

COUPEVILLE SCHOOL DISTRICT BUDGET COMMITTEE



Coupeville Schools
Prepare Every Student for Their Future

February 12,
2025



Welcome

Name Tags: First and Last Name



Table Groups

TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5
Patty Kimmel	Brian Gianello	Springy Yamasaki	Erica McColl	Dan Poolman
Bobbie Massengale	Venessa Matros	Kathy Bayne	David Ford	Melissa Casey
Will Smith	Nancy Conard	Lindsay Formhals	Jerry Helm	David Goldman
Theresa Sanders	Wilbur Purdue	Andreas Wurzrainer	Roxanne Reyes	Alison Perera
Erin Straub	Rob Wallace	Catherine Sylvester	Fran McCarthy	Scott Losey
Lindy Sylvester	Robin Bernardy	Shelly LaRue	Hailey Goldman	



Coupeville School District Budget Committee Purpose

Short-Term Focus

- Support 90% graduation rate goal
- Ensure equitable resource allocation
- Address underserved populations
- Align with District Pillars:
 - Empower Students
 - Ensure Excellence
 - Promote Well-Being
 - Manage Resources
 - Connect with Community

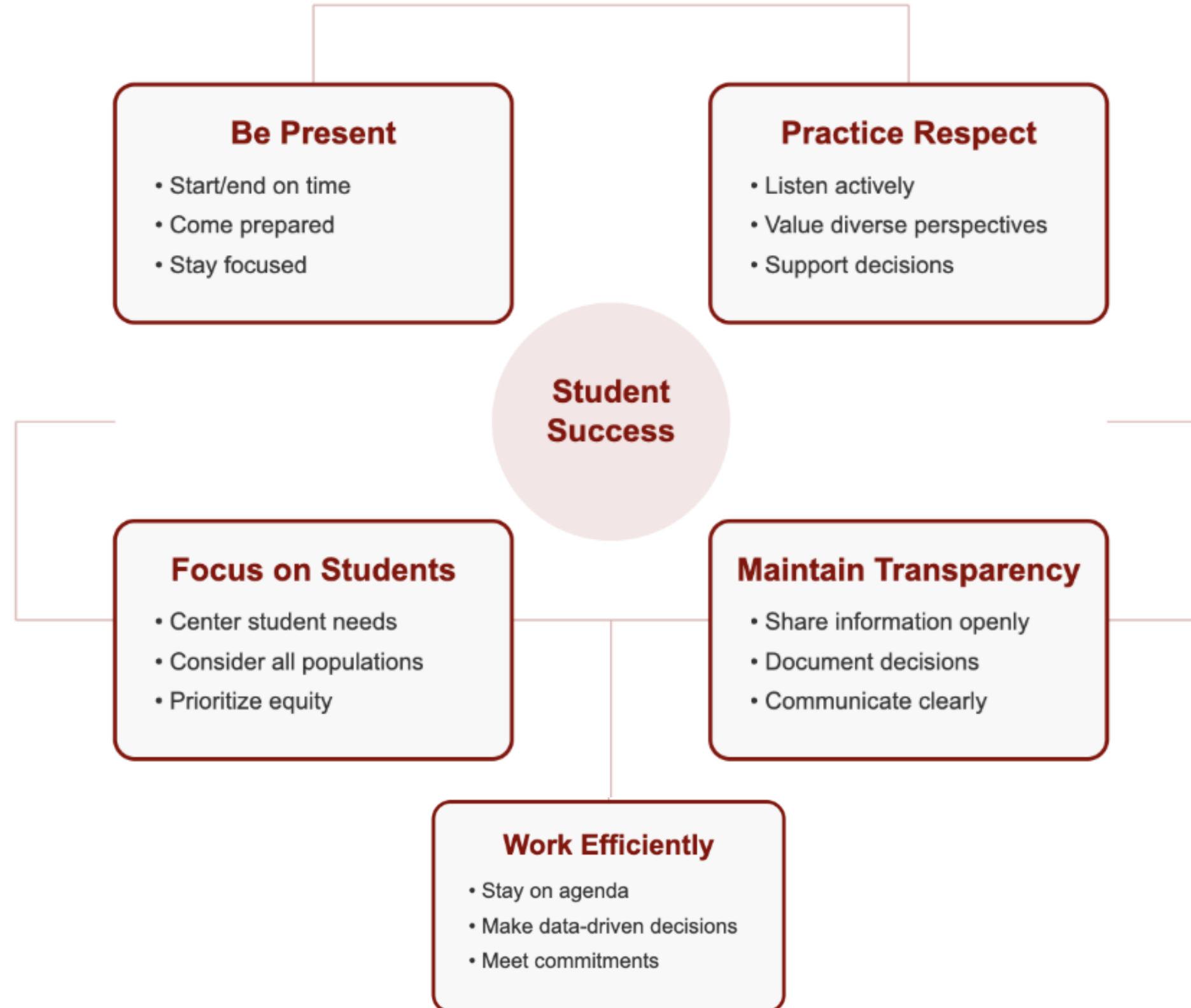
Long-Term Strategic Focus

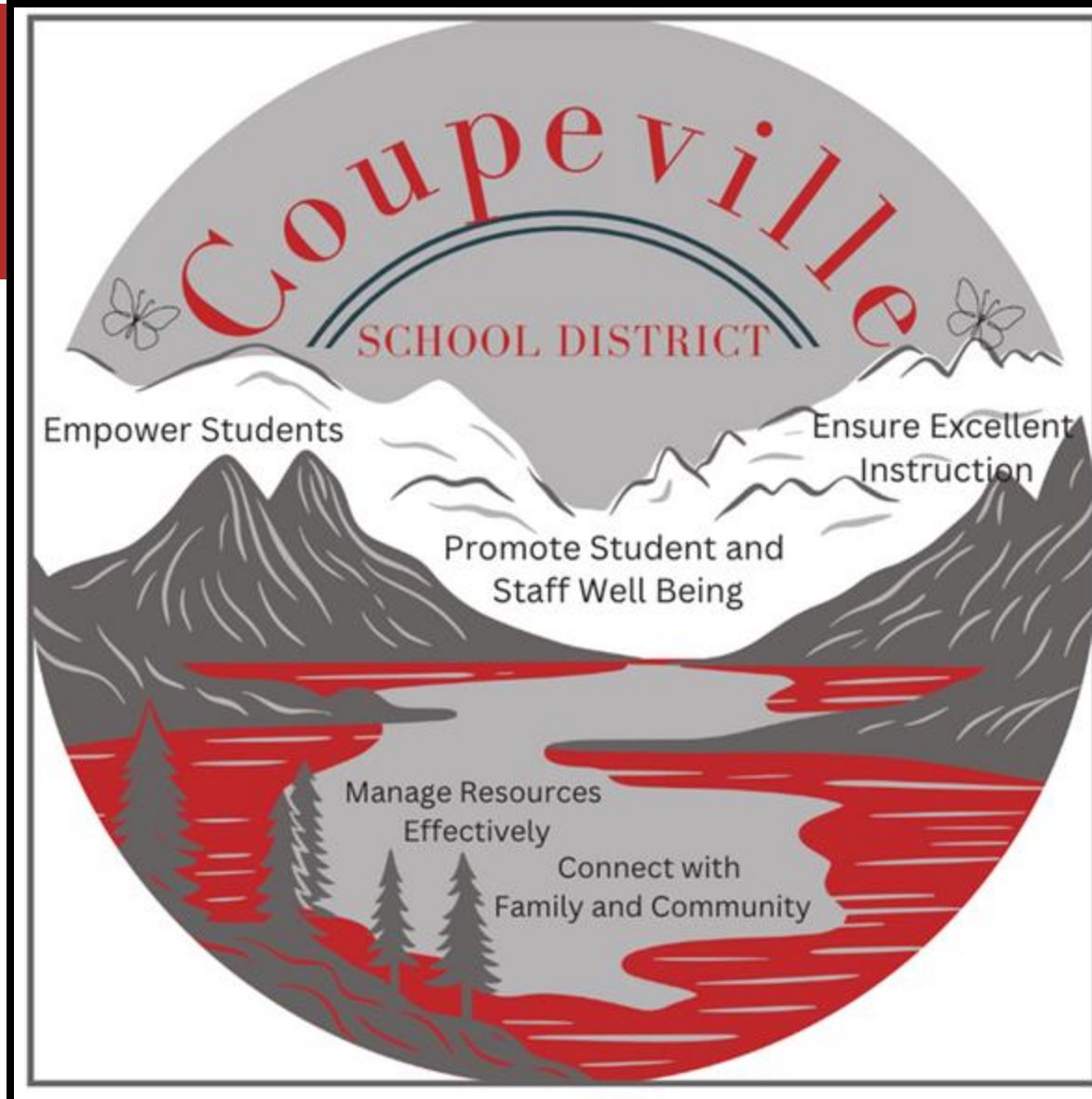
- Align with District Vision/Mission
- Support Core Values:
 - Accountability
 - Sense of Belonging
 - Transparency
 - Students First
 - Educational Equity
- Develop Multi-Year Planning
- Create Sustainable Programs
- Establish Review Cycles

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Budget Committee Norms

Coupeville School District





← **Our Pillars**

Our Values



- Accountability
- Sense of Belonging
- Transparency
- Students First
- Educational Equity

Our District Goal



Meet or exceed an annual 90% on time graduation rate and a 100% extended or 7-year graduation rate



VISION

To Prepare Every Student for Their Future.

MISSION

Provide an Educational Foundation that Allows Every Student to Reach Their Potential.



Coupeville Schools

Prepare Every Student for Their Future

We Value Your Input

End of Meeting Survey



Share your thoughts on:

- What has "circled" your thinking?
(Key points gathered from our time together)
- What has "squared" your thinking?
(Concepts that align with your thinking)
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(Questions or areas needing clarification)

Question Parking Lot



Post questions anytime:

- Use sticky notes provided
- Write one question per note
- Place on designated board
- We'll address all questions

Your feedback helps shape our district's financial future

Table Discussion Guide

Directions	Outcomes
Silent Review (10 min)	<ul style="list-style-type: none">• Read recent Q&A documents• Take individual notes
Group Discussion (10 min)	<ul style="list-style-type: none">• Share key observations• Discuss critical insights• Identify potential actions
Select a Reporter	Be ready to share with the group a summary of your discussion.

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GENERAL FUND

REVENUE

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REVENUE CLASSIFICATIONS

School districts must account for a variety of revenues from several local, state, and federal sources. Revenues include property taxes, grants, state allocations, fines and fees, and many other types. Revenues are classified by categories.

- 1000 LOCAL TAXES
- 2000 LOCAL SUPPORT NON-TAX
- 3000 STATE REVENUE—GENERAL PURPOSE
- 4000 STATE REVENUE—SPECIAL PURPOSE
- 5000 FEDERAL REVENUE—GENERAL PURPOSE
- 6000 FEDERAL REVENUE—SPECIAL PURPOSE
- 7000 OTHER SCHOOL DISTRICTS
- 8000 OTHER ENTITIES
- 9000 OTHER FINANCING SOURCES

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Program Level Revenue Codes

Within each of the general categories, the second digit may further designate the revenue source, as in the 4000 and 6000 series. For example, for revenue code 6124:

- 6 Indicates Federal Revenue—Special Purpose.
- 1 Indicates revenues that come to the district through OSPI.
- 24 Indicates the program; in this case, Special Education—Supplemental.

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1000 LOCAL TAXES

Revenue from real and personal property tax collections (county collected).

- Pre-2017, state law identified EPO Levies as “maintenance and operation” or “M&O” levies.
- But many school districts described M&O levies as “educational programs and operation” or “EPO” levies.
- In 2017, the Legislature renamed M&O levies as “enrichment” levies (EHB 2242).
- Consistent with prior conventions and to avoid voter confusion, districts continue to refer to enrichment levies as EPO levies.

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1000 LOCAL TAXES

Revenue from real and personal property tax collections (county collected).

Under ESSB 5313 (2019), beginning with taxes levied for collection in 2020, the maximum EPO levy is the lesser of:

- \$2,500 per student (adjusted for inflation) for school districts with fewer than 40,000 FTE students (**Coupeville 2024-25 - \$3,247.33**)
- OR
- \$3,000 per student (adjusted for inflation) for districts with 40,000 or more FTE students (i.e. Seattle Public Schools)
- OR
- \$2.50 per \$1,000 of assessed property value.

OR

Voter Approved Levy Amount

Enrollment for Levy and LEA calculations is defined as the school district's actual prior school year student enrollment. Student enrollment means the average annual full-time equivalent student enrollment.

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1000 LOCAL TAXES

Revenue from real and personal property tax collections (county collected).

Max Levy Per Tax Rate ($\$2.50 * \$4,550,864,643 / \$1,000$)	\$11,377,162
Max Levy Per Pupil ($1006.32 * \$3,2457.33$)	\$3,267,853
Maximum Levy: Lesser of Pupil (L) or Tax Rate (K)	\$3,267,853
Voter Approved Levy Calendar Year	\$2,700,000

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1000 LOCAL TAXES

Revenue from real and personal property tax collections (county collected).

Limitation on Uses of property tax levy

EPO levy collections may only be used to fund educational programs and operations not funded by the State's basic education program funding (RCW 28A.150.276).

- Expressly permitted "enrichment" activities consist of:
- Extracurricular activities, extended school days and school year.
- Additional course offerings.
- Activities associated with early learning programs.
- Any additional salary costs attributable to enrichment activities.
- Additional activities or enhancements that OSPI determines to be a documented and demonstrated enrichment of basic education.

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1000 LOCAL TAXES

Revenue from real and personal property tax collections (county collected).

Local Taxes collected by the Coupeville School District consists of –

- 1100 Local Property Tax - \$2,699,391
- 1500 Timber Excise Tax - \$608
- 1900 Other Local Taxes - \$790

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2000 Local Support Non-Tax Revenue

Locally generated resources not resulting from tax assessments (school district generated funds).

- 2200 Sales of Goods, Supplies, and Services - \$10,000
- 2298 Local School Food Services (Local Paid Meals) - \$140,000
- 2300 Investment Earnings - \$0
- 2400 Interfund Loan Interest Earnings - \$0
- 2500 Gifts, Grants, and Donations (Local) - \$50,000
- 2600 Fines and Damages - \$500
- 2700 Rentals and Leases - \$5,000
- 2800 Insurance Recoveries - \$0
- 2900 Local Support Non-Tax—Unassigned - \$25,000

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State and Federal Revenue

State and Federal revenue are classified under 2 categories – General Purpose and Special Purpose.

- GENERAL PURPOSE funds can be used for any legal cost expenditure with no recovery or carryover requirement.
- SPECIAL PURPOSE funds can only be used for the specified purpose outlined in the program grant description. These funds are subject to recovery and/or carryover restrictions. Recovery means to return funds that had been previously received by the district. Carryover obligates the district to spend funds in a future year to account for revenue received in a prior year.

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3000 State Revenue—General Purpose

Revenue from the State General Fund for the operation of the Basic Education program, Special Education program. There are two funding sources in this category. Both of these programs are funded utilizing the Prototypical School Funding model.

- 3100 Apportionment (Basic Education) - \$10,596,155
- 3121 Special Education—General Apportionment - \$282,649

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Basic Funding Model

- # Student FTE calculates # Staffing “Units”
- Staffing Units x State Salary Allocation = Funded Salaries
- Total Funded Salaries calculates Insurance & Payroll Tax Benefits
- # Student FTE calculates MSOC funding (\$1,533.02 - \$1,757.39) *per student fte*
- # Staffing Units (FTE) calculates state paid professional learning day funding

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Certificated Instructional Staff Allocation

<i>Base State Allocation (CIS)</i>	<i>\$78,209</i>
<i>A. District-Wide Staff Mix TOTALS - Coupeville</i>	
<i>District-Wide Regionalization Base</i>	<i>1.120</i>
<i>District-Wide Regionalization Experience</i>	<i>0.010</i>
• FUNDED TOTAL with Regionalization & Experience	\$88,376.17

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Funding Model Example

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PROTOTYPICAL SCHOOL FUNDING MODEL

Elementary School

Teacher Librarians

- $([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Librarian\ Middle] / [Proto\ Enroll\ Middle]$
 $(162.10 - 3.99) * 0.519 / 432.00 =$ **0.190 FTE**

Guidance Counselors

- $([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Counselor\ Middle] / [Proto\ Enroll\ Middle]$
 $(162.10 - 3.99) * 1.716 / 432.00 =$ **0.628 FTE**

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STAFFING UNIT CALCULATION

School Generated – Certificated Instructional Staff (CIS)

- *1. School CIS Salary Maintenance Total* **\$ 66,630.48**

- *([School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base])*

$$(.818 * 72,728.00 * 1.120) = \$66,630.48$$

- *2. CIS School Salary Increase* **\$ 5,661.22**

- *(([School Generated CIS FTE] * [CIS Sal Inc] * ([Regionalization] + [Regionalization Exp]))) - [School CIS Salary Maint Total])*

$$((.818 * 78,209.00 * (1.120 + 0.010)) - 66,630.48) = \$5,661.22$$

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Staff Units Insurance, Payroll Taxes, and Benefits

Certificated Insurance Benefits	\$ 10,071.22
• ([School Generated CIS FTE] * [Health Insurance]) .818 * 12,312.00	
Certificated Insurance Benefits - Increase	\$ 1,723.30
• ((([School Generated CIS FTE] * [Health Insurance Inc] * [Cert Health Factor]) - [CIS/CAS Insurance Maint Total]) (.818 * 14,136.00 * 1.020) - \$10,071.22	
Certificated - Payroll Tax and Benefits	\$12,093.43
• ([School CIS Salary Maint Total] * [CIS/CAS - Benefits Maint]) \$66,630.48 * 0.18150	
Certificated - Payroll Tax and Benefits - Increase	\$ 991.28
• ([School CIS Salary Inc Total] * [CIS/CAS - Benefits Inc]) \$5,661.22 * 0.17510	

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Island County

Apportionment for January, 31 2025

Statement of Apportionment

Northwest ESD 189

CCDDD 15204

To: Coupeville School District

From: State Treasurer, Credit Receipts Accounts as Follows For the Month of January

Revenue Account	Description	Annual Allotment (A)	Adjustment in Allotment due Previous/Current Year (B)	Percent Due % (%)	Allot Due [C= { %XA } + B] (C)	Allotment Paid Previously (D)	Allotment for January (E)
3100	REGULAR APPORTIONMENT	10,726,483.00	7,098.72	0.3950	4,244,059.51	3,284,376.72	959,682.79
310010	Summer RS - Addl 30%	0.00	2,130.64	1.0000	2,130.64	0.00	2,130.64
3121	APPOR SP ED	353,922.29	0.00	0.3950	139,799.30	87,706.89	52,092.41
410001	General Fund Projects	11,902.00	0.00	1.0000	11,902.00	11,902.00	0.00
4109	State Funded TK Program	214,842.68	0.00	0.3950	84,862.86	69,060.99	15,801.87
4121	SPECIAL ED	2,081,447.35	1,060.36	0.3950	823,232.06	562,142.12	261,089.94
4155	LEARNING ASSISTANCE PROG	490,161.84	0.00	0.3950	193,613.93	151,875.45	41,738.48
4156	STATE INSTITUTIONS - DEL	126,953.06	0.00	0.3950	50,146.46	39,725.98	10,420.48
4156	SUMMER ALLOCATION	27,356.44	0.00	0.0000	0.00		
415804	State Grants	229,497.00	0.00	1.0000	134,586.12	114,999.32	19,586.80
4165	TRANS. BILINGUAL	58,128.47	0.00	0.3950	22,960.75	17,983.05	4,977.70
4174	HIGHLY CAPABLE	35,192.34	0.00	0.3950	13,900.97	10,722.82	3,178.15
419801	BREAKFAST	173.28	0.00	1.0000	173.28	139.23	34.05

Apportionment Reports

What We Have



**Approximately 70 pages of reports
that provide detailed calculations
supporting the funding for the school
district**

Apportionment Reports

The "Simplified" Version



Enrollment



Staffing



MSOC



State General Apportionment Funding



4000 State Revenue—Special Purpose

These are revenue accounts funded by the State of Washington

Revenues beginning with 41 are state revenues that come to the district through OSPI. Revenues beginning with 43 are state revenues that come to the district through other state agencies.

• 4121 Special Education	- \$1,861,751
• 4155 Learning Assistance	- \$328,783
• 4156 State Institutions, Centers, and Homes—Delinquent	- \$150,022
• 4158 Special and Pilot Programs	- \$356,938
• 4165 Transitional Bilingual	- \$63,321
• 4174 Highly Capable	- \$34,590
• 4198 School Food Services (Based on # meals served)	-\$3,000
• 4199 Transportation—Operations	- \$704,000
• 4300 Other State Agencies—Unassigned	- \$0

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5000 Federal Revenue—General Purpose

Revenue from federal grants to school districts based on students whose parents work or live on federal property. These moneys compensate school districts for loss of local taxes on federal property.

- 5300 Impact Aid—Maintenance and Operations - \$20,000

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6000 Federal Revenue—Special Purpose

These are revenue accounts funded by the Federal government which must be used for the specific purpose identified in the application. These funds are claimed after the district creates the expenditure, so there is no recovery or carryover process.

- 6124 Special Education - Supplemental (IDEA, Section 619) - \$217,751
- 6138 Secondary Vocational Education (Perkins Grant) - \$ 5,000
- 6151 ESEA Disadvantaged (Title I) - \$180,741
- 6152 Other Title Grants Under ESEA (Title II – IV) - \$40,393
- 6153 ESEA Migrant Student Support - \$8,617
- 6198 School Food Services (Based on Free/Reduced Meals) - \$400,000
- 6998 USDA Commodities (Food Service) - \$25,000

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7000 Resources From Other School Districts - This section consists of revenue from other school districts for expenditures by the Coupeville School District for services provided to other district.

- None Budgeted.

8000 Resources From Other Entities - Nonfederal revenue from governmental entities such as local agencies, governments, and governmental associations.

- None Budgeted.

9000 Other Financing Sources

- 9901 Transfers—Other Resources - Nonreciprocal local resources from one fund to another (Capital Projects to General Fund for CP services paid out of General Fund) - \$210,000

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Budgeting Revenues

Please Remember: Revenues are budgeted estimates

Grant Funded	24%	24%	24%
Levy Funded	14%	15%	15%
Apportionment	58%	60%	60%

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Budget Committee



FEBRUARY
12, 2025

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