

March 13, 2024



Overview of School Finance for Technology

Jill Minnick - Chief Finance & Operations Officer

Mark Salzer - Director of Integrated Technology Systems

Andrew Steinman, Ed.D. - Associate Director of Technology

Plymouth-Canton Community Schools



Presentation Materials

Can be found at:

<https://www.msbo.org/msbo-certification-program/msbo-certification-class-materials/>



Today's Agenda

8:30am	Setting the Stage
8:40am	Funding and Budgeting → Overview of the funding of schools → Review of the chart of accounts that affect technology → Discuss the budgeting process
9:55am	Break
10:10am	Purchasing and Evaluation → Purchasing process → Discuss total cost of ownership and return on investment → Best practices in purchasing – purchasing vs. leasing → Evaluating the technology implemented
11:30am	Adjourn

Setting the Stage



Jill Minnick

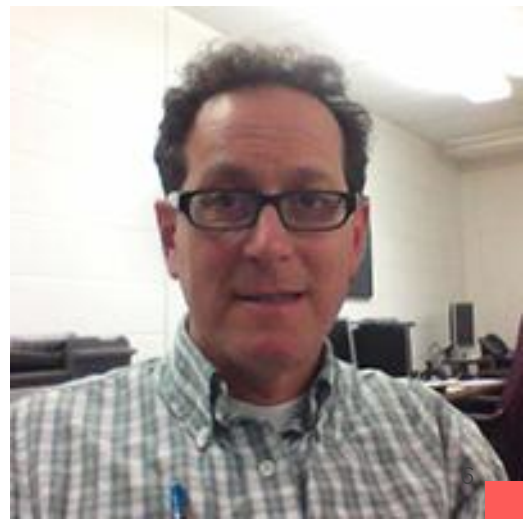
- Work Experience
 - Chief Finance & Operations Officer, Plymouth-Canton Community Schools
 - Assistant Superintendent, Finance & Operations - Ann Arbor Public Schools
 - Assistant Superintendent of Business and Operations - Novi Comm SD
 - Assistant Auditor General, Office of the Auditor General - State of Michigan
- Education
 - MBA, Accounting - Wayne State University
 - BA, Communications - Michigan State University
- Certifications
 - Certified Public Accountant
 - Certified Internal Auditor
 - Chief Financial Officer (CFO) - MSBO & IASBO (Illinois)





Mark Salzer

- Currently Director of Technology - Plymouth-Canton Community Schools
- Former Director of Technology in two other districts
- In my 27 years within the public school arena, other roles held, apart from educator, have included Technology support liaison and Technology Coach
- Network Administrator in 1990-1993
- Grateful for peers' help in limiting the number of mistakes I could otherwise make ;-)





Andrew Steinman

- Work Experience
 - Biology Teacher - L'Anse Creuse Public Schools
 - IB Biology Teacher - International Academy
 - Educational Technology Consultant - Kent ISD
 - Associate Director of Technology - Plymouth-Canton Community Schools
- Education
 - Bachelor of Science in Biology
 - Master of Arts in Educational Technology (MAET)
 - Doctor of Educational Leadership
- Certifications
 - Chief Technology Officer (CTO), MSBO





Who's in the Room?

To help us better understand who is in today's workshop, would you please share the following with us?

- 1) Your current job
- 2) Your current employer
- 3) Your level of familiarity with today's topic on a scale of 1 to 5

And optionally, if interested,

- 4) One specific thing you hope to learn more about in today's session



Plymouth-Canton Community Schools

- Suburban school district in Metro Detroit serving 16,328 students
- 24 Schools
 - 14 Elementary Schools / 1 Early Childhood & IPSEP School
 - 5 Middle Schools
 - 3 High Schools on a Single Campus
 - 1 Alternative Ed. High School
 - Satellite locations for certain special education programs
- Passed a \$114M bond in 2013 (\$24.5M was allocated towards technology)
- Passed a \$275M bond in 2020 (\$21M allocated towards technology)
- Technology department w/ 30 staff
- Private fiber network, classroom tech, K-12 one-to-one program
- ~\$1.25M technology budget (not incl. sals/ben)
 - ~\$215M district budget (general fund only)





Overview of School Finance for Technology

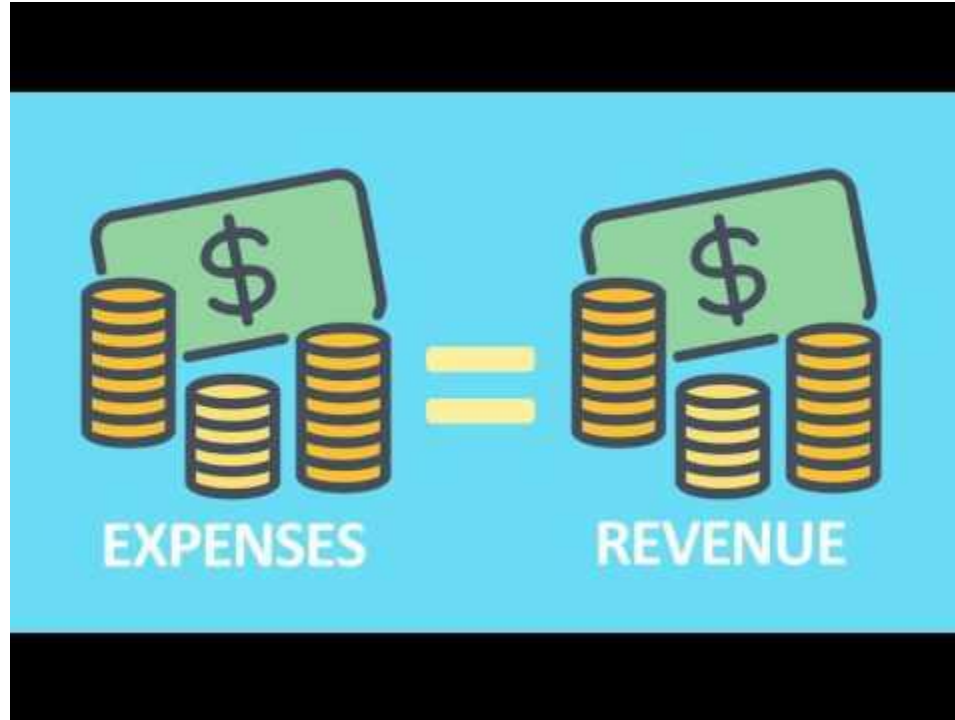
School finance for technology involves budgeting and allocating funds to support the acquisition, maintenance, and integration of technology resources within educational institutions. This encompasses a diverse range of expenses, including purchasing hardware such as computers, tablets, and interactive whiteboards, acquiring educational software and digital learning resources, investing in infrastructure for internet connectivity and network security, providing professional development for teachers to effectively utilize technology in instruction, and ensuring ongoing technical support and maintenance. Effective management of school finance for technology requires strategic planning to prioritize investments that enhance student learning outcomes, promote digital literacy, and support educational innovation while also ensuring fiscal responsibility and equity in access to technology resources across diverse student populations and school settings.

Produced by ChatGPT on March 8, 2024

School Funding



School Budgets 101





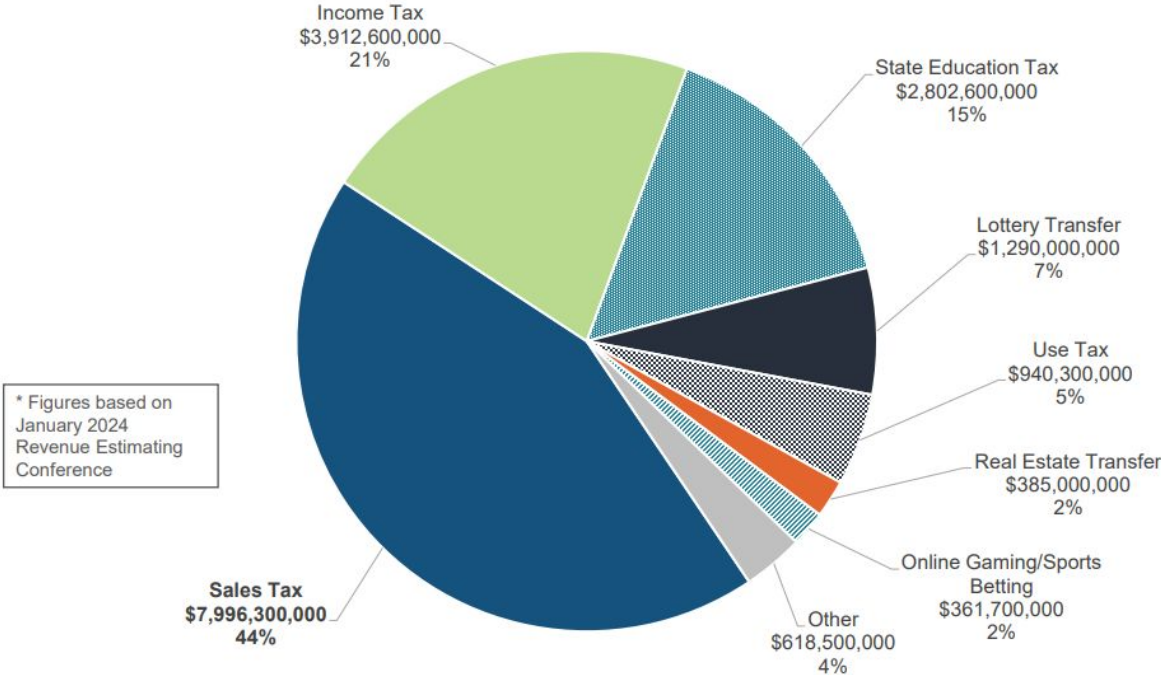
Main Sources of School Funding

- Local Property Taxes (Non-Homestead and Commercial PP)
- State School Aid Fund
- State Categoricals
- Federal Funding
- Countywide Millages
- Inter-District Funding
- Bond Issues
- Sinking Funds

State Aid Fund Revenue Sources

SAF Revenue Sources

Sales tax is the largest revenue source, contributing nearly half of the **\$18.3 billion** in total estimated SAF revenue for FY 2024-25.





State Aid Fund (SAF) Allocation

Calculation Parameters

- Per-Pupil Foundation Allowance
- Student Membership (Pupil Count)
- Local Property Taxes (18 mills, non homestead)
- State Categorical Funding



Per-Pupil Foundation Allowance

Foundation amount is set annually by state legislature for general school operations

For 2023-24, the minimum foundation allowance is \$9,608

Some districts have a higher foundation allowance due to their voters electing to be “held harmless” with the passing of Proposal A in 1994.

Let's discuss!!





Student Membership Calculation

Student Membership

- General Ed + Special Ed
- $\text{Current year fall count} \times 90\% + \text{prior year spring count} \times 10\%$
- Section 25 allows districts to count a prorated share of pupils enrolled after fall count





Local Tax Calculation

Assumed Local Revenue =

(Non-Homestead taxable value x 18 mills)

+ (Commercial Personal Property taxable value x 6 mills)

What is a mill and what is one mill worth?

- Mill = \$1 per \$1,000 of taxable value
- Amount of Tax = Taxable value / 1,000 x # of mills
Example of 18 mills on a non-homesteaded property with a taxable value of \$250,000:
 $\$250,000 / 1,000 \times 18 = \$4,500$
- Each year, districts use Form L-4029 to request taxes to be levied

P-CCS

Local Tax

Calculation

2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Wayne & Washtenaw	2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022 \$7,181,286,041
Local Government Unit Requesting Millage Levy Plymouth-Canton Community Schools	For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. \$1,755,083,402

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	OP-NH	8/5/2014	20.0000	19.3032	.9871	19.0541	1.0000	19.0541	18.0000	0.0000	2024
Voted	Debt	Various	4.0000	N/A	1.0000	N/A	1.0000	4.0000	4.0000	0.0000	N/A

Prepared by Deborah J. Piesz	Telephone Number (734) 416-2740	Title of Preparer Chief Finance & Operations Officer	Date 06/14/2022
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, .380.1211(3).

☐ Clerk	Signature <i>Douglas R. Brooks</i>	Print Name Doug Brooks	Date 06/14/2022
☒ Secretary	Signature <i>Patti McCoin</i>	Print Name Patti McCoin	Date 6/14/2022
☐ Chairperson			
☒ President			

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2022 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

Current Blended Pupil Count

x Foundation Allowance Per Pupil

Amount sent from State =

Current Blended Pupil Count

x Foundation Allowance Per Pupil

- Amount of Assumed Local Revenue





P-CCS State Aid Calculation

2023/24 Pupil *FTE* Count: **16,205**

Foundation Allowance: **\$9,608**

State Aid: **\$155,697,640**

Assumed Local Revenue: **\$ 34,403,800**

Amount sent from State **\$121,293,840**

- Changes in property values do not impact your total state aid funding
- State assumes districts will successfully pass the millage to collect the 18 mills and includes the revenue in their calculation
 - If the district does not pass the millage, then the state does not make up the difference



Calculate Your State Aid

State Aid = **Current Blended Pupil Count** x **Foundation Allowance Per Pupil**

Don't know your current student count? Look up last year's using MI School Data:

<https://www.mischooldata.org/DistrictSchoolProfiles2/StudentInformation/StudentCounts/StudentCount2.aspx> OR <https://links.pccsk12.com/mistudentcount>



Don't know your current foundation allowance? Look up last year's:

<https://www.mischooldata.org/foundation-allowance/> OR
<https://links.pccsk12.com/foundation>





State Categorical Funding

A number of state grants come in the form of supplementary categoricals and are not part of the foundation calculation. They are disbursed based on many different factors (Categories)

- At-Risk
- Adult Education
- Early Childhood
- MPSERS Rate Stabilization
- Vocational Education
- School Lunch



State Aid Financial Status Report

Review the report for
your district [here](#).

links.pccsk12.com/aidreport



Surprises? Questions?



STATE OF MICHIGAN 2023-2024 State Aid Financial Status Report Payment Dated: 02/20/2024

District: 82100 ISD: 82
Plymouth-Canton Community Schools

FY 2024 Foundation	9,608.00
FY 1995 Foundation	5,524.04

	Amount	Mills	Revenue
Non-Pre TV	1,863,399,304	18.000	33,541,187
Comm PP TV	143,768,840	6.000	862,613
Assumed Local Revenue			34,403,800
Local Revenue Per GE			2,177.60
Local Revenue Per Membership			2,122.95

State Aid Membership	16,205.69
General ED K-12	15,798.92
Supplemental 2023	15,819.19
Fall 2023	15,796.67
Special ED K-12 Sec 52	406.77
Supplemental 2023	420.53
Fall 2023	405.24
Special ED K-12 Sec 53	0.00
Supplemental 2023	0.00
Fall 2023	0.00

Special Ed. Costs	30,757,631.00
Special Ed. Transp. Costs	4,663,778.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,401.09)	55,117,010.20	45.45%	19,982,538.50	5,068,142.64
51c SPEC ED HEADLEE OBLIGATION	12,084,996.26	45.45%	3,765,229.68	1,727,401.12
22b DISCRETIONARY PAYMENT	66,183,531.13	45.45%	24,021,445.24	6,058,969.66
29(7) ENROLLMENT STABILIZATION PAYMENTS	192,276.01	45.45%	107,603.72	(20,214.27)
31A AT RISK	4,173,812.57	45.45%	1,517,598.25	379,399.56
41 BILINGUAL EDUCATION	244,269.00	45.45%	0.00	111,020.26
61d CTE PER PUPIL INCENTIVE	78,743.71	45.45%	28,631.21	7,157.81
22i DISTRICT TRANSPORTATION COSTS	1,309,229.70	45.45%	476,035.92	119,008.98
35a(5) EARLY LITERACY TARGETED INSTRUCTIO	204,030.00	45.45%	74,185.31	18,546.33
27i EDUCATOR COMPENSATION PROGRAM	742,449.06	45.45%	269,954.48	67,488.62
152a HEADLEE OBLIGATION FOR DATA COLLEC	473,888.41	45.45%	172,014.43	43,367.85
147f MPSERS 0.5 UAAL RATE REIMB	589,737.13	45.45%	214,428.42	53,607.11
147a(1) MPSERS COST OFFSET	1,364,918.38	45.45%	496,284.32	124,071.08
147a(3) MPSERS COST OFFSET - ISDS AND DISTRI	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	2,605,794.37	100.00%	1,256,949.24	1,348,845.13
147e MPSERS REFORMS - DEFINED CONTRIBUT	276,461.51	100.00%	124,894.73	151,566.78
147c(1) MPSERS UAAL RATE STABILIZATION	22,653,201.35	45.45%	8,236,704.01	2,059,176.00
31d SCHOOL LUNCH	281,011.62	45.45%	102,175.83	25,543.95
30d UNIVERSAL SCHOOL BREAKFAST	357,627.90	100.00%	251,813.95	105,813.95
30d UNIVERSAL SCHOOL LUNCH	1,180,343.07	100.00%	834,466.23	345,876.84
61a.1 VOCATIONAL EDUCATION	530,266.34	45.45%	192,804.84	48,201.21
	\$170,643,597.72		\$62,125,758.31	\$17,842,990.61

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.



Federal Funding

Like state categorical grants, federal grants come in the form of supplementary funding and cannot be used to supplant other funds. Funds are usually restricted for a particular purpose.

- Elementary and Secondary School Emergency Relief Fund (ESSER)
 - ESSER-I, ESSER-II, ESSER-III (ARP & 11t)
- School Breakfast Program
- National School Lunch ([rates](#) / [USDA](#) and [explore map](#)) and [MI info](#)
- Summer Food Service Program
- IDEA (Individuals with Disabilities Education Act)
- Title IA ([overview](#) for this and other Title programs)
- Title IIA
- GSRP (Great Start Readiness Program)
- E-Rate ([video overview](#))



E-Rate

The schools and libraries universal service support program, commonly known as the E-rate program, helps schools and libraries obtain affordable broadband. Eligible schools, school districts and libraries may apply **individually or as part of a consortium**.

- **Category 1**
 - Telecommunications
 - Telecommunications services
 - Internet access / Maintenance and Operations
- **Category 2:**
 - Internal connections
 - Basic maintenance of internal connections
 - Managed internal broadband services

Discounts for support depend on the level of poverty and whether the school or library is located in an urban or rural area. The discounts range from 20 percent to 90 percent of the costs of eligible services.



More on E-Rate

Form 470 - Description of Services Requested and Certification Form

The first form that must be filed by a school or library in the E-rate application process. Its primary purpose is to briefly describe the applicant, provide a point of contact, and indicate any new telecommunications and technology services that the applicant will be seeking. Much of the information requested is designed to be useful to, and to be made available to, potential vendors.

Competitive Bid Response Documentation

E-rate procedures require applicants to select the most cost-effective service provider through an open, fair, competitive bidding process — and to be able to document this selection process.

Form 471 - Services Ordered and Certification Form

This is the second form that must be filed by a school or library in the E-rate application process. Its purpose is to individually list all contracts and services for which the applicant is requesting discounts. To have any chance of being approved, Form 471 must be submitted within the application window period.

Form 472 - Billed Entity Applicant Reimbursement ("BEAR") Form vs. 474 SPI method

This is a special form used by applicants to request reimbursement payments or credits for approved services for which the applicant has already paid the full pre-discount amount. A separate BEAR form must be filed for every one of the applicant's vendors for which reimbursements are due.

This is a complicated process - we use a consultant!



E-Rate Video and Resource

Watch the video below:

<https://d1pmarobgdhgjx.cloudfront.net/schools/AdminVersion120411.mp4>

YouTube Version: <https://www.youtube.com/watch?v=6JTexWJeKoM>

Additional E-Rate Resources: [Common Sense on E-Rate](#)

<https://links.pccsk12.com/commonsenseErate>





Interdistrict Funding

Potential funding coming from ISD's/RESA's

- Special Education Millage
- Vocational Millage
- Technology Millage
- Recreation Millage
- Regional Enhancement Millage



Bond Funding

Bonded Projects with voter approval can only be used for district infrastructure needs and capital assets. Principal and interest is paid back over the life of the bonds.

MAY be used for (pursuant to ballot language!):

- Land
- Buildings
- Construction and Renovation / remodeling of facilities
- Furnishings and equipment
- School Buses
- Purchase of instructional technology equipment
- Technology Infrastructure





More on Bond Funding

Bonded Projects are restricted by the Revised School Code and further restricted by ballot language

CANNOT be used for:

- General operating expenses, repairs and maintenance
- Classroom supplies, textbooks, uniforms
- Upgrades to an existing computer operating system
- Computer training or software



Bond Technology Expenditures Allowed

- Switches
- Cabling
- Servers
- Wireless Access Points
- Surveillance Cameras
- Phone Systems
- Hardware - Desktops, laptops, Chromebooks, iPads...
- Note, some of the above, are potentially eligible for e-rate funding as well

Our bond allowed us to upgrade our infrastructure in all 24 buildings and establish a better replacement plan for our student technology. (Cat 2 E-Rate supplemented!)

For a capital improvement bond, there is a limitation on the amount of money that can be spent for items with a shorter useful life such as buses (amortized over 6 years), technology equipment (amortized over 5 years), furniture, etc.



Bonds in Your District

For those who have gone out for bonds, please share any lessons learned from your experience. Any technology-specific advice?



Sinking Funds

A Sinking Fund millage is a limited property tax, considered a “pay as you go” method for funding projects. The tax is levied each year and use is dictated by ballot language. Permitted to levy up to 3 mills for up to 10 years

Allowable Uses:

- Purchase of real estate and existing buildings
- New construction, improvements, additions or renovations of school buildings
- Site improvements
- Repairs allowed, maintenance is not
- Technology allowed but limited to wiring or materials, no equipment or software
- Furniture, vehicles and equipment are not allowed

See [Determination Letters and Treasury Letters](#) for more Allowable Use examples



Anyone using sinking funds for technology?

- A. Yes
- B. No

If yes, please share how you are using sinking funds for technology.



Additional Funding Considerations

- PTO/PTA
- Foundation/Major donors
- Grants
- In-kind donations
 - (list servs can be resources)
- Purchasing with general funds vs bond
- Crowdfunding

School Budgeting



What is a School District or ISD Budget?

A budget is both a **legal requirement** and an **operational document**.

- A budget is based upon the best assumptions available at the time
- Assumptions are used to generate estimates
- Estimates provide the basic parameters within a budget to operate the district
- Budgets are fluid and constantly changing
- As data relating to assumptions and estimates is clarified, the budget is amended appropriately



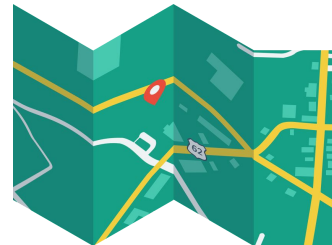


Purpose of the Budget

The annual budget is essentially the financial plan or “road map” of the district or ISD to achieve its mission

The budget serves as the process of allocating limited resources to the various educational priorities

The district’s/ISD’s Board-adopted budget is the legal authority for it to spend money





Budget Requirements

All school districts and ISDs must prepare a budget for the General Fund and any Special Revenue Fund it may utilize

Budget must be compliant with:

- Governmental Accounting Standards Board (GASB) Pronouncements,
- Federal Guidelines
- Michigan Public School Accounting Manual
 - Budget Format
 - **Account Code Structure** outlined in its Appendix

(often referred to as the Bulletin 1022)



Full Accounting Structure is 26 Digits

Fund	Trans.	Major Class/ Function	Suffix/ Object	Program	State	Facility/ School	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXXX	XXXX
E R B	E R B	E R B	E R	E	E	E	E

B = Balance Sheet R = Revenue E = Expenditure



Budget Detail-Revenue

The minimum level of detail required for a budget (Major Class; Basic revenue account identifier)

Revenue:

1xx - Local Source

2xx - Other Political Subdivisions

3xx - State Source

4xx - Federal Source

5xx - Other Public Schools and Financing Sources

6xx - Fund Modifications



Budget Detail-Expenditures (Instructional)

The minimum level of detail required for a budget (Function; Basic expenditure account identifier)

Expenditures:

1xx - Instruction

11x - Basic

12x - Added Needs

13x - Adult and Continuing Education



Budget Detail-Expenditures (Support/Other)

The minimum level of detail required for a budget (Function; Basic expenditure account identifier)

Expenditures:

- 2xx - Support Services
 - 21x - Pupil Support
 - 22x - Instructional Staff Support
 - 23x - Board and Superintendent
 - 24x - School Administration
 - 25x - Business
 - 26x - Operations/Maintenance
 - 27x - Pupil Transportation
 - 28x - Central Support
 - 29x - Athletics, Food Service
- 3xx - Community Services
- 4xx - 6xx - Other Financing Uses



Budget Detail-Expenditures (Object Code)

The account code used to describe the service or commodity obtained as the result of a specific expenditure

Object Code:

- 1xxx - Salaries
- 2xxx - Benefits
- 3xxx - Purchased Services
- 4xxx - Repairs and Maintenance Services, Rentals
- 5xxx - Supplies and Materials
- 6xxx - Capital Outlay
- 7xxx - Other Expenditures
- 8xxx - Outgoing Transfers and Other Transactions
- 9990 - Indirect Cost Recovery

PLYMOUTH-CANTON COMMUNITY SCHOOLS
SUMMARY OF MID-YEAR BUDGET AMENDMENTS - JANUARY 2022
FISCAL YEAR 2021/22

2021/22 Budget Amendment

DESCRIPTION	Increase / (Decrease)		NET IMPACT
	REVENUE	EXPENDITURES	
ORIGINAL BUDGET - July 1, 2021	\$ 177,084,524	\$ 184,387,148	\$ (7,302,624)
ADJUSTMENTS:			
1 Decrease in property tax revenue and tax delinquencies.	(84,821)	-	(84,821)
2 Increase in miscellaneous local revenue.	1,534	-	1,534
3 Decrease in investment Income due to interest rates.	(24,668)	-	(24,668)
4 Increase in State Aid foundation allowance.	4,076,107	-	4,076,107
5 Decrease 2020/21 State Aid adjustment for special education costs.	(292,652)	-	(292,652)
6 Update MPSERS Offset (Sec 147a) to actual.	(1,120,612)	-	(1,120,612)
7 Update MPSERS UAAL Rate Stabilization (147c) to actual.	3,453,906	-	3,453,906
8 Update Other State Aid adjustments (January State Aid Report).	(32,964)	-	(32,964)
9 Increase QSCB Interest Subsidy due to two subsidy payments.	180,581	-	180,581
10 Increase in ACT 18 Indirect costs.	296,933	-	296,933
11 Decrease sale of capital assets.	(48,000)	-	(48,000)
12 Decrease in Community Service Transfer to General Fund.	(391,659)	-	(391,659)
Adjust salary, retirement & FICA to current balance of contract. Variances are mainly due to final staff assignments and vacant positions.	-	5,332,492	(5,332,492)
14 Increase electricity costs.	-	355,000	(355,000)
15 Increase due to additional security radio equipment.	-	119,614	(119,614)
16 Increase due to Salem High School work order for chiller repair	-	139,635	(139,635)
17 Increase due to new security vehicle.	-	38,699	(38,699)
18 Increase due to Presidio Network Solutions warranty purchase.	-	133,130	(133,130)
19 Reduction in miscellaneous other expenditures.	-	(100,760)	100,760
20 Reduction to adjust the QSCB set aside payment to actual.	-	(184,679)	184,679
21 Reduction to adjust transfer to Community Education to actual.	-	(600,000)	600,000
SUB-TOTAL OF OTHER ADJUSTMENTS	6,013,685	5,233,131	780,554
GRAND TOTAL ADJUSTMENTS	6,013,685	5,233,131	780,554
AMENDED BUDGET	\$ 183,098,209	\$ 189,620,279	\$ (6,522,070)



PLYMOUTH-CANTON COMMUNITY SCHOOLS
SUMMARY OF MID-YEAR BUDGET AMENDMENTS - JANUARY 2022
FISCAL YEAR 2021/22

2021/22 Budget Amendment

Line #	Explanation
1	Local property tax revenue is trending .7% slower than estimated. The revenue is limited to 99% of the decrease due to a decrease in estimated delinquent taxes.
2	Adjust estimate to actual.
3	Adjust estimate to actual.
4	Increase in State Aid to reflect the updated FTE membership count and \$8,700 per pupil allocation. The original budgeted 20-21 foundation allowance was \$8,275.
5	Based on formula, the District's special education categorical funding is updated after the previous year's special education cost reports (4096-special education operating costs and 4094-special education transportation costs) are finalized.
6	Adjust estimate to actual amount reported on the January 20, 2022 State Aid Financial Status Report.
7	Adjust estimate to actual amount reported on the January 20, 2022 State Aid Financial Status Report.
8	Adjust estimate to actual amount reported on the January 20, 2022 State Aid Financial Status Report.
9	Adjust QSCB to reflect receiving two federal subsidies this year due to not receiving one in 20-21.
10	Adjust estimate to actual.
11	Adjust estimate to actual.
12	Adjust transfer from community service fund based on year end estimates.
13	Revised estimate based on updated balance of contract of current staff. Variances are mainly due to increase Staff FTE, new staff contracts and final staff assignments.
14	Adjust budget to reflect 2021-22 electricity usage trends.
15	Adjust estimate to reflect the \$119,614 purchase for security radios.
16	Adjust estimate to reflect the \$139,635 repair of Salem High school chiller.
17	Adjust estimate to reflect the \$38,699 purchase for a security vehicle.
18	Adjust estimate to reflect the General Funds obligation of the ECF Grant.
19	Revised estimate based on updated information.
20	Adjust the QSCB set aside payment to reflect the actual payment schedule for 21-22.
21	Adjust transfer to community education for preschool programming based on actual costs.

Budget Process



Budget Process - Options

Incremental Budgeting

- Simplicity; based on recent financial data or budget
- Starts with an existing base
- Evaluate revenue and expenditure transactions within each line item against forecasts to identify necessary budget adjustments

Zero-Based Budgeting

- Starts with a “clean slate”
- Time consuming; requires stakeholder involvement
- Budgets need to be justified annually
- Assess cost and weigh benefits of budget items and can tie to district strategic plan



What is your budget process?

- A. We use incremental budgeting
- B. We use zero-based budgeting
- C. We use a blend of the two
- D. Don't know

What expectations do you have for budgeting for next few years?



Budget Best Practices (Government Finance Officers Association GFOA)

Plan and Prepare

- Develop principles and policies to guide budget process
- Partnership between finance and instructional leaders
- Apply cost analysis to the budget process
- Analyze current levels of student learning
- Identify communications strategy

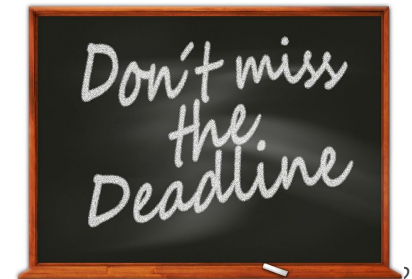
Set Instructional Priorities

- Develop goals
- Identify cause of gap between goal and current state
- Research and develop potential instructional priorities
- Evaluate choices between instructional priorities



Budget Timelines

- Jan.: State of Michigan Consensus Revenue Estimating Conference (CREC)
- Feb.: Executive (Governor's) Budget Proposal
- Feb.-March: Begin preliminary revenue and expense projections
- Feb.-March: Meet with individual administrators to assess needs
- April: Meet with District Leadership, discuss preliminary assumptions
- April/May: House and Senate Budget Proposals Released
- May: State of Michigan Consensus Revenue Estimating Conference (CREC)
- June: Finalize Proposed Budget, Hold Public Hearing,
- Board must adopt budget prior to July 1
- June/July: School Aid Bill



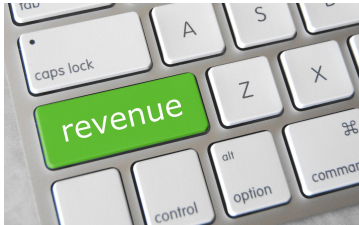
Key Variables in a School Budget

Revenues

- State Aid per Pupil
- Student Count
- Federal Revenues
- State Categorical Revenues
- Inter-District Revenues
- Local Revenues

Expenses

- Staffing/Wages (Contractual)
- Staff Retirements / Resignations / Vacancies
- Retirement Costs
- Health Insurance Costs
- Supplies and Materials
- Purchased Service Costs
 - Contracted Services
- Fuel, Utility Costs
- Capital Expense





Tech. Budgeting Allocation Formula

A successful technology budget will allocate dollars for a variety of needs. One way to plan is to develop an allocation formula appropriate for the needs of your school and/or district.

Example:

- 35% - Hardware
- 15% - Software
- 10% - Contracted Services
- 20% - Professional Development
- 10% - Support and Maintenance
- 10% - Upgrades and Other Needs

Suggestion: Develop budget based on needs, review by percentages, and identify priorities.

P-CCS Technology Budget

Simple: Easier to
create and spend

Detailed: Easier
monitor and revise.
Also improves
auditing.



Description	Justification/Assumptions/Notes	ENTER 2022-23 Budget Allocation	2021/22 Amended Budget	2021/22 Original Budget	2021/22 YTD actual as of 3.1.22	6/30/2021 Actual	6/30/2020 Actual
1:1 INSURANCE POOL PREMIUMS	Revenue was higher last year due to increased participation in summer retention program. However, we intend to reduce summer retention opportunities for summer of 2022, therefore, we expect revenue to return to 19/20 levels.	(120,000)	(125,000)	(125,000)	(84,630)	(219,125)	(123,690)
1:1 INSURANCE DEDUCTIBLES		(35,000)	(35,000)	(35,000)	(30,073)	(32,865)	(35,996)
E-RATE REVENUE	Decided to not record e-rate revenue within this budget packet since it falls outside general fund spending	-	(10,000)	(10,000)	(6,055)	(18,944)	5,718
INSTR COMPUTERS	While most new purchases will be underwritten by bond monies, some computers, accessories and supports cannot and this account will fund those purchases. Amount has been increased compared to prior years due to price increases for parts.	12,500	10,000	10,000	-	5,540	-
MEDIA CTR SOFTWARE LICENSE FEE	Follett pricing increasing by \$549. Proposing to close this account and relocate this expense to the Instruction Software account maintained by CAO.	21,049	20,500	20,500	-	17,700	34,006
TECH REPAIR-CONTR SV	\$5,200 for eRate filing and audit support contracted services \$5,000 for audio-visual equipment repair contracted services \$32,000 for server maintenance and support contracts \$15,000 network analysis and support	57,200	\$57,200.00	\$57,200.00	\$8,000.00	\$39,594.89	\$52,077.00
TECH REPAIR-CART/LAB DEVICES	Provide same \$250 per bldg repair budget for communal devices as SY 21-22	5,750	\$5,750.00	\$5,750.00	\$2,490.00	\$3,639.03	\$4,115.20

P-CCS 10-Year Major Tech. Projects (Bond Fundable)

Project Description	Project Location	Project Priority	Count	Cost Per	Total Cost	Year	Status	New / Current	Refresh Cycle	Bond Fundable	Rationale
Student and Teacher iPad Replacement	Elementary Schools	2 - Medium	2728	\$316	\$862,048	2022/23		Current	5 years	Yes	This is our anticipated refresh of iPads purchased in the 2017/18 school year. We expect that these devices will have reached a point where they have limited usefulness for learning and will need to be refreshed or replaced with devices that are more appropriate for the learning needs of students.
Partial Scanner Replacement	District Wide	2 - Medium	5	\$800	\$4,000	2022/23		Current	1 year	Yes	Funding allocated for partial replacement of scanner fleet. Scanners are replaced on an as-needed basis.
Innovative Technologies	District Wide	2 - Medium	1	\$400,000	\$400,000	2022/23		New	2 years	Partially	In addition to our identified projects, the technology department fully anticipates the arrival of future technologies (equipment and/or services) that will support the advancement of the district's mission and vision. We recommend that the district position itself to be financially prepared to take advantage of these new technologies and opportunities when they are deemed worthwhile.
Classroom Technology Renovations and Updates	District Wide	2 - Medium	1	\$25,000	\$25,000	2022/23		New	1 year	Yes	Funding set aside for technology-related renovations and upgrades to classrooms. Also used for room conversions that require changes to existing technologies or purchase of new technologies.
Staff Laptop Refresh	District Wide	3 - High	1320	\$680	\$897,600	2022/23		Current	5 years	Yes	Scheduled refresh cycle of laptops for staff. Funds will be used to purchase new laptops or other devices that better meet the needs of staff.
Interactive Flat Panels (IFP) at Elementary Schools	Elementary Schools	3 - High	350	\$3,500	\$1,225,000	2023/24		Current	8 years	Yes	The projectors at the elementary schools will have reached the end of their scheduled refresh cycle in the 2023/24 school year. We suggest that the projectors in these buildings be replaced with new interactive flat panels (IFPs) to ensure that staff have reliable projection experiences that do not interfere with the learning process.
Partial Scanner Replacement	District Wide	2 - Medium	5	\$800	\$4,000	2023/24		Current	1 year	Yes	Funding allocated for partial replacement of scanner fleet. Scanners are replaced on an as-needed basis.
Partial Printer Replacement	District Wide	2 - Medium	40	\$250	\$10,000	2023/24		Current	2 years	Yes	Funding allocated for partial replacement of printer fleet. Printers are replaced on an as-needed basis.
Classroom Technology Renovations and Updates	District Wide	2 - Medium	1	\$25,000	\$25,000	2023/24		New	1 year	Yes	Funding set aside for technology-related renovations and upgrades to classrooms. Also used for room conversions that require changes to existing technologies or purchase of new technologies.
Public Announcement Systems	District Wide	4 - Critical	24	\$20,000	\$480,000	2023/24		Current	25 years	Yes	Each of our schools needs a PA system to communicate with students and staff.

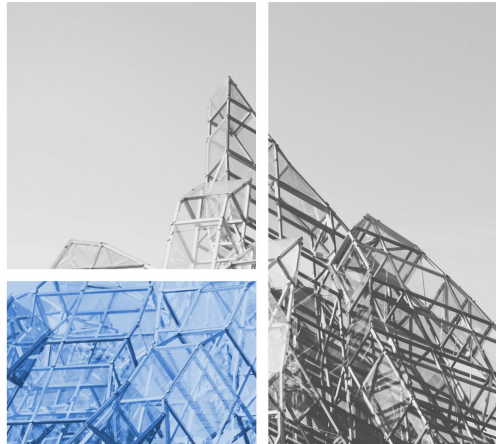


Budgeting Considerations - Staffing

- Expect and plan for turnover
- Offer strong onboarding and continuous training
- Cross train staff
- Document essential processes
- Utilize a centrally managed password management system
- Consider team-building opportunities
 - May need to use personal funds
- Find non-monetary ways to motivate and appreciate staff
- Advocate, to the extent you can, for competitive salaries/benefits/perks
 - Review salaries from surrounding districts
 - If possible, discuss your interest in new hires

Budgeting Considerations - Cybersecurity

- Cybersecurity has become a top priority for school districts
- Allocating resources for this purpose is essential
- Valuable resources available through misecure.org
 - [Essential Cybersecurity Practices for K12](https://misecure.org/essential-cybersecurity-practices-for-k12)



Break



Purchasing Process



Who Chooses Technology to Purchase?

Technology Committee: Our technology committee currently consists of representatives from each building (both teachers and administrators), parents, community members, and students

District Leadership Team: After this year, technology decisions are being incorporated as part of the District Leadership/Improvement Team

Ultimately, decisions on what to purchase are approved by the Board of Education



Considerations Before Purchasing

- District Mission, Vision, and Beliefs Statements
- Existing Resources
- Ability to Support
- Evidence Base
- Cost vs. Outcomes

DISTRICT MISSION

P-CCS will develop capable, involved citizens who recognize that they are citizens of the world, use critical thinking skills, and are lifelong learners.

DISTRICT VISION

P-CCS will deliver an innovative educational experience which propels each student to excellence.

P-CCS BELIEF STATEMENTS

- We share with the larger community the responsibility of helping all students be successful.
- All voice, experiences, opinions, and cultures within our community must be respected and valued.
- Excellence requires adaptability, flexibility, being open to new ideas, and taking risks.
- A variety of approaches to teaching are critical in helping students learn.
- Instructional strategies, methods, and materials must promote equity for all students.

We offer three kinds of service:

GOOD - CHEAP - FAST

You can pick any two

GOOD service CHEAP won't be FAST

GOOD service FAST won't be CHEAP

FAST service CHEAP won't be GOOD

GENERAL SIGNS



What other considerations do you make?

In addition to the list below, what considerations do you make when purchasing technology?

- District Mission, Vision, and Beliefs Statements
- Existing Resources
- Ability to Support
- Evidence Base
- Cost vs. Outcomes
- Good vs. Cheap vs. Fast



Purchasing and Pricing Mechanisms

Purchasing:

Purchase Orders

Purchasing Cards (“p-cards”)

Virtual Cards

Pricing:

Cooperative/Consortium Purchasing

Leases vs Purchase

Invitation to Bid (IFB) and Request for Proposals (RFP)

<https://sigma.michigan.gov/webapp/PRDVSS2X1/AltSelfService>





Purchase Orders (POs)

Used as a “contract” to purchase supplies/services

Be careful and review terms.....this is a contract

Indicate authorization and monitor use

Develop a unique school district standardized PO

May use to lock in multi-year discounting, depending on vendor and terms



Purchasing Cards

Staff convenience and administrative cost savings

Michigan Purchasing Card Consortium

May have rebates

Credit Card Transactions Act - MCL 129.241

- Permits school districts to establish credit card arrangements
- Board needs to adopt written policies
- Only be used for official school business
- Require users to submit documentation
- User responsible for card protection and custody
- Credit Limit for all cards cannot exceed 5% of total budget





Cooperative/Consortium Purchasing

Board Policy should authorize the use of cooperative purchasing groups

Local Cooperative Programs

- REMC Cooperative Purchasing / Forecasting and SPOT
- HPS (Hospital Purchasing Service)
- MSBO Bus Purchase Program

State of Michigan Contracts

- MiDEAL

National Cooperative Programs

- OMNIA Partners
- Midwestern Higher Education Compact (MHEC)
- The Association of Educational Purchasing Agencies (AEPA)

Sample Purchase Order

PRINTED 11/24/2015

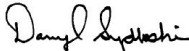
SEND REQUEST FOR PAYMENTS TO:
MAPLE VALLEY SCHOOLS
ADMINISTRATION OFFICE
11090 NASHVILLE HIGHWAY
VERMONTVILLE, MI 49096
517-852-9699 PHONE
517-852-5076 FAX

P.O. NUMBER: 9001516012
VENDOR KEY : CDW GOVE000
PAGE NUMBER: 1
P.O. DATE : 11/24/2015
SHIP DATE : 11/24/2015
FISCAL YEAR: 2015-2016
ENTERED BY : SYDLODAR000

COMPANY:	DELIVER TO:
CDW GOVERNMENT	MAPLE VALLEY SCHOOLS
75 REMITTANCE DRIVE	11090 NASHVILLE HWY
SUITE 1515	VERMONTVILLE, MI 49096
CHICAGO, IL 60675-1515	
	ATTN: Tracy George

QUANT.	UNIT OF MEASURE	CATALOG	DESCRIPTION	UNIT COST	TOTAL COST
64	ea	3090913	Acer V176L BD 17" LED VGA/DVI Monitor	119.69000	7660.16

USE P.O. NUMBER ON ALL CORRESPONDENCE

<u>T A X E X E M P T I O N S</u>	PURCHASE APPROVED BY:
THIS ORDER IS EXEMPT FROM STATE AND FEDERAL TAXES TIN 38-1709540	
	BUSINESS MANAGER

P.O.: 9001516012 ACCOUNT SUMMARY (FOR INTERNAL USE)				VENDOR KEY : CDW GOVE000	
ACCOUNT				AMOUNT	
42E452 6320 02354 000 0000 2503				7,660.16	





Purchasing vs. Leasing

MCL 380.1274(6) - Leases may be used to acquire equipment for school purposes

The next time your district needs new computers, networking equipment or technology, should you buy or lease?

There are both benefits and downsides to both leasing and buying technology equipment, plus there are questions you need to ask.





More on Purchasing vs. Leasing

Purchasing Benefits:

- Easier than leasing
- You call the shots regarding maintenance
- Will ultimately pay less

Purchasing Downsides:

- Initial outlay for needed equipment may be too much
- Eventually, you're stuck with outdated equipment

Leasing Benefits:

- Keeps your equipment up-to-date
- Predictable monthly expenses
- Pay little or nothing upfront

Leasing Downsides:

- Will pay more in the long run
- Obligated to pay even if you stop using the equipment



Decided to lease? Ask the right questions!

What type of lease? - Capital or Operating

- Capital Lease - Similar to a loan and is considered an asset
- Operation Lease - Leasing company retains ownership (No longer an option)

Is there a buyout option?

- Fair Market Value (FMV) option - Equipment at the end of lease can be purchased for FMV
- \$1 Buyout Option - Equipment at the end of the lease can be purchased for \$1

Length of lease? - 24, 36, 48, 60 months

- Does equipment need to be insured?
- Can the lease be added to?
- Can I terminate the lease early?



Past Examples of Leases from P-CCS

Multifunction Printers (MFPs, aka copiers)

Maintenance agreement for two trucks



Is anyone leasing? If so, what?

What technology-related leases you currently have in place. Feel free to also share if you plan to continue this leases and/or if you are planning on any new leases.

For those with tech related leases, are you considering a buyout? Glad you're in the lease?



Invitation to Bid (IFB) Request for Proposals (RFPs)

Competitive Bid Threshold

The fiscal year 2023-2024 base for MCL 380.1267 (“Section 1267”), pertaining to school building construction, renovation, repair, or remodeling, as well as for Sections 623a and 1274, pertaining to supplies, materials, and equipment, is \$29,572.

The state updates the threshold annually.

DO NOT break up purchases to get around the competitive bid threshold (not lawful, and auditors look for that)

Competitive Bid Threshold

FY 23-24: \$29,572

GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: October 26, 2023

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Dr. Diane L. Golzynski, Deputy Superintendent 
Finance and Operations

SUBJECT: FY 2023-24 Thresholds for Competitive Bids, Posting Travel Expenses,
and Value of Awards

The Michigan Department of Education (MDE) is providing updated information on statutory requirements that determine thresholds for competitive bids, travel expenses, and the value of awards.

Sections 623a, 1267, and 1274 (MCLs [380.623a](#), [380.1267](#), and [380.1274](#)) of Michigan's Revised School Code establish a base above which competitive bids must be obtained for school construction projects (including renovation, repair, or remodeling) and procurement of supplies, materials, and equipment. The state laws also provide for an increase in the base amount corresponding to increases in the Consumer Price Index (CPI). The fiscal year 2023-2024 base amount for Section 1267 (pertaining to construction, renovation, repair, or remodeling) and the new base for Sections 623a and 1274 (pertaining to procurement of supplies, materials, and equipment) are each \$29,572.





Request for Qualifications / Quotes

Request for Qualifications (RFQ)

- Used to determine a qualified bidder pool for services
 - Optional

Request for Quotes

- Informal process
- Used for smaller dollar amount purchases (less than State Threshold)
 - P-CCS threshold is half of bid threshold
 - Typically we ask for at least 3 quotes



Competitive bidding requirements under Michigan law

Request for Proposals (RFP):

[M.C.L. 380.1267](#)

- Construction
- Additions
- Repairs
- Renovations

Invitation to Bid (IFB):

[M.C.L. 380.1274](#)

- Supplies
- Materials
- Equipment

More on Bids

Legal Consequences for Violating the Law

[MCL 380.1815](#)

- A person who knowingly or intentionally violates the competitive bidding requirements of Section 1267, or who permits or consents to a violation , is guilty of a misdemeanor punishable by a fine or imprisonment to not more than a year or both.





Even More on Bidding

Check Your District's Board Policy(s)

[M.C.L. 380.1274](#) sec 1

- Requires written policies for procurement of supplies, materials and equipment
- There is no statute requiring policies for procuring services

Check District Preferences

- Quote limits (P-CCS: Half of bid threshold)
- Know your Board approval amount
 - District must follow most restrictive bidding requirement
- Bidding of services



RFPs: Steps to the Bidding Process

Timeline

Creating your RFP

Post RFP to Sigma and advertise in paper; inform potential bidders

Pre-Bid Meeting

Receive, open and analyze the bids

Interview bidders, call references

Board approval

Inform bidders of results



RFPs: Items to Consider

- Time needed to create RFP and determine specifications
- RFP specificity
- Amount of time bids need to be posted
- Time for Pre-bid and responses
- Time to analyze bids; interview vendors
- Right to reject any and all bids
- Date of Board Meetings for approval; Board Committees?
- Delivery lead time
- Insurance requirements
- Alternate Bids, Addendums
- Construction timelines
- Legal Review



Creating an RFP

Templates

- MSBO's School Purchasing Pages www.schoolpurchasingpages.org
- [Tech Listserv](#)
- Other Districts

Involve key stakeholders

Don't just copy and paste.....make it district specific and thoroughly review RFP



Key Components of RFP

- Instructions to potential bidders
- Parameters/Scope of bid
- Bid specifications
- Terms and conditions
- Right to accept or reject any or all bids
- Right to award to other than lowest bidder - most responsive and responsible
- References/Reputation
- Delivery address, installation, maintenance, warranties
- Sample Contract for bidder
- Consider asking for unit pricing and/or mandatory / voluntary bid alternates



Advertising RFP

Advertising Specifications

- Date, place and time bids are due
- Date, place and time of Pre-Bid meeting
- Date, place and time of bid opening
- Late bids will not be accepted
- Additional copies of bid

Posting Specifications

- Post on State's website
 - <https://sigma.michigan.gov/webapp/PRDVSS2X1/AltSelfService>
 - [Commodity codes reference guide](#)
- Post for at least 2 weeks
- Post on district's website ([example](#))



RFPs: Bid Opening

Time stamp when bids come in and secure them

Don't accept late bids

Have all people present sign in

Always have more than one employee present during opening of bids

Confirm required documents are included in bid / checklist

Including Iran Contra and Familial Disclosure



RFPs: Choosing the Best Bid (Due Diligence)

Use a committee to review bids

Rate bidders on a matrix or lowest bidder?

Review bid documents to insure all bid aspects are included

Interview “best bidders”

Call references and ask for others not included on their list

Research the bidders

Post bid interview to ensure salient features are fully acknowledged



RFPs: Awarding the Winning Bid

Requires board approval

Legal review

After board approval, obtain insurances and bonds before work begins

Notify bidders of results



RFP Quiz Question

You were just notified that a middle school wants to upgrade their Chromebox lab. They are willing to pay the bill, which amounts to \$29,600. What should you do?

- A. Go through the appropriate RFP process
- B. The amount is below the bid threshold, so the RFP process is not required
- C. Split the order to stay under bid threshold
- D. Find a participating cooperative purchasing program
- E. Bribe your business office with food or other treats to expedite or avoid the RFP process
- F. Tell the middle school principal that they are out of luck
- G. Other (Explain)

Total Cost of Ownership and Return on Investment



Total Cost of Ownership

What is Total Cost of Ownership (TCO)?

- TCO is a financial estimate of using and maintaining an investment over time (in our case IT equipment).

Why is TCO important?

- TCO is often overlooked and unbudgeted or under-budgeted, presenting an inaccurate IT spending analysis. TCO calculations include a combination of direct and indirect costs. TCO tries to quantify the financial impact of deploying an information technology product over its life cycle.



More on Total Cost of Ownership

Technology deployment can include the following **direct costs** as part of TCO:

- Computer hardware and programs (Direct Costs)
- Network hardware and software
- Server hardware and software
- Workstation hardware and software
- Installation and integration
- Warranties and licenses
- Migration

Technology deployment can include the following **indirect costs** as part of TCO:

- Operation expenses (Indirect Costs)
- Infrastructure (floor space)
- Electricity (cooling, backup power)
- Testing Costs
- Security (breaches, recovery and prevention)
- Downtime, outage and failure expenses
- Technology training
- Insurance
- Information technology personnel
- Future updates and replacement
- Depreciation



Purchasing and Ownership

The curriculum department wants to purchase iPads for all of their 6th grade math teachers.

Where does the money come from?

Who is responsible for the maintenance and replacement of the equipment?

Who pays for the management (and possibly other licenses)?



Depreciation

Depreciation is a reduction in value of an asset with the passage of time, due to wear and tear. This is tracked through a Fixed Asset System to maintain information for:

- Preparation of year-end financial statements according to generally accepted accounting principles
- Adequate insurance coverage
- Control and accountability of assets

Review district policies for specific information





More on Depreciation

Fixed assets are defined as tangible assets with a useful life of more than one year. Board Policy defines cost thresholds for classifying assets as fixed assets (P-CCS: initial cost over \$5,000). Depreciation is calculated on Straight Line method.

Fixed assets are classified as follows:

- Land
- Building
- Improvements other than building
- Machinery and equipment
- Furniture and fixtures
- Vehicles
- Construction-in-progress
- Computers or other technology identified as “controlled”

	A	B	C	D	E	F	G	H	I	J	
	Location	AssetType	Asset Age	Asset Description	Asset Number	Begin Date	Cost	Accum Depr	Salvage Value	Book Value	
	BIRD	Office Equipment	15.30	Laser Printer for Bird Office	20101073	02/27/2002	\$7,480.00	\$7,480.00	\$0.00	\$0.00	
	BOARD OFFICE	Computer Equipment	8.30	District Voice Mail System	20101445	02/27/2009	\$201,843.92	\$201,843.92	\$0.00	\$0.00	Ur



Even More on Depreciation

The following should be maintained for fixed assets:

- Description
- Asset classification (Land, building, equipment, etc)
- Location
- Purchase price
- Vendor
- Date purchased
- Estimated useful life
- Accumulated depreciation
- Salvage value
- Method of acquisition (Purchase, trade, lease, donated)
- Asset disposal



Asset Disposal

Technology equipment may still have value beyond its useful life. Consider repurposing, reselling, recycling, and/or gifting.

The technology listserv is a great place to offer used equipment for sale (or for free).

You should still act in the district's best interest when disposing of old equipment. (Don't just throw it away.)



Asset Disposal - Lessons Learned

What advice might you have for the group regarding asset disposal? Any lessons learned, experiences, disposition methods you'd like to share?



What asset information do you maintain?

- A. Description
- B. Asset classification (Land, building, equipment, etc)
- C. Location
- D. Purchase price
- E. Vendor
- F. Date purchased
- G. Estimated useful life
- H. Accumulated depreciation
 - I. Salvage value
- J. Method of acquisition (Purchase, trade, lease, donated)
- K. Asset disposal

Turn and talk with a shoulder partner



Where do you maintain asset information?

Where do you maintain your fixed asset information?



Return on Investment

What is return on investment (ROI)?

- A performance measure used to evaluate the efficiency of an investment.
Measures the amount of return on an investment relative to the investment's cost.

What is the issue?

- ROI is calculated by measuring benefits in dollars and is more a business model. But, schools are not in the business of making money, and should not measure success in terms of dollars unless the goal is to save money or improve efficiency. The business of schools is learning and the “value” of learning is what is important.



Measuring Return on Investment

How does one measure technology investments focused on educational rather than financial benefits?

School officials need to understand their educational goals and how technology will support those goals. So, they should focus not on demonstrating ROI but the Value of Investment (VOI) and a good place to start is focusing on your district's strategic plan and advancing the mission of the district. Examples include:

- Increasing student achievement
- Increasing student engagement
- Developing 21st century skills
- Decreasing dropout rates
- Engaging students

Evaluation of Implemented Technology



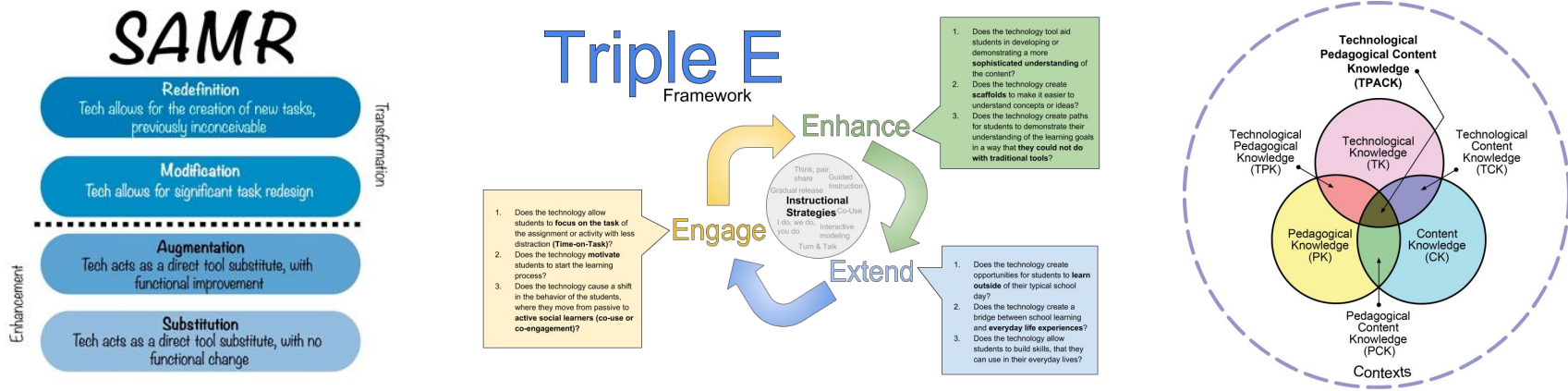
Evaluation Process

To accurately assess and evaluate technology use within a system, leaders need clearly defined goals and metrics for measuring success, as well as a process for applying the findings through a continuous feedback loop. Each measurement should serve a clear purpose and be used to ensure continual improvement and progress toward the program's goals.

- To what extent has technology impacted student assessment practices and achievement?
- Are metrics for measuring the technology's impact on student learning built into the system?
- Are teachers' needs assessed to uncover skill gaps that prevent effective use of technology?
- Are teachers meeting the expected outcomes outlined in their professional development plans?

Technology Integration Frameworks

- SAMR (Substitution, Augmentation, Modification, Redefinition)
 - <https://www.common sense.org/education/videos/introduction-to-the-samr-model>
- Triple-E (Engagement, Enhancement, Extension)
 - <https://www.tripleeframework.com>
- TPACK (Technological, Pedagogical, and Content Knowledge)
 - <http://www.tpack.org>





What technology integration framework does your district use?

- A. SAMR
- B. Triple-E
- C. TPACK
- D. Other (Use chat to share which ones)
- E. None



Technology Evaluation Framework

Measuring Impact of Educational Programs

- <https://njaes.rutgers.edu/pubs/publication.php?pid=fs869>

“Below is Bennett’s Hierarchy,* which depicts the range of outcomes that might be desired in program delivery:

- End Results
- Practice Change
- KASA (Knowledge, Attitudes, Skills, Aspirations) Change
- Reactions
- People Involvement
- Activities
- Inputs

Note that true impact increases as you go up the hierarchy.” (Diem, 2002, p. 2)



Technology Evaluation Tools

- [4Teachers.org](http://www.4teachers.org) has many links to sites for Assessing Technology Planning, Assessing Web Resources, and Assessing Technology's Impact.
 - <http://www.4teachers.org/inttech/index.php?inttechid=ta>
- Triple E Framework evaluation tools for [lesson plans](#) and [apps](#).
- Data-Driven Dialogue from Wellman & Lipton
 - http://handouts16.modelschoolsconference.com/files/upload/McKelvey_ES_Handouts_Model_Schools_2016.pdf
- [LearnPlatform](#) (or similar tools)





How does your district evaluate the integration of technology?

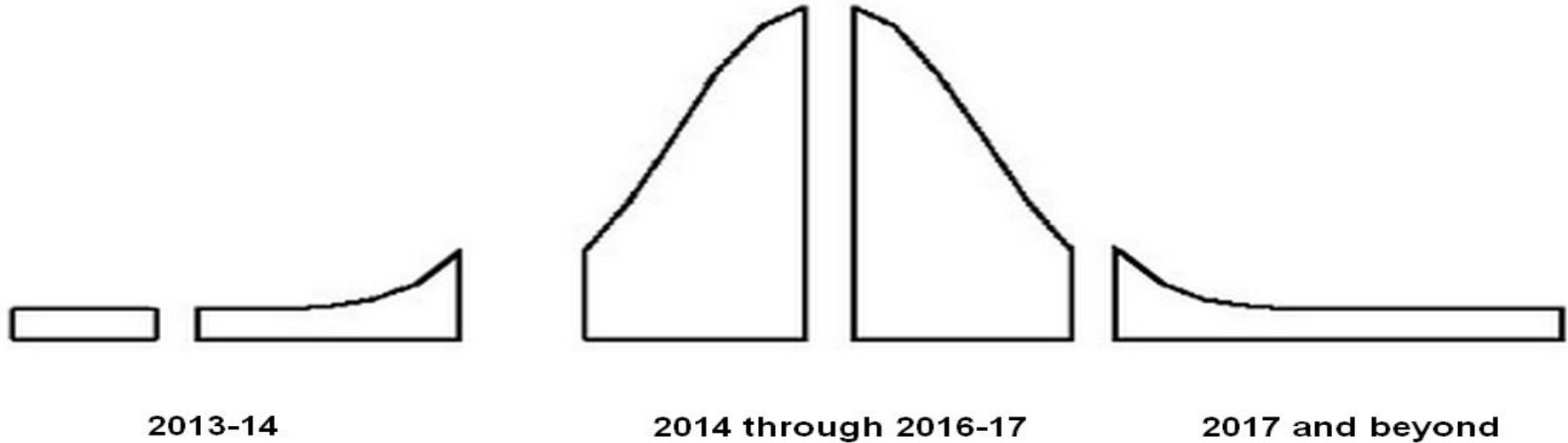
How does your district evaluate the effectiveness of technology integration?



Bonus: **One-to-One Financial** **Considerations**

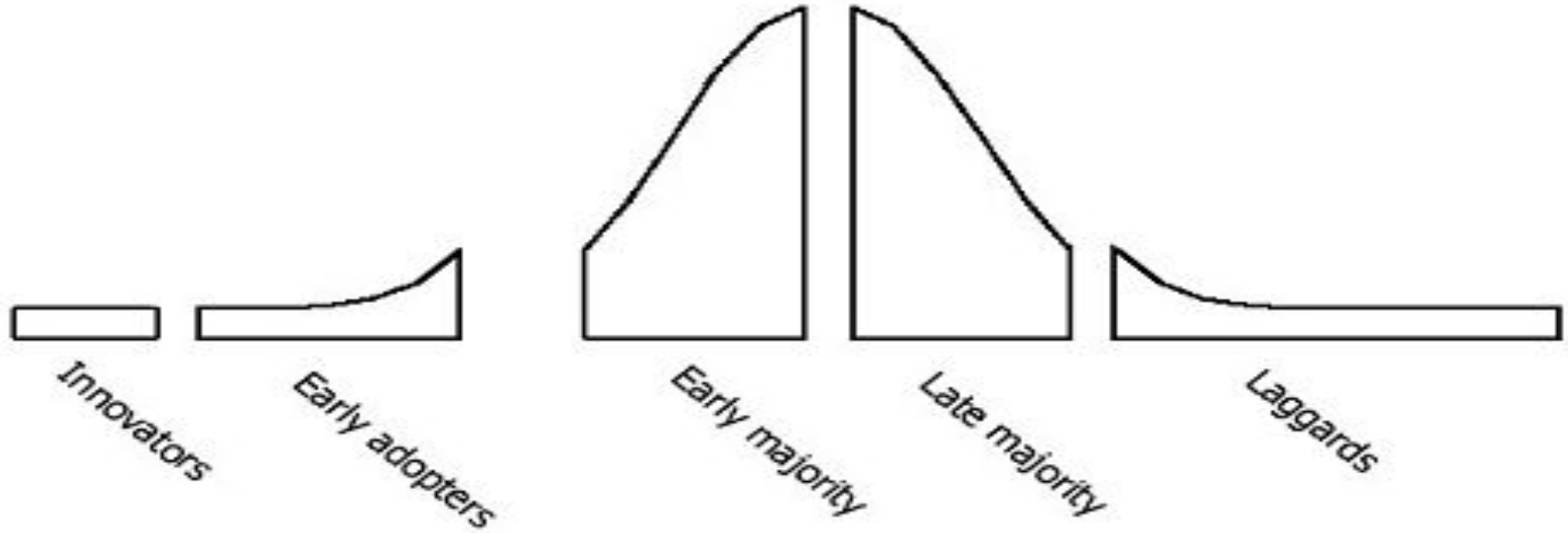


Technology Adoption / Investment





1:1 Implementation



Pilots and PD essential to iron out kinks and improve chances of successful implementation



Questions?

If you come up with questions later, feel free to email us at technology@pccsk12.com

