



Budget Process and School Funding Overview

BUDGET ADVISORY COMMITTEE

Consider budget reductions of \$2.5 million in one of four broad areas within school district operations:

- Facilities
- Activities and Athletics
- Teaching, Learning and Special Services
- Programs, Staffing and Administration

The advisories will discuss recommendations and provide feedback to the administration in these meetings that will inform final budget proposals to the school board.



BUDGET ADVISORY CHARGE FROM THE SCHOOL BOARD

- Navigating Challenges as a Community

BUDGET GUIDING PRINCIPLES

Recognizing that no levy collections for the 2021 and 2022 calendar years impacts three consecutive school years, the budget planning process reflects the reality that reductions will be extensive and deep in their impact on all programs, staff and students. As a result, decisions will be guided by the following principles:

- Program and budget reductions will be as removed from students and classrooms as possible, given these austere financial realities.
- Available resources will be focused on preserving those systemic and emergent needs prioritized as most essential to sustaining the operations of the District.
- Along with one-time expenditures that are deemed non-essential to the operations of the district in the coming school year, reductions must include, to the greatest extent possible, multi-year obligations that account for projected shortfalls beyond 2021-2022 school year.



Meeting Date	Meeting Time	Topic
January 25	6-7 p.m.	Overview and Orientation to Budget Process
March 11	6-8 p.m. (Individual groups may meet at a different time)	Review and Revision of Proposed Budget Priorities and Reductions
March 18	6-7:30 p.m.	Presentation of Revised Priorities and Budget Reductions
March 25	6-7:30 p.m.	Meeting TBD if needed

Budget Advisory Committee Team & Meetings

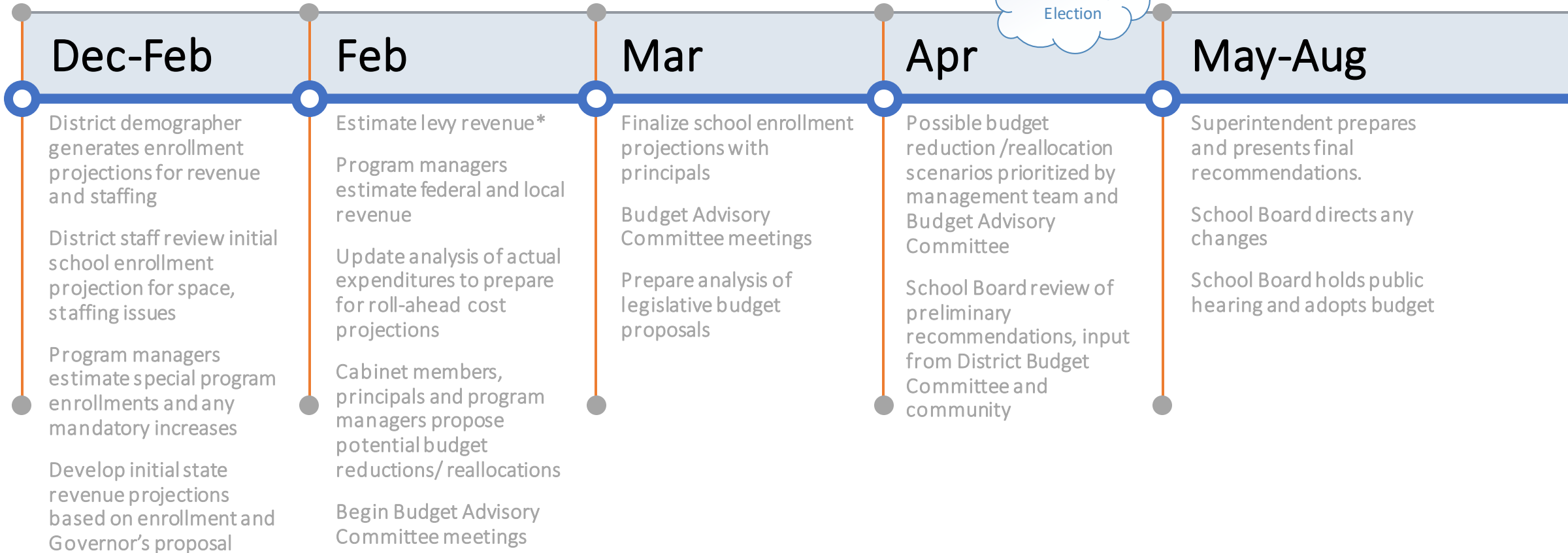
- Community Citizens
- Department/Program Leaders
- Directors
- Education and Support Staff
- Principals
- Parents
- Superintendent



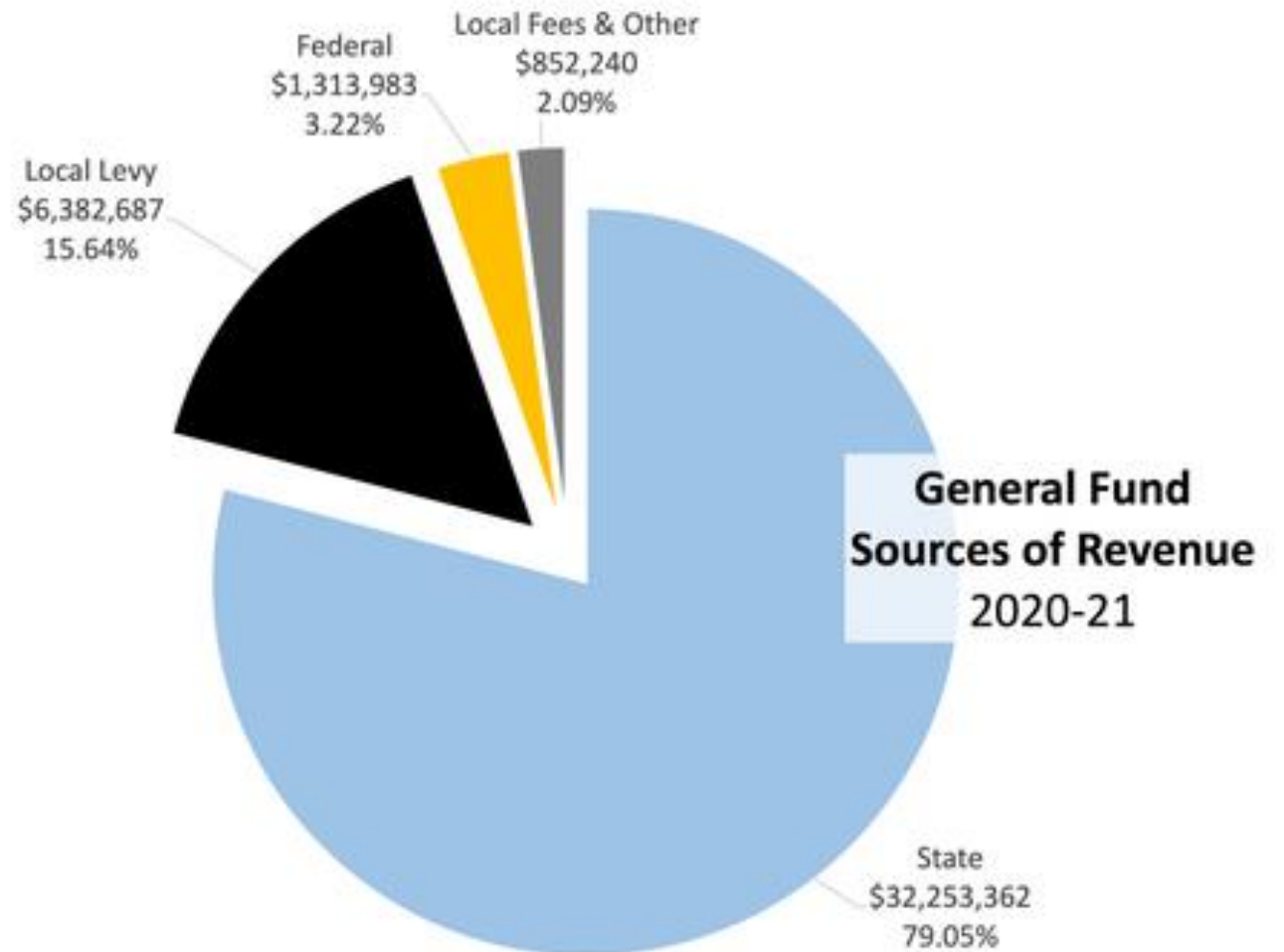
Budget Timeline

(Condensed)

*4/27 Levy Election



GENERAL FUND SOURCES OF REVENUE 2020- 21

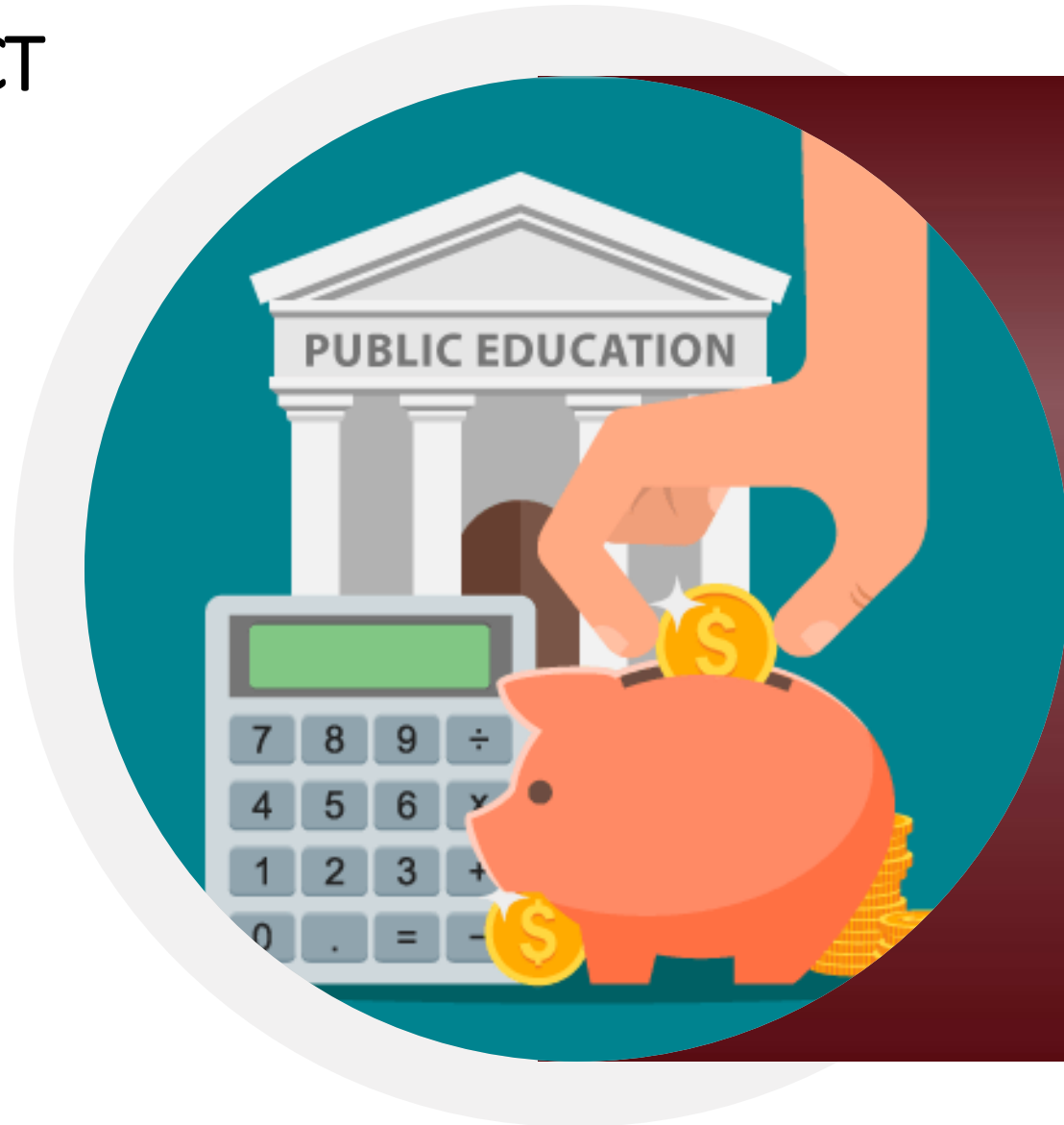


STATE FUNDS DRIVE DISTRICT BUDGETS

State funding is the largest source of funding for our school operations.

Student enrollment drives the amount of state funding received for:

- staff
- programs
- curriculum
- supplies
- services



PROTOTYPICAL SCHOOL FUNDING

- On average, the statewide allocation is \$9,398 per student in the 2020-21 school year.
- The Legislature designed a funding formula that allocates funding in three primary groups:
 - schools
 - district-wide support
 - central administration
- The average additional special education per pupil amount is \$9,611 for school year 2019-20 and \$10,107 for school year 2020-21.

PROTOTYPICAL SCHOOL FUNDING – CLASS SIZES

Table 1: School Year 2019-20 Class Sizes

Grade	Class Size
Grades K-3	17
Grades 4-6	27
Grades 7-8	28.53
Grades 9-12	28.74
Career & Tech. Ed (CTE) 7-8	23
CTE 9-12	23
Skills Centers	20
Lab Science	19.98

PROTOTYPICAL SCHOOL FUNDING RATES

RCW [28A.150.260](#)

Table 2: Staffing	Elementary School	Middle School	High School
<i>Prototypical school size:</i>			
Number of students	400	432	600
<i>Staff per-school:</i>			
Principals/administrators	1.2530	1.3530	1.8800
Librarian/media specialist	0.6630	0.5190	0.5230
School nurses	0.0760	0.0600	0.0960
Social workers	0.0420	0.0060	0.0150
Psychologists	0.0170	0.0020	0.0070
Guidance counselors	0.4930	1.2160	2.5390
Instructional aides	0.9360	0.7000	0.6520
Office support & non-instructional aides	2.0120	2.3250	3.2690
Custodians	1.6570	1.9420	2.9650
Classified staff for student & staff safety	0.0790	0.0920	0.1410
Parent involvement coordinators	0.0825	0.0000	0.0000

PROTOTYPICAL SCHOOL FUNDING – DISTRICT-WIDE SUPPORT

District-wide support is funded under the prototypical model in addition to the staffing levels presumed to be needed for individual school buildings, since these services need to be provided across the district. Funding is based on overall student enrollment levels.

Table 3: District-wide Support	
Number of students	1,000
Classified Staff	Per 1,000 Students
Technology	0.628
Facilities, Maintenance, Grounds	1.813
Warehouse, Laborers, Mechanics	0.332

PROTOTYPICAL SCHOOL FUNDING – MSOC


Table 4: SY 2019-20 and 2020-21 Budgeted Materials, Supplies, and Operating Costs (MSOC)

MSOC Component	Per-Student Allocation SY 2019-20	Per-Student Allocation SY 2020-21
Technology	\$135.91	\$138.08
Utilities and insurance	369.29	375.2
Curriculum and textbooks	145.92	148.26
Other supplies	289.00	293.62
Library materials	20.79	21.12
Instructional professional development for certified and classified staff	22.57	22.93
Facilities' maintenance	182.94	185.87
Security and central office	126.74	128.77
Total	\$1,293.16	\$1,313.85
Students in grades 9-12	\$1,470.80	\$1,495.22
Students in CTE & skill center programs	\$1,529.98	\$1,554.46

(NON-EMPLOYEE RELATED COSTS)

The 2020 supplemental budget provides \$1,293.16 per student for MSOC in school year 2019-20 and \$1,313.85 per student for MSOC in school year 2020-21

STATE FUNDS – OTHER PROGRAMS

- Special Education
 - Learning Assistance Program (LAP)
 - Transitional Bilingual Instructional Education (TBIP)
 - Highly Capable Program
 - Pupil transportation
- 

FEDERAL FUNDS

The amount and program designation varies from district to district depending on the needs of the students.

Typically, federal dollars pay for a percentage of

- Vocational programs
- Special education
- American Indian education
- Special Education
- Food service programs
- Special grants



LOCAL FUNDS - OTHER

- Snohomish County
 - ECEAP
 - Student Support Advocates
- Donations
- Food Service
- Student Fees
- Facility Use Fees



LOCAL FUNDS FOR LOCAL PRIORITIES – LEVY MEASURES

- Levies must be approved by taxpayers in the school district for the amount and duration provided on the ballot
- Levy measures may be run on either the February, April, August or November ballots
- Levy measures may only be presented to voters twice in a calendar year.
- Once approved, taxes may be collected the following year. A measure approved in 2021 can be collected in 2022.
- If the measure is not approved, then tax dollars may not be collected.



SCHOOLS COLLECT ONLY WHAT VOTERS APPROVE

- Property values may rise or fall but, according to state law, schools collect no more than the total dollar amount voters approve.
- When property values rise then rates go down and, conversely, if property values fall then rates rise to ensure property taxpayers only contribute the amount approved by voters.

Schools **can only collect the total levy amount approved by voters and no more.**



LOCAL FUNDS – EDUCATIONAL PROGRAM AND OPERATIONS LEVY

- By law, school districts can only run program levies for a maximum of four years.
- Levies must be approved by 50% plus one vote.

Teachers

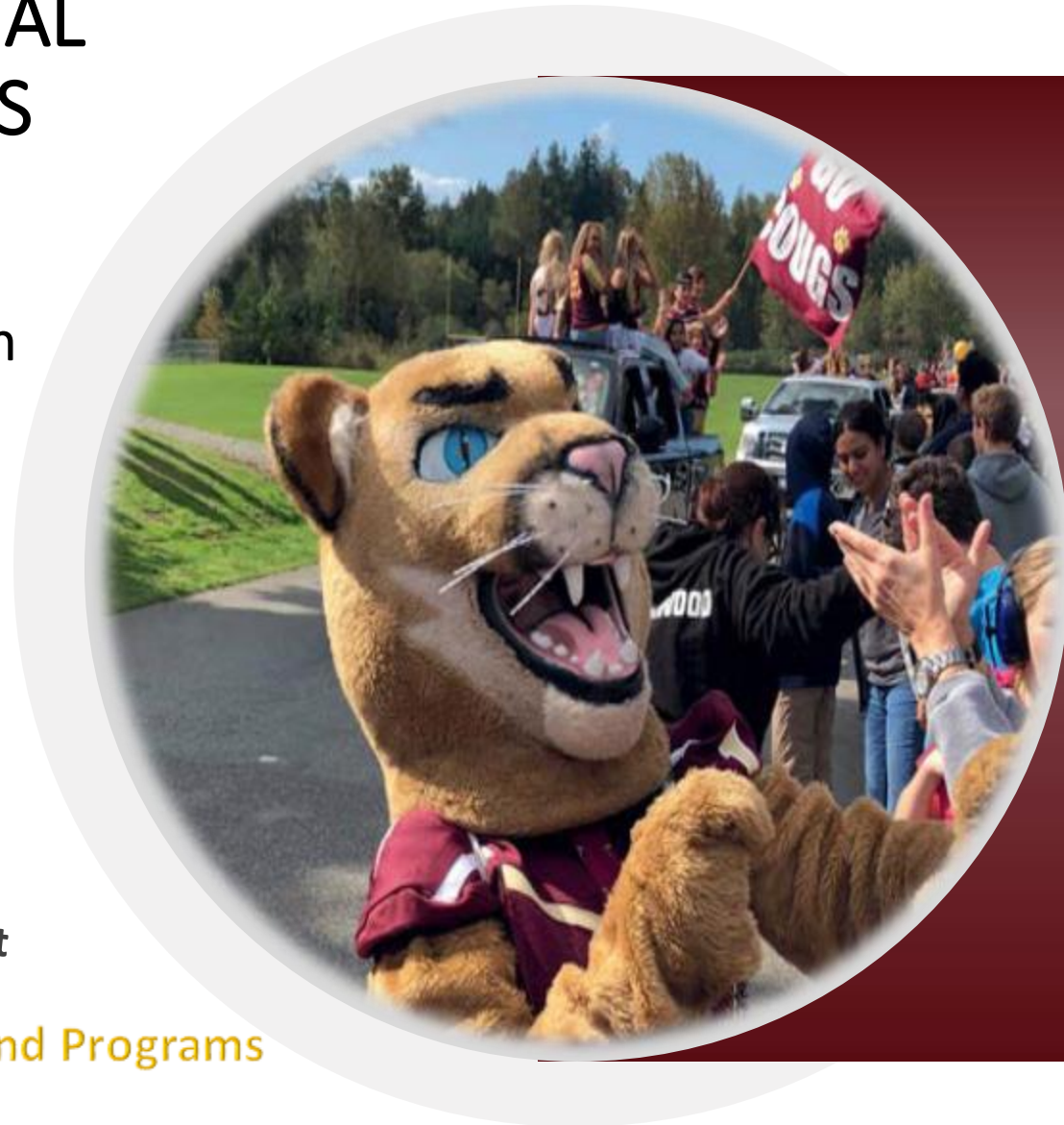
Vocational and STEM Program Development

Special education support

Paraeducators

Health Room Staff and Programs

School Safety and Mental Health Programs



LOCAL FUNDS – CAPITAL LEVY

- Tax collections, approved by local voters for one to six years
 - Capital (facilities) improvements to the district, or
 - Purchase and maintenance of technology



LOCAL FUNDS – BOND LEVY

- To pay for financing of large-scale construction projects
 - New school construction
 - Acquisition of property
 - Capital projects, such as modernization of schools
- 12 to 20 years
- Bonds must be approved by 60% plus one vote.

Bond dollars may not, by law, pay for the day-to-day costs of running a school district.



LEVY PROPOSAL COMPARISON

Tuesday, April 27, 2021

Calendar Year	2021	2022	2023	2024	Total Levy
Estimated Calendar Year Levy Revenue		\$6,081,871	\$6,446,783	\$6,833,590	\$19,362,244
Estimated Annual Rate/\$1,000		\$1.80	\$1.80	\$1.80	

Tuesday, August 4, 2020

Calendar Year	2021	2022	2023	2024	Total Levy
Estimated Calendar Year Levy Revenue	\$6,369,514	\$6,679,013	\$7,003,944	\$7,345,033	\$27,397,504
Estimated Annual Rate/\$1,000	\$2.11	\$2.09	\$2.06	\$2.04	

Difference: \$8,035,260

WHAT THE LEVY PROPOSITION WOULD FUND

Program	Total	%
Vocational programs such as robotics, engineering, and technology classes	\$142,768	2%
Approx. 23 teachers beyond state funding, to provide student access to more personalized instruction	\$1,846,661	31%
School safety and security enhancements	\$370,649	6%
Teachers beyond state and federal funding for children with learning challenges	\$357,823	6%
Nurses in all school buildings to support students with health needs	\$374,590	6%
Proactive maintenance and repair of facilities to ensure a safe, warm and dry learning environment	\$596,246	10%
Classified staff for student learning and school support	\$395,919	7%
Training for staff to improve student learning	\$180,796	3%
Student transportation to meet basic family and safety needs	\$604,731	10%
Activities like sports and clubs to keep students involved in school	\$933,385	15%
Food services that ensure readiness for student learning	\$133,023	2%
Outreach to families and community	\$145,280	2%
Total	\$6,081,871	100%

Our Work:

If the 2021 Proposition is not Approved

	2020-21	2021-22	2022-23
Revenue	\$34,252,254	\$33,387,351	\$34,593,757
Expenditure	\$36,689,266	\$37,753,559	\$34,943,629
FB%	17.9%	7.0%	7.0%

21-22 Reduction			-\$2,500,000
22-23 Reduction (additional)			-\$3,400,000

QUESTIONS?

