Seattle Public Schools

Budget Work Session

www.seattleschools.org | November 17, 2020

SEATTLE PUBLIC SCHOOLS

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

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 No reduction to school allocations, use all savings	Option B All areas have reductions	Option C No reduction to economic stabilization	Option D 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**

Note: These examples are provided for discussion purposes only.

SEATTLE PUBLIC SCHOOLS

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

SEATTLE PUBLIC SCHOOLS

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

SEATTLE PUBLIC SCHOOLS

Strategic Plan Overview 2020-21

Budget items	Dollars	Percent of Total
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

List of Positions (includes salary and benefits)	General Fund	LAP	Title I	Title IV	AAMA	FTE
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

Budget items		Dollars	Percent of Total
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%**

List of Positions (includes salary and benefits)		Dollars	FTE
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**

$1.775,748 in state revenue for 19-20

SEATTLE PUBLIC SCHOOLS

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	*2,300,000*
	6-8 Math Upgrade	-	124,948	(124,948)	-	-
	Arts - MusicFirst	-	-	-	125,000	-
TBD	Not yet committed	-	-	-	*495,000*	*954,212*
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

Budget items		Dollars	Percent of Total
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%**

List of Positions (includes salary and benefits)		Dollars	FTE
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

Budget items	Dollars	Percent of Total
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%**

List of Positions (includes salary and benefits)	General Fund Dollars	LAP Dollars	FTE
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**

SEATTLE PUBLIC SCHOOLS

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
CEP/CS	$3.6M
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

SEATTLE PUBLIC SCHOOLS

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

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			
			*5		*4		*3		*2		*1			
Division/Department	Org	Org Description	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	
			Flexible		Flexible Grant (Title I & LAP)		Revenue		Contractual		Mandated			
			*5		*4		*3		*2		*1			
Division/Department	Org	Org Description	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			
			*5		*4		*3		*2		*1			
Division/Department	**Org**	**Org Description**	**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)

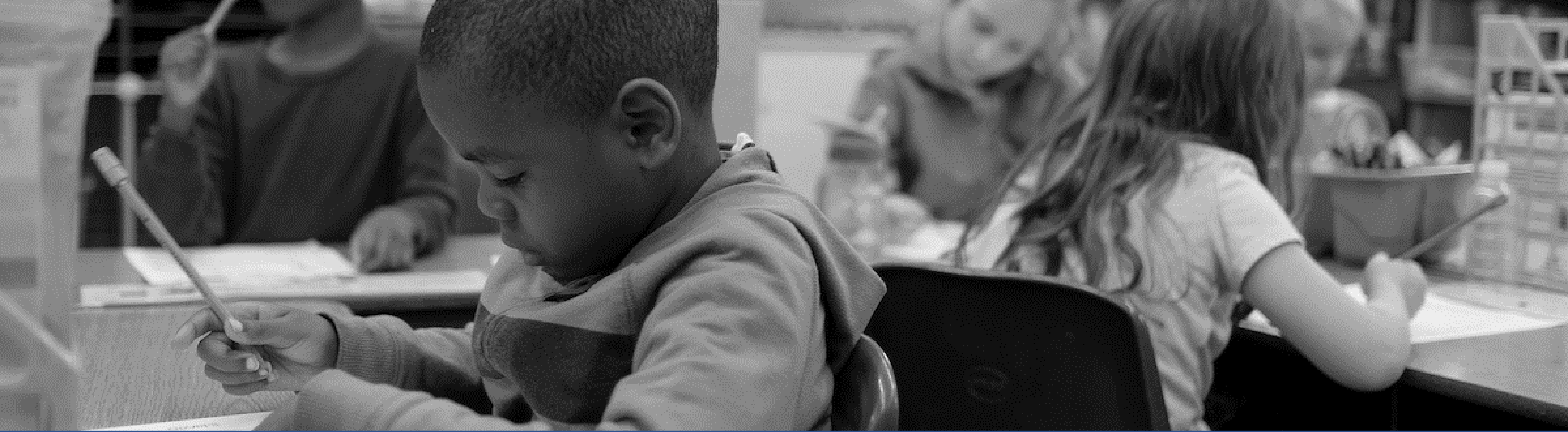
*2 - Contractual restrictions on use of funds (e.g. SEA contract teachers, etc.)

*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?

www.seattleschools.org| Business & Finance