



Board Special Meeting

Work Session: Budget

November 17, 2020, 3:30-5:00 p.m.

Meeting to be held remotely

By SPSTV Broadcast and [YouTube Streaming](#) (See details below)

By Teleconference: +1 206-800-4125 (Conference ID: 797 125 882#)

Agenda

<u>Call to Order</u>	3:30pm
<u>Work Session: Budget</u>	3:30pm
<u>Adjourn</u>	5:00pm*

This meeting will be streamed and broadcast by SPSTV:

- **Online Streaming via SPSTV YouTube page:**
<https://www.youtube.com/channel/UCbWeZY-zLJlpQG-xsJ1Xy2Q?>
- **Broadcast in Seattle**
 - Comcast 26 (standard-def) 319 (hi-def)
 - Wave 26 (standard-def) 695 (hi-def)
 - Century Link 8008 (standard-def) 8508 (hi-def)

IMPORTANT NOTE: This meeting will be held remotely without an in-person location per the Governor’s proclamation prohibiting public agencies from conducting meetings subject to the Open Public Meetings Act in-person to curtail the spread of COVID-19. The public is being provided remote access through SPSTV (YouTube and Broadcast) and teleconference as noted above. There is a maximum capacity for the teleconference line, and a “waiting room” may be utilized to address capacity. Additional attendees will be admitted from the waiting room as capacity permits.

*Special meetings of the Board, including work sessions and retreats, may contain discussion and/or action related to the items listed on the agenda. Executive sessions are closed to the public per RCW 42.30. *Times given are estimated.*



Seattle Public Schools

Budget Work Session

www.seattleschools.org | November 17, 2020



Outcomes

1. FY19-20 and estimated FY20-21 ending financial position - update
2. Information provided regarding 2021-22 projections and timeline
3. Update on Participatory Budgeting Process
4. Information provided regarding areas of potential repurposing areas



Budget Work Session

November 17, 2020

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While Seattle Public Schools endeavors to only post documents optimized for accessibility, due to the nature and complexity of some documents, an accessible version of the document may not be available. In these limited circumstances, the District will provide equally effective alternate access.

For questions and more information about this document, please contact the following:

JoLynn Berge
Chief Financial Officer
BudgetOffice@seattleschools.org

Update Fiscal Year (FY) 2019-20 and estimated FY20-21 ending financial position, information provided regarding 2021-22 projections and timeline, update on Participatory Budgeting Process and information provided regarding areas of potential repurposing areas.

Estimated General Fund Ending Fund Balances

Fund Balance Projections	2019-20	2020-21
Committed to Economic Stabilization (4% and 3.9%)	\$38,700,000	\$38,700,000
Inventory	\$1,526,685	\$1,500,000
Restricted for carryover of restricted revenues	\$16,247,619	\$10,000,000
School Carryforward	\$10,023,108	\$9,000,000
Central Baseline Carryforward	\$2,930,574	\$2,000,000
Legal Settlements/Outside Counsel	\$4,902,503	\$5,000,000
FY18-19 anticipated underspend for FY20-21		
Salary savings	\$14,000,000	
Legislative action above anticipated applied to FY20-21	\$16,000,000	
FY19-20 estimated savings		
Salary savings/SEBB billing change	\$20,400,000	
FY20-21 estimated salary savings/underspend		\$20,000,000
Estimated Enrollment funding loss (\$22M less \$6M reserve for enrollment)		(\$16,000,000)
Transportation funding deficit		(\$11,600,000)
Secondary Science Curriculum Adoption	\$854,445	\$532,212
Central Office Restoration Escrow	\$1,376,543	\$1,376,543
Unassigned	\$21,830,217	\$20,000,000
Total Ending Fund Balance	\$148,791,695	\$80,508,755

Note – FY20-21 numbers are estimates



FY21-22 Estimated Financial Gap

Revenue & Other Resources	\$	1,030,525,426
Expenses	\$	(1,100,333,183)
Resource Gap	\$	(69,807,757)
Use of Prior year savings (unrestricted fund balance)	\$	21,807,757
Anticipated funding Gap to solve	\$	(48,000,000)

FY21-22 Potential Solutions

Estimated Gap of \$48m	Option A	Option B	Option C	Option D
	No reduction to school allocations, use all savings	All areas have reductions	No reduction to economic stabilization	No reduction to capital funding
Economic Stabilization Fund	\$ 38,700,000	\$ 18,000,000	\$ -	\$ 15,000,000
Reductions to District Programs	\$ 4,300,000	\$ 10,000,000	\$ 15,000,000	\$ 15,000,000
Use Capital Funding	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
Reductions to School Funding Allocations	\$ -	\$ 10,000,000	\$ 23,000,000	\$ 18,000,000
Total	\$ 48,000,000	\$48,000,000	\$48,000,000	\$ 48,000,000
<i>Note: These examples are provided for discussion purposes only.</i>				



FY21-22 Draft Budget Development Calendar

- **October 28, 2020** - Budget Work Session
- **November 16** thru December 16 Community Meetings
- **November 17, 2020** - Budget Work Session
- **December 9, 2020** – Budget Work Session
- **December 13, 2020** – Final WSS Changes determined
- **January 6, 2021** - Budget Work Session to review recommendations
 - Review WSS Changes
 - Review Overall major budget changes/agreement on budget
- **January 11, 2021**- Legislative session begins
- **January 13 to January 29** - Central budgets developed
- **January 20, 2021** – Budget Work Session
- **February 23, 2021** - Budget Allocations to Schools
- **March 3, 2021** - Budget Work Session
- **April 26, 2021** - Regular Legislative session ends
- **April 28, 2021** – Budget Work Session
- **May 3, 2021** - Final General Fund Balancing, Budget Book development
- **May 25, 2021** - Budget Work Session
- **June 7, 2021** - Board Action Report and Budget Resolution to A&F
- **June 9, 2021** - Budget Work Session
- **June 23, 2021** - Introduce Budget to Board
- **July 7, 2021** – Required Public Hearing
- **July 7, 2021** - Board Action to adopt school year 2021-22 budget

Participatory Budgeting Update

Participatory Budgeting Activities – Areas Chosen in Green

- Student Supports and Continuous Improvement: Special Programs (McKinney Vento) Homeless Students Supports
- Academics: Curriculum, Assessment & Instruction: Ethnic Studies, Black & American Indian Studies,
- Schools & Continuous Improvement: Safe Schools: Restorative Justice
- Schools & Continuous Improvement: Counseling support (Academic and SEL)
- Human Resources: HR Staff Development: Staff of Color Hiring and Retention
- Academics: Teaching and Learning: Dual Language Programs
- Schools and Continuous Improvement: Family Support and Social Work
- Anti-Racist and Bias PD
- Operations: Nutrition Services
- Finance: Improved Technology utilization (inclusive of planning and design)

Participatory Budgeting - Update

- Five groups of stakeholders were identified
- First meetings are this week
- Pre-questionnaire and reading will be sent out

Areas for Review

Areas for Review

- Strategic Plan
- Non-state funded HCC programming
- Teaching and Learning: Curriculum and Instruction: Social Studies adoption
- Operations: Security
- Schools and Continuous Improvement
- Special Education: Special Education Instructional Assistants
- Reserves reduction
- Transfer from Capital budget

Strategic Plan Overview 2020-21

<u>Budget items</u>	<u>Dollars</u>	<u>Percent of Total</u>
Salaries and Benefits - 35.8 FTE	\$5,131,275	49.0%
Workshop Subs and Extra-Time	\$2,413,726	23.0%
Supplies	\$735,277	7.0%
Contracts	\$1,696,100	16.2%
HR Transformation	\$500,000	4.8%
Total	\$10,476,378	100.0%



Strategic Plan Staffing 2020-21

<u>List of Positions (includes salary and benefits)</u>	<u>General Fund</u>	<u>LAP</u>	<u>Title I</u>	<u>Title IV</u>	<u>AAMA</u>	<u>FTE</u>
Attendance Intervention/Success Coord.		\$255,685		\$248,276		4.0
Chief of African Amer Male Achievement	\$229,550					1.0
Coordinator School Family Partnerships	\$120,000					1.0
Customer Affairs Analyst	\$115,190					1.0
Directors of Schools	\$617,865					2.5
Family Support Worker	\$187,226					2.0
Instructional Svcs School Coach		\$210,045	\$630,140			6.0
Mgr, African Amer. Male Achievement	\$381,410				\$330,698	4.0
Office Specialist	\$68,259					1.0
Program Manager, Behavioral Health	\$63,905					0.4
Program Manager, Mental Health	\$155,678					1.0
Project Manager, Data Assessment				\$139,390		1.0
Project Manager, Continuous Improvement	\$156,151					1.0
Project Manager, High School Transition	\$146,345					1.0
Project-Program Coordinator	\$484,000					4.0
Senior Research Associate	\$139,889					1.0
Social Worker				\$124,139		1.0
Specialist Video Operations	\$67,085					0.5
Student and Family Advocate	\$260,349					2.4
TOTAL	\$3,192,902	\$465,730	\$630,140	\$511,805	\$330,698	35.8



Schools: Highly Capable Program 2020-21

<u>Budget items</u>	<u>Dollars</u>	<u>Percent of Total</u>
Salaries and Benefits -10.25 FTE	\$ 1,469,433	82.8%
Supplies/Services	\$ 193,065	10.9%
Postage	\$ 30,000	1.7%
Conference and Travel	20,600	1.2%
Contracts	\$ 62,650	3.5%
Total	\$ 1,775,748	100.0%

\$1.775,748 in state revenue for 19-20

<u>List of Positions (includes salary and benefits)</u>	<u>Dollars</u>	<u>FTE</u>
Program Manager - Advanced Learning	\$ 190,981	1.00
Project Manager Continuous Improvement	\$ 161,244	1.00
Advanced Learning Program Support Specialists	\$ 194,758	2.00
Senior Compliance Specialist	\$ 76,085	1.00
Senior Administrative Assistant	\$ 103,419	1.00
Office Assistant	\$ 32,593	1.00
Communications Specialist	\$ 31,095	0.25
Advanced Learning Program Specialist	\$ 456,103	3.00
Substitutes and Extra Time	\$ 84,492	
Hourly staff for test administration	\$ 138,663	
Total	\$ 1,469,433	10.25



Academics: Teaching and Learning: Curriculum and Instruction: Social Studies adoption

		19-20			20-21	21-22
		Budget	Expense	Balance	Budget	Budget
Ongoing Commitments	6-8 Math	50,000	6,137	43,863	45,000	-
	K-5 English Language Arts	358,000	343,370	14,630	388,000	238,000
	Science	4,283,589	3,653,382	630,207	3,789,233	1,766,186
	Since Time Immemorial	100,000	16,609	83,391	100,000	100,000
	Ethnic Studies	125,997	75,366	50,631	500,000	-
Remote Learning Support	6-8 English Language Arts Pilot	-	-	-	150,000	<i>2,300,000</i>
	6-8 Math Upgrade	-	124,948	(124,948)	-	-
	Arts - MusicFirst	-	-	-	125,000	-
TBD	Not yet committed	-	-	-	<i>495,000</i>	<i>954,212</i>
End in 19-20	World Language - Spanish	400,000	386,934	13,066	-	-
	Arts - New Programs	27,599	29,562	(1,963)	-	-
Carryforward	6-8 Math	(45,000)	-	(45,000)	-	-
	Science	(225,000)	-	(225,000)	-	-
Total		5,075,185	4,636,308	438,877	5,592,233	5,358,398

Operations: Security 2020-21

<u>Budget items</u>	<u>Dollars</u>	<u>Percent of Total</u>
Salaries and Benefits - 61.0 FTE plus hourly staff	\$ 5,144,051	98.9%
Supplies/Services	\$ 45,189	0.8%
Vehicle Fuel, Employee travel	\$ 10,500	0.2%
Contracts	\$ 3,429	0.1%
Total	\$ 5,203,169	100.0%

<u>List of Positions (includes salary and benefits)</u>	<u>Dollars</u>	<u>FTE</u>
Manager, Safety and Security	\$ 174,497	1.0
Assistant Manager, Safety and Security	\$ 139,889	1.0
Safety and Emergency Communications Specialist	\$ 111,450	1.0
Emergency Management Specialist	\$ 110,862	1.0
School Security Specialist	\$ 3,292,400	46.0
School Security At-Risk Tactical Specialist	\$ 80,974	1.0
School Security Division Lead Tactical Specialist	\$ 579,936	6.0
Security Response Specialist	\$ 252,444	3.0
Security Response Specialist Technical Lead	\$ 118,465	1.0
Hourly positions and overtime	\$ 283,134	-
Total	\$ 5,144,051	61.0



Schools and Continuous Improvement 2020-21

<u>Budget items</u>	<u>Percent of</u>	
	<u>Dollars</u>	<u>Total</u>
Salaries and Benefits - 19.5 FTE	\$3,872,935	96.4%
Supplies	\$92,117	2.3%
Travel	\$8,264	0.2%
Contracts	\$45,000	1.1%
Total	\$4,018,316	100.0%

<u>List of Positions (includes salary and benefits)</u>	<u>General</u>		<u>FTE</u>
	<u>Fund Dollars</u>	<u>LAP Dollars</u>	
Chief Schools & Continuous Improvement	\$299,613		1.0
Executive Director School P-12	\$273,493		1.0
Directors of Schools	\$1,370,380		5.5
Director Student Supports	\$106,116	\$106,116	1.0
Director School Operations	\$193,565		1.0
Project Manager Continuous Improvement	\$142,632		1.0
Student Support Services Consultants		\$499,619	3.0
Human Resources Consulting Principal	\$447,565		2.0
Exec Admin Assistant	\$226,065		2.0
Senior Admin Assistants	\$207,771		2.0
TOTAL	\$3,267,200	\$605,735	19.5



Special Education: Instructional Assistants

Special Education Instructional Assistants	General Fund Dollars	Safety Net Grants	FTE	Percent of Total
Allocations in Schools funding model	\$ 48,496,084		686.0	73.8%
Central Staffing - Instructional Aides				
Career and Technical Education program	\$ 70,694		1.0	0.1%
One-to-One IA's	\$ 9,260,914	\$ 4,665,804	131.0	21.2%
Bridges program	\$ 2,544,984		36.0	3.9%
In-Tandem program	\$ 636,246	\$ 28,278	9.0	1.0%
Total	\$ 61,008,922	\$ 4,694,082	863.0	100.0%



Reserves Reduction

- Current Balance is \$38.7 million
- Equates to 4% of FY19-20 expenses
- Every 1% reduction is worth approximately \$9.7 million



Transfer from Capital Fund 2021-22

Current Uncommitted Capital Fund Balances:

BTA II	\$1.1M
BEX III	\$0.5M
BTA III	\$2.0M
<u>CEP/CS</u>	<u>\$3.6M</u>
Total	\$7.2M

Potential Fund Balance Increase in CEP/CS:

- \$9.8M in principal JSCEE Bond payments FY 25-27 will be included in BTA V. These payments are earmarked in CEP/CS until the passage of BTA V, \$9.8M potentially available
- CEP (Capital Eligible Program) does not include Community Schools (CS) Fund Balance of \$16.7M from Surplus Property Sales
- Legislative changes allows for greater spending flexibility in our major preventive maintenance dollars, of which we currently have \$37M

Outcomes

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Attachments

- Flex View

2020-21 Budget - General Fund Flexibility Assessment

Adopted Budget - compiled Sept 2020

			Flexible		Limited Flexibility						TOTAL			
			Flexible		Flexible Grant (Title I & LAP)		Revenue		Contractual		Mandated		TOTAL	
Division/Department	Org	Org Description	*5		*4		*3		*2		*1		Budget	FTE
			Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE		
School Board	01	School Board	689,643	3.0	-	-	-	-	-	-	212,368	-	902,011	3.00
	06	Internal Audit and Ethics	478,701	2.0	-	-	-	-	-	-	-	-	478,701	2.00
Superintendent	02	Superintendent's Office	1,625,172	4.0	-	-	-	-	-	-	-	-	1,625,172	4.00
	2G	Strategic Plan	7,657,140	13.9	3,100,136	7.0	393,615	-	-	-	-	-	11,150,891	20.90
Academics	41	Chief of Academics Office (CAO)	901,592	5.0	-	-	-	-	-	-	-	-	901,592	5.00
	42	Curriculum, Assessment & Instruction	7,117,922	10.3	468,320	-	1,116,195	7.0	-	-	-	-	8,702,437	17.20
	43	Research, Evaluation and Assessment	654,399	4.0	-	-	27,681	0.3	-	-	-	-	682,080	4.25
	4G	Learning and Teaching-Arts	1,894,636	14.8	-	-	325,066	1.3	-	-	-	-	2,219,702	16.10
	4H	Learning and Teaching-Health & PE Ed	362,037	2.0	-	-	264,904	-	-	-	-	-	626,941	2.00
	4J	Learning and Teaching-Science	519,057	1.5	215,582	1.4	551,797	2.7	-	-	-	-	1,286,436	5.60
	4K	Learning and Teaching-International	316,834	1.6	-	-	-	-	-	-	-	-	316,834	1.60
	4L	Learning and Teaching-Literacy	409,441	2.0	714,088	5.0	186,685	2.0	-	-	-	-	1,310,214	9.00
	4M	Learning and Teaching-Math	793,222	2.5	503,952	3.0	83,994	0.5	-	-	-	-	1,381,168	6.00
	4N	Running Start	-	-	-	-	11,039,887	-	-	-	-	-	11,039,887	-
	4R	College and Career Readiness	1,722,028	4.8	-	-	-	-	-	-	-	-	1,722,028	4.75
	57	Headstart	-	-	-	-	5,880,080	59.6	-	-	-	-	5,880,080	59.59
	58	Early Learning	1,040,456	3.4	192,661	1.4	1,724,598	8.1	48,755	0.3	940,920	0.7	3,947,390	13.85
	5A	Indian Ed (Huchoosedah)	683,447	5.4	366,274	2.5	144,353	1.5	-	-	-	-	1,194,074	9.40
	5C	Proyecto Saber	428,064	4.5	205,782	1.5	-	-	-	-	-	-	633,846	6.00
	5D	Transitional Bilingual	1,651,694	9.3	373,305	1.5	912,458	5.6	11,468,184	145.4	6,005,111	71.3	20,410,752	233.20
	71	Library Services	320,866	2.0	-	-	-	-	-	-	-	-	320,866	2.00
	75	KNHC Radio	159,612	1.2	-	-	496,686	3.9	-	-	-	-	656,298	5.10
	86	Career and Technical Education (CTE)	-	-	-	-	2,834,522	29.5	1,691,590	-	-	-	4,526,112	29.50
Equity, Partnerships and Engagement	4A	Equity and Race Relations	287,066	1.5	-	-	-	-	981,021	5.0	-	-	1,268,087	6.50
	4T	Equity, Partnerships & Engagement	1,770,662	9.8	290,653	2.3	449,579	3.0	-	-	-	-	2,510,894	15.05
Finance	08	Information Technology Svcs	7,444,120	39.1	-	-	16,054,642	9.0	-	-	-	-	23,498,762	48.10
	10	Business & Finance (CFO)	560,546	2.4	-	-	-	-	-	-	-	-	560,546	2.40
	15	Payroll	1,715,583	14.9	-	-	-	-	-	-	-	-	1,715,583	14.85
	22	Budget Office	1,672,909	10.3	-	-	-	-	-	-	300	-	1,673,209	10.30
	23	Accounting	2,786,514	22.2	-	-	-	-	-	-	340,004	-	3,126,518	22.15
	24	Grants Coordination	345,955	2.5	-	-	151,587	0.5	-	-	-	-	497,542	3.00
	25	Risk Management	463,807	2.6	-	-	-	-	-	-	3,298,398	-	3,762,205	2.61
	27	Contract Administration	64,696	0.5	-	-	-	-	-	-	-	-	64,696	0.45
	3E	Purchasing	556,750	4.6	-	-	-	-	-	-	-	-	556,750	4.55
	51	School Improvement-Title I	-	-	1,011,032	5.2	11,632	-	-	-	-	-	1,022,664	5.15
	52	School Improvement-LAP	-	-	926,983	3.5	-	-	-	-	-	-	926,983	3.50

2020-21 Budget - General Fund Flexibility Assessment

Adopted Budget - compiled Sept 2020

			Flexible		Limited Flexibility						TOTAL			
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Division/Department	Org	Org Description	*5		*4		*3		*2		*1		Budget	FTE
			Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE		
Human Resources	11	HR Staff Development	2,505,056	9.3	-	-	1,463,833	9.3	4,096,626	12.5	-	-	8,065,515	31.10
	13	Office of Student Civil Rights	650,761	4.0	-	-	-	-	-	-	-	-	650,761	4.00
	17	Labor Relations	8,215,924	46.2	-	-	513,434	-	35,139	-	120,000	-	8,884,497	46.15
	18	Employee Association Rep	-	-	-	-	681,505	5.0	-	-	-	-	681,505	5.00
Legal Counsel	04	Legal Counsel	4,266,747	11.7	-	-	-	-	-	-	7,116	-	4,273,863	11.70
Operations	30	Operations (COO)	754,599	3.8	-	-	-	-	-	-	-	-	754,599	3.80
	31	Facilities Self Help Projects	236,028	2.0	-	-	-	-	-	-	-	-	236,028	2.00
	34	Transportation	15,012,848	11.7	-	-	7,745,410	17.3	-	-	28,815,207	7.7	51,573,465	36.72
	35	Property Management	856,891	4.0	-	-	-	-	-	-	-	-	856,891	4.00
	36	Critical Maintenance	11,041,784	75.2	-	-	-	-	-	-	-	-	11,041,784	75.15
	3P	Facilities - Billable Services (charge-back)	-	-	-	-	5,700,454	44.0	-	-	-	-	5,700,454	44.00
	3R	Facilities - Major Prevent Maintenance	-	-	-	-	8,515,887	56.0	-	-	-	-	8,515,887	56.00
	37	Custodial Services	30,146,481	371.2	-	-	-	-	-	-	-	-	30,146,481	371.19
	38	Grounds	2,558,416	25.9	-	-	627,898	7.0	-	-	-	-	3,186,314	32.85
	39	Utilities-Resource Conservation	15,717,399	16.6	-	-	-	-	-	-	-	-	15,717,399	16.60
	3A	Security	5,203,169	61.0	-	-	-	-	-	-	-	-	5,203,169	61.00
	3B	Child Nutrition Services	3,221,442	49.2	-	-	13,145,686	200.8	-	-	-	-	16,367,128	250.00
	3C	Publishing Services	-	-	-	-	-	2.0	-	-	-	-	-	2.00
	3D	Warehouse & Distribution	2,818,462	24.0	-	-	-	-	-	-	-	-	2,818,462	24.00
	3F	Mail Services	272,620	1.0	-	-	-	-	-	-	-	-	272,620	1.00
Public Affairs	05	Public Affairs	1,248,439	8.7	-	-	-	-	-	-	-	-	1,248,439	8.70
	74	Media Operations	372,899	3.0	-	-	-	-	-	-	-	-	372,899	3.00
Schools & Continuous Improvement	09	Family & Community Engagement	-	-	-	-	1,814,450	16.5	-	-	-	-	1,814,450	16.50
	47	Student Supports (Summer School)	-	-	664,402	0.8	465,949	0.7	-	-	-	-	1,130,351	1.50
	61	Special Programs (McKinney-Vento)	-	-	733,178	6.0	44,718	-	-	-	-	-	777,896	6.00
	65	Support, Prevention & Intervention	337,392	3.0	-	-	-	-	-	-	-	-	337,392	3.00
	66	Student Health Services (Nurses)	410,064	2.0	-	-	1,203,231	6.7	7,119,447	56.9	1,475,427	11.1	10,208,169	76.70
	67	Safe Schools (Coordinated Health & Social/Emotional Learning)	3,556,341	21.1	358,000	2.6	2,155,601	16.4	-	-	-	-	6,069,942	40.10
	81	School & Continuous Improvement	3,625,660	16.5	605,735	3.5	-	-	-	-	-	-	4,231,395	20.00
Student Supports	07	Admissions	1,463,702	12.0	-	-	-	-	-	-	-	-	1,463,702	12.00
	33	Enrollment Planning	565,854	3.3	-	-	-	-	-	-	-	-	565,854	3.30
	45	Advanced Learning	-	-	-	-	1,775,748	9.3	-	-	-	-	1,775,748	9.25
	5E +	Special Education	6,552,567	19.5	-	-	16,781,482	139.1	13,711,234	116.5	24,252,612	162.8	61,297,894	437.95
	5F	Spec Ed Bridges & InTandem Progs	404,431	1.1	-	-	-	-	2,967,600	30.4	3,961,306	38.4	7,333,338	69.90
	80	Student Support Services	665,675	2.6	26,174	0.2	-	-	-	-	1,222,165	6.4	1,914,014	9.10
	83	Athletics	2,678,957	4.8	-	-	1,009,957	0.2	682,076	-	-	-	4,370,990	5.00

2020-21 Budget - General Fund Flexibility Assessment

Adopted Budget - compiled Sept 2020

			Flexible		Limited Flexibility						TOTAL			
			Flexible		Flexible Grant (Title I & LAP)		Revenue		Contractual		Mandated		TOTAL	
Division/Department	Org	Org Description	*5		*4		*3		*2		*1		Budget	FTE
			Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE		
Centrally Held Reserves	91	Undistributed Reserves	-	-	-	-	17,403,444	-	3,098,112	-	-	-	20,501,556	-
	92	Undistributed School Reserves	3,800,000	-	-	-	-	-	-	-	-	-	3,800,000	-
	93 +	Undistrib Distr Reserves (Contingency, etc.)	6,491,530	-	-	-	-	-	-	-	-	-	6,491,530	-
	94	School Adjustment Reserves	9,003,626	-	-	-	1,432,398	-	-	-	-	-	10,436,024	-
	95	Sick Leave Substitutes	7,889,182	-	181,240	-	100,000	-	1,632,402	-	1,621,046	-	11,423,870	-
	96	Employee Support/Stipends	-	-	-	-	-	-	1,790,161	-	-	-	1,790,161	-
	97	Reimburse Employee Expenses	-	-	-	-	-	-	106,731	-	-	-	106,731	-
	98	Grant Prior Year Claims	-	-	-	-	100,000	-	-	-	-	-	100,000	-
	9A	Grant Reserves	-	-	3,533,171	-	18,813,667	-	-	-	-	-	22,346,838	-
	9S	State Health Benefits Reserve (SEBB)	-	-	-	-	-	-	-	-	1,701,418	-	1,701,418	-
Schools	(var)	SPS Schools -- Basic Education	109,451,352	776.87	-	-	31,468,415	244.50	284,647,370	2,223.70	-	-	425,567,137	3,245.07
		-- Special Education	-	-	-	-	-	-	52,006,438	544.6	62,566,637	655.5	114,573,075	1,200.10
		-- Bilingual Education	-	-	-	-	-	-	12,362,493	89.0	5,915,748	42.6	18,278,241	131.60
		-- Grants & Self-help	-	-	16,729,151	126.5	22,424,380	165.8	-	-	-	-	39,153,531	292.23
		-- Detention Center & Private Schools	-	-	-	-	1,076,687	8.75	-	-	598,694	-	1,675,381	8.75
TOTALS			309,090,870	1,798.4	31,199,819	173.8	199,114,195	1,083.7	398,445,379	3,224.4	143,054,476	996.3	1,080,904,739	7,276.66

* Non-Flexible & Flexible Categories
 *1 - Governmental mandated restrictions on use of funds (e.g. state rev for Sped & ELL)
 *2 - Contractual restrictions on use of funds (e.g. SEA contract teachers, etc.)
 *3 - Restrictions relate to Revenues (e.g. K-3 funding, Self-Help & most Grants)
 *4 - Broadly Flexible within parameters of Grant/Program (e.g. Title I & LAP)
 *5 - Remaining budget is considered "Flexible", and are available for discretionary use;
 note: includes principals, school secretaries, specialists, and supplies in flexible



Questions?

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Budget Work Session November 17, 2020

