

## Budget Transparency Reminders

- All data elements must be on your page
  - Provide a line stating you have no data
- Budget Transparency Icon
  - Standard icon developed by Department
  - Immediately viewable from Main Home Page
  - Must measure at least 150 x 150 pixels
- Current Year Budget/Amendments
  - Detailed at function level
  - Must include beginning and ending fund balances
  - Posted within 15 days of board adoption

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## Ode to Budget Transparency

(With Supporting Documentation)

There once was a man from MDE  
Who always talked about transparency  
He was such a bore  
The audience would snore  
Until Bob Dwan set them free

Always with the same old slide  
The tears you cannot hide  
You want to rant  
But alas you can't  
To earn class credit, you must abide

	2013-14 Audited Final	2014-15 Audited Final	2015-16 Initial June 15, 2015	2015-16 Amendment #1 Dec. 14, 2015
<b>Revenue:</b>				
Local Sources				
Local Revenue	\$ 3,252,909	\$ 3,029,530	\$ 2,986,100	\$ 3,055,600
Received from other Districts	1,868,929	2,019,160	1,953,000	1,733,000
State Sources	27,332,455	28,532,406	29,554,000	29,107,085
Federal Sources	2,133,930	2,342,633	2,361,866	2,422,490
Incoming Transfers & Other Sources	81,061	84,706	106,000	106,000
<b>Total Revenues</b>	<b>\$ 34,669,284</b>	<b>\$ 36,008,435</b>	<b>\$ 36,960,966</b>	<b>\$ 36,424,175</b>
<b>Expenditures:</b>				
Instruction				
Basic Instruction	\$ 17,250,630	\$ 17,670,888	\$ 18,218,518	\$ 18,405,386
Added Needs Instruction	4,853,886	4,752,779	5,050,316	5,058,099
Adult Education	316,947	324,177	322,000	-
Support Services				
Pupil Support	2,712,694	2,875,732	2,993,940	3,009,946
Instructional Staff Support	1,154,768	1,226,134	1,429,521	1,447,202
General Administration	425,923	688,873	720,752	714,346
School Administration	2,271,646	2,371,587	2,343,992	2,343,992
Business Services	476,034	495,099	524,677	530,277
Operations & Maintenance	2,617,284	2,626,944	2,555,823	2,555,823
Pupil Transportation	1,394,042	1,400,916	1,528,837	1,530,437
Central Support (Tech, HR)	662,963	535,799	557,959	568,262
Athletics	737,768	771,793	766,007	766,007
Community Services	34,757	35,963	32,533	36,403
Interfund & Other Financing Uses	73,186	104,891	98,186	98,186
<b>Total Expenditures</b>	<b>\$ 34,982,528</b>	<b>\$ 35,881,575</b>	<b>\$ 37,143,061</b>	<b>\$ 37,064,366</b>
Projected surplus (deficit)	\$ (313,244)	\$ 126,860	\$ (182,095)	\$ (640,191)
Fund Balance, July 1	\$ 3,086,874	\$ 2,773,630	\$ 2,493,378	\$ 2,900,490
Fund Balance, June 30	\$ 2,773,630	\$ 2,900,490	\$ 2,311,283	\$ 2,260,299
Percentage of Annual Expenditures	7.9%	8.1%	6.2%	6.1%

Budgets must be posted without fail  
Here is one with the necessary detail  
Needless to say  
It must follow the UBAA  
Or I'll be sending a stern e-mail

But your biggest fear shouldn't be me  
For these are also viewed by Treasury  
To your budgets they will go  
Gathering Early Warning info  
And you know how they can be

## Budget Transparency Reminders

### Employee Compensation Information

1. Information from the previous calendar year
2. Superintendent's information must be disclosed
3. All employees whose salary exceeds \$100,000
4. Must provide a description and cost of each fringe benefit

Another area that causes frustration  
Is the posting of Employee Compensation  
For those who are mired  
By what is required  
I offer the following annotation

EMPLOYEE COMPENSATION INFORMATION DISTRICT STAFF WHOSE SALARY EXCEEDS \$100,000 FOR CALENDAR YEAR 2015		
Position	Superintendent	High School Principal
Base Salary	\$136,148	\$105,362
Flex Day Payout	\$2,581	\$2,020
Taxable Life Insurance	\$430	\$846
Longevity	\$4,794	\$1,063
Car Allowance	\$6,000	
Tax Sheltered Annuity Contribution	\$7,114	
Evaluation incentive	\$1,000	
Student performance incentive (grant funded)		\$1,500
Cost of insurance	(\$2,177)	(\$3,550)
Retirement Healthcare Deduction	(\$4,258)	(\$3,238)
Health Savings Account	(\$2,500)	
2015 Medicare earnings	\$149,132	\$104,003
Insurance (Portion paid by the District):		
Health Insurance	\$13,616	\$14,053
Dental Insurance	\$1,542	\$1,542
Vision Insurance	\$273	\$273
Long Term Disability	\$945	\$927
Short Term Disability	\$135	\$81
Life/ADD Insurance	\$418	\$257
Total Insurance Costs	\$16,928	\$17,132
Mandatory Benefits (Portion paid by the District)		
FICA	\$9,509	\$7,956
Retirement	\$36,592	\$27,823
Workers Compensation Coverage	\$106	\$73
Total Insurance Costs	\$46,207	\$35,852
<b>TOTAL COMPENSATION</b>	<b>\$212,267</b>	<b>\$121,408</b>

This report is based on calendar year  
The superintendent's information must appear  
Making over 100k  
In Medicare pay  
Those employees must also adhere

The final thing I will implore  
Include the detail found in number 4  
It is quite a revelation  
Providing an itemization  
Of the fringe benefits galore

## Budget Transparency Update

- What's new for 2016-17?
  - NO NEW requirements for Budget Transparency
- Updated Guidance
  - Annotated examples of reports
- State Aid Penalty Language
  - Added in 2015-16
- Early Transparency Website Reviews
  - Let me know when your website is updated
  - Immediate review and feedback

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I don't know when  
I'll get to say this again  
There is nothing new  
For you to do  
Can I get an AMEN

Lest my bogus job gets eliminated  
Our award winning guidance was updated  
But before you read  
I must concede  
It will help if you are inebriated

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Penalty language was added last year  
Aimed at schools that don't adhere  
I'll take time to say  
In my poetic way  
Words of thank you so sincere

With a collaborative effort, we had no cause  
To impose these new punitive laws  
It was not a quirk  
But because of your hard work  
Give yourself a round of applause

Another reason it was such a breeze  
Was the help and support from ISDs  
Together I believe  
We can achieve  
Another year with no penalties

Last year I tried something new  
And I offer it again to you  
If your page is up to date  
Please don't hesitate  
To call me for an early review

## Questions and Comments

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Here is something I'll admit  
My office has very little wit  
The people of state aid  
Rarely make the grade  
And are mostly full of...

We have reached the end of my oration  
And In lieu of a standing ovation  
Please show high regard  
On your comment card  
For this thoughtful presentation