Aligning resources to district goals, staffing analysis, financial performance

MASA Great Start and Finance Academy

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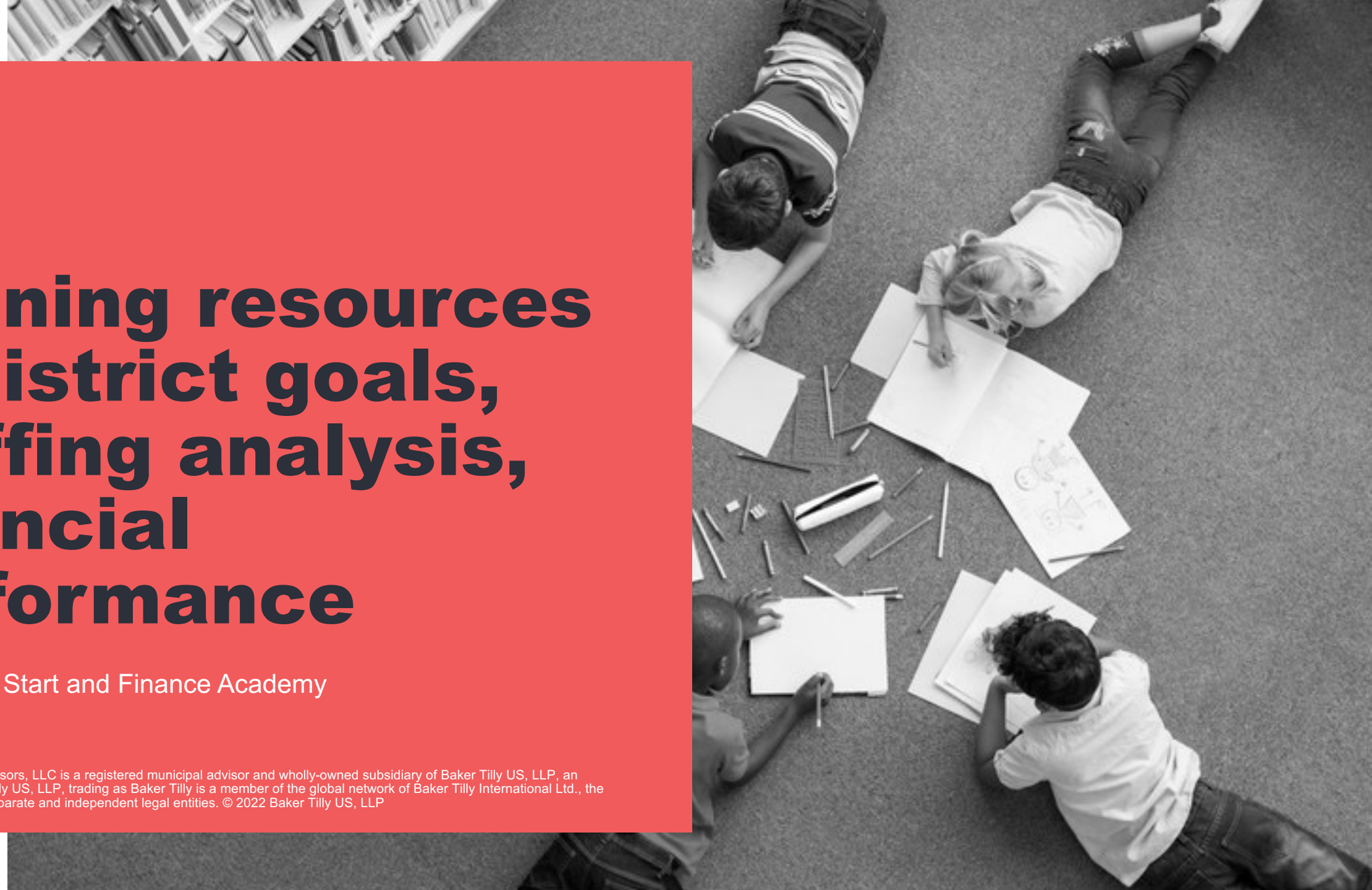

INTRODUCTION

Meet our presenters

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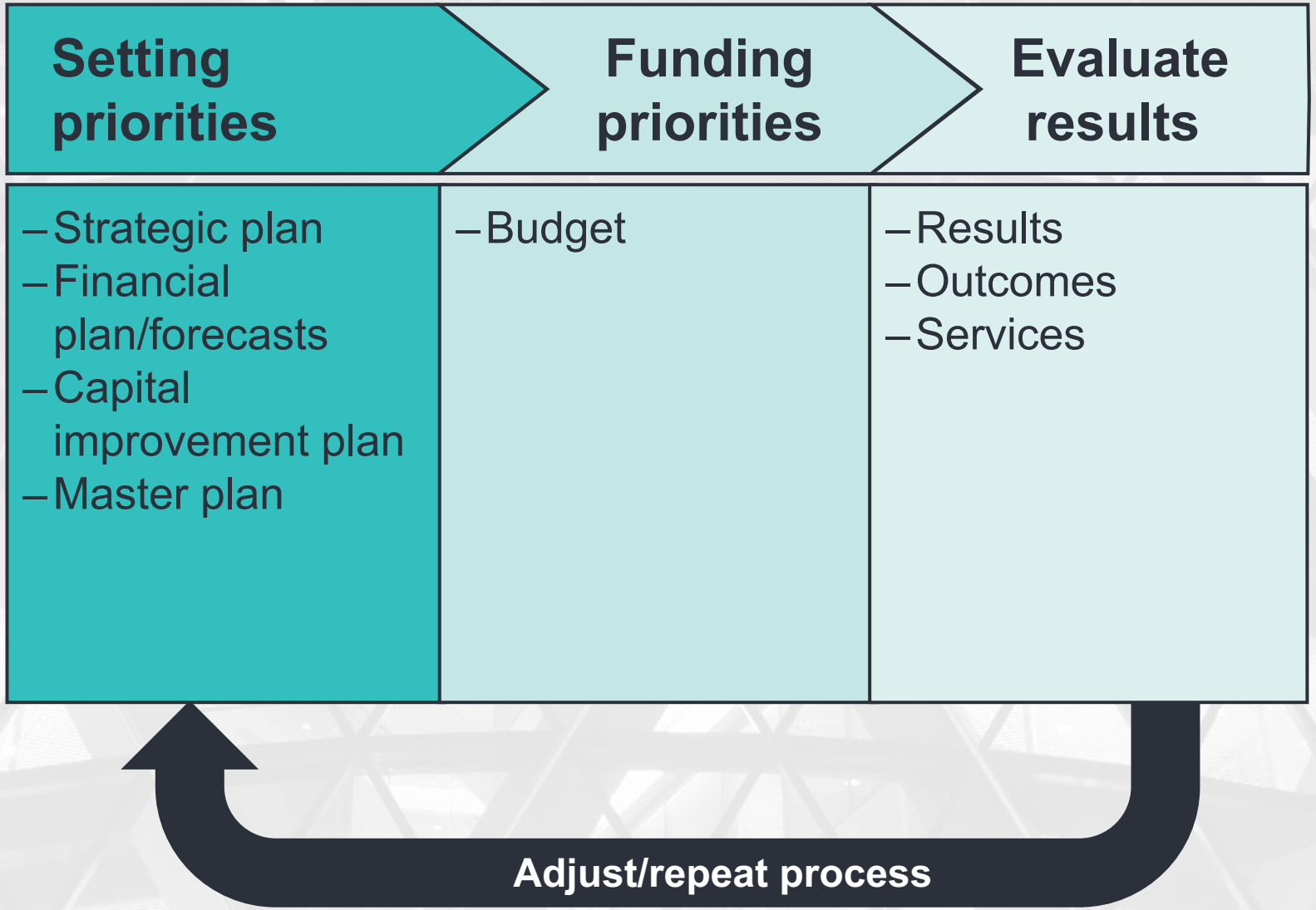
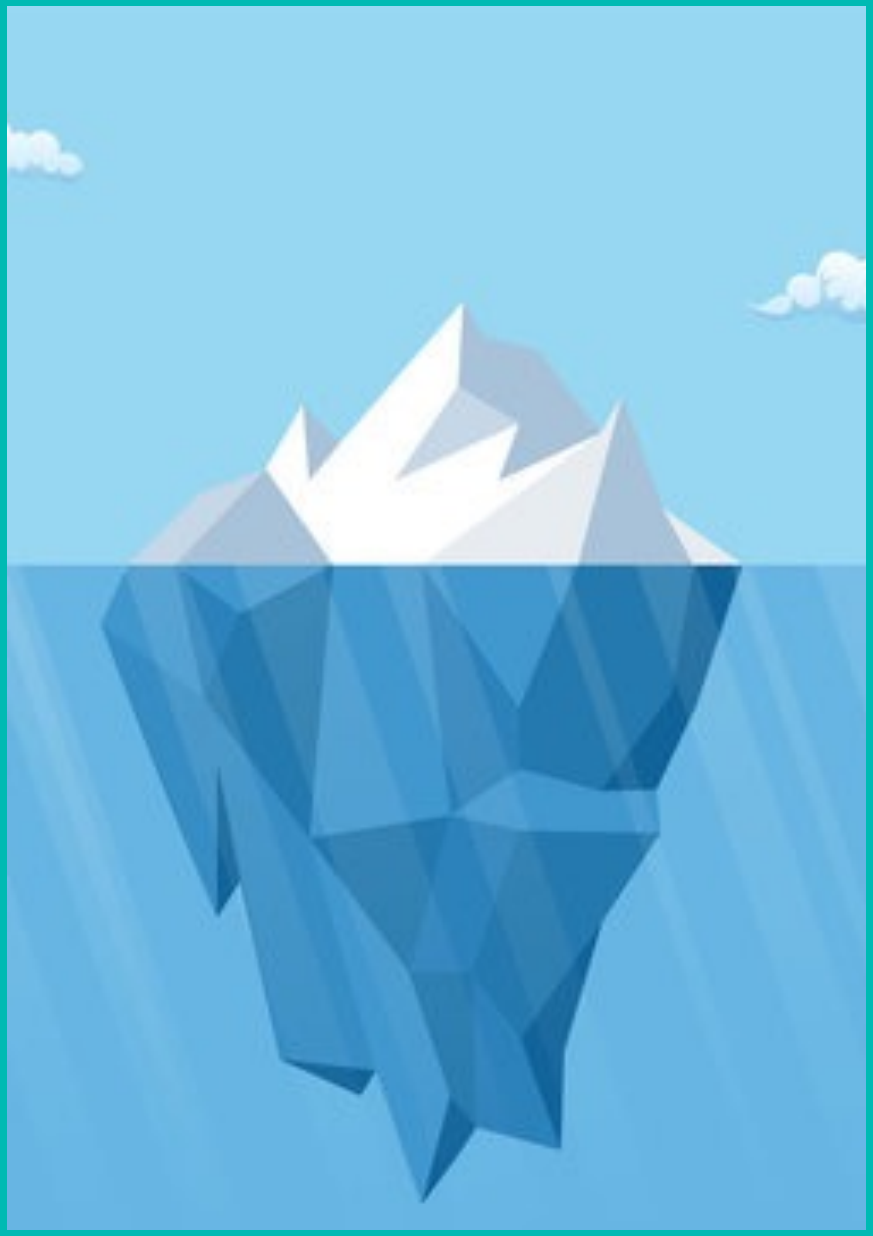
Look at the big picture



Importance of planning vs. the “plan”

- Process to develop is key
- Discussions and conversations to determine organizational direction
- Supported by data
- Setting relative priorities
- Agreed upon outcomes/metrics
- Reference point for future asks
- Organizational resiliency



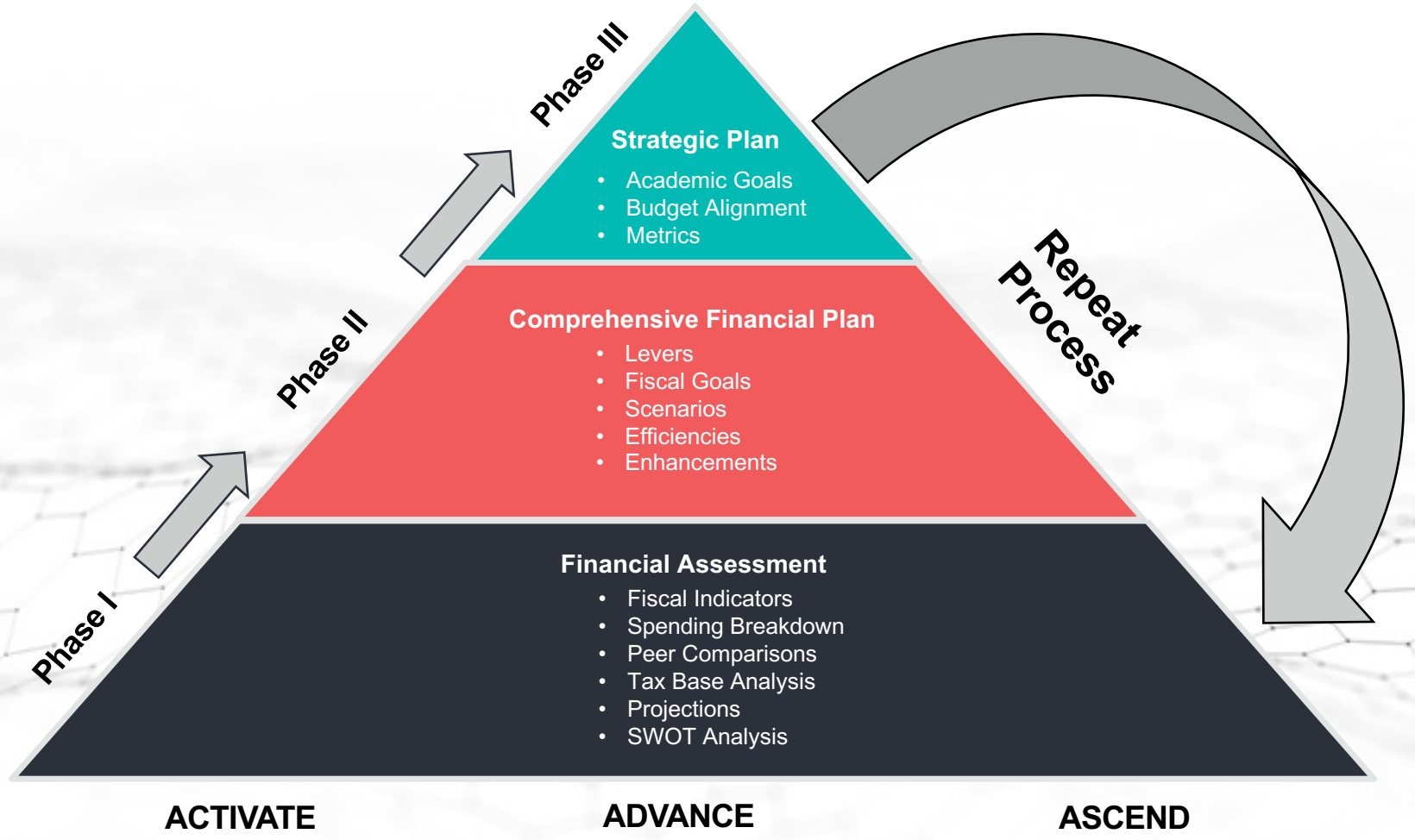
Facilitating conversations

- Re-think of traditional budget monitoring
- Beyond preparing YTD actuals on monthly quarterly basis and emailing out
- Use to drive conversation with governing body, organizational leadership, department heads, etc.
- Importance of regular conversations on ARPA/ESSER
- Less about are you over/under budget
- **Why** are you over/under budget?
- Connection to performance metrics
- End conversations with agreed upon next steps to resolve any identified issues

Resources:

- GFOA's Budget Monitoring Best Practice - https://www.gfoa.org/materials/budget-monitoring
- GFOA's Performance Measures Best Practice - https://www.gfoa.org/materials/performance-measures

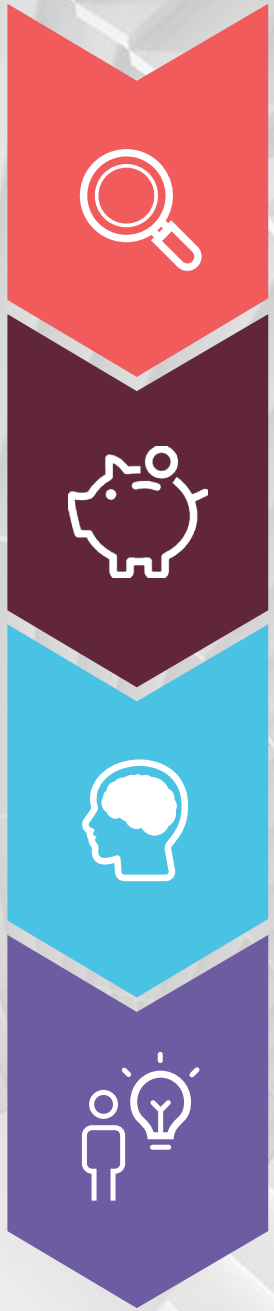
Facilitating conversations



Considerations

Best practices

- Data Collection
- Governance
- Enhancements
- Levers



DATA COLLECTION

- Demographic study
- Facility study
- Program inventory
- Program needs/goals

GOVERNANCE

- Cash flow
- Budget monitoring
- Fund balance

ENHANCEMENTS

- Revenue opportunities
  - P-card, Medicaid reimbursement, grants, investments
- Expenditure opportunities
  - Purchasing, right sizing

LEVERS

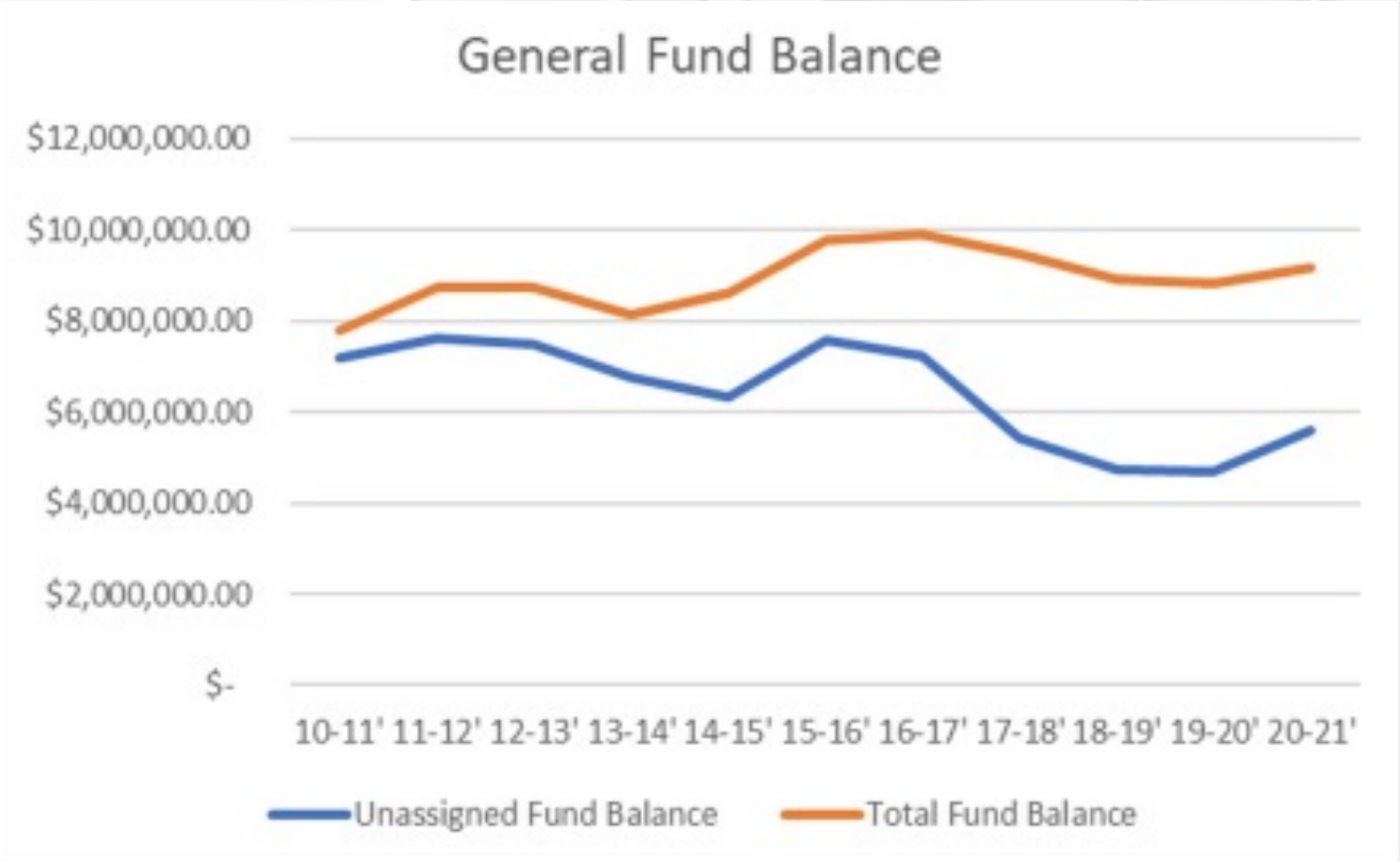
- Debt management
- Cash management
- Tax rate vs. tax levy management
- Transfers
  - Education to operations, protected tax waiver

Fund balance policy

- Minimum fund balance
  - Example: The school district will strive to maintain a minimum unassigned fund, general fund balance or 8.33% of the annual budget

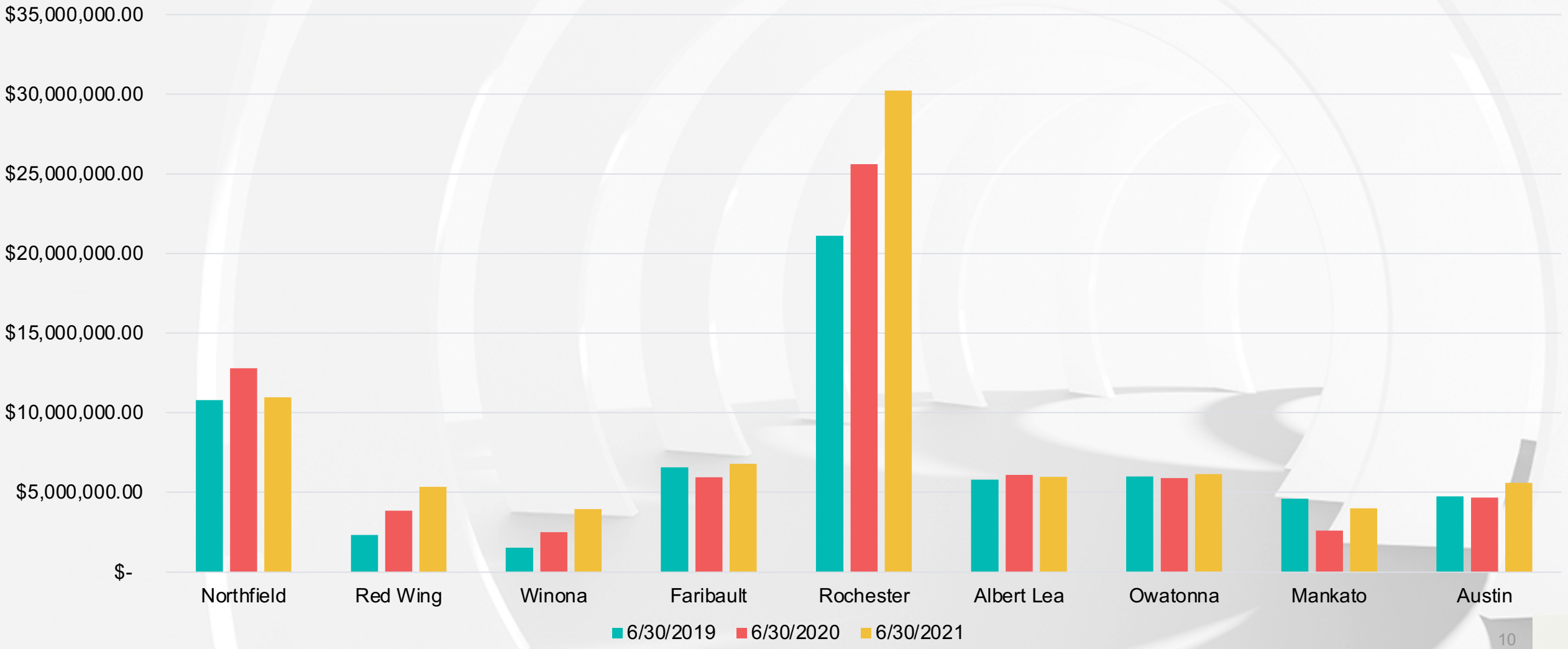
LONG-TERM HISTORICAL DATA

Important trends to watch



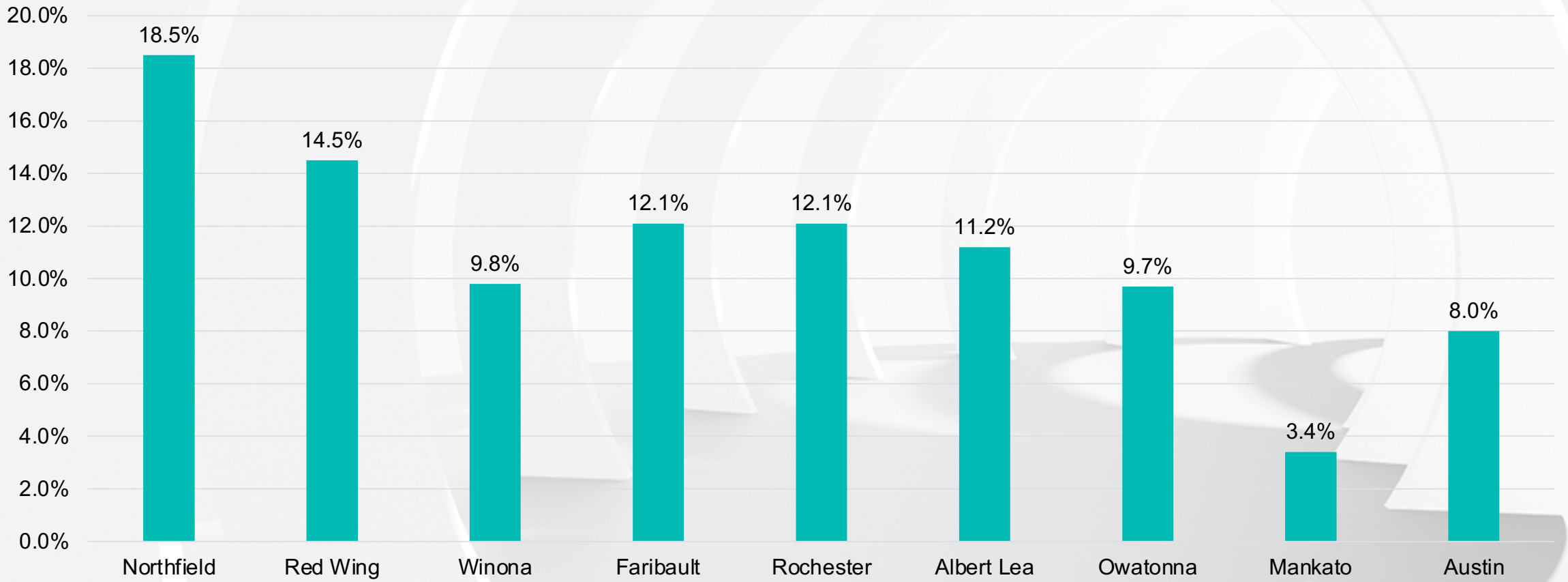
BIG 9 GENERAL UNASSIGNED FUND BALANCE COMPARISON

General unassigned fund balance



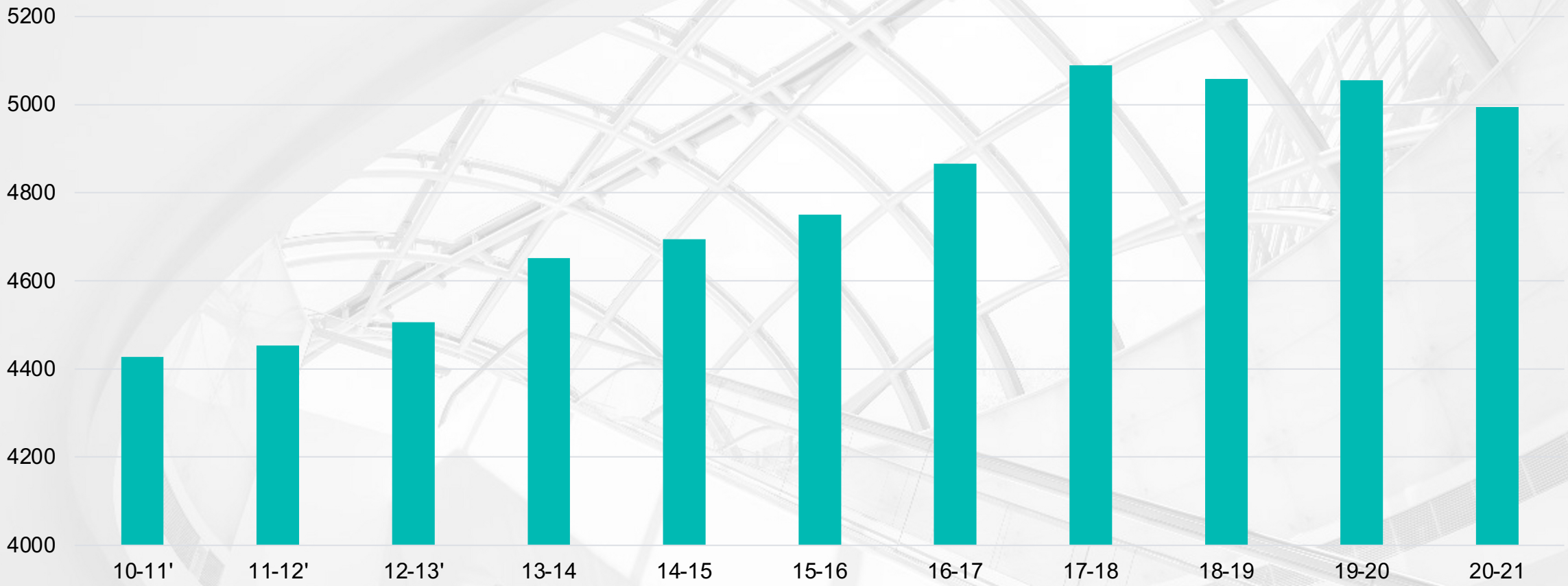
BIG 9 GENERAL UNASSIGNED FUND BALANCE COMPARISON

Comparison to other districts by fund balance %



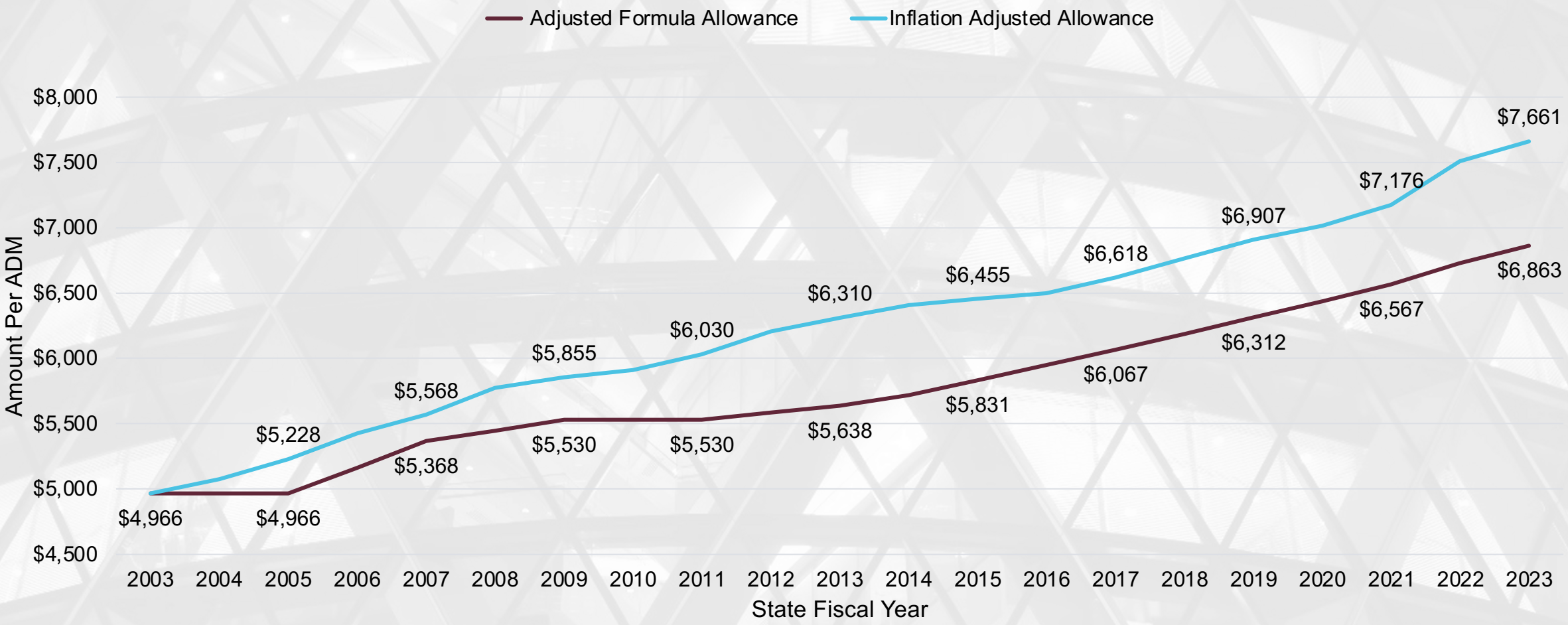
STUDENT COUNTS FOR GENERAL EDUCATION REVENUE FORMULA

Adjusted average daily membership



HISTORICAL TREND, 2003-2023 ADJUSTED FOR 2014 PUPIL UNIT CHANGE AND INFLATION

Minnesota general education formula allowance history



Levers

Debt management

Cash management

Tax rate

Tax levy

Fund transfers

Referendum

Leveraging existing structures

- How required reporting structures can be better leveraged:
  - Minnesota Public School Districts – MDE report options utilizing audited UFARS data
  - Consolidated financial report
  - District level data/site level data
    - Expenditure data
    - Revenue data
- Analyzing time series expenditure data and relating back to performance metrics

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

FY21 revenues – district/site level report

District 0492-01 AUSTIN PUBLIC SCHOOL DISTRICT

All Schools

Students Served: 5,026.15

General Fund Revenue Generated by Students Attending this District

	Generated by Student-driven Funding Formula	Allocated Based on District-reported Expenditure by Site	Misc. Revenue Reported by District at Site Level	District-wide Allocated Based on ADM Served	Total	Dollars per ADM Served
General Education Revenue:						
Basic General Education	35,855,025.93				35,855,025.93	7,133.70
Extended Time	158,524.66				158,524.66	31.54
Compensatory	5,801,318.40				5,801,318.40	1,154.23
English Learner	852,055.54				852,055.54	169.52
Sparsity	.00				.00	.00
Operating Capital	519,228.66				519,228.66	103.31
Operating Referendum	232,662.88				232,662.88	46.29
Local Optional Revenue (LOR)	3,944,916.54				3,944,916.54	784.88
Other General Ed	1,739,998.26				1,739,998.26	346.19
Subtotal General Education	**49,103,730.87**				**49,103,730.87**	**9,769.65**
Other General Fund Revenues:						
Special Education	.00	9,544,213.06			9,544,213.06	1,898.91
Title 1	.00	1,037,886.60			1,037,886.60	206.50
Q Comp	.00				.00	.00
Other Operating	244,465.27		392,265.60	10,661,351.37	11,298,082.24	2,247.86
Other Capital Expenditure	.00			2,881,028.06	2,881,028.06	573.21
General Fund Total	**49,348,196.14**	**10,582,099.66**	**392,265.60**	**13,542,379.43**	**73,864,940.83**	**14,696.13**

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

Consolidated financial report

	Actual 19-20	Actual 20-21
Number of Students (ADM-Average Daily Membership)	5,134	5,026
Per Student Sources of Funds - General Fund	$13,886	$14,696
Per Student Uses of Funds - General Fund		
Instruction and Support Services	$10,438	$10,796
School Level Administration	$565	$574
Facilities, Operations and Maintenance	$1,940	$2,141
Student Transportation	$514	$515
District Level Administration	$512	$607
Total Per Student Use of Funds - General Fund	$13,969	$14,633
ADM Served per Licensed Instructional Staff	13.92	14.85

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

FY21 expenditures – district/site level report

District 0492-01 AUSTIN PUBLIC SCHOOL DISTRICT

All Schools

Students Served: 5,026.15

	Site-Level Expenditure Per District		Site Share of District-Wide Expenditure Per Student				
Program Category	**State & Local**	**Federal**	**State & Local**	**Federal**	**Total Expenditures**	**Dollars Per ADM Served**	**Percent of Total General Fund Expenditures**
District Level Administration	.00	42,011.70	2,942,031.39	66,411.43	3,050,454.52	606.91	4.15
School Level Administration	2,869,979.04	.00	17,231.68	.00	2,887,210.72	574.44	3.93
Regular Instruction	24,700,483.23	1,055,755.33	1,214,734.62	1,102,326.92	28,073,300.10	5,585.45	38.17
Career and Technical Instruction	584,378.60	161,000.16	.00	.00	745,378.76	148.30	1.01
Special Education	10,707,817.72	182,948.60	4,948,337.73	1,068,911.99	16,908,016.04	3,364.01	22.99
Student Activities and Athletics	1,084,901.30	.00	.00	.00	1,084,901.30	215.85	1.48
Instructional Support Services	1,606,904.26	22,644.63	1,390,214.60	968,615.56	3,988,379.05	793.53	5.43
Pupil Support Services	2,515,862.59	.00	749,112.64	199,794.60	3,464,769.83	689.35	4.71
Operation Maintenance and Other	3,443,968.42	9,518.42	2,202,462.25	406,187.45	6,062,136.54	1,206.12	8.25
Student Transportation	.00	.00	2,235,295.65	350,693.54	2,585,989.19	514.50	3.52
Subtotal - General Fund Operating Expenditures	**47,514,295.16**	**1,473,878.84**	**15,699,420.56**	**4,162,941.49**	**68,850,536.05**	**13,698.46**	**93.61**
Capital Expenditures	246,884.49	.00		27,110.00	4,697,295.48	934.57	6.39
Total - General Fund	**47,761,179.65**	**1,473,878.84**		**4,190,051.49**	**73,547,831.53**	**14,633.03**	**100.00**

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

FY21 expenditures – district/site level report

District 0492-01 AUSTIN PUBLIC SCHOOL DISTRICT

Site:010 - BANFIELD ELEMENTARY

Students Served: 439.91

	Site-Level Expenditure Per District		Site Share of District-Wide Expenditure Per Student				
Program Category	**State & Local**	**Federal**	**State & Local**	**Federal**	**Total Expenditures**	**Dollars Per ADM Served**	**Percent of Total General Fund Expenditures**
District Level Administration	.00	.00	257,499.09	5,812.61	263,311.70	598.55	4.15
School Level Administration	217,775.16	.00	1,508.19	.00	219,283.35	498.47	3.46
Regular Instruction	2,320,621.57	.00	106,318.73	96,480.33	2,523,420.63	5,736.22	39.80
Career and Technical Instruction	.00	.00	.00	.00	.00	.00	.00
Special Education	1,168,056.95	.00	433,099.54	93,555.72	1,694,712.21	3,852.41	26.73
Student Activities and Athletics	3,139.56	.00	.00	.00	3,139.56	7.14	.05
Instructional Support Services	84,396.72	.00	121,677.49	84,777.35	290,851.56	661.17	4.59
Pupil Support Services	165,551.76	.00	65,565.52	17,486.87	248,604.15	565.12	3.93
Operation Maintenance and Other	247,946.91	.00	192,768.85	35,551.25	476,267.01	1,082.64	7.51
Student Transportation	.00	.00	195,642.57	30,694.19	226,336.76	514.50	3.57
Subtotal - General Fund Operating Expenditures	**4,207,488.63**	**.00**	**1,374,079.98**	**364,358.32**	**5,945,926.93**	**13,516.22**	**93.78**
Capital Expenditures	5,109.00	.00	387,146.09	2,372.78	394,627.87	897.06	6.23
Total - General Fund	**4,212,597.63**	**.00**	**1,761,226.07**	**366,731.10**	**6,340,554.80**	**14,413.28**	**100.00**

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

Identifying % change and areas of higher costs

All Schools 16-17
Students Served: 12,600.58

Program Category	Dollars Per ADM Served
District Level Administration	742.65
School Level Administration	510.04
Regular Instruction	6124.22
Career and Technical Instruction	118.81
Special Education	2214.08
Student Activities and Athletics	233.58
Instructional Support Services	923.99
Pupil Support Services	374.11
Operation Maintenance and Other	1128.78
Student Transportation	847.81
Subtotal - General Fund Operating Expenditures	13218.07
Capital Expenditures	277.7
Total:	13495.77

All Schools 20-21
Students Served: 11,434.3

Program Category	Dollars Per ADM Served	Difference	Percentage change
District Level Administration	791.08	48.43	6.52%
School Level Administration	673.59	163.55	32.07%
Regular Instruction	6515.33	391.11	6.39%
Career and Technical Instruction	119.45	0.64	0.54%
Special Education	2880.87	666.79	30.12%
Student Activities and Athletics	206.29	-27.29	-11.68%
Instructional Support Services	984.53	60.54	6.55%
Pupil Support Services	593.18	219.07	58.56%
Operation Maintenance and Other	1345.66	216.88	19.21%
Student Transportation	508.93	-338.88	-39.97%
Subtotal - General Fund Operating Expenditures	14618.91	1400.84	10.60%
Capital Expenditures	578.77	301.07	108.42%
Total:	15197.68	1701.91	12.61%

Source: Minnesota Dept of Education

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

Analyze cost by program area per site

		20-21
		School Level Administration
		Dollars per ADM Served
004-10	Forest Elementary	**641.14**
006-10	Lakeview Elementary	**795.20**
008-10	School of Engineering	**578.64**
010-10	Meadow Lake Elementary	**638.85**
011-10	Niell Elementary	**746.51**
012-10	Robbinsdale Spanish Immersion	**589.38**
017-10	Noble Elementary	**884.29**
019-10	Northport Elementary	**614.24**
020-10	FAIR School Pilgrim Lane	**1,140.13**
022-10	Sonnesyn Elementary	**847.66**
030-10	Zachary Lane Elementary	**796.28**
401-10	FAIR School Crystal	**1,709.44**
040-20	Plymouth Middle School	**587.49**
043-20	Robbinsdale Middle School	**892.99**
045-20	Sandburg Middle School	**1,041.44**
050-32	Cooper SH	**490.94**
053-32	Armstrong SH	**454.40**
200-41	Highview ALC	**1,555.09**
source: MDE Expenditure District/Site Level Report		

SOURCE: AUDITED UFARS DATA – MDE WEBSITE

English learner data

	2017-2018	2018-2019	2019-2020	2020-2021
Robbinsdale EL Adm	1,089.57	1,075.76	1,112.89	961.41
EL cost per EL Adm	$ 2,847.91	$ 2,725.36	$ 2,692.92	$ 3,315.02
Osseo EL Adm	1,912.18	1,819.21	1,860.14	1,683.91
EL cost per EL Adm	$ 4,586.70	$ 5,075.58	$ 5,130.77	$ 6,064.67
St Louis Park EL Adm	424.25	370.2	346.4	271.16
EL cost per EL Adm	$ 2,122.34	$ 2,620.21	$ 2,774.31	$ 6,735.99
Minneapolis EL Adm	6,223.27	5,632.14	4,930.29	4,393.21
EL cost per EL Adm	$ 3,199.26	$ 3,654.38	$ 4,140.80	$ 4,645.41
Burnsville EL Adm	1,350.59	1,322.38	1,369.58	1,270.70
EL cost per EL Adm	$ 2,815.10	$ 3,003.19	$ 2,963.81	$ 3,213.10

STAR data map

Full-time Equivalent District Licensed Employees by Type
Ten Fiscal Years
(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administrative Staff										
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Superintendent	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Exec Directors	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00	4.00	5.00
Directors	3.00	3.00	3.00	3.00	3.50	3.00	3.00	3.00	2.13	3.00
Principals	6.00	6.50	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.50
Assistant Principals	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.50
Total Administrative Staff	18.00	18.50	19.00	19.00	18.50	18.00	18.00	19.00	19.13	20.00
Special Education Teachers										
Special Education Teachers	67.94	73.84	75.22	77.41	77.39	77.30	74.60	75.24	81.78	81.25
Total Special Education Teachers	67.94	73.84	75.22	77.41	77.39	77.30	74.60	75.24	81.78	81.25
Teachers										
Elementary Counselors (Obj. 165 - Pd.from Comp Ed. Pilot)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	4.00
Middle School Counselors (Obj. 165)	2.00	1.00	0.00	0.00	0.20	0.40	0.40	0.40	0.00	0.00
High School Counselors (Obj. 165)	1.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
ALC Counselors (Obj. 165)	0.00	0.00	0.00	0.00	0.80	0.60	0.60	0.60	1.00	1.00
Deans (Org. 310/Pro.605/Fin. 000& 317/Obj.143)	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.50	1.00	1.00
Coordinator of Elementary Programs - Eaton 3/1/19 TOSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	1.00
Activities Director Interim - Durbahn 2/16/19 TOSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.38	0
Interventionists/Instructional Coaches (ADSIS, Title & Comp Ed Pilot)	3.82	11.00	13.88	15.20	17.97	20.50	19.30	13.30	12.50	12.50
ATPPS Coordinator (Fin. 335/Obj. 143)	4.30	4.30	4.40	4.40	4.20	3.70	3.70	3.80	4.20	4.7
Title I Coordinator (Fin. 401/Obj. 143)	0.40	0.50	0.50	0.30	0.30	0.00	0.00	0.00	0.00	0.00
K-12 Teacher (STAR Licensed FTE Report)	180.61	173.71	178.94	175.03	173.54	182.74	189.84	195.94	195.16	195.95
Total Classroom Teachers	192.13	192.51	199.72	196.93	199.01	210.94	218.84	222.54	221.56	223.15
Grand Total Teachers	260.07	266.35	274.94	274.34	276.40	288.24	293.44	297.78	303.34	304.40
LPN's										
LPN's	3.90	4.70	4.80	5.00	5.00	6.00	6.00	7.00	7.00	6.7
Total LPN's	3.90	4.70	4.80	5.00	5.00	6.00	6.00	7.00	7.00	6.70
Other Support Staff										
Technical	2.70	2.90	3.00	3.00	3.00	2.70	3.20	3.80	4.00	4.00
Support Staff	26.33	28.43	28.50	26.33	29.02	29.87	30.70	27.51	28.69	28.91
Coordinators	2.00	2.00	2.00	3.50	4.50	5.58	6.35	5.25	4.67	4.38
Exec Admin Assistant	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistants	5.00	5.00	5.00	5.00	6.50	6.00	5.17	5.00	5.00	3.80
Custodial	26.81	28.80	31.35	28.00	28.22	28.24	28.55	29.46	29.00	30
Food Service										6.43
Managers										2
Total Other Support Staff	62.84	67.13	69.85	65.83	71.24	73.39	74.97	72.02	72.36	80.52
Paraprofessionals										
Paraprofessionals SPED (Calc. @ 7.5 hours x FTE = hours pd.)	90.20	74.30	77.80	84.10	85.90	80.80	80.00	85.20	89.40	86.4
Paraprofessionals ADSIS (Calc. @ 7.5 hours x FTE = hours pd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80	1.80
Total Paraprofessionals	90.20	74.30	77.80	84.10	85.90	80.80	80.00	85.20	91.20	88.20
Total All Staff	**435.01**	**430.98**	**446.39**	**448.27**	**457.04**	**466.43**	**472.41**	**481.00**	**493.03**	**499.82**

PARAMETERS THAT DRIVE STAFFING

Class size targets

- Your operating referendum level will greatly impact what you can afford for class size levels.
  - Specialist classes such as music, art, physical education would have their own ranges.

K	20-22
1-3	22-24
4-6	24-26
7-8	26-28
9-12	28-30

PARAMETERS THAT DRIVE STAFFING

Class load targets

- **EL**
  - By tier
- **Special Ed**
  - Regulations by disability
- **Instructional coaches/tech coaches**
  - Targets will depend on funding sources available
- **Title I (and other title/federal grants)**
  - Targets depend on funding level

PARAMETERS THAT DRIVE STAFFING

Reserve for ALC

- **Targeted Services**
  - Student staff ratios
  - Consider setting ratio at a level that makes a profit to offset losses in the ALC program
- **ALC**
  - Student/staff ratios

Building capacity compared to actual enrollment

$$\text{School utilization rate} = \frac{\text{School enrollment}}{\text{Enrollment capacity}} \times 100\%$$

*Source: National Center for Education Statistics – Facilities Information Management

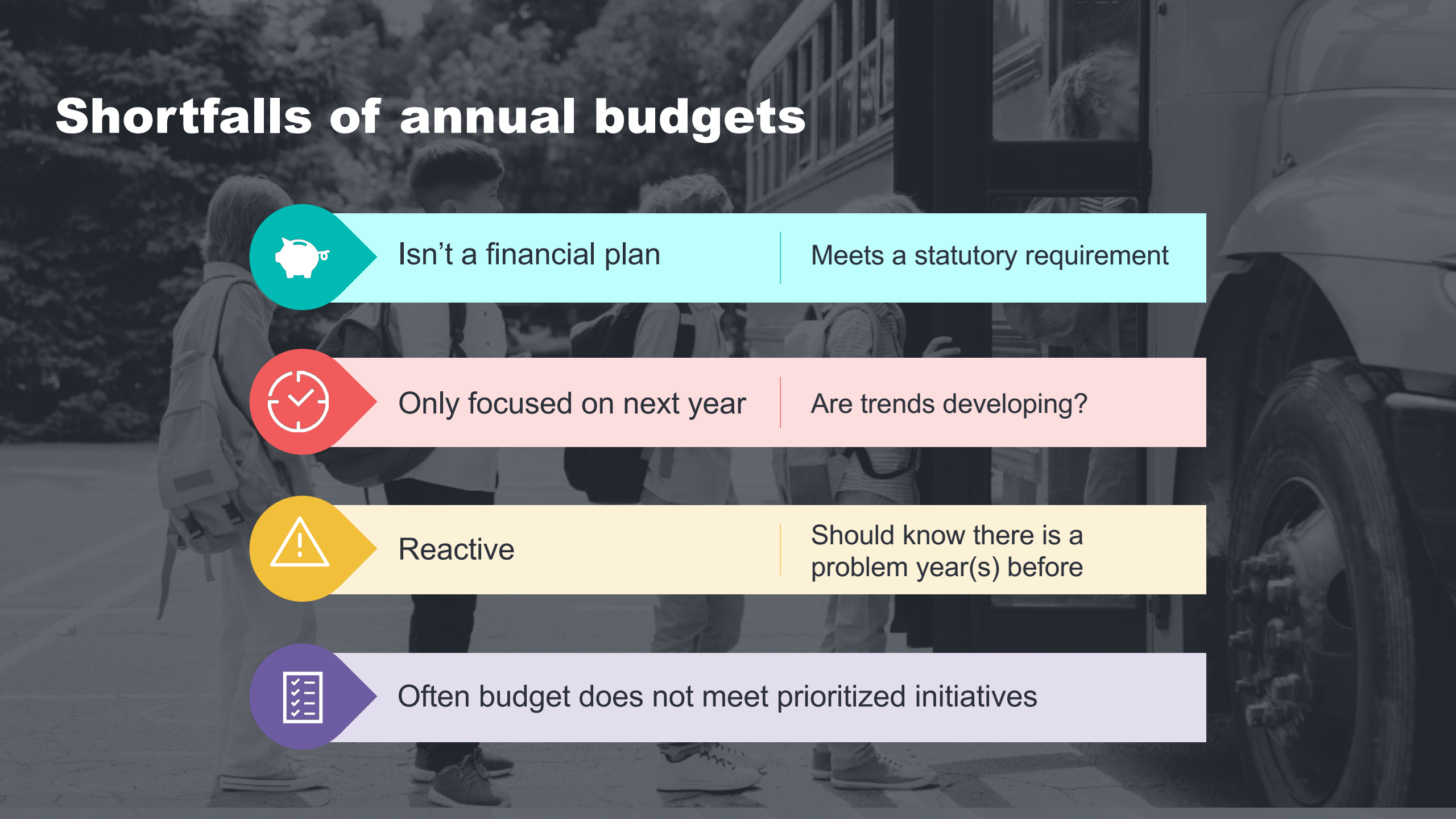
https://nces.ed.gov/pubs2003/fim/ch_3.asp

The amount of sq ft space for each student ranges between 23-25 sq feet per student, and 125 - 140 sq feet for the teacher (desk, moving around the classroom) etc. For example, if the district had an 800 sq ft classroom and wanted to use 140 sq ft for teacher space that would leave 660 sq ft for students. If they wanted to use 25 sq ft per student, they could get 26 students in the classroom.

Budget planning elements to consider

- How involved is the non-finance/budgeting staff in the budget process? Do they understand not only the timelines – but the drivers behind those timelines?
- How are budgets discussed with non-financial staff within the district – on a line-item basis or based on programs and services being delivered?
- Is the process to request new programs/services well defined?
- Is rethinking how programs/services are delivered encouraged through the budget process? If not, are there other avenues to do this?

Shortfalls of annual budgets



Isn’t a financial plan	Meets a statutory requirement
Only focused on next year	Are trends developing?
Reactive	Should know there is a problem year(s) before
Often budget does not meet prioritized initiatives	

Moving from reactive to proactive

Reactive

- Struggling through day-to-day operations/constantly “fighting fires”
- Feeling of disorder/chaos, “who’s responsible for what?”
- Inability to realize strategic goals
- Revenues not aligned to expenditures

Proactive

- Culture of continuous improvement
- Linked to:
  - Strategic planning
  - Comprehensive planning
  - Workforce and succession planning
  - Other organizational planning efforts

Planning for the long-term

Historical activity →

Current budget →

Projected future →

Identify issues →

Propose solutions →

Stakeholder impact →

Implement solutions / monitor impact

BUDGET PLANNING TIMELINE

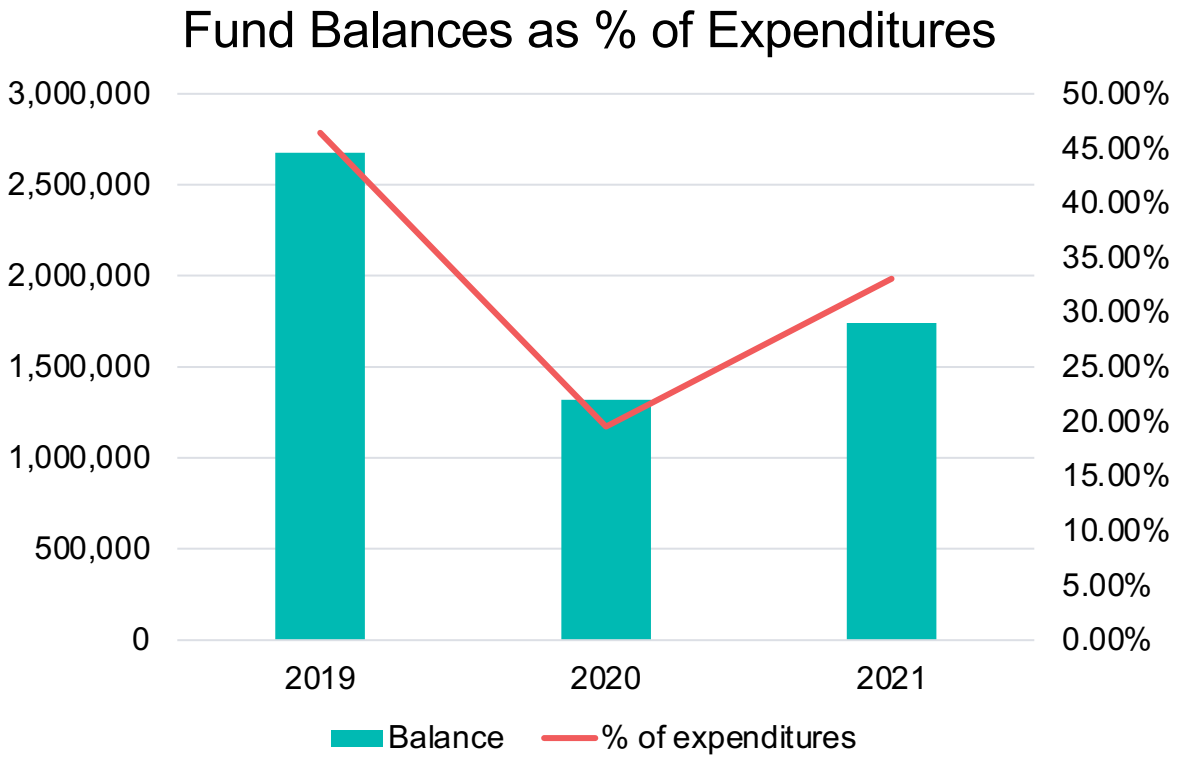
Planning strategies

School District
23-24 Budget Planning Timeline

Step 1	Administrative Cabinet review the following: • Enrollment Projection for 23-24	by Jan, 2023
Step 2	Deputy Superintendent meet with administrators on staffing	by Jan, 2023
Step 3	Administration review potential staffing/budget Adjustments: • Class sizes evaluated for 23-24 • Program changes for 23-24	by Feb, 2023
Step 4	Current 22-23 Amended Budget completed	by Feb, 2023
Step 5	Board acts on teacher contract non-renewals and ULAs	by March, 2023
Step 6	Finance Committee reviews the following: • Budget Forecast based on projected funding formula and inflation estimates for 23-24	by April, 2023
Step 7	Teacher staffing plan finalized by Superintendent	by April, 2023
Step 8	Administrative Cabinet reviews potential budget adjustments for 23-24 ▪ Instructional supplies budget ▪ Staffing ratios (paraprofessionals) ▪ Program priorities (curriculum purchase plan) ▪ Co-curricular activities ▪ Other	by April, 2023
Step 9	Final 23-24 staffing communicated to payroll administrative assistant	by April, 2023
Step 10	Board approves “23-24 Original Budget”	by June 30, 2023
Step 11	District implements budget plan	July 1, 2023

Communication of decisions

- Are budget decisions well-articulated and understood to those involved in the budget process?
- How is the budget communicated on a broader basis?
- Is it actually used and understood?



S	W	O	T
Strengths	**Weaknesses**	**Opportunities**	**Threats**
• Current cash balance as % of expenditures • Growing assessed value • Structurally sound budget in general fund	• Declining enrollment • Projected expenditures exceed revenues • Projected spend down of cash balance	• Strategically use ESSER Funds • Comprehensive facility plan • Explore best practices • Explore revenue enhancement opportunities • Explore expenditure organization opportunities	• Economy • Acceleration in enrollment decline • Legislative mandates / funding formula

Connection to Bigger Picture

- How well does your forecast inform the budget?
- Is the budget process informed by longer-term trends – particularly related to sustainability?
- How informed and connected are the budget process and the district's strategic plan?
- Is progress toward the district goals included in budget discussions?

Forecast Line and Description	Actual 2019	Actual 2020	Actual 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
01.010 : General Property Tax (Real Estate)	54,252,577	60,326,812	63,863,918	67,827,491	68,526,303	69,147,192	69,538,605	70,037,494
01.020 : Tangible Personal Property Tax	4,121,916	4,811,765	5,485,757	5,978,272	6,196,241	6,373,181	6,530,461	6,687,741
01.035 : Unrestricted Grants-in-Aid	15,802,144	14,208,152	15,344,839	13,379,910	13,473,833	13,483,190	13,492,733	13,502,468
01.040 : Restricted Grants-in-Aid	237,266	237,457	237,457	237,456	237,456	237,456	237,456	237,456
01.050 : Property Tax Allocation	6,491,738	6,574,773	6,542,281	6,633,377	6,659,248	6,712,202	6,764,526	6,789,056
01.060 : All Other Operating Revenue	10,045,645	10,544,073	15,544,788	13,223,853	12,744,024	12,278,287	12,307,643	12,337,092
01.070 : Total Revenue	90,951,286	96,703,032	107,019,040	107,280,359	107,837,105	108,231,508	108,871,424	109,591,307
02.040 : Operating Transfers-In	1,116,073	999,827	3,000,000	0	0	0	0	0
02.050 : Advances-In	0	0	536,399	593,810	400,000	400,000	400,000	400,000
02.060 : All Other Financing Sources	37,296	9,088	452,099	25,000	25,000	25,000	25,000	25,000
02.070 : Total Other Financing Sources	1,153,369	1,008,915	3,988,498	618,810	425,000	425,000	425,000	425,000
02.080 : Total Revenue and Other Financing Sources	92,104,655	97,711,947	111,007,538	107,899,169	108,262,105	108,656,508	109,296,424	110,016,307
03.010 : Personal Services - Employee Salaries & Wages	53,381,648	55,020,808	57,301,948	62,319,145	66,473,407	70,097,719	73,194,078	76,412,959
03.020 : Employees' Retirement and Insurance Benefits	18,218,358	20,125,303	19,781,037	22,169,390	23,000,749	24,682,608	26,377,004	28,170,593
03.030 : Purchased Services	11,179,971	11,960,188	11,045,610	10,073,084	10,504,741	10,954,852	11,424,391	11,914,392
03.040 : Supplies and Materials	1,798,078	1,682,108	1,726,325	1,919,625	2,008,106	2,119,593	2,448,072	2,551,476
03.050 : Capital Outlay	854,103	1,528,173	840,280	950,000	950,000	950,000	950,000	950,000
04.020 : Principal-Notes	1,423,185	1,458,185	1,518,184	1,553,184	1,593,184	1,638,184	1,678,184	1,715,000
04.060 : Interest and Fiscal Charges	422,342	374,075	321,654	275,517	237,298	197,957	161,413	123,910
04.300 : Other Objects	1,094,456	1,285,983	3,266,812	1,395,043	1,407,999	1,421,080	1,434,286	1,447,620
04.500 : Total Expenditures	88,372,141	93,434,823	95,801,850	100,654,988	106,175,484	112,061,992	117,667,429	123,285,949
05.010 : Operational Transfers-Out	1,572,819	1,410,080	3,496,959	483,022	483,022	483,022	483,022	483,022
05.020 : Advances-Out	0	536,399	593,810	400,000	400,000	400,000	400,000	400,000
05.030 : All Other Financing Uses	0	815	0	0	0	0	0	0
05.040 : Total Other Financing Uses	1,572,819	1,947,294	4,090,769	883,022	883,022	883,022	883,022	883,022

Scenario #1 - No Additional Debt

	2022 Levy	2023 Levy	2024 Levy	2025 Levy	2026 Levy	2027 Levy	2028 Levy	2029 Levy	2030 Levy
DELPHI COM. SCH. CORP.									
DEBT SERVICE	1,352,515	1,080,678	1,077,007	1,081,641	1,080,534	1,079,171	948,769	946,400	960,263
SCHL PENSION DEBT	187,734	187,734	187,734	187,734	187,734	187,734	187,734	187,734	187,734
OPERATIONS	3,277,567	3,441,445	3,579,103	3,725,846	3,874,880	4,033,750	4,187,033	4,337,766	4,528,628
Total Levy	**4,817,816**	**4,709,857**	**4,843,844**	**4,995,221**	**5,143,148**	**5,300,655**	**5,323,536**	**5,471,900**	**5,676,625**
Levy Change		-2.24%	2.84%	3.13%	2.96%	3.06%	0.43%	2.79%	3.74%

Scenario #2 - Maintain Debt Rate ($339K)

	2022 Levy	2023 Levy	2024 Levy	2025 Levy	2026 Levy	2027 Levy	2028 Levy	2029 Levy	2030 Levy
DELPHI COM. SCH. CORP.									
DEBT SERVICE	1,352,515	1,528,457	1,596,168	1,673,263	1,737,014	1,804,063	1,845,015	1,869,184	1,900,961
SCHL PENSION DEBT	187,734	187,734	187,734	187,734	187,734	187,734	187,734	187,734	187,734
OPERATIONS	3,277,567	3,441,445	3,579,103	3,725,846	3,874,880	4,033,750	4,187,033	4,337,766	4,528,628
Total Levy	**4,817,816**	**5,157,636**	**5,363,005**	**5,586,843**	**5,799,628**	**6,025,547**	**6,219,782**	**6,394,685**	**6,617,322**
Levy Change		7.05%	3.98%	4.17%	3.81%	3.90%	3.22%	2.81%	3.48%

Scenario #3 - Maintain Total Rate ($615K)

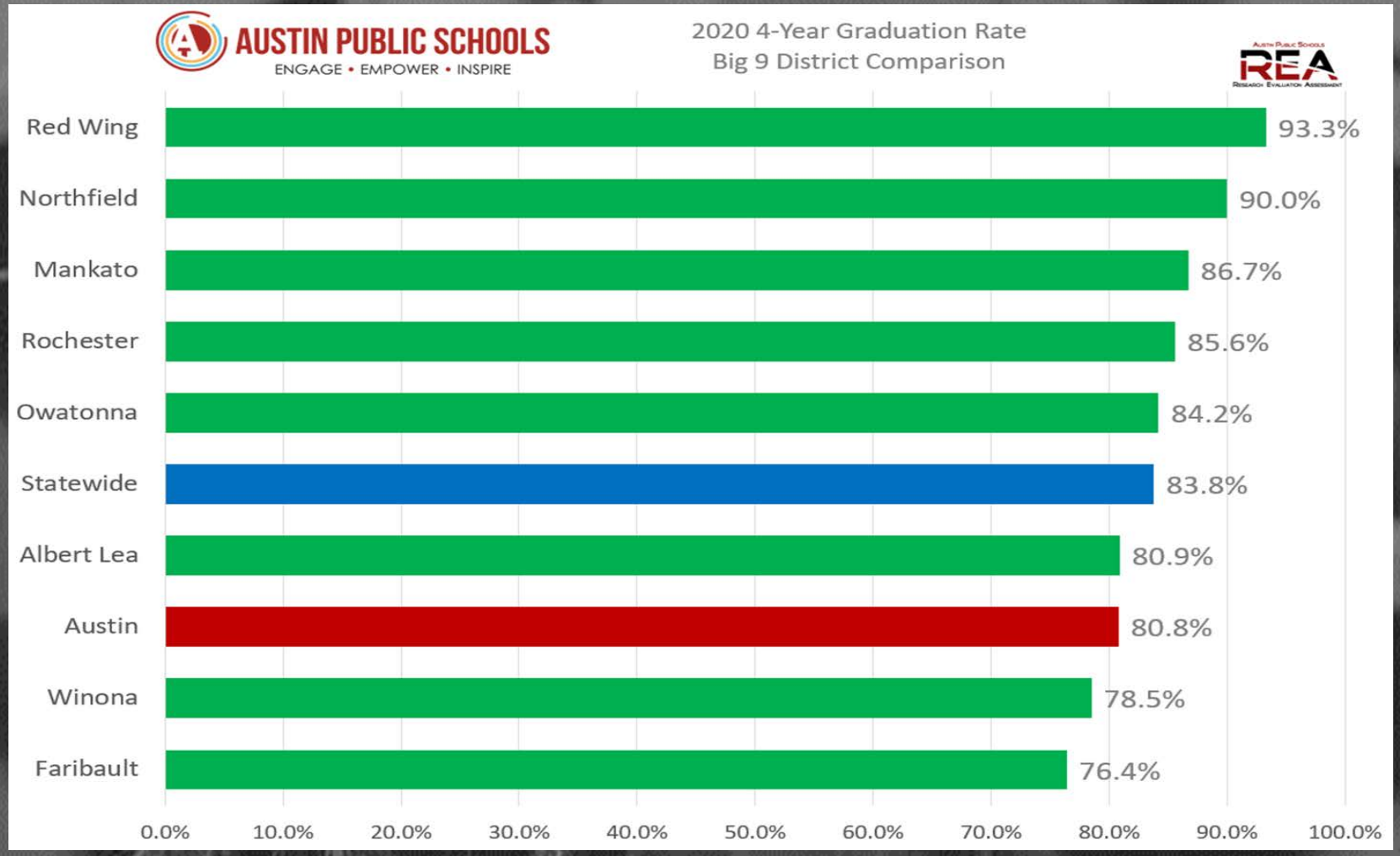
	2022 Levy	2023 Levy	2024 Levy	2025 Levy	2026 Levy	2027 Levy	2028 Levy	2029 Levy	2030 Levy
DELPHI COM. SCH. CORP.									
DEBT SERVICE	1,352,515	1,803,868	1,946,427	2,074,428	2,153,002	2,233,244	2,225,463	2,160,243	2,083,709
SCHL PENSION DEBT	187,734	187,734	187,734	187,734	187,734	187,734	187,734	187,734	187,734
OPERATIONS	3,277,567	3,441,445	3,579,103	3,725,846	3,874,880	4,033,750	4,187,033	4,337,766	4,528,628
Total Levy	**4,817,816**	**5,433,047**	**5,713,264**	**5,988,008**	**6,215,616**	**6,454,728**	**6,600,230**	**6,685,743**	**6,800,071**
Levy Change		12.77%	5.16%	4.81%	3.80%	3.85%	2.25%	1.30%	1.71%

GRAPHS FROM BAKER TILLY AND AUSTIN PUBLIC SCHOOLS

Global graduation rates

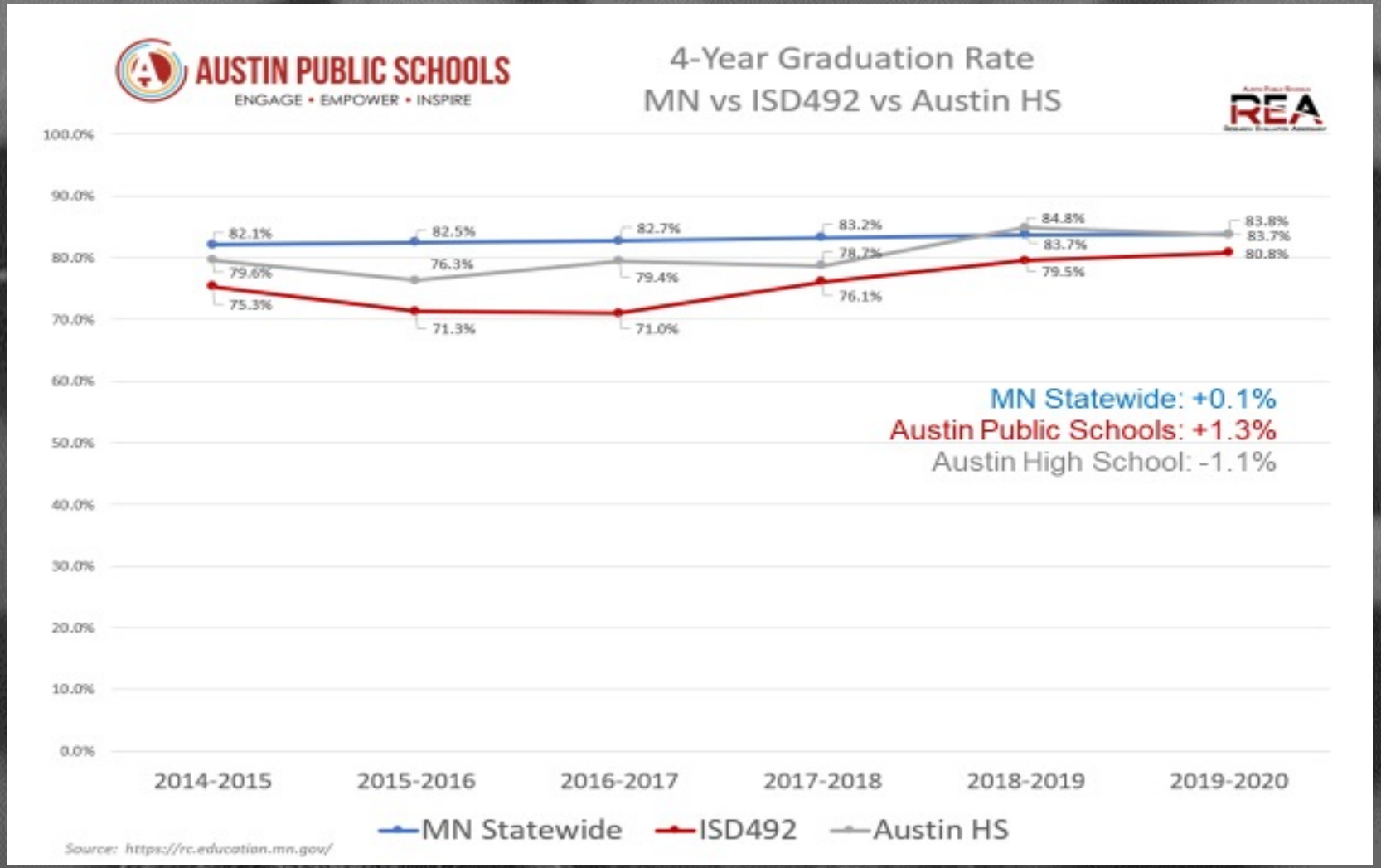
PERFORMANCE ANALYSIS

Student achievement



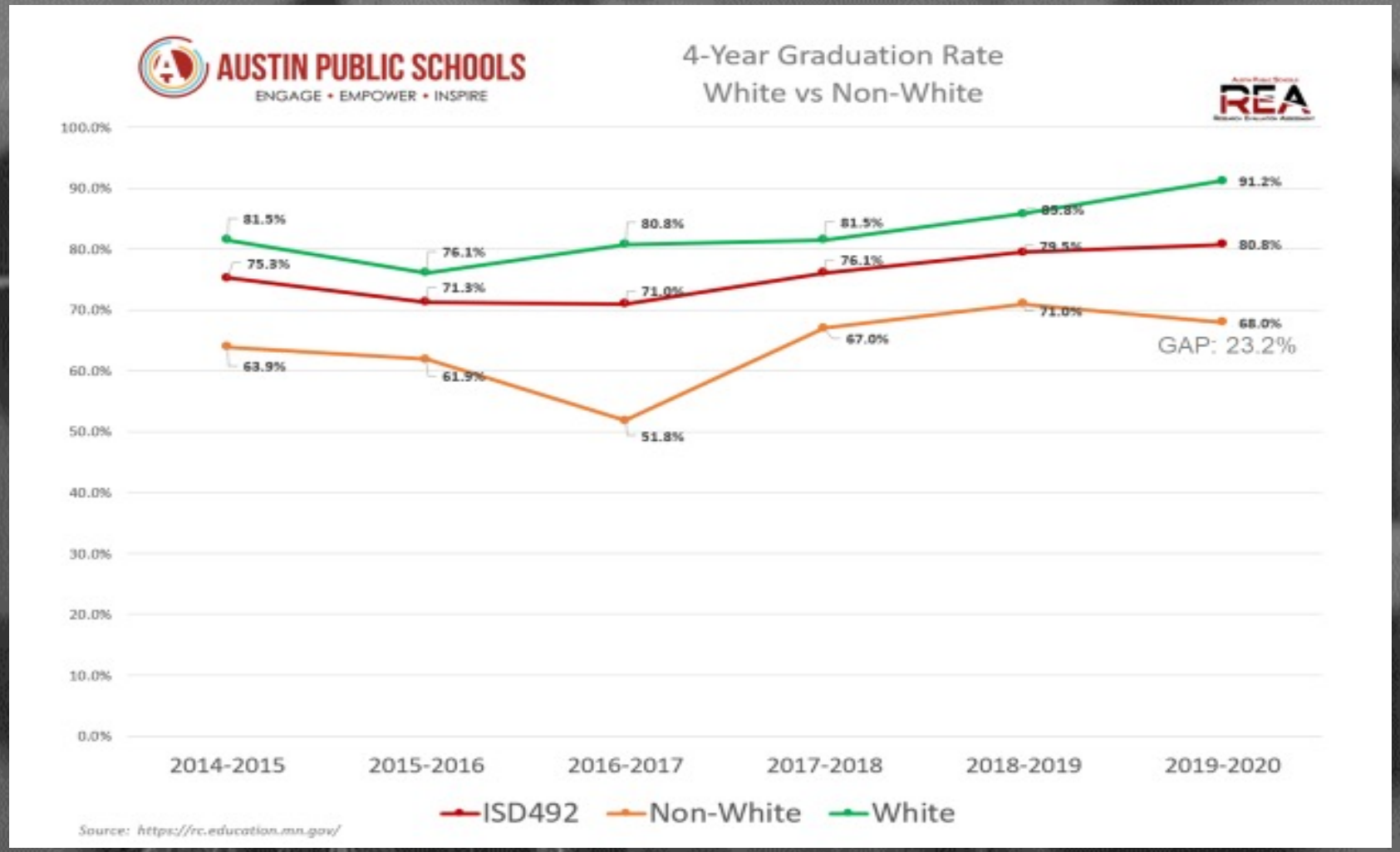
PERFORMANCE ANALYSIS

Student achievement



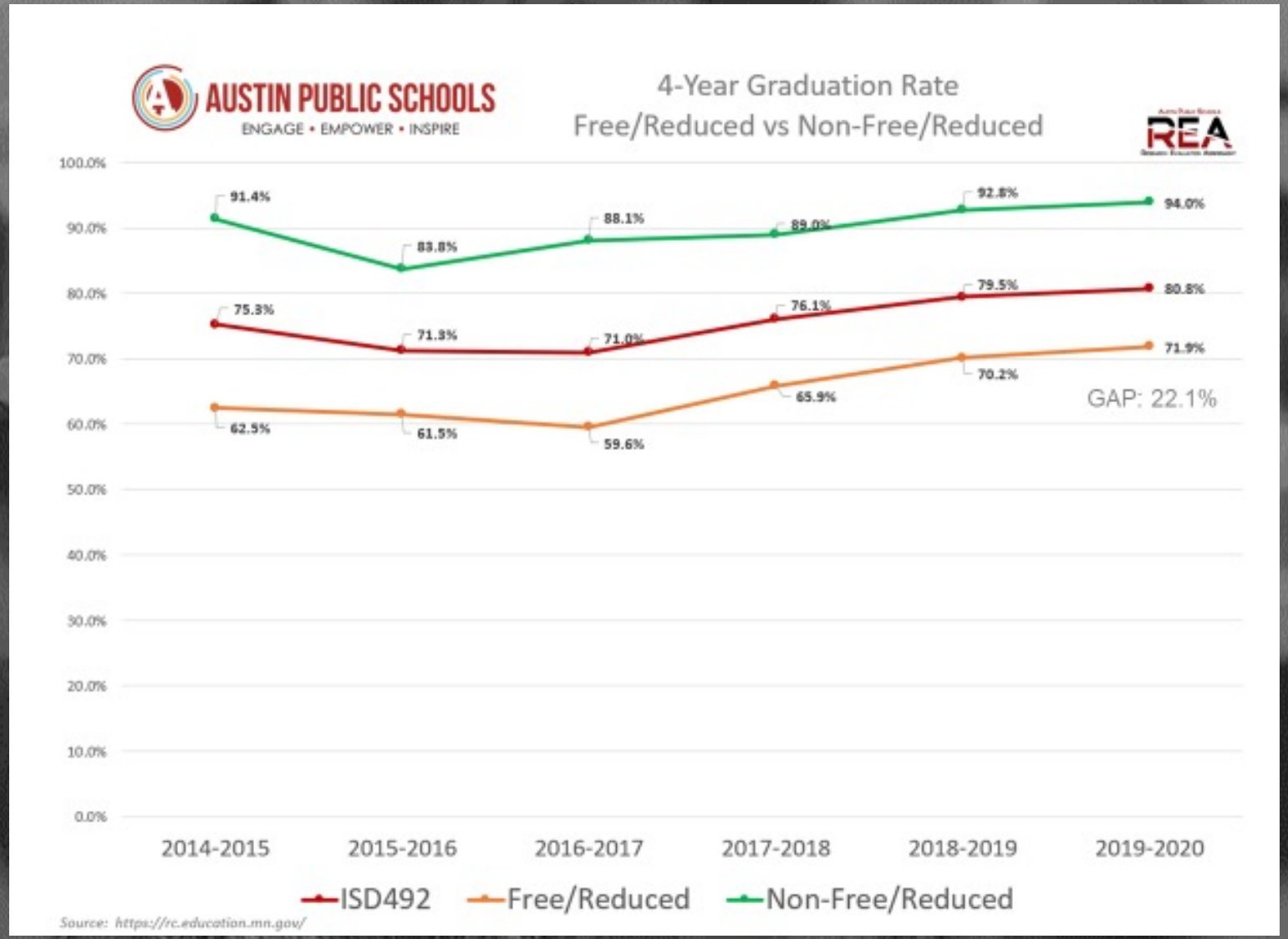
PERFORMANCE ANALYSIS

Student achievement



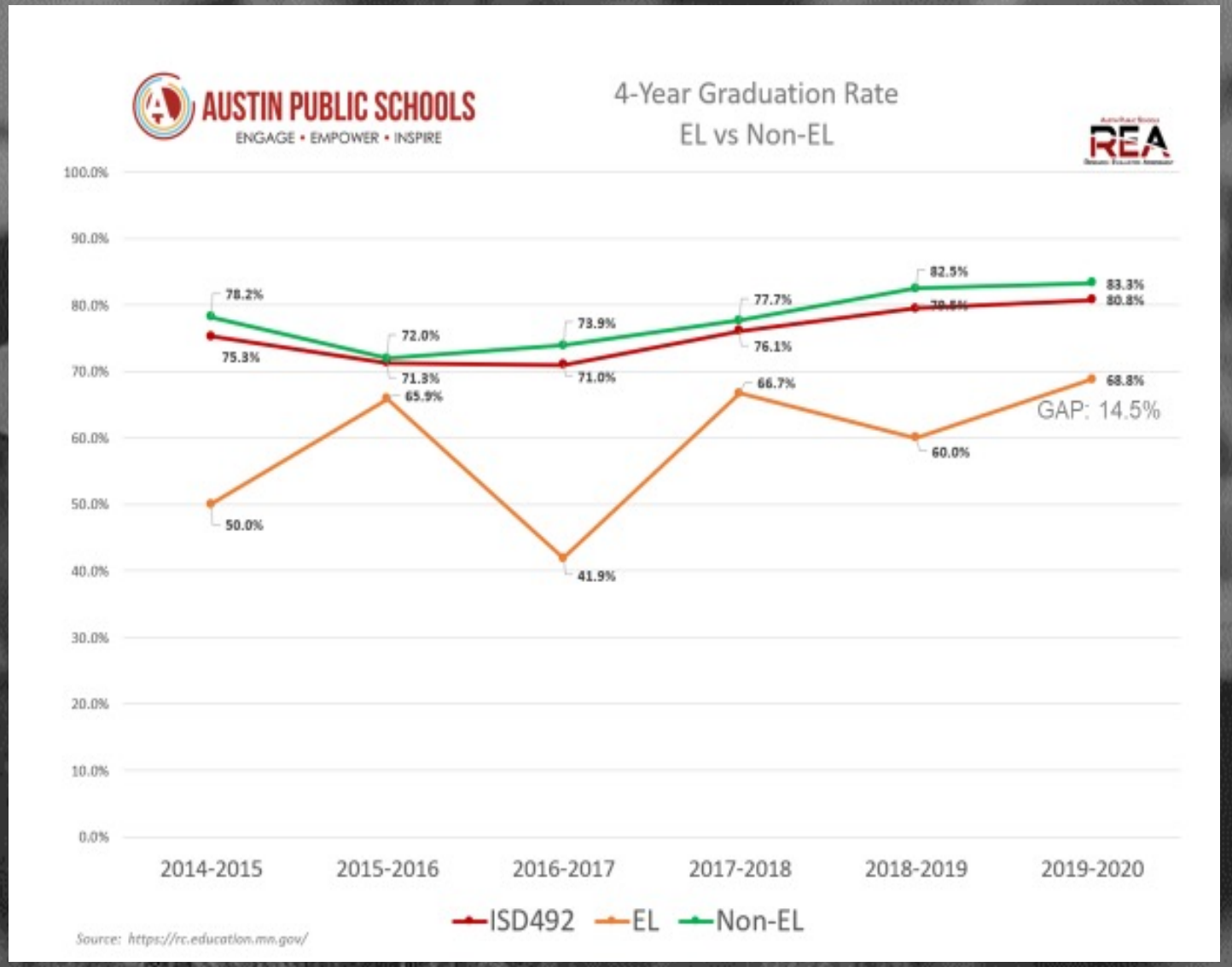
PERFORMANCE ANALYSIS

Student achievement



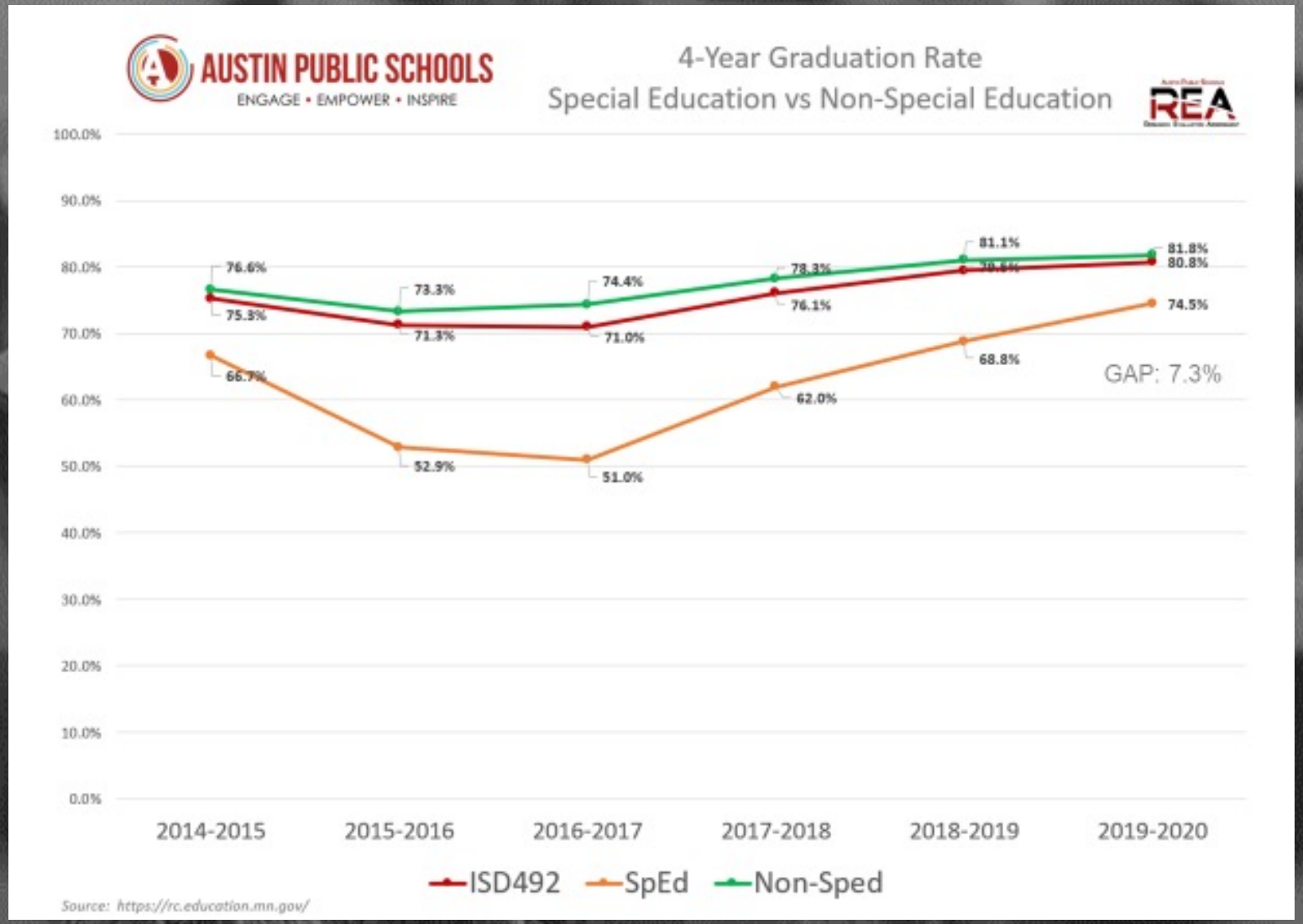
PERFORMANCE ANALYSIS

Student achievement



PERFORMANCE ANALYSIS

Student achievement



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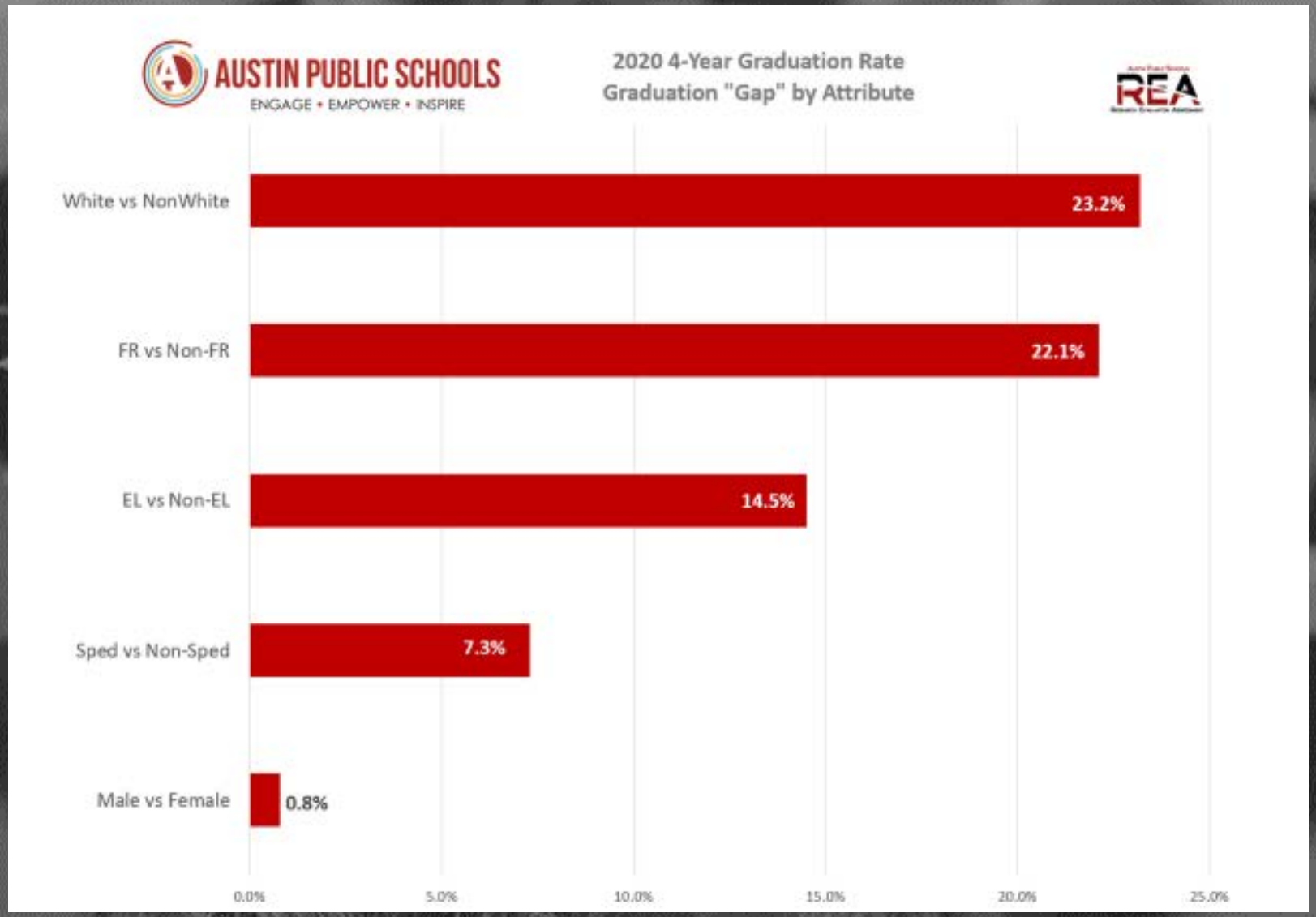
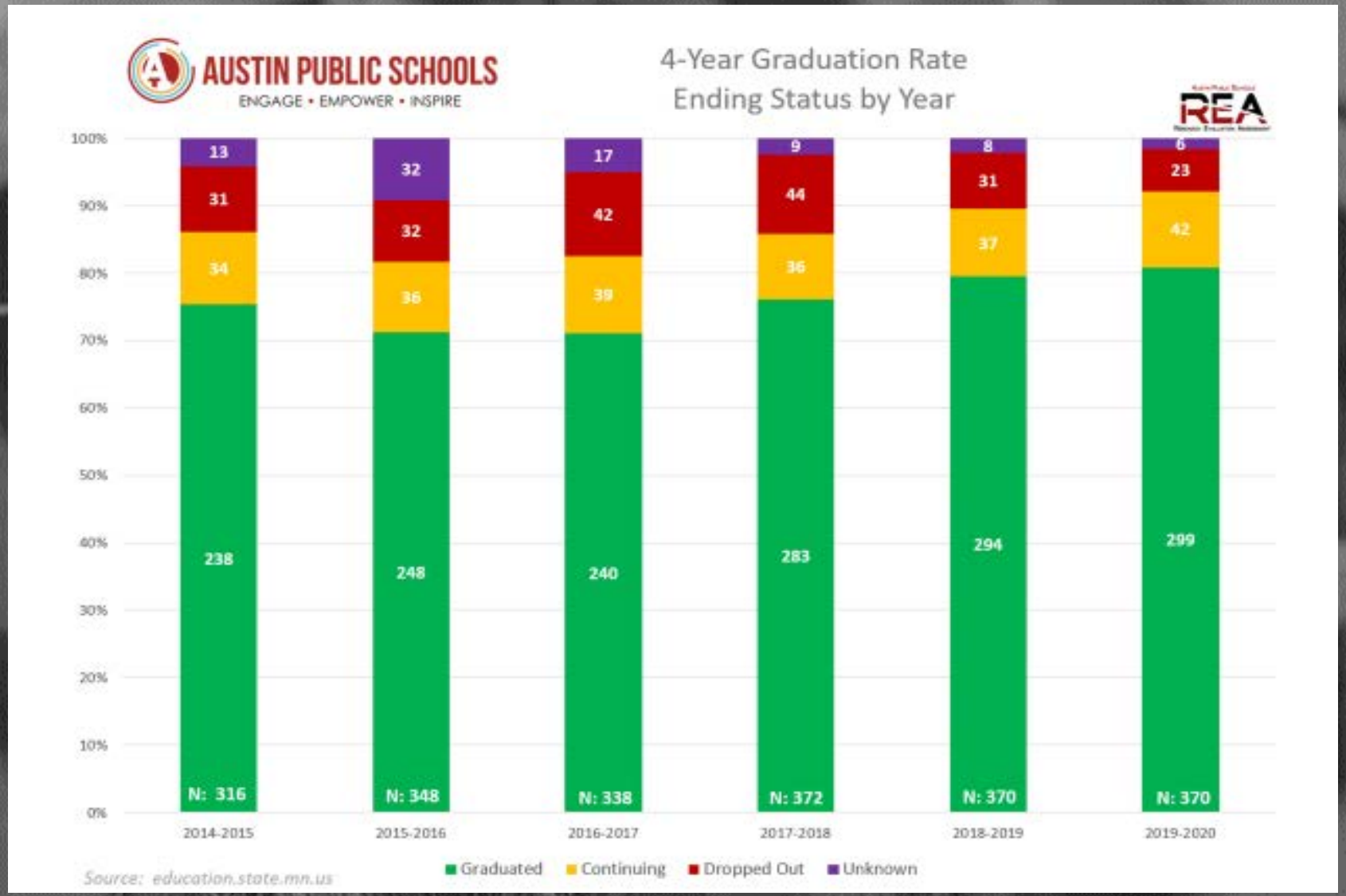
Student achievement



PERFORMANCE ANALYSIS

Student achievement



Questions?

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