>
<td>GA</td>
<td>Fulton County School System</td>
</tr>
<tr>
<td>IL</td>
<td>St. Charles Community Unit School District 303</td>
</tr>
<tr>
<td>IA</td>
<td>Des Moines Public Schools</td>
</tr>
<tr>
<td>KY</td>
<td>Fayette County Public Schools</td>
</tr>
<tr>
<td>LA</td>
<td>DeSoto Parish School System</td>
</tr>
<tr>
<td>MD</td>
<td>Howard County Public School System</td>
</tr>
<tr>
<td>MI</td>
<td>St. Johns Public Schools</td>
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<tr>
<td></td>
<td>Traverse City Area Public Schools</td>
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<tr>
<td>NE</td>
<td>Beatrice Public Schools</td>
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<tr>
<td>NJ</td>
<td>Elizabeth Public Schools</td>
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<tr>
<td>NY</td>
<td>Rochester City School District</td>
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<td>OH</td>
<td>Bexley City School District</td>
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<tr>
<td>OR</td>
<td>Beaverton School District</td>
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<td>PA</td>
<td>Upper Moreland School District</td>
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<tr>
<td>TX</td>
<td>DeSoto Independent School District</td>
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<tr>
<td>VA</td>
<td>Goochland County Public Schools</td>
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<tr>
<td>WI</td>
<td>School District of Fort Atkinson</td>
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<tr>
<td>WA</td>
<td>Bellevue School District</td>
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<tr>
<td>NE</td>
<td>Beatrice Public Schools</td>
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</tbody>
</table>
Progress of Early Adopters

- Portland Public Schools, Oregon
- Dayton Public Schools, Ohio
- Upper Moreland Township School District, Pennsylvania
- Atlanta Public Schools, Georgia (member of Alliance 2.0)
Best Practices in School Budgeting and Smarter School Spending

Portland Public Schools
Yousef Awwad – CFO
May 23, 2016
Introduction

• District Overview
• District Priorities
• Budget Process
• Budget Challenges
• Budget Principles
• Budget Reserve Policy
District Overview

- Established 1851.
- Covers about 152 square miles and serves more than 650,000 people in three counties.
- About 50,000 Students: 13.8% SPED, 7.3% ELL and 46.3% on free and reduced lunch program.
- FY2016 Budget: $1.2 billion. 35% from local taxes, and 40% from state fund.
- 119 schools/programs with more than 300 buildings
- 7,000 Employees
District Priorities

1. Ensure a strong principal and vice/assistant principal in every building who is well-matched to the school community.
2. Create an environment in which supports are in place for teachers to thrive and have a voice in district-wide decision making.
3. Every student prepared for life, college and career, and to meaningfully contribute to their communities.
4. Create a system of quality instruction to increase literacy rates for all children.
5. Create a system of behavior supports that will reduce disproportionality in expulsions and suspensions.
6. Ensure that the School Building Improvement Bond continues tracking on time and on budget and delivers innovative, 21st century schools.
7. Create a successful enrollment balancing framework that creates a foundation of equitable core programming across schools.
FY2017 - Budget Process

- Individual Board Member budget interest meetings  
  - February
- Employee Stakeholder Leadership Budget meeting
  - (PAPSA, PAT, PFSP, SEIU, DCU, District Leadership Team)
  - February 23
- District Staffing Team (Principals, Central Staff)
  - recommendation  
  - February 29
- Coalition of Communities of Color Leadership Meeting  
  - March 3
- Budget Framework/School Staffing Plan to Board  
  - March 8
- School Staffing starts  
  - March 9
- Budget Town Hall/PTA (Superintendent/ Board)  
  - March 9
- Proposed Budget and Budget Message to Board  
  - March 29
- Budget Town Halls (Board/ Superintendent)
- Community Budget Review Committee report  
  - May 17
- Board (Budget Committee) budget approval  
  - May 24
- TSCC report on approved budget
- Board (Budget Committee) budget adoption  
  - June 21
Budget Challenges

- Contract negotiations
- School Boundaries implementation
- Politics
- PERS (2017/19)- Retirement plans
- Bond Election
- Strategic Planning
- Deferred Maintenance
- Uncertainties – ADM, State Funding, etc.
Budget Principles

1. Providing Students with an Exceptional Educational Experience and Ensuring their Academic Success Should Drive the Budget Process
2. Decisions Should Be Driven By Data
3. Base Resourcing Decisions on Cost-Effectiveness
4. Prioritize the Core Program in All Schools
5. Critically Re-Examine Patterns of Spending
6. Provide Every Student with Equitable Access
7. Take a Long-Term Perspective
8. Be Transparent
Budget Reserve Policy

• “Establish a 5% operating contingency by 2019. By 2024, the Board should increase the operating contingency to 10% to ensure the district can meet its commitments to the community, while aligning its budget principles to recommended practices to survive any financial instabilities”
Dayton City Schools

“Our Story”
Dayton City Schools

- 49 square miles
- City of Dayton
  - Population of 141,003
- Student Enrollment Data
  - DCSD ADM - 13,892
  - Edchoice - 2,382
  - Jon Peterson Scholarship - 46
  - Autism Scholarship - 29
  - Community School - 6,576
  - Total - 22,925
Why Change?

- Increased accountability and transparency
- Cabinet level changes - 6 of 15 new administrators
- Academic Distress Commission District

### District Support Status Criteria

<table>
<thead>
<tr>
<th>Academic Distress Commission District</th>
<th>Intensive Support District</th>
<th>Moderate Support District</th>
<th>Independent District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any combination of the following for three consecutive years:</td>
<td>Overall grade of F on district report card or One or two years of meeting the conditions needed to be placed under an Academic Distress Commission or At least one Priority School</td>
<td>Overall grade of D on district report card or D or F on Annual Measurable Objectives on the district report card for the two most recent years or At least one Focus or Watch School</td>
<td>Overall grade of C or higher on the district report card and C or better on Annual Measurable Objectives on the district report card and No Priority, Focus or Watch schools</td>
</tr>
<tr>
<td>Grade of F for the Performance Index score and a grade of D for Value-Added or The district received an overall grade of F</td>
<td></td>
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</table>
Fiscal Management Recommendations

- Implement a comprehensive communication process for budget development and include department leaders, building principals and the director of state and federal grants. Assure that the budget preparation begins in the prior year to allow adequate time for input from all necessary stakeholders.
  - Alliance for Excellence in School Budgeting
  - GFOA Best Practices in School Budgeting
  - ASBO Meritorious Budget Awards Program
  - GFOA Distinguished Budget Awards Program
## Plan and Prepare

<table>
<thead>
<tr>
<th>Financial Policies</th>
<th>Establish a Partnership between Finance and Academic Staff</th>
<th>Analyze Current Levels of Student Learning</th>
<th>Identify Communications Strategy</th>
</tr>
</thead>
</table>

## Set Instructional Priorities

<table>
<thead>
<tr>
<th>Develop Goals</th>
<th>Identify Root Causes</th>
<th>Research and Develop Instructional Priorities</th>
<th>Evaluate Choices between Instructional Priorities</th>
</tr>
</thead>
</table>

## Pay for Priorities

<table>
<thead>
<tr>
<th>Apply Cost Analysis to the Budget</th>
<th>Evaluate &amp; Prioritize Expenditures to Enact the Instructional Priorities</th>
<th>Evaluate Choices between Instructional Priorities</th>
</tr>
</thead>
</table>

## Ensure Sustainability

<table>
<thead>
<tr>
<th>Put Strategies into Practice &amp; Evaluate Results</th>
<th>Evaluate Choices between Instructional Priorities</th>
</tr>
</thead>
</table>

## Implement Plan

<table>
<thead>
<tr>
<th>Develop a Strategic Financial Plan</th>
<th>Develop a Plan of Action</th>
<th>Allocate Resources to Individual School Sites</th>
<th>Develop a Budget Presentation</th>
</tr>
</thead>
</table>

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**Budget Road Map**

**Plan and Prepare**

- Establish a Partnership between Finance and Academic Staff
- Analyze Current Levels of Student Learning
- Identify Communications Strategy

**Set Instructional Priorities**

- Develop Goals
- Identify Root Causes
- Research and Develop Instructional Priorities
- Evaluate Choices between Instructional Priorities

**Pay for Priorities**

- Apply Cost Analysis to the Budget
- Evaluate & Prioritize Expenditures to Enact the Instructional Priorities

**Ensure Sustainability**

- Put Strategies into Practice & Evaluate Results

**Implement Plan**

- Develop a Strategic Financial Plan
- Develop a Plan of Action
- Allocate Resources to Individual School Sites
- Develop a Budget Presentation
Plan and Prepare

**Establish a partnership between finance and academics**

- Established academic team and finance meetings
- LiveBinders tool to collect and share information
- Budget presentations by all departments
  - Increased manager understanding of their budget
  - Increased cabinet understanding of District budget
Set Instructional Priorities
**Research and develop instructional priorities**

- **Equity Plan** - Improving lowest performing schools
  - Males of Color Initiative
- **Instructional Redesign**
  - Suspension: 7th and 8th grade suspension rates are high
  - Attendance: About 21% of 7th graders and 25% of 8th graders miss more than 10 days of school
  - Achievement Gap: 7th graders have a 29% gap in reading and a 34% gap in math
  - Achievement Gap: 8th graders have a 23% gap in reading and a 30% gap in math, and a 37% gap in science
- **One-to-One Student Computer Initiative**
- **Leadership Development**
**Pay for Priorities**

**Evaluate & prioritize expenditures to enact instructional priorities**

- **Instructional Redesign**
  - Middle Schools for 7th & 8th graders - Cost neutral

- **One-to-One Student Computer Initiative**
  - Fund 034 - Infrastructure costs for computer refresh
  - Fund 001 - FY 2016 salary/benefit savings fund devices
  - Fund 001 - New budget for Integration Specialists
  - Fund 590 - grant funding for professional development
About Upper Moreland School District

- Suburb of Philadelphia (Montgomery Co.)
- Population 24,993
- Student Enrollment 3,115
- Median Family Income $61,143
- Special Education Population 15.09%
- Free & Reduced Lunch 32.76%
- Annual General Fund Budget $63 million
- Currently under $25 million capital improvement program
Strengths

- School District is desired and has increased property values
- Commercial base increasing
- Strong programs aligned with student population
- Forward thinking

Challenges

- State funding uncertainty
- Limit on local revenue sources and increases to taxes
- At times “reactive” environment
### Significant Takeaways for Upper Moreland from Smarter School Spending

#### Plan and Prepare
- Budget Process was organized
- Timeline, review budget policies
- Stakeholders at building levels who were not previously engaged were within a central model.

#### Set Instructional Priorities
- Established funding for curriculum framework

#### Pay for Priorities
- Identified and analyzed savings

#### Implement Plan
- Adopted strategic financial plan

#### Ensure Sustainability
- Continue to build capacity

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*Government Finance Officers Association of the United States and Canada*
Results

- Multi-year financial plan
- Reviewed financial and operational policies and placed on a review cycle moving forward
- Improved operational efficiency in financial and human resource areas
- Identified specific building needs to meet instructional goals
- Implemented alternative fuels for aging fleet
- Deployed technology to students and staff
- Improved technology infrastructure
- Established replacement cycles
- Strategic & Informed Benchmarking
- Defined Special Education budget and spending
- Collaboration between finance and educational administrators
Agenda

- About Atlanta Public Schools
- Initial Wins
- Challenges
- Going Forward
ABOUT ATLANTA PUBLIC SCHOOLS
Charter System 101

What is a Charter System?
A contract (charter) between the school district and the Georgia Board of Education to increase student achievement in exchange for freedom from certain state laws and rules. District leaders agree to give local school communities freedom and flexibility to decide what changes their schools need to make in order to increase student performance. This is done through each school creating a local school governance team (LSGT), called Go Teams in APS.

The Georgia Board of Education unanimously approved APS to become a Charter System District in September 2015. As a Charter System, APS will have flexibility to try ideas like:

1. Flexibility in instructional time, pacing and programming that meets the needs of students
2. Reducing resources to wrap-around services (psychological/social/emotional), instructional support (instructional coaches, condition, etc.) based on school needs
3. Creating a College and Career Academy

What exactly is a Go Team (LSGT)?
Local School Governance Teams (Go Teams) are a requirement of Charter Systems and replace the Local School Councils required for traditional school districts. As a member of the Go Team, principals work to make decisions collaboratively about:

- Personnel (input in principal selection)
- Finance and resource allocations (school budget)
- Curriculum, school improvement and operations (school strategic plan)

What will the Go Team structure look like?
There are nine voting members for elementary and middle schools. High School teams will have 10 voting members, including one student:

- Three parents/guardians elected by parents/guardians
- Three instructional staff members elected by staff members
- Two community members nominated by principal and ratified by Go Team
- One non-voting member appointed by principal/Go Team and ratified by Go Team
- Principal (non-voting member)
INITIAL WINS
Strategic Plan
2015-2020
Every Student:
College and Career Ready

Strategic Goals
2015-2020

The strategic goals provide guidance for APS leadership in the development of policies and regulations, objectives, strategies and initiatives to achieve the vision.

The following pages communicate APS five year strategy and translate the strategy map into action. Each page highlights the strategic goals, objectives and initiatives we will pursue to close the gap between current and desired performance. All components work together to achieve our strategic vision.

ACADEMIC PROGRAM …
Our students will be well-rounded individuals who possess the necessary academic skills and knowledge and are excited about learning.

TALENT MANAGEMENT …
We will retain an energized and inspired team of employees who are capable of advancing ever-increasing levels of achievement for students of all backgrounds.

SYSTEMS AND RESOURCES …
We will improve efficiency (productivity, cost, etc.) while also making decisions (including resource allocations) that are grounded in a strategic academic direction and data.

CULTURE …
We will build trust with the community, and we will have engaged stakeholders (employees, students, parents, community members, partners, etc.) who are invested in the mission and vision and who support the creation of student-centered learning communities.

Strong Students | Strong Schools | Strong Staff | Strong System
## FY2017 Budget Parameters

1. Allocation decisions will be made to prioritize achieving a more equitable distribution of resources pursuant the district’s equity audit.
2. The district will allocate resources to implement effectively the system’s move to a “charter system” operating model.
3. The district will fund pension obligations in accordance with State statute and actuarial standards.
4. The district will invest in a multi-year school turn-around strategy that provides additional support and interventions for schools at risk of state take-over.
5. The district will make investments in early childhood education based on findings from research study.
6. Ongoing implementation of district’s CRCT remediation & enrichment efforts
7. Improvement in student achievement in math, science, and literacy, including a comprehensive materials of instruction strategy (inclusive of textbook adoption and online student and teacher resources)
8. Ongoing implementation of signature programming across clusters
9. Ongoing implementation of positive behavior supports programming
10. Strategies to recruit, professionally develop, and retain high-quality staff
11. Continued implementation of multi-year compensation study recommendations to address pay parity
12. The safety, security, and well-being of students and staff (including the implementation of a new safety/security model)
13. Preventative maintenance of support infrastructure (including buildings, buses, and technology)
14. Continued implementation of cultural transformation strategy, including strengths-based programming
15. Implementation of District’s external communications strategy
# FY2017 Budget Highlights

<table>
<thead>
<tr>
<th>1. <strong>Turnaround Strategy</strong></th>
<th>$23,677,249</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up from $5 million in FY16, to invest in a multi-year turnaround strategy that provides additional support and interventions for schools at risk of state take-over</td>
<td></td>
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<table>
<thead>
<tr>
<th>2. <strong>Charter System Operating Model</strong></th>
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</thead>
<tbody>
<tr>
<td><strong>School Flex</strong>- Created in FY16, this initiative will allow resources for principals to really be able to move their school in a new and unique direction, in alignment with our charter system status ($9 million)</td>
</tr>
<tr>
<td><strong>Signature Programming</strong>- Up from $1 million in FY16, to support the ongoing implementation of signature programming across all clusters and in support of the cluster model ($7 million)</td>
</tr>
<tr>
<td><strong>Cluster Funds</strong>- Allow cluster-based planning, problem solving, and targeting efforts and resources to cluster-specific challenges and strengths ($2.5 million)</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>3. <strong>Pay Parity</strong></th>
<th>$18,500,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Includes $4 million to address pay parity for the continued implementation of compensation study; also includes a step increase, a 2% COLA for all teachers, and 1% COLA for all non-teaching employees</td>
<td></td>
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<thead>
<tr>
<th>4. <strong>Safety &amp; Security</strong></th>
<th>$15,200,000</th>
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<tbody>
<tr>
<td>Toward the safety, security, and well-being of students and staff— including the implementation of our new, in-house safety/security model (the restructuring of this area represents a cost savings of $200,000 from FY2016)</td>
<td></td>
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<tr>
<th>5. <strong>Textbook/Resource Adoption</strong></th>
<th>$10,600,000</th>
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</thead>
<tbody>
<tr>
<td>Improvement in student achievement in math, science, and literacy, including a comprehensive materials of instruction strategy (inclusive of textbook adoption and online resources)</td>
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<thead>
<tr>
<th>6. <strong>CRCT Remediation</strong></th>
<th>$5,431,530</th>
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<tbody>
<tr>
<td>Ongoing implementation of districts CRCT remediation and enrichment efforts</td>
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<tr>
<th>7. <strong>Early Childhood Education</strong></th>
<th>$4,015,711</th>
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<tbody>
<tr>
<td>Investment to move our Pre-K teachers to the same salary schedule as all other teachers</td>
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<thead>
<tr>
<th>8. <strong>Pay Parity</strong></th>
<th>$950,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Includes $4 million to address pay parity for the continued implementation of compensation study; also includes a step increase, a 2% COLA for all teachers, and 1% COLA for all non-teaching employees</td>
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## Multi-Year Planning

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</thead>
<tbody>
<tr>
<td>State</td>
<td>$167,216,672</td>
<td>9%</td>
<td>$181,863,915</td>
<td>6%</td>
<td>$192,307,017</td>
<td>2%</td>
<td>$196,153,157</td>
</tr>
<tr>
<td>Local</td>
<td>$454,927,297</td>
<td>10%</td>
<td>$499,622,471</td>
<td>3%</td>
<td>$513,066,145</td>
<td>3%</td>
<td>$528,458,129</td>
</tr>
<tr>
<td>Other</td>
<td>$18,591,110</td>
<td>28%</td>
<td>$23,741,587</td>
<td>5%</td>
<td>$24,818,070</td>
<td>-40%</td>
<td>$14,818,070</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$640,735,079</strong></td>
<td><strong>10%</strong></td>
<td><strong>$705,227,973</strong></td>
<td><strong>4%</strong></td>
<td><strong>$730,191,233</strong></td>
<td><strong>1%</strong></td>
<td><strong>$739,429,357</strong></td>
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<tbody>
<tr>
<td>Charters Total</td>
<td>$73,839,268</td>
<td>19%</td>
<td>$88,149,045</td>
<td>11%</td>
<td>$97,761,680</td>
<td>6%</td>
<td>$103,312,017</td>
</tr>
<tr>
<td>Chief Academics Officer Total</td>
<td>$26,565,091</td>
<td>58%</td>
<td>$42,104,265</td>
<td>-4%</td>
<td>$40,253,219</td>
<td>1%</td>
<td>$40,553,510</td>
</tr>
<tr>
<td>District Wide Total*</td>
<td>$54,530,168</td>
<td>9%</td>
<td>$59,308,423</td>
<td>6%</td>
<td>$62,682,744</td>
<td>15%</td>
<td>$72,374,703</td>
</tr>
<tr>
<td>Accountability &amp; Info Systems Total</td>
<td>$26,002,163</td>
<td>11%</td>
<td>$28,836,159</td>
<td>13%</td>
<td>$32,559,645</td>
<td>0%</td>
<td>$32,559,645</td>
</tr>
<tr>
<td>Operations Total</td>
<td>$86,538,519</td>
<td>3%</td>
<td>$89,499,817</td>
<td>-3%</td>
<td>$86,983,946</td>
<td>0%</td>
<td>$86,983,946</td>
</tr>
<tr>
<td>School Allotment Plan</td>
<td>$338,718,045</td>
<td>3%</td>
<td>$348,959,144</td>
<td>3%</td>
<td>$357,933,739</td>
<td>2%</td>
<td>$365,345,687</td>
</tr>
<tr>
<td>Turnaround Total</td>
<td>$0</td>
<td>0%</td>
<td>$5,000,000,000</td>
<td>374%</td>
<td>$23,677,249</td>
<td>0%</td>
<td>$23,677,249</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$649,627,700</strong></td>
<td><strong>9%</strong></td>
<td><strong>$705,164,058</strong></td>
<td><strong>5%</strong></td>
<td><strong>$743,462,561</strong></td>
<td><strong>3%</strong></td>
<td><strong>$766,417,096</strong></td>
</tr>
<tr>
<td><strong>Impact to Fund Balance</strong></td>
<td><strong>-$8,892,621</strong></td>
<td><strong>-10%</strong></td>
<td><strong>$63,915</strong></td>
<td><strong>-6%</strong></td>
<td><strong>-$13,271,328</strong></td>
<td><strong>-24%</strong></td>
<td><strong>-$26,987,739</strong></td>
</tr>
</tbody>
</table>
CHALLENGES
How do we measure success?

Redirect Funds From Failing Initiatives
Priorities
Community

If you build it, they will come.

Where is everyone?
Politics and Public Scrutiny
GOING FORWARD
## Cost Savings Screening & Sizing Tool

<table>
<thead>
<tr>
<th>Category</th>
<th>#</th>
<th>Opportunity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reducing operational costs</td>
<td>1</td>
<td>Can the district free up funds from [general education transportation]?</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Can the district free up funds from [energy expenditures]?</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>Can the district free up funds from [maintenance services]?</td>
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<tr>
<td></td>
<td>4</td>
<td>Can the district free up funds from [custodial services]?</td>
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<td></td>
<td>5</td>
<td>Can the district free up funds from [food services]?</td>
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<tr>
<td></td>
<td>6</td>
<td>Can the district free up funds from classroom and other [instructional technology]?</td>
</tr>
<tr>
<td></td>
<td>7</td>
<td>Can the district [address mild special needs] differently?</td>
</tr>
<tr>
<td></td>
<td>8</td>
<td>Can the district free up funds from [paraprofessional positions]?</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>Can the district free up funds by increasing the impact of [intervention teaching positions]?</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>Can the district free up funds from [special education teaching positions]?</td>
</tr>
<tr>
<td></td>
<td>11</td>
<td>Can the district free up funds from [speech and language therapist positions]?</td>
</tr>
<tr>
<td></td>
<td>12</td>
<td>Can the district increase the impact of [Title I spending]?</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>Can the district free up funds by reducing reliance on [out-of-district special education placements]?</td>
</tr>
<tr>
<td></td>
<td>14</td>
<td>Can the district free up funds by reducing its reliance on [alternative schools] for students with behavioral challenges?</td>
</tr>
<tr>
<td>Maximizing revenue</td>
<td>15</td>
<td>Can the district increase state and federal funding by maximizing [free and reduced-priced meals enrollment]?</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Can the district increase federal [Medicaid] reimbursement for health-related student services?</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Can the district free up funds from [professional development expenditures]?</td>
</tr>
<tr>
<td>Rethinking service delivery models for students who struggle</td>
<td>18</td>
<td>Can the district provide [more professional development opportunities] for core teachers at little or no additional cost?</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Can the district [increase the impact of the coaching model] at little to no additional cost?</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Can the district free up funds from [instructional coaching positions]?</td>
</tr>
<tr>
<td>Examining staffing levels of non-instructional staff</td>
<td>21</td>
<td>Can the district free up funds from [central office spending]?</td>
</tr>
<tr>
<td></td>
<td>22</td>
<td>Can the district free up funds from [school-based administrator positions and/or increase the impact of existing]</td>
</tr>
<tr>
<td></td>
<td>23</td>
<td>Can the district free up funds from [clerical support positions]?</td>
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<tr>
<td></td>
<td>24</td>
<td>Can the district free up funds from [library/media specialist] positions and/or increase the impact of existing positions?</td>
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<tr>
<td></td>
<td>25</td>
<td>Can the district free up funds from [guidance counselor] positions?</td>
</tr>
<tr>
<td></td>
<td>26</td>
<td>Can the district free up funds associated with [teacher absences]?</td>
</tr>
<tr>
<td>Using instructional time more cost-effectively</td>
<td>27</td>
<td>Can the district free up funds from [extended school day and/or year programs]?</td>
</tr>
<tr>
<td></td>
<td>28</td>
<td>Can the district free up funds from [blended learning and/or online classes] and/or increase the impact at little or no additional cost?</td>
</tr>
<tr>
<td>Managing class size</td>
<td>29</td>
<td>Can the district free up funds by managing class sizes differently at the [elementary schools]?</td>
</tr>
<tr>
<td></td>
<td>30</td>
<td>Can the district free up funds by managing class sizes differently at the [middle schools]?</td>
</tr>
<tr>
<td></td>
<td>31</td>
<td>Can the district free up funds by managing class sizes differently at the [high schools]?</td>
</tr>
</tbody>
</table>

### Goal:
To help identify potential opportunities to reallocate resources to address the district's strategic priorities.

### Outcome:
An understanding of which three to six potential opportunities are worthy of a more detailed, rigorous analysis, because they have the highest potential financial impact.
Maximizing Finite Funds

- Healthcare Cost
- Special Education MOE
- Pension Obligations
- Charter Schools

- Intergenerational Poverty
- Early Childhood Education
- Talent Development Pathways
Year-Round

Reactive

Proactive
Timeliness and Stability
“Needs-Based” Allocations
Questions?

Lisa Bracken
Executive Director- Budget Services
Atlanta Public Schools
Lisa.Bracken@Atlanta.K12.GA.US
Next Steps

- Releasing criteria and vote page for new award in June
- Alliance for Excellence in School Budgeting
  - If interested, apply at: http://www.gfoa.org/alliance-excellence-school-budgeting
- Alliance for Excellence in Community College Budgeting
  - If interested, apply at: http://www.gfoa.org/alliance-excellence-community-college-budgeting