



2020-2021 School Year Budget Planning

MARCH 18, 2020

Budget Information: www.spokaneschools.org/page/2190

- Certificated planning assumptions being implemented
- Planning assumptions for future discussion
- Review of four-year budget forecast
- Discuss Budget Standard and Priorities
- Provisions for work load suspension
- Next Steps

Elementary staffing allocation assumptions:

- K-3 - Staff to maintain K-3 class size funding
- 4-6 - Staff to contract workload provisions
- Restore the Elementary school week schedule and the recommended specialist model
 - Determine additional staffing needed to implement the staffing assumptions and discuss with staffing team on March 26 & 27, 2020

Secondary initial staffing allocation assumptions:

- Enrollment at each secondary school is relatively stable (estimating little change from current year)
- Current year FTE allocations will roll-forward for initial staffing with adjustments for enrollment as needed
- Schools create initial Master Schedules based on estimated enrollment and staffing
 - Determine additional staffing needed to staff to contract limits and discuss with staffing team on March 24, 2020

2020-2021 Certificated Staffing Implementation



Budget Adjustment Summary	Estimated Budget Impact (In millions)	Explanation of Budget Calculations
Basic education workload provisions		
Elementary staffing (4 th -6 th)	\$ (0.4)	Staff to Contract limits – 4.0 FTE @ \$90,000
Secondary staffing (headcount)	(0.6)	Staff to Contract limits – 7.0 FTE @ \$90,000
Restore Secondary librarians	(1.0)	11.6 FTE at secondary @ \$90,000
Restore Counselor staffing	(0.1)	Staff to Contract limits – 1.5 counselors @ \$90,000
Special Education (SPED) weighting	(1.1)	Staffing to Contract limits 12.0 FTE @ \$90,000 (SPED students weighted in general education classrooms)
Special Education workload provisions	(0.8)	Caseloads adjusted to contract provisions: DI – 4 Cert FTE @ \$90,000 BI – 2 FTE @ \$90,000 RR – 3 FTE @ \$90,000
English Language Development (ELD) caseload	(0.1)	Caseloads adjusted to contract provisions: Add 2 FTE mid-year or pay overload of \$17K - \$57K/month (contract varies by month)
Estimated cost to restore workload provisions	\$ (4.1)	

2020-2021 Budget “Build-up” Considerations – Work Load Suspension

Budget Adjustment Summary	Estimated Budget Impact (In millions)	Explanation of Budget Calculations
Special Education workload provisions Decision by May 1	(1.5)	Caseloads adjusted to contract provisions: DI – 8 Paras @ \$42,000 BI –4 Paras @ \$42,000 RR –3 Paras @ \$42,000 RR HS – 21 FTE paras @\$42,000
Overload pay – Special Education *	(0.4)	Overload in excess of contract limits Estimated monthly cost of \$35,800 x 10 months
Overload pay – Basic Education *	(0.1)	Overload in excess of contract limits classes estimated \$10,000 per month x 10 months
Secretarial extra hours *	(0.1)	70 hours per location (70 hours x 54 locations x \$29.17/hour)
Estimated cost to restore classified workload provisions	\$ (2.1)	

* Decision needs to be made by August 1

2020-2021 Budget “Build-up” Considerations - Other

Budget Adjustment Summary	Estimated Budget Impact (In millions)	Explanation of Budget Calculations
Partially restore custodial staffing	(0.3)	Restore 5 FTE MS evening custodians

- Staffing of custodial staff is not part of spring staffing calendar
- Decision needs to be made by August 1
- Restoration of custodial staffing would be effective September 1, 2020

Budget Consideration	Estimated Budget Impact (In millions)
Classified staffing restorations for future consideration:	
Para staffing, clerical hours and overload pay	\$ (2.1)
Partial restoration of custodial staffing	(0.3)
Total for future consideration	<hr/> \$ (2.4)

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
Estimate of EP & O Supplemental Levy (Apr 2020)	-	-	-	-
LEA Estimate	13.3	11.3	9.4	7.6
Apportionment*	276.3	279.0	281.8	284.6
Other Revenue	138.7	141.6	144.4	147.3
Total Revenue	464.9	484.6	504.3	513.4
Maintenance Level Expenditures	474.8	487.3	498.6	508.2
Targeted Budget Reductions	(2.0)	(3.0)	(3.0)	(3.0)
Program Restoration	8.0	8.3	8.7	9.0
Opening of New Middle Schools	-	-	4.0	6.0
Total Expenditures	480.8	492.6	508.3	520.2
Net Operations	\$ (15.9)	\$ (8.0)	\$ (4.0)	\$ (6.8)
Beginning CAU	26.2	10.3	2.3	(1.7)
Ending CAU	10.3	2.3	(1.7)	(8.5)
Adjusted Fund Balance % (CAU)	2.25%	0.50%	(0.37%)	(1.86%)

Restore contract workload provisions; restore elementary school week schedule, and K-3 class size adjustments; partially restore custodial staffing allocations

*Assumes no new legislative enhancements to staffing allocations

Historical Standards Previously Adopted

- Focus financial resources on programs that directly support the District Strategic Plan and student achievement, with an emphasis on maximizing instructional time with certificated staff and:
 - Preparing students to successfully complete some form of higher education: technical program, 2-year or 4-year degree (T-2-4)
 - Supporting high-achieving students at all grade levels??
 - Ensuring ~~content-rich~~ equitable offerings for students of all academic abilities
 - Maintaining a strong K-3 foundation (e.g. all-day kindergarten and lower-class size)
 - Increasing, where possible, new resources toward teaching and direct classroom activities consistent with School Board Resolution 2013-26
- Maintain a safe learning and working environment for students and staff
- Sustain staff, parent and community support
- Maintain the District's:
 - Financial integrity
 - Investments in human capital, facilities, technology and other physical assets
 - Commitment toward market sensitive employee compensation
- Retain an essential level of support services for District operations
- Assure revenue generating programs break even (e.g. Nutrition Services, Express, Camps, etc.)
- Budget decisions should be:
 - Student focused ▪ equitable ▪ practical ▪ sustainable (on-going revenue supports on-going expenditures) ▪ timely ▪ cost effective ▪ legal
▪ commensurate with adjustments in student enrollment ▪ evaluated on an ongoing basis, based on the standards

- The guiding Principles for 2020-2021 Budget Development are to:
 - Protect basic needs
 - Provide equitable distribution of resources that recognize the diverse needs of students
 - Maintain essential support services
 - Meet legal compliance and educational standards
- The School Board's Adopted Budget Priorities:
 - Focus on restoring contract workload provisions to support students in basic and special education programs
 - Provide for lower class sizes and staff-to-student ratios for K-3 students, while seeing some increase in combination classrooms and staff to student ratios in grades 4-12; prioritize equitable staffing
 - Provide educational programs and services within available resources
 - Authorize the use of unrestricted fund balance below the target range in 2020-2021 and designate unplanned savings to restore fund balance to a minimum of five percent (5.0%) over the next **three-five** years

Provisions for Work Load Suspension

- School Board Resolution 2019-12 suspended employee work-load provisions of the certificated and classified bargaining units for the 2019-2020 school year
- Restoration of workload suspension can be:
 - Full
 - Partial
- If workload suspension is not fully restored:
 - School Board would need to adopt a resolution for 2020-2021 to suspend workload provisions based on financial necessity
 - Caseload and overload pay
 - Classified support
 - Supplemental hours
 - May suspend all workload provisions or identify the specific provisions to be suspended
 - Prior communication with SEA

Budget Development – Next Steps

- School Board Meeting – March 25
 - Adopt School Board Budget Priorities
- Distribute preliminary staffing allocations - April 1
- Programs and buildings provide open certificated positions and staff identified for involuntary transfer to HR – April 27
- Continue budget preparation – refine and update estimates as needed
- Determine needs for workload suspension – before May 1
- ThoughtExchange Engagement - May
- Community Budget Open Houses - May