Columbus City Schools

Zero-Based Budgeting for Urban Schools

OSBA Capital Conference
November 10, 2015

Introductions

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Columbus City Schools

• 116 square miles
• City of Columbus
  – Population of 802,912
• Student Enrollment Data
  – CCS ADM – 48,488
  – Edchoice – 3,943
  – Jon Peterson Scholarship – 80
  – Autism Scholarship - 187
  – Community School – 17,846
  – Total – 70,545
Questions to Answer

• Board of Education expectations
• Media criticisms
• Why change?
• Old Process
• New process
• What’s next?

Board of Education Expectations

• Increased transparency
• "Bringing more detail and life to expenditures"
• More board and public scrutiny of the budget by making more information available
• Detailed spending plans
• Having the public better understand the finances of the district and what the district’s plan are for the future

Media Criticism

• June 18, 2014 – “Columbus schools’ 1-page, $1.3 billion budget OK’d with few words”
  – “And, oh, yeah, they approved a $1.3 billion spending appropriation to run Ohio’s largest school district next school year. But the budget’s passage was easy to miss: There was almost zero discussion about it.”
• Restoring financial transparency
• Public debate of budget priorities
Media Criticism

- “Columbus schools’ 1-page budget is legal, but is it enough?”
- “Columbus schools one-page budget likely a thing of the past”
- “District spending details needed”
- “Columbus school board learning how to give budget greater scrutiny”
- “Public budget talk was long overdue”
- “Columbus school board passes $1.26 billion budget”
- “Light shines on spending”

Why Change?

- The entire budget needs to be justified and approved, rather than just making incremental changes from the previous year.
- Detailed description and evaluation of all activities of each department, including alternatives to current delivery methods and spending plans necessary to achieve district goals.

In Good Times

The typical annual budget discussion goes something like this: “We need funds for math coaches to help implement the new math program, and grant dollars to expand professional development in reading, and resources to start a dropout prevention program, and more staff to add paraprofessionals to help struggling students.” In each case, the asker is certain these efforts will raise student achievement.

In Bad Times

The conversation sounds more like this: “Don’t cut the math coaches,” says the math director, “they are crucial to our efforts to raise scores in math. “Don’t cut professional development; it’s the lifeblood of improvement,” says the director of curriculum and instruction, “and clearly, taking money from students at risk of dropping out would be cruel.” And on it goes.

Data

This isn’t just administrators protecting their staff – it also reflects a deep-seated belief that these efforts are important and effective. In the end, whoever can tell the most persuasive story will carry the day. Imagine, however, if before the budget conversation began ...

Students of teachers receiving support from math coaches gained three and a half months of more learning than students of teachers who did not get coaching. Additionally, 87 percent of unannounced observations, teachers who received math coaching were observed implementing the program with fidelity.
Question
Do you reduce funds for math coaches that help to implement the new math program?

Old Process
• The budget was developed with no reference to the strategic plan or goals of the district.
• Lacked involvement of all levels of management.
• Lacked communication and understanding, by all, of the total district financial picture.
• Lacked consistent budget monitoring that was shared with all budget managers.
• Resulted in a one-page Appropriations Resolution (by fund) that was approved by the Board of Education.

New Process
• To ensure the District is maximizing its revenues and resources optimally, a new process has been implemented; a hybrid zero-based budget. Each department must identify and prioritize what they believe to be their needs in conjunction with being aligned to one of the District’s three goals.
• Budget driven by district’s strategic plan and focusing on student achievement rather than limited resources.
Budget Planning
Factors to Consider:

- Review of current programs/services
- Identification of program enhancements
- Identification of program adjustments/reductions
- Alignment to district goals
- Prioritization of programs/services
- Evaluation of return on investment, impact, scalability and sustainability
- State of Ohio biennial budget (FY16 – FY17)
- Additional fiscal impacts on district finances

District Goals

- Goal 1. Each and every child reaches her/his full potential: Prepared to go to college, secure a job, serve in the military, or start a business.
- Goal 2. Learning environments are student-centered, efficient, and stable.
- Goal 3. The District is accountable to the community; the community’s confidence in the District is restored.

Finance & Appropriations Committee

- The FAC is comprised of seven members; three Board of Education (BOE) members, and four community members with business or finance expertise, who are; parents or legal guardians of current CCS students, members of the central Ohio business community, or employees of a central Ohio local government, higher education, or non-profit organization. No member is a current employee of the District.
- The FAC serves at the discretion of the BOE, and shall have no power to expend public funds, enter into contracts, or otherwise place obligation or liability upon the District.
**Budget Timeline**

October 2014  
Presentation and approval of FY 2015 Five Year Forecast

December 2014  
Initial Finance & Appropriations Committee meeting. Committee meetings will be held monthly. Distribution of building and departmental (non-personnel) general fund budget worksheets.

January 2015  
FY 2016 general fund (non-personnel) budget process is conducted.

February 2015  
FY 2016 general fund (non-personnel) budget hearings conducted.

March 2015  
FY 2016 general fund (non-personnel) budget revisions are made.

April 2015  
FY 2016 general fund budget presentation (personnel and non-personnel) to the Finance & Appropriations Committee

May 2015  
Presentation FY 2016 general fund budget and updated FY 2015 Five Year Forecast

June 2015  
FY 2016 Appropriations Resolution (Fund Level) approval by the Board of Education.

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**Budget Flowchart**

- **Introduction**
  - FYF
  - Align FYF with Appropriations
  - Budget Prep
  - Adopt Appropriations
  - FYF Update

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**Budget Timeline**

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Presentation FY 2016 general fund budget and updated FY 2015 Five Year Forecast

June 2015  
FY 2016 Appropriations Resolution (Fund Level) approval by the Board of Education.
FY16 Budget & FYF Preparation Process

FIVE YEAR FORECAST

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<tr>
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APPROPRIATIONS RESOLUTION

- General Fund $x,xxx,xxx
- All Other Funds $x,xxx,xxx

Expenditures $x,xxx,xxx

Staffing
Staffing Overview

- The process of acquiring, deploying, and retaining a workforce of sufficient quantity and quality to support the District’s mission statement and goals.
- Staffing needs are continuously evolving based on factors such as student/course enrollment, defined student needs, special education mandates and attrition.
- Staffing will reflect enrollment efficiency consistent with available resources given the budget parameters.
- Provide adequate staff training, curriculum development and resources to improve student learning.
- We are in the process of designing a research-based, data driven staffing allocation model for implementation in FY 2017.
Staffing Ratios

- Contractual
  - Class size ratios are defined in the CEA contract. Variations will be necessary because of different grade level enrollment totals.
  - Elementary school classes will be organized on the basis of approximately 25 pupils per classroom teacher, with a maximum of 30 (grades K-3 at 29, grades 4-5 at 30).
  - Middle school classes will be organized on the basis of approximately 30 pupils per classroom teacher, with a maximum of 35.
  - High school classes will be organized on the basis of approximately 28 pupils per classroom teacher, with a maximum of 36.

- State Mandates
  - Ensuring that special education students have the required staffing ratios pursuant to the Corrective Action Plan (CAP) from the Ohio Department of Education.

- Strategic Plan
  - Focus staffing priorities to ensure that each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.

Budget (Staffing) Reductions

FY2010 - $10.8 million
- Staff reductions in central office
- Staff reductions for student losses
- Reductions in overtime and extended time
- Reductions in contracted transportation, bus parts and repairs
- Combination of schools

FY2011 - $29.2 million
- Reductions in High School bus stops
- Reductions in Buildings and Grounds contracted services
- Staff reductions for alignment to enrollment in special programs
- Reductions due to school closings
- Staff reductions in Treasurer’s Division restructure

FY2012 - $25.1 million
- Reductions in contractor bus routes
- Reductions in custodial substitute hours
- Elimination of Transition Support Coordinators
- Reductions in Central Office Administrators
- Wage concessions at all staffing levels

FY2013 - $2.0 million
- Reconfiguration of Gifted and Talented program
- Continued restructuring of the Treasurer’s Division
- Building closures
Budget (Staffing) Reductions

FY2014 - $15.0 million
- Reductions in Central Office Administrators
- Reductions in Operations staffing and materials
- Reductions in Academic staffing and support
- Reductions in Treasurer’s Division staffing
- Combination of buildings
- Removed 1% cost of living adjustment (COLA) in FY14 district-wide
- Remove additional FY14 supports included in the October forecast but not implemented

FY2015 - $22.7 million
- Building closures
- Year around to traditional calendar
- Reduction of Peer Assistance Review (PAR) teachers
- Benefit premium holiday
- Student declining enrollment deduct for FY14 spring allocations (teachers not replaced)
- Reduction of Assistant Treasurer position
- Instructional Assistant realignment per contract
- Reduction of 9th & 10th grade COTA passes
- Reduction in utilities through reorganization/structure
- Renegotiation of curriculum vendor contracts
- Two phase reduction of DeVry University program
- Elimination of Hanover Research contract
- Remove 1% cost of living adjustment (COLA) in FY15 district-wide

Budget (Staffing) Reductions

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Staffing Snapshot

- As of March 2, 2015

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New certified positions projected with an "all-in" cost of $84,416 per full-time position.

Staffing Budget

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<td>$538,415,735</td>
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*Proposed in May 2015 Five Year Forecast update and subject to approval by the Board of Education.
Staffing Timeline

Staffing Summary

- We have continued to plan for a diverse array of course offerings and are still registering/scheduling students.
- We are in the process of designing a research-based, data driven staffing allocation model for implementation in FY 2017.
- Collectively we will continue to review and adjust staffing.
- Updates will be shared with Board of Education as student results, enrollments and registrations evolve.

Non-Personnel Budgets
Department Listing
- Departmental Budget Highlights
- Departmental Budget Requests
- Divisional Budget Summary

Division Name

Academic Services
- Accountability and Student Support Services
- Exceptional Student Services and Community Engagement
- School Leadership Development
- Teaching and Learning
- Workforce Development, Career/Tech Ed and Adult Ed

Academic Services – Budget Highlights
- Establish a K-12 formative assessment
- Digitize student records
- Provide professional development
- Individualized Education Program (IEP) Compliance
- 75% completion rate of Ohio Department of Education Corrective Action Plans (CAP) recommendations
- Teacher and Principal evaluation systems (OTES and OPES)
- Alignment of instructional resources to Ohio’s New Learning Standards, and Ohio’s Next Generation Assessments, including web-based instructional tools and the appropriate professional development
- Intervention programs, diagnostic tools, and progress monitoring tools
- Strengthening of Unified Arts and Library Media Services
- Expanding Career-Technical opportunities in the Middle Schools
### Academic Services - Request Summary

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**Total**

|         | 144,595,803 | 157,364,884 | 6,475,081 | 176,638,598 |

**Identified Needs Not Being Requested**

- Health, Family & Community Services: $32,391
- School Leadership Development: $70,000
- Technology: $196,000
- Transportation: $7,000

**Total Suggested Adjustments:** $29,390,351
### Request Summary – Departments

#### (By Department)

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<td>16,795,433</td>
<td>11,651,124</td>
<td>1,083,625</td>
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<td>Internal Auditor</td>
<td>33,505</td>
<td>118,730</td>
<td>(9,205)</td>
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<tr>
<td>Total</td>
<td>211,764,751</td>
<td>212,714,461</td>
<td>10,382,851</td>
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**By Object**

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<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
<td>Request</td>
<td>Adjustments</td>
<td>Proposed</td>
<td>Revised</td>
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<td>School Buildings</td>
<td>3,460,544</td>
<td>3,537,181</td>
<td>4,045,441</td>
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<td>Purchased Services</td>
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<td>178,760,601</td>
<td>(2,388,414)</td>
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<td>Supplies/Materials</td>
<td>15,530,933</td>
<td>16,776,217</td>
<td>2,613,993</td>
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<td>Equipment New</td>
<td>2,264,929</td>
<td>2,296,026</td>
<td>84,780</td>
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<td>Equipment Replacement</td>
<td>6,750,000</td>
<td>6,750,000</td>
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<td>Other</td>
<td>19,371,329</td>
<td>14,492,713</td>
<td>9,727,996</td>
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<td>Transfers/Advances</td>
<td>7,902,964</td>
<td>-</td>
<td>5,264,000</td>
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<td>Sub-Total</td>
<td>223,062,530</td>
<td>215,862,738</td>
<td>22,916,520</td>
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#### Community School Adjustment

- 18,758,786

**Grand Total**

- 223,062,530

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### Request Summary – Departments

#### (By Goal)

- **Goal 1.** Each and every child reaches her/his full potential: Prepared to go to college, secure a job, serve in the military, or start a business.
  - **$168,377,183**

- **Goal 2.** Learning environments are student-centered, efficient, and stable.
  - **$34,366,658**

- **Goal 3.** The District is accountable to the community; the community’s confidence in the District is restored.
  - **$62,295,495**
What were the results?

Board member Mary Jo Hudson promised to enable more board and public scrutiny of the budget by making more information available. She further stated that, “The administration has presented an extremely detailed academic spending plan that looks forward as we work to improve student achievement. The committee reviewed and debated budget proposals and priorities. They were focused on district goals with the mission that each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.”

What’s Next?

GFOA is establishing the Alliance for Excellence in School Budgeting to recruit innovative school districts to implement the new Best Practices in School Budgeting and work towards the Award for Best Practices in School Budgeting.

This is a group of 35 school districts from across the country who will work together as a cohort to implement the Best Practices in School District Budgeting.
Best Practices in School Budgeting

- Focus on 5 major areas:
  - Plan and Prepare
  - Set Instructional Priorities
  - Pay for Priorities
  - Implement Plan
  - Ensure Sustainability

The process brings together strategic academic planning and the budget process

In many districts, strategic planning and budget processes happen in parallel tracks that don't intersect:

- Academic Strategic Planning
- Budget Process
- District Budget

In Smarter School Spending, strategic planning and the budget processes are merged to create a process for strategic use of resources in the district:

- Academic Strategic Planning
- Budget Process
- District Budget

When these processes happen in isolation, a district isn't held for creating a strategic plan that cannot be funded and a budget that has no strategic basis.

Why We Are Here

By the end of the process, our district will have produced three key results:

- Strategic Finance Plan: A 3-5 year strategic finance plan that enables our district's plan to invest strategically to improve student outcomes and to pay for those investments with savings opportunities.
- Annual Budget: An annual budget document that explains in detail the financial decisions made by the district and their connection to our instructional priorities.
- Sustainable Process: Systems and processes in the district to sustain the ongoing efforts of strategic spending, resource analysis, and tradeoffs decisions.