



# Woodland School District School Funding in WA

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# Executive Summary

- ▶ OSPI has published the [Organization and Financing of Schools – 2020 Edition](#). This has a wealth of information, including the Executive Summary on pages 13-15, which outlines the hierarchy of schools in WA.
- ▶ The State Constitution establishes the education of all students as the paramount duty of the state.
- ▶ The Locally elected school boards are ultimately responsible for the financial management, hiring a Superintendent who is responsible for the day-to-day management.
- ▶ Public school districts must operate within the constraints of the laws passed by US Congress, Regulations set by the Dept of Education, laws passed by the WA State Legislature (RCW), OSPI and State Board of Education (SBE) rules implementing these laws (WAC) and rules set by the Professional Education Standards Board (PESB).
- ▶ The complexity of school funding arises from the State formula-funded apportionment programs, State grant programs, Federal grant programs and local school district levies.
- ▶ School districts use the School District Accounting Manual to account for all revenues and expenditures and report annually to OSPI. The WA State Auditor's Office examines operations and financial records for compliance with applicable State and Federal requirements.

# WA School Funding Funds

- ▶ School accounting requires separate and distinct funds to account for revenues and expenditures
  - ▶ General Fund – all operating revenues and expenditures of the district
  - ▶ Capital Projects Fund – revenues consist of bond proceeds, impact fees, funds transferred from GF, contributions from the KWRL districts. Expenditures include large projects, such as new buildings, property, roof replacements, portables, and KWRL projects.
  - ▶ Debt Service Fund – all debt is paid from this fund. We only have bond debt, so the revenues are made up of property taxes and investment earnings. Expenditures are for bond principle and interest.
  - ▶ ASB Fund – called a special revenue fund this fund has special rules that allow schools to raise funds for student use. However, the funds still belong to the district (not the students).
  - ▶ Transportation Vehicle Fund – can only be used for purchasing buses. Revenues consist of contributions from KWRL districts and state depreciation funds.
  - ▶ Trust Fund – fund also has different accounting rules than the other funds. Scholarship donations and interest earnings are deposited to the fund and student scholarships are paid.



# General Fund Local/Other Revenue Sources

## ▶ Local Sources

- ▶ Property Tax (Enrichment Levy (EP&O)/Local Effort Assistance (LEA) – as of 2020, \$2.50/\$1,000 of Assessed Valuation is maximum allowed)
- ▶ Student Fines/Fees (Participation, Class Fees, Book Fines)
- ▶ Food Service Fees (Per Meal Paid by Students and Adults)
- ▶ Daycare Program Fees (Parents, DSHS, Cowlitz Tribe)
- ▶ Donations/Private Grants (PTSA, SWWCF, Individuals, Businesses)
- ▶ Funds from Other Districts (Transportation and Partners In Transition Pgm)
- ▶ Funds from ESD (BEST Teacher Program)
- ▶ Non-High Funds (from Green Mountain)



# General Fund State Revenues Apportionment – Prototypical School Model

- ▶ State Apportionment – Prototypical School Model
  - ▶ Formula driven based on the average annual full time equivalency (AAFTE) of students served in a typical school (not Alternative Schools).
  - ▶ Regionalization – some districts in the state are funded at a higher rate than others using a regionalization factor. Woodland is funded at 1.0, while all of the Clark County districts are funded at 1.06 (6% higher). This factor increases the various funding factors.
  - ▶ School level funding for teachers, librarians, counselors, nurse/psych, administrators, secretaries, paraprofessionals, custodians and security salaries and benefits.
  - ▶ District level funding for technology, facilities, maintenance, grounds, Classified Supervisors, District-level Administrators and other district staff (District Office, Business Office) salaries and benefits.
  - ▶ Materials, Supplies and Operating Costs (MSOC's) for schools and district support.
  - ▶ School level for Career and Technical Education (WMS and WHS) salaries, benefits and MSOC's.
  - ▶ Additional funds for Running Start, Teacher professional development, substitutes.

# General Fund State Revenues Apportionment – Prototypical School Model - Teachers Funded

- ▶ Prototypical School Grade Levels and Student FTE: K-6 (400), 7-8 (432) and 9-12 (600) – Grade level takes precedence over location, so our 5-6 students are funded at the K-6 level, even though they are located in our middle school.
- ▶ Teaching units are allocated based on a formula (Enrollment/Class Size)\*(1+Planning Time Factor). The Planning Time Factor represents the increased number of teachers, expressed by a percentage, needed to cover the classes of teachers who are not in front of students due to planning time (% represents 45 minutes per day for K-6 and 1 hour per day for 9-12).
- ▶ Class sizes vary by grade level; 17 for K-3, 27 for 4-6, 28.53 for 7-8 and 28.74 for 9-12. 9-12 also has an enhancement to allow for lower class sizes for lab sciences.
- ▶ Teaching staff funded through the prototypical school model calculation are all funded at the same amount, regardless of salary paid by the district. The funded Certificated Instructional Salary (CIS) for 20-21 is \$67,585. For comparison, CIS salaries in Ridgefield SD are funded at \$71,640 just because they are in Clark County.

# General Fund State Revenues Apportionment – Prototypical School Model – Other School Staff Funding

Other School Staffing	Elementary (K-6)	Middle (7-8)	High (9-12)	Staff Type
Base Enrollment	400	432	600	Student FTE
Principals	1.253	1.353	1.880	CAS
Teacher Librarians	0.663	0.519	0.523	CIS
Guidance Counselors	0.493	1.216	2.539	CIS
School Nurses	0.076	0.060	0.096	CIS
Social Workers	0.042	0.006	0.015	CIS
Psychologists	0.017	0.002	0.007	CIS
Teaching Assistance	0.936	0.700	0.652	CLS
Office Support	2.012	2.325	3.269	CLS
Custodians	1.657	1.942	2.965	CLS
Student & Staff Safety	0.079	0.092	0.141	CLS
Parent Involvement	0.0825	-	-	CLS

Certificated Admin Staff (CAS) – 20-21 funded at \$100,321

Certificated Instructional Staff (CIS) – 20-21 funded at \$67,585

Classified Staff (CLS) – 20-21 funded at \$48,483 (1.0 FTE=2,080 hrs at \$23.31 per hour)



# General Fund State Revenues Apportionment – Prototypical School Model – Districtwide Support/Central Admin Funding

Districtwide Support	All Grades	Staff Type
Base Enrollment	1,000	Student FTE
Technology	0.628	CLS
Facilities, Maintenance, and Grounds	1.813	CLS
Warehouse, Laborers, and Mechanics	0.332	CLS

Staffing units for central administration total 5.3% of staffing units generated as K–12 teachers, school level staffing, and districtwide support. The percentage is not applied to staffing enhancements. Examples of which include but are not limited to advanced placement, international baccalaureate, or categorical program staffing.

After total units are calculated by using the 5.3%, they are separated into certificated administrative staff and classified staff at a ratio of 25.47% and 74.53% respectively. The following chart illustrates how the funding for central administrative staffing is derived:

Central Administration	Percent	Staff Type
Total Central Admin	5.3%	
Percent Certificated Admin	25.47%	CAS
Percent Classified Staff	74.53%	CLS

# General Fund State Revenues Apportionment – Prototypical School Model – Materials, Supplies and Operating Costs (MSOCs)

While staffing represents the largest expense for districts, there are many costs to running a school district which are non-staff related. The funding model provides an allocation to cover these costs by providing for Materials, Supplies, and Operating Costs (MSOC) at a specific rate per student. The Legislature sets the funding level for MSOC in the budget bill. Basic education Skill Center and Career and Technical Education (CTE) MSOC are an established rate. Funding is provided in eight specific categories of Technology, Utilities and Insurance, Curriculum and Textbooks, Other Supplies, Library Materials, Instructional Professional Development (CLS and CIS), Facilities Maintenance, and Security and Central Office. The rates for the 2018–19 school year were as follows:

Materials, Supplies, and Operating Costs (MSOC)	Basic Education	Grades 9–12	Skill Center	CTE
<b>Total Per Student FTE</b>	<b>\$1,268</b>	<b>\$174</b>	<b>\$1,500</b>	<b>\$1,500</b>
Technology	133	38		
Utilities and Insurance	362	-		
Curriculum and Textbooks	143	42		
Other Supplies	283	81		
Library Materials	20	6		
Instructional Professional Development (CIS/CLS)	22	7		
Facilities Maintenance	179	-		
Security and Central Office	124	-		



# General Fund State Revenues

## Apportionment – Prototypical School Model –

### Other Items Funding

- ▶ Mandatory Benefits - School districts receive additional allocations for payroll taxes and benefits required by law. These include employer contributions to OASDI, industrial insurance, medical aid and the supplemental pension contribution, unemployment compensation, certificated employee Teachers' Retirement System contribution, and classified employee Public Employees' Retirement System contribution.
- ▶ Medical Benefits - School Employees' Benefits Board (SEBB) was established in 2017, a school district employee consolidated health benefits purchasing program. Beginning January 2020, with the implementation of SEBB, the amount funded per month is based on the funded FTE of all CAS, CIS and CLS staff generated through the prototypical school model. For the 20-21 school year, the monthly employer funding rate is \$1,000 per eligible employee. An additional multiplier is added to adjust employees based on 630 hours of work per year; certificated staff units are multiplied by 1.02 and classified staff units are multiplied by 1.43. The multipliers are applied to the SEBB values. Insurance benefits include medical, dental, vision, life, LTD and AD&D.
- ▶ Career and Technical Education - funding for high schools and middle schools funded much like prototypical schools (CIS, CAS, CLS) – based on students FTE in CTE courses.
- ▶ Running Start – student FTE enrolled in Running Start programs are funded based on an annual amount set by State Legislature (\$8,675/year for 20-21) – Colleges invoice 93% of this amount, allowing district to keep 7% for administering the program.
- ▶ Alternative Learning – Funded at the Running Start rate, based on student FTE.
- ▶ Substitutes - Funding for substitute teachers for the 2020-21 school year is provided at a daily rate of \$151.86 for a total of 4 days per funded teacher FTE. This allocation value has not changed since the implementation of the prototypical school funding formula in the 2021 1–12 school year.
- ▶ Professional Learning Days (PLD) – the formula includes 3 days for funded certificated staff (calculated using the CIS funded salary amount).





## General Fund - Apportionment Other Categorical

- ▶ State Apportionment – Other/Categorical
  - ▶ Special Education – formula based on AAFTE students with Individualized Education Plan (IEP) multiplied by an amount set by the legislature.
  - ▶ Special Education Safety Net – funds applied for separately based on high cost/high need students. Received 99.8% of amount applied for in 20-21, totaling \$631,500.
  - ▶ Learning Assistance Program (LAP) – remediation program, targeted for K-4 English and Language Arts (ELA). Formula based on previous year district AAFTE and district poverty level and we allocated the district funds to CES, NFES and Yale.
  - ▶ LAP High Poverty – additional allocation based on school poverty level (In 20-21 received \$102,000 for Columbia Elementary and \$22,000 for TEAM High).

## General Fund - Apportionment Other Categorical (Cont'd)


- ▶ State Apportionment – Other/Categorical (Cont'd)
  - ▶ State Transitional Bilingual (STBP) – referred to as ELL. Funding to provide services to students who's first language is not English, Formula based on the AAFTE of students qualified (specific score on WAAS test). Additional allocation to provide services for students who have exited the program
  - ▶ Highly Capable (Hi-C) – funding to provide services to students with accelerated learning capabilities. Formula based on a 5% of district AAFTE (regardless of how many students qualify to participate in the program). Funds expended for grades K-8.
  - ▶ Student Transportation Allocation Reporting System (STARS)– funding to provide transportation of students to and from school. Formula based on number of to/from school destinations, number of students riding the bus and land area of the district (includes allocation for all KWRL districts)



## General Fund Misc State Programs


- ▶ Miscellaneous State Programs (Allocations and Competitive)
  - ▶ National Board Reimbursement (Allocation) – funds to reimburse district for stipends made to Nationally Board Certified teachers (we currently have 18 and they each receive \$5,000 per year)
  - ▶ Dual Immersion Grant (Competitive) – funds applied for and granted to support the Dual Immersion program (\$34,000 19-20 and \$30,000 20-21, waiting for 21-22 application to open)
  - ▶ Homeless Student Stability Education Program (Competitive) – funds applied for and granted to support our homeless students (\$17,500 in 20-21 and approved for \$15,000 for 21-22)
  - ▶ Misc Competitive – funds applied for and granted for misc programs such as Emergency Repairs, College Ready Math Curriculum for WHS, Food Service Equipment, WHS Robotics program, Grad Rate Improvement for TEAM High





## General Fund Federal Revenues (Noncompetitive Allocations)

- ▶ Federal – Allocations (Noncompetitive)
  - ▶ IDEA (Individuals with Disabilities Education Act) – funding allocated to supplement state funds to provide services to the special education students. Funds received for Kindergarten through age 21 and for Preschool.
  - ▶ Carl Perkins - funding provided to supplement state Career and Technical Education (CTE) programs.
  - ▶ Title One – remediation funds provided to supplement state remediation funds (LAP). We have allocated LAP funds at the elementary schools and Title One funds at WMS.
  - ▶ Title II (High Quality Teachers and Principals) – funds used to provide professional development for certificated staff.
  - ▶ Title III (English Language Learner) – funding allocated to supplement programs serving ELL students. Used for class materials, curriculum and staff PD.
  - ▶ Title IV (Student Support and Academic Enrichment) – a portion of the funds must be used to provide a well-rounded education, improve school conditions for student learning and improve the use of technology. Funds used for mental health services, technology training for staff and to reimburse students for college credits taken and earned at WHS.



## General Fund Federal Revenues (Competitive Grants)

- ▶ Federal Grants (Competitive)
  - ▶ McKinney Vento Grant – 3 year grant received 19-20 through 21-22 to supplement services to our homeless population



## General Fund Expenditures

- ▶ The General Fund expenditures are separated into programs. Some programs are offset by only state funds or only Federal Funds (and match up with the state and federal revenues) while others include revenues from multiple sources.
  - ▶ Basic Education (01), ALE (02), CTE (31 and 34), Districtwide Support (97) – the expenditures in these programs are the programs offset by general apportionment revenues. However, there are not enough apportionment funds to cover all expenditures, so local levy funds are also used.
  - ▶ Special Education (21 and 24) – these expenditures are predominantly covered by State (21) and Federal (24) funds. As we are required to serve all students according to their IEP's Special Education is also underfunded and we use approximately \$400,000 to \$700,000 per year in levy funds to support the program.
  - ▶ Carl Perkins (38), Title One (51), Title II/IV (52), Title III (64) – these program expenditures match up with the corresponding revenues and are only from Federal sources . The dollars budgeted and spent are determined by the Federal allocation





## General Fund Expenditures (Cont'd)

- ▶ LAP (55), Miscellaneous State (58), ELL (65) and Hi-C (74) – these programs are funded by state funds only and are called the categorical programs.
- ▶ Food Service (98) – this program pays for all salaries, benefits, the Sodexo contract and supplies for the district meal service program. The program is funded by student fees (local), state, Federal and levy funds.
- ▶ Transportation – this program accounts for all to/from transportation for the Kalama, Woodland, Ridgefield and LaCenter school districts (KWRL). The program is funded by state apportionment funds. Expenditures that are not covered by state apportionment funds are split among the 4 districts (based upon each district's percentage of hours and miles). The other districts make monthly payments to Woodland to cover unfunded, utilities for the 2 sites and administrative fees (to cover Supt, Business Manager, Payroll, HR and Technology department costs allocated to the Co-Op).
- ▶ Daycare (88) – The expenditures include salaries and benefits of the staff and also supplies used by the programs. When the elementary schools were reconfigured we added a program at NFES. The programs are supported through user fees and the program has also been approved by DSHS as a site for low income families, so we receive monthly payments from DSHS.
- ▶ Other Locally funded Programs (69 & 89) – these programs include expenditures to offset any donations that we receive from private donors, WEA, the PTSA and the Southwest Community Foundation (to name a few). This program also includes the expenditures of the Family Resource Center that are not covered by other state or federal funds. This includes support of the center itself, the school food pantries and the Back to School Bash.

# COVID 19 – Past, Present and Future Effects

- ▶ Effects of Covid19 – March 2020-August 2020
  - ▶ Received full state apportionment, Federal allocations and local levy and LEA funds for 19-20 year
  - ▶ No collection of local revenues including food service, participation fees, class fees and daycare fees (rec'd \$20,000 grant from Cowlitz Tribe to cover WCC costs for reopening in June)
  - ▶ Enrollment for April-June based on historical inc/dec
  - ▶ All staff kept in paid status – provided remote learning, meal deliveries, online access, family support to keep staff working, though some made decision not to work
  - ▶ Decrease in expenditures (utilities, supplies, services) resulting in fund balance increase of \$1,258,000
  - ▶ Received first of 3 ESSER Grants (Federal) in the amount of \$390,000 – no funds claimed in 19-20 fiscal year

## COVID 19 – Past, Present and Future (Cont'd)

- ▶ Effects of Covid19 – September 2020 through January 2021
  - ▶ Apportionment based on formulas for actual student FTE (enrollments for BEA, Special Ed, ELL). Enrollments down approximately 3% from budget – revenues approximately \$800,000 less than budgeted
  - ▶ Transportation allocation based on actual students transported in Spring (no students transported), Fall and Winter (approximately 30% of normal) resulting in Transportation allocation being \$2,195,000 less than budget
  - ▶ Remote learning kept certificated and other classroom staff working, but made decision to furlough bus drivers, mechanics, KWRL Office, cooks and custodians, since there was less work. This provided some relief to the decreases in revenues from lower enrollments.
  - ▶ Staff in buildings, but not all students saved costs in supplies, utilities and fuel.
  - ▶ Spent money on PPE, technology and various other Covid items, but were able to use ESSER funds to cover (claimed full \$390,000 ESSER I).
  - ▶ Projected fund balance to decrease by approximately \$260,000.



## COVID 19 – Past, Present and Future (Cont'd)

- ▶ Effects of Covid19 – February 2021 through June 2021
  - ▶ 2021 Legislative session allocated \$1,121,000 for Transportation (KWRL) for 20-21 fiscal year
  - ▶ Received notification that FEMA rules for Covid changed and will now cover PPE and Custodial overtime for disinfecting and sanitizing from February 2021 through September 2021 (this looks to be approximately \$90,000 in reimbursements)
  - ▶ Students returned to the classrooms, increasing meal counts and revenues, but not increasing enrollment. Enrollment has continued to decrease each month.
  - ▶ With students back in buildings, expenditures for supplies, utilities, substitutes, fuel, all increased through end of school year.
  - ▶ Projected fund balance to increase by approximately \$400,000.
  - ▶ Received notification of ESSER II funds of \$1,509,000 and ESSER III funds of \$3,390,000

## COVID 19 – Past, Present and Future (Cont'd)

- ▶ Effects of Covid19 – July 2021 and Beyond
  - ▶ Developed a broad plan for spending the ESSER II funds.
  - ▶ Offering expanded summer school this summer, using a combination of Title One, LAP, McKinney Vento and ESSER funds.
  - ▶ Working on plan to bring students back to pre-pandemic academic levels, including summer school, curriculum, and other programs.
  - ▶ Budgeting 2 new positions (Counselor/Social Worker) using ESSER funds for the next few years.
  - ▶ Working on projecting enrollment for 21-22. Working closely with Jody and the building principals and gathering information on TEAM and LRA numbers for next year and how they will affect enrollment in the other buildings.
  - ▶ ESSER funds will need to be fully spent by 2024, so we have some time. We must spend 20% of ESSER III funds on academic learning loss (\$678,000)