

INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota
COMMITTEE OF THE BOARD MEETING
Administration Building
360 Colborne Street

January 8, 2019
4:30 PM

A G E N D A

I. CALL TO ORDER

A. Introductions

II. AGENDA

A. Superintendent's Announcements

B. Audit Report

1. Introduction

2. Presentation

2

3. Discussion

4. Action (Acceptance of Report)

C. FY20 Budget Guidelines

1. Introduction

2. Presentation

3

3. Discussion

4. Action (TBD)

D. Break for Annual Meeting at 6:00pm

E. Reconvene Committee of the Board Meeting in 5A

III. ADJOURNMENT

IV. WORK SESSION

A. Board Engagement

**INDEPENDENT SCHOOL DISTRICT NO. 625
SAINT PAUL PUBLIC SCHOOLS**

PLACE HOLDER

AUDIT REPORT

2019-2020 Budget Guidelines

Philosophy

The SPPS Achieves strategic plan sets goals for student achievement, guides decision-making and focuses our efforts on long-term outcomes. The Proposed Budget will be guided by and support the District's strategic plan. The District will focus on the five Strategic Focus Areas during budget preparations: Positive School and District Culture, Effective and Culturally Relevant Instruction, Program Evaluation/Resource Allocation, College and Career Paths, and Family and Community Engagement. The budget is the District's financial plan and supports the District's mission to inspire students to think critically, pursue their dreams, and change the world.

Preparing Budget Calculations

Budget Model: A modified roll-over budget method will be used for program allocations. A school criteria budget method will be used for school allocations. The District has begun a transition to a priority-based budgeting method, beginning with implementation of SPPS Achieves Phase 1 Strategic initiatives.

Revenue Projections: Revenue will be calculated using current law.

Expenditure Projections: The Finance Office will project salary and fringe benefits using actual salary and benefit amounts if labor contracts have been negotiated and all non-personnel budget items will reflect no more than two percent (2%) inflation except for items related to contractual commitments.

Enrollment: The Office of Research, Evaluation, and Assessment (REA) will provide the Finance Office with historical enrollment actuals that will be utilized for an initial 2019-2020 budget enrollment projection.

Average Salary and Benefits Calculation Data: A table detailing the average salary and benefits will be provided for budget preparations at the site level.

Fund Balance: In accordance with BOE policy, the budget will maintain an unassigned fund balance of five percent (5%) of annual General Fund expenditures. District administration will inform the Board of Education (BOE) on potential use of unassigned fund balance during the initial budget planning presentation to the BOE. The District will continue to increase its future unassigned fund balance level to six percent (6%) or greater.

Creating the Budget

Schools:

- Continuation of a refined blended Site-Based and Centralized funding method will be used for schools in 2019-2020.
- Most staffing allocations are criteria based and determined by enrollment and type of school.

Non-School Programs:

- Non-School programs will be reported into three (3) categories: Administration, District-wide Support Services, and School Support Services.

Compiling and Presenting the FY20 Budget

Presentation Format: Summary information will be presented for schools and programs in the preliminary budget document. Each summary page will include an analysis of the changes to the current year budget that are impacting the schools and programs.

Fully Financed Budgets: Fully Financed budgets with anticipated revenues and expenditures that are \$500,000 or greater for the 2019-20 school year will be included in the Adopted budget.

Other Resources Allocated to Schools: The Adopted budget document will include a school by school detail of resources allocated to schools such as grants, special education, operations, and student activities, to name a few.

The Adopted Budget: Administration will present a balanced budget to the BOE. The budget for 2019-20 must be approved by the Board of Education by June 30, 2019. The Adopted budget will be published on the Business Office website (<http://businessoffice.spps.org>).