



# 2021-2022 School Year Budget Planning

MARCH 3, 2021



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

# Budget Cycle

**Planning** – Adopt calendar; identify important activities, dates for decisions, and person responsible. Calendar represents guidelines for preparation and adoption of the financial plan (generally October)

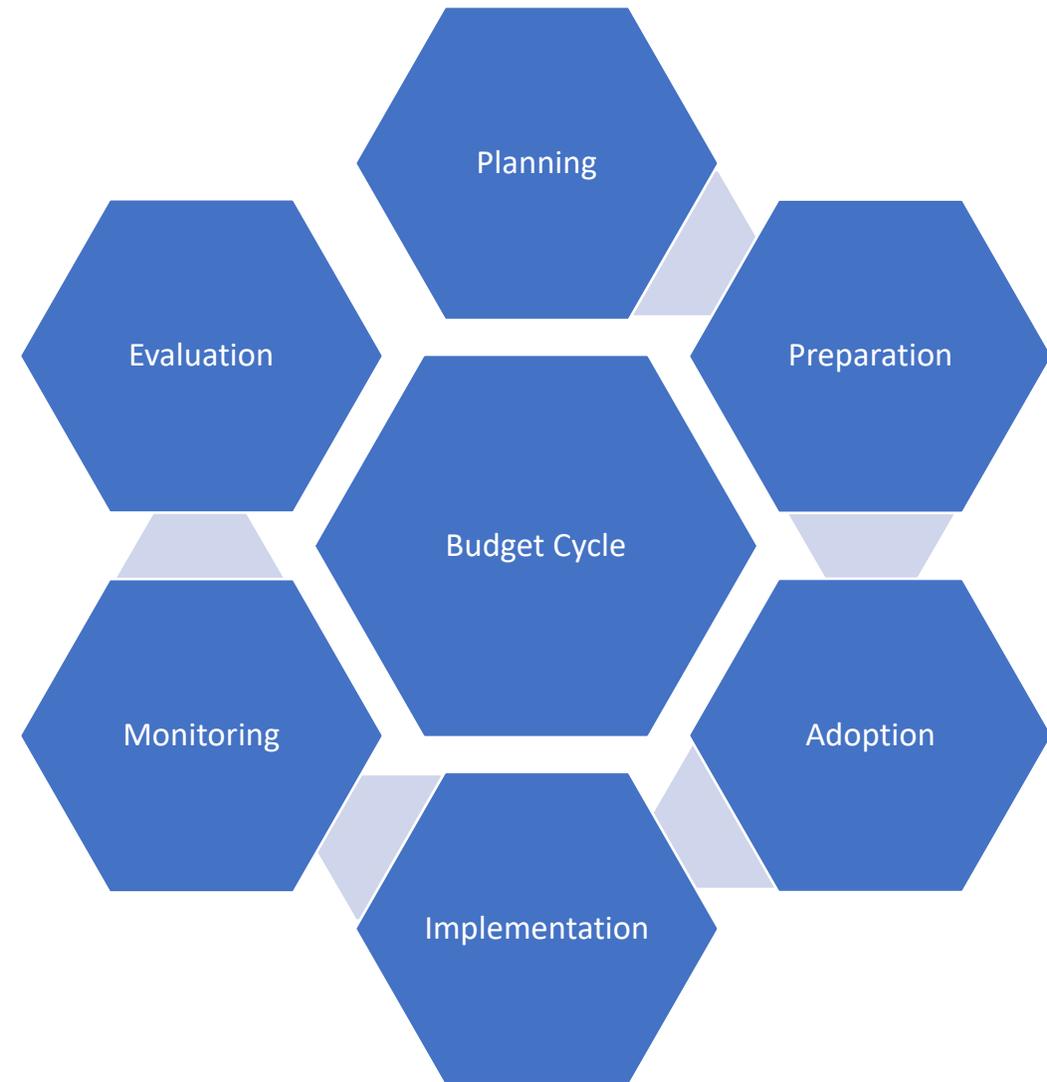
**Preparation** – Define and prioritize services and service levels; project enrollment, develop staffing allocations; estimate revenue and expenditures. Conduct hearings for staffing and support services (Dec – Apr)

**Adoption** – Review initial proposals (May) and obtain community input. Recommend budget (July); Formal adoption by the School Board (Aug)

**Implementation** – Sep 1, school fiscal year begins - fall staffing adjusted for actual enrollment; school location budgets updated (Nov)

**Monitoring** – Review revenue and expenditures monthly with the School Board; monitor state and federal activities (Sep-Aug)

**Evaluation** – Present results of operations in the Comprehensive Annual Financial Report (January)



# Budget Planning Calendar – DRAFT

## 2021-2022

<p><b>October</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Fiscal year close</li> </ul>	<p><b>April</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> End of Legislative Session, Apr 25</li> <li><input type="checkbox"/> School Board, Legislative update, and budget Work session, Apr 28</li> <li><input type="checkbox"/> Review financial and enrollment forecast, School Board Meeting, Apr 28</li> </ul>
<p><b>November</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Levy Certification Resolution, School Board Meeting, Nov 18</li> <li><input type="checkbox"/> Levy Ballot Resolution, School Board Meeting, Nov 18</li> </ul>	
<p><b>December</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Year end financial report &amp; enrollment, staffing and budget Impact, Dec 2</li> <li><input type="checkbox"/> Interim Financial &amp; Enrollment reports, School Board Meeting, Dec 16</li> </ul>	<p><b>May</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> CAC, Provide Budget Update, TBD</li> <li><input type="checkbox"/> Leadership Conference Meetings, Provide Budget Update</li> <li><input type="checkbox"/> Community, Budget Open House(s), TBD</li> <li><input type="checkbox"/> School Board, Work session on budget, May 26</li> </ul>
<p><b>January – March</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> School Board, Budget Calendar and budget overview, Friday delivery Jan 22</li> <li><input type="checkbox"/> 2021 State Legislative Session begins, Jan 11 (105 day session)</li> <li><input type="checkbox"/> EPO Levy election day, Feb 9</li> <li><input type="checkbox"/> Thought Exchange engagement on budget priorities, TBD</li> <li><input type="checkbox"/> Staff: Analyze current and prior year expenditures</li> <li><input type="checkbox"/> Staff: Identify Department and Program Objectives</li> <li><input type="checkbox"/> Staff: Prepare initial plan for use of second round of federal funding</li> <li><input type="checkbox"/> Staff: Determine staffing allocations and enrollment projections</li> <li><input type="checkbox"/> Staff: Obtain feedback on initial budget priorities, Leadership conference meetings</li> <li><input type="checkbox"/> Staff: Refine budget estimates: Calculate estimated budget gap, review spending adjustment plans, determine reduction of education programs &amp; services if needed</li> <li><input type="checkbox"/> School Board, Work session on budget, Mar 3</li> <li><input type="checkbox"/> School Board, Work session on budget, Mar 17</li> <li><input type="checkbox"/> Adopt 2020-2021 Budget Priorities, School Board Meeting, Mar 24</li> </ul>	<p><b>June</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> School Board, Special Session: Community Budget Information Forum, Jun 9</li> <li><input type="checkbox"/> School Board, Work Session on budget development, Jun 16</li> <li><input type="checkbox"/> Superintendent’s Preliminary Budget Presentation, School Board Meeting, Jun 23</li> </ul> <p><b>July – August</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Draft Budget available to the public, Jul 10</li> <li><input type="checkbox"/> School Board Work session on Budget, Aug 4</li> <li><input type="checkbox"/> Budget Presentation, Public Hearing &amp; Budget Adoption, School Board Meeting, Action, Aug 11</li> </ul>

- **Policy 6000 – Program Planning, Budget Preparation, Adoption and Implementation**
  - The district’s annual budget is tangible evidence of the board’s commitment toward fulfilling the strategic plan and objectives of the district and providing for the efficient and effective operation of the district. The budget expresses in specific terms the services to be provided, consistent with immediate and long-range goals and resources available and establishes priorities within broad program areas such as basic education, other separately funded programs and support services.
  - Each year a budget will be prepared for the ensuing fiscal year. Annually, in the fall, the School Board adopts a budget development calendar to provide internal and external constituents the opportunity to participate in budget development processes that lead to the preparation of the complete financial plan of the district for the ensuing fiscal year...
- **Policy 6022 – Minimum Fund Balance**
  - Fund balance is a critical component of sound financial practices. A minimum fund balance provides a buffer against unforeseen risk and financial uncertainty. The minimum fund balance policy is calculated at 5-6% of prior year expenditures
- **School Board Resolution 2011-11 Budget Development Process**
  - Budget development for SPS had traditionally followed the state's funding allocation formulas which, in some instances, are not required and, in some respects, do not match the priorities considered and established by the Board; and
  - The Board desired to focus financial resources, to the greatest degree possible, on those programs and services that match the needs of the District's students;
  - The Board resolved to ensure a budget planning process to provide sufficient and timely opportunity for the Board to allocate resources that will be most beneficial to the District's students.
- **School Board Resolution 2013-26 Budget Considerations**
  - The Board recognized that to prepare students for successful careers in the 21st century, the academic content they study needs to be more rigorous than in the past, and the students generally need to successfully complete a post-secondary program with either a technical/vocational certification, a 2-year or a 4-year college degree; and
  - Board intends to allocate fiscal resources to maximize the long term growth in academic achievement levels for students in the District and established goals “to increase, if possible, the percentage of the general fund budget allocated towards Teaching and direct classroom activities...”

## Specific strategies to support students due to COVID-19:

- Support accelerated learning to compensate for learning loss
  - Lower class sizes
  - Social emotional learning
  - Learning center and/or other academic support model
- Restore staffing/services to 2018 level

## Retain and grow use of 1:1 technology:

- Continue integration of technology into instructional programs
- Review and/or revise technology plan to support 1:1 device repairs and replacement cycle

## Historical Standards As 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 post-secondary experience: military careers, technical or trade programs, 2-year or 4- year degree (T-2-4)
  - Ensuring and supporting equitable offerings for students of all academic abilities at all grade levels
  - 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 (ongoing revenue supports ongoing expenditures)
  - timely
  - cost effective
  - commensurate with adjustments in student enrollment
  - evaluated on an ongoing basis, based on these standards

## Historical Principles As Previously Adopted

- The guiding Principles for 2020-2021 Budget Development are to:
  - Protect basic needs for educating the whole child
  - Provide equitable distribution of resources that recognize the diverse needs of students
  - Maximize in person education time and focus on relationship building and student engagement during periods of remote/distance learning
  - Implement academic supports to accelerate recovery of learning loss
  - Continue integration of technology into instructional programs
  - Maintain essential support services
  - Meet legal compliance and educational standards

## Historical Priorities As Previously Adopted

- 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 anti-racism and social emotional learning programs and services within available resources
  - Budget for committed, assigned and unassigned fund balance to meet the minimum fund balance of 5% of expenditures as specified in policy 6022.