West Valley (Spokane) Four Year Budget Forecast

SUMMARY OF GENERAL FUND BUDGET

	2017-2018 Actual		2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
Revenues						
Levy	8,537,328		5,755,872	3,145,161	3,363,849	3,464,764
Levy Equalization	2,212,269		2,562,683	2,613,937	2,666,215	2,719,540
Local Nontax	788,784		856,000	873,120	890,582	908,394
State, General	26,158,298		30,412,444	31,020,693	31,641,107	32,273,929
State, Special	7,081,679		7,826,279	7,982,805	8,142,469	8,305,810
Federal, Special	2,603,057		2,842,262	2,842,262	2,842,262	2,842,262
Revenues from OP & Co-Op Districts	259,278		55,000	56,100	57,222	58,366
Revenues from Other Agencies (ESD & ECEAP)	506,575		670,000	670,000	670,000	670,000
Total Revenues	48,147,268		50,980,540	49,204,078	50,273,706	51,243,065
Expenditures						
Basic Education & Enrichment	23,918,598		26,520,328	27,050,735	27,591,750	28,143,585
Special Education	5,967,881		6,110,404	6,232,612	6,357,265	6,484,410
Career Technical Education Instruction	2,475,147		2,454,290	2,503,376	2,553,444	2,604,513
Compensatory Education (Title, LAP, Gifted & ELL ...)	3,064,508		3,514,919	3,585,217	3,656,922	3,730,060
Other Programs (Gear Up, Other Grants ...)	335,106		801,337	814,264	827,450	840,900
District Wide Support	8,203,489		7,396,265	7,544,190	7,695,074	7,848,976
School Food Services	1,406,091		1,348,447	1,375,416	1,402,924	1,430,983
Transportation	1,374,539		1,452,037	1,481,078	1,510,699	1,540,913
Total Expenditures	46,745,359		49,598,027	50,586,888	51,595,529	52,624,340
Adjust for 18-19 negotiated salary increase						
Certificated Salaries & Benefits			469,614	479,006	488,586	498,358
Classified Salaries& Benefits			178,290	181,856	185,493	189,203
		Total Adj.	647,904	660,862	674,079	687,561
Updated Total Expenditures			50,245,931	51,247,750	52,269,608	53,311,900
Other Financing Uses	346,888		396,850	369,850	396,850	396,850
Revenues Over (Under) Expenditures	1,055,021		337,759	(2,413,522)	(2,392,752)	(2,465,685)
Total Beginning Fund Balance	2,145,454		3,200,475	3,538,234	1,124,713	$ (1,268,039)
Total Ending Fund Balance	3,200,475		3,538,234	1,124,713	$ (1,268,039)	$ (3,733,724)

Salary Disparity Post McCleary

WVSD	SPS	Difference	Difference Per Teacher
$ 16,704,459	$ 19,775,906	$ (3,071,447)	$ (12,285.79)
WVSD	EVSD	Difference	
$ 16,704,459	$ 17,606,501	$ (902,042)	$ (3,608.17)
WVSD	CVSD	Difference	
$ 16,704,459	$ 18,444,199	$ (1,739,740)	$ (6,958.96)
WVSD	MSD	Difference	
$ 16,704,459	$ 19,378,838	$ (2,674,379)	$ (10,697.51)
		Avg. Difference	$ (8,387.61)

SEBB Estimated Cost Impact
NEWESD 101 Region - 1.11.19

District	2018-19 Estimated Employer Costs	Estimated SEBB Employer Costs	Estimated Additional Cost	Current State Funding	Proposed State Funding	Estimated Funding Increase	Net NEW cost to District
Almira	$ 207,617	$ 295,848	$ 88,231	$ 196,992	$ 295,762	$ 98,770	$ (10,539)
Benge	$ 30,383	$ 42,264	$ 11,881	$ 34,540	$ 51,831	$ 17,291	$ (5,410)
Central Valley	$ 19,418,274	$ 27,133,488	$ 7,715,214	$ 12,813,626	$ 19,141,414	$ 6,327,788	$ 1,387,427
Cheney	$ 6,523,282	$ 9,467,136	$ 2,943,854	$ 4,451,207	$ 6,643,348	$ 2,192,141	$ 751,713
Chewelah	$ 1,034,497	$ 1,662,384	$ 627,887	$ 664,153	$ 990,697	$ 326,545	$ 301,343
Colfax	$ 780,363	$ 1,098,864	$ 318,501	$ 569,135	$ 851,225	$ 282,090	$ 36,411
Colton	$ 335,021	$ 478,992	$ 143,971	$ 241,377	$ 361,989	$ 120,612	$ 23,359
Columbia (Stev)	$ 372,402	$ 521,256	$ 148,854	$ 226,319	$ 338,904	$ 112,584	$ 36,270
Colville	$ 2,218,954	$ 3,395,208	$ 1,176,254	$ 1,672,327	$ 2,495,524	$ 823,197	$ 353,057
Creston	$ 226,960	$ 324,024	$ 97,064	$ 200,823	$ 301,701	$ 100,878	$ (3,814)
Curlew	$ 345,118	$ 549,432	$ 204,314	$ 248,367	$ 372,550	$ 124,183	$ 80,131
Cusick	$ 483,609	$ 718,488	$ 234,879	$ 283,714	$ 424,477	$ 140,763	$ 94,116
Davenport	$ 872,002	$ 1,239,744	$ 367,742	$ 598,667	$ 893,101	$ 294,435	$ 73,308
Deer Park	$ 2,918,299	$ 4,437,720	$ 1,519,421	$ 1,864,751	$ 2,781,472	$ 916,720	$ 602,700
East Valley (Spok	$ 5,871,765	$ 8,452,800	$ 2,581,035	$ 3,823,645	$ 5,703,903	$ 1,880,258	$ 700,777
Endicott	$ 243,813	$ 429,684	$ 185,871	$ 200,650	$ 300,956	$ 100,306	$ 85,565
Evergreen (Stev)	$ 69,269	$ 112,704	$ 43,435	$ 44,419	$ 66,143	$ 21,723	$ 21,712
Freeman	$ 1,205,717	$ 2,042,760	$ 837,043	$ 772,024	$ 1,155,383	$ 383,359	$ 453,684
Garfield	$ 268,915	$ 478,992	$ 210,077	$ 226,645	$ 339,726	$ 113,080	$ 96,997
Great Northern	$ 64,817	$ 112,704	$ 47,887	$ 66,128	$ 100,170	$ 34,042	$ 13,845
Harrington	$ 298,593	$ 493,080	$ 194,487	$ 226,318	$ 339,466	$ 113,148	$ 81,339
Inchelium	$ 431,428	$ 676,224	$ 244,796	$ 301,404	$ 450,586	$ 149,182	$ 95,614
Keller	$ 99,757	$ 154,968	$ 55,211	$ 42,588	$ 63,666	$ 21,078	$ 34,132
Kettle Falls	$ 1,376,179	$ 1,915,968	$ 539,789	$ 753,382	$ 1,123,175	$ 369,793	$ 169,996
Lacrosse Joint	$ 264,279	$ 381,336	$ 117,057	$ 195,689	$ 294,039	$ 98,350	$ 18,707
Lamont	$ 91,120	$ 140,880	$ 49,760	$ 62,889	$ 94,421	$ 31,532	$ 18,227
Liberty	$ 757,672	$ 1,098,864	$ 341,192	$ 497,901	$ 744,798	$ 246,897	$ 94,295
Lind	$ 467,320	$ 718,488	$ 251,168	$ 290,656	$ 434,363	$ 143,707	$ 107,462
Loon Lake	$ 258,229	$ 352,200	$ 93,971	$ 130,115	$ 193,394	$ 63,279	$ 30,692
Mary Walker	$ 724,072	$ 1,127,040	$ 402,968	$ 499,427	$ 745,160	$ 245,733	$ 157,235
Mead	$ 13,022,351	$ 18,844,089	$ 5,821,738	$ 8,870,826	$ 13,260,569	$ 4,389,743	$ 1,431,995
Medical Lake	$ 2,566,884	$ 3,493,824	$ 926,940	$ 1,704,839	$ 2,546,761	$ 841,922	$ 85,018
Newport	$ 1,361,438	$ 2,352,696	$ 991,258	$ 1,071,320	$ 1,597,751	$ 526,431	$ 464,826
Nine Mile Falls	$ 1,824,134	$ 2,606,280	$ 782,146	$ 1,272,757	$ 1,903,671	$ 630,914	$ 151,232
Northport	$ 450,672	$ 577,608	$ 126,936	$ 252,324	$ 377,259	$ 124,935	$ 2,001
Oakesdale	$ 245,605	$ 380,376	$ 134,771	$ 210,161	$ 315,353	$ 105,191	$ 29,579
Odessa	$ 434,835	$ 619,872	$ 185,037	$ 310,228	$ 464,553	$ 154,325	$ 30,711
Onion Creek	$ 107,556	$ 169,056	$ 61,500	$ 60,772	$ 90,897	$ 30,125	$ 31,376
Orchard Prairie	$ 91,178	$ 126,792	$ 35,614	$ 84,967	$ 128,369	$ 43,402	$ (7,788)
Orient	$ 103,606	$ 183,144	$ 79,538	$ 72,285	$ 108,906	$ 36,621	$ 42,917
Palouse	$ 315,363	$ 450,816	$ 135,453	$ 261,441	$ 391,829	$ 130,388	$ 5,065
Pullman	$ 3,359,539	$ 4,705,392	$ 1,345,853	$ 2,627,801	$ 3,925,985	$ 1,298,184	$ 47,669
Reardan	$ 835,679	$ 1,267,920	$ 432,241	$ 569,082	$ 852,231	$ 283,149	$ 149,092
Republic	$ 540,512	$ 817,104	$ 276,592	$ 412,260	$ 612,341	$ 200,081	$ 76,511
Ritzville	$ 523,031	$ 676,224	$ 153,193	$ 375,985	$ 561,917	$ 185,931	$ (32,738)
Riverside	$ 1,992,258	$ 2,845,776	$ 853,518	$ 1,258,200	$ 1,877,715	$ 619,515	$ 234,003
Rosalia	$ 370,793	$ 577,608	$ 206,815	$ 268,479	$ 401,836	$ 133,358	$ 73,457
Selkirk	$ 508,029	$ 760,752	$ 252,723	$ 322,404	$ 482,286	$ 159,882	$ 92,841
Spokane	$ 41,765,151	$ 56,372,005	$ 14,606,854	$ 28,834,813	$ 42,987,870	$ 14,153,057	$ 453,797
Sprague	$ 300,393	$ 431,460	$ 131,067	$ 188,080	$ 281,816	$ 93,737	$ 37,331
St John	$ 274,034	$ 493,080	$ 219,046	$ 231,776	$ 347,443	$ 115,667	$ 103,379
Steptoe	$ 68,240	$ 112,704	$ 44,464	$ 60,567	$ 90,742	$ 30,175	$ 14,289
Summit Valley	$ 108,956	$ 183,144	$ 74,188	$ 96,785	$ 145,799	$ 49,013	$ 25,174
Tekoa	$ 357,046	$ 591,696	$ 234,650	$ 289,302	$ 432,661	$ 143,359	$ 91,292
Valley	$ 1,175,651	$ 1,746,912	$ 571,261	$ 382,700	$ 572,342	$ 189,642	$ 381,619
Washtucna	$ 184,909	$ 281,760	$ 96,851	$ 197,162	$ 296,140	$ 98,978	$ (2,127)
Wellpinit	$ 893,511	$ 1,183,392	$ 289,881	$ 434,051	$ 647,644	$ 213,593	$ 76,287
West Valley (Spok	$ 5,398,525	$ 7,424,376	$ 2,025,851	$ 3,210,136	$ 4,789,732	$ 1,579,596	$ 446,255
Wilbur	$ 426,201	$ 648,048	$ 221,847	$ 311,953	$ 467,364	$ 155,411	$ 66,436
Total	**$ 127,865,804**	**$ 180,977,446**	**$ 53,111,642**	**$ 86,443,338**	**$ 129,053,125**	**$ 42,609,787**	**$ 10,501,855**

*Cost & funding increase are based on OFM estimated monthly fee of $1,174.
*Staff FTE used to caclulated funding is from 2018-19 OSPI Apportionment data extract
*Proposed classified BAF = 1.43 (current = 1.15)
*Proposed certified BAF = 1.02
*Most districts excluded the additional benefit eligible substitute