

# **2023-2024 School Year Budget Planning**

**School Board Meeting  
March 8, 2023**



# Budget Planning

- Budget Planning Principles and 2023-2024 Priorities
- Revenue assumptions
- Expenditure assumptions
- ESSER
- Budget planning calendar

# Budget Planning Principles

- Protect basic needs for educating the whole child
- Provide equitable distribution of resources that recognize the diverse needs of students
- Implement academic programming focused on closing the opportunity gap
- Maintain essential support services
- Meet legal compliance and educational standards
- Support the implementation and sustainability of the district's strategic plan
- Budget for committed, assigned and unassigned fund balance to meet the minimum fund balance of 5% of expenditures as specified in Policy 6022

# 2023-2024 Budget Priorities

- Utilize strategies that support learning recovery and intervention supports for students impacted by the pandemic
- Allocate resources that maintain the provision of established low class size targets
- Invest in strategies that address workforce diversity and enhance recruitment and retention
- Provide anti-racism and social emotional learning programs and services as well as integrate trauma-informed practices within available resources
- Ensure that resources are allocated to support the district's equity resolution, which includes program offerings designed to increase access and opportunity
- Provide investments that support infrastructure for the expansion of early learning services
- Allocate resources and staffing to facilitate the adjustment of grade configurations and the opening of new schools
- Study and develop efficiencies for student transportation.
- Enhance student engagement through activities, athletics and workforce opportunities.

# 2023-2024 Revenue Assumptions

- Potential legislative impacts:
  - Implicit price deflator (IPD) cost-of-living increase
    - Governor's proposal 4.5%
    - Initial House and Senate proposals 3.8%
  - Transportation funding
  - Special Education funding
  - Regionalization rebase

# 2023-2024 Revenue Assumptions

- IPD applied to State funding for salaries & materials, supplies and other costs (MSOCs)
  - 2023-2024: based on state budget
  - 2024-2025: based on state projections
  - 2025-2026: based on state projections
  - 2026-2027: based on state projections
- Adjustment for regionalization to be based on adopted state budget
- Local Effort Assistance (LEA)
  - Held at current formula allocation
- Levy
  - Calendar year 2023: \$73,800,000
  - Calendar year 2024: \$82,100,000
  - Calendar year 2025: New levy amounts to be discussed
- Enrollment will be less than pre-COVID levels – current enrollment trends indicate higher enrollment than 2022-2023 school year
- Federal assistance –ESSER

# 2023-2024 Expenditure Assumptions

- Staffing and class sizes budgeted at:
  - Primary average class size of 18
  - Intermediate average class size of 22
  - Secondary average class size of 26.33
- IPD applied to subsequent budget years at:
  - 2023-2024: based on adopted state budget
  - 2024-2025: based on state projections
  - 2025-2026: based on state projections
  - 2026-2027: based on state projections
- Steps per salary schedule
- Operating costs for Peperzak Middle School
  - Based on actual costs of new middle schools opened during the 2022-2023 school year

# 2023-2024 ESSER Plan

ESSER Award	\$ 124.2
2020-2021 Actual	(9.1)
2021-2022 Actual	(41.6)
2022-2023 Projected Expenditures	(46.0)
2023-2024 Prelim Budget	(27.5)
2024-2025 Prelim Budget	-
Available balance *	\$ -

\*Must be spent by September 30, 2024



# 2023-2024 ESSER Plan – continuation of concepts scenario

Concept	Adopted FY23	Estimated FY23	Estimated FY24 to continue similar services at a reduced level
Staffing - class size	\$ 12.2	\$ 12.0	\$ 10.3
Staffing - equity	4.6	5.8	2.0
Staffing - student support	0.4	0.4	0.4
Spokane Virtual Academy	1.8	1.8	-
Transportation	2.5	-	-
Summer programs	0.2	0.1	0.1
School support	3.7	4.0	3.8
PPE, equipment and other COVID response	0.8	2.0	-
Student technology	3.9	4.8	4.8
Curriculum	5.6	12.6	1.5
Professional development	0.3	0.5	0.5
Grant contingency and administration	5.3	2.0	4.1
Total	41.3	46.0	27.5

# Budget Planning Calendar 2023-2024 School Year

## **November-December**

- ❑ 2021-2022 year-end financial report
- ❑ 2022-2023 Interim financial report
- ❑ Enrollment and staffing report

## **January – March**

- ❑ School Board, Budget Calendar and budget overview
- ❑ 2023 State Legislative Session begins, January 9 (105 days in session)
- ❑ Staff: Reconcile budgeted positions to actual employees
- ❑ Staff: Analyze current and prior year expenditures
- ❑ Staff: Identify Department and Program Objectives
- ❑ Staff: Determine staffing allocations and enrollment projections
- ❑ Staff: Obtain feedback on initial budget priorities, Leadership conference meetings
- ❑ Staff: Refine budget estimates: Calculate estimated budget gap, review spending adjustment plans, determine reduction of education programs & services if needed
- ❑ School Board, Legislative updates, and budget work sessions
- ❑ **March 20, 2023 State Revenue Forecast**
- ❑ Adopt 2023-2024 Budget Priorities (Adopted February 22, 2022)

# Budget Planning Calendar

## 2023-2024 School Year - continued

### **April**

- End of Legislative Session - April 24, 2023
- School Board, Legislative updates, and budget work sessions
- Review preliminary financial and enrollment forecast, School Board Meeting

### **May**

- CAC, provide budget update
- Leadership Conference Meetings , provide budget update
- School Board, Legislative updates, and budget work sessions

### **June**

- Community, Budget Open House, forum or webinar
- School Board, Legislative updates, and budget work sessions
- Superintendent's Preliminary Budget Presentation, School Board Meeting

### **July – August**

- Draft Budget available to the public, July 10
- School Board Work session on Budget
- Budget Presentation, Public Hearing & Budget Adoption, School Board Meeting, Action, August 2023

# Next Steps

- March 22 meeting:
  - Financial update for first 6 months of activity
  - Initial projection of ending FY22 fund balance
- Continue tracking legislative activity
- Identify contract cost escalations such as transportation
- Identify areas of potential budget adjustment
  - Areas of underspend in previous years
  - Realignment of staffing in selected areas