



Seattle Public Schools

Presentation on 2022-23 Budget



www.seattleschools.org | June 22, 2022

Slides Updated as Marked

Agenda

1. Recommended FY22-23 Budget Summary
2. Enrollment
3. General Fund Resources and Expenditures
4. Other Funds
5. Student Outcomes Focused Governance Goals and Guardrails
6. Appendix
 - District wide staffing
 - Link to School Funding Allocations

Recommended FY22-23 Budget Summary

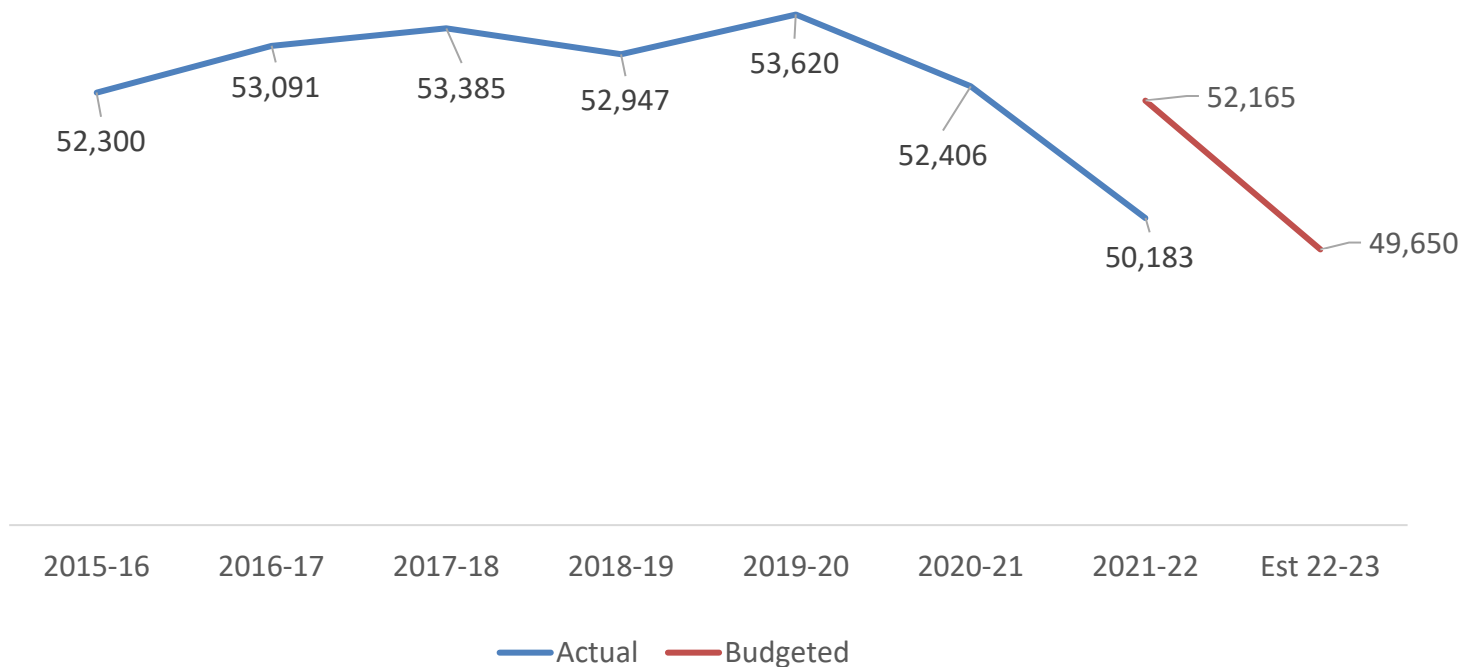
(Dollars in Millions)

2022-23 All Funds Summary	General Fund	ASB Fund	Capital Fund	Debt Service Fund	Total Funds
Beginning Fund Balance	\$ 160,942,158	\$ 3,574,277	\$ 284,353,650	\$ 1,408,000	\$ 450,278,085
Total Revenues	1,001,204,308	6,482,000	348,682,518	12,000	1,356,380,827
Other Financing Sources	40,016,569	-	-	2,860,346	42,876,915
Total Expenditures	(1,142,449,116)	(6,767,000)	(491,701,069)	(2,870,346)	(1,643,787,531)
Transfers Out	-	-	(42,876,915)	-	(42,876,915)
Net Change in Fund Balance	(101,228,239)	(285,000)	(185,895,466)	2,000	(287,406,705)
Ending Fund Balance	\$ 59,713,919	\$ 3,289,277	\$ 98,458,184	\$ 1,410,000	\$ 162,871,380

Numbers may not add due to rounding

Enrollment

October Headcount

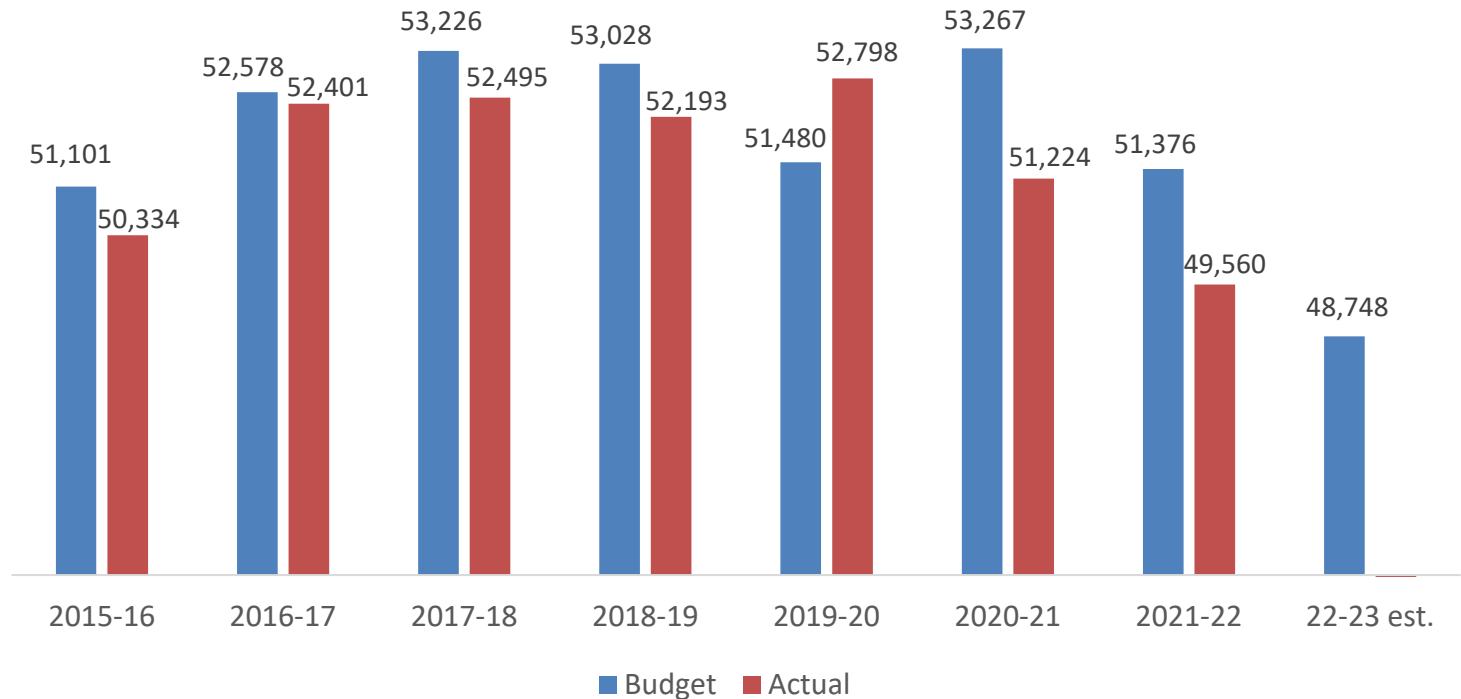


Source: Actual October 1 Headcount for 2015-16 thru 2021-22, per OSPI report 1251H, excluding full-time Running Start students. October Headcount for 2022-23 reflects projected enrollment for next year as of February 2022, as provided by the SPS Enrollment Planning Department.

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 F195 Budget report. Actual AAFTE 2015-16 through 2020-21 from OSPI Reports 1251 (2019-20 from final 1191ED report); 2021-22 reflects year-to-date average FTE through May 2022 only.

General Fund Resources

Resource Types (in millions)	Actual 2020-21	Budget 2021-22	Budget 2022-23	\$ Change	% Change
State	653.8	679.0	677.9	(1.1)	(0.2%)
Local Taxes	166.0	169.9	181.5	11.6	6.8%
Federal	111.9	133.7	76.3	(57.4)	(42.9%)
Other Revenues	44.4	59.4	65.5	6.0	10.2%
Total Revenues	976.1	1,042.1	1,001.2	(40.9)	(3.9%)
Other Resources	35.1	36.7	40.0	3.3	9.0%
Fund Balance	-	50.9	101.2	50.3	98.9%
Total Resources	1,011.2	1,129.7	1,142.4	12.8	1.1%

Numbers may not add exactly due to rounding



Budget Work Session

June 22, 2022

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:

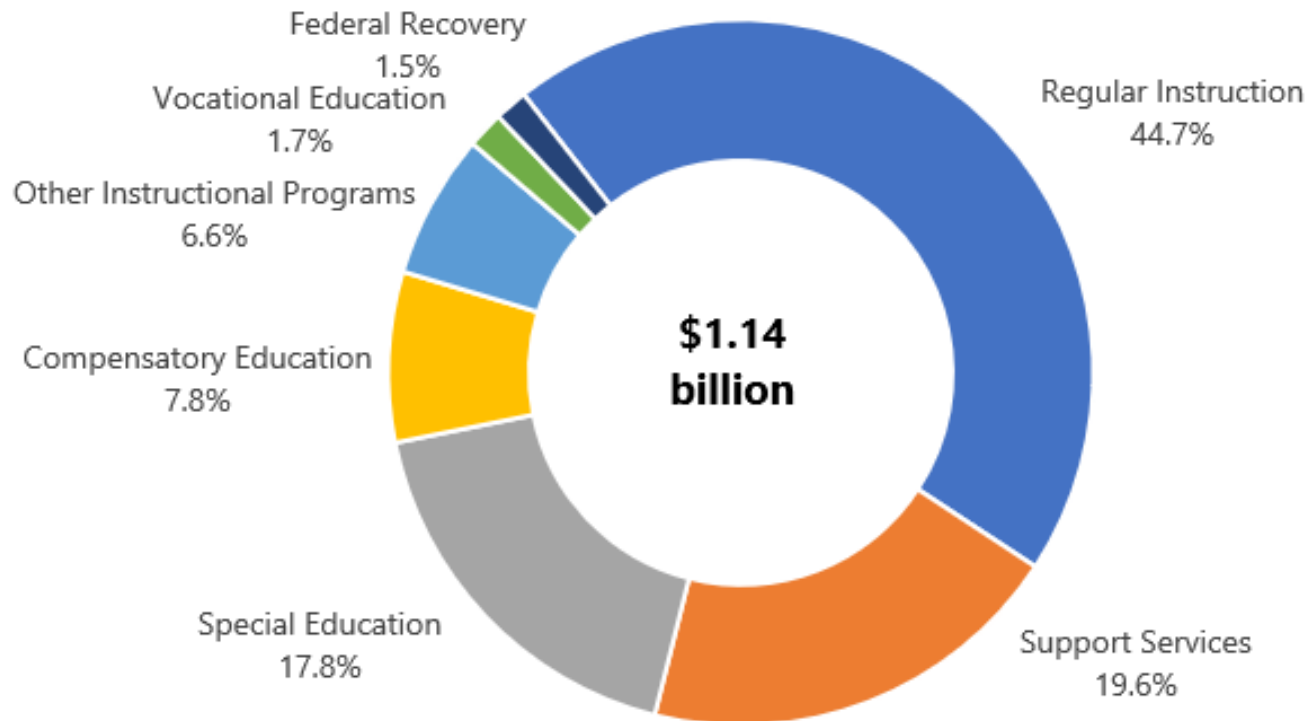
JoLynn Berge
Assistant Superintendent of Business & Finance
BudgetOffice@seattleschools.org

Discuss the Recommended FY22-23 Budget Summary, Enrollment, General Fund Resources and Expenditures and District wide staffing

Expenditures by State Program

Dollars in Millions	2020-21 Actual	2021-22 Adopted	2022-23 Recommended	Change 2022-23 vs 2021-22	2022-23 Percent of Total Budget
Regular Instruction	\$463.9	\$503.9	\$510.6	\$6.7	44.7%
Federal Recovery (ESSER)	\$47.5	\$61.2	\$17.2	(\$44.0)	1.5%
Special Education	\$185.5	\$191.9	\$203.9	\$12.0	17.8%
Vocational Education	\$15.7	\$17.2	\$19.3	\$2.1	1.7%
Skills Center	\$1.3	\$1.5	\$1.6	\$0.1	0.1%
Comp Ed. - ELL	\$33.4	\$38.0	\$42.0	\$4.0	3.7%
Comp Ed. - Other	\$41.4	\$47.0	\$46.8	(\$0.2)	4.1%
Other Instructional Progs	\$36.8	\$65.1	\$75.4	\$10.3	6.6%
Community Services	\$1.6	\$1.2	\$1.4	\$0.2	0.1%
Food Services	\$16.8	\$22.4	\$20.8	(\$1.6)	1.8%
Pupil Transportation	\$20.9	\$35.7	\$57.5	\$21.8	5.0%
Support Services	<u>\$109.1</u>	<u>\$137.7</u>	<u>\$146.0</u>	<u>\$8.3</u>	<u>12.8%</u>
Total Expenditures	\$973.8	\$1,122.8	\$1,142.4	\$19.7	100.0%

Expenditures by State Program

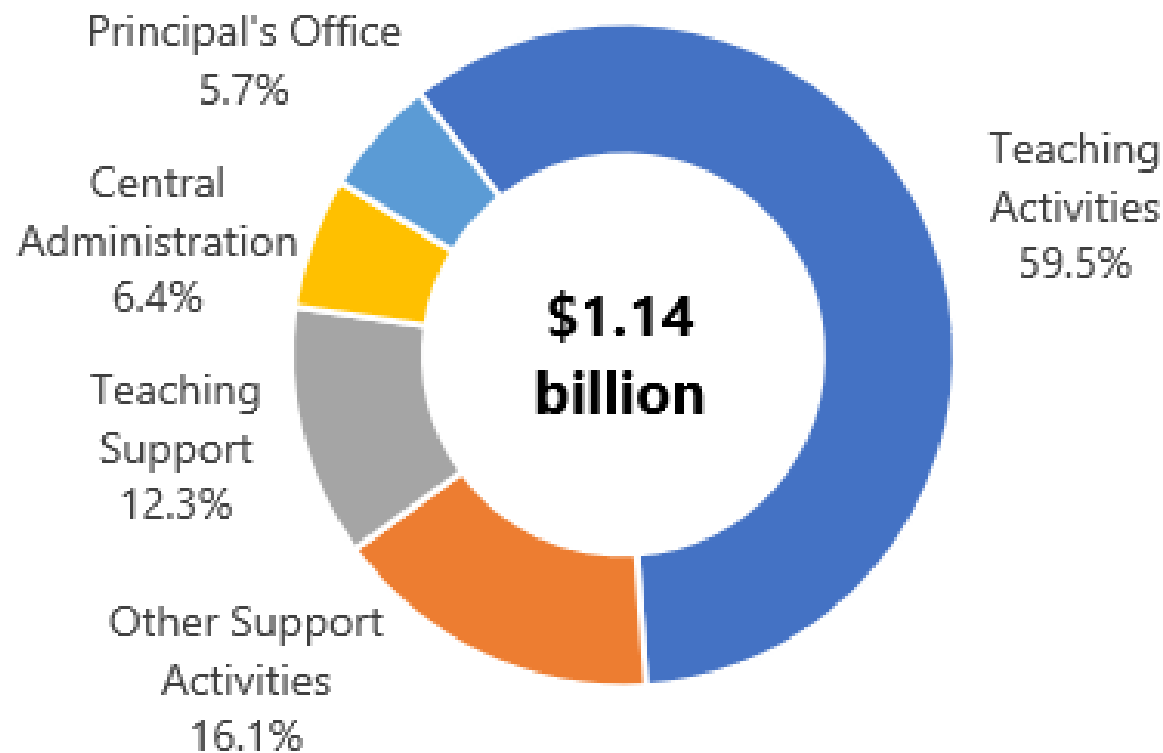


Note: Skills Center and Community Services are not shown due to percentages totaling less than 1%

Expenditures by State Activity

Dollars in Millions	2020-21 Actual	2021-22 Adopted	2022-23 Recommended	Change 2022-23 vs 2021-22	2022-23 Percent of Total Expenses
Teaching	\$588.0	\$669.0	\$679.5	\$10.5	59.5%
Teaching Support	\$126.9	\$129.1	\$140.6	\$11.5	12.3%
Principal's Office	\$60.5	\$63.1	\$65.4	\$2.3	5.7%
Other Student Support (Food Services, Utilities, Transportation, etc)	\$135.3	\$193.0	\$184.0	(\$9.0)	16.1%
Central Administration	<u>\$63.1</u>	<u>\$68.5</u>	<u>\$73.0</u>	<u>\$4.5</u>	<u>6.4%</u>
Total Expenditures	\$973.8	\$1,122.8	\$1,142.4	\$19.8	100.0%

Expenditures by Activity Group



Numbers may not add due to rounding

State Activity Groups Defined

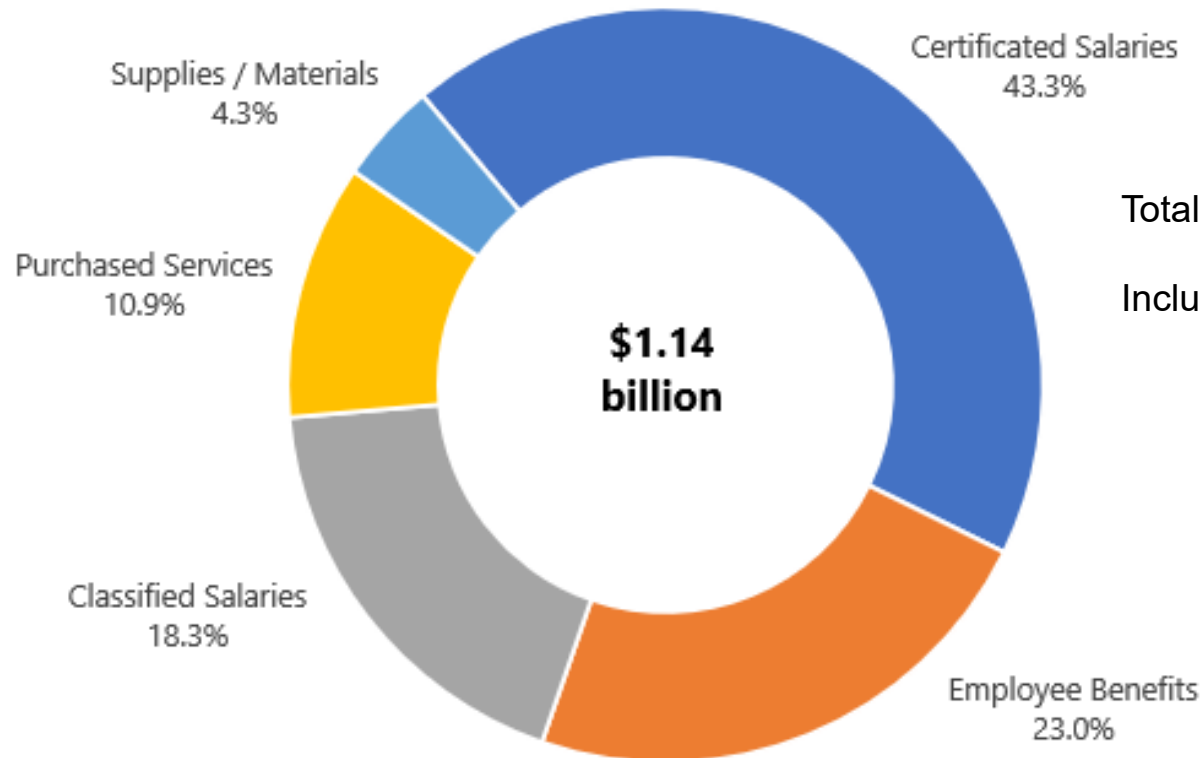
- **Teaching** - Includes expenditures related to direct instruction of students. Includes instructional materials, basic instructional and student supplies, but does not include textbooks or instructional software.
- **Teaching Support** – includes support services related to teaching and student well-being. 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)

Object Codes	Actual 2020-21	Budget 2021-22	Budget 2022-23
Certificated Salaries	\$ 444,703,657	\$ 493,791,416	\$ 495,172,942
Classified Salaries	174,135,815	190,852,924	209,180,681
Employee Benefits	232,435,739	249,052,099	262,493,266
Supplies / Materials	37,779,218	52,108,575	49,269,430
Purchased Services	83,281,977	136,001,583	124,760,183
Travel	101,524	558,369	578,314
Capital Outlay	1,346,935	432,800	994,300
Debit Transfer	7,348,321	6,297,998	5,721,115
Credit Transfer	(7,348,321)	(6,297,998)	(5,721,115)
Total Object Expenditures	\$ 973,784,864	\$ 1,122,797,766	\$ 1,142,449,116

Expenditures by State Object



Total compensation costs = 84.6%

Including transportation = 88.9%

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

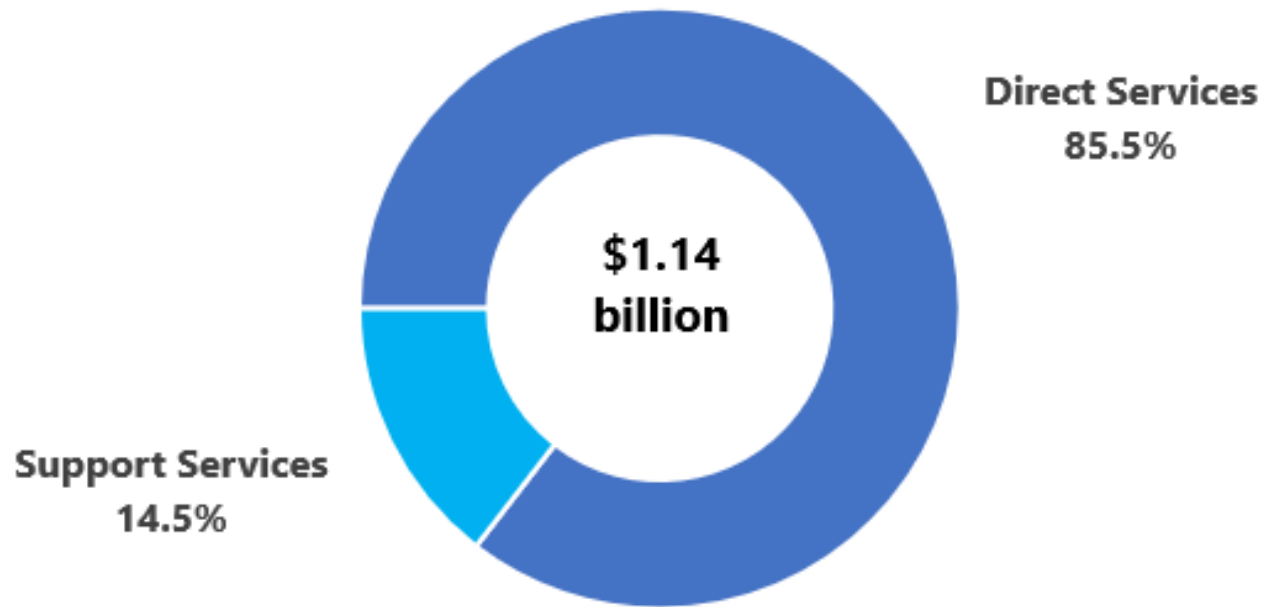
Percent of Budget for Salaries

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Salaries and Benefits	\$ 851,275,211	\$ 933,696,439	\$ 966,846,889
Percentage of total budget	87.4%	83.2%	84.6%
Salaries and Benefits adjusted for transportation costs	\$ 869,339,299	\$ 976,834,651	\$ 1,015,394,511
Percentage of total budget	89.3%	87.0%	88.9%

Comparison of Direct Services to Support Services

- Direct Services - \$976.4M (85.5%)
 - 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- \$166.0M (14.5%)
 - 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 FY2022-23

Dollars in Millions	State Funding	General Fund District Expenses
Technology	\$8.6	\$7.4
Utilities and Insurance	\$18.6	\$21.3
Curriculum & Textbooks	\$8.0	\$2.9
Other Supplies	\$15.8	\$17.0
Library Materials	\$1.1	\$0.5
Professional Development	\$1.2	\$4.0
Facilities Maintenance	\$9.2	\$5.8
Security and Central Office	\$6.4	\$10.0
Total	\$68.9	\$68.9

Numbers may not add due to rounding

ESSER Expenditures and Budget

	Total Expenditures Prior to 2021-22	Expenditures Through May 31, 2022	Total Expenditures Across all Years	Remaining budget for 2021-22 and beyond
Safe Operations of Schools, Continuity of Operations and other COVID Costs				
Student & Staff PPE, Enhanced Cleaning, HVAC	\$ 14,144,271	\$ 7,608,553	\$ 21,752,824	\$ 9,525,946
Technology	\$ 8,575,298	\$ -	\$ 8,575,298	\$ -
Hourly Support/Lunch Protocols/Contact Tracing	\$ 492,911	\$ 4,365,251	\$ 4,858,162	\$ 3,945,003
Maintenance of Equity	\$ -	\$ -	\$ -	\$ -
Transportation Continuity	\$ -	\$ 5,324,102	\$ 5,324,102	\$ 10,490,532
School/Program Continuity	\$ 30,092,374	\$ -	\$ 30,092,374	\$ -
Sub-total	\$ 53,304,854	\$ 17,297,906	\$ 70,602,760	\$ 23,961,481
Learning Outcomes - Recovery/Acceleration				
Intervention tracking, Common Assessments, Grading	\$ 118,802	\$ -	\$ 118,802	\$ 772,625
Special Education, 504 Services and Supports	\$ 778,142	\$ 2,027,193	\$ 2,805,335	\$ 8,876,150
Virtual Program	\$ 5,383	\$ 2,837,930	\$ 2,843,313	\$ 1,955,937
Ethnic and Black Studies	\$ -	\$ -	\$ -	\$ 408,961
Summer School	\$ 199,136	\$ -	\$ 199,136	\$ -
STEM, Outdoor and Community Learning	\$ -	\$ 17,187	\$ 17,187	\$ 332,813
K-5 Math and Middle School ELA Curriculum	\$ 1,109	\$ 172,228	\$ 173,337	\$ 6,477,543
Sub-total	\$ 1,102,572	\$ 5,054,538	\$ 6,157,110	\$ 18,824,029
Increase Wellness and Supports				
Housing Instability	\$ 44,146	\$ 27,022	\$ 71,168	\$ 139,978
Employee and Family/Caretaker Wellness	\$ -	\$ 54,503	\$ 54,503	\$ 520,497
Culture of Care and Continued COVID Response	\$ -	\$ 1,725,815	\$ 1,725,815	\$ 3,569,647
Identify Safety/Social Emotional Learning and Skills	\$ -	\$ -	\$ -	\$ 450,000
Sub-total	\$ 44,146	\$ 1,807,340	\$ 1,851,486	\$ 4,680,122
Enhance Responsiveness/Communications and Engagement				
Stakeholder, Family and Community Engagement and Equity Work	\$ 104,484	\$ 75,612	\$ 180,096	\$ 524,388
Response to Racism and ESSER Team	\$ 184,098	\$ 572,274	\$ 756,372	\$ 990,696
Multi-Language Website	\$ -	\$ 18,063	\$ 18,063	\$ 201,937
AAMA Grants to Schools	\$ -	\$ -	\$ -	\$ 300,000
Sub-total	\$ 288,582	\$ 665,949	\$ 954,531	\$ 2,017,021
Indirect Costs				
Subtotal Indirect Cost	\$ 7,321,947	\$ 2,984,675	\$ 10,306,622	\$ 5,588,582
TOTAL EXPENDITURES	\$ 62,106,247	\$ 27,837,430	\$ 89,943,677	\$ 55,211,213

Balance of remaining grant funds (ESSER III is the only one with a balance)

Associated Student Body

ASB Fund Summary	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	\$ 3,434,077	\$ 3,134,078	\$ 3,574,277
Total Revenue	1,144,335	4,410,000	6,482,000
Total Expenditures	(1,094,347)	(4,525,000)	(6,767,000)
Net Change in Fund Balance	49,988	(115,000)	(285,000)
Ending Fund Balance	\$3,484,065	\$ 3,019,078	\$ 3,289,277

- 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

Debt Service Fund Summary	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	\$ 1,392,291	\$ 1,402,291	\$ 1,408,000
Total Revenues	7,358	20,000	12,000
Other Financing Sources	2,691,217	2,822,483	2,860,346
Total Expenditures	(2,691,421)	(2,832,483)	(2,870,346)
Other Financing Uses		-	
Net Change in Fund Balance	7,154	10,000	2,000
Ending Fund Balance	\$ 1,399,445	\$ 1,412,291	\$ 1,410,000

For 2022-23 the only debt service is for the John Stanford Center bond principal and interest

Capital Fund

Capital Fund Summary	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	\$ 106,912,628	\$ 205,226,803	\$ 284,353,650
Total Revenue	324,075,096	335,331,904	348,682,518
Other Financing Sources	1,375,948	-	-
Total Expenditures	(157,759,873)	(334,079,255)	(491,701,069)
Total Transfers Out	(37,770,286)	(39,519,106)	(42,876,915)
Net Change in Fund Balance	129,920,885	(38,266,457)	(185,895,466)
Ending Fund Balance	\$ 236,833,513	\$ 166,960,346	\$ 98,458,184

Student Outcomes Focused Governance Goals and Guardrails

Goals:

1. The percentage of Black boys who achieve English Language Arts proficiency or higher on the 3rd grade Smarter Balanced Assessment will increase from 28% in June 2019, to 70% in June 2024.
2. The percentage of Black boys and teens in 7th grade who achieve proficiency or higher on the 7th grade Smarter Balanced Assessment in math will increase from 23% in June 2019, to 45% in June 2024 and to 70% in June 2026 – essentially doubling over 3 years and reaching the targeted 70% in 5 years.
3. The percentage of Black boys and teens in each cohort/class who graduate and also successfully completed at least one advanced course will increase from 52% in June 2019, to 62% in June 2024.

Student Outcomes Focused Governance Goals and Guardrails, cont.

Guardrails:

1. The superintendent will not allow school and district initiatives to go forth without engaging students of color furthest from educational justice and their families, following stakeholder engagement principles that are utilizing current adopted best practices.
2. The Superintendent will not allow implementation or adoption of any programming that does not prioritize educational and racial equity.
3. The superintendent will not allow adult behaviors in central office, school buildings, or classrooms that are misaligned with district-wide vision, values, and anti-racism initiatives.
4. The superintendent will not allow the use of disciplinary actions as a substitute for culturally responsive behavioral and social emotional supports for students, with and without disabilities.
5. The superintendent will not allow any district department, school building, or classrooms to provide unwelcoming environments.

General Fund Budget

➤ \$1.14 billion

Schools and Continuous Improvement

➤ \$676.6 million

➤ 59.2% of general fund

School Allocation

➤ 609.2 million

School Reserves

➤ 62.0 million

District Departments

➤ 5.4 million

Schools and Continuous Improvement

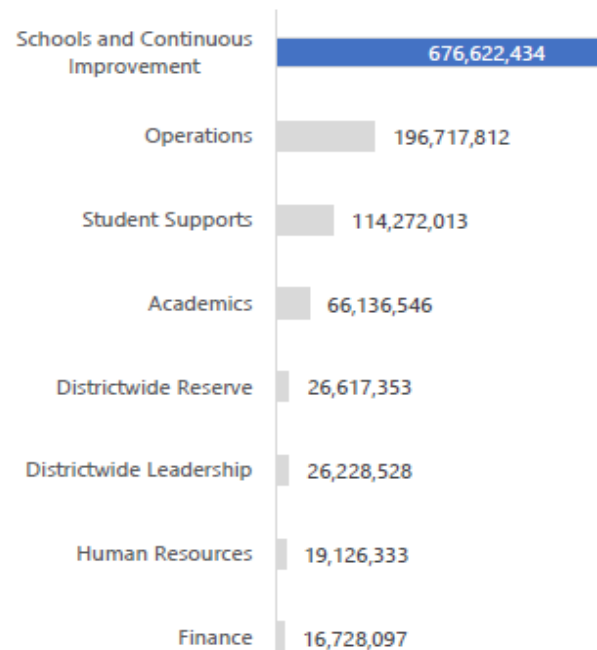
Schools and Continuous Improvement includes the budgets for 104 schools, Expanded Learning, and the Directors of Schools.

Alignment with the Goals and Guardrails

- For the 2022-23 school year, Continuous School Improvement Plans (CSIPs) will outline how the school's resources and work support the goal(s) applicable to their grade band and one guardrail to focus work on.
- Expanded Learning aligns programming offered during the summer to support students to achieve the goals.
- Allocate additional support staff (nurses, social workers) to schools (Guardrail 4)

Budget Summary

The total budget for Schools and Continuous Improvement is \$676.6 million, which is 59.2% of the budget.



General Fund Budget

➤ \$1.14 billion

Operations

➤ \$196.7 million

➤ 17.2% of general fund

Operations

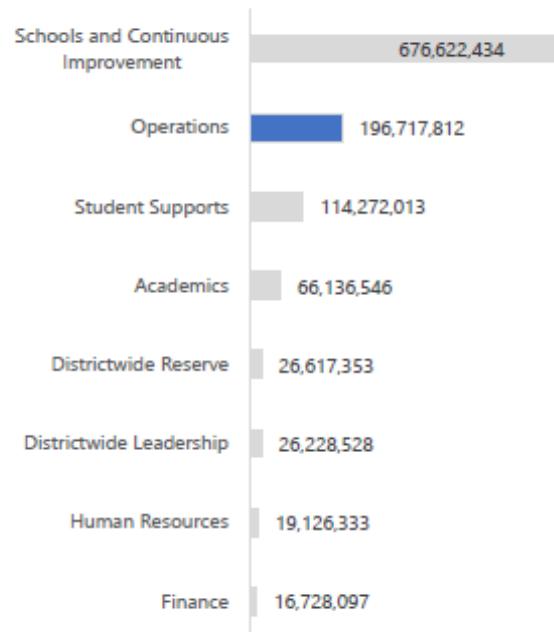
The departments that make up Operations ensure students are able to consistently access learning in clean, safe, and well-maintained schools. Operations includes all aspects of facility management from maintenance of buildings and grounds to security and custodial services at school campuses and athletic venues. Transportation, nutrition, utility services, district-wide technology support, mail, copiers and printing, warehousing, and distribution of equipment are also included in this section.

Alignment with the Goals and Guardrails

- Work is foundational to supporting the Strategic Plan priority area for predictable and consistent operations
- Provides student safety services (Guardrails 4 and 5)
- Provides clean, fully functioning buildings and food (Guardrail 5)

Budget Summary

The total budget for Operations is \$196.7 million, which is 17.2% of the general fund budget.



General Fund Budget

➤ \$1.14 billion

Student Supports

➤ \$114.2 million

➤ 10.0% of general fund

Student Supports

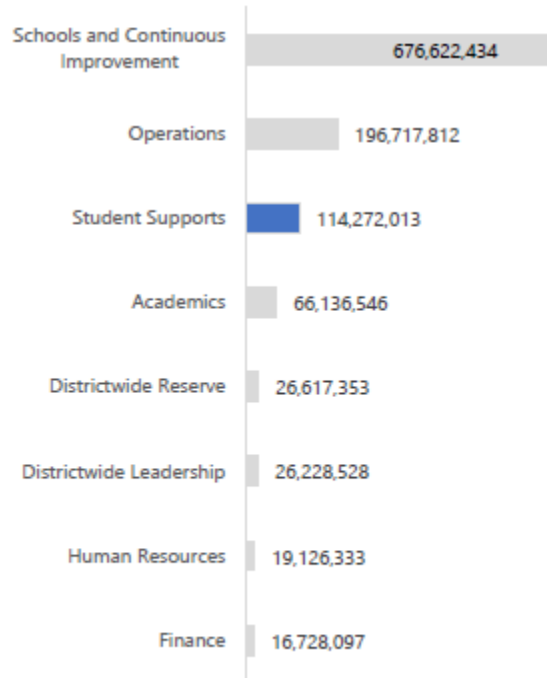
Student Supports offers programs to support our students as whole children. In addition to coordinating academic programs for students with unique learning needs, Student Supports oversees Coordinated School Health and Athletics.

Alignment with the Goals and Guardrails

- Provides additional supports to students with IEPs and in advanced learning to meet the goals
- Provides social emotional supports for students (Guardrail 4)
- Leads training and work in safe and welcoming environments (Guardrail 5)

Budget Summary

The total budget for Student Supports is \$114.3 million, which is 10.0% of the general fund budget.



General Fund Budget

➤ \$1.14 billion

Academics

➤ \$66.1 million

➤ 5.8% of general fund

Academics

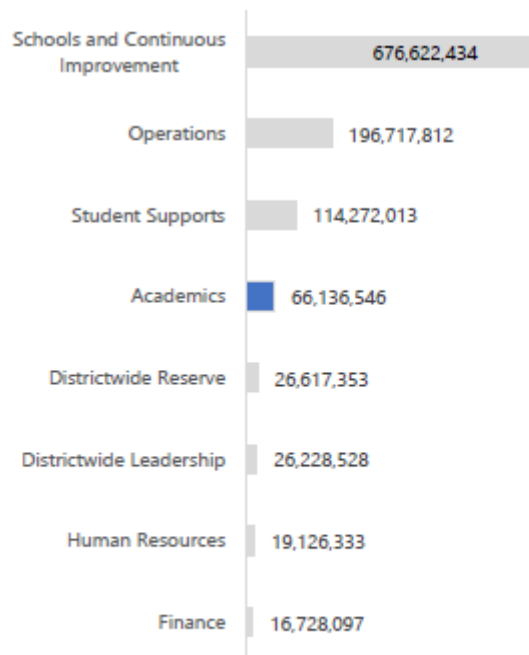
Academics includes the departments reporting to the Assistant Superintendent of Academics that provide curriculum, assessment, instruction, multilingual, and early learning services

Alignment with the Goals and Guardrails

- This division directly supports the three goals through curriculum and assessments, and goal and guardrail measures
- Provides additional supports to our youngest learners and to our English Learner students to meet the goals

Budget Summary

The total budget for Academics is \$66.1 million, which is 5.8% of the general fund budget.



General Fund Budget

➤ \$1.14 billion

Districtwide Leadership

➤ \$26.3 million

➤ 2.3% of general fund

Districtwide Leadership

Districtwide Leadership includes the Board of Directors, the Superintendent, and the department of African American Male Achievement (AAMA). It also includes the budgets for Equity, Partnerships, and Engagement, the Department of Racial Equity Advancement (DREA), and the strategic goals.

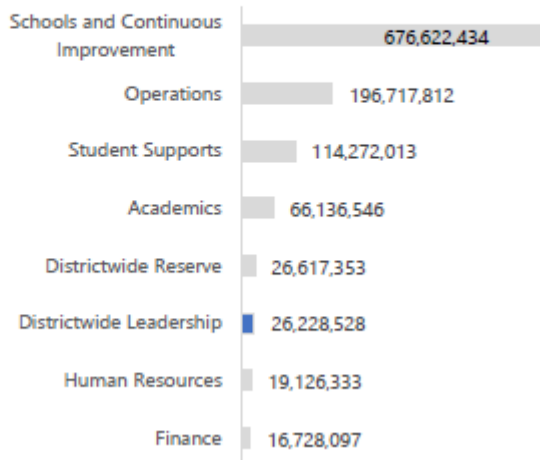
The departments that make up Districtwide Leadership lead the implementation of districtwide goals, collaborating across the district with internal and external stakeholders to disrupt the legacies of racism in our educational system and ensure every student graduates prepared for college, a career, and community participation.

Alignment with the Goals and Guardrails

- Funding for the AAMA, which represents and focuses on students at the center of our work
- Major areas of work support Guardrails 1,2 and 3 to ensure initiatives have followed engagement principles, implementation of only programs that prioritized educational and racial equity, and oversight and expectations for adult behaviors
- Provides professional development that supports racial equity work in Guardrail 3
- Oversees stakeholder engagement work in Guardrail 1

Budget Summary

The total budget for the departments included in Districtwide Leadership is \$26.3 million, which is 2.3% of the general fund budget.



General Fund Budget

➤ \$1.14 billion

Human Resources

➤ \$19.1 million

➤ 1.7% of general fund

Human Resources

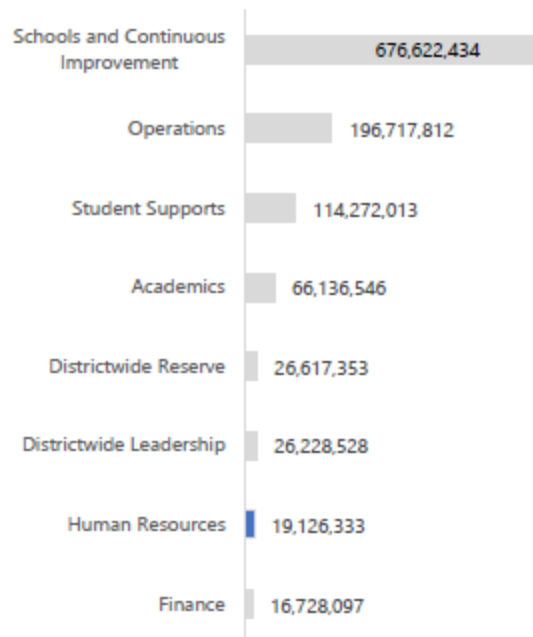
Human Resources works with schools and central partners to attract, develop, and retain a highly skilled, motivated, and diverse workforce. This work includes hiring and recruitment, compensation, collective bargaining, benefits administration, administration of substitutes, and professional development of instructional staff.

Alignment with the Goals and Guardrails

- Provides support for expectations for adult behavior to be aligned to districtwide vision, values and anti-racism initiatives (Guardrail 3)
- Work is foundational to supporting the Strategic Plan priority area for culturally responsive workforce

Budget Summary

The total budget for the departments in Human Resources is \$19.1 million, or 1.7% of the general fund budget.



General Fund Budget

➤ \$1.14 billion

Finance

➤ \$16.7 million

➤ 1.5% of general fund

Finance

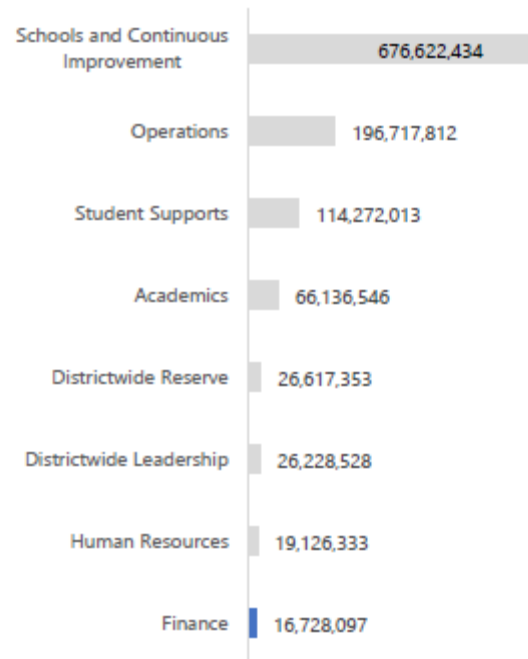
The Finance budget includes the departments that report to the Assistant Superintendent of Business and Finance, including Accounting, Budget, Risk Management, Grants Coordination, Contracting and Purchasing.

Alignment with the Goals and Guardrails

- Similar to the Operations division, the work performed in this division is foundational to supporting the Strategic Plan priority area for predictable and consistent operations
- Budget and grant work supports Guardrail 2 of prioritizing programming that supports educational and racial equity
- Participatory Budgeting supports Guardrail 1 regarding engaging students and families of students furthest from educational justice

Budget Summary

The total budget for Finance is \$16.7 million, which is 1.5% of the general fund budget.



Appendix

1. [Districtwide Staff FTE Summary](#) online page 223
2. [School Funding Allocations](#)- online page 75