

WASBO

SAFS Hot Topics

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May 2017

Discussion Topics

- Budget Proposals: 2017-18
- Budget Proposals: 2018-19 and beyond
- Engrossed Substitute Bill 5023: Levy Cliff, Local Revenue Sub-Fund, Reporting to OSPI
- Other Items
- Impacts of Special Session(s): June 30 or beyond

Compensation: 2017-18 School Year

Staff Type	2016-17	Governor	Senate	House
CIS Base	\$35,700	\$44,976	\$35,884	N/A
CIS Allocation	N/A	N/A	N/A	\$59,184
Classified	\$33,412	\$39,457	\$33,583	\$40,061
Administrative	\$60,800	\$78,395	\$61,112	\$79,802

- Governor institutes a new salary allocation model. CIS value is inclusive of 30 hours of professional development for state allocated units.
- Senate retains current salary allocation model.
- House repeals salary allocation model (i.e., no staff mix), and eliminates grandfathered salary allocations. Values are inclusive of 1 day of professional development for all state allocated units.

Cost of Living Adjustments (COLA): 2017-18 School Year

- COLA 2016 Supplemental Budget
 - 1.8% for state allocated units, of which 0.6% expired at the end of the 15-17 biennium.
- Proposed 2017-18 School Year COLA
 - All budgets repeal the temporary COLA to establish the baseline.
 - Governor includes a 2.3% COLA in overall salary increase.
 - House includes a 2.3% COLA in overall salary increase.
 - Senate provides a 2.3% COLA on the lower baseline. Actual COLA realized is 0.52%.
- RCW 28A.400.205
 - Districts must certify that state revenue provided by COLA were indeed spent on salary or salary-related benefits.

K-3 Class Size: 2017-18 School Year

Grades	2016-17 (Reg/Hi Pov)	Governor	Senate	House
Kindergarten	19.0/17.0	17.0	17.0	17.0
First	21.0/17.0	17.0	17.0	17.0
Second	22.0/18.0	17.0	17.0	17.0
Third	22.0/21.0	17.0	17.0	17.0

- All budgets remove K-3 class size compliance for the 2017-18 and 2018-19 school years.
- House budget reinstates K-3 class size compliance in the 2019-20 school year.
- Reminder: K-3 compliance will be run in June 2017, and staff coded to duty root 34 Elementary Specialists are included.

Materials, Supplies, and Operating Costs: 2017-18 School Year

General Education MSOC (All Budget Proposals)	2016-17	2017-18
Per 1.0 Annual Average FTE	\$1,223.36	\$1,244.16
Technology	\$128.58	\$130.76
Utilities and Insurance	\$349.35	\$355.30
Curriculum and Textbooks	\$138.04	\$140.39
Other Supplies and Library Materials	\$293.07	\$298.05
Instructional Professional Development	\$21.35	\$21.71
Facilities Maintenance	\$173.07	\$176.01
Security and Central Office	\$119.90	\$121.94

Other MSOC: 2017-18 School Year

Grades 9-12 Student FTE (All Budget Proposals)	2016-17	2017-18
Per 1.0 Annual Average FTE	\$168.05	\$170.91
Technology	\$36.98	\$37.60
Curriculum and Textbooks	\$40.33	\$41.02
Other Supplies and Library Materials	\$84.02	\$85.46
Instructional Professional Development	\$6.72	\$6.83

CTE/Skill Center Student FTE (All Budget Proposals)	2016-17	2017-18
Per 1.0 Annual Average CTE FTE	\$1,447.40	\$1,472.01
Per 1.0 Annual Average Skill Center FTE	\$1,286.99	\$1,308.87

Governor's Budget: 2017-18 School Year

- The following allocations are unique to the Governor's proposal:
 - Additional staff at high poverty schools for health and social services.
 - LAP increases from 2.3975 hours of instruction to 2.5 hours of instruction per week.
 - Highly Capable eligible students percentage increases from 2.314% to 2.5%.

2018-19 School Year and Beyond

Governor's Budget: 2018-19 School Year & Beyond

Compensation	SY 2018-2019
Certificated	Fully Implemented
<ul style="list-style-type: none"> Beginning Experience Average Experience 16 or more years 	<ul style="list-style-type: none"> \$54,587 \$72,466 \$84,883
Classified	\$52,908
Administrative	\$114,612

- Certificated salary includes 80 hours of professional development for state allocated units.
- Salary Increases fully implemented by SY 2018-19 then increased in Out Years by COLA.
- Initiative 1351 remains in effect as is in current law.

Prototypical Model	SY 2018-2019
Health & Social Svcs	Additional 1.0 FTE
Learning Assistance	2.75 instr hrs/wk
Highly Capable	2.75% eligible students
MSOC	30% CTE & SC enh

M & O Levy	2018	2019	2020	2021
Levy Authority	24%	15%	15%	15%
Percent LEA	12%	8%	8%	8%
Per Pupil Inflator	16.35%	21.40%	2.39%	2.08%
Ghost \$ Included	No	No	No	No

House Budget: Compensation

2018-19 School Year & Beyond

Compensation	2018-19	2019-20	2020-21
Certificated <i>(with Professional Learning)</i>	\$64,070 <i>+2 days PL = \$64,782</i>	\$70,739 <i>+4 days PL = \$72,311</i>	\$72,224 <i>+6 days PL = \$74,632</i>
Classified <i>(with Professional Learning)</i>	\$46,374 <i>+2 days PL = \$46,889</i>	\$54,019 <i>+4 days PL = \$55,219</i>	\$55,153 <i>+6 days PL = \$56,992</i>
Administrative <i>(with Professional Learning)</i>	\$96,986 <i>+2 days PL = \$98,064</i>	\$117,019 <i>+4 days PL = \$119,619</i>	\$119,476 <i>+6 days PL = \$123,459</i>

- Eliminates the current salary grid and replaces with a statewide average allocation fully implemented by SY 2019-20 then adjusted by COLA.
- All staff type salaries include professional learning days, 2 in SY 2018-19, 4 in SY 2019-20, 6 in SY 2020-21, and 10 days by SY 2022-23.
- Requires a regionalization that must be identified in the budget beginning with the 2019-20 school year; specifies a hold harmless clause where no district will receive less funding as a result of the regionalization.
- Maintains current bargaining structure and classified benefit factor for health benefits.

House Budget: Prototypical Model

2018-19 School Year & Beyond

Prototypical Model	2018-19	2019-20	2020-21
Parent Involvement Coordinator	NA	+0.5 FTE per ES	+1.0 FTE per ES
Guidance Counselors	NA	+0.5 FTE per MS & HS	+1.0 FTE per MS & HS
Learning Assistance Program	NA	+0.5013 instructional hours	+1.0025 instructional hours
Highly Capable Program	NA	+0.5205 instructional hours	+1.0410 instructional hours
Bilingual Program	NA	+1.0 instructional hour <i>(MS & HS only)</i>	+2.0 instructional hours <i>(MS & HS only)</i>

- Beginning with SY 2021-22, and phased in over two years, Career and Technical Education (CTE) class sizes are reduced to 19 students and Skill Centers (SC) class sizes are reduced to 16 students.
- Keeps Initiative 1351, however delays implementation for two years.
- Directs OSPI to convene a work group to determine whether the funded enrollment percent for special education programs should be adjusted.

House Budget: Levy and Other Stuff

2018-19 School Year & Beyond

M & O Levy	2018	2019	2020	2021
Levy Authority	28%	27%	26%	24%
Percent LEA	14.0%	13.5%	13.0%	12.0%
Per Pupil Inflator	6.87%	5.69%	0.0%	0.0%
% of Grandfathered lids	100%	75%	50%	0%
Ghost \$ Included	No	No	No	No

- Removes new accounting and reporting requirements specified in ESB 5023.
- Establishes a technical working group to provide recommendations for revising school district accounting practices.
- Requires districts to report supplemental pay contracts to OSPI and OSPI to provide a report to the Legislature.

Senate Budget: Per Pupil Allocations

2018-19 School Year & Beyond

School Year	2018-19	2019-20	2020-21
Inflation I.P.D. (March 2017)	1.6%	1.8%	1.9%
Basic Per Pupil Guarantee	\$9,200	\$10,200	\$10,394
Special Education	\$7,500	\$7,635	\$7,780
Transitional Bilingual	\$1,000	\$1,018	\$1,037
Poverty Students (<30%)	\$2,000	\$2,036	\$2,075
Poverty Students (>30%)*	\$5,000	\$5,090	\$5,187
Highly Capable	\$1,000	\$1,018	\$1,037
CTE and Skill Centers	\$500	\$509	\$519
Homeless (Unsheltered)	\$1,500	\$1,527	\$1,556
Minimum Per Pupil Guarantee	\$12,500	\$12,725	\$12,967

*\$5,000 only generated by the differential in student FTE between actual poverty count and 30%.

- The basic per pupil guarantee replaces the prototypical school model, pupil transportation including bus depreciation, local levies, and LEA.
- Small School Hold Harmless: Districts with enrollment of 2,500 students or less estimated to receive less funding under the law in effect on January 1, 2017 for the 2018-19 school year receive a hold harmless (adjusted by inflation).
- I-732 COLA and I-1351 are repealed.
- District minimum funding: If total school district funding from all state sources plus SY 2017-18 federal funding is less than the minimum per pupil guarantee, then additional state allocation is provided to increase total funding.
 - Note: for SY 2018-19 only – local M&O levies are also added to this calculation.

Senate Budget: Compensation

2018-19 School Year & Beyond

- Beginning in the 2018-19 school year, the salary allocation schedule for certificated staff (CIS) is eliminated and a minimum salary of \$45,000 for beginning CIS is required.
 - Additional pay based on advanced degrees is prohibited unless the degree is in the subject area taught by the staff.
- District expenditures on compensation (salaries + benefits) is limited to 80% of total general operating expenditures.
 - housing allowance, teacher recruitment & retention bonus excluded from 80%
 - Districts above 80% based on SY 2017-18 data will have until SY 2023-24 to comply.
- Recruitment & retention bonus for districts with over 25% poverty (census) and at least 25,000 students. Bonus is \$12,500 for each CIS & CAS staff in a qualifying district.
- Districts are required to offer health benefit plans that incorporate a design with employee premiums that ensure a ratio for single to family is no more than 1:3.

Senate Budget: Local Effort Levy

2018-19 School Year & Beyond

- New state property levy referred to as the “Local Effort Levy” (LEL) – \$0.45/\$1,000 in calendar year 2018 and \$1.55/\$1,000 in calendar year 2019
 - Prioritizes the use of general fund revenue growth first for support of new formulas and then for reduction of the state LEL to \$1.25/\$1,000
- An additional adjustment will be made to ensure the minimum allocation from the state in addition to the new state local effort levy is at least 40%.

	Examples:	District #1	District #2
A	Enrollment	3,401	54,876
B	Basic Per Pupil	\$10,200	\$10,200
C	Basic Guarantee (A x B)	\$34,690,200	\$559,735,200
D	State Minimum Allocation (C x 40%)	\$13,876,080	\$223,894,080
E	Local Effort Levy (<i>\$1.55/\$1,000 AAV</i>)	\$1,962,393	\$361,012,417
F	Basic Guarantee less LEL (C – E)	\$32,727,807	\$198,722,783
G	Total Basic Guarantee (If F > D, F + D, D + E)	\$34,690,200	\$584,906,497
	Additional Adjustment (G – C)	\$0	\$25,171,297

Senate House Budget: Excess Levy

2018-19 School Year & Beyond

M & O Excess Levy	2018	2019	2020	2021
Levy Authority	28%	NA	10%	10%
Percent LEA	14.0%	NA	NA	NA
Per Pupil Inflator	5.85%	NA	2.17%	1.93%
% of Grandfathered lids	100%	NA	0%	0%
Ghost \$ Included	Yes	NA	No	No

- Provides similar levy cliff delay to that enacted under ESB 5023.
- Eliminates local levies for calendar year 2019 and LEA permanently. Permits districts to collect up to 10% of excess levy in calendar year 2020.
 - Districts are required to deposit local excess levies into a subfund and separately account for expenditures from subfund.

Senate Budget: Other Stuff

2018-19 School Year & Beyond

- Requires districts to prepare four-year outlooks as part of their budget process.
- Provides housing allowance for districts with higher than average residential home values, up to \$10,000 per staff person.
- Districts are required to create an attendance reserve to be used to reduce chronic student absenteeism. The superintendent must recover funds for students that were chronically absent in excess of twenty percent.

ESB 5023: School District Levies

ESB 5023: Delaying the School Levy Lid

- Delayed the following from 2018 calendar year levies to 2019 calendar year levies:
 - The four percentage reduction in the levy lid.
 - The elimination of ghost revenue.
 - The change in the levy equalization rate from 14 percent to 12 percent.
- Requires the establishment of a local revenue sub fund.
- Requires school districts to report planned expenditures of levy resources to OSPI.

ESB 5023: Piggy Back Levy

- Can I run a levy to collect on the difference between my max levy at 24% and my max levy at 28% for 2018?
 - Yes. RCW 84.52.052 states that once maintenance and operations levies have been fixed no other M&O levies can be authorized, except for additional levies to provide for subsequently enacted increases affecting the district's levy base or maximum levy percentage.
- Do I have to report usages of the additional levy revenue to OSPI?
 - No. The reporting requirement begins with ballot propositions submitted to voters in calendar year 2018.

ESB 5023: Local Revenue Sub Fund

Section 2 (13) For levies collected in calendar year 2018 and thereafter, levy collections must be deposited into a local revenue subfund of the general fund to enable a detailed accounting of the amount and object of expenditures from levy collections.

- Subfund cannot be initiated in the middle of a school year.
- What do we do about spring 2018 levy collections?
- For more information on the subfund concept attend the 2017-18 School Financial Services Update session at this conference.
- SDAAC meetings are open to the public.

ESB 5023: Reporting to OSPI

*Section 2 (14) To ensure that M&O Levies are not being used for basic education programs, beginning with ballot propositions submitted to the voters in calendar year 2018, districts must provide a report to OSPI detailing the **programs and activities** to be funded through the M&O levy. The report must be submitted to and approved by OSPI prior to the election of the proposition.*

Enrichment beyond the state-provided funding in the omnibus appropriations act for the basic education components under RCW 28A.150.260 is a permitted use of maintenance and operations levies.

ESB 5023: Reporting to OSPI Q&A

- There is a question and answer document posted on OSPI's 2017-18 budget preparations web page.
- Sample questions are as follows:
 - What is basic education?
 - What level of detail is needed in the report?
 - How or will this requirement impact 2017-18 school year budgeting?
 - If I have an existing levy that extends into and/or beyond the 2018 calendar year, do I have to report anything?
 - How will districts report?
 - What if the exact same levy and expenditure plan is run twice?

Levy Cliff Discussion May Not Be Over

- House Bill 2185 (Introduced 3/28)
- Eliminates ghost revenue from the levy base starting with 2018 levy collections.
- Calendar year 2018 levy authority percentage is 28%.
- Removes the subfund and reporting obligations agreed to in Engrossed Substitute House Bill 5023.
- Bill was referred to House Appropriations Committee, but never got a hearing.
- Could be considered Necessary to Implement the Budget (NTIB).

Other Items

- State Auditor's Office
 - Adverse GAAP Opinions
- Indirect Rates
 - Feds coming to audit our calculation and review methodologies next week.
- Data Collections and/or Reporting
 - General Education and Additional 9-12 MSOC
 - K-3 Actual Class Size
 - ESSB 6455 (2016) Teacher Demand and Substitute Teachers

Impacts of Special Session(s)

June Apportionment Payment

- Districts will receive a June apportionment payment even if a 2017-19 biennial budget is not passed by June 30.
- The status of the 2015-17 supplemental budget may impact June apportionment payments.
- Any potential short payments in June's apportionment due to a lack of a passed supplemental budget will be made up in July.

F-195 System

- Currently being programmed for the 2017-18 school year.
- Will be released as soon as it is ready to go, whether or not we have a passed state budget or F-203 to go along with it.
- For more detail on the F-195, attend the 2017-18 Financial Services Update session at either of the available times during this conference.

July 10th Deadline

- July 10th is when districts have to submit their budget to their ESD and have copies made available to the public.
- RCW 28A.505.040 allows OSPI to move this date if necessary.
- However, RCW 28A.505.050 does not allow OSPI to move the August 1 or August 31 dates for budget adoption.
- Notice requirements for the final district budget hearing and adoptions would remain unchanged.

F-203 X-Option: 2016-17 School Year

- The system is currently programmed to accommodate aspects of both proposed budgets.
- After a final budget is passed we will establish the baseline in the system and transition to the F-203.
- There will be a minor access interruption with the F-203 when we transition the system from one school year to the next.
- OSPI will announce this service interruption via a GovDelivery email.

F-203 X-Option (Warning!)

- This system cannot function in two years at one time.
- All estimates in the F-203 currently are in the 2016-17 school year.
- When we transition the F-203 to the final budget, it will roll over to the 2017-18 school year.
- All 2016-17 work will be lost after the roll over to 2017-18.
- Please print and retain all critical F-203 work outside of the system.

F-203: 2017-18 School Year

- The timing of the release of the F-203 depends on what is in the final budget.
- The F-203 will be released no later than two weeks after the final budget passes.
- If the final budget is very similar to the current proposed budgets, it should be much faster.

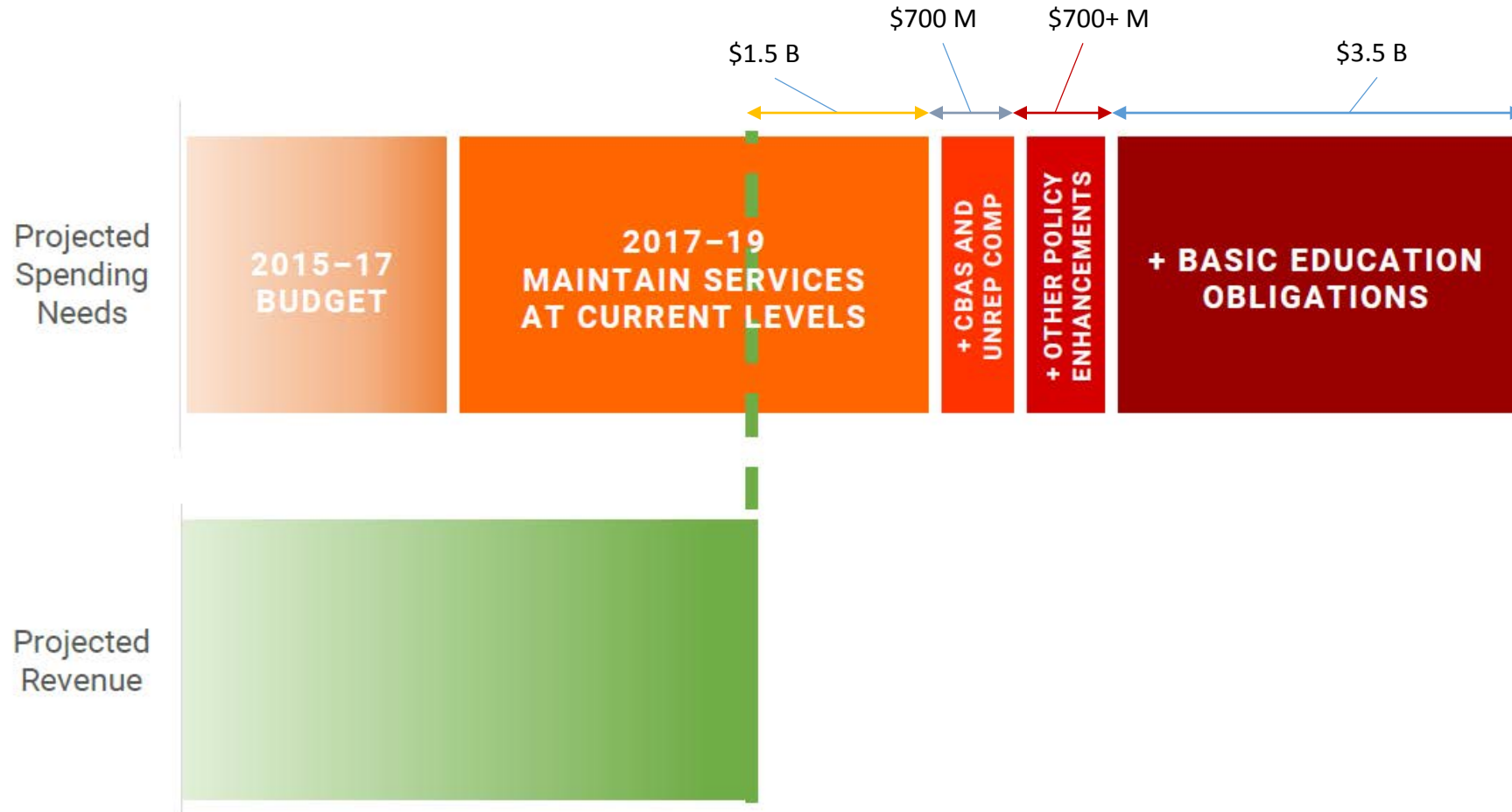
WASBO 2017 Annual Conference
Spokane, May 10, 2017

Legislative Super Session: Revenue Review

Revenue Options

- Natural Revenue Growth

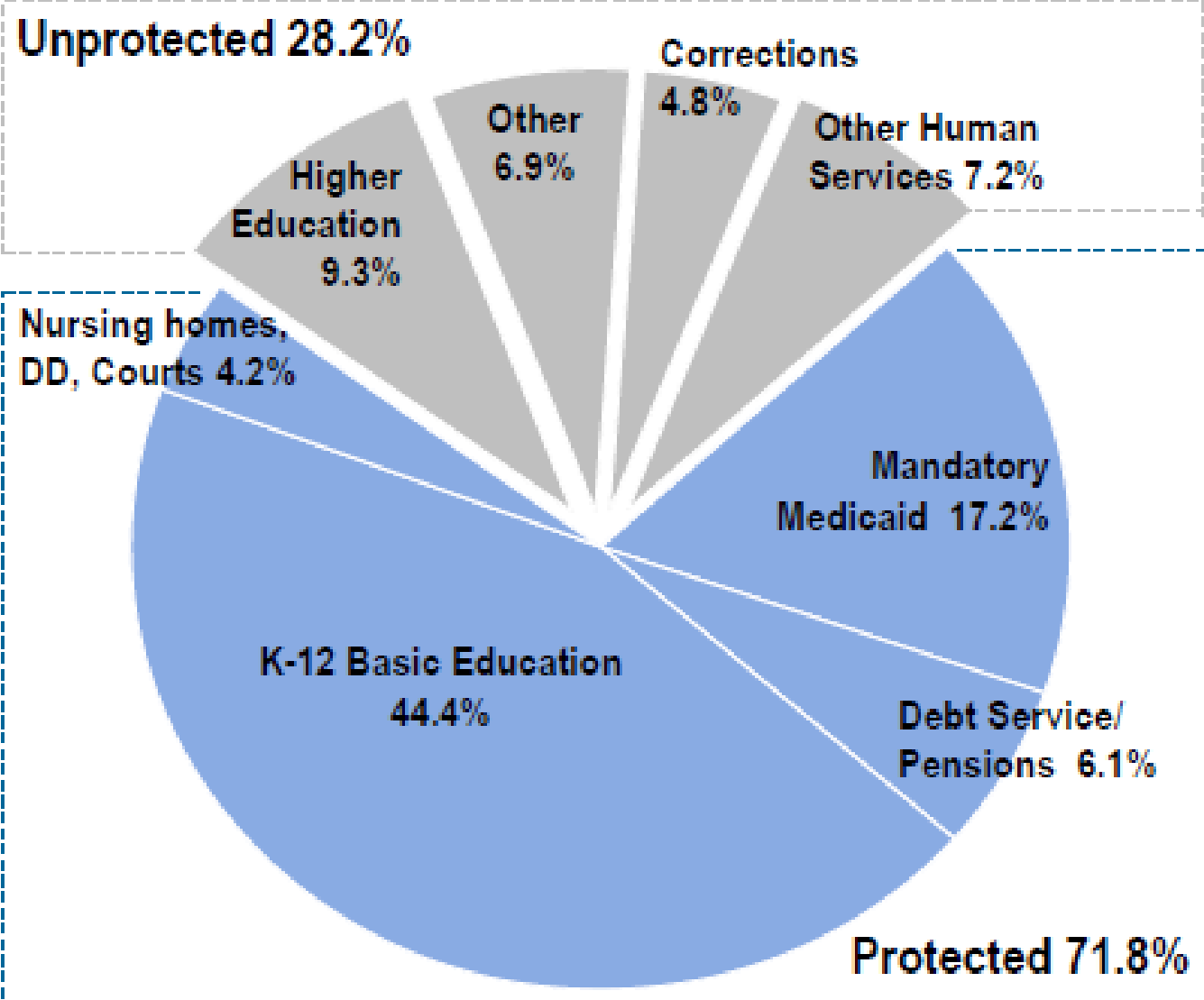
2017-19 Budget Outlook



Budget Options

- Natural Revenue Growth
- Budget Cuts

Spending Reductions? Over 70 percent of the state budget is constitutionally or federally protected



Budget Options

- Natural Revenue Growth
- Budget Cuts
- Revenue Enhancements
 - Tax Increases
 - Reduce/Repeal Tax Preferences

Revenue Proposals

- Governor Inslee
- Senate Republicans
- House Democrats

Governor Inslee

\$4.4 Billion Package

B&O Tax on Services	\$2.28 billion
Carbon Tax	\$1.07 billion
Capital Gains Tax	\$821 million
Trade-in Exclusion—limit to \$10K	\$91 million
Limit REET Foreclosure Exemption	\$59 million
Repeal Bottled Water Tax Exemption	\$57 million
Repeal Extracted Fuel Tax Exemption	\$52 million
Refund Non-Resident Sales Tax Exemption	\$49 million
Extend Economic Nexus (B&O Tax)	\$12 million

Senate Republicans

\$1.57 Billion Package

Local Effort Levy (“levy swap”)

\$1.52 billion

PERS 1 Employer Surcharge

\$56 million

In addition:

Budget Cuts

\$420 million

House Democrats

	\$3.0 Billion Package	
Capital Gains Tax		\$715 million
B&O Tax Changes		\$1.2 billion
Repeal Bottled Water, Self-produced Fuel, and Non-resident Tax Exemptions		\$137 million
REET Adjustments		\$435.4 million
“Marketplace Fairness” (remote sellers tax)		\$329.2 million
Building Permits		\$7.8 million
Expanding Liability for Unpaid Taxes		\$10.2 million
Interest Rates on Refunds		\$4.4 million

Paramount Duty

The Legislature has more than enough currently available revenue to amply fund K-12 education

—however—

Without revenue enhancements, increased investments in K-12 will come at the expense of other essential investments

Many of those non-education essential services have direct impacts on our students and schools

WASBO

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Budget Impact

Impact on Seattle Public Schools and Spokane Public Schools

Seattle Public Schools Analysis of Senate and House Budget Proposals

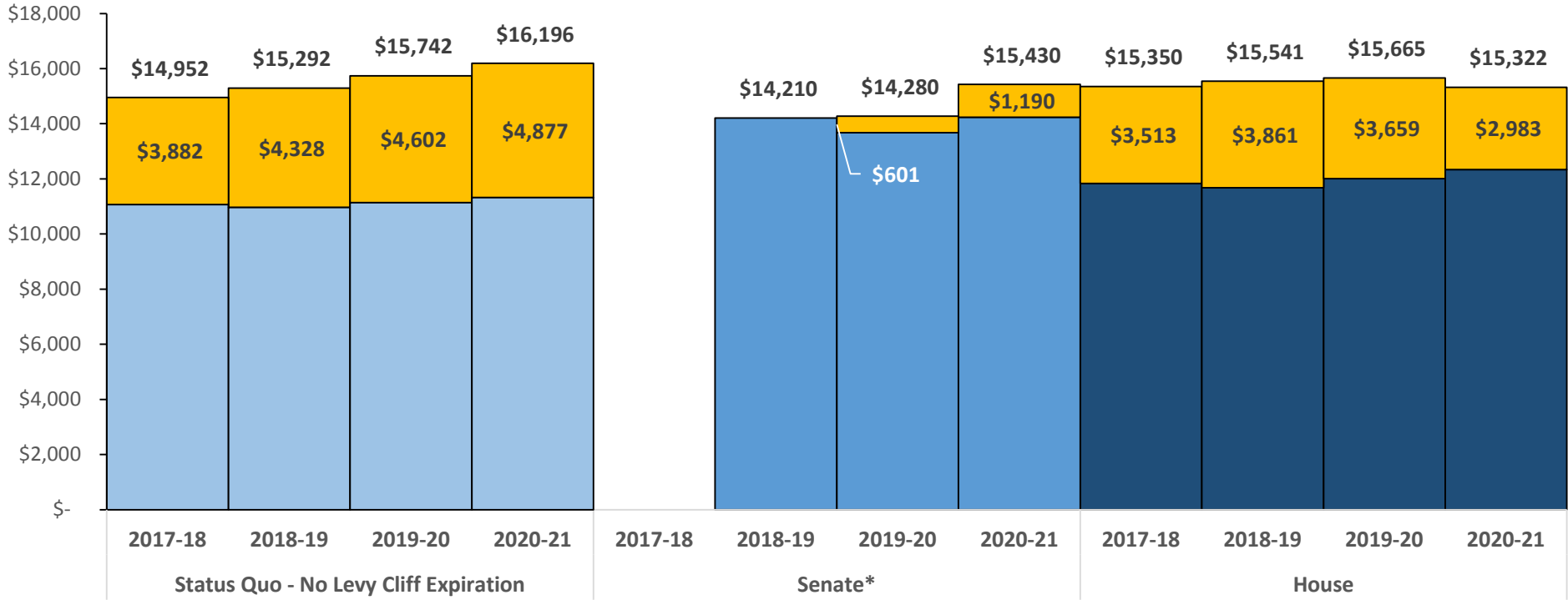
	Adopted Budget 2016-17	2017-18 baseline amount	No Levy Cliff in 2018-19	No Levy Cliff in 2019-20	No Levy Cliff in 2020-21	Senate budget 2018-19*	Senate budget 2019-20*	Senate budget 2020-21*	House Budget 2017-18	House Budget 2018-19	House Budget 2019-20	House Budget 2020-21
State	\$ 459,684,217	\$ 468,877,901	\$478,255,459	\$487,820,568	\$497,576,980				\$ 525,877,901	\$517,355,459	\$535,111,568	\$553,254,800
Levy or Local Effort Levy	\$ 197,820,700	\$ 206,700,000	\$236,300,000	\$251,300,000	\$266,300,000				\$ 191,800,000	\$210,800,000	\$199,800,000	\$162,900,000
Total	\$ 657,504,917	\$ 675,577,901	\$714,555,459	\$739,120,568	\$763,876,980	\$ 642,593,621	\$ 663,146,621	\$ 734,107,621	\$ 717,677,901	\$ 728,155,459	\$ 734,911,568	\$ 716,154,800
Per Pupil Increase												
Per Pupil	\$ 12,041.33	\$ 12,372.32	\$13,086.14	\$13,536.02	\$13,989.40	\$ 11,768.25	\$ 12,144.65	\$ 13,444.21	\$ 13,143.32	\$ 13,335.20	\$ 13,458.93	\$ 13,115.43
Increase/Decrease						\$ (1,318)	\$ (1,391)	\$ (545)	\$ 771	\$ 249	\$ (77)	\$ (344)
Other Local (2000's)	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832	\$ 30,843,832
Other fed	\$ 45,589,686	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000	\$ 52,374,000
Other state	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551	\$ 8,626,551
Other other	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996	\$ 28,626,996
Total Revenues, including all other sources	\$ 771,191,982	\$ 796,049,280	\$ 835,026,838	\$ 859,591,947	\$ 884,348,359	\$ 763,065,000	\$ 783,618,000	\$ 854,579,000	\$ 838,149,280	\$ 848,626,838	\$ 855,382,947	\$ 836,626,179
Per Pupil in Total	\$ 14,123.36	\$ 14,951.81	\$ 15,292.41	\$ 15,742.29	\$ 16,195.67	\$ 14,210.00	\$ 14,280.00	\$ 15,430.00	\$ 15,349.59	\$ 15,541.48	\$ 15,665.21	\$ 15,321.70
Total Per Pupil Increase(Decrease)						\$ (1,082.41)	\$ (1,462.29)	\$ (765.67)	\$ 397.79	\$ 249.07	\$ (77.08)	\$ (873.97)

*Senate numbers include 10% local effort levy

No regionalization is included in House numbers

Seattle Public Schools Analysis of Senate and House Budget Proposals

Data is Per Pupil Total (all revenue sources)



- 1. Senate levy is for non-basic ed only
- 2. 10% Local Effort levy under Senate Plan begins in 2019-20

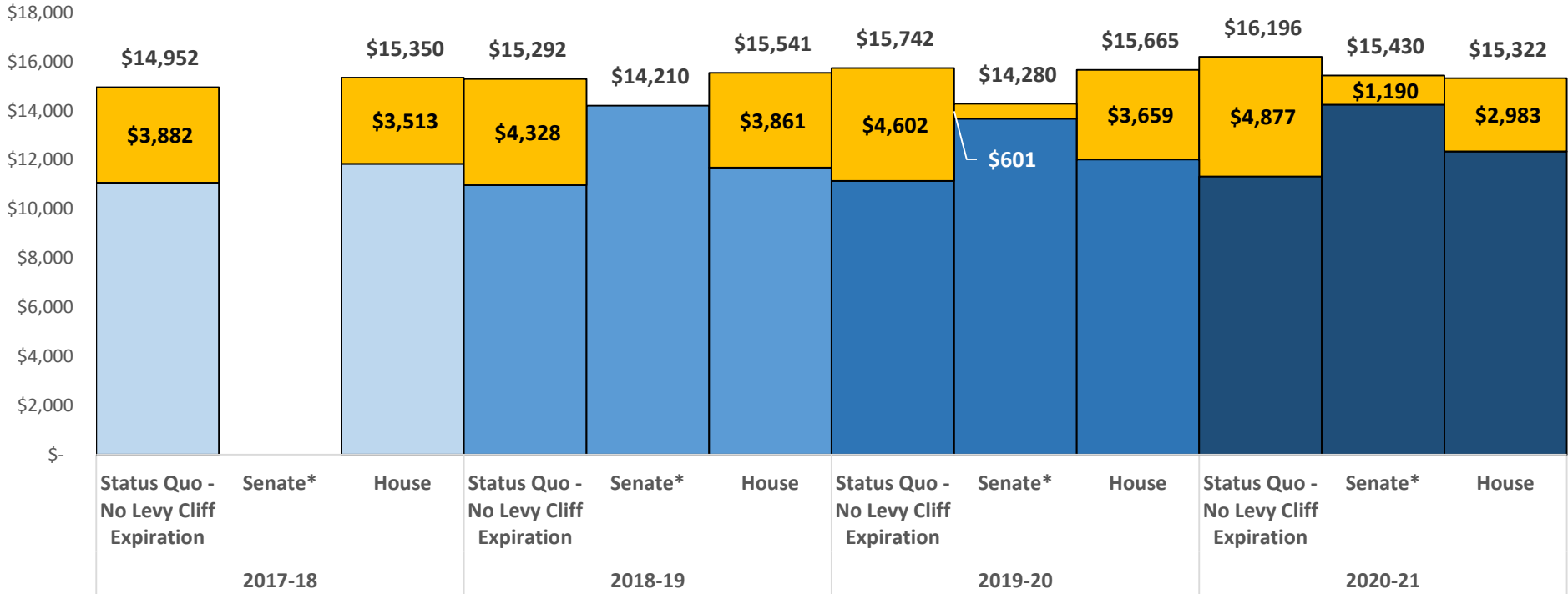
Local Per Pupil Total

What does this graph show?

It shows, over time, the per pupil revenue amounts that Seattle Public Schools would receive. With current funding formulas and a levy of 36.97% (status quo – no levy cliff), in school year 2020-21 SPS would receive \$16,196 per pupil. SPS receives less than status quo per pupil funding in every year under the Senate plan. SPS receives less than status quo per pupil funding in 2019-20 and beyond under the House plan because levy rates fall to 24% and the reduction in levy revenue is not offset by state revenue.

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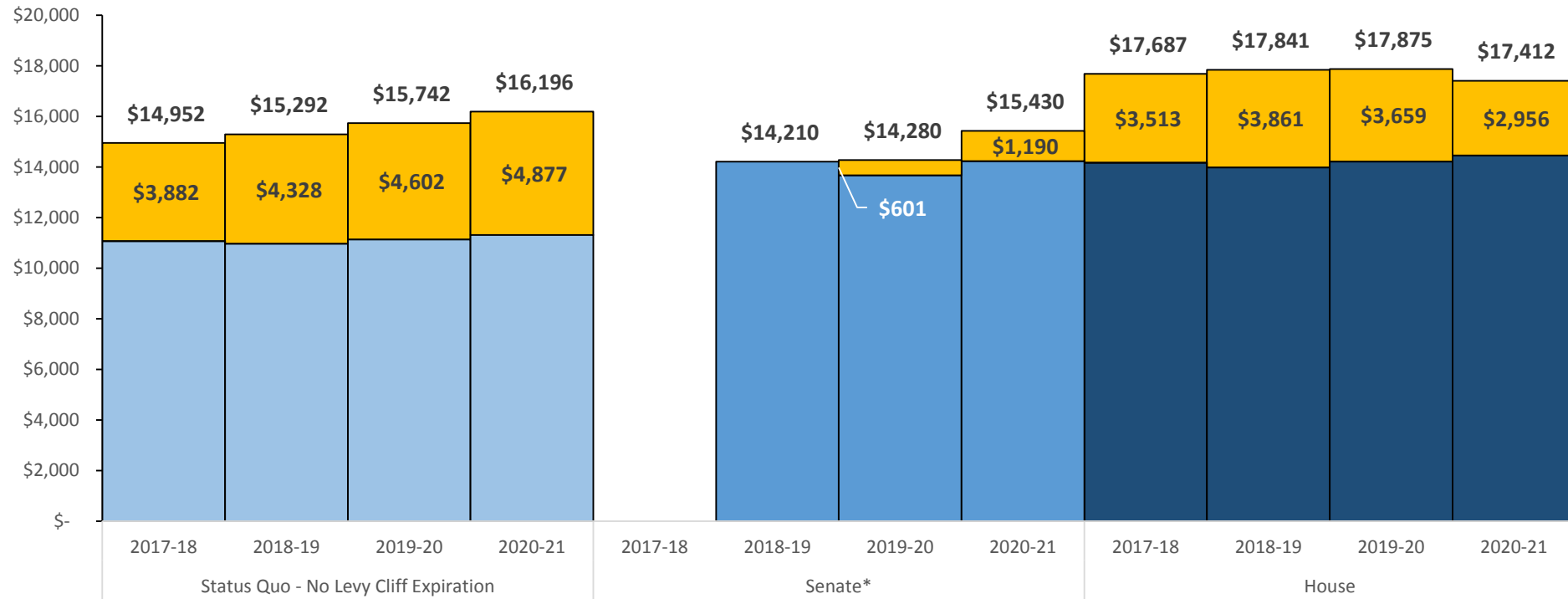
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Senate and House Budget Proposals Including Regionalization

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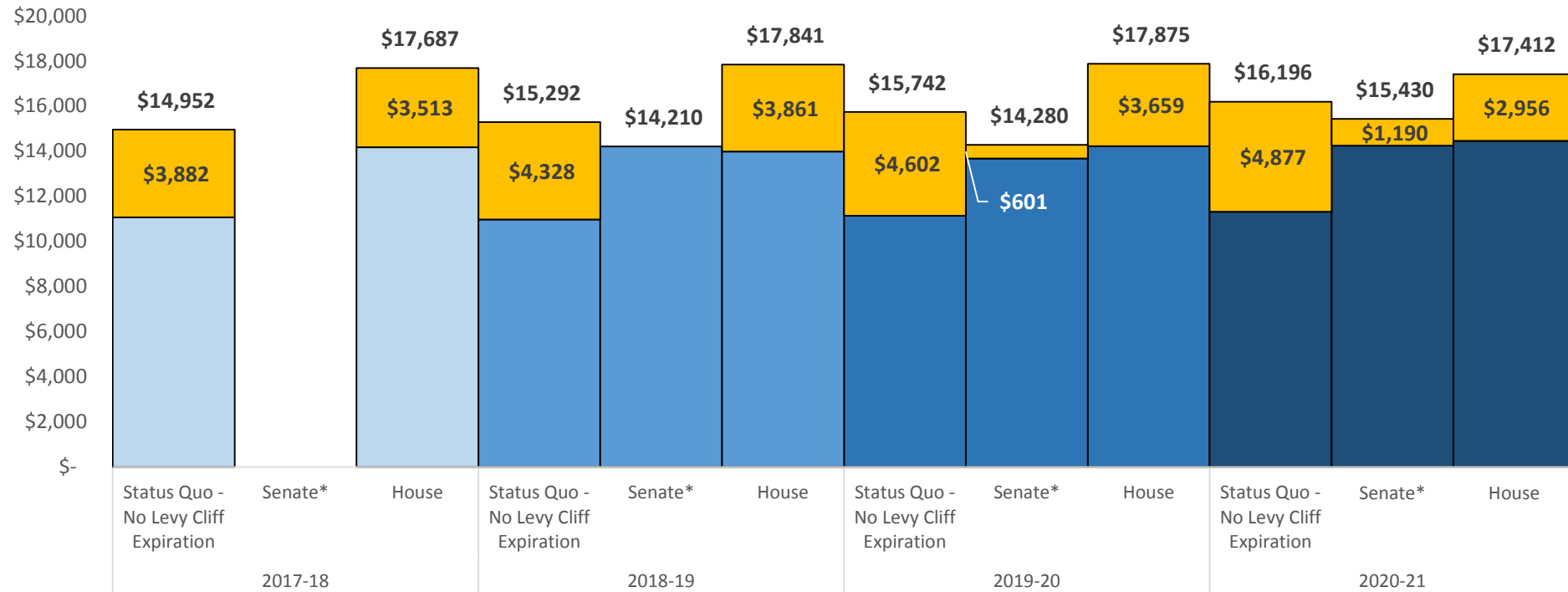
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Senate and House Budget Proposals Including **Regionalization**

Data is Per Pupil Total (all revenue sources)



1. Senate levy is for non-basic ed only
2. Local Effort levy under Senate Plan begins in 2019-20

■ Local Per Pupil Total

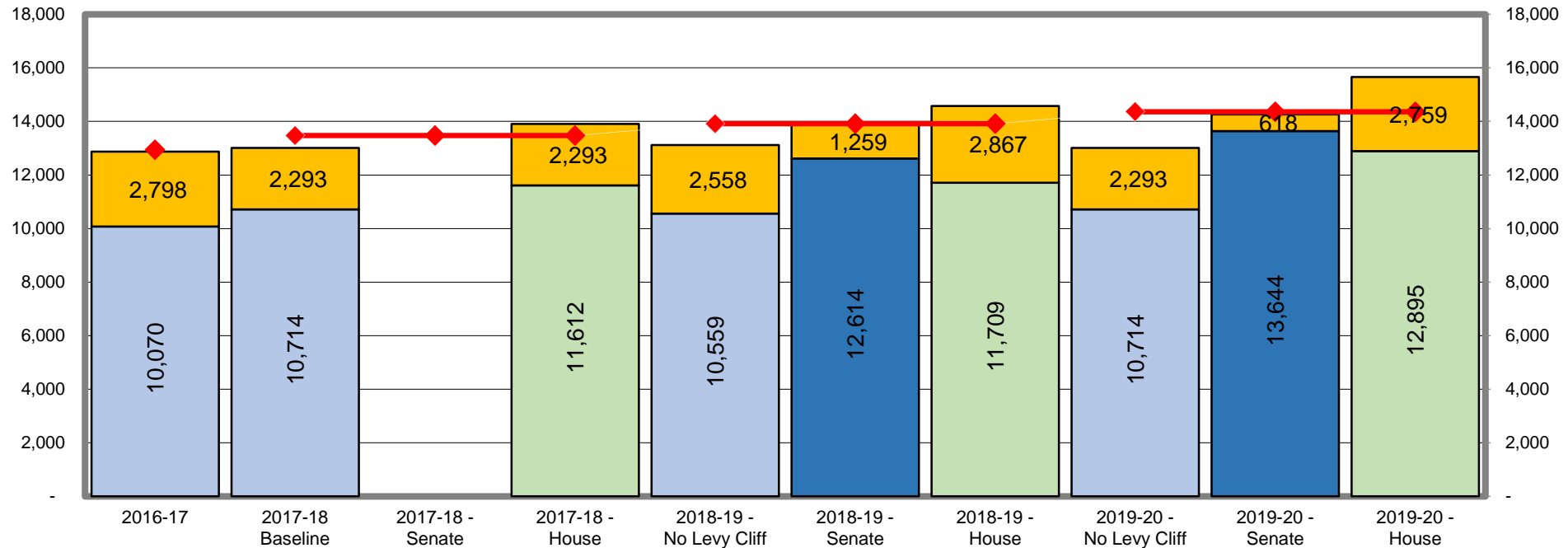
What does this graph show?

It shows, over time, the per pupil revenue amounts that Seattle Public Schools would receive. With current funding formulas and a levy of 36.97% (status quo – no levy cliff), in school year 2020-21 SPS would receive \$16,196 per pupil. SPS receives less than status quo per pupil funding in every year under the Senate plan. SPS receives less than status quo per pupil funding in 2020-21 and beyond under the House plan because levy rates fall to 24% and the reduction in levy revenue is not offset by state revenue. A regionalization factor of 29.6% has been applied to the House proposal. This is the difference between the median income in King County and the median income in Washington state (www.ofm.wa.gov/economy/hhinc/). Even with regionalization applied, Seattle Public Schools would receive less starting in 2020-21 under the House plan than status quo.

Spokane Public Schools Analysis of Senate and House Budget Proposals

	2016-17	2017-18 baseline amount	No Levy Cliff in 2018-19	No Levy Cliff in 2019-20	Senate budget 2018-19	Senate budget 2019-20	House Budget 2017-18	House Budget 2018-19	House Budget 2019-20
State	\$ 248,774,167	\$ 268,226,396	\$263,566,670	\$268,226,396	\$325,641,469	\$356,761,090	\$ 295,380,652	\$298,296,767	\$334,113,846
Levy+LEA or Local Effort Levy	\$ 84,537,918	\$ 69,269,158	\$ 77,276,655	\$ 69,269,158	\$38,024,951	\$18,669,888	\$ 69,269,158	\$ 86,605,804	\$ 83,353,636
Total	\$ 333,312,085	\$ 337,495,554	\$340,843,325	\$337,495,554	\$363,666,420	\$375,430,978	\$ 364,649,810	\$ 384,902,571	\$ 417,467,482
Per Pupil Increase									
Per Pupil	11,033	11,172	11,282	11,172	12,038	12,427	12,071	12,741	13,819
Increase/(Decrease)					\$ 755	\$ 1,256	\$ 899	\$ 1,458.43	\$ 2,647.20
Other Local (2000's)	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459	\$ 7,388,459
Other fed	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465	\$ 38,962,465
Other state	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506	\$ 7,301,506
Other other	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935	\$ 1,776,935
Total Revenues, including all other sources	\$ 388,741,450	\$ 392,924,919	\$ 396,272,690	\$ 392,924,919	\$ 419,095,785	\$ 430,860,343	\$ 420,079,175	\$ 440,331,936	\$ 472,896,847
Per Pupil in Total	\$ 12,867.97	\$ 13,006.45	\$ 13,117.27	\$ 13,006.45	\$ 13,872.75	\$ 14,262.18	\$ 13,905.30	\$ 14,575.70	\$ 15,653.65
Enrollment	30,210	30,210	30,210	30,210	30,210	30,210	30,210	30,210	30,210
Estimates exclude potential expenditure impacts from compensation increases.									
Local \$/student	2,798	2,293	2,558	2,293	1,259	618	2,293	2,867	2,759
State/Fed \$/student	10,070	10,714	10,559	10,714	12,614	13,644	11,612	11,709	12,895
Total \$/student	12,868	13,006	13,117	13,006	13,873	14,262	13,905	14,576	15,654

Spokane Analysis of Revenue from OSPI Multi-Year Budget Tool Compared to Projected Expenditures



What does this graph show?

It shows, over time, the per pupil revenue amounts that Spokane Public Schools will receive based on OSPI’s Multi-year Budget Tool compared to estimated expenditures. With current funding formulas and a levy of 28.18% (status quo – no levy cliff), Spokane’s current projected spending obligations outpace the status quo and will be close on the Senate plan. Based on OSPI’s revenue model, and assuming no additional spending obligations, the House plan appears to be the most beneficial to Spokane, assuming a continuation of local levy resources.

Note: In all cases, Spokane’s estimates of staffing and compensation expenditures are above the projected State and Federal resources projected.