

Evaluation Results (from previous year)

What are the results of the measures determined for each outcome last year?

Outcome 1: Park Hill School District will establish a systematic budgeting process that produces an annual short- and long-term financial plan for the school district.

Measure 1:	Receiving the Meritorious Budget Award for the 2023-2024 school year budget with 40 of 42 MBA standard criteria met.
Results: The district received the MBA Award for the 2023-2024 school year which is the seventeenth consecutive year. Review comments reflect that the district met or exceeded 42 of 42 standards.	

Measure 2:	Meet 30 of 35 criteria on the Business Services Budgetary Scorecard for the 2022-2023 school year (like the financial measure on School Balanced Scorecards).
Results: The district met 27 of 35 criteria on the Business Services Budgetary Scorecard for the 2021-2022 school year. This was largely due to three factors: (1) over-budgeting expenditures in the 303 - <i>Debt Service</i> and 408 - <i>Bond Proceeds' Capital Outlay</i> subfunds beyond targets; (2) exceeding budgeted expenditures in 404 - <i>Regular Capital Outlay Subfund</i> and in 101 - <i>Operating Subfund/Object Class 6100 Salaries</i> ; and (3) expenditures exceeded revenue in 111 - <i>Community Services/Enterprise Subfund</i> beyond targets.	

Measure 3:	The Park Hill School District will maintain acceptable levels (90% overall) on specific financial indicators such as fund balances, debt service levy, actuals to budget and purchasing as measured on the District's Financial Scorecard (DFS) after the 2022-2023 fiscal year.
Results: The district scored an 91.6% (11 of 12) on the District Financial Scorecard. The score was impacted by the district maintaining fund balances reserves lower than guidelines in unrestricted capital funds.	

Outcome 2: Park Hill School District will communicate budget information in a format that is accessible to key stakeholders.

Measure 1:	Park Hill School District will demonstrate high value of services to patrons for the taxes paid.
Results: In the November, 2023 80.1% of sampled taxpayers agreed with the survey question "We get excellent value in education for the taxes we pay to the Park Hill School District". (<i>Creative Entourage Research Community Survey</i>)	

What do key stakeholders consider to be the strengths and OFIs of the program?

Strengths	<p>Overall Financial Stability of the District</p> <p>ASBO Meritorious Budget Award (17 consecutive years)</p> <p>Low Tax Rate as compared to benchmark districts</p> <p>Historically high scores on taxpayer's perception of value and transparency and communication of financial information</p> <p>Passing four consecutive Bond Issues for No Tax Increase, and passage of Proposition I and Proposition N in April, 2022</p> <p>Strategically repaying debt early</p>
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OFIs	Address aging facilities Specific capital planning / facility improvement suggestions Perceptions that taxes are too high Comments/Concerns from stakeholders in media about wasteful or ill-advised spending Documenting sustainability efforts Communicating low tax rate Capital needs exceed ability to finance solely through No Tax Increase bond issues Responsiveness to local, state and nation economic conditions Providing responses to social media misinformation Students reporting to parents the need for fundraising to support basic needs
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What do the program’s staff consider to be the strengths and OFIs of the program?

Strengths	Trustworthiness, knowledge, and expertise of staff throughout the district Links to the district’s strategic plan Internal controls Overall financial stability of the district Consistently clean annual audits conducted by third-party auditing firms ASBO Meritorious Budget Award Low Tax Rate Relatively high scores on taxpayer’s perception of value and transparency of information Passing Bond Issues for No Tax Increase District Financial Scorecard
OFIs	Stakeholders report not remembering budget/finance information More agile budgeting and purchasing processes Perceptions that taxes are too high Comments from stakeholders in media about wasteful spending Documenting sustainability efforts Communicating low tax rate Review fund balance ranges Capital needs exceed ability to finance solely through No Tax Increase bond issues Responsiveness to local, state and nation economic conditions Challenges with student fundraising policy

How well aligned are the program’s priorities and processes with the goals of the program?

The scope of the Business Services program for the Program Evaluation Plan is limited to the financial facets of the district. The program’s priorities and processes are well aligned with the goals of the program.

Results of the Program Equity Audit

What were the findings of the Program Equity Audit?

The preliminary review of the Program Equity Audit process shows that many of the criteria within the audit are not applicable to the Business Services program. The focus on students, differentiation, student achievement, instructional strategies are not easily transferred to the district financial processes.

In two specific criteria, "Student Resource Equity" and "Socioeconomic Status Consideration" the district's Business Services program score as Somewhat to Mostly True.

The criteria "Culturally Responsive Communication" does apply to district financial communication tools, such as the Annual Budget, Demographic Report, Treasurer's Report, etc. While most of the information is financial and technical, efforts have been made to provide user-friendly and culturally appropriate materials to the public.

Goals within the 2023-2028 CSIP include specific strategies for the district to use to ensure equitable access to resources.

Deployment Level of Program Services: Select the most appropriate level from the dropdown menu

Evaluation Implications

General Recommendation Resulting from the Evaluation

Select from the following possible recommendations resulting from the evaluation:

- Continue the program as is. It is meeting or exceeding all expected outcomes.
- Expand the program, replicating effective components.
- Streamline, refine, or consolidate elements of the program.
- Redesign the program.
- Reevaluate the purpose and/or goals of the program.
- Discontinue ineffective or nonessential program components.
- Discontinue the program.
- Other (Specify.)

Action Plan

Continue to pursue existing objectives and improve scores on District Financial Scorecard in areas of fund balances, and performance to budget scores.

Cost and Funding Source

Annual budget

Coordinator Name

Paul Kelly

Planning Team

Jim Rich, Director of Operations
Susan Bartlett, Accounting Coordinator
Haley Saunders, Payroll Supervisor
Paul Kelly, Administrator
Krista Lindner, Administrative Assistant
Sara Marrant, Accounting Clerk
Katy Schanz, Purchasing Coordinator
Derrick Unruh, Chief Technology Officer

Description of the Program

The purpose of the Park Hill School District’s Budgeting program is to provide a statement, expressed in financial terms, which serves as the primary tool for planning and controlling district operations.

Description of How the Program’s Services are Developed and Delivered

The budget is developed over a ten-month period with input from staff, community, administration and the Board of Education. After the Board of Education reviews budget assumptions, schools and programs are provided a budget allocation, which includes a previous year’s breakdown, a forecast of future enrollment by school/program, and new allocations for each building. The administrator then allocates the amounts to specific departments based upon feedback from faculty members, either directly or through a representative such as a grade-level, department chairperson and/or faculty advisory committee.

During the budget review process, budget leaders request additional allocations if necessary to support the goals and vision of the school and school district. In addition, capital improvement and maintenance requests are submitted at this time. All budget allocations and requests for each school and program are maintained in an electronic budget system.

The budget document is prepared by members of the Business Services’ staff to reflect the financial plan, prior years results, and future year forecasts. The budget document is prepared utilizing the Association of School Business Officials Meritorious Budget Award criteria. (ASBO MBA).

The status of budgets is communicated to stakeholders at public meetings, during CSIP processes, and via regular reports published on the district website.

Key Program Stakeholder Groups

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| <input checked="" type="checkbox"/> Students | <input checked="" type="checkbox"/> Board of Education |
| <input checked="" type="checkbox"/> Parents | <input checked="" type="checkbox"/> Taxpayers |
| <input checked="" type="checkbox"/> Staff | <input type="checkbox"/> Other (Specify.) |
| <input checked="" type="checkbox"/> Administrators | |

Student and/or Stakeholder Needs Addressed by the Program

The Park Hill School District Budget program develops the financial plan of the Park Hill School District covering the revenues, expenditures, and fund balances for all funds as reported to the Department of Elementary and Secondary Education and in accordance with the laws of the State of Missouri. Student/stakeholder needs addressed by the budget include planning for and providing the financial resources to support the mission, vision and values of the school district.

The primary purpose of the budget program is to provide a statement, expressed in financial terms, which serves as the primary tool for planning and controlling district operations. This includes communicating information concerning the past, present and projected financial status of the district and to facilitate financial discussions that support the mission and goals of the Board of Education. It is the responsibility of the district to publish and disseminate budget information to the Board of Education and the local community.

Outcomes of the Program

Outcome 1: Park Hill School District will establish a systematic budgeting process that produces an annual short- and long-term financial plan for the school district.

Outcome 2: Park Hill School District will demonstrate high value of services to patrons for the taxes paid.

Measures

Receiving the Meritorious Budget Award for the 2024-2025 school year with 40 of 42 MBA standard criteria met.

Meet 30 of 35 criteria on the Business Services Budgetary Scorecard for the 2023-2024 (similar to the financial measure on School Balanced Scorecards).

The Park Hill School District will maintain acceptable levels (90% overall) on specific financial indicators such as fund balances, debt service levy, actuals to budget and purchasing as measured on the District's Financial Scorecard after the 2023-2024 fiscal year.

Improve taxpayers' perception of the value of education for the taxes paid to the Park Hill School District to 85% agree that there is an excellent value for taxes paid.

Evaluation Questions

- What is the status of the program's progress toward meeting outcomes?
- What do students and other stakeholders consider to be the strengths and weaknesses of the program?
- What do staff consider to be the strengths and weaknesses of the program?
- How does the program's actual implementation compare with the program's design?
- How should priorities be changed to put more focus on achieving the goals?
- How should outcomes be changed? Any added or removed?

Data Collection Methods

- Surveys and questionnaires
- Interviews
- Document reviews
- Observations
- Focus groups
- Case studies
- Assessments
- Audits and Financial Reports