

Budgets: Beyond Spreadsheets & PowerPoint



If your budget currently is:

Putnam County, NY
Budget Report

Projection Year: 2016

Dept/Org	Object	Project	Description	2014 Actuals	2015 Original Budget	2015 Revised Budget	2015 Actual (12/31/2015)	2016 Requested	2016 Tentative	2016 Adopted
01 GENERAL FUND										
1010 LEGISLATIVE BOARD										
10101001	51000		PERSONNEL SERVICES	627,065.49	636,600	636,600.00	578,307.52	651,260	651,260	647,892
10101001	51093		OVERTIME	309.09	2,000	2,000.00	1,432.19	2,000	2,000	2,000
10101001	51094		TEMPORARY	238.50	0	0.00	0.00	0	0	0
10101001	52130		COMPUTER EQUIPMENT	0.00	0	1,733.00	1,732.98	0	0	0
10101001	52140		AUDIO VISUAL EQUIPMENT	3,598.00	0	0.00	0.00	0	0	0
10101001	54125		LEGAL SERVICES	0.00	2,500	2,500.00	0.00	2,000	2,000	2,000
10101001	54182		CONSULTANTS	0.00	2,500	2,500.00	0.00	2,000	2,000	2,000
10101001	54310		OFFICE SUPPLIES	3,476.03	5,000	5,000.00	3,042.17	4,500	4,500	4,500
10101001	54311		PRINTING AND FORMS	5,468.63	8,000	23,300.00	11,470	7,500	7,500	7,500
10101001	54313		BOOKS AND SUPPLEMENTS	9,385.19	11,500	11,500.00	7,618.03	11,500	11,500	11,500
10101001	54314		POSTAGE	10.03	50	50.00	0.00	50	50	50
10101001	54510		MACHINE MAINTENANCE	505.25	0	163.00	0.00	0	0	0
10101001	54560		EQUIP RENTAL	1,911.24	2,025	2,025.00	1,592.70	2,025	2,025	2,025
10101001	54634		TELEPHONE	1,602.74	3,300	3,300.00	1,179.93	3,300	3,300	3,300
10101001	54640		EDUCATION AND TRAINING	5,962.07	14,000	14,000.00	8,793.00	11,000	11,000	14,626
10101001	54664		ADVERTISING	1,324.36	5,500	7,175.64	1,202.26	3,000	3,000	3,000
10101001	54675		TRAVEL	5,037.76	6,000	6,000.00	2,455.25	6,000	6,000	6,000
10101001	54782		SOFTWARE ACCESSORIES	0.00	0	200.00	79.84	100	100	100
10101001	54936		PARTNERSHIP INITIATIVE	5,000.00	0	0.00	0.00	0	0	0
10101001	54989		MISCELLANEOUS	1,432.15	10,000	7,904.00	654.58	9,500	9,500	9,500
10101001	55314		CHRGK POSTAGE	528.81	1,000	1,000.00	312.96	500	500	500
10101001	55675		CHRGK TRAVEL	0.00	200	200.00	0.00	200	200	200
10101001	58001		STATE RETIREMENT	83,103.00	67,079	76,829.00	76,829.00	70,662	109,848	109,358
10101001	58002		SOCIAL SECURITY	50,362.52	48,853	48,853.00	46,156.10	49,827	49,974	49,717
10101001	58003		DISABILITY INSURANCE	923.60	987	987.00	0.00	944	956	954
10101001	58004		WORKMENS COMPENSATION	2,136.24	2,123	2,123.00	0.00	1,837	1,861	1,855
10101001	58006		DENTAL BENEFITS	14,230.91	16,330	16,330.00	0.00	16,228	16,399	16,399
10101001	58007		LIFE INSURANCE	4,851.73	5,156	5,156.00	0.00	4,544	4,604	4,591
10101001	58008		HEALTH PLANS	69,580.10	85,947	85,947.00	64,746.28	75,274	73,136	72,906
10101001	58011		FLEX PLAN	29,492.05	30,540	30,540.00	25,845.12	30,427	30,452	30,452
Total Revenue LEGISLATIVE BOARD				0.00	0	0.00	0.00	0	0	0
Total Expense LEGISLATIVE BOARD				927,335.49	967,190	993,915.64	822,094.61	966,178	1,003,665	1,002,925
Raised by Taxation LEGISLATIVE BOARD				927,335.49	967,190	993,915.64	822,094.61	966,178	1,003,665	1,002,925

TEAM BCPS

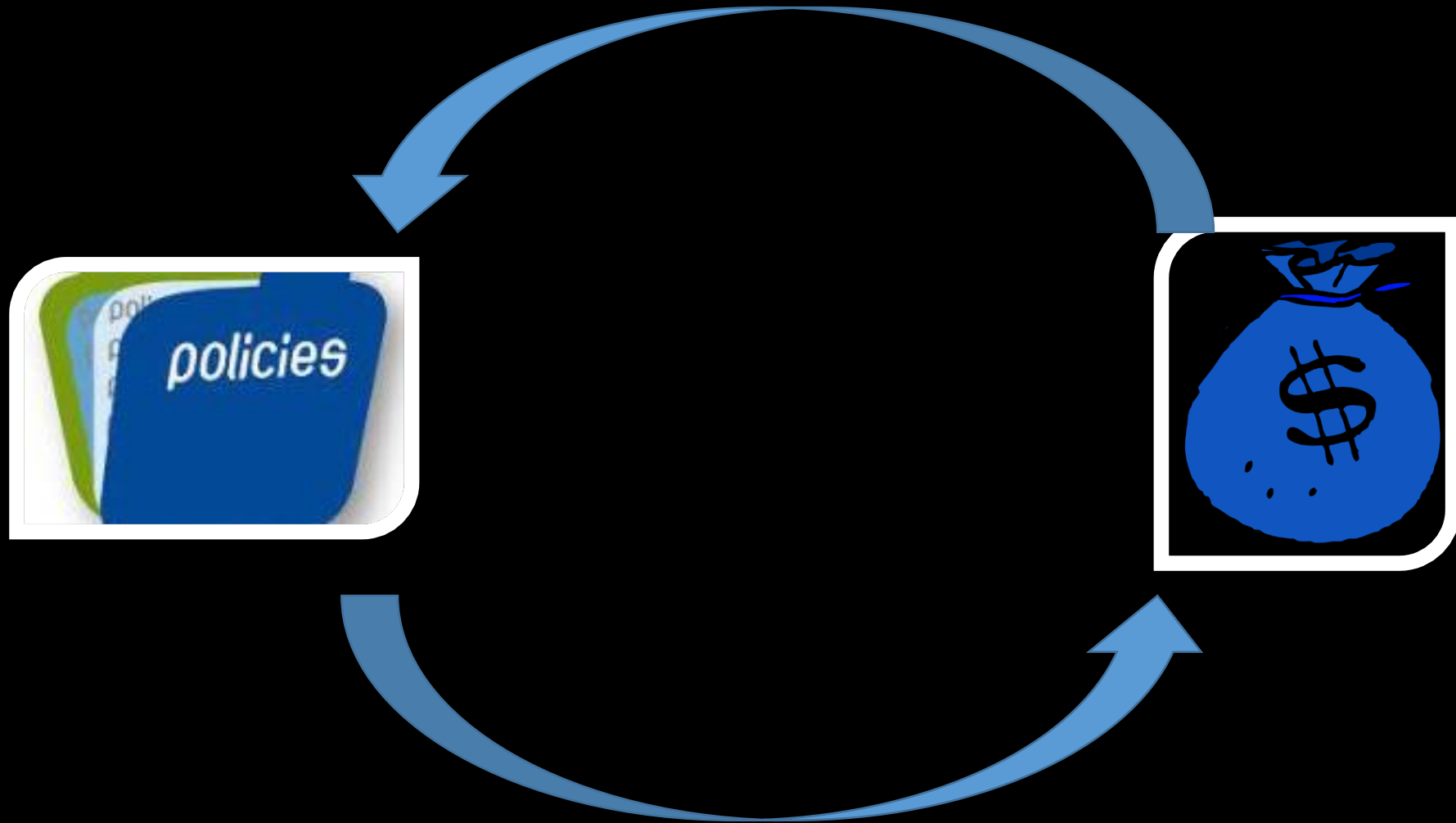
**Superintendent's Proposed
FY 2015 Operating Budget**

Supporting Our Core Values

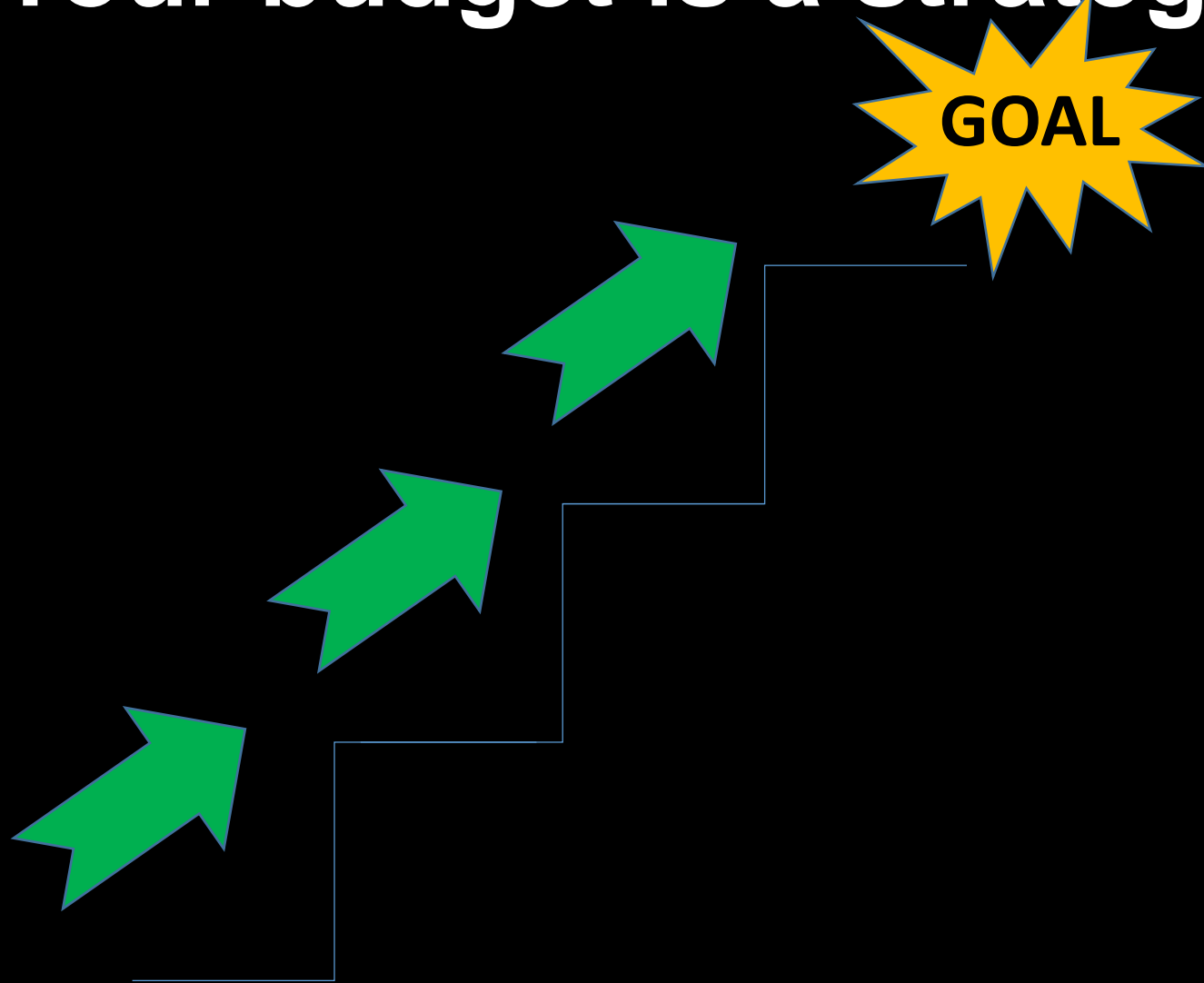
**S. Dallas Dance
Superintendent
January 14, 2014**

Then you've come to the right place!

Your budget is a policy document.



Your budget is a strategic plan.



Yes

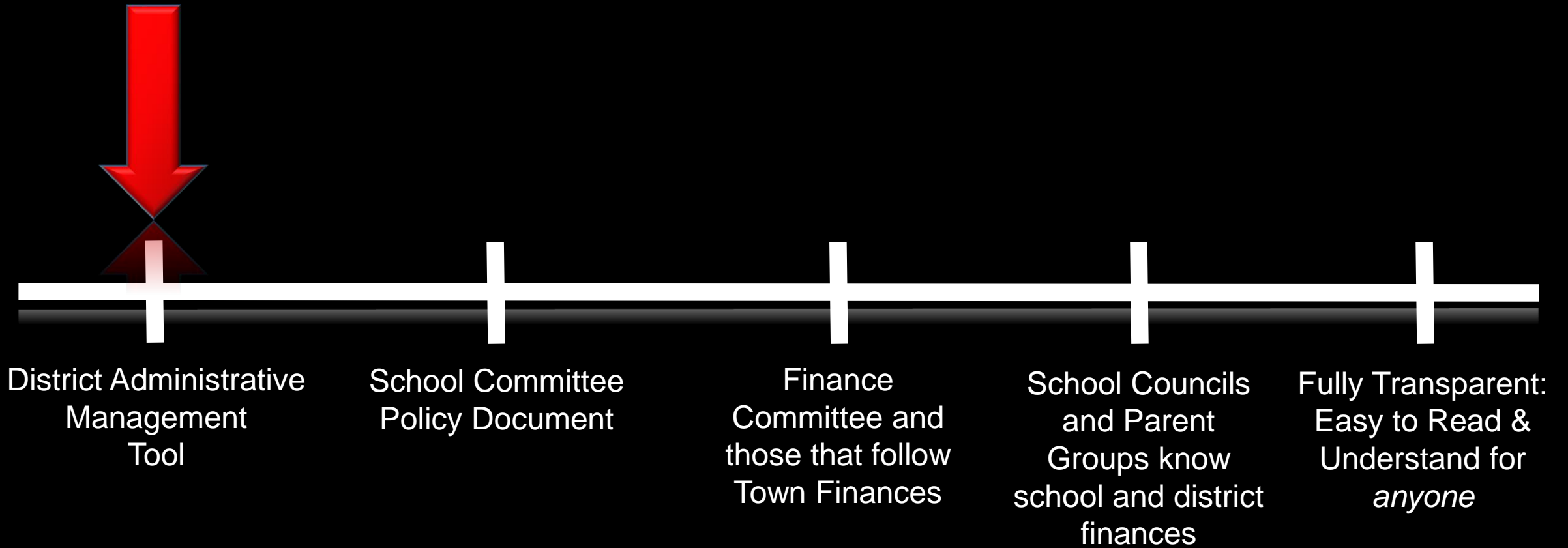
Source.

CHECK THE BUDGET!

or
taxes go
schools?

are the
school's
demographics?

Budget Self Assessment



Numbers without narrative is just modeling and narrative without numbers is story telling.

Budget numbers are bound together by a coherent narrative and *story telling* is kept grounded with numbers.

Narrative is Important

Putnam County, NY
Budget Report

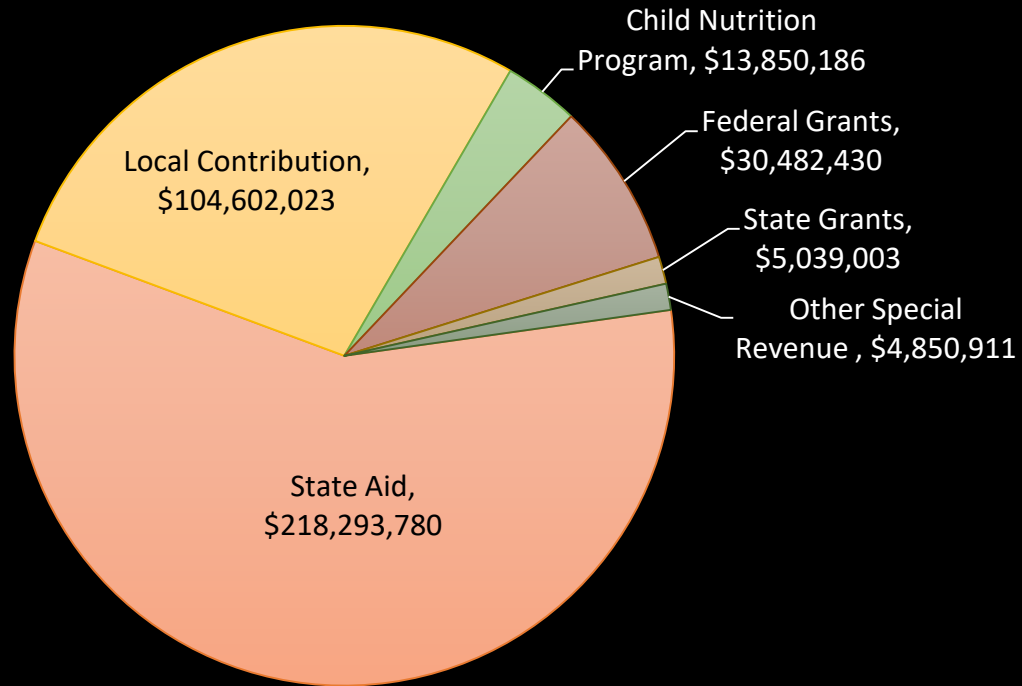


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Of course, you still include data sheets

FY 2017 Projected Revenues (All Funds)



Source:	FY2017	
State Aid*	\$218,293,780	57.9%
Local Contribution*	\$104,602,023	27.7%
Federal Grants	\$30,482,430	8.1%
Child Nutrition	\$13,850,186	3.7%
State Grants	\$5,039,003	1.3%
Other Special Revenue Funds:	\$4,850,911	1.3%
Total :	\$377,118,333	100.0%

Graphs & Tables

What does cutting \$3.4 million look like?

Of our 15 school buildings, 2 would not have enough money to operate:



Each \$1 of Government of Alberta funding is spent as follows:



DISTRICT PROFILE

6th

Largest Public School System in the Nation

2nd

Largest Public School System in Florida

1st

Fully Accredited School System in Florida Since 1962

238

Schools, Centers and Technical Colleges

204

Different Countries Represented by BCPS Students

Broward County Public Schools (BCPS) is the sixth largest public school system in the United States and the second largest in the state of Florida. BCPS is Florida's first fully accredited school system since 1962, meeting the rigorous accreditation standards established by AdvancED (SACS/CASI), a global leader in advancing educational excellence.

Vision Statement:

Educating today's students to succeed in tomorrow's world.

Mission Statement:

Broward County Public Schools is committed to educating all students to reach their highest potential.

Use Infographics



The MILFORD DAILY NEWS

Mendon plans cuts if override fails

Gateway Regional School District proposed budget fails following Blandford vote



Reading override vote fails by wide margin

War Over Methuen School Budget Continues as Superintendent Threatens to Cut School Police Officers, 54 Teachers if Budget Demands Not Met

MAYOR SAYS VOWS HE WILL NOT SUPPORT A PROP. 2 1/2 OVERRIDE

lowellsun.com

BREAKING NEWS Override fails in Groton; Dunstable passes

Vote for regional school funds fails in Millville



telegram.com
WORCESTER, MASSACHUSETTS

Easton residents say no to raising taxes for override

The Herald News

Rutland voters reject override for schools; Wachusett budget remains in limbo

Fall River could face uncertain future if the fiscal 2015 budget fails to pass

Student Achievement & Per Pupil Spending

True ROI

Student achievement plays a critical role in the development of the District's budget each year. The very first official step toward goals and objectives for the coming year is the development of short-term budget initiatives. These initiatives are designed to meet short-term, pressing needs, and are always heavily influenced by student achievement goals.

Some of the District's noteworthy accomplishments include:

- Higher ACT scores than Utah and national averages
- Year over year improvements in graduation rates at all high schools
- Moderately or substantially higher scores in all subject areas of national ITBS standardized tests
- "Substantial" or "Sufficient" scoring in all subject areas of the Utah Basic Skills Test
- Timpview HS ranked as best high school in Utah by US News
- Highly competitive teacher pay
- The lowest tax rate of all districts in Utah County
- The most online classes in Utah

FY 2015 Spending Per Student: **\$7,184.22**

(excluding debt and long-term capital expenditures)

Support:
31%

Instruction:
69%



Sell your district: Nobody else will!



- 1. Introductory Section**
- 2. Organization Section**
- 3. Financial Section**
- 4. Informational Section**



**ASBO's
Meritorious Budget Award Criteria**

EXECUTIVE SUMMARY

As we enter 2015-16 we appear to be at a crossroads in terms of the state of our finances. Over the past few years we have witnessed a steady recovery in the economy, increasing growth in local property values, continued community support for district initiatives, and stability in our program. Offsetting these positive developments is a drawdown of our reserves—fueled primarily by the need to use operating revenues to cover capital expenditures. With the passage of a \$150 million bond measure in November 2014, we expect to be able to use bond proceeds to cover most or all of our capital needs. However, other financial challenges are looming.

The state has mandated significant increases in contributions to employee retirement systems, more than doubling our contributions within the next six years. A six-year \$193 parcel tax expires at the end of the 2016-17 fiscal year and, if not renewed, leaves a \$2.5 million void in our General Fund revenues. Continuing enrollment growth, some of it the result of new housing in the north end of the district, creates the need for more staffing—and potentially a new school. We continue to expect significant increases in health insurance costs in the years ahead.

With the state's economic recovery more dollars have flowed into public education, but much of the funding is either one-time or being used for the new funding scheme—the Local Control Funding Formula. We do not benefit much from the increased state funding. Our tax collections exceed the state funding guarantee under the new formula—although not by much—thus creating a dependence on local property tax revenues. Tax growth in 2014-15 exceeds 8% and we expect growth of at least 7.5% in the budget year. Growth at this level brings in \$2.6 million new monies, for a total

\$13 million—providing funds to maintain small schools and class sizes and many enrichment programs. We truly are a “community funded” district—one dependent on local revenue sources rather than the state for the bulk of its revenues.

In addition to revamping its school funding scheme, the state also has departed from its decades-old system of measuring student achievement and embraced the national Common Core State Standards. With Common Core standards our students are expected to engage in deeper learning experiences and develop critical thinking skills—something we have challenged our students to do for several years already. Under the new funding scheme the state is giving districts more local control over spending decisions but expecting improved results in student achievement, particularly for high needs students.

Our district is noted for the outstanding academic performance of its students. Year after year we have ranked among the top 1% of districts in California. We continue, however, to develop new academic initiatives to broaden and strengthen the education we provide our students. We have received national attention for several initiatives, including a program that blends individualized online instruction with classroom instruction in math.

With this as background we present our budget for 2015-16. The budget reflects the educational plan of the district and board goals for the coming year. The budget meets all legal requirements, including having adequate reserve levels. This document is divided into four main sections: **Introductory, Organizational, Financial, and Informational.** As part of the Introductory section, this Executive Summary

2015-16 Facts-at-a-Glance



BOARD OF EDUCATION

- Linda McCain, *President*
- Linda Bryant, *Vice President*
- Julia Bernath • Gail Dean • Catherine Maddox
- Katie Reeves • Katha Stuart
- Kenneth Zeff, *Interim Superintendent*

Employees

More than 10,500 full-time personnel
More than 6,800 certified personnel
(those who hold teaching or administrative certifications)

Number of Schools

57	Elementary Schools, grades K-5 (prekindergarten available in some schools)
19	Middle Schools, grades 6-8
17	High Schools, grades 9-12 (includes two open campus high schools)
8	Start-Up Charter Schools
101	Total

System-wide Enrollment	2015-16 System-wide Free/Reduced Meals
95,714	44.64% eligible

2014-15 Racial Composition (rounded)

Black or African American	White	Hispanic	Asian	Multi-racial
43%	29%	15%	10%	3%

2014 SAT

	Reading	Math	Writing	Total
Fulton	520	530	517	1567
State	488	485	472	1445
National	497	513	487	1497

End of Course Tests (EOCT)

	2012	2013	2014
Analytic Geometry			50%
CCGPS Coordinate Algebra		47%	52%
9th Grade Literature & Composition	89%	89%	91%
American Literature & Composition	92%	94%	95%
Biology	79%	79%	78%
Physical Science	74%	81%	81%
U.S. History	79%	80%	79%
Economics	84%	85%	85%

FY16 General Fund Budget

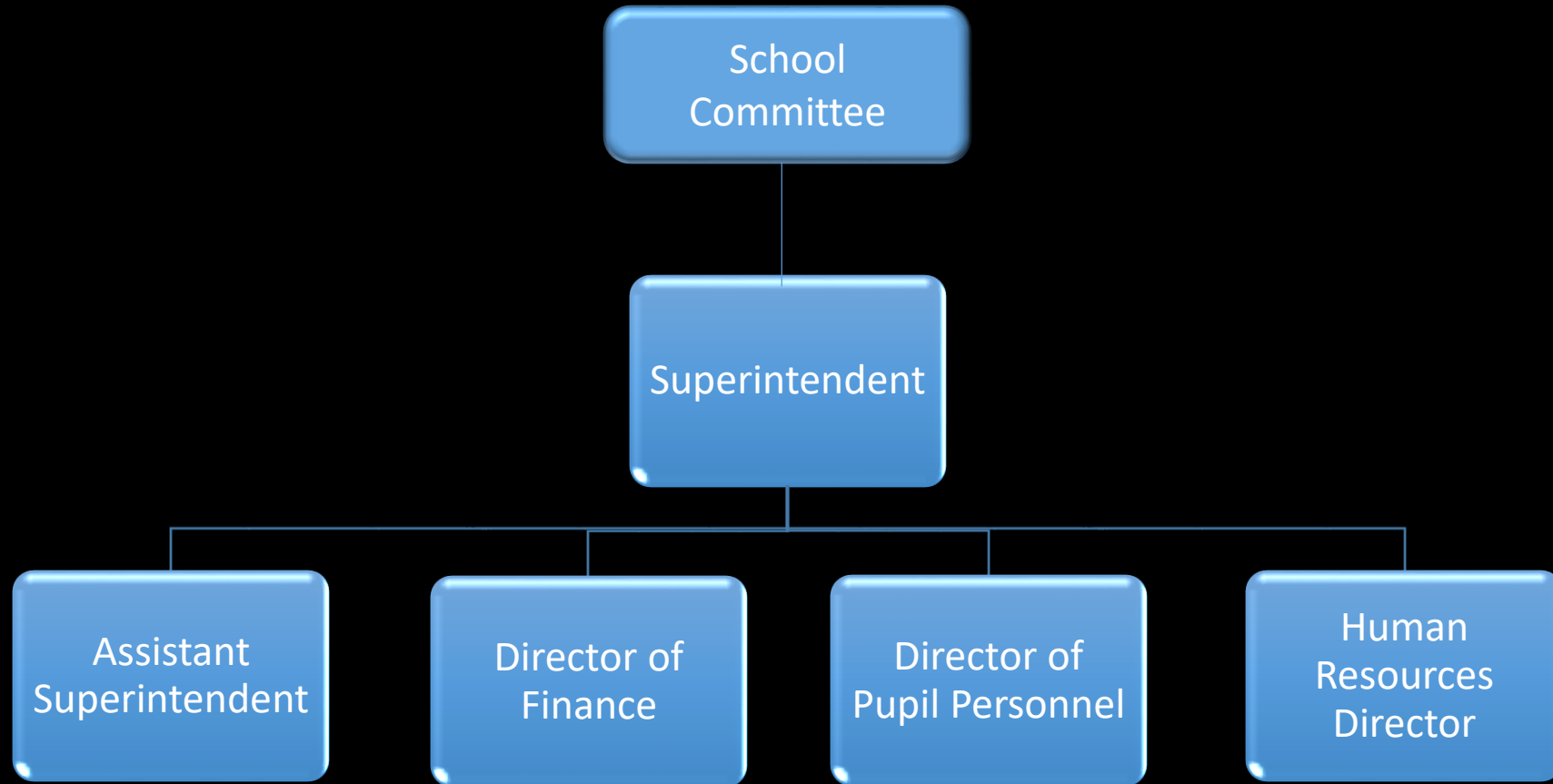
\$920,813,893

FY16 Cost Per Student

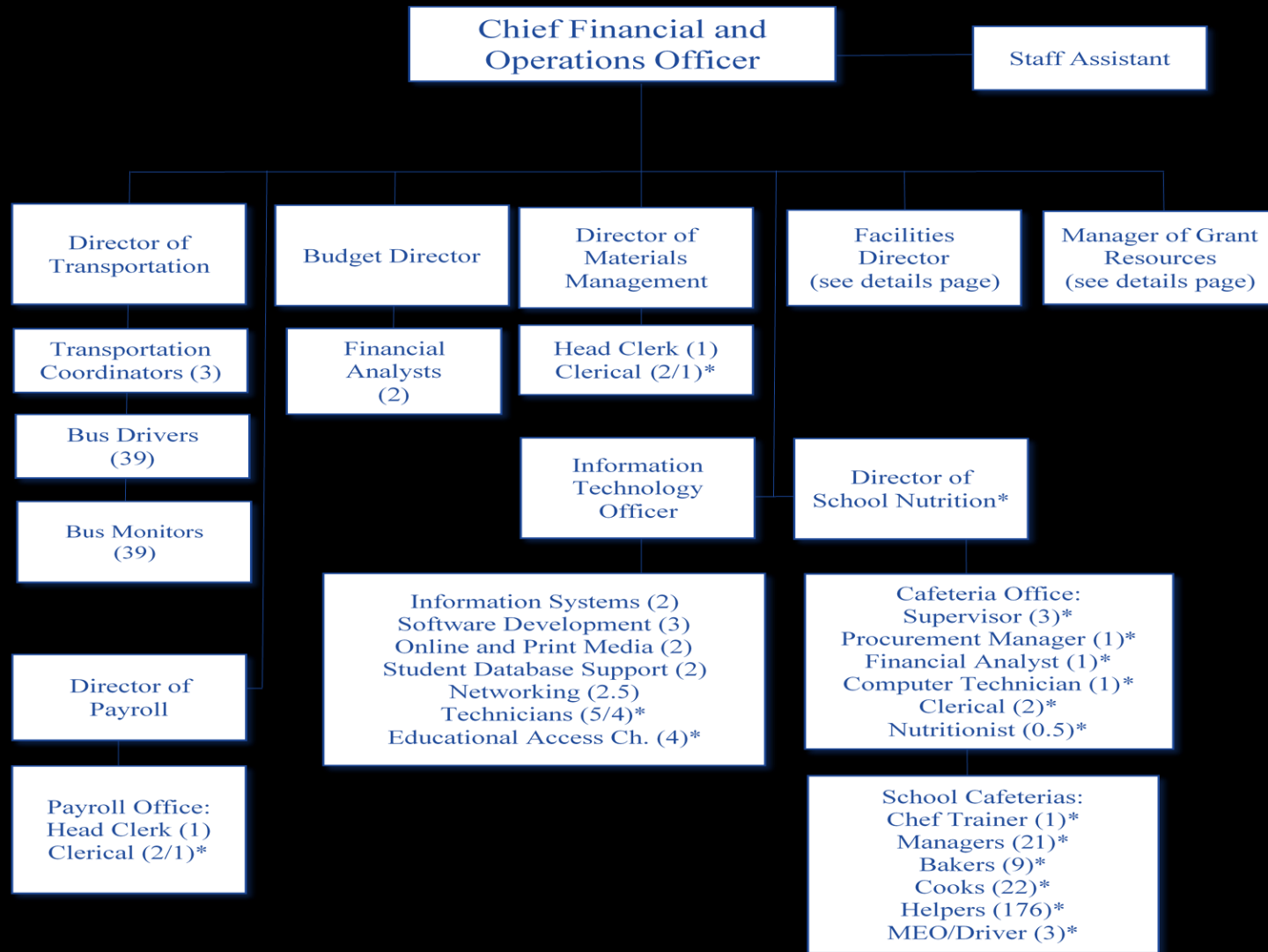
\$9,549.34 (estimated)

FY16 Tax Levy

Executive Summary



District's Organization



Divisional Organizational Charts

Blueprint 2.0

Goal One



Academics

Every student will experience high academic achievement and continuous growth by participating in a rigorous instructional program designed to raise the academic bar and close achievement gaps so that every student will become a globally competitive citizen in a culturally diverse world.

STRATEGIC INITIATIVES:

- Develop and implement an aligned written, taught, and assessed curriculum and assessment system based on common core standards with emphasis on literacy, numeracy, and writing in every class and built on the foundation of a 21st century teaching and learning framework.
- Provide equitable resources for and access to world-class first instruction and high-quality educational programs.
- Ensure a learner-centered, personalized, blended environment powered by digital learning and interactive curriculum access that is flexible anytime and anywhere.
- Strengthen and expand early childhood education in our community to build early foundations for learning success and eliminate achievement gaps before they occur.



Goal Two



Safety

Every school and office will be safe and secure; promote individual wellbeing, and provide positive, respectful, and caring environments for teaching, learning, and working.

STRATEGIC INITIATIVES:

- Develop and implement a comprehensive, systemwide framework for safe schools and offices.
- Strengthen and expand student support services efforts at each school and systemwide.
- Develop and implement a positive behavior support plan to provide early, effective assistance to students for behavioral interventions.
- Create a healthy environment that is conducive to learning and working in all schools and offices.



GOAL ONE: ENSURE THAT EVERY STUDENT IS CHALLENGED AND ENGAGED

Arlington Public Schools will provide all students with the knowledge and skills to succeed in the 21st Century through a challenging, engaging, and comprehensive education. Students will have a passion for learning, be inquisitive and open minded, and become responsible citizens.

The most important components of a challenging and engaging education are:

- Early foundational skills of reading, writing, and mathematics;
- Science, technology, engineering, and advanced mathematics (STEM);
- Advanced communication techniques in reading, writing, speaking, and active listening; world language acquisition; technology; and the arts;
- Twenty-first century skills, best described as critical thinking skills in all subject areas, including problem-solving, decision-making, data analysis, negotiation, and research and information analysis to support life-long learning;
- Character development including ethics and ethical behavior and the ability to understand and work with people from different cultural and language backgrounds; and
- Life skills of teamwork and collaboration, time management, setting goals, community service, consumer and financial management, and appreciation of the fine and performing arts.

STRATEGY MAP



Goals and Objectives

- Documents** << Document Advanced Search
- INTRODUCTION
 - SECTION A - FOUNDATIONS AND BASIC
 - SECTION B - BOARD GOVERNANCE AND
 - SECTION C - GENERAL SCHOOL ADMINI
 - SECTION D - FISCAL MANAGEMENT
 - File: DA - FISCAL MANAGEMENT GOA
 - File: DB - ANNUAL BUDGET
 - File: DB-1 - ANNUAL BUDGET
 - File: DB-1-R - BUDGET - APPORTIONM
 - File: DBC - BUDGET DEADLINES AND
 - File: DBD - BUDGET PLANNING
 - File: DBG - BUDGET ADOPTION PROC
 - File: DBJ - BUDGET TRANSFER AUTH
 - File: DD - FUNDING PROPOSALS AND
 - File: DGA - AUTHORIZED SIGNATURE
 - File: DH - BONDED EMPLOYEES AND
 - File: DI - FISCAL ACCOUNTING AND R
 - File: DIE - AUDITS
 - File: DJ - PURCHASING
 - File: DJA - PURCHASING AUTHORITY
 - File: DJE - PROCUREMENT REQUIREI
 - File: DK - PAYMENT PROCEDURES

File: DA - FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly achievement of the school system's purposes can best be

As trustee of local, state, and federal funds allocated for u funds are used wisely for achievement of the purposes to

Because of resource limitations, there is sometimes a tem Recognizing this, it is essential that the school system tak ancillary and contribute to the educational program. This system management and operation.

In the school system's fiscal management, it is the Comm

1. To engage in thorough advance planning, with expenditures so as to achieve the greatest educatio dollars expended.
2. To establish levels of funding that will provide
3. To use the best available techniques for budget
4. To provide timely and appropriate information
5. To establish maximum efficiency procedures f



Transfers and Supplements

- I. Policy Statement
 - A. The Superintendent is responsible for the management of the operating and capital budgets and shall administer expenditures in accordance with the limits adopted by the Board of Education of Baltimore County (Board) through the budgeting process. Budget transfers and supplements shall be made in accordance with state law and county code.
- II. Guidelines
 - A. The following types of budget transfers require Board approval prior to submission to the county executive for approval by the Baltimore County Council:
 1. Transfer of funds between major categories in the operating budget.
 2. Transfer of funds between major categories in the capital budget or unexpended project balances.
 3. Requests for supplemental funds for the operating or capital budget.
- III. Implementation
 - A. The Board directs the Superintendent to implement this policy.

Legal References: *Annotated Code of Maryland*, Education Article §5-101, *Annual School Budget*
Annotated Code of Maryland, Education Article §5-105, *Expenditure of Revenues; Transfers within and between Major Categories*

Fiscal Policies

Budget Development Process



Budget Development Timeline

- February**
 - Review of all work stream allocations with Chief Financial Officer
 - Provide full-time equivalent staffing positions estimates to Human Resources
- March**
 - Tentative Budget prepared (Nevada Department of Taxation Reporting)
- April**
 - Tentative Budget presented to Board for approval
 - Tentative Budget submitted to Nevada Department of Taxation
- May**
 - Tentative Budget revisions applied and Final Budget prepared.
 - Public hearing of the Final Budget and Board adoption
- June**
 - Final Budget submitted to regulatory agencies prior to June 8th.
 - Subsequent fiscal year is opened and first allocations applied
- July/August**
 - Publish the Comprehensive Annual Budget Report
 - Apply organizational structure modifications
 - Ensure control systems user access
 - Close prior year activity and conduct prior year-end budget adjustments
- September**
 - Provide revised full-time equivalent staffings to Human Resources
 - Formulate budget adjustments based upon prior year's ending fund balance and actual student enrollment
- October**
 - Submit the prior year actuals and current year projected expenditures to the Department of Education.
 - Staffing costs are recalculated and verified based on changes resulting from enrollment
- November**
 - An Amended Final Budget is prepared based on the enrollment

Budget Development Process

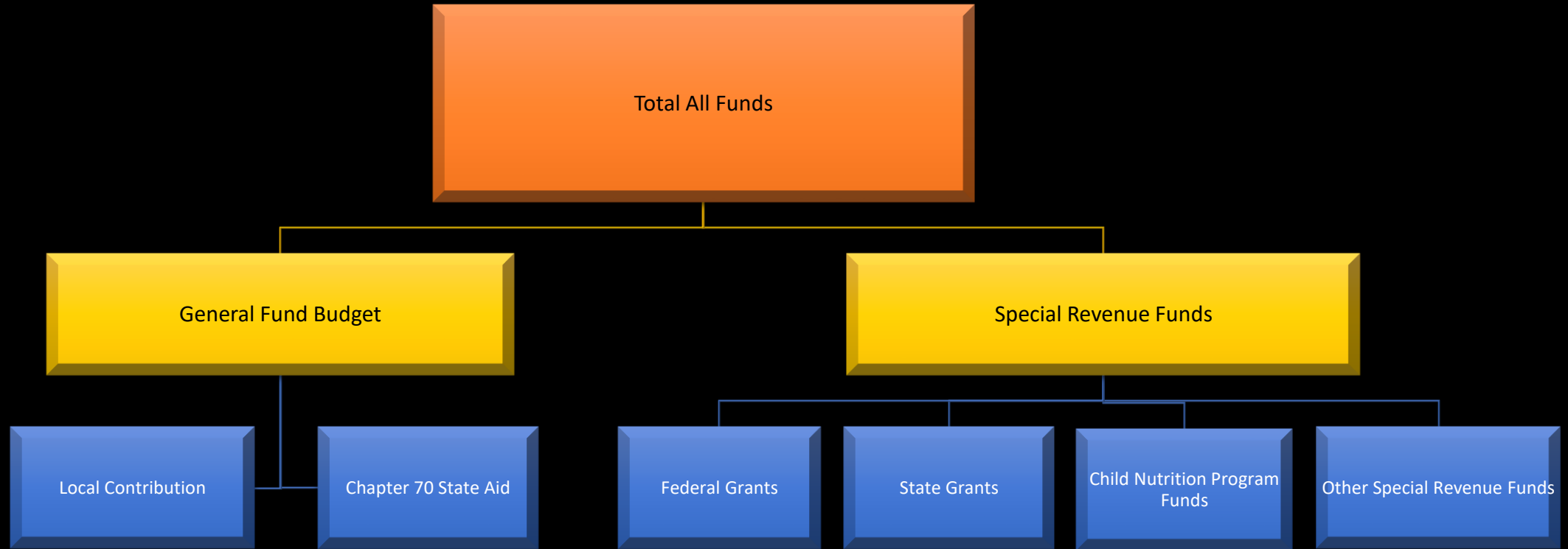
Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the Average Daily Enrollment (ADE) for the first quarter of the current fiscal year is calculated, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and approval by the Board.

Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2015-16 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2015 for the 2015-16 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.
- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 8, 2015. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County Auditor by April 15, as required by Nevada Revised Statutes (NRS).
- As required by NRS 354.596, a public hearing on the

Budget Calendar



ALL FUNDS BUDGET

- A pyramid approach must be used. The financial reports begin at a very high-level view followed by progressive levels of detail. The pyramid consists of three required levels and one optional level.

Level One	Summary of All Funds Revenues by Source Expenditures by Object
Level Two	Summary Data For All Operating Funds Revenues by Source Expenditures by Object Expenditures by Function (Optional)
Level Three	Summary Data for Individual Funds Revenues by Source Expenditures by Object Expenditures by Function (Optional)
Level Four (Optional)	Information by Program, Location, and/or Administrative Unit Revenues by Source Expenditures by Object

**BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT
ALL FUNDS**

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Adopted Budget 2015-16
1000 Revenue From Local Sources	\$ 188,764,648	\$ 191,112,926	\$ 220,903,016	\$ 240,354,541	\$ 248,966,716
2000 Revenue From Intermediate Sources	6,644,011	6,687,868	10,387,971	11,754,159	13,789,775
3000 Revenue From State Sources	182,188,683	177,953,309	204,829,138	215,546,739	223,939,511
4000 Revenue From Federal Sources	26,463,475	23,887,026	22,879,197	34,515,697	34,515,589
5000 Other Sources	118,066,191	228,781,288	41,812,650	577,383,042	463,721,331
Total Revenues	522,127,007	628,422,417	500,811,971	1,079,554,178	984,932,922
0100 Salaries	201,453,675	187,686,710	200,544,298	228,978,903	250,710,753
0200 Associated Payroll Costs	101,410,444	99,957,527	112,690,096	131,631,839	136,821,273
0300 Purchased Services	20,780,054	21,318,202	23,220,625	36,987,134	48,207,531
0400 Supplies and Materials	24,657,322	24,130,588	24,550,233	104,108,269	59,049,502
0500 Capital Outlay	5,742,857	6,414,932	14,327,042	395,106,017	144,751,375
0600 Other Objects	115,081,236	247,866,058	68,781,160	155,636,198	82,810,679
0700 Transfers	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
0800 Other Uses of Funds	0	0	0	21,698,427	258,865,382
Total Expenditures	479,534,157	593,194,390	449,930,275	1,079,554,178	984,932,922
Ending Fund Balance	\$ 42,592,851	\$ 35,228,027	\$ 50,881,696	\$ 0	\$ 0
Beginning Fund Balances	\$ 59,813,811	\$ 42,592,851	\$ 35,228,027		
Change in Fund Balance	(17,220,960)	(7,364,824)	15,653,669		
Ending Fund Balance	\$ 42,592,851	\$ 35,228,027	\$ 50,881,696		

Pyramid Approach

FY17 Revenue Changes:

- ⊕ **Chapter 70 State Aid:** The state's Foundation Budget, the education funding formula, is driven entirely by student enrollment and inflation factor. The annual revenue change is attributed to the enrollment changes within the district and adjustments in the inflation factor.

Due to relatively flat enrollment, and negative inflation rate used on the foundation budget per pupil rates, the FY17 budget increase is attributed to a one-time adjustment on the state's conversion from low-income students to a new "economically disadvantaged" definition. The state's Chapter 70 increase of \$3.8 million is mostly attributed to this change for Worcester. Overall, the 24,959 student enrollment for Worcester from the previous year changed as follows:

- 134 student reduction in Pre-school enrollment
- 86 student reduction in Kindergarten through Grade 6 enrollment
- 16 student reduction in Grades 7 and 8 enrollment
- 7 student increase in Grades 9-12 enrollment

Within this total enrollment there was a 616 student increase in the number of English Language Learner students.

In addition, the state's change from low-income students (students that qualify for free or reduced price school meals through a state direct certification process and other students that qualify through a meal application and verification process) to a new economically disadvantaged definition (only counting students that qualify for other state benefit programs) resulted in a reduction of 3,575 low-income students. However, the state also adjusted the per pupil rate for the new category (economically disadvantaged) and resulted in the one-time \$3.1 million increase in funding.

Total Chapter 70 State Aid increases from \$231,540,738 (including the amounts for charter schools and school choice tuition offset) to \$235,339,093, a 1.6% increase.

- ⊕ **City Contribution:** The City's contribution of \$112,791,003 increases \$0.5 million over the FY16 level of \$112,291,573. The total City contribution reflects both the state's required spending as well as amounts for items not counted by state regulation in the compliance requirement for local spending (transportation, crossing guards, building rentals, adult education).

FY17 Cost Increases:

- ⊕ **Health Insurance and Retirement Assessments:** The health insurance premium rates will increase between 2.8% and 4.9% for groups that have adopted the recent plan design changes (currently non-represented employees and retirees) and increases of 5.3% to 7.4% for employee groups that have not yet accepted the recent plan design changes totaling \$2.3 million. Also, the WPS share of the City of Worcester contributory retirement system's normal retirement costs and pension obligation for qualifying retirees and beneficiaries will increase \$900,000 based on assessment detail provided by the City Auditor.
- ⊕ **Student Transportation:** The budget reflects contracted rates for student transportation as well as the necessity to increase the number of special education vehicles for in-district transportation services (\$271,000). Overall, the student transportation budget for contracted services is budgeted to increase approximately \$582,000 over the FY16 budget level.

Change from Previous Year

Significant Cost Drivers

Enrollment Growth and Student Demographics

The \$22.1 million cost of enrollment growth and demographic changes is driven by both the increasing numbers of students and continuing demographic shifts in FCPS' enrollment. The primary cost contributors are an increase of 1,760 students as compared to the FY 2015 approved projection, a shift toward greater levels of English for Speakers of Other Languages services (particularly at the secondary level), a greater percentage of students eligible for free and reduced-price meals, and a shift toward more intensive special education services. To meet the demands of increased enrollment and changes in student demographics, 318.3 additional positions are budgeted in schools as compared to the FY 2015 Approved Budget.

Budget at a Glance

The \$22.1 million cost of enrollment growth and demographic changes is driven by both the increasing number of students and continuing demographic shifts in FCPS' enrollment.

FY 2016 Enrollment Adjustment							
	FY 2015 Approved	FY 2015 Actual	FY 2016 Approved	Change from Approved		Change from Actual	
				Number	Percent	Number	Percent
General Education:							
Elementary (K-6)	92,456	91,317	92,136	(320)	-0.3%	819	0.9%
Middle (6-8)	24,892	25,060	25,508	616	2.5%	448	1.8%
High (9-12)	50,211	50,688	51,315	1,104	2.2%	627	1.2%
General Education	167,559	167,065	168,959	1,400	0.8%	1,894	1.1%
FECEP	1,643	1,580	1,727	84	5.1%	147	9.3%
Alternative Programs	1,884	1,577	1,860	(24)	-1.3%	283	17.9%
Special Education ¹	15,699	15,692	15,999	300	1.9%	307	2.0%
Total	186,785	185,914	188,545	1,760	0.9%	2,631	1.4%

¹ Includes Level 2 and preschool services.

The chart below shows the percentage increase of total enrollment and enrollment subgroups from FY 2011 to FY 2016.

EXPENDITURE HIGHLIGHTS

The FY 2017 school division operating budget reflects an increase of \$9.7 million or 3.3% from FY 2016. Changes in expenditures are as follows:

Increases in cost:

- 3.0% pay increase for all employees
- Raise starting pay for BA teachers scale to \$42,600 from \$41,500
- Salary scale adjustment for teachers - raises would range from 3.7% to 5.3% based on length of service
- Increase starting hourly rate of bus drivers from \$11.61 to \$13.86, or provide a 5.0% raise, whichever is greater
- Additional 4th and 5th grade teachers to lower class size
- No health insurance increases for 2017 - no increase in premiums; no increase in co-pays or deductibles; family level of coverage - premium reductions of 15% for all plans
- STEM leadership position
- K-2 behavior specialist position
- Program administrator for Governor's Health Science Academy at Warwick High School
- Teacher for ESL Newcomer Center at Dozier Middle School
- Custodian at South Morrison
- K-5 classroom consumables and books for classroom libraries
- Wireless network access points
- Vehicle replacements - support fleet
- Cash capital investment

REVENUE HIGHLIGHTS

- State revenue increases by \$8.8 million or 5.1%
- The state funds represent 59.0% of the NNPS operating budget
- City revenue increases by \$1.0 million or 0.8%
- Federal revenue is projected to decrease by \$1.0 million or 22.7% due to decline in military-connected students
- Other funds is projected to increase by \$900K or 53.2% due to changed in e-rate rules

ENROLLMENT

Total Pre-K to grade 12 enrollment for FY2017 is projected to be 29,131

Percentage of students eligible for free and reduced meals is 62.3% for FY2016, slightly down 2.1% over FY2015

Special education Dec. 1st enrollment count is projected at 3,500 for FY2017, the same level as the FY2016, and down 15.8% from FY2009

Enrollment of English language learners is projected at 1,152 for FY2017, up 3.1% from

Key Factors in your Budget

Budget Forecast

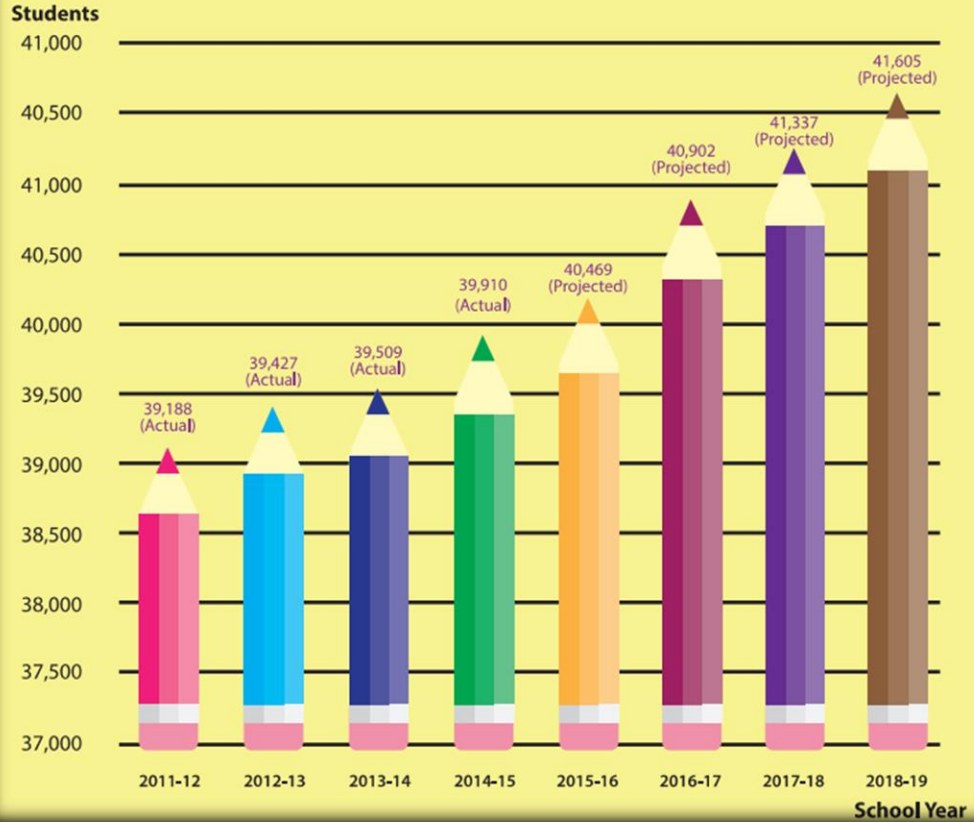
	FY 2017 SUPERINTENDENT'S PROPOSED		FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED
	FUNDS	FTE	FUNDS	FUNDS	FUNDS
REVENUE					
Prior Year Budget - All Funds	\$557,421,987		\$577,509,291	\$591,086,374	\$602,175,225
Increase in County Revenue	\$10,830,796		\$8,693,577	\$11,873,268	\$12,510,598
Increase/(Decrease) in Local Revenue	\$964,721		\$300,000	\$300,000	\$300,000
Increase/(Decrease) in State Funds - All funds	\$3,666,894		\$5,030,356	\$1,927,333	\$1,360,077
Increase/(Decrease) in Federal Revenue	\$490,794		\$200,000	\$200,000	\$200,000
TOTAL REVENUE	\$573,375,192		\$591,733,224	\$605,386,975	\$616,545,900
Partial Use of YRS Reserve in Prior Year Budget	\$0		(\$1,000,000)	(\$2,300,000)	(\$1,500,000)
Partial Use of Reserve for Debt Service in Prior Year Budget	(\$100,000)		(\$650,000)	(\$2,300,000)	(\$700,000)
Reserve to Offset One-time Costs in FY Prior Year Budget	(\$7,079,001)		(\$5,863,100)	(\$2,266,250)	(\$1,454,500)
Reserve to Offset One-time Costs in Current Year Budget	\$5,863,100		\$2,266,250	\$1,454,500	\$3,274,500
Partial Use of Compensation Reserve in Current Year Budget	\$3,800,000		\$0	\$0	\$0
Partial Use of YRS Reserve in Current Year Budget	\$1,000,000		\$2,300,000	\$1,500,000	\$837,239
Partial Use of Reserve for Debt Service in Current Year Budget	\$650,000		\$2,300,000	\$700,000	\$600,000
TOTAL FUNDS AVAILABLE	\$577,509,291		\$591,086,374	\$602,175,225	\$617,603,139
EXPENDITURES					
Prior Year Budget - All Funds	\$557,421,987	4,371.72	\$579,437,131	\$602,792,922	\$620,288,804
BASELINE ADJUSTMENTS					
Salaries and Benefits Baseline Adjustments & Efficiencies	(\$6,100,000)		\$4,000,000	\$2,500,000	\$2,500,000
Baseline Savings					
Eliminate one-time costs in prior year	(\$7,079,001)	(12.20)	(\$2,584,400)	(\$1,500,000)	(\$1,000,000)
Other baseline savings	(\$877,215)	(5.10)	(\$200,000)	(\$200,000)	(\$200,000)
Contractual Obligations					
Debt Service	\$1,305,795		\$4,605,831	\$1,438,352	\$1,155,327
Other contractual obligations	(\$277,798)		\$540,000	\$550,000	\$555,000
Additional Funds for Baseline Services					
Baseline services in other funds (CSA, F&NS, Grants, Ext. Day)	\$794,104	7.63	\$200,000	\$200,000	\$200,000
Other baseline services	\$3,106,754	10.90	\$212,700	\$212,700	\$212,700
Additional Costs for New Capacity					
Additional operating costs	\$195,252	1.00	\$42,700	\$0	\$2,978,000
Start-up costs	\$250,000		\$25,000	(\$275,000)	\$1,800,000
NET BASELINE ADJUSTMENTS	(\$8,682,109)	2.23	\$6,841,831	\$2,926,052	\$8,201,027
NEW INVESTMENTS					
Enrollment Growth					
Changes in enrollment	\$7,966,453	80.60	\$10,400,000	\$9,000,000	\$10,400,000
Other enrollment-related needs	\$2,794,400		\$1,290,000	\$1,000,000	\$1,000,000
Compensation					
Step increase	\$7,600,000		\$0	\$0	\$0
Placeholder for additional compensation	\$2,000,000		\$0	\$0	\$0
Arlington Tech	\$750,950	4.30	\$921,210	\$827,630	\$528,250
Central Registration	\$217,800	3.00	\$0	\$0	\$0
Student and Instructional Support	\$4,403,829	30.50	\$4,336,280	\$3,792,200	\$3,300,000
Safety and Security Needs	\$449,200	2.00	\$50,000	(\$50,000)	(\$15,000)
Professional Development	\$130,000		\$0	\$0	\$0
Infrastructure and Support Needs	\$2,884,621	33.50	\$1,016,470	\$0	\$0
TOTAL NEW INVESTMENTS	\$29,197,253	153.90	\$18,013,960	\$14,569,830	\$15,213,250
USE OF ONE-TIME FUNDS (NOT INCLUDED ELSEWHERE)	\$1,500,000		(\$1,500,000)	\$0	\$0
TOTAL EXPENDITURES	\$579,437,131	4,527.85	\$602,792,922	\$620,288,804	\$643,703,081

Budget Forecast, All Funds: FY 2012 - FY 2019

Summary: All Funds	Actual FY 2012	Actual FY 2013	Actual FY 2014	Final Budget FY 2015	Original Budget FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Total Local	\$ 41,796,613	\$ 41,641,477	\$ 42,423,021	\$ 44,455,429	\$ 49,125,353	\$ 51,804,000	\$ 53,513,000	\$ 51,323,000
Total State	53,467,124	57,509,778	61,612,173	72,774,232	78,596,266	82,527,148	85,814,154	88,383,678
Total Federal	15,539,003	16,756,452	16,253,024	14,527,394	13,537,237	13,564,000	13,607,000	13,668,000
TOTAL REVENUES	110,802,740	115,907,707	120,288,218	131,757,054	141,258,857	147,895,148	152,934,154	153,374,678
Salaries	55,935,530	55,800,280	56,806,234	59,363,565	61,859,472	63,699,000	65,593,000	66,917,000
Employee Benefits	24,199,627	26,411,832	27,667,066	29,520,445	31,082,488	32,142,000	33,255,000	34,425,000
Purchased Professional/Tech Svcs	4,859,011	5,845,333	7,926,589	10,958,494	12,356,099	13,077,699	13,842,210	14,518,755
Purchased Property Services	6,606,108	4,466,164	4,938,170	7,086,414	36,207,026	36,926,000	33,286,000	13,609,000
Other Purchased Services	2,069,895	2,028,174	1,616,384	1,859,479	1,821,454	1,860,000	1,863,000	1,886,000
Supplies	11,414,725	11,911,846	11,125,713	13,622,652	13,056,711	13,173,781	13,315,599	13,458,435
Property	1,732,895	1,359,804	1,084,273	2,691,956	2,774,719	2,952,000	3,092,000	3,282,000
Other Objects	8,549,666	9,227,669	9,813,331	9,991,820	14,399,306	14,550,639	14,903,665	11,237,463
TOTAL EXPENDITURES	115,367,457	117,051,103	120,977,759	135,094,824	173,557,276	178,361,118	179,150,474	159,333,652
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,564,717)	(1,143,396)	(689,541)	(3,337,770)	(32,298,419)	(30,465,971)	(26,216,320)	(5,958,974)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	10,362	801,156	23,970	53,026,006	25,000	55,000,000	250,000	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(4,554,355)	(342,240)	(665,571)	49,688,236	(32,273,419)	24,534,029	(25,966,320)	(5,958,974)
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	42,926,425	38,372,070	38,029,830	37,364,259	87,052,495	54,779,076	79,313,105	53,346,785
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
NET ASSETS / FUND BALANCE - Ending	\$ 38,372,070	\$ 38,029,830	\$ 37,364,259	\$ 87,052,495	\$ 54,779,076	\$ 79,313,105	\$ 53,346,785	\$ 47,387,811

Budget Trends and Forecast

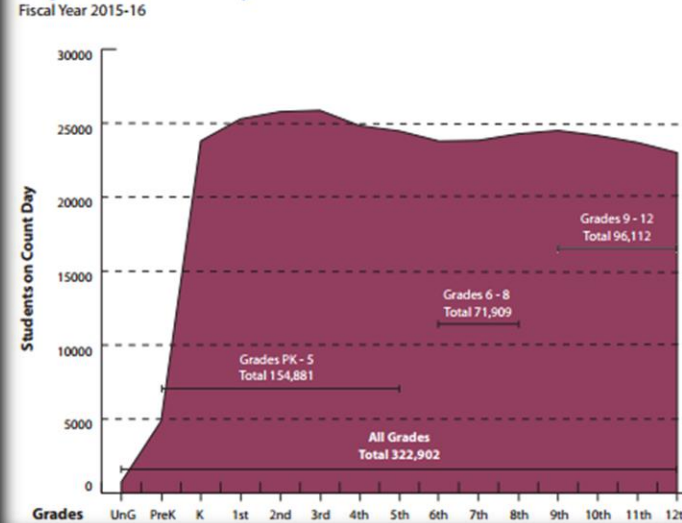
Eight-Year Student Enrollment History & Projections



Explanation Of Budget Summary And Statistical Data Fiscal Year 2015-16

This section contains a statistical summary of significant district data. It provides information relative to the district that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data, followed by information on finance, staffing, facilities, school calendar, special programs, and community services.

Projected Enrollment by Grade Fiscal Year 2015-16



Birth History - Clark County For Calendar Years 1995 Through 2014

Year	Births
1995	16,908
1996	17,825
1997	18,618
1998	20,171
1999	21,122
2000	22,457
2001	23,110
2002	23,957
2003	24,913
2004	26,299
2005	28,075
2006	30,136
2007	31,077
2008	29,972
2009	29,697
2010	27,087
2011	26,864
2012	26,323
2013	25,766
2014	27,043

Source: Nevada State Office of Vital Statistics

High School Drop Out Rate Fiscal Years 2012-13 Through 2015-16

Year	Rate
2012-13	3.9%
2013-14	5.7%
2014-15	1

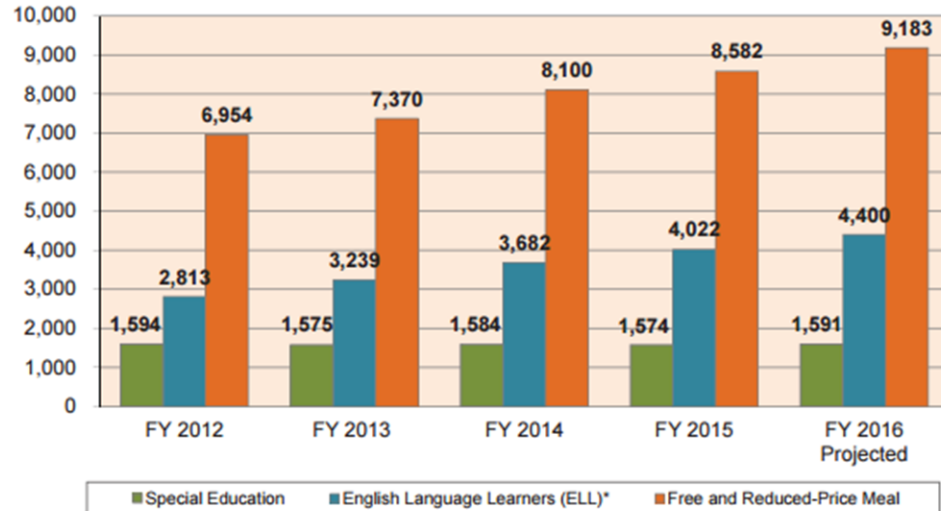
Source: AARSI

* 2014-15 rates are not available until October 2015

Enrollment Trends & Forecast

Enrollment & Staffing: Demographics

Special Education, English Language Learner and Free and Reduced-Price Meal Eligible Student Totals



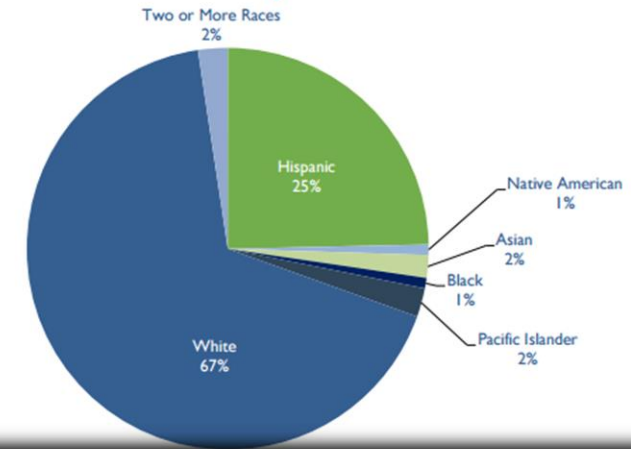
*English language learner enrollment does not include monitor years one and two.

Student Demographics

The District is becoming much more diverse. This can help provide a healthy and dynamic learning environment for students. However, challenges also occur - especially when At-Risk populations continue to increase in size bringing with them chronic absenteeism, low income, and language acquisition challenges. The District has been proactive in developing programs to help broaden future opportunities for **all** students, and as seen later in this document have seen success on assessments despite the challenges facing our student population.

Hispanic students make up the largest ethnic minority group in the District, with 25% of total enrollment as of October 1, 2014.

Provo School District Enrollment by Race



Student Demographics

MILLAGE AND TAXES

HOMEOWNER'S PROPERTY TAXES

Single Family Home



	Last Year		This Year		Inc/(Dec)
Assessed Value	\$225,000		\$226,800		\$1,800
Homestead Exemption	25,000		25,000		0
Taxable Value	\$200,000		\$201,800		\$1,800
	Millage	Taxes	Millage	Taxes	
Non-Voted Taxes	7.4380	\$1,488	7.2030	\$1,454	(\$34)
GOB Debt Service	0.0000	\$0	0.0710	\$14	\$14
School Board Taxes	7.4380	\$1,488	7.2740	\$1,468	(\$20)

Condominium



BUDGET'S EFFECT ON TAXPAYERS
TAXES PAID BY AVERAGE HOMEOWNERS

	2011-12	2012-13	2013-14	2014-15	Projected 2015-16
Tax Rates					
Permanent Tax Rate per \$1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per \$1,000 of AV	2.1673	2.0819	2.1107	2.0938	2.0421
Local Option Tax per \$1,000 of AV	-	-	1.2500	1.2500	1.2500
Average Assessed Value	\$ 214,362	\$ 219,301	\$ 224,353	\$ 229,522	\$ 234,810
Tax Burden	1,471	1,486	1,807	1,845	1,875

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

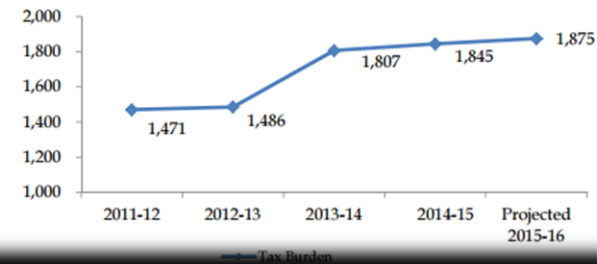
Measure 5 (M5 limits)

- \$5 per \$1,000 real market value (RMV) for schools
- \$10 per \$1,000 RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government taxes compared to their limits respectively

Measure 50 (M50 limit)

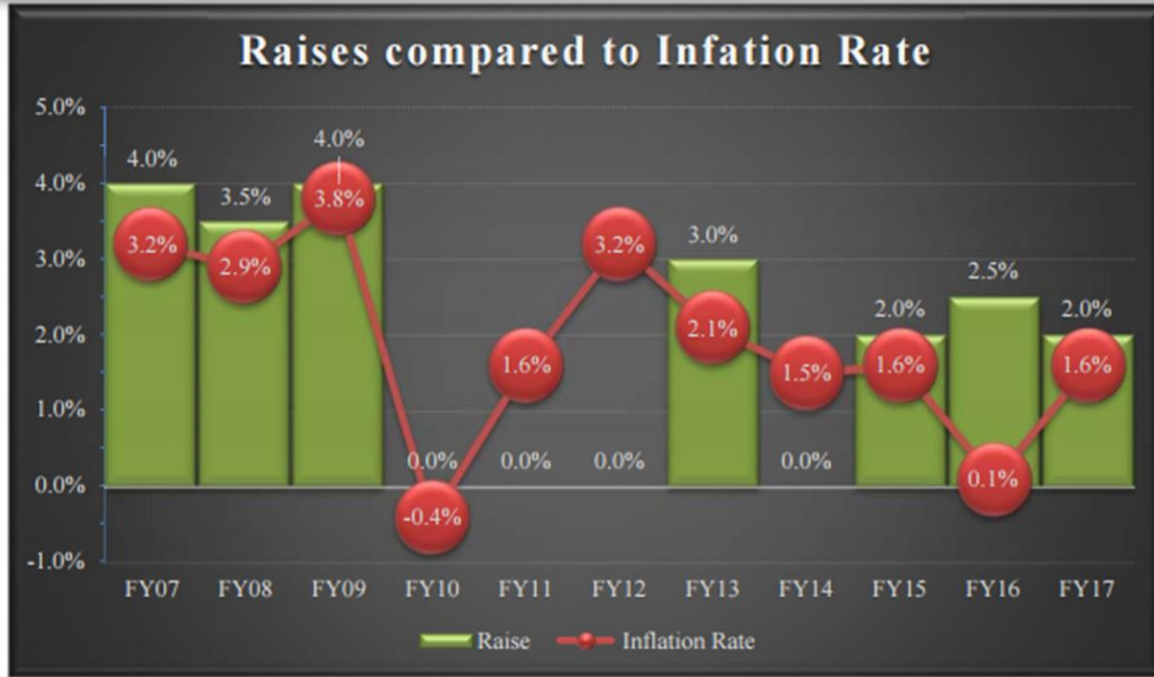
- Assessed value (AV) for 1997-98 was set (at 90% of 1995-96 AV for each property) and permanent rates were established for taxing districts
- Annual growth of AV limited to 3% for existing property
- For new property, AV = (RMV) times (AV/RMV of similar property)

Taxes Paid by Average Homeowner



Tax Rate & Impact on Community

A chart and descriptions for each of the expenditure adjustments begin on page 51.



FY 2016 Approved Budget Change from FY 2015 Approved*

	\$ in Millions	Positions
FY 2015 Approved Budget	\$2,497.7	23,447.3
<i>Enrollment and Student Demographics</i>		
Enrollment and Student Demographics	\$22.1	318.3
Full-Day Mondays - Additional Teacher Positions	\$4.9	64.9
Placeholder to Address Large Class Sizes in Elementary Schools	\$3.1	40.0
Staffing Reserve Increase to Address Class Size**	\$0.8	TBD
<i>Compensation</i>		
Step Increase	\$39.7	0.0
Market Scale Adjustment 0.62%	\$12.1	0.0
Full-Year Impact of Step from FY 2015	\$10.4	0.0
FCERS Rate Increases	\$3.1	0.0
School Board Member Salary	\$0.1	0.0
<i>Program Operations and Infrastructure</i>		
Transportation Public Safety Radios**	\$7.4	0.0
Later High School Start Times	\$4.9	1.0
Vehicle and Equipment Replacement	\$3.0	0.0
Contractual Increases	\$2.0	0.0
School Bus Replacement Funding	\$1.5	0.0
Central Procurement Fund Consolidation	\$0.0	1.0
Grant Award Projections & Audit Expansion	\$0.3	3.5
Total Expenditure Adjustments	\$115.3	428.7
<i>Budget Reductions</i>		
Compensation Base Savings	(\$27.0)	(0.0)
Health Insurance	(\$9.2)	(0.0)
Benefit Adjustment for Virginia Retirement System (VRS)	(\$6.0)	(0.0)
Other Post Employment Benefits	(\$5.0)	(0.0)
Retiree Health Care Credit and State Group Life	(\$2.8)	(0.0)
Contract Length Reductions - Full-Day Mondays	(\$1.3)	(0.0)
Divisionwide Reorganization	(\$0.7)	(7.2)
Legal Fees/Materials Reserve/Workers Compensation Insurance	(\$4.0)	(0.0)
Fuel	(\$2.8)	(0.0)
Utilities	(\$2.5)	(0.0)
Total Budget Reductions	(\$61.4)	(7.2)
FY 2016 Approved Budget	\$2,551.6	23,868.8
*Does not add due to rounding		
**One-time expenditure		

Explanation of Changes and Reasons

CAPITAL IMPROVEMENT PLAN

The **Capital Improvement Plan** contains a 10-year plan for large major capital improvements that will require a significant amount of resources to fund.



ADOPTED

Capital Improvement Program

Fiscal Years 2017-21



Clermont Elementary School



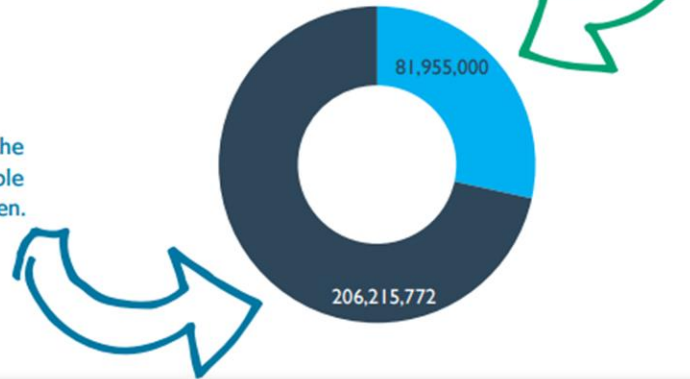
Capital Budget Spending

District Actual Debt & Debt Level

The approximate fair market value of taxable properties in Provo is \$7.20 billion, meaning the District's general obligation debt limit is approximately \$288.2 million (\$7.20 billion x 4%). The District's general obligation debt is at 1.14% of the assessed fair market value of Provo - far less than what is allowed by law.

This figure is the combined general obligation bonds owed by the District (principal only).

G.O. Debt vs. Debt Limit
As of June 30, 2015



This figure represents the District's remaining possible debt burden.

Fund Balance: *Adjustment Schedule*

FY 2015 to FY 2016

Major Funds	FY 2015			FY 2016		
	Beginning Balance	Net Change in Fund Balance	Ending Balance	Beginning Balance	Net Change in Fund Balance	Ending Balance
General	27,106,953.67	1,435,723.94	28,542,677.61	28,542,677.61	(455,776.66)	28,086,900.95
Capital Projects	1,888,782.04	51,164,711.17	53,053,493.21	53,053,493.21	(31,491,313.28)	21,562,179.93
Debt Service	533,833.44	(159,018.00)	374,815.44	374,815.44	0.00	374,815.44
Total Major Funds	29,529,569.15	52,441,417.11	81,970,986.26	81,970,986.26	(31,947,089.94)	50,023,896.32
Non-major Funds						
Student Activities	1,397,082.54	8,844.00	1,405,926.54	1,405,926.54	(105,440.00)	1,300,486.54
Non K-12	(232,140.67)	(273,857.00)	(505,997.67)	(505,997.67)	0.00	(505,997.67)
Building Reserve	5,372,240.00	(2,000,000.00)	3,372,240.00	3,372,240.00	0.00	3,372,240.00
Food Services	1,297,510.45	(488,168.00)	809,342.45	809,342.45	(220,889.00)	588,453.45
Tax Increment	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-major Funds	7,834,692.32	(2,753,181.00)	5,081,511.32	5,081,511.32	(326,329.00)	4,755,182.32
Total All Funds	37,364,261.47	49,688,236.11	87,052,497.58	87,052,497.58	(32,273,418.94)	54,779,078.64

Debt Obligations & Fund Balance

Personnel Resource Allocation: Full-time Equivalents

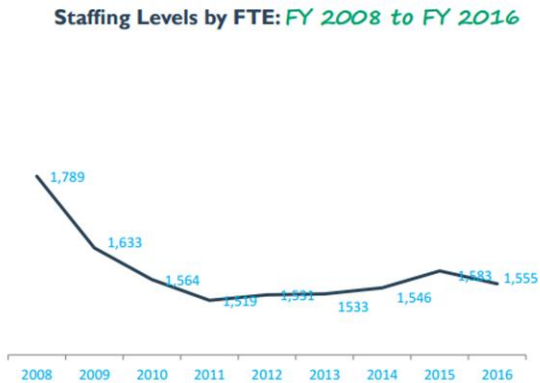
FY 2008 to 2016 (proposed)

Function	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 ^P
Instruction	1,148	1,000	984	977	984	998	1,005	1,002	1,057
Students	52	52	51	49	50	50	50	50	49
Instructional Staff	38	40	41	31	32	32	32	27	25
General Administration	20	16	15	16	17	17	17	17	22
School Administration	74	74	70	70	70	70	72	65	76
Business and Central	22	20	26	27	26	26	26	41	43
Operation and Maintenance	139	148	148	95	95	95	95	133	94
Transportation	60	44	46	44	46	46	46	66	59
Other Support	11	1	1	25	26	26	26	0	0
Food Services	90	92	82	92	92	80	84	77	71
Community Services	135	146	100	93	93	93	93	103	59
Total FTEs	1,789	1,633	1,564	1,519	1,531	1,533	1,546	1,583	1,555

Proposed

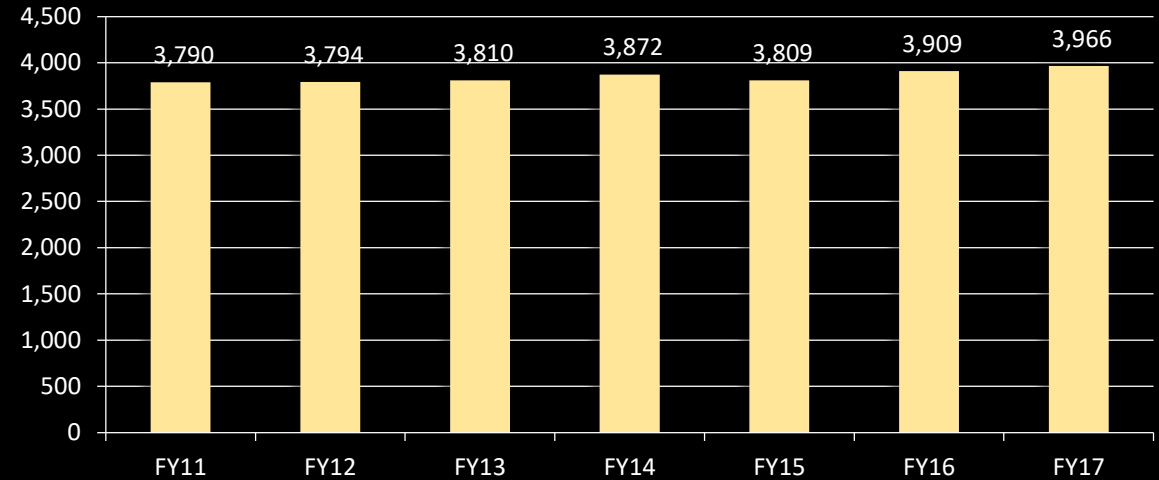
As a service organization, employee compensation is the biggest single expense incurred by the District. As a result, when cuts need to be made, it's difficult to spare all positions.

For 2015-16 the Board of Education and management have made the decision to try to keep average class-sizes at 28.9, the same figure as FY 2014-15. Projected growth in instructional FTE is offset by an overall reduction in other positions, both due to administration decisions and a difficult part-time job market for some departments, as seen in the chart to the right.



Budgeted staffing levels are roughly flat in the FY 2015-16 budget when compared to the previous year.

Total Employee Headcount - All Funding Sources



Personnel Resource Allocation

Budget Formulas For Allocating Licensed School Personnel

The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Area Service Center Associate Superintendents, Assistant Chief Student Achievement Officers, Deputy Superintendent, Associate Superintendent of Student Support Services, or the Chief Human Resources Officer.

A. Principals (316)

Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in district regulations.)

B. Assistant Principals (396)

Elementary Schools--Each elementary school over 550 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. Each elementary with over 1,000 student enrollment will be budgeted two assistant principals. The number of positions calculated in this fashion constitutes a District-wide full-time equivalency cap. Actual assignment of these FTEs is determined by the Chief Student Achievement Officer but may not exceed the total FTE number.

Middle Schools--Each middle school of 600 student enrollment and all rural schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,700 or more.

Senior High Schools--Only full-time assistant principals will be budgeted. One assistant principal will be budgeted for all rural schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,700 students. Three assistant principals will be budgeted when enrollment reaches 2,200 students. Schools with an enrollment of 3,000 students or more will be eligible for four assistant principals.



D. Classroom Licensed Staff (17,503.14 including prep periods)

Fiscal year 2015-16 budget development staffing ratios:

Full Day Kindergarten:	1 licensed staff member for each 21 students.
AM/PM Kindergarten:	1 licensed staff member for each 42 students.
Grades 1-2:	1 licensed staff member for each 17 students.
Grade 3:	1 licensed staff member for each 20 students.
Grades 4-5:	1 licensed staff member for each 32.5 students.
Grades 6-12:	1 licensed staff member for each 32.5 students.

E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

- 2,887 licensed positions for special education students.
- 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
- 100 licensed positions to handle extra music needs of middle school students.
- 264 licensed positions to supplement the State's Class Size Reduction program.
- 30 licensed positions to instruct English language learner students.

Typical School Staffing

The following data illustrate typical staffing allocations for an average elementary school, middle school, and high school based on the FY 2016 adopted planning factors. Staffing and enrollment listed here reflect an estimated average of staffing and enrollment at each level. Actual enrollment and staffing at individual schools will vary due to the number and type of students enrolled and the programs and needs at each school. Additionally, schools may have some differential staffing funded through exemplary projects, instructional initiatives, such as PreK, or county-wide programs which are not reflected below.

TYPICAL STAFFING FOR AN AVERAGE ELEMENTARY SCHOOL	
	STAFF
Principal	1.00
Assistant Principal	1.00
Administrative Assistants	3.50
Classroom Teachers	21.00
Music Teachers	1.40
Art Teachers	1.40
Reading Teachers	1.50
PE Teachers	2.00
K Teachers and Assistants	10.00
VPI Teachers and Assistants	4.00
Math Coach	0.50
Resource Teacher for the Gifted	1.00
Instructional Technology Coordinator	1.00
Counselors	1.20
Librarian	1.00
Library Assistant	1.00
Special Education Staffing	10.50
ESOL/HILT Staffing	6.50
Custodians	4.50
TOTAL	74.00

AVERAGE ENROLLMENT BY GRADE	
Kindergarten	99
Grade 1	96
Grade 2	94
Grade 3	95
Grade 4	84
Grade 5	88
TOTAL ENROLLMENT	556

AVERAGE ENROLLMENT BY CATEGORY	
ESOL/HILT	136
VPI	32
Special Ed PreK	12
Special Ed	63

Staffing Allocations

Performance Highlights

ACHIEVEMENT MEASURES

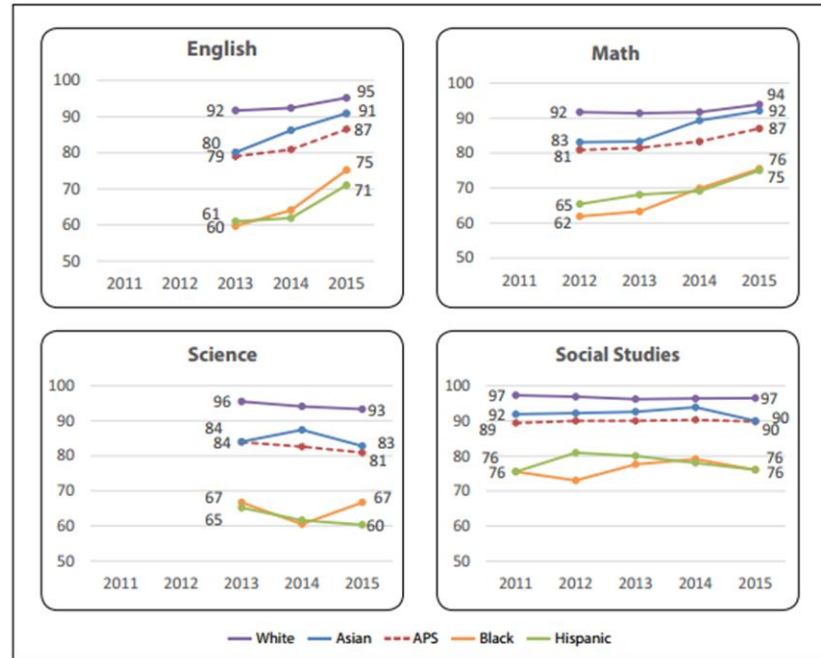
APS Recognitions

- Niche.com named Arlington Public Schools as the top school division in the Commonwealth of Virginia. Nationally, APS was also ranked 44th best school division in the United States.
- All Arlington schools are fully accredited by VDOE for the 2015-16 school year based on last year's Standards of Learning (SOL) test results. School accreditation ratings reflect student achievement on SOL assessments and other tests in English, history/social science, mathematics and science during the previous school year.

Standards of Learning Key Performance Indicators (KPIs)

ELEMENTARY SCHOOL SOL PASSING RATES, GRADES 3, 4 & 5

Beginning with years when new subject standards were assessed



Note: The Virginia General Assembly eliminated the Grade 3 Science and Grade 3 History and Social Science SOL assessments. 2015 passing rates for Science and Social Studies exclude the Grade 3 Science and Grade 3 History and Social Science SOL assessments.

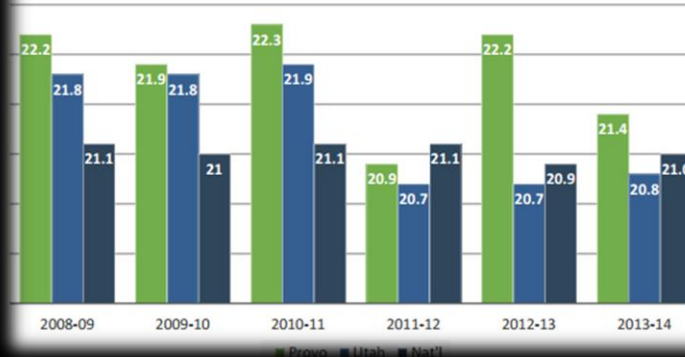
Student Achievement: Graduation Rates and ACT® Scores

Graduation Rates, 2013-14



Source: U.S. Department of Education and Utah State Office of Education

ACT Scores (2013-14 most recent year available)



In 2014 the District's graduation rate increased slightly over the prior year. However, this rate continues to be a bit deceiving as both Provo HS and Timpview HS had graduation rates significantly higher than both the state rate of 83% and the national rate of 81%. The expectation is that as Independence HS rates continue to increase the overall District graduation rate will settle closer to the state average in future years.

ACT test scores are a key indicator of college readiness and play an important role in the acceptance process.

Average ACT scores in Provo School District have been higher than state and national averages in recent years.

It is important to note that while Provo's scores dipped in 2014, our

Student Performance Data

Glossary

Accuplacer—a college readiness examination that is offered to students to determine their ability to take college level courses in Baltimore County Public Schools. Accuplacer is a test used as part of the Baltimore County Public Schools College Readiness Program. The test is administered by assessors at the Community College of Baltimore County (CCBC). The results are communicated to the schools by CCBC. Students are identified in three different groups: "College ready," "On track," and "See counselor." Counselors work with students to identify programs that may be beneficial to students desiring a parallel enrollment at a community college, and/or higher-level course selection in high school.

ADA—Americans with Disabilities Act.

Adjusted Budget—occurs when changes are made to the fund or category amount and are approved by the Baltimore County council.

Administration Category—activities associated with the general regulations, direction, and control of the school system.

Advanced Placement (AP) Program—represents a cooperative effort between secondary schools and colleges and universities. It is a program of introductory college-level courses for students who are willing and able to apply themselves to college-level studies during their high school years. Students who successfully complete AP courses and exams may be exempt from introductory courses by many colleges and universities.

AFSCME—American Federation of State, County, and Municipal Employees bargaining unit.

Alternate Maryland School Assessment (ALT-MSA)—is designed for students with disabilities who are unable to participate in the Maryland School Assessment (MSA) even when accommodations are provided.

AMO—Annual Measurable Objective Target - the percentage of students that are at the proficient level. The number serves as the benchmark for comparison with the score achieved on the Maryland School Assessment.

Annual Budget—the allocation of funds to support the activities of the school system.

the economy in the short term and invest in education and other essential public services to ensure the long-term economic health of our nation.

AVID—Advancement via Individual Determination program prepares students to be college-ready.

Balanced Budget—a budget that has no budget deficit, but could possibly have a budget surplus. Any budget surplus will be returned to the local county government, and kept as fund balance until re-appropriated.

Baltimore County Achievement Gap Improvement Awards—funds are awarded to schools to recognize achievement on the Maryland School Performance Results.

Baseline Budget—a component of the school's budgeted funds contained within the system's operating budget. It is based on a two-part arithmetic formula. Part one is an allocation to each school based on regular enrollment. Part two is an additional allocation to each school based on the actual enrollment of qualifying special education children in the school.

BCPS—Baltimore County Public Schools.

BCPS One—digital portal for curriculum and instruction, assessments, student data, reporting, and analysis which is a fully integrated, customized, and user-friendly Web based solution.

BCPS OPE—Baltimore County Public Schools Organization of Professional Employees.

BRASS—Budget Reporting Analysis Support System used to record historical spending, compile budget proposals, project salary expenditures and present the budget document as it passes through several stages of review prior to the final adoption.

Budget—a plan of financial operation including an estimate of proposed expenditures for a given period.

Budget Appropriation Transfer (BAT)—is the transfer of funds from an account in one category to an account in a different category. BATs require the approval of the Baltimore County council.



Glossary

A

Adopted Budget — A plan of financial operations submitted by the Superintendent to the School Board detailing proposed revenues, appropriations, expenditures and transfers for the coming fiscal year.

Academic Performance Report — A compilation of countywide and individual school data about student performance on standardized tests; produced annually.

Academic Plan (4 — 6 year) — Every student in grades 6-12 will have an academic plan that reflects his or her talents, skills, abilities and challenges.

Accounting — Term used to refer to when revenues, expenditures, expenses and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

Accrual Basis of Accounting — Revenues are recognized when earned and expenses are recognized when incurred.

Adequate Yearly Progress (AYP) — As required by the No Child Left Behind Act of 2001, 95% of all students in all groups must be tested and all reporting groups (all students, white, black, Hispanic, free/reduced lunch, students with disabilities, and limited English proficient) must score at AYP targets for math and reading and meet targets for graduation and attendance as determined by the Virginia Department of Education.

Advanced Placement (AP) Program — An intensive program of college-level curricula and examinations that provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country. The AP program bridges the transition from secondary school to college by offering students an opportunity to develop their academic strengths through rigorous curricula and challenging national examinations and by exposing them to academic experiences usually reserved for college students.

Advanced Courses — Set of courses which include Advanced Placement, International Baccalaureate, intensified, and gifted level courses in high school, and algebra, geometry, and intensified math in middle school.

Glossary of Terms

How do you get there?

- From the administration:



- From the committee:



MASBO Promising District Practices

Comprehensive and Transparent Budget:

- Develop a budget through an open, participatory process that meets all statutory requirements
- Develop a budget that is clear, comprehensive, complete, current, and understandable.

MASBO Promising District Practices

Adequate Budget:

- Provide sufficient financial resources to ensure educationally sound programs and quality facilities, with a sufficient district revenue levy and level of local spending for education
- Ensure the combination of Chapter 70 Aid and local revenues, considering justified indirect charges, meets or exceeds Net School Spending (NSS) requirements of the education reform formula

MASBO Promising District Practices

Financial Tracking, Forecasting, Controls, and Audits

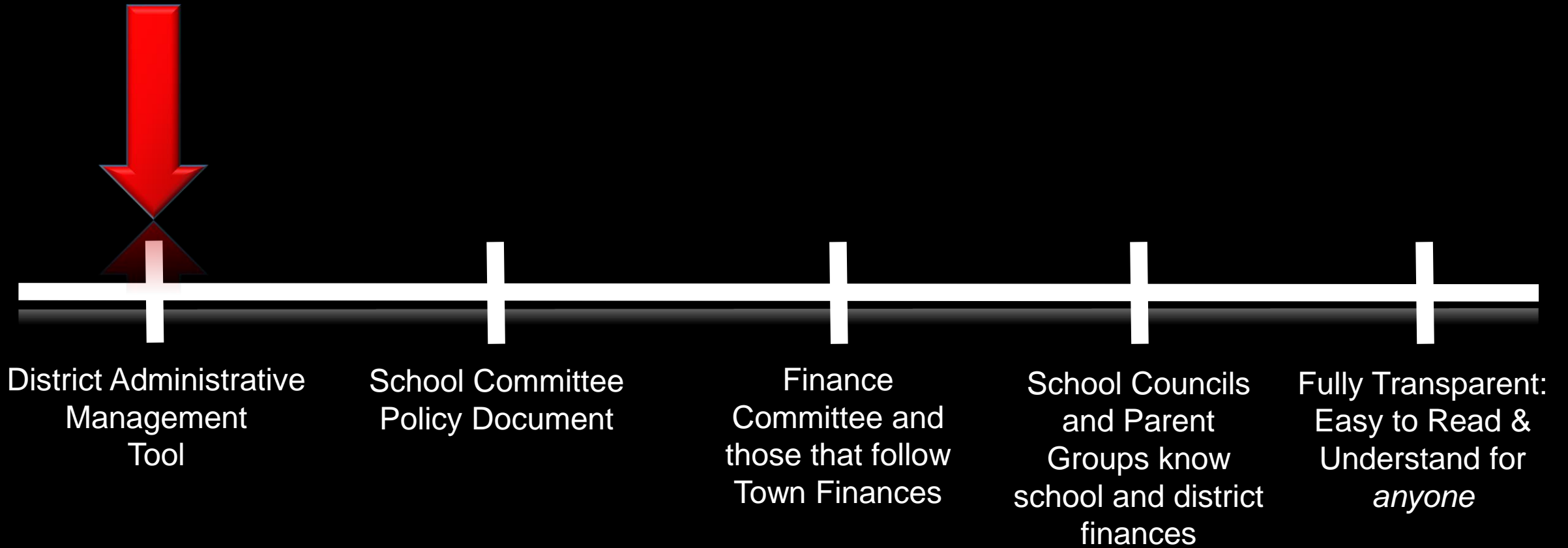
- Effectively analyze and track district expenditures
- Regularly monitor and report on actual and projected expenditures
- Maintain proper internal controls
- Meet all statutory reporting requirements
- Implement an effective and compliant auditing program

MASBO Promising District Practices

Cost-Effective Resource Management:

- Ensure proper management of resources
- Ensure a commitment to fiscal responsibility and sustainability at all levels
- Effectively Pursue, acquire, and manage external financial resources

Budget Self Assessment



Putnam County, NY
Budget Report

Projection Year: 2016

Dept/Org	Object	Project	Description	2014 Actuals	2015 Original Budget	2015 Revised Budget	2015 Actual (12/31/2015)	2016 Requested	2016 Tentative	2016 Adopted
01 GENERAL FUND										
1010 LEGISLATIVE BOARD										
10101001	51000		PERSONNEL SERVICES	627,065.49	636,600	636,600.00	578,307.52	651,260	651,260	647,892
10101001	51003		OVERTIME	309.09	2,000	2,000.00	1,432.19	2,000	2,000	2,000
10101001	51094		TEMPORARY	238.50	0	0.00	0.00	0	0	0
10101001	52130		COMPUTER EQUIPMENT	0.00	0	1,733.00	1,732.98	0	0	0
10101001	52140		AUDIO VISUAL EQUIPMENT	3,598.00	0	0.00	0.00	0	0	0
10101001	54125		LEGAL SERVICES	0.00	2,500	2,500.00	0.00	2,000	2,000	2,000
10101001	54182		CONSULTANTS	0.00	2,500	2,500.00	0.00	2,000	2,000	2,000
10101001	54310		OFFICE SUPPLIES	3,476.03	5,000	5,000.00	3,042.17	4,500	4,500	4,500
10101001	54311		PRINTING AND FORMS	5,468.63	8,000	23,300.00	114.70	7,500	7,500	7,500
10101001	54313		BOOKS AND SUPPLEMENTS	9,385.19	11,500	11,500.00	7,618.03	11,500	11,500	11,500
10101001	54314		POSTAGE	10.03	50	50.00	0.00	50	50	50
10101001	54510		MACHINE MAINTENANCE	505.25	0	163.00	0.00	0	0	0
10101001	54560		EQUIP RENTAL	1,911.24	2,025	2,025.00	1,592.70	2,025	2,025	2,025
10101001	54634		TELEPHONE	1,602.74	3,300	3,300.00	1,179.93	3,300	3,300	3,300
10101001	54640		EDUCATION AND TRAINING	5,962.07	14,000	14,000.00	8,793.00	11,000	11,000	14,626
10101001	54664		ADVERTISING	1,324.36	5,500	7,175.64	1,202.26	3,000	3,000	3,000
10101001	54675		TRAVEL	5,037.76	6,000	6,000.00	2,455.25	6,000	6,000	6,000
10101001	54782		SOFTWARE ACCESSORIES	0.00	0	200.00	79.84	100	100	100
10101001	54936		PARTNERSHIP INITIATIVE	5,000.00	0	0.00	0.00	0	0	0
10101001	54989		MISCELLANEOUS	1,432.15	10,000	7,904.00	654.58	9,500	9,500	9,500
10101001	55314		CHRGK POSTAGE	528.81	1,000	1,000.00	312.96	500	500	500
10101001	55675		CHRGK TRAVEL	0.00	200	200.00	0.00	200	200	200
10101001	58001		STATE RETIREMENT	83,103.00	67,079	76,829.00	76,829.00	70,662	109,848	109,358
10101001	58002		SOCIAL SECURITY	50,362.52	48,853	48,853.00	46,156.10	49,827	49,974	49,717
10101001	58003		DISABILITY INSURANCE	923.60	987	987.00	0.00	944	956	954
10101001	58004		WORKMENS COMPENSATION	2,136.24	2,123	2,123.00	0.00	1,837	1,861	1,855
10101001	58006		DENTAL BENEFITS	14,230.91	16,330	16,330.00	0.00	16,228	16,399	16,399
10101001	58007		LIFE INSURANCE	4,651.73	5,156	5,156.00	0.00	4,544	4,604	4,591
10101001	58008		HEALTH PLANS	69,580.10	85,947	85,947.00	64,746.28	75,274	73,136	72,906
10101001	58011		FLEX PLAN	29,492.05	30,540	30,540.00	25,845.12	30,427	30,452	30,452
Total Revenue LEGISLATIVE BOARD				0.00	0	0.00	0.00	0	0	0
Total Expense LEGISLATIVE BOARD				927,335.49	967,190	993,915.64	822,094.61	966,178	1,003,665	1,002,925
Raised by Taxation LEGISLATIVE BOARD				927,335.49	967,190	993,915.64	822,094.61	966,178	1,003,665	1,002,925

Spreadsheets and PowerPoints

TEAM BCPS

Support Superintendent's Proposed
FY 2015 Operating Budget

Supporting Our Core Values

Budget Process

Core Values

Theory of Action

21st Century Learning

**Superintendent's Proposed
FY 2015 Operating Budget**

Supporting Our Core Values

S. Dallas Dance
Superintendent
January 14, 2014

Are Important but not enough

We take questions!

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