



Seattle Public Schools

Budget Work Session

www.seattleschools.org | September 29, 2021



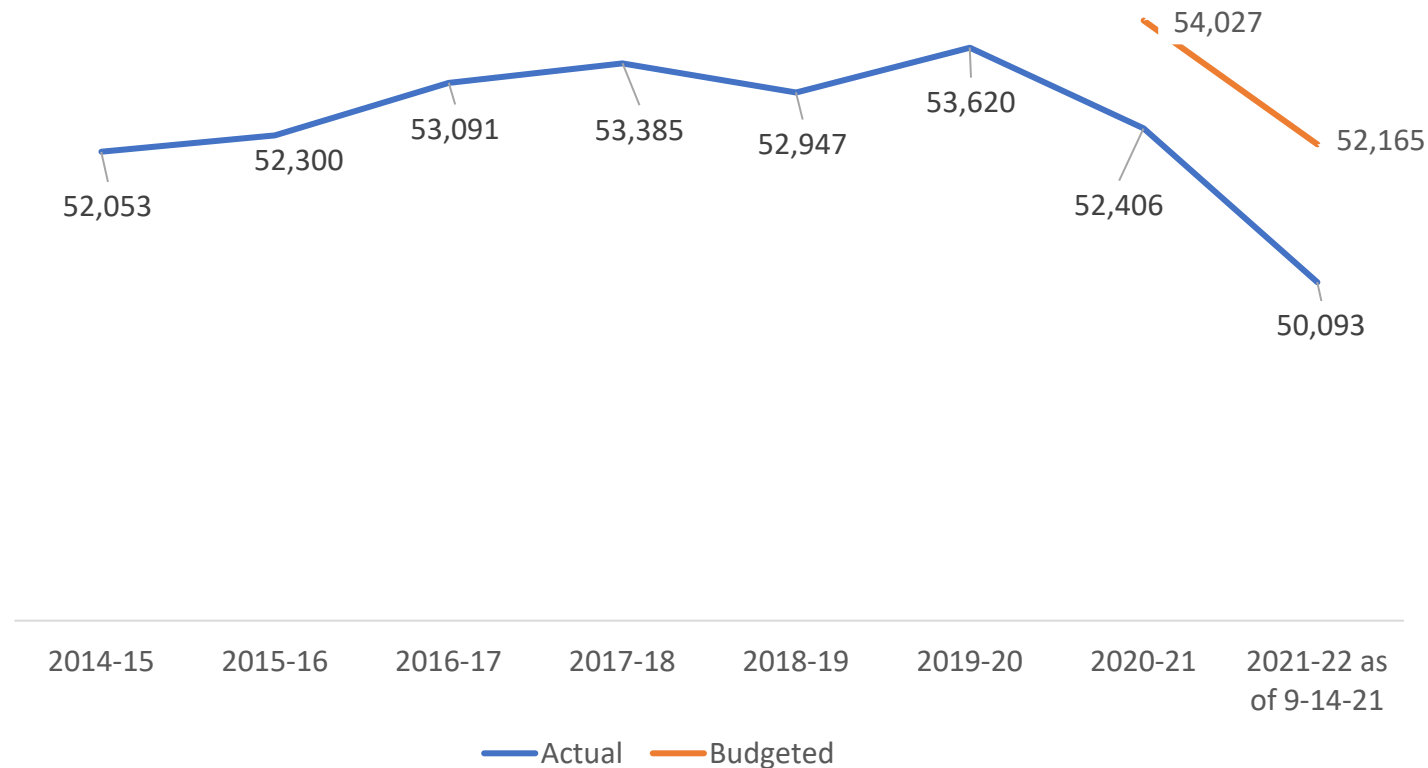
Agenda

1. Enrollment update
2. Participatory budget subjects to review
3. Update and recast on ESSER
4. Update on structural deficit and impact from enrollment loss on previous projections

Enrollment Update

Enrollment

October Headcount

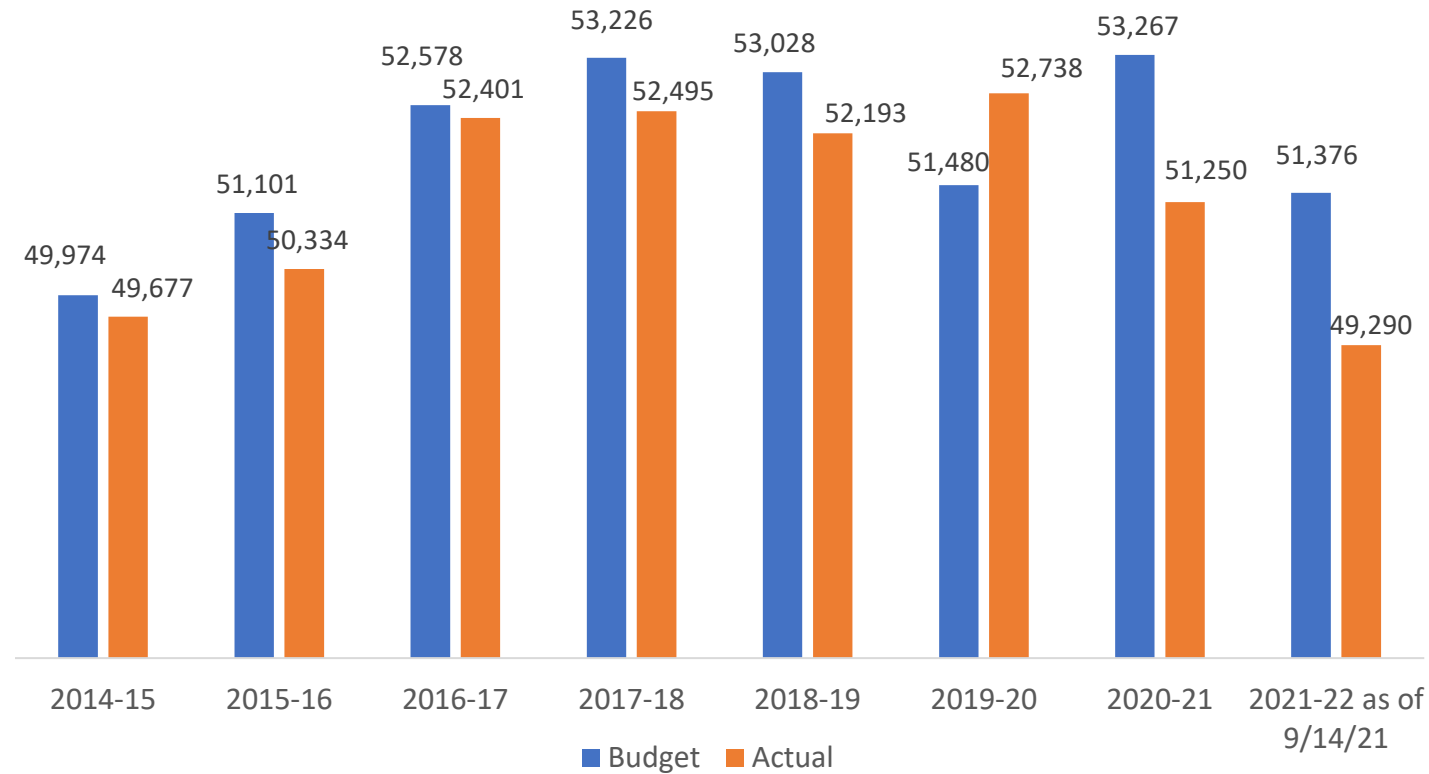


Source: Actual October 1 Headcount for 2014-15 thru 2020-21, per OSPI report 1251H, excluding full-time Running Start students. October Headcount for 2021-22 reflects projection for October 1 Headcount, as of September 14, 2021, as provided by the SPS Enrollment Planning Department.

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 and revised projections as of September 14, 2021.

Participatory Budgeting Update

Review of last year's Participatory Budgeting Activities that were considered FY21-22 Areas Chosen in Green

- Homeless Students Supports
- Ethnic Studies, Black & American Indian Studies,
- Restorative Justice
- Counseling support (Academic and SEL)
- HR Staff Development: Staff of Color Hiring and Retention
- Dual Language Programs
- Family Support and Social Work
- Anti-Racist and Bias PD
- Nutrition Services
- Improved Technology utilization (inclusive of planning and design)



Board Meeting

September 29, 2021

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Updates on Enrollment, Participatory budget subjects to review. A update and recast on ESSER and an update on structural deficit and impact from enrollment loss on previous projections

Recommendations from Participatory Budget for 2021-22

Participatory Budget Process

- Fund participatory budgeting through 2021-22 school year.
- Build off of current success

Restorative Justice

- Repurpose a security position to fund a district level Restorative Justice Manager beginning in school year 2021-22 to engage community in developing an overall districtwide framework and a plan to expand this work through the district

Dual Language

- Provide some funding for materials.
- Mitigation at Mercer for two languages

Ethnic, Black and American Indian Studies

- Staffing, roles and resources are funded via the Strategic Plan

Recommendations for Participatory Budgeting Activities for 2022-23

Continuation

- Ethnic Studies, Black Studies, American Indian Studies
- Restorative Justice

New

- Policy review - 6114 Gifts, Grants, Donations and Fundraising Proceeds

Elementary and Secondary School Emergency Relief Funds (ESSER)

Superintendent's ESSER Priorities

Enhance Responsiveness

Increase Wellness

Learning Outcomes



ESSER Spending Plan

	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	Total Across Years		Total from June version
	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	\$ 12,111,113	\$ 15,134,499	\$ 2,000,000	\$ -	\$ 30,200,000	20.5%	\$ 12,268,533
Technology	\$ 6,406,848	\$ 1,948,964	\$ -	\$ -	\$ -	\$ 8,355,812	5.7%	\$ 8,355,812
Contingency			\$ -			\$ -	0.0%	\$ -
Hourly Support/Lunch Protocols/Contact Tracing	\$ -	\$ -	\$ 8,058,964	\$ -		\$ 8,058,964	5.5%	\$ -
Maintenance of Equity	\$ -	\$ -		\$ 2,500,000	\$ -	\$ 2,500,000	1.7%	\$ -
School/Program Continuity	\$ -	\$ 30,000,000	\$ -	\$ -	\$ -	\$ 30,000,000	20.4%	\$ 34,338,324
Transportation Continuity	\$ -	\$ -	\$ 18,725,000	\$ -	\$ -	\$ 18,725,000	12.7%	\$ 19,500,000
Sub-total	\$ 7,361,236	\$ 44,060,077	\$ 41,918,463	\$ 4,500,000	\$ -	\$ 97,839,776	66.4%	\$ 74,462,669
Learning Outcomes - Recovery/Acceleration								
Intervention tracking, Common Assessments, Grading	\$ -	\$ -	\$ 340,875	\$ 240,875	\$ 190,875	\$ 772,625	0.5%	\$ 1,022,625
Virtual Program	\$ -	\$ -	\$ 3,619,011	\$ -	\$ -	\$ 3,619,011	2.5%	\$ 6,000,000
Summer School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,800,000
K-5 Math and Middle School ELA Curriculum	\$ -	\$ -	\$ 3,000,000	\$ 1,500,000	\$ 1,500,000	\$ 6,000,000	4.1%	\$ 7,000,000
Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 4,812,890
STEM, Outdoor and Community Learning	\$ -	\$ -	\$ 75,000	\$ 150,000	\$ 125,000	\$ 350,000	0.2%	\$ 1,350,000
Expanded Learning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 4,625,000
Special Education, 504 Services and Supports	\$ -	\$ 3,500,000	\$ 10,901,486	\$ -	\$ -	\$ 14,401,486	9.9%	\$ 14,401,486
Sub-total	\$ -	\$ 3,500,000	\$ 17,936,372	\$ 1,890,875	\$ 1,815,875	\$ 25,143,122	17.1%	\$ 41,012,001
Increase Wellness and Supports								
Housing Instability	\$ -	\$ 43,061	\$ -	\$ -	\$ -	\$ 43,061	0.0%	\$ 1,755,000
Employee and Family/Caretaker Wellness and Relationship	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000	\$ 255,000	0.2%	\$ 2,058,000
Culture of Care and Continued COVID Response	\$ -	\$ -	\$ 4,510,462	\$ -	\$ -	\$ 4,510,462	3.1%	\$ 3,950,000
Identity Safety/Social Emotional Learning and Skills	\$ -	\$ -	\$ 665,000	\$ 305,000	\$ 305,000	\$ 1,275,000	0.9%	\$ 300,000
Sub-total	\$ -	\$ 43,061	\$ 5,260,462	\$ 390,000	\$ 390,000	\$ 6,083,523	4.1%	\$ 8,063,000
Enhance Responsiveness/Communications and Engagement								
takeholder, Family and Community Engagement and Equity Work	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	0.2%	\$ 900,000
Response to Racism and ESSER Team	\$ -	\$ -	\$ 688,918	\$ 500,000	\$ -	\$ 1,188,918	0.8%	\$ 1,450,000
Childcare Hubs Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 150,000
Multi-language website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	0.2%	\$ 270,000
AAMA Grants to Schools	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 300,000	0.2%	\$ 450,000
Sub-total	\$ -	\$ -	\$ 1,138,918	\$ 650,000	\$ -	\$ 2,058,918	1.4%	\$ 3,220,000
Indirect Costs								
ESSER I	\$ 1,004,073	\$ 281,408				\$ 1,285,481	0.9%	\$ 1,285,481
ESSER II		\$ 4,968,738				\$ 4,968,738	3.4%	\$ 4,968,738
ESSER III		\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,975,999	\$ 9,975,999	6.8%	\$ 9,975,999
Subtotal Indirect Cost	\$ 1,004,073	\$ 5,250,146	\$ 3,000,000	\$ 3,000,000	\$ 3,975,999	\$ 16,230,218	11.0%	\$ 16,230,218
GRAND TOTAL	\$ 8,365,309	\$ 52,853,284	\$ 69,254,215	\$ 10,430,875	\$ 6,181,874	\$ 147,355,557	100.0%	\$ 142,987,888



ESSER Budget Planning Overview

Revenue Forecast

	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	Total Across Years	
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Percent
ESSER I (CARES Act) - spend by 9/30/22	\$ 8,365,309	\$ 2,344,526	\$ -			\$ 10,709,835	7%
ESSER II (CRRSA Act) - spend by 9/30/23	\$ -	\$ 41,396,439	\$ -	\$ -		\$ 41,396,439	28%
ESSER III (ARP Act) - spend by 9/30/24							
<i>Federal Mandates:</i>							
Learning Loss (20% minimum of ESSER III = \$18.6m)	\$ -	\$ 4,100,000	\$ 10,901,486	\$ 3,415,875	\$ 2,490,875	\$ 41,012,001	28%
Other ESSER/ARP Initiatives	\$ -	\$ 77,616	\$ 48,712,705	\$ 10,495,000	\$ 5,270,999	\$ 52,036,615	35%
Sub-total ESSER III	\$ -	\$ 4,177,616	\$ 59,614,191	\$ 13,910,875	\$ 7,761,874	\$ 93,048,616	63%
IDEA allocation (ARP Act) spend by 8/31/22			\$ 2,031,976	\$ -	\$ -	\$ 2,031,976	1%
IDEA allocation preschool (ARP Act) spend by 8/31/22			\$ 233,385	\$ -	\$ -	\$ 233,385	0%
GRAND TOTAL ESSER FUNDS	\$ 8,365,309	\$ 47,918,581	\$ 61,879,552	\$ 13,910,875	\$ 7,761,874	\$ 147,420,251	100%

ESSER Per Pupil Amounts

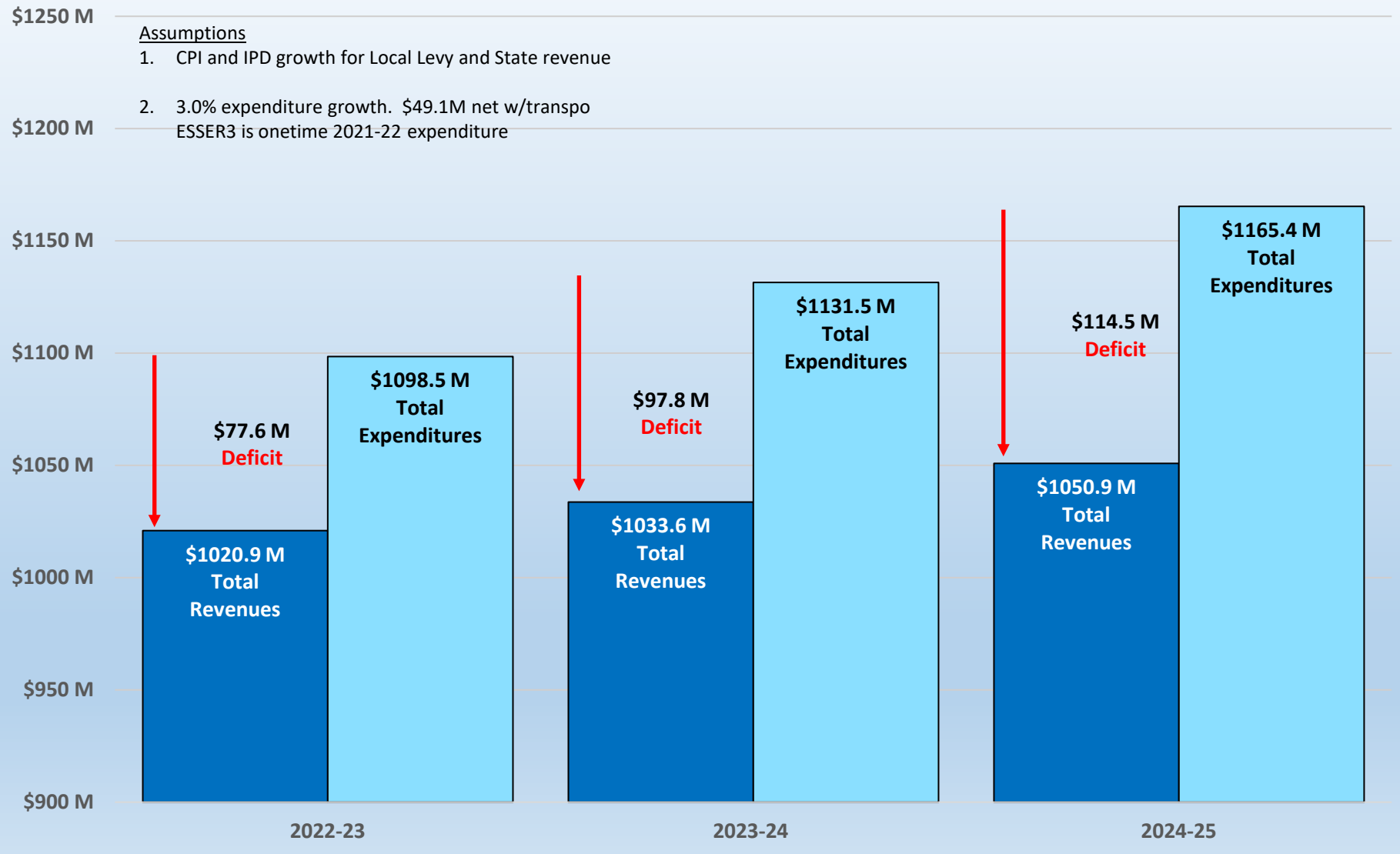
School District	Per Pupil Amount for ESSER
Seattle	\$ 2,790
Shoreline	\$ 1,203
Northshore	\$ 500
Lake Washington	\$ 500
Bellevue	\$ 1,107
Renton	\$ 3,611
Tukwila	\$ 6,823
Federal Way	\$ 3,926
Kent	\$ 3,918
Highline	\$ 4,798
Spokane	\$ 4,378
Tacoma	\$ 4,005



Update on Structural Deficit and Impact from Enrollment Loss

Budget Outlook Summary For School Years 2022-23 through 2024-25

All numbers are estimates as of September 2021 prior to Enrollment Loss



Adjusted Fund Balance Three Year Outlook – as of June 9, 2021

Three Year Outlook					
General Fund Position over three years	Available resources	2021-22	2022-23	2023-24	2024-25
Revenues		\$ 1,030,525,426	\$ 1,020,887,401	\$ 1,033,629,045	\$ 1,050,867,193
Expenditures		\$ 1,100,333,183	\$ 1,098,507,699	\$ 1,131,462,930	\$ 1,165,406,818
Resource Gap		\$ (69,807,757)	\$ (77,620,298)	\$ (97,833,885)	\$ (114,539,625)
*Assumption of revenues and expenditures being held constant is for illustration purposes only.					
Current Potential Solutions					
General Fund Position over three years	Available resources	2021-22	2022-23	2023-24	2024-25
Revenues		\$ 1,030,525,426	\$ 1,020,887,401	\$ 1,033,629,045	\$ 1,050,867,193
Expenditures		1,100,333,183	\$ 1,098,507,699	\$ 1,131,462,930	\$ 1,165,406,818
Resource Gap	Was \$19.4 from Economic Stabilization	(69,807,757)	\$ (77,620,298)	\$ (97,833,885)	\$ (114,539,625)
Solutions		Current Plan	Current Plan	Potential	
Ending Fund Balance	\$ 20,000,000	\$ 21,807,757	\$ 32,464,787	\$ 20,000,000	\$ 20,000,000
ESSER backfill for School/Program stability from FY20-21		\$ 19,400,000	\$ 15,600,000		
Economic Stabilization Fund - one time	\$ 38,700,000	\$ -	\$ 19,400,000		\$ -
Capital Funds - one time extended	\$ 10,000,000	\$ 10,037,000	\$ 10,155,511	\$ -	\$ -
Total remaining gap		\$ (18,563,000)	\$ -	\$ (77,833,885)	\$ (94,539,625)
Reduction to District Programs	\$ 10,000,000	\$ 12,322,505	\$ -	\$ -	\$ -
Reduction to School Allocations	\$ 40,000,000	\$ 6,240,495	\$ -	\$ -	\$ -
Total remaining gap		\$ -	\$ -	\$ (77,833,885)	\$ (94,539,625)

Adjusted Fund Balance

Three Year Outlook – as of September 29, 2021

Three Year Outlook					
General Fund Position over three years	Available resources	2022-23	2023-24	2024-25	
Revenues		\$ 1,020,887,401	\$ 1,033,629,045	\$ 1,050,867,193	
Expenditures		\$ 1,098,507,699	\$ 1,131,462,930	\$ 1,165,406,818	
Resource Gap		\$ (77,620,298)	\$ (97,833,885)	\$ (114,539,625)	
Current Potential Solutions					
General Fund Position over three years	Available resources	2022-23	2023-24	2024-25	
Revenues		\$ 1,020,887,401	\$ 1,033,629,045	\$ 1,050,867,193	
Expenditures		\$ 1,098,507,699	\$ 1,131,462,930	\$ 1,165,406,818	
Resource Gap		\$ (77,620,298)	\$ (97,833,885)	\$ (114,539,625)	
Solutions/(Enrollment change)	Available resources				
Ending Fund Balance		\$ 37,464,787	\$ 20,000,000	\$ 20,000,000	
ESSER backfill for School/Program stability from FY20-21		\$ 10,600,000			
FY21-22 Enrollment drop below budget of 2,073 AAFTE		\$ (28,129,523)			
Economic Stabilization Fund - one time	\$ 38,700,000	\$ 19,400,000		\$ -	
Capital Funds - one time extended	\$ 10,155,511	\$ 10,155,511	\$ -	\$ -	
Total remaining gap		\$ (28,129,523)	\$ (77,833,885)	\$ (94,539,625)	
Reduction to District Programs	\$ 10,000,000	\$ -	\$ -	\$ -	
Reduction to School Allocations	\$ 40,000,000	\$ -	\$ -	\$ -	
Total remaining gap		\$ (28,129,523)	\$ (77,833,885)	\$ (94,539,625)	



Questions?

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