



FY 2018-2019 Budget Update Committee of the Board

April 10, 2018

Marie Schrul, Chief Financial Officer

Purpose

- To provide an update on the FY 2018-19 budget to the Committee of the Board



Agenda

- FY 2018-19 General Fund budget update
- School & Program budget update
- Budget Adoption calendar



FY 2018-19 General Fund Budget Preliminary Big Picture

	FY18 Adopted (in \$M)	FY19 Preliminary (in \$M)	Difference (in \$M)
Revenue (current law)	\$521.4	\$528.0	\$6.6
Use of Fund Balance	0	0	0
Expenditures	\$521.4	\$545.2	(\$23.8)
Projected FY19 Shortfall	\$0	(\$17.2)	



FY 2018-19 General Fund Projected Revenue

Projected Revenue Changes:	Amount \$M
General Fund levy increase (revenue restricted to specific levy items)	\$5.3
State Aid increase (mostly due to increase in per pupil funding amount)	\$2.1
Compensatory Education decrease (based on 10/1/17 Free & Reduced lunch count)	(\$0.8)
Total FY19 Projected Revenue Increase	\$6.6



FY 2018-19 General Fund Projected Expenditures

Projected Expenditure Changes:	Amount \$M
Inflationary impact of “rolling over” the FY 2017-18 Adopted salary & benefits budget	\$23.4
Inflationary impact of “rolling over” the FY 2017-18 Adopted non-salary budget	\$0.4
Total FY19 Projected Expenditure Increase*:	\$23.8

*Assuming all FY2017-18 budgeted expenditures are rolled forward to FY2018-19.





Staffing the Schools

General Budget Information

- The budget meets contractual obligations
- FY19 Revenue budget based on current law
- All schools do not receive the same amount of money per pupil because:
 - Some school funding is categorical (it has specific criteria on its spending)
 - Funding for Comp Ed and Title I follow the students on a one year delay (previous year's Oct 1 count)
 - Higher poverty schools have greater access to categorical dollars than lower poverty sites
- School enrollment affects the dollars allocated



FY2018-2019

School Staffing Criteria

Site Configurations

- Pre-K – 5
- K – 8
- Dual Campus
- 6 – 8
- 6 – 12
- 9 - 12

Staffing Categories

- Principal
- Assistant Principal
- Administrative Intern
- Teachers
- Clerks
- Counselors
- Library Media Specialists
- Nurses
- Social Workers
- Psychologists
- MLL Teachers
- Library Support (EA or TA)
- Site Staff for Program Articulation



2018-19 MOA Teacher Class Size Cap

Higher Poverty Sites

Grade	FY19 Cap
Pre-K	20
KG	25
1 – 3	26
4 – 5	30
6 – 8	36
9 - 12	38

Higher Poverty threshold is the top 30 schools per the teacher's contract



2018-19 MOA Teacher Class Size Cap Lower Poverty Sites

Grade	FY19 Cap
Pre-K	20
KG	27
1 – 3	28
4 – 5	31
6 – 8	38
9 - 12	40



General Fund Budget Categories

Category	Description
Schools	Refers to all budgets for school sites in SPPS
School Service Support	Refers to program budgets that provide direct support services to schools (ex: Transportation, MLL, Special Education, Student Placement Center)
Districtwide Support	Refers to program budgets that provide support to all areas of the District (ex: Operations, Human Resources, Employee Benefits, Technology Services)
Administration	Refers to program budgets necessary to support governance, policy, and staff support to the Superintendent (ex: Board of Education, Superintendent, Legal Counsel)



FY19 Proposed General Fund Big Picture – Expenditures

Area	FY18 Adopted	FY19 Proposed	Change	Percent Change
Schools	\$247,365,968	\$248,454,701	\$1,088,733	0.4%
School Service Support	\$180,513,043	TBD		
District-wide Support	\$90,033,697	TBD		
Central Administration	\$3,533,366	TBD		
Total	\$521,446,074			



FY2018-19 School & Program Budget Update

- School allocations were sent out on April 9
- School budget meetings over the next 2 weeks and due back Apr 27
- Program allocations will be sent out on Apr 16 and due back Apr 27



FY 2018-19 Budget Timeline

Date	Description
December 19, 2017	SPPS Board of Education Certifies Pay 18 Levy for FY 2018-19
December 2017 - January 2018	FY 2018-19 Revenue & Expenditure Projections (utilizing FY19 enrollment by grade projections and preliminary 10/1/17 by school by grade enrollment numbers)
February 13, 2018	Presentation of FY19 Budget Guidelines & Preliminary FY19 General Fund budget summary at the Committee of the Board meeting
February 20, 2018	FY19 General Fund budget summary presentation at BOE meeting
February 26, 2018	REA Office & Asst Supts provide final FY19 enrollment by school by grade projections to Finance Dept
February 27- March 29, 2018	Finance prepares FY19 budget allocations & system testing (pending Feb 26 vs. March enrollment & planning criteria are received by the Finance Dept)



FY 2018-19 Budget Timeline

Date	Description
April 9, 2018 April 16, 2018	Distribute school allocations Distribute General Fund program allocations
April 9-20, 2018	Joint FY19 Budget, Staffing, Enrollment meetings (Principals, Asst Supts, Human Resources, Finance, Title I, Student Placement)
April 16-26, 2018	Districtwide School Budget Presentation timeline for all principals to present budget information at their sites
April 27, 2018	School budgets returned Program budgets returned HR Staffing worksheets due
June 19, 2018	FY 2018-19 Budget adopted by the Board of Education



Budget Engagement Information

- Principal toolkit includes:
 - Budget worksheet with supporting documentation
- School Budget Presentations (April 16-26)
 - Budget Video & Talking Points
 - Powerpoint draft that can be tailored to site to use with staff and community
 - Communications will have a survey for parents & community who attend
- Budget Finance & Advisory (BFAC) Meetings
- Business Office Website
(<https://www.spps.org/business>)



Questions?

