

Deer Valley Unified School District Budget Committee

December 4, 2017 - DVUSD Financial Overview

Topics

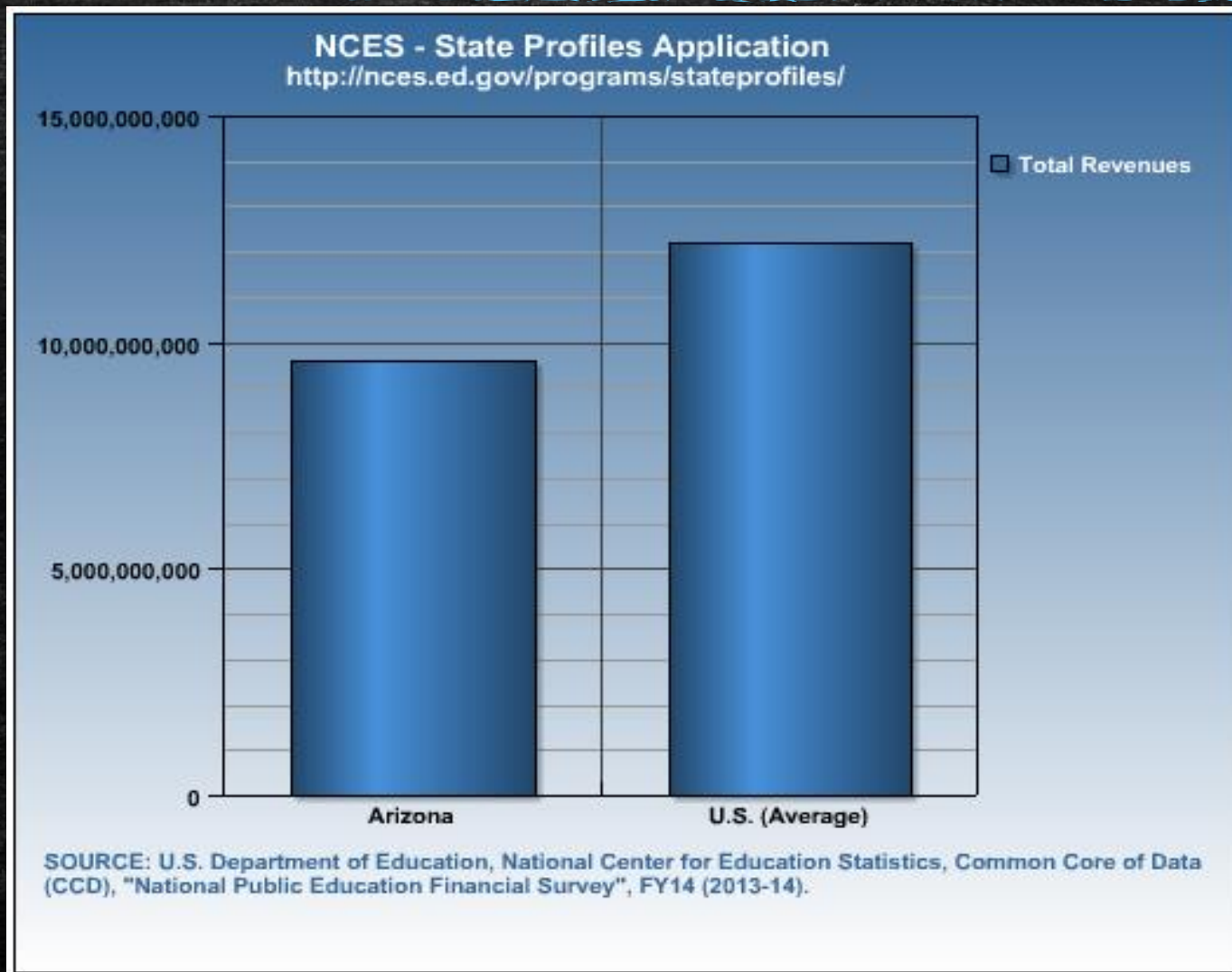
- Review of School Finance 101
- State of Arizona National Comparison of Educational Funding
- SWAE and AdvancED Feedback
- District Student Achievement Testing Results
- Deer Valley Financial Overview
 - Annual Financial Report Comparison
 - Auditor General District Spending Report Comparison

Review of School Finance 101

- Amount of financial resources available to Deer Valley Unified School District is established by statutory formula
- Approximately 78% of funding is dependent on the number of students enrolled (Average Daily Membership or ADM)
- State-imposed funding reductions continue to be made
- Proposition 301 (Classroom Site Fund) and Proposition 123 are integral components to funding that have expiration dates
- Voters can provide additional local funding if approved by an election

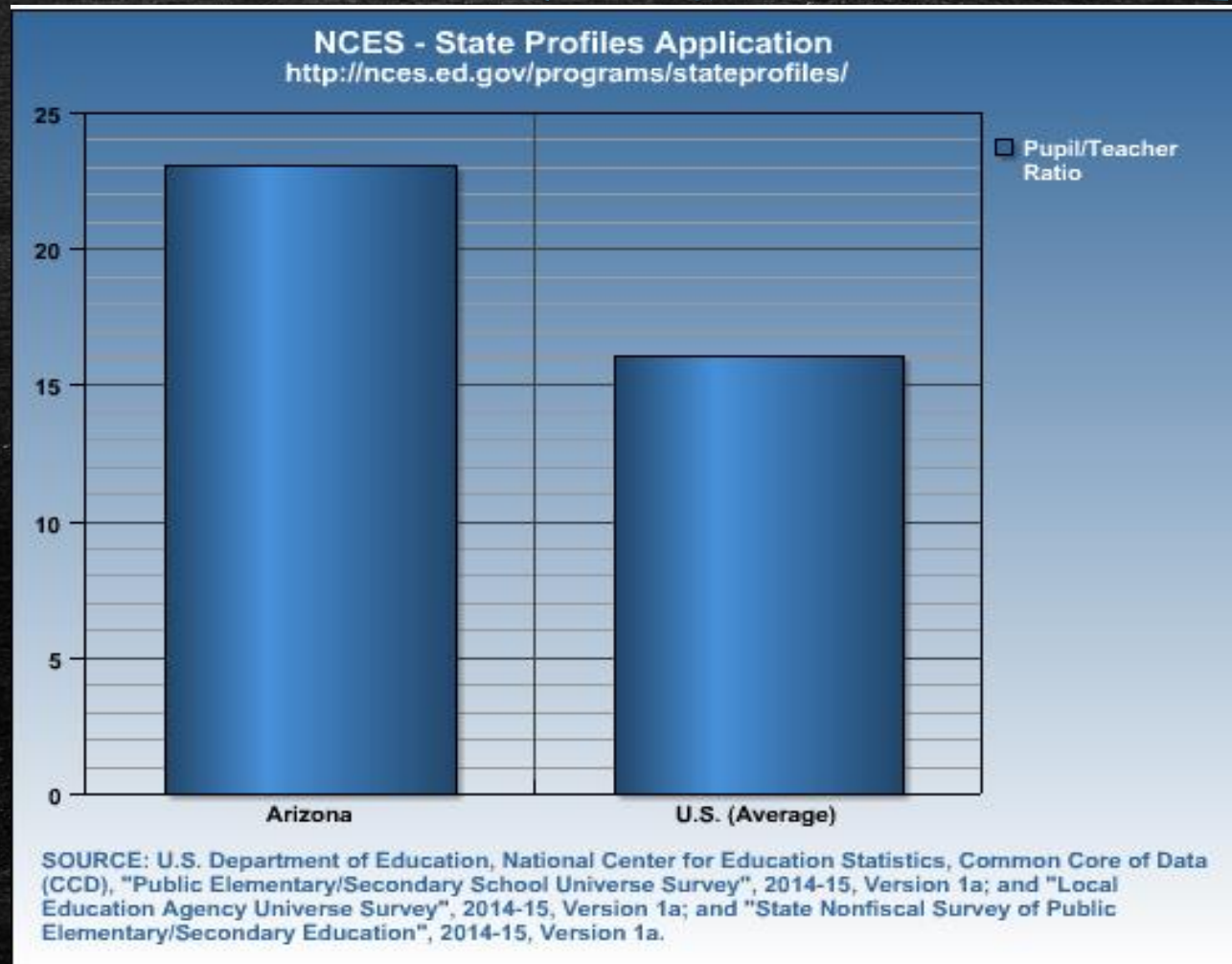
State of Arizona National Comparison of Educational Funding

National Center for Educational Statistics (NCES) Total Revenue for Elementary & Secondary Education



With only Utah and Idaho having less revenue per pupil.

National Center for Educational Statistics (NCES) Student Per Teacher Ratio



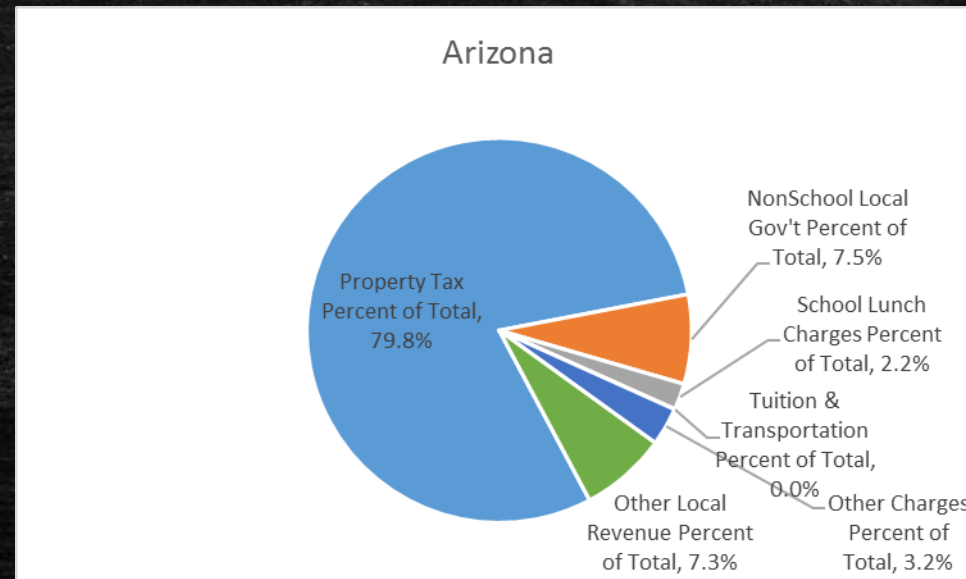
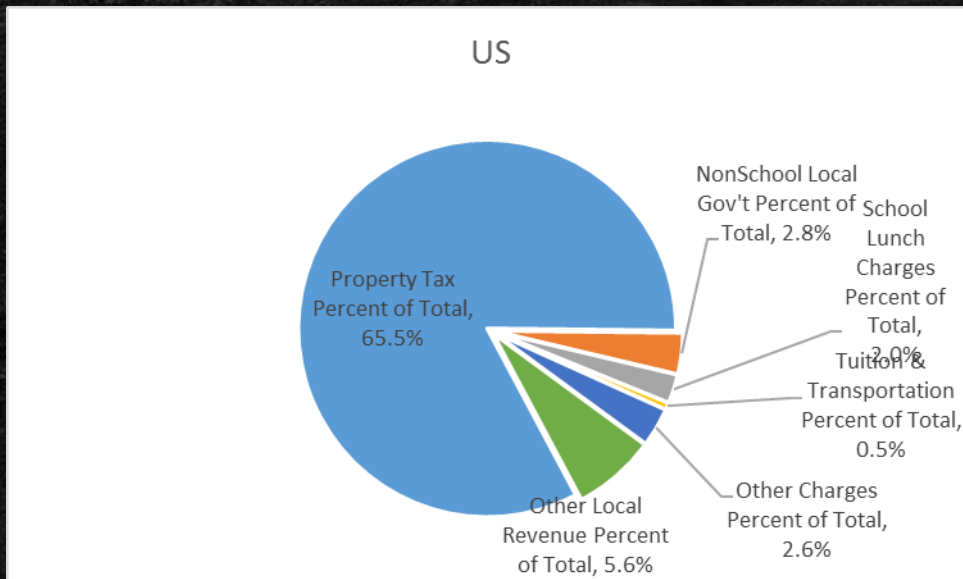
US Center for Statistics

Revenue by Source for Elementary & Secondary Education

Revenue From Local Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2015

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	Property taxes	Other taxes	Parent government contributions	Nonschool local government	School lunch charges	Tuition and transportation charges	Other charges ¹	Other local revenue
United States	286,698,449	187,697,337	8,889,339	51,539,728	7,968,050	5,597,071	1,303,887	7,528,095	16,174,942
Arizona	3,833,285	3,057,329	0	0	288,290	84,562	1,636	122,666	278,802



Arizona ranks 49th with \$8,634 in per pupil funding, with the National average being \$13,246

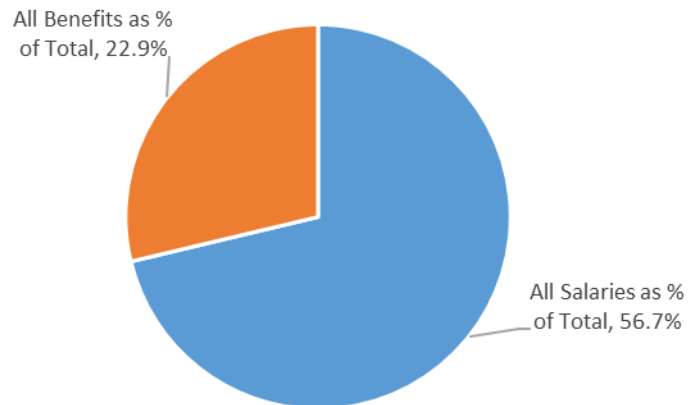
US Center for Statistics Spending for Elementary & Secondary Education

Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2015

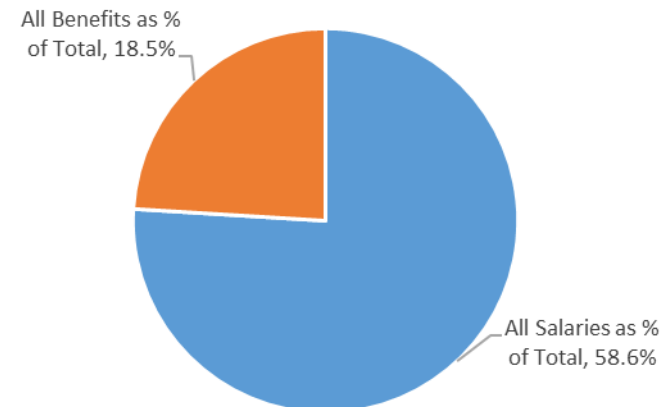
(In thousands of dollars. Detail may not add to total because of rounding)

Geographic area	Total	All functions		Instruction			Support services			All other functions
		Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	
United States	567,696,136	322,111,704	129,816,659	344,294,024	216,949,160	87,100,405	194,409,602	95,273,969	38,910,563	28,992,510
Arizona	7,205,417	4,221,569	1,334,828	3,846,357	2,627,191	819,968	2,880,184	1,489,368	478,461	478,876

US



Arizona



US Center for Statistics Spending for Elementary & Secondary Education

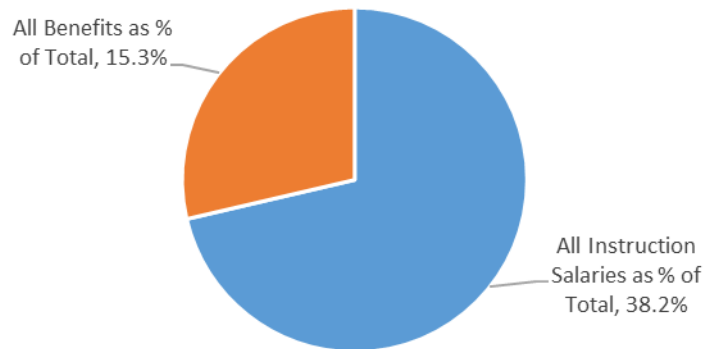
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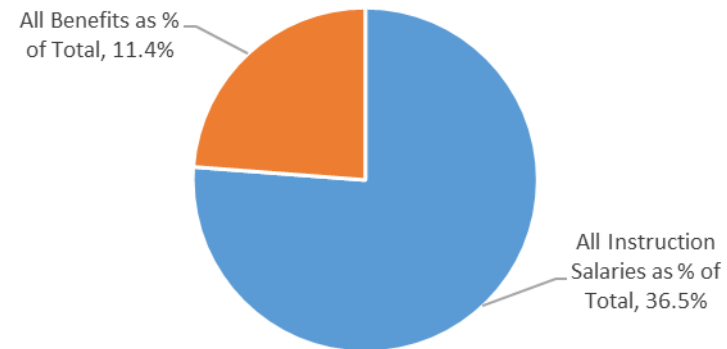
US

All Instruction is 60.6% of Total



Arizona

All Instruction is 53.4% of Total



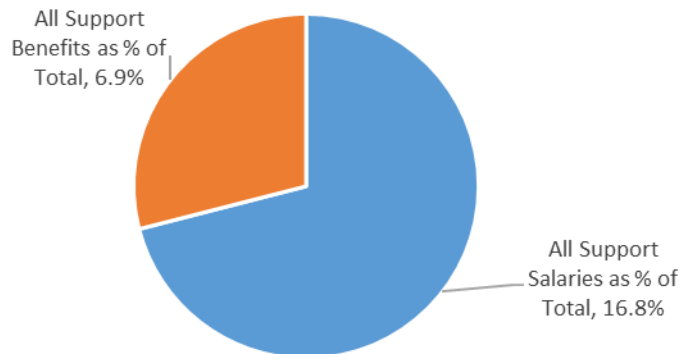
US Center for Statistics Spending for Elementary & Secondary Education

Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2015

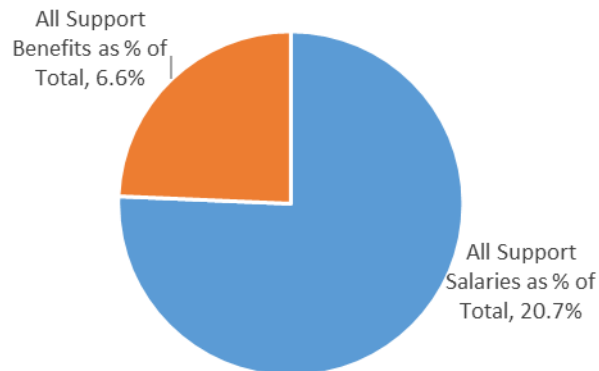
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Arizona	7,205,417	4,221,569	1,334,828	3,846,357	2,627,191	819,968	2,880,184	1,489,368	478,461	478,876

US
All Support Services is 34.2% of Total



Arizona
All Support Services is 40.0% of Total



All Other Functions
US = 5.1%
AZ = 6.6%

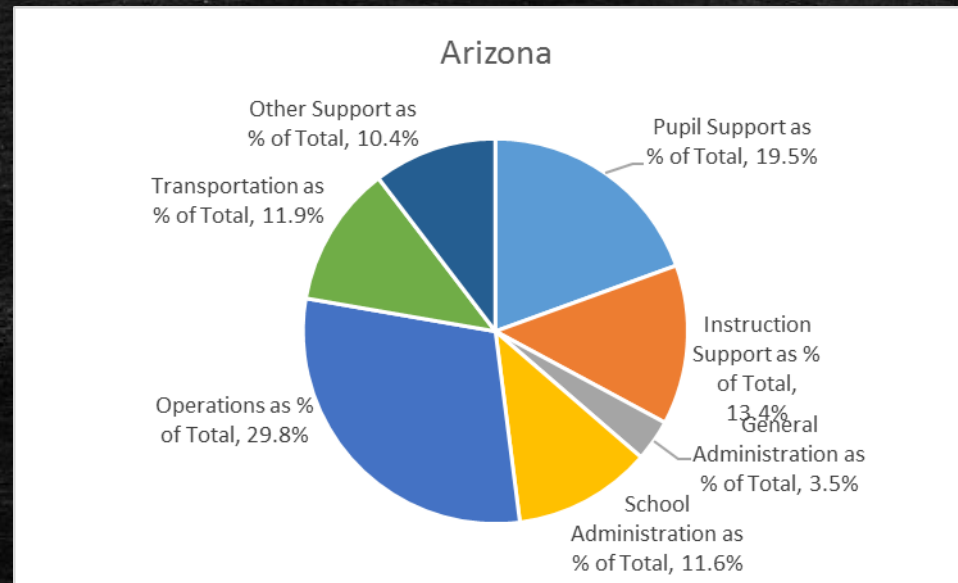
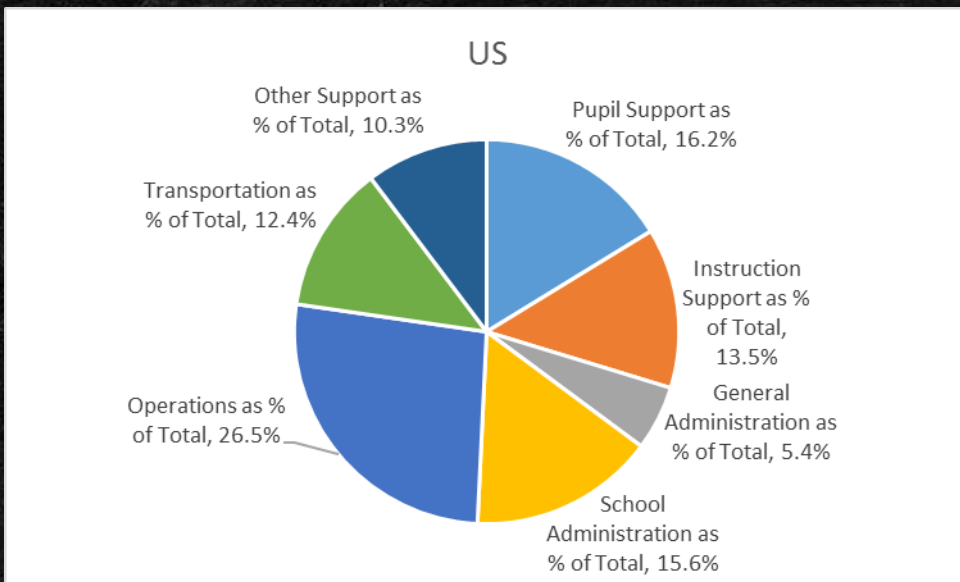
US Center for Statistics

Expenditures by Function for Elementary & Secondary Education

Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: Fiscal Year 2015

(In thousands of dollars. Detail may not add to total because of rounding)

Geographic area	Total	Pupil support services	Instructional staff support services	General administration	School administration	Operation and maintenance of plant	Pupil transportation	Other and nonspecified support services
United States	194,409,602	31,589,646	26,188,461	10,566,688	30,350,870	51,575,855	24,160,190	19,977,892
Arizona	2,880,184	560,238	386,057	100,287	335,049	857,457	341,847	299,249



Southwest Alliance of
Excellence (SWAE)
and AvancED Feedback

SWAE Feedback

Category 1.2 Governance and Societal Responsibilities

6) It is not evident that the district has a systematic approach to ensure ethical behavior and identify unethical behavior throughout the organization. Although policies and avenues for resolution are in place, DVUSD has not aligned and deployed its processes throughout the district. Establishing and deploying systematic processes to ensure ethical behavior may enhance the core value of Caring while providing students with an example of how to compete, lead, and positively impact the world.

Category 2.2 Strategy Implementation

10) There are significant gaps in how DVUSD uses performance measures, tracks performance, and creates future projections. DVUSD establishes measures for key strategic objectives, but is in the early stages of deploying these metrics. It is not evident that DVUSD determines any future projections, and most key measures appear to lack district-level targets. Deployment of measures and establishment of future projections may allow the district to better manage by fact and ensure it meets key strategic objectives

SWAE Feedback (con't)

Category 3.1 Voice of the Customer

16) It is not apparent that DVUSD utilizes a comprehensive approach to listen to and engage former and potential students. For example, DVUSD conducted "Man on the Street" surveys a couple of years ago but this was a one-time initiative. It is not evident that the alumni survey has been conducted for feedback. Understanding and responding to the needs of potential students and the perspective of former students and may help the district retain existing students and attract new students.

Category 4.1 Measurement, Analysis, and Knowledge Management

22) There is limited evidence that DVUSD uses external benchmarks, internal comparative data, or its own performance review findings to predict future performance and drive learning throughout the organization. Additionally, it is not apparent if and how the district creates any performance projections. Establishing and utilizing a methodology to project future performance may strengthen DVUSD's core competencies of Commitment to Continuous Improvement and a Data Driven Culture.

SWAE Feedback (con't)

Category 5.1 Workforce Environment

27) It is not evident that DVUSD has consistently deployed an onboarding process across all work groups. For example, the district has implemented the New Teacher Induction Program and the Administrator Mentor Program, but there are not similar programs for workforce groups other than teachers and administrators. Developing and deploying mentor programs for all workforce groups may align with the key strategic priority of Excellence in Workforce Performance.

Category 6.1 Work Processes

34) It is not evident that the district utilizes a systematic approach to design educational programs and key work processes. For example, DVUSD does not appear to use a consistent approach to roll out new technology in the classroom or to update course curriculum. Without a systematic method to design programs and processes, DVUSD may not be able to meet the requirements of all stakeholders.

SWAE Feedback (con't)

Category 7.1 Student Learning and Process Results

38) The district appears to have missing or limited metrics to measure process efficiency and effectiveness of several key work and support processes including Security, Facilities, and Student Support Services. Creating metrics, tracking results, and improving performance of these key processes may allow DVUSD to demonstrate its core values of Management by Fact and Focus on Results and Creating Value.

AdvancED Feedback

Powerful Practices

Indicator 1.4 Extremely dedicated staff that are committed to the improvement of student learning.

Indicator 3.3 Highly skilled teachers that effectively engage students.

Indicator 3.4 The instructional leadership of school administrators ensures that both students and staff are successful.

Indicator 4.1 The hiring practices of the district are supporting an environment of excellence across the district.

AdvancED Feedback (con't)

Improvement Priorities

Indicator 1.3 and 5.4 Focus district policies and practices to simplify and clarify the effective deployment of continuous improvement initiatives.

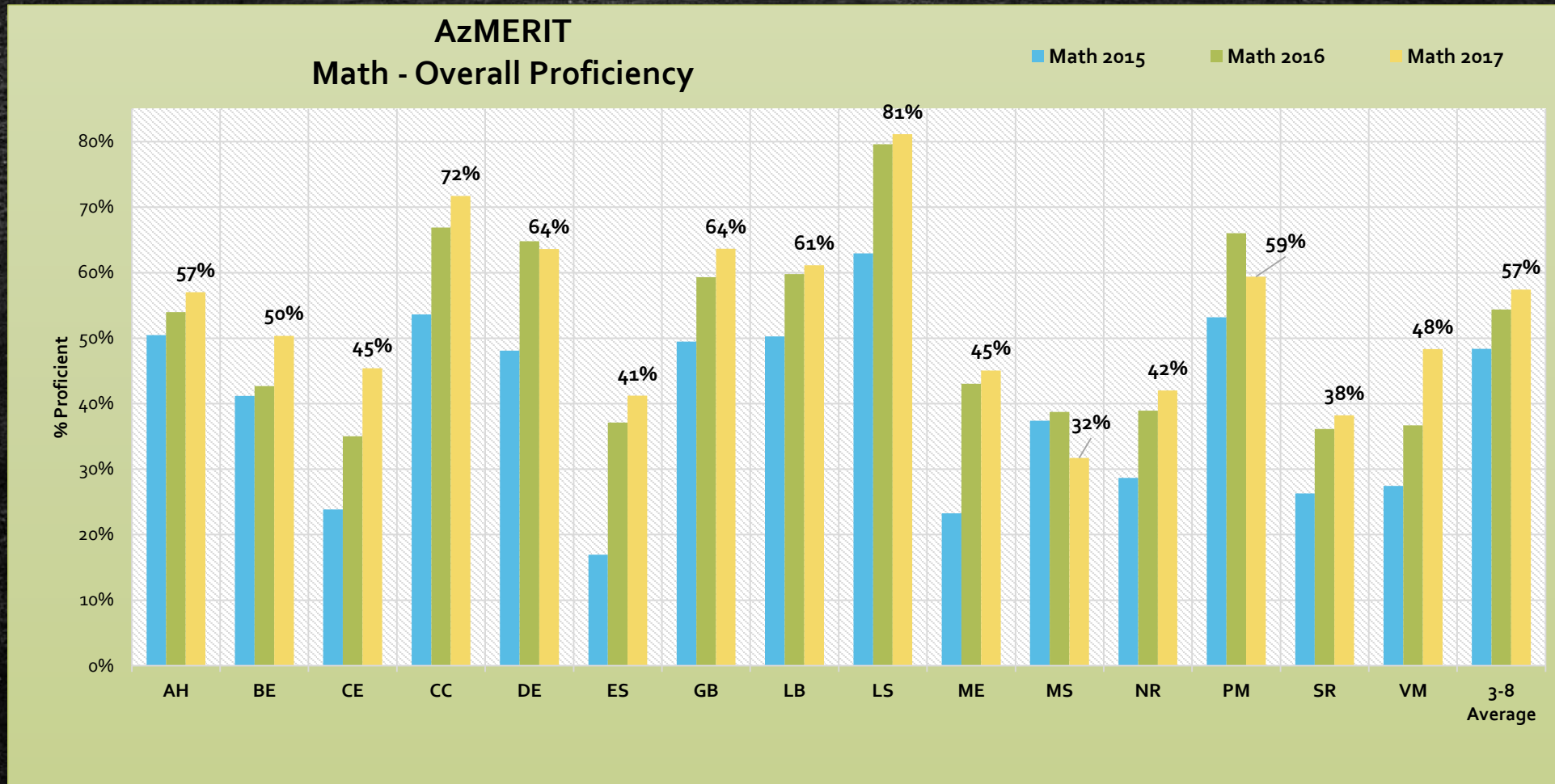
Indicator 3.5 Design and implement formal practices that support collaborative learning communities.

Indicator 4.7 Develop and implement a comprehensive plan to meet the social and emotional needs of all students.

District Student Achievement Testing Results

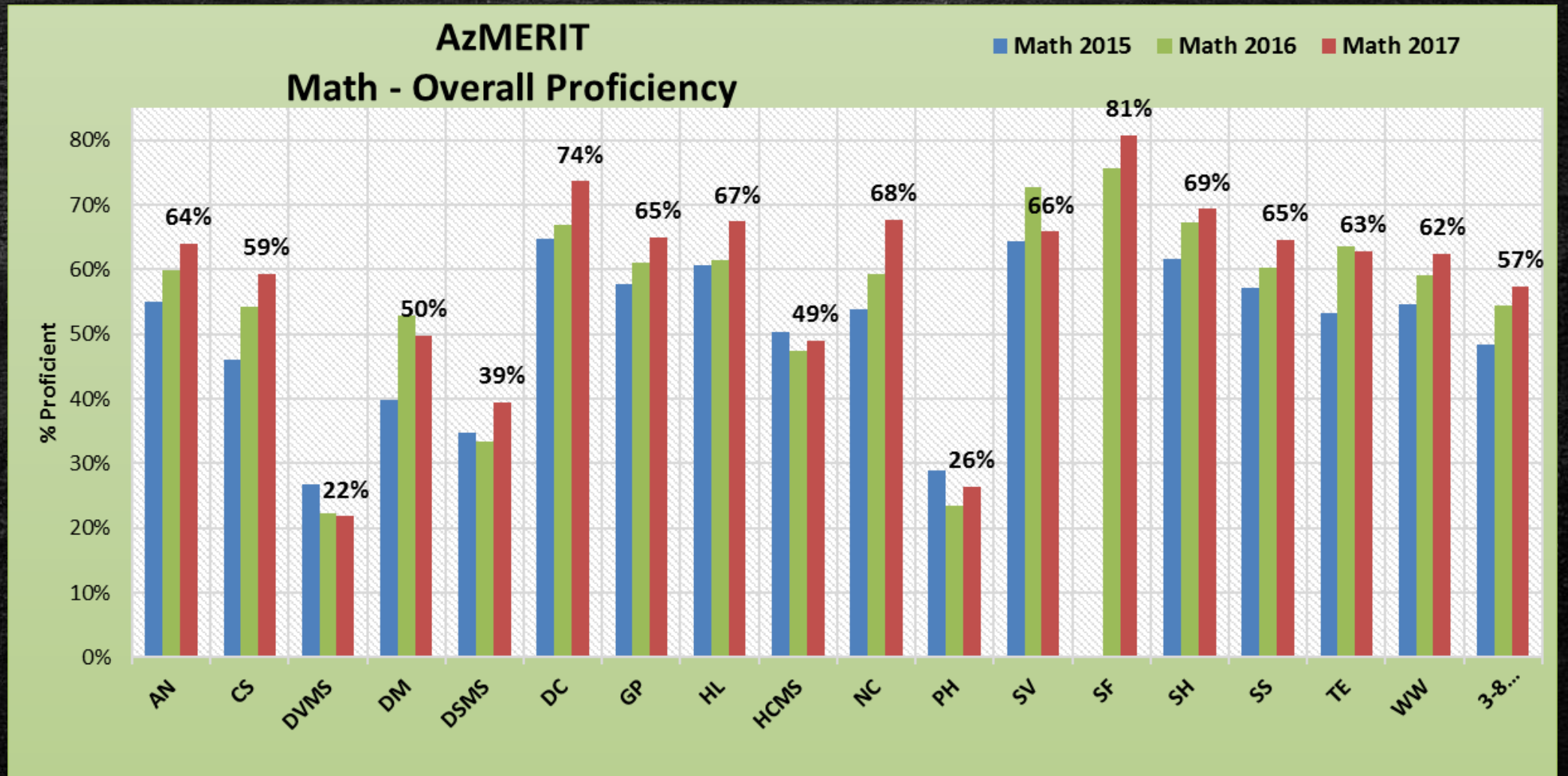
School Testing Results

Math AZMERIT K-6 Schools



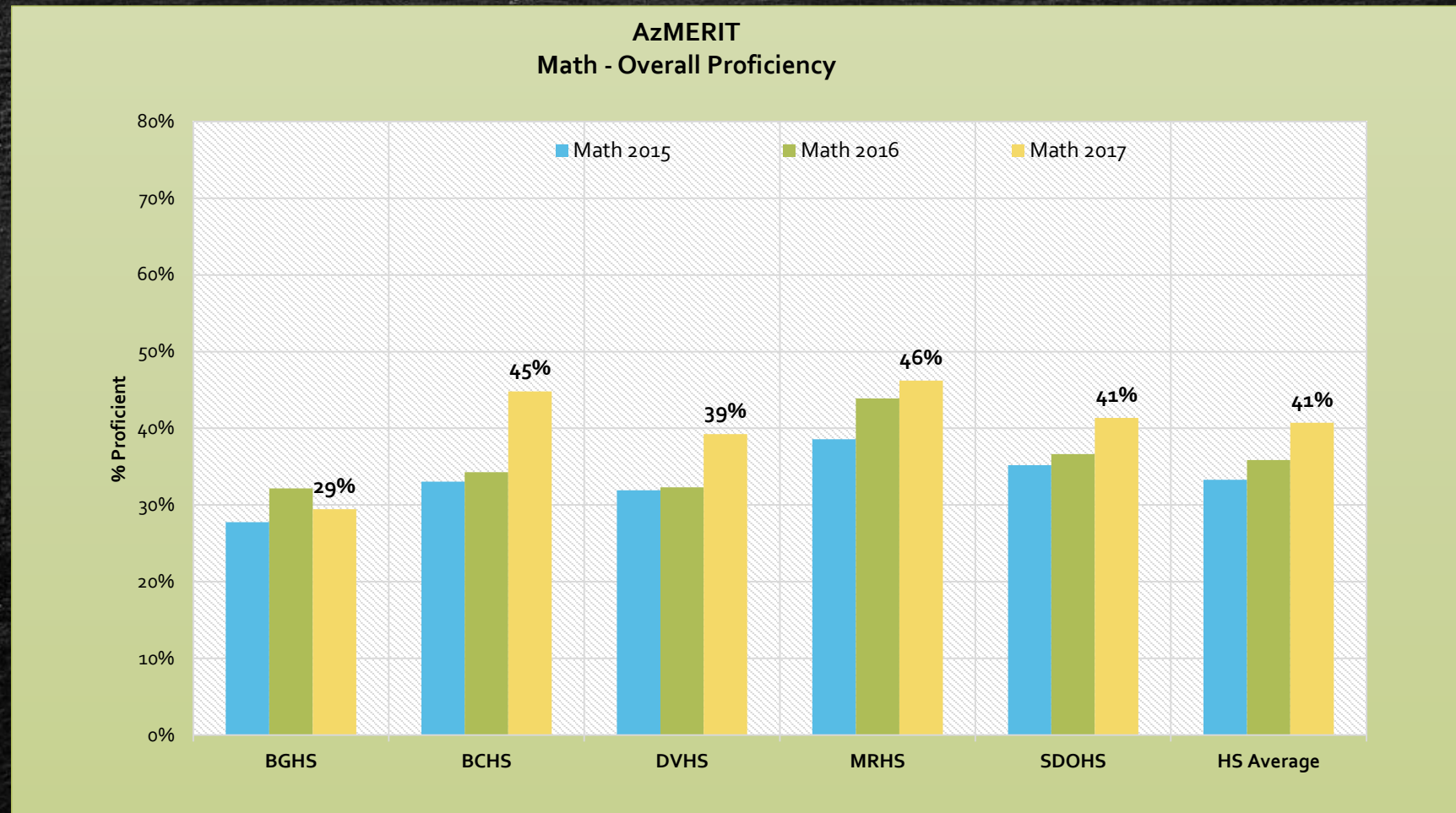
School Testing Results

Math AZMERIT K-8 Schools



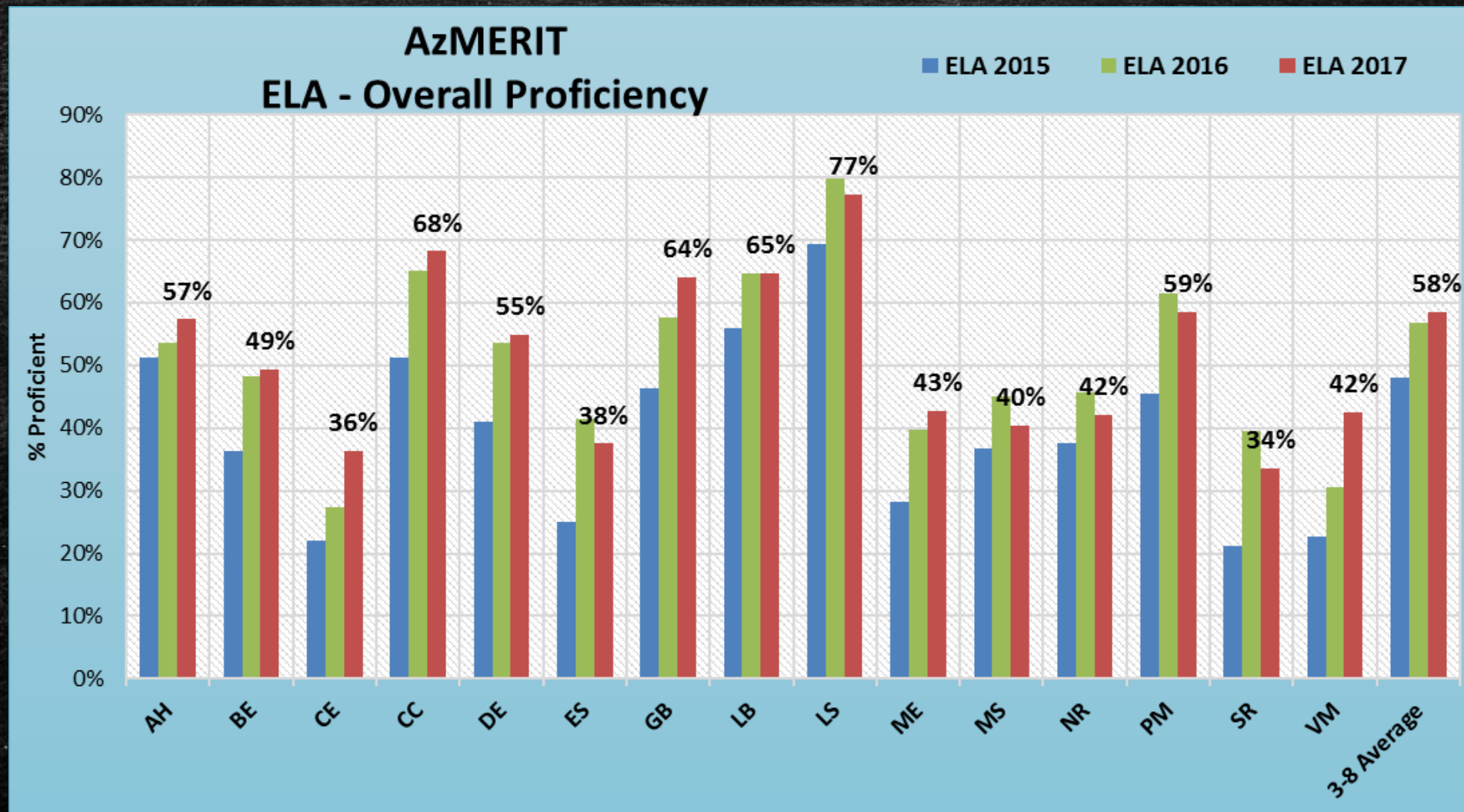
School Testing Results

Math AZMERIT 9-12 Schools



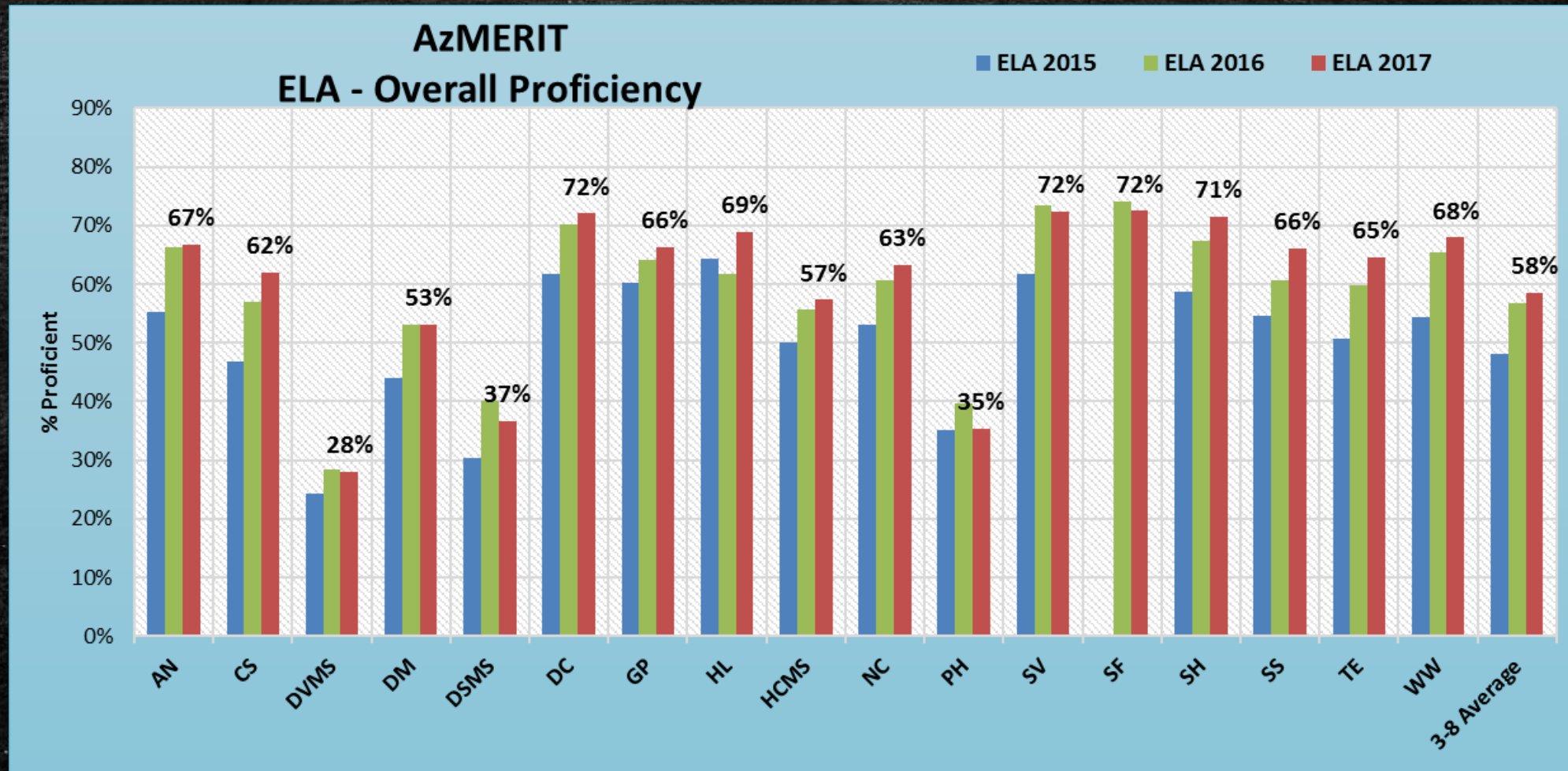
School Testing Results

English Language Arts (ELA) AZMERIT K-6 Schools



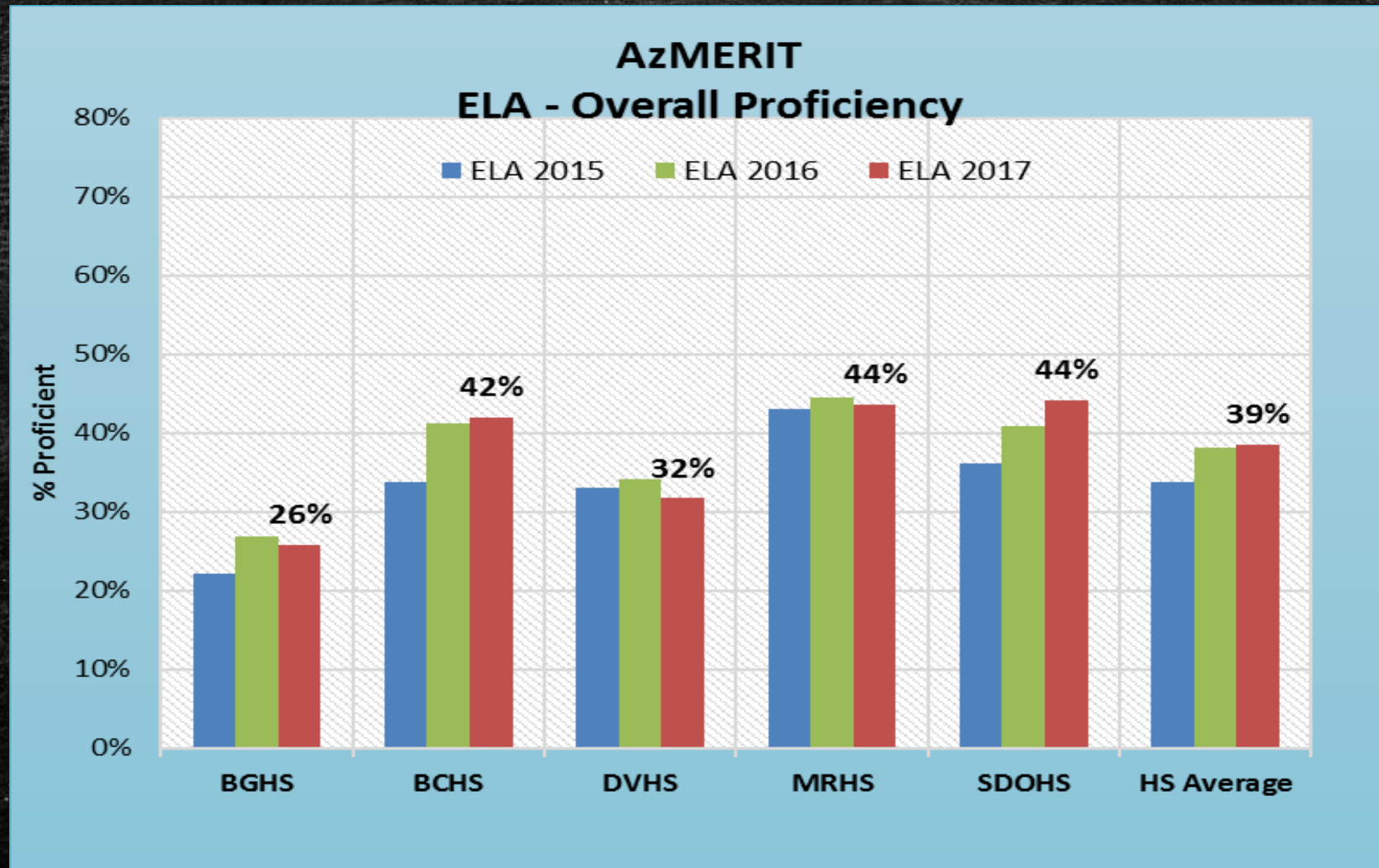
School Testing Results

English Language Arts (ELA) AZMERIT K-8 Schools



School Testing Results

English Language Arts (ELA) AZMERIT 9-12 Schools



Deer Valley Financial Overview

FY17 Annual Financial Report (AFR)

M&O Expenses Per Student

	<u>Total M&O Expenses</u>		<u>Resident Students</u>		<u>Expense per Student</u>	
Chandler	259,647,235		43,306.365		\$ 5,995.59	-2.6%
Gilbert ¹	206,060,775		33,764.468		\$ 6,102.89	-0.8%
PV ³	196,076,135		31,269.986		\$ 6,270.43	1.9%
Peoria	211,097,445		35,149.999		\$ 6,005.62	-2.4%
Scottsdale ^{2,3,4}	144,567,319		22,628.202		\$ 6,388.81	3.8%
Dysart ³	144,399,087		23,857.174		\$ 6,052.65	-1.6%
DV	199,371,532		32,657.462		\$ 6,104.93	-0.8%
5 Comparable District Average					\$ 6,152.67	

FY17 (2016-17) was the first year DVUSD received a 15% M&O Override

FY17 Annual Financial Report (AFR)

M&O Salary and Benefit Expenses

	<u>Salaries - 6100</u>		<u>Benefits - 6200</u>		<u>Salaries & Benefits (adj. for 2 & 4)</u>	
Chandler	\$ 175,332,034	67.5%	\$ 52,465,238	20.2%	\$ 227,797,272	87.7%
Gilbert ¹	\$ 140,700,092	68.3%	\$ 42,400,800	20.6%	\$ 183,100,892	88.9%
PV ³	\$ 124,671,518	63.6%	\$ 38,971,777	19.9%	\$ 162,796,874	83.4%
Peoria	\$ 134,309,816	63.6%	\$ 47,415,980	22.5%	\$ 181,725,796	86.1%
Scottsdale ^{2,3,4}	\$ 92,952,731	64.3%	\$ 29,879,127	20.7%	\$ 112,491,629	83.8%
Dysart ³	\$ 87,286,495	60.4%	\$ 25,271,946	17.5%	\$ 112,558,441	77.9%
DV	\$ 127,434,366	63.9%	\$ 46,542,502	23.3%	\$ 173,976,868	87.3%
5 Comparable District Average		65.5%		20.8%		86.0%

Governing Board Policy DBD states (in part) - Competitive salaries and benefits will be a high priority to attract and retain highly qualified staff. The District will allocate a percent of the new budget, at least above the average of similar districts, to salary and benefits.

FY17 Annual Financial Report (AFR)

M&O Instruction & Special Education Expenses

	<u>Classroom - 100 & 200 1000</u>		<u>Special Education - All 200</u>	
Chandler	154,004,903	59.3%	38,812,236	14.9%
Gilbert ¹	122,932,955	59.7%	44,527,568	21.6%
PV ³	105,846,877	54.0%	47,215,826	24.1%
Peoria	113,750,563	53.9%	47,149,741	22.3%
Scottsdale ^{2,3,4}	69,370,137	48.0%	23,213,094	16.1%
Dysart ³	79,616,378	55.1%	30,151,444	20.9%
DV	119,150,579	59.8%	42,055,400	21.1%
5 Comparable District Average		55.0%		19.8%

FY17 Annual Financial Report (AFR)

M&O Administration Expenses

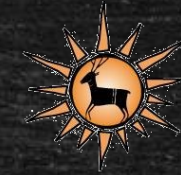
	<u>2300 - General Admin.</u>		<u>2400 School Admin.</u>		<u>2500 - Central Services</u>	
Chandler	2,483,229	1.0%	15,570,232	6.0%	7,604,005	2.9%
Gilbert ¹	1,388,137	0.7%	10,588,420	5.1%	6,424,425	3.1%
PV ³	1,874,294	1.0%	10,680,476	5.4%	6,084,718	3.1%
Peoria	4,018,964	1.9%	12,815,466	6.1%	6,865,015	3.3%
Scottsdale ^{2,3,4}	3,401,670	2.4%	9,728,840	6.7%	3,895,901	2.7%
Dysart ³	1,642,323	1.1%	8,160,134	5.7%	5,224,242	3.6%
DV	4,201,091	2.1%	11,508,967	5.8%	7,080,255	3.6%
5 Comparable District Average		1.4%		5.9%		3.0%

FY17 Annual Financial Report (AFR)

M&O Operational Function Expenses

	<u>Operations - 2600</u>		<u>Transportation - 2700</u>	
Chandler	31,822,760	12.3%	13,989,854	5.4%
Gilbert ¹	25,978,230	12.6%	10,320,968	5.0%
PV ³	28,744,950	14.7%	9,781,004	5.0%
Peoria	25,454,088	12.1%	9,352,785	4.4%
Scottsdale ^{2,3,4}	23,239,922	16.1%	6,851,741	4.7%
Dysart ³	19,643,136	13.6%	8,079,776	5.6%
DV	25,721,857	12.9%	9,896,319	5.0%
5 Comparable District Average		13.5%		4.9%

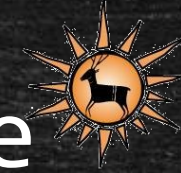
Auditor General District Spending (Classroom Dollar) Report Background



- Arizona Revised Statutes §41-1279.03 requires the Auditor General to determine the percentage of every dollar Arizona school districts spend in the classroom annually. *(excludes charter schools)*
- The report also analyzes nonclassroom spending, which includes administration, plant operations, food service, transportation, student support, and instruction support
- New for FY16 - Function 2350 (Administration) Retiree Health:
 - Payments made to provide retiree health benefits.

Data is
from
Latest
Available
Report,
from
2015-16

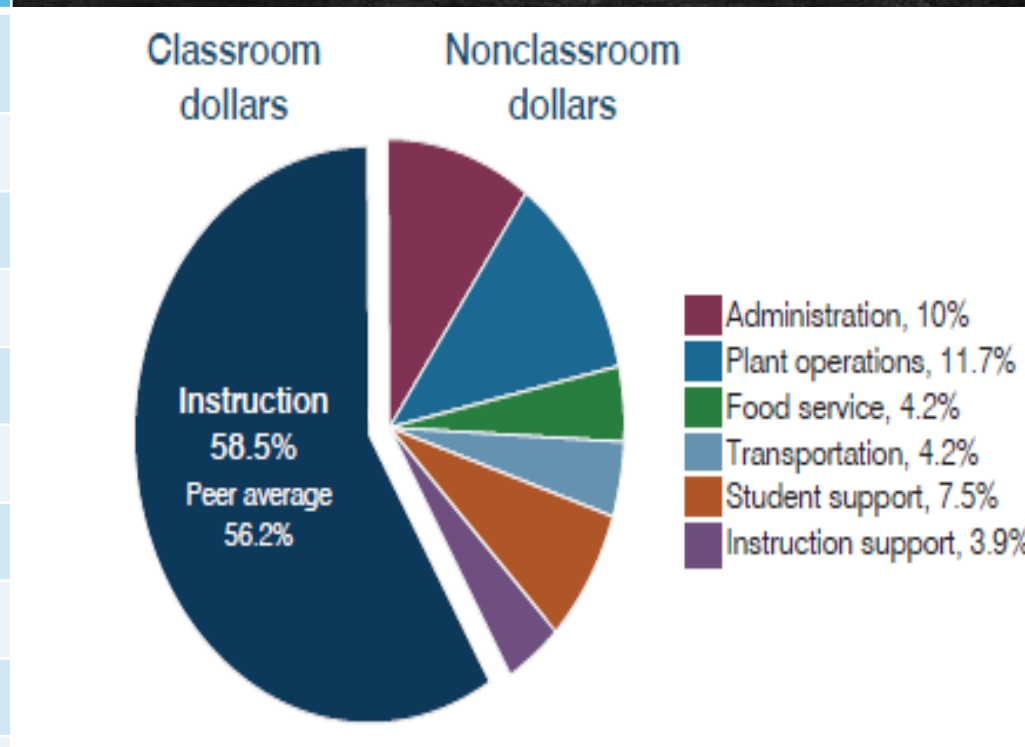
Classroom Dollar Percentage



Peer Group: Very large unified and

Statewide %	53.5%
<i>Peer Group %</i>	<i>56.2%</i>
Chandler USD	61.0%
Gilbert USD	60.7%
Deer Valley USD	58.5%
Mesa USD	56.7%
Paradise Valley USD	56.4%
Peoria USD	56.2%
Dysart USD	55.8%
Phoenix UHSD	54.0%
Scottsdale USD	53.6%
Tucson USD	48.8%

Deer Valley USD FY16



Student Achievement Results



District name	Percentage of students passing			
	Math	English Language Arts	Science	
Unified school districts with poverty rates of 10 to 17 percent in cities and suburbs	Peer group average	44%	44%	63%
	Queen Creek USD	57	53	74
	Chandler USD	55	55	72
	Scottsdale USD	50	52	68
	Deer Valley USD	48	50	71
	Prescott USD	43	47	69
	Paradise Valley USD	44	46	64
	Peoria USD	44	39	58
	Marana USD	36	41	59
	J. O. Combs USD	37	32	53
	Dysart USD	34	35	52
	Flagstaff USD	32	32	54

Auditor General District Spending Report

Basic District Information

	Chandler			Gilbert			Paradise Valley			Peoria			Scottsdale			Deer Valley		
	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
Students Attending	40,038	41,028	41,930	36,150	35,465	34,347	31,072	31,359	31,348	35,383	35,315	35,400	24,167	23,274	23,051	32,359	32,593	32,889
Number of Schools	41	41	43	40	40	40	45	44	44	40	41	41	30	30	30	37	37	38
Number of Teachers																		
Student/Teacher Ratio	19.2	18.9	19	16.3	16.1	18.1	20.5	20.9	19.5	18.4	17.8	17.3	18.3	19.7	18.7	19	18.2	18
Average Teacher Salary	\$ 49,957	\$ 50,130	\$ 52,001	\$ 44,380	\$ 42,357	\$ 47,692	\$ 51,848	\$ 52,793	\$ 49,389	\$ 41,433	\$ 40,399	\$ 41,337	\$ 48,198	\$ 47,332	\$ 48,853	\$ 46,902	\$ 44,928	\$ 44,712
Average Years of Service	10.7	11	10.9	11.6	11.8	12.1	13.3	13.3	12.8	10	10.6	10.9	13.7	13.9	13.6	12.2	12.1	11.8

Auditor General District Spending Report

Percentages of Spending

		Chandler			Gilbert			Paradise Valley			Peoria			Scottsdale			Deer Valley		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
Classroom Dollars		61.1%	61.1%	61.0%	61.2%	61.3%	60.7%	57.7%	57.2%	56.4%	57.9%	54.9%	56.2%	54.5%	53.9%	53.6%	58.3%	60.7%	58.5%
Non-Classroom Dollars																			
	Administration	8.5%	8.3%	8.2%	7.8%	7.1%	7.7%	7.9%	8.3%	8.4%	9.1%	10.5%	10.5%	8.8%	8.6%	9.2%	9.1%	8.5%	10.0%
	Plant Operations	10.5%	10.4%	10.4%	10.4%	10.9%	10.5%	12.6%	12.7%	13.2%	10.9%	11.3%	10.1%	13.0%	13.5%	13.5%	11.2%	10.2%	11.7%
	Food Service	5.3%	5.3%	4.8%	3.9%	4.0%	4.0%	2.9%	2.9%	3.0%	4.7%	4.8%	4.6%	4.2%	4.2%	4.4%	4.4%	4.3%	4.2%
	Transportation	3.9%	4.0%	4.6%	4.5%	4.5%	4.3%	4.2%	4.3%	4.1%	3.6%	3.6%	3.4%	4.7%	4.7%	4.5%	5.0%	4.4%	4.2%
	Student Support	6.4%	6.6%	6.8%	9.1%	9.3%	9.4%	9.1%	9.3%	9.7%	8.9%	9.8%	10.2%	9.2%	9.3%	9.4%	7.1%	7.2%	7.5%
	Instructional Support	4.3%	4.3%	4.2%	3.1%	2.9%	3.4%	5.6%	5.3%	5.2%	4.9%	5.1%	5.0%	5.6%	5.8%	5.4%	4.9%	4.7%	3.9%
	Other	0.0%	0.0%		0.0%			0.0%			0.0%			0.0%			0.0%		
	Classroom Support	71.8%	72.0%	72.0%	73.4%	73.5%	73.5%	72.4%	71.8%	71.3%	71.7%	69.8%	71.4%	69.3%	69.0%	68.4%	70.3%	72.6%	69.9%

Auditor General District Spending Report Per Pupil Spending

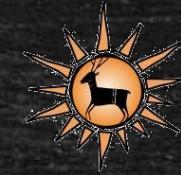
		Chandler			Gilbert			Paradise Valley			Peoria			Scottsdale			Deer Valley		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
Per Student		\$ 6,615	\$ 6,897	\$ 7,158	\$ 6,815	\$ 6,682	\$ 6,811	\$ 7,747	\$ 7,544	\$ 7,472	\$ 6,585	\$ 6,715	\$ 6,945	\$ 7,462	\$ 7,591	\$ 7,820	\$ 6,718	\$ 7,032	\$ 6,880
Classroom Dollars		\$ 4,042	\$ 4,211	\$ 4,366	\$ 4,171	\$ 4,094	\$ 4,135	\$ 4,471	\$ 4,318	\$ 4,214	\$ 3,814	\$ 3,685	\$ 3,904	\$ 4,070	\$ 4,094	\$ 4,194	\$ 3,919	\$ 4,268	\$ 4,022
Non-Classroom Dollars																			
	Administration	\$ 563	\$ 575	\$ 589	\$ 530	\$ 475	\$ 522	\$ 610	\$ 627	\$ 631	\$ 601	\$ 702	\$ 731	\$ 660	\$ 651	\$ 715	\$ 609	\$ 595	\$ 689
	Plant Operations	\$ 690	\$ 717	\$ 744	\$ 706	\$ 725	\$ 716	\$ 978	\$ 960	\$ 983	\$ 718	\$ 761	\$ 701	\$ 966	\$ 1,028	\$ 1,058	\$ 751	\$ 720	\$ 805
	Food Service	\$ 350	\$ 367	\$ 346	\$ 269	\$ 270	\$ 270	\$ 227	\$ 221	\$ 226	\$ 308	\$ 325	\$ 317	\$ 312	\$ 316	\$ 341	\$ 299	\$ 299	\$ 288
	Transportation	\$ 258	\$ 276	\$ 325	\$ 305	\$ 302	\$ 296	\$ 323	\$ 326	\$ 306	\$ 236	\$ 239	\$ 237	\$ 347	\$ 356	\$ 353	\$ 335	\$ 313	\$ 289
	Student Support	\$ 424	\$ 454	\$ 485	\$ 622	\$ 618	\$ 639	\$ 703	\$ 697	\$ 723	\$ 582	\$ 660	\$ 708	\$ 690	\$ 704	\$ 733	\$ 479	\$ 506	\$ 514
	Instructional Support	\$ 288	\$ 297	\$ 303	\$ 212	\$ 198	\$ 233	\$ 435	\$ 395	\$ 389	\$ 326	\$ 343	\$ 347	\$ 417	\$ 442	\$ 426	\$ 326	\$ 331	\$ 273
	Other																		
Non-Classroom Subtotal		\$ 2,573	\$ 2,686	\$ 2,792	\$ 2,644	\$ 2,588	\$ 2,676	\$ 3,276	\$ 3,226	\$ 3,258	\$ 2,771	\$ 3,030	\$ 3,041	\$ 3,392	\$ 3,497	\$ 3,626	\$ 2,799	\$ 2,764	\$ 2,858
	Classroom Support	\$ 4,754	\$ 4,962	\$ 5,154	\$ 5,005	\$ 4,910	\$ 5,007	\$ 5,609	\$ 5,410	\$ 5,326	\$ 4,722	\$ 4,688	\$ 4,959	\$ 5,177	\$ 5,240	\$ 5,353	\$ 4,724	\$ 5,105	\$ 4,809

Auditor General District Spending Report

Key Metrics

		Chandler			Gilbert			Paradise Valley			Peoria			Scottsdale			Deer Valley		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
Administration																			
	Cost Per Pupil	\$ 563	\$ 575	\$ 589	\$ 530	\$ 475	\$ 522	\$ 610	\$ 627	\$ 631	\$ 601	\$ 702	\$ 731	\$ 660	\$ 651	\$ 715	\$ 609	\$ 595	\$ 689
	Students per Admin	107	108	104	79	77	75	76	75	76	89	85	91	75	77	78	84	87	88
Plant Operations																			
	Cost Per Square Foot	\$ 6.29	\$ 6.69	\$ 6.64	\$ 5.30	\$ 5.32	\$ 5.08	\$ 6.10	\$ 5.94	\$ 6.06	\$ 5.54	\$ 5.71	\$ 5.27	\$ 5.53	\$ 5.66	\$ 5.75	\$ 5.46	\$ 5.28	\$ 5.82
	Square Foot Per Pupil	110	107	112	133	136	141	160	162	162	130	133	133	175	182	184	137	136	138
Food Service																			
	Cost Per Meal	\$ 3.11	\$ 3.30	\$ 3.12	\$ 2.37	\$ 2.52	\$ 2.52	\$ 2.44	\$ 2.45	\$ 2.55	\$ 2.84	\$ 2.95	\$ 3.00	\$ 2.61	\$ 2.40	\$ 2.64	\$ 2.51	\$ 2.49	\$ 2.41
Transportation																			
	Cost Per Mile	\$ 4.06	\$ 4.39	\$ 4.69	\$ 3.49	\$ 3.59	\$ 3.68	\$ 4.13	\$ 4.59	\$ 3.87	\$ 3.24	\$ 3.12	\$ 3.53	\$ 3.96	\$ 3.89	\$ 4.46	\$ 4.30	\$ 4.42	\$ 4.34
	Miles Per Rider	996	1,145	1,338	1,052	1,089	1,074	1,475	1,693	1,350	1,128	1,157	1,270	1,610	1,521	1,677	1,401	1,175	1,104

Financial Stress Assessment



Financial stress assessment

Overall financial stress level:

Low

Measure: 2014 through 2016

Assessment

Change in number of district students

Steady

Spending exceeded operating/capital budgets

No overspending

Spending increase election results

Voter-approved

Operating reserve percentage, Trend

2.3%, Varying

Years of capital reserve held

1 to 3 years

Current financial and internal control status

Compliant

Low

Moderate

High

Auditor General District Spending Report

Conclusions



- We compare positively among our peer groups, even better when compared to State
- Although DVUSD spent less dollars per student than our comparable group (4.3% or \$301), peer group (6.5% less, or \$451) and the State average (12.5% or \$866), the student achievement results are comparable or better than some districts that spent more money per student
- It appears from the data that there are efficiency opportunities in our Transportation efforts that need to be explored
(Note – Cost Per Rider improved from Comparable in FY15 to Low in FY16, Cost Per Mile is still Very High – although improving)
- Declining operating reserve is causing added financial stress