

2023-2024 Budget Presentation



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Budget Process

- The budget process for Washington State school districts is governed by state law (RCW 28A.505), regulations (WAC 392-123), and instructions provided by the Office of Superintendent of Public Instruction (OSPI). Within this structure, the Tukwila School District Board of Directors formally adopts its annual budget prior to the start of each school year. The budget format as prescribed by OSPI is commonly referred to as the F-195 Report.
- The District's budget includes five fund types:
 - General Fund
 - Associated Student Body Fund
 - Debt Service Fund
 - Capital Projects Fund
 - Transportation Vehicle Fund
- Budget Advisory Committee- get input regarding the budget
 - Two-three parents, one Board member, and staff
- Budget forums
 - Community Budget Forums to get feedback from the community and to discuss the budget in an open and transparent manner. These meetings do not have high attendance. We are working on other strategies to get higher participation.

General Information

- **General Fund**

The General Fund is financed from local, county, state, and federal sources. These revenues are used for financing the current operations of the school district such as personnel, student instruction, food service, transportation, and maintenance.

- **Capital Projects Fund**

The Capital Projects Fund is used to cover expenditures for technology projects, construction projects, major repairs, and equipment.

- **Debt Service Fund**

The Debt Service Fund is established to account for the payment of principal, interest, and expenditures related to the redemption of outstanding bonds.

- **Associated Student Body Fund**

The Associated Student Body Fund is financed through the establishment and collection of fees from students and nonstudents as a condition of their attendance at any extracurricular event of the district.

- **Transportation Vehicle Fund**

The Transportation Vehicle Fund is provided to account for the state reimbursement to the school district for approved pupil transportation equipment and for the purchase and major repair of such equipment.

Budget Outlook

- Challenges

- 33% increase in insurance premium
- ESSER Cliff
- Enrollment vs. Staffing ratio
- Inflation
- Decreased ending fund balance

- Opportunities

- State increase in Special education funding
- New housing developments
- MS CTE 7/8 program



Budget Advisory Committee

- Focused on understanding
 - Board Budget priorities
 - Student achievement
 - Partnerships
 - Onboarding and retaining
 - Dual language
 - ESSER Funding
 - Enrollment
 - Offer more robust programs that are CTE focused

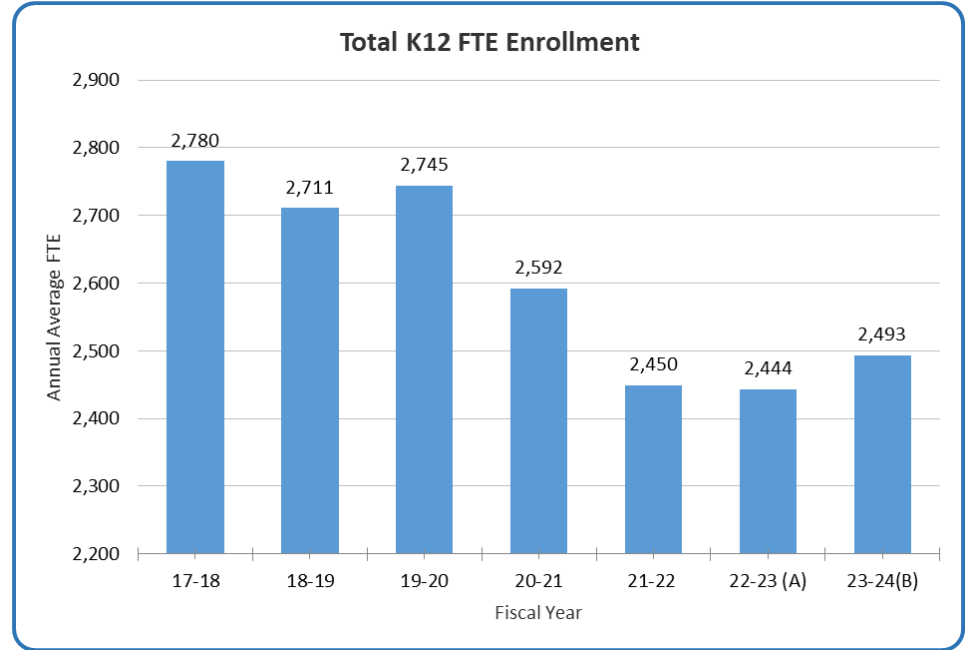
No recommendations were made, but a lot of questions for understanding around budget and processes.

Community Budget Forums

- Only one community and Board member attended
- Main focus was on understanding the budget and how to increase mental health including social and emotional supports when community partnerships are short staffed and have little to no availability to support our students in time of need.

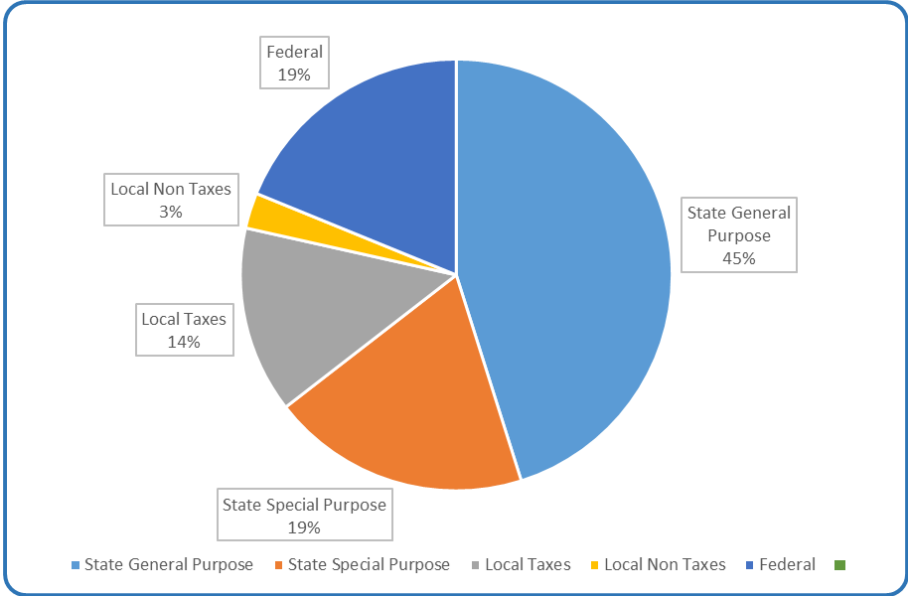
Enrollment Projections

FTE Enrollment	17-18	18-19	19-20	20-21	21-22	22-23	23-24
By Grade	Act	Act	Act	Act	Act	Act	Bud
Elementary (K-5)	1,367	1,305	1,304	1,214	1,136	1,115	1,131
Middle (6-8)	615	626	660	612	585	572	570
High (9-12)	798	779	781	766	729	757	792
Total K12 FTE	2,780	2,711	2,745	2,592	2,450	2,444	2,493
FTE Change from PY	-81	-70	34	-153	-142	-6	49
% Change	-2.8%	-2.5%	1.3%	-5.6%	-5.5%	-0.2%	2.0%
ALE	3	32	55	0	0	0	21
Running Start	69	80	94	78	57	68.09	105
Open Doors	0	4	2	4	0	0	0
Grand Total	2,852	2,826	2,896	2,674	2,507	2,512	2,619
FTE Change from PY	-59	-26	70	-222	-167	5	107
% Change	-2.0%	-0.9%	2.5%	-7.7%	-6.3%	0.2%	4.3%
FTE Vs Plan	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Actual K12 FTE	2,780	2,711	2,745	2,592	2,450	2,444	
Budgeted FTE	2,775	2,760	2,643	2,645	2,605	2,478	
Bgt vs. Act FTE	5	-49	102	-53	-155	-34	
SPED FTE	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Ages 0-2	18.8	22.9	37.2	39.5	0.0	0	0
Ages 3-5	36.6	38.0	30.4	32.3	32.3	31	35
Ages K-21	290.3	315.2	323.3	342.7	368.0	346	370
Totals	345.7	376.1	391.0	414.5	400.3	377.0	405.0
% Increase	14.8%	8.8%	4.0%	6.0%	-3.4%	-5.8%	7.4%
% of Total	12.4%	13.9%	14.2%	16.0%	16.3%	15.4%	16.2%



Revenue

Revenue By Category	2023-24 Bgt
State General Purpose	28,261,830
State Special Purpose	12,136,428
Local Taxes	8,763,648
Local Non Taxes	1,670,000
Federal	11,793,392
Total Revenue	62,625,298



Enrichment- Local Levy- Maintenance, Supply, Operating Costs (MSOC)

MSOC Description	MSOC
Basic Education	255,503.00
Art	8,500.00
Curriculum Council	5,000.00
Music / Band	1,000.00
Language Arts	1,400.00
Math	5,500.00
Music/Choir	3,800.00
AVID	6,500.00
Science	1,800.00
Social Studies	4,500.00
World Language	300.00
Library	23,000.00
Drama	700.00
Special Ed Basic	1,000.00
TEA PD Funds	35,000.00
TCEA PD	15,000.00

SEIU PD	3,000.00
504	4,000.00
Camp	Esser 23/24
Student Registration	6,000.00
Health/Fitness	5,500.00
Graduation	25,500.00
Evaluation & Assessment	23,750.00
Donations	10,925.75
Extra Curricular	164,000.00
Football	6,500.00
Basketball-Boys	4,500.00
Basketball-Girls	6,000.00
Baseball	2,000.00
Girls Tennis	2,000.00
Boys Tennis	2,000.00
Volleyball	7,500.00
Track-B&G	6,000.00

Soccer-Boys	6,000.00
Soccer-Girls	8,000.00
Softball	2,000.00
Golf-B&G	2,000.00
Cross Country	2,000.00
Swimming	8,000.00
Cheerleader	4,000.00
Concessions	8,000.00
Head Start	13,960.00
Building Changes Grant	1,900.00
ECEAP	39,000.00
Facility Rental	6,000.00
Neudorf Stadium	2,000.00
Billable	140,000.00
Districtwide Support	975,000.00
Summer Maintenance Pro	200,000.00
Race & Equity	5,000.00
Total	2,070,538.75

Enrichment Salary and Benefits by Object

Base contract-Cert	1,234,940.90
Administration Salary	197,908.46
Cert Subs	660,000.00
Cert Extra Hours	30,000.00
TRI	1,486,706.30
Cell Phone Stipend	9,900.00
Extended Days	76,576.36
Dept Chair	29,550.00
Cert Stipend	64,374.65
Class Overload	40,000.00
Sick Leave Buyback	95,000.00
Certified Personal Leave Cash	80,000.00
NBTC	35,000.00
Classified Salary	1,826,461.99
CL Extra Hours	80,000.00
Cell Phone Stipend	12,156.92
Tutors	10,000.00
Class Stipend	6,030.00
Game Supervision	75,000.00

In-district Interp/Trans	11,261.50
Sick Leave/Vacation Buy Back	10,000.00
CL Personal Leave Cashout	30,000.00
OASI/FICA	246,392.96
OASI/FICA-Classified	146,160.03
Retirement Contributions-Cert	460,525.02
Retirement contributions-Class	217,043.34
OASI/FICA	68,510.00
Unemployment- Cert	10,600.12
Unemployment- Class	5,427.26
Labor & Industries	13,430.73
Labor & Industries	28,426.81
Med/Dental Insurance- Cert.	194,260.56
Medical/Dental Insurance- Class	398,042.40
PFMLA-Employee	5,978.76
PFMLA-Employer	4,340.76
OASI/FICA	19,902.00
Total	7,919,907.83

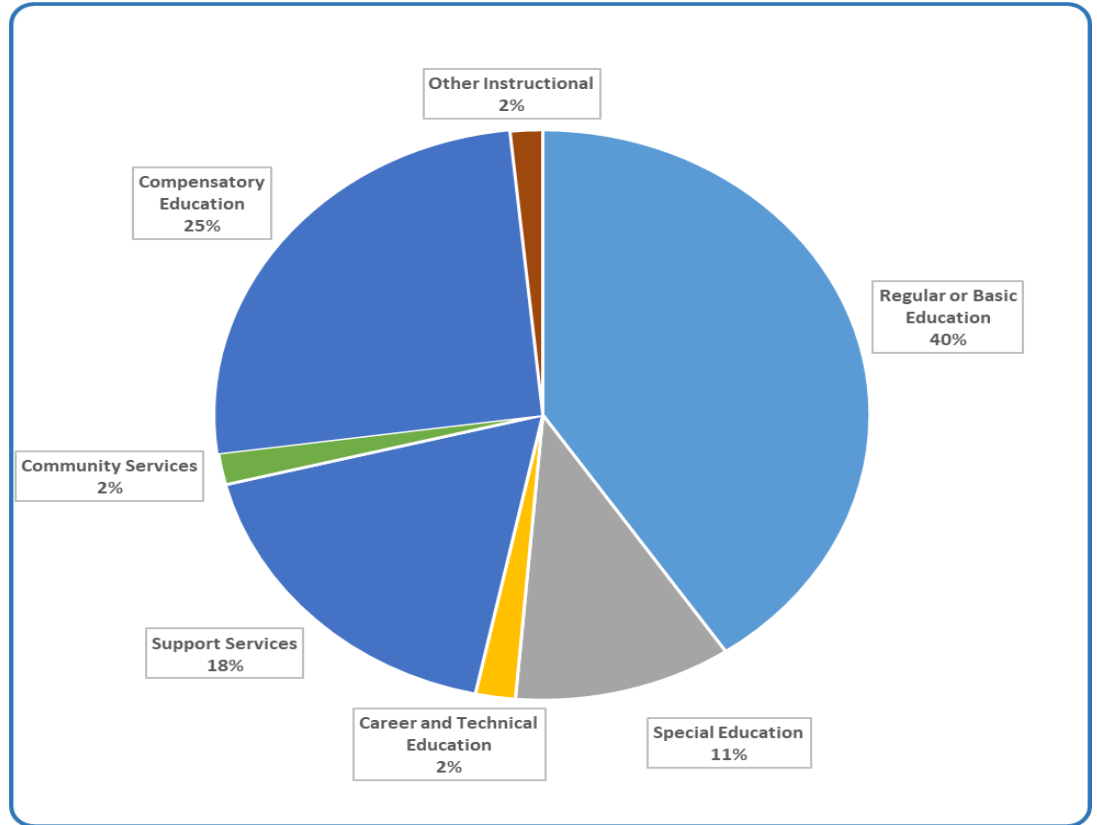
ESSER- Estimated budget

- ESSER Learning loss- \$847K
 - Summer school
 - Tutoring

- ESSER III-\$4.8MIL
 - Support staff
 - Teachers
 - Extracurricular
 - Meal supports
 - Social and emotional supports
 - Counseling supports

Expense by Program

Regular or Basic Education	26,875,987
Special Education	7,141,737
Career and Technical Education	1,304,855
Support Services	11,768,544
Community Services	1,185,597
Compensatory Education	13,034,459
Other Instructional	1,061,682
Total	62,372,861



Questions?

