

COUPEVILLE SCHOOL DISTRICT BUDGET COMMITTEE



Coupeville Schools
Prepare Every Student for Their Future

March 5, 2025



Welcome

Name Tags: First and Last Name



Coupeville Schools

Prepare Every Student for Their Future

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 |
| | Robin Bernardy | Shelly LaRue | | Hailey Goldman |
| | Lindy Sylvester | | | |

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

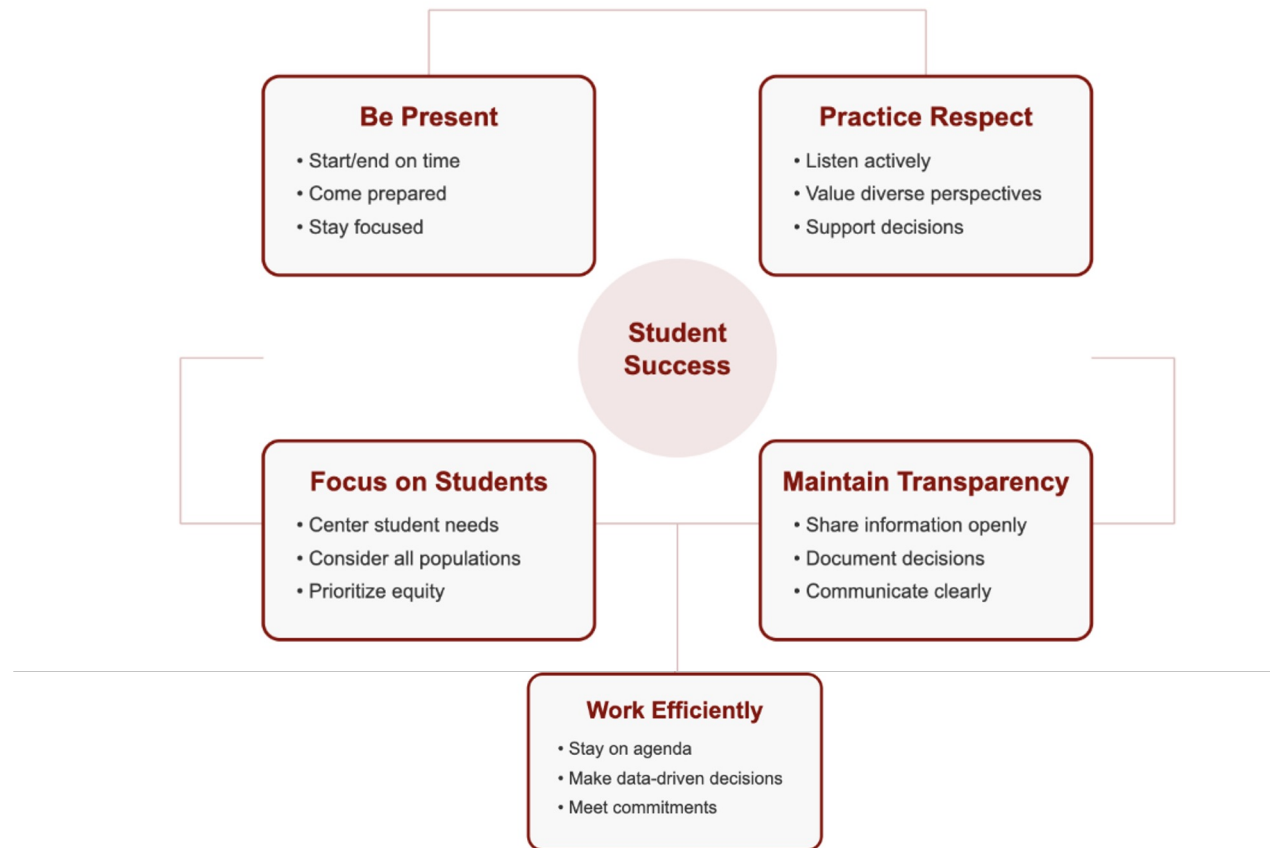
Long-Term Strategic Focus

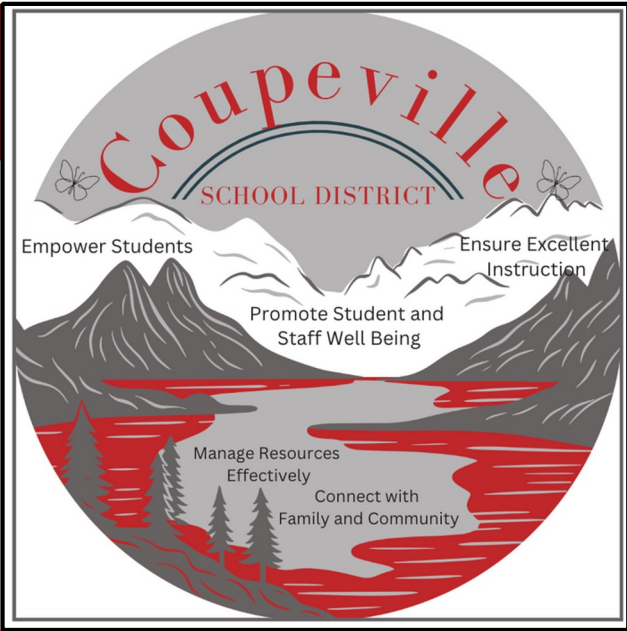
- Align with District Vision/Mission
- Support Core Values:
 - Accountability
 - Sense of Belonging
 - Transparency
 - Students First
 - Educational Equity
- Develop Multi-Year Planning
- Create Sustainable Programs
- Establish Review Cycles

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Budget Committee Norms

Coupeville School District





← **Our Pillars**

COUPEVILLE
SCHOOL DISTRICT

VISION
To Prepare Every Student for Their Future.

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

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

 **Coupeville Schools**
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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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COUPEVILLE SCHOOL DISTRICT #15204

Six-Year Master Revenue Worksheet - General Fund

Updated 3/04/2025

| Account Code | Revenue Account Title | Actual Revenues 2018-19 School Yr | Actual Revenues 2019-20 School Yr | Actual Revenues 2020-21 School Yr | Actual Revenues 2021-22 School Yr | Actual Revenues 2022-23 School Yr | Actual Revenues 2023-24 School Yr | PROJECTED Revenues 2024-25 School Yr |
|---|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| | Actual/Budget Enrollments, less RS & Open Doors (+/- From Previous Year) | 902.41 | 944.90 | 898.43 | 874.04 | 932.95 | 936.75 | 956.19 |
| | | -18.53 | (+42.49) | -46.47 | -24.39 | (+58.91) | (+3.80) | (+19.44) |
| Local Taxes | | | | | | | | |
| 1000 Series | Total Local Taxes | 2,369,738 | 2,452,884 | 2,468,205 | 2,454,037 | 2,463,901 | 2,600,102 | 2,700,789 |
| Local Nontax | | | | | | | | |
| 2000 Series | Total Local NonTax | 228,732 | 288,392 | 135,212 | 91,163 | 349,002 | 301,133 | 143,820 |
| State, General Purpose | | | | | | | | |
| 3000 Series | Total State, General Purpose | 8,634,047 | 9,563,487 | 9,369,646 | 9,360,412 | 10,412,443 | 10,691,503 | 11,097,471 |
| State, Special Purpose | | | | | | | | |
| 4000 Series | Total State, Special Purpose | 2,138,169 | 2,734,323 | 2,466,851 | 2,643,164 | 3,303,173 | 3,943,162 | 4,062,827 |
| Federal, General Purpose | | | | | | | | |
| 5000 Series | Total Federal, General Purpose | 71,351 | 69,126 | 63,168 | 19,732 | 31,185 | 152,825 | 20,000 |
| Federal, Special Purpose | | | | | | | | |
| 6000 Series | Total Federal, Special Purpose | 619,749 | 685,935 | 1,830,022 | 3,282,463 | 1,467,151 | 1,111,602 | 631,534 |
| Revenues From Other School Districts | | | | | | | | |
| 7000 Series | Total Revenues From Other Districts | 0 | 10,807 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | | | | | | | | |
| 9000 Series | Total Other Financing Sources | 375,000 | 175,000 | 175,000 | 384,422 | 552,246 | 258,179 | 210,000 |
| Total Revenues and Other Financing Sources | | 14,436,786 | 15,979,954 | 16,508,104 | 18,235,393 | 18,579,100 | 19,058,506 | 18,866,440 |
| | Levy Funded | 17% | 16% | 15% | 14% | 14% | 14% | 14% |
| | Grant Funded | 20% | 22% | 27% | 33% | 27% | 28% | 25% |
| | Apportionment | 61% | 61% | 57% | 52% | 58% | 57% | 59% |
| | Local Non-Tax | 2% | 2% | 1% | 1% | 2% | 2% | 1% |

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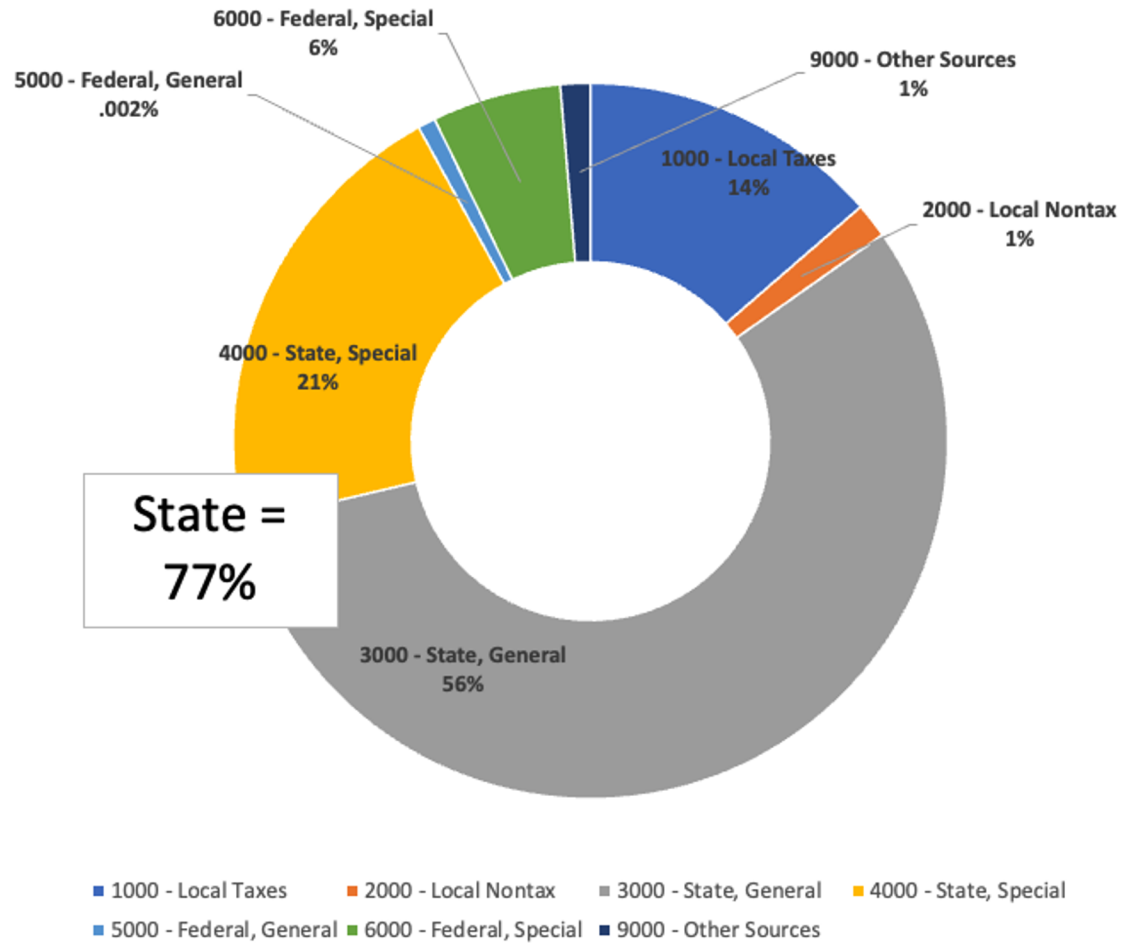
Funding Sources

| Revenue Account Title | Actual Revenues 2018-19 School Yr | Actual Revenues 2019-20 School Yr | Actual Revenues 2020-21 School Yr | Actual Revenues 2021-22 School Yr | Actual Revenues 2022-23 School Yr | Actual Revenues 2023-24 School Yr | PROJECTED Revenues 2024-25 School Yr |
|-----------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|
| Levy Funded | 17% | 16% | 15% | 14% | 14% | 14% | 14% |
| Grant Funded | 20% | 22% | 27% | 33% | 27% | 28% | 26% |
| Apportionment | 61% | 61% | 57% | 52% | 58% | 57% | 59% |
| Local Non-Tax | 2% | 2% | 1% | 1% | 2% | 2% | 1% |

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Coupeville School District - General Fund Sources of Revenue - 2023-2024 ACTUAL



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CSD Actual Expenditures
2017-2018 to 2023-2024
Projected for 2024-2025

Expenditures Over Time

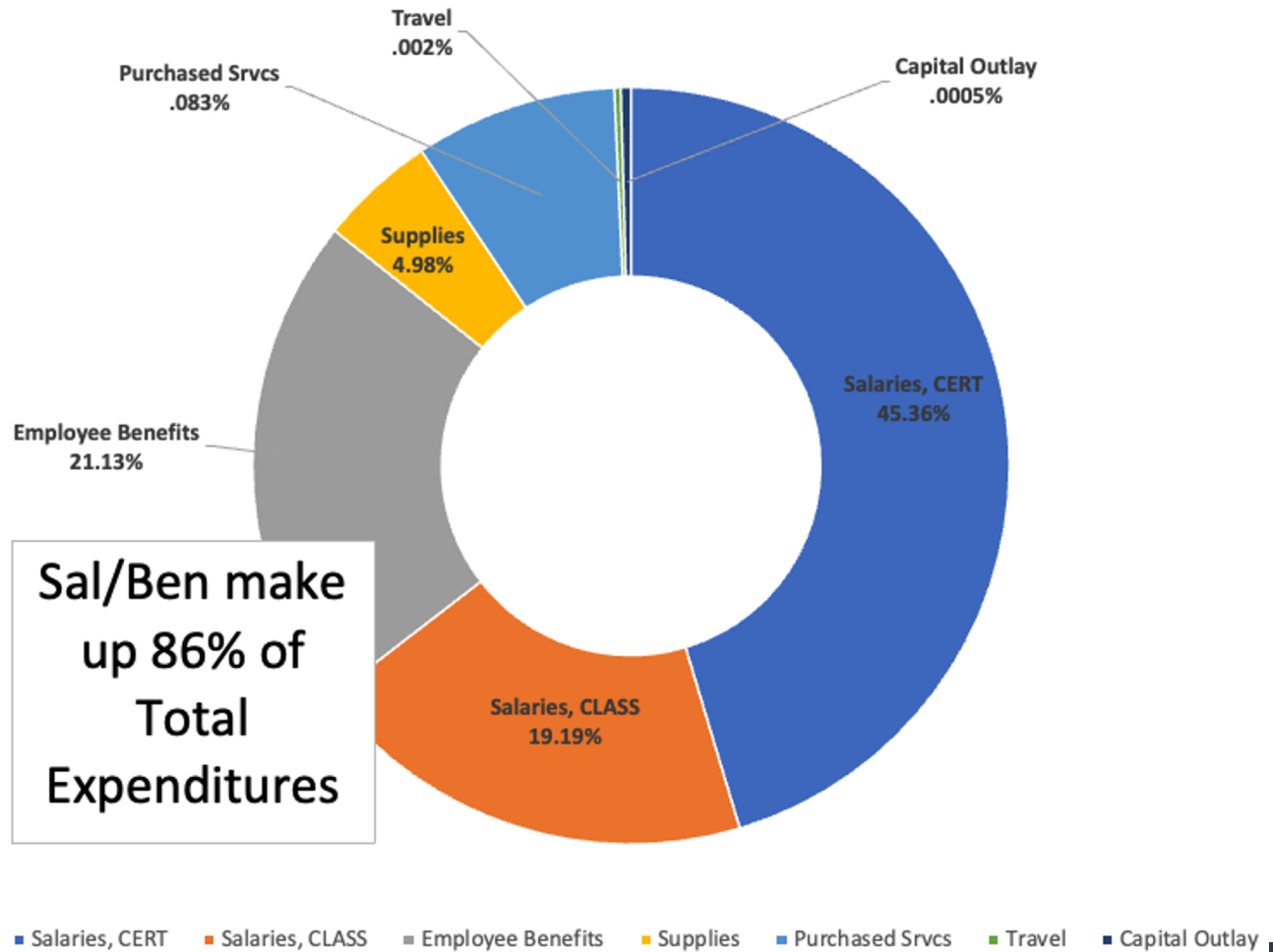
| | = ESSER Funding | | COVID YR | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Coupeville SD | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | Projected |
| Actual (F-196) | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| 2000 - CERT Sals | 5,532,538 | 6,922,964 | 7,100,251 | 6,689,142 | 8,181,724 | 8,115,670 | 8,480,205 | 8,458,411 |
| 3000 - CLASS Sals | 1,948,700 | 2,291,583 | 2,781,768 | 2,611,111 | 3,347,774 | 3,747,872 | 3,587,476 | 3,629,143 |
| 4000 - Benefits | 2,910,315 | 3,410,692 | 3,683,399 | 3,666,201 | 4,197,851 | 4,229,128 | 3,949,922 | 3,880,514 |
| Expenses-Compensation | 10,391,554 | 12,625,239 | 13,565,418 | 12,966,455 | 15,727,349 | 16,092,669 | 16,017,603 | 15,968,068 |
| 5000 - MSOCs | 391,999 | 611,470 | 542,136 | 1,052,961 | 1,171,594 | 964,281 | 930,795 | 1,020,017 |
| 7000 - Purchase Srvs | 1,474,481 | 1,522,810 | 1,209,887 | 1,320,318 | 1,681,000 | 1,636,074 | 1,614,974 | 1,781,287 |
| 8000 - Travel | 73,860 | 58,561 | 13,413 | 615 | 26,773 | 39,251 | 51,100 | 47,791 |
| 9000 - Capital Outlay | - | 8,695 | 6,867 | 37,783 | 679,924 | 196,888 | 81,472 | 1,181 |
| Expenses-MSOCs | 1,940,340 | 2,201,536 | 1,772,303 | 2,411,678 | 3,559,291 | 2,836,494 | 2,678,342 | 2,850,275 |
| Expenses | 12,331,894 | 14,826,775 | 15,337,721 | 15,378,133 | 19,286,640 | 18,929,163 | 18,695,945 | 18,818,343 |
| % to Total Expenses of Salaries & Benefits | 84% | 85% | 88% | 84% | 82% | 85% | 86% | 85% |
| % to Total Expenses of MSOCs | 16% | 15% | 12% | 16% | 18% | 15% | 14% | 15% |
| Beginning Fund Balance | 1,095,659 | 667,133 | 276,292 | 918,526 | 2,048,497 | 997,250 | 592,696 | 750,257 |
| Ending Fund Balance | 667,133 | 276,292 | 918,526 | 2,048,497 | 997,250 | 592,696 | 750,257 | 798,355 |
| Targeted 6% of Expenditures | 5.41% | 1.86% | 5.99% | 13.32% | 5.17% | 3.13% | 4.01% | 4.24% |
| Certificated Staff Total FTEs | 67.100 | 70.905 | 70.600 | 65.357 | 77.694 | 71.600 | 69.550 | 64.680 |
| Classified Staff Total FTEs | 34.449 | 32.251 | 39.958 | 36.227 | 44.948 | 45.985 | 42.796 | 40.95 |

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Coupeville School District - Expenditures by Object - 2023-2024 ACTUAL

- Total Expenditures: \$18,695,945
- Salary and Benefits: 86% of Total EXPENDITURES



CSD & Other Districts

SPED, Transportation, & Food Service

2019-2020 to 2023-2024

Profit/Loss

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SPED - Program 21 - Operating Statement (Revenues / Expenditures)

2019-2024 Actuals (F-196)

| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| CSD - Program 21 (SPED) SAFETY NET | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| CSD STATE SAFETY NET AWARD | 179,737 | 149,836 | 227,753 | 349,853 | 331,800 |

| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
|--|-------------|-------------|-------------|-------------|-------------|
| CSD - Program 21 (SPED) | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| CSD Profit (Loss) 4 YR Avg. Enrollment = 1,014 | 96,765 | (132,063) | (345,537) | (183,885) | 296,288 |
| South Whidbey SD Profit (Loss) 4 YR Avg. Enrollment = 1,266 | (35,305) | (182,861) | (737,472) | (545,910) | (226,583) |
| Anacortes SD Profit (Loss) 4 YR Avg. Enrollment = 2,654 | (317,894) | (155,402) | (422,643) | (1,027,880) | 254,452 |
| Oak Harbor SD Profit (Loss) 4 YR Avg. Enrollment = 5,961 | (2,244,624) | (1,531,308) | (3,951,933) | (4,024,789) | (3,215,068) |

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Transportation - Program 99 - Operating Statement (Revenues / Expenditures)

2019-2024 Actuals (F-196)

| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
|--|-----------|-----------|-----------|-----------|-----------|
| CSD - Program 99 (Transportation) | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| CSD Profit (Loss) <i>4 YR Avg. Enrollment = 1,014</i> | 8,909 | (5,832) | (135,682) | (147,965) | 52,744 |
| South Whidbey SD Profit (Loss) <i>4 YR Avg. Enrollment = 1,266</i> | (17,604) | (137,473) | (304,370) | (266,963) | (23,630) |
| Anacortes SD Profit (Loss) <i>4 YR Avg. Enrollment = 2,654</i> | (432,217) | (749,128) | (352,132) | (347,319) | (535,129) |
| Oak Harbor SD Profit (Loss) <i>4 YR Avg. Enrollment = 5,961</i> | (21,383) | (921,881) | (476,057) | (299,206) | (819,140) |

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Food Service - Program 98 - Operating Statement (Revenues / Expenditures)

2019-2024 Actuals (F-196)

| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
|--|--------------------|------------------|------------------|------------------|------------------|
| CSD - Program 98 (Food Service) | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| CSD Profit (Loss) | (381,360) | 197,741 | (194,068) | (365,696) | (208,915) |
| <i>4 YR Avg. Enrollment = 1,014 (In-House); Free & Reduced %</i> | 37.3% | 30.8% | 30.7% | 39.1% | 34.2% |
| South Whidbey SD Profit (Loss) | (279,101) | (107,844) | (138,870) | (199,735) | (186,195) |
| <i>4 YR Avg. Enrollment = 1,266 (Chartwells); Free & Reduced %</i> | 29.9% | 25.9% | 28.8% | 29.9% | 32.2% |
| Anacortes SD Profit (Loss) | (374,175) | (285,641) | (29,340) | (299,542) | (279,090) |
| <i>4 YR Avg. Enrollment = 2,654 (In-House); Free & Reduced %</i> | 23.2% | 27.6% | 29.3% | 27.5% | 29.4% |
| Oak Harbor SD Profit (Loss) | (1,442,001) | (533,864) | 111,277 | (818,061) | (336,001) |
| <i>4 YR Avg. Enrollment = 5,961 (Sodexo); Free & Reduced %</i> | 36.7% | 33.5% | 39.8% | 39.7% | 37.7% |

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CSD

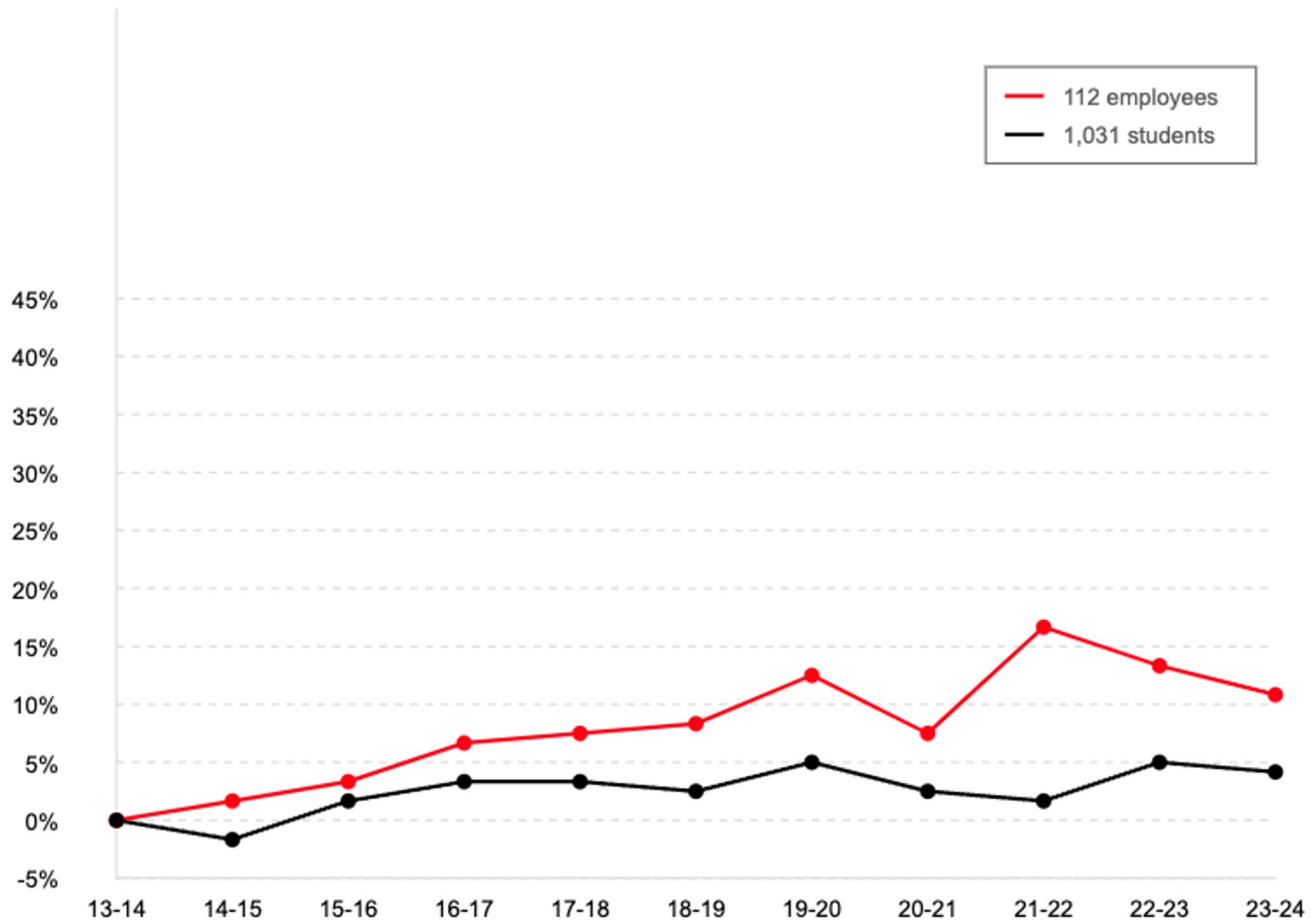
2017-2018 to 2023-2024

Fund Balance & Staff FTEs

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Coupeville, WA: Staffing vs Enrollment Trends (Cumulative % change since 13-14)



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Fund Balance & Staff FTEs

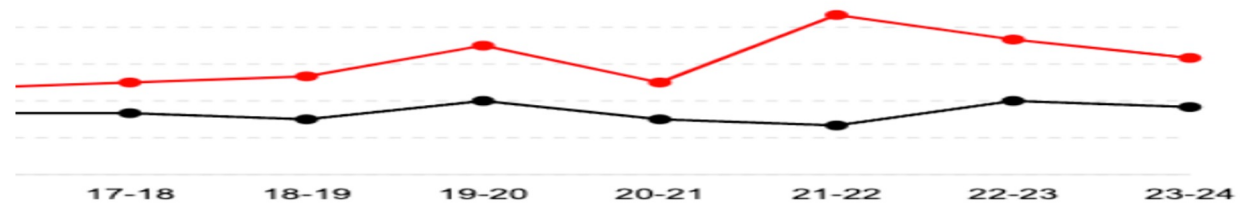
= ESSER Funding

COVID YR

| Coupeville SD Actual (F-196) | ACTUAL 2017-2018 | ACTUAL 2018-2019 | ACTUAL 2019-2020 | ACTUAL 2020-2021 | ACTUAL 2021-2022 | ACTUAL 2022-2023 | ACTUAL 2023-2024 | Projected 2024-2025 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Revenues | 11,905,885 | 14,436,786 | 15,979,954 | 16,508,104 | 18,235,393 | 18,579,100 | 19,058,506 | 18,866,440 |
| Expenses | 12,331,894 | 14,826,775 | 15,337,721 | 15,378,133 | 19,286,640 | 18,929,163 | 18,695,945 | 18,818,343 |
| Ending Fund Balance | 667,133 | 276,292 | 918,526 | 2,048,497 | 997,250 | 592,696 | 750,257 | 798,355 |
| Targeted 6% of Expenditures | 5.41% | 1.86% | 5.99% | 13.32% | 5.17% | 3.13% | 4.01% | 4.24% |
| Certificated Staff Total FTEs | 67.100 | 70.905 | 70.600 | 65.357 | 77.694 | 71.600 | 69.550 | 64.680 |
| Classified Staff Total FTEs | 34.449 | 32.251 | 39.958 | 36.227 | 44.948 | 45.985 | 42.796 | 40.95 |

Red line =
Employees

Black line = Students



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CSD

2024-2025

Actual Salary Costs

CAS, CLS, & CIS

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CAS = Superintendent & Certificated Administrators

| | CAS |
|-----------------------|----------------|
| District Cost | 873,387 |
| # FTE | 5.00 |
| Cost/FTE | 174,677 |
| Base Allocation | 116,092 |
| Regionalization (12%) | 13,931 |
| Experience (1%) | - |
| Funded/FTE | 130,023 |

District Cost
2024-2025 Base Salary & Stipends
(Benefits not included)

CIS = Certificated Staff

| | CIS |
|-----------------------|---------------|
| District Cost | 6,939,542 |
| # FTE | 59.68 |
| Cost/FTE | 116,284 |
| Base Allocation | 78,209 |
| Regionalization (12%) | 9,385 |
| Experience (1%) | 782 |
| Funded/FTE | 88,376 |

District Cost
2024-2025 Base Salary, Additional Days,
& Stipends
(Benefits not included)

CLS = Classified Staff

| | [fte based on 2080 hours] |
|-----------------------|---------------------------|
| | CLS |
| District Cost | 3,245,759 |
| # FTE | 40.95 |
| Cost/FTE | 79,265 |
| Base Allocation | 56,105 |
| Regionalization (12%) | 6,733 |
| Experience (1%) | - |
| Funded/FTE | 62,838 |

District Cost
2024-2025 Base Salary, Longevity,
& Stipends
(Benefits not included)

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Coupeville SD 2024-2025 Actual District Costs

| | | | [fte based on 2080 hours] |
|-----------------------|----------------|---------------|---------------------------|
| | CAS | CIS | CLS |
| District Cost | 873,387 | 6,939,542 | 3,245,759 |
| # FTE | 5.00 | 59.68 | 40.95 |
| Cost/FTE | 174,677 | 116,284 | 79,265 |
| Base Allocation | 116,092 | 78,209 | 56,105 |
| Regionalization (12%) | 13,931 | 9,385 | 6,733 |
| Experience (1%) | - | 782 | - |
| Funded/FTE | 130,023 | 88,376 | 62,838 |

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Total Estimated 2025-2026 Mandatory Increases

| | |
|------------------|---|
| 19,072,420 | 25/26 Estimated Revenues |
| 18,818,343 | 24/25 Estimated Expenditures |
| 223,595 | Salary Step Increase |
| <u>224,256</u> | Additional Insurance Cost (HCA SEBB) \$1,178 to \$1,324 |
| 19,266,194 | |
| (193,774) | Preliminary Estimated Revenue/Expenditure Difference |

Past Reductions

- Transportation Supervisor/Director
- School Dean Position
- School District Accountant Position
- Technology, Food Service, Custodial, & Maintenance Grounds days/hours
- Building Budgets & Copy Machines
- MS/HS Band/Music
- ES STEAM
- Coaches Stipends
- Curriculum/Tech Subscriptions
- ESSER funded positions discontinued
- Certificated & Classified attrition of positions

Ranking order for Budget:
Priority Allocations (Additions)
Possible Reductions (Deletions)
Re-Allocation Possibilities (Changes)

Category 1 - Priority Allocations

Priority Allocations +

Category 2 - Possible Reductions

Possible Budget Reduction -

Category 3 - Re-Allocation Possibilities

Re-Allocation Possibilities ▲

Extra Space / Anything Else

As you are reviewing data, please begin brainstorming:

Priority Allocations (what needs to be kept)

Possible Budget Reduction (what might be reduced)

Possible Re-allocation

Chromebooks

- CSD Website
 - [Budget Committee](#)
 - [Staff-CEA, CESA](#)
- [OSPI-Apportionment, Enrollment, and Fiscal Reports](#)
- [WA Funding](#)
- [AESD Data](#)
- [SAO FIT Tool](#)

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Table Discussion Guide

| Directions | Outcomes |
|-----------------------------|--|
| Task | <ul style="list-style-type: none">• CSD Website• Budget Resources• OSPI• AESD |
| Brainstorm Solutions | <ul style="list-style-type: none">• Begin priority list• Bring to next meeting |

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Next Meeting: March 19

- Look over FAQ on website
- Bring brainstorm list

Your feedback helps shape our district's financial future