

WYOMING DEPARTMENT OF EDUCATION

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Date: May 26, 2017

To: Members, Joint Revenue Committee
Members, Joint Education Committee
Members, Select Committee on School Finance Recalibration

From: Jed Cicarelli, School Foundation Supervisor
Kim Morrow, School Foundation Consultant

Subject: School District Budget Reduction Survey

Background

At the request of the Select Committee on School Finance Recalibration and in accordance with 2017 Wyo. Sess. Laws, Ch. 205, Sec. 8(d), the Wyoming Department of Education (WDE) conducted a survey of Wyoming school districts on how budget cuts (where applicable) have been implemented for school years (SY) 2016-17 and 2017-18. In consultation with the School Finance Data Advisory Committee¹ (SFDAC), the 38-question survey was structured to collect information in four topic areas:

1. Budget and Reserves;
2. Reductions to Program Areas;
3. Reductions to Personnel or Salaries/Benefits; and
4. Reductions to Non-personnel and Operations.

Information was collected through an online survey between May 4, 2017 and May 17, 2017. The questions invited school district business officials to provide responses to how districts have effectuated budget reductions from the 2016 Budget Session in school year (SY) 2016-2017 and how school districts plan to handle the budget reductions from the 2016 and 2017 Sessions in SY 2017-2018. Additionally, school districts could comment in anecdotal form about details related to the topic areas listed above.

Survey Responses

Forty-six of Wyoming's 48 school districts responded to the survey as of May 17, 2017, for a response rate of 95.8%.² The response level indicates a high level of willingness to provide policymakers with information not currently collected through WDE data reporting.

Results of the survey including summary observations in select areas are depicted below. The views expressed in the following summary are those of the respondents and do not necessarily reflect the views of the WDE. Individual school district responses are available upon request.

¹ The role of the SFDAC is defined in W.S. 21-2-203(d).

² Big Horn #2 and Teton #1 did not respond to the survey as requested by May 17, 2017.

1) Budget and Reserves

Changes in enrollment have a direct impact on the level of resources available to districts for budgeting purposes. Districts were asked to estimate the percentage change in enrollment from October 2016 to October of 2017. Of the 45 districts responding to this question, the change in enrollment ranged from a -5% decrease to an increase of 4%. The change in district General Fund budgets was considerably wider as summarized below.

SY 2016-17

For SY 2016-17 (compared to SY 2015-16) the change in district budgets ranged from -10.39% to +4.5%. The dollar change ranged from a \$2.6 million decrease in budgeted expenditures to an increase of slightly more than \$3.4 million. Twenty-one districts reported decreases in their budgets while 23 reported increases. Two districts reported no change in General Fund budgeted expenditures.

Anecdotal information collected on increasing budgets indicates several factors lead to increasing expenditures. The most common factor reported was increased student enrollment. Other factors include changes in employee salaries and benefits, new school openings, increases in special education placements and use of district reserves.

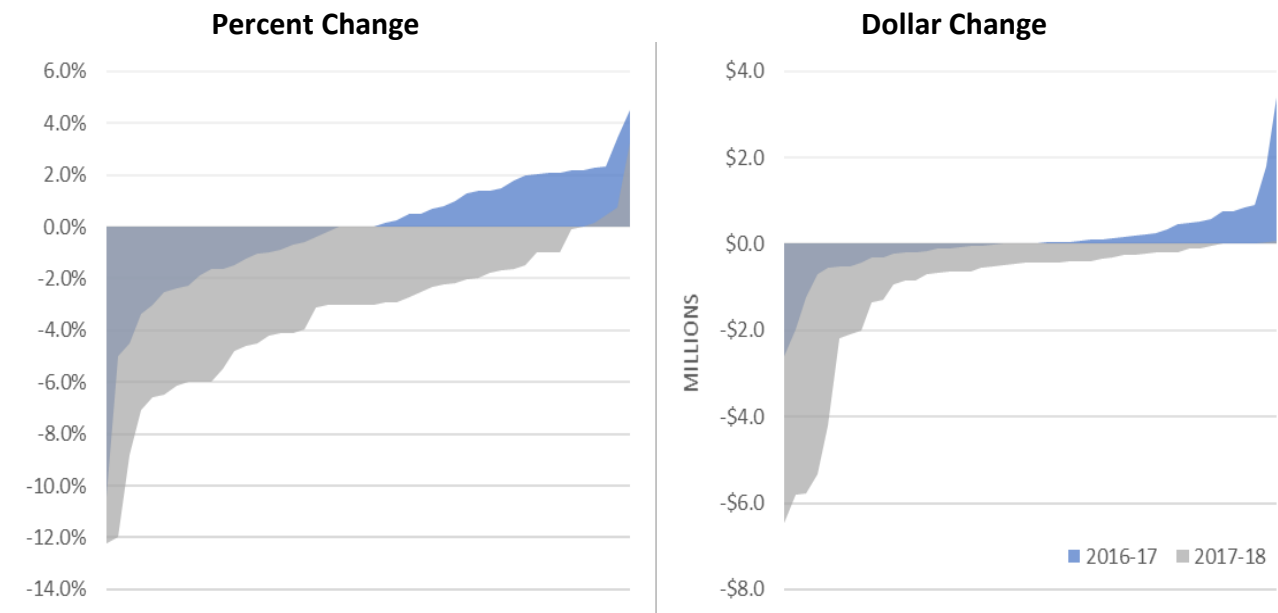
SY 2017-18

For SY 2017-18 (compared to SY 2016-17) the change in district budgets ranged from -12.20% to +4.5%. The dollar change ranged from a \$6.4 million decrease to an increase of \$561,946. Forty-two districts reported a decrease in General Fund budgets whereas only three districts reported projected increases to General Fund expenditures. One district reported no change in General Fund budgeted expenditures.

Districts anticipating to maintain or increase their General Fund budgets for SY 2017-18 reported funding for new schools, cash reserves, and changes in local tax collections as contributing factors.

Attachment 1 provides a summary of district budget reductions for SYs 2016-17 and 2017-18. Figure 1 visually depicts the percent and dollar reduction by year, ranked from the largest budget reduction (negative number on the vertical axis) to the largest budget increase (positive number on the vertical axis).

Figure 1. School District General Fund Budget Reductions SY 2016-17 and 2017-18, Percent and Dollar Change Ranked Ascending.



Source: WDE analysis of survey responses.

Cash Reserves

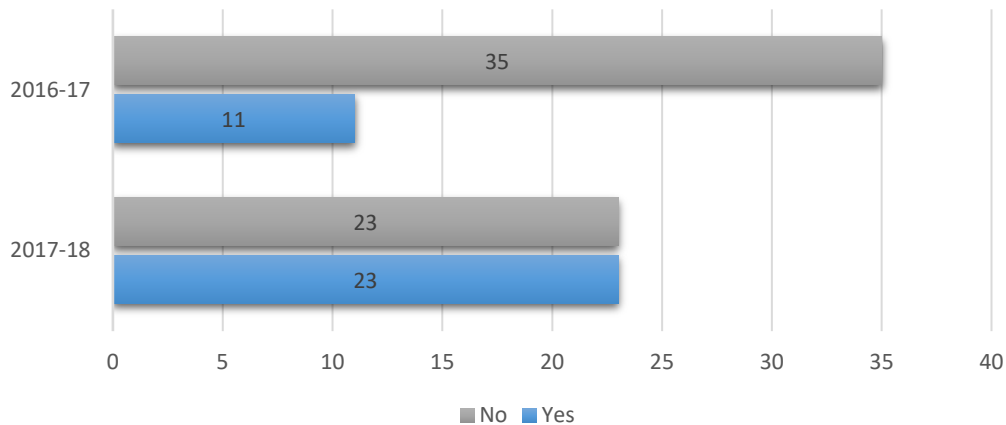
Districts were asked specific questions related to the use of both General Fund and Special Reserves. These questions addressed the use of General Fund reserves for normal operations as well as amounts transferred to and expensed from Special Reserve Funds authorized under W.S. 21-13-504. Please see the accompanying May 26, 2017, memorandum authored by Jed Cicarelli³ for additional information on school district operating balances and cash reserves.

For SY 2016-17, 11 school districts reported using a total of \$8,524,906 in General Fund reserves for operations.⁴ The number of districts anticipating using reserves to fund normal operations increased to 23 in SY 2017-18 for a projected total of \$7,741,772. No districts reported decreasing their pre 1997 cash reserve balance for either year. Figure 2 illustrates the number of school districts utilizing General Fund cash reserves to fund operations.

³ School District Reserves, Jed Cicarelli, School Foundation Supervisor, May 26, 2017.

⁴ Although 11 districts reported utilizing cash reserves for SY 2016-17, only 10 reported the dollar amount used to fund operations.

Figure 2. Districts Utilizing General Fund Cash Reserves to Fund Operations.



Source: WDE analysis of survey responses.

Twenty-six school districts reported having Special Reserve Funds authorized under W.S. 21-13-504. One district did not respond to this question. Of the 19 school districts currently without a Special Reserve Fund, four anticipate creating one soon.

The total amount estimated to be transferred from the General Fund to the Special Reserve Fund is \$3,548,510 and \$2,166,967 in SYs 2016-17 and 2017-18, respectively. The reported statewide Special Reserve Fund balance at the end of SY 2015-16 was \$78,027,899. Districts estimate the Special Reserve Fund balance will decrease slightly to \$74,671,251 by the end of SY 2016-17. Twenty-two of the 26 school districts with SY 2016-17 reserves, provided estimates for SY 2017-18 reserve balances. In total, districts with Special Reserve Funds reported expensing \$5,817,242 in SY 2016-17 and estimate \$5,279,485 in expenditures for SY 2017-18. Table 1 provides a statewide summary of the amounts transferred to and expensed from Special Reserve Funds.

Table 1. Special Reserve Fund Transfers and Expenditures.

	General Fund Transfers to Special Reserve Fund	Special Reserve Fund Amounts Expensed or Transferred Back to the General Fund	Estimate Year-End Balance
2015-16			\$78,027,899
2016-17	\$3,548,510	\$6,338,588	\$74,671,251
2017-18	\$2,166,967	\$5,729,485	\$62,277,073 ⁵

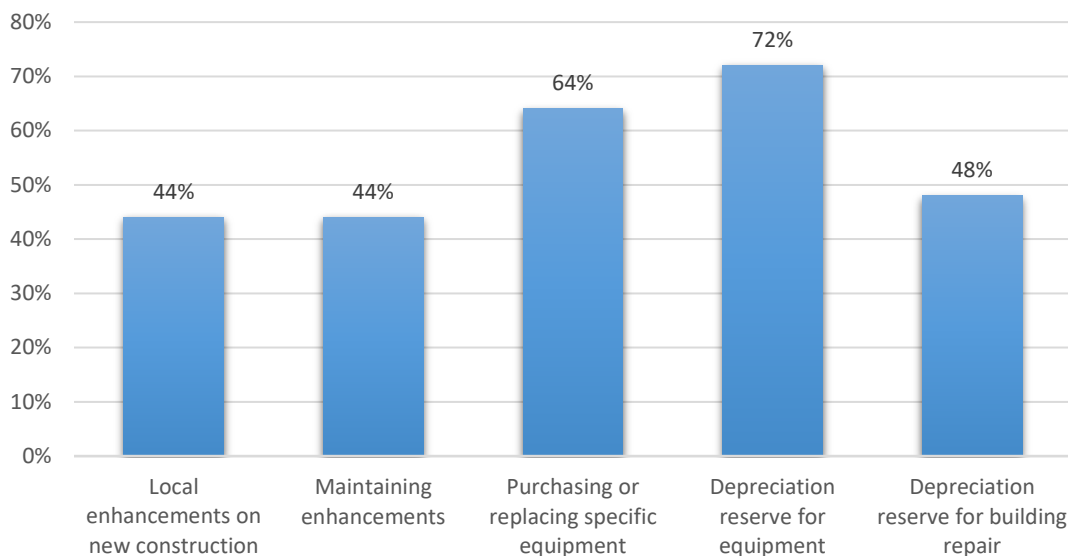
Source: WDE analysis of survey responses.

⁵ Four districts did not provide estimates for SY 2017-18.

Additional information was requested on the purpose of the Special Reserve Fund. Respondents were given the option to select from five pre-defined purposes or provide additional details on other uses. More than 73% of school districts with Special Reserve Funds reported they use the fund as a depreciation reserve for equipment, 65% stated they use the funds to purchase or replace specific equipment. Twelve of the 26 respondents indicated the fund may also be used to enhance or maintain enhancements to construction projects, or as a depreciation reserve for building repair. Districts also reported using funds for teacherages, technology purchases, ag programs, land purchases, and equipment purchases for new school openings and renovations. Figure 3 provides a summary of district responses on the purpose of the Special Reserve Fund.

Districts commented special reserves are a good fiscal management tool and the flexibility to create special reserve funds allows them to maintain building enhancements. One district noted most of its reserves were established before 1997. *Attachment 2* provides a summary of school district comments related to Special Reserve Funds.

Figure 3. Uses of School District Special Reserve Funds.



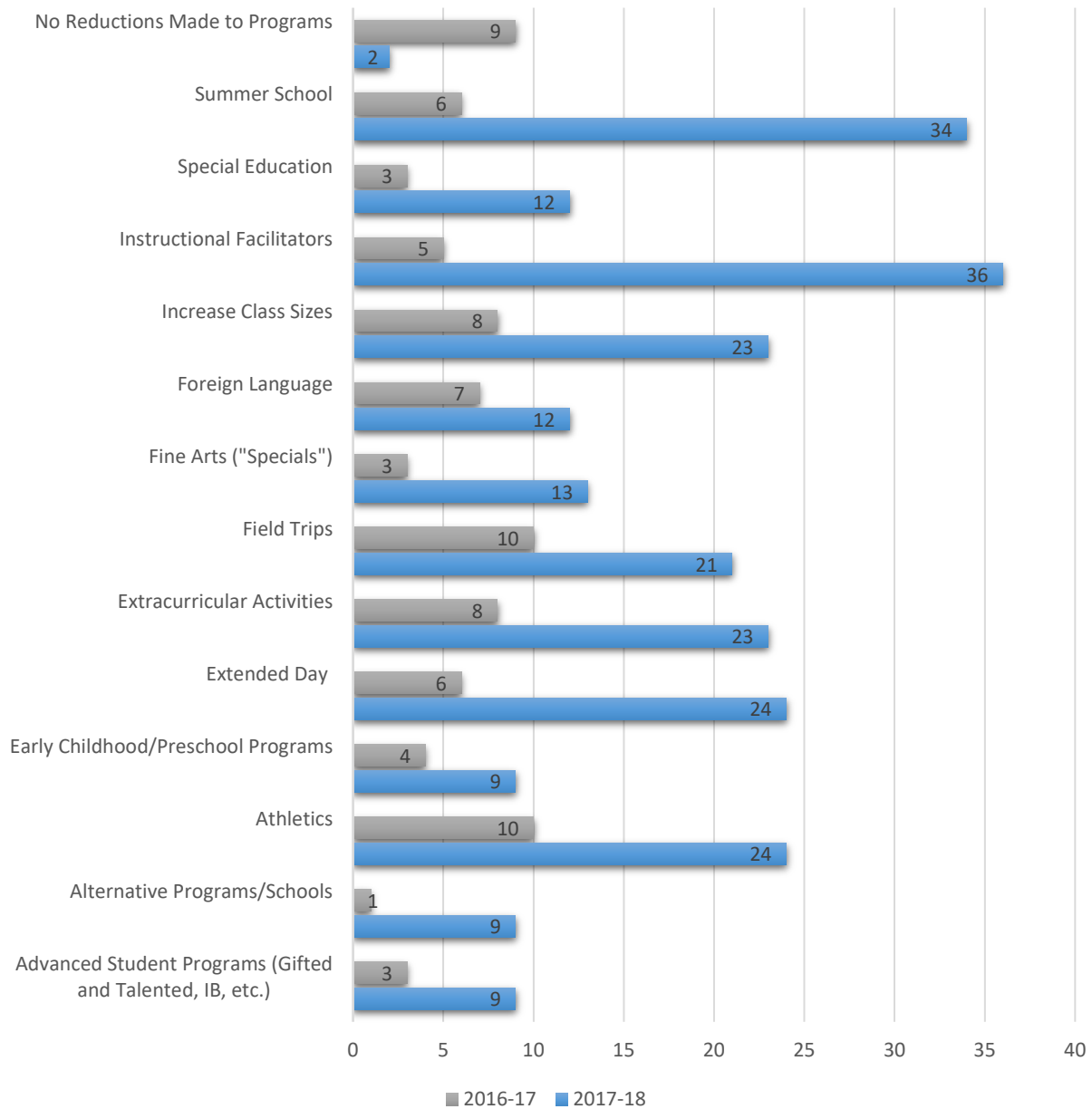
Source: WDE analysis of survey responses.

2) Program Areas

The next portion of the survey collected information from school districts on where budget reductions were or are proposed to be made. Districts were asked to select from a list of specific educational program areas or provide additional information on reductions made to other programs. Nine districts reported making no reductions to educational programs in SY 2016-17 whereas only two districts reported making no reductions to programs in SY 2017-18. Figure 4 provides the number of districts identifying reductions to program areas by school year. Comments collected through the survey

identified reductions to a number of other educational programs across districts. Among others, these additional areas include community education programs, vocational education, reading support programs, media centers, etc. *Attachment 2* includes a summary of school district comments related to budget reductions to program areas.

Figure 4. Reductions to Educational Programs.



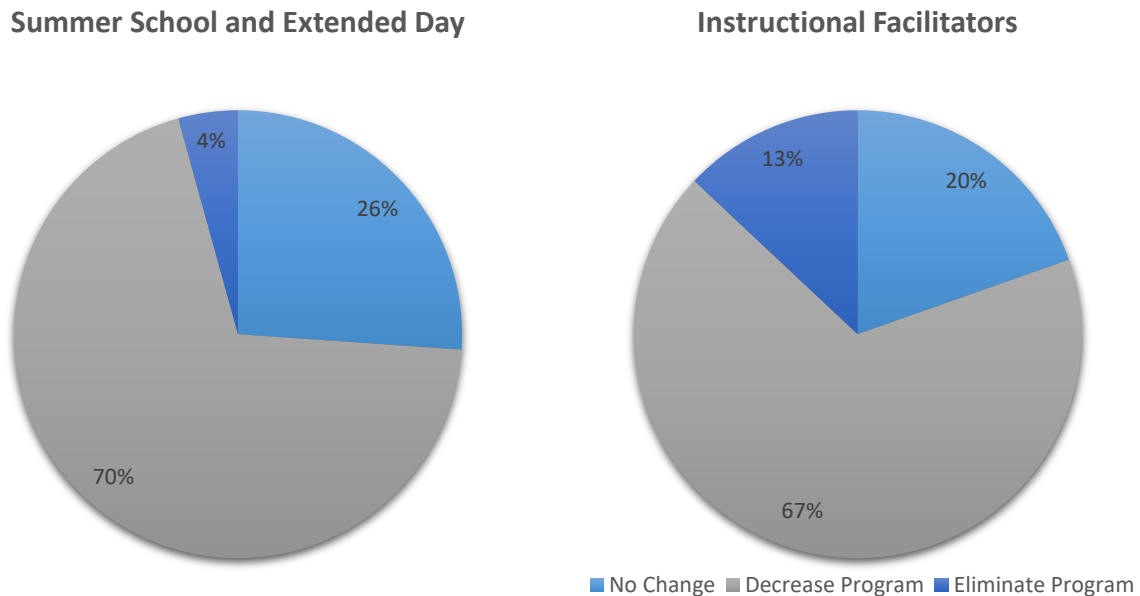
Source: WDE analysis of survey responses

Effective July 1, 2017, categorical grant funding for Instructional Facilitators and Summer School/Extended-Day programs will be incorporated into the education resource block grant funding model (Model). For both programs, districts were asked to select from the following three options:

1. No Change - my district will use model allocations in the same manner as when they were restricted.
2. Decrease program - my district will maintain the program but at a reduced level.
3. Eliminate program - my district will eliminate the program.

Figure 5 illustrates how districts responded and will utilize the Model resources for these programs since the funding is no longer restricted to these specific programs.

Figure 5. Changes to Categorical Grants.



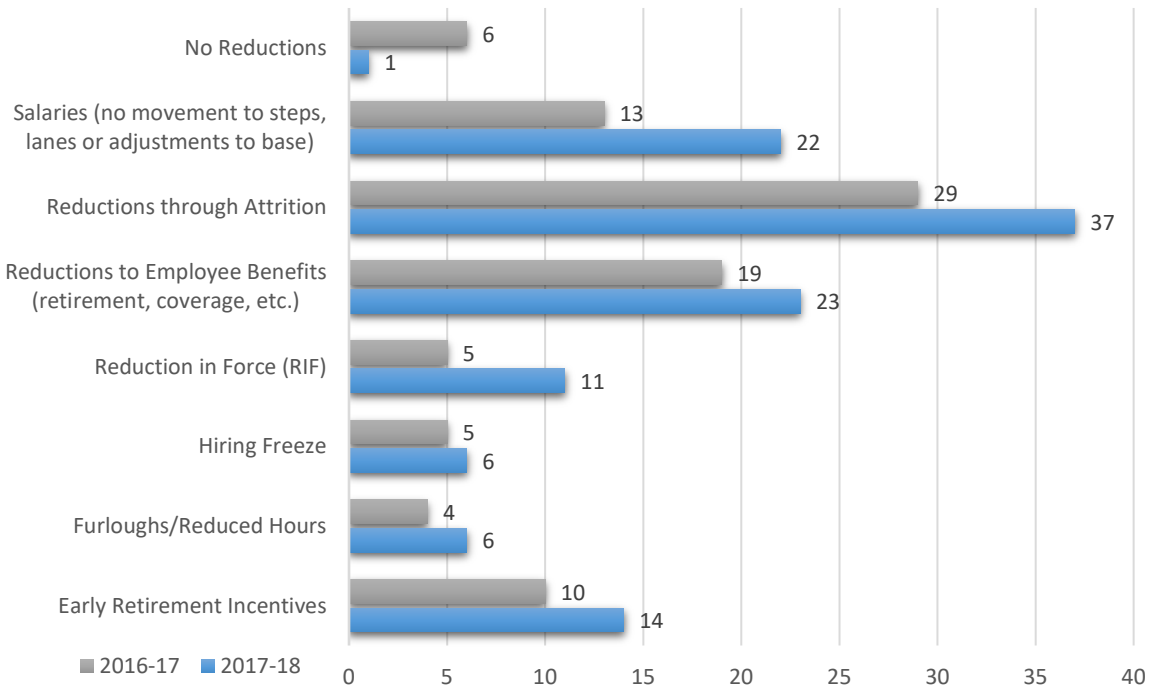
Source: WDE analysis of survey responses

The remaining questions related to program reductions collected open-ended comments from districts on categorical programs and how districts prioritized needs at the school and district level. A summary of those comments has been included in *Attachment 2*.

3) Personnel and Salaries

This portion of the survey collected information regarding reductions to personnel and salaries. Forty-two of the 46 districts who responded reported making reductions to personnel including salaries and benefits for SYs 2016-17 and 2017-18. Figure 6 illustrates district responses to the category reductions for certified staff included in the survey. The most common response was "Reductions through Attrition" for both school years followed by "Reductions to Employee Benefits."

Figure 6. Areas of Reductions to Certified Personnel, Salaries or Benefits.



Source: WDE analysis of survey responses

District responses were similar when asked the same question for classified staff. When asked to report the number of reduced positions resulting from the reduction in force, responses ranged from 1 to 11 positions per district for both school years (approximately 102 positions in total). The number of positions changed significantly when asked about the number of positions reduced through attrition. Those numbers range from 1 to 42 positions per district for certified staff and 1 to 48 positions per district for classified staff (approximately 475 total positions for the state). The number of positions reduced per district varies greatly depending on the size of the district. A summary of individual district responses on reductions to personnel can be found in *Attachment 2*.

The survey further asked districts to provide information specifically about salary reductions. Thirty-three districts responded to this question with the following:

Table 2. Salary Reductions by Category.

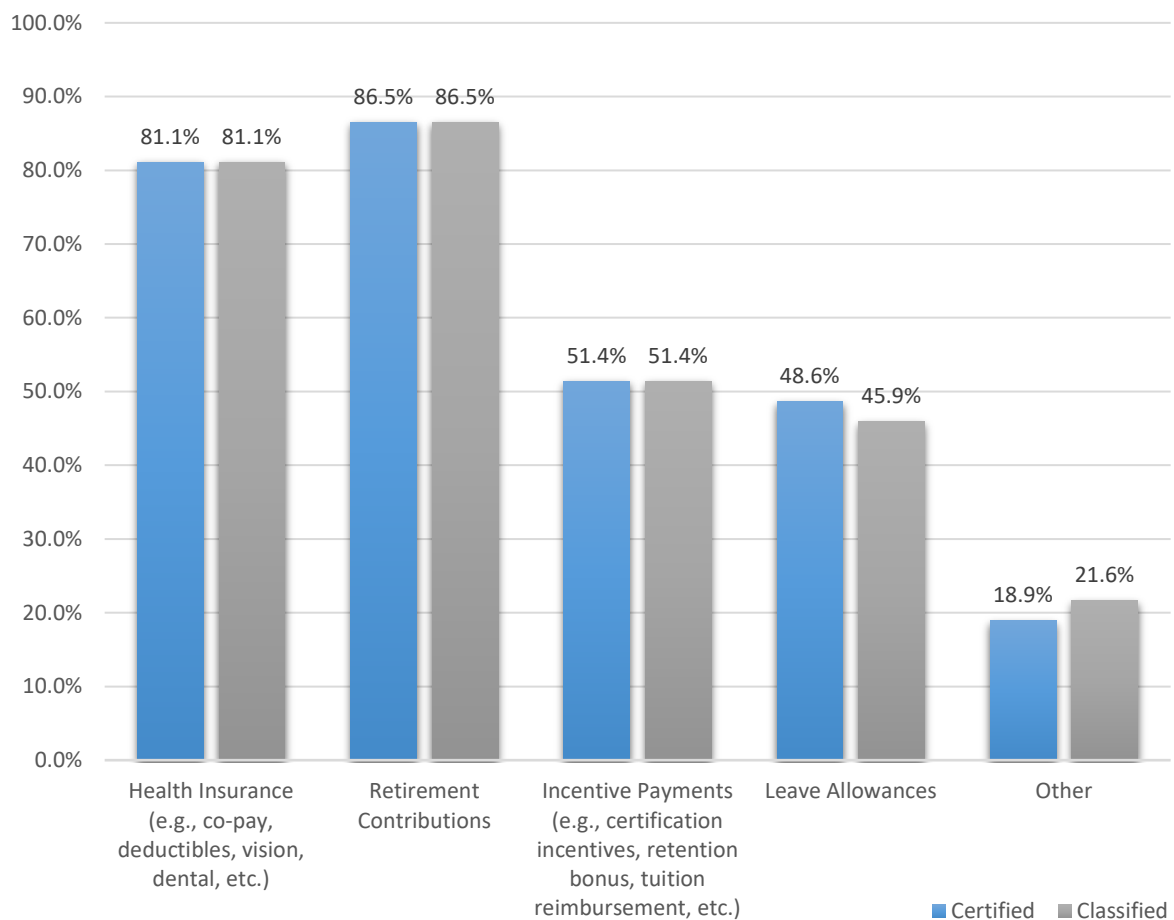
	Certified Staff	Classified Staff
No Adjustments to Base Salaries	18	19
No Movement in Steps/Lanes	19	17
No Reductions	4	4

Source: WDE analysis of survey responses

Two districts responded they were increasing the percentage of retirement contributions employees pay, therefore, reducing net salaries. Two districts reported offering a one-time payment or bonus to staff to help offset increases in benefit expense.

Figure 7 provides district responses when asked about reductions to benefits for both certified and classified staff. The most prevalent response was a reduction to retirement contributions paid by the district, indicating the employee will have to pay a larger portion of their retirement contributions. The second most common response was in reductions to health insurance, most likely requiring the employee to pay more out of pocket expense. Additional comments from districts on personnel and salary reductions can be found in *Attachment 2*.

Figure 7. Reductions to Staff Benefits.



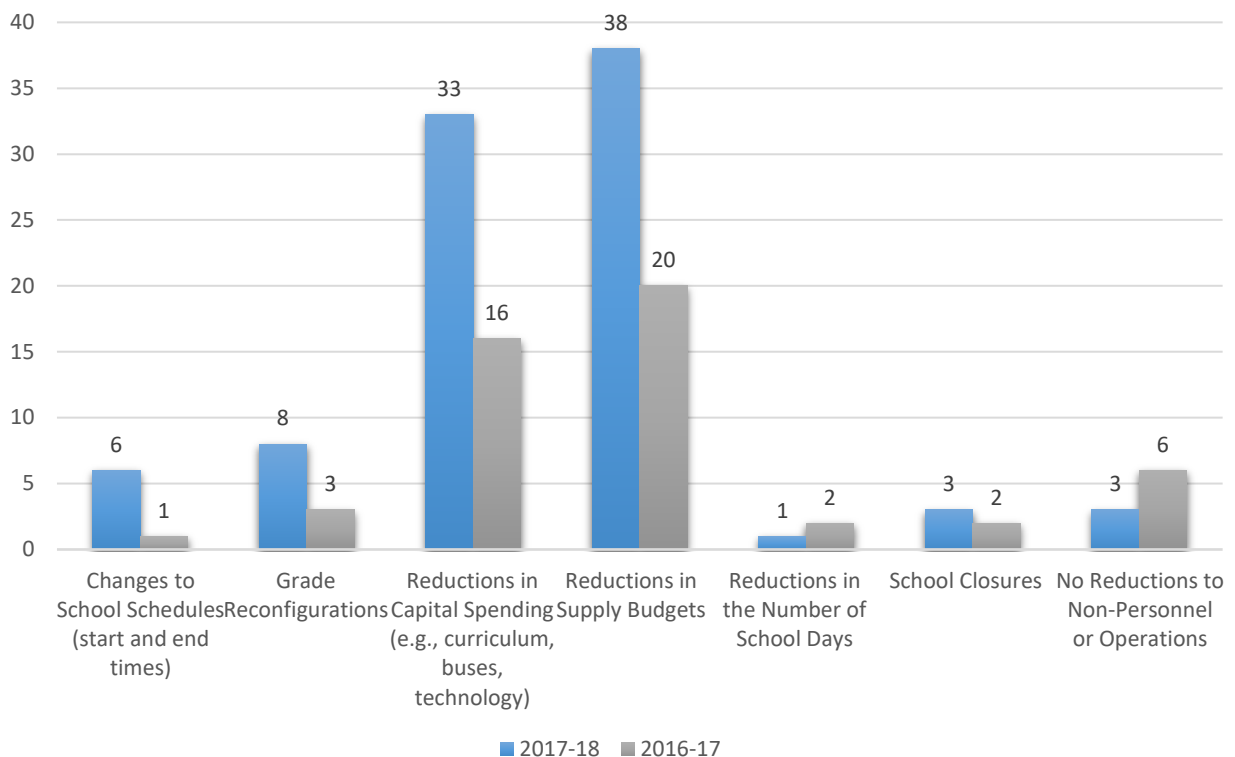
Source: WDE analysis of survey responses

4) Non-personnel and Operations

The concluding section of the survey asked districts to respond to various reduction categories to non-personnel or operations. The most reported category was “Reductions to Supply Budgets” and “Reductions to Capital Spending” as seen in Figure 8. Twenty districts reported reducing supply budgets in SY 2016-17 and 38 districts anticipate making reductions to this category in SY 2017-18.

The capital spending category includes reductions to curriculum, bus purchases, and technology equipment. Sixteen districts made reductions in this category for SY 2016-17 and 33 districts will be making reductions in SY 2017-18. Additional comments on reductions to non-personnel and operations can be found in *Attachment 2*.

Figure 9. Reductions to Non-Personnel Areas.



Source: WDE analysis of survey responses

Please contact Jed Cicarelli (jed.cicarelli@wyo.gov) at 307-777-5808 or Kim Morrow (kimberly.morrow@wyo.gov) at 307-777-6000 if any additional information is required.

Attachment

Cc: Legislative Service Office

Attachment 1

Change in Budgeted General Fund Expenditures

	SY 2016-17		SY 2017-18	
	%	\$	%	\$
Albany #1	1.40%	\$ 835,000	-1.50%	\$ (922,000)
Big Horn #1	0.226%	\$ 39,041	-2.723%	\$ (471,195)
Big Horn #2	Did not respond to survey			
Big Horn #3	1.00%	\$ 100,000	-2.00%	\$ (200,000)
Big Horn #4	2.20%	\$ 156,000	-8.80%	\$ (645,000)
Campbell #1	-1.90%	\$ (2,600,000)	-3.96%	\$ (5,777,000)
Carbon #1	-5.00%	\$ (1,979,050)	-6.00%	\$ (2,107,872)
Carbon #2	-0.60%	\$ (104,811)	-1.70%	\$ (314,175)
Converse #1	2.30%	\$ 743,000	-4.20%	\$ (1,367,000)
Converse #2	0.78%	\$ 88,849	-5.50%	\$ (631,886)
Crook #1	-2.30%	\$ (530,512)	-4.10%	\$ (847,589)
Fremont #1	-	\$ (49,087)	-1.00%	\$ (184,779)
Fremont #2	-0.005%	\$ (23,761)	-12.00%	\$ (514,789)
Fremont #6	-1.00%	\$ (90,652)	-4.50%	\$ (391,602)
Fremont #14	-	\$ -	-3.00%	\$ (713,478)
Fremont #21	3.40%	\$ 503,500	-	\$ -
Fremont #24	4.50%	\$ 350,000	-3.00%	\$ (220,000)
Fremont #25	1.27%	\$ 500,418	0.16%	\$ 65,120
Fremont #38	-3.00%	\$ (222,979)	-6.00%	\$ (561,946)
Goshen #1	1.40%	\$ 461,423	-6.60%	\$ (2,171,013)
Hot Springs #1	1.80%	\$ 203,947	-2.90%	\$ (328,698)
Johnson #1	-1.40%	\$ (274,000)	-2.70%	\$ (525,000)
Laramie #1	1.50%	\$ 3,402,256	-3.00%	\$ (5,791,148)
Laramie #2	-1.65%	\$ (315,000)	-2.22%	\$ (418,000)
Lincoln #1	0.05%	\$ 48,346	-4.10%	\$ (432,685)
Lincoln #2	2.08%	\$ 904,359	-0.98%	\$ (420,891)
Natrona #1	0.13%	\$ 264,561	-2.17%	\$ (4,200,000)
Niobrara #1	-1.50%	\$ (170,000)	-6.00%	\$ (250,000)
Park #1	2.10%	\$ 571,807	-1.80%	\$ (491,372)
Park #6	2.33%	\$ 746,186	-6.13%	\$ (2,011,096)
Park #16	0.68%	\$ 23,868	0.75%	\$ 27,433
Platte #1	-0.20%	\$ 32,000	-1.01%	\$ (394,000)
Platte #2	-1.25%	\$ (84,000)	0.45%	\$ 30,000
Sheridan #1	-3.38%	\$ (535,890)	-1.65%	\$ (252,857)
Sheridan #2	-1.02%	\$ (521,877)	-0.11%	\$ (59,776)
Sheridan #3	-4.50%	\$ (179,750)	-2.93%	\$ (111,492)
Sublette #1	-2.40%	\$ (436,276)	-4.80%	\$ (854,799)
Sublette #9	-10.39%	\$ (1,242,033)	-6.50%	\$ (680,763)
Sweetwater #1	2.02%	\$ 1,795,247	-7.10%	\$ (6,453,101)
Sweetwater #2	-1.63%	\$ (702,966)	-12.20%	\$ (5,340,557)
Teton #1	Did not respond to survey			
Uinta #1	-0.70%	\$ (299,619)	-3.13%	\$ (1,289,010)
Uinta #4	2.00%	\$ 222,603	-3.00%	\$ (391,626)
Uinta #6	-0.382%	\$ (45,189)	-2.32%	\$ (268,246)
Washakie #1	-0.87%	\$ (192,000)	-2.02%	\$ (444,000)
Washakie #2	-	\$ -	-3.00%	\$ (96,861)
Weston #1	0.50%	\$ 72,526	-4.60%	\$ (636,000)
Weston #7	2.20%	\$ 140,938	-3.25%	\$ (205,082)
Total		\$ 1,606,423		\$ (50,265,831)

Source: WDE analysis of survey responses.

Note: Numbers may differ slightly when compared to individual responses due to revisions made after submission.

2017 School Finance Recalibration - Budget Reduction Survey**Responses to Open-Ended Questions**

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Q9 Please provide additional information if your district increased or maintained your budget for SY 2016-17 or 2017-18 (e.g., Impact Aid, reserves, increased enrollment, etc.).

Answered: 34 Skipped: 12

Answer Choices	Responses	
2016-17:	91.18%	31
2017-18:	82.35%	28

#	2016-17:	Date
1	Attrition, decrease to operating budgets, increase to health insurance premiums for family coverage (both spouses work in district)	5/17/2017 7:21 AM
2	increased enrollment increase in block grant, prior years reimbursement of WRS pmt	5/17/2017 1:14 AM
3	During SY 2016-17 Park County School District No.6 changed health insurance providers. As part of the change the District incurred \$1.2 Million in run-out claims.	5/16/2017 8:49 AM
4	Steps and Lanes, Salary&Benefit changes due to new hires, Added ELL position	5/15/2017 9:25 AM
5	decreased our budget to maintain 15% for payroll in June, July, and August	5/15/2017 7:36 AM
6	N/A	5/15/2017 6:50 AM
7	Increased students 210 ADM, Opened new school-Meadowlark Elementary, Opened new Charter School, Increased Spec. Ed./Transportation costs, retirement incentive program, 1% reduction in school/department, 13% increase in health insurance rate	5/15/2017 6:21 AM
8	N/A	5/15/2017 3:15 AM
9	Part increase guarantee, part cash reserve	5/15/2017 2:05 AM
10	Increased enrollment, cuts	5/15/2017 1:32 AM
11	maintained current staffing	5/15/2017 12:57 AM
12	Increased enrollment sustained our budget in 16-17	5/12/2017 7:53 AM
13	budget decreased and used reserves	5/12/2017 7:38 AM
14	Increased Enrollment	5/12/2017 6:23 AM
15	Increased enrollment	5/12/2017 5:43 AM
16	Used reserves for one-time purchase of equipment, as well as a paid for an employee dispute & payoff. Decreased budget otherwise.	5/12/2017 3:21 AM
17	School bus acquisitions	5/12/2017 2:07 AM
18	increased enrollment	5/12/2017 12:18 AM
19	increased enrollment	5/11/2017 7:25 AM
20	Reserves	5/11/2017 7:21 AM
21	Increase in the placement of 1 student in NEW BOCES	5/11/2017 3:44 AM
22	New Alt School: Frontier Academy was funded	5/11/2017 2:29 AM
23	Increased enrollment, opened new elementary school.	5/10/2017 10:00 AM
24	Foundation payment decreased due to unanticipated tax revenue at the end of the prior year. Certain appropriate expenses were prepaid at the end of 15-16 to offset the decrease in 16-17.	5/10/2017 3:53 AM

25	higher enrollment	5/10/2017 12:11 AM
26	SPED reimbursement increased by \$877,604	5/9/2017 5:57 AM
27	We allowed steps and lanes for certified and classified staff.	5/8/2017 2:51 AM
28	N/A	5/5/2017 12:39 AM
29	steady enrollment	5/4/2017 11:49 PM
30	MAINTAINED	5/4/2017 10:21 PM
31	increased enrollment	5/4/2017 10:19 AM
#	2017-18:	Date
1	Attrition	5/17/2017 7:21 AM
2	n/a	5/17/2017 1:14 AM
3	Several teaching positions were eliminated moving into SY 2017-18	5/16/2017 8:49 AM
4	Maintain reserves	5/16/2017 3:09 AM
5	Steps and Lanes, Salary&Benefit changes due to new hires	5/15/2017 9:25 AM
6	Decreased to meet the cuts	5/15/2017 7:36 AM
7	The reduced budgeted expenditures is mainly the result of the closure of a school within our district	5/15/2017 7:13 AM
8	N/A	5/15/2017 6:50 AM
9	Increased students est. 80 ADM, reduced staffing est. 70 staff, increase charter school additional grade, increase Special Ed. for out of district placement, increase health insurance rate 3%, reduced school /department budgets where possible 5%, cut Drivers Ed. program, cut LCCC Deplomia Program, combine elementary G&T program, maintain utility budget, reduce bus purchases	5/15/2017 6:21 AM
10	N/A	5/15/2017 3:15 AM
11	cash reserve	5/15/2017 2:05 AM
12	-250000	5/15/2017 1:35 AM
13	Increased enrollments, cuts	5/15/2017 1:32 AM
14	maintaining current staffing, possible reserves	5/15/2017 12:57 AM
15	Relatively stable enrollment has reduced the impact of cuts for 17-18	5/12/2017 7:53 AM
16	budget decreased and will be using reserves	5/12/2017 7:38 AM
17	Budget Cuts across the board	5/12/2017 5:43 AM
18	Planned decreased budget. Will purchase some one-time curricular material out of 2016-17 savings/board reserves.	5/12/2017 3:21 AM
19	increased enrollment	5/12/2017 12:18 AM
20	Brick & Mortar Decreased enrollment, Virtual Ed increased enrollment	5/11/2017 7:25 AM
21	Reserves	5/11/2017 7:21 AM
22	Legislative cuts + reduction in Sped & Transportation	5/11/2017 3:44 AM
23	New Elem School: Willow Creek is funded	5/11/2017 2:29 AM
24	N/A	5/10/2017 10:00 AM
25	Foundation payment should increase for 17-18 instead of decrease only because there should be no unanticipated tax revenue in 16-17. Enrollment has continued to slowly increase.	5/10/2017 3:53 AM
26	N/A	5/5/2017 12:39 AM
27	slightly declining enrollment	5/4/2017 11:49 PM
28	REDUCED	5/4/2017 10:21 PM

Q20 Do you have any additional comments on Special Reserve funds?

Answered: 17 Skipped: 29

#	Responses	Date
1	special reserve funds have been allowed and used in this district since before the 1960's and the funds that are available have increased through prudent management by the local board of trustees, administration and interest income. The legislature utilizes special reserve accounts as a management tool to allow for savings of funds in times of increased revenues to help in times of decreasing revenues or for special projects. This same tool has been available for school districts through W.S. 21-13-504 for many years. The district has had to pay for enhancements in previous years new buildings that the SFD now considers part of the project and fund totally (owners reps, land purchases, safety and security components, fencing, signage, etc). Our district uses the fund the cover the cost of our leases for our one to one initiatives on electronic devices (ipads, laptops) to students.	5/17/2017 1:25 AM
2	No	5/16/2017 8:50 AM
3	no	5/16/2017 3:10 AM
4	No	5/16/2017 2:09 AM
5	The majority of our reserves are derived from pre-97. The district has maintained these funds for specific purpose. Being a small district, we have had to utilize these funds for items not covered in our K-12 renovation through SFD (since ours was a Component Funding project), and for long-term planning in maintaining original campus buildings. Our district is conservative and conscientious in all aspects of funding (reimbursables and non-reimbursables) in order to make the best use of our resources and responsibilities to taxpayers.	5/15/2017 9:25 AM
6	If we did not have this flexibility we would not be able to maintain our enhancements. We MUST plan every year to transfer money into this account to maintain our facilities.	5/15/2017 7:50 AM
7	As a district with growing student population, funds are set aside to meet the anticipated needs not covered by existing funding sources. Special Reserves are an important function to the district operations for various reasons like enhancements (auditoriums, swimming pools, parking for fields) and items not supported by SFD policy interpretation. Equipment reserves for opening of new schools, music department uniform and equipment replacement, vocational CTE program equipment like AG pickups, Land purchases for district needs and growth. Cap. Con. is not a fully funded endeavor. Resources are needed in the opening of new facilities and the renovation of facilities.	5/15/2017 6:21 AM
8	Special reserve funds are a tool available for district to use for good financial management. The Legislature can establish specific reserve funds but criticize districts for doing so.	5/15/2017 2:08 AM
9	none	5/15/2017 1:01 AM
10	I believe that Special Reserve funds could be an essential part of District operations in that with the state of Capital Construction right now they could be beneficial to Districts like ours that are growing.	5/12/2017 12:22 AM
11	We established our special reserve account to assure we would be able to continue the commitment to technology which began during the ARRA years and to utilize for emergency building & maintenance repairs.	5/11/2017 5:53 AM
12	Our Special Reserve fund will increase for FY 17-18 due to a transfer from Special Revenue fund. We have moved to actual fund accounting with 2 bank accounts. The money that was originally used in the special revenue fund to cover the shortages is being moved to the Special Reserve Fund.	5/11/2017 3:48 AM
13	FCSD25 considers the Special Reserve fund as a critical, legal element for maintaining buildings and enhancements and replacing aging or end-of-life educational or facility equipment	5/11/2017 2:38 AM
14	Consider updating the state statute to allow for purchases of textbooks, library books, and computer software.	5/10/2017 10:04 AM
15	No.	5/5/2017 12:41 AM
16	Special Reserve helps bridge the gap between purchase of 3-7 year equipment like computer servers.	5/4/2017 11:49 PM
17	This is a great tool for those who were able to save to help offset in times like these.	5/4/2017 10:22 AM

Q24 Do you have any additional comments on Instructional Facilitators or Summer School/Extended Day?

Answered: 24 Skipped: 22

#	Responses	Date
1	2016-17 reduce FT IF at HS level, 2017-18reduce 1/2 time middle school IF, eliminate MS summer school, HS credit recovery only, change in deliver of instruction, Elem summer school K-2 only focused on reading reduced from 6 to 4 hrs and from 5 days/week to 4.	5/17/2017 1:29 AM
2	No	5/16/2017 8:52 AM
3	no	5/16/2017 3:16 AM
4	This is our first year having an Instructional Facilitators.	5/16/2017 2:12 AM
5	BRIDGES and IF will also be reduced and eliminated, respectively. These are not cuts we wish to make, but cuts in funding make this the first place to start.	5/15/2017 9:25 AM
6	This was a great program for staff and students - the fact that we are limiting professional help to teachers is detrimental to academic growth and reducing summer school and extended day is harmful to student growth.	5/15/2017 7:55 AM
7	We are considering eliminating our summer school program as it is currently run, and replacing it with other options	5/15/2017 7:20 AM
8	IF--Reduced staff to reflect reduced funding during a time when General fund budgets are also being reduced. Summer School--We will maintain the basic program for now with tweaks here and there for items without which we can make do. If these programs are rolled into the General Fund during a year when there are not drastic budget cuts scenario would be different. Please do not interpret the results as a vote of "not important" for these programs. Every program we have is being impacted by the cuts. Extended Day--Reduced offerings K-8, restructuring in 9-12.	5/15/2017 7:19 AM
9	Our District will not be replacing twelve instructional facilitators, a valued resource for increased student achievement through more effective teaching. In addition, our district has lost many years of teaching experience through incentivized early retirements	5/15/2017 6:21 AM
10	Due to the need for improved school culture and educational practices, an instructional facilitator is very valuable to the district. There has been a significant improvement in student learning with the use of IFs and Summer School/Extended Day.	5/15/2017 5:50 AM
11	The use of these programs varies from district to district. It is a good change. The program decisions will be made at the local level.	5/15/2017 2:21 AM
12	This is a huge loss for my district. We feel the value of these positions and programs so will do our very best to keep them in place as much as possible.	5/15/2017 1:04 AM
13	We have effectively utilized both programs but will have to reduce this coming year in order to not impact classrooms or school supports.	5/12/2017 6:28 AM
14	Please reconsider further reductions	5/12/2017 2:10 AM
15	Both are valuable programs to our District and we will work to maintain both programs if we can.	5/12/2017 12:29 AM
16	6 FTE to 1.5 FTE IF	5/11/2017 3:36 AM
17	Summer School / Extended Day has been repurposed by the District as "Personalized Learning" that can be used for summer school, extended day or during the regular school day.	5/11/2017 2:53 AM
18	Will decrease wage rate for summer school/extended day.	5/10/2017 3:58 AM
19	Continuing these programs may be dependent upon future funding levels	5/10/2017 12:20 AM
20	With a continued reduction for the 18-19 SY we will continue to reduce spending in these programs	5/9/2017 6:41 AM
21	Research shows that these programs help improve student performance, and now it will be more difficult to provide these services.	5/8/2017 3:03 AM
22	The anticipated cut for FY19 is going to kill the program.	5/5/2017 12:47 AM
23	Reduction in Facilitators stretches the remaining Facilitator pretty thin between 7 campuses.	5/4/2017 11:49 PM

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24	We simply can't afford the summer school program with the other cuts to the block grant. We had to prioritize.	5/4/2017 10:28 AM
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Q25 How are you prioritizing needs at the school and district level?

Answered: 39 Skipped: 7

#	Responses	Date
1	Protecting educational programs and high quality teachers are first and foremost. Administrative areas are kept as lean as possible.	5/17/2017 7:21 AM
2	We are committed to protecting what happens inside the school day from 7:30 to 4:00 p.m. All other programs outside of school day being reviewed for prioritization and necessity.	5/17/2017 1:29 AM
3	Based on input from Board of Trustees and other Stakeholders of the District Budget Priorities	5/16/2017 8:52 AM
4	Based on strategic plan	5/16/2017 3:16 AM
5	Student instruction is the first priority. Sustainability of programs is the next priority. Data is used to evaluate the effectiveness of programs.	5/16/2017 2:14 AM
6	Our first priority is to make sure we have the staff needed to provide the basket of goods and keeping the school functioning. Second is to be able to pay the bills to keep the school running, such as utilities.	5/16/2017 2:12 AM
7	Student instruction and safety are the first priorities. Any cuts will be made as far away from instruction as possible. However, salaries and benefits are over 80% of our expenditures.	5/15/2017 9:25 AM
8	Core classroom teachers are number 1 to maintain and improve achievement. I can tell you the community is more concerned with extra-curricular not being cut over academics.	5/15/2017 7:55 AM
9	Short Term: via attrition in strategic areas. Long Term: Protect the core classes, increase class sizes, cut on offerings of electives. If class offerings don't align with our mission and vision they are more likely to be cut.	5/15/2017 7:19 AM
10	We are prioritizing needs at the school and district level based on maintaining the basket of goods for our students and checking potential cuts against the LCSD1 Strategic Plan.	5/15/2017 6:21 AM
11	Student performance and growth are the factors that the district uses to prioritize its needs. Utilizing data to calculate effect sizes, also help determine the needs at the school and district levels.	5/15/2017 5:50 AM
12	Staff and Stakeholder input, building and district level meetings in line with district goals and objectives.	5/15/2017 3:42 AM
13	NCSD uses budget committees at the district and school level. Each committee establishes priorities for the portion of the budget they have responsibility. Board policy requires a focus on student learning	5/15/2017 3:25 AM
14	Instructional programs have the highest priority.	5/15/2017 2:21 AM
15	Principals and Superintendent meeting and deciding	5/15/2017 1:37 AM
16	Most important things are first.	5/15/2017 1:36 AM
17	Using our test data, we are adjusting to meet the needs of our students.	5/15/2017 1:04 AM
18	We are trying to find areas to make reductions that will have the least impact to our students.	5/12/2017 8:10 AM
19	We are ensuring that all core curriculum is maintained and supported first. Summer school is being drastically reduced. IFs are eliminated. Activities budgets have been reduced.	5/12/2017 7:58 AM
20	Alignment of all programs and expenses with the District vision/mission and strategic plan. What doesn't fit with student achievement first will be evaluated.	5/12/2017 7:41 AM
21	We are attempting to maintain lower class sizes at the K-3 level and spreading instructional facilitators among schools, after school tutoring will be continued at a lower level, no elementary summer school.	5/12/2017 6:28 AM
22	Strategic Plan, Reduced opportunities to students, decisions were made to have the least impact to core subjects and students	5/12/2017 5:44 AM
23	2017-18 we looked at every program, line item, and activity. We tried to prevent job losses (RIFs), but did cut stipends. We imposed a 5% cut on most school operating budgets, and most departments received greater ~7% to 12%. Attrition & position shifting was our primary tool for cuts in personnel.	5/12/2017 3:27 AM
24	Using the funding model as a guideline for programming	5/12/2017 2:10 AM

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25	First and foremost we are doing everything we can to not affect the students. We are meeting with Admin to determine their priorities for their students in their respective buildings.	5/12/2017 12:29 AM
26	Our purpose is to ensure high levels of learning for all students in a safe and positive environment.	5/11/2017 7:23 AM
27	We strive to keep all cuts as far away from the classroom as possible. We evaluate all programs based on student learning	5/11/2017 5:55 AM
28	The District has defined a three tier budget reduction criteria: Tier 1 ("right sizing") adjustments made to reflect changes in funding, enrollment, program, activities, etc. These cuts will have minimal to no impact on student opportunities. Tier 2 ("necessary") adjustments made primarily due to inadequate/reduced funding. These cuts will have an impact on student opportunities. Tier 3 ("crisis") adjustments made due to severe inadequate funding and will include basic operations. State required programs will be the priority. Students will receive a quality fundamental education. // Tier 1 was utilized to address the estimated -3.0% reduction in model funding based upon 2017 legislative session and declining ADM.	5/11/2017 2:53 AM
29	Student achievement, student and staff safety, technology, curriculum.	5/10/2017 10:10 AM
30	Prioritizing based on what is best for student growth and achievement. Looking more at "needs" than "wants".	5/10/2017 3:58 AM
31	Maintaining as many educational opportunities as possible for students	5/10/2017 12:20 AM
32	We are working to not reduce student opportunities	5/9/2017 6:41 AM
33	Following board goals for reading, writing and math.	5/9/2017 6:00 AM
34	Maintain small class sizes. Maintaining competitive salary & benefits to attain and retain excellent employees who want to do what's best for kids.	5/8/2017 8:14 AM
35	We go by individual student needs and then state mandates. Trying to balance them is a challenge. Of course, funding plays a key role in what you can do.	5/8/2017 3:03 AM
36	Students first, adults second.	5/5/2017 12:47 AM
37	Kids come first	5/5/2017 12:27 AM
38	We are getting input from community, parents, staff and students through a District Advisory committee to determine reductions that will have the smallest impact on student academic success.	5/4/2017 11:49 PM
39	Lots of discussion on what is best for students: 1) Eliminate any waste 2)Where will our funds have the most impact to the greatest number. 3) How can we absorb but not lose impact.	5/4/2017 10:28 AM

Q26 Do you have any additional comments on reductions to program areas?

Answered: 14 Skipped: 32

#	Responses	Date
1	We have reduced certified staff by 10% over recent years which has led to a decrease in educational opportunities.	5/16/2017 8:52 AM
2	no	5/16/2017 3:16 AM
3	If funding is reduced more there will be devastating cuts to our entire educational system in this state.	5/15/2017 7:55 AM
4	We were able to avoid any complete program cuts this year.	5/15/2017 7:19 AM
5	. Critical professional supports for Language Arts, Mathematics, Library, and Foreign Languages have been reduced over the past three years. These include reducing administrative, instructional, and clerical positions through attrition; these reductions compromise curricular leadership and materials coordination.	5/15/2017 6:21 AM
6	We don't understand how the Legislature can expect districts to cut 25% of our funding. How is that cost based?	5/15/2017 2:21 AM
7	We are operating all educational programs as efficiently as possibly. Additional cuts would eliminate essentials.	5/12/2017 7:41 AM
8	We discontinued our Prostart/Hospitality classes, decreased our Band/Music Program,	5/12/2017 5:44 AM
9	This will be detrimental to our students and their academic achievement.	5/12/2017 2:10 AM
10	For 2017-2018 FCSD25 expects to implement Tier 2 level reductions. If there is still no economic recovery and the funding model is not restored to a cost-based model, FCSD25 expects to implement Tier 3 level reductions.	5/11/2017 2:53 AM
11	Additional reductions are dependent upon future funding	5/10/2017 12:20 AM
12	Because we are losing ADM and funding, it will be very difficult to continue to offer the programs that we currently have. We have taken advantage of attrition for the last 5 years knowing that hard times are coming. We will continue to try to do what is best for kids.	5/8/2017 3:03 AM
13	None that can be repeated in polite company.	5/5/2017 12:47 AM
14	Engaging students to stay in school. Reducing extracurricular activities makes this more challenging.	5/4/2017 11:49 PM

Q32 Provide additional information on how your district made reductions to personnel.

Answered: 30 Skipped: 16

#	Responses	Date
1	Entirely attrition	5/17/2017 7:21 AM
2	summer temporary staff in custodial and cleaning have been reduced by 6 positions (8hrs/day/40-50 days), summer bus cleaning crew reduced by 1 staff person	5/17/2017 1:41 AM
3	The three positions that are being eliminated for SY 2017-18 are at the Middle School level where enrollment has decreased over the last five years. The other position being eliminated is at the High School level.	5/16/2017 8:57 AM
4	n/a	5/16/2017 3:16 AM
5	We left the National School Lunch Program which enabled us to cut two positions in the kitchen, due to less paperwork.	5/16/2017 2:20 AM
6	Certified staff reductions were assisted with a one time early release program. Those who applied were granted early release if they were not being replaced. Each resignation spawns a discussion on whether we need to replace them or not. We have enough turnover in Classified staff that we just don't fill a position and re-assign others as needed.	5/15/2017 7:47 AM
7	Throughout 2016-17 and 2017-18, many electives and advanced classes in Career Tech., Fine Arts, and Foreign Languages have been "stacked" (ie: French II & III students in the same class. After stacking classes, elective teachers are "shared" between schools.	5/15/2017 6:21 AM
8	Primarily through attrition and discontinuation of programs. Seniority.	5/15/2017 3:42 AM
9	Reduce the number of coaches	5/15/2017 1:55 AM
10	eliminated curriculum admin position eliminated district wide maintenance position	5/15/2017 1:08 AM
11	We reduced the number of days worked by some classified staff.	5/12/2017 8:15 AM
12	Our district has made reductions in Certified staff of a PE teacher, reading specialist, 3rd grade teacher, 1/2 Social Studies Teacher, 1 IT Classified Staff, and 1 Secretarial Classified Staff position.	5/12/2017 8:05 AM
13	RIF based on declining enrollment which equals declining revenue.	5/12/2017 7:49 AM
14	Attrition was the big driver. We shifted schedules, and reduced some programs.	5/12/2017 3:40 AM
15	We reduced our facilities director's hours to 75% fte from 1.0 fte, reduced transportation director hours, library aide hours, and reduced special ed aide hours	5/11/2017 7:32 AM
16	Cut number of contract days for principals/special ed director and decreased contract amounts accordingly. Freeze on salaries for 12-month salaried staff (department supervisors, business manager and superintendent).	5/11/2017 7:27 AM
17	Central office - 16-17 reduced by one administrator & replaced 2 directors with classified staff. 16-17 decreased technology staff by 1 hourly person. 17-18 was able to transfer a professional director into an open teaching position.	5/11/2017 5:59 AM
18	Starting in 2016-2017 (and future years): Adopted "End of Employment Pay" that	5/11/2017 3:22 AM
19	Reductions made through attrition and Early Retirement Incentive.	5/10/2017 10:18 AM
20	Had 2 employees resign	5/10/2017 12:21 AM
21	Combining services	5/9/2017 6:45 AM
22	Transferred some staff to different positions.	5/9/2017 6:03 AM
23	Reductions to personnel came from recommendations by administrators and directors after they were asked to cut 2% from their budgets for the 2017-2018 year.	5/9/2017 12:19 AM
24	One Elementary Teacher and one Para Professional	5/8/2017 8:17 AM
25	Over the last 5 years, we have looked at positions that could be eliminated if someone were to quit. When our food service director was let go, we did not replace her. Our accounts payable clerk took on the responsibilities while continuing to do her regular job. Others in the central office took on more to help.	5/8/2017 3:16 AM
26	District eliminated 1 principal -16-17 and 1.5 administrative 17-18	5/8/2017 3:13 AM

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27	Didn't rehire for all of the personnel leaving the District. We transferred people around as we could to fill some of the open positions. We eliminated 2.75 certified positions and two classified positions for FY18.	5/5/2017 12:54 AM
28	Attrition and RIF	5/5/2017 12:32 AM
29	Sharing personnel between campuses as best we can due to miles. Bandwidth issues restrict the use of electronic classes. 16-17 Music was shared between Hanna and Encampment, 60 miles one way.	5/4/2017 11:51 PM
30	Mainly in food service	5/4/2017 10:31 AM

Q36 Do you have any additional comments on personnel/salary reductions?

Answered: 15 Skipped: 31

#	Responses	Date
1	The district has passed along the WRS employee increase each year since this was changed. This results in a reduction to the cost of the district benefits but also a reduction in the employees take home pay.	5/17/2017 1:41 AM
2	The reduction in certified staff has reduced course offerings. One area that experienced the reduction in course offerings is the Vocational Education. Many Park 6 students rely on these courses for career exploration.	5/16/2017 8:57 AM
3	no	5/16/2017 3:16 AM
4	Due to our increased ADM in 16-17, we are able to make a few reductions in 17-18, but still hope to give steps and lanes. This may not be the case next year.	5/15/2017 9:25 AM
5	Yes, we are losing people left and right for fear of not getting a contract offered to them in April of 2018. We currently have 7 openings who resigned in the past three weeks. They are all positions that need to be replaced and we are getting very few applicants and no applications in some areas. Our salary isn't competitive enough to draw applications.	5/15/2017 8:01 AM
6	With not increasing the base we are experiencing a reduction in the application pool and the quality of candidates has also dropped.	5/15/2017 6:21 AM
7	The salaries and benefits level are the responsibility of the Board of Trustees not the Legislature.	5/15/2017 2:25 AM
8	No additional comments.	5/12/2017 8:05 AM
9	Cut number of contract days for principals/special ed director. Freeze on salaries for 12-month salaried staff (department supervisors and superintendent).	5/11/2017 7:27 AM
10	The FCSD25 Admin Team made Tier 1 reductions ("right sizing" in response to the declining ADM enviroment. The reductions impacted 20 full-time/full-benefitted people, which affects families and communities. Admin and Central office reductions were also implemented as well as the same benefit reductions described above.	5/11/2017 3:22 AM
11	Additional reductions are dependent upon future funding	5/10/2017 12:21 AM
12	The Board of Trustees have not decided on the 2017-2018 salaries and benefits. As of this survey no cuts to salaries or benefits for the 2017-2018 year are expected. It may be possible the Board will allow steps for 2017-2018. Steps were not given for the 2016-2017 year.	5/9/2017 12:19 AM
13	When staff is let go and they leave the community, we also lose ADM since they have kids. We have lost 40 kids since the end of last year. This kind of loss not only hurts the school district but the whole community. When people move away, they aren't here to make purchases that help our community grow. This is very detrimental to our little community.	5/8/2017 3:16 AM
14	We have reduced more than 26 positions in our District in the last 5 years.	5/5/2017 12:54 AM
15	Attrition is limiting Specialist teachers like Art and Title IA.	5/4/2017 11:51 PM

Q38 Do you have any additional comments on reductions to non-personnel/operations?

Answered: 15 Skipped: 31

#	Responses	Date
1	Park 1 has always managed their total funds available to them for the maximum benefit of the students of our district. We have been good stewards of the public funds and will continue to do that moving forward regardless of what the outcome of the new recalibration or school funding reduction strategy is. Our mission is to empower our students to be lifelong learners by providing a safe, progressive, student-centered learning experience.	5/17/2017 1:51 AM
2	no	5/16/2017 3:15 AM
3	We are working on all departments making wiser spending choices and using less to accomplish the same job.	5/16/2017 2:23 AM
4	Our district is traditionally conservative on spending and strives to stretch every taxpayer dollar in an efficient manner. The hardest place to do so is in the area of special ed. Due to our isolation, it is hard to get services.	5/15/2017 9:25 AM
5	Additional cuts will occur in FY19.	5/15/2017 7:48 AM
6	.Our district is growing in student population, opened new schools, opened new charter schools, and added modular classrooms in past years to address over capacity. With these items our district is expending \$1.5M to \$2M more than the funding model provides for utilities. As our operating costs go up with these increases as well as in all areas including transportation and special education. Our district is reviewing and improving ways to become more efficient and effective in our operations to reduce overtime and other expenses. Costs for services, supplies, and equipment will still need to be met with increasing student populations. We will continue to do the best we can with the funding provided but reductions, caps and freezes will impact students and that impact will not be fully realized until 13 years later.	5/15/2017 6:22 AM
7	We are changing to a 4.5 day school week, but this was not because of budget issues.	5/15/2017 1:42 AM
8	No	5/12/2017 1:32 AM
9	Cut Wellness program, cuts to professional services, change in insurance to SRRP, Cut unneeded software, Cut some professional services.	5/11/2017 7:28 AM
10	To reiterate old information that impacts non-personnel and operations: The current model does not provide adequate/cost based funding for: * property/casualty/liability insurance premiums * general fund transfers to adequately fund Food Service * technology and technology support costs (whether provided by the district or as a professional service) * classified overtime costs * annual financial statement audit costs * small school/districts' funding "cliff" impact The 2017 legislation impacting transportation where every bus purchase has to be deemed an "emergency" puts older, higher mileage buses on the roads which increase labor costs for mechanics to deal with more bus 100K+ miles/10+ years issues. In a district that puts an average of 1100 route miles/day and an average of 322 activity miles/trip on their buses, we are putting our students at an increased risk of experiencing a transportation "emergency" with while on a bus. The 100% transportation reimbursement kept our fleets in good condition. If there was a concern about replacing buses too quickly, why not increase the WDE replacement miles/age criteria slightly? Legislating "emergency only" bus replacement criteria is not the best for the students of Wyoming.	5/11/2017 3:42 AM
11	Additional reductions are dependent on future funding	5/10/2017 12:24 AM
12	Cuts to non-personnel areas came from recommendations of administrators and directors after they were asked to cut 2% of their budget.	5/9/2017 12:21 AM
13	We have tried really hard to get our staff to realize that times are changing, and that they will have to look at things differently. We encourage printing on both sides of the paper and only ordering what you have to have.	5/8/2017 3:21 AM
14	No.	5/5/2017 12:54 AM
15	We are relying on outside organizations like PTO or Booster clubs to provide some of the essential school tools like pencils and backpacks. Even have donations for Fresh Fruit in the afternoon at SMHS.	5/4/2017 11:53 PM