

Multiple Agency Fiscal Note Summary

Bill Number: 2494 E S HB	Title: School operating costs
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Estimated Cash Receipts

NONE

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI		43,610,000		51,014,000		53,012,000
Local Gov. Other						
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Superintendent of Public Instruction	.0	43,381,000	43,610,000	43,610,000	.0	50,729,000	51,014,000	51,014,000	.0	52,718,000	53,012,000	53,012,000
Total \$	0.0	43,381,000	43,610,000	43,610,000	0.0	50,729,000	51,014,000	51,014,000	0.0	52,718,000	53,012,000	53,012,000

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI			43,610,000			51,014,000			53,012,000
Local Gov. Other									
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Superintendent of Public Instruction	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Estimated Capital Budget Breakout

Prepared by: Brian Fechter, OFM	Phone: (360) 688-4225	Date Published: Final 2/16/2024
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Individual State Agency Fiscal Note

Bill Number: 2494 E S HB	Title: School operating costs	Agency: 350-Superintendent of Public Instruction
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
Account					
General Fund-State 001-1	18,717,000	24,664,000	43,381,000	50,729,000	52,718,000
WA Opportunity Pathways Account-State 17f-1	94,000	135,000	229,000	285,000	294,000
Total \$	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☒ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact: Alex Fairfortune	Phone: 360-786-7416	Date: 02/15/2024
Agency Preparation: Melissa Jarmon	Phone: 360 725-6302	Date: 02/15/2024
Agency Approval: Michelle Matakas	Phone: 360 725-6019	Date: 02/15/2024
OFM Review: Brian Fechter	Phone: (360) 688-4225	Date: 02/16/2024

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Engrossed substitute increases the amount of state investment of materials, supplies, and operating costs for operational needs starting with SY 2023-24.

Substitute decreases the amount of state investment of materials, supplies, and operating costs for operational needs starting with SY 2024-25.

Increases funding for materials, supplies, and operating costs in schools to address evolving operational needs starting with SY 2024-25.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

None

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

OSPI assumes November 2023 caseload forecasted enrollment in estimating prototypical model increases.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
001-1	General Fund	State	18,717,000	24,664,000	43,381,000	50,729,000	52,718,000
17f-1	WA Opportunity Pathways Account	State	94,000	135,000	229,000	285,000	294,000
Total \$			18,811,000	24,799,000	43,610,000	51,014,000	53,012,000

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*
NONE

III. D - Expenditures By Program (optional)
NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures
NONE

IV. B - Expenditures by Object Or Purpose
NONE

IV. C - Capital Budget Breakout
Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.
NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE
None

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Table: ESHB 2494 Fiscal Impacts Section 2						
School Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
GFS-001 - District & Tribal	\$ 24,151,000	\$ 24,813,000	\$ 25,229,000	\$ 25,700,000	\$ 26,214,000	\$ 26,738,000
GFS-17F - Charters	\$ 121,000	\$ 139,000	\$ 142,000	\$ 144,000	\$ 146,000	\$ 149,000
Total School Year	\$ 24,272,000	\$ 24,952,000	\$ 25,371,000	\$ 25,844,000	\$ 26,360,000	\$ 26,887,000
State Fiscal Year	2024	2025	2026	2027	2028	2029
GFS-001 - District & Tribal	\$ 18,717,000	\$ 24,664,000	\$ 25,135,000	\$ 25,594,000	\$ 26,098,000	\$ 26,620,000
GFS-17F - Charters	\$ 94,000	\$ 135,000	\$ 141,000	\$ 144,000	\$ 146,000	\$ 148,000
Total	\$ 18,811,000	\$ 24,799,000	\$ 25,276,000	\$ 25,738,000	\$ 26,244,000	\$ 26,768,000
Biennium	2023-25		2025-27		2027-29	
GFS-001 - District & Tribal	\$ 43,381,000		\$ 50,729,000		\$ 52,718,000	
GFS-17F - Charters	\$ 229,000		\$ 285,000		\$ 294,000	
Total	\$ 43,610,000		\$ 51,014,000		\$ 53,012,000	

Individual State Agency Fiscal Note

Bill Number: 2494 E S HB	Title: School operating costs	Agency: SDF-School District Fiscal Note - SPI
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

ACCOUNT	FY 2024	FY 2025	2023-25	2025-27	2027-29
school district local-Private/Local new-7	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000
Total \$	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
Account					
School District Local-Private/Local NEW-7	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000
Total \$	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

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Increases funding for materials, supplies, and operating costs in schools to address evolving operational needs starting with SY 2024-25.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

Cash revenue equals state expenditures. See State note for further details.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

OSPI assumes local education agencies will expend all revenue received in full. See State note for further details.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
NEW-7	School District Local	Private/Local	18,811,000	24,799,000	43,610,000	51,014,000	53,012,000
Total \$			18,811,000	24,799,000	43,610,000	51,014,000	53,012,000

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages					
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III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*
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III. D - Expenditures By Program (optional)
NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures
NONE

IV. B - Expenditures by Object Or Purpose
NONE

IV. C - Capital Budget Breakout
Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.
NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE
None

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Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

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Total	\$ 43,610,000		\$ 51,014,000		\$ 53,012,000	