

# 2024-2025 Budget Planning

School Board Meeting  
May 8, 2024



# Agenda

- Budget Principles and 2024-2025 Priorities
- General Fund preliminary budget status
- Budget considerations
- Next steps



# 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
- Ensure that resources are allocated to support the district's equity resolution, which includes program offerings designed to increase access and opportunity
- 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 6022Terri

# 2024-2025 Budget Priorities

- Provide a continuum of services and professional development to promote anti-racism, social emotional learning, behavioral health, and trauma informed practices that support the student experience and outcomes.
- 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 investments that support infrastructure for the expansion of early learning services
- Support the foundational literacy curriculum implementation
- Study and develop recommendations for: student transportation, calendar options and highly capable services
- Enhance student engagement through activities, athletics and workforce opportunities

# General Fund 2024-2025 Budget

In millions

	2023-24	2024-2025	2024-2025
	Adopted Budget	Preliminary Budget	Preliminary Budget
		As of April 24	As of May 6
Total Revenue	\$ 561.5	\$ 564.6	\$ 566.6
Expenditures	538.5	585.6	587.2
ESSER	28.1	-	-
<b>Total Expenditures</b>	<b>566.6</b>	<b>585.6</b>	<b>587.2</b>
<b>Net Operations</b>	<b>(5.1)</b>	<b>(21.0)</b>	<b>(20.6)</b>
<b>Planned Use of Fund Balance (from prior year 4-year forecast)</b>		<b>(13.0)</b>	<b>(13.0)</b>
<b>Reductions to be Identified</b>		<b>\$ (8.0)</b>	<b>\$ (7.6)</b>
<b>Reductions as a Percent of Total Expenditures</b>		<b>-1.4%</b>	<b>-1.3%</b>

## Budget refinements:

- Balanced revenue to OSPI tools
- Added Spanish Immersion Program move to Pratt
- Adjusted professional development budgets to plan
- Adjusted budget for selected unfilled positions to remain open

# Middle School Transportation Service Levels

- Additional information provided by e-mail
- Estimated additional cost and number of students served:

	1.50 Mile Radius	1.25 Mile Radius	1.00 Mile Radius
Students impacted	-	250	658
Estimated cost	-	\$840,000	\$1,344,000

# Middle School Technology Model

- Technology model will move to a 1-1 device at school
- Optional check out
- Estimated net neutral costs for year one; estimate reduction in repair costs over the long term
- Activities and athletic programming

# Activities & Athletics Programming

- Expansion of athletic opportunities under consideration
- Music instrument replacement cycle
- Expansion of activities under consideration
- Estimated cost of approx. \$600,000





# General Fund 2024-2025 Budget Considerations

In millions

	2023-24	2024-2025
	Adopted Budget	Preliminary Budget
Total Revenue	\$ 561.5	\$ 564.6
Expenditures	538.5	585.6
ESSER	28.1	-
<b>Total Expenditures</b>	<b>566.5</b>	<b>585.6</b>
<b>Net Operations</b>	<b>(5.0)</b>	<b>(21.0)</b>
<b>Budget Considerations:</b>		
Middle School Transportation Radius		1.3
Spokane Public Language immersion		0.6
Technology Device MS Model		-
Activities and Athletics		0.6
Total		2.5
<b>Adjusted Net Operations</b>		<b>(23.5)</b>
<b>Planned Use of Fund Balance (from prior year 4-year forecast)</b>		<b>13.0</b>
<b>Reductions to be Identified</b>	<b>\$</b>	<b>(10.5)</b>
<b>Reductions as a Percent of Total Expenditures</b>		<b>-1.8%</b>



# Budget Development – Next Steps

- Continue to work through staffing models and operational efficiencies
- Balance all grants to expected revenue
- Review detail of individual budgets
- Monitor 2023-2024 activity
- Budget presentations and discussion
  - Superintendent's Recommended Budget – June 19
  - School Board Adopted Budget - August