WELCOME

Community Budget Meeting
Tuesday, February 2, 2016
5:30-7:00
Trustee Don Ryan, Board Budget Committee Chairperson
THANK YOU FOR BEING HERE!
Please join us for future meetings:

Wednesday, February 17, 2016, 5:30-7:00, PGEC:
- State & Federal Revenue Projections
- Estimates of Expenses: Cost Increases & Earmarks

Thursday, March 3, 2016, 5:30-7:00, PGEC:
- Final Review of State Funding and Expense Estimates
- Community Input on Budget Priorities

Thursday, March 10, 2016, 5:30-7:00, PGEC:
- Budget Recommendations & Proposal
- Community Input
- Committee Discussion

Monday, March 28, 2016, Regular Board Meeting, 5:30, DOB:
- Final Budget Recommendation
- Board Action
## TONIGHT’S AGENDA

<table>
<thead>
<tr>
<th>Topic</th>
<th>Presenter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Welcome and Explanation of Community Process</td>
<td>Trustee Don Ryan, Board Budget Committee Chairperson</td>
</tr>
<tr>
<td>Reserve Presentation</td>
<td>Brian Patrick, Director of Business Operations</td>
</tr>
<tr>
<td>Audience Questions and/or Comments</td>
<td></td>
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<tr>
<td>Macro Budget Presentations</td>
<td></td>
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<tr>
<td>District Level Budgetary Expenditures</td>
<td>Brian Patrick, Director of Business Operations</td>
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<td>Audience Questions and/or Comments</td>
<td></td>
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<tr>
<td>Audience Questions and/or Comments</td>
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<tr>
<td>9-12 Budgetary Expenditures</td>
<td>Tom Moore, Asst. Supt. 7-12</td>
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<tr>
<td>Audience Questions and/or Comments</td>
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<tr>
<td>Technology Budgetary Expenditures</td>
<td>Tom Hering, Director of Informational Technology</td>
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<tr>
<td>Audience Questions and/or Comments</td>
<td></td>
</tr>
<tr>
<td>Closing Remarks</td>
<td>Trustee Don Ryan, Board Budget Committee Chairperson</td>
</tr>
</tbody>
</table>
Understanding Reserves

Presented by
Brian Patrick
February 2, 2016
Community Budget Meeting
School Budgeted Funds

General Fund 81.28%

Retirement 11.14%

Transportation 4.36%

Technology 1.48%

Adult Education 0.77%

Tuition 0.23%

Flexibility 0.39%

Building Reserve 0.36%
## County Superintendent's Annual Financial Report

Of Cascade County's School Districts

Revenue and Expenditures

For the year ending June 30, 2015

<table>
<thead>
<tr>
<th>District Name</th>
<th>District #</th>
<th>Beginning Cash Balance</th>
<th>Revenue</th>
<th>Expenditures</th>
<th>Encumbrance Expenditures</th>
<th>Total Adjusted Balance</th>
<th>Ending Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Great Falls Elementary</td>
<td>1</td>
<td>$28,050,579.46</td>
<td>$69,584,534.61</td>
<td>$71,173,764.98</td>
<td>-$21,953.33</td>
<td>$71,195,718.31</td>
<td>$26,439,395.96</td>
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<tr>
<td>Great Falls High School</td>
<td>A</td>
<td>$9,573,549.33</td>
<td>$30,884,429.21</td>
<td>$30,463,687.03</td>
<td>-$208,665.88</td>
<td>$30,672,352.61</td>
<td>$9,785,625.63</td>
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<tr>
<td>Cascade Elementary</td>
<td>3</td>
<td>$371,436.37</td>
<td>$2,325,348.56</td>
<td>$2,337,922.33</td>
<td>$4,500.00</td>
<td>$2,333,422.33</td>
<td>$363,362.60</td>
</tr>
<tr>
<td>Cascade High School</td>
<td>B</td>
<td>$428,948.96</td>
<td>$1,930,786.55</td>
<td>$1,799,592.89</td>
<td>$0.00</td>
<td>$1,799,592.89</td>
<td>$560,142.62</td>
</tr>
<tr>
<td>Centerville Elementary</td>
<td>5</td>
<td>$311,225.60</td>
<td>$2,326,621.22</td>
<td>$2,171,446.59</td>
<td>$117,684.26</td>
<td>$2,053,762.33</td>
<td>$584,084.49</td>
</tr>
<tr>
<td>Centerville High School</td>
<td>C</td>
<td>$348,948.96</td>
<td>$1,930,786.55</td>
<td>$1,799,592.89</td>
<td>$0.00</td>
<td>$1,799,592.89</td>
<td>$560,142.62</td>
</tr>
<tr>
<td>Belt Elementary</td>
<td>29</td>
<td>$544,918.42</td>
<td>$2,665,634.04</td>
<td>$2,446,075.69</td>
<td>$0.00</td>
<td>$2,446,075.69</td>
<td>$764,476.77</td>
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<tr>
<td>Belt High School</td>
<td>D</td>
<td>$474,746.67</td>
<td>$2,107,541.35</td>
<td>$1,837,180.29</td>
<td>$0.00</td>
<td>$1,837,180.29</td>
<td>$745,107.73</td>
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<tr>
<td>Sun River Valley Elementary</td>
<td>55</td>
<td>$408,853.20</td>
<td>$2,549,050.15</td>
<td>$2,379,981.44</td>
<td>-$17,634.55</td>
<td>$2,397,615.99</td>
<td>$560,287.36</td>
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<tr>
<td>Simms High School</td>
<td>F</td>
<td>$473,122.72</td>
<td>$2,039,672.08</td>
<td>$1,834,646.45</td>
<td>-$4,958.95</td>
<td>$1,839,605.10</td>
<td>$673,169.70</td>
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<td>Vaughn Elementary</td>
<td>74</td>
<td>$322,252.09</td>
<td>$1,457,953.13</td>
<td>$1,479,247.13</td>
<td>$11,930.75</td>
<td>$1,467,316.38</td>
<td>$312,888.84</td>
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<tr>
<td>Ulm Elementary</td>
<td>65</td>
<td>$200,237.58</td>
<td>$1,061,689.42</td>
<td>$985,553.84</td>
<td>$0.00</td>
<td>$985,553.84</td>
<td>$276,373.16</td>
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<td>Deep Creek Elementary</td>
<td>95</td>
<td>$11,281.18</td>
<td>$21,840.67</td>
<td>$33,121.85</td>
<td>$0.00</td>
<td>$33,121.85</td>
<td>$0.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>$41,600,100.54</td>
<td>$120,885,887.74</td>
<td>$120,741,813.40</td>
<td>-$119,097.40</td>
<td>$120,860,910.60</td>
<td>$41,625,077.48</td>
</tr>
</tbody>
</table>
# Cascade County Superintendent’s Annual Financial Report

Great Falls Public Schools

Ending Cash Balance - June 30th

<table>
<thead>
<tr>
<th>Year</th>
<th>Elementary</th>
<th>High School</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$26,439,396</td>
<td>$9,785,626</td>
<td>$36,225,022</td>
</tr>
<tr>
<td>2014</td>
<td>$28,050,579</td>
<td>$9,640,460</td>
<td>$37,691,039</td>
</tr>
<tr>
<td>2013</td>
<td>$29,509,635</td>
<td>$9,999,456</td>
<td>$39,509,091</td>
</tr>
<tr>
<td>2012</td>
<td>$29,782,258</td>
<td>$10,056,162</td>
<td>$39,838,420</td>
</tr>
<tr>
<td>2011</td>
<td>$35,412,324</td>
<td>$11,236,539</td>
<td>$46,648,863</td>
</tr>
</tbody>
</table>
End of Fiscal Year

• School – Governmental Accounting Requirements
  – **Inventories** converted to cash (Technology, Food, Warehouse)
  – **Student Funds** (Student Council, FFA, etc.)
  – **Cooperative Agreements** – Inter-local Technology Account
  – **Encumbrances** – money held to pay for an item that has been ordered, but has not arrived
  – **Scholarship Funds** – Endowment funds that are designated to only spend the interest generated
What are “Reserves”? (or ending Fund Balances)

- A variety of funds or accounts that are outside the General Fund.
- GFPS has 18 specific funds. (One less next year)
18 Major District Funds:

1. Transportation
2. Retirement
3. Adult Education
4. Technology
5. Flexibility
6. Building
7. Tuition
8. Food Service
9. Impact Aid
10. Capital Improvement (OTO) (June 30, 2016)
11. Compensated Absence
12. Traffic Education
13. Inter-local Agreement
15. Rate Stabilization Reserve
16. Medicaid
17. Indirect Cost
18. RIDE
20. Athletic Revenue Enhancement
General Fund Budget Reserve Amount

• For cash flow purposes (Checkbook balance at the end of the month)
• School does not receive revenue in July
• General Fund Reserve Amount at the end of the year reduce taxes for the upcoming year.
• Available uses under MCA 20-9-161
  – Unanticipated Enrollment Increase
  – Destruction or impairment of school property by fire, flood, storm, riot, insurrection or act of God which renders property unfit for use
  – Judgment against the district issued by a court after the adoption of the budget
Reserves are categorized by law

The reserve funds are categorized by the Governmental Accounting Standards Board (GASB) into 5 categories:

- **Non-spendable:** Resources are not in spendable form or are legally required to remain intact
  - Examples: inventories - purchased food in freezers, warehouse items, technology items

- **Restricted:** There are constraints on the fund that are EXTERNALLY imposed by
  - A 3rd party (grantor, contributor);
  - The State Constitution; or
  - Other enabling legislation

- **Committed:** There are constraints on the fund that are INTERNALLY imposed by
  - the highest level of authority (School Board)
    - General Fund Reserve approved by Board

- **Assigned:** There are constraints on the fund as an INTERNAL expression of intent
  - by the governing body or authorized official

- **Unassigned:** No constraints
  - General Fund budget money at the end of the year that goes back to reduce taxes for the next budget year.

Discussion tonight will focus on restricted and assigned reserves.
Great Falls Public Schools
ENDING FUND BALANCES – June 30, 2015

Each fiscal year, the district is required to complete a financial breakdown of ending fund balances in all funds. In 2011, the Governmental Accounting Standards Board (GASB 54) required that ending fund balances must be categorized into more specific, easier to understand fund balances rather than just being classified as an ending fund balance amount. It also delineates the extent to which a government is bound to observe constraints imposed upon the use of the resources. Below is a category description and listing of fund balances as of June 30, 2015.

Non-spendable - $1,748,556
Resources not in a spendable form or are legally required to be maintained intact.
- Prepaid Insurance: $595,590
- Endowment: $471,249
- Warehouse Inventory: $325,642
- School Food Inventory: $258,433
- Prepaid Dues & Fees: $47,219

Restricted - $20,261,988
Constraint EXTERNALLY imposed by third party (grantor, contributor, etc.) State Constitution or by enabling legislation. Legally enforceable by external parties.
- Impact Aid: $9,509,722
- Retirement: $1,561,994
- Transportation: $1,497,424
- Student Activities: $1,347,773
- Technology Fund: $1,209,685
- School Food Service: $1,122,052
- Building Reserve: $1,058,778
- Compensated Absence: $737,755
- Traffic Education: $536,723
- Inter-Local Agreement: $413,747
- Building Reserve: $373,323
- Adult Education: $371,093

Committed - $6,732,871
Constraint INTERNALLY imposed by local government’s highest level of authority (Council, Board, etc.) of formal action using the highest level of decision making authority.
- General Fund – reserves: $6,732,871

Assigned - $8,400,091
Constraint is an INTERNAL expression of intent by governing body or authorized official.
- Rate Stabilization Reserve: $2,044,545
- Medicaid: $1,584,270
- Internal Local: $914,471
- Indirect Costs: $606,477
- OTO Deferred Maintenance: $509,248
- Skyline Ride: $430,693
- Athletics Revenue Enhancement: $405,268
- Print Center: $176,285
- Tuition Transfer: $157,750
- Federal/State Grants: $144,942
- Swimming Pool: $110,855
- General Fund (Encumbrances): $86,959
- Specific Purpose: $74,322

Unassigned - $0
No constraints.
- General Fund – cash re-appropriated: $0

The ending fund balance information is a combination of both the audited financial statements and Trustees Financial Summary (TFS). The TFS is the final closeout of a fiscal year. During the audit process, combinations of funds are reported together which may lead to a small discrepancies between the two reports. (The county superintendents annual report of balances listed in the newspaper may not reflect audit adjustments depending on the nature of the adjustment.) 1/20/16
Reserves are “budgeted” or “not budgeted”

• Budgeted funds: A budget for the fund is presented annually to the Board in August and the Board votes on those budgets.

• The General Fund budget

• GFPS has 6 Board adopted reserve funds:

• State sets % limits on all budgeted funds.

  1. Transportation  (20%)
  2. Retirement  (20%)  (Elem 12.86%)  County
  3. Adult Education  (35%)
  4. Technology  (N/A)  Fund Balance Re-appropriated
  5. Flexibility Fund  (N/A)  Fund Balance Re-appropriated
  6. Building Reserve  (N/A)  Fund Balance Re-appropriated
What role do they have in budgeting?

• Designated reserve fund accounts play a critical role in sound financial management because, by law, school districts budget their costs one year at a time.
  – Budgeted funds provide for **foreseeable obligations**:
    • Examples: transportation, food service, pension and health care costs, etc.
  – Reserve funds provide for **unforeseeable expenses**
    • Examples: facility issues, drastic enrollment changes, etc.
  – Reserve funds provide funding for **cash flow** given the revenue mechanisms of school districts. They prevent the need to borrow money. (Timing of when the district receives the revenue)
  – Reserve funds are generally not recommended to be spent for on-going costs unless there is certainty that they will be replenished
“Budget” means spending authority—NOT “cash”!

Source: Montana Association of School Business Officials (MASBO)
General Fund Budget Cash Flow

Expenditures by Month

July Aug Sept Oct Nov Dec Jan Feb Mar April May June
General Fund Budget Cash Flow

Revenues and Expenditures by Month

[Graph showing monthly revenues and expenditures for a year, with peaks and valleys indicated.]
Federal Funds
Operational Change

• Change from request then spend
• Now Spend then request (Cash flow)
Great Falls Public Schools
DISTRICT BUDGET INFORMATION
2015-2016 School Year

Our Mission
We successfully educate students to navigate their future.

Fund Description
State Law
Purpose
Voting Requirements

Trend Data
2002-2016
Graph

<table>
<thead>
<tr>
<th>Year</th>
<th>Elementary</th>
<th>High School</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002-03</td>
<td>$222,115</td>
<td>$75,000</td>
<td>$297,115</td>
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<tr>
<td>2003-04</td>
<td>$222,115</td>
<td>$75,000</td>
<td>$297,115</td>
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<td>2004-05</td>
<td>$232,856</td>
<td>$79,903</td>
<td>$312,759</td>
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<td>2005-06</td>
<td>$244,949</td>
<td>$85,350</td>
<td>$330,299</td>
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<tr>
<td>2006-07</td>
<td>$260,000</td>
<td>$98,000</td>
<td>$358,000</td>
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<tr>
<td>2007-08</td>
<td>$283,200</td>
<td>$109,385</td>
<td>$392,585</td>
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<td>2008-09</td>
<td>$300,000</td>
<td>$115,000</td>
<td>$415,000</td>
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<td>2009-10</td>
<td>$317,271</td>
<td>$118,100</td>
<td>$435,371</td>
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<td>2010-11</td>
<td>$324,250</td>
<td>$120,500</td>
<td>$444,750</td>
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<td>2011-12</td>
<td>$337,787</td>
<td>$130,148</td>
<td>$467,935</td>
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<td>2012-13</td>
<td>$383,494</td>
<td>$154,326</td>
<td>$537,820</td>
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<td>2013-14</td>
<td>$341,860</td>
<td>$153,306</td>
<td>$495,166</td>
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<td>2014-15</td>
<td>$306,653</td>
<td>$13,608</td>
<td>$320,261</td>
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<td>2015-16</td>
<td>$290,964</td>
<td>$14,236</td>
<td>$305,200</td>
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<tr>
<td>Fund</td>
<td>Percentage</td>
<td>Description</td>
<td>Budget</td>
</tr>
<tr>
<td>--------------------------</td>
<td>------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>General Fund</td>
<td>81.28%</td>
<td>For the general maintenance and operational costs and instructional costs. Voted levy is needed to increase the budget until district reaches the Maximum budget based on student enrollment.</td>
<td>$69,376,744</td>
</tr>
<tr>
<td>Transportation</td>
<td>4.36%</td>
<td>Used to pay for the transportation of students to and from school. Permissive Levy.</td>
<td>$3,793,573</td>
</tr>
<tr>
<td>Tuition</td>
<td>0.23%</td>
<td>District may levy an amount necessary to pay for the full costs of providing FAPE (free appropriate public education) to any child with a disability who lives inside a district.</td>
<td>$306,735</td>
</tr>
<tr>
<td>Retirement</td>
<td>11.14%</td>
<td>Used to pay the school district’s share of specific employer contributions, including social security and Medicare taxes, Teachers Retirement System (TRS), and Public Employees Retirement System (PERS) contributions and state unemployment insurance.</td>
<td>$9,920,000</td>
</tr>
<tr>
<td>Adult Education</td>
<td>0.77%</td>
<td>Provides funding for the district to establish and maintain an Adult Education program. Areas of instruction and approved by the trustees.</td>
<td>$635,625</td>
</tr>
<tr>
<td>Technology</td>
<td>1.48%</td>
<td>Used for the purchase, repair and maintenance of technology equipment and networks.</td>
<td>$1,420,430</td>
</tr>
<tr>
<td>Flexibility Fund</td>
<td>0.39%</td>
<td>Used to pay unforeseen costs. Funded by a one-time payment from the Legislature.</td>
<td>$305,200</td>
</tr>
<tr>
<td>Debt Service</td>
<td>0.00001%</td>
<td>Used to budget and pay for a school district’s bond debt and SID’s.</td>
<td>$1,110.00</td>
</tr>
<tr>
<td>Building Reserve</td>
<td>0.36%</td>
<td>Fund accumulates funding for future construction and equipping and enlarging school buildings. Can be used to purchase land needed for school purposes on the authority of a voted levy. Can be used for transition costs related to the opening or closing of a school.</td>
<td>$308,876</td>
</tr>
</tbody>
</table>
District Adopted Budgeted Funds—Trend Data

General Fund  81.28%

Transportation  4.36%

Tuition  0.23%

Retirement  11.14%

Adult Education  0.77%

Technology  1.48%

Flexibility Fund  .39%

Debt Service  0.00001%

Building Reserve  0.36%
## Other Major Funds

<table>
<thead>
<tr>
<th>Fund</th>
<th>June 30, 2015</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>Impact Aid</td>
<td>$9,509,722</td>
<td>Federal Payment for Base</td>
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<tr>
<td>Rate Stabilization Reserve</td>
<td>$3,204,545</td>
<td>Insurance Fund</td>
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<tr>
<td>Medicaid</td>
<td>$1,584,270</td>
<td>Federal reimbursements -eligible services Medicaid eligible students</td>
</tr>
<tr>
<td>Food Service</td>
<td>$1,122,052</td>
<td>Breakfast and Lunch program</td>
</tr>
<tr>
<td>Building</td>
<td>$1,058,778</td>
<td>Building &amp; Construction projects</td>
</tr>
<tr>
<td>Compensated Absence</td>
<td>$ 873,735</td>
<td>Sick and vacation leave pay-out</td>
</tr>
<tr>
<td>Indirect Cost</td>
<td>$ 606,477</td>
<td>Administrative costs from grants</td>
</tr>
<tr>
<td>Traffic Education</td>
<td>$ 536,723</td>
<td>Driver’s Education program</td>
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<tr>
<td>OTO Capital Improvement</td>
<td>$ 503,248</td>
<td>One time payment from State.</td>
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<tr>
<td>RIDE</td>
<td>$ 430,693</td>
<td>Curriculum sale. Teacher Grants</td>
</tr>
<tr>
<td>Interlocal Agreement</td>
<td>$ 413,747</td>
<td>Multi-district agreements. Tech/Elem HS</td>
</tr>
<tr>
<td></td>
<td>Beginning Balance</td>
<td></td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-------------------</td>
<td>---------</td>
</tr>
<tr>
<td><strong>Great Falls Public Schools</strong></td>
<td></td>
<td>$36,225,022</td>
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<tr>
<td><strong>Beginning Balance</strong></td>
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<tr>
<td>General Fund Budget Reserve</td>
<td>$ 6,521,180</td>
<td>$ 29,703,842</td>
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<tr>
<td><strong>Non Spendable</strong></td>
<td></td>
<td></td>
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<tr>
<td>Warehouse Inventory</td>
<td>$ 325,642</td>
<td>$ 29,378,200</td>
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<tr>
<td>School Food Inventory</td>
<td>$ 258,433</td>
<td>$ 29,119,767</td>
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<td>Technology Inventory</td>
<td>$ 50,423</td>
<td>$ 29,069,344</td>
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<tr>
<td>Endowment</td>
<td>$ 471,249</td>
<td>$ 28,598,095</td>
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<tr>
<td>Prepaid Insurance &amp; Dues</td>
<td>$ 642,809</td>
<td>$ 27,955,286</td>
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<tr>
<td><strong>Total Non-spendable</strong></td>
<td><strong>$ 1,748,556</strong></td>
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<tr>
<td><strong>Major Fund</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>$ 1,497,424</td>
<td>$ 26,457,862</td>
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<tr>
<td>Retirement</td>
<td>$ 1,561,994</td>
<td>$ 24,895,868</td>
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<tr>
<td>Adult Education</td>
<td>$ 371,093</td>
<td>$ 24,524,775</td>
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<tr>
<td>Technology</td>
<td>$ 1,209,685</td>
<td>$ 23,315,090</td>
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<tr>
<td>Food Service</td>
<td>$ 1,122,052</td>
<td>$ 22,193,038</td>
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<tr>
<td>Compensated Absenses</td>
<td>$ 873,735</td>
<td>$ 21,319,303</td>
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<tr>
<td>Traffic Education</td>
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<td>Interlocal Agreement</td>
<td>$ 413,747</td>
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<td>Rate Stabilization Reserve</td>
<td>$ 3,204,545</td>
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<td>RIDE</td>
<td>$ 430,693</td>
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<td>Athletic Enhancement</td>
<td>$ 405,268</td>
<td>$ 16,328,327</td>
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<td>Student Activities</td>
<td>$ 1,347,773</td>
<td>$ 14,980,554</td>
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<td>Tuition Transfer</td>
<td>$ 157,750</td>
<td>$ 14,822,804</td>
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<td>Debt Service, Flex, Specific Purpose</td>
<td>$ 381,220</td>
<td>$ 14,441,584</td>
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<td><strong>$ 13,513,702</strong></td>
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<td></td>
<td>Building Related</td>
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<td>--------------------------</td>
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<tr>
<td>Building Reserve</td>
<td>$ 373,323</td>
<td>$ 14,068,261</td>
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<td>Building</td>
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<td>OTO Capital Improvement</td>
<td>$ 503,248</td>
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<td>Rental Fund, Swimming Pool</td>
<td>$ 123,937</td>
<td>$ 12,382,298</td>
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<td><strong>Total Building Related</strong></td>
<td><strong>$ 2,059,286</strong></td>
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<table>
<thead>
<tr>
<th></th>
<th>Other</th>
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<tr>
<td>Encumbered</td>
<td>$ 86,959</td>
<td>$ 12,295,339</td>
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<td>Print Center</td>
<td>$ 176,293</td>
<td>$ 12,119,046</td>
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<td>Impact Aid</td>
<td>$ 9,509,722</td>
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<td>Medicaid (SPED)</td>
<td>$ 1,584,270</td>
<td>$ 1,025,054</td>
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<td>Indirect Costs (SPED)</td>
<td>$ 606,477</td>
<td>$ 418,577</td>
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<td>Trust,Fed/State Grants</td>
<td>$ 210,909</td>
<td>$ 207,668</td>
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<td><strong>Total Other</strong></td>
<td><strong>$ 12,174,630</strong></td>
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**Ending Balance**  
$ 207,668
Resources

- Brian Patrick
  Director of Business Operations
  Great Falls Public Schools

- Information on District Web Page
- http://www.gfps.k12.mt.us

- District Budget Information
  - brian_patrick@gfps.k12.mt.us
  - 268-6050
Thank You!
Questions?

• Fiscal Operation of the District
• High expectations
General Fund Budget
$69,376,744

General Fund Macro Expenditures

- **$19,812,719** (28.56%)
  - Dir. Of Bus. Ops
  - Brian Patrick
- **$16,532,555** (23.83%)
  - Asst. Supt.
  - Tom Moore
- **$33,031,469** (47.61%)
  - Asst. Supt.
  - Ruth Uecker

Legend:
- Blue: Districtwide Operations
- Red: K-8 Instructional
- Green: 9-12 Instructional
$33,031,469 = K-8 Instruction
Asst. Supt. K-6
Ruth Uecker

General Fund Macro Expenditures

- Districtwide Operations
- K-8 Instructional
- 9-12 Instructional

$33,031,469
47.61%
Asst. Supt. Ruth Uecker
$16,532,555 = 9-12 Instruction
Asst. Supt. 7-12
Tom Moore

General Fund Macro Expenditures
$19,812,719
Director of Business Operations
Brian Patrick

General Fund Macro Expenditures

$19,812,719
28.56%
Dir. Of Bus. Ops
Brian Patrick

Districtwide Operations
K-8 Instructional
9-12 Instructional
15-16 Budgeted General Fund
Sub-Macro Expenditures
District-wide Operations

$19,812,719
Program Code

- Salaries & Benefits $11,904,033
- Utilities & Assessments $2,064,419
- Supplies and Equipment $957,678
- Financial Expenditures $781,438
- Educational/Curriculum $1,685,610
- Personnel Related $198,085
- Property & Liability Ins. $493,140
- Vehicle and Transport $135,335
- Fees $791,210
- Minor Construction $801,772
- Assistant Elementary Supt. $33,031,469
- Assistant High School Supt $16,532,555
15-16 Budgeted General Fund Sub-Macro Expenditures District-wide Operations

$19,812,719
Object Code

- Curriculum $1,248,186
- Technology $1,861,666
- Athletics/Health/Music $1,619,342
- HR/Print Center/Purchasing/Warehouse $692,033
- Safety $38,151
- Plant Operations $6,997,316
- Maintenance $1,961,494
- Assistant Elementary Supt. $33,031,469
- Assistant High School Supt. $16,532,555
- Districtwide $5,455,030
Questions?
K-8 MACRO BUDGET INFORMATION

Ruth Uecker
Elementary Education
Assistant Superintendent K-6
February 2, 2016
Elementary Budget: K-8
Instructional Related Items

- 15 Elementary Schools (K-6)
  - 5705 Students (-109)
- 2 Middle Schools (7-8)
  - 1484 Students (+ 9)

Note: Enrollment numbers from the October 5, 2015 official count day

- $24,769,928.84  Elementary Budget  K-6
- $8,261,540.02  Middle School Budget 7-8
- $33,031,468.86  Total K-8 Instructional Budget
## Our Kids: Instruction

### Salaries and Benefits

<table>
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<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Teacher Salaries</td>
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<tr>
<td>Benefits *</td>
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<td>Administrators</td>
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<tr>
<td>Other Salaries **</td>
<td>$1,961,122.36</td>
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<tr>
<td>Paraprofessionals/Aides</td>
<td>$813,131.00</td>
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<tr>
<td>Clerical</td>
<td>$617,956.00</td>
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<tr>
<td>Stipends</td>
<td>$127,143.00</td>
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<tr>
<td>Substitute salaries</td>
<td>$14,000.00</td>
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<tr>
<td>Overtime</td>
<td>$3,300</td>
</tr>
<tr>
<td>**Total</td>
<td><strong>$31,796,612.38</strong></td>
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</table>

* FICA, unemployment, workman's comp., health ins., life & disability ins.

** Occupational & physical therapist, speech pathologist, psychologist, library, nurse, homeless coordinator

This reflects approximately 96% of the total K-8 budget.
Our Kids: Supplies and Materials

- Books and instructional related materials: $119,606.00
- Replacement supplies and maintenance: $7,500.00
- Instructional supplies: $689,135.00
- Equipment: $90,509.00

Total: $906,750.00

3% of the total K-8 budget
Our Future: Professional Development/Contracted Services

- Comprehensive professional development plan
- Paraprofessional training
- New teacher training/mentoring: Three years
- Professional Learning Community Time (PLCT)
- Curriculum adoption
- Ongoing PD throughout the year

Budget categories:

- Contracted Services $90,500.00
- Out of District $65,100.00
- Professional Contracted Services $133,906.48
  - SRO’s
- Total $289,506.48
Other:

• Dues & fees to professional organizations $ 10,900.00
• Field Experiences $ 27,700.00

Total $ 38,600.00

$33,031,468.86 Total K-8 Instructional Budget
Elementary Enrollment K-6
October official count numbers

Elementary Enrollment Grades K-6

<table>
<thead>
<tr>
<th>Year</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003-2004</td>
<td>5600</td>
</tr>
<tr>
<td>2004-2005</td>
<td>5442</td>
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<tr>
<td>2005-2006</td>
<td>5489</td>
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<td>2006-2007</td>
<td>5414</td>
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<tr>
<td>2007-2008</td>
<td>5361</td>
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<tr>
<td>2008-2009</td>
<td>5383</td>
</tr>
<tr>
<td>2009-2010</td>
<td>5434</td>
</tr>
<tr>
<td>2010-2011</td>
<td>5495</td>
</tr>
<tr>
<td>2011-2012</td>
<td>5519</td>
</tr>
<tr>
<td>2012-2013</td>
<td>5623</td>
</tr>
<tr>
<td>2013-2014</td>
<td>5667</td>
</tr>
<tr>
<td>2014-2015</td>
<td>5814</td>
</tr>
<tr>
<td>2015-2016</td>
<td>5705</td>
</tr>
</tbody>
</table>
Projected Kindergarten Enrollment Numbers

- 2015: 784 Actual Enrollment (Projected 871)
- 2016: 891 projected
- 2017: 832 projected
- 2018: 854 projected
- 2019: 829 projected
- 2020: 829 projected
- 2021: 829 projected
Kindergarten Enrollment

- 2003-2004: 798
- 2004-2005: 808
- 2005-2006: 793
- 2006-2007: 800
- 2007-2008: 802
- 2008-2009: 812
- 2009-2010: 851
- 2010-2011: 884
- 2011-2012: 851
- 2012-2013: 865
- 2013-2014: 862
- 2014-2015: 892
- 2015-2016: 784
Challenge: Overloaded Classrooms K-6

- 2009-2010, we had 38
- 2012-2013, we had 60
- 2013-2014, we had 62
- 2014-2015, we had 80
- 2015-2016, we had 65

<table>
<thead>
<tr>
<th>Accreditation Standard Students per Classroom</th>
<th>Number Of Overloaded Classrooms</th>
</tr>
</thead>
<tbody>
<tr>
<td>K-2: 20</td>
<td>50</td>
</tr>
<tr>
<td>3-4: 28</td>
<td>11</td>
</tr>
<tr>
<td>5-6: 30</td>
<td>4</td>
</tr>
<tr>
<td>Total</td>
<td>65</td>
</tr>
</tbody>
</table>
Current Initiatives:

• **STUDENT ACHIEVEMENT**: Implementation of new ELA resource materials
• **STUDENT ACHIEVEMENT**: Focus on writing standards
• **STUDENT ACHIEVEMENT**: Plan Management System (yr2)
• **STUDENT ACHIEVEMENT**: Graduation Matters Goal-Kindergarteners prepared to succeed. Preschool outreach
• **HEALTHY SAFE AND SECURE SCHOOLS**: District Facility Discussion
• **STEWARDSHIP AND ACCOUNTABILITY**: Implementation of Teacher Evaluation System/Goal Setting
• **STEWARDSHIP AND ACCOUNTABILITY**: Building Leaders through discussion group opportunity.
Future Initiatives:

• Implementation of Pre K-12 Technology standards
  • Digital citizenship, concepts and operations, critical thinking, research, creativity and innovation, communication and collaboration
• Professional development Trauma Informed Schools
• Continued support with standards based instruction
  • ELA/Writing
  • Math
• Data informed instruction to customize learning
  • Implement new assessment tool
• Handwriting Committee
Questions?
9-12 MACRO BUDGET INFORMATION

Tom Moore
Secondary Education
Assistant Superintendent 7-12
February 2, 2016
Overview of High School Budget

- 3 High Schools: total enrollment- 2991
- Great Falls High School- (1388), CM Russell High School- (1419) and Paris Gibson Education Center-(184)

General Fund Macro Expenditures

- $16,532,555
Our Kids: 9-12 Instruction

Salaries and Benefits

Teacher Salaries: $11,793,498
Benefits*: $1,618,548
Administrators: $814,311
Other Salaries**: $426,163
Aides: $191,528
Clerical: $616,100
Stipends: $122,577
Substitute salaries: $11,000

* FICA, unemployment, workman's comp., health ins., life & disability ins.

** Occupational & physical therapist, speech pathologist, psychologist

Total: $15,593,725 (94.3%)
Supplies, Materials, Field trips, Equipment Replacement/Repair

- Books and instructional related materials • $56,000
- Instructional supplies • $433,651
- Instructional field trips • $13,077
- Equipment-minor/major • $59,262
- Vehicle Maintenance and repair • $5,750

Total $567,740 (3.43%)
Our Community: Programs

- Contracted professional services
  - SRO-
  - Tech Services
  - Artist in Residence

- Travel- School Safety

Total $175,153 (1.05%)
Professional Development

- Comprehensive professional development plan
- Paraprofessional training
- New teacher training/mentoring: Three years
- Professional Learning Community Time (PLCT)
- Curriculum adoption
- Ongoing PD throughout the year

Budget categories:
- Contracted Services $103,612
- Travel $72,476

Total $176,088 (1.06%)
Other:

- Dues & fees to professional organizations $19,850 (.02%)
Our Future: Projected HS Enrollment Numbers

- 2013: 3,066-actual
- 2014: 3034-actual
- 2015: 2,991- Actual (2,997- projected)*
- 2016: 2,979 Projected
- 2017: 2,928
- 2018: 2,980
- 2019: 3,054
- 2020: 3,136
Secondary Initiatives:

- Increase the on time graduation rate while reducing the number of dropouts
- Implement the Differentiated diplomas for 9-12 students
  - Add Computer Science and Multiple Dual credit opportunities
- Provide meaningful customized learning plans for all students
- Increase access to the district drug and alcohol/mental health resources for students
- Reduce chronic absenteeism
- Fully implement a cohesive instructional framework across all secondary classrooms
  - Operationalize a walkthrough tool to reflect Teacher effectiveness
- Develop a meaningful and effective common district assessment process in secondary content areas
  - Improve the preparedness of our students to take the ACT
Questions?
Budget – Technology

2015-2016 Technology Budget
$1,861,666

- Salary, $1,063,734, 57%
- Supplies, $380,595, 20%
- Tech Serv., $200,439, 11%
- Benefits, $133,548, 7%
- Misc Expenses, $83,350, 5%

Total: $1,861,666
Revenue - Technology

2014-2015 Technology Revenue
$2,192,575
Technology Law Changes

Law for Current Levy
• Levies approved prior to July 1, 2013
• Can be permanent or durational
• Annual levy cannot exceed 20% of the original cost of equipment owned by the district
• Amount levied over time cannot exceed 150% of the original cost of the equipment
• $$ can be used for equipment, network access and training of school personnel

New Levy Law
• Levies approved after July 1, 2013
• May not exceed 10 years
• Can be based on all allowable costs listed in the statute (equipment, cloud storage, training, etc.)
• Districts with an existing perpetual levy can
  • Ask for an increase in the amount of the levy to cover cloud computing and training, and/or
  • Seek relief from tracking depreciation under existing levy
• Can propose a duration for each, not to exceed 10 years
Technology Levy Distribution

2015-2016 Technology Levy
Elementary - $150,000 / Secondary - $75,000

- East Middle School, $15,879.02
- North Middle School, $16,375.90
- Chief Joseph Elementary, $6,589.25
- Lewis & Clark Elementary, $9,376.18
- Lincoln Elementary, $9,354.58
- Longfellow Elementary, $6,805.29
- Loy Elementary, $8,684.85
- Meadow Lark Elementary, $10,477.99
- Morningside Elementary, $6,870.11
- Mountain View Elementary, $6,999.73
- Riverview Elementary, $9,678.64
- Roosevelt Elementary, $6,826.90
- Sacajawea Elementary, $9,397.79
- Sunnyside Elementary, $9,894.68
- West Elementary, $10,477.99
- Valley View Elementary, $8,771.27
- Whittier Elementary, $5,725.09
- C.M. Russell High School, $33,399.14
- Great Falls High School, $31,694.64
- Early Learning Facility, $1,814.74
- Paris Gibson Education Center, $6,906.22
- Reserves, $18,000.00
Technology Levies – AA Districts

AA DISTRICT TECHNOLOGY LEVIES

Reported from MT OPI GEMS FY 2015

* Levy for Elementary only. H.S. from General fund.
## Computer Devices by Age

<table>
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<th>Model</th>
<th>Count</th>
<th>Status</th>
<th>Model</th>
<th>Count</th>
<th>Status</th>
<th>Model</th>
<th>Count</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>Latitude 3150</td>
<td>200</td>
<td>●</td>
<td>Latitude 2120</td>
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<td>Latitude 2100</td>
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<td>Latitude E5440</td>
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<td>●</td>
<td>Latitude E6400</td>
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<td>Latitude 2110</td>
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<td>Latitude E5450</td>
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<td>Latitude E6430</td>
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<td>Latitude E6420</td>
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<td>OptiPlex 790</td>
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<td>OptiPlex GX620</td>
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<td>OptiPlex 9020</td>
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</table>

**Total iOS** 1072

- iPod touch 4 G 125
- iPod Touch 5G 90
- iPad 2 499
- iPad 3rd Gen 82
- iPad 4th Gen 117
- iPad Air 65
- iPad Air 2 93
- iPad Mini 3 1

**Total** 3376

- Under warranty and within 5 year life span.
- Out of warranty and greater than 3 years old. Refresh with 1-2 years.
- Out of warranty and greater than 5 years old. Refresh now.

- Reburbished equipment $1,188,014
- New equipment $1,862,000
- Reburbished equipment $260,000
- New equipment $390,000
Questions?
CLOSING REMARKS

Trustee Don Ryan, Board Budget Committee Chairperson

Next meeting: Weds. Feb. 17, 2016; 5:30-7:00 p.m.
State & Federal Revenue Projections;
Expense Projections