

# SUMNER SCHOOL DISTRICT 2015-16 BUDGET

## PUBLIC HEARING

July 15, 2015

## ADOPTION

August 19, 2015

## BY THE SUMNER SCHOOL DISTRICT BOARD OF DIRECTOR

Casey Chamberlain, President  
Erin Markquart, Vice President  
Deb Norris  
Richard Hendricks  
Paul Bucich

Dr. Sara E. Johnson, Superintendent

## BUDGET PREPARED BY:

Debbie Campbell, Chief Financial Officer  
Merridith Way, Accounting Manager

# Sumner School District #320

## TABLE OF CONTENTS

MISSION STATEMENT.....	1
SUPERINTENDENT’S MESSAGE.....	1
ORGANIZATION CHART.....	3
GENERAL FUND	
Student Enrollment and Enrollment History	4
Revenue Sources for General Fund	5
Revenue Detail by Program	6
Local Levy Funding	7
General Fund Expenditure Budget	8
Budget Expenditures by Program	9
Detail Expenditure by Program	10
Salaries and Benefits	11
Summary of FTE Staff Counts by Activity	12
Monitoring	13
Building Enrollment and Budgets	14
BUDGET SUMMARY.....	15

## **MISSION STATEMENT**

*We believe it is our responsibility to ensure the best education for all of our students.*

*We believe in success for students and staff every day.*

## **OUR VISION**

Sumner School District...

*A great place to learn!*

## **SUPERINTENDENT'S BUDGET MESSAGE:**

The proposed Sumner School District 2015-16 budget has been thoughtfully developed in accordance with the Sumner School District's goals, and funds have been targeted to enhance excellent instruction across the district, emphasizing increased student outcomes. Our growing district has a long-standing reputation for providing a remarkable education for children, "A Private School Education at a Public School Price." As we continue to grow, we redouble our focus on intensifying the delivery of relevant, solid programs, with an emphasis on not only academics, but also character and citizenship skills. The 2015-16 school budget supports district goals, and reflects our commitment to prepare all students for a productive life and multiple opportunities after high school.

Recognized as one of the premier districts in the South Sound, the Sumner School District has a supportive community with great expectations for students. The district currently has 7 preschool/childcare centers, 8 elementary schools, 3 middle schools, 2 comprehensive high schools, and 1 alternative education program. We offer a family support center, a district athletic complex, a performing arts center, public gymnasiums, and a recreation department.

The district is pleased to be experiencing a growth trend. We estimate serving 9,086 students in 2015-16, more than an 817 student increase over the past three years. As we continue to grow, especially on the south side of the district, we are keenly aware of the importance to plan, prepare, and budget wisely.

What is new in the 2015-16 Staffing and Budget?

- Continued focus on lower class size for Kindergarten through 2<sup>nd</sup> grade
- Increase in certified staff to serve our growing population
- Teacher Mentors Program for new Elementary, Middle, and High Teachers
- Support and growth for Elhi Hill & Academy of Hope programs to provide opportunities of success for students with specific needs
- Development and delivery of intervention services to ensure achievement for students who need extra support to reach success
- Increased and more highly trained Health Services staff
- Additional Custodial Staff to serve the increase in student enrollment
- After school transportation to provide more time and opportunities for high school students to attain 24 credit hours in high school
- Targeted professional development for staff in critical areas (based on data)
- Preparation, alignment, and adoption of District Literacy Curriculum K-12
- Staffing to enhance student and adult leadership skills and connections with community

In addition to the above, the proposed budget maintains the essential infrastructure of our computer network and Chromebook deployment. When the district piloted the use of Chromebooks and Google apps the impact to learning was significant, resulting in increased productivity and collaborative learning in the classroom. As a result of the passing of the Technology Levy, the district continues to deploy devices to all students. Chromebook deployment will continue into the 2015-16 school year providing a device for every student. Providing access to electronic resources allows students to learn and lead in a technological world. Chromebooks offer an ideal solution for bringing the power of the web to district classrooms. This project was a multiyear initiative that is the cornerstone of our educational technology plan.

As superintendent, I consider it one of my most important roles to present a budget that supports quality experiences for all students and ensures excellent instruction for every child, every day, in every classroom, from grades K – 12. Our student achievement remains above state average and we are on the verge of getting even better. Excellent staff makes a great difference in students' achievement and we have outstanding teachers, administrators, and support staff. The proposed 2015-16 budget will support instructional initiatives so that we can continue to trend upwards as a district, while being fiscally sound and responsible in providing outstanding service and education.

Sincerely Yours,

Dr. Sara E. Johnson



# STUDENT ENROLLMENT

The budget for 2015-16 school year estimates a student head count of 9,086 students, with an FTE (Full Time Equivalent) of 8,637. Within the budget FTE, the following student factors are considered:

- 1126 FTE Special Education students (Birth-21)
- 480 FTE Career Technology Education students
- 60 FTE Bates Technical College students at Sumner High School
- 71 FTE Alternative Learning Experience students
- 196 FTE Running Start students

The chart displays the changes in actual student enrollment and the changes (increases/decreases) in the budgeted student enrollment over the past ten years.

Actual and Projected (P) Average Enrollment										
										(P)
Grades	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total K-5	3,258	3,248	3,289	3,282	3,225	3,214	3,274	3,455*	3,596*	3,833*
Total 6-8	1,948	1,939	1,850	1,807	1,853	1,910	1,931	1,959	1,951	1,952
Total 9-12	2,730	2,706	2,715	2,654	2,720	2,756	2,795	2,985	3,109	3,120
Less: Running Start	-73	-75	-98	-107	-99	-105	-119	-228	-254	-268
Total K-12 Enrollment	7,863	7,818	7,756	7,636	7,699	7,775	7,881	8,171	8,402	8,637
FTE Change from Prior Year	15	-45	-62	-120	63	76	106	290	231	235

\* State Funded FT Kindergarten increases FTE

## CONTINUED GROWTH

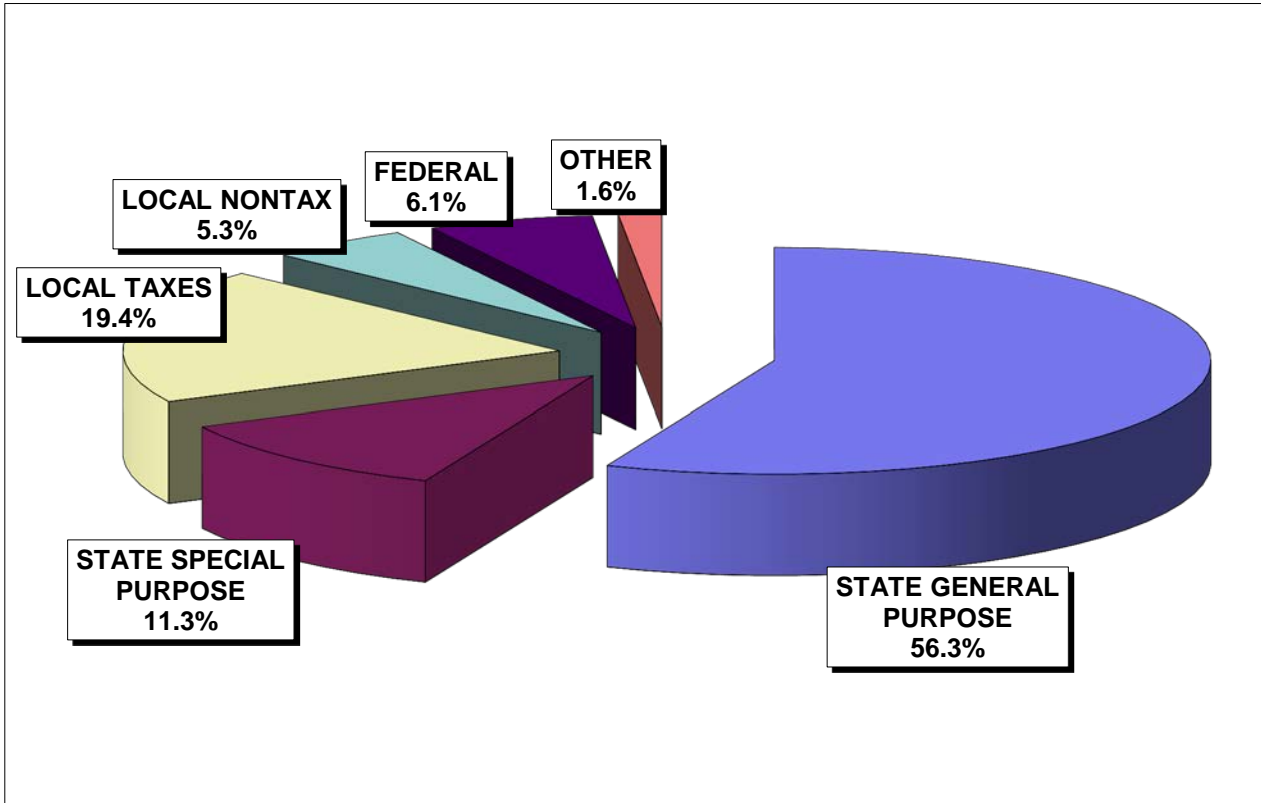
The long anticipated housing growth in the southern plateau region of the District continues. New homes in Tehaleh, new multi-family housing units within both Sumner and Bonney Lake and many of the existing large housing developments are finishing or expanding the number of new homes within the district. Enrollment growth is impacting specific school sites requiring additional staff and classroom space at specific locations.

The budget includes 2 FTE of additional classroom teachers if growth requires additional staffing allocations in the fall. Building supply budgets are also adjusted in September to reflect the actual student counts.

# REVENUE SOURCES FOR GENERAL FUND

The 2015-16 General Fund Revenue Budget includes the following amounts. The graph shows the percent of total from the sources indicated.

Source	Revenue	Percentage
STATE GENERAL PURPOSE	59,544,125	56.3%
STATE SPECIAL PURPOSE	12,012,894	11.3%
LOCAL TAXES	20,536,999	19.4%
LOCAL NONTAX	5,559,364	5.3%
FEDERAL	6,504,426	6.1%
OTHER	1,689,889	1.6%
<b>TOTAL</b>	<b>105,847,697</b>	<b>100.0%</b>



# DETAIL REVENUE BY PROGRAM

<i>PROGRAM</i>	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET
LOCAL PROPERTY TAXES	17,827,131	17,766,978	18,917,089	20,533,448
TIMBER EXCISE TAX	3,409	3,589	3,589	3,551
TUITIONS -Kindergarten	431,341	428,507	0	0
DAY CARE TUITIONS AND PARTICIPATION FEES	776,150	823,503	1,058,460	1,157,000
SALES OF GOODS, SUPPLIES AND SERVICES	398,019	327,883	297,000	309,000
OTHER COMMUNITY SERVICES	1,043,675	1,123,868	1,067,930	1,331,679
FOOD SERVICES	1,254,091	1,279,809	1,450,000	1,575,000
INVESTMENT EARNINGS	10,942	19,874	8,000	8,000
GIFTS AND DONATIONS	181,707	170,507	207,000	222,000
FINES AND DAMAGES	23,902	30,485	20,500	20,500
RENTALS	364,370	370,815	309,000	339,000
INSURANCE RECOVERIES	49,430	42,368	30,000	140,000
LOCAL NONTAX	60,823	474,072	125,000	271,000
E-RATE	276,905	199,189	180,000	311,185
APPORTIONMENT	39,318,462	43,849,925	46,678,291	53,888,858
SPECIAL ED-GENERAL APPORTIONMENT	1,235,229	1,278,737	1,291,442	1,399,952
LOCAL EFFORT ASSISTANCE	1,252,210	1,545,481	1,674,796	1,977,226
OTHER STATE GENERAL PURPOSE UNASSIGNED	0	45,816	500,000	2,153,089
SPECIAL EDUCATION	5,539,011	5,941,000	6,164,425	6,727,342
LEARNING ASSISTANCE	773,192	1,154,573	1,362,960	1,467,325
SPECIAL AND PILOT PROGRAMS	487,567	526,580	424,733	483,140
TRANSITIONAL BILINGUAL	243,890	281,906	282,507	306,048
HIGHLY CAPABLE	75,553	80,382	82,460	90,398
SCHOOL FOOD SERVICES	40,560	42,963	32,215	45,060
TRANSPORTATION – OPERATIONS	1,733,450	2,178,306	2,790,052	2,889,581
SPECIAL & PILOT PROGRAMS - STATE AGENCIES	4,225	0	0	4,000
GEN PURPOSE DIRECT FED GRANTS, UNASSIGNED	0	0	1,000,000	1,000,000
FEDERAL IN-LIEU-OF TAXES	15,973	0	15,973	0
FEDERAL FORESTS	7,224	4,562	7,223	7,223
SPECIAL EDUCATION, SUPPLEMENTAL IDEA	1,574,211	1,361,660	1,492,974	1,588,548
SECONDARY VOCATIONAL EDUCATION - PERKINS	39,372	49,163	36,500	44,456
TITLE I	591,933	602,993	884,000	943,317
SCHOOL IMPROVEMENT, FEDERAL	363,190	424,605	400,000	590,450
FEDERAL TITLE III	50,046	26,400	38,000	78,704
OTHER COMMUNITY SERVICES	26,459	30,748	25,000	50,000
SCHOOL FOOD SERVICES	1,379,951	1,503,101	1,334,500	1,741,000
FEDERAL GRANT – PEP or INDIAN EDUCATION	312,074	428,185	0	231,528
FEDERAL GRANTS - MEDICAID ADMIN MATCH	378,874	222,485	300,000	0
SPECIAL EDUCATION-MEDICAID REIMBURSEMENT	8,724	60,602	40,000	40,000
USDA COMMODITIES	154,037	180,314	189,000	189,200
SPECIAL EDUCATION -OTHER DISTRICTS	0	80,318	80,000	80,000
NONHIGH PARTICIPATION	460,920	530,533	746,000	802,889
GOVERNMENTAL ENTITIES	1,000	1,201	7,811	0
PRIVATE FOUNDATIONS	0	8,100	0	0
NONFEDERAL ESD	62,785	39,917	28,000	28,000
TRANSFERS	1,588,000	838,448	715,000	779,000
TOTAL	80,420,017	86,380,454	92,297,430	105,847,697





# LOCAL LEVY FUNDING

With the voter approved reauthorization of the Maintenance & Operations levy and the current 28.86% levy lid in effect until 2018, the District expects to collect an additional **\$1,616,359** within the General Fund for the 2015-2016 school year.

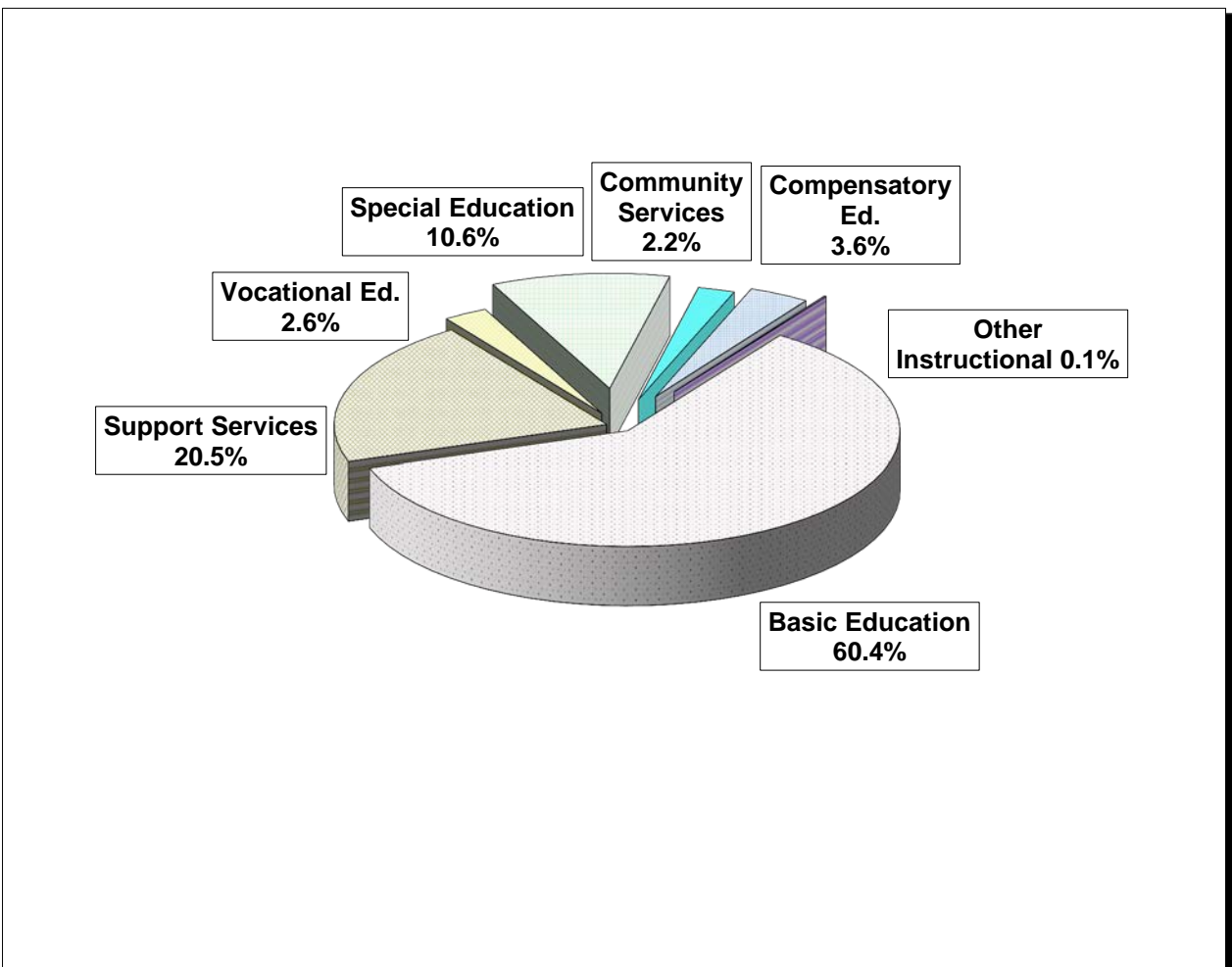
The budget has been prepared with anticipation of Local Effort Assistance (LEA) funding remaining in place. This state funding would reduce the total levy collected from taxpayers of the Sumner School District by **\$1,977,226** for the 2015-2016 tax period. Legislative action may change available LEA funding to districts within the current Legislative session.

Taxpayer's also authorized a Capital Projects Levy in support of Technology. Tax collections for the technology levy in the 2015-2016 school year will provide additional funding for technology improvements throughout the District.

<b>General Fund Local Property Tax Collections</b>				
Excess Levy Amount	Est. Timber Levy	Net Levy Amount	Collection Percent	Amount Budgeted
Fall 2015				
\$20,000,000	\$3,551	\$19,996,449	46.72%	\$ 9,342,341
Spring 2016				
\$21,000,000	\$3,551	\$20,996,449	53.30%	<u>\$11,191,107</u>
<b>Total Local Taxes</b>				<b>\$20,533,448</b>
<b>Capital Projects Fund - Technology Levy Local Property Tax Collections</b>				
Excess Levy Amount	Est. Timber Levy	Net Levy Amount	Collection Percent	Amount Budgeted
Fall 2015				
\$2,500,000	\$749	\$2,499,251	46.72%	\$ 1,167,650
Spring 2016				
\$2,600,000	\$749	\$2,599,251	53.30%	<u>\$1,385,401</u>
<b>Total Local Taxes</b>				<b>\$2,553,051</b>

# GENERAL FUND EXPENDITURE BUDGET

The General Fund Expenditure Budget of \$105,847,697 will be the operating budget for the 2015-16 School Year. The General Fund includes the following: Basic Education programs, Technical Education, Food Services, Pupil Transportation, operational costs for all buildings and grounds and all Categorical Aid Programs (Federal and State). The following chart shows the General Fund Budget broken into categories.



# BUDGET EXPENDITURES BY PROGRAM

**Regular or Basic Education** **\$ 63,883,577**

Charged to these program codes are the direct expenditures for Basic Ed. These charges are limited to the activities of instruction, related direct supervision of teachers and associated extra-curricular activities.

**Special Education** **\$ 11,211,239**

Charged to these programs are the expenditures for providing special education and related services for all handicapped pupils between birth and twenty-one years of age.

**Vocational Education** **\$ 2,776,937**

These charges are the direct expenditures for operating the secondary Vocational/Technical Program.

**Compensatory Education** **\$ 3,813,251**

Charged here are the direct expenditures to assist student participation in the regular instructional programs. Examples include remediation programs, Title I, Learning Assistance Programs (LAP) and bilingual education.

**Other Instructional Programs** **\$ 124,010**

Charged in these accounts are summer school, highly capable education, local education program enhancement, Title VI, grants for basic skills development, educational improvement and support, and special projects.

**Community Services** **\$ 2,307,248**

These accounts are charged for operating programs primarily for the benefit of the community as a whole or some segment of the community. This program includes the District Early Learning program, Performing Arts Center and Recreation.

**Support Services** **\$ 21,731,435**

Support Services are the activities that support the educational programs of the District. Areas included are maintenance, health services, superintendent's office, Board of Directors, business operations, personnel services, utilities, insurance, data processing, district printing, food service and pupil transportation.

## DETAIL EXPENDITURE BY PROGRAM

PROGRAM		2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET
01	BASIC EDUCATION	45,232,980	47,983,253	55,055,945	62,771,939
02	BASIC EDUCATION - ALE	704,814	794,793	852,475	1,111,638
21	SPECIAL EDUCATION	7,413,388	8,496,042	8,183,825	9,498,194
22	SPECIAL EDUCATION – INFANTS/TOTS	0	135,600	182,471	168,500
24	SPECIAL EDUCATION GRANTS	1,503,526	1,292,267	1,447,943	1,544,545
31	VOCATIONAL EDUCATION	2,178,449	2,310,281	2,519,333	2,436,742
34	VOCATIONAL MIDDLE SCHOOL	248,891	289,158	282,669	305,045
38	VOCATIONAL GRANTS	37,498	47,275	36,500	35,151
51	DISADVANTAGED, FEDERAL	563,531	572,432	888,638	875,089
52	SCHOOL IMPROVEMENT, FEDERAL	657,287	823,715	373,945	522,364
55	LAP	605,348	1,197,570	1,364,892	1,360,438
58	SPECIAL/PILOT PROGRAMS	488,468	563,022	485,892	467,087
64	BILINGUAL FEDERAL	49,065	25,882	38,000	78,724
65	BILINGUAL STATE	210,313	241,238	281,622	278,020
68	TITLE VII – INDIAN EDUCATION	0	0	0	231,528
69	STUDENT ACHIEVEMENT	2,240	0	0	0
74	HIGHLY CAPABLE	65,122	69,141	83,918	74,010
79	OTHER INSTRUCTIONAL PROGRAM	409,185	323,707	50,000	50,000
88	DISTRICT EARLY LEARNING	798,748	875,832	907,514	986,000
89	COMMUNITY SERVICE	1,106,049	1,139,748	1,211,006	1,321,248
97	DISTRICTWIDE SUPPORT	11,267,091	12,257,261	12,910,175	14,711,286
98	CHILD NUTRITION	2,848,983	3,055,670	2,793,896	2,699,280
99	TRANSPORTATION	3,541,589	3,587,858	3,838,485	4,320,869
<b>TOTAL</b>		<b>79,932,567</b>	<b>86,081,749</b>	<b>93,739,144</b>	<b>105,847,697</b>

## **SALARIES AND BENEFITS**

Over 83% of the General Fund Budget is allocated for expenditures in salaries and benefits for employees in the 2015-16 school year. The following amounts were actually expended during the 2006-07 through 2013-14 school years for salaries and benefits; the amounts shown for 2014-15 and 2015-16 are budget amounts.

<u>School Year</u>	<u>Salary/Benefits</u>	<u>Cert FTE</u>	<u>Class FTE</u>
2006-07 Actual	\$56,359,633	515.55	301.87
2007-08 Actual	\$59,909,421	515.10	309.81
2008-09 Actual	\$63,845,066	505.54	310.62
2009-10 Actual	\$62,041,960	497.99	318.23
2010-11 Actual	\$61,897,426	477.88	314.53
2011-12 Actual	\$63,321,141	477.85	309.53
2012-13 Actual	\$66,206,932	498.84	320.68
2013-14 Actual	\$71,767,027	515.11	332.97
2014-15 Budget	\$78,172,365	563.08	364.86
2015-16 Budget	\$86,714,028	598.74	389.42

### **What is NEW in the 2015-16 Staffing Numbers?**

- Maintaining Lower class size for Kindergarten through 2<sup>nd</sup> grades in high poverty and growth schools
- Expanding Elhi Hill & Academy programs to support middle and high school enrollment
- Continued support to develop intervention programs for students at risk
- Increased Health Services hours to provide uniform staffing levels and increased coverage at buildings
- Returned 112+ hours per day of classified staffing allocation for building use
- Increased allocation for Custodial Staff based on enrollment growth
- Increased support at the District level for Instructional Services
- Increase in certificated staff at all levels in response to projected enrollment increases
- Transportation provided at the secondary level in support of afterschool learning

## Summary of FTE Staff Counts by Activity

### General Education & CTE Staffing

Activity	2014-15 Budget	2015-16 Budget	Certificated Staffing		2014-15 Budget	2015-16 Budget	Classified Staffing
	Certificated	Certificated	Change		Classified	Classified	Change
<b>Teaching Activities</b>							
27 – Teaching	466.58	492.54	+25.96		103.42	116.74	+13.30
28 – Extracurricular	.50	1.50	+1.00		9.34	9.08	-.26
<b>Teaching Support</b>							
22 – Learning Resources	3.00	4.00	+1.00		5.62	5.68	+.06
24 – Guidance & Counseling	19.40	30.60	+11.20		3.53	4.81	+1.28
25 – Pupil Management & Safety					7.91	9.32	+1.41
26 – Health Related Services	30.50	23.80	-6.70		15.72	19.01	+3.29
31 – Instructional Professional Development	4.00	3.80	-.20				
33 – Curriculum Development		.25	+.25			.30	+.30
<b>Other Support Activities</b>							
44 – Food Services Operations					24.01	24.15	+.14
52 – Operations					32.87	33.07	+.20
53 – Transportation Maintenance					4.00	4.00	NC
62 – Grounds – Maintenance					5.50	5.25	-.25
63 – Operations of Buildings					40.04	40.96	+.92
64 – Building Maintenance					11.00	11.00	NC
72 – Information Systems					8.00	8.50	+.50
74 – Warehousing					3.00	3.00	NC
91 – Public Activities					17.05	17.00	-.05
<b>Unit Administration</b>							
23 – Principal’s Office	25.10	25.00	-.10		29.31	30.64	+1.33
12 – Superintendent’s Office	3.00	2.00	-1.00		2.00	2.00	NC
13 – Business Office					12.00	12.00	NC
14 – Human Resources	2.00	1.00	-1.00		7.00	7.25	+.25
15 – Public Relations					1.00	1.50	+.50
21 – Supervision – Instruction	8.50	13.75	+5.25		11.90	12.51	+.61
41 – Supervision – Nutrition Services					2.65	2.65	NC
51 – Supervision – Transportation					5.00	6.00	+1.00
61 – Supervision – Maintenance/Buildings	.50	.50	NC		3.00	3.00	NC
<b>Total FTE Staff</b>	<b>563.08</b>	<b>598.74</b>	<b>+35.66</b>		<b>364.87</b>	<b>389.42</b>	<b>+24.55</b>





# MONITORING

The overall plan for expenditures in the General Fund Budget requires careful monitoring throughout the year to maintain a positive cash flow. The flow of funding from state, federal and local sources does not match the flow of expenditures throughout the year.

Apportionment Payment Month	Percentage	Electronic Fund Transfer Date
September 2015	9.0	Sept. 30
October	9.0	Oct. 31
November	5.5	Nov. 30
December	9.0	Dec. 31
January 2016	9.0	Jan. 31
February	9.0	Feb. 28
March	9.0	March 31
April	9.0	April 30
May	5.5	May 31
June	6.0	June 30
July	10.0	July 31
August	10.0	Aug. 31

# BUILDING ENROLLMENT AND BUDGETS

Building Budgets are created on a formula that includes headcount, plus free and reduced lunch counts and Special Education student counts within the building. Budgets include funds for pupil supplies, textbooks, instructional materials, contractual services, travel and equipment in addition to stipend, substitute and staff development funds for certificated and classified staff. Additional funds are provided at the secondary level for Extra-curricular activities to include student supervision, event officials, team travel and supplies.

Funding Source: Local Levy & Revenue Dollars. CTE funding from State allocation.

	2015-16 FTE	2015-16 BEA Budget	2015-16 Extra-Curricular	2015-16 IB/Project	2015-16 CTE Budget	2015-16 Total Funding
Bonney Lake Elementary	460	\$39,896				\$39,896
Crestwood	422	\$35,153				\$35,153
Daffodil Valley Elementary	565	\$55,528				\$55,528
Donald Eismann Elementary	512	\$40,177				\$40,177
Emerald Hills Elementary	346	\$30,130				\$30,130
Liberty Ridge Elementary	455	\$43,380				\$43,380
Maple Lawn Elementary	600	\$52,458				\$52,458
Victor Falls Elementary	594	\$49,480				\$49,480
Lakeridge Middle School	591	\$59,573	\$10,000			\$69,573
Mountain View Middle School	656	\$67,824	\$10,000			\$77,824
Sumner Middle	712	\$75,408	\$10,000			\$85,408
Bonney Lake High School	1276	\$152,380	\$68,000	\$25,000	TBD	\$245,380
Sumner High	1574	\$185,543	\$74,000	\$30,000	TBD	\$289,543
Ehli Hill & C. Base	67	\$7,526				\$7,526
District Program Support						
<b>Totals</b>	<b>8830</b>	<b>\$894,456</b>	<b>\$194,000</b>	<b>\$55,000</b>	<b>TBD</b>	<b>\$1,135,930</b>

# SUMNER SCHOOL DISTRICT

## BUDGET SUMMARY

The budget document for 2015-16 includes expenditures for the following Funds:

### General Fund

\$ 105,847,697

*The General Fund is financed from local, county, state and federal sources. These revenues are used for current operation of the school district and fund programs of instruction for students, food services, maintenance, data processing, printing, and pupil transportation.*

### Transportation Vehicle Fund

\$ 805,590

*The Transportation Vehicle Fund is used to account for the state reimbursement to school districts for pupil transportation equipment and for the purchase and major repair of such equipment.*

### Capital Projects Fund

\$ 11,395,254

*The Capital Projects Fund is financed by proceeds from the sale of bonds, state matching revenues, and special levies. These revenues can be used for the acquisition of land, construction of new buildings, purchase of equipment for new buildings, and under certain conditions, improvements to buildings and/or grounds, remodeling of buildings, and the replacement of roofs, carpets, and service systems.*

### Debt Service Fund

\$ 11,655,908

*The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

### Associated Student Body (ASB)

\$ 2,123,407

*The establishment and collection of fees from students, as a condition of their attendance at any optional noncredit extracurricular event of the District, finance the Associated Student Body Fund. These revenues are for the extracurricular benefit of the students, and they must participate in determining the uses of these resources as part of the associated student body government.*