

*Saint Paul Public Schools #625*

**Financial Planning  
and  
Budget Guidelines**

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**Office of Business and Financial Affairs**

Dr. Meria Carstarphen, Superintendent of Schools  
Lois M. Rockney, Chief Business Officer

## **Budget Philosophy 2007-08**

Each year the Board of Education of the St. Paul School District directs the Administration to prepare a budget that allocates available revenues and borrowed funds among its various educational programs and capital projects, following specific Budget Guidelines adopted by the Board. The end result of this budget process is a formal budget document that the Administration presents to the School Board for consideration and final approval.

Each site's School Continuous Improvement Plan (SCIP) has become a key component of school planning and drives the school budget processes. Site-based management and budgeting have now been fully phased in at all schools and tied to the long range goals adopted by the Board. They include:

### **High Achievement**

- To improve student achievement.
- To reflect accurately the anticipated costs of meeting the identified needs of students.
- To propose budgets and expend funds in accordance with responsibility for results.
- To provide schools with a common base allocation for elementary, junior high/middle and senior high schools.

### **Meaningful Connections**

- To involve all staff, students, and community in the budget process.
- To develop school budgets in accordance with the district Strategic Action Plan and the School Continuous Improvement Plan (SCIP).
- To develop budgets in accordance with generally accepted accounting practices, district policies and state law.

### **Respectful Environment**

- To maintain accountability of resources by planning, controlling, and evaluating the results of their use.
- To allocate funds to schools on a per pupil basis.
- To more directly allocate categorical funds to sites including compensatory education aid.

# **Preliminary Budget Presentation**

## General Guidelines

- 1) **Base Budget.** The 2006-07 adopted budget is established as the base budget for 2007-08.

### BASELINE BUDGET SUMMARY

General Fund	\$455,819,372
General Fully Financed Fund	40,800,436
Food Service	19,955,000
Community Service	19,279,642
Community Service Fully Financed	3,318,979
Building Construction	26,750,000
Debt Service	<u>32,728,300</u>
Total	<u>\$598,651,729</u>

- 2) **Budget Structure.** The fund budget summary will provide adopted budget for 2006-07, projected actual for 2006-07 and proposed budget for 2007-08 for the following revenue and expenditures categories:

#### Revenue

- a) Local
- b) State
- c) Federal

#### Expenditures

- a) Salaries and Wages
- b) Employer Benefits
- c) Purchased Services
- d) Supplies and Materials
- e) Capital Expenditures
- f) Other

- 3) **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 that summary information being presented.
- 4) **Expansions and Reductions.** District level program expansions and reductions will be measured against the adopted 2006-07 budget, which is the base budget. Each program administrator will prepare impact statements for both expansions and reductions (Appendix B), and a summary of expansions, reductions, reallocations within funds and reallocations between funds will be prepared.
- 4) **Enrollments.** The Office of Research and Evaluation will prepare overall enrollment projections. The budget administrators will provide enrollment projections to each site for budget planning purposes.

- 5) **Inflation.** The Business Office and the Office of Labor Relations 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 2.5% inflation except for items related to contractual commitments.
- 6) **Average Salary and Benefit Calculation Data.** A table setting out the average salary and benefits that the individual schools must use in preparing their site budgets will be included in the Preliminary Budget.
- 7) **Student Weighted Formula.** The District is moving towards a student weighted pupil funding formula. A major change to the formula this year will be the inclusion of a base funding allocation. This base funding allocation will carry with it an expectation for minimum programming at each school. The Academic Office and the Business Office will collaborate to arrive at the base funding allocation and the academic programming it will include.
- 8) **Fund Balance.** The budget should maintain an unreserved and undesignated fund balance of five percent (5%) of the general fund expenditures.
- 9) **Budget Calendar.** The proposed budget calendar is contained in Appendix C.
- 10) **Fully Financed Programs.** Fully financed programs with anticipated revenues and expenditures over \$500,000 for the 2007-08 school year will be included in the adopted budget.
- 11) **Intraschool Budgets.** Projections of revenues and expenditures for the Intraschool Budgets will be included in the Preliminary Budget document in each school's budget.

## General Fund

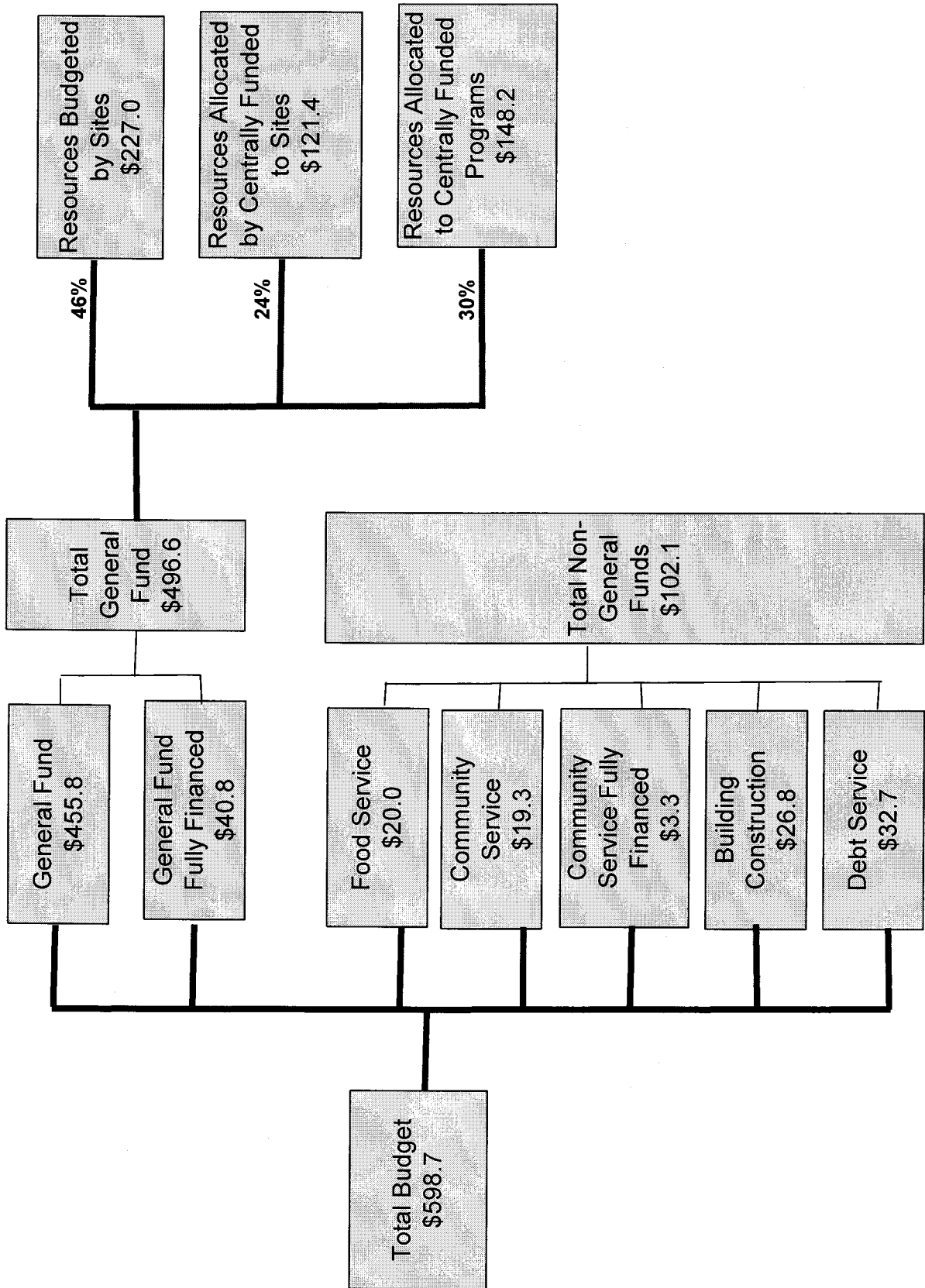
The General Fund is comprised of all activities that are not accounted for in a special purpose fund. The activities include all regular and special education classroom activities, student and district support services, as well as building and grounds operations and maintenance.

	<b>Adopted 2006-07</b>	<b>Projected 2006-07</b>	<b>Proposed 2007-08</b>
Fund Balance - Beginning Revenue	\$ 57,189,927	\$ 57,189,927	\$ 57,189,927
Local	\$ 61,431,986		
State	388,915,510		
Federal	2,921,876		
Total Revenue	<u>\$ 453,269,372</u>		
Expenditures			
Salaries and Wages	\$ 275,086,682		
Employee Benefits	100,305,384		
Purchased Services	30,968,731		
Transportation Contracts	20,072,855		
Supplies and Materials	16,032,038		
Capital Expenditures	5,074,452		
Other Expenditures	8,279,230		
Total Expenditures	<u>\$ 455,819,372</u>		
Fund Balance - Ending	\$ 54,639,927		

Saint Paul Public Schools  
 Revenue Comparison  
 General Fund

	Adopted 2006-07	Projected 2006-07	Proposed 2007-08
Local			
Local Levy	\$ 52,149,286		
Tuition	2,216,000		
Other Local	7,066,700		
Total Local	\$ 61,431,986	\$ -	\$ -
State Aid			
General Education Revenue			
Compensatory Education Revenue	\$ 63,241,788		
Limited English Proficiency	7,942,950		
Other General Ed Revenue	249,009,017		
Special Education Revenue	\$ 45,199,939		
Integration Revenue	14,616,826		
Other State Aid revenue	8,904,990		
Total State Aid	\$ 388,915,510	\$ -	\$ -
Federal Aid			
Third Party Billing	\$ 2,152,436		
E-Rate Reimbursement	769,440		
Total Federal	\$ 2,921,876	\$ -	\$ -
Total Revenue	\$ 453,269,372	\$ -	\$ -

Saint Paul Public Schools  
 Total Budget Overview  
 Fiscal Year 2006-07  
 (In Millions)



# **School Budgets**

Saint Paul Public Schools  
 Summary of Schools Allocation by Major Sources  
 Fiscal Year 2007-08

School	Enrollment	General	Referendum 2006	Compensatory	Integration	Title I	Total Allocation	Per Pupil Allocation
Elementary Schools								
Junior High Schools								
Senior High Schools								
Other Sites								
Schools Contingency								
<b>Total</b>	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

