



**Dr. Sean Dotson**  
Superintendent

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**School Director's Agenda  
Special Meeting & Work Session**

Thursday, March 31, 2022  
6:00-7:00 PM

Location: District Office & Zoom  
621 Linwood Ave. SW Tumwater, WA 98512

To Join Via Computer: <https://us02web.zoom.us/j/85160557231>

To Join Via Phone: 253-215-8782 OR 346-248-7799  
Webinar ID: 851 6055 7231

**6:00 p.m. Work Session**

- Preliminary Revenue and Expenditure Projections

***NEXT BOARD MEETING: April 14, 2022 at 6:00pm (sign-in info available by 4/7/22)***


Please Note: School Board Work Sessions do not require that there be an opportunity for Public Comment. The next opportunity for Public Comment at a Regular Board Meeting will be on April 14, 2022. If you are interested in signing up to address the Board at that meeting, you may submit a request by email, including your name and topic, between 8:00am and 6:00pm on the day of the meeting. Details available on the district website.

The Board may also schedule additional special or emergency meetings consistent with RCW 28A.343.

**BOARD OF DIRECTORS**

MELISSA BEARD DARBY KAIKKONEN SCOTT KILLOUGH LAURIE SALE CASEY TAYLOR

***"Continuous Student Learning in a Caring, Engaging Environment"***



# **Board Workshop**

## Preliminary Budget Projections for FY23

MARCH 31, 2022

# Assumptions and Unknowns

- ▶ Current Staffing Levels and Programs
- ▶ No new revenue streams
- ▶ Pre-COVID services (Food service/facility use/resale/etc)
- ▶ No hold harmless available for 22-23
- ▶ Assessed Value at 6% Growth/Levy and LEA using 19/20 enrollment
- ▶ Enrollment Fluctuations (used current year enrollment for projections)
- ▶ COVID Decisions/Requirements
- ▶ Food Service Charges and Participation Rates
- ▶ Bldg/Dept Needs (MSOC's)
- ▶ Safety Net Award
- ▶ Transportation Ridership

# Legislative Session Impacts

Session impacts that affect 22-23 budget:

- ▶ Levy/LEA (using 19/20 enrollment)
- ▶ Prototypical Model Changes
- ▶ Transportation Funding for Special Education Students
- ▶ IPD at 5.5%

# Preliminary Revenue Projections

Category	Assumptions	FY22 Projected (Feb 22)	FY23 Preliminary Budget
State Apportionment	Salaries/MSOCs	\$58,716,000	\$61,217,000
Grants/Categorical Programs	Removed ESSER,DOH,SPED ARP	\$18,944,000	\$14,222,000
Transportation	No Hold Harmless for 22-23	\$ 3,676,000	\$ 3,100,000
Food Service	18/19 Participation Rates	\$ 1,888,000	\$ 2,050,000
Levy/LEA	6% AV Growth, 19/20 Enrollment	\$17,225,000	\$18,636,000
Miscellaneous Revenues	Fees/Fines/Tuition, Resale, Facility Rentals, Medicaid, CC Rebates, Local Grants, NMSC Admin Fee, Capital Projects Reimbursement, Local Grants/Donations, Investment Earnings	\$ 1,259,000	\$ 1,979,000
<b>Totals</b>		<b>\$101,708,000</b>	<b>\$101,204,000</b>

# State Apportionment

- ▶ OSPI model for calculating apportionment is not yet available
- ▶ What we know:
  - ▶ 5.5% IPD for salaries/MSOCS
  - ▶ Prototypical Model Changes for Counselors/Nurses/Social Workers/Psychologists
- ▶ Based on preliminary enrollment and staffing projections

Apportionment Projection	FY23
Current Year Apportionment (February)	\$58,716,000
5.5% IPD (Salaries/MSOC's)	\$ 2,252,000
Prototypical Funding Model Changes	\$ 250,000
Apportionment Projection 22-23	\$61,218,000

# LEVY/LEA Projections

Assumptions		2023
	Calendar Year	
A.	Max Per Pupil	\$ 2,782.70
B.	Max Tax Rate	\$ 2.50
C.	LEA Max Per Pupil	\$ 1,779.67
D.	LEA Max Tax Rate	\$ 1.50
E.1.	CPI for Levy as of August 2021	1.5%
	<b>Input Alternate CPI for Levy:</b>	<b>4.7</b>
E.2.	CPI for LEA as of August 2021	1.5%
	<b>Input Alternate CPI for LEA:</b>	<b>4.7%</b>
F.	Tumwater Voter Approved Levy	\$ 19,350,000
	<b>Input Alternate Voter Approved Levy:</b>	
G.1.a	Enrollment 2020-21/ Out years includes caseload forecast	6,569.16
G.2.	Enrollment 2019-20	
	<b>Input alternate enrollment estimate:</b>	<b>6,780.33</b>
H.	High / Non-high enrollment Transfer & Innovative Academy	(5.0)
	<b>Input alternate enrollment transfer:</b>	
I.	Assessed Value w/Timber	\$ 7,274,687,889
	<b>Input alternate Assessed Value:</b>	<b>\$ 7,909,532,893</b>

CPI Estimate from OSPI

Using 19/20 enrollment

Assuming a 6% growth in Assessed Valuation

# LEVY/LEA Projections

Estimated Levy Revenue		2023
	Calendar Year	
J.	Total Enrollment From Above (F + G)	6,775.33
K.	Max Levy Per Tax Rate (B * I / \$1,000)	19,773,832
L.	Max Levy Per Pupil (J * A)	18,853,711
M.	Maximum Levy: Lesser of Pupil (L) or Tax Rate (K)	18,853,711
N.	Rollback if (R > M, R - M)	496,289
O.	<b>Estimated Payable Levy Revenue Calendar Year</b>	<b>18,853,711</b>

Lower of  
Tax or Per  
Pupil Rate

Estimated Local Effort Assistance (LEA)		2023
	Calendar Year	
P.	Per Pupil Eligible for LEA (I * D / \$1,000) / G.1.a	1,751
Q.	Max LEA per Pupil (C - P)	29
R.	Voter Approved Levy (F)	19,350,000
S.	Voter Approved Levy Rate (R / F * \$1,000)	2.45
T.	Estimated Maximum LEA (Q * J)	193,552
V.	Estimated Max Payable LEA (T * (Min(S,D)/D))	193,552
X.	<b>Estimated LEA Payable Calendar Year</b>	<b>193,552</b>



# LEVY/LEA Projections

	School Year Totals	
	School Year	2022-23
Spring Levy 52.62%	\$	9,920,823
Fall Levy 47.38%	\$	8,575,780
2021 Fall only 47.38%		
<b>School Year Levy Total</b>	<b>\$</b>	<b>18,496,603</b>
January-August LEA 72%	\$	139,358
September-December LEA 28%	\$	-
2021 September - December LEA only 28%		
<b>School Year LEA Total</b>	<b>\$</b>	<b>139,358</b>
<b>Total Estimated Local Funds (Levy + LEA)</b>	<b>\$</b>	<b>18,635,960</b>

# Expenditure Projections

- ▶ Salaries include 5.5% IPD
- ▶ Based on current staffing levels (unless noted below)
- ▶ MSOC's – Same as prior year budget for preliminary projections

Object	Projected 22-23
Salaries	\$64,357,000
Benefits	\$24,302,000
MSOC's	\$18,280,000
<b>Sub-Total</b>	<b>\$106,939,000</b>
<b>Positions Reduced for FY23</b>	
COVID Room	\$367,000
TEA – High School	\$243,000
Pre-School	\$123,000
<b>Total</b>	<b>\$106,206,000</b>

# Preliminary Projection Summary

FY23 Projected Revenues/Expenditures	
Preliminary Revenues	\$101,204,000
Preliminary Expenditures	\$106,206,000
<b>Projected Gain (Loss)</b>	\$ (5,002,000)
Preliminary ESSER Carryover	\$ 1,000,000
<b>Projected Gain (Loss) w/ ESSER</b>	\$ (4,002,000)