

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

February 10, 2015
4:30 PM

A G E N D A

I. CALL TO ORDER

A. Introductions

II. AGENDA

A. Legislative Update

1. Introduction

2. Presentation

3

3. Discussion

4. Action (Acceptance of Report)

B. First Budget Revision 2014-15

1. Introduction

2. Presentation

7

3. Discussion

4. Action (Acceptance of Revisions)

C. Quarterly Financial Report

1. Introduction

2. Presentation

16

3. Discussion

4. Action (Acceptance of Report)

D. FY 2016 Budget Guidelines

1. Introduction

2. Presentation

28

3. Discussion

4. Action (Approval of Guidelines)

E. BREAK

F. Standing Item: Policy Update

G. Standing Item: PLTT Update - Budget

H. Standing Item: SSSC 2.0 Update - No Presentation At This Meeting

I. Work Session

1. Board Check-In

2. Board Budget Further Discussion

3. Renaming & Next Steps on Listening Sessions

4. Review of Public Comment Procedures/Practices

5. Receipt of LGB Disparities Results in 2013 MN Student Survey

6. Finalize New Date for March Board Retreat

7. Student Representation on the Board (Initial Discussion)

III. ADJOURNMENT

DATE: February 6, 2015

TO: Board of Education Directors
Valeria Silva, Superintendent of Schools
District Staff
St. Paul Delegation

FROM: Mary Gilbert

RE: Legislative Update for COB Meeting

Governor's Budget Review

- 1% each year of the general formula
- \$76 million preK –requires all day program, plus summer school and local match
- Free Breakfast K-3
- Funding for HeadStart and CCap Child Care waiting list
- 7 years for ELL
- Reading Corp \$10 million
- Increase Regional Centers
- Response to Intervention Training
- Promise Neighborhood
- Native American Supports
- Child care credit \$100 million
- Numerous HHS provisions from dental to early intervention for behavioral health

Senate Press Conference

Senator Wiger and several members of his committee held a press conference this week that highlighted:

- Funding facilities state wide—task force report
- Free breakfast for all grades K-6
- Universal PreK
- PreK Child Care Credits
- Requiring Eye Exams prior to entrance to Kindergarten
- More school counselors and support staff
- Pathways to College—incentives for dual course offerings
- Technology funding for broadband and technology

Senator Wiger hoped to have at least a \$500 million target for E-12; however, the proposals above, if fully funded, are in excess of that amount—and none of it included an increase in the formula allowance.

Teacher Licensing Bill SF [298](#)

The Senate Committee took up SF 298, which requires the Board of Teachers (BOT) to provide an initial and continuing license for a person who has not met the requisite

ACT/SAT score, if: they have been teaching under a temporary license for two consecutive years.; the person's transcript from an accredited college or university shows the person received credit for courses in mathematics and writing; and the school administrator who supervised the person during that two-year period transmits a signed letter to the Board stating that the person is able to perform basic job responsibilities requiring reading, writing, and mathematics skills.

There was testimony from principals and teachers who are in danger of losing their jobs this spring without some immediate remedy. There was also testimony regarding teachers who never get hired because they haven't passed the test. MnSCU also testified that the MTLA is a bad test—i.e. that the test is punitive to teachers of color and second language students who have an average ACT score that is lower and would create another barrier to teachers of color who want to enter the profession. They did caution that this bill provided a remedy in the short term, but that there needed to be a permanent solution.

Teacher Development and Evaluation Task Force

MDE presented the task force recommendations that combine QComp with the current teacher evaluation statutes and would provide \$91 levy authority per pupil and \$169 per pupil in aid. The teacher evaluation law includes:

- Minimum of one summative evaluation every three years
- 35% based on student academic growth
- Professional roles such as peer review/coach/observers
- Student engagement measures
- Individual growth and development plans
- Classroom observations and feedbacks
- Job-embedded professional development

Currently there are 80 districts with QComp plans and 250 without QComp plans. Recall that the district received a one-time allocation based on the number of licensed teachers for this fiscal year. Providing all districts with revenue would cost the state \$109 million dollars. The link to the full report is:
<http://education.state.mn.us/MDE/Welcome/AdvBCT/TeachDev/index.htm>

Directory Information for Library Collaboration SF 337/HF 424

A bill that would update the Minnesota statute related to Directory information has been introduced and scheduled for a hearing on February 18 in the Senate Education Committee.

House Chairs Visit Washington Technology Magnet

Chairs Loon and Erickson spent the morning of February 6 at Washington with the Superintendent and Rep. Mariani. Principal Mike McCollor did an excellent job showing and describing the work going on at the school with students, staff, extended time, testing, and college and career preparations.

Comprehensive Finance Bill

The bill that includes phasing in universal PreK, restoring extended time revenue, general education increase, ELL at 7 years, and funding the special education cross subsidy has been put in the hopper and will be formally introduced next week.

Integration and Desegregation Rulemaking Proceeding

The formal rulemaking process for the school desegregation and integration rulemaking proceeding has begun. The Request for Comments will be published in the State Register on Monday, February 9, 2015. The Minnesota Department of Education will accept comments on the proposed rule until April 10, 2015. For more information about how to submit a comment please review the Request for Comments that will be posted on the [Minnesota Department of Education's rulemaking website](#). A copy of the proposed rules will also be available on the Department's rulemaking website. The Request for Comments and proposed rule draft will be posted on the website on February 9, 2015.

Federal ESEA Reauthorization –Senate

- Freezes the allocations through FY21—falls disproportionately on poor children
- Repeals current maintenance of effort
- Removes weighted formula and provides portability –dilutes impact of Title I
- Removes flexibility for traditional centrally-directed programs, like early childhood or school improvement interventions
- Eliminates the 40% threshold for school-wide programs
- Eliminates the requirement that instructional strategies be developed to meet the educational needs of historically underserved student populations (subgroups), and meet the needs of all children, particularly low-achieving and at-risk children who are members of the target population of any program that is consolidated into a school-wide program
- Allows for patchwork of assessment. Council of Great City Schools is support testing in grades 3-8 and once in high school in reading/language arts and math and the grade span assessment in science.

Rep. Kline's Bill Introduced H.R. 5 – STUDENT SUCCESS ACT:

The following “solutions” were included in his press release.

- Replaces the current national accountability scheme based on high stakes tests with state-led accountability systems, returning responsibility for measuring student and school performance to states and school districts.
- Ensures parents continue to have the information they need to hold local schools accountable.
- Consolidates more than 65 ineffective, duplicative, and unnecessary programs into a Local Academic Flexible Grant, helping schools better support students.
- Protects state and local autonomy over decisions in the classroom by preventing the Secretary of Education from coercing states into adopting Common Core or any other common standards or assessments, as well as reining in the secretary's regulatory authority.
- Empowers parents with more school choice options by continuing support for magnet schools and expanding charter school opportunities, as well as allowing

Title I funds to follow low income children to the traditional public or charter school of the parent's choice.

- Strengthens existing efforts to improve student performance among targeted student populations, including English learners and homeless children.



Budget Revision

Fiscal Year 2014-15

Marie Schrul
Chief Financial Officer
February 10, 2015



Purpose



To present information regarding the FY15
budget revision

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Agenda



- General Fund
 - Assigned Fund Balance Re-appropriation
- Fully Financed Funds
- Revenue changes – All Funds
- Expenditure changes – All Funds



FY15 Budget Revision

(General Fund – Assigned Fund Balance Re-appropriation)

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Assigned Category	Amount	Description
Encumbrances	\$2,463,095	Open PO's from FY14 carried over to FY15
Professional Growth	292,071	Contractual Carry-over
Site Carry-over & Adjustments	1,239,131	Balance of non-salary items in schools only
SSSC 2.0 Initiatives	1,100,000	Additional allocations to schools and programs
Special Education	1,500,000	Budget adjustment to Special Education program
Personalized Learning Through Technology (PLTT)	3,022,008	FY14 balance in Referendum PLTT budget carried over to FY15
Total Assigned Fund Balance Re-appropriation	\$9,616,305	



FY15 Budget Revision

(Fully Financed Funds)



- Revision on Fully Financed reflects the approval of grants under \$500,000 that were not adopted in FY15 as well as revisions to adopted grants:

	Description	Amount
1.	General Fully Financed Increase	\$10,711,666
2.	Community Service Fully Financed Increase	\$1,906,941



FY15 Budget Revision

(All Funds - Revenue Changes)



Funds	Adopted Budget	Revision	Revised Budget
General Fund	\$529,117,689	(\$789,110)	\$528,328,579
General Fully Financed	39,518,088	10,711,666	50,229,754
Food Service	26,306,100	0	26,306,100
Community Service	20,090,888	0	20,090,888
Community Service Fully Financed	4,826,592	1,906,941	6,733,533
Building Construction	15,100,000	0	15,100,000
Debt Service	45,091,000	0	45,091,000
Total Revenue	\$680,050,357	\$11,829,497	\$691,879,854



FY15 Budget Revision

(All Funds - Expenditure Changes)



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Funds	Adopted Budget	Revision	Revised Budget
General Fund	\$537,217,689	\$9,616,305	\$546,833,994
General Fully Financed	39,518,088	10,711,666	50,229,754
Food Service	26,306,100	0	26,306,100
Community Service	20,804,172	0	20,804,172
Community Service Fully Financed	4,826,592	1,906,941	6,733,533
Building Construction	24,272,906	0	24,272,906
Debt Service	41,517,000	0	41,517,000
Total Expenditures	\$694,462,547	\$22,234,912	\$716,697,459



FY15 Budget Revision



Questions?

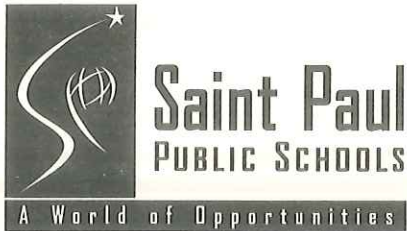


FY15 Budget Revision



Recommendation:

Approve the revised budget for Fiscal Year 2014-15



Business & Financial Affairs
Independent School District 625

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February 6, 2015

To: Board of Directors, Saint Paul Public Schools
From: Marie Schrul, Chief Financial Officer *MS*
Subject: Quarterly Financial Report for the quarter ending December 31, 2014

Attached are the following items for discussion at the Committee of the Board meeting on Tuesday, February 10, 2015:

Highlights of the financial report

Quarterly Financial Report for the quarter ending December 31, 2014

Glossary of financial terms

We look forward to our discussion on this topic at the Tuesday meeting.

RECOMMENDATION: Acceptance of the Quarterly Financial Report for the quarter ending December 31, 2014.

December 31, 2014 Quarterly Financial Report

The December 31, 2014 Quarterly Financial Report is an update to the Board of Education on the current fiscal year 2014-15 budget and it includes a projection of Revenue, Expenditures and Fund Balance as of June 30, 2015.

A budget is a living, viable document. Once the budget is adopted in June, the Board is asked 3 times during the following year to look at and approve the changes that occur in the District's revenue and expenditures in each of the 7 funds. The final determination, by fund, occurs each fall, following the acceptance of the audit report.

Reminder: The fund balance accounts within the General Fund are prescribed by the Governmental Accounting Standards Board, known as GASB 54. The unassigned fund balance in the General Fund is the balance of 5% referred to in Board policy. The fund balance in the Food Service fund is controlled by federal USDA regulations.

Highlights in the report include the following:

Page 1 - General Fund, which includes the five fund balance categories. Please refer to the financial definitions sheet for descriptions of fund balances.

General Fund revenue is projected to have a decrease of \$6.5 million in the areas of: Special Education (\$4.2m in Excess Cost revenue), Intrасchool (\$1.5m) and (\$0.8m) of Early Learning Scholarship revenue that was reallocated to the Community Service Fund as required by UFARS reporting.

General Fund expenditures are projected to be under spent by \$16.5 million in the areas of: Alternative Facilities "Pay As You Go" anticipated fund balance due to project timing (\$5.3m), Personalized Learning Through Technology (\$1.0m), Intrасchool (\$1.5m), and operational savings in various programs, including Transportation.

These changes result in a projected unassigned fund balance of 5.2% which is within the 5% BOE policy for unassigned fund balance.

Page 2 - General Fund, Fully Financed - the fully financed fund must have expenditures equal to revenues. No change in fund balance is anticipated at this time

Page 3 - Food Service Fund - Revenue is slightly decreasing due to decreases in participation, however, reimbursement rates and commodity rebates have offset most of the revenue loss in this fund. Expenditures are projected to slightly increase due to food and milk expenditures. However, milk costs are expected to decrease as of January which will assist in lowering expenditures. In addition, a phase out of the Fresh Fruit and Vegetable Program is anticipated in April as grant funding is spent down. Fund balance is projected to decrease by \$0.4m.

Page 4 - Community Service Fund - Revenues are projected to increase by \$0.4 million due to additional Early Childhood Family Education revenue. Expenditures are projected to increase by \$0.3m to support additional community service programming. Overall fund balance is projected to decrease by \$0.6m due to use of fund balance when preparing the FY15 Adopted budget.

Page 5 - Community Service, Fully Financed - Revenues are projected to remain unchanged and expenditures are projected to decrease by \$0.4m due to decreased expenditures in Preschool screening. Fund balance is projected to increase by \$0.4m.

Page 6 - Building Construction Fund - Revenue is projected to decrease slightly as less interest is generated due to the expedited rate of spending proceeds. Expenditures are projected to increase by \$3.3m as projects are completed in preparation for the Facilities Master Plan. Fund balance is projected to decrease by \$12.5m as the remaining alternative facilities proceeds are fully spent and capital projects are completed.

Page 7 - Debt Service - Fund balance is projected to decrease by \$13.8m due to the net effect of the escrow activity for bond refunding and the net increase of revenue over expenditures.

**SAINT PAUL PUBLIC SCHOOLS
QUARTERLY FINANCIAL REPORT**

**FOR THE PERIOD ENDING
December 31, 2014**

**Saint Paul Public Schools
General Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$98,550,301	\$98,550,301		
Revenue	\$528,328,579	521,862,767	(6,465,812)	-1.22%
Expenditures	546,833,994	530,363,759	16,470,235	3.01%
Fund Balance 6/30/2015	<u>\$80,044,886</u>	<u>\$90,049,309</u>	<u>\$10,004,423</u>	<u>12.50%</u>

Revenue

Revenue is projected to decrease by \$6.5m in the areas of Special Education (\$4.2m in Excess Cost revenue), Intrасchool (\$1.5m) and (\$0.8m) of Early Learning Scholarship revenue that was reallocated to the Community Service Fund as required by UFARS reporting.

Expenditures

Expenditures are projected to be underspent by \$16.5m in the areas of Alternative Facilities "Pay As You Go" anticipated fund balance due to project timing (\$5.3m), Personalized Learning Through Technology (\$1.0m), Intrасchool (\$1.5m), and operational savings in various programs, including Transportation.

Fund Balance Details

	7/1/2014	6/30/2015	Increase (Decrease)
Nonspendable			
Inventory and Prepaid Expense	1,426,764	1,426,764	0
	<u>1,426,764</u>	<u>1,426,764</u>	<u>0</u>
Restricted			
Operating Capital	6,701,153	3,901,859	(2,799,294)
Health and Safety	(1,241,315)	(1,241,315)	0
Alternative Facilities Program	0	5,261,616	5,261,616
OPEB Revocable Trust	4,521,182	8,000,000	3,478,818
	<u>9,981,020</u>	<u>15,922,160</u>	<u>5,941,140</u>
Committed			
Severance Pay	2,538,018	2,538,018	0
Retiree Health Insurance	25,377,730	25,377,730	0
	<u>27,915,748</u>	<u>27,915,748</u>	<u>0</u>
Assigned			
Contractual Obligations	4,517,166	4,200,000	(317,166)
Next Year's Operations	8,100,000	2,500,000	(5,600,000)
Stong Schools Initiative	5,300,000	2,600,000	(2,700,000)
Site Base Operations	1,739,131	2,000,000	260,869
Personalized Learning	3,022,008	1,000,000	(2,022,008)
Intrасchool Activities	2,543,069	2,500,000	(43,069)
	<u>25,221,374</u>	<u>14,800,000</u>	<u>(10,421,374)</u>
Unassigned			
Unassigned	34,005,395	29,984,637	(4,020,758)
	<u>34,005,395</u>	<u>29,984,637</u>	<u>(4,020,758)</u>
Total Fund Balance	<u>\$98,550,301</u>	<u>\$90,049,309</u>	<u>(\$8,500,992)</u>

- Unassigned fund balance is estimated to be \$30 million in the General Fund.
- Projected UFARS General Fund expenditures for the year are \$575 million.
- Unassigned fund balance on 06/30/15 of \$30 million represents 5.2% of current year expenditures which is within the limit of current Board policy.

**Saint Paul Public Schools
Fully Financed General Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$267,538	\$267,538		
Revenue	50,229,754	44,600,000	(5,629,754)	(11.21%)
Expenditures	50,229,754	44,600,000	5,629,754	11.21%
Fund Balance 6/30/2015	<u>\$267,538</u>	<u>\$267,538</u>		

Revenue

Revenue is projected to be under budget by \$5.6 m, or 11.2%, due to lower expenditures in several budgets, including federal grants (\$4.5m) and private grants (\$1.1m).

Expenditures

Expenditures are projected to be under budget by \$5.6m , or 11.2%, due to lower expenditures in federal and private grants. These include: Title programs (\$2.4m), Special Education federal grants (\$1.1m), other federal direct grants (\$1m), and private grants (\$1.1m) which includes Travelers, AVID, St. Paul Foundation, RKMC Leadership, Parent Academy and EMID MRC. Underspent categories within these grants include: salary and fringe benefits (\$0.2m), contracted services (\$2.2m) and supplies (\$3.2m).

Fund Balance

Fund balance is projected to remain unchanged at \$0.3m.

**Saint Paul Public Schools
Food Service Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$2,913,182	\$2,913,182		
Revenue	26,306,100	26,235,973	(70,127)	-0.27%
Expenditures	26,306,100	26,669,128	(363,028)	-1.38%
Fund Balance 6/30/2015	<u>\$2,913,182</u>	<u>\$2,480,027</u>		

Revenue

Revenue is projected to slightly decrease by \$0.1m, or .3%, due to a decrease in participation so far this year (6.5% for breakfast and 2.4% for lunch). Reimbursement rates have increased this year by slightly over 2% to assist in offsetting the decrease in participation. Menu changes and other plans are currently in progress to increase participation. Commodity rebates are considerably higher than last year, which allows for overall revenue to remain close to budget.

Expenditures

Expenditures are projected to increase by \$0.4m, or 1.4% over budget. Much of this increase is in food and milk expense. Effective January 1, milk prices are decreasing by approximately 10%, which will improve expenditures. In addition, the Fresh Fruit and Vegetable Program (FFVP) will be phased out this school year as grant funding is spent down by April.

Fund Balance

Fund Balance is projected to decrease by \$0.4m.

**Saint Paul Public Schools
Community Service Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$2,597,641	\$2,597,641		
Revenue	\$20,090,888	20,470,490	379,602	1.89%
Expenditures	20,804,172	21,104,635	(300,463)	(1.44%)
Fund Balance 6/30/2015	<u>\$1,884,357</u>	<u>\$1,963,496</u>		

Revenue

Revenue is projected to increase by \$0.4m, or 1.9%, due to additional Early Childhood Family Education (ECFE) revenue.

Expenditures

Expenditures are projected to increase by \$0.3m, or 1.4%. This is due to increased hourly licensed and non licensed staff necessary for additional community service programming along with increased contractual services across community service programs.

Fund Balance

Fund Balance is projected to decrease by \$0.6m.

**Saint Paul Public Schools
Fully Financed Community Service Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$425,194	\$425,194		
Revenue	6,733,533	6,733,533	0	0.00%
Expenditures	6,733,533	6,323,136	410,397	6.09%
Fund Balance 6/30/2015	<u>\$425,194</u>	<u>\$835,591</u>		

Revenue

Revenue is projected to remain unchanged at \$6.7m.

Expenditures

Expenditures are projected to decrease by \$0.4m, or 6.1% due to decreased expenditures in Preschool screening.

Fund Balance

Fund Balance is projected to increase by \$0.4m.

**Saint Paul Public Schools
Building Construction Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$29,503,204	\$29,503,204		
Revenue	15,100,000	15,059,000	(41,000)	(0.27%)
Expenditures	24,272,906	27,600,000	(3,327,094)	(13.71%)
Fund Balance 6/30/2015	<u>\$20,330,298</u>	<u>\$16,962,204</u>		

Revenue

Revenue is projected to slightly decrease due to less interest being generated. This is due to the increased rate of bond proceeds being spent down.

Expenditures

Expenditures are projected to increase by \$3.3m, or 13.7% as projects are completed at an expedited rate in preparation for the Facilities Master Plan.

Fund Balance

Fund balance is projected to decrease by \$12.5m as the remaining alternative facilities proceeds are fully spent and capital projects are completed in preparation for the Facilities Master Plan.

**Saint Paul Public Schools
Debt Service Fund
Results of Operations
Budget vs. Projected as of December 31, 2014**

	Revised Budget	Projected	Budget Variance Favorable (Unfavorable)	
			Dollar	Percent
Fund Balance 7/1/2014	\$58,324,113	\$58,324,113		
Revenue	45,091,000	45,223,000	132,000	0.29%
Escrow Activity	17,470,000	17,470,000	0	
Expenditures	41,517,000	41,519,000	(2,000)	(0.00%)
Fund Balance 6/30/2015	<u>\$44,428,113</u>	<u>\$44,558,113</u>		

Revenue

Revenue is projected to increase by \$0.1m or 0.3% due to cellular tower rental income. Proceeds from these rentals must first be applied against the District's outstanding debt.

Escrow Activity for Refunding

This relates to bond refundings that are held in escrow until the debt to be refunded can be retired. During February 2015, the 2004B bond issue will be refunded/retired.

Expenditures

Expenditures in the Debt Service fund are the result of scheduled debt redemptions which have structured debt payments to retire principal and interest.

Fund Balance

Fund balance is projected to decrease by \$13.8m due to the net effect of the escrow activity for refunding and the net increase of revenue over expenditures.

Saint Paul Public Schools

Quarterly Report Financial Definitions

Reporting Funds

General Fund

- Consists of all activities that are not accounted for in a special purpose fund. The activities include all regular and special education classroom activities, student and district support services, as well as building and grounds operations and maintenance

General Fund Fully Financed

- Contains budgets with outside funding sources and specific uses. An outside funding source is either a private, state or federal grant or contract for services
- Most grants and contracts require specific financial reporting to ensure that funds are expended within the agreement's terms and conditions

Food Service Fund

- Must be established in a district that maintains a food service program for students
- Food Services are those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches and snacks in connection with school activities

Community Service Fund

- Must be established in a district that provides services to residents in the areas of: Adult Basic Education, Early Childhood Family Education, School Readiness, School Age Care, Adults with Disabilities, general enrichment, youth and senior programs, recreation and other similar services

Community Service Fully Funded

- Contains budgets with outside funding sources and specific uses. An outside funding source is either a private, state or federal grant, or contract for services
- Most grants and contracts require specific financial reporting to ensure that funds are expended within the agreement's terms and conditions

Construction Fund

- Records financial activity relating to a building construction program resulting from the sale of general obligation bonds or certificates of participation by a School District
- Building Construction funds are held in trust and expended only for authorized projects
- Resources may be used for general construction, building additions, architectural and engineering costs or equipment

Debt Service Fund

- Must be established in a district that has outstanding bonded indebtedness, for building construction or operating capital
- Must record activity for initial or refunded bonds. The School Board may authorize the investment of debt funds in certain types of securities as specified by law. The earnings accrued from such investments become a part of the Debt Service Fund

Governmental Accounting Standards Board(GASB) 54 Fund Balance Designations and Definitions

Non-Spendable Fund Balance

- includes amounts not in spendable form (inventory, prepaids)
or
- amounts that are legally or contractually required to be maintained intact

Restricted Fund Balance

- includes amounts that are subject to externally enforceable legal restrictions outside the control of the local government

Committed Fund Balance

- includes amounts constrained for a specific purposed by a government using its highest decision-making authority (School Board). Action by the same group would be required to change the constraints placed on these resources. The action to commit fund balances must occur prior to fiscal year end (Severance, Retirees Health Ins – Gen Fund)

Assigned Fund Balance

- includes amounts constrained with the intent to be used for a specific purpose. Intent is expressed by the School Board or by a body (committee) or individual authorized by the governing body

Unassigned Fund Balance

- includes amounts not classified as non-spendable, restricted, committed or assigned
- Board Policy sets the minimum at 5% of the annual General Fund expenditures for that fiscal year

2015-2016 Budget Guidelines

Philosophy

The Proposed Budget will reflect the District's Strong Schools, Strong Communities 2.0 (SSSC 2.0) strategic plan as adopted by the Board of Education (BOE). The budget is the District's financial plan that must sustain the academic plan. The District must maintain a stable financial system and effective operational practices, so that students and staff have the resources they need to succeed inside and outside the classroom. School and Program budgets will use the five focus areas: Racial Equity, Personalized Learning, Program Articulations and Alignment, Post-Secondary Preparation, and Infrastructure and Systems, in their budget preparations.

Preparing Budget Calculations

Budget Model: A modified roll-over budget method will be used.

Revenue Projection: Revenue will be calculated using current law.

Inflation: 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) and the Finance Office will prepare overall enrollment projections.

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

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 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 FY16.
- Class size ranges will determine teacher FTEs.
- Office staffing (Principal, AP, Clerk) and other staffing are determined by enrollment and type of school.

Non-School Programs:

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

Compiling and Presenting the FY16 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 over \$500,000 for the 2015-2016 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 2015-2016 must be approved by the Board of Education by June 30, 2015. The Adopted budget will be published on the Business Office website (<http://businessoffice.spps.org>).

Gender Inclusion Policy

Committee of the Board

February 10, 2015



Purpose

- To provide the Board with an update about:
 - Outreach purpose and design principles
 - Key learning trends
 - Next steps



Outreach Purpose

- Overarching Purpose
 - Grounded in the belief that those who are affected by a decision have a right to be involved in contributing perspectives to the decision making process
 - A continued commitment to inform stakeholders how their input has impacted policy and procedure development



Outreach Design

- Policy Design Principles (Fall 2013 – Winter 2015)
 - Involvement
 - Work to ensure that the concerns and perspectives of those most impacted are directly reflected in the policy
 - Outreach included targeted stakeholder workshops
- Procedure Design Principles (Winter 2015)
 - Consultation
 - Meeting with stakeholders (youth, families, staff, community organizations) to inform and gather feedback about prospective procedures
 - Sharing how stakeholder input influences draft procedures
 - Outreach includes public comment, focus groups, and information sessions



Key Learning From Outreach

- Policy will support
 - Health benefits for youth
 - Educational equity for all students regardless of gender
 - State and federal law
 - An environment of safety and respect
 - The right for students to be their full selves
- Procedures need to support
 - Privacy concerns of all students
 - Encourage parent support
 - State and federal law
 - Clear guidelines for building principals and instructional staff
- Learning trends are used to help dictate further outreach



General Public Feedback

- Overwhelming positive feedback
- Feedback is used to help guide website development and further outreach

MYTHS AND FACTS



There may be some myths about how a Gender Inclusion Policy will affect Saint Paul Public Schools. [Get the facts.](#)



Next Steps

- Continue working with Board on policy revisions during second and third readings
- Continue procedure consultation
- Upon Board approval of the Gender Inclusion Policy, procedures will be ready for final Superintendent authorization by the end of March



Questions?



Level 100 Policy
GENDER INCLUSION

Purpose

The students of Saint Paul Public Schools (SPPS) deserve respectful and inclusive learning environments that value students' gender identity and gender expression. SPPS ensures that all students have access to programming and facilities in which they feel comfortable and safe.

This policy addresses the inequities some students, including intersex, transgender, and gender nonconforming students, confront as they navigate a system designed using a gender binary model.

Definitions

1. Gender refers to the socially constructed roles, behaviors, activities, and attributes that a given society attaches to femininity or masculinity.
2. Gender Binary refers to the social construction of a gender dichotomy between masculinity and femininity. The gender binary often ignores or denigrates alternate gender constructions.
3. Gender Expression refers to the manner in which persons represent or express gender to others, often through behavior, clothing, hairstyles, activities, voice, or mannerisms.
4. Gender Identity refers to a person's deeply held sense or knowledge of their own gender.
5. Gender Nonconforming is a term for persons whose gender expression differs from stereotypical expectation. This includes persons who identify outside traditional gender categories or identify as both genders.
6. Sex refers to a person's biology and is generally categorized as male, female, or intersex.
7. Intersex refers to a combination of features that distinguish male and female anatomy.
8. Transgender is an adjective describing persons whose gender identity or expression is different from that traditionally associated with the sex at birth.

Ensure Gender Inclusiveness

SPPS staff and systems ensure inclusive access to programming and facilities. In accordance with procedure, the District will:

1. Respect all students' gender identity and gender expression by honoring the right of students to be identified and addressed by their preferred name and pronoun.
2. Prohibit, within academic programming, the separation of students based upon gender unless it serves as a compelling pedagogical tool.

Updated: 1.8.15

3. Provide all students the opportunity to participate in co-curricular and extracurricular activities including, but not limited to, intramural and interscholastic athletics, in a manner consistent with their gender identity.
4. Provide all students access to facilities that best align with students' gender identity.

Legal References

Cross References

Draft