

WELCOME

Effective budgets. Successful students.

Interactive Budget Webinar Series

June 23 · Academic Excellence

WE WILL BEGIN SHORTLY



Academic Excellence – For All

GOAL 1

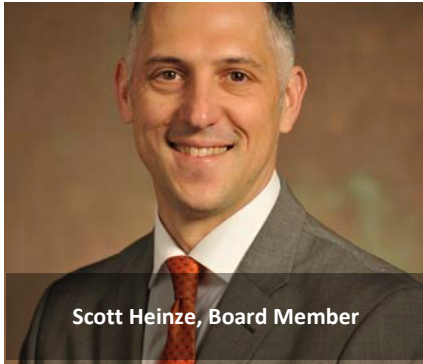
All students will perform at or above grade level and we will eliminate disparities among all groups.

1. To ask a question,
click the bar

This screenshot shows a mobile application interface for a 'Live event Q&A' session. At the top, there are icons for help, settings, and information. Below the title, there are tabs for 'Featured', 'My questions', and 'Most recent'. A large blue bar at the bottom is labeled 'Ask a question'.This screenshot shows a close-up of the question input form. It includes a text input field with a placeholder 'Your name (optional)', a text input field with a placeholder 'Ask a question', and a checkbox labeled 'Post as anonymous'. A yellow circle highlights a right-pointing arrow button located at the bottom right of the form.

2. Then enter your question
and click on the arrow
on the bottom right.

PANELISTS



Scott Heinze, Board Member



Carla Santorno, Superintendent



Rosalind Medina, CFO



Toni Pace, Assistant Superintendent K-12 Support



Marie Verhaar, Assistant Superintendent, Teaching & Learning



Kristin Bell, Director of Budget



Angie Neville, Director, Curriculum & Instruction



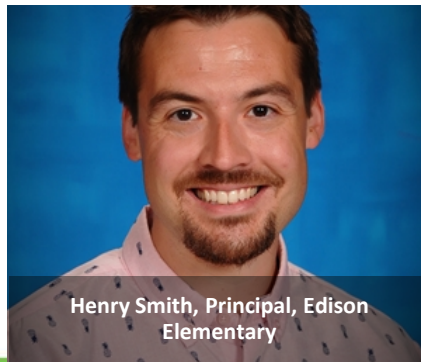
Taj Jensen, Director, Title I/LAP



Minh-Ahn Hodge, Executive Director, ELL



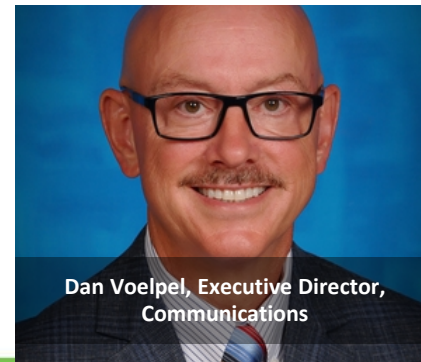
Doug Hostetter, Executive Director, Secondary ED



Henry Smith, Principal, Edison Elementary



Sanoah Smith, Student, Mt. Tahoma



Dan Voelpel, Executive Director, Communications



Kathleen Deakins, Moderator

Budgeting by Priorities

2019-21 Legislative Budget Cycle

2019-2020

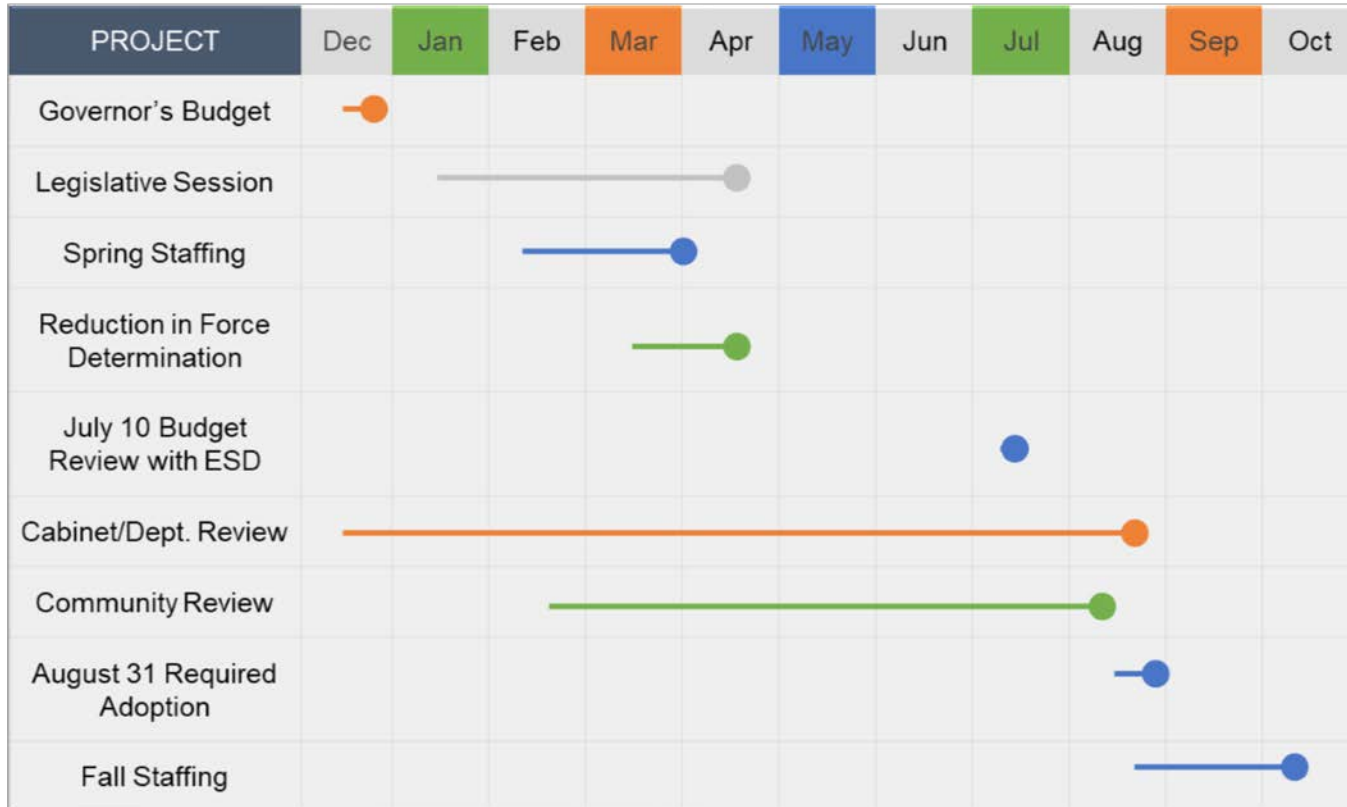
Full budgeting by priorities process

2020-2021

Review year



General Budget Timeline and Highlights



- Preliminary budget will be available at tacomaschools.org/budget
- Budget Hearing – July 9
 - virtual meeting
 - written comments accepted through July 16
- Budget Adoption – July 23

District Funds – Dedicated to Specific Uses

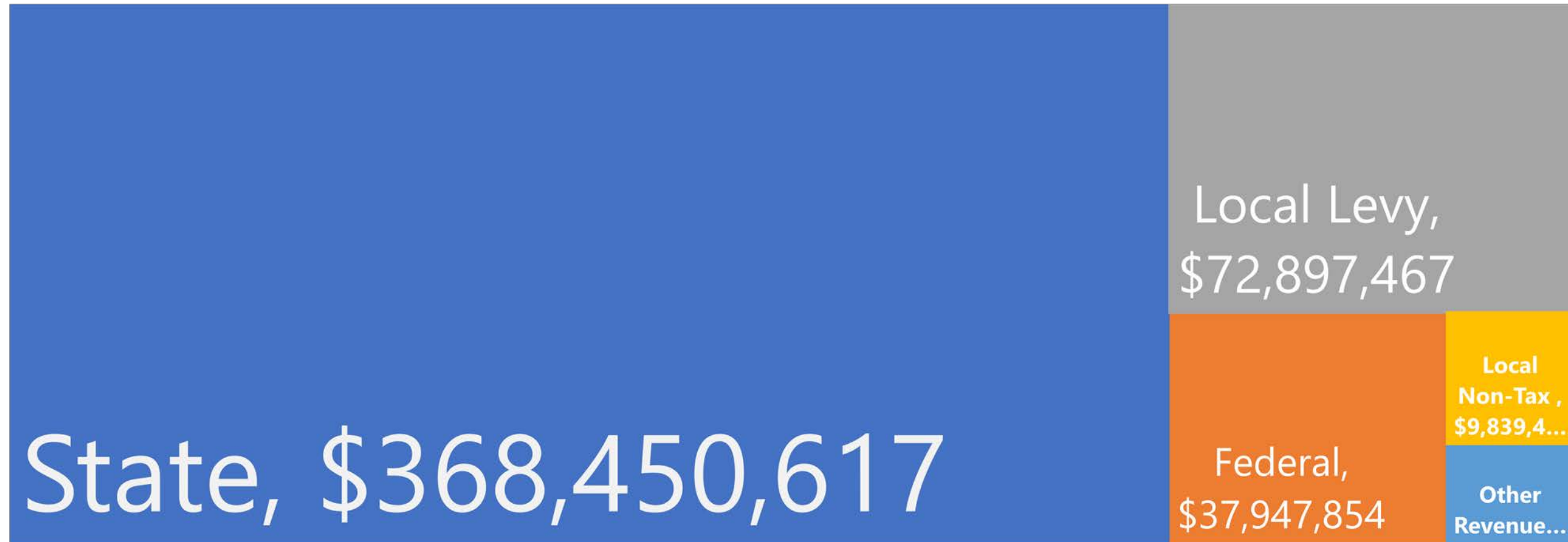


Funds are like separate checking accounts.
They can't be used outside of their intended uses.

General Fund – Rely Heavily on State Revenue

Preliminary General Fund Revenue Sources - \$496,398,422

■ State ■ Federal ■ Local Levy ■ Local Non-Tax ■ Other Revenues



Enrollment – Primary Revenue Driver

**Projected K-12 District Enrollment 2020:
27,956**

	Last 10 Years Enrollment Change	Next 10 Years Enrollment Change
	October 2011 - October 2020	October 2020 - October 2029
Elementary	23.20	625.10
Secondary	169.00	(373.00)
Total	192.20	252.10

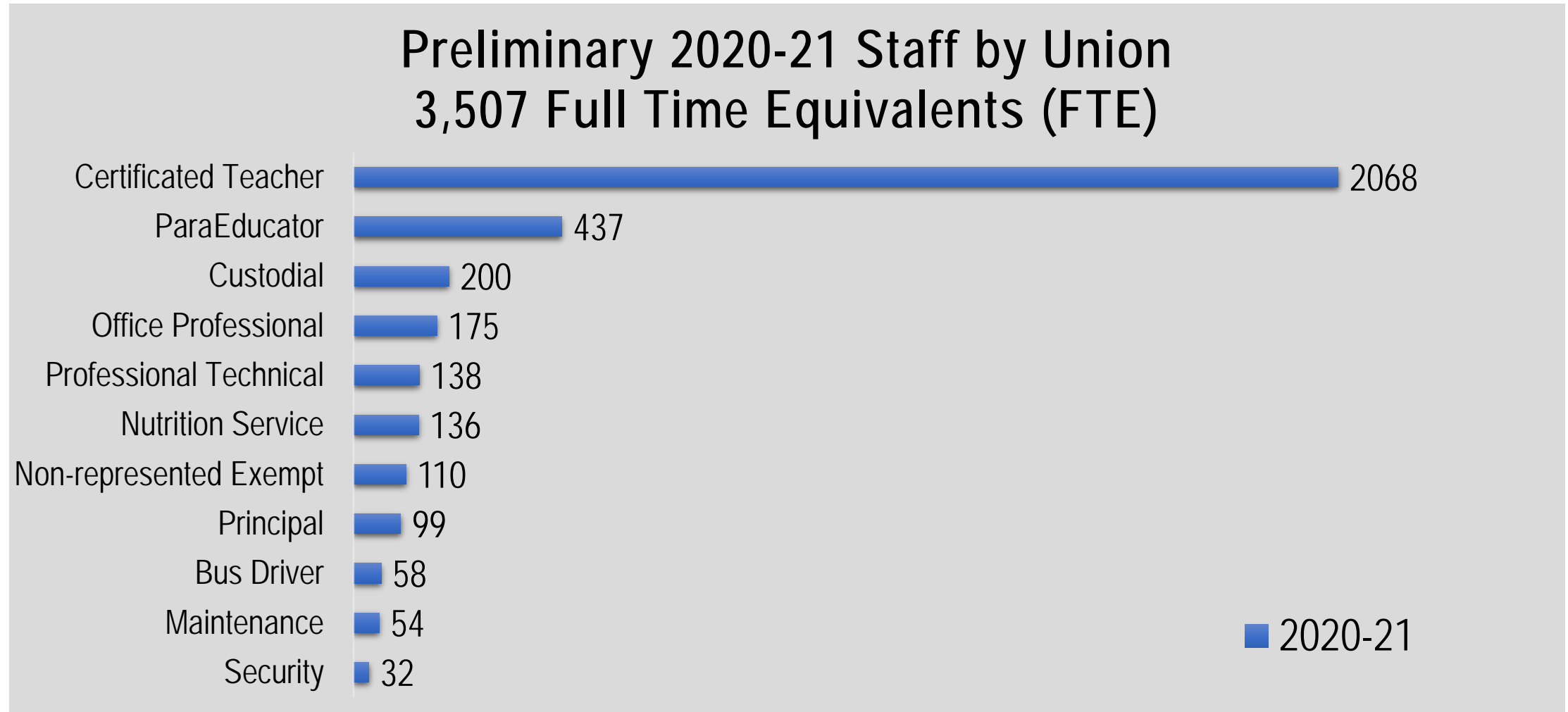
Expenditures – Most for Salaries and Benefits

Preliminary General Fund Expenditures by Object - \$502,829,456

- Certificated Salaries
- Classified Salaries
- Benefits & Payroll Taxes
- Contractual Services
- Supplies & Materials
- Equipment
- Travel



Staffing Summary – Investing in People



Budget – Focus on Strategic Plan Priorities

Strategic Plan Goal	2017-18 Biennial Year 1	2018-19 Biennial Year 2	2019-20 Biennial Year 1	Preliminary 2020-21 Biennial Year 2
Academic Excellence	70.69%	70.93%	72.83%	73.51%
Early Learning	3.20%	3.21%	3.52%	2.94%
Health and Safety	1.53%	1.38%	1.12%	1.07%
Partnerships	0.25%	0.27%	0.19%	0.18%
Operations	24.33%	24.21%	22.34%	22.30%

Academic Excellence Programming

Preliminary 2020-21 Budgeted Revenue

	State	Federal	Local	Revenues
General Instruction	\$192,266,447	-	\$33,765,922	\$226,032,369
Special Education	\$48,696,386	\$8,715,527	\$5,258,294	\$62,670,207
Career and Technical Education (CTE)	\$13,527,935	\$3,854,954	-	\$17,382,889
Learning Assistance Program (LAP)	\$16,583,354	-	-	\$16,583,354
Title I – Disadvantaged Youth	-	\$10,535,569	-	\$10,535,569
English Language Learners	\$5,447,635	\$436,748	\$2,496,814	\$8,381,197
Curriculum and Instruction	\$4,137,514	-	\$2,179,295	\$6,316,809
Graduation Reengagement	\$3,057,274	-	-	\$3,057,274
Title II – Improving Teacher Quality	-	\$1,066,760	-	\$1,066,760
Highly Capable	\$876,712	-	-	\$876,712

Academic Excellence Programming

Preliminary 2020-21 Budgeted Spending by Program

	Salaries and Benefits	Supplies and Materials	Contractual Services	Travel and Equipment
General Instruction	92%	3%	4%	0%
Special Education	90%	1%	9%	0%
Career and Technical Education (CTE)	85%	9%	6%	0%
Learning Assistance Program (LAP) & Title I - Disadvantaged Youth	79%	19%	1%	0%
English Language Learners	98%	1%	1%	0%
Curriculum and Instruction	45%	45%	9%	1%
Graduation Reengagement	40%	10%	50%	0%
Title II – Improving Teacher Quality	94%	0%	0%	0%
Highly Capable	79%	6%	16%	0%

Academic Excellence Programming

Preliminary 2020-21 Budgeted Spending Includes:

- Advanced Placement programming
- Advancement via Individual Determination (AVID)
- Athletics and Activity programs
- Free placement tests
- International Baccalaureate programs
- Innovative schools and programming
- Libraries of the Future
- Music and arts programming
- On-site professional development
- Physical education programming
- Summer school programming

Academic Excellence Panelists

Thank You

Scott Heinze, Board Member

Carla Santorno, Superintendent

Rosalind Medina, Chief Financial Officer

Toni Pace, Assistant Superintendent, K-12 Support

Marie Verhaar, Assistant Superintendent, Teaching and Learning

Angie Neville, Director, Curriculum and Instruction

Taj Jensen, Director, Title I/Learning Assistance Program

Dr. Minh-Ahn Hodge, Executive Director, English Language Learner

Dr. Doug Hostetter, Executive Director, Secondary Ed

Henry Smith, Principal, Edison Elementary School

Kristin Bell, Director, Budget

Sanoah Smith, Student, Mt. Tahoma High School

Kathleen Deakins & Dan Voelpel, Moderators

Effective budgets. Successful students.

Interactive Budget Webinar Series | 6:00 p.m. – 6:45 p.m.

June 24 · Partnerships

June 29 · Early Learning

June 30 · Health and Safety

July 1 · Operations

July 2 · Focus on Equity

Watch live KTPS TV in Tacoma cable channel 25 or 26
See the video recordings on TacomaSchools.org



Glossary

Term	Definition
Administration	Those activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.
Balanced Budget	A budget in which the estimated expenditures and the estimated appropriations for other financing uses for the budgeted fiscal year are not greater than the total of the estimated revenues and estimated other financing sources for the budgeted fiscal year, the estimated fund balance at the beginning of the budgeted fiscal year less the estimated non-spendable and restricted fund balance at the end of the budgeted fiscal year, and the projected revenue from receivables collectable in future years as approved by the Superintendent of Public Instruction.
Benchmark	A measure of results against which an organization compares itself. Typically, the benchmark is the level of results achieved in an organization using an accepted best practice and other organizations seeking to emulate their results use them as a benchmark.
Average Annual FTE Enrollment	An average computed from the actual full-time equivalent enrollments reported by districts for each of ten months, effective on the state prescribed count days of each month running from September through May.
Budgeting by Priorities (BP)	A process for creating budgets that focus on achieving specific results with strategies that provide the highest value for the dollar.
Equipment	Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
Full-Time Equivalent	The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding fulltime position.
Fund	An independent fiscal and accounting entity with a self-based set of accounts recording cash and/or other resources together with all related liabilities, obligations, restrictions, and equities which are segregated for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Full Balance	The difference between assets and liabilities reported in a governmental fund.
Fund, Capital Projects	This fund is used to account for all monies and resources set aside for the acquisition of fixed assets through construction and remodeling projects.

Glossary Continued

Term	Definition
Fund, Debt Service	The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.
Fund, General	The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for other funds. The general fund is used to finance the ordinary operations of a school system.
Fund, Vehicle Transportation	The fund used to account for expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.
Funds, Governmental	These funds track the finances of a district's basic services and are reported in the district wide financial statements; they are reported using the current financial resources measurement focus and modified accrual basis of accounting, and include the general, special revenue, debt service, capital projects, and associated study body.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is GASB Statement 1. Every government should strive to prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.
Levy	(1) To impose taxes or special assessments or (2) the total of taxes or special assessments imposed by a governmental unit. There are four types of school district levies: excess general fund levies (also known as maintenance and operations levies); debt services levies; transportation vehicle fund levies; and capital project fund levies.
Para Educator	A person who performs activities of a nonteaching nature who are not classified as educational professionals, but who assist a staff member to perform professional educational teaching assignments.
Personnel-Administrative	Personnel on the school payroll who are primarily engaged in activities that have as their purpose the general regulation, direction, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools, business manager, and accountant.
Personnel-Certificated	Employees such as teachers, principals, counselors, and other who serve in positions covered under the continuing contract law that hold a professional education certificate issued by OSPI and are employed by a school district in positions for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the employing district. Expenditures for certificated substitutes and extended contract and stipend expenditures for certificated employees are included in certificated personnel expenditures. (WAC 392-121-200.)
Personnel-Classified	Employees such as attorneys, accountants, architects, secretaries, clerks, instructional assistants, custodians, food service workers, and other supervisory, professional, technical, office, craft and others who do not hold a professional education certificate issued by OSPI or are employed by the district in positions which do not require such a certificate. It is possible for an individual to hold a valid certificate, be serving in a classified position, and be paid as a classified person.
Special Education	Special Education means the specifically designed instruction provided to an eligible student as defined in Chapter 392-172a WAC. Specially designated instruction shall be provided at no cost to the parents, in conformance with the student's individualized education program, and designed to meet the unique needs of the student. Specially designed instruction includes instruction conducted in the classrooms, in the home, in hospitals and institutions and in other settings, and instruction in physical education.

Position Definitions

Position	Description
Certificated Teacher	This position plans, organizes and provides students with appropriate learning activities, experiences and a classroom environment designed to fulfill their potential for intellectual, emotional, physical and social growth; supports the School/Building, School Board, District and State curriculum, policies and initiatives for student achievement.
ParaEducator	This position assists a certificated teacher or staff member. This position tutors students individually or in small groups; monitors students in the classroom, at lunch, in the playground, and/or boarding buses; and provides general classroom and/or office assistance, as assigned.
Custodial	This type of position performs custodial maintenance duties including dusting, mopping, finishing and buffing floors, vacuuming and shampooing carpets, and cleaning and restocking restrooms to assure clean and sanitary conditions in buildings.
Office Professional	This type of position provides secretarial assistance district or school offices; performs a variety of clerical and office duties depending on the needs to facilitate the operation; provides support and quality customer service to students, parents, staff and the public.
Professional Technical	This type of position requires advanced education such as a vocational diploma, A.A. or B.A. degree; job training or experience may be substituted in accordance with the job description. In addition, the District and the Association agree to include specialized positions, which are not exempt, that are not covered under existing bargaining units.
Nutrition Service	This type of position performs general kitchen duties such as service in the cafeteria, food preparation or clean up duties.
Non-represented Exempt	This type of position provides supervision, coordination, evaluation and development in instruction, instructional materials and pupil service programs or operational supports, that are not associated with a bargaining unit.
Principal	This type of position manages and coordinates a school building: implementing administrative policies, overseeing assignment of duties to staff members, administering the instructional program, and evaluating the efficiency of staff members.
Bus Driver	This type of position is responsible for transporting pupils to and from school, including between locations within the district.
Maintenance	This type of position supports activities associated with keeping the physical buildings open, comfortable, safe for use, and keeping the grounds, buildings and equipment in efficient working condition.
Security	This type of position supports the safety of students, staff, and building property and assists the Principal in maintaining a positive school environment.