



COMMITTEE/BOARD AGENDA ITEM

TO: Board of School Directors

DATE: October 14, 2018

RE: Analysis of General Fund expenditure allocation, 2017-18 vs. 2015-16

I provide the following information:

Office/Department	Business & Finance
Item Attached	Background Information
Description:	Attached please find a comparison of expenditures between the 2017-18 and 2015-16 school years. Note that the investment in direct instruction, leadership, and student supports, versus the reduction in indirect supports. The variance is explained in its entirety by increases in professional salaries, PSERS employer share, tuition, and equipment replacement (e.g., 1:1).
Cost	N/A
Funds Allocated in Department Budget Account	N/A
Budget Transfer Required	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Cabinet Discussion	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Solicitor Review for Contract/Agreement	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Anticipated Approval Date	N/A
Other information:	

Please contact me with any questions or comments regarding this information.

CENTENNIAL SCHOOL DISTRICT

10/14/2018

Analysis of Expenditure Allocations 2017-18 vs. 2015-16

Fd Func	Func	2015-16 Final	2017-18 Unaudited	Increase/(Decrease)	% Change	Factors Driving Growth	
10 11--	REGULAR PROGRAMS	46,011,023.23	51,726,695.30	5,715,672.07	12.42%	12- PROFESSIONAL-EDUCATIONAL	2,337,626
10 12--	SPECIAL PROGRAMS - ELEM/SEC	16,393,765.81	18,719,224.98	2,325,459.17	14.19%	23- RETIREMENT CONTRIBUTIONS	4,585,110
10 13--	VOCATIONAL EDUCATION PROGRAMS	2,081,908.76	2,109,124.48			56- TUITION	1,774,285
10 14--	OTHER INSTRUCTION PROG-ELE/SEC	44,518.09	27,708.11			76- EQUIPMENT-REPLACEMENT	403,158
10 21--	SUPPORT SVCS-PUPIL PERSONNEL	4,867,651.29	5,475,101.66				<u>9,100,179</u>
10 22--	SUPPORT SERVICES-INSTRUC STAFF	3,085,084.27	3,139,740.44				
10 24--	SUPPORT SERVICES-PUPIL HEALTH	1,086,699.49	1,230,625.39				
10 23--	SUPPORT SERVICES-ADMINISTRATIO	5,683,683.28	6,138,253.77				
10 28--	SUPPORT SERVICES - CENTRAL	2,216,416.48	3,100,274.73	883,858.25	39.88%		
10 32--	STUDENT ACTIVITIES	1,299,902.10	1,526,143.42				
		<u>82,770,652.80</u>	<u>93,192,892.28</u>	<u>10,422,239.48</u>	<u>12.59%</u>		
10 25--	BUSINESS OFFICE	947,487.12	859,508.20				
10 26--	OPERATION & MAINT PLANT SVCS	7,460,631.98	7,902,870.53				
10 27--	STUDENT TRANSPORTATION SERVICE	4,526,494.26	4,893,935.41				
10 29--	OTHER SUPPORT SERVICES	46,587.75	42,221.34				
10 31--	FOOD SERVICES		166.75				
10 33--	COMMUNITY SERVICES	97,422.40	99,360.18				
10 45--	BLDG ACQ CONST&IMPV-ORIG & AD		35,662.41				
10 46--	BLDG IMPV SVCS - REPLACEMENT		50,000.00				
10 51--	DEBT SERVICE	9,351,482.27	8,571,691.58				
10 52--	FUND TRANSFERS	3,000,000.00	1,612,387.50				
10 59--	BUDGETARY RESERVE						
		<u>25,430,105.78</u>	<u>24,067,803.90</u>	<u>-1,362,301.88</u>	<u>-5.36%</u>		
	Grand Total	<u><u>108,200,758.58</u></u>	<u><u>117,260,696.18</u></u>	<u><u>9,059,937.60</u></u>	<u><u>8.37%</u></u>		

Narrative: The District substantially increased it's investment in direct instructional, direct support, and direct academic leadership functions, while reducing expenditures in indirect support services.

Key initiatives included full-day kindergarten, 1:1 Chromebooks for secondary students, and 1:2 iPads for elementary students. The District also added two behavioral analysts and other pupil services supports.

The impact of higher PSERS employer contribution rates hits across most functional areas in the analysis above.