



PRELIMINARY FY2021-2022 BUDGETS

Presentation to the Board of Education
Angie Banks, Chief Financial Officer

March 9, 2021





FINANCIAL OBJECTIVES

- ❑ Maintain Full Accreditation
- ❑ Align resources to support the District's Transformation Plan 3.0 Five Pillars
 1. Excellent Schools
 2. Fairness and Equity
 3. Culturally Responsive
 4. Reading and Succeeding
 5. Community Partnerships
- ❑ Maintain long-term financial stability with a **30%** fund balance*
- ❑ Reinforce a culture of high expectations and accountability



***Proposed Policy**

FY2022 FUND TERMINOLOGY



- ❑ General Operating Budget (GOB) 71.6%
 - Largest Percentage of District Budget
 - 90% Tax Payer funded with Property and Sales Taxes

- ❑ Grant Budgets 20.9%
 - Local: SLPS Foundation, Parsons Blewett, Simon
 - State: Early Childhood Special Education (ECSE), CTE Performance, Parents-As-Teachers
 - Federal: Title I, II, III, IV; Comprehensive, CARES, ESSER II, Perkins, Special Education, Food Service, Adult Education

- ❑ Debt Service Budget – Services Outstanding Bonds 7.5%

- ❑ Capital Funds
 - Land, Buildings, Assets (>\$1,000)
 - ³ General Obligation Bonds



DESE FUND ALIGNMENT



	1 General or Incidental	2 Teachers' or Special Revenue	3 Debt Service	4 Capital Projects
General Operating Budget	X	X		X
Local Grants	X	X		X
State Grants	X	X		X
Federal Grants	X	X		X
Debt Service			X	
Capital				X



FY2022 REVENUE ASSUMPTIONS

- ❑ General Operating Budget (GOB) **\$287.0M**
 - Local (AV+, Property Taxes+.5%, Deseg Sales Taxes-3%, Building Sales+25%)
 - State (State Aid-33%, Transportation, High Need Fund)
 - Federal (E-Rate, Medicaid, Military Reimbursements)
- ❑ Local Grant Budgets **\$9.8M**
 - St. Louis Public Schools Foundation
 - Parsons Blewett Memorial Fund
 - Jacob and Sallie Simon Endowment
- ❑ State and Federal Grant Budgets **\$73.8M**
 - Title I, II, III, IV
 - Special Education, Early Childhood Special Education
 - Adult Education, Perkins
 - Food Service – **Breakfast, Lunch, Snacks**, FFVP
 - ESSER II
- ❑ ⁵Debt Service Budget **\$30.1M**



FY2022 INITIATIVES: PAYROLL



- ❑ Elementary School Reading Teachers +27, \$1.5M
- ❑ Virtual K-8 Program: Innovative School of the Future +20, \$1.0M
- ❑ Support Services \$2.6M
 - Safety Officers +15
 - Family Community Specialists +2
 - Custodians +54
 - Trades 11 to 12 month status \$430K
- ❑ Literacy Professional Development and Support



FY2022 INITIATIVES: PAYROLL



- Central Office Restructure Reductions **-13, \$1.1M**

- Salary Increases **+3%, \$5.3M**
 - Local 420
 - Nurses
 - Custodians
 - Principals
 - Central Office



FY2022 BASICS: PAYROLL



- ❑ School Staffing Model – DESE Pupil Teacher Ratios (PTR) using Projected Enrollment

General Operating Budget (GOB) school staffing is a formula-driven model. The district determines the PTR within the DESE guidelines for the distribution of school staff.

Pre-Kindergarten, Elementary, Middle, and High Schools

Grade Level	Pupil/Teacher Ratio (PTR)
▪ Pre-Kindergarten	20:1
▪ KG – 2	22:1
▪ 3 – 4	25:1
▪ 5 – 6	27:1
▪ 7 – 12	30:1



FY2022 BASICS: PAYROLL



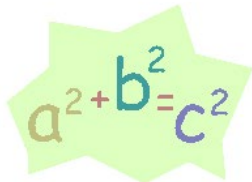
General Operating Budget Staffing



HUMAN RESOURCES



Staffing Assessment and Formulas



The Human Resources Staffing Guide includes ratios and formulas that determine all GOB funded positions for all St. Louis Public Schools.

FY2022 BASICS: PAYROLL



GOB Elementary and Middle School Staffing

□ Teachers

- Core
- Related Arts
- Special Education Teachers
- ESOL
- Gifted
- Magnet



□ Instructional Care Aides

□ In-School Monitors

□ Administrative Positions (Principal, AP, Secretary, Clerk Typist)

□ Student Support (Counselor, Library, Nurse, Social Worker)

FY2022 BASICS: PAYROLL



GOB High School Staffing

- ❑ Teachers
 - Core
 - Related Arts
 - Special Education Teachers
 - ESOL
 - Gifted
 - CTE
 - Magnet
 - Military Science
- ❑ Instructional Care Aides
- ❑ In-School Monitors
- ❑ Administrative Positions (Principal, AP, Secretary, Book Clerk, Clerk Typist)
- ❑ Student Support (Counselor, Library, Nurse, Social Worker)



FY2022 BASICS: PAYROLL



GOB Alternative School Staffing

- ❑ Teachers
- ❑ Instructional Care Aides
- ❑ In-School Monitors
- ❑ Administrative Positions (Principal, AP, Secretary)
- ❑ Student Support (Counselor, Library, Nurse, Social Worker)



FY2022 INITIATIVES: GENERAL OPERATING BUDGET



□ School Discretionary Budgets, +15%, \$450K

- Pre-Kindergarten \$115
- Kindergarten – 5th \$143.75
- 6th – 8th \$143.75
- 9th – 12th \$172.50
- Alternative/Specialty Schools +15%
- Initial Allocation
 - 634302 (15%) – Meeting Expenses
 - 641101 (40%) – Supplies
 - 641104 (15%) – Awards/Incentives
 - 641201 (15%) – Technology less than 1K
 - 641202 (15%) – Technology supplies



GOB SCHOOL DISCRETIONARY BUDGETS



School Type	Allocation Per Student	Sample Enrollment	Sample Discretionary Allocation
Pre-Kindergarten	\$115.00	50	$\$115 \times 50 = \$5,750.00$
Elementary	\$143.75	300	$\$143.75 \times 300 = \$43,125.00$
Middle	\$143.75	450	$\$143.75 \times 450 = \$64,687.50$
High	\$172.50	1000	$\$172.50 \times 1000 = \$172,500.00$
Alternative			\$11,500.00

FY2022 INITIATIVES: GENERAL OPERATING BUDGET



- ❑ Nursing Supplies Budgets **\$60K**
- ❑ Textbook Adoption: Reading/Literacy **\$500K**
- ❑ Facility Updates: Painting Refresh, Classroom Furniture **\$2.0M**
- ❑ Senior Work Experience **\$1.0M**
- ❑ Innovative/Advanced High School Course Content 9th – 12th Grade
- ❑ Virtual course options for 9th – 12th grade students enrolled 100% virtually
- ❑ Financial System Updates **\$1.0M**



FY2022: LOCAL GRANTS



- ❑ St. Louis Public Schools Foundation **\$7.7M**
- ❑ Parsons Blewett Memorial Fund **\$945.0K**
- ❑ Jacob & Sallie Simon Endowment **\$500.0K**



FY2022 INITIATIVES: STATE AND FEDERAL GRANTS



- ❑ Title II: Elementary School Reading Teachers **+27, \$1.5M**
- ❑ Title I: Family Community Specialists **+2, \$75.0K**
- ❑ ESSER II **\$20.0M**
 - Personal Protective Equipment
 - New and Damaged Equipment Replacement
 - Offset GOB Deficit



FY2022: DEBT SERVICE FUND



- ❑ Lower Principal and Interest Payments **-20%, \$6.0M**
- ❑ Consider No Tax Increase Bond Issue **\$150.0M+**
- ❑ Consider Refunding 2012 and 2013 Bonds **\$400.0K Savings**

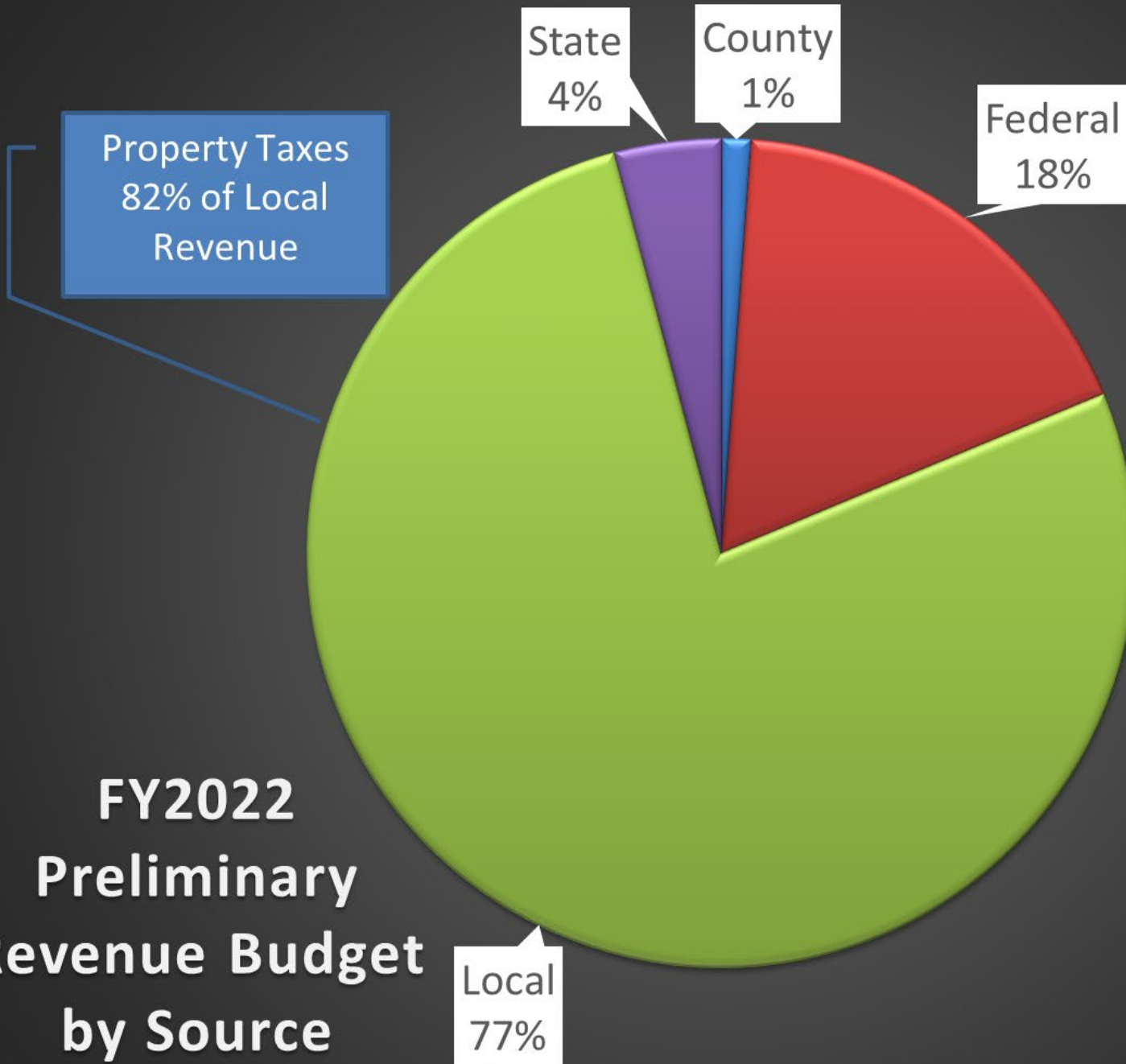


FY2022 PRELIMINARY DISTRICT BUDGETS

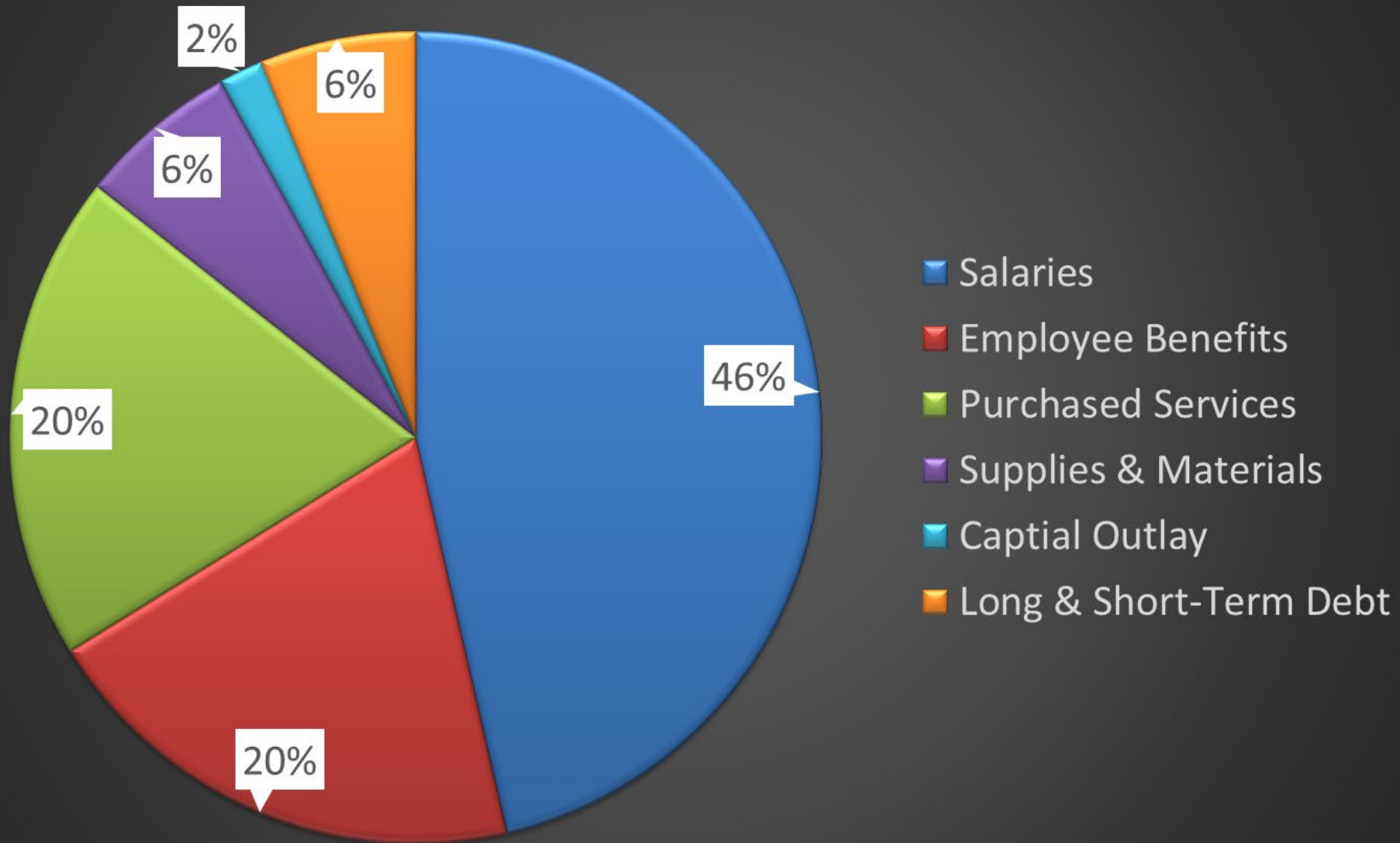


Fund Category	FY2020 Actual	FY2021 Projected	FY2022 Preliminary	%	Variance
Revenues					
General Operating	301,962,997	289,200,658	287,000,000	-0.8%	(2,200,658)
Local Grants	1,717,790	2,370,070	9,770,000	312.2%	7,399,930
State & Federal Grants	41,146,219	47,062,024	57,870,701	23.0%	10,808,677
Food Service	14,450,846	5,869,859	15,916,447	171.2%	10,046,588
Debt Service	29,609,748	29,997,399	30,147,386	0.5%	149,987
Total Revenues	\$388,887,600	\$374,500,010	\$400,704,534	7.0%	\$26,204,524
Expenditures					
General Operating	282,271,696	283,515,698	287,000,000	1.2%	3,484,302
Local Grants	2,757,024	2,449,535	9,770,000	298.9%	7,320,465
State & Federal Grants	41,248,582	47,004,927	57,870,701	23.1%	10,865,774
Food Service	14,932,493	8,100,929	16,255,026	100.7%	8,154,097
Debt Service	31,057,214	30,648,248	24,573,210	-19.8%	(6,075,038)
Total Expenditures	\$372,267,009	\$371,719,337	\$395,468,937	6.4%	\$23,749,600

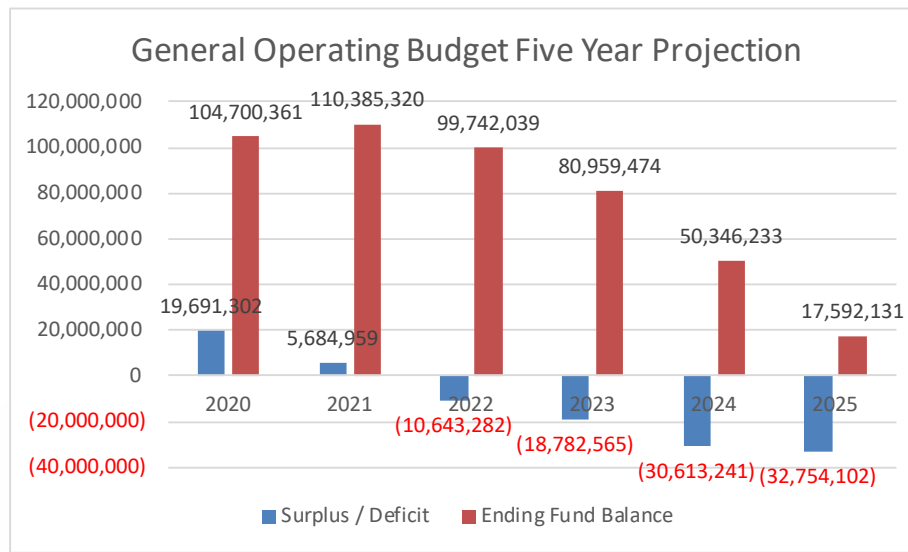
**FY2022
Preliminary
Revenue Budget
by Source**



FY2022 EXPENDITURES BY CATEGORY



GOB: FIVE YEAR PLAN



Fiscal Year Ending REVENUES

	2020	2021	2022	2023	2024	2025
COVID-19 pandemic		CARES and other \$ to offset GOB	CARES/ESSER II \$ to offset GOB	ESSER II and other \$ to offset GOB		
Local Revenue	274,451,134	268,763,750	268,852,466	266,991,818	265,987,299	265,221,022
County Revenue	3,838,247	4,185,403	4,185,403	4,185,403	4,185,403	4,185,403
State Revenue	19,884,814	12,670,614	9,692,281	6,734,729	0	0
Federal Revenue	3,788,802	3,580,891	3,580,891	3,080,891	2,830,891	2,705,891
Total Revenues	301,962,997	289,200,658	286,311,041	280,992,840	273,003,593	272,112,316

EXPENDITURES

Regular Salaries	135,117,265	134,799,650	143,437,629	147,786,381	150,742,109	150,742,109
Temporary/Overtime	9,065,679	10,064,517	9,365,444	9,365,444	9,365,444	9,365,444
Benefits/Fringe	71,682,180	74,221,575	72,885,192	72,021,560	71,513,675	70,415,530
Sub-Total: Payroll/Fringes	215,865,124	219,085,742	225,688,265	229,173,385	231,621,228	230,523,083
Purchased/Professional Services	14,721,556	14,980,056	17,734,056	17,179,606	15,677,301	15,123,934
Property Services	15,098,445	15,545,188	16,078,833	16,078,833	16,078,833	16,078,833
Contracted Transportation	17,868,930	17,196,500	17,673,395	20,673,395	23,673,395	26,673,395
Other Operating Expenditures	18,717,640	16,708,212	19,779,774	16,670,186	16,566,077	16,467,173
Capital Outlay	0	0	0	0	0	0
Sub-Total: Non-Payroll Expenditures	66,406,571	64,429,956	71,266,058	70,602,020	71,995,605	74,343,335
Total Expenditures	282,271,696	283,515,698	296,954,323	299,775,405	303,616,833	304,866,418

Surplus / Deficit

	19,691,302	5,684,959	(10,643,282)	(18,782,565)	(30,613,241)	(32,754,102)
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Ending Fund Balance

	104,700,361	110,385,320	99,742,039	80,959,474	50,346,233	17,592,131
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NEXT STEPS



- ❑ Superintendent Preliminary Budget Recommendations
Board Meeting – March 9, 2021

- ❑ Virtual Community Budget Forums

March 13, 2021: 9 – 11am

March 16, 2021: 7pm

March 18, 2021: 7pm

- ❑ Online Public Comment Period

www.slps.org/budget – March 10 through March 22, 2021

- ❑ Proposed Budgets

Work Session – March 30, 2021

- ❑ Final Budget Recommendations & Approval

Board Meeting – April 13, 2021





QUESTIONS?