



2018-19 Recommended Budget Hearing



Relationship to Vision 2020

GOAL 4 – Resource Management

We will be responsible stewards of public funds by efficiently and effectively allocating district resources wisely.

...in support of:

Goal 1 -Academics

Goal 2-Safety

Goal 3-Partnerships





Purpose Information & Adoption Recommendation

Review the recommended 2018-19 budget and 4-year plan with the community and Board of Directors

Detailed budget documents are available on request:

- Annual Budget (Form F-195)
- 4-Year Plan (Form F-195F)

Email kim_brodie@sumnersd.org
Or Call 253.891.6010



New for SY 2018-19

- 4-year budget outlook including enrollment projections
- Legislature reduced over-reliance on local levies by increasing state funding - while reducing levies and restricting their use
- Required use of subfund to account for local revenues
- Opening new elementary school





Planned 2018-19 Staffing

Staffing levels have been maintained while opening a new campus

	Budgeted 2017-18	Estimated 2018-19
Certificated Staff FTE	670	667
Classified Staff FTE	450	448



2018-19 Recommended Budget

General Fund - Revenues

REVENUE by Source (in \$1000s)	Budgeted 2017-18	Estimated 2018-19	Difference
State General Purpose	71,584	*84,948	13,364
State Special Purpose	16,620	19,787	3,167
Federal	7,147	7,068	(79)
Local Taxes / LEA	24,496	18,561	(5,935)
Local NonTax	7,322	6,274	(1,048)
Other Local	1,711	1,506	(205)
TOTAL	\$128,880	\$138,144	\$9,264

*For this table, revenue code 3121 has been categorized with State Special Purpose and revenue code 3300 has been categorized with Local Taxes/LEA



EXPENDITURES by Program (in \$1000s)	2017-2018*	2018-2019**	Difference
Basic	76,119	76,993	874
Basic Education - Alternative Learning	1,188	1,158	(30)
Special Education - Supplemental - State	14,017	14,677	660
Special Education - Infants & Toddlers State	277	367	90
Special Education - Supplemental - Federal	1,557	1,570	13
Vocational - Basic - State	2,414	3,507	1,093
Middle School Career and Technical ED	411	470	59
Vocational - Federal	45	40	(5)
ESEA Disadvantaged - Federal	866	873	7
Other Title Grants Under ESEA - Federal	530	2,527	1,997
Learning Assistance Program - State	1,622	1,996	374
Special and Pilot Programs - State	769	804	35
Limited English Proficiency - Federal	40	42	2
Transitional Bilingual - State	430	511	81
Summer School	30	30	-
Highly Capable	223	247	24
Instructional Program - Other	75	-	(75)
Child Care	1,228	1,090	(138)
Other Community Services	666	1,463	797
Districtwide Support	18,508	19,878	1,370
School Food Services	3,207	3,235	28
Pupil Transportation	4,658	4,995	337
TOTAL	\$ 128,880	\$ 136,473	\$ 7,593

2018-19 Recommended Budget General Fund - Expenditures

* Budgeted

**Estimated



2018-19 Recommended Budget

General Fund - Fund Balance

	Budgeted 2017-18	Estimated 2018-19	Difference
Revenues	128,880,327	138,143,793	9,263,466
Expenditures	128,880,327	136,473,405	7,593,078
Difference	-	\$1,670,388	\$1,670,388
Beginning Fund Balance	8,915,617	7,800,000	(1,115,617)
Restricted - Carryover of Restricted Revenues	139,517	417,000	277,483
Nonspendable Fund Balance- Inventory & Prepaid Items	571,018	350,000	(221,018)
Assigned to Other Capital Projects	1,000,000	1,000,000	-
Assigned to Other Purposes	1,518,719	657,231	(861,488)
Unassigned Fund Balance	5,686,363	222,487	(5,463,876)
Unassigned to Minimum Fund Balance Policy (5% of expenditures)	na	6,823,670	6,823,670
Ending Fund Balance	\$8,915,617	\$9,470,388	\$554,771



2018-19 Recommended Budget Materials, Supplies & Operating Costs (MSOC)

	Prog 01 - Basic Ed	Prog 97 - Dist Wide Support	Total
MSOC Category			
Supplies & Materials	5,186,993	1,346,425	6,533,418
Purchased Services	3,303,988	7,505,175	10,809,163
Travel	64,528	104,950	169,478
Capital Outlay	-	65,000	65,000
Total Budgeted	\$8,555,509	\$9,021,550	\$17,577,059
State Allocation			\$11,777,824
Difference			\$5,799,235



Required Disclosure

If the State MSOC allocation exceeds planned MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.





4-Year Enrollment Projections (Annual Average Full-Time Equivalent)

Grades Kindergarten – 12th

Description	ACTUAL				PROJECTED			
	14-15	15-16	16-17	17-18**	18-19	19-20	20-21	21-22
Grades K-3	2,364	2,569	2,809	2,805	2,811	2,891	2,943	3,000
Grades 4-12	6,037	6,150	6,309	6,435	6,571	6,686	6,810	6,957
*Total AAFTE	8,401	8,719	9,118	9,240	9,382	9,577	9,753	9,957
Add Running Start	184	241	252	279	288	288	288	288
Total w/ Running Start	8,585	8,960	9,370	9,520	9,670	9,866	10,041	10,246
Percent Change	3.2%	4.4%	4.6%	1.6%	1.6%	2.0%	1.8%	2.0%
NOTES								
*Total AAFTE includes CTE & ALE								
**17-18 - Values are actual AAFTE counts per 4/2018 Report 1251.								
SY 19-20 to 21-22 - Kindergarten estimated @ 2.5% growth each year.								
SY 19-20 to 21-22 - Grades 1 - 12 based on three-year rolling average cohort survival rate .								



4-Year Plan – General Fund Revenues

Revenue Category (in \$1000s)	Budgeted 2017-18	Estimated 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Local Taxes	22,244	16,943	12,899	13,931	15,045
Local Support Nontax	7,322	6,274	6,114	6,169	6,221
State, General Purpose	75,459	88,595	91,329	93,997	97,119
State, Special Purpose	14,997	17,757	18,204	18,760	19,189
Federal	7,147	7,068	6,770	6,770	6,770
Revenues From Other Districts	1,050	560	580	609	639
Revenues From Other Entities	47	57	45	45	45
Other Financing Sources	614	890	890	890	890
Total Revenue	128,880	138,144	136,831	141,171	145,918



4-Year Plan- General Fund Expenditures

Expenditure Category (in \$1000s)	Budgeted 2017-18	Estimated 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Regular Instruction	77,308	78,151	78,158	80,737	83,671
Special Education Instruction	15,851	16,614	16,714	17,216	17,732
Career and Tech Education Instruction	2,870	4,017	4,041	4,162	4,287
Compensatory Education	4,256	6,754	6,794	6,998	7,208
Other Instructional Programs	328	276	279	287	296
Community Services	1,894	2,553	2,568	2,645	2,724
Support Services	26,373	28,108	28,277	29,125	29,999
Total Expenditures	128,880	136,473	136,831	141,170	145,917



4-Year Plan – General Fund Fund Balance

	Budgeted 2017-18	Estimated 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Revenues	128,880,327	138,143,793	136,831,098	141,170,272	145,917,439
Expenditures	128,880,327	136,473,405	136,831,098	141,170,272	145,917,439
Difference	-	1,670,388	-	-	-
Beginning Fund Balance	8,915,617	7,800,000	9,470,388	9,470,388	9,470,388
Restricted - Carryover of Restricted Revenues	139,517	417,000	417,000	417,000	417,000
Nonspendable Fund Balance- Inventory & Prepaid Items	571,018	350,000	350,000	350,000	-
Assigned to Other Capital Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Assigned to Other Purposes	1,518,719	657,231	650,000	644,824	407,466
Unassigned Fund Balance	5,686,363	222,487	211,783	-	-
Unassigned to Minimum Fund Balance Policy (5% of exp)	na	6,823,670	6,841,555	7,058,514	7,295,872
Ending Fund Balance	\$8,915,617	\$9,470,388	\$9,470,388	\$9,470,388	\$9,470,388





2018-19 Recommended Budget

Associated Student Body Fund



- Student-generated revenue
- Supports extracurricular, recreational, cultural and social activities



2018-19 Recommended Budget

Associated Student Body Fund

Estimated:	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Fund Balance	645,597	779,400	902,112	998,824	1,089,536
Revenues	2,134,799	2,315,792	2,499,792	2,583,792	2,633,792
Expenditures	1,989,634	2,193,080	2,403,080	2,493,080	2,623,080
Ending Fund Balance	\$790,762	\$902,112	\$998,824	\$1,089,536	\$1,100,248



2018-19 Recommended Budget

Capital Projects Fund

- Funded by proceeds from the sale of bonds, state matching revenues, special levies and investment interest
- Used for land acquisition / improvements, building construction and remodels, equipment for new buildings, and technology



2018-19 Recommended Budget

Capital Projects Fund

Estimated:	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Fund Balance	74,878,078	118,073,798	49,405,860	22,804,994	25,865,249
Revenues/Other Financing Sources	76,265,769	14,422,321	25,885,260	23,239,748	6,976,766
Expenditures/Other Financing Uses	82,479,000	113,090,259	52,486,126	20,179,493	20,179,493
Ending Fund Balance	\$68,664,847	\$19,405,860	\$22,804,994	\$25,865,249	\$12,662,522



2018-19 Recommended Budget

Debt Service Fund

- Collect voter-approved tax revenue
- Redeem bonds (principal and interest)



2018-19 Recommended Budget

Debt Service Fund

Estimated:	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Fund Balance	5,872,848	6,513,768	7,371,399	8,693,716	10,188,002
Revenues/Other Financing Sources	14,851,750	19,345,607	21,272,873	23,396,467	25,731,321
Expenditures/Other Financing Uses	17,784,503	18,487,976	19,950,556	21,902,181	24,156,862
Ending Fund Balance	\$2,940,095	\$7,371,399	\$8,693,716	\$10,188,002	\$11,762,461



2018-19 Recommended Budget

Transportation Vehicle Fund



- Funded by State depreciation
- Used for bus fleet expansion and replacement
- Purchase of 2 large and 2 small buses planned for 2018-19



2018-19 Recommended Budget

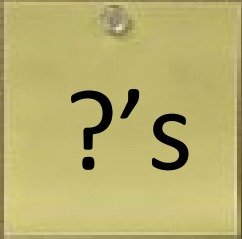
Transportation Vehicle Fund

Estimated:	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Fund Balance	412,230	461,665	371,336	342,550	313,764
Revenues/Other Financing Sources	347,500	794,979	375,500	375,500	393,500
Expenditures/Other Financing Uses	759,230	885,308	404,286	404,286	404,286
Ending Fund Balance	\$500	\$371,336	\$342,550	\$313,764	\$302,978



- Adopt recommended budget and 4-year plan
- Monitor 2017-18 year end closing and actual 2018-19 student enrollment
- Establish local subfund for use in the 2018-19 SY;
Analyze full financial and operational impacts
- Revise budget development and related decision-making processes
- Work with stakeholders to examine priorities and recommend actions that ensure a sustainable 4-year financial plan focused on student success
- Establish plan for implementation of state-required chart of account changes for the 2019-20 budget





?’s