

Program 021

**SPI - General Apportionment**

**Recommendation Summary**

Dollars in Thousands

	<b>FY 15 FTEs General Fund State</b>	<b>Other Funds</b>	<b>Total Funds</b>
<b>2013-15 Expenditure Authority</b>	10,984,252	381,563	11,365,815
<b>Supplemental Changes</b>			
Staff Mix	(514)		(514)
Small School Factor	(1,943)		(1,943)
Local Deductible Revenues	(220)		(220)
Prior School Year Adjustments	6,058		6,058
Enrollment/Workload Adjustment	16,866		16,866
K-12 Inflation	(239)		(239)
<b>Subtotal - Supplemental Changes</b>	<b>20,008</b>		<b>20,008</b>
<b>Total Proposed Budget</b>	<b>11,004,260</b>	<b>381,563</b>	<b>11,385,823</b>
Difference	20,008		20,008
Percent Change	0.2%	0.0%	0.2%

**SUPPLEMENTAL CHANGES**

**Staff Mix**

The 2015 supplemental budget adjusts for changes in certificated instructional staff compensation based on average teacher experience levels (staff mix). Staff mix is projected to continue to decrease for the 2014-15 school year.

**Small School Factor**

The 2015 supplemental budget adjusts allocations for the small school factor. The allocation for small schools' certificated instructional staffing (CIS) units will decrease to 564 CIS for the 2014-15 school year. The 2014 supplemental budgeted assumption was 592 CIS for the 2014-15 school year.

**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 2015 supplemental budget adjusts local deductible revenues based on the Department of Natural Resources' timber harvest forecast as of October 2014. Local deductible revenues are forecasted to be \$17.5 million for the 2014-15 school year. The 2014 supplemental budgeted assumption was \$17.1 million.

**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 2015 supplemental budget recognizes changes in K-12 caseload and workload costs for the 2013-14 school year that result in changes for state fiscal year 2015.

## **SUPPLEMENTAL BUDGET**

### **Enrollment/Workload Adjustment**

The 2015 supplemental budget reflects adjustments in the public school enrollment caseload for the 2014-15 school year. General K-12 full-time equivalent enrollment is projected to be higher by 397 students in the 2014-15 school year for a total enrollment of 1,012,124.

### **K-12 Inflation**

The maintenance level budget reflects adjustments to inflation provided for the 2014-15 school year. Based on the Economic Revenue and Forecast Council's November forecast, the implicit price deflator is forecasted to be 1.2 percent for the 2014-15 school year, a change from the 2014 supplemental budgeted assumptions of 1.3 percent for the 2014-15 school year.