

SCHOOL FINANCE



More than Numbers

**Using and Presenting Financial Information
for Transparency & Trust**

masc



Today's Presenters



Brian E. Allen

Chief Financial and Operations Officer

Worcester Public Schools



allenb@worc.k12.ma.us



@Brian_E_Allen



508.799.3401



Mary DeLai

Assistant Superintendent for
Finance and Operations

Watertown Public Schools



mary.delai@watertown.k12.ma.us



617.926.7710



Tracy Novick

Field Director

Massachusetts Association of
School Committees



tnovick@masc.org



@TracyNovick



508.579.5472

Powers and Responsibilities of the School Committee



The School Committee in each city and town and each regional school district shall have the power to select and terminate the Superintendent, shall review and approve budgets for public education in the district and shall establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the board of education

- M.G.L. Chapter 71, Section 37



Superintendent
hire & evaluate

BUDGET

Goals and policies

School Committee Financial Roles



Review and Approve Budgets



Review and Adopt Financial Policies



Monitor Status of Budget



Accepts Grants, Gifts & Other Donations



Review and Approve Warrants



**Approve Revolving Funds
(as applicable by law)**



Employer of Record for collective bargaining

**DO.
YOUR.
JOB.**

Massachusetts



Association of School Business Officials

MASBO Promising District Practices

Maintain proper
internal controls

Meet all statutory
reporting
requirements

Implement an
effective and
compliant auditing
program

Regularly monitor and report on actual
and projected expenditures

Effectively analyze
and track district
expenditures

Financial Tracking, Forecasting,
Controls, and Audits

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	627,055.49	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	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	1,179.63	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	54654		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		CHRGBK POSTAGE	528.81	1,000	1,000.00	312.96	500	500	500
10101001	55675		CHRGBK 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

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TEAM BCPS

Superintendent's Proposed FY 2015 Operating Budget

Supporting Our Core Values

S. Dallas Dance
Superintendent
January 14, 2014



Budgets are more than PowerPoints and Spreadsheets

budget

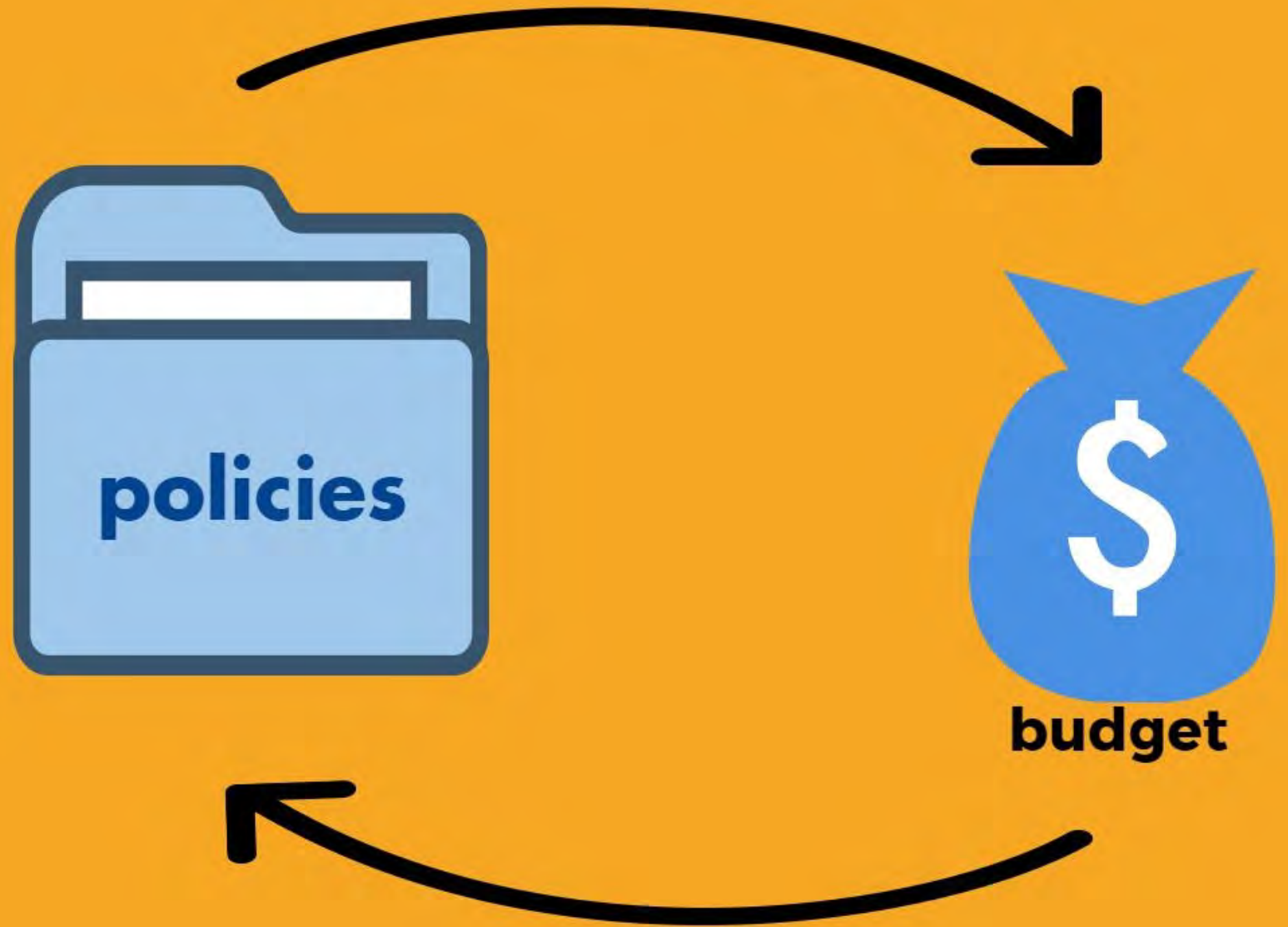
noun | bud·get | \ 'bə-jət \

a : a statement of the financial position of an administration (as of a nation) for a definite period of time based on estimates of expenditures during the period and proposals for financing them

b : a plan for the coordination of resources and expenditures ● develop a *budget* for her company

c : the amount of money that is available for, required for, or assigned to a particular purpose ● a weekly *budget* for a family of five ● a *budget* of less than \$3000

**Your budget
is a policy
document.**



**The budget is the
single most important
policy document a
local government
adopts.**



Mission

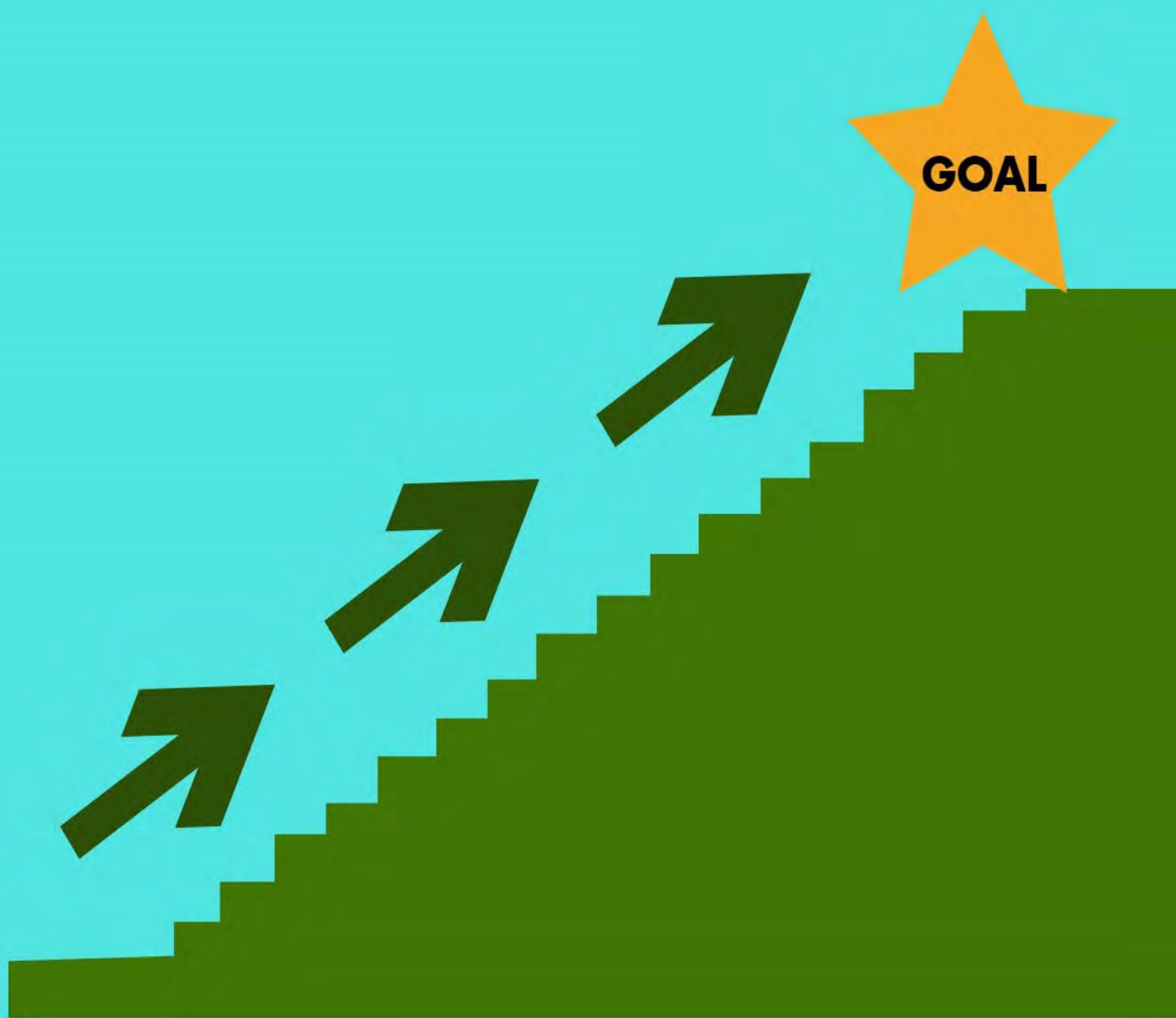


Vision



Values

**Your budget
is a
strategic
plan.**





**Don't tell
me what
you value.
Show me
your budget
and I'll tell
you what
you value.**

**Former Vice President
Joe Biden**

**Your
budget is
a year
round
resource.**

What are the
school's
demographics?

How did my
school do on
state testing?

How do we
handle
warrants?

How many
French
teachers do
we have?



When will my
schools get new
windows?

How much of
my taxes go
to schools?

How much
do we spend
on utilities?

What's the
school
enrollment?



**Check
the
Budget!**

Budget Development



**Integral to achieving
the goals of the
organization**



**Quantifies priorities in
a fiscal plan**



**Statement of the fiscal
requirements for
achieving individual,
departmental and
organizational goals**

How



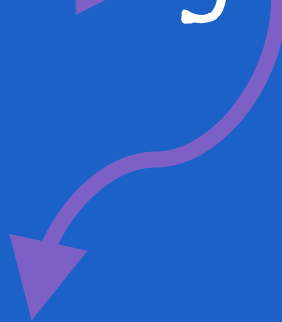
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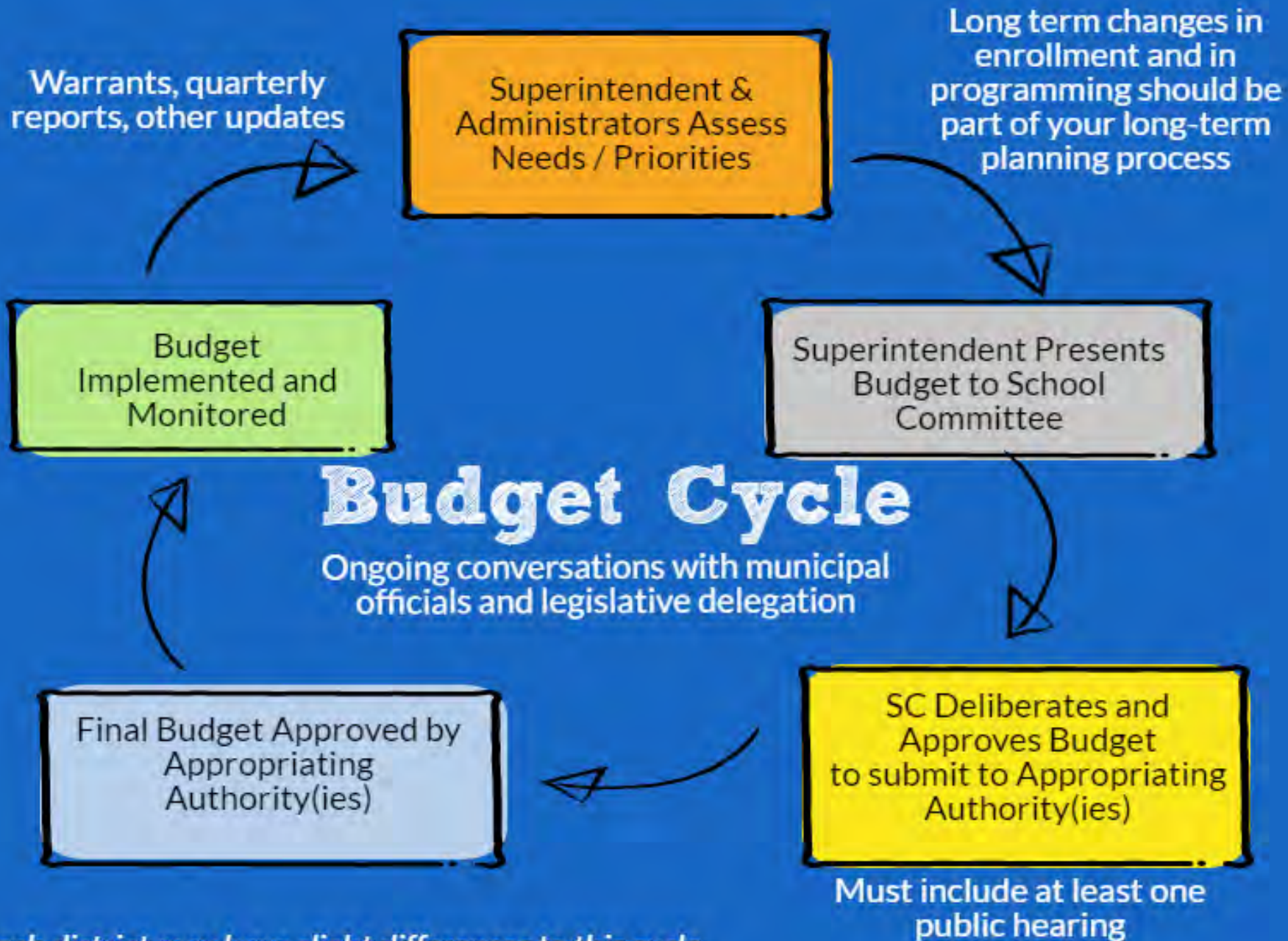
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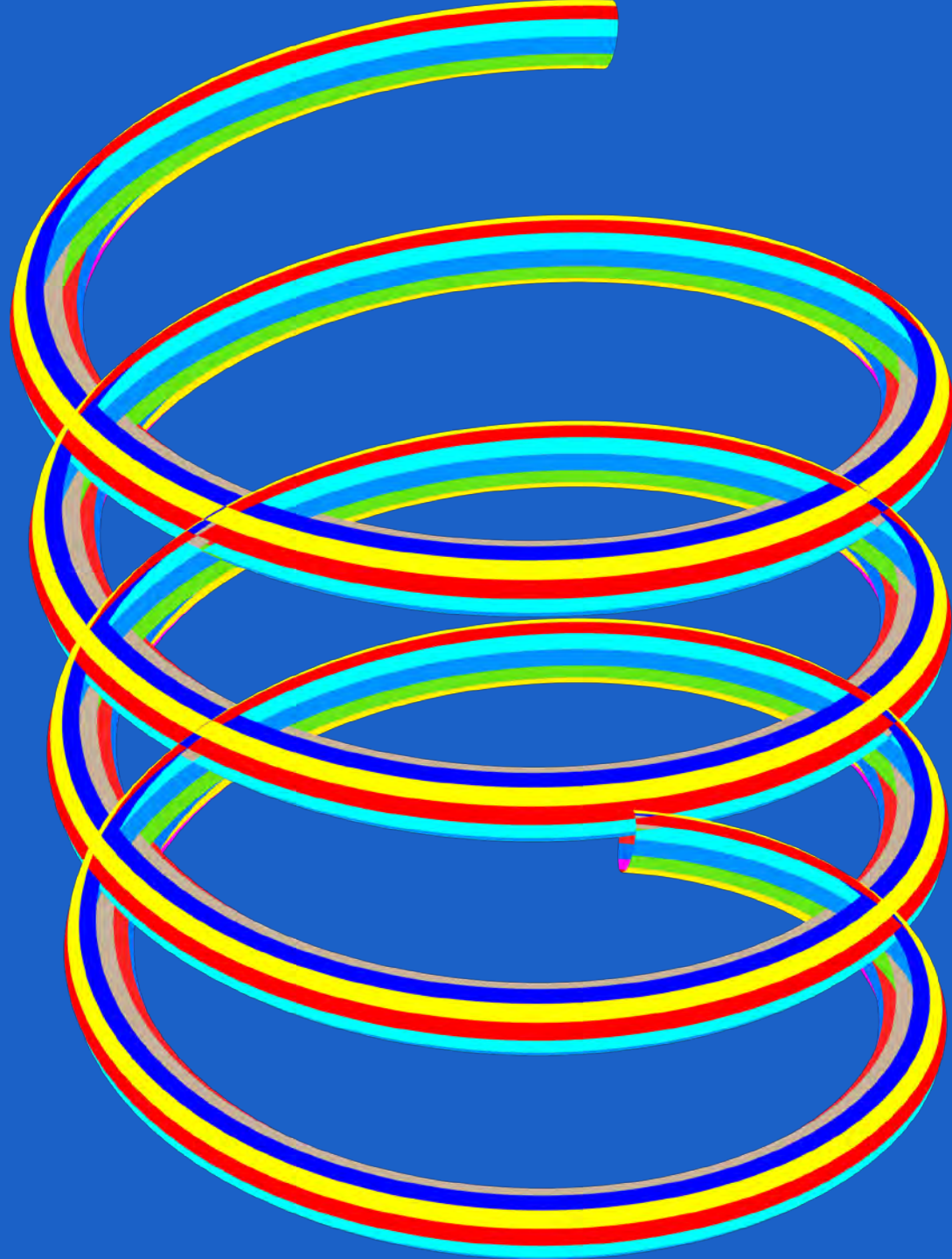
get



there?



Each district may have slight differences to this cycle



Berkley, following failed budget override, left to wait and see on next steps

Cheshire Town Meeting Votes Down Regional School Budget

School budget fails in Egremont

Brockton school superintendent: Mayor's budget 'completely irresponsible'

Somerset Berkley School Committee cuts \$100,000 from budget

Tax override ballot question fails in Sunderland

Belchertown officials discuss potential layoff of 10 school employees

Proposed Pittsfield Public Schools budget cuts 73 positions

Nearly a quarter of Leominster school district teachers are issued pink slips as budget cuts loom

School committee approves lowered budget

Tax override ballot question fails in Sunderland

Milford FinCom, schools battling on budget

Adams-Cheshire Regional school budget fails again

Budget chasm between town, schools widens

Second override vote ahead for town

NEWS

SWAMPSCOTT GRAPPLES WITH EDUCATION SPENDING

Most staff requests cut from Mansfield budget

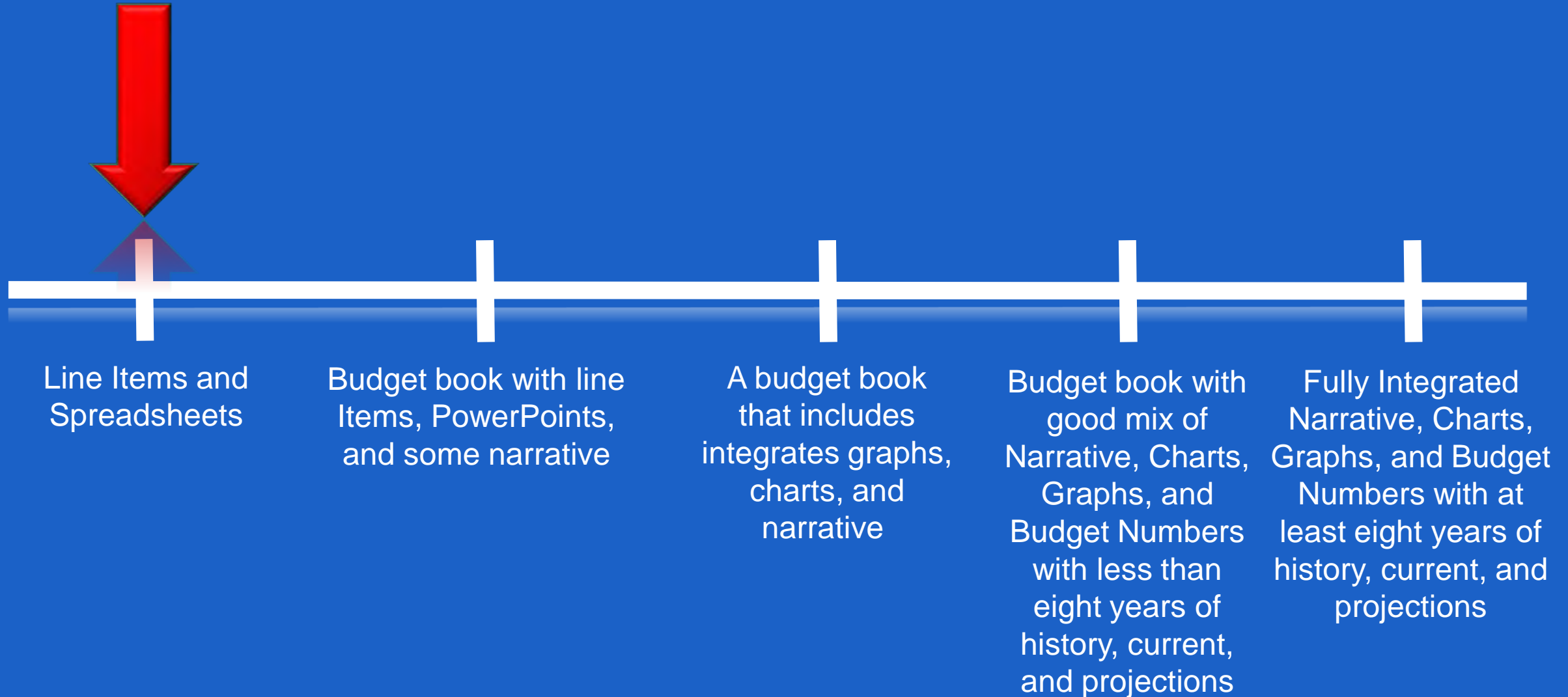
Making up the deficit in Pioneer's current budget

Sudbury schools facing \$4 million deficit

BPS criticized on special education, English language learners budget

Granby students walk out to protest budget cuts, possible layoffs

Budget Self Assessment



Please consider the following:



What is the one thing that you would like improved in the district budget information?



What information do we currently have that could be easily added to the budget document?



What one budget question is most frequently asked in your community?

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**



Financial and Asset Management Section

1.1 Develop a budget through an open, participatory process that meets all statutory requirements

1.2 Develop a budget that is clear, comprehensive, complete, current, and understandable

The use of narrative is important in all budget documents.



Context Insight

Narrative gives context and insight into the budget numbers



We sometimes
make the **mistake**
of assuming that
others are as
knowledgeable as
we are about what
the budget is
trying to
accomplish



- **Nutrition & Food Services** – Breakfast in the classroom participation will increase by 14 additional schools in 2017. Breakfast in the classroom will be fully implemented in FY 2018, with 100% participation. A new Culinary and Nutrition Center will be built, allowing the opportunity to increase the quality and nutrition of meals for our students.

Elementary Math Support Position

The Committee voted to allocate funding for the purpose of hiring additional math support at the elementary level. The process began with a meeting of the building administrators to map out what skill sets were needed to support students and teachers. The District secured a retired math coach from the Springfield Public Schools. The elementary math support teacher is being placed on a 14 hour a week schedule, with the focal point being grades 4 and 5. This teacher will work alongside the classroom teachers to model lessons, review content, assessments and pacing. She will work with targeted student populations to help support conceptual math understanding.

English-as-a-Second-Language (ESL) teachers provide the English language development instruction portion of the Sheltered English Immersion Program for English Language Learners, in accordance with each student's English proficiency level. The number of teachers has been increased by 6 positions due to the restructuring of instructional assistant staffing. Positions are annually reallocated based upon changes to the level of service for students at individual schools. Also, included in this line item are dual language teachers and transitional bilingual education teachers. Bilingual education teachers work with Spanish-home speakers whose parents requested a bilingual program. In the secondary program, teachers provide content instruction in Spanish as students acquire English. In the elementary program, teachers provide literacy instruction in both Spanish and English to assist children to learn to read in English more quickly and successfully. Six additional positions are funded through Title III.

Class Size Overview

One of the district's priorities and budget drivers for the FY'18 Superintendent's Recommended Budget is to preserve class size commitments. As mentioned previously, Watertown class sizes are within educationally appropriate ranges. Most research indicates that smaller class sizes are most impactful in the early elementary grades, K-2. Average class sizes for elementary schools in the area are between 18 and 22. Average class sizes at the secondary level tend to be a bit higher, typically in the 20 – 25 range.

Figure 6 shows enrollment by grade level for Watertown Middle School and Watertown High School. Enrollment at Watertown Middle School is expected to decline by 31 students next year while High School enrollment is projected to increase by 13 students. As a result of the projected decline in enrollment at the Middle School, general education staffing is reduced by 0.6 FTE. Currently Grade 8 has one additional cluster than the other grade levels. This additional cluster is reduced in FY'18.

As a result of the transition of special education students from Watertown Middle School to Watertown High School, one special education teaching position and three instructional assistant positions are expected to be shifted from WMS to WHS. This reallocation of resources is necessary to ensure appropriate level services at each school while maintaining overall staffing levels within budgetary guidelines.

Enrollment, overall, is projected to be relatively stable next year. At the Cunniff Elementary School and the J.R. Lowell Elementary School, class size commitments are able to be maintained without any staffing changes. As Figure 7 shows, class sizes are similar at these two schools between 2016 (SY'16-17) and 2017 (SY'17-18). The exception is at the Hosmer Elementary School where enrollment is expected to be higher next year in Grade 1 while lower in Grades 2, 3, and 4. Enrollment in Grades K and 5 are similar. Given this enrollment shift, the number of teaching positions necessary to preserve current class sizes at Grades 2, 3, and 4 can be reduced by one at each grade level. One of these teaching positions will be needed at the larger Grade 1 level. But the remaining positions can be reallocated in SY'17-18 to meet high priority needs in other areas.

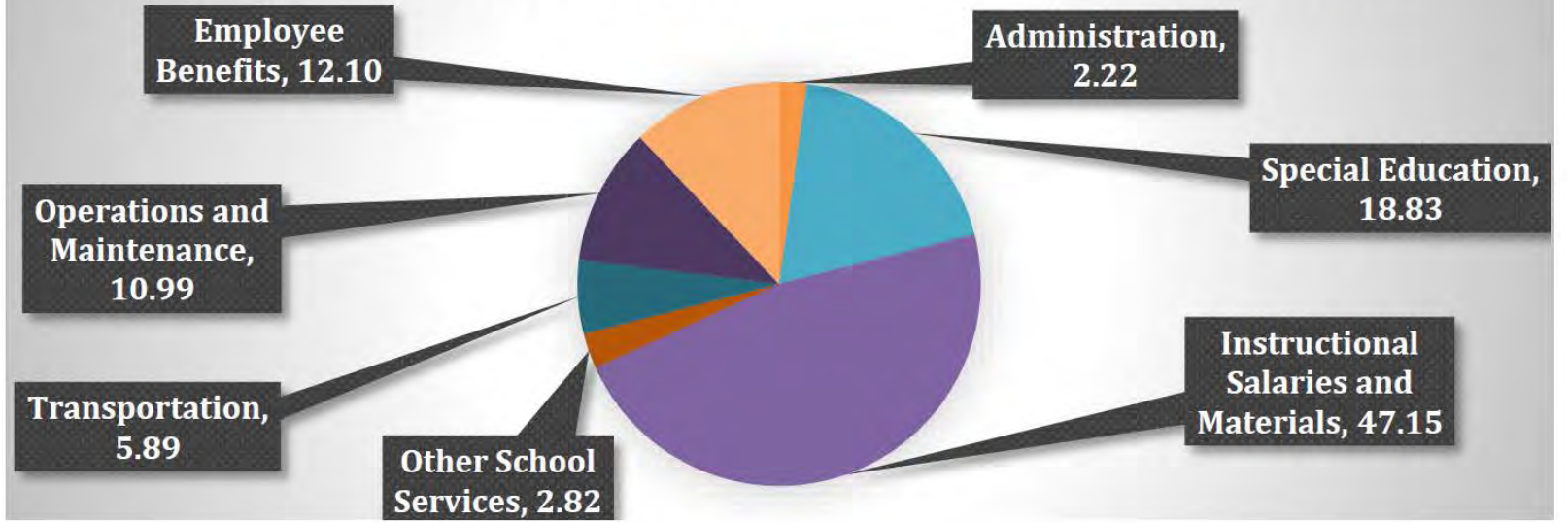
Requests were made to retain the 2.0 FTE general education teaching positions at the Hosmer and to add 1.0 FTE general education teaching position. However, these requests were ranked as Level 3 Priorities and, therefore, were not able to be funded in the FY'18 Superintendent's Recommended Budget.

Figure 6: Secondary Enrollment by Grade

Grade	2016	2017	Projection 2018
6	187	180	190
7	184	187	179
8	205	158	184
Subtotals:	566	525	553

Grade	2016	2017	Projection 2018
9	184	195	148
10	187	151	191
11	161	169	151
12	166	156	161
Subtotals:	698	671	651

Financial Obligations for Petersham Center



Funding Source	General Fund	Special Revenue Funds			Total
		Grants	Nutrition	Other Special Revenue	
Administration (1000)	\$3,788,771	\$711,280	\$0	\$0	\$3,788,771
Instruction (2000)	\$198,319,333	\$16,361,236	\$0	\$593,003	\$198,319,333
Other School Services (3000)	\$25,303,784	\$10,238,975	\$12,372,543	\$950,855	\$25,303,784
Operations & Maint. (4000)	\$21,002,399	\$459,538	\$1,250,000	\$87,292	\$21,002,399
Fixed Charges (5000)	\$66,545,420	\$6,094,208	\$1,640,767	\$0	\$66,545,420
Community Services (6000)	\$95,585	\$0	\$0	\$415,787	\$95,585
Fixed Assets (7000)	\$540,794	\$0	\$0	\$0	\$540,794
Debt Service (8000)	\$0	\$0	\$0	\$0	\$0
	\$18,674,409	\$0	\$0	\$3,101,115	\$18,674,409
	\$334,270,495	\$33,865,237	\$15,263,310	\$5,148,052	\$388,547,094



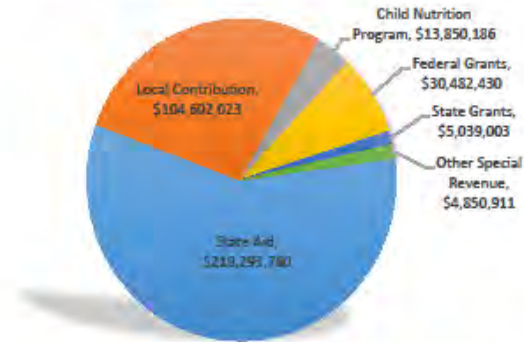
Graphs & Tables

Budget at a Glance

District Financial Overview

The chart below summarizes the total projected FY 2017 revenues from all funds:

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%

*WPS funds only. Amounts reduced by charter school and school choice tuition offsets.
Total of these two items equals the WPS FY17 general fund budget.

There are two main categories of funds available to the district, the general fund and various special revenue funds. The general fund primarily consists of Chapter 70 State Aid and the City's Local Contribution. Special revenue funds primarily consist of Entitlement/Allocation and Competitive state and federal grants, the Child Nutrition revolving fund, and other special revenue funds. Totaling all funds, the district's budget is \$377,118,333.

Of course, you
still include
data sheets

**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	651,280	651,280	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	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		CHRGBK POSTAGE	528.81	1,000	1,000.00	312.96	500	500	500
10101001	55675		CHRGBK TRAVEL	0.00	200	200.00	0.00	200	200	200
10101001	58001		STATE RETIREMENT	83,103.00	87,079	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

**Use this financial
sheet as the basis of
your school
committee cost
center budget for
approval**

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Budget
Revenues:					
State Education Aid*	\$202,738,622	\$203,398,962	\$214,330,192	\$217,606,508	\$227,090,501
Local Contribution**	\$96,307,232	\$101,352,888	\$103,961,801	\$105,359,295	\$107,179,994
Federal Grants	\$30,645,346	\$29,677,191	\$29,924,357	\$30,081,166	\$29,975,255
Nutrition Program	\$13,714,060	\$11,830,642	\$12,724,390	\$13,850,185	\$15,263,310
State Grants	\$6,091,911	\$5,178,453	\$5,065,240	\$4,078,218	\$3,889,982
Other Special Revenue	\$5,333,120	\$5,408,965	\$5,098,254	\$4,850,911	\$5,148,052
Total Revenues	\$354,830,291	\$356,847,101	\$371,104,234	\$375,826,283	\$388,547,094
Expenditures:					
Administration (1000)	\$4,801,332	\$4,692,473	\$4,265,769	\$4,207,181	\$4,191,380
Instruction (2000)	\$213,307,095	\$206,031,287	\$212,794,810	\$209,090,075	\$215,273,572
Other School Services (3000)	\$33,242,845	\$39,070,308	\$44,067,640	\$47,293,392	\$49,650,062
Operations & Maint. (4000)	\$20,934,688	\$20,736,001	\$21,870,825	\$22,331,725	\$22,323,995
Fixed Charges (5000)	\$62,424,446	\$66,042,041	\$67,985,649	\$71,565,307	\$74,280,395
Community Services (6000)	\$338,510	\$624,568	\$330,697	\$445,032	\$511,372
Fixed Assets (7000)	\$386,402	\$406,287	\$421,951	\$538,374	\$540,794
Debt Service (8000)	\$0	\$0	\$0	\$0	\$0
Tuition Programs (9000)	\$18,454,694	\$19,068,209	\$19,845,054	\$20,355,197	\$21,775,524
Total Expenditures	\$353,890,012	\$356,671,174	\$371,582,395	\$375,826,283	\$388,547,094
Difference	\$940,279	\$175,927	-\$478,161	\$0	\$0

Funding Source	General Fund	Special Revenue Funds			Total
		Grants	Nutrition	Other Special Revenue	
Local Funds *	\$107,179,994	\$0	\$0	\$0	\$107,179,994
State Funds *	\$227,090,501	\$3,889,982	\$384,380	\$3,657,448	\$235,022,311
Federal Funds	\$0	\$29,975,255	\$14,818,930	\$0	\$44,794,185
Other	\$0	\$0	\$60,000	\$1,490,604	\$1,550,604
Total	\$334,270,495	\$33,865,237	\$15,263,310	\$5,148,052	\$388,547,094



ALL FUNDS BUDGET

Revenue Overview (All Funds)

Have you ever wondered where the district's revenue comes from and how the funds are spent? The chart below depicts the breakdown of the revenue and expenditures into \$1 investments.



Expenditures Overview (All Funds)



Fund Accounting

3 Categories of Funds in municipal finance



General Fund



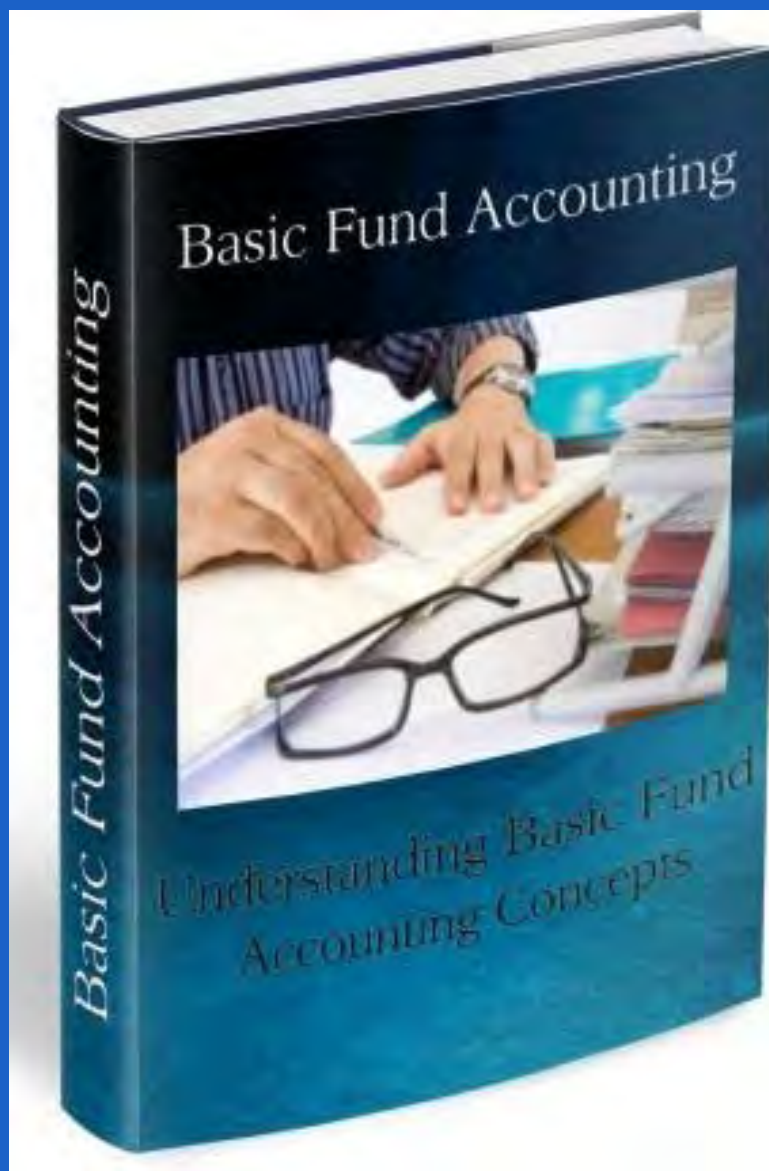
Special Revenue



Trust and Agency

Some funds are for a specific purpose and some are to support the general operation of the district


There are laws that govern the manner in which the monies received by the district and accessed for spending



General Fund

A blue pencil with a white eraser and a sharp lead tip, pointing to the right. The word "General Fund" is written in black text on the pencil's body.

General Fund

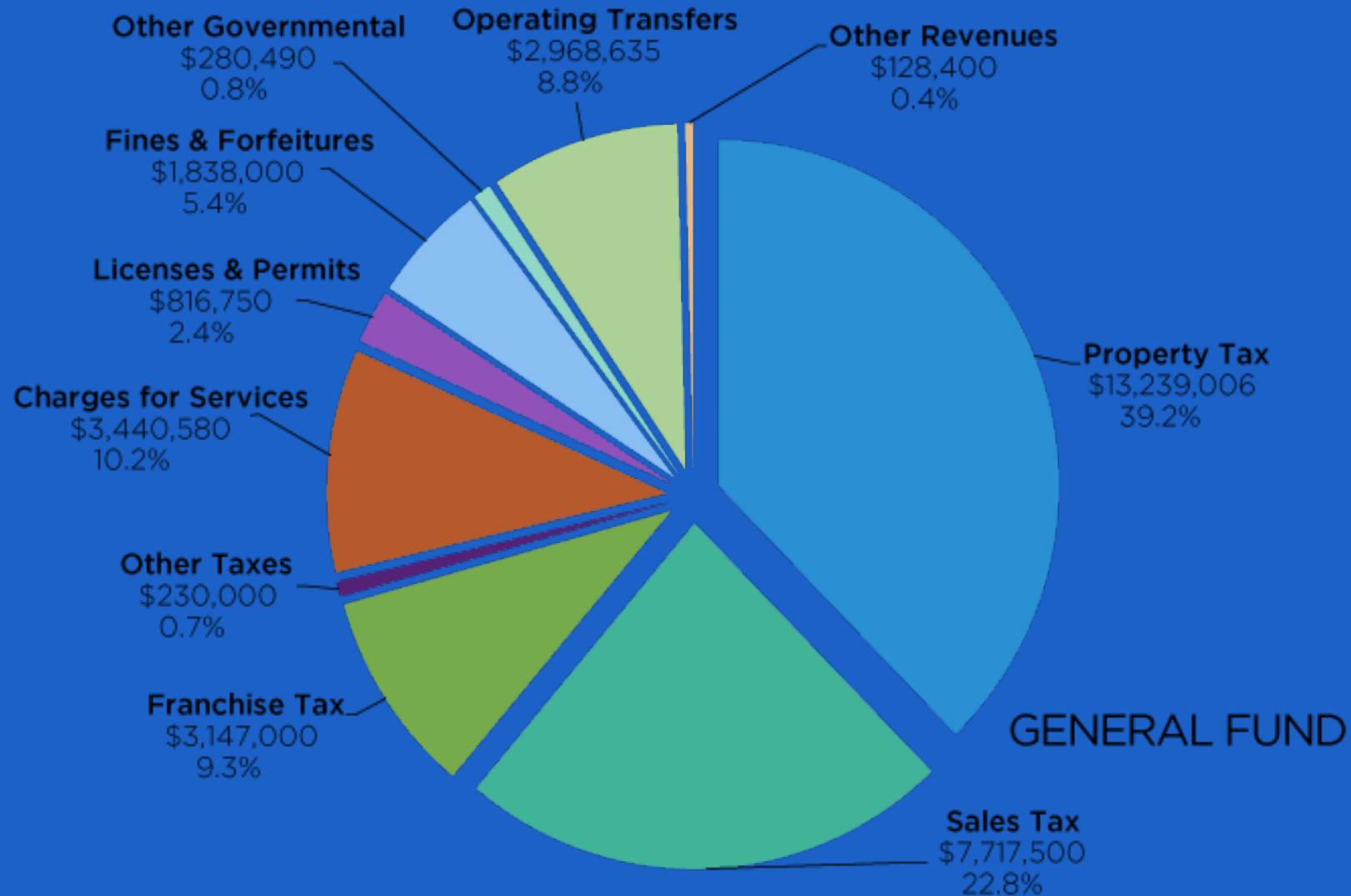
A large, light blue exclamation mark with a black shadow, positioned to the left of the text.

All monies received by the District, except as otherwise provided for by statute, are deposited into the General Fund of the municipality to support general operations

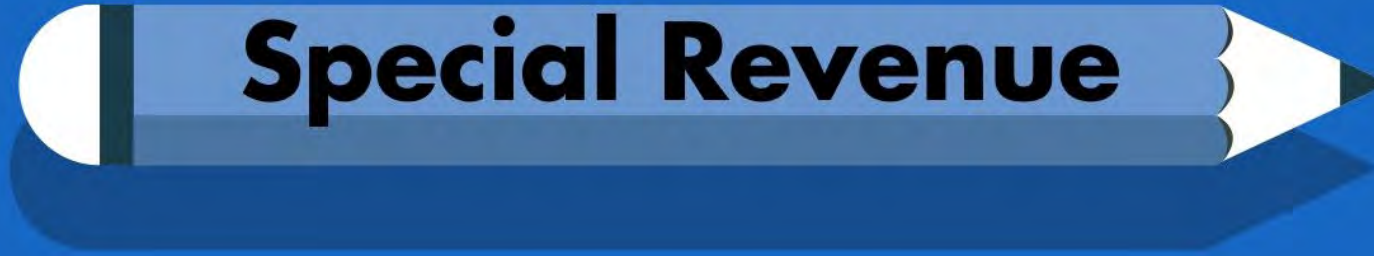
MGL Chapter 44, Section 53

- Expenditures from the general fund are subject to an appropriation by the appropriate governing body
- The budget, once approved, serves as the appropriation for expenditures from the General Fund

Where The Money Comes From...



Special Revenue Funds



- Established for a specific purpose
- Three types of special revenue funds
 - Grants
 - Revolving Funds
 - Gift Accounts / Donations

GASB – Fund Definitions

Special Revenue Funds

- Account for and report the proceeds of specific revenue sources that are *restricted or committed* (does not include *assigned*) to expenditure for specified purpose other than debt service or capital projects.

Special Revenue

Grants

Grants

- State and Federal grants are subject to legislative approval and may be entitlement or competitive
- Grants may be received from private sources
- Grants must be accepted by the School Committee (MGL Chapter 71, 37A)
- Grant funds are intended to supplement (not supplant) local funding for specific target areas
- Fund not expended within the appropriate time-frame may need to be returned to awarding authority



Special Revenue

Revolving Funds

Revolving Funds

- May only be used for specific purpose as noted by statute
- Generally, revenue is derived from fees for non-mandated service or activity (Pre-K, athletics, building use, etc.)
- Budgets are not subject to the annual approval process, but some revolving funds may need to be reauthorized annually
- Expenses must support the purpose of which the fund was created.
- Balances may carry forward from year-to-year.

Revolving Account Revenue

- Circuit Breaker
- Lifelong Learning
- Food Service
- Transportation
- Athletics
- Extracurricular
- School Choice



Gift Accounts



- May come from a variety of sources but must be accepted by the School Committee (MGL Chapter 44, 53A)
- Money must be expended for the intended purpose of the gift (as articulated by the donor)
- The account closes when the funds are fully expended or the purpose has been fulfilled
- Purchases from gift accounts are exempt from public procurement laws (MGL Chapter 30B, Section 1 (20))

GRANT VERSUS GIFT & DONATION

A **Grant** is defined as externally-funded activities in which a formal written agreement is entered into by a sponsor. A **Grant** is described as:

- Funds that are applied for and must be used within a specific start and end date.
- Funds that have a specific purpose as to how they should be spent.
- Funding accompanied with a budget request (example: \$2,000 for dues/membership, \$5,000 for stipends, etc.).
- Funding that requires a report that you must fill out at the end of the **grant** stating exactly how the funds were spent and what positive outcomes came from having these specific funds.

A **Gift/Donation** is defined as any item of value given by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor's wishes.

A **Gift/Donation** is described as:

- A contribution, present, handout, donation, offering, bonus, award, or endowment that does not come with imposed stipulations or **formal** fiscal accountability to the donor.
- An offering that does not require contractual requirements and there are no "deliverables" to the donor. However, the **gift/donation** may be accompanied by an agreement that suggests the use of the funds to a particular purpose.
- An offering that is typically irrevocable. While the gift may be intended for use within a certain timeframe, there is no specified "period of performance" or "start / end" date as associated with sponsored projects.
- An offering that may consist of a check and/or letter from the award agency stating that this money or item is a **gift/donation**.

Trust and Agency

Trust and Agency Funds



- Are fiduciary funds for a specific purpose
- Held on behalf of private organizations, individual(s) or other agency acting in a trustee capacity or as an agent
- Two types of fiduciary funds:
 - non-expendable trusts fund (endowments, scholarships)
 - agency funds (student activity funds)

Student Activity Funds

- ❑ The Principals, Teachers and Clerical staff are placed in a position of trust by parents and students when funds are placed in your care.
- ❑ The basic purpose for the collecting or raising and expending of activity funds must be for the direct benefit of the students or for the general benefit of the school.

Cops: High school teacher stole homecoming money, spent \$90K+ at Detroit casino

Wolcott Teacher Arrested for Stealing Money from School District



Special Education Stabilization Funds

- ✓ Section 24 of Chapter 218 of the Acts of 2016; codified in MGL Chapter 40, Section 13E)
- ✓ Enables all school districts to establish reserve funds for unanticipated or unbudgeted costs of special education, including tuition and transportation
- ✓ Requires majority vote of both the School Committee & local legislative body
- ✓ The fund cannot exceed 2% of the annual net school spending of the district.
- ✓ Funds can be expended only after a majority vote of both School Committee and Selectmen/City Council, or majority votes of of the boards of selectmen/city councils of a majority of the member communities for RSD



School Committee OKs Town Meeting financial articles

By Mary McKenzie / mmckenzie@wickedlocal.com

Posted Sep 7, 2017 at 11:50 AM

Updated Sep 7, 2017 at 11:50 AM

WAREHAM - Two articles for fall Town Meeting came before the School Committee on Wednesday night – one to establish a special education stabilization fund for the district with \$200,000 from free cash and the other is to transfer money the town receives from the state for transporting homeless students into a revolving account for district transportation. Both were approved.

The special education stabilization fund proposal, submitted by school Business Manager Michael MacMillan, is designed to cover unexpected costs for special education, out-of-district tuition, or transportation. Funds in the account can only be spent or transferred out after a majority vote of both the School Committee and the Board of Selectmen, MacMillan said in the proposal.

"The likelihood of unexpected costs is rising," said MacMillan, "so I would like to see the School Committee moved ahead with this."

Roughly 27 percent of the Wareham Public School District's student population requires special education or accommodation programs, about 10 percent more than other communities in the state, said Director of Student Services Melissa Fay.

"We seem to have more students identified and referrals to special education around third and fourth grade," said Fay, in response to a question from committee member Geoffrey Swett about any patterns in the age of students identified as needing a special education plan. Fay said that the third-fourth grade time frame increase is common throughout the nation because it marks the years when more is asked of young students in the classroom.

Special Education Stabilization Funds

Special Education Stabilization Funds could previously be established under MGL, Chapter 40, Section 5B

Requirements differ from those established under Section 24 of Chapter 218 of the Acts of 2016

All transfers out must be approved by a two-thirds vote of Annual or Special Town Meeting or City Council (versus a majority vote of the School Committee and BOS/CC)



Side Bar
Note:

Some districts have voted to create new funds pursuant to MGL Chapter 40, Section 13E and have moved funds from prior Stabilization Fund to the new Stabilization Fund.

School Finance: Circuit Breaker

Advisory on Special Education Stabilization Fund

Section 24 of Chapter 218 of the Acts of 2016 provides for the establishment of a Special Education Stabilization fund. The law enables municipal and regional districts to establish a reserve fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition or transportation.

Establishing, funding and making payments from the stabilization fund

In order to establish the fund the law requires a majority vote by both the School Committee and local legislative body. In the case of regional school districts the local legislative body means a majority vote of the legislative bodies in a majority of the member communities of the district. Once the fund is established, the school committee may include a separate line item in their annual budget request to appropriate monies into the stabilization fund. For regions, the amount to be appropriated to the stabilization fund is included in each member municipality's assessment. The balance in the reserve fund cannot exceed two percent of the annual required net school spending of the school district.

Funds in the reserve fund can only be expended or transferred out after a majority vote of both the School Committee and Selectmen or City Council or in the case of regional school districts, a majority vote of the boards of selectmen or city councils of a majority of the member communities of the district.

Other areas districts may choose to consider when establishing the fund are:

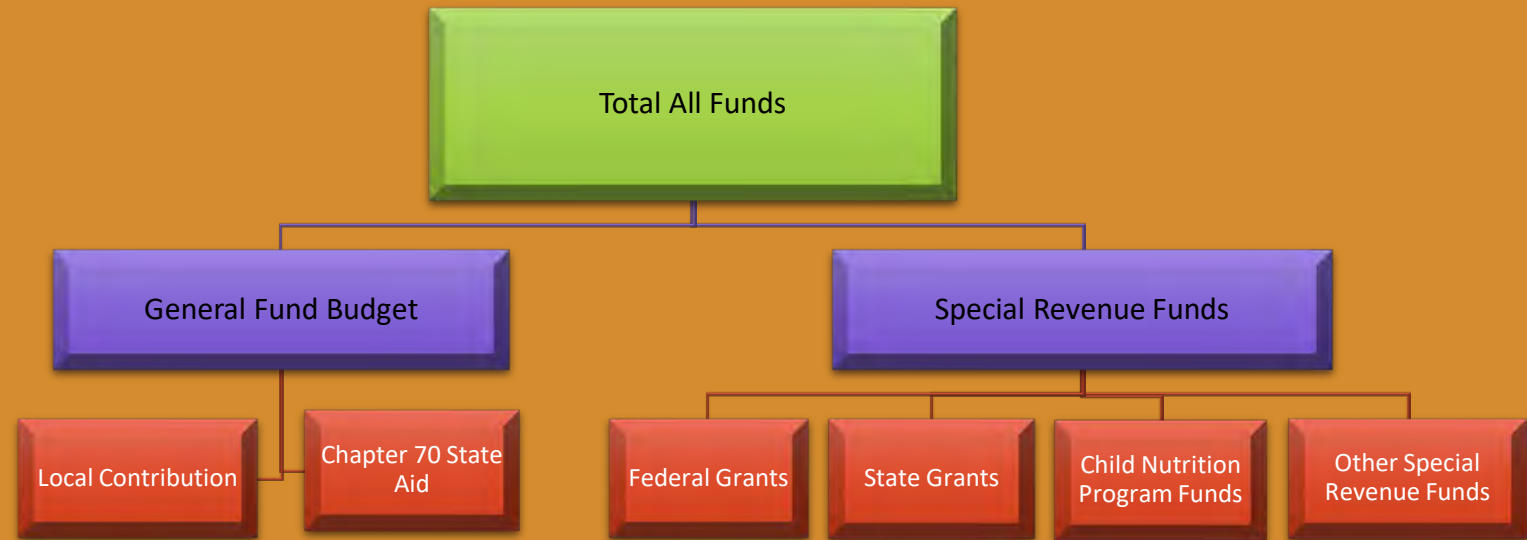
- Maximum balance in the fund
- A limit on the amount that can be expended in a fiscal year

Reporting of activity in the stabilization fund

Annual appropriations into a stabilization fund should not be reported as an expenditure on the End of Year Financial Report. There is no reporting requirement for increasing the balance in the fund.

Expenditures from the fund should be reported as an additional appropriation of the school committee in the appropriate function codes on Schedules 1 and 3 of the End of Year Financial Report. Expenditures are made directly from the stabilization fund so a transfer into the general fund is not required.

Questions about this advisory should be directed to Jay Sullivan, associate commissioner, district & school finance, at 781-338-6594 or [✉jsullivan@doe.mass.edu](mailto:jsullivan@doe.mass.edu).



- 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

Pyramid Approach



PRESENTATION OF FINANCIAL DATA

ORGANIZATION OF DATA – PYRAMID APPROACH

In this section of the budget document, financial data will be presented using a “pyramid approach”. A pyramid approach presents financial data initially at a very high-level view followed by progressive levels of detail. The pyramid consists of four levels.

Level One - Summary of All Funds

- Revenue by District Fund
- Expenditures by District Fund
- Revenues by Source - Sources specify to origin of the revenue, such as local, county, state, federal or other sources.
- Expenditures by Object -An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies or capital projects.

Level Two - Summary Data For All Operating Funds

- Revenues by Source - Sources specify to origin of the revenue, such as local, county, state, federal or other sources.
- Expenditures by Object -An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies or capital projects.
- Expenditures by Function—Expenditures by function describe the action, purpose or program in which activities are performed such as special education services.

Level Three -Summary Data for Individual Funds

- Revenues by Source - Sources specify to origin of the revenue, such as local, county, state, federal or other sources.
- Expenditures by Object -An expenditure's object identifies the service or commodity obtained, such as salaries, employee benefits, purchased services, supplies or capital projects.





Where do we
START?

**Start with
those things
that you
already
have...**

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.



District Goals



Goal One Safety



Provide a supportive, safe, and orderly learning environment that emphasizes relationships marked by respectful interactions, acceptance, inclusiveness, and our responsibility to one another.

Goal Two Instruction



Work collaboratively to create and sustain excellent instruction that improves students' skills in literacy, critical thinking, collaboration and communication to prepare them for global citizenship.

Goal Three Engagement



Engage responsively with families and higher education, business and community partners to develop and enhance opportunities for all students.

Goal Four Collaboration



Enhance professional collaborative structures that promote strong, ethical leadership and scholarship.



Deliver high quality teaching and learning



Expand Advanced Placement and Career and Technical Programs



Provide Reasonable Class Size for all students



Provide safe and secure learning environments

Goals and Objectives



Promising
District
Practice

**Needham Public Schools
District Goals 2016-2017**

Goal One: Advance learning for all students

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging, creative, and rigorous learning experiences that are grounded in clearly defined standards.

Objective #1: Students have the opportunity to increase their achievement as a result of instruction that is differentiated and responsive to their learning needs.

Objective #2: Students learn about themselves and their world through innovative world language, technological, civic, and STEAM programs and practices.

Objective #3: Educators identify essential curriculum content and learning expectations for each grade level /subject area that are aligned to state standards.

Objective #4: Educators support continuous growth for themselves and their students through the use of high quality instructional coaching, implementation of common assessments, and data to inform and improve student learning.

Goal Two: Develop social, emotional, wellness, and citizenship skills

To ensure students develop the knowledge and skills that empower healthy, resilient, engaged, and culturally proficient citizens who act with integrity, respect, and compassion.

Objective #1: Students develop problem solving skills, a positive sense of identity, social competence and awareness, and a sense of purpose through the effective instruction of social, emotional, and wellness skills at all levels.

Objective #2: Students and staff develop competencies to address matters of diversity, socio-economic status, racism, gender, and bias in the context of the pluralistic communities in which they learn and live.

Goal Three: Ensure infrastructure supports district values and learning goals

To develop, promote, and implement a sustainable plan for financial, building, technological, and human resources that supports learning for all and is responsive to school and student needs.

Objective #1: School leaders engage in long-range planning that supports sustainable school infrastructure and operations.

Objective #2: School Leaders implement efficient information systems and training programs to enhance learning, manage school and district operations, strengthen communication, and ensure student safety.

Objective #3: Educators and school leaders support a culture of professional learning, growth, and innovation.

Budget Development Process



Budget Calendar

<i>July</i>	<ul style="list-style-type: none"> Fiscal year begins on July 1 	<i>January</i>	<ul style="list-style-type: none"> Administrators and coordinators submit budget requests to Superintendent and Director of Business Services
<i>September</i>	<ul style="list-style-type: none"> Prior fiscal year is closed 	<i>February</i>	<ul style="list-style-type: none"> Administrative Council and District Leadership Team meet to discuss and prioritize budget requests
<i>October</i>	<ul style="list-style-type: none"> Budget calendar is approved by School Committee Prior Fiscal Year End of Year Report submitted to DESE Headcount analysis and salary projections begin 	<i>March</i>	<ul style="list-style-type: none"> Preliminary Budget finalized
<i>November</i>	<ul style="list-style-type: none"> Town Council adopts budgetary policy guidelines Initial budget discussions occur with District Leadership Team 	<i>April</i>	<ul style="list-style-type: none"> Budget and Finance Subcommittee meetings conducted to review and discuss Preliminary Budget
<i>December</i>	<ul style="list-style-type: none"> Capital Improvement Plan developed and submitted to School Committee for review and approval Level Service Budget developed and submitted to School Committee for review Budget guidelines and submission forms distributed to administrators and coordinators 	<i>May</i>	<ul style="list-style-type: none"> Presentation of Superintendent's Recommended Budget to the School Committee Public hearing on the Superintendent's Recommended Budget conducted School Committee vote to adopt Superintendent's Recommended Budget Transmission of School Committee Adopted Budget to Town Manager
		<i>June</i>	<ul style="list-style-type: none"> Adoption of budgets by Town Council

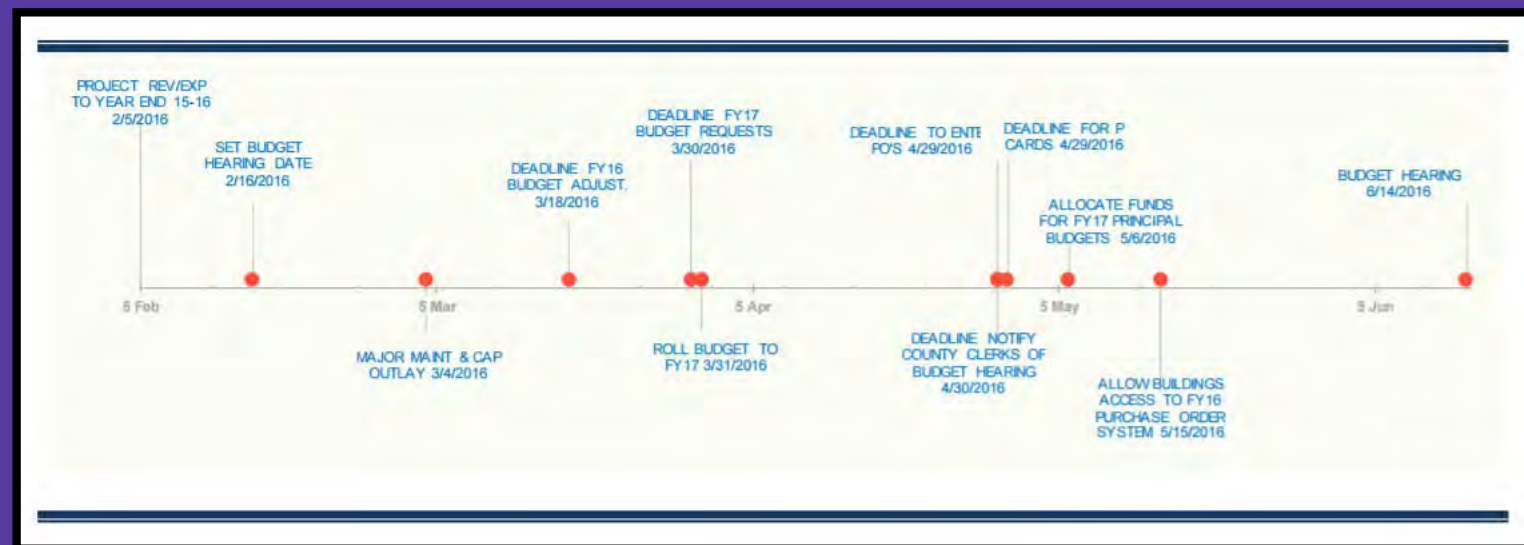
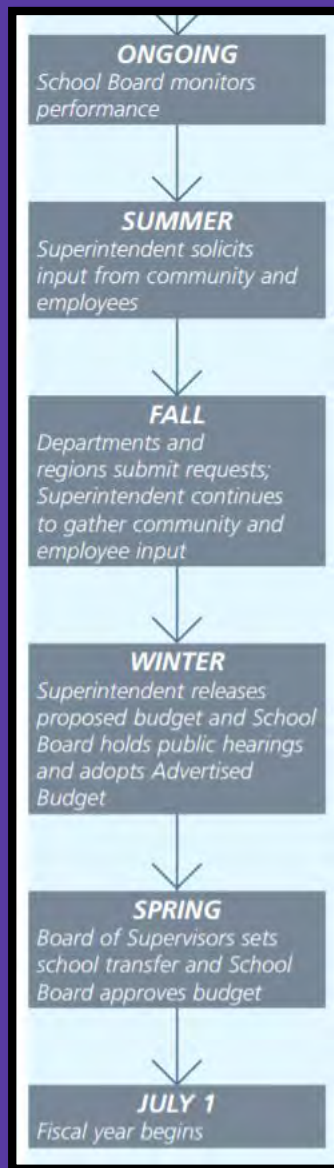


Budget Calendar



Budget Development Calendar

BUDGET DEVELOPMENT CALENDAR	
SEPTEMBER 2016	
1	FY18 Budget Calendar Developed
OCTOBER 2016	
1	Student Enrollment submitted to State used as basis of next year funding
15	Facilities Department prepares building assessment updates to five year building plan
NOVEMBER 2016	
4	Meeting with State Legislative delegation scheduled
15	Initial budget planning estimates determined using enrollment and cost center data
DECEMBER 2016	
15	School Committee's Standing Committee on Finance and Operations typically begins to hold joint meetings with City Council's Education Committee
15	Projects to be submitted to Massachusetts School Building Authority for Accelerated Repair Projects submitted to School Committee
JANUARY 2017	
17	Projects to be submitted to Massachusetts School Building Authority for Accelerated Repair Projects submitted to City Council
20	Meeting with State Legislative delegation scheduled
23	Individual school-based resources allocation meetings begin
25	Release of Governor's Proposed State Budget
FEBRUARY 2017	
2	Superintendent presents initial budget presentation to School Committee
10	Accelerated Repair Projects submitted to Massachusetts School Building Authority
13	District level resource allocation meetings begin
13	Capital equipment plans are developed
MARCH 2017	
1	Superintendent meets with high school student advisory group to discuss budget priorities
8	Presentation of budget estimates to Citywide Parent Planning Advisory Committee
10	Meeting with State Legislative delegation scheduled
APRIL 2017	
12	House Ways and Means Budget Released
26	Worcester Public Schools submits budget information to City of Worcester
14	Major renovation or replacement projects submitted to MSBA
MAY 2017	
12	Superintendent's Proposed FY18 Budget Presented
17	Senate Ways and Means Budget Released
25	Committee Budget Presentation (as needed)
30	Budget Session with Worcester City Council
JUNE 2017	
1	School Committee Budget Session (4-6pm, Worcester City Hall)
15	School Committee Budget Session (4-6pm, Worcester City Hall)
20	Adopted Budget allocations shared with district managers
30	Final State Budget adopted
JULY 2017	
1	First day of the fiscal year
7	Final adjustments to the FY17 fiscal year; FY18 budget loaded into city financial system
20	Adjustments to budget based on final state budget submitted to School Committee.



Budget Calendar

Budget Process & Calendar

Date	Activity
July 1, 2016	<ul style="list-style-type: none"> Start of Fiscal Year 2016/17
Aug 1	<ul style="list-style-type: none"> Town Manager Releases Capital Plan Guidelines
Aug 17	<ul style="list-style-type: none"> Town Manager Budget Consultation with Board of Selectmen
Aug 22	<ul style="list-style-type: none"> Draft FY 2017-18 Budget Guidelines Presented to School Committee for Discussion
Sept 6	<ul style="list-style-type: none"> Town Manager Budget Consultation with Board of Selectmen School Committee Votes FY 2017-18 Budget Guidelines
Sept 7	<ul style="list-style-type: none"> Town Manager Budget Consultation with Finance Committee
Sept 9	<ul style="list-style-type: none"> School Capital Requests due to Business Office
Sept 14	<ul style="list-style-type: none"> FY 2017-18 Budget Guidelines Sent to Departments 3:15-4:45 (DLT), Superintendent "Budget Kickoff" Discussion with Principals & Directors
Sept 21	<ul style="list-style-type: none"> Town Manager Releases Town Operating Budget Guidelines
Oct 4	<ul style="list-style-type: none"> School Committee Reviews & Discusses FY 18-22 School Capital Requests School Committee Engages in Special Town Meeting Prep
Oct 5	<ul style="list-style-type: none"> Special Town Meeting
Oct 7	<ul style="list-style-type: none"> Budget Forms Due to School Business Office
Oct 10-Oct 31	<ul style="list-style-type: none"> School Business Office Inputs Departmental Budget Requests; Prepares Budget Binders School Business Office Meets with Selected Departments about Requests
Oct 18	<ul style="list-style-type: none"> School Committee Prioritizes and Votes FY 18-22 School Capital Requests School Committee Reviews & Discusses FY 18-22 Five-Year Forecast Town Manager Budget Consultation with Board of Selectmen FY 18-22 School Capital Requests Due to Town Manager
Oct 19	<ul style="list-style-type: none"> Capital Facility Summit with Policy Boards (BOS, FinCom, SC, PPBC)
Nov 1-Nov 30	<ul style="list-style-type: none"> Superintendent's FY18 Budget Request Developed Central Administration Meets with Principals & Directors to Review Budget Requests
Nov 8	<ul style="list-style-type: none"> Presidential Election
Nov 9	<ul style="list-style-type: none"> Town Manager Budget Consultation with Board of Selectmen
Nov 29	<ul style="list-style-type: none"> Town Manager & FinCom Review FY18-22 School Capital Requests, (Town Hall, Great Plain Meeting Room)
Dec 2	<ul style="list-style-type: none"> FY 18 Superintendent's Budget Request Distributed to School Committee, Town Manager and Finance Committee
Dec 6	<ul style="list-style-type: none"> Superintendent Presents FY18 Budget Request to School Committee School Committee Budget Discussion

Fiscal Policies



School Committee establishes broad oversight through policy leaving implementation details to the Superintendent through development of procedures

Under the National Education Policy Network system of policy organization, Section D is "Fiscal Management", includes:



Annual Budget



Authorized Signatures



Budget Calendar



Fiscal Accounting & Reporting



Budget Transfer Authority



Purchasing

**Are you walking
your talk?**



masc **SEARCH**

◀ PREVIOUS DOC NEXT DOC ▶ ◀ PREVIOUS HIT NEXT HIT ▶ ◀ PREVIOUS HIT DOC NEXT HIT DOC ▶

Documents Document Advanced Search

- MASC Reference Manual
 - 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: DJF - 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 achieved.

As trustee of local, state, and federal funds allocated for use, funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to spend money on non-educational purposes. Recognizing this, it is essential that the school system take care to use funds ancillary and contribute to the educational program. This policy governs school system management and operation.

In the school system's fiscal management, it is the Commission's policy to:

1. To engage in thorough advance planning, with expenditures so as to achieve the greatest educational results for the dollars expended.
2. To establish levels of funding that will provide for the needs of the school system.
3. To use the best available techniques for budgeting.
4. To provide timely and appropriate information to the Board of Education.
5. To establish maximum efficiency procedures for the use of funds.

Policies and Rules

POLICY 3113

NON-INSTRUCTIONAL SERVICES: Non-Instructional Services

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



Guiding Financial Policies

The Board of Education has adopted a set of guiding financial policies, of which, all financial procedures and best practices are derived from.

Policy F-1: FINANCIAL ACCOUNTING & REPORTING

It is the policy of the Beaver County School District Board of Education to be in compliance with all applicable federal and state accounting laws and policies including Generally Accepted Accounting Principles (GAAP), applicable Governmental Accounting Standards Board (GASB) standards, State of Utah Legal Compliance Audit Guide, and the current district procedures.

An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the District's financial statements.

The purpose of this policy is to safeguard district assets by requiring accurate, clear, and complete records of all financial transactions for which the Board is accountable.

Policy F-2: PURCHASING

It is the policy of the Beaver County School District Board of Education to comply with all applicable state and federal procurement laws, rules, and regulations. The Board delegates to the Business Administrator authority to carry out the procurement functions of the school district and to ensure such functions are in accordance with established policies and procedures. The Business Administrator may delegate to, or withdraw delegated purchasing authority, from other employees, including directors, school principals, and purchasing agents.

Purchases generally require either a purchase authorization/order and/or a contract. Regardless of the form being used to process a purchase with a vendor/contractor, each

purchase is subject to the following authorization requirements.

Authority to represent the District and sign contracts with third-party vendors/contractors is delegated by the Board as follows.

\$0 - \$2,999: Schools and programs are authorized to sign contracts with a contract period not to exceed one year and/or not more than a total contract amount of \$2,999. The contract must be reviewed and signed by at least two of the following: 1) the supervising administrator, 2) the Superintendent, 3) the Business Administrator, or 4) the Board President.
\$3,000 - \$49,999: Contracts between \$3,000 - \$49,999, or contracts for a period greater than one year and no more than five years must be reviewed and signed by at least two of the following: 1) Board President, 2) Superintendent, or 3) Business Administrator.

\$50,000 - \$99,999: Contracts between \$50,000 - \$99,999 must be for a period not to exceed five years and approved by the Board of Education. These contracts must be reviewed and signed by the Board President and at least one of the following: 1) Superintendent, and/or 2) Business Administrator.

\$100,000+: Contracts of \$100,000 or more must be for a period not to exceed five years, reviewed by an attorney with authority to represent the District, and approved by the Board of Education. These contracts must be reviewed and signed by the Board President and at least one of the following: 1) Superintendent, and/or 2) Business Administrator.

Policy F-3: BUDGETING

It is the policy of the Beaver County School District Board of Education to be in compliance with all applicable local, state, and federal budgeting laws and policies. The purpose of this policy is to safeguard district operations by ensuring responsible budgeting practices are implemented. The District administration shall develop procedures which:

Budget Transfers: Revisions to the adopted budget may be made throughout the year. To transfer funds, departments must submit a "Budget Transfer Request" form to the Office of Business and Financial Services that specifies the account where the funds are to be transferred from, the account where the funds are to be transferred to, and justification as to why the transfer is necessary. The request is then reviewed and approved by the district's Budget Director or Chief Financial and Operations Officer before being forwarded to the Superintendent. School Committee approval is required if the transfer is to or from the Schedule of Appropriations adopted by the School Committee. The Superintendent provides the final approval and completes the request.

Fund Balances: Springfield Public Schools is not allowed to retain funds that have not been encumbered. Capital budget balances are available until the start of the fiscal year.

Reserve Policies

School Board reserves are maintained to enable FCPS to address unanticipated needs in a timely manner. Each year, the reserve amount is approved after a careful review of previous years' expenditures and balances to ensure that sufficient contingency funding is not delayed awaiting quarterly reviews. The specific purposes and policies that govern the use of reserve funds are summarized below.

Financial Accounting System

Policy Code No. 802.10

The school district's accounting system will:

- Meet all legal requirements, including all federal circulars published by the federal government to be in compliance within federal grants.
- Reflect the financial condition and operation of the district (GASB).
- Follow generally accepted accounting procedures (GAAP).
- Provide budgetary control for both revenues and expenditures.
- Establish the necessary funds called for by law or as required by the annual budget.
- Classify revenues by fund and source; and expenditures by fund, function, object, location, and activity. Such classifications will permit reporting to governmental agencies on a basis consistent with the requirements of the Idaho Department of Education and the U.S. Department of Education.
- Provide information to enable cost accounting and program analysis.

The Grants Fund to provide appropriation authority funding for grant awards.

Reserve

The reserve is committed to ensuring the Food and Nutrition program maintains its operations by mitigating the impact of revenue and expenditure fluctuations and

Fiscal Policies

SIGNIFICANT BUDGET & FINANCIAL COMPONENTS

BUDGET POLICIES & PROCEDURES

The Park Hill School District Board of Education has adopted the policies that govern the financial management of the school district. These policies are modeled after the Missouri School Board Association's policy manual and are reviewed and edited by the District Policy Committee prior to review by the Board of Education. Each policy and corresponding regulations and forms can be viewed by the public by accessing the district web site at <http://www.parkhill.k12.mo.us/Pages/DistrictPolicy.aspx>.

Code	Policy Title
DA	Fiscal Responsibility
DB	Annual Budget
D8B	Fiscal Year
DC	Taxing and Borrowing Authority-Limitations
DCB	Political Campaigns
DD	Grants
DEA	Revenues from Tax Sources
DFA	Revenues from Investments-Use of Surplus Funds
DG	Depository of Funds
DGA	Authorized Signatures
DH	Bonded Employees and Officers
DI	Fiscal Accounting and Reporting-Accounting System
DIE	Audits
DJB	Petty Cash Accounts
DJF	Purchasing
DJG	Professional Services Solicitations
DK	Payment Process
DLB	Salary Deductions
DLC	Expense Reimbursements
DN	Surplus District Property

Policies specific to budget and budget development are provided below.

BOARD POLICY DB – ANNUAL BUDGET

One of the primary responsibilities of the Park Hill Board of Education is to secure adequate funds to conduct a quality program of education in the school district. The annual school budget represents a written document presenting the Board's plan for allocation of the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the district.

The planning and preparation of the budget is a continuing process. It must involve a number of people who have knowledge of the educational needs of the community and who can provide accurate data in regard to the financial

Municipal Agreements

603 CMR 10.04

Financial Accounting and Reporting: Other Municipal Departments

Agreement between
Worcester Public Schools
and City of Worcester
Regarding 603 CMR 10.04

Financial Accounting and Reporting: Other Municipal Departments

In accordance with 603 CMR 10.04, the Worcester Public Schools and City of Worcester agree to the following charges to be recorded as allowable municipal expenses for the purposes of determining the City's compliance with Chapter 70 Net School Spending for education:

Administrative Services: The parties agree that all administrative services (limited to Auditing, Purchasing, Technical Services, City Treasurer, and Budget Office) will be assessed as an indirect municipal expended on an annual basis determined by the following calculation: Total cost of the department (salary, fringe and ordinary maintenance) multiplied by the ratio of the Worcester Public School Budget to the City's Total Budget.

Educational Media and Library Services, Exclusive of Capital Outlay: The parties agree that all expenditures related to educational media and library services directly and solely for the Worcester Public Schools will be funded by the Worcester Public Schools, only as recommended by the Superintendent and approved by the Worcester School Committee. No municipal charges are expected to be used for this purpose unless otherwise provided in a separate agreement.

Health Services: The parties agree that all health service expenditures for the Worcester Public Schools will be directly funded by the Worcester Public Schools, only as recommended by the Superintendent and approved by the Worcester School Committee. No municipal charges are expected for this purpose unless otherwise provided in a separate agreement.

School Security Services: The parties agree that all Worcester Police Department services will be assessed to the Worcester Public Schools as an indirect municipal expense on an annual basis based on the actual salary and fringe benefit cost for time actually dedicated to the Worcester Public Schools less any actual appropriation included in the budget of the Worcester Public Schools.

**TOWN OF DOUGLAS
INDIRECT COST ALLOCATION AGREEMENT
MUNICIPAL EXPENSES**

The Department of Education (DOE) permits school departments to report certain school-related expenses incurred by other town departments on the annual End of Year Pupil and Financial Report (EOYR). These "Indirect" municipal expenses include administrative services, employee benefits (including retirement and insurance), school facility operation and maintenance, other fixed costs, debt and capital outlay, and assessments and tuitions paid to other districts. Many of these expenditures are counted toward the annual net school spending requirement under M.G.L. Chapter 70.

Under CMR 10.04, school districts may report municipal indirect expenditures on the End of Year Report; however, only when there is an agreement between municipal and school officials on the expenses to be allocated and method of allocation. In addition, schools and towns must follow Department of Education guidelines for allocating, reporting and documenting these expenditures.

In accordance with CMR 10.04, the following document outlines the proposed methodology (consistent with DOE guidelines) to be used, to report Town of Douglas municipal indirect expenditures in the following areas:

ADMINISTRATIVE SERVICES (EOYR ACCOUNT SERIES – 1000)

Administrative services include accounting, auditing, central data processing, central purchasing, collection, employee benefits administration, other treasury and financial services for the school department. Expenses that may be allocated include salary and wages for professional, technical, clerical and support staff related to these functions.

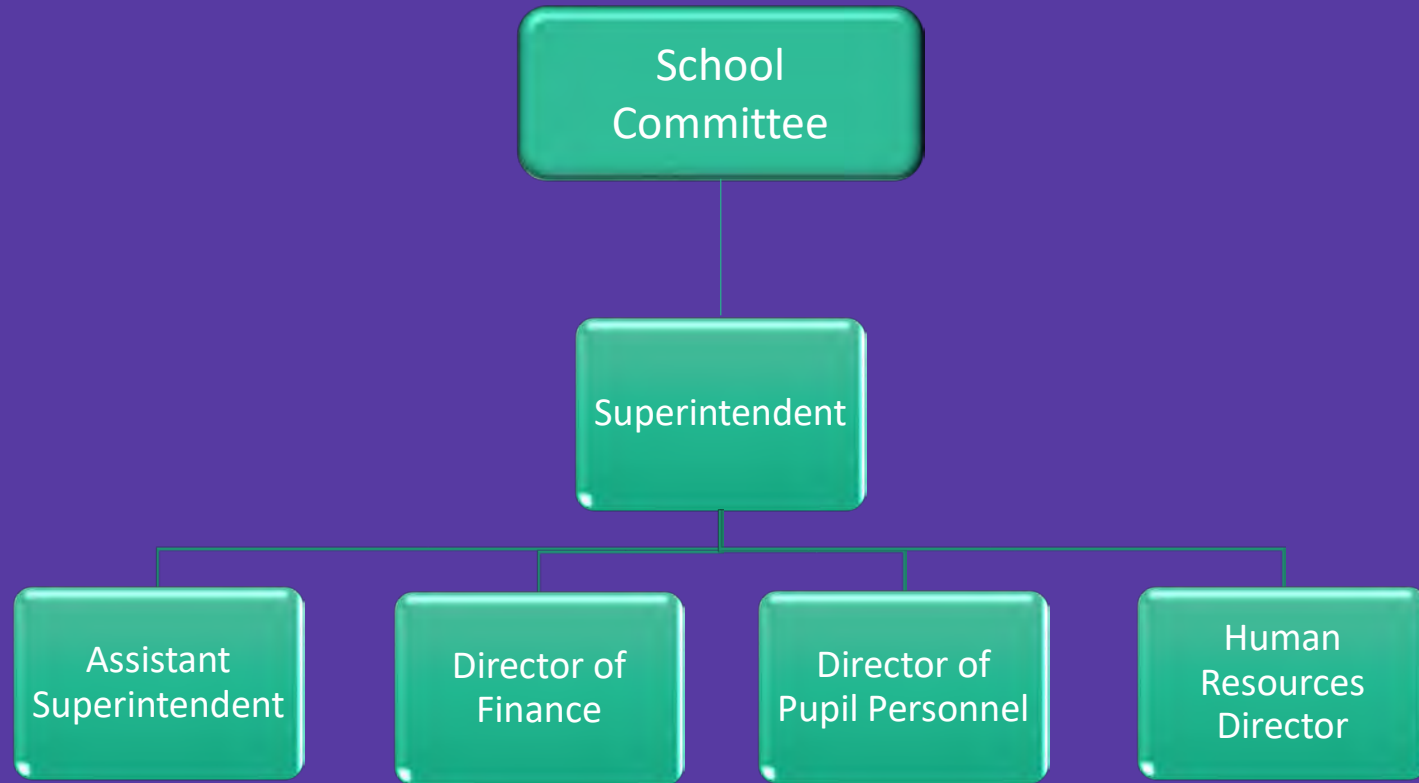
The cost of administrative services shall be computed by multiplying the number of students enrolled in the school district by the state wide average cost per student of such services. The state wide average cost shall be estimated by the Department of Education and reported to school and municipal officials by March 1 of the fiscal year preceding the fiscal year for which it is estimated.

MAINTENANCE OF SCHOOL GROUNDS (EOYR ACCOUNT SERIES – 4210)

The cost of maintenance of school grounds shall be computed by the Highway Superintendent, or other Public Works Official. Costs will be provided in writing to the Business Manager for the Douglas Public Schools for verification and reporting.

EMPLOYEE BENEFITS FOR ACTIVE EMPLOYEES (EOYR ACCOUNT SERIES – 5220)

The actual costs of pensions paid to school department employees or the actual costs of assessments paid to state, county or municipal retirement systems on account of school department employees, including any special assessments for early retirement incentive programs for school department employees and the direct insurance premiums for active school department employees, after deducting all employee contributions. The expenses that are currently applicable to school department



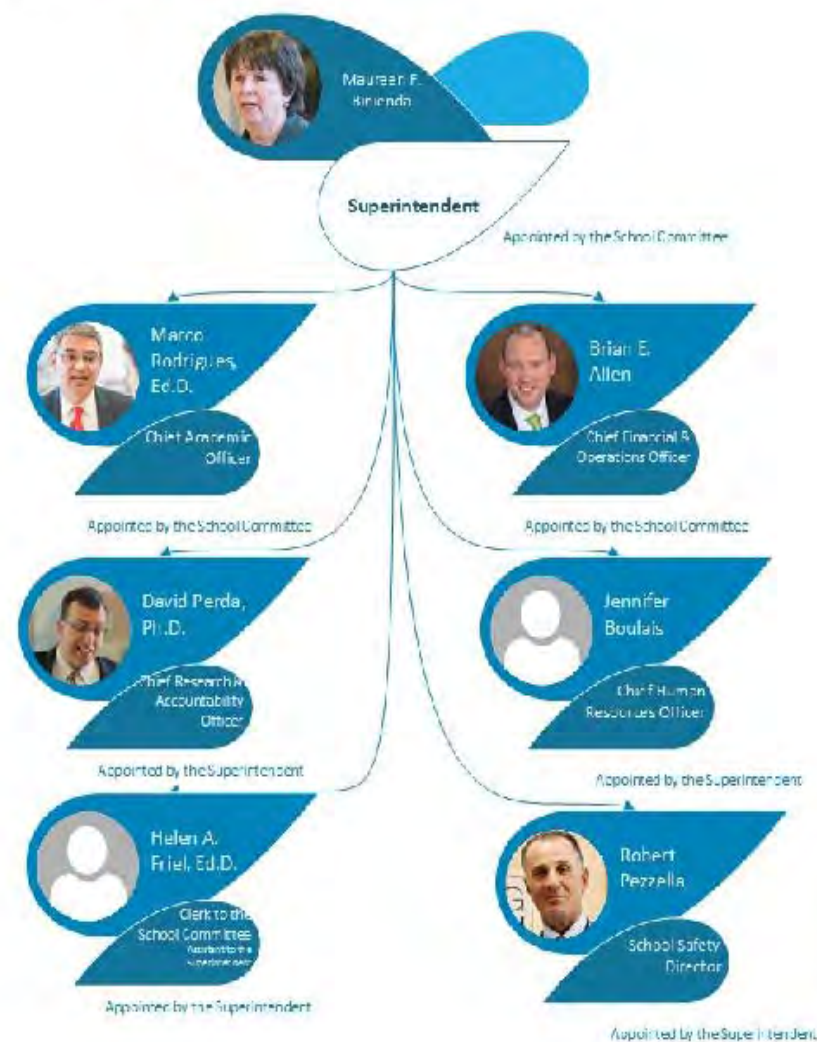
Board of Education

 Ana Chapman, President Began Service: January 1, 2014 Current Term Expires: December 31, 2017	 Fred Szabo, Vice President Began Service: January 1, 2006 Current Term Expires: December 31, 2017	
 Cori Farris Began Service: January 1, 2016 Current Term Expires: December 31, 2019	 Dave Tressel Began Service: January 1, 2010 Current Term Expires: December 31, 2017	 Neal Postel Began Service: January 1, 2012 Current Term Expires: December 31, 2019
 Michael Sheppard, Superintendent		 Ryan Ghizzoni, Treasurer

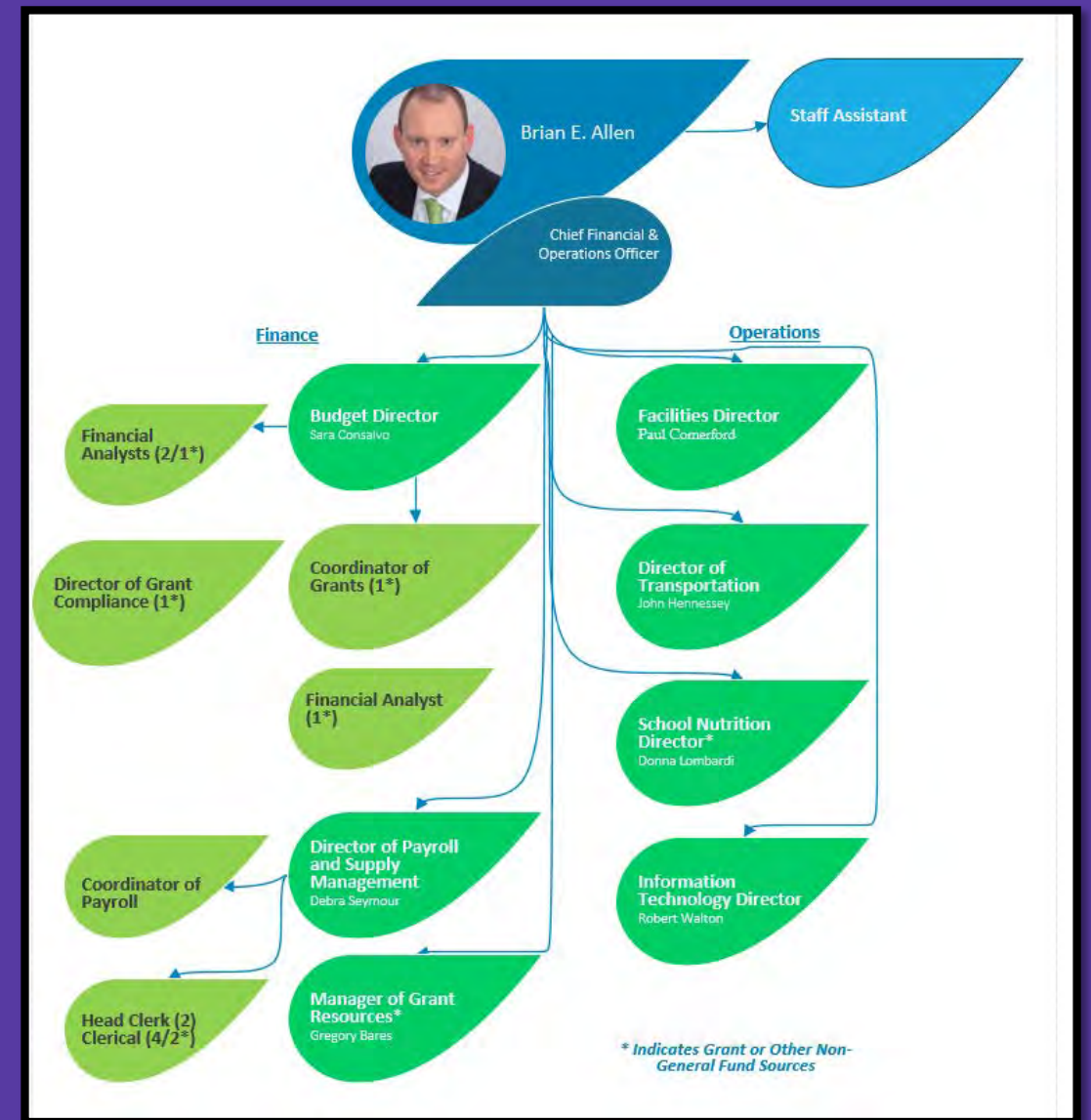
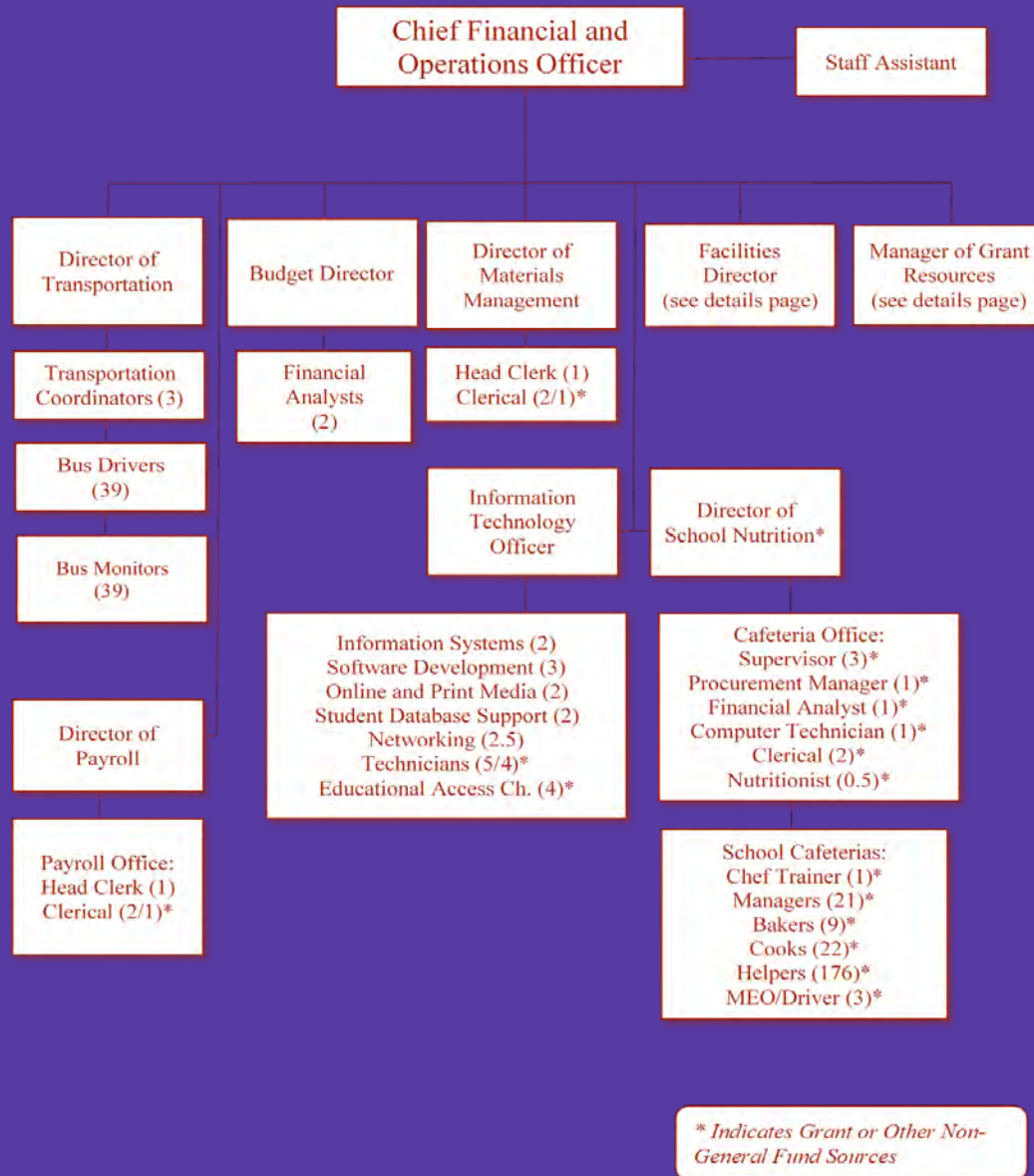


District's Organization

Division: **Superintendent**

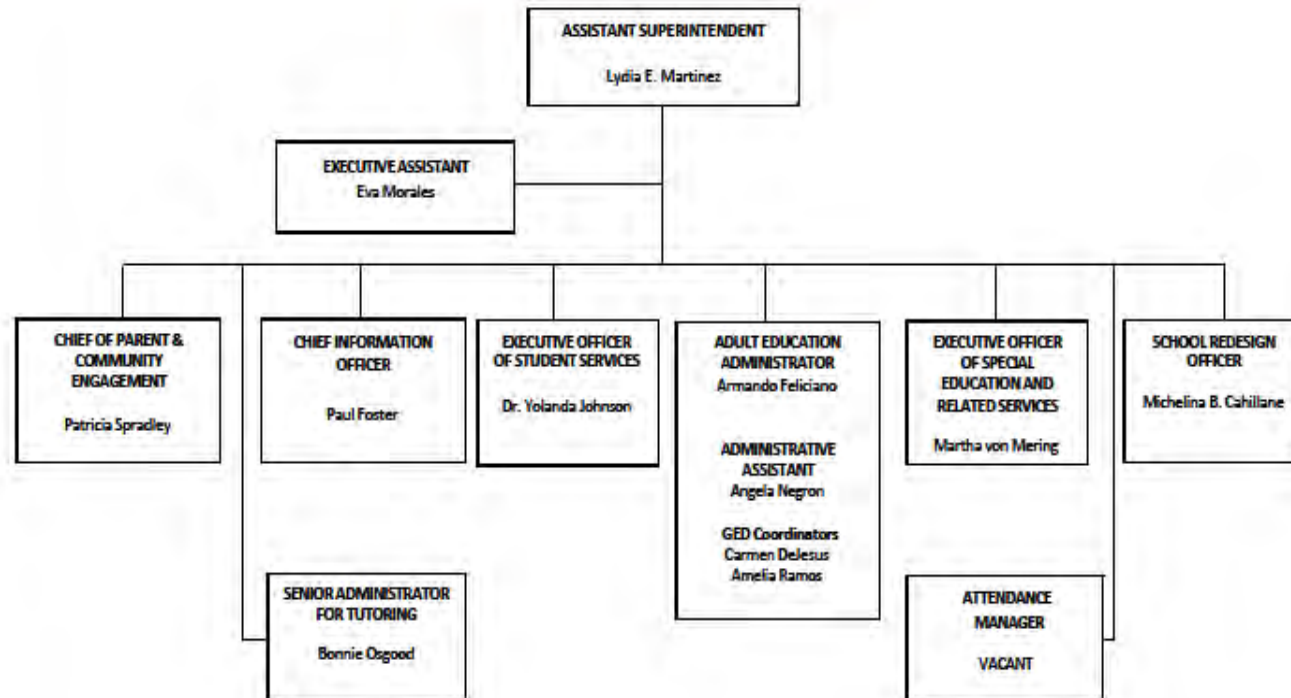


Organizational



Divisional Organizational Charts

ASSISTANT SUPERINTENDENT



Springfield Public Schools

Build the Budget Book
with the following





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 highlights the key issues we face, provides an overview

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

FY16 General Fund Budget

\$920,813,893

FY16 Cost Per Student

\$9,549.34 (estimated)

FY16 Tax Levy



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%

II. Executive Summary

The following document represents the Olathe Public Schools Approved Budget for the 2015-16 fiscal year. The development, review and consideration of all State Budgeted funds were completed with a detailed review of revenue and expenditure items within the context of the District's mission, goals and financial commitments. Information on each of the fund budgets is provided in this budget document.

Throughout this document the reader will find photos of children at work and play. This is not to trivialize the seriousness of the financial document, but to symbolize the true value of a budget – a financial reflection of the mission of an organization. The District's Vision is: "Students prepared for *their* future".

It is the District's responsibility to publish and disseminate budget information to the Board of Education and local community. Staff and departments provided input for program requests to assist with the development of the budget since early February. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements which translates to increased opportunities for the students of Olathe Public Schools. The public is welcome to provide input during the budget development process through regular scheduled public meetings held in June, July and August.

This budget document is the primary vehicle to present the financial plan and the results of past operations of the

District. The information included in this document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO). The Meritorious Budget Award is the highest form of recognition in budgeting for school entities. Its attainment represents a significant accomplishment by a school entity and its management. The award is made after comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the MBA program criteria, but provide commentary and feedback to the submitting entity as a basis to improve the presentation of the district's financial and operations plan.



DISTRICT OVERVIEW

Olathe Public Schools has the second largest K-12 student enrollment in the state of Kansas. The District covers 74.6 square miles in Johnson County and provides educational services across four cities: Olathe, Overland Park, Lenexa and Shawnee.

For the 2015-16 school year students will enter our 35 elementary schools, 9 middle schools and 4 high schools. In addition to the school buildings, 21 support facilities exist to provide operational and educational services.

Our 2,400+ plus teachers and administrators and over 2,000 classified staff help create the positive learning environment for over 29,000 students. The pupil/teacher ratios for the grade levels are elementary 20.1:1, middle 19.0:1 and high school core classes 18.7:1.

The average student scores exceed both the state and national ACT and SAT averages. 87% of our graduating seniors pursue a postsecondary education and received more than \$50.8 million in scholarships in 2014-15. Over \$11.4 million in grants were awarded the District in the past year.



3-1-1

three years
actual
history

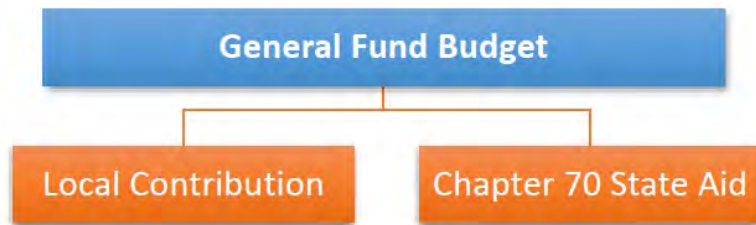
current
year

proposed
year

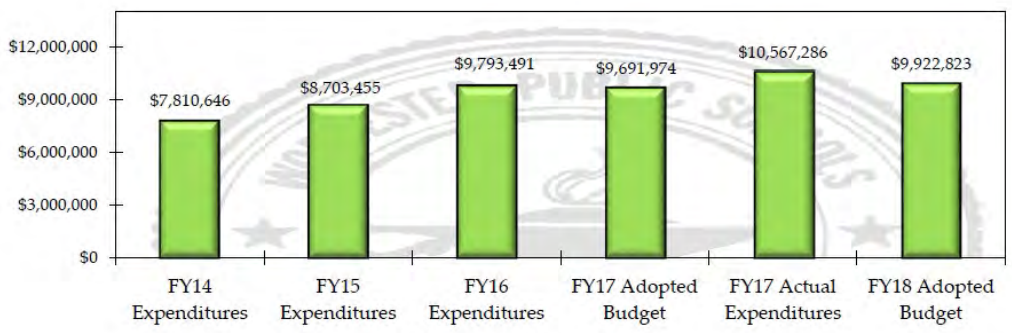
**Expenditures
& Revenues**

Five Years of Information





	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Revenues:					
State Education Aid*	\$202,738,622	\$203,398,962	\$214,330,192	\$217,606,508	\$227,090,501
Local Contribution**	\$96,307,232	\$101,352,888	\$103,961,801	\$105,359,295	\$107,179,994
Total Revenues	\$299,045,854	\$304,751,850	\$318,291,993	\$322,965,803	\$334,270,495
Expenditures:					
Administration (1000)	\$3,890,750	\$3,937,366	\$3,182,349	\$3,495,901	\$3,776,521
Instruction (2000)	\$181,882,831	\$182,761,060	\$193,156,034	\$191,964,385	\$198,319,333
Other School Services (3000)	\$22,204,019	\$23,275,216	\$23,684,030	\$24,454,100	\$25,316,034
Operations & Maint. (4000)	\$20,455,290	\$20,154,196	\$20,890,443	\$21,241,305	\$21,002,399
Fixed Charges (5000)	\$54,894,301	\$58,605,628	\$60,556,886	\$63,881,585	\$66,545,420
Community Services (6000)	\$0	\$0	\$0	\$0	\$95,585
Fixed Assets (7000)	\$386,402	\$406,287	\$421,951	\$538,374	\$540,794
Debt Service (8000)	\$0	\$0	\$0	\$0	\$0
Tuition Programs (9000)	\$15,332,261	\$15,612,028	\$16,400,299	\$17,390,153	\$18,674,409
Total Expenditures	\$299,045,854	\$304,751,781	\$318,291,992	\$322,965,803	\$334,270,495
Difference	\$0	\$69	\$1	\$0	\$0



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.

The budget reflects the continued support of student achievement and college and career readiness skills within available resources.

Executive Summary Revenue Change



- ⊕ **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 (or adjustments to any of the components within the state's per pupil foundation budget).

Overall, the foundation budget growth for the district is \$9.4 million; combined with a \$0.4 for reduced charter school assessments results in an increase of \$9.8 million to the district from state aid. These amounts are attributed to enrollment growth (\$3.7 million), modest inflation growth of 1.1% applied to the per pupil rates (\$3.7 million) and a \$2.4 million increase in the employee benefits and fixed charges component of the foundation

recommendations included in the final report of the Foundation

ment for Worcester from the previous year changed as

Kindergarten through Grade 6 enrollment
grades 7 and 8 enrollment
grades 9-12 enrollment

UAL BUDGET WORCESTER PUBLIC SCHOOLS

Revenue:	FY17 Actual	FY18 Budget	\$ Change	% Change
Chapter 70 State Aid & Reimbursement:				
Chapter 70 State Aid (Total)	\$235,402,232	\$245,207,183	\$9,804,951	4.2%
Charter School Reimbursement	\$1,815,469	\$1,897,848	\$82,379	4.5%
Total Chapter 70 State Aid & Reimbursement	\$237,217,701	\$247,105,031	\$9,887,330	4.2%
City Contribution				
Amount towards Required Spending	\$94,652,507	\$95,466,418	\$813,911	0.9%
Amount for Non-Net School Spending Items	\$18,592,221	\$19,505,825	\$913,604	4.9%
City Contribution	\$113,244,728	\$114,972,243	\$1,727,515	1.5%
Total General Fund Revenues	\$350,462,429	\$362,077,274	\$11,614,845	3.3%
Less Tuition Assessments:				
Charter School Tuition Assessment	\$24,542,124	\$24,709,706	\$167,582	0.7%
School Choice Tuition Assessment	\$2,767,477	\$2,848,508	\$81,031	2.9%
Special Education Revenue Offset	\$187,025	\$248,565	\$61,540	32.9%
Total Tuition Assessments	\$27,496,626	\$27,806,779	\$310,153	1.1%
TOTAL GENERAL FUND REVENUE:	\$322,965,803	\$334,270,495	\$11,304,692	3.5%

Change from Previous Year

Overall, the general fund budget for employee salaries will decrease 0.3% reflecting the reduction of instructional positions to balance the budget given flat revenue (enrollment and inflation) and other cost centers increasing greater than normal inflation.

Other than any contractual salary payments, the following is a summary of changes to staffing and personnel allocations included in the FY17 budget:

<u>Account Number</u>	<u>Account Name</u>	<u>Description of Change</u>
91110	Administration	The budget reflects the elimination of the two Quadrant Manager positions and creates three Managers of Instruction and School Leadership (2/elementary and 1/secondary) and creates a Manager of Curriculum and Learning position. These positions are cost neutral to the budget through the reduction of the School Communications and Support Coordinator position, the Creamer Evening Program Assistant Principal (and the Community & Family Outreach Coordinator position in Account 91123).
91111	Teacher Salaries	The budget recommendation reflects a three teacher increase from the FY16 adopted budget and reflects reallocation of positions based on student enrollment and program needs.
91112	School Committee	The account reflects the city ordinance level for School Committee pay.
91114	Day-by-Day Substitutes	The account is recommended to be level funded.
91115	Instructional Assistants	The budget reflects position reallocation and reductions in order to balance the FY17 budget. Included in this budget is a reduction of three pre-school positions and an increase of an ESL position. All other adjustments in this account reflect the transfer of funding between various grant funding sources (most occurring during FY16 after the adopted budget process; reflecting final grant awards).
91116	Athletic Coaches' Salaries	The budget reflects level service from the FY16 approved budget.
91117	Transportation Salaries	The account increases a contract compliance Coordinator position (funded through anticipated transportation contractual credits. Overall, the budget

**FY 2018 Proposed Budget Expenditure Adjustments
Changes from the FY 2017 Approved Budget ***

	\$ in Millions	FTE
FY 2017 Approved Budget	\$ 2,661.9	23,938.3
Enrollment and Instructional Programs		
Enrollment and Student Demographics	\$ 10.0	133.8
Family and Early Childhood Education Program	0.5	0.0
Textbook Replacement (New investment of \$2.7M)	7.8	0.0
Assessment Tool to Identify Remediation and Acceleration Needs	2.4	0.0
Subtotal Enrollment and Instructional Programs	\$ 20.7	133.8
Compensation		
Salaries		
Step Increase for Eligible Employees	\$ 44.0	0.0
Teacher Salary Scale Implementation (includes MSA)	33.2	0.0
Nonteacher Scales Implementation (excludes MSA)	7.0	0.0
Nonteacher Scales Market Scale Adjustment (1%)	7.9	0.0
Benefits		
Virginia Retirement System Retirement Rates	\$ 25.5	0.0
ERFC (local retirement) Rate (\$11.4M less benefit modification of \$4.7M)	6.7	0.0
Fairfax County Employees' Retirement System (County) Rate	4.3	0.0
Health Insurance Rates	4.7	0.0
Budget Reductions		
Compensation Base Savings	\$ (27.5)	(0.0)
Subtotal Compensation	\$ 105.9	(0.0)
Program Operations and Infrastructure		
Contractual Services	\$ 0.7	0.0
Turf Field Replacement	1.0	0.0
School Construction and Debt	2.0	0.0
Recurring Quarterly Fund Review Adjustments	0.1	2.0
Subtotal Program Operations and Infrastructure	\$ 3.8	2.0
Total Expenditure Adjustments	\$ 130.4	135.8
FY 2018 Proposed Budget Total	\$ 2,792.3	24,074.0

*Does not add due to rounding

Figure 20: FY'18 Budget Priorities Funded within 5% Budgetary Guideline

	FTE Change	FY'2018 Preliminary Budget	Cumulative Change	Explanatory Notes
Priority 1 Additions			419,528	Beginning Available Balance
Elementary FLES Teacher	1.0	62,933	356,595	Allow for continued implementation of multi-year FLES Program
Elementary Math Specialist	1.0	62,933	293,662	Provide job-embedded support to ensure consistent, high quality math instruction
District Data and Assessment Specialist	1.0	80,000	213,662	Develop capacity and support improvements to data-informed instructional practices
Grade 11 Chromebooks		50,000	163,662	Allow for implementation of multi-year personalized device initiative
Elementary Literacy Instructional Materials and PD		69,716	93,946	Address achievement gap in ELA/Literacy
Music Teacher (WHS, Cunniff, Hosmer, Lowell)	1.0	62,933	31,013	Create FT positions in all schools allowing increased teaching time and improved scheduling

With an additional \$1,524,680 in unfunded budget requests, the next step of the budget process involved identifying resources that could be reallocated to fund these higher priority items. The reductions identified included a central office position, professional staff positions, instructional support staff positions, and non-salary reductions such as energy and utility savings as well as reductions in vocational tuition and miscellaneous supply and material accounts. In total, just over \$860,000 in possible reductions were identified. These are listed in the table below.

Figure 21: Priorities Funded through Other Reductions

	FTE Change	FY'2018 Preliminary Budget	Cumulative Change	Explanatory Notes
Central Office Staffing Reduction	(1.0)	(57,000)	88,013	Elimination of Grant and Data Support Specialist position
Professional Staff Reduction (Enrollment Changes)	(2.1)	(100,000)	188,013	Predicated on currently anticipated enrollment shifts and reductions
Professional Staff Reduction (Program Changes/Restructuring)	(3.1)	(229,428)	417,441	Reduction in staffing for related services
Support Staff Reduction (Program Changes/Restructuring)	(11.9)	(238,000)	655,441	Restructuring to allow for more certified staff to support inclusion
Electricity and Natural Gas Reduction		(176,145)	831,586	Capturing known or anticipated post-ESCO energy savings
Miscellaneous Supply and Material Cuts		(29,641)	861,227	Reductions and reallocations of funding
SUBTOTAL	18.1	(830,214)		

Change from Previous Year

Expenditures

Major Changes and Funding Gap Analysis—FY 2016 Final Operating Budget		
DESCRIPTION	AMOUNT	FTE
<p>Enrollment-driven Staffing—Elementary: For FY 2016, the budget includes the following net changes in elementary staffing based on formula across schools: the addition of 1.00 FTE Encore Teacher and 1.40 FTE Library Media Assistant, offset by a decrease of 5.00 FTE Homeroom Teacher and 3.00 FTE Kindergarten Paraprofessional. The budget also includes the addition of the following positions: 1.00 FTE 3rd Grade Dual Language Teacher (Mount Vernon), 1.00 FTE 2nd Grade Teacher (Mount Vernon), 1.00 FTE 4th Grade Teacher (John Adams), 1.00 FTE 2nd Grade Teacher (Charles Barrett), 0.60 FTE Band Teacher (Samuel Tucker), 0.80 FTE Band and Orchestra Teacher (Mount Vernon), 0.40 FTE Band Teacher (George Mason), 0.20 FTE Library Media Specialist (Douglas MacArthur) to address growing enrollment.</p> <p>The class size caps established in FY 2014 continue for FY 2016 with 22 students per class at kindergarten, 24 students per class at grades one to two, and 26 students per class at grades three to five. Staffing is generated based on these class size requirements. The Encore staffing formula continues to include preschool classes as these students receive Encore instruction as well.</p>	101,678	0.40
<p>Enrollment-driven Staffing—Jefferson-Houston: For FY 2016, the budget includes the addition of 0.50 FTE Band Teacher, 0.50 FTE Spanish Teacher, 1.00 FTE Social Studies Teacher, 1.00 FTE Language Arts Teacher, 1.00 FTE Science Teacher, and 1.00 FTE Technology Integration Specialist. The positions are necessary to address the anticipated growth of grades six and seven due to the articulation of rising fifth graders as well as an increase in total enrollment.</p>	451,693	5.00
<p>Enrollment-driven Staffing—Secondary Schools: For FY 2016, the budget includes the addition of the following positions for the middle schools: 1.00 FTE Physical Education Teacher to be shared between George Washington and Francis C. Hammond, 2.00 FTE core teachers at Francis C. Hammond to support the International Academy, 1.00 FTE Math Interventionist at George Washington, and 0.50 FTE German Teacher at Francis C. Hammond.</p> <p>The following positions have been added at T.C. Williams: 2.00 FTE Counselors (King Street), 2.00 FTE Economics and Personal Finance Teachers (King Street), 1.00 FTE 11th Grade STEM Teacher (King Street), 1.00 FTE Math Teacher (King Street), 1.00 FTE Social Studies Teacher (King Street), 1.00 FTE Art Teacher (King Street), 1.00 Physical Education Teacher (Minnie Howard), 1.00 FTE History Teacher (Minnie Howard), and 1.00 FTE Science Teacher (Minnie Howard) due to growing high school enrollment and course requirements, as well as the addition of the 11th grade STEM class.</p> <p>In addition, the Chance for Change and SafeLife Programs will receive an additional 1.00 FTE Middle School Teacher (CFC), 1.00 FTE Math Teacher (CFC), and 1.00 FTE English Teacher (T.C. SafeLife) to ensure sufficient coverage of content areas and expand CFC services to grades six to eight to continue academic progress in this core area.</p> <p>These staffing changes are offset by the reduction of a 1.00 FTE Academic Principal and a 1.00 FTE Middle School Teacher at Francis C. Hammond and a 0.50 FTE World Language Teacher and a 0.40 FTE Instructional Coach.</p>	1,033,536	15.60
<p>Enrollment-driven Staffing—English Language Learners (Teachers): The ELL staffing formula generated an additional 20.50 FTE ELL teachers division-wide, with 2.00 FTE previously shown as a use of reserve which carries forward to FY 2016. While budget constraints prevent the implementation of all formula changes recommended by the ELL plan, the formula for FY 2016 includes minimum staffing of four teachers per grade level per middle school to ensure sufficient delivery of services across grade levels. In addition, the high school staffing was modified to align more properly with the programmatic needs of the International Academy and general ELL support.</p>	1,555,819	18.50
<p>Enrollment-driven Staffing—Special Education (Teachers, Paraprofessionals, Speech Language Pathologist): The ACPS special education staffing formulas have been adjusted to improve teaching and learning within the special education program. The formula provides for an increased level of support. For FY 2016, special education enrollment is projected to remain relatively flat, however, the staffing formula generates a net increase of 7.00 FTE Special Education Teacher and an additional 4.00 FTE Paraprofessional including two certified nursing assistants.</p> <p>In addition, a 1.00 FTE parent resource specialist was added for FY 2016.</p>	797,169	12.00

Changes in FCPS Positions

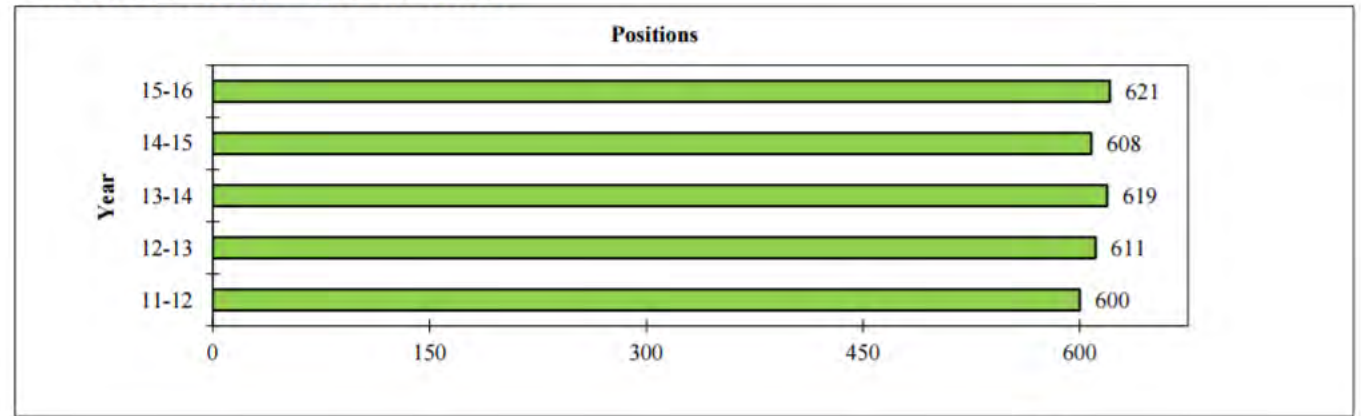
Since FY 2013, nonschool-based positions have decreased by 25.0 positions, or 1.5 percent, while school-based positions have increased by 628.4 positions, or 2.9 percent. The decrease in nonschool-based positions is due to budget reductions offset by an increase of positions for such programs as preventive maintenance, custodial central oversight, and transportation operations. In FY 2011, there was a permanent reduction of 99.5 nonschool-based positions; therefore, comparisons to FY 2013 do not show as substantial a reduction as prior year comparisons. School-based positions were also reduced, but reductions have been offset by positions added primarily due to rising student enrollment, and changes in student demographics, as well as increases to the staffing reserve to address large class sizes. These staffing changes underscore FCPS' continued commitment to dedicating resources to the classroom.

TEACHER SALARIES

	FY15 Adopted Budget	FY15 Expected Expenditures	FY16 Recommended Budget	% Change From Present Budget
(2000) A. Elementary Teachers (621)	\$45,656,100	\$45,272,837	\$47,169,933	3%

The elementary component of the 500-91111 account provides the teaching staff for all of our elementary schools. The FY16 budget includes 10 new positions to address the increasing enrollment across the district, and 1 new Non-Teaching Assistant Principal. Two additional positions were added during FY15 to address class sizes. Grant sources provide an additional 55 teaching positions for the elementary grades. The average pupil/teacher ratio with this allocation of resources is estimated to be approximately 22.5 students per teacher.

POSITION HISTORY - ELEMENTARY



Explanation of Changes and Reasons



Budget at a Glance

- ⊕ Reallocates Elementary classroom teachers in order to maintain overall reasonable elementary class sizes. The average elementary class size next year is projected to be 22.5. Elementary enrollment is projected to increase, resulting in a 0.5 student average class size increase from current levels. The foundation budget is built upon an average elementary class size of 22.0 students.

With an anticipated increase in student enrollment and teachers, the following are the projected elementary class sizes for next year based on positions assigned for next year:

Class Size Range	Number of Classrooms
Less than 23 students	289
23-26 students	217
27-30 students	69
31 or more students	3
Total	578

- ⊕ Maintains current level of ESL teachers and increases one Transitional Bilingual Education teacher (TBE) based on student enrollment and service needs.
- ⊕ Increases two teachers to expand the dual language programs into the sixth grade at Roosevelt Elementary and Chandler Magnet Schools.
- ⊕ Maintains current spending for instructional materials, school safety, and instructional technology.
- ⊕ Maintains full funding for the arts consultant programs at Burncoat Middle and High Schools and maintains all existing athletic programs without fees for students.
- ⊕ Uses \$645,000 in district operating and capital budget funds to leverage \$3.7 million in E-Rate funding. In addition to normal telephone service, the WPS has submitted E-Rate funding requests to accomplish the following:
 - Replace all the network switches at schools. The network switches are the backbone of the network and allows the network to function. Some of the switches are up to 15 years old in these schools.
 - Add wireless access points to every classroom and common area in 18 schools with modern wireless switches in schools currently with no or limited wireless access points. This will complete the two-year E-rate project that brings dense building wide high speed wireless to all of the district's schools.
 - The FY17 budget will specifically increase district internet connections from 2Gbps to 5Gbps.

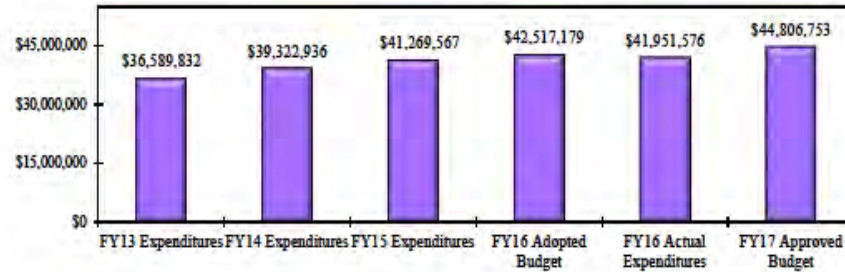
FY 2013 to FY 2018 Position Change						
Description	FY 2013 Actual		FY 2018 Proposed		Change FY 2013 to 2018	
	Position	Percent	Position	Percent	Position	Percent
School-Based	21,850.7	93.1%	22,479.1	93.4%	628.4	2.9%
Nonschool-Based	1,619.9	6.9%	1,594.9	6.6%	(25.0)	-1.5%
Total	23,470.6	100.0%	24,074.0	100.0%	603.4	2.6%

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Reductions at District Office include 5.26 FTE, supplies, travel, pro/tech, software and equipment for a total of \$1,057,398.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 80% of this budget.
- The FY17 Budget includes an increase to the employer-paid amount per covered employee to \$20,375. Because of high claims experience at the end of FY16, we may need to revise the amount per covered employee again. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

Explanation of Changes and Reasons

HEALTH INSURANCE

	FY16 Adopted Budget	FY16 Actual Expenditures	FY17 Approved Budget	% Change From Present Budget
CITY FUNDING	\$42,517,179	\$41,951,576	\$44,806,753	5%
GRANT SOURCES	\$3,703,257	\$3,703,257	\$3,703,257	0%
TOTAL HEALTH INSURANCE	\$46,220,436	\$45,654,833	\$48,510,010	5%



This account funds the employer's share of the premium costs for the health insurance plans available to active and retired public school employees. Also charged to this account are the employer's share of life insurance and Medicare insurance costs. Federal and state grants provide funding to cover the health insurance requirements of employees paid for with grant funds.

	FY16 Adopted Budget	FY16 Actual Expenditures	FY17 Approved Budget	% Change From Present Budget
(5000) A. Health Insurance	\$39,267,179	\$38,535,034	\$41,556,753	6%
(5000) B. Life Insurance	\$150,000	\$150,962	\$150,000	0%
(5000) C. Federal Medicare	\$3,100,000	\$3,265,580	\$3,100,000	0%
TOTAL	\$42,517,179	\$41,951,576	\$44,806,753	5%

	FY16 Adopted Budget	FY16 Actual Expenditures	FY17 Approved Budget	% Change From Present Budget
(5000) A. Health Insurance	\$39,267,179	\$38,535,034	\$41,556,753	6%

The recommended budget is based on the premium rates which will become effective July 1, 2016. For the non-settled groups, this account reflects an increase in premium rates of 5.3% for Blue Cross Blue Shield plans, and 7.4% for City of Worcester Advantage and Direct Plans through Fallon. For the non-represented and retired employees, this account reflects an increase in premium rates of 2.8% for Blue Cross Blue Shield plans, and 4.9% for City of Worcester Advantage and Direct Plans through Fallon. Enrollment is comprised of active employees, retirees, and surviving spouses; these categories are estimated to total approximately 5,663 members during FY17 (2,716 active employees and 2,947 retired employees).

Budget at a Glance

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.

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-5)	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.

Budget Drivers

Maintain class size commitments

The level of staffing provided to each of the schools in Watertown is sufficient to allow us to maintain educationally appropriate class sizes. Class sizes at the lower elementary level (PK - 2) average well below twenty while upper elementary class sizes (3-5) are at or slightly above twenty. Class sizes at the secondary level average in the 18-22 range with the occasional high school section approaching or slightly above the mid-twenties. In comparison to other districts, Watertown class sizes tend to be on the lower side. Staffing resources for FY'18 were budgeted to allow us to maintain these class size commitments.

Adjust staffing to accommodate enrollment shifts

While staffing levels across the district are sufficient to maintain appropriate class sizes, there are shifts in enrollment between levels. For example, the eighth grade class that will be entering Watertown High School next year is slightly higher than this year's graduating class which will necessitate shifts in staffing. Similarly, enrollment shifts at the elementary level permitted us to reduce staffing by 2.0 FTE's while still maintaining similar elementary class sizes. By reallocating resources in this way, we are able to address more of our budgetary priorities within the constraints of a 5% overall budget increase.

Meet all collective bargaining obligations

The collective bargaining agreement for our largest represented group, namely Unit A (teachers and professional staff) was settled at the beginning of the current school year with a cost of living adjustment of 2.0% for FY'18. In addition, nearly half of our staff is eligible for step increases which average an additional 3.0%. Compensation for this Unit increases overall by a rate of 4.5%. Collective bargaining with other represented units is currently underway and is expected to be settled by the end of the current school year. To the extent that bargaining increases exceed budgeted amounts, turnover savings and set aside funds are anticipated to cover any potential shortfalls within the 5% budget. Non-represented salary increases are projected to average 2.0%.

Expand and ensure cohesive professional development offerings

Professional development has been identified as one of the most critical priorities for the district. The research is clear that the most significant factor in improving outcomes for students is high quality instructional practice. We need to provide continuous support to our staff to refine and enhance pedagogy, expand content knowledge, and differentiate instruction to meet the needs of increasingly diverse learners. We also need to provide staff with the opportunities to collaborate with and learn from one another. Through professional learning communities and networks, staff need time to examine student work and student data together, identify gaps in student learning, and find strategies to address those gaps most effectively. Staff also needs time to continuously revisit standards and ensure that curriculum materials and assessments are aligned to those standards. A significant portion of the increase in non-salary resources have been allocated to professional development - particularly job-embedded coaching and support - for all instructional staff in the district.

Key Factors in your Budget

General Fund – Major Budget Assumptions

Revenues

Overall total revenues are expected to remain constant.

Property taxes are expected to be approximately \$194,000 less due to one-time redemption collections in FY2015.

State revenues are expected to be approximately \$226,000 more due to a 4% increase in state funding but offset with changes in student enrollments.

FY2014 Enrollments: 1,579

FY2015 Enrollments: 1,516

FY2016 Projected Enrollments: 1,526

FY2017 Projected Enrollments: 1,523

FY2018 Projected Enrollments: 1,517

Federal revenues are expected to be approximately \$56,000 less due to changes with categorical grants. This projection is based upon information known at the time of this report.

As in past years, the District expects future revenue changes due to program level activity with state and federal funded restricted programs. The District will adjust its expenditures within these programs to match available revenues in many cases. Where restricted program revenues are less than program expenditures, the District budgets general program revenues to support these costs and to maintain structural long-term budget integrity and quality services.

Expenditures

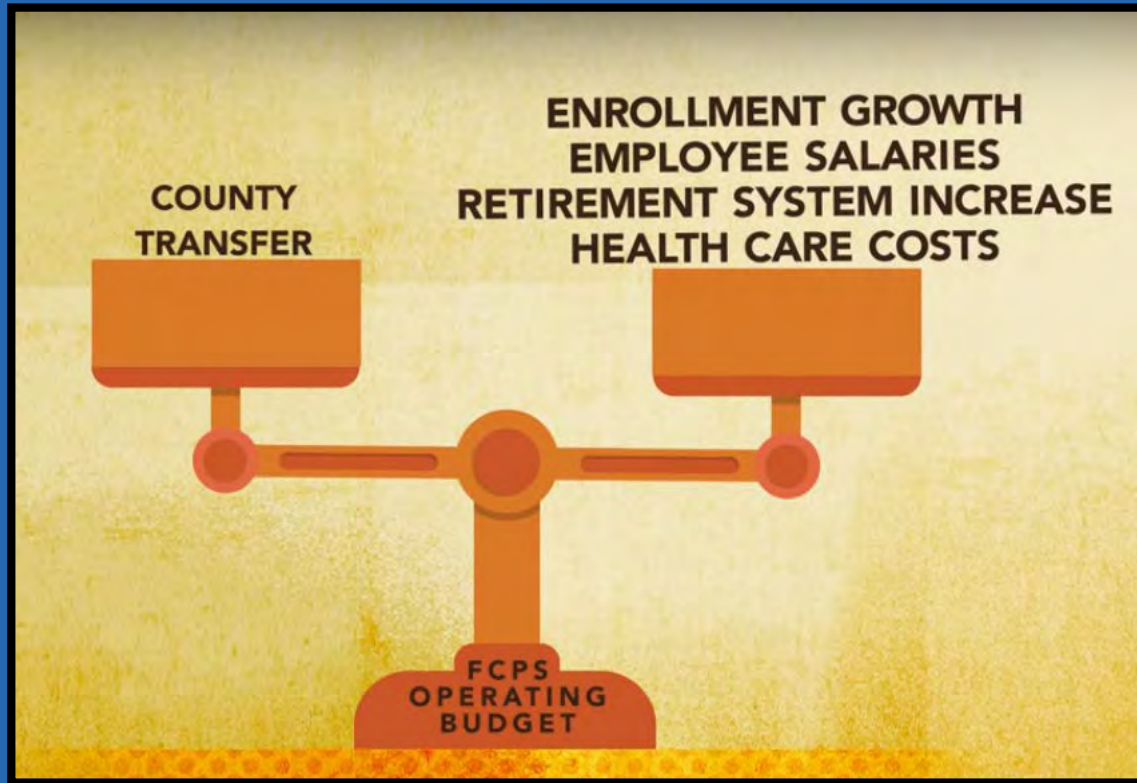
Employee Retirement Incentive Program: In fall of 2014, the District implemented a one-time retirement incentive program to all full-time employees with ten or more years of

service. The program is intended to 1) reward long-term employees for their service as they move towards retirement, 2) to facilitate opportunities for restructuring operations in alignment with strategic goals, and 3) fully fund and pay the incentive by June 30, 2015. The District projects the cost of this program to be \$145,600.

Program Staff Reductions: Due to enrollment declines, the budget plan includes a 1.5 FTE reduction in the teaching staff. This reduction is being done in conjunction with attrition to avoid a negative economic impact upon rural communities. The reduction is also designed to be aligned with a projected shift with high school course demands in relation to increased graduation requirements for social sciences and projected shifts in enrollments towards high school music programs. The reduction in cost is estimated to be \$82,500.

New Reading & Instructional Coach Position - West Schools: This new position will focus upon reading and language development for K-12 students in west county schools. This specialist will oversee reading assessments, individual student reading development plans, and support reading programs in the regular classroom. This specialist will also provide instructional coaching to teachers to help improve regular classroom instruction. This new position allows the workload to be split between two positions, rather than the single reading and instructional coach position. This cost is estimated to be \$60,000.

Teacher Professional Development: Over half of the District's teachers have enrolled in specific teacher professional development during the summer and the coming year. Teacher professional development programs include training with "The Big 8" teaching strategies, Reading



Significant Cost Drivers

Enrollment and Student Demographics

Following a plateau of enrollment in FY 2016, FCPS significantly lowered enrollment expectations in the FY 2017 Approved Budget. However, preliminary enrollment data suggests FY 2017 actual enrollment will exceed projections and even exceed what was included in the fiscal forecast for FY 2018. As a result, projections have been revised for the FY 2018 Proposed Budget to include growth of 1,932 students as compared to the FY 2017 Approved Budget. This results in an additional \$10.0 million including 133.8 school-based positions.

Step Increase for Eligible Employees

A step increase is being provided to all eligible employees. Funding of \$44.0 million will provide an average step increase of 2.5 percent.

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding (foundation funding) the School District receives from the State and it also sets a limit on the amount that can be raised from local sources under an equalization section of the formula. The Kenai Peninsula Borough is the local funding source for the District and for many years, the School District was consistently funded to the maximum allowed from local governmental funding (the cap). During FY10, the School District received some additional revenue from the State, which could have resulted in additional local funding. However, the School District did not request the additional local funding, which resulted in FY10 final local funding below the maximum allowed for the first time.

Key Factors in your Budget

Summary of Major Budget Assumptions

Considering that not all factors are known when building a budget, part of the budget process involves making realistic assumptions about what will happen. Because changes in assumptions can result in budgetary surpluses or deficits, understanding the underlying foundations of the budget is important for readers. Assumptions are made by analyzing the best information available at the time. Below are the major assumptions used by the District when the FY 2017 budget was built.

REVENUE

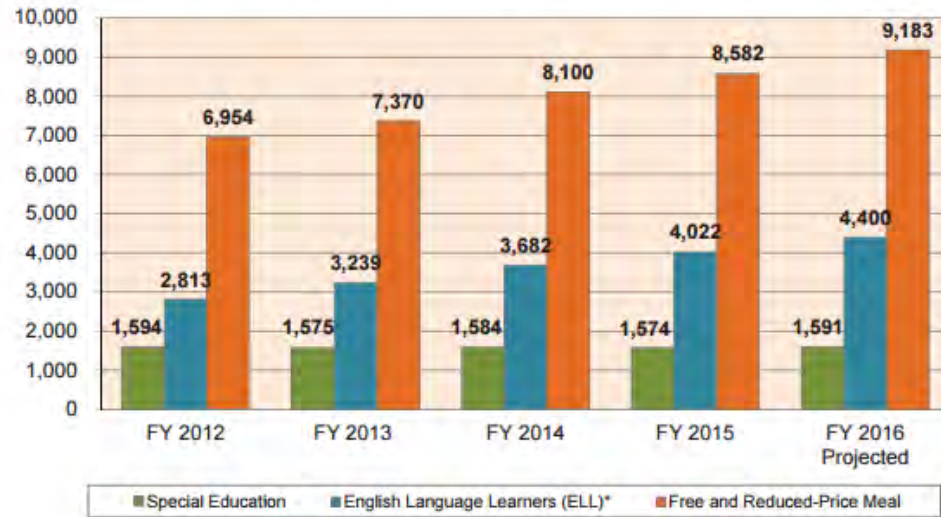
- Final State revenues will be equal to the Governor's budget. (\$319.9 million)
- The City will meet their required local contribution. (\$36.7 million)
- Circuit Breaker reimbursement will be 72% as determined by the State. (\$3.6 million)
- Charter tuition reimbursement will be equal to the Governor's budget. (\$9.2 million)
- The Kindergarten grant will be funded. (\$0.9 million)
- Title I/Title IIA will be level funded. (\$18.9 million)
- Title III will be level funded. (\$715,377)
- Academic Support grant will be level funded. (\$177,300)

EXPENSES

- School-based enrollment will be consistent with an average of October 1, 2015 and January 31, 2016 numbers.
- School municipal retiree expenses will remain at 27.1% of City's assessment based on PERAC's November 5, 2012 approved actuarial valuation. Grant funds will be used to offset costs. (\$13.7 million)
- Utility rates will not increase more than estimates as of June 2016. (3%)
- Personnel salary lost time will be \$3.4 million.
- Final State assessments will be equal to the Governor's budget. (\$47.4 million)
- The Consumer Price Index (CPI) used for contractual increases will be 1.5%.
- Special education out-of-district tuition costs will be consistent with Special Education and Student Service's May 2016 projections. Circuit breaker will be used to offset costs. (\$11.8 million)
- Empowerment Zone enrollment will be 4,098 and they will purchase all optional services that were in the spending plans presented to the SEZP board at the 3/31/16 meeting.

Enrollment & Staffing: Demographics

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



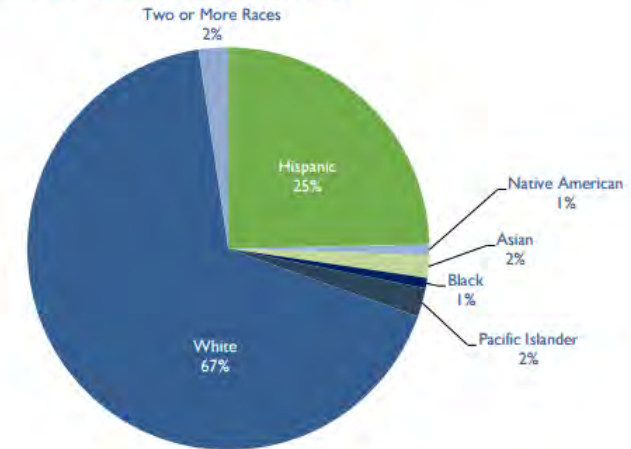
*English language learner enrollment does not include monitor years one and two.

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 Enrollment & Demographics



Other Information

Special Education

The FY 2015 WABE Guide reports that ACPS's special education enrollment was 11.1 percent of the total student population for FY 2015. The table below shows an average enrollment percentage for students who are eligible to receive special education services compared with surrounding Northern Virginia school divisions.

Enrollment of Students with Disabilities WABE Guide Data FY 2015	
Division	Percent of Total Enrollment
Alexandria City	11.1%
Arlington County	15.8%
Fairfax County	13.8%
Loudoun County	11.1%
Prince William County	15.7%

English Language Learner (ELL)

Alexandria City Schools has the highest percentage of students receiving ELL services of the Northern Virginia school divisions at 27.7 percent, followed by Prince William and Fairfax Counties. (It should be noted that after the WABE data was published, ACPS updated its ELL enrollment to reflect the actual totals of 28.3 percent of enrolled students.)

Enrollment of ELL students (receiving services at proficiency Levels 1 through 5) is shown in the following table.

Enrollment of ELL Students WABE Guide Data FY 2015	
Division	Percent of Total Enrollment
Alexandria City	27.7%
Arlington County	16.4%
Fairfax County	17.2%
Loudoun County	9.4%
Prince William County	15.8%

Cost per Pupil

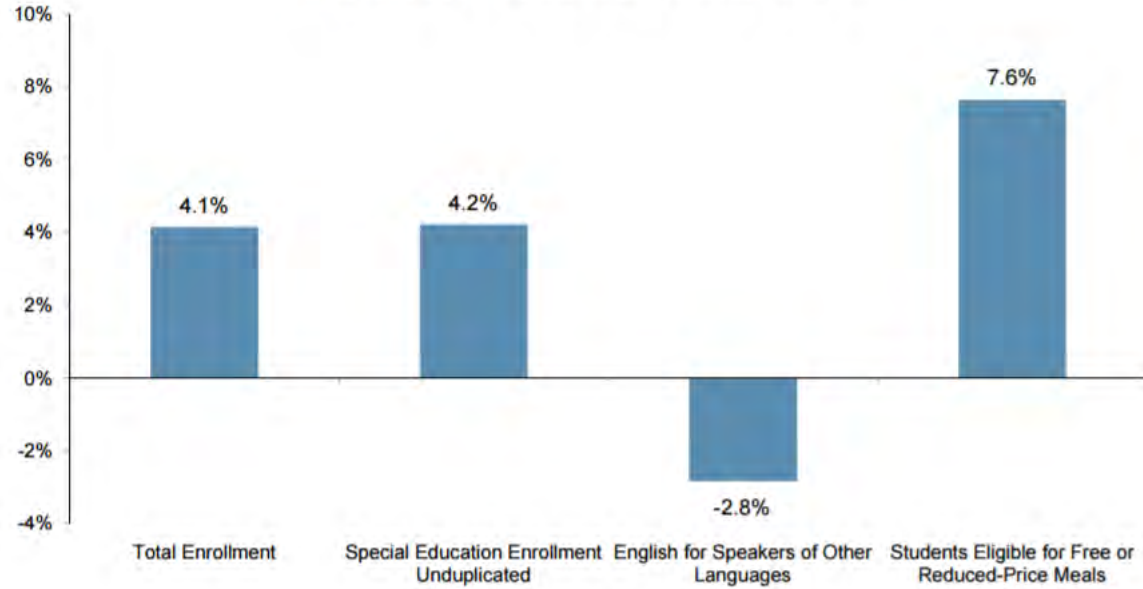
Many of the preceding characteristics—class size, poverty, special education enrollment, and ELL enrollment—are associated with higher educational costs. Studies sponsored by the National Center for Education Statistics have found that the higher the enrollment of students with special needs, the higher the average per student educational cost.

These factors, coupled with ACPS' competitive teacher salaries, contribute to making the ACPS cost per student the second highest of the five Northern Virginia divisions, as shown in the table below. These costs are calculated per the methodology of the WABE guide, to allow for comparisons across jurisdictions.

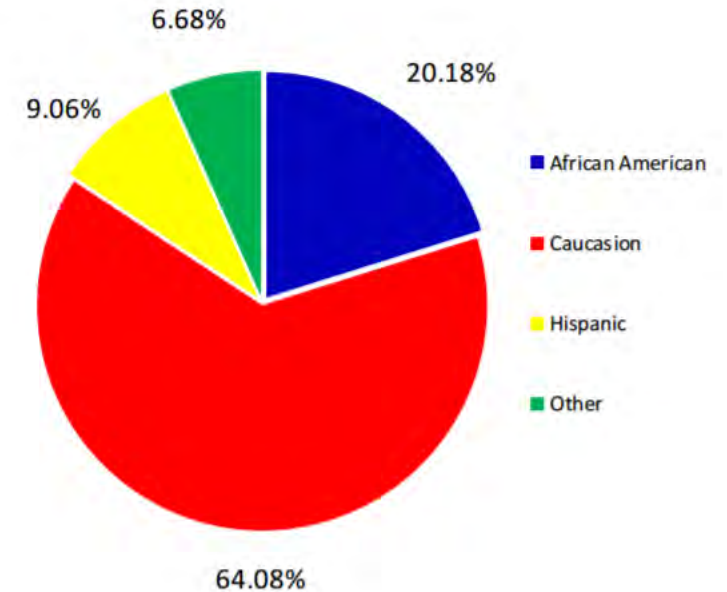
For the time period FY 2012 to FY 2015, the cost per pupil in ACPS has declined by 3.3 percent, while the cost per pupil in neighboring school divisions has increased between 5 percent and 10 percent.

Cost Per Pupil WABE Guide Data						
Division	FY 2012	FY 2013	FY 2014	FY 2015	Change, \$ FY 2012- FY 2015	Change, % FY 2012- FY 2015
Alexandria City	\$ 17,618	\$ 17,024	\$ 16,880	\$ 17,041	\$ (577)	-3.3%
Arlington County	\$ 18,047	\$ 18,675	\$ 18,678	\$ 19,040	\$ 993	5.5%
Fairfax County	\$ 12,820	\$ 13,564	\$ 13,472	\$ 13,519	\$ 699	5.5%
Loudoun County	\$ 11,014	\$ 11,770	\$ 11,638	\$ 12,195	\$ 1,181	10.7%
Prince William County	\$ 9,852	\$ 10,163	\$ 10,158	\$ 10,365	\$ 513	5.2%

FY 2013 to 2018 Trends in Enrollment Growth



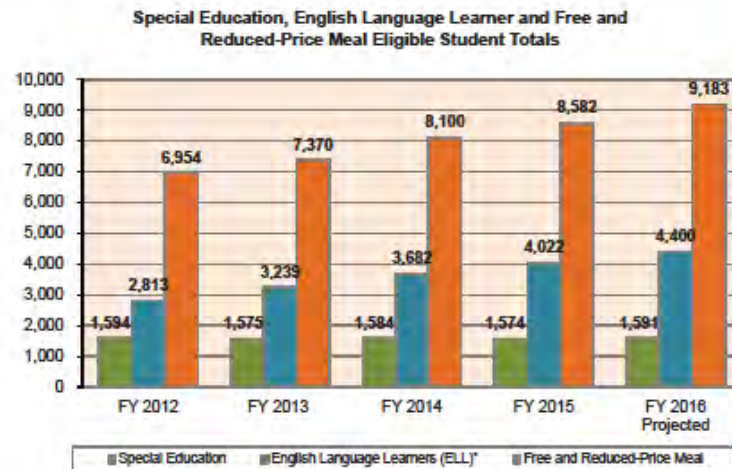
Ethnic Distribution



Student Enrollment & Demographics



Enrollment & Staffing: Demographics



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

ACPS Student Demographics

Special education, English language learner (ELL) and free and reduced-price meal eligible enrollment trends are shown above.

In FY 2016, special education enrollment is projected to increase to 1,591 students. This brings the percentage of special education students to 10.8 percent of total enrollment. This is an increase in special education enrollment as a percentage of total school enrollment.

The ELL program enrollment grew to 4,022 students receiving services in FY 2015, raising the total to 28.3 percent of total enrollment. ELL enrollment is expected to increase for FY 2016, with a projected enrollment of 4,400 receiving services, or 29.8 percent of the total ACPS enrollment.

The free and reduced-price meal (FRPM) program serves students whose family income

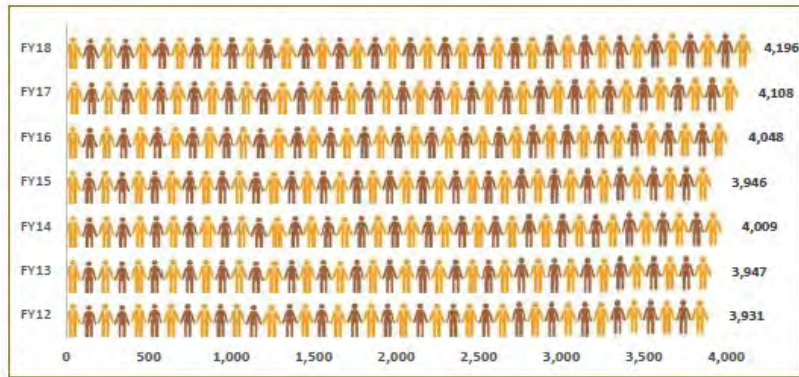
meets eligibility requirements. Free and reduced-price meal eligibility has continued to increase for the division since FY 2007. As of October 2014, 8,582 students were eligible for free or reduced-price meals. Over the five-year period shown, ACPS has seen an increase in students served by this program every year. In FY 2015, this student population made up 60.3 percent of total enrollment, an increase of 4.5 percentage points compared to FY 2012. Based on historical averages, ACPS anticipates FRPM eligibility will increase to 62.3 percent for FY 2016.

Studies show that well-nourished students are better prepared to learn. To that end, schools help provide a healthy environment through nutritious meals, healthy snacks and opportunities for physical education and nutrition education. Through school nutrition programs, approximately 700,000 lunches, 200,000 breakfasts and 8,000 after-school snacks are served on a typical day in Virginia public schools. In FY 2014, ACPS served a total

Executive Summary Staffing History

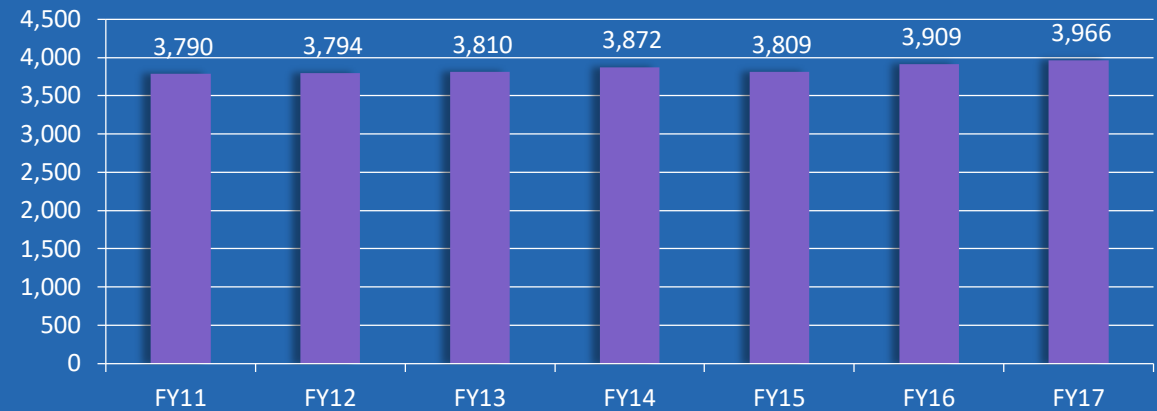


Employee Headcount FY12-FY18
(From All Funding Sources)



All Positions / All Funding Sources	FY12	FY13	FY14	FY15	FY16	FY17	FY18	Change from FY17	
District Administrators	26	26	25	23	23	24	26	2	8.3%
School Administrators	78	78	78	79	79	79	81	2	2.5%
Teachers	2,031	2,072	2,129	2,086	2,139	2,142	2,213	71	3.3%
Instructional Assistants	524	537	551	591	601	599	589	-10	-1.7%
Teacher Substitutes	97	97	97	97	97	97	97	0	0.0%
Crossing Guards	104	104	106	106	106	106	106	0	0.0%
Educational Support	130	124	119	83	107	106	105	-1	-0.9%
Custodial Services	151	153	153	150	153	153	154	1	0.7%
Maintenance Services	32	32	31	33	33	33	33	0	0.0%
Full Year Clerical	67	69	70	63	63	64	62	-2	-3.1%
School Year Clerical	70	71	70	68	68	68	70	2	2.9%
School Nurses	45	51	54	54	55	56	59	3	5.4%
District Support	48	48	52	50	52	53	52	-1	-1.9%
Student Transportation	73	73	81	81	81	82	82	0	0.0%
Child Nutrition	247	236	236	237	239	294	321	27	9.2%
Head Start	208	176	157	145	152	152	146	-6	-3.9%
Totals	3,931	3,947	4,009	3,946	4,048	4,108	4,196	88	2.1%

Total Employee Headcount - All Funding Sources

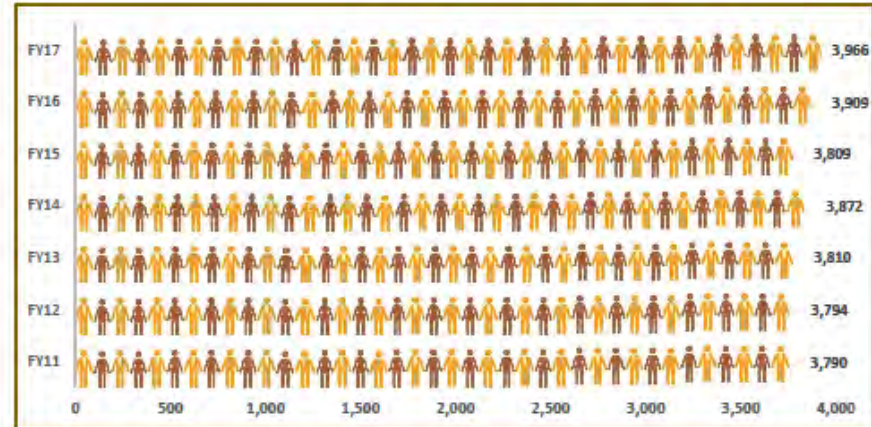


Personnel Resource Allocation



Budget at a Glance

Employee Headcount FY11-FY17
(All Funding Sources)



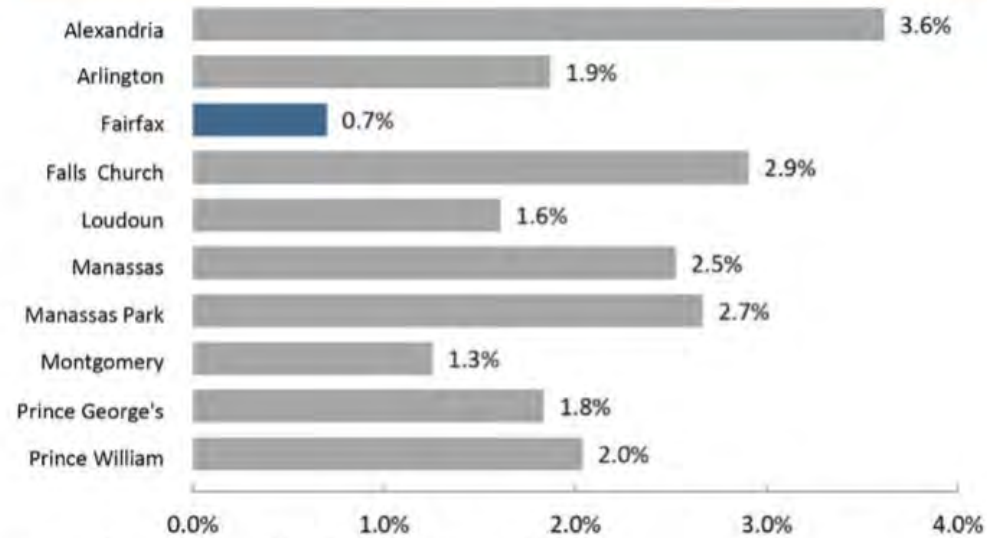
Employee Headcount FY11-FY17
(All Funding Sources)

All Positions	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Change from FY16	
District Administrators	27	26	26	25	23	23	24	1	3.8%
School Administrators	77	78	78	78	79	79	79	0	0.0%
Teachers	2,013	2,038	2,079	2,136	2,093	2,158	2,161	3	0.1%
Instructional Assistants	519	524	537	551	591	601	599	-2	-0.4%
Bus Monitors	35	35	35	39	39	39	39	0	0.0%
Crossing Guards	104	104	104	106	106	106	106	0	0.0%
Educational Support	123	123	117	112	76	88	87	-1	-0.7%
Custodial Services	150	151	153	153	150	153	153	0	0.0%
Maintenance Services	40	32	32	31	33	33	33	0	0.0%
Full Year Clerical	74	67	69	70	63	63	63	0	0.0%
School Year Clerical	71	70	71	70	68	68	68	0	0.0%
School Nurses	45	45	51	54	54	55	55	0	0.0%
District Support	48	48	48	52	50	50	50	0	0.0%
Bus Drivers	37	38	38	42	42	42	43	1	2.6%
Child Nutrition	233	238	227	227	228	230	285	55	24.2%
Head Start	194	177	145	126	114	121	121	0	0.0%
Totals	3,790	3,794	3,810	3,872	3,809	3,909	3,966	57.2	1.5%

Introductory

FCPS has the Lowest Ratio of Management

Percentage of Leadership Team and Management to Total Positions ¹



¹ Source: FY 2017 Washington Area Boards of Education (WABE) Guide

Comparison of per pupil expenditures on District Administration between the Worcester Public Schools and urban peer districts, 2014-15



Personnel Resource Allocation



Personnel Resource Allocations

The District bases its personnel resource allocation plan upon directives received from federal, state, and local authorities. Equitable staffing along with specific student needs, guides the personnel resource allocation through the District. The District also considers available funding, class-size ratios, enrollment trends, and student achievement needs when considering personnel resource allocations.

Projected Fiscal Year 2016 Personnel Resource Allocations		
Instructional Services	105,910	69%
Support Services - Students	3,200	2%
Support Services - Instructional Staff	3,000	2%
District Administration	4,000	3%
School Administration	9,800	6%
Business & Central Services	2,750	2%
Maintenance & Operation	11,530	7%
Transportation	6,050	4%
Food Services	8,200	5%



Performance Highlights

ACHIEVEMENT MEASURES

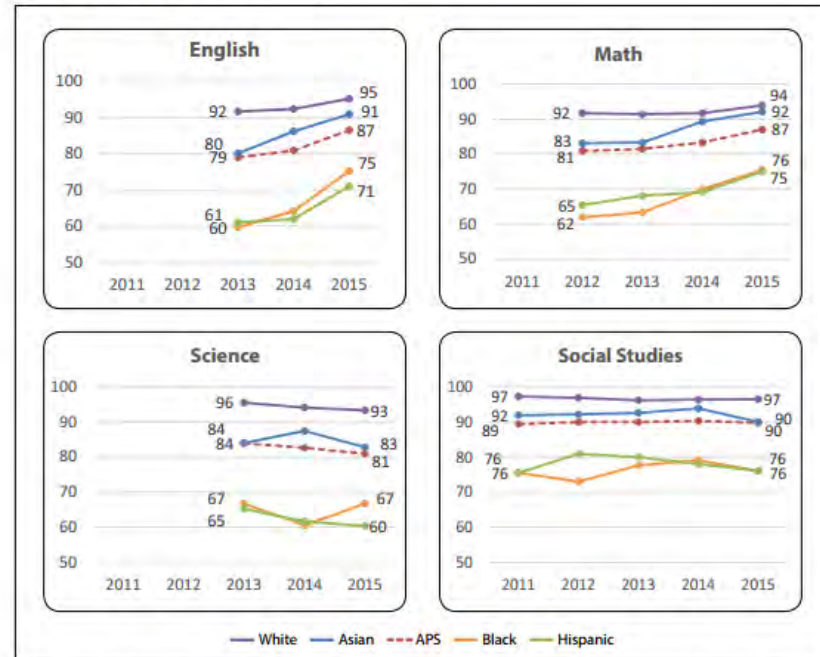
APS Recognitions

- 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

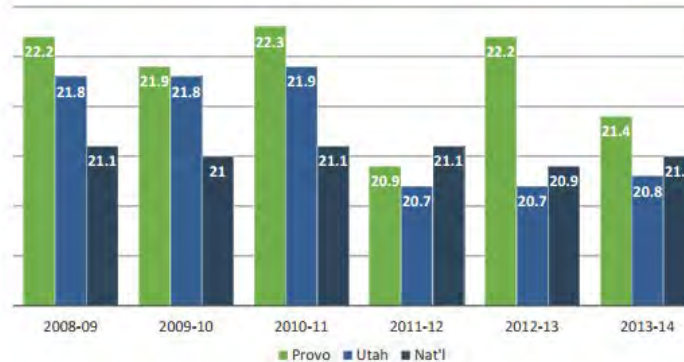
Graduation Rates, 2013-14



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

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 Scores (2013-14 most recent year available)



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 students continue to indicate a

Student Performance Data

Student Performance Highlights 2015-2016

4-YEAR ADJUSTMENT
GRADUATION RATE



■ 2015

5-YEAR ADJUSTMENT
GRADUATION RATE



■ 2015

COLLEGE ENROLLMENT RATE

Within one (1) year of
High school graduation



■ 2015

SAT PARTICIPATION RATE



■ 2015-2016

AP PARTICIPATION RATE

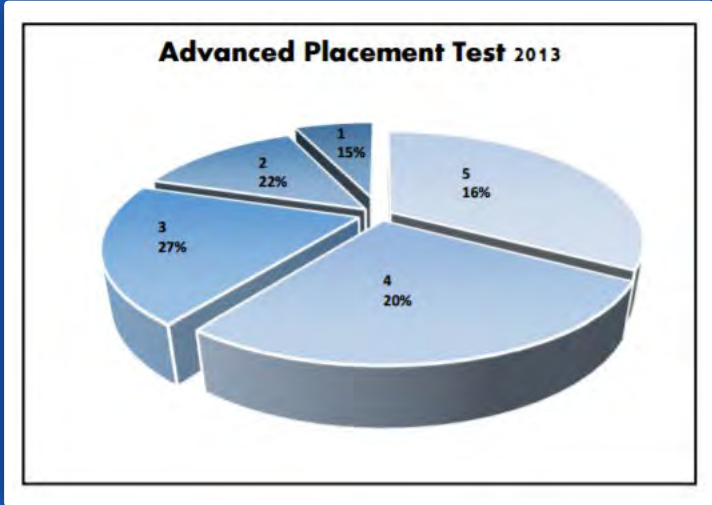
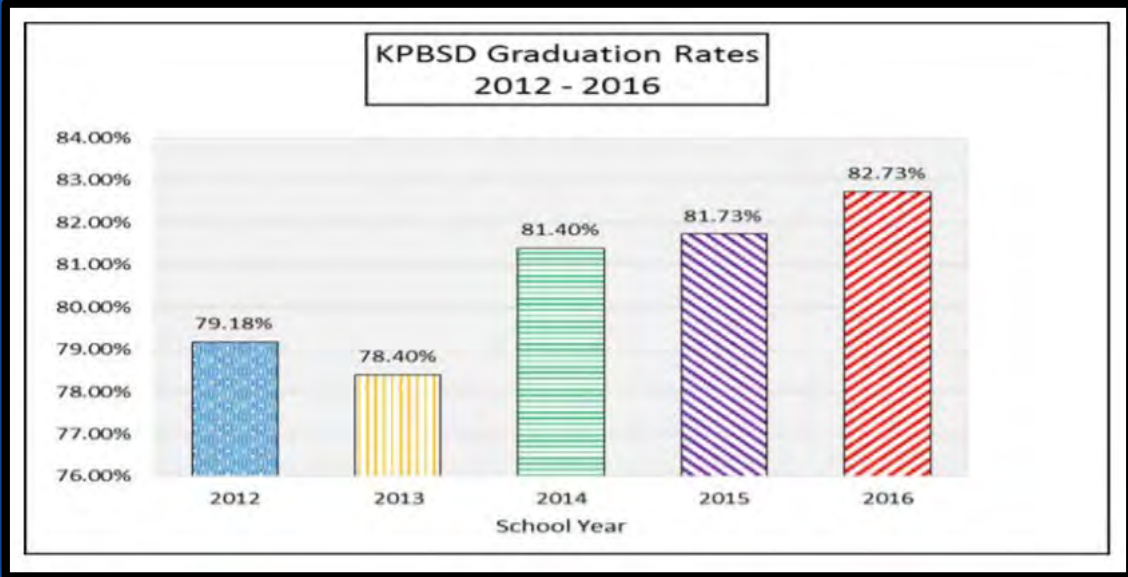


■ 2015-2016

AP QUALIFYING SCORE
RATE



■ 2015-2016



**WEST HIGH SCHOOL - IB Scores
SALT LAKE CITY SCHOOL DISTRICT
May, 2013**

	Level	Total Exams Taken	7	6	5	4	3	2	1	P	N	Total Exams Passed	Percent Exams Passed	Average Grade (School)	Average Grade (World)
Total		608	26	111	214	146	64	23	0	0	24	497	82%	4.51	4.78

Note: score of 4 and above is passing

Student Performance Data

Belknap Elementary School Performance Measures

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
DIBELS End of Level Reading Proficiencies										
Kindergarten	76%						90%	93%	91%	
1st Grade	98%						85%	88%	90%	
2nd Grade	71%						94%	96%	93%	
3rd Grade	76%						82%	92%	89%	
4th Grade	65%					63%	70%	72%	72%	
5th Grade	58%					82%	80%	76%	74%	
6th Grade	56%					86%	76%	76%	81%	
DRA End of Year Scores										
4th Grade							87%	88%	90%	
5th Grade							90%	89%	88%	
6th Grade							87%	87%	87%	
State SAGE Assessments - % Student Proficiencies										
School										
Language Arts									35%	
State Average									42%	
Mathematics									39%	
State Average									39%	
Science									41%	
State Average									44%	
Grade Level										
3rd Grade										
Language Arts									35%	64%
State Average									44%	
Mathematics									31%	58%
State Average									44%	
Science										
State Average										
4th Grade										
Language Arts									33%	43%
State Average									42%	
Mathematics									51%	51%
State Average									48%	
Science									41%	41%
State Average									43%	
5th Grade										
Language Arts									48%	58%
State Average									42%	
Mathematics									43%	58%
State Average									44%	
Science									41%	49%
State Average									46%	
6th Grade										
Language Arts									19%	55%
State Average									43%	
Mathematics									30%	36%
State Average									35%	
Science									40%	43%
State Average									46%	

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.



Renovations Summary

Construction Projects

FY 2018 - FY 2022

(\$ in millions)

Forestville ES	\$19.1
Bucknell ES	\$20.0
Cherry Run ES	\$18.4
Waynewood ES	\$21.6
Stratford Landing ES	\$22.4
Newington Forest ES	\$20.7
Hollin Meadows ES	\$23.1
White Oaks ES	\$22.5
Mt. Vernon Woods ES	\$22.7
Belle View ES	\$23.9
Annandale Terrace ES	\$22.8
Clearview ES	\$24.3
Silverbrook ES	\$26.2
Hybla Valley ES	\$25.0
Washington Mill ES	\$20.3
Braddock ES	\$24.3
Fox Mill ES	\$25.7
Oak Hill ES	\$25.5
Wakefield Forest ES	\$27.0
Louise Archer ES	\$26.8
Crossfield ES	\$29.0
Rocky Run MS	\$47.4
Hughes MS	\$52.1
Cooper MS	\$51.2
Frost MS	\$52.3
Langley HS	\$78.1
West Springfield HS	\$91.5
Herndon HS	\$105.1
Oakton HS	\$107.5
Falls Church HS	\$101.8



Capital Budget Spending

MSBA Process:



The Statement of Interest phase is the initial step to inform the MSBA of perceived deficiencies within a school facility. Cost identification and financial solutions are not needed at this phase of the MSBA process. The MSBA will evaluate the submission of each community and invite those to advance to project team formation and feasibility study phase.

Proposed FY17 Capital Equipment Budget

The Fiscal Year 2017 Capital Equipment Budget for the Worcester Public Schools continues prior year commitments to fund instructional technology, special education transportation vehicle replacements, and facilities maintenance equipment. In most instances, capital assets are replacing equipment that has reached the end of its useful life.

FY17 Capital Improvement Budget:

For FY17, the Capital Improvement Budget for the Worcester Public Schools is \$3,500,000. Within this amount, \$500,000 is allocated for capital equipment and \$3,000,000 is allocated for building renovation projects. These projects and equipment purchases are included in the City's overall capital spending plan of approximately \$18 million.

The Administration has proposed the following for FY17 capital equipment purchases:

Technology Infrastructure Directly at School Buildings	\$275,000
Special Education School Buses (3 Replacements)	\$160,000
Facilities Department (School and District Equipment)	<u>\$ 65,000</u>
Total	\$500,000

Technology Plan:

The current student-to-computer ratio reported to DESE is 3.5 to 1. The district exceeds the state's 5:1 ratio in every school. Overall, the district maintains 7,500 computers in the district. The operating budget includes the costs associated with a computer lease agreement that goes through January 2019. In recent years, the district has also made significant investments in other school-based technologies, such as:

- 1,000 iPads
- 400 Document Cameras

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.250 million in additional maintenance support for the school district for FY17. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities

Area-wide portables and outbuildings	50,000
Area-wide flooring replacement upgrades	150,000
Area-wide water quality improvements	75,000
Area-wide asbestos removal and repair	75,000
Area-wide electrical and lighting upgrades	100,000
Area-wide bleacher replacement	100,000
Area-wide school facility reconfiguration	50,000
Area-wide asphalt and sidewalk repair	75,000
Area-wide generator and associated hardware upgrades	100,000
Area-wide playground upgrades	75,000
Area-wide window/siding repair/replacement	100,000
Area-wide doors and entries	100,000
Area-wide ADA upgrades	75,000
Nanwalek propane tank separation and re-piping	125,000

Total \$1,250,000



FAIRFAX
COUNTY
PUBLIC
SCHOOLS

ADOPTED

Capital Improvement Program

Fiscal Years 2017-21





Clermont Elementary School

Clovis High School

Merriman Stadium Improvements
Pool Renovation
Track Renovations
Additional Softball Field
Scoreboard in Gymnasium
Lamonica Stadium Improvements
Locker Room Improvements

Clovis East High School

Gym Lighting
Baseball Stadium Improvements

Clovis North High School

Baseball Stadium Improvements

Clovis West High School

Track Renovations
Additional Softball Field
Outdoor Play Courts
Various Swim Complex Improvements
Scoreboards
HVAC improvements

Clark Intermediate School

Tennis Court Lighting (partial funding)
Track Improvements

Kastner Intermediate School

Additional Softball Field

Buchanan Educational Center

All-purpose Stadium
Scoreboard at Soccer Field
Baseball Stadium Improvements

Mountain View Elementary School

Environmental Learning Facility

Miscellaneous

Fitness Centers at each High School
Gymnastics/Dance Facility
Clovis East High Weight Equipment

Capital Budget Spending

VI. Capital Expenditure Process and Goals

Goals

Capital Improvements

1. Provide for adequate space in an instructionally appropriate environment for all students in all schools across the District
 - Re-purpose space related to unique curricular programming for Special Education, Bilingual Education, after school programs, etc.
 - Remodel wet areas when necessary
2. Provide a safe and aesthetically pleasing environment for all students and staff with appropriate attention to federal mandates
 - Maintain bathrooms, auditoriums, gymnasiums and other general use commons areas
 - Maintain carpet, tile, wall painting and other interior coverings
3. Provide safe, multipurpose and aesthetically pleasing outdoor facilities for extra-curricular activities
 - Add and maintain green space, athletic fields, tracks, etc.

Maintenance

1. Provide for normal upkeep and promote preventative maintenance on all District facilities
 - Maintain roofs, parking lots and sidewalks of all District facilities
 - Maintain tennis courts, tracks and grounds at all District facilities. Provide appropriate vehicles to meet service requirements
2. Maintain/upgrade/rotate vehicles for maintenance crews, food service deliveries, grounds and general travel use

Regulatory Mandates

1. Provide a safe and aesthetically pleasing environment for all students and staff with appropriate attention to federal mandates
 - Remodel/repair to meet ADA, in-door air and asbestos requirements

Equipment and Furnishings

1. Provide appropriate classroom equipment to assist in meeting curricular objectives
 - Provide for adequate monitors, projectors, science lab equipment, appliances, musical instruments, etc.

Technology

1. Provide updated electronics and computer technology to maintain District databases, District WAN and remote LAN's to accommodate growth and demand
 - Provide appropriate technology — computers, scanners, printers, CAD systems
2. Provide updated appropriate communications mediums
 - Maintain telephone key systems, voice mail systems, facsimile operations, etc.
 - Maintain emergency preparedness and building level radios

Acquisition of Land and Facilities

1. Provide a safe, aesthetically pleasing and program-appropriate environment for all students and staff
 - Purchase land and facilities for future District schools and operations

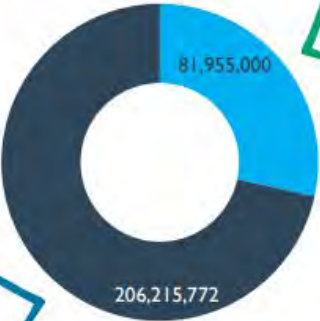


District Actual Debt & Debt Level

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

**BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE/GEN OB BOND FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Adopted Budget 2015-2016
1000 Revenue From Local Sources	\$ 47,605,995	\$ 47,371,367	\$ 49,633,696	\$ 50,239,310	\$ 51,164,367
5000 Other Sources	49,305,307	182,129,465	577,859	178,000	940,000
Total Revenues:	96,911,302	229,500,832	50,211,555	50,417,310	52,104,367
0300 Purchased Services	281,899	1,013,347	0	0	0
0600 Other Objects	94,861,690	227,909,625	50,044,725	50,417,310	52,104,367
Total Expenditures:	95,143,589	228,922,972	50,044,725	50,417,310	52,104,367
Ending Fund Balance	\$ 1,767,713	\$ 577,859	\$ 166,831	\$ 0	\$ 0
 Beginning Fund Balance:	 \$ 1,461,496	 \$ 1,767,713	 \$ 577,859		
Change in Fund Balance	306,217	(1,189,854)	(411,026)		
Ending Fund Balance	\$ 1,767,713	\$ 577,859	\$ 166,831		

Note: Minor differences are due to rounding

The revenues for this fund are primarily generated through the collection, by the County of Fresno, of the property tax add-ons that are associated with each general obligation bond program. These "Tax Override Rates" are structured to meet the District's obligation in regards to principal and interest payments that are due for the year. In addition, the Fresno County Treasurer's office requires that this fund maintain a reserve sufficient to cover all principal and interest payments due for the upcoming 24-month period.

Taking into consideration existing cash reserves, it is projected that the current add on annual tax rate of \$0.1554 per \$100 of assessed valuation will be sufficient to cover all bond principal and interest payments in 2015-16 and will be sufficient to generate the revenue/reserves necessary to cover all annual principal and interest payments until all outstanding bonds are fully amortized during the 2038-39 fiscal year.

Revenues of approximately \$35,256,387 are scheduled to be received in 2015-16. Principal and interest payments on outstanding general obligation bonds in 2015-16 are estimated to be \$35,256,387.

The balance in this fund on June 30, 2014 is projected to be \$31,451,263 and is anticipated to be approximately \$31,451,263 on June 30, 2015, as funds expected to be received will be the same amount as the payments due.

The District's Current Debt Obligations

The citizens of Salt Lake City approved a \$136 million bond authorization on May 4, 1999. The proposition was approved by 70% of those voting in the election. Pursuant to this authorization, the District issued the last of the general obligation bond authorization in the 2005-06 fiscal year.

The District's current unused legal debt capacity is \$896,750,225. The general obligation bonded debt of the District is limited by Utah law to 4% of the fair market value of the total taxable property in the District. For tax purposes primary residential property is assessed at 55% of its fair market value. All other taxable property is assessed at 100% of its fair market value. The following is the amortization schedule for these bond issues showing the debt service to be paid in the 2014-15 budget and future years on bonds currently outstanding.



Debt Obligations & Fund Balance

II. Long Term Debt Obligations

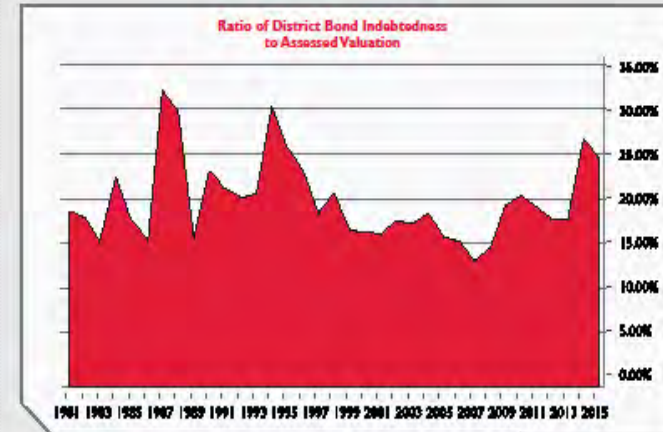
Debt Service

Since 1965, Olathe Public Schools has passed 16 bond referendums totaling \$895,360,000. The most current election occurred June 11, 2013. The public supported a \$244,800,000 Capital Improvement plan with 77% of the voters approving. The District sold traditional General Obligation Bonds (2013-\$190 MM) which represents the first authority from the 2013 bond referendum. The District has remaining authority of \$54.8 MM, from the 2013 referendum. The District currently has 13 outstanding bond issues.

Other Post-Employment Benefits

Beginning with 2007-08, based on compliance requirements from GASB Statement 45, the District began reporting the costs and financial obligations provided our retired staff. The most significant post-employment benefit (OPEB) impacting the District will be with health insurance. For 2015-16, the District's annual OPEB cost, the annual OPEB cost contributed to the plan and the net change in obligation for the year was \$2,841,785, \$728,003 and \$10,232,347, respectively.

The District funds the obligation on a "pay-as-you-go" basis, as cash is expended towards the liability.



Note: In 2013, the District sold \$190 million in General Obligation bonds, which included the refinancing of the 2006A Series.

The sale will keep the number of outstanding issues at thirteen.

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					
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.

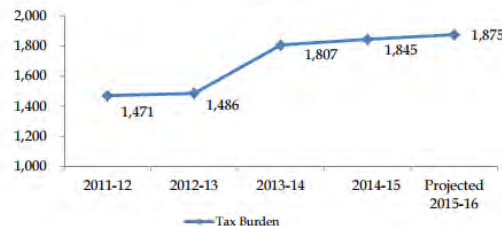
Measure 5 (M5 limits)

- \$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



 **\$5.55**
per thousand
**Residential Tax Rate Impact
of Worcester Public Schools**

 **\$1,165**
average tax bill
**Residential Tax Rate Impact
of Worcester Public Schools**

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	
Non-Voted Taxes	7.4380	\$1,488	
GOB Debt Service	0.0000	\$0	
School Board Taxes	7.4380	\$1,488	(\$20)

Condominium



Tax Rate & Impact on Community

BEAVERTON SCHOOL DISTRICT BUDGET'S EFFECT ON TAXPAYERS TAXES PAID BY AVERAGE HOMEOWNERS

	2011-12	2012-13	2013-14	2014-15	Projected 2015-16
<u>Tax Rates</u>					
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

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- \$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

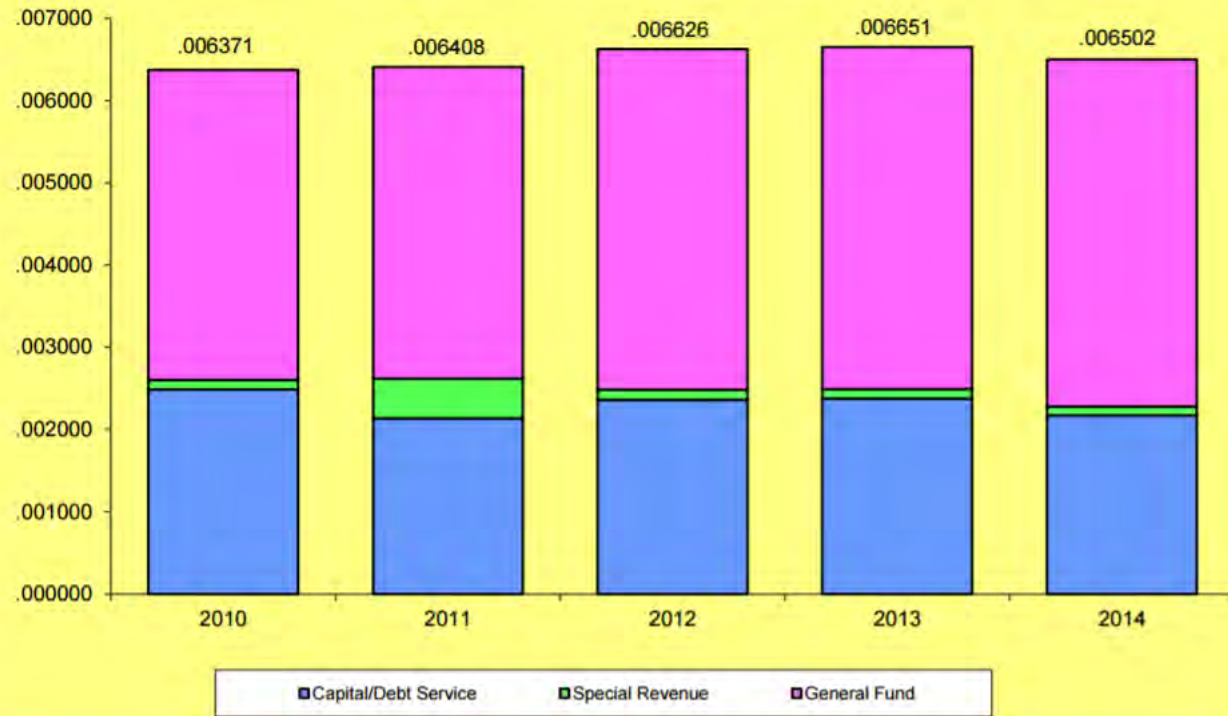
Measure 50 (M50 limit)

- 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



**PROPERTY TAX RATES
2010 to 2014 Calendar Years**



2015-16

Direct and Overlapping Governments

<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
130.20	130.20	130.20	133.10	133.10
45.20	45.20	45.20	45.20	52.40
84.50	84.50	84.50	84.50	84.50
60.80	60.80	60.80	60.80	60.80
50.80	50.80	50.80	50.80	50.80
79.30	79.30	79.30	82.40	82.40
103.70	103.70	103.70	111.70	115.00
66.10	66.10	66.10	74.50	74.50
38.00	38.00	38.00	39.30	39.30
40.00	40.00	40.00	46.20	46.20

City of Loris

City of Myrtle Beach

City of North Myrtle Beach

Town of Surfside Beach

Tax Rate & Impact on Community

Real Estate Property Tax Information

Alexandria City Real Estate Property Tax Information

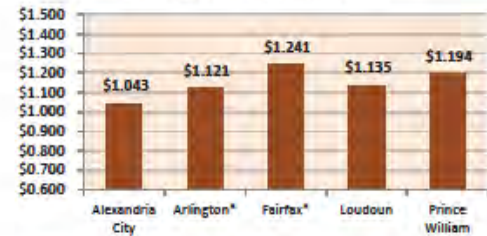
Real estate property tax rates in the City of Alexandria are set by the Alexandria City Council.

All real estate parcels in the City of Alexandria are annually assessed at 100 percent of estimated fair market value as of Jan. 1. Real estate assessed values are based on trends in the region and in the city, but primarily from large numbers of sales that are analyzed to determine values for groups of properties. Real estate taxes are based on these assessed values and real estate tax rate.

Alexandria has the lowest tax rate in Northern Virginia for CY 2015, as shown in the Real Estate Tax

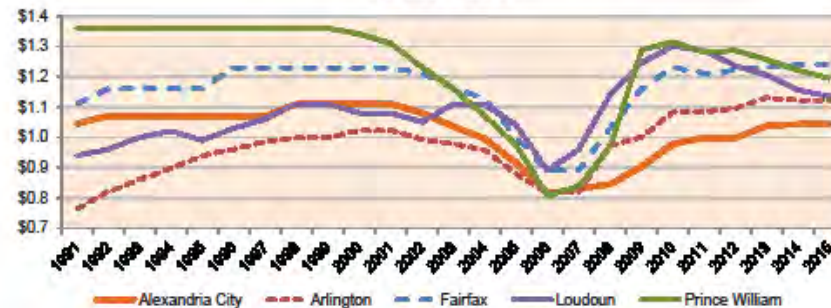
Rate bar and line graphs. The graphs show a comparison of tax rates among the City of Alexandria and neighboring jurisdictions, including Arlington County, Fairfax County, Loudoun County, and Prince William County over the past twenty-five calendar years. Rates listed are per \$100 of assessed value.

CY 2015 Real Estate Tax Rate
Cents Per \$100 of Assessed Value



*Includes special tax district levies and add-on commercial real estate tax rate.

Real Estate Tax Rates
Cents Per \$100 of Assessed Value
CY 1991-2015



Beginning in CY 2008, Arlington County and Fairfax County levied an additional tax on most commercial real property for transportation purposes.

In CY 2011, Alexandria added an add-on rate of 0.5 cents for stormwater management initiatives.

Arlington County's rate includes a stormwater add-on tax of 1.3 cents, and a transportation add-on tax on commercial property of 12.5 cents.

The Fairfax County rate includes a add-on tax rate of 2.50 cents for stormwater management initiatives, 0.1 cents for pest infestations, and 12.5 cents on commercial properties for transportation.

Prince William includes a county-wide fire rescue levy of 6.91 cents and 0.25 cents for mosquito and forest pest management.

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:

1. 2,887 licensed positions for special education students.
2. 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
3. 100 licensed positions to handle extra music needs of middle school students.
4. 264 licensed positions to supplement the State's Class Size Reduction program.
5. 30 licensed positions to instruct English language learner students.
6. 66.57 licensed positions for educational computer

Informational Section

District Staffing and Resource Allocation

In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending upon the Average Daily Membership (ADM) of each school. In addition, the District provides each school with discretionary funds based on student enrollment and certain risk factors to allow the flexibility to best meet the specific needs of their particular community and student group. Special Education staffing and support is provided to schools based upon the particular needs of each school's Special Education population. Federal funds provided under No Child Left Behind (NCLB) and State funds for high risk students are allocated by enrollment and at-risk factors to supplement their educational program.

Staffing Allocations

Planning Factors

School Staffing Allocation Formulas

The Worcester Public Schools use a zero-based budget approach to develop the recommended budget that is submitted to the School Committee for consideration. The district's budget process allows for all building principals to be fully engaged in the development of a collaborative budget that tightly allocates resources to align district goals with each school's needs.

A zero-based budget approach is very much a so-called "bottom-up" process that requires each building principal to be actively engaged in the budget process. For each budget cycle, all programs (positions and non-salary spending) start at a base of zero and are funded based on enrollment and program needs and justification. The staffing levels for next year are based solely on the future (enrollment and programs) and do not build upon staffing that already exists at the school. It allows a budget to be built on agreed upon district goals rather than history of resource allocation.

The following are the parameters used to develop a school's zero-based budget:

Elementary Schools Resource Allocation Information for FY17

Assistant Principal:

- Schools with 400 or more pupils should have one non-teaching assistant principal.
- Schools with less than 400 pupils and a STEP Program should have one non-teaching assistant principal.
- Schools with less than 400 pupils should have a teaching assistant principal unless need is otherwise demonstrated through student data.

Focused Instructional Coach:

- All schools will have an instructional coach.

Classroom Teachers:

The following table provides the parameters of elementary teachers allocated based on grade level enrollment:

Enrollment (per grade)	Number of Teachers	Average Classroom Enrollment Range
Up to 27	1	Up to 27
28-50	2	14-25
51-75	3	17-25
76-100	4	19-25
Greater than 100	5 or as appropriate	

Elementary School Staff Allocation Formulas

Category	Formula or Practice
1. Principals	1.0 FTE/school
2. Intern Principals	Formula based on student population and targeted assistance. This varies from year to year.
3. Classroom Teacher	Class Size Formulas:
Kindergarten – 2 nd grade	1.0 FTE teaching position 1:25 ratio
Grade 3	1.0 FTE teaching position 1:26 ratio
Grades 4-5	1.0 FTE teaching position 1:32 ratio
Combination grade classes	Lowest grade level ratio reduced by 2 students

Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools.

General Music Students (Grades 1-5) receive 60 minutes per week, Kindergarten receives 30 minutes per week.

Physical Education Students in grades 1-5 receive 60 minutes of instruction per week, Kindergarten receives 30 minutes per week.

PE/Music FTE Prep Slots

FTE	Teaching Slots	
1	48	i.e. =2 days @ 10 slots & 3 days @ 9 slots
0.9	43	
0.8	38	
0.7	34	
0.6	29	
0.5	24	
0.4	19	
0.3	14	
0.2	10	
0.1	5	

If a specialist is traveling between buildings, please consider the distance to determine if a slot is necessary (i.e. ME to Peregrine=no slot; CDSA to EMS=1 slot)

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	74.60

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

Enrollment & Staffing: ELL

English Language Learner Staffing

The ELL formula provides staffing based on service minutes at the elementary grade levels, a per grade minimum at the middle school level, and programmatically at the high school level to provide sufficient staffing for the International Academy model of service as well as ELL students who receive a traditional model of services in the general education program.

The formula creates a base of 4.00 FTE ELL teachers per grade level at both middle schools with additional staff allocated based on projected student enrollment and LEP level.

At the high school level, in its fourth year of implementation, the International Academy will serve approximately 700 students in six cohorts. Each cohort requires six teachers. In addition, approximately 225 ELL students receive services through a traditional model of support that requires nine ELL teachers, for a total of 45.00 FTE across both campuses in FY 2016.

For FY 2016, 2.00 FTE core content teacher positions were added to Francis C. Hammond to support the International Academy model of services.

Increased ELL student enrollment has resulted in an increase of 19.50 FTE ELL teaching positions, as well as an additional 0.50 FTE ELL position funded through Title I. This includes 7.50 FTE at the elementary level and a net increase of 12.50 FTE at the secondary level. School-by-school enrollment of ELL students varies significantly, details are shown below. Students who have exited ELL services and are in monitoring services are not included in the ELL enrollment totals.

Enrollment of ELL Students by School

ACPS Site	ELL Enrollment All proficiency levels		ELL Staffing		Change FY 2015 Final to FY 2016 Final
	FY 2015 Sept	FY 2016 Final	FY 2015 Final	FY 2016 Final	
Charles Barrett	71	81	2.00	2.00	-
Cora Kelly	200	232	6.00	6.00	-
Douglas MacArthur	107	118	3.00	3.00	-
George Mason	136	151	4.00	4.00	-
James K. Polk	263	296	6.00	7.00	1.00
Jefferson-Houston*	61	66	2.00	2.50	0.50
John Adams	411	448	9.00	11.00	2.00
Lyles-Crouch	46	45	1.00	2.00	1.00
Matthew Maury	17	17	1.00	1.00	-
Mount Vernon	359	383	9.00	10.00	1.00
Patrick Henry	229	264	6.00	6.00	-
Samuel Tucker	263	304	7.00	7.00	-
William Ramsay	527	569	12.00	14.00	2.00
Elementary Subtotal	2,690	2,974	68.00	75.50	7.50
Francis C. Hammond	354	329	16.00	18.00	2.00
George Washington	159	162	12.00	12.00	-
Jefferson-Houston	8	10	-	0.50	0.50
T.C. Williams, Minnie Howard Campus	127	114	4.00	4.00	-
T.C. Williams Main Campus**	678	811	32.00	41.00	9.00
Chance for Change/Satellite Program				1.00	1.00
Secondary and Alt Ed Subtotal	1,326	1,426	64.00	76.50	12.50
Grand Total	4,016	4,400	132.00	152.00	20.00

Beginning in FY 2012, only students receiving ELL services are included in the school level table.

*FY 2016 staffing for Jefferson-Houston includes a 0.50 FTE ELL teacher funded through Title I.

**T.C. Williams Main Campus includes International Academy Students; rising ninth graders in LEP 1 and LEP 2 are projected to go to T.C. Williams Main Campus.

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		\$3,030,356	\$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)	(\$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
Surplus/(Shortfall)	(\$1,927,840)		(\$11,706,548)	(\$18,113,579)	(\$26,099,942)

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	1,840,000	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

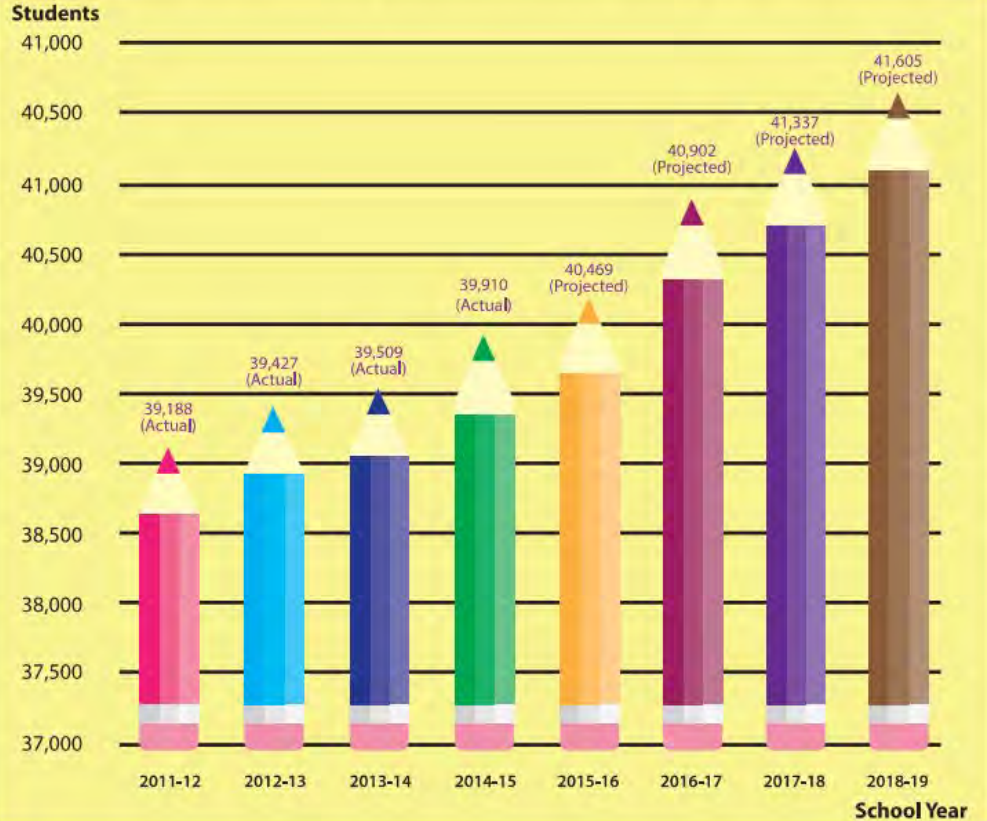
Budget Trends and Forecast

Budget Trends and Projections

Budget Trends and Projections: (All Funds)
Dollar Amounts Expressed in Thousands

	Actual			Adopted Budget	Proposed Budget	Projected		
Revenues:	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
State Aid	\$194,265	\$202,739	\$203,399	\$214,330	\$218,294	\$221,568	\$227,107	\$232,785
Local Contribution	\$91,102	\$96,307	\$101,353	\$103,962	\$104,602	\$106,171	\$107,764	\$109,380
Federal Grants	\$31,943	\$30,645	\$29,677	\$30,041	\$30,482	\$30,452	\$30,421	\$30,391
Child Nutrition	\$10,042	\$13,714	\$11,831	\$12,084	\$13,850	\$14,266	\$14,694	\$15,134
State Grants	\$6,364	\$6,092	\$5,178	\$5,084	\$5,039	\$5,014	\$4,989	\$4,964
Other Special Rev.	\$6,165	\$5,333	\$5,409	\$5,183	\$4,851	\$4,873	\$4,887	\$4,902
Total Revenues	\$339,882	\$354,830	\$356,847	\$370,683	\$377,118	\$382,343	\$389,862	\$397,557
Expenditures:								
Administration	\$4,845	\$4,801	\$4,692	\$5,703	\$5,682	\$5,795	\$5,911	\$6,029
Instruction	\$213,663	\$213,307	\$206,031	\$209,995	\$209,486	\$213,676	\$217,950	\$222,309
Other School Servs.	\$20,973	\$33,243	\$39,070	\$45,320	\$48,294	\$49,985	\$51,734	\$53,545
Operations & Maint.	\$20,853	\$20,935	\$20,736	\$21,570	\$21,921	\$20,346	\$20,346	\$20,346
Fixed Charges	\$62,431	\$62,424	\$66,042	\$67,391	\$70,396	\$73,564	\$76,874	\$80,334
Community Services	\$563	\$339	\$625	\$509	\$445	\$454	\$463	\$472
Fixed Assets	\$285	\$386	\$406	\$422	\$538	\$549	\$560	\$571
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tuition Programs	\$18,346	\$18,455	\$19,068	\$19,773	\$20,355	\$20,966	\$21,595	\$22,243
Total Expenditures	\$341,959	\$353,890	\$356,671	\$370,683	\$377,118	\$385,335	\$395,433	\$405,849
Difference	-\$2,077	\$940	\$176	\$0	\$0	-\$2,991	-\$5,571	-\$8,292

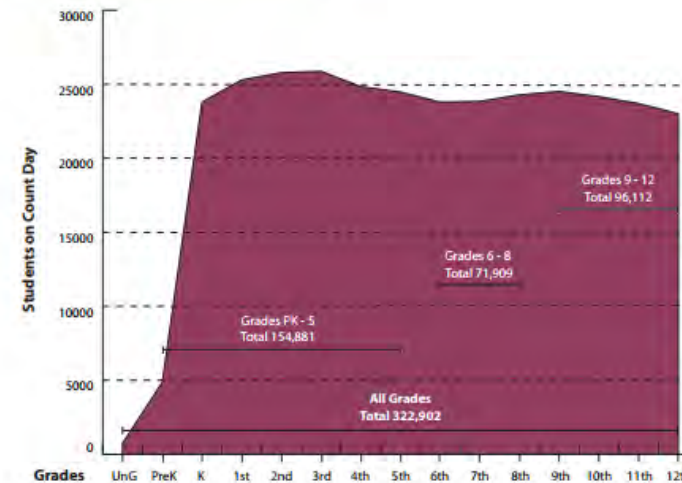
Eight-Year Student Enrollment History & Projections



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

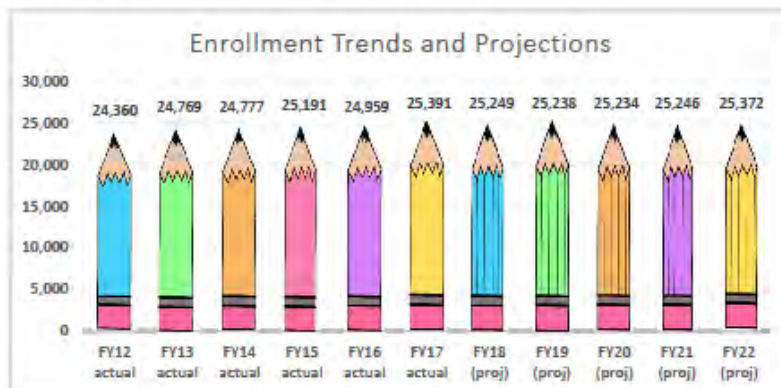
Source: AARSI

* 2014-15 rates are not available until October 2015

Enrollment Trends & Forecast

Enrollment Trends and Projections

The Worcester Public Schools receives most of the district funds based entirely on enrollment and demographic categories. The district also uses enrollment data for school-based staffing assignments each year. The following is a summary of the district's overall enrollment from FY12 through the projected levels in FY22.



The district is expected to see relatively flat enrollment growth (+0.6%) over the next five years. Overall, students in K-6 are expected to decrease 3.6%, while grades 7-8, and 9-12 are expected to increase over the next five years by 7.0% and 5.7% respectively.

Student demographics continue to change with 38% of students (9,629) categorized as English Language Learners, an increase of 265% from FY06 (3,627); the number of students considered economically disadvantaged is currently 52%, compared to the state average of 27.4%. There has been a 93% increase in the number of students taking Advanced Placement tests between 2010 and 2015 with a 25% increase in the number of qualifying scores of 3 or above. In 2015, for the seventh consecutive year, the four-year graduation rate of high school students in the Worcester Public Schools increased and the annual drop-out rate of 1.7% was lower than the state average.

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.

Budget Deficit—a negative fund balance in the General



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

Glossary – Budget & Organizational Terms & Acronyms

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

Accrual Basis of Accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Appropriation. An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Average Daily Membership (ADM). The aggregate days of student membership in a school during a reporting period (normally a regular school year) divided by the number of days school is in session during this period. Only days in which pupils are under the guidance and direction of teachers should be considered as days in session.

BES. Belknap Elementary School.

BHS. Beaver High School.

Bond. A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. Bonds are only used to finance capital improvements.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Capital Asset Expenditure. An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, remodeling, or initial, additional, and replacement of equipment.

Capital Projects Fund. To account for resources specifically dedicated to the 10 percent of basic program as well as the capital outlay program.

Certified Tax Rate. That tax rate that will provide the same amount of tax revenue as the previous year excluding growth.

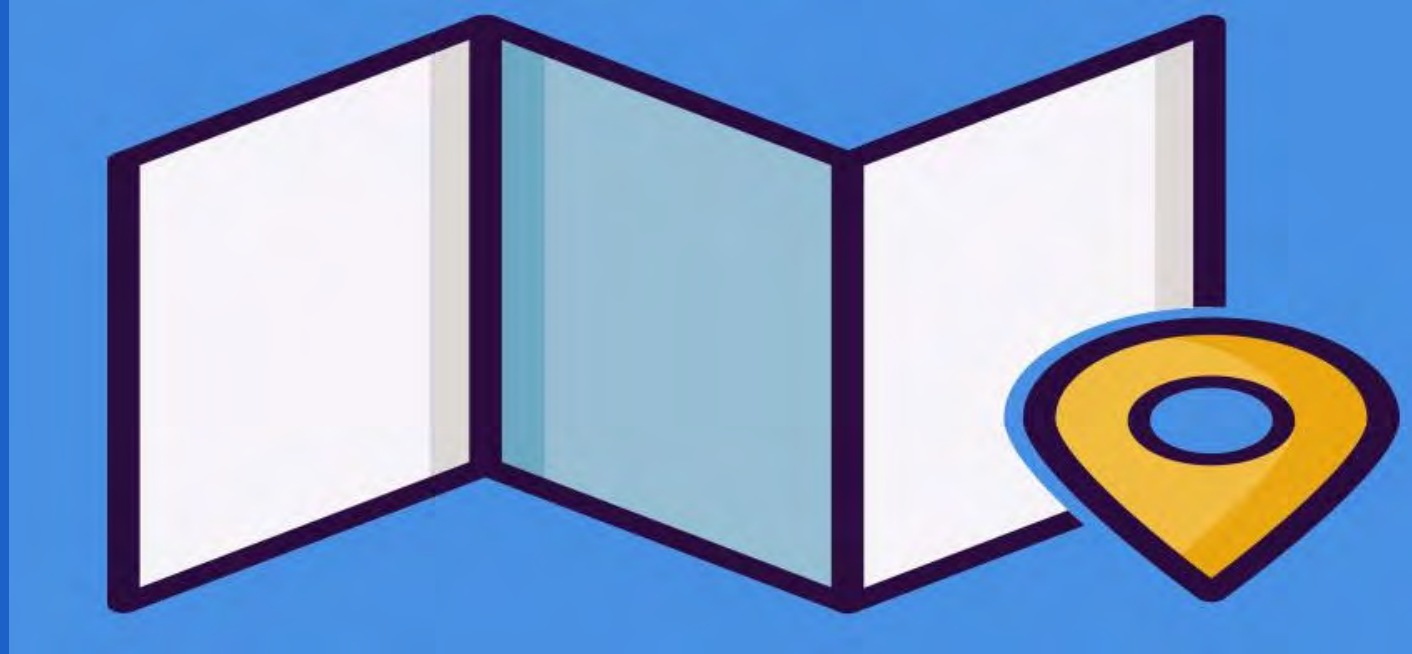
CTE. Career Technology Education programs in high schools.

Current Operating Expenditures. Education expenditures for the daily operation of the school program such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of plant.

Debt Service Fund. To account for resources specifically dedicated to the general obligation debt service program only.

Depreciation. Expiration in the service life of fixed assets, other than wasting assets, attributed to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

How do you get there?



- From the administration:



How do you get there?

- From the committee:



School Budget 101

In New York state, local school boards must annually develop a balanced school budget proposal and put it up for a public vote on the third Tuesday in May.

Expenditures
[Money going out]

=

Revenues
[Money coming in]

Salaries and Benefits
Curriculum and Staff Development
Technology, Books and Supplies
Facilities Maintenance and Operation
Transportation
Debt Service

State/Federal Aid
Property Tax Levy
Miscellaneous Income
Fund Balance



Budget Vote Day: Third Tuesday in May

Voting on the school district budget is a **unique opportunity**.
It is the only government spending plan on which residents can vote.

Fall

- District reviews long-range goals, enrollment projections.
- Administrators begin discussing budget priorities.

January

- Governor proposes Executive Budget. District reviews preliminary state aid projections.
- District estimates health care/retirement costs and other major cost drivers.

February

- District presents preliminary budget and identifies the initial gap between what is needed to continue all programs into the next year and projected revenues.

March

- By March 1, the District must submit its calculated maximum allowable **tax levy**¹ under the state's **property tax cap**.²
- Board of Education (BOE) reviews administrative recommendations for budget expenses in various areas such as instruction, transportation, special education, facility, athletics, etc.

April

- BOE discussions continue on priority issues; legislative actions affecting revenue and expenditures; impact on instructional programs, staffing, and support operations.
- By April 1, the New York State Legislature must adopt a state budget. District updates its state aid projection.
- The BOE examines **fund balance**³ options to supplement revenues if needed.
- BOE adopts school budget proposal.

May

- Annual budget hearing. Budget information is mailed to all voters.
- Third Tuesday in May: **BUDGET VOTE DAY**⁴

¹ The property **tax levy** is the total amount of property taxes the school district collects. The **tax rate** is the dollar amount per \$1,000 of assessed property value a property owner pays in taxes.

² Every year, school districts are required to calculate a "maximum allowable tax levy" under the **property tax cap** law. Exceeding the cap requires approval by a supermajority of voters (60% or more).

³ **Fund balance** is money left at the end of the fiscal year due to underspending or taking in additional revenue. It can be applied as revenue to the following year's budget or saved for future need.

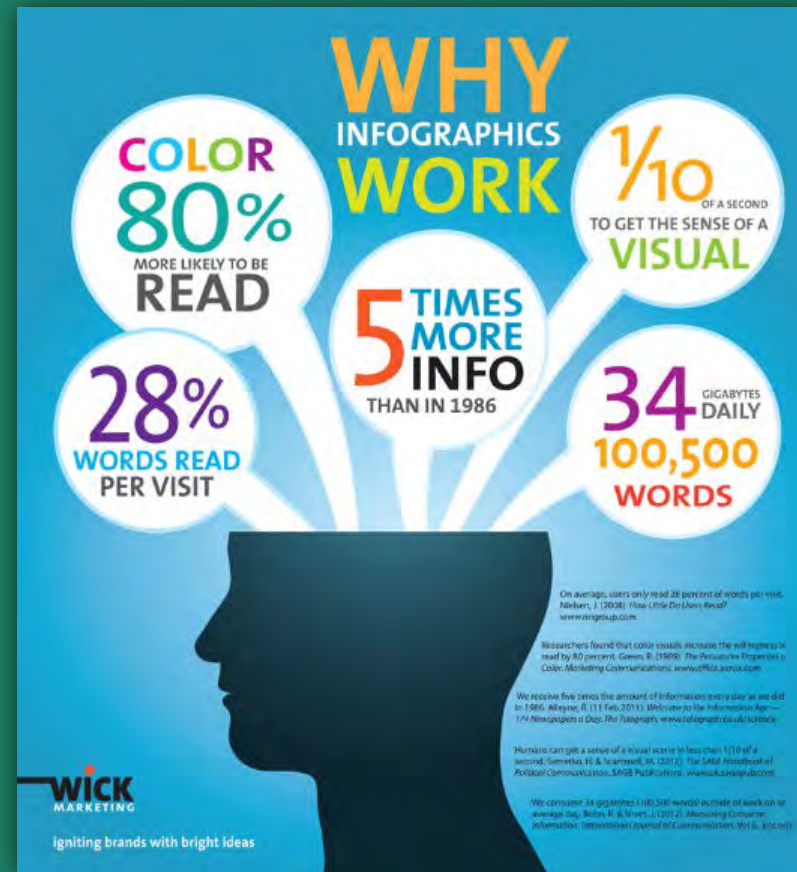
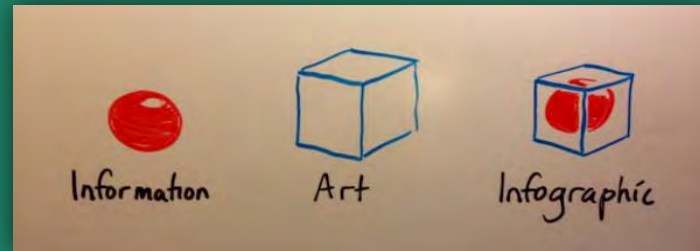
⁴ If vote fails, the school district has **two choices** – resubmit the same budget or a revised budget for revote on the third Tuesday in June OR adopt a contingent budget.



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Use Infographics to tell your story



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%



2016: Dropout Rate 1.9%
(equals state average)



2016: 44.4% of
12th graders taking 1+ Advanced
Placement course
State Average 40.6%



Boston College
Boston University
Brandeis University
Brown University
Bucknell University
Clark University
Colby College
College of the Holy Cross
Dartmouth College

2016 College Acceptances

Here's some of the colleges where our
2016 graduates attended this year...

Fordham University
George Washington University
Georgia State University
Hamilton College
Hofstra University
Ithaca College
Loyola University
Mass. College of Pharmacy
Merrimack College
Mount Holyoke College
Northeastern University
Pennsylvania State University
Providence College

Rensselaer Polytechnic Institute
State University of New York
St. John's University
Smith College
Syracuse University
Tufts University
United States Air Force Academy
University of Connecticut
University of Pennsylvania
Villanova University
Wellesley College
Worcester Polytechnic Institute
Yale University

Use your budget book to sell your district: Nobody else will!



Portrait of a Graduate

FCPS' *Portrait of a Graduate* outlines what our community believes is important for our graduates to know and be able to do when they leave FCPS.



The FCPS *Portrait of a Graduate* identifies a framework of knowledge and skills to be prepared for the future.

The FCPS graduate will engage in the lifelong pursuit of academic knowledge and interdisciplinary learning by being a:



District Awards and Achievements

Weston Public Schools has consistently ranked among the top school districts in Massachusetts for student achievement. National acknowledgement has also shown Weston as a high performing, best value school district. Examples of these acknowledgements include:

September 2016 Boston Magazine: Weston Public Schools ranked #3 in the state

August 2016 Newsweek: Weston High School ranked #54 in the country.

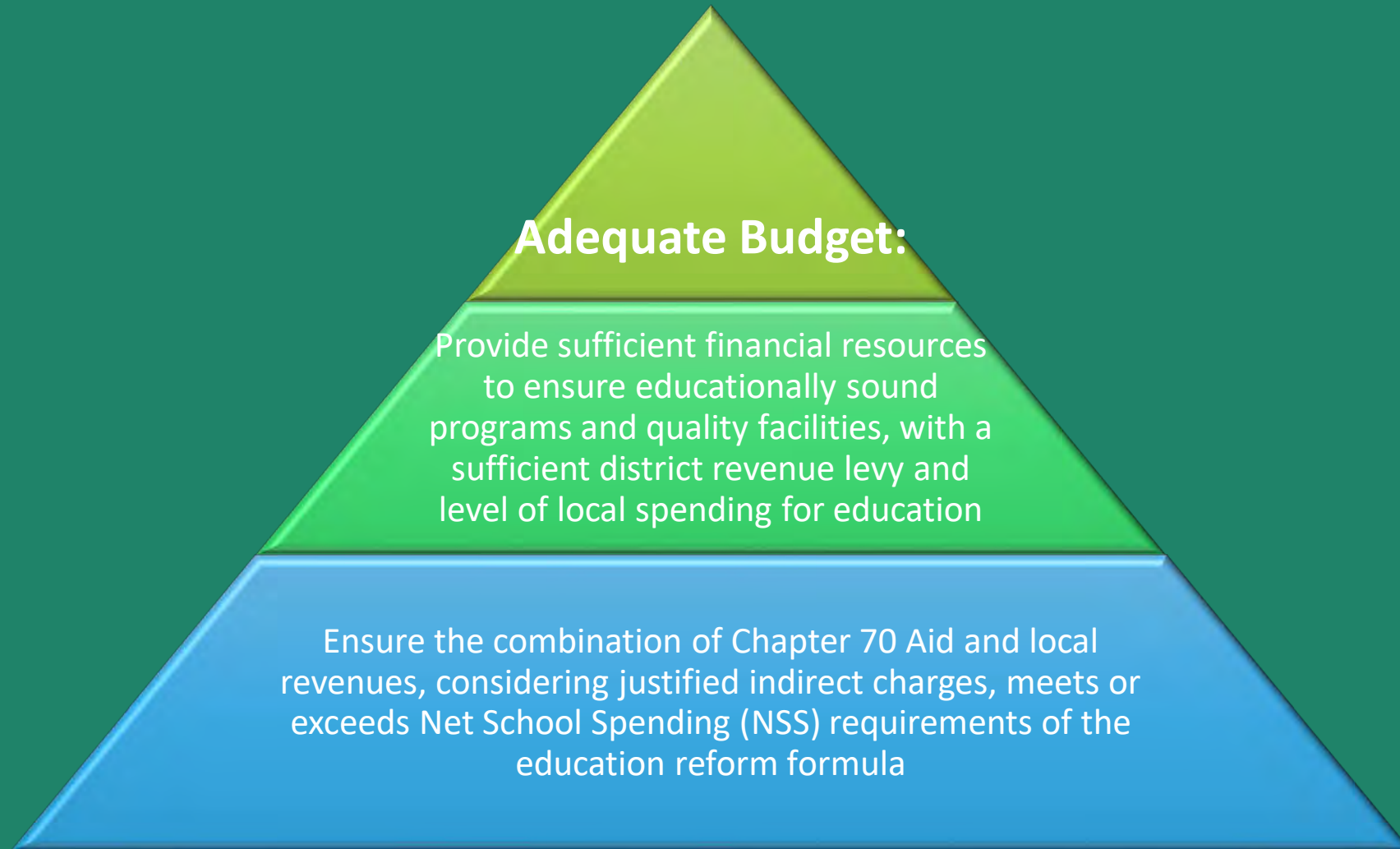
September 2015 Boston Magazine: Weston Public Schools ranked #2 in the state

September 2015 Newsweek: Weston High School ranked #54 in the country.

September 2014 Newsweek: Weston High School ranked #86 in the country.

November 2013 Boston.com: Weston Public Schools ranked #2 in the Top 10 towns with the best schools in Massachusetts

MASBO Promising District Practices





Hampden-Wilbraham RSD
Lower Pioneer Valley Ed.
Collaborative

Springfield Public Schools
Worcester Public Schools



Gateway Regional School
District

Needham Public Schools

Reading Public Schools

Wachusett Regional School
District

Watertown Public Schools

Weston Public Schools

MASBO Promising District Practices





MASBO

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Financial-Accounting

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Financial-Accounting

ITEM NAME	POSTED BY	DATE POSTED
Financial Reporting Document - Mary Delia DOCK (15.4 KB)	Administration	6/23/2015
Financial Reporting Spreadsheet - Mary Delia XL SX (66.18 KB)	Administration	6/23/2015
2011 088 DOR Bulletin GASBS4 FND BAL ACCT CROSSWIK PDF (41.98 KB)	Administration	12/18/2014
Action Soxboro Financial Procedure Manual DOC (299.5 KB)	Administration	12/18/2014
Action Soxboro Regional Financial Procedures Manual DOC (336.5 KB)	Administration	12/18/2014
Chart Of Accounts Springfield PPTX (594.74 KB)	Administration	12/18/2014
Ed Foundations PPT (42.5 KB)	Administration	12/18/2014
Financial Procedures Template DOC (165.5 KB)	Administration	12/18/2014
Funding Capital Purchases PPT (32 KB)	Administration	12/18/2014
Groton Dunstable Student Activity Account DOC (929.5 KB)	Administration	12/18/2014
MASBO DOE DFDH1 DOC (28 KB)	Administration	12/18/2014
MASBO DOE DFDH2 DOC (34 KB)	Administration	12/18/2014
School Financial Handbook DOC (92 KB)	Administration	12/18/2014
SGreenberg Contract Survey Summary XLS (417.5 KB)	Administration	12/18/2014
State Statutes PDF (846.34 KB)	Administration	12/18/2014
State Statutes 2 PDF (134.98 KB)	Administration	12/18/2014
UMASS GSA Fund Balance Reporting PPT (611 KB)	Administration	12/18/2014

LATEST NEWS [more](#)

1/18/2017
Check out the newest
MASBO Newsletter

8/31/2016
FY17 MASBO/WSU Program
Announced

CALENDAR [more](#)

3/21/2017
FY 2017 Trade Show-
VENDOR REGISTRATION
ONLY!!!!

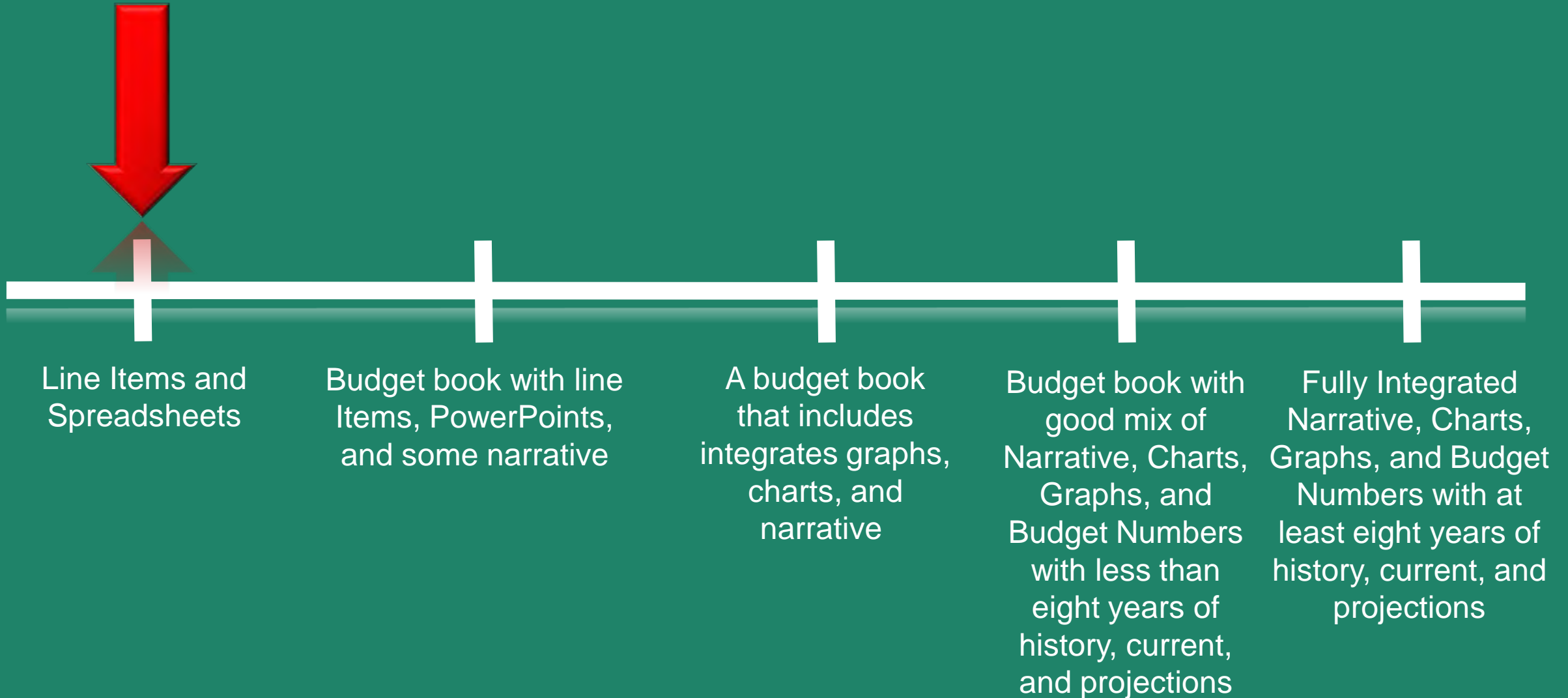
FEATURED MEMBERS

Michelle Shepard
Welcome Aboard

Robert Conry
Welcome Aboard

ONLINE SURVEYS

Budget Self Assessment



1. What is the one thing that would improve the district budget information?
2. What information do we currently have that could be easily added to the budget document
3. What one budget question is most frequently asked in your community?

Colorado Property Taxes

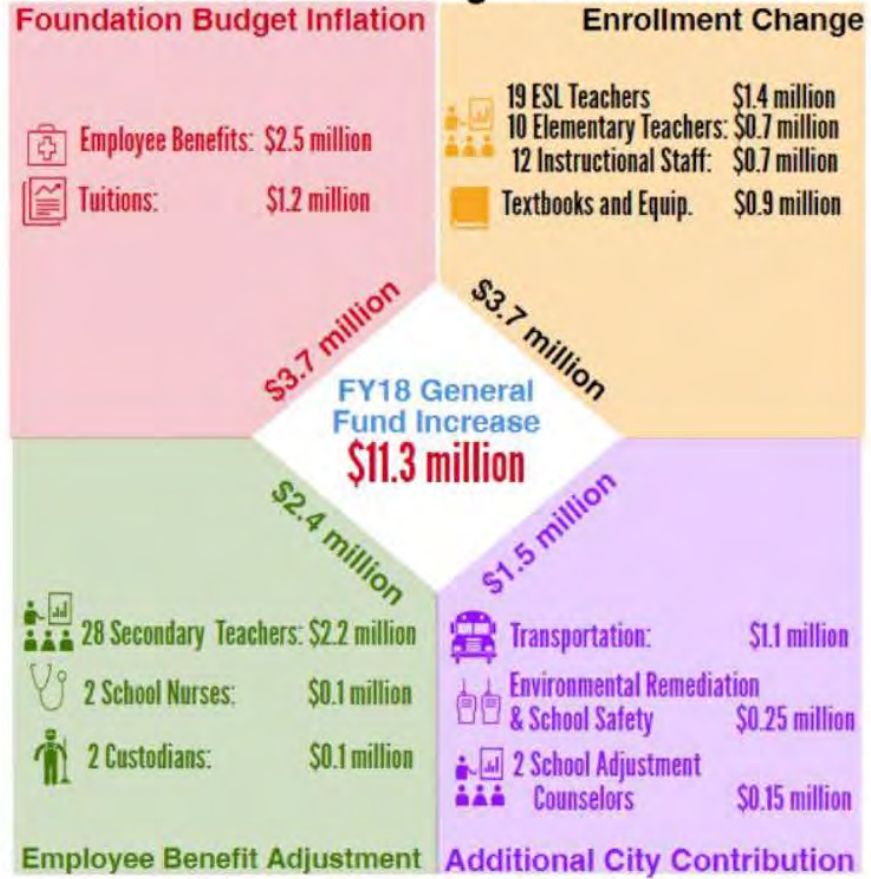


Montrose County School District RE-1J

Like This Page · October 25, 2016 ·

FAQ: We have some of the highest property taxes in the state! The school district needs to learn to live

How the FY18 General Fund Budget Increase is Allocated:



Tracy O'Connell Novick

Page Liked · May 12 ·

WPS FY18 changes: one square.

Tag Photo Add Location Edit

Like Comment Share

Molly O'Mc Chronological

Tracy O'Connell Novick Full budget posted here http://worcesterschools.org/.../worchester_public_schools...
Like · Reply · Message · May 12 at 6:10pm

Write a comment...

People You May Know See All



Colleen Howard

2 mutual friends

Add Friend



Michael Connelly
@nrpsfinance

Follow

The School Budget will be presented tonight at 6:30 p.m. at the annual public budget hearing in the Distance Learning Lab!



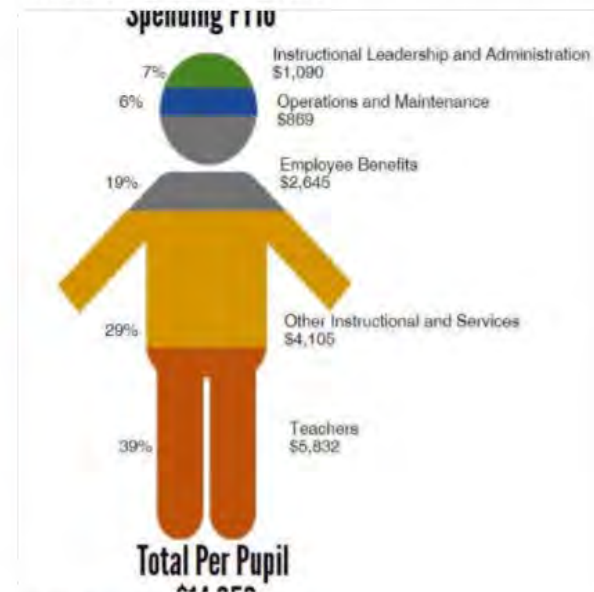
Tracy Novick @TracyNovick · May 30
Gaffney Q on allocation of budget by section; p. 22 divided by spending category

1 1 1



Tracy Novick @TracyNovick

That would be this chart

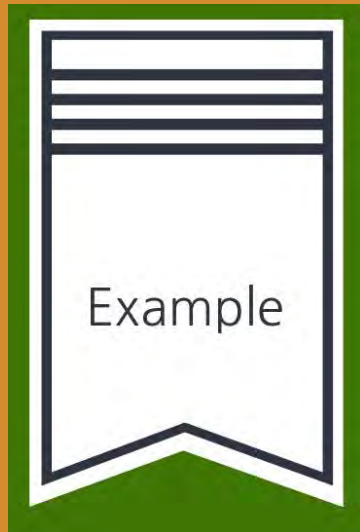


4:04 PM - 30 May 2017

1 Retweet 2 Likes

1 1 2

Implementation of the Spending Plan...



All funds and accounts assigned to a Principal or Director to monitor and control during the year



Site based School Principals/Directors control accounts associated with their building/program



The School Business Administrator maintains control over all salary, utility, district-wide accounts and revolving funds



The Director of Student Service is responsible for all special education funds



The Assistant Superintendent for Teaching & Learning is responsible for all district-wide instructional services including PD, grants, and curriculum related non-salary accounts

Philosophy of site-based budgeting

- Emphasizes the decentralization of budgetary decision-making
 - Greater control and reporting of school-level data
- Grants increased authority to schools
- Places principals front and center
 - Responsible for both preparation and maintenance of their budget

Implementation of the Spending Plan...



Staff requisitions supplies and services through purchase order system



Requisitions are approved by appropriate Administrator(s) and then submitted to School Business Administrator (SBA)



SBA verifies account number, ensures paperwork is in order and confirms that sufficient funds exist in the account



Administrators are expected to review financial reports once monthly including expenditures, transfers, and encumbrances to date.



Purchase orders should not be processed which would create a negative balance in accounts without a transfer request that precedes the requisition



Review of all accounts quarterly with the School Committee

ADDENDUM D

Financial Reporting Principles and Guidelines

Financial Reporting Principles

1. The District Financial Report provides a snapshot of the financial condition of the district at a specified point in time.
2. The District Financial Report provides a comparison of budgeted to actual expenditures and a forecast of remaining expenditures for the purpose of determining any anticipated deficit or surplus.
3. The District Financial Report is the key method by which the school business manager fulfills his/her primary function of the school business manager to monitor expenditures and to advise the superintendent.
4. The District Financial Report should be produced and provided to the School Committee regularly but in no case less than once per quarter.
5. The District Financial Report is a critical means of ensuring internal control.
6. The District Financial Report allows for proactive rather than reactive management and maintains public confidence in government and the district.

Key Elements of the Financial Report

1. At a minimum, the District Financial Report shall include the following columns of data:
 - a. Original Budget
 - b. Transfers & Adjustments
 - c. Revised Budget Amount
 - d. Year-to-date expended
 - e. Encumbrances
 - f. Available Budget
 - g. Project Expenses
 - h. Projected Ending Balance

For regional school districts, a section should also be dedicated to revenues and should include the following columns of data:

- a. Budgeted Revenue
 - b. Revenue Adjustments
 - c. Year-to-date receipts
 - d. Projected ending revenue
2. The report should include not only the status of the general fund but also grant funds, revolving funds, and capital funds.
3. Any significant surpluses or deficits should include an explanatory note
4. The report should have a header that contains the name of the entity, the budget year, and the date-ending for which information is presented.
5. The pages of the report should be numbered consecutively and pages should include a date stamp.
6. The report should include a narrative to discuss, at a minimum, significant changes from prior reports, and concerns or issues for the remainder of the year.
7. All assumptions upon which projections are based should be thoroughly documented in the report.

Auditing & State Reporting Requirements



At the close of the fiscal year, all accounts are audited for compliance with the laws of the Commonwealth and GAAP



The End of Year (EOY) Financial Report is compiled and submitted to DESE in the fall of each year



The EOY Report is subject to independent audit to confirm that the information submitted ties to information in the accounting system



If the district receives more than \$500,000 in federal grant money, it must undergo an additional audit that is required by the Single Audit Act

Financial Reporting



Used to monitor the implementation of the budget



Quarterly financial reports

- Facilitates the review of all funds and accounts
- Revenue and expenditure projections are compared against actual or anticipated occurrences



Monthly expenditure reports

- Provides information on a year-to-date expenditures and encumbrances
- Compares expenditures and encumbrances to the amount budgeted in each account

**FY17
BUDGET STATUS
Second Quarter Report**

The status of all Salary and Ordinary Maintenance accounts as of December 31, 2016 is shown on Annex B. Presented for each account is the amount budgeted for the current fiscal year, the amount expended and committed as of December 31st, and the projected balance at the closing on June 30, 2017. Salary and Ordinary Maintenance Account totals are:

<u>Budget Title</u>	<u>Budget Amount</u>	<u>Expended 12/31/16</u>	<u>Projected Balance 06/30/17</u>
Salaries	\$208,495,372	\$80,681,545	-\$21,161
Ordinary Maintenance	\$114,470,432	\$72,079,394	-\$634,450
City - Kindergarten IA			\$280,000
Total General Fund	\$322,965,803	\$152,760,938	-\$375,560

At this point in the fiscal year, a total of \$152,760,938 (47%) has been expended or committed. A description of the projected balances is as follows:

Budget Impacts:

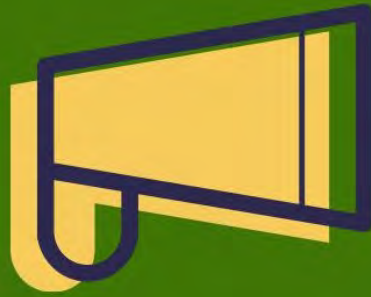
Instructional Assistants (-\$752,769): Due to the elimination of the Quality Kindergarten, the general fund was re-allocated to include funding for 21 full-time equivalent. Replacement positions, salaries and contractual payments are included in this projected balances. The ending balance is based on the Superintendent's on-going work with the City Manager to mitigate this grant loss.

Special Education Tuition (-\$596,786): The tuition account reflects updated estimated tuition payments through the end of this year based on student fiscal responsibility and approved tuition rate increases for residential placements. This account also represents the processing of several necessary prior year payments, as well as new student placements for the current fiscal year.

Transportation (-\$156,091): Due to the current condition of the district's fleet, the district needed to add one special education route using third party services. These additional routes are anticipated through the end of the school year. This account also represents an increase for the vehicles utilized for the special education Transitions program. The School Committee authorized the Administration to enter into lease agreements for special education vehicles to reflect the need to expedite the renewal of the existing fleet. The district is developing contracts for the lease of 10 buses during later this fiscal year. This account also represents the addition of two mid-day routes through the end of the school year.

Workers Compensation (-\$391,353): The current deficit is based on actual expenditures, as well as projections through the end of the year. The weekly salary cost have been consistently higher and include approximately thirty-five staff collecting weekly benefits. Also, several settlements have been processed during this fiscal year.

Monthly Expenditure Reports *Key Elements*



Monthly Expenditure Reports

Key Elements



Contains all elements of the quarterly report, except:



No expenditure projections; only actual and encumbered



No projections of surplus / deficits; only amount and % available



Typically no detail on grants and revolving accounts

Watertown Public Schools
Fiscal Year 2018 Budget Status Update
Month Ending 8/31/2017

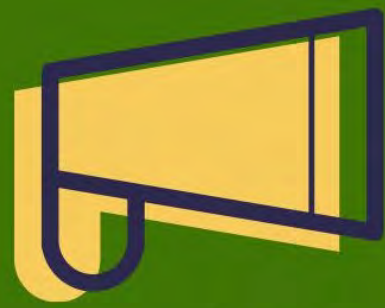
	FY'17 REVISED BUDGET	FY'17 ACTUAL EXPENDED	FY'18 ADOPTED BUDGET	EXPENDED AS OF 8/31/17	ENCUMBERED AS OF 8/31/17	AVAILABLE AS OF 8/31/17	% EXPENDED
Salary	14,186,135	14,855,521	17,499,322	17,133,048	17,133,048	3,366,148	80%
District Administration	1,815,965	1,351,558	1,538,854	193,920	795,935	548,998	64%
District Curriculum	2,060,855	2,024,981	2,413,127	95,239	1,808,643	509,245	79%
Regular Day	14,540,857	14,947,300	16,074,319	728,344	14,573,150	772,826	95%
District	16,980	15,960	16,980	2,700	-	14,280	16%
High School	4,118,605	4,208,573	4,472,987	223,209	4,324,431	(74,653)	102%
Middle School	3,044,489	3,074,515	3,353,717	166,050	3,136,939	50,727	98%
Cunniff	1,694,757	1,800,952	1,897,540	80,150	1,655,784	161,606	91%
Hosmer	3,443,792	3,570,930	3,825,196	148,171	3,329,875	347,150	91%
Lowell	2,222,234	2,276,370	2,507,899	108,063	2,126,120	273,715	89%
Student Services	13,859,109	13,991,187	15,089,026	753,147	13,098,923	1,236,957	92%
District	1,824,008	1,812,282	1,824,744	328,328	1,390,250	106,167	94%
High School	2,775,235	2,818,204	3,161,236	106,228	2,958,022	96,986	97%
Middle School	2,305,233	2,229,610	2,472,249	77,560	2,082,422	312,267	87%
Cunniff	1,366,178	1,317,449	1,436,354	39,047	1,079,690	317,617	78%
Hosmer	3,774,989	3,848,736	4,120,744	131,743	3,554,412	434,589	89%
Lowell	1,813,466	1,964,906	2,073,699	70,241	2,034,127	(30,669)	101%
Facilities	1,440,663	1,528,322	1,542,122	285,924	1,017,334	238,865	85%

DETAIL BY FUNCTION 1000-9000 - AS OF 08/31/2017

FUNCTION	BUDGET	PER GL 08/31/17	(UNDER)/ OVER
Func: SCHOOL COMMITTEE - 1110	18,554.26	11,128.82	7,425.44
Func: SUPERINTENDENT - 1210	282,277.00	227,971.87	54,305.13
Func: ASST SUPERINTENDENT OFFICE - 1220	274,859.88	221,500.33	53,359.55
Func: OTHER DISTRICT ADMIN - 1230	19,007.70	15,352.30	3,655.40
Func: BUSINESS AND FINANCE - 1410	624,874.44	486,864.01	138,010.43
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000.00	21,463.50	536.50
Func: LEGAL SETTLEMENTS - 1435	40,000.00	40,000.00	-
Func: DISTRICTWIDE TECHNOLOGY - 1450	339,845.04	211,547.48	128,297.56
TOTAL ADMINISTRATION	1,621,418.32	1,235,828.31	385,590.01
Func: CURRICULUM DIRECTORS - 2110	630,175.35	561,240.37	68,934.98
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,624,997.85	1,354,317.58	270,680.27
Func: BUILDING TECHNOLOGY - 2250	73,153.46	70,087.94	3,065.52
Func: TEACHERS, CLASSROOM - 2305	13,099,814.91	12,598,262.66	501,552.25
Func: TEACHERS, SPECIALISTS - 2310	2,892,900.00	2,692,220.41	200,679.59
Func: INSTRUCTIONAL COORDINATORS - 2315	73,220.81	70,970.05	2,250.76
Func: INSTRUCTIONAL- THERAPEUTIC - 2320	1,049,784.87	1,017,654.77	32,130.10
Func: INSTRUCTIONAL SUBSTITUTES - 2325	251,287.00	246,042.27	5,244.73
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,663,587.21	1,658,524.79	5,062.42
Func: LIBRARIANS/MEDIA CENTER - 2340	267,670.65	261,056.34	6,614.31
Func: PROFESSIONAL DEV LEADERSHIP - 2351	22,430.00	(9,032.75)	31,462.75

Quarterly Financial Report

Key Elements



Quarterly Reports

Key Elements

- ✓ Historical context (prior year budgeted and /or prior year actual)
- ✓ Current year budgeted (original and/or revised)
- ✓ Current year expended, encumbered, and available
- ✓ Projected remaining expense (note assumptions where appropriate)
- ✓ Projected Balances / Deficits
- ✓ Include grant and revolving fund YTD expense, revenue, and projected EOY balances
- ✓ By program, cost center, and/or location (versus line item detail)

Fourth Quarter Expenses Budget - Detail

Line #	Program	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget (approved by ATM)	Transfer Summary	FY17 Budget (adj)	FY 17 Projected Expenditures	Favorable/ (Unfavorable)	Percent Spent
1	Bowman	\$ 21,912	\$ 35,757	\$ 52,011	\$74,761	-\$1,043	\$73,717	\$73,610	\$107	100%
2	Bridge	\$ 27,346	\$ 54,246	\$ 44,112	\$74,140	\$9,000	\$83,140	\$67,100	\$16,040	81%
3	Estabrook	\$ 23,732	\$ 25,619	\$ 42,177	\$64,687	-\$9,800	\$54,887	\$54,490	\$397	99%
4	Fiske	\$ 26,975	\$ 39,794	\$ 45,372	\$63,675	\$0	\$63,675	\$52,842	\$10,833	83%
5	Harrington	\$ 23,981	\$ 37,431	\$ 45,293	\$63,464	\$0	\$63,464	\$44,375	\$19,088	70%
6	Hastings	\$ 19,310	\$ 25,697	\$ 38,349	\$54,488	\$15,000	\$69,488	\$49,630	\$19,858	71%
7	Clarke	\$ 42,920	\$ 51,207	\$ 32,960	\$44,324	\$0	\$44,324	\$41,560	\$2,764	94%
8	Diamond	\$ 25,506	\$ 38,553	\$ 27,428	\$38,981	\$0	\$38,981	\$40,396	-\$1,415	104%
9	Lexington High School	\$ 115,959	\$ 151,666	\$ 146,074	\$164,640	\$0	\$164,640	\$160,233	\$4,407	97%
10	K-5 Literacy	\$ 97,598	\$ 178,515	\$ 218,531	\$222,295	\$35,640	\$257,935	\$247,431	\$10,504	96%
11	K-5 Math	\$ 71,054	\$ 70,501	\$ 76,625	\$81,347	\$2,333	\$83,680	\$82,565	\$1,116	99%
12	K-5 Science	\$ 32,982	\$ 34,239	\$ 34,637	\$37,846	\$5,410	\$43,256	\$41,830	\$1,426	97%
13	K-5 Social Studies	\$ 26,240	\$ 28,618	\$ 22,741	\$30,992	\$5,175	\$36,167	\$35,951	\$216	99%
14	6-8 English/Lang Arts	\$ 34,745	\$ 34,411	\$ 36,125	\$37,597	\$0	\$37,597	\$35,260	\$2,337	94%
16	6-8 World Language	\$ 29,068	\$ 30,840	\$ 45,596	\$46,623	\$0	\$46,623	\$45,086	\$1,537	97%
17	6-8 Math	\$ 26,756	\$ 107,471	\$ 107,114	\$110,048	\$0	\$110,048	\$110,028	\$21	100%
18	6-8 Science	\$ 63,006	\$ 61,741	\$ 62,071	\$65,206	\$0	\$65,206	\$66,733	-\$1,527	102%
19	6-8 Social Studies	\$ 25,876	\$ 28,063	\$ 24,975	\$29,291	\$0	\$29,291	\$29,566	-\$275	101%
21	9-12 English	\$ 30,728	\$ 31,857	\$ 31,505	\$34,145	\$0	\$34,145	\$32,627	\$1,518	96%
22	9-12 World Language	\$ 37,063	\$ 37,745	\$ 39,318	\$41,627	\$0	\$41,627	\$41,450	\$177	100%
23	9-12 Math	\$ 106,468	\$ 68,184	\$ 65,472	\$40,582	\$0	\$40,582	\$39,807	\$775	98%
23.1	9-12 Math Team			\$ 4,892	\$5,473	\$0	\$5,473	\$5,555	-\$82	101%
24	9-12 Science	\$ 84,337	\$ 88,894	\$ 95,288	\$101,900	\$0	\$101,900	\$101,730	\$169	100%
25	9-12 Social Studies	\$ 37,482	\$ 37,315	\$ 44,747	\$41,646	\$0	\$41,646	\$41,583	\$63	100%
25.1	Debate & Competitive Speech	\$ 71,361	\$ 70,618	\$ 65,194	\$74,053	\$0	\$74,053	\$73,975	\$79	100%
29	K-12 Curriculum	\$ 400,614	\$ 421,481	\$ 427,256	\$536,500	-\$29,520	\$506,980	\$425,797	\$81,183	84%
30	K-12 Library Media Program	\$ 168,694	\$ 161,543	\$ 174,308	\$189,519	\$0	\$189,519	\$187,609	\$1,911	99%
31	K-12 Technology	\$ 658,670	\$ 493,955	\$ 486,627	\$514,194	\$179,515	\$693,709	\$656,471	\$37,238	95%
32	K-12 English Learner Education	\$ 30,112	\$ 27,450	\$ 32,368	\$35,569	\$4,000	\$39,569	\$38,413	\$1,156	97%
33	K-12 PE/Wellness	\$ 67,177	\$ 69,285	\$ 71,682	\$74,616	\$0	\$74,616	\$73,865	\$751	99%
34	K-12 Visual Arts	\$ 84,120	\$ 79,767	\$ 83,741	\$88,365	\$0	\$88,365	\$85,057	\$3,308	96%
35	K-12 Performing Arts	\$ 108,691	\$ 73,768	\$ 88,226	\$102,456	\$0	\$102,456	\$96,388	\$6,068	94%
36	K-12 Athletics	\$ 64,481	\$ 126,837	\$ 138,662	\$147,082	\$3,925	\$151,007	\$151,007	\$0	100%
37	Early Childhood Education	\$ 45,887	\$ 60,186	\$ 79,189	\$74,691	\$0	\$74,691	\$49,668	\$25,023	66%
38	Health Services	\$ 15,883	\$ 20,218	\$ 20,895	\$20,090	\$3,000	\$23,090	\$22,116	\$974	96%
39.1	K-5 Counseling		\$ -	\$ -	\$0	\$0	\$0	\$0	\$0	
39.2	6-8 Counseling		\$ -	\$ 28	\$0	\$0	\$0	\$0	\$0	
39.3	9-12 Counseling	\$ 12,375	\$ 13,459	\$ 15,832	\$16,595	\$0	\$16,595	\$14,027	\$2,567	85%
39.4	K-12 Counseling	\$ 14,343	\$ 62,365	\$ 61,845	\$74,327	\$11,780	\$86,107	\$83,073	\$3,034	96%
40.1	K-5 Special Education	\$ 89,793	\$ 49,457	\$ 50,226	\$51,905	\$0	\$51,905	\$52,160	-\$255	100%
40.2	6-8 Special Education	\$ 53,256	\$ 20,428	\$ 23,810	\$34,164	-\$3,925	\$30,239	\$17,099	\$13,139	57%
40.3	9-12 Special Education	\$ 13,100	\$ 9,008	\$ 25,373	\$34,807	\$0	\$34,807	\$8,851	\$25,956	25%
40.4	PreK-22 Special Education	\$ 136,774	\$ 107,114	\$ 88,213	\$127,121	\$0	\$127,121	\$101,727	\$25,394	80%
41	Tuition	\$ 4,415,327	\$ 4,736,414	\$ 5,286,658	\$6,506,004	-\$1,448,197	\$5,057,807	\$5,027,778	\$30,029	99%
42	Transportation: Special Education	\$ 1,164,885	\$ 1,289,360	\$ 1,480,637	\$1,611,695	\$0	\$1,611,695	\$1,636,793	-\$25,098	102%
42.1	Transportation: Homeless	\$ 85,088	\$ 23,425	\$ 32,795	\$49,120	\$0	\$49,120	\$46,175	\$2,945	94%
43	Special Educ. Consultants	\$ 480,758	\$ 281,686	\$ 252,442	\$375,000	\$193,610	\$568,610	\$642,774	-\$74,164	113%
44	Transportation: Regular Education	\$ 1,342,058	\$ 1,481,511	\$ 1,453,070	\$1,747,085	\$0	\$1,747,085	\$1,846,217	-\$99,132	106%
45	Print Center	\$ 755,381	\$ 326,206	\$ 326,830	\$382,663	\$10,000	\$392,663	\$390,402	\$2,261	100%

Financial Monitoring Responsibilities



School Business Office prepares and disseminates reports, processes revenue and expenditure transactions, executes transfers and analyzes and reconciles accounts and funds



School administrators, directors and department heads review expenditure reports on a monthly basis and provide necessary information on the financial position of the cost center to the Business Office



The School Committee approves all new funding sources, examines and approves all expenditures through the warrant signing process and reviews quarterly and annual financial reports

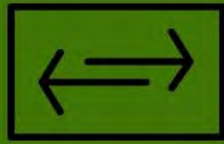
How are we going to ***Monitor*** this budget & increase ***Accountability***??

- Semi-monthly budget reports to Superintendent & District Leadership Team
- Quarterly budget reports to School Committee
- Tighter rein on collection of fees
- Collaboration with School & Town

TEAM WORK



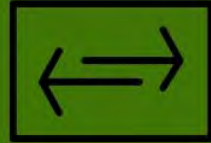
Budget Transfers



Transfers are important part of maintaining financial control over the budget



Expenditures cannot be made against an account that does not have sufficient funds to cover the its cost



A transfer must be executed in order to process a purchase request against an account with an insufficient balance



Level of budget transfer authority should be explicitly addressed



Approvals at the line item level is extremely cumbersome operationally.



DOR advisory states that the cost centers can be established and are an appropriate level of transfer authority



Budget should be then voted at the cost center level by the School Committee

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
P.O. Box 9655
Boston 02114-9655

MITCHELL ADAMS
Commissioner

(617) 727-2300
FAX (617) 727-6432

LESLIE A. KIRWAN
Deputy Commissioner

September 13, 1994

Donald J. Charest
Associate Superintendent
Agawam Public Schools
1305 Springfield Street
Feeding Hills, MA 01030

Re: School Budget Transfer Authority
Our File No. 94-660

Donald J. Charest
Page Three

The school committee could grant the superintendent more discretion by limiting the number of allocations to fewer, more general categories in its budget vote and by labeling subcategories as informational only. For example, despite education reform, the school committee could budget general teacher salaries as a cost center with informational items for each school. The superintendent could then use amounts shown for one school in another school without the necessity of a formal transfer vote.

Conversely, the committee could give principals more authority by voting to allocate actual budget items to each school, requiring a formal committee vote to transfer from one school to another.

Even with a detailed allocation budget, given that the school committee must approve payrolls and vouchers for expenditure of school department appropriations, there should be no particular difficulty in bringing a transfer request to the committee for approval. In the situation where the school committee has delegated the authority to one of its members to sign a payroll under G.L. Ch. 41, S. 41, a vote of the committee itself would still be required to transfer other allocations to a salary account, prior to signing the payroll. An accurate accounting of expenditures on an ongoing basis should provide sufficient lead time for the committee to act on such a request well before the salary account has been depleted at the time a payroll is due to be paid.

We hope this addresses your concerns. If you have any further inquiry do not hesitate to contact us again.

Very truly yours,

Mariellen P. Murphy
Director of Accounts

School Committees and Superintendents should define the appropriate level of monitoring and reporting such that:

Striking a balance

Administrators have the flexibility to adjust spending without changing district policy

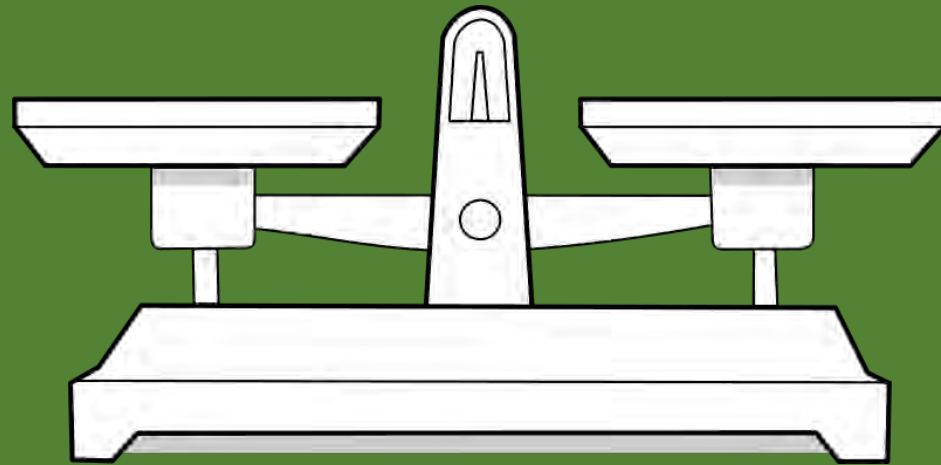


while also

The School Committee is assured that funds are spent appropriately to carry out goals and district policy

FLEXIBILITY

ACCOUNTABILITY



Warrants



The selectmen and all boards, committee, heads of departments and officers authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts, orders and payrolls chargeable to the respective appropriations of they shall have the expenditure.

PAID

Warrants



Such approval shall be given only after an examination to determine that the charges are correct and that the goods, materials or services charged for were ordered and that such goods and materials were delivered and that the services were actually rendered to or for the town as the case may be.

MGL Chapter 41, Section 41

- ✓ School Committee members should know and understand what they are signing.
- ✓ School Committee members should have a chance to review and ask questions about the warrants.
- ✓ School Committee members should be given enough information to know what is being approved for payment.

Warrants

Education Reform did not change existing responsibility.



Per DOR opinion 93-983 (1994), "The School Committee remains the head of the school department for the purposes of approving bills and payrolls" under MGL Ch.41, Section 41 and 56.

Some municipal charters or local ordinances may have a different process for approving bills and payrolls

5. Warrants

	#	Amount
FY17 School	S17028	\$242,328.86
FY17 Meal Tax Oct	S17029	\$88.39
FY17 Meal Tax Nov	S17030	\$95.87

VI. Reports

- A. WPS Projects and Activities:
 - 1. Building for the Future
 - 2. High School and Middle School Class Size Report
 - 3. District MCAS Reporting Timeline
- B. Monthly Updates:
 - 1. FY18 Budget
 - 2. Warrants

Tracking Sheet for Bills, Warrants, and Payroll

Supporting 10/2/2017 School Committee Meeting

Warrant #	Amount (\$)	Category (A/P or Payroll)	Brief Description (A/P Athletics, A/P Facilities, A/P General, Payroll - Weekly, Payroll - Biweekly)	Date Signed
S1811	148,580.47	A/P	A/P General	9/12/2017
S1811	173,146.12	A/P	A/P Facilities	9/12/2017
S1811-17	370.00	A/P	A/P General	9/12/2017
S1812	269,140.42	A/P	A/P General	9/19/2017
S1812-17	6,259.00	A/P	A/P Facilities	9/19/2017
S1812	55,693.03	A/P	A/P Facilities	9/19/2017
S1813	7,246.42	A/P	A/P Facilities	9/25/2017
S1813	116,250.22	A/P	A/P General	9/25/2017

Warrants

ask?

In districts that School Committees sign warrants

can and should

ask questions before/as they are doing so.



Public transparency of public spending comes through the School Committee

Don't
SIGN IT
unless you've
READ IT
and
UNDERSTAND IT

Municipal Modernization Act's impact on Warrant Approvals



For the purpose of this section,...any...board, committee...consisting of more than 1 member authorized to expend money, may designate any 1 of its members to approve all bills, drafts, orders and payrolls; provided, however, that the member shall make available to the board, committee...,at the first meeting following such action, a record of such actions. This provision shall not limit the responsibility of each member of the board in the event of noncompliance with this section

MGL Chapter 41, Section 56

NEW!

- Municipal committees may now designate a single member to sign all warrants.
- This must be done by board vote.
- There is NO change for regional committees.
- The signed warrants must still appear on the next school committee agenda.



It's all about **TRUST**

- Transparency helps to build trust, but...
- Equally important is a trusting relationship between School Committee, Superintendent, and Business Official
- Lack of trust can lead to attempts to conceal errors, shortfalls, or compliance concerns
- Internal trust fosters external trust



Trust is the glue of life. It's the most essential ingredient to effective communication. It's the foundational principle that holds all relationships

- Stephen R.
Covey



Brian E. Allen

Chief Financial and Operations Officer

Worcester Public Schools



allenb@worc.k12.ma.us



@Brian_E_Allen



508.799.3401



Mary DeLai

Assistant Superintendent for
Finance and Operations

Watertown Public Schools



mary.delai@watertown.k12.ma.us



617.926.7710



Tracy Novick

Field Director

Massachusetts Association of
School Committees



tnovick@masc.org



@TracyNovick



508.579.5472

**We take
questions!**

