

2021-2022 Budget Guidelines

Philosophy:

The SPPS Achieves strategic plan sets goals for student achievement, guides decision-making and focuses efforts on long-term student outcomes. The Proposed Budget will be guided by the District’s strategic plan. The strategic plan establishes the District’s instructional priorities. The budget documents how resources will be allocated to support those priorities and the District’s mission to inspire students to think critically, pursue their dreams, and change the world.

2021-22 Instructional Priorities:

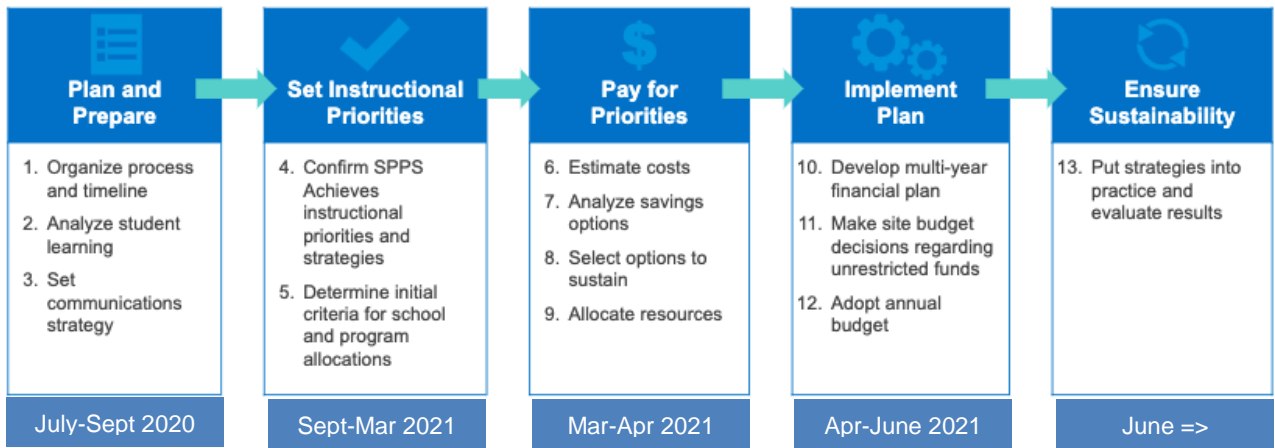
Systemic Equity	<ul style="list-style-type: none"> ● Provide learning opportunities for adults that build consciousness and awareness of factors that inhibit fairness, justice, and educational equality in our school system
Positive School and District Culture	<ul style="list-style-type: none"> ● Supporting school capacity to implement and monitor the SPPS Positive Behavioral Intervention & Supports (PBIS) framework, using data to inform decisions ● Implementing culturally responsive Social Emotional Learning (SEL) district wide, aligned with PBIS ● Use the Ready for Rigor framework to strengthen communities of learners and learning partnerships through affirmation, wise feedback, instructional conversation, and validation
Effective Culturally Responsive Instruction	<ul style="list-style-type: none"> ● Implementing Zaretta Hammond’s Ready for Rigor Framework within all student learning and programming with fidelity and accountability ● Implementing PreK-5 Math Model and PreK-8 Literacy Model ● Strengthening Critical Social Studies courses, Critical Ethnic Studies coursework and develop required Ethnic Studies elective for graduation ● Deepening implementation of the middle school model ● Identify and implement solutions to secondary scheduling, grading and credit challenges to support academic progress in the aftermath of COVID-19 ● Addressing instructional barriers to a well-rounded education
College and Career Paths	<ul style="list-style-type: none"> ● Expanding implementation of personal learning plans PreK-12 ● Expanding implementation of career-related curriculum and experiences PreK-12 ● Expanding career pathways at comprehensive high schools

Preparing Budget Calculations

Budget Model:

The District will utilize a priority-based budgeting method, following the Best Practices in School District Budgeting model provided by the Government Financial Officers Association (GFOA).

The steps are outlined in the following graphic:



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. If labor contracts have not been negotiated, the projected salary and fringe benefits will include adjustments for COLA, as referenced within the Guiding Values negotiations information. 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 projected enrollment that will be utilized for an initial 2021-22 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.

Schools:

- School allocations will be determined based on a published criteria guide. The guide sets out formulas for staffing allocations based on enrollment and site programming.

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 2021-22 Budget

Instructional Priorities: The development of the 2021-22 budget begins by establishing instructional priorities, based on the District strategic plan.

Stakeholder Input: Board of Education, parents, students, families, staff and community members will have opportunities to provide input into the development of instructional priorities and the 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 2021-22 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, multi-lingual learner resources, and wellness, to name a few.

The Adopted Budget: Administration will present a balanced budget to the BOE. The budget for 2021-22 must be approved by the Board of Education by June 30, 2021. The Adopted budget will be published on the Business Office website (<http://businessoffice.spps.org>).