



# **Tumwater School District**

## **Budget and Financial Update**

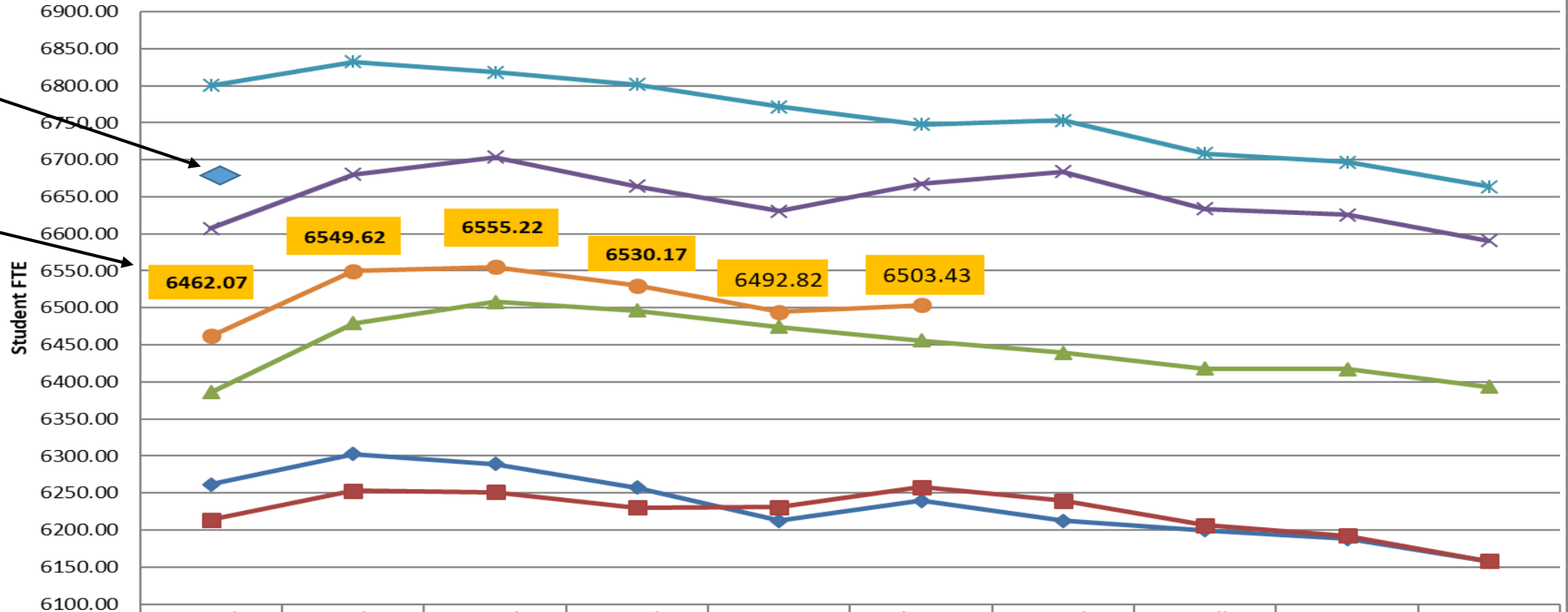
February 28, 2019

# Enrollment

## Reported Student FTE Enrollment By Fiscal Year ( OSPI 1251 Report)

Budgeted Enrollment  
6670.47

Actual Enrollment  
Sept 2018



	September	October	November	December	January	February	March	April	May	June
2013-14	6261.80	6302.65	6288.95	6257.52	6212.44	6239.54	6212.59	6199.77	6188.35	6157.48
2014-15	6214.07	6253.23	6251.28	6230.42	6231.15	6257.68	6239.26	6206.55	6192.05	6158.28
2015-16	6386.00	6479.28	6507.96	6496.45	6474.42	6456.19	6439.54	6417.69	6417.56	6393.52
2016-17	6607.34	6679.94	6703.52	6664.38	6630.70	6667.11	6683.92	6633.55	6625.90	6590.62
2017-18	6800.66	6832.01	6818.41	6801.56	6771.44	6747.37	6753.15	6708.30	6696.69	6663.84
2018-19	6461.99	6549.62	6555.06	6530.17	6494.82	6503.43				

## Tumwater School District No.033

F-195F

## ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten	498.00	450.00	455.00	470.00
2. Grade 1	498.00	460.00	460.00	470.00
3. Grade 2	507.00	495.00	475.00	475.00
4. Grade 3	439.00	500.00	500.00	500.00
5. Grade 4	476.00	445.00	510.00	510.00
6. Grade 5	481.00	490.00	460.00	520.00
7. Grade 6	457.74	485.00	505.00	480.00
8. Grade 7	467.38	470.00	500.00	525.00
9. Grade 8	507.55	500.00	480.00	505.00
10. Grade 9	543.20	525.00	495.00	505.00
11. Grade 10	569.90	540.00	530.00	505.00
12. Grade 11 (excluding Running Start)	600.45	430.00	555.00	545.00
13. Grade 12 (excluding Running Start)	625.25	425.00	435.00	450.00
14. SUBTOTAL	6,670.47	6,215.00	6,360.00	6,460.00
15. Running Start	203.75	225.00	230.00	235.00
16. Dropout Reengagement Enrollment	15.00	15.00	15.00	15.00
17. ALE Enrollment	160.00	150.00	160.00	175.00
18. TOTAL K-12	7,049.22	6,605.00	6,765.00	6,885.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	473.025	473.025	473.025	473.025
2. General Fund FTE Classified Employees	251.995	251.995	251.995	251.995

# Revised 4-Year Forecast after Submission of F-195F

## TUMWATER SCHOOL DISTRICT ENROLLMENT AND STAFF COUNTS

FTE ENROLLMENT COUNTS (calculate to two decimal places)	(1) 2018-2019 Current Budget	(2) 2019-2020 Forecast	(3) 2020-2021 Forecast	(4) 2021-2022 Forecast
Kindergarten	498	508	519	529
Grade 1	498	533	544	555
Grade 2	507	534	549	561
Grade 3	439	533	556	572
Grade 4	476	488	554	577
Grade 5	481	511	499	567
Grade 6	457.74	517	526	514
Grade 7	467.38	483	536	545
Grade 8	507.55	494	493	548
Grade 9	543.2	574	539	538
Grade 10	569.9	556	582	546
Grade 11 (excluding Running Start)	600.45	545	538	563
Grade 12 (excluding Running Start)	625.25	565	569	562
<b>SUBTOTAL</b>	<b>6670.47</b>	<b>6841</b>	<b>7004</b>	<b>7177</b>
Running Start	203.75	205	210	215
Dropout Reengagement Enrollment	15	15	15	15
ALE Enrollment	160	165	170	175
<b>TOTAL K-12</b>	<b>7049.22</b>	<b>7226</b>	<b>7399</b>	<b>7582</b>

## Enrollment

### 2018-19 Budget/Average Actual & 2019-20 Forecast/Preliminary

FTE ENROLLMENT COUNTS	(1) 2018-2019 Current Budget	(1a) 2018-2019 Average Actual	(2) 2019-2020 Forecast	(2a) 2019-2020 Preliminary
Kindergarten	498	427.34	508	438
Grade 1	498	476.92	533	430
Grade 2	507	495.19	534	479
Grade 3	439	438.13	533	505
Grade 4	476	490.71	488	437
Grade 5	481	481.66	511	485
Grade 6	457.74	466.2	517	481.2
Grade 7	467.38	457.33	483	466
Grade 8	507.55	513.75	494	453.15
Grade 9	543.2	536.78	574	559.73
Grade 10	569.9	558.71	556	537.71
Grade 11 (excluding Running Start)	600.45	540.5	545	441.21
Grade 12 (excluding Running Start)	625.25	633.03	565	408.62
<b>SUBTOTAL</b>	<b>6670.47</b>	<b>6516.25</b>	<b>6841</b>	<b>6121.62</b>
Running Start	203.75	203.14	205	203.14
Dropout Reengagement Enrollment	15	15.29	15	15.29
ALE Enrollment	160	141.1	165	141.1
<b>TOTAL K-12</b>	<b>7049.22</b>	<b>6875.78</b>	<b>7226</b>	<b>6481.15</b>

**SUMMARY OF GENERAL FUND BUDGET  
4-Year Forecast**

	2018-2019 New Projection	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast	ASSUMPTIONS
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
Local Taxes	\$11,430,585	\$8,150,431	\$8,479,971	\$8,819,170	4% growth @ 98% Collection
Local Support Nontax	\$3,845,497	\$3,883,952	\$3,922,791	\$3,962,019	1% INCREASE
State, General Purpose	\$57,267,710	\$59,873,276	\$62,495,900	\$65,254,194	1.9% INCREASE + Enrollment
State, Special Purpose	\$12,914,843	\$13,478,959	\$14,046,979	\$14,643,820	1.9% INCREASE + Enrollment
Federal, General Purpose	\$0	\$0	\$0	\$0	1% INCREASE
Federal, Special Purpose	\$3,870,381	\$3,909,085	\$3,948,176	\$3,987,657	1% INCREASE
Revenues from Other School Districts	\$30,000	\$30,300	\$30,603	\$30,909	1% INCREASE
Revenues from Other Entities	\$500,000	\$505,000	\$510,050	\$515,151	1% INCREASE
Other Financing Sources					
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$89,859,016</b>	<b>\$89,831,003</b>	<b>\$93,434,470</b>	<b>\$97,212,921</b>	
<b>EXPENDITURES</b>					
Regular Instruction	\$54,087,279	\$55,866,505	\$57,291,100	\$58,752,024	2.5% INCR + 4 K3 Teachers
Federal Stimulus					
Special Education Instruction	\$10,353,376	\$10,617,387	\$10,888,130	\$11,165,778	2.5% INCREASE
Vocational Instruction	\$2,545,349	\$2,610,255	\$2,676,817	\$2,745,076	1% INCREASE
Skills Center Instruction	\$3,735,182	\$3,830,429	\$3,928,105	\$4,028,272	1% INCREASE
Compensatory Education	\$3,328,023	\$3,412,888	\$3,499,916	\$3,589,164	1% INCREASE
Other Instructional Programs	\$342,449	\$351,181	\$360,137	\$369,320	1% INCREASE
Community Services	\$369,144	\$372,835	\$376,564	\$380,329	1% INCREASE
Support Services	\$17,854,368	\$18,389,999	\$18,941,699	\$19,509,950	3% INCREASE
<b>TOTAL EXPENDITURES</b>	<b>\$92,615,170</b>	<b>\$95,451,480</b>	<b>\$97,962,469</b>	<b>\$100,539,912</b>	
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER FINANCING USES (A-B-C-D)</b>	<b>(\$2,756,154)</b>	<b>(\$5,620,477)</b>	<b>(\$4,527,999)</b>	<b>(\$3,326,992)</b>	

# Reduction for the Number of K-3 Additional teachers

## 4-Year Forecast

(Policy Minimum Fund Balance - 4%)

	2018-2019	2019-2020	2020-2021	2021-2022
Revenues	\$89,859,016	\$89,831,003	\$93,434,470	\$97,212,921
Expenditures	\$92,615,170	\$95,451,480	\$97,962,469	\$100,539,912
Over/Under	(\$2,756,154)	(\$5,620,477)	(\$4,527,999)	(\$3,326,992)

Beginning Fund Balance	\$9,208,287	\$6,452,133	\$5,871,989	\$5,973,040
Projected Ending Fund Balance	\$6,452,133	\$831,656	\$1,343,990	\$2,646,048
Projected Ending Fund Balance % to Expenditures	6.97%	0.87%	1.37%	2.63%

Required Spending Reductions *	\$0	(\$5,040,333)	(\$4,629,050)	(\$3,430,718)
Percent of Expenditures	0.00%	-5.28%	-4.73%	-3.41%

Ending Fund Balance After Reduction	\$ 6,452,133	\$ 5,871,989	\$ 5,973,040	\$ 6,076,766
Percent of Expenditures	6.97%	6.15%	6.10%	6.04%

1. Assumption: Spending reductions for 2019-2020 through 2021-2022 are based on prior year reduction occurring so district can meet Board Policy Minimum Fund Balance of 4 % and other committed fund balance requirements.

2. This projection does NOT include additional expenditure for TOPA, TAP, new SEBB health care costs or anticipated increases in employer pension rates.

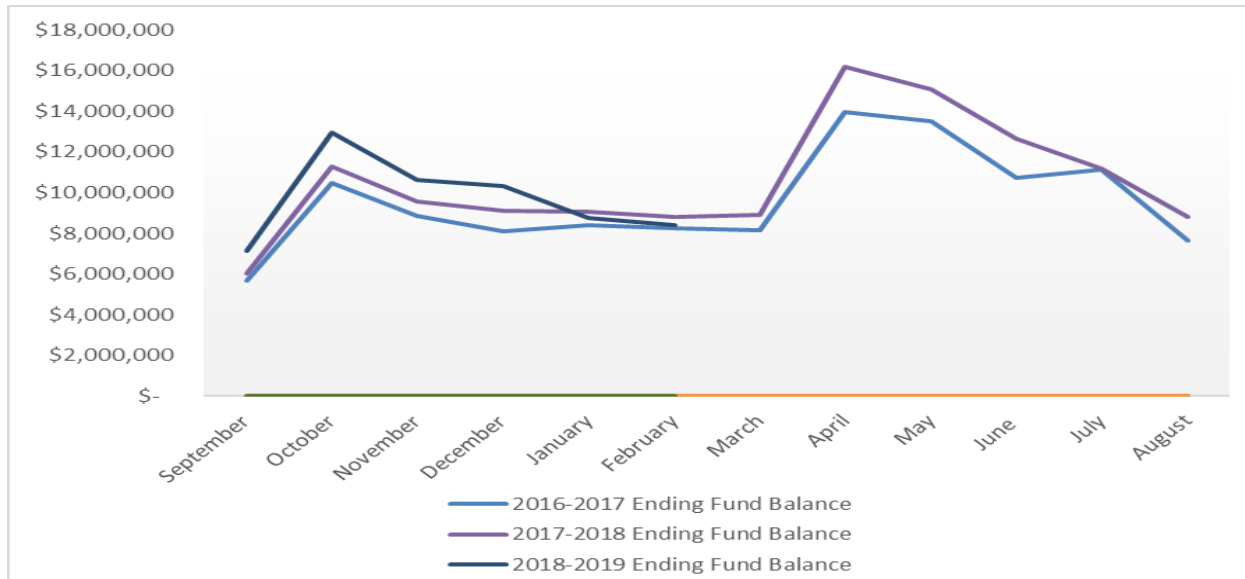
# Other New Costs for 2019-2020 (not yet in 4 year projection)

- Salaries:
  - TAP – 3.91% Average Increase between Steps
  - TOPA – 2.4% Average Increase between Steps
  - Other Non-rep Units – IPD
  - PSE – Bargaining Open Contract – 3.1% 2018-2019
- SEBB – New State Health Care System
- Pensions – Increase in Rates – Higher Salaries
- Operations:
  - Technology and Data Processing, Utilities, Insurance, Unemployment, Transportations, Food Service, Facility Maintenance and Grounds, Safety and Security, Administrative Contracts, Election Costs, Essential Supplies, etc.



## Preliminary February Fund Balance -

Month	2016-2017			2017-2018			2018-2019		
	Ending Fund Balance	\$ Change from Prior Month	% Change from Prior Month	Ending Fund Balance	\$ Change from Prior Month	% Change from Prior Month	Ending Fund Balance	\$ Change from Prior Month	% Change from Prior Month
September	\$ 5,683,160	\$ (1,817,469)	-24%	\$ 6,042,995	\$ (1,614,736)	-21%	\$ 7,134,041	\$ (1,663,074)	-19%
October	\$ 10,465,312	\$ 4,782,152	84%	\$ 11,273,092	\$ 5,230,097	87%	\$ 12,950,785	\$ 5,816,744	82%
November	\$ 8,834,077	\$ (1,631,235)	-16%	\$ 9,557,078	\$ (1,716,014)	-15%	\$ 10,627,069	\$ (2,323,716)	-18%
December	\$ 8,083,527	\$ (750,550)	-8%	\$ 9,085,509	\$ (471,569)	-5%	\$ 10,336,362	\$ (290,707)	-3%
January	\$ 8,383,563	\$ 300,036	4%	\$ 9,035,662	\$ (49,847)	-1%	\$ 8,749,925	\$ (1,586,437)	-15%
February	\$ 8,237,401	\$ (146,162)	-2%	\$ 8,801,651	\$ (234,011)	-3%	\$ 8,424,801	\$ (325,124)	-4%
March	\$ 8,149,326	\$ (88,075)	-1%	\$ 8,919,268	\$ 117,617	1%			
April	\$ 13,953,015	\$ 5,803,689	71%	\$ 16,182,485	\$ 7,263,217	81%			
May	\$ 13,528,464	\$ (424,551)	-3%	\$ 15,069,747	\$ (1,112,738)	-7%			
June	\$ 10,731,465	\$ (2,796,999)	-21%	\$ 12,663,766	\$ (2,405,981)	-16%			
July	\$ 11,139,698	\$ 408,233	4%	\$ 11,207,055	\$ (1,456,711)	-12%			
August	\$ 7,657,731	\$ (3,481,967)	-31%	\$ 8,797,115	\$ (2,409,940)	-22%			



February 2019	
Imprest Acct	\$ 4,930
Prepaid	\$ 900,000
NMHS	\$ 250,000
Min FB 4% Policy	\$ 3,736,013
Unassigned	\$ 3,533,858
<b>Total</b>	<b>\$ 8,424,801</b>
NMSC	\$ 578,618

# OSPI Tools

# District Level Comparison Budgets 2019

## Tumwater School District

School Year 2019-20

Use Caseload Forecasted Enrollment?

NO

Total Enrollment:

7,049.2

<----- (Select District here)

<----- (Select School Year here)

<----- (Select YES/NO)

## 34033 - Tumwater School District

School Year 2019-20	SY 2018-19	Maintenance Level	Governor's Budget
<b>Basic Education Program Total</b>			
Apportionment (does not include CTE, SC, & Proto model policy enh) <sup>1</sup>	\$ 48,286,431	\$ 48,398,337	\$ 48,492,221
Apportionment Enhancements to Prototypical Model <sup>2</sup>	\$ -	\$ -	\$ -
Career & Technical & Skills Center (CTE & SC)	\$ 5,728,509	\$ 6,325,134	\$ 6,325,134
Bilingual (TBIP)	\$ 205,631	\$ 231,035	\$ 231,035
Highly Capable (HiCap)	\$ 185,022	\$ 207,880	\$ 207,880
Learning Assistance Program (LAP) <sup>9</sup>	\$ 1,221,659	\$ 1,372,583	\$ 1,372,583
LAP Concentration <sup>9</sup>	\$ -	\$ -	\$ -
Special Education	\$ 7,110,104	\$ 7,855,373	\$ 8,115,414
ESA 112 Special Education Cooperative <sup>8</sup>		\$ -	\$ -
Transportation	\$ 3,617,967	\$ 3,704,649	\$ 3,704,649
<b>Total Apportionment</b>	<b>\$ 66,355,324</b>	<b>\$ 68,094,990</b>	<b>\$ 68,448,916</b>
<b>Other Programs / Changes</b>			
Professional Learning Time	\$ 147,707	\$ 437,843	\$ 439,432
SEBB Benefit Policy Increases	\$ -	\$ -	\$ 1,697,708
Hold Harmless <sup>3</sup>	\$ -	\$ -	\$ -
Local Effort Assistance (LEA)	\$ 2,219,382	\$ 1,807,879	\$ 2,101,562
<b>Total Other</b>	<b>\$ 2,367,090</b>	<b>\$ 2,245,722</b>	<b>\$ 4,238,703</b>
<b>Total State Funding</b>	<b>\$ 68,722,413</b>	<b>\$ 70,340,713</b>	<b>\$ 72,687,618</b>
<b>Local Funding</b>			
M&O Levy / Enrichment Levy <sup>4</sup>	\$ 11,962,210	\$ 8,694,646	\$ 12,690,528
<b>Total Local</b>	<b>\$ 11,962,210</b>	<b>\$ 8,694,646</b>	<b>\$ 12,690,528</b>
<b>Total State And Local Funding</b>	<b>\$ 80,684,623</b>	<b>\$ 79,035,358</b>	<b>\$ 85,378,146</b>
<b>New Money (variance to Maintenance)</b>			<b>\$ 6,342,787</b>
<b>Variance compared to current school year</b>			<b>\$ 4,693,523</b>

2018-2019 School Year

State of Washington  
Superintendent of Public Instruction

1191ED  
Run November 20, 2018 4:02 PM

Tumwater School District

ESD 113

Thurston County

Student Full Time Enrollment and Calculated Staff Unit Report

CCDDD 34033

Apportionment for November 30, 2018

Account 3100

**I. Student Enrollment Details**

**A. Full Time Equivalent (FTE) Enrollment**

	Remote & Necessary	TOTALS
1. Kindergarten	0.00	498.00
2. Grades 1-3	0.00	1,444.00
Additional School Annual Class FTE		0.00
3. Grade 4	0.00	476.00
Additional School Annual Class FTE		0.00
4. Grades 5-6	0.00	938.74
Additional School Annual Class FTE		0.00
5. Grades 7-8 (includes CTE)	0.00	974.93
Additional School Annual Class FTE		0.00
6. Grades 9-12 (includes CTE & Skill Center)		2,338.80
Additional School Annual Class FTE		0.00
<b>7. Total K-12 less Running Start, Dropout &amp; ALE</b>	<b>0.00</b>	<b>6,670.47</b>
8. Running Start (Community and Technical College FTE)		
a. Non CTE		187.75
b. CTE		16.00
9. Dropout Reengagement FTE		
a. Non CTE		15.00
b. CTE		0.00
10. Alternative Learning Experience (ALE)		
a. Grades K-6 ALE FTE		0.00
b. Grades 7-8 ALE FTE		0.00
c. Grades 9-12 ALE FTE		160.00
<b>11. Total K-12 including Running Start, Dropout and ALE</b>		<b>7,049.22</b>

# OSPI K-3 Compliance Tool

K-3 Compliance							
January Student FTE	Teacher FTE	Sped Teacher FTE	3121%	Funded Sped Teacher	Total Teachers	Demonstrated Class Size	State Budget Class Size
1,836.33	103.18	7.43	29.4%	2.184	105.359	17.43	17.00
<b>Class Size will be used in Apportionment (Not less than 17 &amp; not to Exceed 25.23 )</b>							17.43
Enrollment ÷ Class Size of 17					108.02		
Additional Teachers Needed					2.66		

# TSD K-3 2019-2020 Enrollment Projection

K-3 Compliance							
2019-2020 Projection	Teacher FTE	Sped Teacher FTE	3121%	Funded Sped Teacher	Total Teachers	Demonstrated Class Size	State Budget Class Size
1,852.00	103.18	7.43	29.4%	2.184	105.359	17.58	17.00
<b>Class Size will be used in Apportionment (Not less than 17 &amp; not to Exceed 25.23 )</b>							17.58
Enrollment ÷ Class Size of 17					108.94		
Additional Teachers Needed					3.58		

# Impact of Senate Bill 5513

		Current		
	2017-2018	2018-2019	2019-2020	2020-2021
Statewide Levy Base	\$11,348,240,084.84	\$11,348,240,084.84	\$11,348,240,084.84	\$11,348,240,084.84
District Levy Base	\$68,603,705.97	\$69,975,780.09	\$71,375,295.69	\$72,802,801.61
Student Enrollment	6,931.99	7,017.61	7,226.00	7,399.00
Levy Authority Percent	20.00%	20.00%	20.00%	20.00%
Per Pupil Levy Amount	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Maximum Via Percent	\$13,720,741.19	\$13,995,156	\$14,275,059	\$14,560,560
Maximum Via Per Pupil	\$24,261,965.00	\$24,561,635	\$25,291,000	\$25,896,500
District's Intended Levy	\$15,335,731	\$11,430,585.00	\$8,150,431.00	\$8,479,971.00
State Adjusted Assessed Valuation	\$1,125,211,729,590	\$1,125,211,729,589.91	\$1,125,211,729,589.91	\$1,125,211,729,589.91
District Adjusted Assessed Valuation	\$4,865,236,978	\$5,149,210,152.00	\$5,538,905,646.00	\$5,705,072,815.38
Levy Rate Via Percent	\$2.82	\$2.72	\$2.58	\$2.55
Levy Rate Via Per Pupil	\$4.99	\$4.77	\$4.57	\$4.54
District 10% Rate	\$1.41	\$1.36	\$1.29	\$1.28
Statewide 10% Rate	\$1.01	\$1.01	\$1.01	\$1.01
Estimated LEA	\$0.00	\$2,564,571.02	\$6,124,628.14	\$6,080,589.32

Questions