

SOUTH WHIDBEY SCHOOL DISTRICT
NO. 206

Revenue

June 13, 2018

Disclaimer - Estimates are considered accurate based on data as of the date of publication. Final adjustments/modifications may be made up to the board certification date (July 25th, 2018).

Clarifications from last weeks'
discussion?

FAQ answers on website

<https://www.sw.wednet.edu>

Indicators of School District's Financial Health



School District Financial Health Indicators

Financial Health Indicators/Weighted Value

Fund Balance to Revenue	45%
Expenditures to Revenue	40%
Days Cash on Hand	15%

Expenditures to Revenue Ratio

This indicator measures how much is spent of every dollar that is brought in. This only measures total expenditures and does not include Other Financing Uses. Revenue does include Other Financing Sources.

Ratio less than 100% (i.e. spends less than \$1 for every \$1 brought in)	4 points
100% - 102% (up to \$1.02 spent per \$1.00 brought in)	3 points
102% - 105% (up to \$1.05 spent per \$1.00 brought in)	2 points
105% - 110% (up to \$1.10 spent per \$1.00 brought in)	1 point
Over 110% (overspends more than 10% of its revenues)	0 points

Fund Balance to Revenue Ratio

This indicator measures how much of a district's annual revenues it has in its ending fund balance. This includes only "Unrestricted" amounts (Committed, Assigned, Unassigned) - amounts that the district can exercise discretion on how they can be spent. The five levels in this indicator are:

Any negative fund balance	0 points
0% - 2% fund balance	1 point
>2% - 6%	2 points
>6% - 12.5%	3 points
Over 12.5%	4 points

Days Cash on Hand

0-30 days on hand	0 points
30 days - 48.68 days	1 point
48.68 days - 60 days (2 months' expenditures)	2 points
60 days - 90 days (3 months' expenditures)	3 points
Over 90 days	4 points

"State average" was used to provide for a fifth level. This equated to 48.68 days for SY 16-17.

Matrix of Possible Scores					
Category/Weighting	4	3	2	1	0
Fund Balance to Revenue Ratio/45	1.80	1.35	0.90	0.45	0.00
Expenditures: Revenues/40%	1.60	1.20	0.80	0.40	0.00
Days Cash on Hand/15%	0.60	0.45	0.30	0.15	0.00
South Whidbey		15206			
<i>(Select district from the drop-down list above)</i>					
Enrollment From Final 2016-17 Apportionment		1,320			
Financial Indicators:	2008-09	2015-16	2016-17		
Fund Balance to Revenue Ratio:					
"Unrestricted" Fund Balance divided by	\$ 1,224,383	\$ 2,060,236	\$ 2,026,376		
Total Revenues and Other Financing Sources	\$ 17,659,346	\$ 16,286,620	\$ 16,561,604		
<u>Ratio</u>	<u>6.93%</u>	<u>12.65%</u>	<u>12.24%</u>		
<u>Score</u>	3	4	3		
Expenditure to Revenue Ratio:					
Total Expenditures divided by	\$ 18,012,901	\$ 16,096,676	\$ 16,608,706		
Total Revenues and Other Financing Sources	\$ 17,659,346	\$ 16,286,620	\$ 16,561,604		
<u>Ratio</u>	<u>\$ 1.02</u>	<u>\$ 0.99</u>	<u>\$ 1.00</u>		
<u>Score</u>	2	4	3		
Days Cash on Hand					
Average Monthly Cash on Hand divided by	\$ 1,560,054	\$ 1,732,487	\$ 1,996,669		
Expenditures per day	\$ 50,036	\$ 44,713	\$ 46,135		
<u>Days Cash on Hand</u>	<u>31.18</u>	<u>38.75</u>	<u>43.28</u>		
<u>Score</u>	1	1	1		
Weighted Scores	2008-09	2015-16	2016-17		
Fund Balance to Revenue Ratio	1.35	1.80	1.35		
Expenditure to Revenue Ratio	0.80	1.60	1.20		
Days Cash on Hand	0.15	0.15	0.15		
Total Profile Score	2.30	3.55	2.70		

ESD	SCHOOL DISTR	0809	0910	1011	1112	1213	1314	1415	1516	1617
189	Concrete	3.70	3.70	3.45	3.85	3.85	3.85	4.00	4.00	4.00
189	Shaw	3.60	2.80	3.60	3.20	3.20	2.40	3.20	2.80	4.00
189	La Conner	3.85	3.85	3.85	3.05	1.60	3.25	3.25	3.70	3.85
189	Lakewood	2.50	2.95	3.10	3.10	2.30	3.10	3.10	3.70	3.85
189	Conway	2.10	2.50	2.65	3.25	3.85	3.85	3.45	3.85	3.85
189	Ferndale	2.50	2.95	3.10	3.25	3.25	2.85	3.25	3.10	3.70
189	Index	2.05	3.70	3.85	4.00	4.00	4.00	4.00	4.00	3.60
189	Orcas	2.95	2.95	1.70	1.65	2.50	2.50	2.50	2.95	3.55
189	Darrington	2.95	3.70	1.90	2.95	3.55	3.55	3.70	3.55	3.55
189	Anacortes	3.25	3.85	3.45	3.85	3.00	2.45	3.25	3.10	3.25
189	Mukilteo	3.25	3.25	2.85	2.70	2.70	3.10	3.10	3.25	3.25
189	Meridian	2.50	3.10	3.25	3.25	3.25	3.25	3.25	3.25	3.25
189	Blaine	3.25	2.70	3.10	3.10	2.70	3.10	3.25	3.10	3.10
189	Lynden	2.50	3.10	3.10	2.25	2.10	2.50	2.50	3.10	3.10
189	Monroe	2.50	2.95	3.10	3.10	2.70	3.25	3.25	2.70	3.10
189	Nooksack Valley	2.50	2.95	2.95	3.10	3.10	3.10	3.10	3.70	3.10
189	Everett	2.10	2.10	2.50	2.50	2.10	2.50	2.50	3.10	3.10
189	Arlington	2.05	2.50	3.10	3.25	2.85	3.25	2.70	3.10	3.10
189	Snohomish	2.55	2.95	2.10	2.10	2.10	2.50	2.50	2.50	2.95
189	Marysville	2.50	2.10	1.65	1.65	2.50	2.50	2.50	2.50	2.95
189	Bellingham	2.50	3.10	2.70	1.70	2.50	3.10	2.10	2.50	2.95
189	Lake Stevens	2.50	3.10	3.25	3.70	2.85	2.70	3.10	3.10	2.70
189	South Whidbey	2.30	2.55	2.95	2.55	2.95	2.70	3.10	3.55	2.70
189	Lopez	2.15	2.95	2.95	3.10	1.30	1.70	2.95	3.10	2.70
189	Sultan	2.10	2.50	2.50	3.10	1.70	1.70	2.50	3.10	2.70
189	Mt Vernon	2.95	2.95	2.55	2.95	2.55	2.50	2.95	3.10	2.55
189	Stanwood	2.85	3.25	2.70	3.10	2.70	3.10	2.70	2.70	2.55
189	Oak Harbor	3.25	2.10	3.10	3.10	3.25	2.70	3.10	2.50	2.50
189	Burlington Edison	2.95	2.95	2.30	1.70	2.50	2.95	3.10	2.70	2.50
189	Coupeville	3.25	3.25	2.45	3.70	3.05	3.45	3.30	3.70	2.30
189	Sedro Woolley	3.10	3.10	2.70	1.70	2.50	2.95	3.10	3.70	2.30
189	Edmonds	2.50	2.50	3.10	3.25	3.25	2.45	2.25	2.65	2.25
189	San Juan	2.50	3.40	3.15	1.90	1.70	2.95	2.95	2.95	2.15
189	Mount Baker	3.25	3.00	1.90	2.15	2.10	2.10	2.10	2.50	2.10
189	Granite Falls	0.80	2.50	2.50	2.50	2.10	2.50	2.10	2.10	2.10

Fund Types

- **General Fund**
- Capital Projects Fund
- Debt Service Fund
- Associated Student Body Fund
- Transportation Vehicle Fund

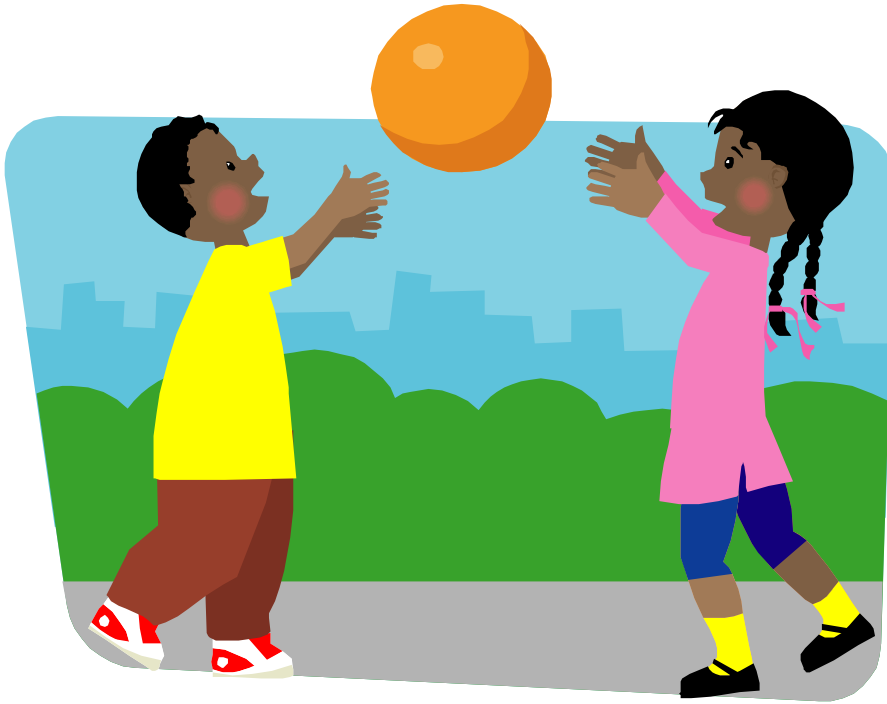
Categorical Funding

- Categorical funding is defined as “state or federal aid intended to provide financial support for specific educational programs, operational functions or financial activities”. Basically, funding for these programs must be spent in these programs or the funding is returned to the state or federal agency.

Examples of categorical funding:

- Special Education – State & Federal
- Vocational Education
- Learning Assistance Program
- Highly Capable
- Transitional Bilingual
- All Federal Programs
- Food Service
- Pupil Transportation

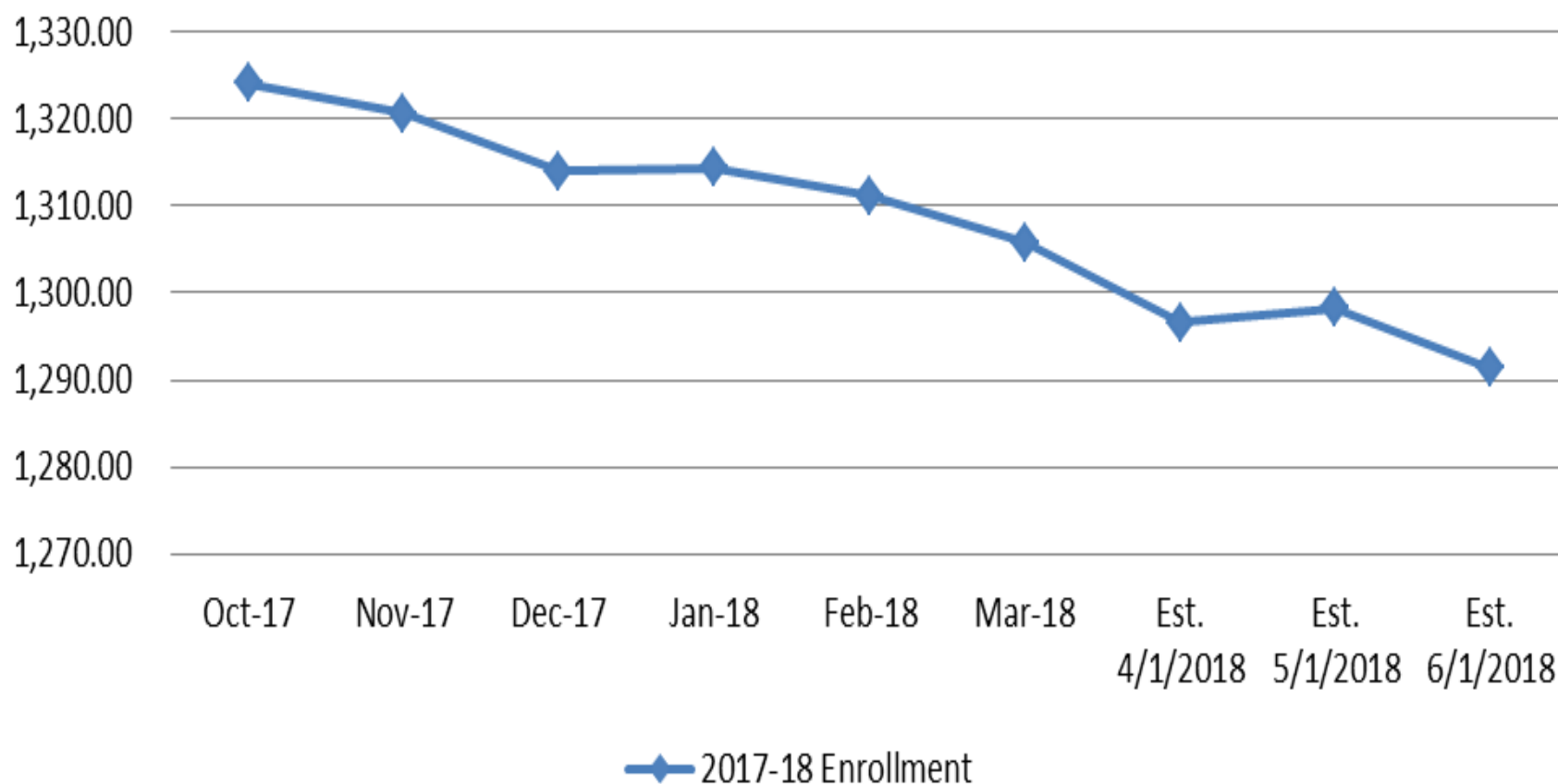
Student Enrollment



Drives Funding

Enrollment – Monthly Count

2017-18 Enrollment



5 Year Enrollment Projection

Grade	May-18	Est. Avg 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	81.75	79.70	78.50	78.50	78.50	78.50	78.50
1	83	82.90	82.50	81.28	81.28	81.28	81.28
2	89	88.90	82.70	82.26	81.21	80.03	80.03
3	80.85	81.48	86.10	79.86	78.82	78.42	77.28
4	91.56	91.49	88.50	93.10	92.05	85.40	84.96
5	98.78	101.02	94.10	91.12	90.13	94.80	87.96
6	108.81	109.89	106.50	99.54	98.48	95.37	100.31
7	114.57	116.85	112.90	109.48	108.44	101.39	98.18
8	112.43	115.36	120.90	116.97	115.95	112.44	105.12
9	116.63	119.27	129.60	135.12	134.08	129.71	125.78
10	123.38	126.23	121.00	131.28	130.21	135.79	131.37
11	93.49	94.12	100.00	94.77	93.79	101.78	106.14
12	99.58	102.85	92.80	98.74	97.87	92.73	100.62
Total	1293.83	1,310.06	1,296.10	1,292.02	1,280.81	1,267.64	1,257.53

Executive Summary – Enrollment (for funding calculation)

BASIC EDUCATION - fte

SPECIAL EDUCATION –fte

RUNNING START –fte

VOCATIONAL – fte

BILINGUAL –fte

Enrollment Projections

Revenue Account	May 2018 Apportionment (17-18 Average)		2018-19	2019-20	2020-21
Basic Ed Students K-12	1,310.87		1,296.10	1,292.10	1,280.80
Students Running Start (CTE)	3.43		3.00	2.99	2.96
Students Running Start (Non-CTE)	28.47		30.00	29.91	29.65
BEA Enrollment - District Estimate	1,342.77		1,329.10	1,325.00	1,313.41
Special Ed Students (3-PreK)	8.75		8.00	7.98	7.96
Sped (K-21) 13.5% Max Funded	184.17		182.40	181.85	180.28
Students (LAP) *Calculation	382.88		372.47	366.43	365.30
Students (TBIP)	8.38		7.25	7.23	7.17
Students (HiCap) *Calculation	67.14		66.46	66.25	65.67
Students (CTE)	74.90		75.00	74.80	74.10
Prior Yr FTE - LAP	1,351.99		1,351.00	1,329.10	1,325.00

State Determined Budget Drivers

			CURRENT FUNDING DECEMBER 2017	Conference Budget ESSB 6032
Fringe Benefits in Percent				
Certificated Maintenance			23.49%	23.65%
Classified Maintenance			24.60%	24.67%
Certificated Increase			22.85%	23.01%
Classified Increase			21.10%	21.17%
Employer Rates				
TRS			15.20%	15.36%
PERS			12.70%	12.77%
SERS			13.48%	13.55%
Base Rate for Insurance Benefit Allocation			\$ 820.00	\$ 843.97
Retiree Subsidy			\$ 64.07	\$ 71.08
Funded Salaries				
CIS Salary Allocation (staff mix eliminated)			n/a	\$ 65,216
CLS Minimum Base Salary			\$ 34,180	\$ 46,784
Administrative Minimum Salary			\$ 62,199	\$ 96,805
CIS Professional Development (State Allocated Units Only)			0	1 day

Budget Drivers - MSOC

MSOC (Maintenance, Supplies, and Operating Costs allocated as dollars per student)			
Total MSOC per student FTE		\$ 1,244.16	\$ 1,267.80
Technology		\$ 130.76	\$ 133.24
Utilities and Insurance		\$ 355.30	\$ 362.05
Curriculum and Textbooks		\$ 140.39	\$ 143.06
Other Supplies and Library Materials		\$ 298.05	\$ 303.71
Instructional Professional Development for Certificated and Classified Staff*		\$ 21.71	\$ 22.12
Facilities Maintenance		\$ 176.01	\$ 179.36
Security and Central Office		\$ 121.94	\$ 124.26
MSOC Grades 9-12 Increase			
Total MSOC per student FTE		\$ 170.91	\$ 174.16
Technology		\$ 37.60	\$ 38.31
Utilities and Insurance		*	*
Curriculum and Textbooks		\$ 41.02	\$ 41.80
Other Supplies and Library Materials		\$ 85.46	\$ 87.08
Instructional Professional Development for Certificated and Classified Staff		\$ 6.83	\$ 6.97

Does MSOC funding cover expenses?

- **Utilities/Insurance** - \$362.05 per student FTE

Allocation	\$ 362.05	x	1329.10	=	\$ 481,200.66
<u>Expenditure</u>					
Utilities (2016-17)					\$ 435,587.20
Insurance (WSRM - 2018-19)					\$ 197,959.00
					\$ 633,546.20
					\$ (152,345.55)

OSPI Employee Classifications

CIS – Certificated Instructional Staff

CLS – Classified Staff

CAS – Certificated Administrative Staff

Funding Allocation – Basic Education

- Salary Allocation Model (SAM) – State salary table based on Education and Experience.
- Provided a Mix Factor ratio (1.000 to 1.885) which increased the Base Salary (\$36,521).
- Base Salary (\$36,521) times Mix Factor (1.666) determined district's CIS allocation (\$60,844).
- No longer exists Now average state allocation

State Funding Rates per Staff FTE

	2017-18	2018-19*
Certificated**	61,924	65,216
Classified	34,591	46,784
Administrative	62,981	96,805
* Based on 1.9% Increase		
** 17-18 with Mix Factor		



State
Average

Regionalization

- Adjustments for regional differences in the cost of hiring staff.
- “Regionalization factors are based on the median single-family residential value of each school district and proximate school district median single-family residential value”
- “Proximate to the school district” Means within fifteen (15) miles of the boundary of the school district for which the median residential value is being calculated”.

As Passed Legislature

LEAP Document 3				Date: June 22, 2017	
				Time: 01:14 hours	
	Regionalization Factors for K-12 Compensation				
<u>School District</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
15 201 Oak Harbor	1.12	1.12	1.12	1.12	1.12
15 204 Coupeville	1.12	1.12	1.12	1.12	1.12
15 206 South Whidbey	1.24	1.24	1.22	1.20	1.18
17 400 Mercer Island	1.18	1.18	1.18	1.18	1.18
17 402 Vashon Island	1.12	1.12	1.12	1.12	1.12
17 405 Bellevue	1.18	1.18	1.18	1.18	1.18
28 010 Shaw Island	1.12	1.12	1.12	1.12	1.12
28 137 Orcas Island	1.12	1.12	1.12	1.12	1.12
28 144 Lopez Island	1.12	1.12	1.12	1.12	1.12
28 149 San Juan Island	1.12	1.12	1.12	1.12	1.12
29 103 Anacortes	1.12	1.12	1.12	1.12	1.12
31 002 Everett	1.24	1.24	1.22	1.20	1.18
31 004 Lake Stevens	1.24	1.24	1.22	1.20	1.18
31 006 Mukilteo	1.24	1.24	1.22	1.20	1.18
31 015 Edmonds	1.18	1.18	1.18	1.18	1.18

Implicit Price Deflator (IPD)

- The Implicit Price Deflator (IPD) *applies to salary allocations*, minimum and maximum base salaries, and National Board Bonuses.
- Those factors are as follows for *SY 2018-19 it is 1.9%*; for SY 2019-20 it is 1.9%; and for 2020-21 it is 2.0%.

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Sources:

- For CY 2017, because there are actuals: BLS CPI Historical Table – Seattle-Tacoma-Bellevue, WA
<https://www.bls.gov/regions/west/subjects.htm#tab-1>

South Whidbey Funding Allocation per funded fte

	State Funding Allocation		
<i>2018-19</i>	<i>Avg State Allocation</i>	<i>1.9% IPD Adjusted</i>	<i>With 24% Regionalization</i>
CIS	64,000	65,216	80,868
CAS	95,000	96,805	120,038
CLS**	45,912	46,784	58,013

Regionalization declines over time

- Regionalization decreases by 2% per year after 2019-20 for CIS, CLS & CAS.

Description	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Regionalization - CIS</i>	1,496,245	1,774,456	1,645,436	1,511,218	1,377,068
<i>Regionalization - CIS</i>	24%	24%	22%	20%	18%

Sample CLS Funding over time

	2018-19	2019-20	2020-21	2021-22	2022-23
CLS BASE	45,912.00	46,784.33	47,673.23	48,626.69	49,599.23
CLS INCREASE	872.33	888.90	953.46	972.53	991.98
	46,784.33	47,673.23	48,626.69	49,599.23	50,591.21
CLS Regionalization	11,228.24	11,441.58	10,697.87	9,919.85	9,106.42
CLS	58,012.57	59,114.81	59,324.57	59,519.07	59,697.63

Sample CAS Funding per FTE

	2018-19	2019-20	2020-21	2021-22	2022-23
CAS BASE	95,000.00	96,805.00	98,644.30	100,617.19	102,629.53
CAS INCREASE	1,805.00	1,839.30	1,972.89	2,012.34	2,052.59
	96,805.00	98,644.30	100,617.19	102,629.53	104,682.12
CAS Regionalization	23,233.20	23,674.63	22,135.78	20,525.91	18,842.78
CAS	120,038.20	122,318.93	122,752.97	123,155.44	123,524.90

CIS Regionalization & Experience Funding

	2018-19	2019-20	2020-21	2021-22	2022-23
CIS BASE	64,000.00	65,216.00	66,455.10	67,717.75	69,004.39
CIS INCREASE	1,216.00	1,239.10	1,262.65	1,286.64	1,311.08
Current Yr Base	65,216.00	66,455.10	67,717.75	69,004.39	70,315.47
CIS Regionalization	15,651.84	15,949.22	14,897.91	13,800.88	12,656.78
CIS Experience	-	2,658.20	2,708.71	2,760.18	2,812.62
CIS	80,867.84	85,062.52	85,324.37	85,565.45	85,784.87

Budget Drivers

	2018-19	2019-20	2020-21	2021-22	2022-23
IPD	1.9%	1.9%	2.0%	2.0%	2.0%
CIS Regionalization	24%	24%	22%	20%	18%
CAS Regionalization	24%	24%	22%	20%	18%
CLS Regionalization	24%	24%	22%	20%	18%
CIS Experience	0%	4%	4%	4%	4%

DATA to Populate F-203

BASIC EDUCATION					
Kindergarten	78.5	CERT INSTR STAFF MINIMUM BASE SALARY	35,700	1. MSOC - BASIC	1,267.80
First Grade	82.5	CLASSIFIED MINIMUM SALARY	33,813	2. MSOC - VOCATIONAL	1,499.98
Second Grade	82.7	ADMINISTRATIVE MINIMUM SALARY	61,565	3. MSOC - Increase	\$ 174.16
Third Grade	86.1			RUNING START - REG RATE	\$ 8,135.13
Fourth Grade	88.5	CERT INSTR STAFF INCREASE/DECREASE	65,216	RUNING START - CTE RATE	\$ 9,059.51
Fifth Grade	94.1	CLASSIFIED SALARY INCREASE	46,784	BEA - RATE	\$ 9,383.73
Sixth Grade	106.5	ADMINISTRATIVE SALARY INCREASE	96,805	SPED - RATE	\$ 9,333.98
Seventh Grade	112.9				
Eigth Grade	120.9	FRINGE BENEFITS IN PERCENT		2004-05 Fed Funds Integration Rate	118.53
Ninth Grade	129.6	1. CERT/ADMIN MAINTENANCE	0.2365	TOTAL Students Prior Year for LAP	1351.00
Tenth Grade	121.0	2. CLASSIFIED MAINTENANCE	0.2467		
Eleventh Grade	100.0	3.. CERT/ADMIN INCREASE	0.2301	SUBSTITUTE TEACHER	\$ 151.86
Twelfth Grade	92.8	4. CLASSIFIED INCREASE	0.2117	Sub Days	4
TOTAL	1,296.1	Prior Year Ins Benefit Allocation	\$ 780.00	Levy Rate Per Pupil	\$ 2,500.00
Running Start - BEA	30.00	INSURANCE BENEFIT ALLOCATION	\$ 843.97	2018 Year Levy	\$ 4,225,000
Running Start - Voc (#183)	3.00	CLS Health Factor	1.152	2019 Year Levy	\$ 3,377,500
TOTAL BEA Current Year	1,329.1	RETIREE SUBSIDY (HCA)	\$ 71.08	Avg Levy	\$ 3,750,400
LAP Students	372.47	IPD	1.9%		
Grades 9-12 Vocational	75.00	CIS Experience Factor	0%	State Recovery Rate	21.61%
HC Students	66.46	CIS Regionalization Factor	24%	Federal Indirect Rate	4.34%
0-2 Spec Ed FTE	5.00	CAS Regionalization Factor	24%	District Poverty Rate	27.57%
Pre-K Spec Ed FTE	8.00	CLS Regionalization Factor	24%	Fall Levy Collection %	44%
5-21 Resident Spec Ed FTE	192.00	CPI	3.1%	Spring Levy Collection %	56%
		Bilingual Enrollment	7.25	Oct 1, 2018 HC - Fire Department	1,356
Special Ed Report 1077 Percentage	31.72%	Exited TBIF Students	2	Mix Factor	1.66714
Funding % (Max 13.5%)	14.35%	Bilingual Percentage	-	Professional Learning Days	1
F/R Breakfasts	17000	Prg 99 Depreciation	\$ 89,949	K-3 Enrollment	329.8
Reduced Breakfast	2200	Transportation Reimbursement	\$ 750,707	7-8 Enrollment	233.8
Reduced K-3 Lunch	1250	Voc Minimum Expenditure	718,001	9-12 Enrollment	443.4

Funding Allocation – Basic Education

- Prototypical School Model (PSM) determines number of staff units funded based on actual student enrollment (September – June).
- Number of staff funded multiplied by the per staff funding allocation (CIS/CLS/CAS) equals the actual state funding allocation.
- South Whidbey actual staffing level higher than level determined by PSM.
- Categorical programs – Food Service, Transportation, State and Federal Grants are not determined using this methodology.

Prototypical School Model

Classroom Teachers 1/xx.xx	
	Avg Class Size
Grades K-3	17.00
Grade 4	27.00
Grades 5-6	27.00
Grades 7-8	28.53
Grades 9-12	28.74

Prototypical School Model

	Elementary	Middle	High
Student FTE	400	432	600
Principals	1.253	1.353	1.880
Librarians	0.663	0.519	0.523
Health Services	0.135	0.068	0.118
Guidance Counselors	0.493	1.216	2.539
Classified Instructional Assistants	0.936	0.700	0.652
Office Support	2.012	2.325	3.269
Custodian	1.657	1.942	2.965
Classified Safety Staff	0.079	0.092	0.141
Parent Involvement Coordinators	0.083	0.000	0.000

Staffing Units FUNDED based on 18-19 Enrollment

Formulated Staffing Units - Certificated	State Funded	SPE
1. Principals	3.825	0
2. Classroom Teachers (Includes Specialists/TO	60.666	8
3. Teacher Librarians (TOSA)	1.628	
4. Guidance Counselors	2.980	
5. Health And Social Services		
a. School Nurses	0.209	
b. Social Workers	0.077	
c. Psychologists	0.031	
	69.416	

BEA Staffing Units FUNDED based on 18-19 Enrollment

Certificated Staffing - Building	65.591	
Administrative Staffing - Building	3.825	
Classified Staffing - Buildings	14.428	
	83.844	
1. Technology	0.767	
2. Facilities, Maintenance, Grounds	2.214	
3. Warehouse, Laborers, Mechanics	0.405	
4. Central Administration Total	4.894	
a. Certificated Administrators	1.252	
b. Classified Staff	3.642	
TOTAL DISTRICT GENERATED STAFFING UNITS	8.28	
TOTAL DISTRICT	92.124	

Sample Funding of Staffing Units

c. Grade 4	3.786	
([Enroll 4] / [Class Size 4]) * (1 + [Planning 4])		

ROUND((Enrollment!B5/27)*(1+0.155),3)

Funding Sample - LAP

I.B. Lap Staffing Units	2.38	(BEA Enrollment*2.3975) *36/15/900		
FUNDED SALARY - LAP				
CIS Salary	\$ 141,650.22	\$ 35,700.00		
CIS Salary Inc	\$ 13,563.98	\$ 65,216.05		
CIS Regionalization	\$ 37,251.41	24%		
CIS Experience	\$ -	0%		
CIS - PLT	\$ 1,069.25			
TOTAL Salaries	\$ 193,534.86			
FUNDED BENEFITS -				
CIS Health Insurance	\$ 22,276.80	\$ 780.00		
CIS Health Insurance Inc	\$ 1,826.98	\$ 843.97		
CIS Payroll Tax	\$ 33,500.28	23.65%		
CIS/CAS Payroll Tax Inc	\$ 3,121.07	23.01%		
CIS/CAS Payroll Tax - Regionalization	\$ 8,571.55	23.01%		
CIS Payroll Tax - Experience	\$ -	23.01%		
CIS Payroll Tax - PLT	\$ 246.03	23.01%		
	\$ 69,542.71			
TOTAL LAP	\$ 263,077.57			

2018-19 OSPI F-203 Staffing

Total Certified Instructional Staff Units and Salary			
	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	65.59	4.14	69.73
District Generated			
Total	65.59	4.14	69.73
CIS Salary Allocation			
School Generated	5,304,206.56	335,035.72	5,639,242.28
District Generated			
Total	5,304,206.56	335,035.72	5,639,242.28
Total Certified Adminstrative Staff Units and Salary			
	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	3.83	0.32	4.14
District Generated	1.18		1.18
Total	5.00	0.32	5.32
CAS Salary Allocation			
School Generated	459,146.12	37,932.07	497,078.19
District Generated	141,284.96		141,284.96
Total	600,431.08	37,932.07	638,363.15
Total Classified Staff Units and Salary			
	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	14.43	1.28	15.71
District Generated	6.83		6.83
Total	21.26	1.28	22.54
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	837,005.35	74,372.11	911,377.46
District Generated			

2018-19 F-203 OSPI

F-203 05-18-18 CombinedReport.pdf - Adobe Acrobat Reader DC

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176%

2018-2019 School Year State of Washington Run May 21, 2018 10:58 AM

Superintendent of Public Instruction

South Whidbey School District Northwest Educational Service District 189

Island County F-203 Summary Report CCDDD 15206

SWSD 19-20

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	12,005,954.02
3121	Z288	Special Education, Gen Apportionment	467,446.58
3600	A26	State Forests	0.00
4121	N7	Special Education	1,691,663.71
4122	N8	Special Education - Infants and Toddlers - State	53,670.39
4155	O7	Learning Assistance Program	263,077.57
4165	Z477	Transitional Bilinual	13,892.80
4174	Z095	Highly Capable	42,335.60
4198	S5	School Food Service	3,970.00
4199	I4	Transportation - Operations	750,707.00
4499	J1	Transportation Reimbursement	89,949.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00

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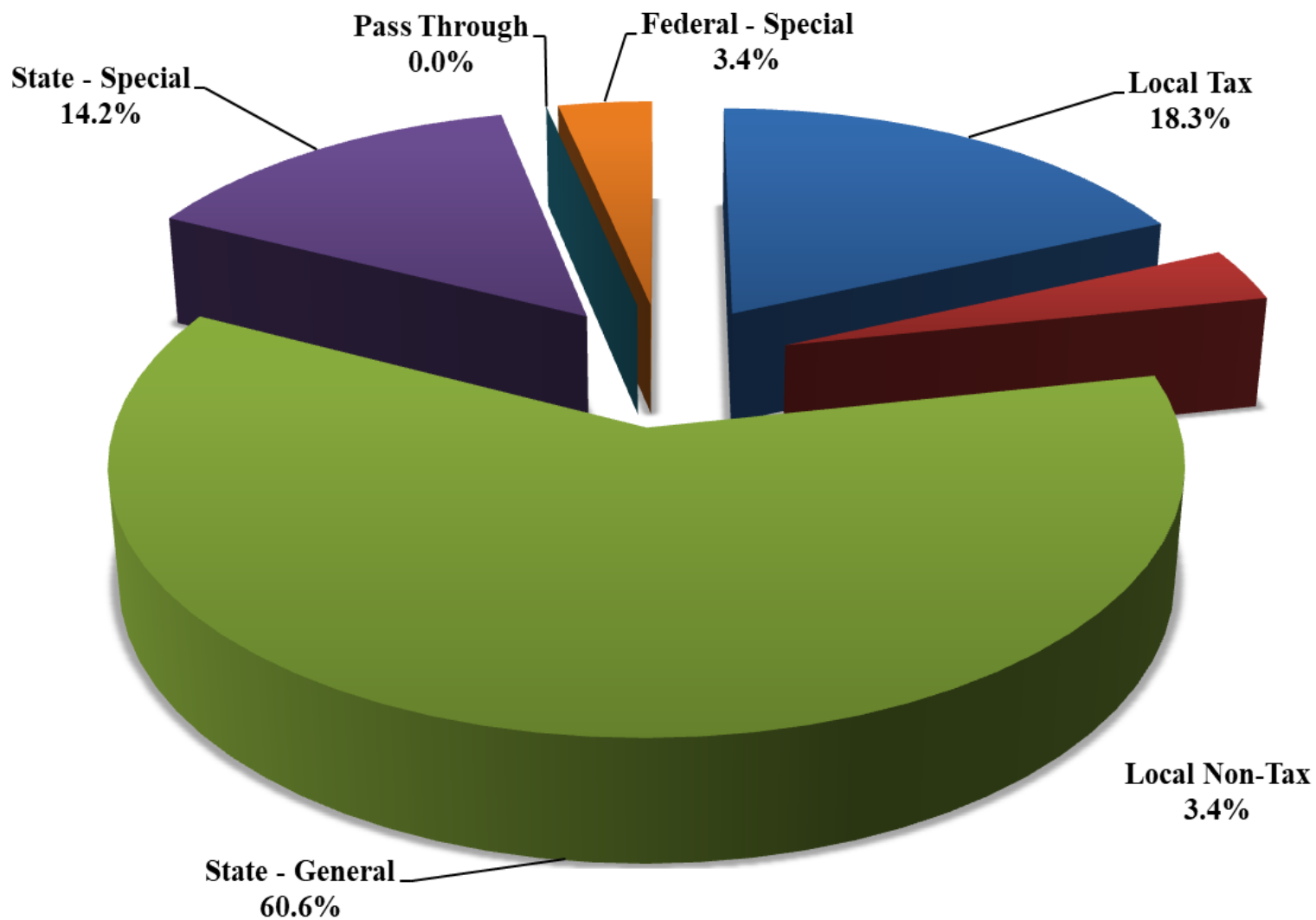
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REVENUE



GENERAL FUND – Source of Revenue



Local Non-Tax Revenue – 3.4%

- Donations
- Rental Fees
- Local Food Service Fees
- Student Fees
- Traffic Safety
- Sale/Resale of Goods
- Investment Earnings

Local Tax Revenue – 18.3%

- No longer only approved by voters
- Now considered “Enrichment” and approved by OSPI before requesting voter approval
- Reduced from percentage of budget to rate per student

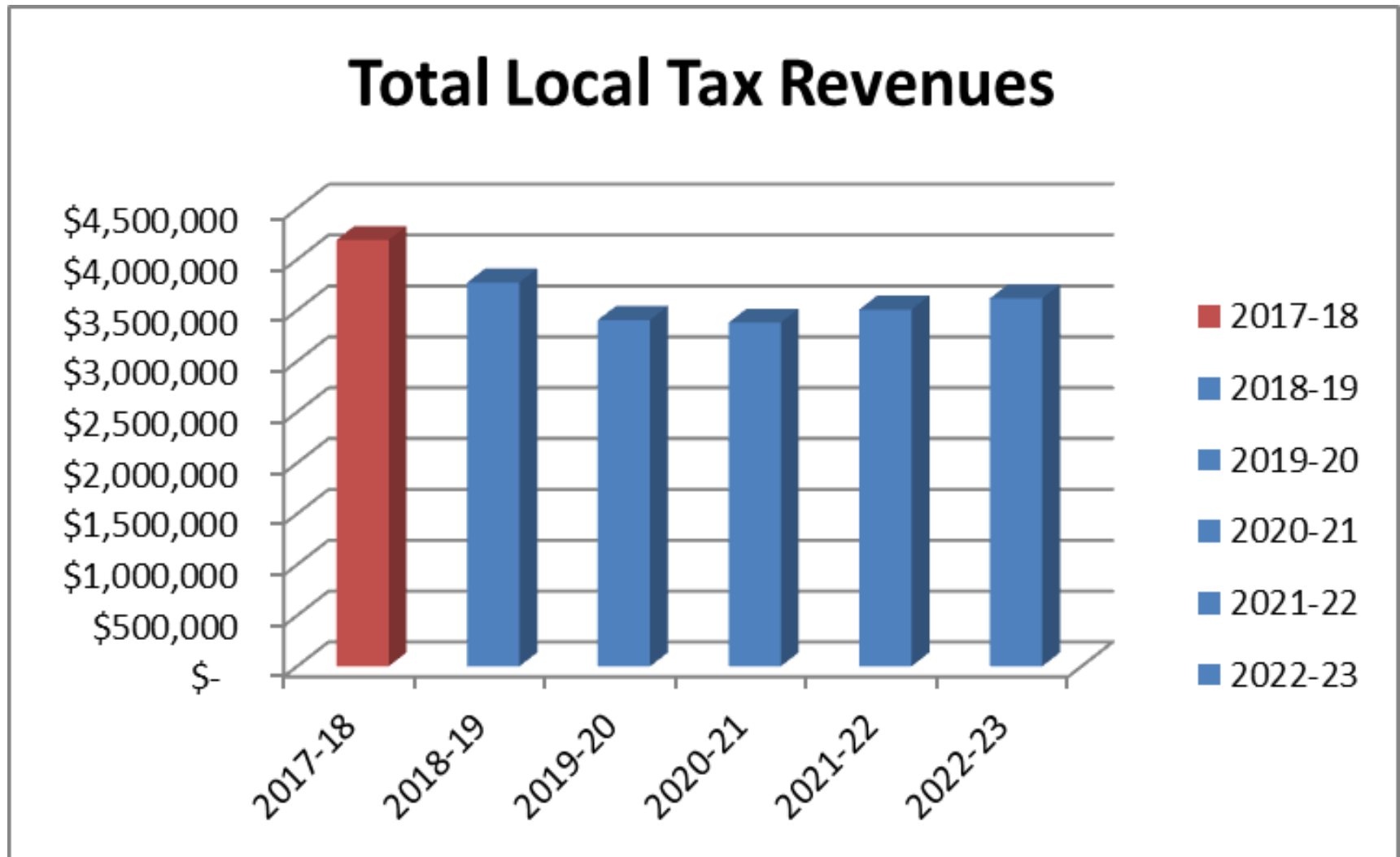
Local Levy Calculation

- 2018 — Voter Approved Levy - \$4,225,000
- 2019 — Enrichment Levy - \$3,377,500
- Limited to \$2500 x student FTE

Local Levy Calculation

		Lewy Amount		Collection %		Total
Fall	2018 Calendar Year	\$4,225,000	x	42.9%	=	\$1,812,525
Spring	2019 Calendar Year	\$3,377,500	x	57.1%	=	\$1,928,553
						\$3,741,078

Revenue Projections – Local Levy



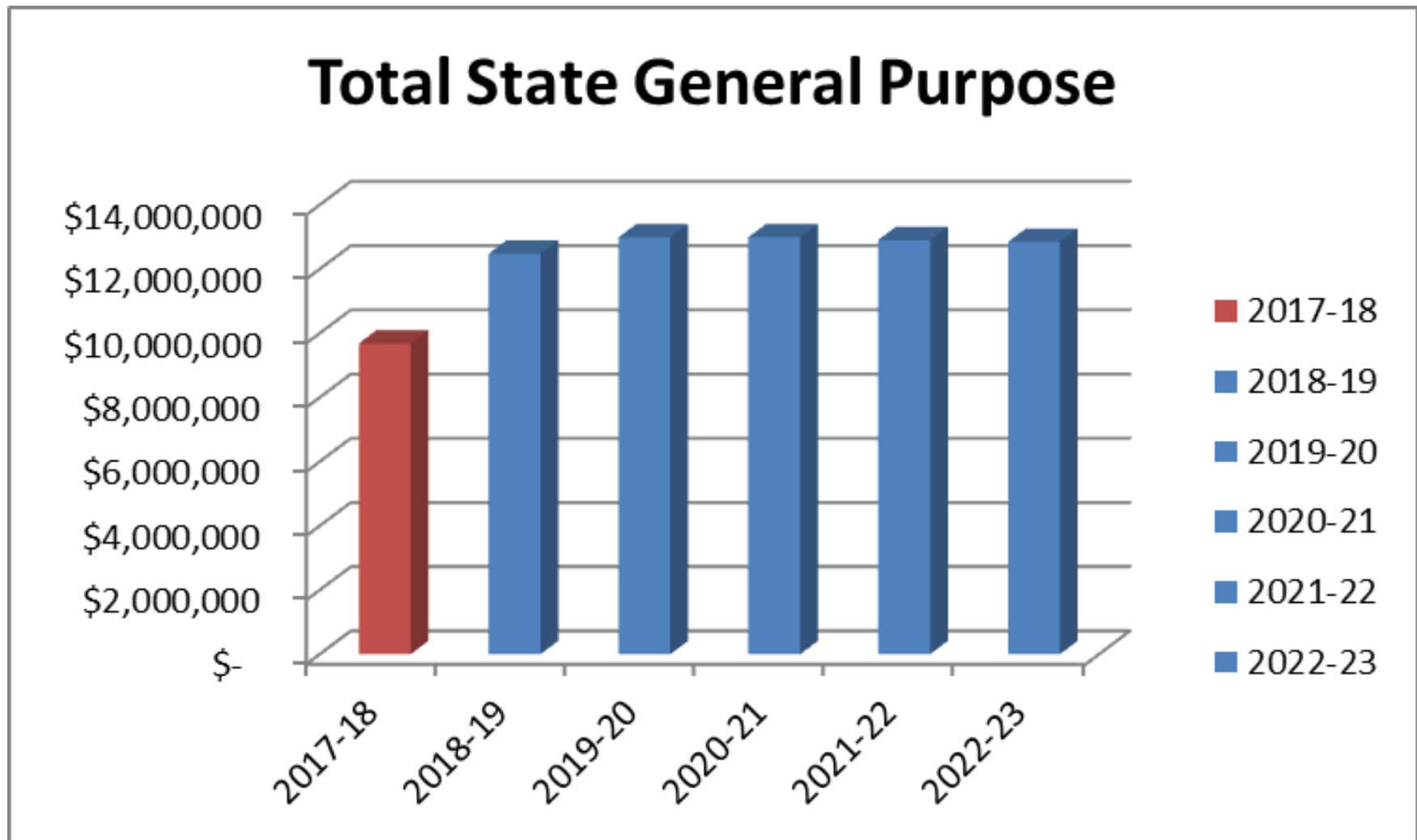
State Revenue – General Purpose 60.6%

- Basic Education Apportionment
- Special Education Apportionment

Revenue Projections – District Enrollment Based

Description	2015-16	2016-17	April 2018 Apportionment	2018-19	2019-20	2020-21	2021-22	2022-23
Basic Education Total	8,565,514	8,701,723	9,318,214	12,005,954	12,507,493	12,510,137	12,422,280	12,363,293
Special Education - State Total	1,414,754	1,495,848	1,716,174	2,212,781	2,263,598	2,255,931	2,228,678	2,205,202
LAP Total	217,852	220,127	207,423	263,078	274,832	277,189	275,794	273,130
Bilingual Total	6,157	5,552	12,055	13,893	14,762	14,773	14,709	14,758
Highly Capable Total	14,804	13,634	32,791	42,336	44,748	44,777	44,460	44,250
Transportation	717,621	731,052	746,435	750,707	762,610	771,059	778,375	787,679
State TOTAL	10,936,702	11,167,936	12,033,093	15,288,748	15,868,043	15,873,866	15,764,296	15,688,312
Local Levy	3,965,019	3,993,407	4,192,041	3,750,400	3,404,523	3,377,979	3,507,295	3,617,390
TOTAL STATE/LEVY REVENUE	14,901,721	15,161,342	16,225,134	19,039,148	19,272,566	19,251,844	19,271,591	19,305,702
Local NonTax Revenue			522,500	522,500	522,500	522,500	522,500	522,500
Federal Revenue			702,166	702,166	702,166	702,166	702,166	702,166
TOTAL DISTRICT REVENUE	14,901,721	15,161,342	17,449,800	20,263,814	20,497,232	20,476,510	20,496,257	20,530,368
Revenue Change				2,814,014	233,418	(20,722)	19,746	34,111
BEA Enrollment - District Estimate	1,371	1,352	1,342.77	1,329.10	1,325.00	1,313.41	1,299.87	1,289.62

Revenue Projections – Basic Education

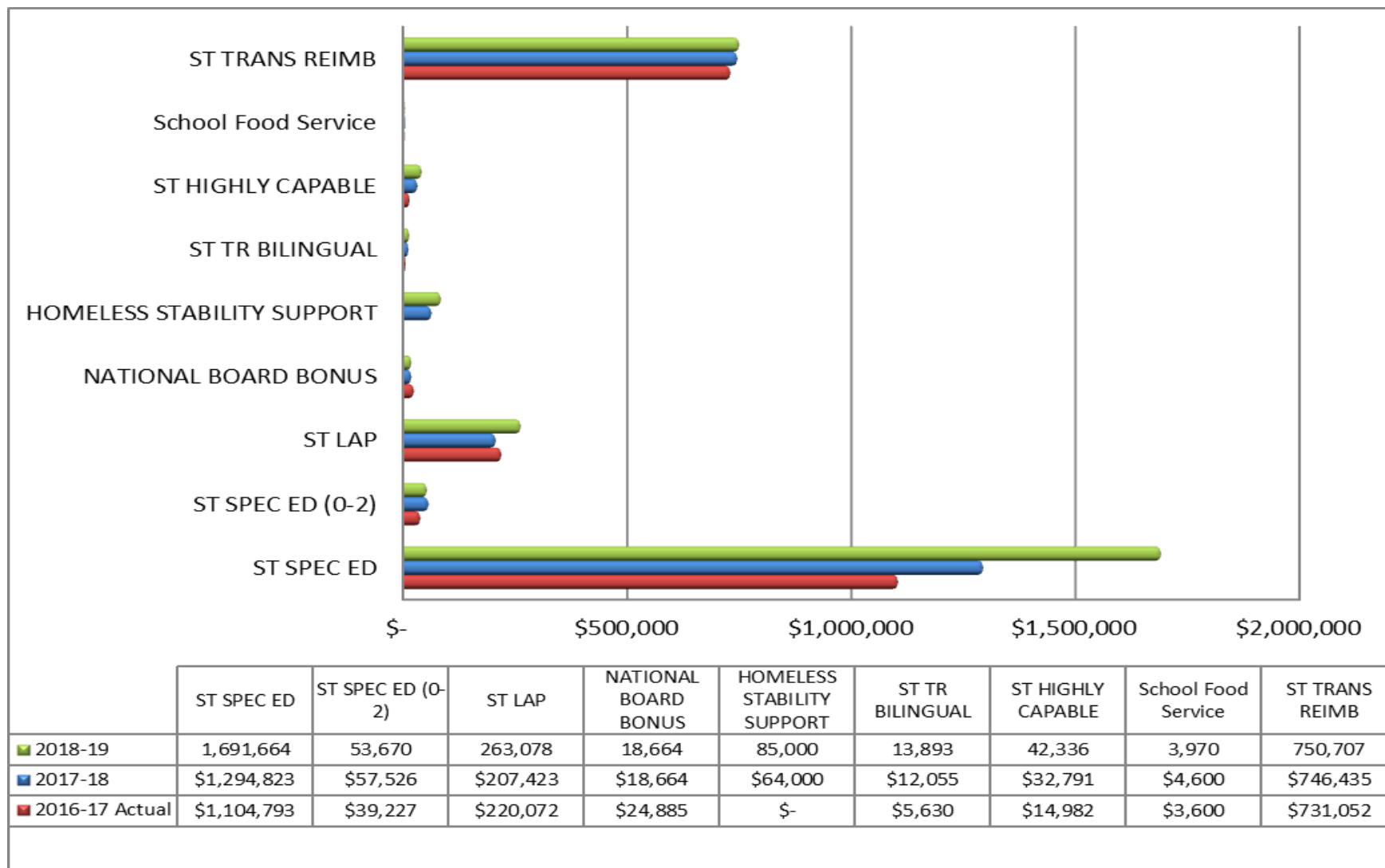


State Revenue – Special Purpose

14.2%

- Special Education
- Learning Assistance
- Transitional Bilingual
- Highly Capable
- **NO IPD or Regionalization:**
 - School Food Services
 - Transportation
 - Special & Pilot Programs
 - Traffic Safety

Revenue Projections – State Special Purpose



Federal Revenue – Special Purpose 3.4%

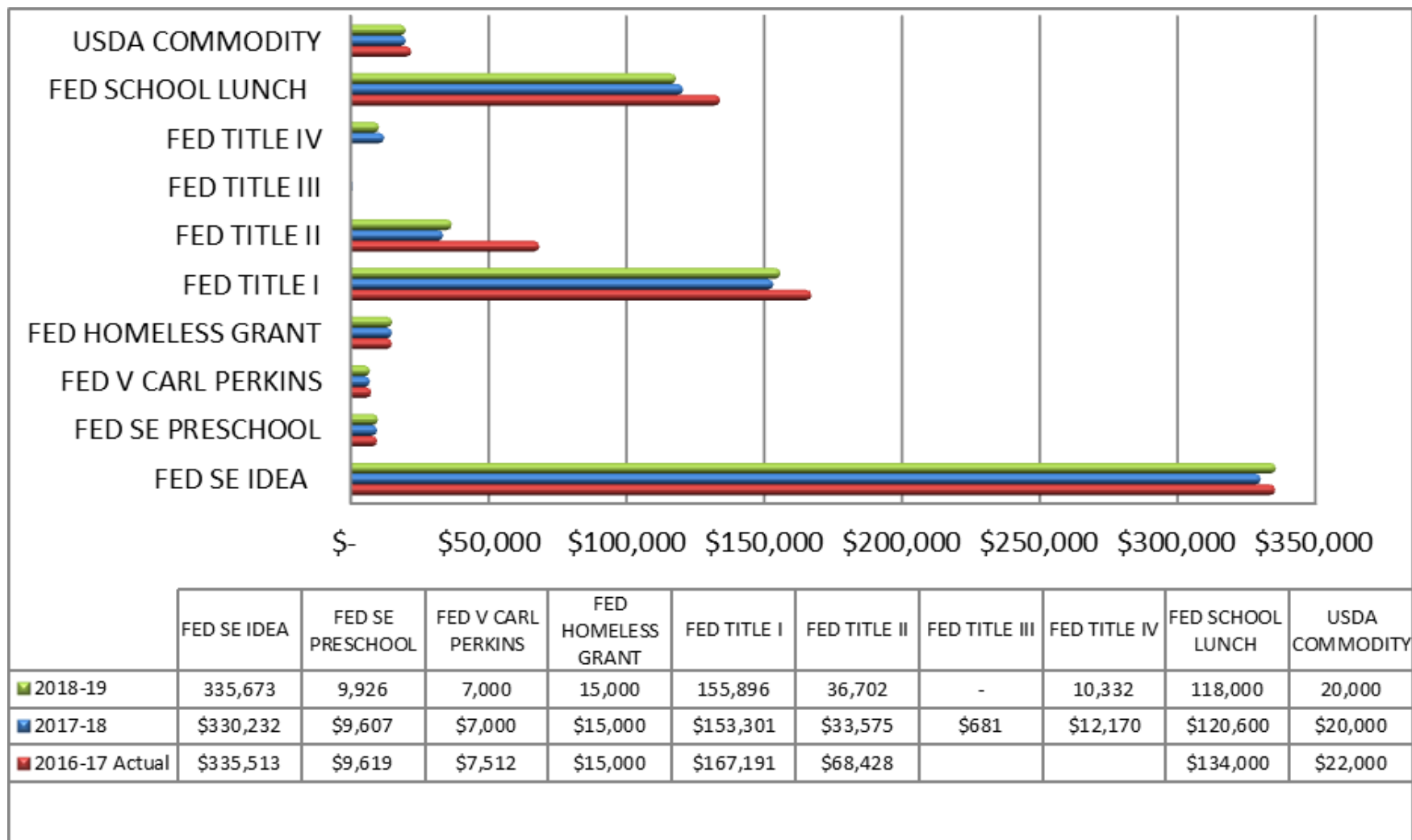
- **NO** Implicit Price Deflator (1.9%)
- **NO** Regionalization Factor (24%)
- **NO** Experience Factor (4%)

Federal Revenue – Special Purpose

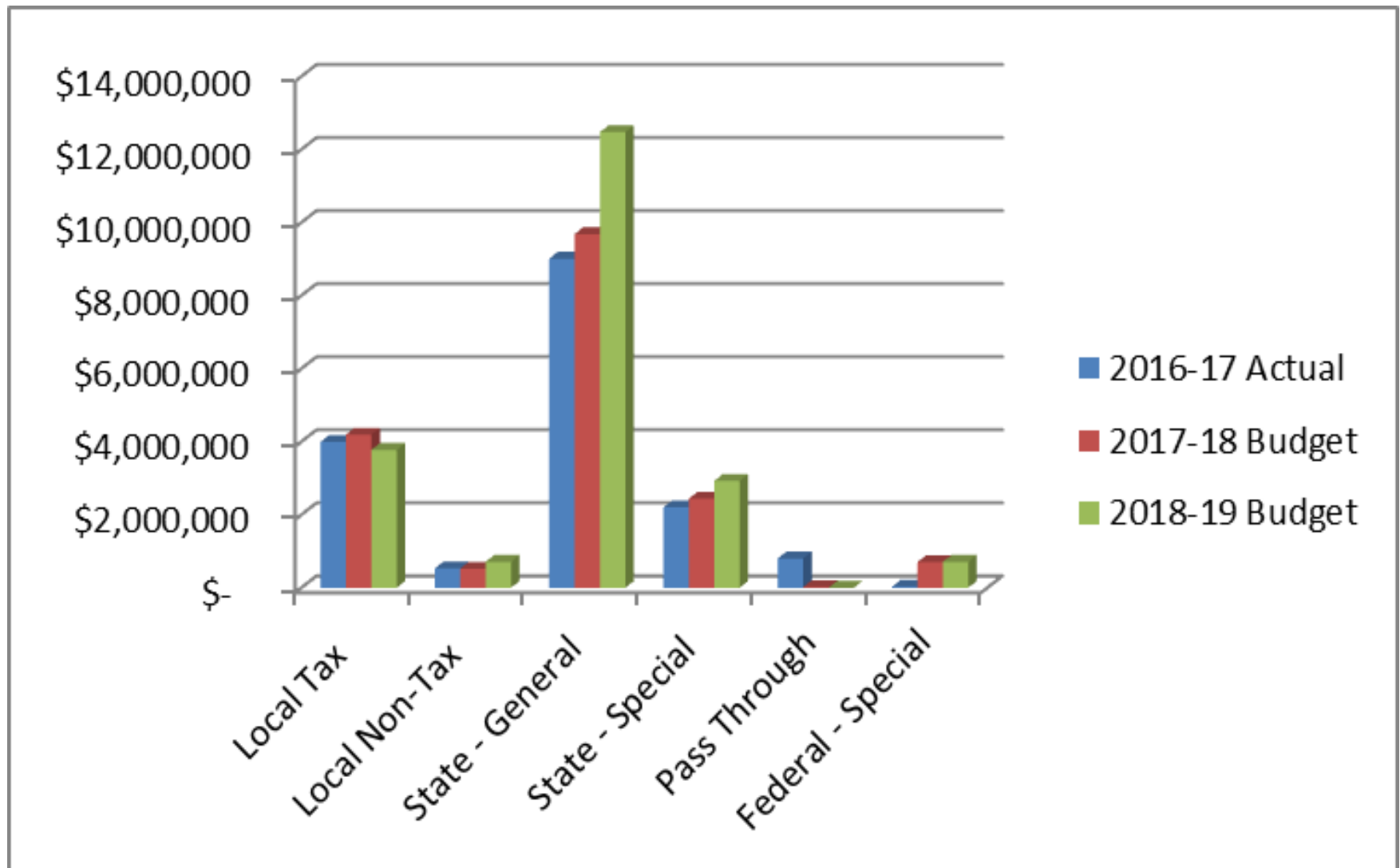
3.4%

- Special Education (IDEA & Preschool)
- Vocational Education
- Disadvantaged (Title I & Homeless)
- Other Title Grants (Title II & IV)
- School Food Services
 - Reimbursement Free/Reduced Meals
 - Commodities

Revenue Projections – Federal Special Purpose



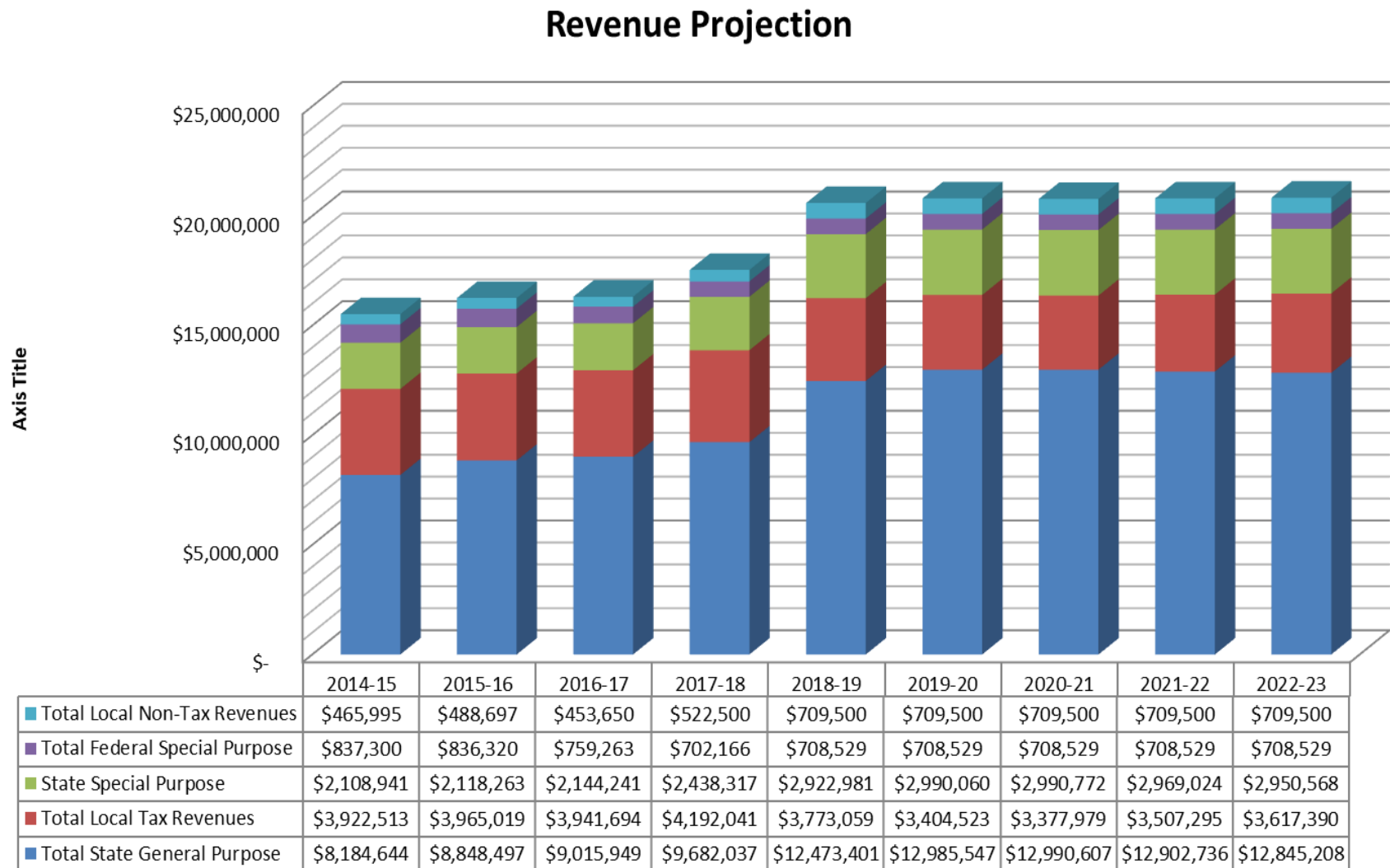
GF Revenue Projections - Total



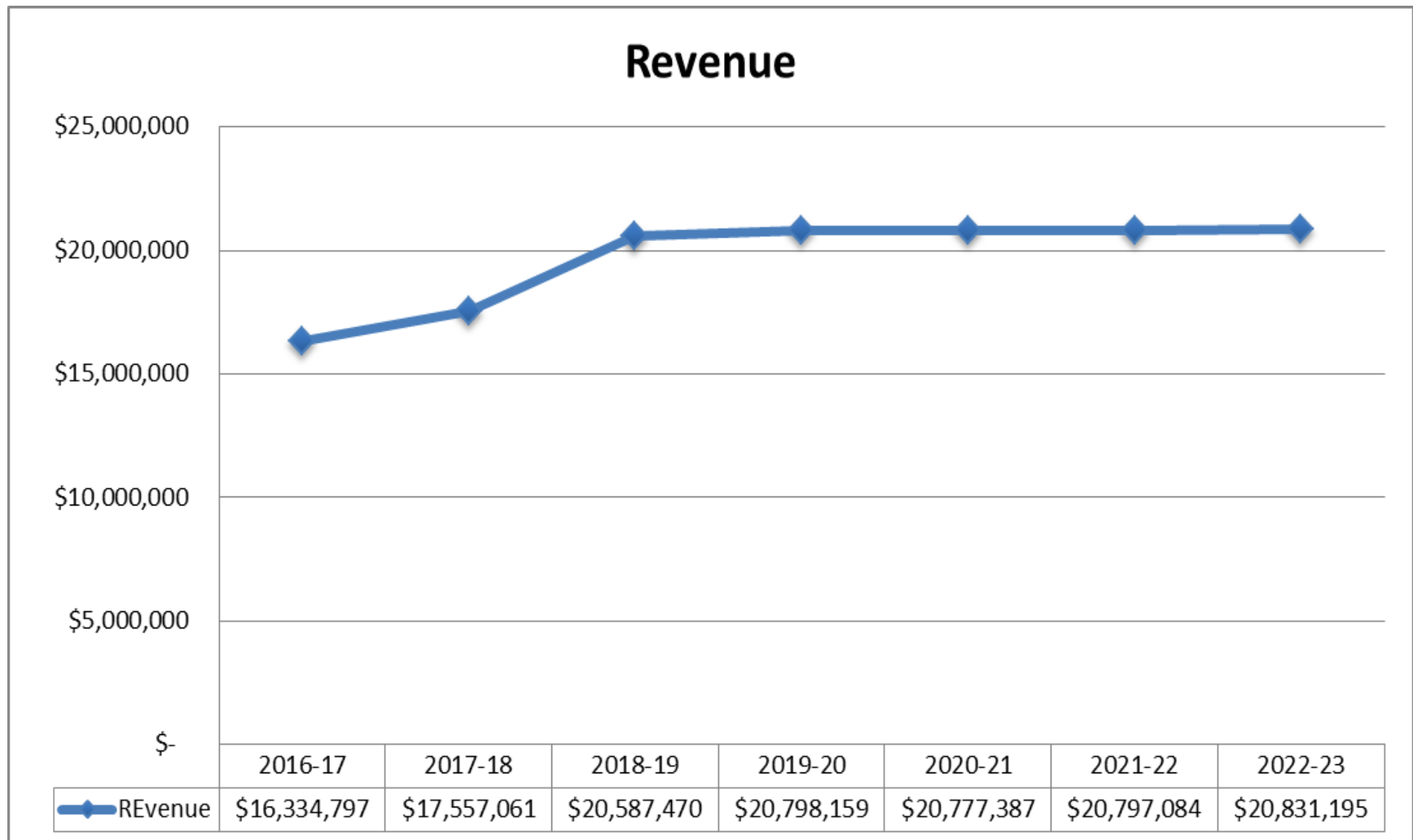
Revenue Comparison – 3 Years

Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	Change \$\$	Change %
Local Tax	\$ 3,993,407	\$ 4,192,041	3,773,059	\$ (418,982)	-10.0%
Local Non-Tax	\$ 530,355	\$ 522,500	709,500	\$ 187,000	35.8%
State - General	\$ 9,010,149	\$ 9,682,037	12,473,401	\$ 2,791,364	28.8%
State - Special	\$ 2,200,281	\$ 2,438,317	2,922,981	\$ 484,664	19.9%
Pass Through	\$ 800,639	\$ 20,000	-	\$ (20,000)	-100.0%
Federal - Special	\$ 26,774	\$ 702,166	708,529	\$ 6,363	0.9%
Total Revenues	\$ 16,561,604	\$ 17,557,061	20,587,470	\$ 3,030,409	17.3%

Revenue Projections – All Sources



Revenue Projections – 5 Year Projection



OSPI REVENUE ESTIMATES

OSPI – **January 2018 Enrollment**

Or

Jan. 2018 **plus 2.3% increase** each year

OSPI Revenue Estimates

Revenue Account	May 2018 Apportionment (17-18 Average)	2018-19	2019-20	2020-21
Basic Ed Students K-12	1,310.87	1,296.10	1,292.10	1,280.80
Students Running Start (CTE)	3.43	3.00	2.99	2.96
Students Running Start (Non-CTE)	28.47	30.00	29.91	29.65
BEA Enrollment - District Estimate	1,342.77	1,329.10	1,325.00	1,313.41
Enrollment - OSPI (Jan 2018)		1,353.40	1,353.40	1,353.40
Difference - District to OSPI		(24.30)	(28.40)	(39.99)

OSPI Multi-Year Budget Comparison Tool

District Level Comparison Budgets 2018

Does NOT include Initiative 1351

South Whidbey School District

School Year 2018-19

Use Caseload Forecasted Enrollment?

NO

Total Enrollment:

1,353.4

(Select District here)

(Select School Year here)

(Select YES/NO)

15206 - South Whidbey School District

School Year 2018-19	SY 2017-18	Pre EHB 2242	Enacted Budget Maintenance Level	Conference 2018 Supplemental
Basic Education Program Total				
Apportionment (does not include K-3, CTE, SC, & MSOC) ¹	\$ 5,203,173	\$ 5,080,340	\$ 6,267,743	\$ 6,925,295
Apportionment Grades K - 3 only ¹	\$ 2,333,731	\$ 2,466,378	\$ 3,029,100	\$ 3,337,481
Materials, Supplies, & Operating Costs (w/o CTE & SC)	\$ 1,623,659	\$ 1,649,639	\$ 1,649,639	\$ 1,654,511
Career & Technical & Skills Center (CTE & SC)	\$ 570,832	\$ 527,342	\$ 680,239	\$ 740,443
Bilingual (TBIP)	\$ 11,690	\$ 9,764	\$ 14,051	\$ 15,294
Highly Capable (HiCap)	\$ 33,036	\$ 14,774	\$ 39,422	\$ 42,912
Learning Assistance Program (LAP) ⁹	\$ 207,363	\$ 207,848	\$ 247,451	\$ 262,202
LAP Concentration ⁹	\$ -	\$ -	\$ -	\$ -
Special Education	\$ 1,344,410	\$ 1,272,286	\$ 1,602,731	\$ 1,803,107
ESA 112 Special Education Cooperative ⁸				
Transportation	\$ 731,052	\$ 872,416	\$ 872,416	\$ 872,416
Total Apportionment	\$ 12,058,945	\$ 12,100,786	\$ 14,402,793	\$ 15,653,661
Other Programs / Changes				
Professional Learning Time	\$ -	\$ -	\$ 42,427	\$ 46,986
Hold Harmless				\$ -
Local Effort Assistance (LEA)	\$ -	\$ -	\$ -	\$ -
Net State Costs not allocated by district ⁷				
Total Other	\$ -	\$ -	\$ 42,427	\$ 46,986
Total State Funding	\$ 12,058,945	\$ 12,100,786	\$ 14,445,220	\$ 15,700,647
Local Funding				
M&O Levy / Enrichment Levy ⁴	\$ 4,111,239	\$ 3,704,229	\$ 3,798,186	\$ 3,780,348
Total Local	\$ 4,111,239	\$ 3,704,229	\$ 3,798,186	\$ 3,780,348
Total State And Local Funding	\$ 16,170,185	\$ 15,805,016	\$ 18,243,406	\$ 19,480,995

OSPI Multi-Year Budget Comparison Tool

District Level Comparison Budgets 2018

Does NOT include Initiative 1351

South Whidbey School District

School Year 2018-19

Use Caseload Forecasted Enrollment?

YES

Total Enrollment:

1,363.3

<----- (Select District here)

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

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

15206 - South Whidbey School District

School Year 2018-19	SY 2017-18	Pre EHB 2242	Enacted Budget Maintenance Level	Conference 2018 Supplemental
Basic Education Program Total				
Apportionment (does not include K-3, CTE, SC, & MSOC) ¹		\$ 5,117,295	\$ 6,313,338	\$ 6,975,789
Apportionment Grades K - 3 only ¹		\$ 2,484,343	\$ 3,051,163	\$ 3,361,790
Materials, Supplies, & Operating Costs (w/o CTE & SC)		\$ 1,661,655	\$ 1,661,655	\$ 1,666,562
Career & Technical & Skills Center (CTE & SC)		\$ 531,059	\$ 685,045	\$ 745,819
Bilingual (TBIP)		\$ 9,849	\$ 14,253	\$ 15,514
Highly Capable (HiCap)		\$ 14,943	\$ 39,625	\$ 43,132
Learning Assistance Program (LAP) ⁹		\$ 209,376	\$ 249,271	\$ 264,073
LAP Concentration ⁹		\$ -	\$ -	\$ -
Special Education		\$ 1,281,543	\$ 1,614,393	\$ 1,816,243
ESA 112 Special Education Cooperative ⁸				
Transportation		\$ 872,416	\$ 872,416	\$ 872,416
Total Apportionment		\$ 12,182,479	\$ 14,501,158	\$ 15,761,337
Other Programs / Changes				
Professional Learning Time		\$ -	\$ 42,735	\$ 47,203
Hold Harmless				\$ -
Local Effort Assistance (LEA)		\$ -	\$ -	\$ -
Net State Costs not allocated by district ⁷				
Total Other		\$ -	\$ 42,735	\$ 47,203
Total State Funding		\$ 12,182,479	\$ 14,543,894	\$ 15,808,540
Local Funding				
M&O Levy / Enrichment Levy ⁴		\$ 3,704,229	\$ 3,801,723	\$ 3,797,279
Total Local		\$ 3,704,229	\$ 3,801,723	\$ 3,797,279
Total State And Local Funding		\$ 15,886,709	\$ 18,345,617	\$ 19,605,819

OSPI Multi-Year Budget Comparison Tool

District Level Comparison Budgets 2018

Does NOT include Initiative 1351

South Whidbey School District

School Year 2020-21

Use Caseload Forecasted Enrollment?

YES

Total Enrollment:

1,392.3

<----- (Select District here)

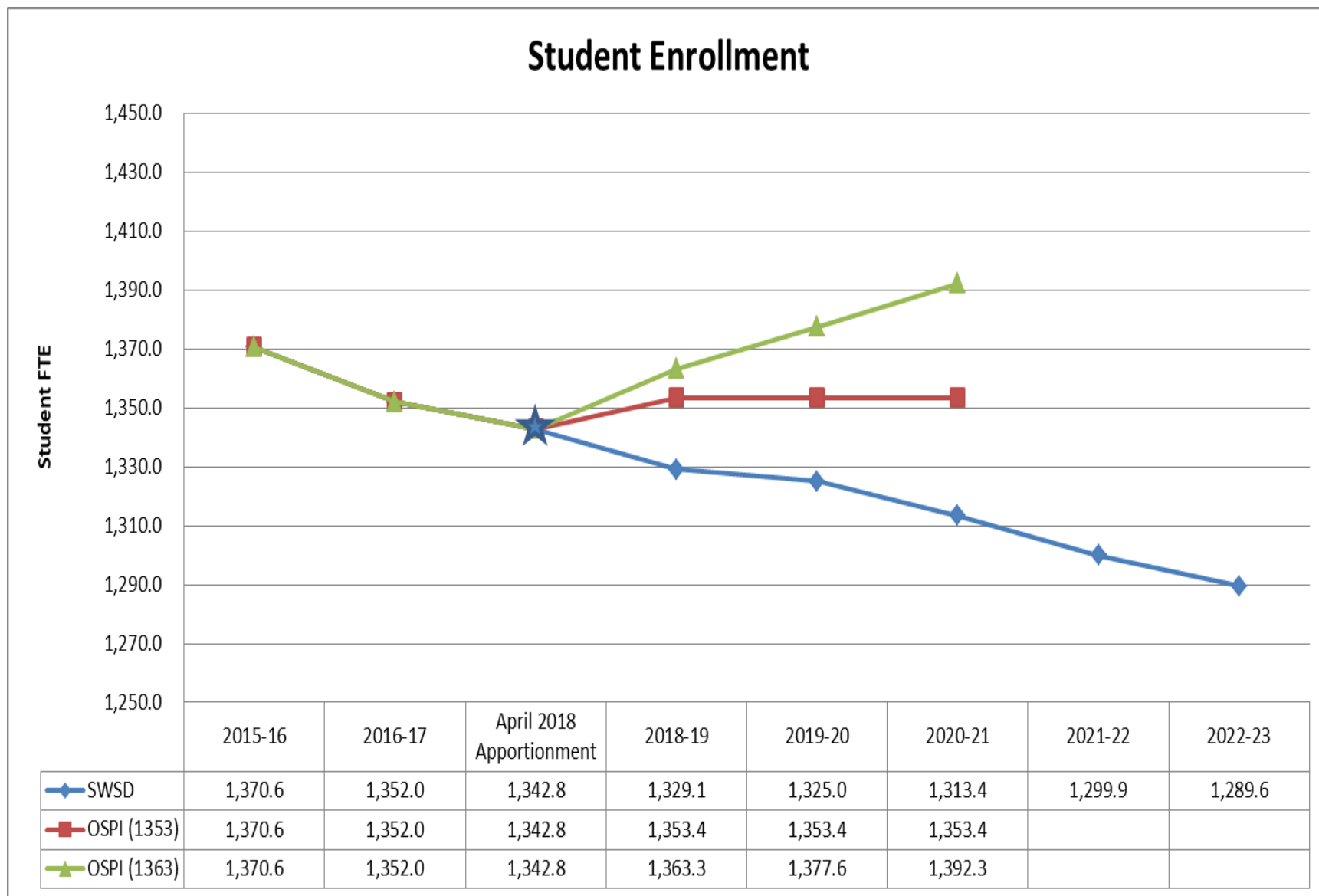
<----- (Select School Year here)

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

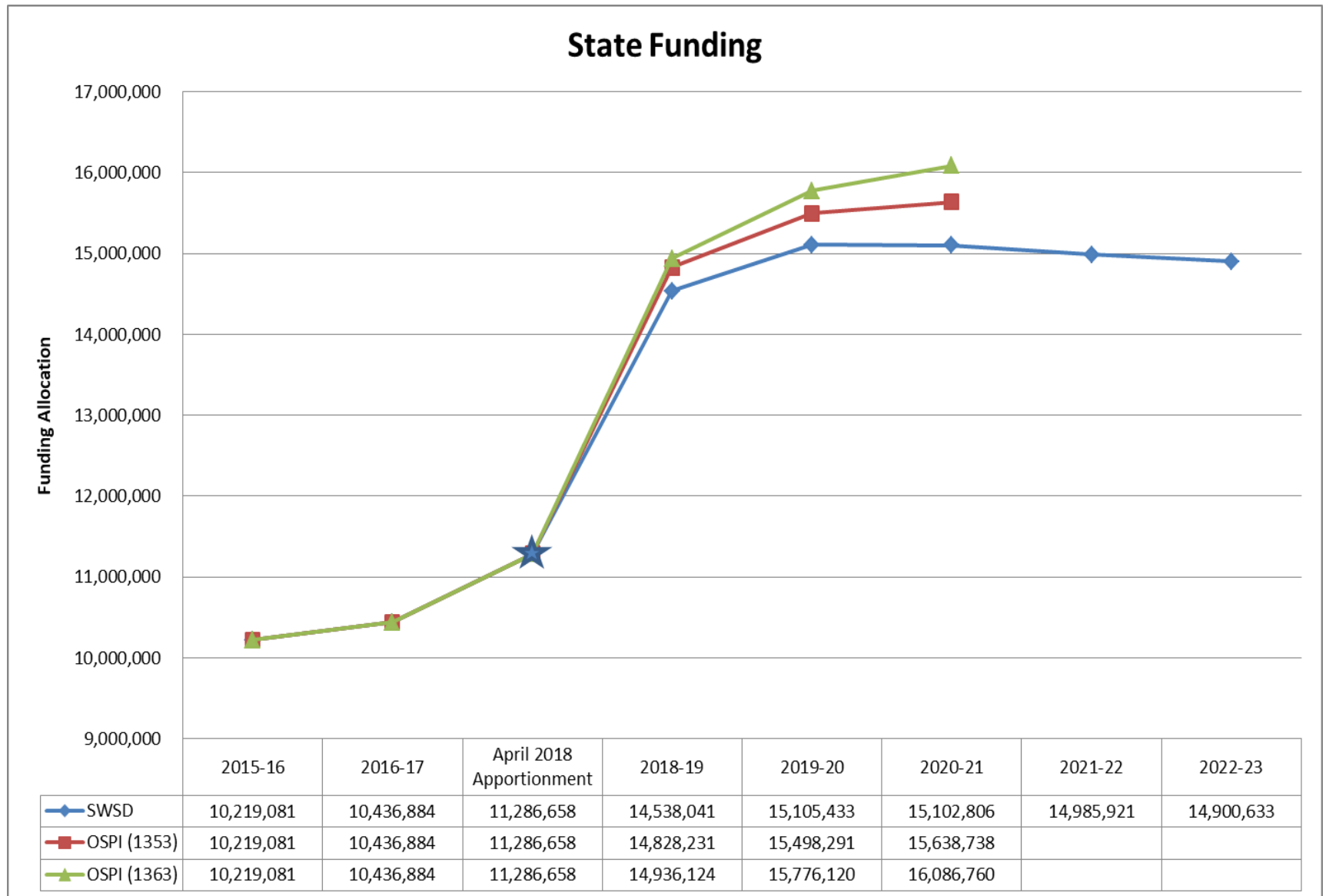
15206 - South Whidbey School District

School Year 2020-21	SY 2017-18	Pre EHB 2242	Enacted Budget Maintenance Level	Conference 2018 Supplemental
Basic Education Program Total				
Apportionment (does not include K-3, CTE, SC, & MSOC) ¹		\$ 5,418,595	\$ 7,346,685	\$ 7,465,771
Apportionment Grades K - 3 only ¹		\$ 2,631,770	\$ 3,542,290	\$ 3,609,815
Materials, Supplies, & Operating Costs (w/o CTE & SC)		\$ 1,760,313	\$ 1,760,313	\$ 1,768,987
Career & Technical & Skills Center (CTE & SC)		\$ 562,487	\$ 784,589	\$ 797,992
Bilingual (TBIP)		\$ 10,397	\$ 16,246	\$ 16,671
Highly Capable (HiCap)		\$ 15,772	\$ 45,556	\$ 46,748
Learning Assistance Program (LAP) ⁹		\$ 221,870	\$ 286,061	\$ 285,734
LAP Concentration ⁹		\$ -	\$ -	\$ -
Special Education		\$ 1,357,431	\$ 1,851,698	\$ 1,943,622
ESA 112 Special Education Cooperative ⁸				
Transportation		\$ 995,620	\$ 995,620	\$ 995,620
Total Apportionment		\$ 12,974,257	\$ 16,629,057	\$ 16,930,959
Other Programs / Changes				
Professional Learning Time		\$ -	\$ 146,926	\$ 151,421
Hold Harmless				\$ -
Local Effort Assistance (LEA)		\$ -	\$ -	\$ -
Net State Costs not allocated by district ⁷				
Total Other		\$ -	\$ 146,926	\$ 151,421
Total State Funding		\$ 12,974,257	\$ 16,775,983	\$ 17,082,380
Local Funding				
M&O Levy / Enrichment Levy ⁴		\$ 3,317,568	\$ 3,586,018	\$ 3,598,099
Total Local		\$ 3,317,568	\$ 3,586,018	\$ 3,598,099
Total State And Local Funding		\$ 16,291,825	\$ 20,362,001	\$ 20,680,479

Enrollment – District & OSPI

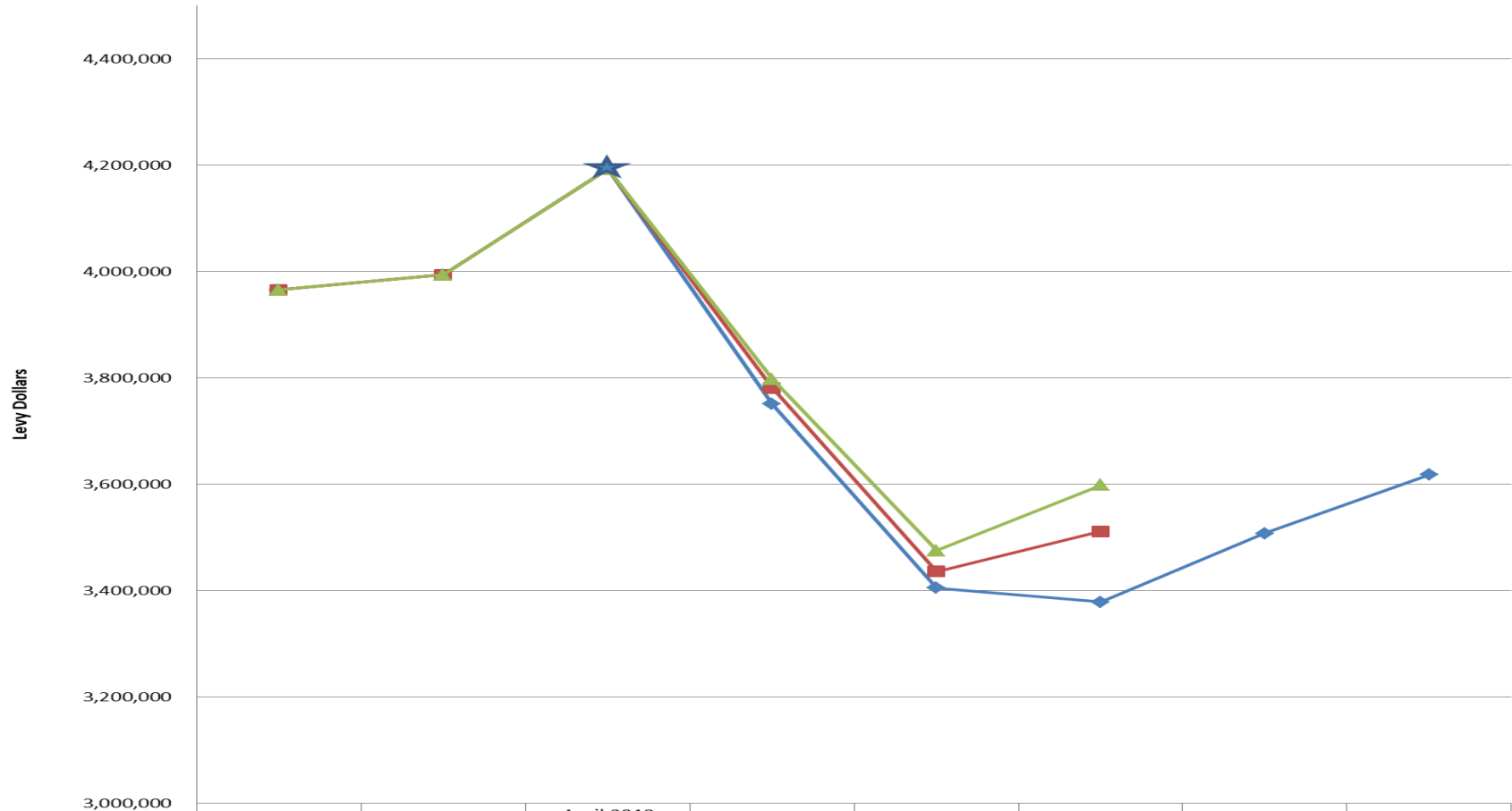


OSPI – District State Funding



OSPI – District Local Levy (\$2500/FTE in 2019)

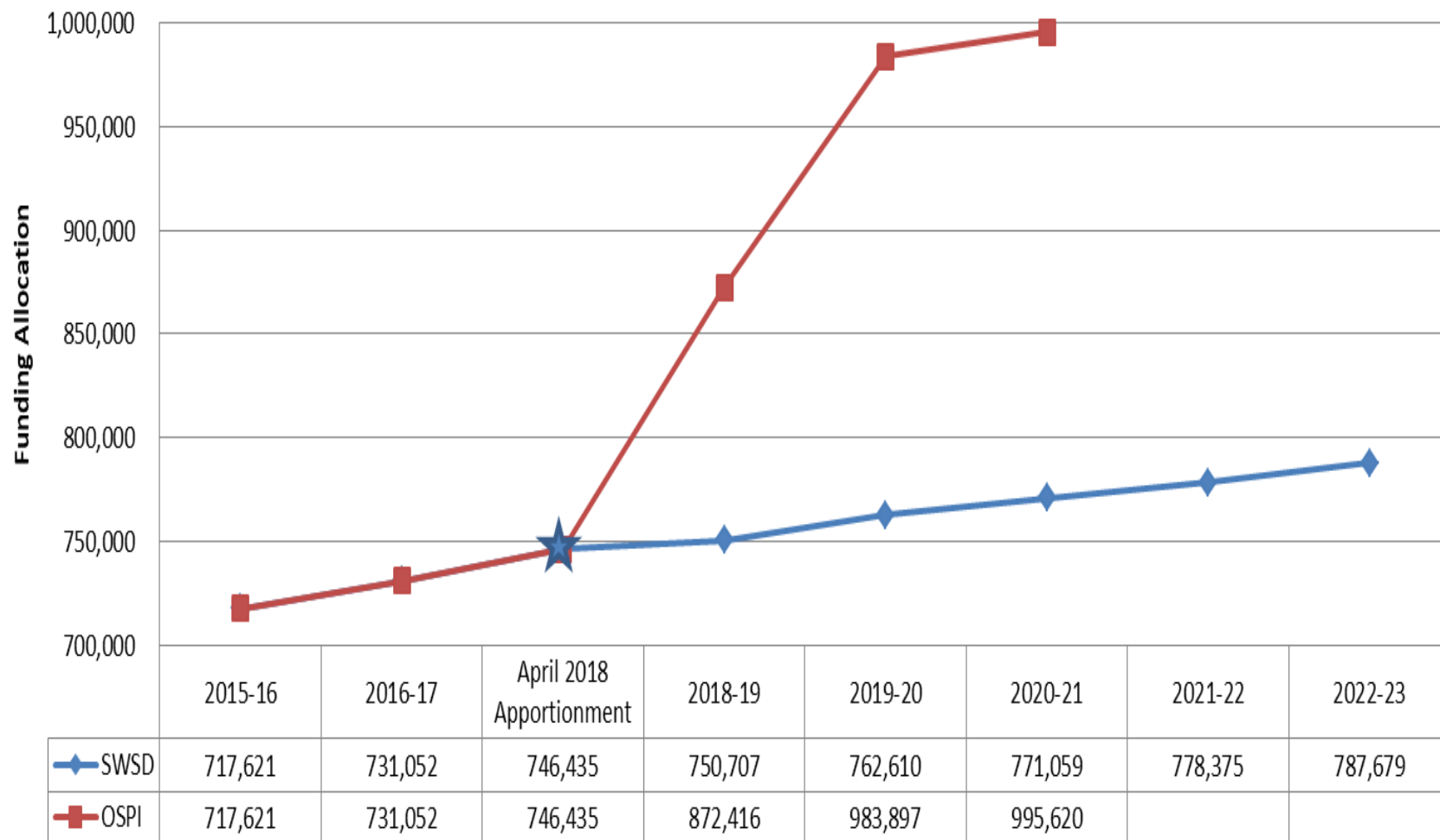
Local Levy



	2015-16	2016-17	April 2018 Apportionment	2018-19	2019-20	2020-21	2021-22	2022-23
Local Levy	3,965,019	3,993,407	4,192,041	3,750,400	3,404,523	3,377,979	3,507,295	3,617,390
OSPI (1353.4)	3,965,019	3,993,407	4,192,041	3,780,348	3,435,537	3,510,935		
OSPI (1363.3)	3,965,019	3,993,407	4,192,041	3,797,279	3,475,215	3,598,099		

OSPI – District Transportation Allocations

Transportation



Other Fund Types

Capital Projects Fund

Can Technology levy funds be used to reduce the General Fund budget deficit by paying for classroom instructional staff?

No, capital projects levy funds cannot legally be used to supplant routine General Fund expenditures (including salary & benefits).

CP levy funds can only be used for costs associated with:

- the application and modernization of technology systems
- Major maintenance and repair of facilities



Executive Summary - Capital Projects Fund (2017-18)

Local Property Tax	\$ 1,995,080
Timber Excise Tax	\$ 4,920
Investment Earnings	\$ 2,500
Total Revenue	\$ 2,002,500
Capital Projects	\$ 1,700,000
Technology	\$ 750,582
Transfer Out (DSF)	\$ 78,000
Total Expenditures	\$ 2,528,582



Executive Summary - Debt Service Fund (2017-18)

[Energy Upgrades]



<i>Transfer In (CPF)</i>	\$	78,000
<i>Investment Earnings</i>	\$	250
<i>Total Revenue</i>	\$	78,250
<i>Principal Payment</i>	\$	60,000
<i>Interest Payment</i>	\$	24,950
<i>Fees</i>	\$	250
<i>Total Expenditures</i>	\$	85,200

Executive Summary - (ASB) Fund (2017-18)



<i>General Student Body</i>	\$	57,000
<i>Athletics</i>	\$	108,500
<i>Classes</i>	\$	14,300
<i>Clubs</i>	\$	38,850
<i>Private Moneys</i>	\$	-
Total Revenue	\$	218,650
<i>General Student Body</i>	\$	49,750
<i>Athletics</i>	\$	113,700
<i>Classes</i>	\$	9,200
<i>Clubs</i>	\$	38,600
<i>Private Moneys</i>	\$	-
Total Expenditures	\$	211,250



Executive Summary - Transportation Vehicle Fund (2017-18)

<i>State Depreciation</i>	\$ 85,190
<i>Investment Earnings</i>	\$ 200
<i>Total Revenue</i>	\$ 85,390
<i>Purchases</i>	\$ 162,000
<i>Total Expenditures</i>	\$ 162,000



Certification Page (2017-18)

	GENERAL FUND	TRANS. VEHICLE	CAPITAL PROJECTS	DEBT SERVICE	ASSOC. STUDENT BODY
SOURCE OF FUNDS					
Beginning Balance	\$ 1,817,800	\$ 77,000	\$ 800,000	\$ 7,500	\$ 126,312
Revenue	\$ 17,570,465	\$ 85,390	\$ 2,002,500	\$ 250	\$ 218,650
Transfers In	\$ -	\$ -	\$ -	\$ 78,000	\$ -
Total Funds Available	\$ 19,388,265	\$ 162,390	\$ 2,802,500	\$ 85,750	\$ 344,962
USE OF FUNDS					
Expenditures	\$ 17,762,672	\$ 162,000	\$ 2,450,582	\$ 85,200	\$ 211,250
Transfers Out	\$ -	\$ -	\$ 78,000	\$ -	\$ -
Total Funds Used	\$ 17,762,672	\$ 162,000	\$ 2,528,582	\$ 85,200	\$ 211,250
ENDING BALANCE	\$ 1,625,593	\$ 390	\$ 273,918	\$ 550	\$ 133,712

QUESTIONS ?
