SCHOOL BUDGET MANUAL

2020-2024 SCHOOL YEAR

Greg Woodard
Chief Financial Officer
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1.0 INTRODUCTION

1.1 OVERVIEW

The purpose of this manual is to facilitate development of the District's 2020-2024 budget with a particular emphasis on the 2020-2021 budget.

The budget reflects the allocation of the revenues and expenditures of the Tukwila School District to support educational programs and services that align with the District's Mission and Strategic Plan. The budget is guided by educational, operating, and financial policies. The budget also represents a balance between the educational needs of the students and the ability of the local and state community to provide the necessary financial support.

To have a well-defined and developed budget requires the full cooperation of everyone involved in the budget process. The Budget Advisory Team will make recommendations to the Superintendent and the Superintendent will submit the 2020-2024 budget to the Board of Directors for final approval. Once the budget has been developed, reviewed, and approved by the Board of Directors, the budget will serve as the District's operational and financial blueprint.

1.2 TUKWILA SCHOOL DISTRICT MISSION AND GOALS

Tukwila School District Mission is to create a learning community that supports and empowers students, staff, and families to reach their greatest potential.

GOAL 1: Create a culture of equity, trust, honesty, respect, and positive relationships.

GOAL 2: Develop a clear focus on engaging students through the design of instruction through curriculum, experiences, work, and supports to ensure student achievement.

GOAL 3: Ensure and communicate structures of sustainability and continuity are in place that result in increased student, staff, and community commitment to and ownership of the direction of the district.

GOAL 4: Design a recruitment and on-boarding system that hires, retains, empowers and provides leadership pathways for high quality staff that believe in the direction of the district.

1.3 BUDGET ADVISORY COMMITTEE

A Budget Advisory Committee will include Tukwila School District stakeholders and community members with a goal to find operating efficiencies to allow the District to meet its Mission with limited financial resources. This advisory group will make recommendations that may be accepted, rejected or modified by the Superintendent or his designee.

The 2020-21 membership includes the following participants.

Responsibility	Name	Responsibility	Name
Cabinet	Flip Herndon	Business Office	Veronica Birdsong
	Greg Woodard		Ken Peterson
	JoAnne Fabian	Union Reps	Cindy Lewis
	Aaron Draganov		Bev Miller
Principals	Rick Harwood		Maria Edwards
	Clinton Long	Athletics	Harvard Jones
	Laurie Clark	Board	Edna Morris
	Brett Christopher		Dave Larson
	Steve Salisbury	Community	Ubah Aden
	Tenesha Fremstad		Pat Larson
	Constance Thomas		
Technology	Jeff Baker		

1.4 AREAS OF FOCUS

The District is currently focused on addressing five key areas. These are:

1. **Financial Stability**
   The District has operated with a deficit budget for the last four of the last five years. The District ended the 2018-19 school year with a fund balance of 8.8% that included $336k in recovery and $261k in carry over. New TEA wage and salary increases went into effect in September 2018 and September 2019 providing a 10% and a 6% rate increase, respectively. The McCleary Levy Cap went into effect on January 1, 2019 and the SEBB benefit program went into effect on January 1, 2020.

2. **Declining Enrollment**
   Due to changes in the demographics, competing schools, and increased student interest in alternate programming, enrollment has declined for five consecutive years and is expected to decline in 2020-21.

3. **School Construction**
   The District will substantially complete its multi-year renovation of all of its schools in August 2020.

4. **K-3 Class Size Compliance**
   K-3 class size compliance was enforced for the 2019-20 school year and will be enforced again for the 2020-21 school year.

5. **Covid-19**
   Due to the Covid-19 pandemic school based learning was initially postponed and then cancelled for the 2019-20 school year. Student learning environments and State funding levels are open items.

1.5 BOARD OF DIRECTOR BUDGET PHILOSOPHY

The Board of Directors understand that developing a General Fund Operating Budget may cause changes in current program offerings. Members of the Board also understand their legal requirement to approve a balanced budget for the following school year. Depending on the revenue estimates for the District, reductions may be required in some areas while other areas may need to be increased to best serve students within the revenue limitations and keeping the District on a solid financial footing.

To that end, the Board of Directors of the Tukwila School District will be approving a budget for the following school year, while attempting to honor the following philosophies:

1. Safety of students and staff is the highest priority.
2. Instructional and support staff need to work together effectively to meet the needs of our students and to ensure the highest opportunity for them to succeed.
3. Student's basic human needs must be met before they can achieve their highest academic potential.
4. Students must be engaged in their learning to achieve their highest academic potential.
5. The District must meet all its legal requirements under state and federal law.
6. The District must communicate effectively with parents, taxpayers and the community at large.
7. The District must operate within its Race and Equity Policy.
8. Reductions will be made first to programs in which there is clear evidence that they are not as effective in supporting the District mission statement as other programs.
9. Partial reduction of the programs will be made, but if analysis shows the reduction will render the program ineffective, fully removing or restoring the program will be considered.
10. Reductions will be made in areas with less impact on students who are not meeting standard on Washington State standardized tests.
11. Reductions will be made in areas with less impact on students who do not speak English as their native language.
12. Reductions will be made to elective offerings while attempting to maintain choices for students as part of a comprehensive education.

In addition to expenditure reductions, the Board expects the Superintendent of the Tukwila School District to continue implementing more efficient practices that will save costs in future years, i.e., increasing energy conservation efforts, efficient Human Resources processes, efficient accounting processes, and utilizing data as a standard in decision making, etc.

The District will also continue to advocate for a more equitable needs-based funding system at the state level.

Board reviewed and approved at 2/25/2020 Meeting

1.6 BOARD PRIORITIES

The Tukwila School District Board of Directors have identified the following items as budget priorities for the 2020-21 school year. Topics are broken into Student Services and Financial Stability categories. Items within each category are listed by Board ranking (alphabetical when items received the same vote count).

Student Services
1. Design remediation plan to support students when buildings open
2. Track student progress during the building shut down period
3. Social and Emotional Learning support for staff and students
4. Communications
5. Race and Equity
6. Safety Issues
    a. Immunizations
    b. Lead in water faucets. Retest all faucets after construction and every three years (all below 5ppb with plan to get all below 1 ppb, see DOH guidelines)
    c. School lunch nutritional standard
7. Creative Learning Labs: Equitable access at each elementary school
8. Summer School for students that are below grade level expectations, highly capable students from categorical funding source and students that need credit recovery
9. K-3 class sizes to maximize state revenue
10. Outdoor Education (Osprey Camp)
11. Staff Appreciation Event
12. Dual Language
13. Pre K in all elementary schools

Financial Stability
1. Need quality input from non-staff community members and students
2. Maintenance funding to minimize long term maintenance costs
3. Performance Audits, every 5 years per policy 6550
4. Ending Fund Balance between 3% to 4% for 2020-21
5. Central Administrative Costs – cap of 8% of overall general fund revenue budget. Central Administrative costs include payroll and non payroll (MSOC) costs and include costs charged to grants and basic education.
    a. Spend money on communications

The Board of Directors confirmed their budget priorities at the May 26, 2020 Board Meeting.

1.7 BUDGET ASSUMPTIONS

The following items serve as an outline for the 2020-2021 budget process. These are the non-negotiable items that <u>must</u> be achieved, or the methodologies that <u>must</u> be used, throughout the budget process.

1. The budget must provide a positive ending fund balance <u>after</u> including a 2.5% set aside in capacity to handle unexpected expenditures throughout the year.

2. Carryover of unused 2019-2020 budget will only be permitted for:

    a. Donations and Grants: The Business Office will conduct a review of activity to determine the exact dollar amount of all donations and grants that can be carried over. Grant fund should be spent in the year obtained, according to the grant agreement.

    b. Encumbrances: Encumbrances for executed requisitions/purchase orders will be carried over provided that the encumbrance is for the 2019-2020 school year, but the item(s) being procured were not received until after August 31, 2020.

3. A minimum per student allocation of $75.00 at the elementary level, and $100 at the secondary level, will be given to the buildings for MSOCs (material, supplies, and operating costs).

4. Except for Special Education, grant and categorical programs will be budgeted to operate within their revenue awards less the deduction for allowed state and federal indirect administrative costs. As grant and categorical revenues end, the associated expenses will also be retired.

5. Staffing will be maintained, increased, or reduced based on student enrollment and financial constraints. Staffing will be added for new Preschool programs at each elementary school.

6. Sufficient budget will be set aside to handle all legal obligations of the District. Example: Audit Costs, Insurance, CBA Requirements, etc.

2.0 DEFINITIONS

2.1 GLOSSARY OF TERMS

Popular terms and phrases used during the budget process to reference specific items:

District Budget:	The five State required funds: General, Capital Projects, Debt Service, Transportation Vehicle, and Associated Student Body (ASB)
Personnel Budget:	The sections of the District's budget containing funding for salaries and benefits.
MSOC Budget:	The sections of the District's budget containing funding for MSOC (materials, supplies, and operating costs) or non-personnel expenditures.
Grants / Categoricals:	Revenue that is directed towards supplementing the District's core offerings. Expenditures for grants and categorical programming should not exceed the revenue it receives. Examples include Title I, LAP, and Title III.
Skyward:	The system the District uses to house its financial, budget, personnel, and student data. It is the District's General Ledger system.
Accountant:	Business Office personnel responsible for developing the budget within the Skyward system and helping individual departments to reconcile budgets against actual activity.
Account Codes:	A group of line items that have budget allocations for expenditure during the school year. The total expenditures for an account code cannot exceed its budget.
Central Admin:	Per OSPI, central administration consists of nine (9) areas of the district: Board of Directors, Superintendent, Business Office, Human Resources, Public Relations, Supervision (Instruction), Supervision (Food Service), Supervision (Transportation) and Supervision (Building).
Capacity:	Budget reserved in the Business Office that should only be used when (1) additional revenues are received that require an increase in the District's current operations or (2) when emergencies or unexpected situations occur that have a financial impact (i.e. fire or flood). Capacity is not budget available to fund new initiatives.
OSPI	The Office of the Superintendent of Public Instruction.
FTE	Full-Time Equivalent. Can be referenced as either Student FTE or Staffing FTE. 1.0 FTE equals one full-time student or staff member.

2.2 ACCOUNT STRUCTURE

The District's <u>General Fund</u> account code structure in Skyward. This structure is dictated by the State.

Fund		T	Resource			Program			Activity		Object				Location				Responsibility			Sub
1	0	E	5	3	0	9	7	0	0	1	3	7	0	0	0	0	0	0	0	1	3	0	0	0

Sub code 1 was new for 2019-20 and represents 'Local' funding. Object codes are used in the General Fund to identify the type of expenditures as follows:

Object	Description
2XXX:	<u>Certificated Salaries</u> – All salaries for certificated staff are coded to this object code. Salary include base, responsibility, tri, extra hours, stipends, etc. Included in this category are administrative certificated personnel, such as principals and the superintendent.
3XXX:	<u>Classified Salaries</u> – All salaries for classified staff are coded to this object code. Salary information includes base, overtime, extra hours, stipends, etc. Included in this category are all non-certificated personnel, such as office managers, bus drivers, maintenance, business, and human resources.
4XXX:	<u>Benefits</u> – All benefits, regardless of whether they are certificated or classified, are coded to this object code.
5XXX:	<u>Supplies and Materials</u> – Items that are consumable, such as books, pens, paper, laptops, monitors, tires, light bulbs, etc. are coded to this object code.
7XXX:	<u>Contracted Services</u> – Items that are not consumable, such as subscriptions, utilities, insurance, consultants, registration, etc. are coded to this object code.
8XXX:	<u>Travel</u> – All travel related expenses for District personnel, such as airfare, mileage reimbursement, taxis, tolls, etc. are coded to this object code.
9XXX:	<u>Capital Outlay</u> – Items that are considered improvements to the District's infrastructure, such as roof improvements, gym floor replacement, server upgrades, etc. are coded to this object code.

2.3 SUB-FUND 1 – (ENRICHMENT) DETERMIINATION

Sub Fund 1 is used to identify expenditures that are not provided by the State, grants or categoricals. The following framework is used to determine if a salary item qualifies as a sub fund 1.

Program Codes:
- The following **programs** are always charged to sub fund 0: *0100, 0300, 2100 through 28++, 3+++, 51++, 52++, 5509, 58++, 6+++, 74++, 7979, *97++, 98++, 99++

  *Once state allocation is met, the remaining expenditures are coded to sub-fund 1

- The following **programs** are always charged to sub fund 1: 0100 to 0198, 7100, 7300, 73++, 86++, 89++

All remaining **programs** are charged to sub fund 0 or 1 based on below criteria.

Object Codes:
The following object codes are always charged to sub fund 1.

2131	Cert Extra Hours	3120	Classified Sub
2120	Cert Subs	3131	Class Extra Hours
2152	Stipend-cell phone	3152	Stipends-cell phone
2153	Extended Days	3156	Stipend
2154	Dept Chair	3158	Game Supervision
2156	Stipends	3159	In District Interpreters/Trans
2157	Class Overload	3161	Doctoral Stipend
2162	Sick Leave Buyback/Vaca Cashou	3162	Cl Sick Leave/Vacation
2163	Personal Leave Cashout	3163	CL Personal Leave Cash out
		3164	Incentive Pay
		3165	Longevity

- Object codes listed above are limited to basic education funding. These include program codes: 01++, 04++, 97++ & 89++ as long as they are not activity 34. Costs in other project codes that exceed funding may be charged to sub fund based on further analysis by the Business Office.
- All other expenses are charged to sub fund 0, unless directed by the Business Office.
- Object codes listed above that start with the number 2 apply to certificated employees. Object codes that start with the number 3 apply to classified employees.

Activity Codes:
- The following **activity code** is always charged to sub fund 0: 34 - Professional Learning (State)
- The following **activity** is always charged to sub fund 1: 28 - Extracurricular

2.4 ORGANIZATION CHART

BOARD OF DIRECTORS

SUPERINTENDENT

EXECUTIVE ASSISTANT TO THE SUPERINTENDENT
& TO THE BOARD OF DIRECTORS

BUILDING PRINCIPALS

CHIEF ACADEMIC OFFICER (TEACHING & LEARNING)

- DIRECTOR SPECIAL EDUCATION
  - ADMINISTRATIVE ASSISTANT (SPED)
  - ESA EMPLOYEES
  - BEHAVIORIST
  - BEHAVIORIST (PARA)
- PARENT & COMMUNITY LIAISONS (4)
- ADMINISTRATIVE ASSISTANT (T & L)
- DIRECTOR EARLY & ELEMENTARY EDUCATION
  - ADMINISTRATIVE ASSISTANT (EARLY ED)
  - HEADSTART & ECEAP STAFF
  - QUALITY ENGAGEMENT SPECIALISTS (3)
- EDUCATIONAL PROFESSIONAL DEVELOPMENT SPECIALISTS (2)

CHIEF FINANCIAL OFFICER (BUSINESS OFFICE)

- ACCOUNTANTS (2)
- PAYROLL/BENEFITS
- OFFICE ASSISTANT/RECEPTIONIST
- DIRECTOR TRANSPORTATION
  - TRANSPORTATION SAFETY & TRAINING SPECIALIST
  - DISPATCHER
  - BUS DRIVERS
- DIRECTOR MAINTENACE & OPERATIONS & CAPITAL PROJECTS
  - ADMINISTRATIVE ASSISTANT
  - MAINTENANCE & GROUNDS EMPLOYEES
  - CAPITAL PROJECTS PROFESSIONAL
  - CUSTODIANS
- DIRECTOR FOOD SERVICES
  - ADMINISTRATIVE ASSISTANT
  - FOOD SERVICES STAFF

EXECUTIVE DIRECTOR CTE, DATA AND TECHNOLOGY SERVICES

- DIRECTOR INFORMATION TECHNOLOGY
- DATA ANALYST
- NETWORK TECHNICIANS (3)

EXECUTIVE DIRECTOR HUMAN RESOURCES & LABOR RELATIONS

- DIRECTOR EMPLOYEE SERVICES & CERTIFICATED SUBSTITUTE COORDINATOR
  - HR COORDINATOR & CLASSIFIED SUBSTITUTE COORDINATOR

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2.5 CHART OF ACCOUNTS

Account Code Structure
2020-21

SUPERINTENDENT, Flip Herndon — 1100

Prog	Description — Location 000
9700-11	Board of Directors
9700-12	Superintendent

BUSINESS & FINANCE Greg Woodard — 1300

Prog	Description — Location 000
7900	Unanticipated Grants/Capacity
7950	Medicaid Match
9700-13	Business Office
everything	CPF: Maintenance, Bond
9700-13	Business Office

MAINT & OPS, Liliana Cardenas — 1397

Prog	Description
0151-25	Safety & Emergency Preparedness
9700-61	Supervision
9700-62	Grounds Maintenance
9700-63	Operations of Buildings
9700-64	Maintenance
9700-65	Utilities
9700-67	Bldg & Property Security

HUMAN RESOURCES, Aaron Dragonov — 1400

Prog	Description — Location 000
0129	NBTC Advisor
0131, 0132	TEA/TCEA PD Funds
0133	SEIU PD
0135	504 for Staff
0198	Training & Employee Support
5803	Cert NBTC Bonus
5804	TPEP Training Grant
5817	BEST Grant
9700-14	HR Recruiting, Investigations

FOOD SERVICE, Trevor Watt — 9800

Prog	Description — Location 000
9800-41	Supervision
9800-42	Food
9800-44	Operations
9800-49	Food Service-Transfers
9802-42	USDA Fresh Fruit & Vegetables

Locations

*010-Admin Bldg
*020-Annex
*030-Stadium
*040-Bus Lot

SPECIAL SERVICES, Open — 1221

Prog	Description
	Location 000, 126, 135, 188, 264, 448
0100.24	Counselors/Social Workers
0100.26	Nurses
0126	Home/Hospital
0135	Student 504
2100	State Special Education
2108	Extended School Year
2188	Sp Ed Preschool
2200	Infants & Toddlers
24xx	Sp Ed Overage & Safety Net
2494	Special Education Flow Through
2499	Special Education Preschool

EARLY LEARNING, Heather Newman — 1230

Prog	Description — Location 126, 135,188
0100	Early Learning
8823	ECEAP
6100	Head Start
7922	Kinder Module

ELL & STUDENT SERVICES, JoAnne Fabian — 1265

Prog	Description
	Location - 000, 126,135,188, 264,448
0110	AVID - FHS & SMS
6400	Title III - LEP
6500	Transitional Bilingual

DEBIT TRANSFER

Object	Description
075	Field Trips
098	Food Service
099	ECEAP Snacks

TRANSPORTATION, Susie Kelly — 9900

Prog	Description — Location 000
9900-51	Supervision
9900-52	Operations
9901-52	Operations - Homeless
9958-52	Operations - ECEAP Run
9961-52	Operations - Head Start Run
9900-53	Maintenance
9900-56	Insurance
9900-59	Transfers

TEACHING & LEARNING, JoAnne Fabian — 1200

Prog	Description — Location 000
0103	Curriculum Council
0106	English/Language Arts
0107	Math
0111	Science
0112	Social Studies
0114	Foreign Language
0150	Health/Fitness
0160.	STEAM
5100	Title I
5101	Title I - Building Allocation
5102	Title I - Set Asides
5103	Title I - Parent Involvement
5104	Title I - Homeless
5110	Title X McKinney-Vento
5122	Title I Target 3
5200	Title II - Teacher Principal Quality
5204	Title IV
5221	21st Century Grant
5500	LAP - Learning Asst Program
5804	TPEP Training Grant
7400	Highly Capable
0100-27	Teaching
0100-31	PD
0119-27	BEA - Running Start

LIBRARY & MEDIA, Jeff Baker — 1272

Prog	Description
0115-22	Districtwide Library - location 000
0115-22	Building Library/Media, FHS-location 448
0115-22	Building Library/Media, SMS-location 264
0115-22	Building Library/Media, CV-location 126
0115-22	Building Library/Media, TH-location 135
0115-22	Building Library/Media, TUK-location 188

ASSESSMENT & TECHNOLOGY, Jeff Baker — 1272

Prog	Description — Location 000
0149	Student Registration
31xx	CTE
3862	Federal Carl Perkins
0176	Accountability & Assessment
9700-65	Districtwide Phone System: e-rate
9700-72	Districwide Technology - E-Rate
9700-73	District Copy Center

PUBLIC RELATIONS, — 1500

Prog	Description — Location 000
9700-15	Public Relations

Capital Projects Extra Hours, Liliana Cardenas

Prog	Description — Location ALL
9701	Project Manager Salary
0148	Foster High School
0154	B2K

2.6 CHART OF ACCOUNTS SCHOOL LEVEL

Account Code Structure
FOSTER HIGH SCHOOL, Paul Apostle

Prog	Description Location 448
0100-23	Office Operations
0100-24	Guidance & Counseling
0100-27	Basic
0100-31	Professional Development
0102	Art
0106	English/Language Arts
0107	Math
0108	Music/Choir
0111	Science
0112	Social Studies
0114	Foreign Language
0115	Library - Bldg
0117	Drama
0119	Non-Vocational BEA Running Start
0121	Basic - Special Ed
0123	Principal Intern-Extra Hours/Trainings/etc
0135	504 for Students
0150	Health/Fitness
0155	Graduation
0165	Basic - ELL
0166	World Language
1880	RTTT - P8
04xx	Non-Athletic Stipends
3100	State Vocational 9-12 CTE, move to FHS
3119	Voc Running Start, move to FHS
5101	Building Set Aside
5103	Parent Involvement
7916	Bridge to College Courses Grant
7950	Medicaid Match

IN/OUT	ZERO BALANCE ACCOUNTS
xxxx-xx	599 Object code
Account Use Approval Through Business Office	

ATHLETICS & ACTIVITIES, Harvard Jones   2800

Prog	Description Location 000, 264,448
04xx-28	Athletics
8930-91	Miscellaneous Facility Use
8950-63, 91	Neudorf Stadium Dist
8970-63, 91	Peforming Arts Centers

SHOWALTER MIDDLE SCHOOL, Brett Christopher 0264

Prog	Description Location 264
0100-23	Office Operations
0100-24	Guidance & Counseling
0100-27	Basic
0100-31	Professional Development
0102	Art
0106	English/Language Arts
0107	Mathematics
0108	Music/Choir
0111	Science
0112	Social Studies
0114	Foreign Language
0135	504 for Students
0115	Library - Bldg
0150	Health/Fitness
0155	Elective/Tech
0156	6th Grade
0157	7th Grade
0158	8th Grade
0165	SMS ELL
5103	Parent Involvement
7923	Best start for kids/SBIRT
7926	GEAR UP
7950	Medicaid Match

CASCADE VIEW ELEMENTARY, Tenesha Fremstad 0126

Prog	Description Location 126
0100-31	Professional Development
0100-23	Office Operations
0100-27	Basic
0102	Art
0108	Music
0115	Library - Bldg
0135	504 Students
5103	Parent Involvement
7950	Medicaid Match
0400-28	Extra-Curricular

THORNDYKE ELEMENTARY , Constance Thomas

Prog	Description Location 135
0100-23	Office Operations
0100-27	Basic
0100-31	Professional Development
0102	Art
0108	Music
0115	Library - Bldg
0135	504 for Students
0150	Health/Fitness
5103	Parent Involvement
7950	Medicaid Match
0400	Extra-Curricular

TUKWILA ELEMENTARY, Steve Salisbury   0188

Prog	Description Location 188
0100-31	Professional Development
0100-23	Office Operations
0100-27	Basic
0102	Art
0108	Music
0115	Library - Bldg
0135	504 Students
5103	Parent Involvement
7950	Medicaid Match
0400-28	Extra-Curricular

DONATIONS

Prog	Description Location ALL
0400-28	Extra Curricular - Athletics

2.7 COMMON ACTIVITY AND OBJECT CODES

Activity	Description
ADMINISTRATION	
11	Board of Directors
12	Superintendent's Office
13	Business Office
14	Human Resources
15	Public Relations

Activity	Description
INSTRUCTION	
21	Supervision
22	Learning Resources
23	Principals
24	Guidance and Counseling
25	Pupil Management and Safety
26	Health/Related Services
27	Teaching
28	Extracurricular
29	Payments to School Districts
31	Instructional PD
32	Instructional Technology
34	Professional Learning
33	Curriculum

Activity	Description
FOOD SERVICES	
41	Supervision
42	Food
44	Operations
49	Transfers

Activity	Description
PUPIL TRANSPORTATION	
51	Supervision
52	Operations
53	Maintenance
56	Insurance
59	Transfers

Object	Description
DEBIT TRANSFER	
0720	Postage Meter
0730	Copy Center
0740	Copier Monthly Lease
0750	Field Trips
0970	Maintenance
0980	Food Service
0990	Commodities/Snacks

Object	Description
CREDIT TRANSFER	
1720	Postage Meter
1730	Copy Center
1740	Copier Monthly Lease
1750	Transportation
1970	Maintenance
1980	Food Service
1990	Commodities/Snacks

Object	Description
CERTIFICATED SALARIES	
2110	Base contract-Cert
2111	Administration Salary
2120	Cert Subs
2131	Cert Extra Hours
2150	TRI
2151	IEP Stipend
2152	stipend-cell phone
2153	Extended Days
2154	Supplemental Contract-Certificated | Dept Chair
2155	SPED Bonus
2156	Stipends
2157	Supplemental Contract-Certificated | Stipend
2161	Doctoral Stipend Cert
2162	Other Salary Items | Sick Leave Buyback
2163	Personal Leave Cash Out
2170	NBTC

Object	Description
SUPPLIES	
5610	General Supplies
5611	District-w ide Furniture
5612	Food-Non Food Service
5613	Bargained Clothing Allow ance
5614	Postage/UPS/Stamps
5615	Copier Paper
5617	Board Staff Appreciaton Supplies
5618	Uniforms
5619	Food Servce Cleaning Supplies
5626	Vehicle Fuel
5630	Food-Associated With Food Service
5631	Commodities
5640	Library Books
5641	Curriculum Adoption
5642	Textbooks
5643	Bookfair Revenues
5651	Supplies -Tech Related
5652	Computer Supplies

Object	Description
PURCHASED SERVICES	
7310	Office/Admin services
7311	Election Costs
7312	Online Fees
7314	Property Taxes
7321	Contracted Teachers
7322	Therapy Services(SLP/PT/OT)
7323	Tukw ila Online
7325	Tutor
7330	staff/student PD
7331	PD-Contractor
7340	Other Professional Services
7341	Legal Services District Support
7342	Audit Costs
7344	Interpretors/Translators
7345	Finger Printing

Activity	Description
MAINTENANCE & OPERATIONS	
61	Supervision
62	Grounds Maintenance
63	Operation of Buildings
64	Maintenance
65	Utilities
67	Building and Property Security
68	Insurance

Activity	Description
TECHNOLOGY	
72	Information Systems
73	Printing
75	Motor Pool
91	Public Activities

Location	Description
Districtwide	
0000	Districtwide
0100	Admin Building
0200	Grounds Maintenance
0300	Stadium
0400	Bus Lot
0500	PAC
1260	Cascade View
1350	Thorndyke
1880	Tukwila
2640	Showalter
4480	Foster
5000	Summer School

Object	Description
CLASSIFIED SALARIES	
3110	Classified Salary
3120	Classified-Sub
3131	CL Extra Hours
3152	Cell Phone Stipend
3156	Class Stipend
3158	Supplemental Contract-Classified | Game Supervisio
3159	Supplemental Contract-Classified | In District Interpre
3161	Other Salary Items | Doctoral Stipend Cert
3162	Other Salary Items | Cl Sick Leave/Vacation
3163	Other Salary Items | CL Personal Leave Cash out
3164	Incentive Pay
3165	Cl Longevity

| Object	Description
EMPLOYEE BENEFITS	
4222	OASI/FICA
4223	OASI/FICA-Classified
4232	Retirement Contributions-Cert
4233	Retirement contributions-Class
4262	Unemployment- Cert
4263	Unemployment- Class
4272	Labor & Industries
4273	Labor & Industries
4282	Med/Dental Insurance- Cert.
4283	Medical/DentalInsurance- Class
4292	PFMLA-Employee
4293	PFMLA-Employer

Object	Description
TRAVEL	
8580	Mileage/Airfare/Meals/Lodging
8581	Internal Mileage

Object	Description
CAPITAL EXPENSE	
9731	Items of value over $5000

Object	Description
PURCHASED SERVICES CON'T	
7351	Data Processing and Coding Services
7411	Water/Sewer
7420	Cleaning Services
7421	Garbage
7422	Shredding
7431	Non-tech Related Repairs and Maint
7432	Tech Related Repairs and Maint
7433	HVAC PM
7434	HVAC Repairs
7435	Food Service Repairs and Maint
7443	Rentals of Computers/Related Equip
7519	ORCA/Charter/MV
7530	Licenses
7531	Subscription/Publications
7532	Hosting Fee
7533	Phones
7534	Internet
7535	Cell Phones
7541	Advertising-HR
7542	Advertising- Legal Ad, Sale of Property
7565	Tuition For Post Seconday Schools
7571	Food Service Contracted Director
7580	Admission Fees- Not PD Related
7591	Sevices Purchased fro other SD/ESD
7621	Natural Gas
7622	Electricity
7810	Dues and Fees

3.0 FINANCE & BUDGET

3.1 DISTRICT MAP FROM DAVIS DEMOGRAPHICS
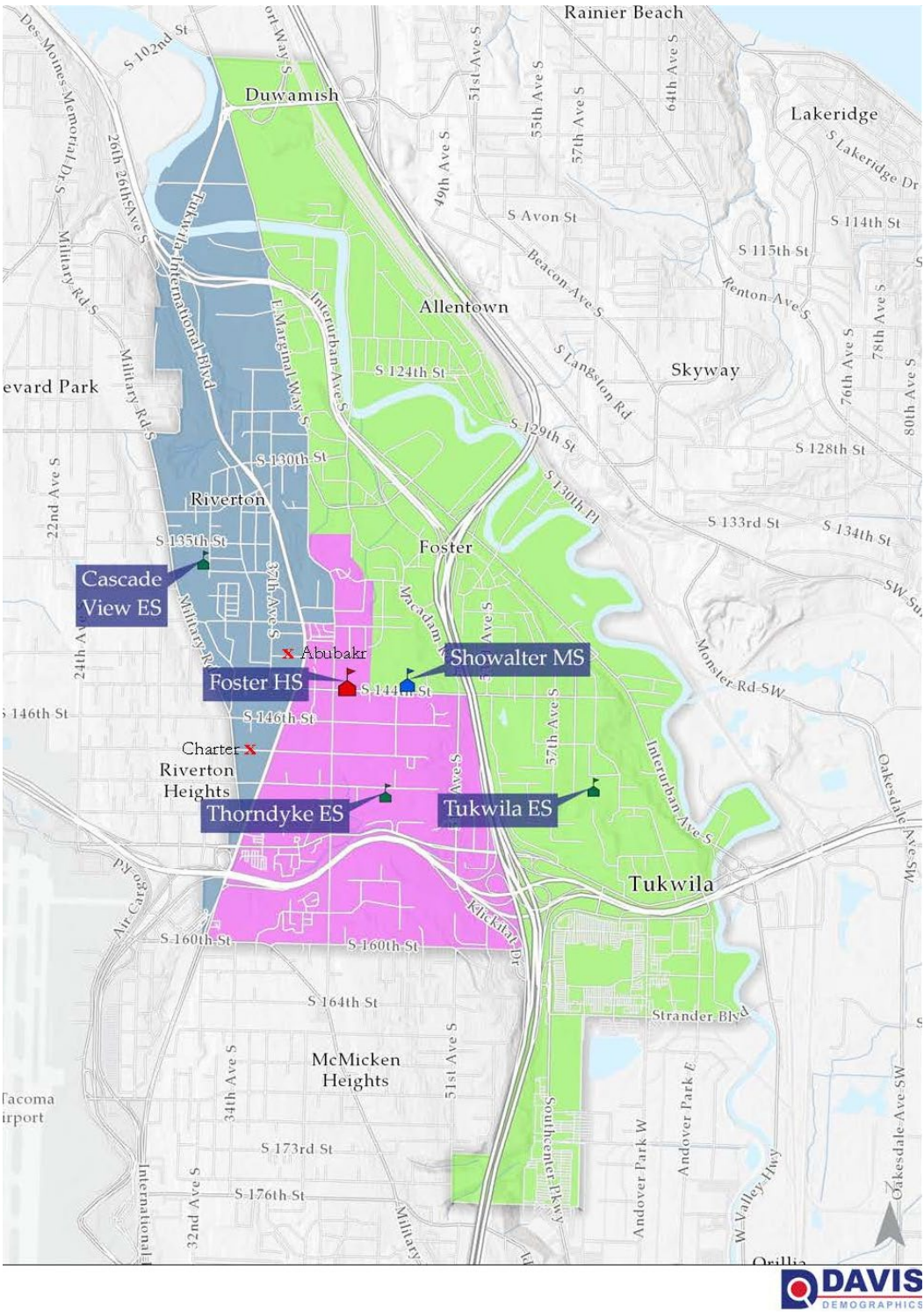
3.2 ENROLLMENT METHODOLOGY

Tukwila School District uses a combination of internal enrollment projections and the results of a professional demographer's projections of enrollment changes for the District and the region. The last demographer's report was completed in February 2020.

Enrollment projections take into account (1) historical cohort movement, (2) demographer's projected changes for the District, (3) input from Principals and Cabinet, (4) feedback from the community and the region, including new housing developments, and (5) competing schools.

The table to the right shows planned residential units will provide additional students to the Tukwila School District in 2021-22 (budget year two). Residential unit data from City of Tukwila. Student Yield Factors were created by Davis Demographics.

Incremental Students from New Construction	2021-22			
Project	SFD	MFA	APT	TTL
Riverton Cascade Homeownership Project	10	0	0	10
Osterly Park Townhomes	0	15	0	15
Tukwila Equitable TOD Apartments	0	0	103	103
Total	10	15	103	128

Yields	SFD	MFA	APT
K-6	0.276	0.273	0.168
7-8	0.073	0.074	0.037
9-12	0.187	0.116	0.097

New Students	SFD	MFA	APT	TTL
K-6	3	4	17	24
7-8	1	1	4	6
9-12	2	2	10	14
Totals	5	7	31	43

Two competing schools opened during summer 2018. The Charter Impact School will add one grade per year through 2022-23. Approximately 11% of Impact's students live in the Tukwila School District boundaries. Abubakr Islamic Center of Washington, formerly known as Makkah Islamic School, relocated from Seattle in summer 2018. Since their move they have consistently had 170 students split almost evenly between kindergarten through 8th grade. Actual enrollment for each school is shown below.

Impact School	18-19	19-20	20-21	21-22	22-23
K	120	95			
1	60	127			
2		63			
3					
4					
5					
Total	180	285	0	0	0

Abubakr K-8	170	170			

3.3 ENROLLMENT CHART

The following chart shows year over year total kindergarten through twelfth grade full time equivalent students ("FTE"). These totals exclude open door, alternative learning and running start full-time equivalent students.

Total K12 FTE Enrollment

Fiscal Year	Annual Average FTE
10-11	2,809
11-12	2,811
12-13	2,815
13-14	2,876
14-15	2,947
15-16	2,904
16-17	2,862
17-18	2,780
18-19	2,711
19-20(P)	2,666
20-21(B)	2,645
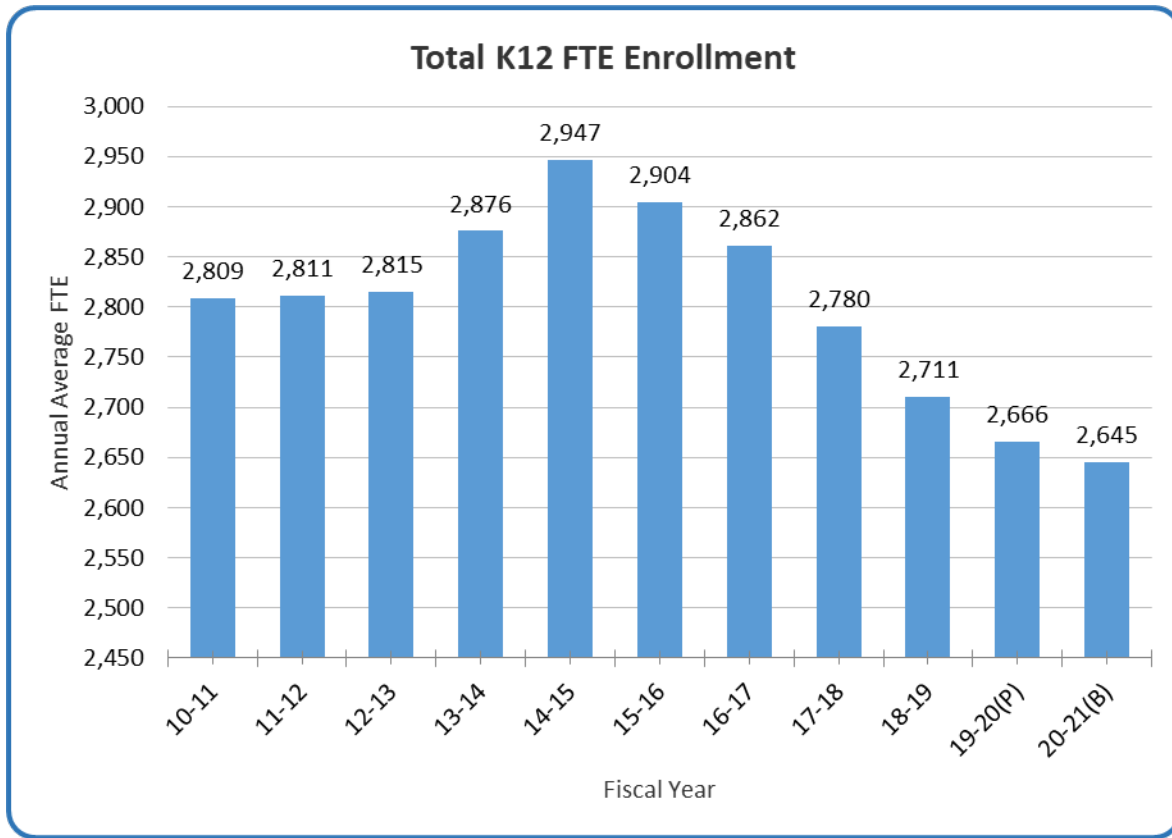
Source Documents:
- Historical data from OSPI Report 1251 full-year average
- Current year projection based on September through January actual enrollment adjusted for seasonality.
- 2020-21 budget incorporates the enrollment methodologies discussed in section 3.2.

3.4 CENTRAL ADMINISTRATION STAFFING

The District's central administration staffing will be limited to 8.0% of the General Fund revenue budget and the 2020-21 amount is estimated in the table below.

- As referenced in section 2.1, OSPI dictates that the following departments be classified as Central Administration. Note that Principal and IT departments are excluded from OSPI's definition.
- Central Administration costs include payroll and MSOC costs.
- Central Administration costs include costs coded to Basic Education and to grants and categoricals. In 2018-19 42% of Teaching and Learning Supervision costs were coded to the following grants and categoricals: Transitional Bi-Lingual, ECEAP, Head Start, CTE, Sped, Tech Levy, BEST Mentor, Title III,

Central Administration Dollars	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
11 Board Of Directors	675,844	281,738	160,477	234,705	
12 Superintendent'S Office	1,089,628	929,754	590,756	457,200	
13 Business Office	561,258	564,716	742,727	749,287	
14 Human Resources	558,282	646,313	779,571	552,764	
15 Public Relations	239,551	146,564	144,229	115,309	
21 Supervision - T&L	1,304,643	931,801	1,011,886	1,228,289	
41 Supervision Food Svc	138,441	145,588	148,169	158,011	
51 Supervision - Transportation	173,570	152,576	175,809	190,180	
61 Supervision - Plant	198,455	229,190	189,366	96,861	
Central Administration	**4,939,673**	**4,028,239**	**3,942,990**	**3,782,605**	**3,949,188**

Central Administration Percent of Revenue	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
11 Board Of Directors	1.6%	0.6%	0.3%	0.5%	0.0%
12 Superintendent's Office	2.6%	2.1%	1.2%	0.9%	0.0%
13 Business Office	1.3%	1.3%	1.5%	1.5%	0.0%
14 Human Resources	1.3%	1.5%	1.6%	1.1%	0.0%
15 Public Relations	0.6%	0.3%	0.3%	0.2%	0.0%
21 Supervision - T&L	3.1%	2.1%	2.0%	2.5%	0.0%
41 Supervision Food Svc	0.3%	0.3%	0.3%	0.3%	0.0%
51 Supervision - Transportation	0.4%	0.3%	0.4%	0.4%	0.0%
61 Supervision - Plant	0.5%	0.5%	0.4%	0.2%	0.0%
Central Administration	**11.8%**	**9.1%**	**8.0%**	**7.8%**	**8.0%**

Portion of Central Administration Costs Coded to Grants	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
21 Supervision - T&L	489,317	232,224	423,439	516,886	
% of Supervision Spending	38%	25%	42%	42%	

Note:
2020-21 revenue used to calculate the 8.0% Central Administration figure shown above is based on the Four-Year budget approved by Board.

3.5 CENTRAL ADMINISTRATION POSITIONS

The following positions are charged to Central Administration. Note that a number of the salaries that are charged to Central Administration are paid out of grants and categorical funding sources.

Act	Department	Position	BEA %	Other %
11	Board of Directors	N/A	100%	0%
12	Superintendent's Office	Superintendent	100%	0%
		Administrative Assistant	100%	0%
13	Business Office	CFO	100%	0%
		Accountant	100%	0%
		Accountant	100%	0%
		Payroll Specialist	100%	0%
		Office Assistant	100%	0%
14	Human Resources	Executive Director Human Resources	100%	0%
		Human Resources Director	100%	0%
		Human Resources Coordinator	100%	0%
15	Public Relations	N/A	100%	0%
21	Supervision - Teaching & Learning	Chief Academic Officer	80%	20%
		Director of Early Learning	81%	19%
		Director of Special Education	10%	90%
		BEST Mentor	0%	100%
		Administrative Assistant T&L	100%	0%
		Administrative Assistant T&L	20%	80%
		Administrative Assistant Sped	10%	90%
		Foster Registrar	0%	10%
		Foster Office Assistant	0%	10%
41	Supervision - Food Service	Office Assistant	100%	0%
51	Supervision - Transport	Transportation Director	100%	0%
		Dispatcher	100%	0%
61	Supervision - Plant	Facilities Director	50%	0%
		Admin Assistant	100%	0%

Position Notes:
The remaining 90% of the Foster High School positions are charged to Foster High School.
The remaining 50% of the Facility Director is charged to the bond

3.5 CENTRAL ADMINISTRATION RESPONSIBILITIES

The District's central administration is responsible for the following areas of the District's operations.

Please note, not all operational areas are budgeted under Central Administration, even though Central Administration is responsible for them. As an example, Supervision (Instruction) is responsible for Title I, II, and III, but the bulk those budgets goes towards non-supervision activities (hiring staff, supplies, etc.).

Department	Operation
Board of Directors	Audits
	Governance
	Legal
	Levy Election
Superintendent's Office Dr. Flip Herndon, x8003	Supervision
	Bond Projects
	Enrollment
	Homeless (McKinney-Vento)
	Strategy & Policy
	Truancy
Business Office Greg Woodard, x8010	Accounts Receivables (Revenues)
	Accounts Payable (Expenditures)
	Benefits
	Budget
	Enrollment Projections
	Free & Reduced Lunch Applications
	Payroll
	Records Retention
	Facility Rental (School Dude)
Human Resources Aaron Draganov, x8005	Public Records Requests
	Risk Management
	Safety & Security (Personnel)
	TEA/TCEA Professional Development
	Training & Employee Support
Communications	Rave Reviews
	Newsletter
	Website

Department Con't.	Operation
Supervision (Instruction) (Teaching & Learning) Dr. JoAnne Fabian, x8032	Academics AVID Before & After School Curriculum Early Learning (ECEAP / Head Start) English Language Learners (ELL) Family Engagement GRANT: Title I, II, & III Learning Assistance Program (LAP) Running Start Special Education Student Services Summer School
Food Services Trevor Watt, x7823	Breakfast in the Classroom Lunch Program USDA Fresh Fruits & Vegetables
Transportation Susie Kelly, x8051	Bus Maintenance Fleet Management Student Transportation
Maintenance & Operations Liliana Cardenas, x8020	Building Maintenance Grounds Maintenance Safety & Security (Property) Utilities
CTE, Data and Technology Services Jeff Baker, x8070	Career and Technical Education Assessments Technology Services Data Technology Levy Perkin's Grant Library Services

3.6 PROTOTYPICAL STAFFING ASSUMPTIONS

The prototypical model is a formula based methodology[1] that OSPI uses to determine funding for school districts. The model is based on assumptions for building size, class size, staff mix (education plus experience), and Student FTE. This funding is used to pay teachers, principals, and other personnel.

There are several formulas involved in the prototypical model, but the ones attached to the most funding are:

Classroom Teachers:
*((([GRADE SPAN] – [GRADE SPAN ALT]) / [PROTO CLASS SIZE]) * (1 + [GRADE SPAN PLAN TIME])*

Other Personnel:
*([GRADE SPAN] – [GRAD SPAN ALT]) * [PERS CAT] / [PROTO BUILD SIZE]*

Example: An elementary school (grades k-5), with a K3 FTE of 258, a High Poverty K3 FTE of 258, and a 4-5 FTE of 122, would receive prototypical funding of:

*(258 / 17.00) * (1 + .155) = 17.53 Grade K-3 Teachers*

*(122 / 27.00) * (1 + .155) = 5.22 Grade 4-5 Teachers*

*(380 * 1.253 / 400) = 1.19 Principals*

Example: A middle school (grades 6-8), with a grade 6 FTE of 216, a grade 7-8 FTE of 408, and CTE FTE of 0, would receive prototypical funding of:

*(216 / 27.00) * (1 + .155) = 9.24 Grade 6 Teachers*

*((408 – 0) / 28.53) * (1 + .200) = 17.16 Grade 7-8 Teachers*

*(216 * 1.253 / 400) + (408 * 1.353 / 432) = 1.95 Principals*

Example: A high school (grades 9-12), with a student FTE of 730 and a CTE FTE of 39, would receive prototypical funding of:

*((769 – 39) / 28.74) * (1 + .200) * (1+.00217) science factor= 30.52 Grade 9-12 Teachers*

*(769 – 39) * 1.880 / 600 = 2.29 Principals*

1 = for additional information, see "Formulated Staffing Units" in the OSPI Apportionment Reports

3.7 ELEMENTARY SCHOOL STAFFING

The District's basic education (BEA) staffing will be based on student FTE. Any staffing beyond these amounts will be determined by availability of grant and categorical revenues (ELL, LAP, Title, etc.). Minimums are based on OSPI K3 Class Size Reductions, and Maximums are based on the District's Collective Bargaining Agreements (CBA).

Class Sizes

	Minimum	Maximum
K-1	17	22
2	17	24
3	17	24
4-5	27	27

Administrative & Support Staff by FTE

Student FTE	<300	301-499	500-599	600+
Principal	1.0	1.0	1.0	1.0
Assistant Principal	0.0	0.0	1.0	1.0
Social Worker	1.0	1.0	1.0	1.0
Librarian	1.0	1.0	1.0	1.0
Nurse	0.2	0.2	0.2	0.2

Specialized Teaching Staff (PE, Art, Music, Etc.) by FTE

Student FTE	<300	301-499	500-599	600+
Teachers	1.5	1.5	2.5	2.5

Non-Teaching Support Staff by Hours

Student FTE	<300	301-499	500-599	600+
Office Manager	8	8	8	8
Elementary Secretary	5	6	7	8
Para-Professional	5	6	7	8
Health Assistant	5	6	7	8

3.8 MIDDLE SCHOOL STAFFING

The District's basic education (BEA) staffing will be based on student FTE. Any staffing beyond these amounts will be determined by availability of grant and categorical revenues (ELL, LAP, Title, etc.).

Class Size		
	Minimum	Maximum
BEA 6	27.00	30
BEA 7&8	28.53	30
CTE	23.00	30
ELL	15.00	30

Administrative & Support Staff by FTE				
Student FTE	<600	601-800	801-1,000	1,000+
Principal	1.0	1.0	1.0	1.0
Assistant Principals	1.0	1.0	2.0	2.0
Dean of Students	0.0	1.0	0.0	1.0
Librarian	1.0	1.0	1.0	1.0
Nurse	0.2	0.2	0.2	0.2

Counselors Staffed at a Ratio of 325:1				
Student FTE:	600.0	725.0	875.0	1000.0
Student FTE per Staff:	325.0	325.0	325.0	325.0
Counselor FTE Allocation:	2.0	2.2	2.8	3.0

Teachers Staffed at a Ratio of 25:1				
Student FTE:	600.0	725.0	875.0	1000.0
Student FTE per Staff:	25.0	25.0	25.0	25.0
Certificated FTE Allocation:	24.0	29.0	35.0	40.0

Classified Support Staff by Hours				
Student FTE	<600	601-800	801-1,000	1,000+
Office Manager	8.0	8.0	8.0	8.0
Attendance Secretary	4.0	8.0	8.0	12.0
Security Officer	8.0	8.0	8.0	8.0
Registrar	4.0	8.0	8.0	8.0

3.9 HIGH SCHOOL STAFFING

The District's basic education (BEA) staffing will be based on student FTE. Any staffing beyond these amounts will be determined by availability of grant and categorical revenues (ELL, LAP, Title, etc.).

Class Size		
	Minimum	Maximum
BEA	28.74	30
CTE	23.00	30
ELL	15.00	30

Administrative & Support Staff by FTE				
Student FTE	*<600*	*601-800*	*801-1,000*	*1,000+*
Principal	1.0	1.0	1.0	1.0
Assistant Principals	1.0	1.0	2.0	2.0
Dean of Students	0.0	1.0	0.0	1.0
Librarian	1.0	1.0	1.0	1.0
Nurse	0.2	0.2	0.2	0.2

Counselors Staffed at a Ratio of 250:1				
Student FTE:	600.0	725.0	875.0	1000.0
Student FTE per Staff:	250.0	250.0	250.0	250.0
Counselor FTE Allocation:	2.4	3.0	3.4	4.0

Teachers Staffed at a Ratio of 25:1				
Student FTE:	600.0	725.0	875.0	1000.0
Student FTE per Staff:	25.0	25.0	25.0	25.0
Certificated FTE Allocation:	24.0	29.0	35.0	40.0

Classified Support Staff by Hours				
Student FTE	*<600*	*601-800*	*801-1,000*	*1,000+*
Office Manager	8.0	8.0	8.0	8.0
Attendance Secretary	4.0	8.0	8.0	12.0
Guidance Secretary	0.0	0.0	8.0	8.0
Security Officer	8.0	8.0	16.0	16.0
Media Tech	4.0	8.0	12.0	12.0
Registrar	4.0	8.0	8.0	8.0
ASB Bookkeeper	4.0	4.0	8.0	8.0

4.0 KEY DATES

4.1 OPERATIONAL DEADLINES

The following dates are State and District mandated deadlines that <u>must</u> be met for the District to legally adopt the 2020-21 budget. The District anticipates completing items well in advance of these deadlines. The estimated completion dates for these items are outlined in the "budget timeline" section and can be the same or earlier than the dates listed below, but cannot be later.

<u>February 14, 2020</u>	District shall publish a list which identifies employee seniority.
<u>May 5, 2020</u>	Last day to meet with unions to discuss potential reduction in force. (Seven days prior to Board meeting.)
<u>May 12, 2020</u>	If needed, last regularly scheduled Board meeting to adopt a resolution approving a reduction in force and remain in compliance with State mandate and the Collective Bargaining Agreements.
<u>May 15, 2020*</u>	State mandated deadline to notify certificated staff if their position within the District is not continuing. Per the Bargaining Agreement, the Board of Directors must be notified at least 7 (seven) days prior to this date of the potential reduction in force.
<u>June 30, 2020</u>	Collective Bargaining Agreement (CBA) mandated deadline to notify classified staff if their position within the District is not continuing.
<u>July 31, 2020</u>	State mandated deadline for the District to have a complete draft budget submitted to the Puget Sound Educational Service District (PSESD), and have copies available for the public for review.
<u>August 11, 2020</u>	Last day to run the 1st notice of public hearing regarding the 2020-21 budget if adopted at a regularly scheduled Board meeting.
<u>August 18, 2020</u>	Last day to run the 2nd notice of public hearing regarding the 2020-21 budget if adopted at a regularly scheduled Board meeting.
<u>August 25, 2020</u>	Last regularly scheduled Board meeting to hold a public hearing and formally adopt the 2020-21 operating budget for all funds.
<u>August 31, 2020*</u>	State mandated deadline for the Board to hold a public hearing and formally adopt the 2020-21 operating budget for all funds.
<u>September X, 2020</u>	State mandated deadline for the District to have a complete final budget submitted to the PSESD for review, alteration and approval.

* = Dates subject to change if the State Legislature does not pass their budget.

4.2 BUDGET TIMELINE

The following timeline provides estimates of when key aspects of the budget will be completed:

Date	Department	Description
**January 28, 2020	Board	Work session: Board Priorities
February 25, 2020	Cabinet	Due: Final membership of the Advisory Team.
February 21, 2020	Business Office	Levy election results are certified
February 21, 2020	Business Office	Preliminary enrollment & revenue projections due.
**February 25, 2020	Board	Work session: Budget process preview, Board Priorities
February 27, 2020	Budget Team	Budget Introduction & Orientation
March 2, 2020	HR	Due date: Responses for resignations & non-continuing
March 12, 2020	Budget Team	Enrollment & Revenue
March 13, 2020 to May 20, 2020	All Stakeholders	Meet with all budget stakeholders to establish MSOC budgets
April 21, 2020	HR	Notify unions of potential reduction in force, if needed.
**April 28, 2020	Board	Board Priorities
**April 28, 2020	Board	Action: Adoption of a Resolution authorizing HR to implement a reduction-in-force if required.
**May 12, 2020	Board	Board Priorities
May 15, 2020	HR	Deadline to notify certificated staff if their position within the District is not continuing.
May 22, 2020	HR	Initial 2020-21 staffing projections in Skyward
**May 26, 2020	Board	Confirm Board Priorities
May 28, 2020	Community	Community Budget Forum: Budget Q&A, Budget Manual
June 1, 2020	ALL	2020-21 Purchase Orders opened.

June 11, 2020	Community	Budget Q&A
June 17, 2020	Schools	Action: 2019-20 Purchase Orders closed.
**June 23, 2020	Business Office	Present preliminary 2020-21 budget to Board of Directors
June 25, 2020	Community	Budget Q&A
June 30, 2020	HR	Deadline to notify classified staff if their position within the District is not continuing.
**July 14, 2020	Business Office	Present preliminary 2020-21 budget to Board of Directors
July 23, 2020	Business Office	Place ad in Seattle Times that runs on Jul 28th & Aug 4th
**August 11, 2020	Board	Action: Public Hearing and Adoption of 2020-21 budget.
August 15, 2020	Business Office	Skyward budget data entry is complete.

Key
** indicates Board of Directors meeting.
Blue shading indicates a Budget Advisory Committee meeting or a Community Budget Forum.
Grey Shading indicates Board Meeting.

PROGRAM BUDGET

CHANGE FORM

Send completed form to the Business Office. Funding decisions will be made by the Superintendent. Attach additional information as necessary.

Contact Information:

Name: Budget Advisory Team	Date:
Position:	Bldg/Dept:

What problem(s) are we trying to solve?

Amount: **Duration (One-Year, Multiple Years):**

How did we determine this amount is necessary / sufficient?

The following stakeholders have discussed and fully support this request:

PRINT NAME   &   SIGNATURE

ACCEPTED   MODIFIED   REJECTED   ACCEPTED   MODIFIED   REJECTED

Greg Woodard
Chief Financial Officer

Dr. Flip Herndon
Superintendent

Last Updated: January 2020