**??? DISTRICT BUDGET**

**FISCAL YEAR ???**

On ???, the ??? School District Board of Trustees adopted its budget for the ??? fiscal year. This document is intended to provide the reader with an overview of the District and its budgets for that year. The document is organized into three sections: organizational, financial, and informational.

**DISTRICT ORGANIZATION**

Members of the School Board

* Number of Trustees
* Who they represent
* Names
* Occupations
* Years of school board experience/start date
* When terms expire

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| --- | --- | --- | --- |
| Board Member | Term Expires May, | Total Time Served on Board | Occupation |
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First-level administrative personnel

* MTSBA Model Policy 6121
* Organizational chart
* Names of administrators
* Years of experience/start date

District’s major goals and objectives

* State requirements
* Local priorities

Allocation of human and financial resources

* Accreditation standards
* Budget allocation
	+ Building
	+ Departments
	+ Central Office

Budget process and timeline

* State required deadlines, [OPI Calendar](http://opi.mt.gov/Portals/182/Page%20Files/School%20Finance/Budget/Budget%20Timeline%20FY%202020.pdf?ver=2019-02-01-100209-683)
* Local budgeting process
	+ Who is involved?
	+ How does it work?
	+ What are your internal timelines?

Changes in current year process/policies and the underlying causes of those changes

**DISTRICT INFORMATION**

Student enrollment trends and forecast

* Use ‘Enrollment Projections – 2020’ tab
* Is the District shrinking, growing, or generally stable?
* What economic factors in your community are driving these enrollment changes?
* Do you have any bubble classes (large or small)?
* What are the budget implications of your past and expected enrollment changes?

Taxable value and mill levy trends

* Use ‘Taxable Values,’ ‘Levied Dollars,’ and ‘Levied Mills’ tabs
* Top taxpayers, if known
* Change in value vs. newly taxable property
* Reappraisal dates (even-numbered fiscal years: i.e., FY18, FY20, FY22)

Personnel resource changes and reasons for those changes

* Positions added/reduced
* Scattergrams
* Retirements
* Retirement incentives

Any changes in debt

**DISTRICT FINANCE**

Revenues and expenditure summaries for all budgeted funds

* Use ‘Expenditure Summary’ and ‘Revenue Summary’ tabs
* What are the largest funds and revenue sources?

Compare these sources and uses with those from last year

* What changed?
* What caused the changes?
* Were any of the changes significant?

Discuss significant trends, events, and initiatives

* Include costs, expected benefits

Explain any financial and demographic changes

* Legislative changes
* Contract negotiations
* Significant changes within your community

Budget forecast for all funds

* Is enrollment growing, shrinking, or steady?
* What changes do you anticipate in the foreseeable future?
* If none, just say it!