



SCHOOL BOARD ACTION REPORT

DATE: May 18, 2021
FROM: Dr. Brent Jones, Interim Superintendent
LEAD STAFF: JoLynn Berge, Chief Financial Officer, jdberge@seattleschools.org;

For Introduction: June 23, 2021
For Action: July 7, 2021

1. TITLE

Resolution 2020/21-28, Fixing and Adopting the 2021-22 Budget

2. PURPOSE

This board action would adopt by resolution the 2021-22 recommended budget and the four-year budget plan summary and enrollment projections. The attached presentation provides more detail about planned expenditures.

3. RECOMMENDED MOTION

I move that the School Board adopt Resolution 2020/21-28, as attached to the board action report, to fix and adopt the 2021-2022 Budget, the four-year budget plan summary, and the four-year enrollment projections.

4. BACKGROUND INFORMATION

a. Background

- 1) The School Board is being asked to adopt the 2021-2022 Recommended Budget as required in RCW 28A.505.130. This adoption includes approval of operating transfers from the Capital Projects Fund to the Debt Service Fund up to the amount of \$2,822,483 and transfers up to the amount of \$46,696,623 to the General Fund (this includes \$10M of capacity for potential additional transfers above those currently planned).

General Fund

The 2021-2022 General Fund Budget is recommended at \$1,122,797,766. General Fund resources are comprised of \$937,077,955 in non-grant resources and \$185,719,811 in grant funds. Included in these amounts are capacity reserves of \$19,894,213 in non-grant capacity and \$8,000,000 in grant capacity. The capacity reserves are placeholders for potential spending if new revenues are received or unspent funds from 2020-21 are transferred to 2021-22. Expenditures will not be made against capacity unless actual resources are received.

Capital Fund

The 2021-22 Capital Fund is recommended at \$334,079,255. The Capital Fund revenue is comprised of: \$309,884,595 of Building Excellence V and Building Technology Academics IV levy collections, \$17,266,373 of State Assistance and Distressed Schools

Funding, \$1,000,000 of E-Rate, \$1,907,667 of investment earnings, \$1,723,269 in rentals and leases and \$3,550,000 in capital grants, less \$2,822,483 in funding transfers to the Debt Service, and \$36,696,623 in currently planned funding transfers to the General Fund.

Debt Service Fund

The 2021-2022 Debt Service Fund Budget is recommended at \$2,832,483. This fund will be used to pay the debt service on the 2020 Series-A Refunding bond that financed the John Stanford Center for Educational Excellence, and \$10,000 in capacity for administrative fees or other currently unknown expenses.

Associated Student Body Fund

The 2021-2022 Associated Student Body Fund Budget is recommended at \$4,525,000. The budget is used to support various Associated Student Body activities.

Four-year forecast

		2021-22	2022-23	2023-24	2024-25
Enrollment		52,792	53,391	53,393	53,449
General Fund					
	Total Resources	\$ 1,078,766,666	\$ 1,020,887,401	\$ 1,033,629,045	\$ 1,050,867,193
	Total Expenditures	\$ 1,122,797,766	\$ 1,098,507,699	\$ 1,131,462,930	\$ 1,165,406,818
	Contribution To/(From) Fund Balance	\$ (44,031,100)	\$ (77,620,298)	\$ (97,833,885)	\$ (114,539,625)
Capital Fund					
	Total Resources	\$ 335,331,904	\$ 486,361,373	\$ 481,692,936	\$ 472,843,590
	Total Expenditures	\$ 334,079,255	\$ 511,744,179	\$ 454,603,656	\$ 452,570,269
	Other Financing Uses- Transfers Out	\$ 39,519,106	\$ 40,657,867	\$ 41,941,125	\$ 43,258,173
	Contribution To/(From) Fund Balance	\$ (38,266,457)	\$ (66,040,674)	\$ (14,851,845)	\$ (22,984,852)
Debt Service					
	Total Resources	\$ 2,842,483	\$ 2,880,346	\$ 3,029,677	\$ 3,178,783
	Total Expenditures	\$ 2,832,483	\$ 2,870,346	\$ 3,019,677	\$ 3,168,783
	Contribution To/(From) Fund Balance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Associated Student Body					
	Total Resources	\$ 4,410,000	\$ 4,870,000	\$ 5,110,000	\$ 5,110,000
	Total Expenditures	\$ 4,525,000	\$ 4,885,000	\$ 5,135,000	\$ 5,160,000
	Contribution To/(From) Fund Balance	\$ (115,000)	\$ (15,000)	\$ (25,000)	\$ (50,000)

b. Alternatives

1. The Board can choose not to approve the budget. This is not recommended because approval is necessary in order to allow schools, educational support programs and administrative functions to continue operating.
2. The Board can choose to make amendments to the recommended budget. This is not recommended due to the significant amount of work and discussions that have already occurred to reach the proposed budget decisions. Making any major changes this late could create a delay in finalizing and submitting the budget to the state.

c. Research

This motion reflects the culmination of budget development work that started in September 2020. This was a public process that included several School Board work sessions and a Participatory Budgeting Process with community groups. A public hearing on the budget will be held on July 7, 2021.

5. FISCAL IMPACT/REVENUE SOURCE

Fiscal impact to this action will be expenditure authority for 2021-2022 of: \$1,122,797,766 (General Fund), \$4,525,000 (Associated Student Body Fund), \$2,832,483 (Debt Service Fund), and \$334,079,255 (Capital Projects Fund).

There are multiple revenue sources for this motion.

Expenditure: ☐ One-time ☒ Annual ☐ Multi-Year ☐ N/A

Revenue: ☐ One-time ☒ Annual ☐ Multi-Year ☐ N/A

6. COMMUNITY ENGAGEMENT

With guidance from the District's Community Engagement tool, this action was determined to merit the following tier of community engagement:

☐ Not applicable

☐ Tier 1: Inform

☒ Tier 2: Consult/Involve

☐ Tier 3: Collaborate

Through multiple budget discussions and meetings with our school board, and with input from stakeholders' public comments, emails, community meetings on the strategic plan and other areas, and input from labor partners, employees and senior leaders; ongoing programs and investments for student learning were identified and incorporated into the annual budget decision-making process. New to the Fiscal Year 21-22 budget process was the implementation

of a Participatory Budgeting Process whereby community members from communities furthest from education justice were invited to multiple meetings to review key focus areas for the district and provide their perspectives and recommendations. Data from these meetings was provided to the school board, in addition to other public feedback, to aid in informing district budget decisions. A public hearing as required in RCW 28A.505.060 will take place on July 7, 2021.

7. EQUITY ANALYSIS

Detailed review of budget balancing strategies and support needs for the district's equity goals were discussed and evaluated over the last year during development of the proposed budget. This budget continues to provide a significant amount of funding for our strategic plan, which is focused on students furthest from educational justice, centering on African American young men and boys. Our school staffing allocation methodology is based on our Equity Tier Methodology (https://www.seattleschools.org/departments/finance/Budget/budget_development/schools_budget_development) to provide additional supports to schools serving students furthest from educational justice. Outcomes from the Participatory Budgeting Process also impacted further district investments and focus on key areas of Restorative Justice and Ethnic, Native American and Black Studies student supports. Participatory Budget Process contributors were people of color, students of color or were from organizations representing communities and families of color. These contributors provided direct insight into areas needing resources to support black boys and teens, as aligned to our strategic plan.

8. STUDENT BENEFIT

Adopting the proposed budget benefits students, particularly students furthest from educational justice, by providing a balanced budget that is designed to provide necessary resources for teachers, teacher support and administrative support for academic success for all students of Seattle Public Schools within the constraints of our current funding environment.

9. WHY BOARD ACTION IS NECESSARY

- ☐ Amount of contract initial value or contract amendment exceeds \$250,000 (Policy No. 6220)
- ☐ Amount of grant exceeds \$250,000 in a single fiscal year (Policy No. 6114)
- ☐ Adopting, amending, or repealing a Board policy
- ☐ Formally accepting the completion of a public works project and closing out the contract
- ☒ Legal requirement for the School Board to take action on this matter
- ☒ Board Policy No. 6000, Program Planning, Budget Preparation, Adoption and Implementation, provides the Board shall approve this item
- ☐ Other: _____

10. POLICY IMPLICATION

The 2021-2022 Recommended Budget is in compliance with the following:

- 1) Board Policy No. 6000, Program Planning, Budget Preparation, Adoption and Implementation; and
- 2) Revised Code of Washington: RCW 28A.505.130, which requires school districts to adopt a balanced budget; RCW 28A.505.060, which requires first-class school districts to adopt a budget no later than August 31 each year and to forward copies of their adopted budget to their Educational Service District no later than September 3; and RCW 28A.335.060, which allows school districts to deposit revenue into the General Fund from the lease, rental, or occasional use of surplus school property to be expended for general maintenance, utility, insurance costs, and any other costs associated with the lease or rental of such property.

11. BOARD COMMITTEE RECOMMENDATION

This motion was discussed at the Audit and Finance Committee meeting on June 7, 2021. The Committee reviewed the motion and moved the item forward with a recommendation or consideration by the full Board.

12. TIMELINE FOR IMPLEMENTATION

Upon approval of this motion, staff will file a completed budget with the State. This budget will go into effect on September 1, 2021 and expire on August 31, 2022.

13. ATTACHMENTS

- Resolution 2020/21-28, Fixing and Adopting the Budget (for approval)
- Presentation on 2021-22 Recommended Budget (for reference)

**Seattle School District #1
Board Resolution**

Resolution No. 2020/21-28



A RESOLUTION of the Board of Directors of Seattle School District No. 1, King County, Seattle, Washington to fix and adopt the 2021-22 budget.

WHEREAS, RCW28A.505.060 and WAC 392-123-054 requires that the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

WHEREAS, public notices were published on June 23, 2021 and June 28, 2021 announcing that the Board of Directors of Seattle School District No. 1, King County, Washington, would meet in a public meeting on July 7, 2021 for the purpose of holding a required public hearing regarding the 2021–2022 Fiscal Budget of the district; and

WHEREAS, the Board of Directors has been requested to approve operating transfers from the Capital Projects Fund to the Debt Service Fund up the amount of \$ 2,822,483 and

WHEREAS, pursuant to RCW 28A.320.330 the Board of Directors has been requested to approve operating transfers from the Capital Projects Fund up to the amount of \$ 46,696,623 to the General Fund for allowable maintenance, facility repairs and technology related expenditures; and

WHEREAS, pursuant to RCW 28A.335.060, the Board of Directors has been requested to redirect revenues derived from the rental and lease of real property for 2021–2022 to be used exclusively for nonrecurring costs related to operating school facilities up to a maximum of \$ 3,414,991;

NOW THEREFORE, BE IT

RESOLVED, that the Seattle School Board of Directors has determined that the final appropriation level of expenditures for each fund in 2021–2022 will be as follows:

	<u>APPROPRIATION LEVEL</u>
A. General Fund	\$ 1,122,797,766
B. Capital Projects Fund	\$334,079,255
C. Debt Service Fund	\$ 2,832,483
D. Associated Student Body Fund	\$ 4,525,000

BE IT FURTHER RESOLVED, that the Seattle School Board of Directors has determined that the four-year financial forecast is as follows:

		2021-22	2022-23	2023-24	2024-25
Enrollment		52,792	53,391	53,393	53,449
General Fund					
	Total Resources	\$ 1,078,766,666	\$ 1,020,887,401	\$ 1,033,629,045	\$ 1,050,867,193
	Total Expenditures	\$ 1,122,797,766	\$ 1,098,507,699	\$ 1,131,462,930	\$ 1,165,406,818
	Contribution To/(From) Fund Balance	\$ (44,031,100)	\$ (77,620,298)	\$ (97,833,885)	\$ (114,539,625)
Capital Fund					
	Total Resources	\$ 335,331,904	\$ 486,361,373	\$ 481,692,936	\$ 472,843,590
	Total Expenditures	\$ 334,079,255	\$ 511,744,179	\$ 454,603,656	\$ 452,570,269
	Other Financing Uses- Transfers Out	\$ 39,519,106	\$ 40,657,867	\$ 41,941,125	\$ 43,258,173
	Contribution To/(From) Fund Balance	\$ (38,266,457)	\$ (66,040,674)	\$ (14,851,845)	\$ (22,984,852)
Debt Service					
	Total Resources	\$ 2,842,483	\$ 2,880,346	\$ 3,029,677	\$ 3,178,783
	Total Expenditures	\$ 2,832,483	\$ 2,870,346	\$ 3,019,677	\$ 3,168,783
	Contribution To/(From) Fund Balance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Associated Student Body					
	Total Resources	\$ 4,410,000	\$ 4,870,000	\$ 5,110,000	\$ 5,110,000
	Total Expenditures	\$ 4,525,000	\$ 4,885,000	\$ 5,135,000	\$ 5,160,000
	Contribution To/(From) Fund Balance	\$ (115,000)	\$ (15,000)	\$ (25,000)	\$ (50,000)

BE IT FURTHER RESOLVED that the Board of Directors of Seattle School District No. 1, King County, Washington, approves, in a meeting thereof held July 7, 2021, operating transfers from the Capital Projects Fund to the Debt Service Fund up to the amount of \$ 2,822,483 and Capital Projects Fund transfer up to the amount of \$46,696,623 to the General Fund and to redirect up to \$ 3,414,991 of rental and lease revenue to the General Fund.

ADOPTED by the Board of Directors of Seattle School District No. 1, King County Washington, at a regular open public meeting thereof, held this 7th day of July 2021.

Chandra N. Hampson, President

Brandon K. Hersey, Vice-President

Lisa Rivera-Smith, Member-at-Large

Liza Rankin, Member

Erin Dury, Member

Zachary DeWolf, Member

Leslie S. Harris, Member

ATTEST: _____
Dr. Brent Jones, Interim Superintendent
Secretary, Board of Directors
Seattle School District No. 1
King County, WA



Seattle Public Schools

Presentation on 2021-22 Budget

www.seattleschools.org | June 23, 2021



Agenda

1. Recommended FY21-22 Budget Summary
2. Enrollment
3. General Fund Resources and Expenditures
4. Other Funds
5. Timeline
6. Appendix
 - District wide staffing
 - Link to School Funding Allocations



Board Meeting

July 7, 2021

Seattle Public Schools is committed to making its online information accessible and usable to all people, regardless of ability or technology. Meeting web accessibility guidelines and standards is an ongoing process that we are consistently working to improve.

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

Resolution 2020/21-28, Fixing and Adopting the 2021-22 Budget

Recommended FY21-22 Budget Summary

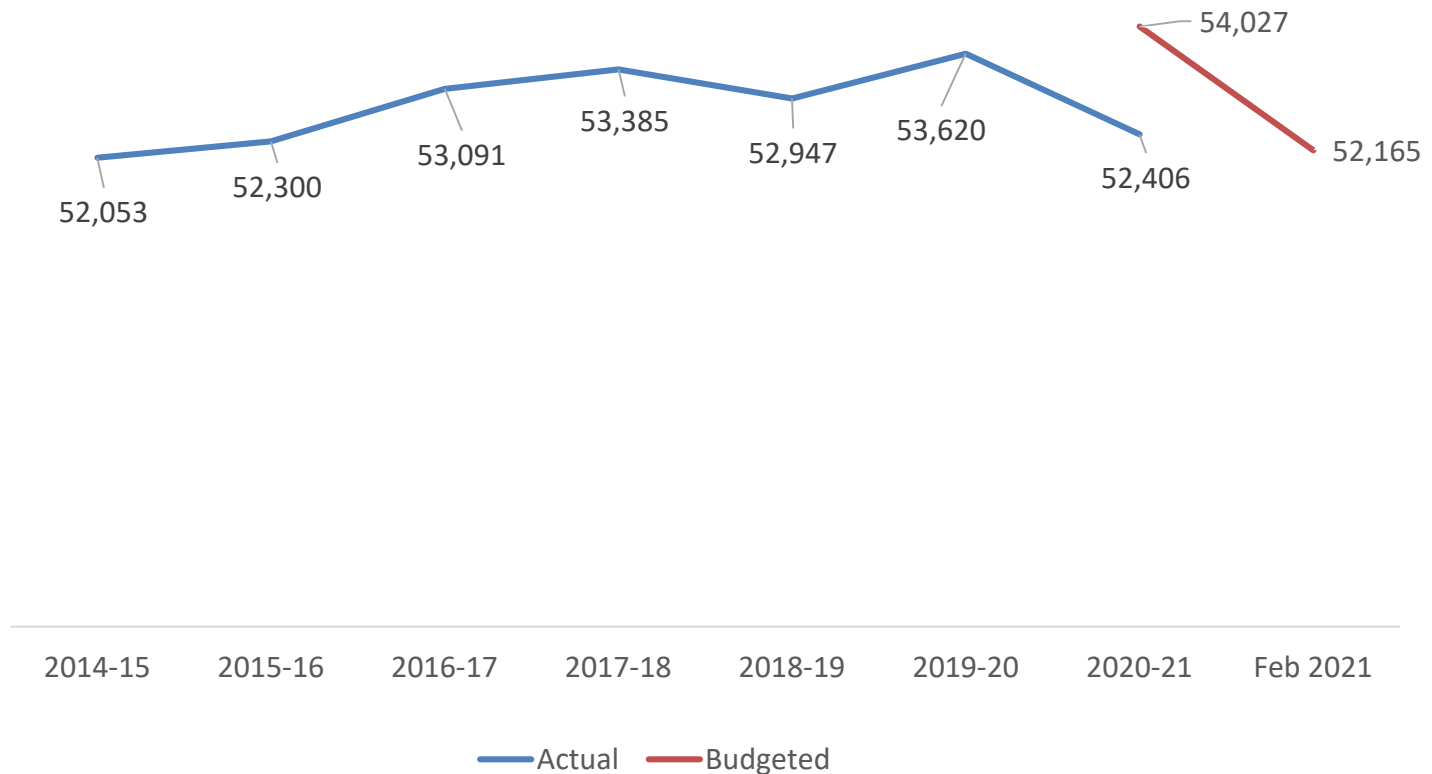
(Dollars in Millions)

	General Fund	ASB Fund	Debt Service Fund	Capital Fund
Beginning Fund Balance	\$140.9	\$3.1	\$1.4	\$205.2
Revenue and Other Financing Sources	\$1,078.7	\$4.4	\$2.8	\$335.3
Expenditures	\$1,122.8	\$4.5	\$2.8	\$334.1
Transfers Out				(\$39.5)
Net Operating Activities (Use of Fund Balance)	<u>(\$44.0)</u>	<u>(\$0.1)</u>	<u>\$0.0</u>	<u>(\$38.3)</u>
Ending Fund Balance	\$96.9	\$3.0	\$1.4	\$167.0



Enrollment

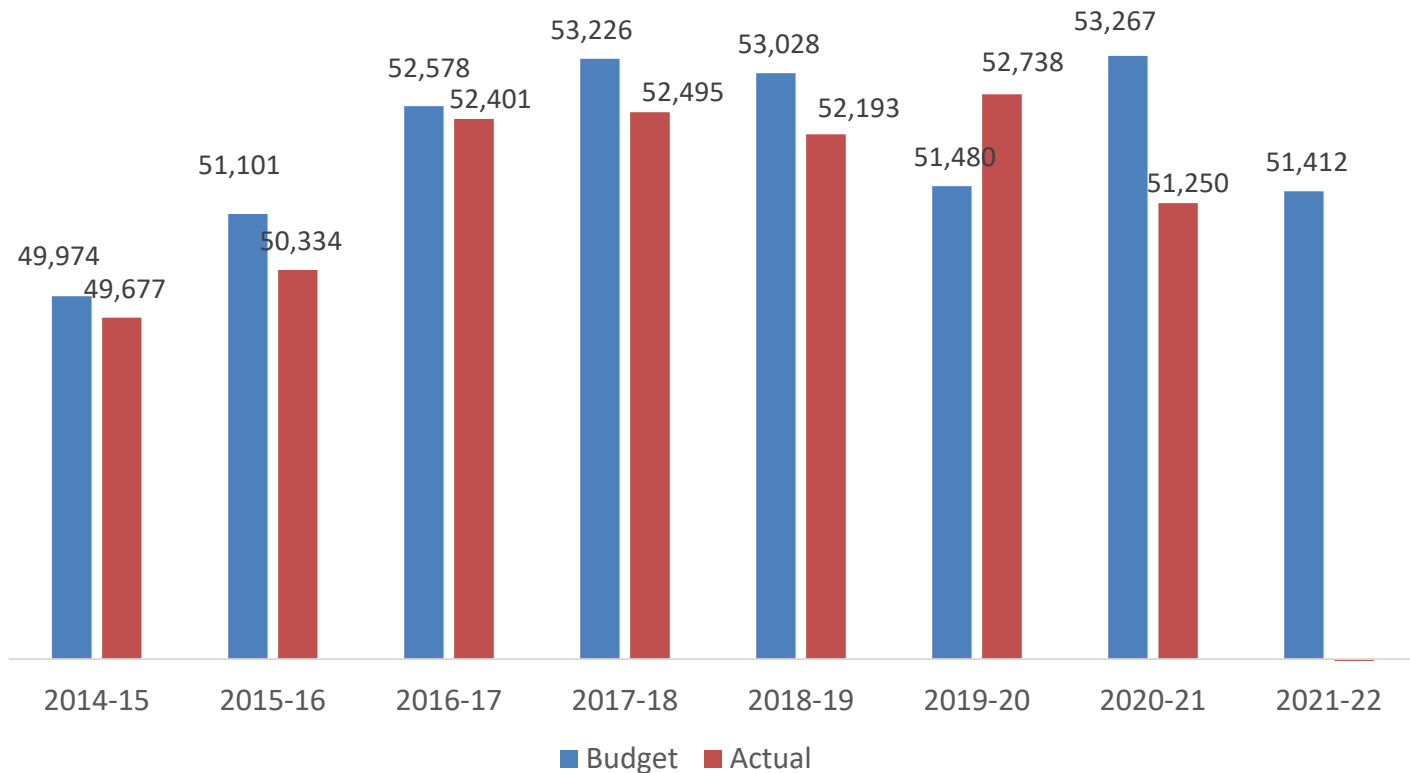
October Headcount



Enrollment

Annual Average Full Time Equivalent (AAFTE)

Variance Between Planned Students and Actual



AAFTE Enrollment excludes Running Start, Dropout Reengagement, and Summer School.
Sources: Budgeted AAFTE based on projections from SPS Enrollment Planning Department, as reported to OSPI for F-195 Budget. Actual AAFTE 2014-15 through 2020-21 from OSPI Reports 1251; for 2021-22 based on projections from SPS Enrollment Planning as of February 2021.

Presentation on 2021-22 Budget

General Fund Resources

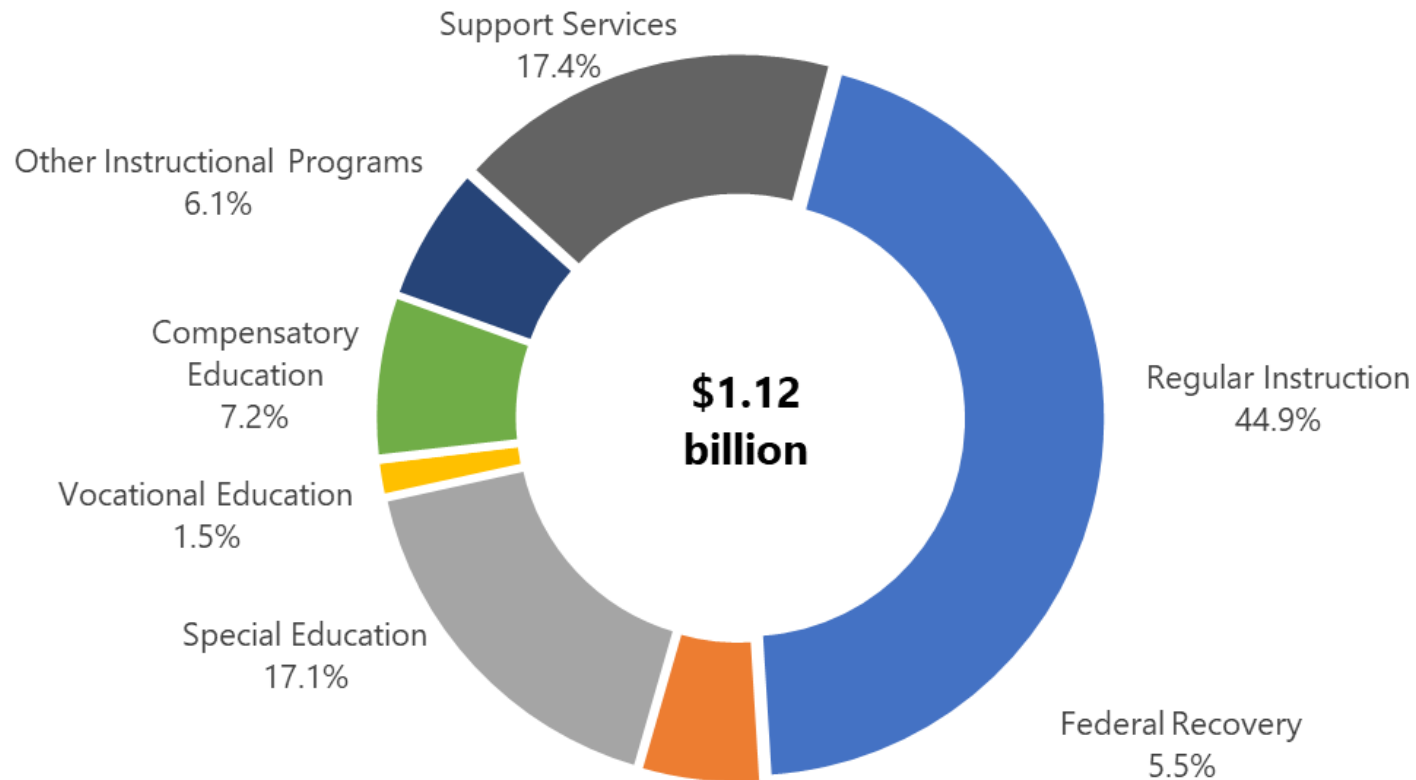
Dollars in Millions	2019-20 Actual	2020-21 Adopted	2021-22 Recommended	Change 2021-22 vs 2020-21	2021-22 Percent of Total Change
State	\$685.6	\$692.0	\$675.2	(\$16.7)	(2.42%)
Local Levy	\$148.4	\$165.0	\$169.9	\$4.9	3.00%
Federal	\$53.5	\$59.2	\$137.5	\$78.3	132.36%
Other	<u>\$53.7</u>	<u>\$62.3</u>	<u>\$59.4</u>	<u>(\$2.9)</u>	<u>(4.65%)</u>
Total Revenue	\$941.2	\$978.4	\$1,042.1	\$63.6	6.50%
Other Resources	<u>\$21.7</u>	<u>\$102.4</u>	<u>\$87.6</u>	<u>(\$14.8)</u>	<u>(14.45%)</u>
Total Resources	\$962.9	\$1,080.9	\$1,129.7	\$48.8	4.51%

Expenditures by State Program

Dollars in Millions	2019-20 Actual	2020-21 Adopted	2021-22 Recommended	Change 2020-21 vs 2021-22	2021-22 Percent of Total
Regular Instruction	\$457.8	\$511.7	\$503.7	(\$8.0)	44.9%
Federal Recovery (ESSER)	\$0.0	\$0.0	\$61.2	\$61.2	5.5%
Special Education	\$185.5	\$193.0	\$192.0	(\$1.0)	17.1%
Vocational Education	\$14.9	\$17.0	\$17.2	\$0.2	1.5%
Skills Center	\$1.4	\$1.7	\$1.5	(\$0.2)	0.1%
Comp Ed. - ELL	\$32.6	\$38.4	\$38.0	(\$0.4)	3.4%
Comp Ed. - Other	\$41.8	\$45.4	\$43.4	(\$2.0)	3.9%
Other Instructional Progs	\$42.9	\$66.3	\$68.9	\$2.6	6.1%
Community Services	\$2.3	\$1.3	\$1.2	(\$0.1)	0.1%
Food Services	\$15.8	\$16.8	\$22.3	\$5.5	2.0%
Pupil Transportation	\$44.1	\$51.0	\$35.7	(\$15.3)	3.2%
Support Services	<u>\$127.8</u>	<u>\$138.3</u>	<u>\$137.7</u>	<u>(\$0.6)</u>	<u>12.3%</u>
Total Expenditures	\$966.9	\$1,080.9	\$1,122.8	\$41.9	100.0%



Expenditures by State Program

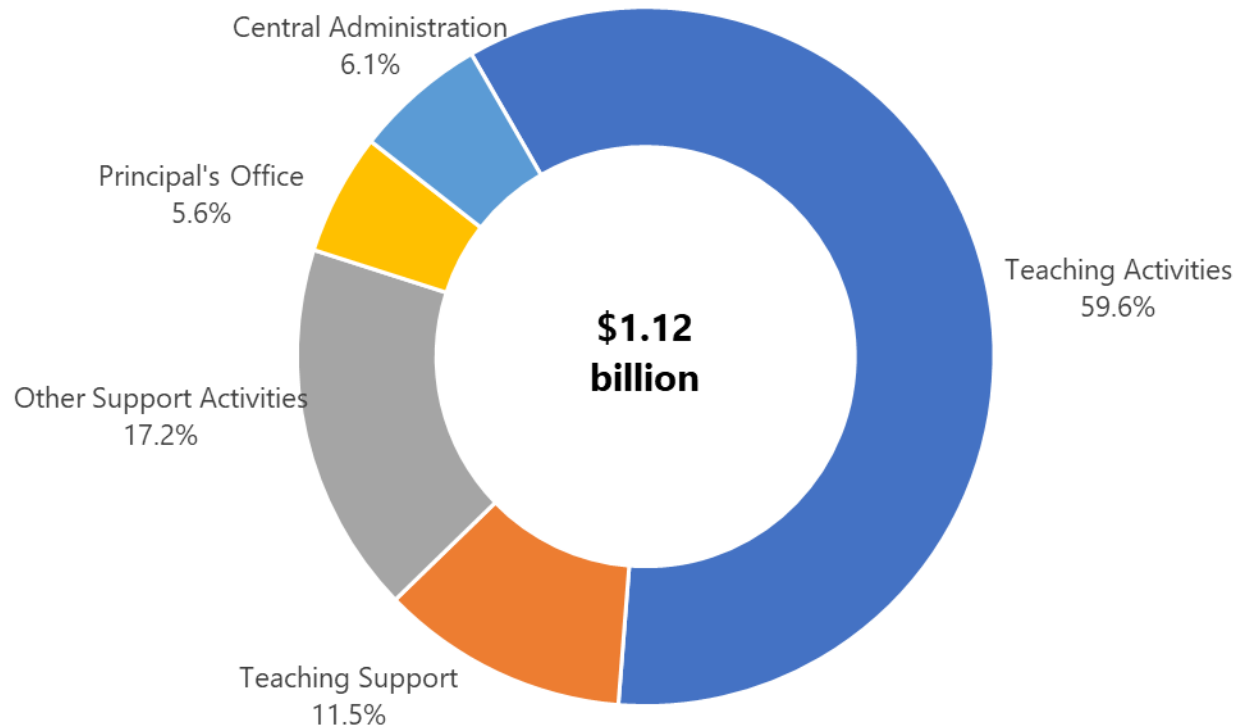


Note: Skills Center and Community Services are not shown due to percentages totaling less than 1%

Expenditures by State Activity

Dollars in Millions	2019-20 Actual	2020-21 Adopted	2021-22 Recommended	Change 2021-22 vs 2020-21	2021-22 Percent of Total Expenses
Teaching	\$579.2	\$658.1	\$669.0	\$10.9	59.6%
Teaching Support	\$118.0	\$126.3	\$129.1	\$2.8	11.5%
Principal's Office	\$59.0	\$63.3	\$63.1	(\$0.2)	5.6%
Other Student Support (Food Services, Utilities, Transportation, etc)	\$152.7	\$168.3	\$193.0	\$24.7	17.2%
Central Administration	<u>\$58.0</u>	<u>\$64.9</u>	<u>\$68.5</u>	<u>\$3.6</u>	<u>6.1%</u>
Total Expenditures	\$966.9	\$1,080.9	\$1,122.8	\$41.9	100.0%

Expenditures by Activity Group



Numbers may not add due to rounding

State Activity Groups Defined

- **Teaching** - Includes expenditures related to direct instruction of students. Includes instructional materials, basic instructional and student supplies, but does not include textbooks or instructional software.
- **Teaching Support** – includes support services related to teaching and student well-being. Includes, counseling, pupil safety, health related services, instructional professional development, textbooks, and instructional software.
- **Principal's Office** – Includes management and coordination at the school level. Includes the duties of the principal, assistant principal, attendance specialists, and school clerical staff.
- **Other Support** – Includes activities foundational to student success and the operation of schools but not directly in the context of student instruction. Includes Nutrition Services, Maintenance, Custodial Services, Grounds, Utilities, and Information Systems.
- **Central Administration** – Includes those activities related to management, regulation and control at the district level such as the Board of Directors, Superintendent's Office, Human Resources, Finance and Education Leaders. Also includes the management and administrative components of support areas such as Nutrition Services, Transportation, and Building Maintenance.

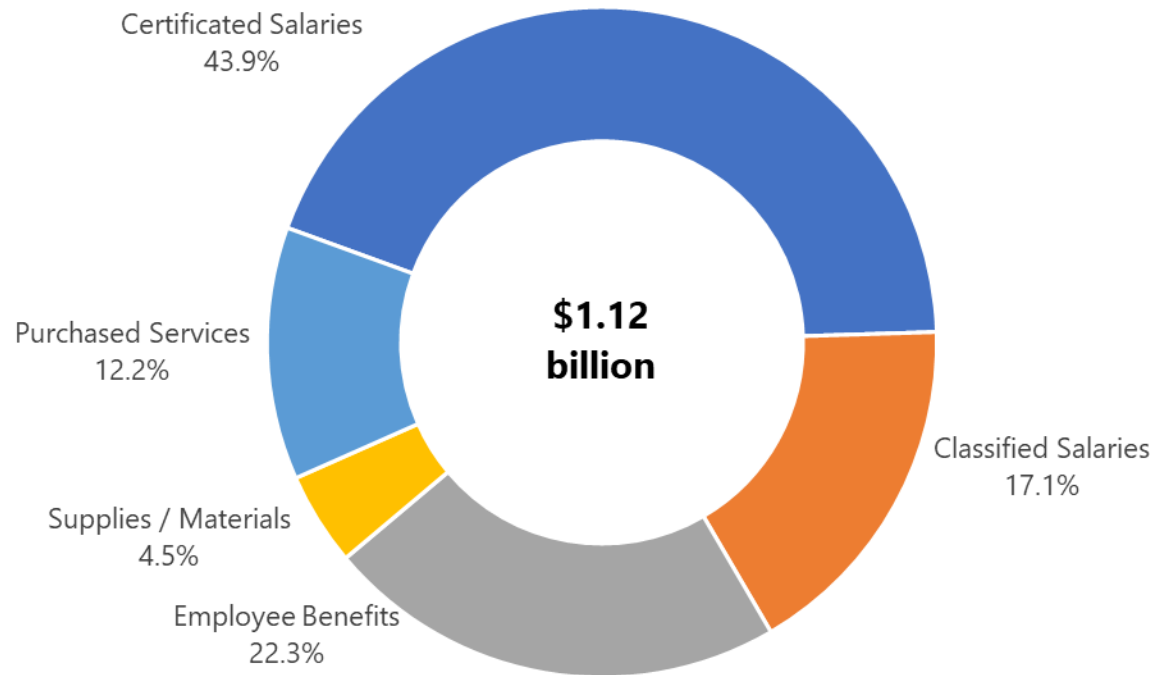
Expenditures by State Object

(Dollars in Millions)

Major Object		2019-20 Actual	2020-21 Adopted	2021-22 Recommended	Change 2021-22 vs 2020-21	2021- 22 Percent of Total
0	Debit Transfer	\$6.91	\$6.19	\$6.30	\$0.11	0.6%
1	Credit Transfer	(\$6.91)	(\$6.19)	(\$6.30)	(\$0.11)	(0.6%)
2	Cert. Salaries	\$432.09	\$470.54	\$492.98	(\$22.44)	43.9%
3	Class. Salaries	\$170.86	\$188.95	\$191.64	\$2.69	17.1%
4	Employee Benefits	\$218.29	\$259.21	\$250.04	(\$9.17)	22.3%
5	Supplies	\$36.94	\$49.74	\$50.42	\$0.68	4.5%
7	Purchased Services	\$106.22	\$110.30	\$136.68	\$26.38	12.2%
8	Travel	\$0.41	\$0.75	\$0.61	(\$0.14)	0.1%
9	Capital Outlay	<u>\$2.07</u>	<u>\$1.40</u>	<u>\$0.43</u>	<u>(\$0.97)</u>	<u>0.0%</u>
Total		\$966.88	\$1,080.90	\$1,122.80	\$41.91	100.0%



Expenditures by State Object



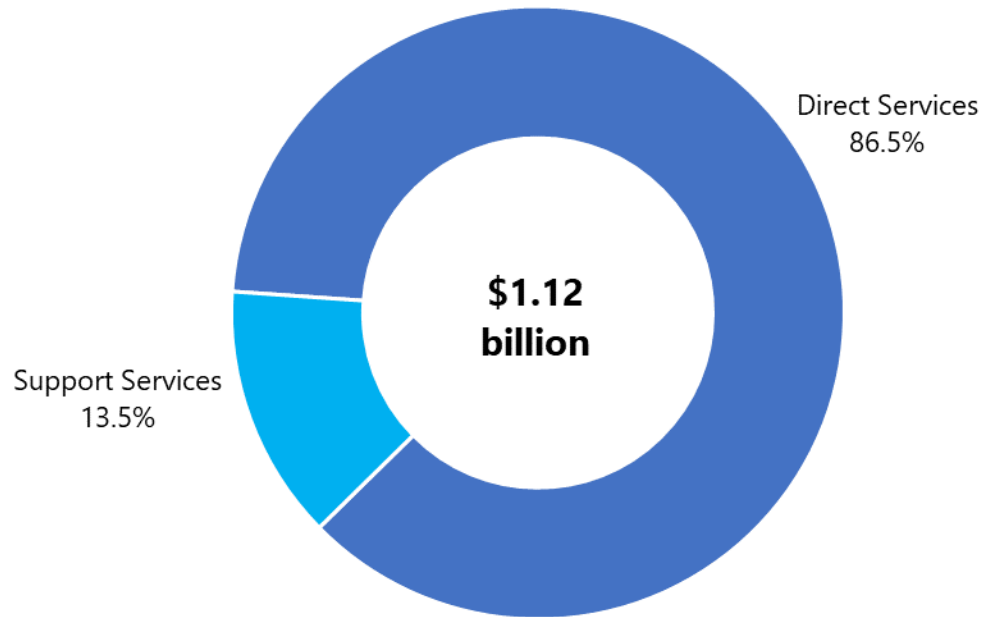
Note: Travel and Capital Outlay are not shown due to percentages totaling less than 1%

Numbers may not add due to rounding

Comparison of Direct Services to Support Services

- Direct Services - \$971.6M (86.5%)
 - School allocation budget (Weighted Staffing Standard formula)
 - Centrally held budget for staff and supplies exclusively in the schools such as nurses, instructional assistants, custodians, bus drivers and food service workers
- Support Services- \$151.2M (13.5%)
 - Support staff not in schools but instrumental in running the district
 - Activities such as cost of processing payroll, paying bills, administering programs, managing grants, hiring staff, warehouse and delivery staff and technology support

Comparison of Direct Services to Support Services



Maintenance Supplies & Operating Cost (MSOC) Funding vs Expenditures FY2021-22

Dollars in Millions	State Funding	General Fund District Expenses
Technology	\$7.5	\$13.9
Utilities and Insurance	\$18.7	\$19.6
Curriculum & Textbooks	\$8.0	\$2.2
Other Supplies	\$15.9	\$12.6
Library Materials	\$1.1	\$0.7
Professional Development	\$1.2	\$5.4
Facilities Maintenance	\$9.3	\$8.9
Security and Central Office	\$6.4	\$10.5
Total	\$68.1	\$63.3

Numbers may not add due to rounding

Associated Student Body

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	\$ 3,486,007	\$ 3,434,078	\$ 3,134,078
Total Revenue & Other Financing Sources	3,227,913	5,150,000	4,410,000
Total Expenditures	3,279,,842	5,450,000	4,525,000
Ending Fund Balance	\$ 3,434,078	\$ 3,134,078	\$ 3,019,078

- The Associated Student Body (ASB) Fund is used to account for funds raised by students to support optional extra-curricular activities that promote the cultural, athletic, recreational, or social (CARS) growth of students.
- All ASB revenues are restricted to the extracurricular benefit of students.
- The cost of the Fund Analyst positions, and related training supplies is paid from the General Fund and not included in the ASB budget.

Debt Service

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	\$ 1,365,071	\$ 1,362,958	\$1,402,291
Total Revenue & Other Financing Sources	23,330,972	2,711,217	2,842,483
Total Expenditures & Other Financing Uses	23,303,752	2,701,217	2,832,483
Ending Fund Balance	\$ 1,392,291	\$ 1,372,958	\$ 1,412,291

2021-22 Only Debt Service is for the John Stanford Center Bond Principal and Interest

Note: 2019-20 expenditures reflect the refinancing of the district's outstanding bonds

Capital Fund

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	\$28,047,552	\$ 85,044,343	\$205,226,803
Total Revenue & Other Financing Sources	274,223,293	332,304,451	335,331,904
Total Direct Expenditures and Transfers	195,358,218	297,518,095	373,598,361
Ending Fund Balance	\$106,912,628	\$119,830,699	\$166,960,346

Appendix

1. [Districtwide Staff FTE Summary](#)
2. [School Funding Allocation](#)

ESSER Spending Plan

	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	Total Across Years	
	Budget	Budget	Budget	Budget	Budget	Budget	Percent
Safe Operations of Schools, Continuity of Operations and other COVID Costs							
Student & Staff PPE, Enhanced Cleaning, HVAC	\$ 954,388	\$ 2,203,531	\$ 7,000,000	\$ 4,200,000	\$ -	\$ 14,357,919	9.9%
Technology	\$ 6,406,848	\$ 1,948,964	\$ -	\$ -	\$ -	\$ 8,355,812	5.8%
School/Program Continuity	\$ -	\$ 34,338,324	\$ -	\$ -	\$ -	\$ 34,338,324	23.7%
Transportation Continuity	\$ -	\$ -	\$ 19,500,000	\$ -	\$ -	\$ 19,500,000	13.4%
Sub-total	\$ 7,361,236	\$ 38,490,819	\$ 26,500,000	\$ 4,200,000	\$ -	\$ 76,552,055	52.8%
Learning Outcomes - Recovery/Acceleration							
Intervention tracking, Common Assessments, Grading	\$ -	\$ -	\$ 440,875	\$ 315,875	\$ 265,875	\$ 1,022,625	0.7%
Virtual Program	\$ -	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 6,000,000	4.1%
Summer School	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 1,800,000	1.2%
K-5 Math and Middle School ELA Curriculum	\$ -	\$ -	\$ 3,250,000	\$ 2,000,000	\$ 1,750,000	\$ 7,000,000	4.8%
Reserve	\$ -	\$ -	\$ 1,989,665	\$ 2,000,000	\$ 812,890	\$ 4,802,555	3.3%
STEM, Outdoor and Community Learning	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,350,000	0.9%
Expanded Learning	\$ -	\$ -	\$ 1,550,000	\$ 1,550,000	\$ 1,525,000	\$ 4,625,000	3.2%
Special Education, 504 Services and Supports	\$ -	\$ 3,500,000	\$ 10,901,486	\$ -	\$ -	\$ 14,401,486	9.9%
Sub-total	\$ -	\$ 4,100,000	\$ 25,182,026	\$ 6,915,875	\$ 4,803,765	\$ 41,001,666	28.3%
Increase Wellness and Supports							
Housing Instability	\$ -	\$ -	\$ 1,595,335	\$ 85,000	\$ 85,000	\$ 1,765,335	1.2%
Employee and Family/Caretaker Wellness and Relationship	\$ -	\$ -	\$ 798,000	\$ 655,000	\$ 605,000	\$ 2,058,000	1.4%
Culture of Care and Continued COVID Response	\$ -	\$ -	\$ 3,750,000	\$ 100,000	\$ 100,000	\$ 3,950,000	2.7%
Identity Safety/Social Emotional Learning and Skills	\$ -	\$ -	\$ 240,000	\$ 30,000	\$ 30,000	\$ 300,000	0.2%
Sub-total	\$ -	\$ -	\$ 6,383,335	\$ 870,000	\$ 820,000	\$ 8,073,335	5.6%
Enhance Responsiveness/Communications and Engagement							
Stakeholder, Family and Community Engagement and Equity Work	\$ -	\$ -	\$ 450,000	\$ 300,000	\$ 150,000	\$ 900,000	0.6%
Response to Racism and ESSER Team	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ 150,000	\$ 1,450,000	1.0%
Childcare Hubs Support	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	0.1%
Multi-language website	\$ -	\$ -	\$ 220,000	\$ 25,000	\$ 25,000	\$ 270,000	0.2%
AAMA Grants to Schools	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000	0.3%
Sub-total	\$ -	\$ -	\$ 1,620,000	\$ 1,125,000	\$ 475,000	\$ 3,220,000	2.2%
Indirect Costs							
ESSER I	\$ 1,004,073	\$ 281,408				\$ 1,285,481	0.9%
ESSER II		\$ 4,968,738				\$ 4,968,738	3.4%
ESSER III		\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,975,999	\$ 9,975,999	6.9%
Subtotal Indirect Cost	\$ 1,004,073	\$ 5,250,146	\$ 3,000,000	\$ 3,000,000	\$ 3,975,999	\$ 16,230,218	11.2%
GRAND TOTAL	\$ 8,365,309	\$ 47,840,965	\$ 62,685,361	\$ 16,110,875	\$ 10,074,764	\$ 145,077,274	100.0%