

**Financial Impact of 2007-09 State Operating Budget K-12 SHB1128 on SKSD For 2007-08
Revised Draft 9/28/07**

While average figures were used, this information provides an overview of the positive and negative impact of the 2007-08 legislative session.

COLOR CODING	
Specific legislative action resulted in additional cost to the district	Yellow
Specific legislative action resulted in additional gain to the district	Light Green
District received no funding from a specific legislative action	Light Blue
Benefit or cost of specific legislative action not yet determined	Red

NON-SUPERVISORY CERTIFICATED COLA OF 4.33%			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
1. Basic Education Allocation (Part V, Sec 502(2ai-iii))			
a. 49:1000 K-3 FTE = 122 staff X 2006-07 state allocation of \$48,252	\$5,886,744.00		\$5,886,744.00
b. 4.33% COLA for 4-12 staffing allocation (3.7% + 6% equity)	\$254,896.00		\$254,896.00
c. 46:1000 4-12FTE = 345 X 2006-07 state allocation of \$48,252	\$16,646,940.00		\$16,646,940.00
d. 4.33% COLA for 4-12 staffing allocation (3.7% + 6% equity)	\$720,812.50		\$720,812.50
e. Total teachers charged to District's basic ed = 463.77 X 06-07 ave salary of \$48,252		\$22,377,830.00	(\$22,377,830.00)
f. 4.33% COLA for District's 463.77 teachers charged to basic ed		\$968,960.03	(\$968,960.03)
g. 25.56 special ed teachers charged to basic ed X 2006-07 ave salary of \$48,252		\$1,233,321.10	(\$1,233,321.10)
h. 4.33% COLA for special ed teachers charged to basic ed		\$53,402.80	(\$53,402.80)
		TOTAL IMPACT BASIC ED	(\$1,124,121.43)
2. Additional state funded but not basic education funded staff (Part V, Sec 502 (2aiv))			\$0.00
a. An additional 4.2 certificated instructional staff units for grades K-3 (4.2 X \$48,252))	\$202,658.40		\$202,658.40
b. 4.33% COLA	\$8,775.11		\$8,775.11
c. An additional 7.2 certificated instructional staff units for grade 4 (7.2 X \$48,252)	\$347,424.40		\$347,424.40
d. 4.33% COLA	\$15,043.04		\$15,043.04
		TOTAL IMPACT PART	\$573,900.95
3. Levy funded non-super. Cert. staff = 35 (32 teachers + 3 interventionists)			
a. Assumes levy covers salaries at 2006-07 level (\$48,252 X 35)	\$1,688,820.00	\$1,688,820.00	\$0.00
b. Since COLA not provided, then 4.33% COLA cost to district		\$73,125.91	(\$73,125.91)
		TOTAL IMPACT LEVY FUNDED	(\$73,125.91)
4. I-728 funded non-super. Cert. Staff = 48.55 (44 Teachers + 4.55 Inst Spec)			
a. Assumes I-728 covers salaries at 2006-07 level (\$48,252 X 48.55)	\$2,342,634.60	\$2,342,634.60	\$0.00
b. Since COLA not provided then 4.33% COLA considered a cost to district		\$101,436.07	(\$101,436.07)
		TOTAL IMPACT I-727	(\$101,436.07)
5. Title I funded non-super. Cert. Staff = 13 at average salary \$48,252/FTE			
a. Assumes Title I covers salaries at 2006-07 level (\$48,252 X 13)	\$627,276.00	\$627,276.00	\$0.00
b. Since COLA not provided then 4.33% COLA considered a cost to district		\$27,161.05	(\$27,161.05)
		TOTAL IMPACT TITLE	(\$27,161.05)

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	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
6. Gifted funded non-super. Cert. Staff =2.2 at average salary \$48,252/FTE			
a. Assumes gifted covers salaries at 2006-07 level (\$48,252 X 2.2)	\$106,154.40	\$106,154.40	\$0.00
b. Since COLA not provided then 4.33% COLA considered a cost to district		\$4,596.49	(\$4,596.49)
		TOTAL IMPACT GIFTED	(\$4,596.49)
7. Spec. Ed. funded non-super. Cert. Staff =59.7 at average salary \$48,252/FTE			
a. Assumes special ed covers salaries at 2006-07 level (\$48,252 X 59.7)	\$2,880,644.40	\$2,880,644.40	\$0.00
b. Since COLA not provided then 4.33% COLA considered a cost to district		\$124,731.90	(\$124,731.90)
c. Spec Ed funded ESAs (Nurse, Counselors, Psychs, Therapists = 28.3FTE X \$48,252)	\$1,365,531.60	\$1,365,531.60	\$0.00
d. Since COLA not provided then 4.33% COLA considered a cost to district		\$59,127.52	(\$59,127.52)
		TOTAL IMPACT SPEC. ED.	(\$183,859.42)
8. LAP funded non-super. Cert Staff = 4.6 FTE at average salary \$48,252/FTE			
a. Assumes LAP covers salaries at 2006-07 level (\$48,252 X 4.6FTE)	\$221,959.20	\$221,959.20	\$0.00
b. Since COLA not provided, then 4.33% COLA considered cost to district/program		\$9,610.83	(\$9,610.83)
		TOTAL IMPACT LAP	(\$9,610.83)
9. CTE funded non-super. Cert Staff = 37.25 FTE at average salary \$48,252/FTE			
a. Assumes CTE covers salaries at 2006-07 level (\$48,252 X 37.25FTE)	\$1,797,387.00	\$1,797,387.00	\$0.00
b. Since COLA not provided, then 4.33% COLA considered cost to district/program		\$77,826.86	(\$77,826.86)
		TOTAL IMPACT CTE	(\$77,826.86)
TOTAL COST TO SKSD AND PROG. FOR 4.33% COLA & SALARIES FOR NON-SUP. CERT. STAFF			(\$1,027,837.11)

CERTIFICATED ADMINISTRATORS

	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
1. Basic Education			
a. 4:1000 K-12 FTE (9996.83 FTE/1000= 40) 40X\$54,884 06-07 Admin alloc from state	\$2,195,360.00		\$2,195,360.00
b. District has 27.4 charged to basic education at ave. salary of \$92,440.55		\$2,532,871.00	(\$2,532,871.00)
c. 3.7% COLA calculated on state allocation for certificated administrators	\$81,228.32		\$81,228.32
d. 3.7% COLA calculated on 2006-07 salaries for cert. administrators		\$93,716.23	(\$93,716.23)
		TOTAL IMPACT BASIC ED	(\$349,998.91)
2. Levy Plan has 2 certificated administrators charged to it Assumes levy covers 2006-07 salaries	\$184,881.10	\$184,881.10	\$0.00
a. 3.7% COLA calculated on 2006-07 salaries for these two cert admin		\$6,840.60	(\$6,840.60)
		TOTAL IMPACT LEVY	(\$6,840.60)
3. Special Education has 2.8 certificated administrators charged to it at ave. 06-07 sal of \$92,440.55			
a. Assume spec ed covers 2006-07 salary	\$258,833.54	\$258,833.54	\$0.00
b. 3.7% COLA calculated on 2006-07 salaries for the 2.8 admin		\$9,576.84	(\$9,576.84)
		TOTAL IMPACT SPEC. ED.	(\$9,576.84)
4. Title I has .325 certificated administrator charged to it at ave. 06-07 salary of \$92,440.55			
a. Assume Title I covers 2006-07 salary of \$92,440.55	\$30,043.18	\$30,043.18	\$0.00
b. 3.7% COLA calculated on 2006-07 salaries for the .325 admin		\$1,111.60	(\$1,111.60)
		TOTAL IMPACT TITLE I	(\$1,111.60)
5. LAP has .325 certificated administrator charged to it at ave. 06-07 salary of \$92,440.55			
a. Assume Title I covers 2006-07 salary of \$92,440.55	\$30,043.18	\$30,043.18	\$0.00
b. 3.7% COLA calculated on 2006-07 salaries for the .325 admin		\$1,111.60	(\$1,111.60)
		TOTAL IMPACT LAP	(\$1,111.60)

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6. Gifted has .150 certificated administrator charged to it at ave. 06-07 salary of \$92,440.55			
a. Assume Title I covers 2006-07 salary of \$92,440.55	\$13,866.08	\$13,866.08	\$0.00
b. 3.7% COLA calculated on 2006-07 salaries for the .150 admin		\$513.05	(\$513.05)
		TOTAL IMPACT GIFTED	(\$513.05)
7. CTE has 1 certificated administrator charged to it at ave. 06-07 salary of \$92,440.55			\$0.00
a. Assume Title I covers 2006-07 salary of \$92,440.55	92,440.55	92,440.55	\$0.00
b. 3.7% COLA calculated on 2006-07 salaries for the 1.0 admin		3,420.30	(\$3,420.30)
		TOTAL IMPACT CTE	(\$3,420.30)
TOTAL COST TO SKSD AND PROG FOR SALARIES AND COLA FOR CERT. ADMINISTRATORS			(\$372,572.90)
CLASSIFIED STAFF (NON-SUPERVISORY AND SUPERVISORY SINCE STATE DOES NOT ALLOCATE FUNDS FOR CLASS. ADMIN)			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
1. Basic Education			
a. 2006-07 classified ratio 1/60FTE Student (9996.83/60=166.61) at \$29,535 alloc)	\$4,920,939.40		\$4,920,939.40
b. Additional funds to SKSD for change in formula to 1/59	\$129,000.00		\$129,000.00
c. 134.1 FTE Class non-sup. charged to basic ed at actual 06-07 ave sal. of \$35,447		\$4,753,442.70	(\$4,753,442.70)
d. 3.7% COLA calculated on state allocation for classified staff (06-07 alloc +form chg)	\$186,847.75		\$186,847.75
e. 3.7% COLA calculated on 2006-07 salaries for classified staff		\$175,877.37	(\$175,877.37)
f. 0.118FTE class. Non-sup. Spec Ed staff charged to basic ed.		\$4,182.75	(\$4,182.75)
g. 3.7% COLA for spec. ed staff charged to basic ed		\$154.76	(\$154.76)
h. State allocates no funds for class. admin			\$0.00
i. District has 9.619 class admin charged to basic education at ave salary of \$71,080.44		\$683,722.75	(\$683,722.75)
j. 3.7% COLA for 2007-08		\$36,020.15	(\$36,020.15)
		TOTAL IMPACT BASIC ED	(\$416,613.33)
2. Levy Plan			
a. 65 FTE class non-sup. staff charged to levy plan. Assumes levy covers 06-07 Salary	\$2,304,055.00	\$2,304,055.00	\$0.00
b. 3.7% COLA for 30 FTE Class Staff at average salary of of \$35,447		\$85,250.04	(\$85,250.04)
c. 2 classified administrators charged to levy at ave salary of \$71080.44		\$142,160.88	(\$142,160.88)
d. 3.7% COLA for 2007-08		\$5,259.95	(\$5,259.95)
		TOTAL IMPACT LEVY	(\$232,670.87)
3. I-728 funded non-super. Class. Staff = .367			
a. Assumes I-728 covers salaries at 2006-07 level .367X\$35447	\$13,020.06	\$13,020.06	\$0.00
b. Since COLA not provided then 3.7% COLA considered a cost to district		\$481.74	(\$481.74)
		TOTAL IMPACT I-728	(\$481.74)
5. Title I funded non-super. Class. Staff =1.925			
a. Assumes Title I covers salaries at 2006-07 level (1.925X \$35,447)	\$68,235.48	\$68,235.48	\$0.00
b. Since COLA not provided then 3.7% COLA considered a cost to district		\$2,524.71	(\$2,524.71)
		TOTAL IMPACT TITLE	(\$2,524.71)
6. Gifted funded non-super. Class. Staff =0.482 at ave salary of \$35,447			
a. Assumes gifted covers salaries at 2006-07 level	\$17,085.45	\$17,085.45	\$0.00
b. Since COLA not provided then 3.7% COLA considered a cost to district		\$632.16	(\$632.16)
		TOTAL IMPACT GIFTED	(\$632.16)

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7. Spec. Ed. funded non-super. Class. Staff =59.788 at ave. salary of \$35,447			
a. Assumes special ed covers salaries at 2006-07 level	\$2,119,305.20	\$2,119,305.20	\$0.00
b. Since COLA not provided then 3.7% COLA considered a cost to district		\$78,414.29	(\$78,414.29)
		TOTAL IMPACT SPECIAL EDUCATION	(\$78,414.29)
8. Indian Education funded non-sup Class Staff = .735 at ave salary of \$35,447			
a. Assumes Indian Education covers salaries at 2006-07 level	\$26,053.55	\$26,053.55	\$0.00
b. Since COLA not provided then 3.7% COLA considered a cost to district		\$963.98	(\$963.98)
		TOTAL IMPACT INDIAN EDUCATION	(\$963.98)
9. ESL funded non-sup Class Staff = .734 at ave salary of \$35,447			
a. Assumes ESL covers salaries at 2006-07 level	\$26,018.10	\$26,018.10	\$0.00
b. Since COLA not provided then 3.7% COLA considered a cost to district		\$962.67	(\$962.67)
		TOTAL IMPACT ESL	(\$962.67)
10. LAP Funded non-supervisory class. Staff. = 2.64 at ave salary of \$35,447			
a. Assumes LAP covers salaries at 2006-07 level	\$93,580.08	\$93,580.08	\$0.00
b. Since COLA not provided then 3.7% considered cost to program		\$3,462.46	(\$3,462.46)
		TOTAL IMPACT LAP	(\$3,462.46)
11. Food and Nutrition funded non-sup. Class Staff = 22.948 at ave sal of \$35,447			
a. FNS is self supporting so assumes budget covers 2006-07 salaries	\$813,437.75	\$813,437.75	\$0.00
b. Since COLA not provided then 3.7% COLA considered cost to program		\$30,097.20	(\$30,097.20)
c. 2 classified administrators at ave 06-07 salary of \$71,080.44		\$142,160.88	(\$142,160.88)
d. Since COLA not provided then 3.7% COLA considered cost to program		\$5,259.95	(\$5,259.95)
		TOTAL IMPACT FNS	(\$177,518.03)
12. 49.395 non-supervisory classified staff charged to the trans. Budget at ave. salary of \$35,447			
a. Assumes transportation budget will cover cost of 2006-07 salary	\$1,750,550.00	\$1,750,550.00	\$0.00
b. Since COLA not provided then 3.7% COLA considered cost to program		\$64,770.35	(\$64,770.35)
c. 3 classified administrators at ave 06-07 salary of \$71,080.44		\$213,241.32	(\$213,241.32)
d. Since COLA not provided then 3.7% COLA considered cost to program		\$7,889.93	(\$7,889.93)
		TOTAL IMPACT TRANSPORTATION	(\$285,901.60)
13. CTE Funded non-supervisory class. Staff. = 5.938 at ave salary of \$35,447			
a. Assumes CTE covers salaries at 2006-07 level	\$210,484.28	\$210,484.28	\$0.00
b. Since COLA not provided then 3.7% considered cost to program		\$7,787.92	(\$7,787.92)
		TOTAL IMPACT CTE	(\$7,787.92)
TOTAL COST TO SKSD AND PROGRAMS FOR SALARIES AND COLA FOR NON-SUP & CLASS ADMIN STAFF			(\$1,207,933.76)
TOTAL IMPACT OF COLA ON SKSD			(\$2,608,343.77)

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FINANCIAL IMPACT OF SPECIFIC 2007 LEGISLATIVE ACTION ON SKSD			
SALARY EQUITY LEGISLATION			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
1. Teacher Equity at .6% See D12 - D59			
2. Non-Supervisory Classified Salary Equity	\$0.00		\$0.00
a. 2007-08 State Allocation (includes 3.7% COLA)	\$30,628.00		\$30,628.00
b. Current District Ave Class Salary for non-sup. (\$35,477) +3.7% COLA		\$36,789.65	(\$36,789.65)
DIFFERENCE BETWEEN STATE ALLOC AND AVE NON-SUPERVISORY CLASS. SALARY COSTS			(\$6,161.65)
3. Classified Administrator Salary Equity	\$0.00		\$0.00
a. 2007-08 State Allocation includes 3.7% COLA	\$0.00		\$0.00
b. Current District Ave Class Admin Sal (\$71,080.44+3.7% COLA)		\$73,710.42	(\$73,710.42)
DIFFERENCE BETWEEN STATE ALLOC AND AVE CLASS ADMIN SALARY COSTS			(\$73,710.42)
4. Certificated Administrative Salary Equity	\$0.00		\$0.00
a. 2007-08 State Allocation includes 3.7% COLA	\$56,915.00		\$56,915.00
b. Current District Ave. Administrative Salary (\$92,440.55)+ 3.7% COLA for 07-08)		\$95,860.85	(\$95,860.85)
DIFFERENCE BETWEEN STATE ALLOC AND AVE CERT ADMIN SALARY COSTS			(\$38,945.85)
EMPLOYEE HEALTH BENEFIT INCREASE			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Increases from \$682/month to \$707/month = \$25/month or \$300/year			
1. Basic ed funded certificated non-supervisory staff = 478.4	\$143,520.00		\$143,520.00
2. Basic ed funded classified staff = 169.44	\$50,832.00		\$50,832.00
3. Basic ed funded certificated administrators = 40	\$12,000.00		\$12,000.00
4. 463.77 district certificated non supervisory staff charged to basic ed		\$139,131.00	(\$139,131.00)
5. 134.1 district classified non-supervisory staff charged to basic ed		\$40,230.00	(\$40,230.00)
6. 27.4 certificated administrators charged to basic ed		\$8,220.00	(\$8,220.00)
7. 9.619classified administrators charged to basic ed		\$2,885.70	(\$2,885.70)
4. Levy funded certificated non-supervisory staff = 35 (district cost since non-basic ed)		\$10,500.00	(\$10,500.00)
5. Levy funded classified non-supervisory staff = 65 (district cost since non-basic ed)		\$19,500.00	(\$19,500.00)
6. Levy funded classified administrative staff = 2 (district cost since non-basic ed)		\$600.00	(\$600.00)
7. Levy funded certificated administrators = 2 (district cost since non-basic ed)		\$600.00	(\$600.00)
8. I-728 certificated non-supervisory staff = 48.55 (district/prog. cost since non-basic ed)		\$14,565.00	(\$14,565.00)
9. I-728 classified non-supervisory staff = .367 (district/prog. cost since non-basic ed)		\$110.10	(\$110.10)
10. Title I funded non-super. Cert. Staff = 13 (district/prog. cost since non-basic ed)		\$3,900.00	(\$3,900.00)

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11. Title I funded non-super. Class. Staff = 1.925 (district/prog. cost since non-basic ed)		\$577.50	(\$577.50)
12. Title I funded certificated administrator = .325 (district/prog cost since non-basic ed)		\$97.50	(\$97.50)
13. Gifted funded non-super. Cert. Staff =2.2 (district/prog. cost since non-basic ed)		\$660.00	(\$660.00)
14. Gifted funded non-super. Class. Staff =0.482 (district/prog. cost since non-basic ed)		\$246.00	(\$246.00)
15. Gifted funded certificated administrative staff = .150 (district/prog cost since non-basic ed)		\$45.00	(\$45.00)
16. Spec Ed Funded non-super. Cert Staff = 59.7(dist/prog cost since non-basic ed)		\$17,910.00	(\$17,910.00)
17. Spec. Ed. funded non-super.Class. Staff =59.788 (district/prog. cost since non-basic ed)		\$17,936.40	(\$17,936.40)
18. Spec. Ed. funded ESA Staff =28.3(district/prog. cost since non-basic ed)		\$8,490.00	(\$8,490.00)
19. Spec. Ed. funded Cert. Admin = 2.8 (district/prog. cost since non-basic ed)		\$840.00	(\$840.00)
20. LAP funded non-super. cert staff = 4.6FTE (district/prog. Cost since not basic ed)		\$1,380.00	(\$1,380.00)
21. LAP funded non-sup. Class staff = 2.64 (district/prog cost since non-basic ed)		\$792.00	(\$792.00)
22. LAP Cert Admin = .325 (district/prog cost since non-basic ed)		\$97.50	(\$97.50)
23. Indian Education funded non-sup Class Staff = .735 (dist/prog. cost since non-basic ed)		\$220.50	(\$220.50)
24. ESL funded non-sup Class Staff = .734 (district/prog. cost since non-basic ed)		\$220.20	(\$220.20)
25. Food and Nutrition funded non-sup. Class Staff = 22.948 (Prog. cost since non-basic ed)		\$6,884.40	(\$6,884.40)
26. Food and Nutrition funded class admin = 2 (Prog. cost since non-basic ed)		\$600.00	(\$600.00)
27. 49.395 non-supervisory classified staff assigned to transportation		\$14,818.50	(\$14,818.50)
28. 3 classified administrators assigned to transportation		\$900.00	(\$900.00)
29. CTE funded non-sup Cert. Staff = 37.25 (district/prog. cost since non-basic ed)		\$11,175.00	(\$11,175.00)
30. CTE funded non-sup Class. Staff = 5.938 (district/prog. cost since non-basic ed)		\$1,781.40	(\$1,781.40)
31. CTE funded Cert. Admin = 1 (district/prog. cost since non-basic ed)		\$300.00	(\$300.00)
TOTAL COST TO SKSD AND PROGRAMS FOR HEALTH BENEFIT INCREASE			(\$119,861.70)
NATIONAL BOARD CERTIFICATION BONUS OF \$5,000			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
17 SKSD National Board Certified Teachers			
Cost to district for the \$5000 bonus for 17 National Board Certified Staff		\$85,000.00	(\$85,000.00)
TOTAL BENEFIT TO DISTRICT			Fully Funded
NATIONAL BOARD CERTIFICATION \$5,000 BONUS FOR HIGH POVERTY SCHOOLS			\$0.00
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
No high poverty schools in South Kitsap			
TOTAL BENEFIT TO DISTRICT			\$0.00
UP TO 2 YRS. PRIOR WORK EXP. CREDIT FOR EDUCATIONAL STAFF ASSOC.			\$0.00
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
17FTE Basic Ed Funded SKSD Educational Staff Associates if all have 2 yrs exp.	\$33,223.60	\$33,223.60	
14 Special Educational Staff Associates if all have 2yr exp.		\$25,637.34	(\$25,637.34)
1FTE CTE ESA if have 2 yr exp.		\$179.40	(\$179.40)
TOTAL COST TO DISTRICT/PROGRAM OF THE 2 YR EXP CREDIT FOR ESAs			(\$25,816.74)

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INITIATIVE 728 STEP-UP FROM \$375 (2006-07) TO \$450 (2007-08)			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
I-728 Step Up \$75 per FTE	\$664,800.00		\$664,800.00
Cost of 4.33% COLA for 48.55 certificated non-supervisory staff		\$101,436.07	(\$101,436.07)
Cost of 3.7% COLA for .367 classified non-supervisory staff		\$481.74	(\$481.74)
Cost of \$300 health benefit increase for 48.55 certificated non-supervisory staff		\$14,565.00	(\$14,565.00)
Cost of \$300 health benefit increase for .367 classified non-supervisory staff		\$110.10	(\$110.10)
NET BENEFIT OF THE I-728 STEP UP FOR 2007-08			\$548,207.09
SPECIAL EDUCATION ENHANCEMENTS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Increase in funds due to special education changes	\$650,000.00		\$650,000.00
Cost of 4.33% COLA for 58.7 Spec. Ed. funded non-super.Cert. Staff		\$124,731.90	(\$124,731.90)
Cost of 3.7% COLA for 59.788 Spec. Ed. funded non-super.Class. Staff		\$78,414.29	(\$78,414.29)
Cost of 4.33% COLA for 28.3 FTE Spec Ed. Funded ESAs		\$59,127.52	(\$59,127.52)
Cost of 2 yr wk exp credit for spec. ed program ESAs		\$25,637.00	(\$25,637.34)
Cost of health benefit increase for 58.7 spec ed funded non-super.cert. staff		\$17,610.00	(\$17,610.00)
Cost of health benefit increase for 59.788spec ed funded non-super.class. staff		\$17,936.40	(\$17,936.40)
Cost of health benefit increase for 28.3 FTE Spec Ed Funded ESAs		\$8,490.00	(\$8,490.00)
NET DISTRICT COSTS FOR SPEC. ED. AFTER DEDUCTING ENHANCEMENTS			\$318,052.55
ADDITIONAL PUPIL TRANSPORTATION FUNDS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Estimated Transportation funding from state for 2007-08	\$2,729,747.00		\$2,729,747.00
Increas in funding received from the State	\$140,000.00		\$140,000.00
Cost of 2006-07 salaries for 49.395 non-supervisory class staff at ave. salary of \$35,447		\$1,750,550.00	(\$1,750,550.00)
Cost of 3.7% COLA for 49.395 non-supervisory class staff		\$64,770.35	(\$64,770.35)
Cost of 2006-07 salaries for 3 class administrators at ave salary of \$71,080.44		\$213,241.32	(\$213,241.32)
Cost of 3.7% COLA for 3 class administrators		\$7,889.93	(\$7,889.93)
Cost of health benefit increase for 49.395 non-supervisory class. Staff charged to transportation		\$148,185.00	(\$148,185.00)
Cost of health benefit increase for 3 classified administrators charged to transportation		\$900.00	(\$900.00)
Cost of 2006-07 health benefit for 49.395 non-supervisory class staff at cost of \$682/mo or \$8184/yr		\$404,248.68	(\$404,248.68)
Cost of 2006-07 health benefit for 3 class admin at cost of \$682/mo or \$8184/yr		\$24,552.00	(\$24,552.00)
Estimated cost of fuel for 2007-08		\$645,000.00	(\$645,000.00)
Estimated cost for supplies, equipment maintenance, substitutes		\$575,000.00	(\$575,000.00)
Estimated cost of liability insuranc for 2007-08		\$35,870.00	(\$35,870.00)
NET DISTRICT COSTS FOR TRANSPORTATION AFTER DEDUCTING STATE FUNDS & INCREASE			(\$1,000,460.28)

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INCREASE IN LEARNING ASSISTANCE PROGRAM STAFF UNITS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Increase in LAP funds to SKSD based on pivot table (diff from 06-07 and 07-08 + increase)	\$63,596.00		\$63,596.00
Cost of 4.33% COLA for LAP non-supervisory certificated staff		\$9,610.83	(\$9,610.83)
Cost of 3.7% COLA for LAP non-supervisory classified staff		\$3,462.46	(\$3,462.46)
Cost of 3.7% COLA for LAP cert admn.		\$1,111.60	(\$1,111.60)
Cost of \$300 Health Benefit Increase for LAP .325 Cert Admin		\$97.50	(\$97.50)
Cost of \$300 Health Benefit Increase for LAP non-supervisory certificated staff		\$1,380.00	(\$1,380.00)
Cost of \$300 Health Benefit Increase for LAP non-supervisory classified staff		\$792.00	(\$792.00)
TOTAL FISCAL BENEFIT OF THE INCREASE IN LAP STAFF UNITS			\$47,141.61
TECHNOLOGY UPGRADES AND IMPROVEMENTS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Allocation to SKSD	\$84,000.00		\$84,000.00
TOTAL FISCAL BENEFIT OF TECHNOLOGY FUNDS			\$84,000.00
ALL DAY KINDERGARTEN			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds allocated to SKSD (Poverty level not high enough)	\$0.00		\$0.00
TOTAL FISCAL BENEFIT OF ALLOCATION FOR ALL DAY KINDERGARTEN			\$0.00
VOCATIONAL EQUIPMENT REPLACEMENT			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds allocated to SKSD based on \$75/FTE Vocational Student (based on pivot table)	\$56,250.00		\$56,250.00
TOTAL FISCAL BENEFIT OF VOCATIONAL EQUIPMENT REPLACEMENT			\$56,250.00
INCREASE IN SKILL CENTER STUDENT COUNT TO 1.6			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds to SKSD resulting from increase in enrollment allocation for skill center students. As of November, 2007 we have gained an additional 34 FTE as a result of this legislative action. If the annual average for 2007-08 were to remain at 34 FTE at an average state per pupil allocation of about \$4500 per FTE we would gain	\$153,000.00		\$153,000.00
TOTAL FISCAL BENEFIT OF INCREASE IN SKILL CENTER STUDENT COUNT TO 1.6			\$153,000.00
BUILDING BRIDGES FOR DROPOUT GRANTS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds to SKSD (need to determine if qualify to apply for grant and then apply)			\$0.00
TOTAL FISCAL BENEFIT OF DROPOUT GRANT TO SKSD			\$0.00

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ELIMINATION OF BREAKFAST AND LUNCH(K-3) CO-PAY			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds to SKSD for reduced price breakfast program = 38,037 meals = \$15241.8 (06-07)	\$15,241.80		\$15,241.80
Funds to SKSD for reduced price K-3 lunch program = 1,787 meals = \$536.10 (06-07)	\$536.10		\$536.10
TOTAL FISCAL BENEFIT OF ELIMINATION OF BREAKFAST AND LUNCH CO-PAY			\$15,777.90
THREE K-3 DEMONSTRATION PROJECTS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds allocated to SKSD (none as allocated to schools in Highline, Yakima and Spokane)	\$0.00		\$0.00
TOTAL FISCAL BENEFIT OF THE K-3 DEMONSTRATION PROJECTS			\$0.00
MIDDLE SCHOOL CAREER AND TECHNICAL EDUCATION PROGRAMS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds allocated to SKSD - need to determine if qualify			\$0.00
TOTAL FISCAL BENEFIT OF MIDDLE SCHOOL CTE PROGRAM FUNDING			\$0.00
AFTER SCHOOL GRANTS TO IMPROVE READING AND MATH ACHIEVEMENT			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Did not apply as not in sanction at the time and poverty level not high enough	\$0.00		\$0.00
TOTAL FISCAL BENEFIT OF AFTER SCHOOL GRANTS			\$0.00
GIFTED EDUCATION CAP INCREASE FROM 2 TO 2.3% OF ENROLLMENT			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds allocated to SKSD in excess of 2006-07 (based on pivot table)	\$12,420.00		\$12,420.00
Cost of 4.33% COLA for 2.2 non-supervisory cert. staff. Since not funded by basic ed		\$4,596.49	(\$4,596.49)
Cost of 3.7% COLA for .482 non-supervisory class. staff. Since not funded by basic ed		\$632.16	(\$632.16)
Cost of 3.7% COLA for .150 Cert Admin Since not funded by basic ed		\$513.05	(\$513.05)
Cost of health benefit increase for .150 Cert Admin since not funded by basic ed		\$45.00	(\$45.00)
Cost of health benefit increase for 2.2 non-supervisory cert. staff since not funded by basic ed		\$660.00	(\$660.00)
Cost of health benefit increase for .482 non-supervisory class staff since not funded by basic ed		\$246.00	(\$246.00)
TOTAL FISCAL BENEFIT OF GIFTED EDUCATION CAP INCREASE			\$5,727.30
ENGLISH LANGUAGE LEARNERS PILOT PROGRAMS FOR TARGETED MIDDLE & HIGH SCHOOLS			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Focused on large middle and high schools where Spanish is predominate language			
SKSD did not qualify so no funds received			\$0.00
TOTAL FISCAL BENEFIT OF ELL PILOT PROGRAMS			\$0.00

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MATH AND SCIENCE PROFESSIONAL DEVELOPMENT			\$0.00
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Funds allocated to SKSD for middle and high school professional development	\$78,400.00		\$78,400.00
Funds allocated to SKSD for 4th and 5th grade professional development	\$47,548.00		\$47,548.00
Cost of 3rd LID day no longer funded by state so funded by I-728 funds		\$210,812.00	(\$210,812.00)
NET DISTRICT COST FOR 1 LID AFTER DEDUCTING NEW STATE FUNDS			(\$84,864.00)
PROMOTING ACADEMIC SUCCESS INCREASE			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Additional funds allocated to SKSD to support seniors who have not yet passed the WASL (from pivot table)	\$76,868.00		\$76,868.00
TOTAL FISCAL BENEFIT OF PAS INCREASE			\$76,868.00
2007 WASL CHANGES (ESSB 6023)			
	\$ Rec. by SKSD	\$ Cost to SKSD	Difference
Additional funds allocated to SKSD for administration of diagnostic assessments			
Increase costs associated with additional FTE students as a result of additional classes			
TOTAL FISCAL BENEFIT OF WASL CHANGES ALLOCATIONS			\$0.00
OTHER LEGISLATIVE ACTION THAT GENERATED STATE FUNDS			
Legislative Action	Total Allocated by State		Total to SKSD
Basic Education Formual (E2SSB 5627)	\$400,000.00		\$0.00
Expand LASER	\$6,000,000.00		\$0.00
Math and Science Instructional Coaches (2SHB 1906)	\$5,400,000.00		Don't Know
Math and Science Regional Support (2SSB 5955)	\$5,500,000.00		\$0.00
Achievement Gap program in Seattle	\$4,200,000.00		\$0.00
Programs to improve safety and emergency planning in schools	\$1,600,000.00		Don't Know
Outdoor education grant in state parks and recreation budget	\$1,500,000.00		\$0.00
Digital Learning Commons	\$1,300,000.00		\$0.00
Indigenous learning curriculum and standards in on-line learning programs pilot	\$1,000,000.00		\$0.00
Impacts associated with "simple majority" legislation	\$800,000.00		\$0.00
Miscellaneous other smaller enhancements and increases	\$6,000,000.00		\$0.00
TOTAL	\$33,700,000.00		\$0.00

**Financial Impact of 2007-09 State Operating Budget K-12 SHB1128 on SKSD For 2007-08
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IMPACT OF STATE PENSION RATE INCREASES

BEA Certificated (06-07 costs after deducting state allocation for pension costs)		\$182,383	(\$182,383)
BEA Classified (06-07 costs after deducting state allocation for pension costs)		\$113,193.00	(\$113,193)
Levy			\$0
I-728			\$0
Title I			\$0
LAP			\$0
Gifted			\$0
CTE			\$0
ESL			\$0
Indian Education			\$0
Special Education			\$0

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