

2026-2027 Budget Planning

**School Board Meeting
May 20, 2026**



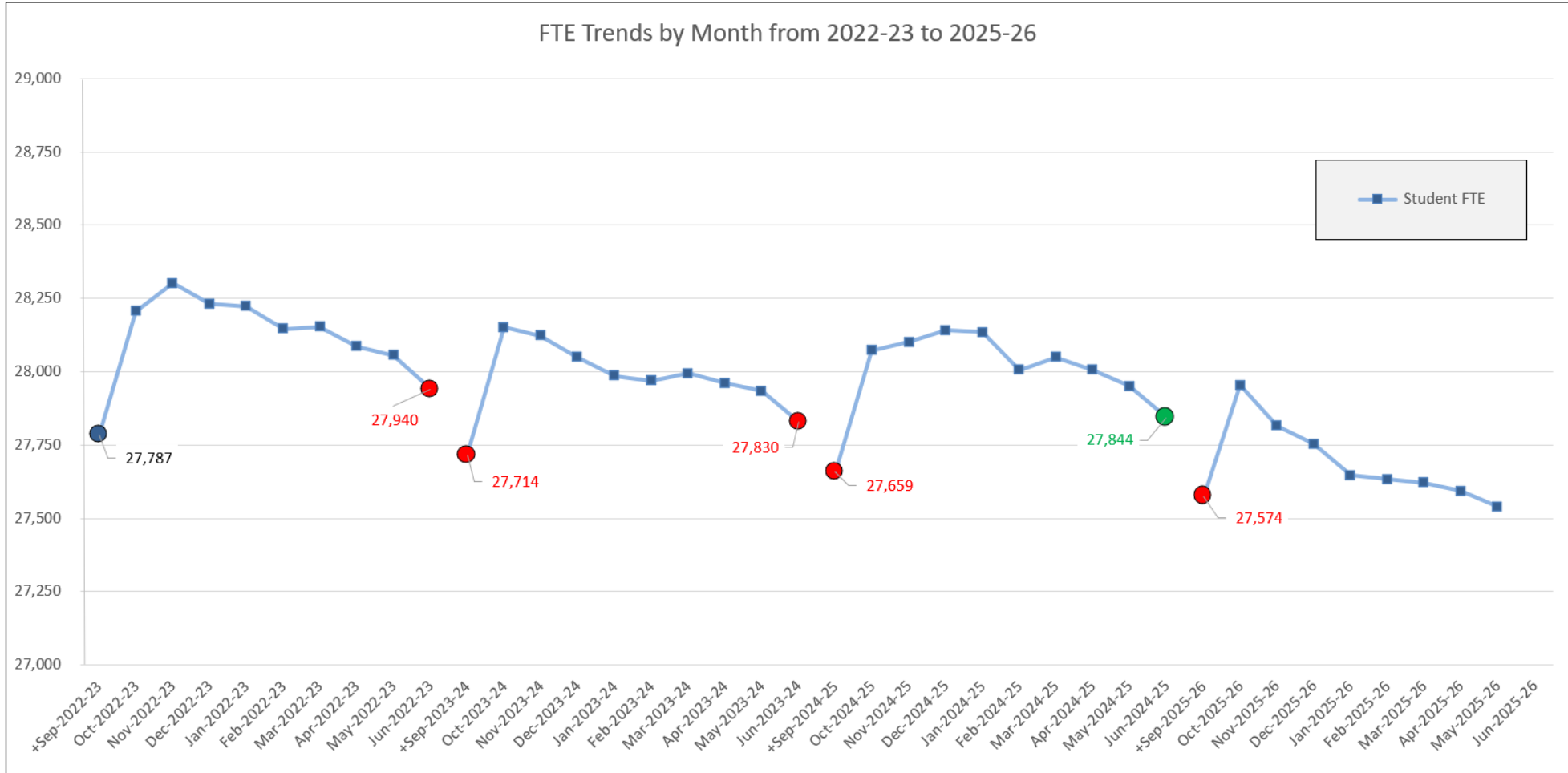
Spokane Public Schools

Agenda

- Enrollment as of May 2026
- Budget Principles and 2026-27 Priorities
- Preliminary estimates for initial 2026-2027 budget
- 2028-2030 EP&O Levy discussion



2025-2026 Enrollment as of May



Budget Planning Principles

- Ensure that resources are allocated to support the district's equity policy, which includes resources and program offerings designed to increase access and opportunity
- Maintain essential support services
- Meet legal compliance, educational standards and protect basic needs for educating the whole child
- 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



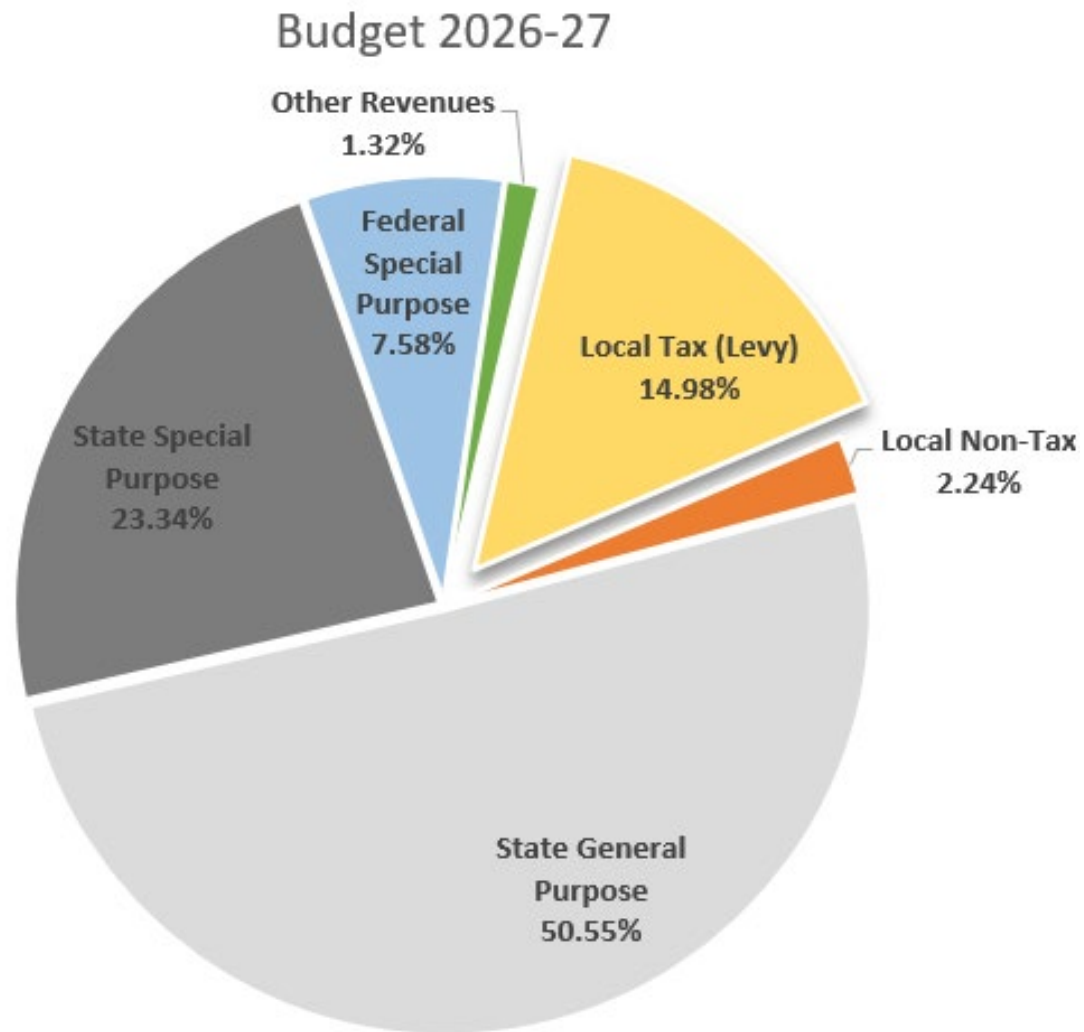
2026-2027 Budget Priorities

- 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
- Support the K-12 literacy curriculum implementation
- Enhance student engagement in activities and athletics through the Engage In Real Life Initiative
- Maximize next step experiences that promote career connected learning, access to dual credit, and integrated technical and trades programs
- Support partnerships to maximize the community benefits through the Together Spokane Initiative
- Support the development and implementation of SPS operated student transportation services
- Support investments in infrastructure and technology to create operational efficiencies

General Fund Preliminary 4-Year Forecast

	2025-2026 Adopted Budget As of Aug 2025	2026-2027 Preliminary Budget As of May 2026	2027-2028 Preliminary Budget As of May 2026	2028-2029 Preliminary Budget As of May 2026	2029-2030 Preliminary Budget As of May 2026
Local Tax (Levy)	\$92.2	\$93.3	\$95.8	\$99.7	\$103.7
Local Effort Assistance (LEA)	6.5	11.2	5.5	2.1	1.1
State General Purpose	297.9	302.6	310.8	318.2	324.9
State Special Purpose	140.1	145.1	145.8	148.7	151.7
Federal Grants	50.8	47.1	47.3	47.7	48.2
Other Revenue	15.1	16.0	15.8	15.9	16.7
Other Financing Source	6.4	6.0	6.4	6.4	6.4
Total Revenue	\$609.0	\$621.3	\$627.4	\$638.7	\$652.7
Expenditures	\$611.5	\$623.8	\$641.5	\$658.3	\$672.6
Net Operations	(\$2.5)	(\$2.5)	(\$14.1)	(\$19.6)	(\$19.9)

Levy Portion of the Budget Pie



School Levy Facts

- Levies are based on a calendar year
- Current EP&O levy expires after 2027
- New Levy approval for required for 2028 and beyond tax collections
- Historically a 3-year levy
- Maximum allowed EP&O levy collection is the lesser of:
 - Voter approved authority
 - \$2.50 per \$1,000 of assessed value
 - Per student amount adjusted for inflation (approx. \$4K per student for 2027)

What the EP&O Levy Funds

- The levy is necessary to maintain student programs not fully funded by state and federal funds to include:
 - Teachers for lower class size
 - Counselors, nurses and librarians
 - School support staff (custodial, clerical, student supervision, administrative)
 - Sports, clubs, intramural and music programs
 - Curriculum materials, facility services, safety & security, technology, laptops for students
- The levy and state levy assistance provides about 15% of Spokane Public Schools' annual operating budget

Adopted/Proposed EP&O Levy by Collection Year

Adopted / Replacement	Collection Year	Estimated Levy Rate / \$1,000 Assessed Value	Levy Amount
Adopted	2025	\$2.50	\$95,000,000
Adopted	2026	2.50	99,000,000
Adopted	2027	2.50	103,000,000
*Proposed	2028	2.50	107,000,000
*Proposed	2029	2.50	111,000,000
*Proposed	2030	2.50	115,000,000

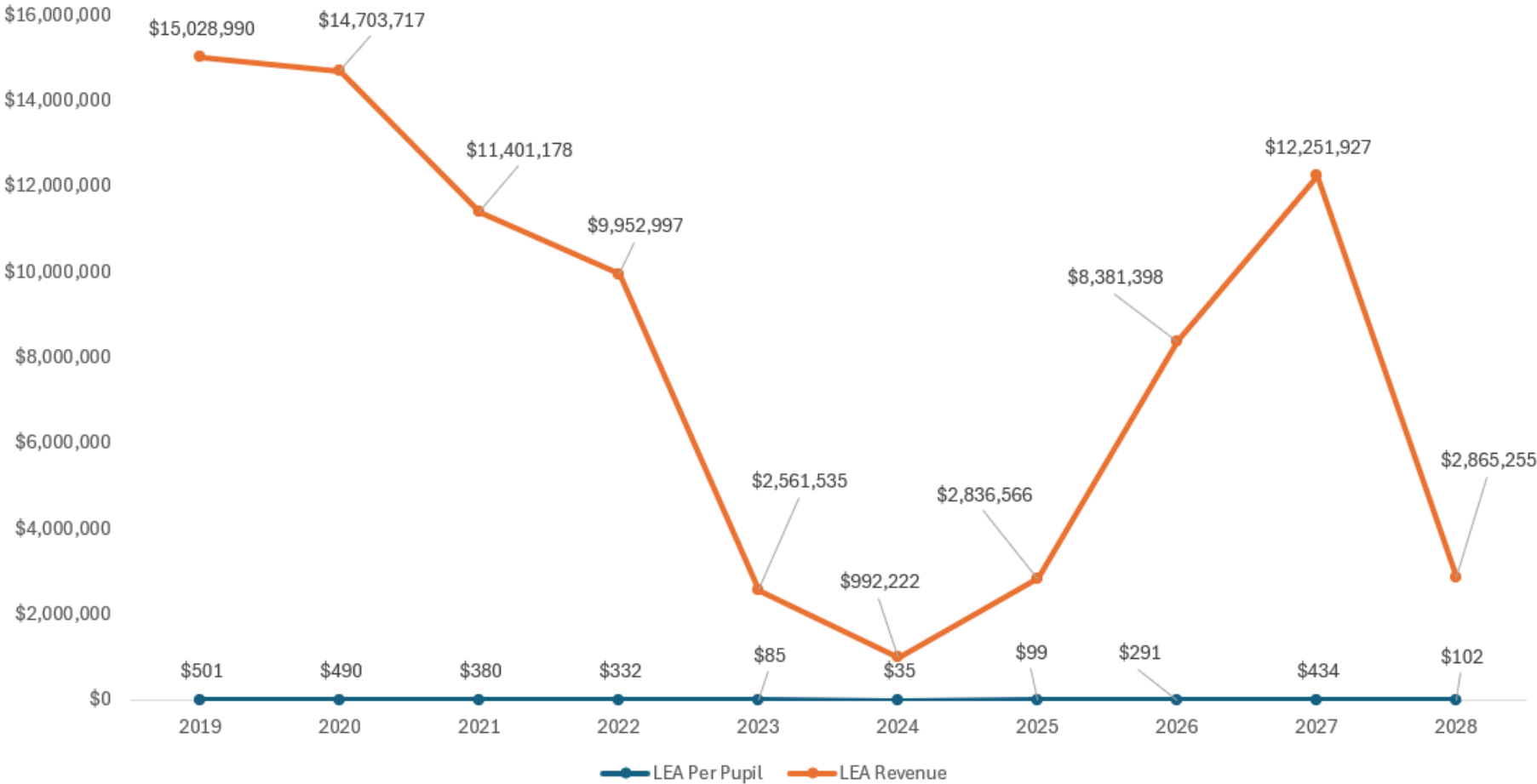
**Proposed Educational Program and Operations Levy*

Estimated Levy and LEA Revenue from Replacement Levy

Collection Year	2028	2029	2030
Proposed Ballot Amount (\$M)	\$107.0	\$111.0	\$115.0
Tax Rate (per \$1,000)	\$2.50	\$2.50	\$2.50
Levy Revenue Est. (\$M)	97.6	101.5	105.6
LEA Revenue Est. (\$M)	2.9	1.9	0.7
Total Levy + LEA Est. (\$M)	\$100.5	\$103.4	\$106.3
Percentage Change Est.	-4.0%	2.9%	2.8%

State Funded Local Effort Assistance

State Funded LEA



Estimated Tax Rates

	Voted EP&O		
	Ballot	Bond	Est Rate
2025	\$95.0	\$49.2	\$3.36
2026	99.0	50.6	3.87
2027	103.0	55.2	3.96

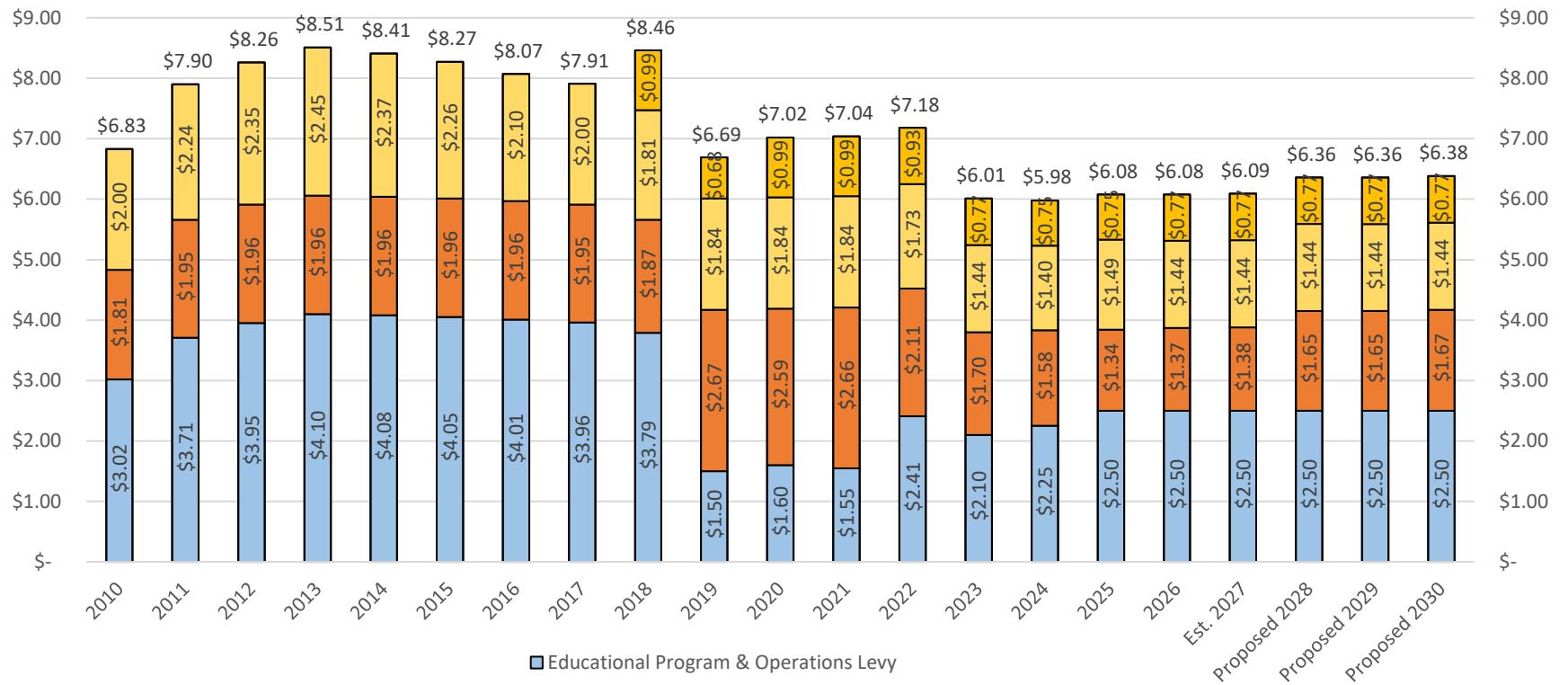
	Proposed EP&O		
	Ballot	Bond	Est Rate
2028	\$107.0	\$65.6	\$4.15
2029	111.0	68.3	4.15
2030	115.0	71.8	4.17



Tax Rate History

Tax Rate History

Tax Rate/\$1,000



2027 Levy Election Timing

November 2026

Pros:

- High voter turnout
- More awareness of election day
- Allows time to rerun if needed

Cons:

- Off cycle with other school districts

February 2027

Pros:

- On cycle with other districts
- Stays with historic election cycle

Cons:

- Less items on ballot so not same level of awareness
- Less overall community engagement
- If not passed, not enough time to run again before statutory layoff date

Potential EP&O Levy Ballot Dates

Election Date	Resolution Filing Date
Tuesday, November 3, 2026	Tuesday, August 4, 2026
Tuesday, February 9, 2027	Friday, December 11, 2026
Tuesday, April 6, 2027	Friday, February 26, 2027

May only be submitted twice during a 12-month period.

Budget Planning Calendar – 2026-2027 School Year

May

- Citizens Advisory Committee: provide budget update
- Leadership Conference meetings: provide budget update
- School Board meetings: budget work sessions
- Levy discussion

June

- Community: Budget Open House, forum or webinar
- School Board meeting: 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 Action, August 2026