

KINDERGARTEN THROUGH GRADE 12 EDUCATION

Program 021

SPI - General Apportionment

Recommendation Summary

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
2015-17 Expenditure Authority		13,117,185	125,730	13,242,915
Supplemental Changes				
Staff Mix		(18,077)		(18,077)
Small School Factor		3,140		3,140
Local Deductible Revenues		1,442		1,442
Prior School Year Adjustments		(1,202)		(1,202)
Grandfathered Salary Adjustments		(2,302)		(2,302)
Enrollment/Workload Adjustments		(1,784)		(1,784)
K-12 Inflation		39		39
Subtotal - Supplemental Changes		(18,744)		(18,744)
Total Proposed Budget		13,098,441	125,730	13,224,171
Difference		(18,744)		(18,744)
Percent Change		(0.1)%	0.0%	(0.1)%

SUPPLEMENTAL CHANGES

Staff Mix

The 2016 supplemental budget adjusts for changes in certificated instructional staff compensation due to average teacher experience levels (staff mix). The enacted biennial budget assumed a decrease in compensation related to new teacher hiring to lower class sizes in grades K-3. Staff mix is projected to further decrease for the 2015-16 school year and the 2016-17 school year.

Small School Factor

The 2016 supplemental budget adjusts allocations for the small school factor. The allocation for small schools' certificated instructional staffing (CIS) units will increase to 602 CIS for the 2015-16 school year and 2016-17 school year. The enacted biennial budgeted assumption was 583 CIS for both school years.

Local Deductible Revenues

In Washington, timber revenues to school districts are a local deductible revenue and, by law, offset the state's general apportionment allocations. The 2016 supplemental budget adjusts local deductible revenues based on the Department of Natural Resources' timber harvest forecast as of October 2015. Local deductible revenues are forecasted to be \$17 million for the 2015-16 school year and \$18 million for the 2016-17 school year. The enacted biennial budgeted assumption was \$19.3 million for the 2015-16 school year and \$17 million for the 2016-17 school year.

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Prior School Year Adjustments

The state operates on a fiscal year period of July 1 to June 30, and school districts operate on a fiscal year period of September 1 to August 31. The 2016 supplemental budget recognizes changes in K-12 caseload and workload costs for the 2014-15 school year that result in changes for state fiscal year 2016.

Grandfathered Salary Adjustments

Certain districts receive grandfathered salary allocations in one or all of the following three staff types: certificated instructional, certificated administrative, and classified. The statewide calculation for grandfathered salaries is based on the grandfathered districts' student enrollment. Costs for the grandfathered salaries are adjusted based on revised enrollment projections for these districts.

Enrollment/Workload Adjustments

The 2016 supplemental budget reflects adjustments in the public school enrollment caseload for the 2015-16 school year and 2016-17 school year. General K-12 full-time equivalent enrollment is projected to be higher by 458 students in the 2015-16 school year for a total enrollment of 1,038,359.

K-12 Inflation

The maintenance level budget reflects adjustments to inflation provided for the 2015-16 school year and 2016-17 school year. Based on the Economic Revenue and Forecast Council's November forecast, the implicit price deflator is forecasted to be 0.8 percent for the 2015-16 school year and 1.7 percent for the 2016-17 school year. The enacted biennial budgeted assumption was 1.2 percent for the 2015-16 school year and 1.7 percent for the 2016-17 school year.