



# 2020-2021 Budget Work Session

JUNE 3, 2020



Budget Information: [www.spokaneschools.org/page/2190](http://www.spokaneschools.org/page/2190)

- Budget development estimates
- Targeted reductions
- Childcare options
- Budget communication activities timeline

# Budget Planning – Use of Fund Balance (CAU)

	(In Millions)			
	2020-2021	2021-2022	2022-2023	2023-2024
Current EP & O Authorized Levy (Feb 2018)	\$ 36.6	\$ 18.0	\$ -	\$ -
Estimate of EP & O Replacement Levy (Feb 2021)	-	34.7	68.7	73.9
LEA Estimate	13.4	11.9	12.3	12.7
Apportionment	272.5	274.2	275.8	277.5
Other Revenue	135.3	136.2	137.0	137.7
<b>Total Revenue</b>	<b>457.8</b>	<b>475.0</b>	<b>493.8</b>	<b>501.8</b>
Maintenance Level Expenditures	471.6	482.8	490.4	499.2
Targeted Budget Reductions	(2.0)	(3.0)	(3.0)	(3.0)
Program Restoration	-	8.3	8.7	9.0
Opening of New Middle Schools	-	-	4.0	6.0
<b>Total Expenditures</b>	<b>469.6</b>	<b>488.1</b>	<b>500.1</b>	<b>511.2</b>
<b>Net Operations</b>	<b>\$ (11.8)</b>	<b>\$ (13.1)</b>	<b>\$ (6.3)</b>	<b>\$ (9.4)</b>
Beginning CAU	26.2	14.4	1.3	(5.0)
Ending CAU	14.4	1.3	(5.0)	(14.4)
Adjusted Fund Balance % (CAU)	3.15%	0.28%	(1.09)%	(3.15)%

# Discussion of Targeted Reductions

<b>Category</b>	<b>Sum of Cost</b>
Building location budget allocation (\$10 per student reduction to student-based allocation)	\$ 250,000
Capital Equipment	100,000
Central administration reorganization, staffing adjustment and temporary assignments	1,200,000
Contracted services and administrative costs	200,000
Curriculum and assessment	290,000
Custodial support	(300,000)
Extracurricular and extended learning	629,715
Option programming	60,000
Professional development	120,000
Travel	50,000
<b>Grand Total</b>	<b>\$ 2,599,715</b>

# Preliminary Estimate of CARES and FEMA Allowable Expenditures

<b>Description of Preliminary Safe Start Costs</b> (To be refined based on re-opening plans)	Estimated Cost 19-20 (In Millions)	Estimated Cost 20-21 (In Millions)	Estimated Total Cost (In Millions)
Technology – student computers, cases, charging cords, headphones, software for computer tracking/remote management, content filter, summer staffing and additional staffing for help desk	\$ 4.2	\$ -	\$ 4.2
Additional online instructional support software	1.0	-	1.0
Additional Custodial support (use substitutes to complete additional cleaning tasks)	-	1.4	1.4
Increased net cost of transportation (additional routes or less revenue)	-	5.0	5.0
Personal protective equipment (PPE) – masks, gloves (dependent upon requirements)	.2	.2	.4
Hand sanitizer, cleaning supplies	.1	.1	.2
Social distancing measures– plexiglass, floor marking for distancing, etc.	.2	-	.2
Other – to be determined as reopening plan is developed	TBD	TBD	TBD
<b>Preliminary Total</b>	<b>\$ 5.7</b>	<b>\$ 6.7</b>	<b>\$ 12.4</b>
CARES funding available			(9.2)
Estimated FEMA reimbursement			(.6)
<b>Costs in excess of funding</b>			<b>\$2.6</b>

# Childcare Options Observing COVID Recommendations

- Wednesday, June 24, 2020 – Friday, August 21, 2020 (6:30 a.m. to 6 p.m.)
- Up to 4 location: (2) South, (1) North, (1) Central
- Enrollment: 30 children per location
- Daily attendance: 25-27/site
- Incoming 1<sup>st</sup> – 6<sup>th</sup> grade students
- Fee based program: \$45/day, required 3 day a week registration per child
- Daily activities include on-site indoor and outdoor activities that support social distancing of 6 feet for participants and staff.
- Daily procedures will include:
  - Temperature checks – children and staff each day upon entry at site
  - Social distancing of 6 feet during activities
  - Hand washing and daily cleaning of toys and games used by children

\*Phase in sites beginning June 24<sup>th</sup> based on need, training and support of staff.

# Summer Express Financial Forecast

	2 Sites for 35 days	2 Sites for 42 days	Total Summer Express
Estimated Revenue:	\$69,775	\$83,700	\$153,475
Expenditures:			
Staffing	64,950	77,900	142,850
Consumable supplies	2,625	3,150	5,775
Estimated Expenditures	67,575	81,050	148,625
Estimated Net Operations	\$2,200	\$2,650	\$4,850

## Assumptions:

- 42 days of childcare (June 24 – August 21) at 2 sites
- 35 days of childcare (July 6 - August 21) at 2 sites
- 90-120 children (1<sup>st</sup> -6<sup>th</sup> grade)
- Staffing: Site Director and Activity Leaders for enrollment count
- 25 children per site
- \$45 daily parent rate
- 70% parent pay/30% DSHS

- The SHOP activity was added in the current year to support families during the Friday elementary early release schedule
- The current year budget allocation is \$230,000
  - Is there alignment with budget priorities?
- Continuation of the activity must consider our current environment and the Safe Start to school re-opening plans
  - Student health and safety
  - Staffing challenges
  - Scheduling
    - Non-traditional school schedules create uncertainty and complicate logistics
  - Equity and level of benefit
- Discussion and School Board Direction



# Budget Communication Activities Timeline

## June

- Community Budget Forum June 4
- Thought Exchange with community and staff
- Presentations at community group board meetings

## July

- Draft budget posted for public – July 10

## August

- Community forums – early August

## Ongoing

- Internal communications with staff
- Communications with SEA
- Media engagement