



2021-2022 School Year Budget Planning

JUNE 9, 2021

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

- Initial staffing assumptions
- Revisions since last update
- ESSER funding and plan
- 4 year forecast
- Next Steps

Elementary initial staffing allocation assumptions:

- K-3 – Average class size of 18.3
- 4-6 - Average class size of 22.1
- Restore the Elementary school week schedule and the recommended specialist model

Secondary initial staffing allocation assumptions:

- Enrollment at each secondary school is relatively stable
- 7-8 – Average class size of 25.2
- 9-12 – Average class size of 25.2

Budget Planning – Preliminary Budget as of 6/9/2021

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2021-2022 Initial Maintenance Level	Preliminary 2021-2022 as of 6/9/21
Levy	\$ 33.4	\$ 32.8	\$ 36.6	\$ 52.6	\$ 52.6
LEA	16.0	16.4	13.4	9.1	9.1
Apportionment	273.2	271.9	272.6	272.8	272.8
State Special Purpose	85.9	86.1	83.3	83.1	87.0
Federal Grants	37.1	33.4	48.9	59.9	41.4
ESSER					33.5
Other Revenue	14.3	12.8	15.6	15.2	15.5
Total Revenue	459.9	453.4	470.4	492.7	511.9
Expenditures					487.7
ESSER					33.5
Total Expenditures	461.9	432.3	482.1	506.8	521.2
Net Operations as % of Expenditures	-0.43%	4.88%	-2.43%	-2.78%	-1.78%

ESSER Funding

	ESSER I	ESSER II	ESSER III
SPS award in millions	\$ 9.1	\$ 35.4	\$ 79.6
Expiration	9/30/2022	9/30/2023	9/30/2024
Required spending	None	None	At least 20% must be spent on learning loss activities

ESSER Plan for the 2021-2022 Budget

Concept	FY21
Staffing - class size	\$ 14.5
Staffing - equity	6.0
Staffing - student support	0.6
SVA	2.0
Summer programs	0.2
School services and program support	1.5
PPE, equipment and other COVID response	1.5
Student technology	3.5
Curriculum	1.2
Professional development	2.5
Total	\$ 33.5

Budget Planning – Preliminary 4 Year Forecast

	2021-2022 Preliminary	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget
Levy	\$ 52.6	\$ 70.0	\$ 78.2	\$ 82.1
LEA	9.1	6.1	3.1	2.2
Apportionment	272.8	275.3	277.3	279.7
State Special Purpose	87.0	86.9	87.9	89.0
Federal Grants	41.4	39.1	39.4	39.7
ESSER	33.5	30.6	28.1	24.0
Other Revenue	15.5	15.5	15.6	15.8
Total Revenue	511.9	523.5	529.6	532.5
Expenditures	487.7	508.4	524.1	535.7
ESSER	33.5	30.6	28.1	24.0
Total Expenditures	521.2	539.0	552.2	559.7
Net Operations as % of Expenditures	-1.78%	-2.88%	-4.09%	-4.86%

2020-2021 Projection

2021-2021	Budget	Projection as of 5/31/2021	Favorable/ (Unfavorable) Variance	Projection as a Percent of Budget
Revenues	\$ 470.4	\$ 439.2	\$ (31.2)	93.37%
Expenditures	482.1	447.3	34.8	92.77%
Net Operations	\$ (11.7)	\$ (8.1)	\$ 3.6	
Net Operations as a Percent of Expenditures	(2.43%)	(1.79%)		

- Review budget requests not in ESSER expenditure plan
- Balance all grants to expected revenue
- Review detail of individual budgets
- Monitor 2020-2021 activity
- Budget presentations and discussion
 - Superintendent's Recommended Budget June
 - School Board Adopted Budget August