

OMAHA PUBLIC SCHOOLS

2014-2015 PROPOSED BUDGET HEARING

COMPONENTS AND PRESENTATION

BOARD OF EDUCATION

OPS Strategic
Plan

Every Student. Every Day. Prepared for Success.

September 3, 2014



2014-2015 PROPOSED BUDGET

- Budget Adoption Time Line
 - Strategic Plan Goals and Strategies
 - Special Meeting Agenda for Required Budget Hearing
 - Transition To Priority Based Staffing, Budgeting and Increased Transparency
 - Current Budget and Presentation
 - 2014-2015 School Budget Components, Function and Department Budgets
 - Open Book Presentation of 2014-2015 Budget
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PROPOSED DISTRICT BUDGET ADOPTION CALENDAR

- August 20 – District and Learning Community property values were certified (property tax revenues finalized)
 - September 3 – Required budget and tax hearings
 - September 15 – Board adoption of final budget
 - September 20 – Budgets filed with County Clerk, State Auditor of Public Accounts and Nebraska Department of Education
 - September 21 through August 31, 2015 – Continuous budget management and adjustments
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OMAHA PUBLIC SCHOOLS STRATEGIC PLAN

- **Objective 7.2 - Provide clarity of district and school finances by employing transparent communication and documentation.**
- **Strategies:**
 - Develop templates that clarify the multiple ways that the district distributes funding to schools to promote equity and excellence, including equity/weighted student formula, student assignment plan, academy programs, magnet schools, and focus schools.
 - Expand finance information available on the website to include school-level information on the programs that operate at the school and the resources each school receives from various district programs.
 - Include information in annual budget documents that links the budget and district priority level, for key programs (e.g., special education, Title I), and for other district priorities.
 - Develop finance templates that provide a holistic look at OPS's budget, and include state general fund dollars, federal dollars, funding from ESU 19, and the Learning Community.
 - Increase the % of parents expressing satisfaction of clarity with—and ease of access to—district and school fiscal documents.
- **SP - Page 56**

SEPTEMBER 3RD SCHOOL DISTRICT AND ESU BUDGET HEARINGS

- SPECIAL MEETING REQUIRED BY LAW
 - Take public testimony for or against
 - Agenda currently consists of four hearings
 - Budget of the Omaha Public Schools
 - Omaha Public School Property Tax Request
 - Budget of the Educational Service Unit No. 19
 - Educational Service Unit No. 19 Property Tax Request
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LEVYING FUNDS

- General Fund
 - Special Building Fund
 - Bond Fund
 - Qualified Capital Purpose Undertaking Fund
 - ESU No. 19
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STATE REPORTING EXPENDITURE CATEGORIES

- Fund
 - Functions
 - Regular Instruction
 - Special Education
 - Student support
 - Instructional Support
 - Board of Education and General Administration
 - School Administration
 - Business Support Services
 - Buildings and Grounds
 - Transportation Services
 - Early Childhood
 - Regular Summer School

NEEDS STATEMENTS

- The district's recent work to develop a strategic plan has revealed needs leading to the development of proposed strategic plan guiding principles and objectives that address needs and priorities for the district's budget process
 - “**We need...** (to) place instructional staff strategically to ensure the greatest impact on student learning.”
 - “**We need...** to insure that our *schools* have the resources they need to educate students effectively. *Student success...* should drive district...budgeting...we need to improve *alignment* across the district...”
 - “**We need...** (to) enhance transparency in the decision making process, and ensure an informed and involved community.”

PURPOSE

- In an effort to make the budgeting process more transparent, this budget development methodology is based upon budget components which will assist in the assessment of the District's Strategic Plan, evaluation of the Student Assignment Plan and the implementation of Priority Based Budgeting.
- This process and components have been developed to meet the Strategic Plan guiding principles, objectives and measures.
- This will provide for a transparent review by our community of the program, service, and staffing allocations by program total and building total for each component.
- This organization structure will provide for more specific cost / benefit analysis for future accountability measures as we strive to do more with less.

OMAHA PUBLIC SCHOOLS COMPONENT BASED BUDGETING

- School Level Budget Allocation Components
 1. Foundation Staff (base school staffing)
 2. Weighted Equity (student demographics – poverty, English as a second language, special education, mobility and attendance)
 3. Site Program (academy, magnet, focus, etc.)
 4. Site Instructional / Staff and Materials (specialists and required supplies)
 5. Site Operational Foundation (utilities, telecommunications charges, etc.)
 6. Site Grants and Other Funding Sources (Title I, Sherwood, Learning Community, etc.)

COMPONENT 1 – *FOUNDATION STAFF ALLOCATION*

- *These funds are distributed based solely on student enrollment to prioritize and ensure equitable allocation of staffing in each school.*
- This section provides funding allocations for core school staff salary and benefits, treating all schools of similar size equal.
- This includes secretaries, paraprofessionals, security guards, principals, assistant principals, deans and teachers.
- Each grade level (elementary, 5-8 middle, 6/7-8 middle, 9-12 high school) is assigned a ratio of students to staff based on Human Resources guidelines.

FOUNDATION STAFF ALLOCATION

Elementary - Base students - 27,078

Classroom Teachers	\$75,313,691
Secretarial Staff	\$3,420,368
Administration	\$10,493,602

Total Foundation Allocation - \$97,720,081

Paraprofessional Staff	\$6,398,436
Security Guards	\$2,093,984

Middle - Base students - 9,086

Classroom Teachers	\$32,693,842
Secretarial Staff	\$1,629,762
Administration	\$4,580,174

Total Foundation Allocation - \$41,076,130

Paraprofessional Staff	\$483,870
Security Guards	\$797,708
Dean of Students	\$890,774

High - Base students - 12,934

Classroom Teachers	\$42,855,898
Secretarial Staff	\$2,514,443
Administration	\$3,945,609

Total Foundation Allocation - \$52,201,133

Paraprofessional Staff	\$454,389
Security Guards	\$797,708
Dean of Students	\$1,633,086

Total Foundation Allocation - \$190,997,343

COMPONENT 2 - *WEIGHTED EQUITY FUNDS*

- *These funds are distributed based on the variation of student demographics to be budgeted as necessary by the building principal to meet each building's School Improvement Plan.*
- Weighted student counts are made for each school based upon the total weighted variables.
 - Poverty membership as determined by free and reduced lunch participation.
 - English as a Second Language Membership
 - Special Education Membership
 - Student Attendance Rates
 - Student Mobility Rates

Weighted Student Demographic Variables

Variable	Elementary	5-8 Middle	6/7-8 Middle	High
Free/Reduced Lunch	0.27	0.32	0.27	0.26
ESL	0.19	0.17	0.22	0.21
Special Education	0.25	0.21	0.26	0.21
Attendance	0.06	0.10	0.13	0.17
Mobility	0.03	0.05	0.05	0.11

COMPONENT 3 – *SITE PROGRAM FOUNDATION*

- *These funds are distributed based on the programs at each building.*
 - This section provides funding to a building based upon the programs currently in place at each school.
 - These programs would include Academy, Magnet, Focus, International Baccalaureate, Alternative Programs, and Multiage Classroom programs.
 - These programs will be funded based on the requirements established by the Student Assignment Plan and Human Resources staff working directly with Building Principals.
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SITE PROGRAM FOUNDATION

• Academy	\$8,970,816
• Magnet	\$5,246,126
• Focus	\$372,989
• Multiage	\$246,494
• Planetariums	\$132,398
• Native Indian Cultural Education (NICE)	\$200,260
• International Baccalaureate Program	\$556,393
• Total Site Program Allocation	\$15,725,476

COMPONENT 4 – *SITE INSTRUCTIONAL / STAFF AND MATERIALS FOUNDATION*

- *These funds are distributed based on the programs and services required at each building to meet instructional priorities.*
- This section provides funding allocations based upon the priority of instructional programs and materials necessary to implement and sustain the District's Action Plan and each site's adopted School Improvement Plan.
- These programs would include instructional staff such as Early Childhood, Special Education, Counselors, Nurses, Librarians, Instructional Support Teachers, Instructional Technology and textbook replacements, supplies for science, math, art, music, etc.
- These program allocations will be determined by Curriculum Instruction and Assessment, Executive Directors and Human Resource Administrators working directly with Building Principals to determine appropriate funding levels.

SITE INSTRUCTIONAL / STAFF AND MATERIALS FOUNDATION

Elementary	\$42,892,011
Middle	\$12,690,510
High School	\$15,553,541
Total Instructional / Staff and Materials	\$71,136,062

COMPONENT 5 – *SITE OPERATIONAL FOUNDATION*

- *These funds are distributed based on the programs and services required at each building to meet day to day operations.*
- This section provides funding allocations to a building based upon the ongoing operational services provided in each school.
- These operational services would include Security, Technology / Telecommunications, Utilities, Custodial Staff and Supplies, Overtime, etc.
- These services allocations will be determined by District Operational Services and General Finance and Administrative Services Directors based upon historical and numerical requirements of each facility.

Site Operational Foundation

Elementary	\$16,969,703
Middle	\$8,209,024
High School	\$10,073,442
Total Site Operational Foundation	\$35,252,169

COMPONENT 6 - *SITE GRANT AND OTHER FUNDING*

- *These funds are distributed based upon grants approved by the Board of Education for programs and services specified by the grant or funded activity of each building.*
- This section provides funding allocations for Grants or other outside resources when known to the District Accounting and Finance staff.
- The funds listed in this section are most likely categorical in nature or significantly restricted to certain expense types.
- These building funding levels may be determined by District staff based upon required allocation formulas for the purposes of a District level grant, such as the U.S. Department of Education's Elementary and Secondary Education Act (ESEA) Title I.
 - Funds illustrated in this section must be considered as legally amended into district fund budgets.
 - Funds attributed to individual schools by Parent /Teacher Organizations, booster clubs, or Foundations are not considered district funds and are not a part of this section.

CURRENT PROPOSED GRANTS

Elementary	\$15,885,060
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Middle	\$2,568,896
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High School	\$2,568,937
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Total Proposed Grants	\$21,022,893
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SCHOOL AND DEPARTMENT BUDGET TOTALS

	Proposed FTE	Proposed Budget
Total District Operational Services	518.34	59,098,862
Total Curriculum Instruction & Assessment	137.05	20,565,844
Total Special Education	200.12	20,919,525
Total District Wide Facility	22.19	3,141,799
Total General Finance & Administrative Services	88.50	17,259,619
Total Board of Education	2.00	7,061,960
Total Executive Director School Support	41.29	3,849,437
Total Human Resources	43.50	3,046,545
Total Student & Family Services	-	-
Total - Central Office	1,052.99	134,943,591
Total District Interfund Transfers	10.94	15,263,319
Total Buildings	5,561.26	377,167,779
Total Alternative Programs	139.52	8,812,335
Total District Budget	6,764.71	536,187,024



NEW VISION FOR ONLINE FINANCIAL REPORTING

FINANCE OPEN BOOK

Is a new and innovative presentation of the
OPS Current and Proposed Budget

This new Presentation is currently available
on the OPS District Web Site.

***2014-2015 BUDGET PROCESS AND
COMPONENTS
STRATEGIC PLAN ALIGNMENT***

- Hearing Attachments 2014 – 2015 Budget
 - Fund and Function Summary
 - ESU No. 19 Fund and Function
 - School and Department Budget Summaries
 - Total Estimated Grants by School
 - Omaha Public School Finance Open Book
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OMAHA PUBLIC SCHOOLS

2014-2015 BUDGET PROCESS AND COMPONENTS

Next Steps

Budget Hearing September 3

Questions / Adjustments?

Adoption September 15

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