



Tumwater School District

Budget and Financial Update

February 14, 2019

Budget and Financial Update Forum Agenda

A. Introduction and Thank you for Coming

B. Tonight's Outline:

- 2018-2019 Budget Issues:
 - Budget Capacity
 - Salaries
 - Required Budget Adjustments2018-2018 Budget Adjustments
 - Projected Use of Fund Balance
 - Enrollment
- 4 year Forecast
- 2019-2020 Budget Planning:
 - 4% Minimum Fund Balance Policy
 - Projected Shortfall
 - Prototypical Funding and Staffing Model
 - Lost Levy
 - Other New Costs (Salaries, SEBB, Pension, Operations)
- Planning Process
 - Budget Survey/Forums
 - Legislative Priorities
 - Forecasting
 - Communication
 - Decisions (Staff, Operations, Restoration Plan)

2018-2019 Budget

- Budget Capacity
- Salaries
- Projected Use of Fund Balance
- Required Budget Adjustments
- 2018-2019 Budget Scrub
- Enrollment

General Fund Budget Capacity

- What is it?
- Why do districts create capacity?
- How much capacity was included in the original 2018-2019 budget? (\$2 million)
- Impact of having capacity in the budget?

	General Fund
SECTION A: BUDGET SUMMARY	
Total Revenues and Other Financing Sources	92,905,330
Total Appropriation (Expenditures)	93,400,330
Other Financing Uses--Transfers Out (G.L. 536)	0
Other Financing Uses (G.L. 535)	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-495,000
Beginning Total Fund Balance	9,531,632
Ending Total Fund Balance	9,036,632

2018-2019 Budget Capacity

Revenues:			
	Budgeted Revenues	\$ 92,905,330	
	Less:		
	Revenue Capacity	\$ (2,000,000)	
	Enrollment Reduction (150 Student FTE)	\$ (1,229,511)	(150 FTE @ \$8,196.74 BEA Rate)
	Local Levy	\$ 183,197	
	Adjusted Revenue Budget	\$ 89,859,016	
Expenditures:			
	Budgeted Expenditures	\$ 93,400,331	
	Add:		
	TEA Compensatin Package	\$ 3,980,511	
	TOPA/TAP	\$ 528,858	
	Benefits - 22%	\$ 992,061	\$5,501,430
	Less:		
	MSOCs Capacity:		
	Expenditure Capacity	\$ (2,000,000)	
	Regular Instruction	\$ (1,584,552)	
	SPED	\$ (866,059)	
	Voc/Skill Center	\$ (415,694)	
	Community Services	\$ (406,825)	
	Support Services	\$ (1,013,461)	(\$4,286,591.0)
	Adjusted Expenditure Budget	\$ 92,615,170	
	Over-expended	\$ (2,756,154)	

Additional Staff Costs Not Part of Original Budget

- TEA - \$3,980,511*
- TOPA/TAP – \$528,858*
- TOPA/ TAP – \$311,994**
- Benefits – \$992,061*
- Benefits - \$68,639**

- Total Salaries and Benefits \$5,882,063

* Already accounted for (see previous slide)

** Beyond estimated agreement costs

Required 2018-2019 Budget Adjustment

(To Fund Salaries and Benefits in Excess of Budget)

Regular Instruction	\$ (1,584,552)	
SPED	\$ (866,059)	
Voc/Skill Center	\$ (415,694)	
Community Services	\$ (406,825)	
Support Services	\$ (1,013,461)	(\$4,286,591)

Projected use of Fund Balance to cover salaries/benefits after budget adjustments

(\$1,595,472)

Total Adjustment

(\$5,882,063)

2018-2019 Program Scrub

MSOCs Scrub By Program					
As of October 31, 2018					
Activity	Activity Description	Approved Budget (F195)	Adjusted Budget	Variance	% of Change
Program 01 - Basis Education (Non Payroll Costs)					
21	Supervision - Instruction	\$ 39,278	\$ 36,278	\$ (3,000)	-7.64%
22	Library/Learning Res	\$ 45,184	\$ 45,184	\$ -	0.00%
23	Principals Office	\$ 186,330	\$ 158,580	\$ (27,750)	-14.89%
24	Guidance and Counseling *	\$ 9,536	\$ 299,396	\$ 289,860	3039.64%
25	Pupil Mgmnt & Safety	\$ -	\$ -	\$ -	0.00%
26	Health & Wellness	\$ 20,248	\$ 16,648	\$ (3,600)	-17.78%
27	Teaching	\$ 5,147,409	\$ 2,787,270	\$ (2,360,139)	-45.85%
28	Extra Curricular	\$ 381,800	\$ 130,800	\$ (251,000)	-65.74%
29	Payments to Other Districts	\$ -	\$ -	\$ -	0.00%
31	Instructional Prof Dev	\$ 209,427	\$ 132,427	\$ (77,000)	-36.77%
32	Instructional Technology	\$ 1,502,500	\$ 202,500	\$ (1,300,000)	-86.52%
33	Curriculum	\$ 173,700	\$ 156,700	\$ (17,000)	-9.79%
Total		\$ 7,715,412	\$ 3,965,783	\$ (3,749,629)	-48.60%
* - TOGETHER Contract					

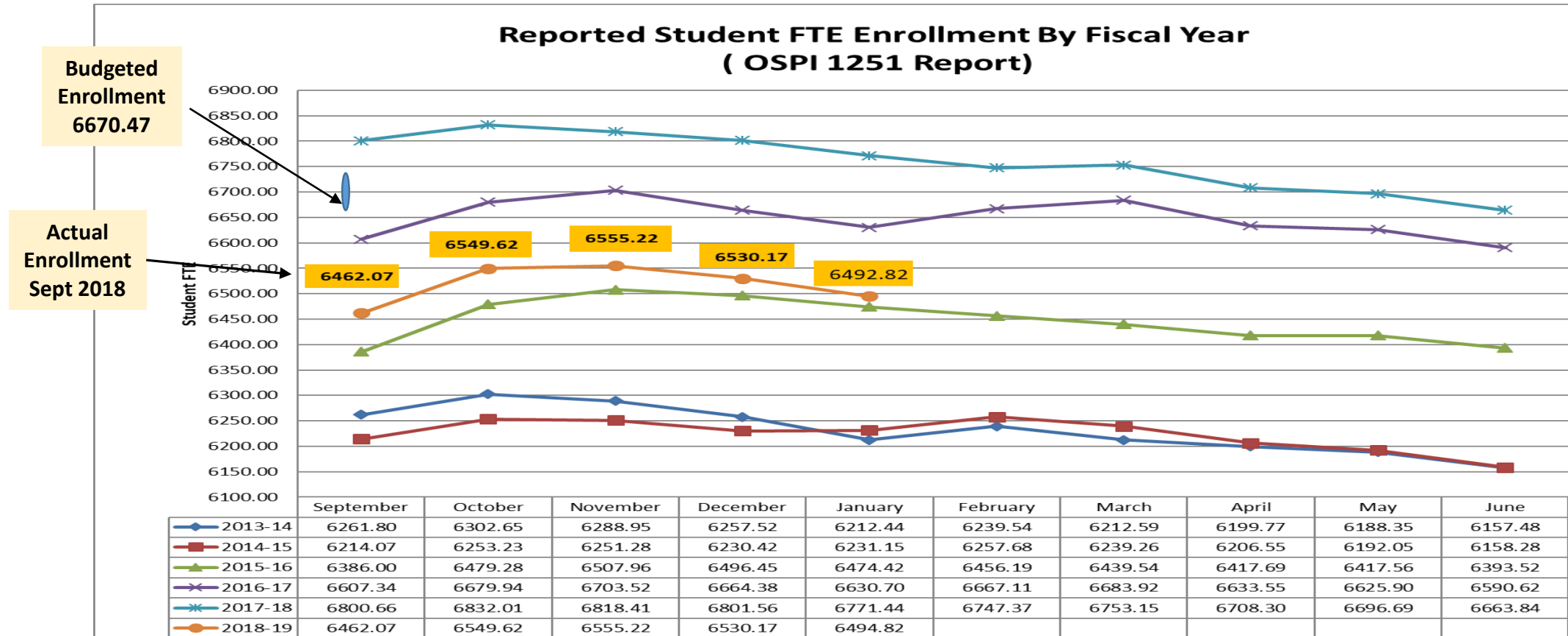
2018-2019 Program Scrub Continued:

MSOCs Scrub By Program					
As of October 31, 2018					
Activity	Activity Description	Approved Budget (F195)	Adjusted Budget	Variance	% of Change
Program 02 - Alternative Learning (Non Payroll Costs)					
23	Principals Office	\$ 100,627	\$ 100,627	\$ -	0.00%
24	Guidance and Counseling	\$ 5,958	\$ -	\$ (5,958)	-100.00%
27	Teaching	\$ 44,272	\$ 38,272	\$ (6,000)	-13.55%
33	Curriculum	\$ 1,000	\$ 1,000	\$ -	0.00%
Total		\$ 151,857	\$ 139,899	\$ (11,958)	-7.87%
Program 03 - Dropout Reengagement (Non Payroll Costs)					
27	Teaching	\$ 166,263	\$ 166,263	\$ -	0.00%
Programs 21 thru 29 Special Education (Non Payroll Costs)					
21	Supervision - Instruction	\$ 647,730	\$ 159,859	\$ (487,871)	-75.32%
26	Health & Wellness	\$ 672,896	\$ 34,337	\$ (638,559)	-94.90%
27	Teaching	\$ 410,932	\$ 1,100,657	\$ 689,725	167.84%
31	Instructional Prof Dev	\$ 54,827	\$ 4,827	\$ (50,000)	-91.20%
32	Instructional Technology	\$ 2,000	\$ 2,000	\$ -	0.00%
Total		\$ 1,788,385	\$ 1,301,680	\$ (486,705)	-27.21%
Programs 31, 34 and 38 HS & MS CTE (Non Payroll Costs)					
27	Teaching	\$ 501,825	\$ 321,266	\$ (180,559)	-35.98%

2018-2019 Program Scrub Continued

MSOCs Scrub By Program					
As of October 31, 2018					
Activity	Activity Description	Approved Budget (F195)	Adjusted Budget	Variance	% of Change
Program 9700 - District Support (Non Payroll Costs)					
Activity	Activity Description	Approved Budget (F195)	Adjusted Budget	Variance	% of Change
11	Board of Directors	\$ 250,100	\$ 258,600	\$ 8,500	3.40%
12	Superintendent	\$ 75,500	\$ 52,000	\$ (23,500)	-31.13%
13	Business Office	\$ 73,850	\$ 68,014	\$ (5,836)	-7.90%
14	Human Resources	\$ 173,000	\$ 96,650	\$ (76,350)	-44.13%
15	Public Relations	\$ 90,625	\$ 97,025	\$ 6,400	7.06%
25	Pupil Safety	\$ 222,000	\$ 207,140	\$ (14,860)	-6.69%
61	Supervisor Facilities	\$ 22,428	\$ 22,428	\$ -	0.00%
62	Grounds Maintenance	\$ 131,785	\$ 130,785	\$ (1,000)	-0.76%
63	Operation of Buildings	\$ 264,980	\$ 254,980	\$ (10,000)	-3.77%
64	Facility Maintenance	\$ 769,842	\$ 644,842	\$ (125,000)	-16.24%
65	Utilities	\$ 2,053,180	\$ 1,895,300	\$ (157,880)	-7.69%
67	Building Security	\$ 68,175	\$ 31,050	\$ (37,125)	-54.46%
68	insurance	\$ 810,843	\$ 897,766	\$ 86,923	10.72%
72	Information Systems	\$ 805,508	\$ 715,658	\$ (89,850)	-11.15%
73	Printing	\$ 52,500	\$ 50,000	\$ (2,500)	-4.76%
74	Warehouse	\$ 12,075	\$ 12,075	\$ -	0.00%
75	Motor Pool	\$ 195,000	\$ 89,445	\$ (105,555)	-54.13%
	Total	\$ 6,071,391	\$ 5,523,758	\$ (547,633)	-9.02%
	Total	\$ 16,395,133	\$ 11,418,649	\$ (4,976,484)	-30.35%
Note: Programs 45, 51,55,56,58,64,65,73,74,79,86,98 and 99 are not included in analysis.					

Enrollment



September thru January average enrollment of 6,518.33 is less than budgeted enrollment of 6,670.47. This reduction of 152.14 student FTEs has a direct impact on revenues for the 2018-2019 school year. In January 2019, OSPI made the adjustment to our state apportionment funding to reflect average enrollment. This adjustment was \$2.7 million reduction in revenue. OSPI adjusted the apportionment for both the September thru December overpayment and the average enrollment for September thru January.

January 2019 State Apportionment Report for Tumwater School District

2018-2019 School Year

State of Washington

Run November 28, 2018 4:56 PM

Superintendent of Public Instruction

Tumwater School District

Capital Region ESD 113

Thurston County

F-203 Summary Report

CCDDD 34033

2018-2019 Budget Final F-203 JB

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1600	A25	County Administered Forests	0.00
3100	M70	Apportionment	56,212,177.59
3121	Z288	Special Education, Gen Apportionment	1,554,277.97
3600	A26	State Forests	0.00
4121	N7	Special Education	6,793,951.99
4122	N8	Special Education - Infants and Toddlers - State	313,814.25
4155	O7	Learning Assistance Program	1,171,354.89
4165	Z477	Transitional Bilinual	200,362.84
4174	Z095	Highly Capable	184,955.57
4198	S5	School Food Service	23,640.70
4199	I4	Transportation - Operations	3,251,708.52
4499	J1	Transportation Reimbursement	435,282.83
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	131,636.72
n/a	Z109	Skill Center Total	3,404,821.99
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,209,162.46

January 2019 Apportionment	Variance
53,485,177.03	(2,727,000.56)
1,549,025.36	(5,252.61)
6,650,931.30	(143,020.69)
421,693.40	107,879.15
1,221,659.55	50,304.56
190,573.56	(9,789.28)
176,906.73	(8,048.84)
200,313.28	68,676.56
2,558,009.50	(846,812.49)
2,316,378.41	107,215.95

4 year Forecast

- New legislative requirement for 2018-2019
- Required for all funds

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	\$96,051,480	\$98,577,769	\$101,170,903
Over/Under	(\$2,756,154)	(\$6,220,477)	(\$5,143,299)	(\$3,957,982)

Beginning Fund Balance	\$9,208,287	\$6,452,133	\$5,871,989	\$5,973,040
Projected Ending Fund Balance	\$6,452,133	\$231,656	\$728,690	\$2,015,058
Projected Ending Fund Balance % to Expenditures	6.97%	0.24%	0.74%	1.99%

Required Spending Reductions *	\$0	(\$5,640,333)	(\$5,244,350)	(\$4,061,708)
Percent of Expenditures	0.00%	-5.87%	-5.32%	-4.01%

Ending Fund Balance After Reduction	\$ 6,452,133	\$ 5,871,989	\$ 5,973,040	\$ 6,076,766
Percent of Expenditures	6.97%	6.11%	6.06%	6.01%

2019-2020 Budget Projection Unknowns

- Current does NOT include anticipated increase costs of SEBB, Pension Rate Increases, Unemployment Rate Increases, and a portion of new TOPA and TAP agreement costs.
- District's budget projections as revenue and expenditure decisions are made and legislative funding changes are approved.

2019-2020 Budget Planning

- 4% Minimum Fund Balance Policy
- Projected Shortfall
- Prototypical Funding and Staffing Model
- Lost Levy
- Other New Costs (Salaries, SEBB, Pensions, Operations)

Fund Balance Policy

Minimum Fund Balance

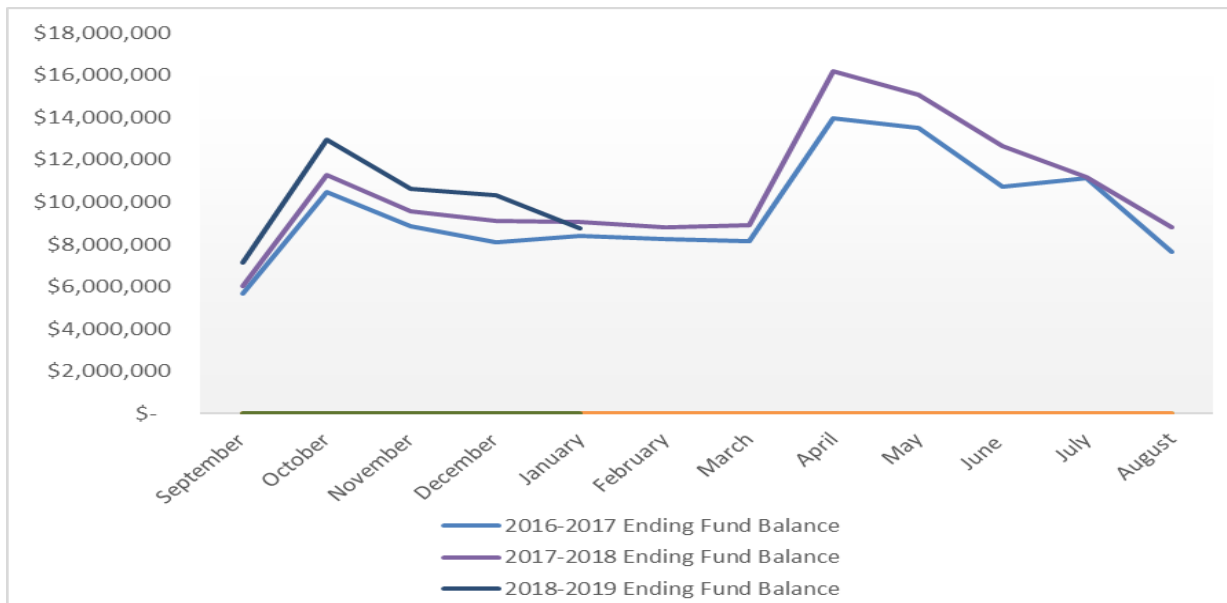
Policy 6000 - PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION - Minimum Fund Balance For purposes of budget development and adoption, a minimum 4% with targeted incremental annual increases of .5% up to **5.5% General Fund committed ending fund balance will be maintained**. This percentage is **measured as a function of prior year budgeted expenditures**, excluding the expenditures of New Market Skills Center, Tumwater West and monies built in for capacity.

Old Policy 5.5%				
2017-2018 Budgeted Expenditures (excluding NMSC)	Minimum Fund Balance Percentage	Minimum Fund Balance	Variance	Reduction in Minimum Fund Balance
\$ 84,199,598	5.5%	\$ 4,630,978		

New Policy 4%				
2018-2019 Budgeted Expenditures (excluding NMSC)	Minimum Fund Balance Percentage	Minimum Fund Balance	Variance	Reduction in Minimum Fund Balance
\$ 93,400,329	4.0%	\$ 3,736,013		

General Fund Balance (Excluding New Market Skill Center)

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%			
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%			



January 2019	
Imprest Acct	\$ 4,930
Prepaid	\$ 900,000
NMHS	\$ 275,334
Min FB 4% Policy	\$ 3,736,013
Unassigned	\$ 3,833,648
Total	\$ 8,749,925
NMSC	\$ 601,684

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	\$96,051,480	\$98,577,769	\$101,170,903
Over/Under	(\$2,756,154)	(\$6,220,477)	(\$5,143,299)	(\$3,957,982)

Beginning Fund Balance	\$9,208,287	\$6,452,133	\$5,871,989	\$5,973,040
Projected Ending Fund Balance	\$6,452,133	\$231,656	\$728,690	\$2,015,058
Projected Ending Fund Balance % to Expenditures	6.97%	0.24%	0.74%	1.99%

Required Spending Reductions *	\$0	(\$5,640,333)	(\$5,244,350)	(\$4,061,708)
Percent of Expenditures	0.00%	-5.87%	-5.32%	-4.01%

Ending Fund Balance After Reduction	\$ 6,452,133	\$ 5,871,989	\$ 5,973,040	\$ 6,076,766
Percent of Expenditures	6.97%	6.11%	6.06%	6.01%

State Funding Model for Basic Education Prototypical School Model



School Generated Certificated Staff

Tumwater School District 2018-2019 (January 2019 Apportionment) Prototypical Model - Staffing Analysis				
Basic Education and District Wide Support (Programs 01 and 97)		January 2019 Apportionment	Nov Actual FTE and Salary (\$-275)	Under (Over)
School Generated				
Principals	FTE	18.150	18.600	-0.45
	Funding	\$1,757,011	\$2,206,770	(\$449,759)
Teachers	FTE	295.024	291.890	3.134
	Funding	\$19,240,300	\$23,623,370	(\$4,383,070)
Librarians	FTE	7.936	10.000	-2.064
	Funding	\$517,555	\$928,954	(\$411,399)
Counselors	FTE	13.356	15.772	-2.416
	Funding	\$871,026	\$1,335,831	(\$464,805)
School Nurses	FTE	1.005	3.000	-1.995
	Funding	\$65,542	\$254,406	(\$188,864)
Social Workers	FTE	0.396	1.000	-0.604
	Funding	\$25,826	\$98,065	(\$72,239)
Psychologists	FTE	0.161	0	0.161
	Funding	\$10,500	\$0	\$10,500

School Generated Classified Staff

Prototypical Model - Staffing Analysis				
Basic Education and District Wide Support (Programs 01 and 97)		January 2019 Apportionment	Nov Actual FTE and Salary (S-275)	Under (Over)
Para-educators	FTE	10.905	34.348	-23.443
	Funding	\$510,183	\$1,553,997	(\$1,043,814)
Office Support / LPN	FTE	30.135	37.967	-7.832
	Funding	\$1,409,846	\$1,896,850	(\$487,004)
Custodians	FTE	25.593	31.250	-5.657
	Funding	\$1,197,351	\$1,426,243	(\$228,892)
Student and Staff Safety	FTE	1.219	4.625	-3.406
	Funding	\$57,030	\$145,140	(\$88,110)
Family Involvement Coordinator	FTE	0.675	0	0.675
	Funding	\$31,579	\$0	\$31,579

Total School Staffing FTE	404.555	448.452	-43.897
Total Funding Vs Actual Costs	\$25,693,748	\$33,469,626	(\$7,775,877.93)

District Wide Generated Support

Tumwater School District 2018-2019 (January 2019 Apportionment) Prototypical Model - Staffing Analysis				
Basic Education and District Wide Support (Programs 01 and 97)		January 2019 Apportionment	Nov Actual FTE and Salary (S- 275)	Under (Over)
District Wide Support				
Technology	FTE	3.639	5.650	-2.011
	Funding	\$170,248	\$373,133	(\$202,885)
Facilities/Maint/Grounds/Warehouse/Mechanics	FTE	12.430	13.519	-1.089
	Funding	\$581,529	\$779,757	(\$198,228)
Central Admin - Certificated Administrators	FTE	5.678	3.820	1.858
	Funding	\$549,659	\$540,326	\$9,333
Central Admin - Classified Staff	FTE	16.615	18.151	-1.536
	Funding	\$777,322	\$1,228,677	(\$451,355)
Total District-wide Staffing FTE		38.362	41.140	-2.778
Total District-wide Staffing Costs		\$ 2,078,758	\$ 2,921,893	\$ (843,135)

Prototypical Model Summary

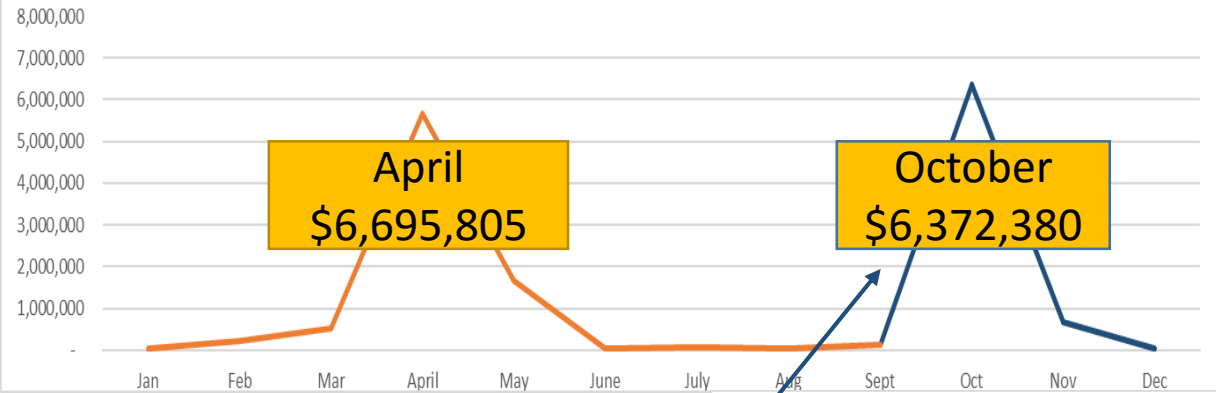
Tumwater School District 2018-2019 (January 2019 Apportionment) Prototypical Model - Staffing Analysis			
Basic Education and District Wide Support (Programs 01 and 97)	January 2019 Apportionment	Nov Actual FTE and Salary (S-275)	Under (Over)
Total Staffing FTEs	442.917	489.592	-46.675
Total Salary Funding Costs	\$27,772,506	\$36,391,519	(\$8,619,013)
<div style="text-align: right; padding-right: 20px;"> Unfunded Salaries (\$8,619,013) Unfunded Insurance for 53.442 FTE (\$472,708) Unfunded 24% Payroll Tax-Benefits (\$2,068,563) Total Unfunded Salary and Benefit Costs (\$11,160,284) </div>			
State Funding Level			
Certificated Instructional Staff (CIS)	317.878	\$65,216.05	
Certificated Admin. Staff (CAS)	23.828	\$96,805.00	
Classified (CLS)	101.208	\$46,784.33	

M&O and Bond Levy Assessments

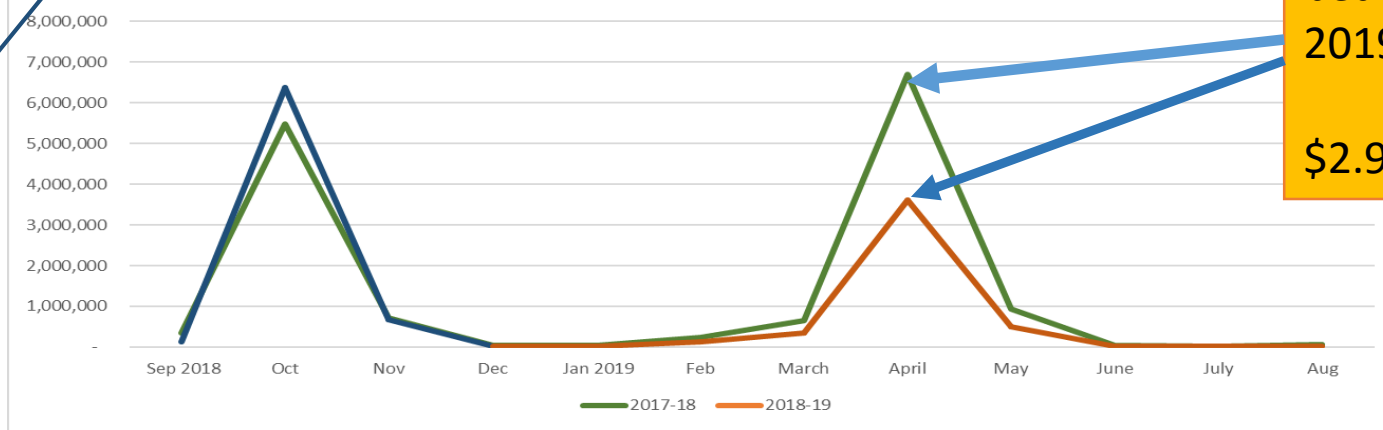


Local M & O Property Tax Calendar Year vs Fiscal Year

Levy Collection Calendar Year 2018 Actual Collection



Levy Collection School Fiscal Year 2017-2018 and 2018-2019 (Sept thru August)

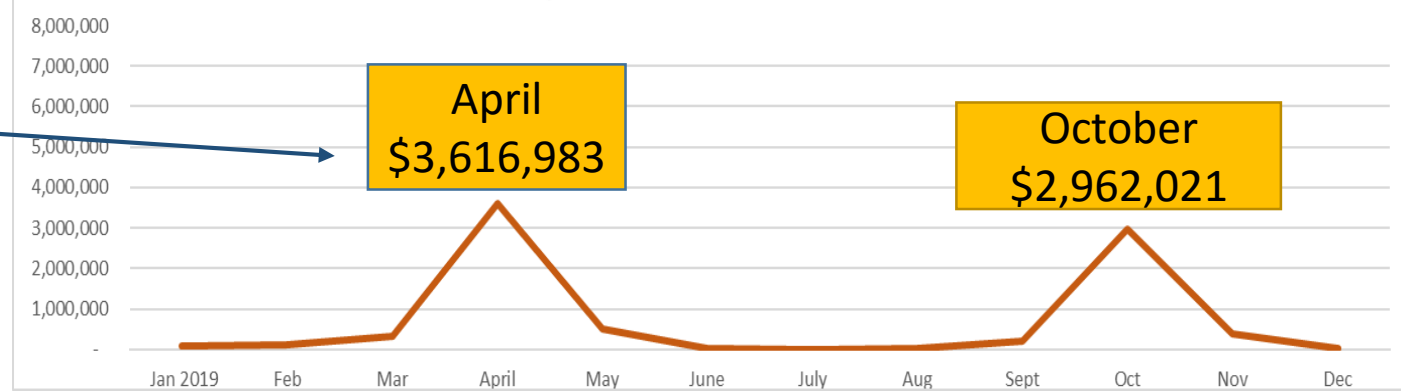


\$3 million difference in local property tax between April 2018 and 2019.

\$2.9 million for October.

\$2.8 million less in estimated levy collections between October and April for this fiscal year.

Levy Collection Calendar Year 2019



Levy & Bond Property Tax Assessment

Tumwater School District	
2019 Tax Assessment	
Property Value \$229,000	
M&O Levy Tax	
Assessed Valuation	\$ 229,000
Tax Rate	\$ 1.50
Tax Calculation:	
$229,000 / 1000 * 1.50$	\$ 343.50
School Bond Tax	
Assessed Valuation	\$ 229,000.00
Tax Rate	\$ 3.458326603239
Tax Calculation:	
$229,000 / 1000 * 3.458$	\$ 791.96
Total 2019 Direct Tumwater Tax Assessment	
M&O Levy Tax	\$ 343.50
School Bond Tax	\$ 791.96
Total Tax	\$ 1,135.46

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

- Salaries:
 - Certificated – 2.4% Increase
 - 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.

Planning Process

- Budget Survey/Forums
- Legislative Priorities
- Forecasting
- Communication
- Decisions (Staff, Operations, Restoration Plan)

Preliminary Budget Survey Results



Preliminary 2019 Budget Survey Results

Response Statistics		
	Count	Percent
Complete	436	99.10%
Partial	4	0.90%
Disqualified	0	0.00%
Totals	440	

Please identify yourself		
Value	Percent	Count
Parent	56.40%	248
Student	5.70%	25
Community Member	36.80%	162
Elementary Teacher	17.50%	77
Secondary Teacher	5.00%	22
Operations Staff	2.00%	9
Other School Staff	15.20%	67
School Administrator	0.90%	4
Central Office Administrator	0.90%	4
Other	8.20%	36

Which school/s are you associated with		
Value	Percent	Count
Black Hills High School	23.60%	104
Tumwater High School	36.80%	162
New Market Skills Center/New Market High	7.50%	33
Secondary Options	3.60%	16
Bush Middle School	23.00%	101
Tumwater Middle School	21.60%	95
Black Lake Elementary	13.40%	59
East Olympia Elementary	15.90%	70
Littlerock Elementary	7.70%	34
Michael T Simmons Elementary	15.20%	67
Peter G Schmidt Elementary	16.60%	73
Tumwater Hill Elementary	13.60%	60
Early Childhood Learning Center	3.40%	15
District Office	5.90%	26
Other	8.00%	35

Forced Question Comparison

Value	Percent	Count
Athletics and Activities	35.70%	157
Paraprofessional Campus Support	64.30%	283
Curriculum/Instructional Support	73.60%	324
Athletics and Activities	26.40%	116
K-12 Core Teacher Staffing	79.50%	350
Curriculum/Instructional Support	20.50%	90
Supplemental Certificated Staffing	28.40%	125
K-12 Core Teacher Staffing	71.60%	315
Mental Health/Behavioral Supports	62.00%	273
Supplemental Certificated Staffing	38.00%	167
Custodial Services	38.00%	167
Mental Health/Behavioral Supports	62.00%	273
School Nurse Services	43.90%	193
Custodial Services	56.10%	247
Grounds Maintenance	28.00%	123
School Nurse Services	72.00%	317
Paraprofessional Campus Support	76.40%	336
Grounds Maintenance	23.60%	104

Value	Percent	Count
Athletics and Activities	63.20%	278
Grounds Maintenance	36.80%	162
Curriculum/Instructional Support	50.20%	221
Paraprofessional Campus Support	49.80%	219
K-12 Core Teacher Staffing	85.90%	377
Athletics and Activities	14.10%	62
Supplemental Certificated Staffing	56.80%	250
Curriculum/Instructional Support	43.20%	190
Mental Health/Behavioral Supports	29.80%	131
K-12 Core Teacher Staffing	70.20%	309
Custodial Services	34.80%	153
Supplemental Certificated Staffing	65.20%	287
School Nurse Services	35.50%	156
Mental Health/Behavioral Supports	64.50%	283
Grounds Maintenance	11.80%	52
Custodial Services	88.20%	387
Paraprofessional Campus Support	63.60%	280
School Nurse Services	36.40%	160

Forced Question Comparison

Value	Percent	Count
Athletics and Activities	49.50%	218
School Nurse Services	50.50%	222
Curriculum/Instructional Support	72.50%	319
Grounds Maintenance	27.50%	121
K-12 Core Teacher Staffing	82.90%	364
Paraprofessional Campus Support	17.10%	75
Supplemental Certificated Staffing	65.50%	288
Athletics and Activities	34.50%	152
Mental Health/Behavioral Supports	62.50%	275
Curriculum/Instructional Support	37.50%	165
Custodial Services	15.70%	69
K-12 Core Teacher Staffing	84.30%	371
School Nurse Services	38.00%	167
Supplemental Certificated Staffing	62.00%	273
Grounds Maintenance	23.40%	103
Mental Health/Behavioral Supports	76.60%	337
Paraprofessional Campus Support	64.80%	285
Custodial Services	35.20%	155

Value	Percent	Count
Mental Health/Behavioral Supports	62.50%	275
Athletics and Activities	37.50%	165
Custodial Services	43.00%	189
Curriculum/Instructional Support	57.00%	251
School Nurse Services	14.10%	62
K-12 Core Teacher Staffing	85.90%	378
Grounds Maintenance	25.70%	113
Supplemental Certificated Staffing	74.30%	327
Paraprofessional Campus Support	50.00%	220
Mental Health/Behavioral Supports	50.00%	220
Custodial Services	52.70%	232
Athletics and Activities	47.30%	208
School Nurse Services	43.50%	191
Curriculum/Instructional Support	56.50%	248
Grounds Maintenance	13.20%	58
K-12 Core Teacher Staffing	86.80%	381
Paraprofessional Campus Support	45.80%	201
Supplemental Certificated Staffing	54.20%	238

M & O Levy Ranking

Item	Overall Rank	Rank Distribution	Score	No. of Rankings
Teachers & Paraprofessionals	1		3,807	439
Smaller Class Sizes	2		3,248	439
Band, Orchestra, Choir & The Arts	3		2,758	439
Instructional Materials	4		2,509	439
Career & Technical Education	5		2,440	439
Building Maintenance & Equipment Repairs	6		2,056	439
Transportation	7		1,931	439
Staff Development	8		1,862	439
Advanced Placement	9		1,807	439
Athletics	10		1,727	439



Forecasting

- Enrollment - growth
- Revenue Assumptions (property values, state funding, levy authority)
- Expenditure (Salaries Increases, K-3 Compliance, MSOC funding, SEBB, Pension Rates, Unemployment Rate, Prototypical Staffing)
- Fund Balance – 4% Fund Balance - fiscal stability

Budget Decisions – To Be Considered

- Staff – prototypical staffing
- Class Size
- Curriculum above Basic Education requirements?
- Safety and Security
- Extra-curricular?
- Operations (facilities, maintenance, grounds, facility usage, etc.)?
- Administrative Reductions – already underway
- Restoration Plan (legislative fixes)



- Open Line Newsletter
- TSD Staff Communications (staff meetings, forums, written updates)
- Board Meetings
- TSD Website
- Media (Superintendents Opinion Letter, Other Coverage)
- Legislative Lobbying

Questions