



2014 – 2015

## General Operating Budget

Approved June 23, 2014

# **Superintendent's Academic Priorities**



## **2014-2015 General Operating Budget**

# **Superintendent's Priorities**

- **Great Communities**

Cultivate a robust network of engaged parent, community and other stakeholders that work together to build safe, vibrant schools at the center of safe, vibrant communities. At CPS we know we can go further, together, and we energetically seek engagement from all of our district stakeholders. We also know that a safe environment is a fundamental requirement for a healthy learning community and that's why we make it our shared top priority.

- Develop and implement mobile app
- Develop social media policy and expansion strategy
- Develop a comprehensive family engagement plan
- Strengthen community and parent engagement through LSDMCs

– Implement new LSDMC policy, provide training, coordinate quarterly districtwide LSDMC meetings

- **Great Systems**

Ensure that all operations, and resources of every type, are equitably distributed, and singularly and systemically focused on high academic achievement for all students.

CPS will build and sustain our operational, financial, technical, programmatic, and human systems with exacting standards. We will foster a culture in which every CPS employee, across all facets of our work, experiences ownership and accountability for excellent performance through continuous improvement.

- Improve quality of state and federal reporting
- Implement yellow bus centralized call center
- Eliminate Metro fare drop
- Upgrade Versatran routing software
- Complete Metro main street routing
- Implement Kronos modules Workforce timekeeper, Workforce HR

(Continued)

## Superintendent's Priorities (cont.)

- Implement Uniform State Payroll System
- Continue healthy school lunches and universal breakfast
- Complete the renovation of Taft Elementary
- Implement maintenance plans for new/renovated schools

### • **Great Learning Environments**

Support the creation of highly engaging learning environments in which every child, every day, experiences an ideal balance between rigorous learning opportunities relevant to our dynamic world, and at the same time enjoys the focused concern of caring adults. At CPS we are proud of the diverse neighborhoods and individuals that constitute our learning community. We are committed to high expectations for every student and to matching those expectations with the highest possible level of support and a tremendous depth of concern and care for every individual.

- Implement my tomorrow\*ed
  - Digital learning/lessons
  - Blended learning models
  - Personalized learning
  - Student Playbook
- Prepare for on-line state testing
- Continue device refresh
- Redesign technology support
- Comprehensive guide to teaching early reading
- Create six demonstration classrooms
- Foster greater student engagement
  - Student Leadership Conference
  - Superintendent's Student Advisory Council
  - MORE, young men's clubs
- Integration of Response to Intervention
- Implement Social Emotional Learning
- Strengthen Positive School Culture
- Redesign A2E/A2S

### • **Great Learning Choices**

Provide for expanded learning opportunities for all students that reflect a shared concern for the whole child and demonstrate appreciation for every student as a unique individual. At CPS learning isn't limited by time, geography or conventional definition. Our students experience a rich variety of academic and nonacademic

(Continued)



## Superintendent's Priorities (cont.)

learning opportunities well beyond the school day and school year. They select from a wide array of enrichment and remediation opportunities and they expand their learning community by reaching out to the world through technology and robust relationships.

- Expand Dual Enrollment and Advanced Placement offerings
- Achieve equity of extracurricular activities
- Expand Community Learning Center services
- Implement a partial hospitalization program

### • **Great People**

Enable the recruitment, growth, and advancement of distinguished professionals committed to serving diverse students with a high regard for equity, and in a manner characterized by rigor, innovation, and accountability. CPS will be a district of choice for the field's top professionals. We will recruit only those individuals who exemplify expert skills and capacities and we will ensure their continued development and advancement throughout their careers with innovative pathways for continuous learning, challenge, and growth.

- Enhance talent recruiting and development
  - Early hiring for teachers
  - New entry program for teachers
- Hire Teach for America candidates for hard to fill areas
- Evaluate recruiting process through collaboration of New Teacher Project
- Enhance alternative licensure pathways
- Successfully implement collective bargaining agreements
- Implement rigorous evaluation system for teachers and principals
- Customize professional development through partnership with Mayerson
  - Provide personalized professional development for teachers and principals based on evaluation, data analysis of performance

## Five – Year Forecast

Notes to the Five Year Forecast can be found at:

<http://www.cps-k12.org/sites/www.cps-k12.org/files/pdfs/FiveYearForecast-10-27-14.pdf>

# Cincinnati Public City

Hamilton County

## Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2012, 2013 and 2014 Actual; Forecasted Fiscal Years Ending June 30, 2015 Through 2019

	Actual				Forecasted				
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Average Change	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	212,821,048	225,811,879	228,992,222	-0.7%	225,015,404	198,790,265	173,718,885	174,341,078	151,479,987
1.020 Tangible Personal Property	18,070,789	21,380,132	23,821,094	8.3%	24,842,895	23,242,113	21,371,554	21,536,074	21,700,594
1.030 Income Tax	-	-	-	0.0%	\$0	-	-	-	-
1.035 Unrestricted State Grants-in-Aid	139,344,680	146,130,296	147,416,397	6.6%	152,197,466	162,465,431	164,380,821	165,837,677	167,185,654
1.040 Restricted State Grants-in-Aid	1,312,363	1,476,408	9,922,508	-38.7%	18,064,546	18,239,085	18,415,370	18,593,418	18,773,246
1.045 Restricted Fed. SFSF Fd. 532 /Ed Jobs Fd.504 FY12	4,726,921	0	-	-75.1%	\$0	-	-	-	-
1.050 Property Tax Allocation	44,079,099	35,681,580	36,995,366	-19.9%	35,901,240	33,203,672	30,377,973	30,418,202	28,037,686
1.060 All Other Revenues	10,512,435	13,360,502	17,535,156	9.5%	16,784,237	16,787,509	16,790,814	16,794,151	16,797,523
1.070 Total Revenues	430,867,335	443,840,797	464,682,743	-2.3%	472,805,788	452,728,074	425,055,416	427,520,600	403,974,690
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes	-	-	-	0.0%	-	-	-	-	-
2.020 State Emergency Loans and Advancements (Approved)	-	-	-	0.0%	-	-	-	-	-
2.040 Operating Transfers-In	-	-	10,677,804	0.0%	-	-	-	-	-
2.050 Advances-In	13,337,203	12,025,488	23,764,764	-39.0%	26,182,275	10,500,000	10,500,000	10,500,000	10,500,000
2.060 All Other Financing Sources	4,287,067	3,706,961	1,991,514	799769.2%	2,118,000	1,459,985	1,385,170	810,356	810,356
2.070 Total Other Financing Sources	17,624,270	15,732,449	36,434,082	-36.0%	28,300,275	11,959,985	11,885,170	11,310,356	11,310,356
2.080 Total Revenues and Other Financing Sources	448,491,605	459,573,246	501,116,825	-5.0%	501,106,063	464,688,059	436,940,586	438,830,956	415,285,046
<b>Expenditures</b>									
3.010 Personal Services	182,473,974	172,309,504	191,538,663	-5.9%	\$209,993,443	\$218,322,354	\$222,688,801	\$227,142,577	\$231,685,429
3.020 Employees' Retirement/Insurance Benefits	73,002,155	64,744,399	74,185,232	-4.6%	80,228,875	85,368,152	89,502,433	93,889,345	98,545,835
3.030 Purchased Services	146,860,043	152,545,506	163,134,420	5.9%	173,653,832	180,441,451	187,515,967	194,890,150	202,577,361
3.040 Supplies and Materials	6,135,755	4,062,817	4,059,275	-30.3%	6,921,200	7,066,555	7,215,163	7,367,108	7,522,473
3.050 Capital Outlay	5,227,547	4,457,931	4,147,763	109.2%	7,538,973	7,915,922	8,311,718	8,727,304	9,163,669
3.060 Intergovernmental	-	-	-	0.0%	-	-	-	-	-
Debt Service:									
4.010 Principal-All (Historical Only)	-	-	0	0.0%	-	-	-	-	-
4.020 Principal-Notes	-	-	0	0.0%	-	-	-	-	-
4.030 Principal-State Loans	-	-	0	0.0%	-	-	-	-	-
4.040 Principal-State Advances	-	-	0	0.0%	-	-	-	-	-
4.050 Principal-HB 264 Loans	-	1,701,072	0	0.0%	2,671,072	3,176,072	3,235,072	3,235,072	3,235,072
4.055 Principal-Other	-	4,325,000	0	0.0%	4,620,000	4,820,000	5,060,000	5,060,000	5,060,000
4.060 Interest and Fiscal Charges	7,302,571	5,445,461	11,754,366	19.8%	7,471,296	7,273,746	7,032,746	7,032,746	7,032,746
4.300 Other Objects	5,159,894	4,876,613	7,282,612	-11.2%	5,910,191	5,910,191	5,910,191	5,910,191	5,910,191
4.500 Total Expenditures	425,961,939	414,468,303	456,102,331	-2.7%	\$499,008,882	\$20,294,443	\$36,472,092	\$53,254,492	\$70,732,776
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out/Contingency	7,934,675	919,234	3,701,446	-54.5%	\$6,000,969	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000
5.020 Advances-Out	12,025,488	24,346,567	26,182,275	16.0%	10,500,000	10,500,000	10,500,000	10,500,000	10,500,000
5.030 All Other Financing Uses	(62,500)	8,790,645	19,050,228	0.0%	\$0	-	-	-	-
5.040 Total Other Financing Uses	19,897,663	34,056,446	48,933,949	5.2%	16,500,969	14,200,000	14,200,000	14,200,000	14,200,000
5.050 Total Expenditures and Other Financing Uses	445,859,602	448,524,749	505,036,280	-4.0%	515,509,851	534,494,443	550,672,092	567,454,492	584,932,776
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	2,632,003	11,048,497	(3,919,455)	115.4%	(14,403,789)	(69,806,384)	(113,731,506)	(128,623,536)	(169,647,730)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	43,218,127	45,850,130	56,898,627	52.9%	52,979,172	38,575,383	(31,231,001)	(144,962,506)	(273,586,042)
7.020 Cash Balance June 30	45,850,130	56,898,627	52,979,172	12.7%	38,575,383	(31,231,001)	(144,962,506)	(273,586,042)	(443,233,772)
8.010 Estimated Encumbrances June 30	8,011,088	12,367,811	21,272,539	2.3%	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
<b>Reservation of Fund Balance</b>									
9.010 Textbooks and Instructional Materials	-	-	-	0.0%	-	-	-	-	-
9.020 Capital Improvements	-	-	-	0.0%	-	-	-	-	-
9.030 Budget Reserve	-	-	-	0.0%	-	-	-	-	-
9.040 DPIA	-	-	-	0.0%	-	-	-	-	-
9.045 Fiscal Stabilization	-	-	-	0.0%	-	-	-	-	-
9.050 Debt Service	-	-	-	0.0%	-	-	-	-	-
9.060 Property Tax Advances	-	-	-	0.0%	-	-	-	-	-
9.070 Bus Purchases	-	-	-	0.0%	-	-	-	-	-
9.080 Subtotal	-	-	-	0.0%	-	-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	37,839,042	44,530,816	31,706,633	37.2%	26,075,383	(43,731,001)	(157,462,506)	(286,086,042)	(455,733,772)

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For the Fiscal Years Ended June 30, 2012, 2013 and 2014 Actual;  
Forecasted Fiscal Years Ending June 30, 2015 Through 2019

	Actual			Average Change	Forecasted				
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal				0.0%	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement				0.0%	-	32,919,480	65,200,000	63,244,000	89,539,454
11.300 Cumulative Balance of Replacement/Renewal Levies				0.0%	-	32,919,480	98,119,480	161,363,480	250,902,934
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	37,839,042	44,530,816	31,706,633	37.2%	26,075,383	(10,811,521)	(59,343,026)	(124,722,562)	(204,830,838)
<b>Revenue from New Levies</b>									
13.010 Income Tax - New				0.0%	-	-	-	-	-
13.020 Property Tax - New	-			0.0%	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-			0.0%	-	-	-	-	-
14.010 Revenue from Future State Advancements	-			0.0%	-	-	-	-	-
15.010 Unreserved Fund Balance June 30	37,839,042	44,530,816	31,706,633	37.2%	26,075,383	(10,811,521)	(59,343,026)	(124,722,562)	(204,830,838)

See accompanying summary of significant forecast assumptions and accounting policies  
Includes: General fund, and any portion of Debt Service fund related to General fund debt  
SFSF Fund 532 for FY10 & 11 and Education Jobs Fund 504 for FY12



## **General Fund Allocation Detail**

**FY15 Proposed Superintendent General Fund Budget**

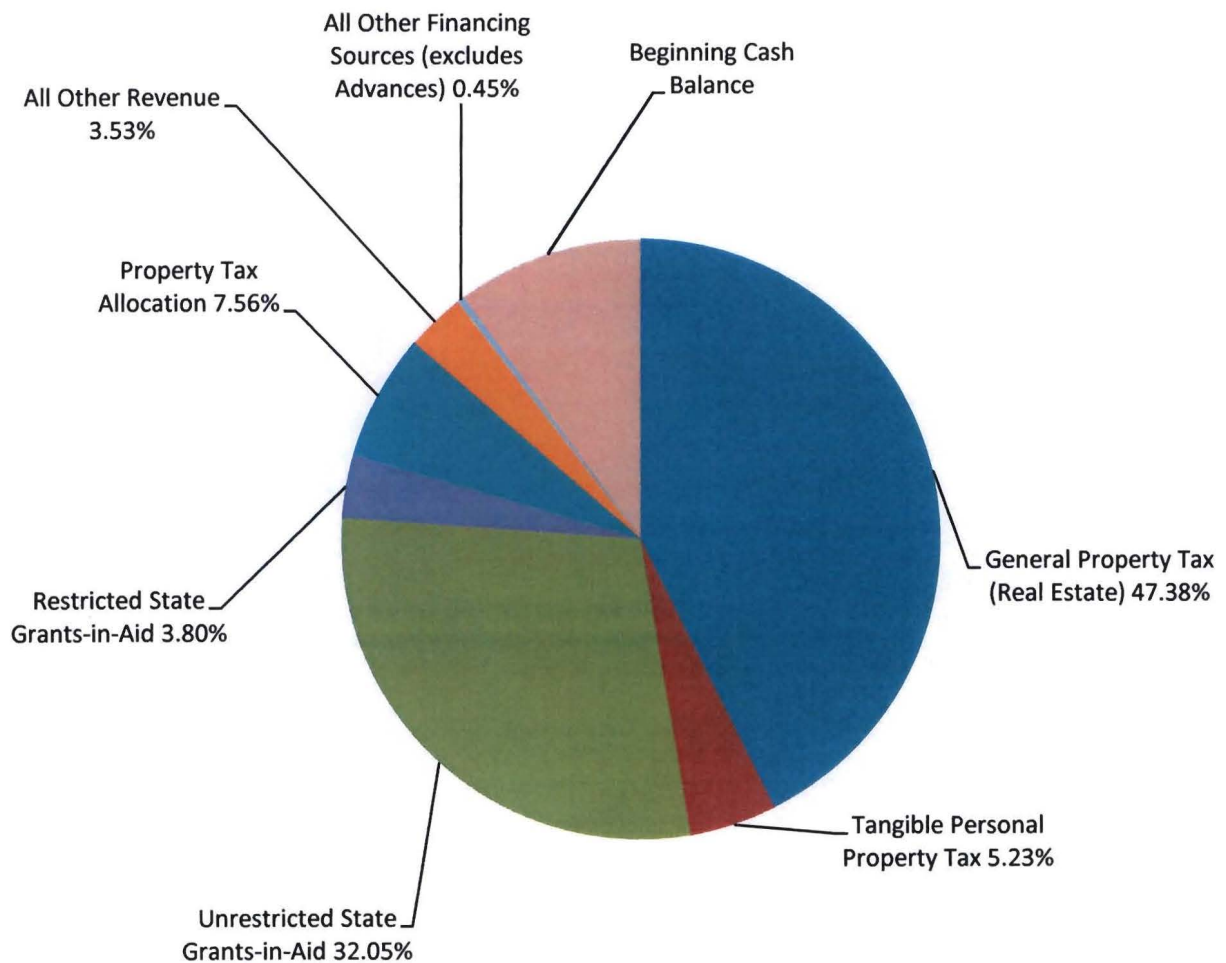
**June 20, 2014**

	<b>FY15 Budget</b>	<b>FY15 FTE</b>	<b>FY14 Budget</b>	<b>FY14 FTE's</b>	<b>Budget FY Variance</b>	<b>FTE FY Variance</b>
<b>School Budgets</b>						
Certificated	193,512,958	2,065.66	182,577,121	2,032.41	10,935,837	33.25
Civil Service	30,250,654	906.29	27,682,197	907.63	2,568,457	(1.34)
Non-Personnel	4,885,029	-	3,986,175	-	898,854	-
<b>Total Schools</b>	<b>228,648,641</b>	<b>2,971.95</b>	<b>214,245,493</b>	<b>2,940.04</b>	<b>14,403,148</b>	<b>31.91</b>
<b>Centrally Managed Budgets</b>						
Alternative Learning Sites	3,257,280	42.94	2,322,904	50.68	934,376	(7.74)
Athletics	4,257,051	2.00	4,053,814	2.00	203,237	-
Board of Education	471,789	9.00	337,201	9.00	134,588	-
Facilities\Security	36,042,761	287.90	34,763,987	282.61	1,278,774	5.29
Career Technical						
Education/Leadership Dev.	952,483	6.40	66,470	5.30	886,013	1.10
Chief Operating Officer	-	-	-	-	-	-
School's Allocation	-	-	220,250	-	(220,250)	-
Customer Relations	1,088,900	7.00	1,263,947	13.00	(175,047)	(6.00)
Deputy Superintendent	2,146,848	13.50	2,512,865	13.90	(366,017)	(0.40)
District Fixed Costs	103,678,191	-	112,815,191	-	(9,137,000)	-
Research, EMIS & Eval	1,100,194	5.30	2,336,588	10.80	(1,236,394)	(5.50)
General Counsel	1,563,957	4.00	1,571,828	4.00	(7,871)	-
Human Resources	2,222,882	21.08	1,691,090	21.00	531,792	0.08
ITM	21,231,152	20.65	15,596,555	18.65	5,634,597	2.00
Leadership Development (Under Career Tech)	-	-	880,131	-	(880,131)	-
Office of Innovation	162,993	1.90	163,955	1.90	(962)	-
Public Affairs	1,077,323	5.00	998,224	5.00	79,099	-
Purchasing (Under Treasurer)	-	-	1,522,304	6.00	(1,522,304)	(6.00)
Schls Unallocated-LT Substitutes/Tch	3,238,111	25.00	3,642,684	-	(404,573)	25.00
Student Services	38,221,572	433.21	29,642,556	374.22	8,579,016	58.99
Superintendent	1,675,353	3.00	1,454,657	3.00	220,696	-
Teacher Evaluation	1,948,990	5.00	2,060,290	5.00	(111,300)	-
Transportation-Public/Non-Public/Ch	32,687,103	6.00	34,029,575	6.00	(1,342,472)	-
Treasurers Office/Purchasing	7,786,392	43.25	6,127,889	36.25	1,658,503	7.00
Instructional Support Team	895,063	9.30	143,773	0.70	751,290	8.60
Testing	1,524,803	5.50	-	-	1,524,803	5.50
Tuition- Out of District	1,300,000	-	-	-	1,300,000	-
<b>Total Centrally Managed Budgets</b>	<b>268,531,191</b>	<b>956.93</b>	<b>260,218,728</b>	<b>869.01</b>	<b>8,312,462</b>	<b>90.17</b>
<b>Total All Budgets</b>	<b>497,179,831</b>	<b>3,928.88</b>	<b>474,464,218</b>	<b>3,809.05</b>	<b>22,715,610</b>	<b>122.08</b>

# FY15 General Fund Cash Resources \$527,902,960

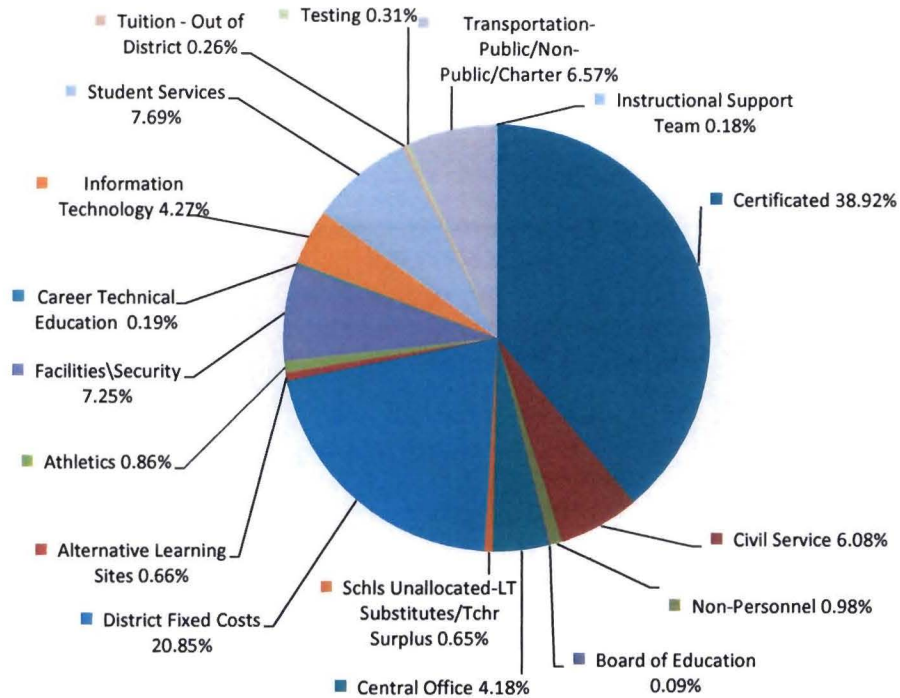
(Includes Beginning Cash Balance)

FY15 Revenues: Local = 56.59% State = 43.41%





## FY15 General Fund Budget \$497,179,831



## FY15 General Fund Budget \$497,179,831

