



Study Session Agenda

August 3, 2020

6:45 p.m.

Due to Governor Inslee's proclamation, there will not be a site for the public to attend this meeting other than electronically and telephonically (directions below)

Login:

<https://zoom.us/j/93887732592?pwd=b3VvRVJmalF6Tkdn1IKQTBBYlhTQT09>

Password (required): 504586

Call-in numbers: 253-215-8782 or 669-900-6833

Meeting ID: 938 8773 2592

1. 2020-2021 Budget Review

Presenters: Marla S. Miller, Deputy Superintendent
Mark Spangenberg, Director of Finance and Business Services

[2020-2021 Budget Study Session 8.3.20-2.pdf \(p. 2\)](#)

2. Adjournment: 7:45 p.m.

2020-2021 Budget Study Session

Shoreline School District Board of Directors
August 3, 2020

AGENDA

- Brief status report on budget development
- Overview of all funds:
 - Review of projects included in Capital Projects Fund plans
 - No change to ASB, DSF, TVF
 - Update on General Fund
- Issues still being considered
- Discussion & questions from the Board

Brief status of budget development

- Preparing for recommendation of final budget adoption on 8/17/20
 - Updating data based on additional information as it is available
 - Notice of public hearing published this week and next week in the Seattle Times
 - Preparation of “F-195” document, OSPI’s budget document
 - Reviewing/clearing edits
 - Updating data
 - Schedule of fees/tuition

General Fund:

- Will update data based on tonight’s Board decision on the reopening plan
- Still bargaining impacts
- Reconciling adjustments to be sure they are reflected in the budget document

Capital Projects Fund:

- Please see separate handout for projects and funding planning

ASB, Debt Service, Transportation Vehicle Funds:

- No changes since preliminary budget

		2020-21 CPF Project Planning		20-21	21-22
				\$ 34,868,500	\$ 4,850,000
				\$ 2,180,000	\$ 1,950,000
TIMING		RENOVATE & IMPROVE FACILITIES			
		PAINTING (EXTERIOR)		\$ 350,000	\$ 350,000
Summer	2021		MP	\$ 350,000	
Summer	2022		SLC	\$ -	\$ 350,000
		ASPHALT & DRAINAGE		\$ 330,000	\$ 300,000
Summer	2021		District-Wide (NC/SLC/CB/ALD/LFP)	\$ 230,000	\$ -
Summer	2021		SLC - UST Removal	\$ 100,000	\$ -
Summer	2022		SLC - Drainage, Boiler	\$ -	\$ 300,000
		HVAC		\$ -	\$ 1,300,000
Summer	2022		BC		\$ 1,300,000
		ROOF		\$ 1,200,000	\$ -
Summer	2021		BC Atrium/Roof/Vestibules	\$ 1,200,000	
			Stadium - Feasibility?	\$ -	\$ -
		OTHER		\$ 300,000	\$ -
?	2020		SC - Science Lab	\$ 300,000	
		RENOVATE & IMPROVE FIELDS		\$ 4,349,000	\$ 2,900,000
Summer	2021		Limited field improvement and playground upgrade	\$ 600,000	
?	2021		EL - Construction	\$ 1,591,000	\$ -
Summer	2022		NC Field - Feasibility & Construction		\$ 1,600,000
?	2021		EIN FIELDS/TRACK - Construction	\$ 800,000	\$ -
Summer	2022		ALD - Feasibility & Construction	\$ 200,000	\$ 1,300,000
?	2021		ELD/TRACK & TENNIS COURTS (see '17 Bond below)	\$ 1,158,000	\$ -
Summer	2022		PW - see below ('17 bond)	\$ -	\$ -
		HEALTH, SAFETY & SECURITY		\$ 912,000	\$ -
		SAFETY/SECURITY		\$ 912,000	\$ -
Fall/Winter	20/21		Elementary Vestibules & Enhanced Access Control	\$ 552,000	\$ -
Fall/Winter	20/21		Transportation - Gate & Security Access	\$ 160,000	\$ -
Fall/Winter	20/21		Maint. - N & S Gate & Security Access	\$ 200,000	\$ -
		OTHER		\$ 27,427,500	\$ -
		Replacement	2017 Bond Authorization	\$ 27,427,500	\$ -
Fall	2020		PW EL Construction	\$ 1,987,347	\$ -
?	20/21		PW Fields Construction	\$ 1,400,000	\$ -
	2020		EIN MS Construction	\$ 9,124,786	\$ -
	2020		KEL MS Construction	\$ 14,073,367	\$ -
?	20/21		KEL MS FIELDS Construction	\$ 842,000	\$ -

20-21 BUDGET	
06 BONDS	
\$	7,441,000
17 BONDS	
\$	27,427,500

? Possibility of earlier work if continue in remote learning mode

Capital Projects Budget Planning

General Fund Update

- Ensuring 2019-2020 COVID-19 and other impacts are accurately reflected in 2019-2020 ending fund balance and 2020-2021 beginning fund balance
- Ensuring COVID-19 impacts (revenues and expenditures) for 2020-2021 are accounted for and in the appropriate cost centers
- Updating personnel data with most recent bargaining agreements
- Updating to reflect reopening in remote learning mode for start of year:
 - ◆ Insurance
 - ◆ Utilities
 - ◆ Software licenses
 - ◆ Hardware
 - ◆ PPE procurement

Issues still being considered

- ❖ Funding assumptions
 - Potential State reductions in funding due to remote model:
 - Prototypical school staffing model changes
 - Transportation funding changes
 - Potential federal funding changes
- ❖ Bargaining-related issues
- ❖ Ending Reserves
 - Adding capacity for unanticipated COVID expenditures increases need for additional ending reserves (% of larger number)
 - Duration of learning models

Funding Assumptions

Enrollment - Impacts of Remote Learning Model - State or Federal Reductions OR
COVID-Related Extra Support - Categorical Program Changes

Ending Reserves 4% - 5%

- Purpose: cover potential General Fund unanticipated liabilities
- Exclude:
 - Costs reimbursed by other funds (“Other financing sources”)
 - Expenditure capacity for unanticipated grants
- 4% - 5% of remaining expenditures

Board Discussion/Questions