



SCCPSS Public Budget Input Community Meetings

April 19, 2018 – Windsor High

May 2, 2018 – Savannah Arts Academy



Purpose

- Promote transparency in the budget process
- Gain community input on budget process and priorities



Budget Process Calendar

November 2017

November 2nd – Begin Enrollment Projections (Staff)

December 2017

December 4th – Begin Staffing Projections (Staff)

January 2018

January 9th – Staff begins Division, Departments and School Budget Preparation on new financial system

April 2018

April 19th - Begin Community Stakeholder Input (Presentations & Surveys)

May 2018

May 9th - Present Preliminary Budget to School Board



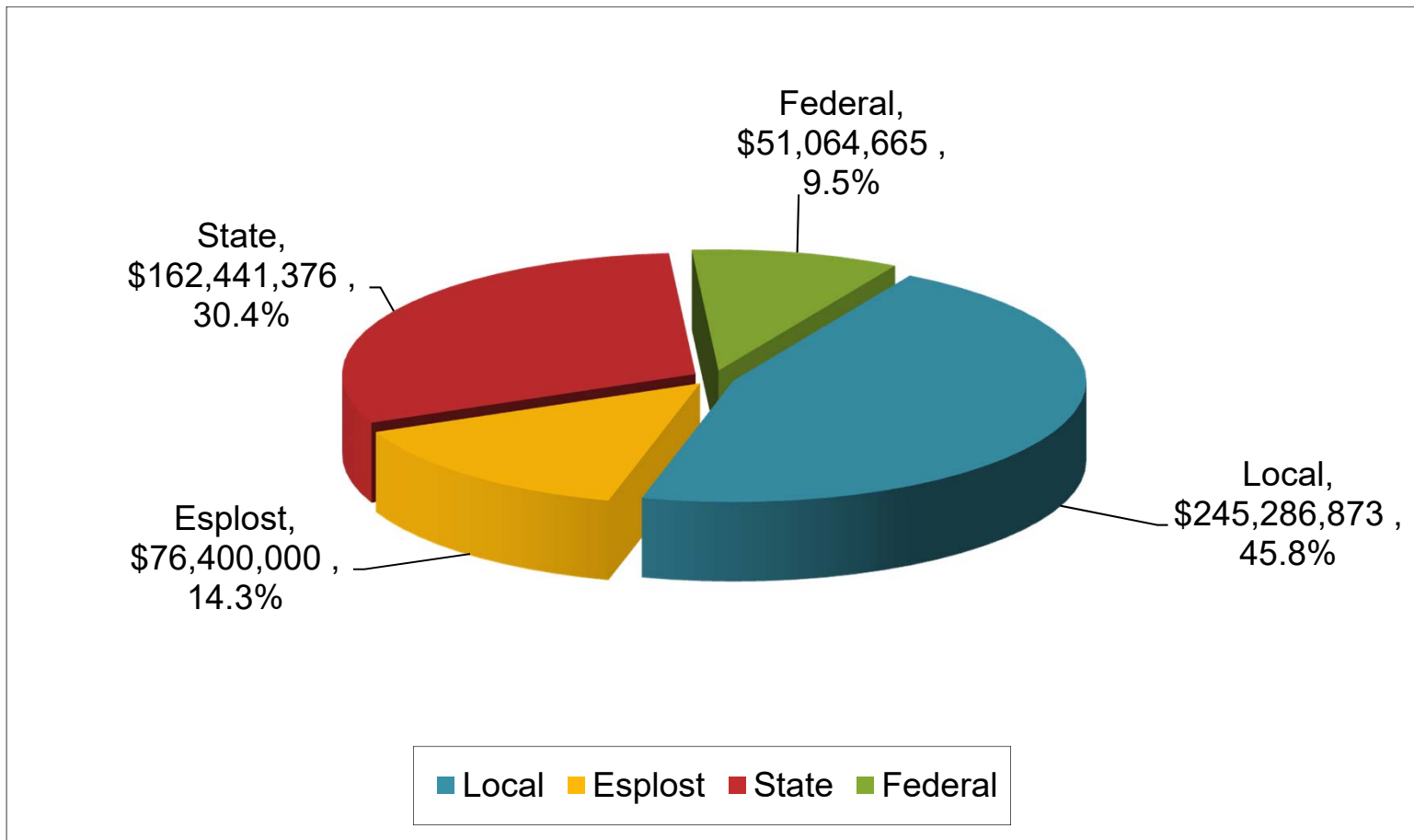
Explanation of Funds

- General Fund: regular day-to-day operations
- Debt Service Fund: payment of principal and interest to lenders or creditors on outstanding debt
- Capital Projects Fund: used to account for financial resources for the acquisition or construction, renovation or physical improvement of major capital facilities
 - ESPLOST
 - Maintenance & Operations
- Internal Service Funds: used to account for the District's self-insurance funds (risk management)
 - Worker's Compensation Fund
 - Employee Dental Plan Fund
- Special Revenue Funds: used to account for the proceeds of specific revenue sources which must be devoted to some special use as required by law or specific regulation
 - Title I – Improving the Academic Achievement of the Disadvantaged
 - Pre-K
 - School Food Service

Revenue by Source SY 18

All Funds

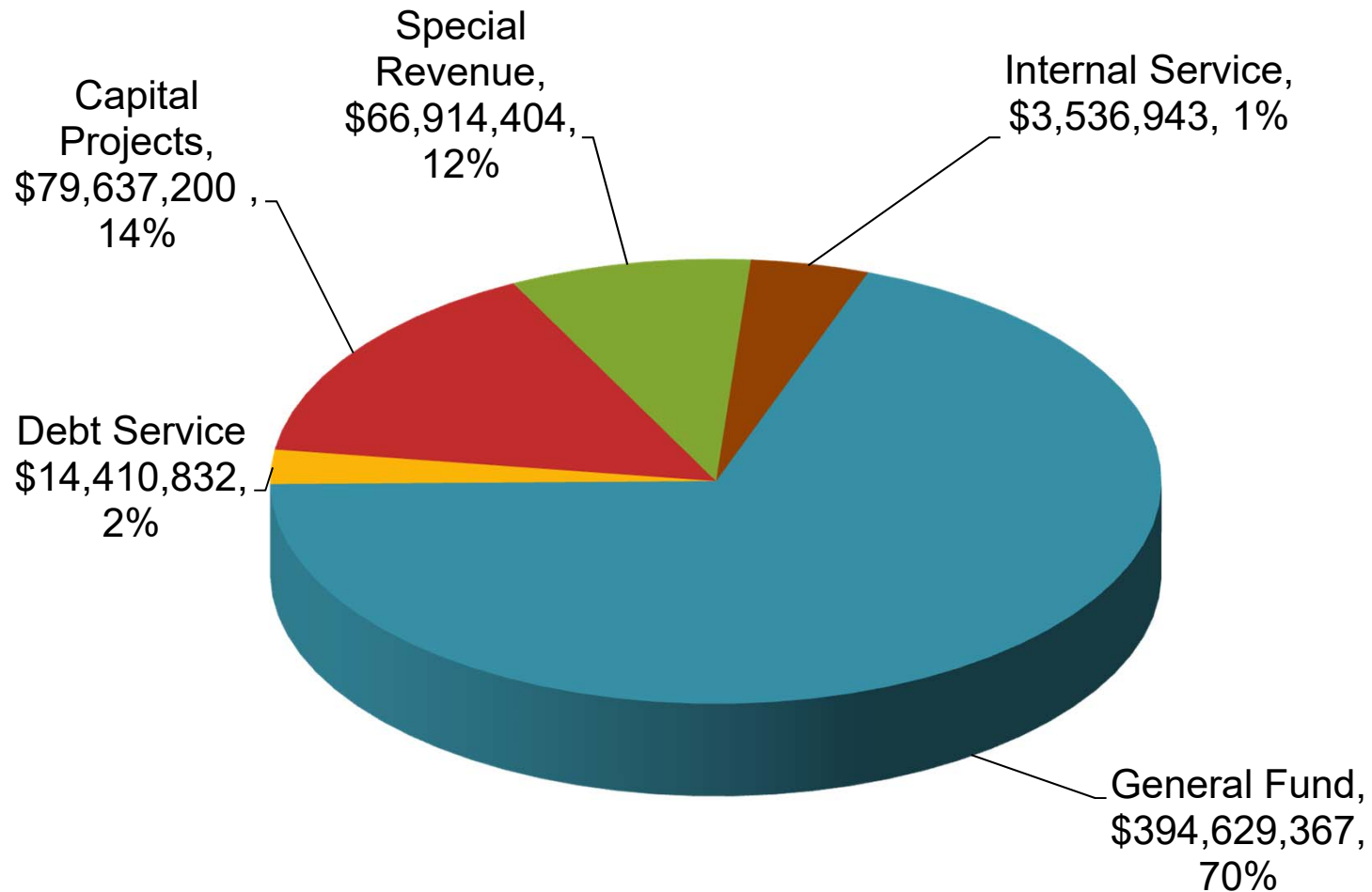
Total Revenue - \$535,192,914



***Does not include Inter-Fund Transfers**

Expenditures by Fund Type SY 18

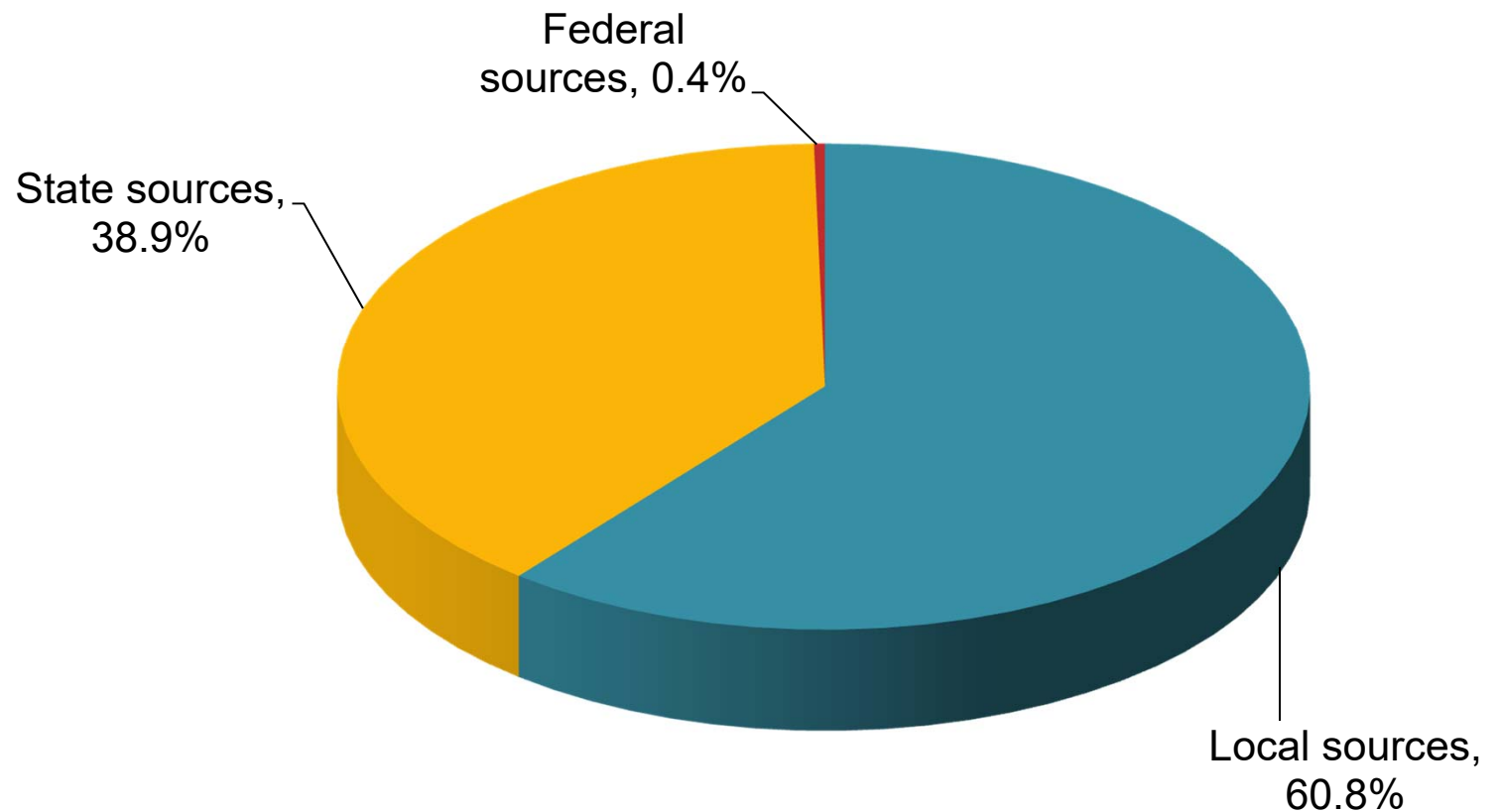
Total Expenditures - \$559,128,746



Revenue by Source SY 18 General Fund

Total Revenue - \$389,745,220

Revenues by Source

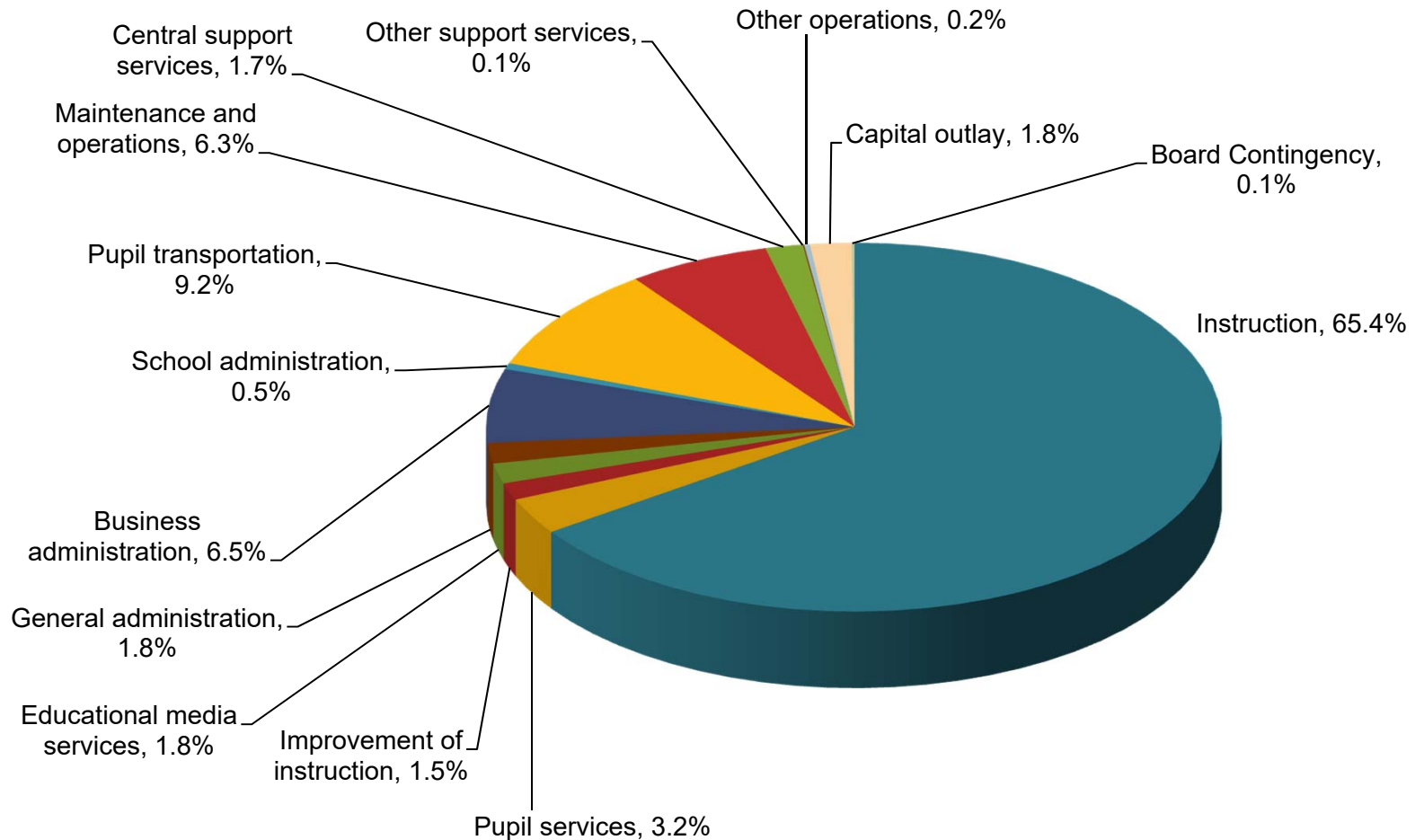


***Does not include Inter-Fund Transfers**

Expenditures by Function

Total Expenditures - \$394,629,367

General Fund Expenditures by Function





General Fund – Federal Revenue

- FY 2018 Federal funds \$1,410,791
- 0.4% of the General Fund
- Federal Programs Include
 - Federal Impact Aid
 - Federal Erate Reimbursements
 - ROTC (partial reimbursement of salary)



General Fund – State Revenue

- FY 2018 State funds \$151,431,947
- 38.9% of the General Fund
- Earned by the number of students in school *last year*



General Fund – State Revenue

- State provides some funds for:
 - Teacher salaries
 - School administration
 - Some Central Office administration
 - Media Centers
 - Nursing services
 - Counselors
 - CTAE programs
 - Transportation
- On average, state provides only 40% of school-based salaries; balance is paid by local funds



General Fund – Local Revenue

- FY 2018 Local funds \$236,902,482
- 60.8% of the General Fund
- Used to pay what the State requires but doesn't fund plus programs and salaries not funded at all by the State
- Local sources pay 60% of school based salaries



General Fund – Local Revenue

- Local programs include:
 - Maintenance and Operations
 - Technology
 - Campus Police
 - Human Resources
 - Finance
 - Athletics
 - Art and Music Teachers
 - Intervention Programs
 - Specialty/Choice Programs



Budget Priorities

- Match our Strategic Goals
- Fit within budget constraints
- Suggestions will be provided to the Budget Committee for consideration
- Reviewed and approved by the Superintendent and her Cabinet

Superintendent Cabinet Priorities

- ❑ Recommend a budget with an ending fund balance seven (7) to ten (10) percent of annual budgeted expenditures. Board Policy DCA.
- ❑ Implement Year 3 of 5 of the Workforce Comprehensive Compensation Analysis Five Year Pay Plan – DAS REMI Goal 4. The Workforce Comprehensive Pay Plan is a 5 year plan to address existing inequities and percentages between steps and grades on all pay scales compounded by 7 years of economic downturn which has resulted from salary scale rate freezes, employees' pay freezes and missed steps that need to be restored. *Estimated additional GF cost: \$9.8M.*

State Mandates

- ❑ State Health Benefit increase to employer monthly contribution rate from \$846.20 to \$945 for each enrolled employee in the Non-Certificated Plan effective January 1, 2018. *Estimated full year costs \$1.1M*
- ❑ Teacher Retirement Rate increase from 16.81% to 20.90%. *Estimated GF cost: \$9.8M*

Local Mandates

- ❑ City of Savannah Fire Fees. *Estimated full year costs \$600K*



Conclusion

- The purpose of this presentation is to get feedback from the public concerning priorities for SY 18-19 for the SCCPSS District Budget.
- Please fill out a Survey form and give it back to us tonight or mail it in to:
Chatham County Board of Education
Budgeting Services, Room 214
208 Bull Street
Savannah, GA 31401



Questions and comments