

SCHOOL BOARD MINUTES

SPECIAL MEETING/Work Session:

At 5:46pm Chair, Janet Brownell, called the Special Meeting to order in the School Library.

PRESENT:

OISD Board members attending: Chair Janet Brownell, Vice-Chair Tony P. Ghazel, Scott Lancaster, Jim Sullivan, and Chris Sutton.

Administration: Supt.Principal Barbara Kline, K-8 Principal Kyle Freeman, Business Manager Keith Whitaker, Admin Asst. Cathy Ferran, Accounting Asst. Dali Cuthbert.

ESD 189: Dr. Jerry Jenkins, Marilyn Sollers.

Others: S.Diepenbrock, C.Sutton, M.O'Brien.

Chair Brownell opened the discussion regarding budget numbers. She stated that the purpose of the meeting was to gain clarity regarding OISD's financial picture as understood by the Northwest Educational Services District #189 Financial Services Director, Marilyn Sollers.

Sollers handed out a prepared summary of her presentation and presented a spreadsheet on the library Smartboard. She explained that enrollment apportionment was not simple to put into a formula. See attached documents.

No actions were taken by the school board.

MEETING ADJOURNED 6:55 pm

Respectfully submitted: _____, Recording Secretary
Catherine Ferran

School Board Approved: _____, Chairperson
Janet Brownell

ATTEST: _____, Secretary to the Board/Superintendent
Barbara Kline



Northwest Educational Service District 189

Together We Can

**1601 R Avenue
Anacortes, WA 98221**

Office Telephone: 360-299-4027

Office FAX: 360-299-4070

Orcas Island School District Board Work Session

October 12, 2011 ♦ Marilyn Sollers, Fiscal Services Supervisor

Comparison of Funded Staffing vs. Actual Staffing

1. The original spreadsheet presented to the board was a combined effort of Marilyn Sollers & Keith Whittaker. Marilyn developed the spreadsheet to show the calculated Basic Education Allocation (BEA) staff full time equivalent (FTE) for total “brick and mortar” schools and Keith revised the sheet to show calculation school-by-school.
 - a. The formulas are complex due to the following:
 - i. differing staff ratios between K-3 and grades 4-12;
 - ii. “remote and necessary” school funding for Waldron Island;
 - iii. “small high factor” which is driven by grades 9-12 enrollment; and,
 - iv. Alternative Learning Experience (ALE) staffing is 10%-20% less than brick and mortar, based on students meeting required face-to-face time or synchronous digital instructional contact requirements;
 - v. a portion of BEA apportionment dollars are moved to Special Education it is difficult to determine the FTE equivalent that belongs to Special Education we have estimated about 1.0 FTE;
 - vi. the new HB 2776 funding formula has changed the calculations from what we have traditionally known causing small fractional differences in the calculations we are using
 - b. Some tweaking of the formulas resulted in some small differences between Keith’s and Marilyn’s calculations. These differences have now been resolved.
2. The 2011/12 budget was built based on a total enrollment projection of 624 FTE, including 254.2 FTE were ALE Program students.
 - a. State generated BEA instructional staff was 23.155 FTE for brick & mortar students and 10.246 FTE for ALE (after the 10% deduction resulting from the legislative action) for District total of 33.401.
 - b. The District budget includes BEA staff of 36.85 FTE for brick and mortar schools and 5.9 FTE ALE, for a total of 42.75 FTE. The difference between funded and budgeted is 9.349 FTE, which were funded from levy dollars and other private grants. Per Keith’s calculations the levy funded 4.308 FTE and I agree.
3. Student enrollment for September was 643.67 FTE, including 227.19 FTE in the ALE Program.
 - a. State generated BEA instructional staff is 24.315 FTE for brick and mortar and 9.148 for ALE, providing a District total of 33.463 FTE.
 - b. Actual September 1 staffing was reported at 29.440 FTE for brick and mortar and 3.9 FTE for the ALE Program, for a District total of 33.340 FTE.
 - c. Prior to the September staffing adjustments, the State funded BEA staff exceeded actual employed by .123 FTE.
 - i. ALE Program was staffed 5.248 below funded (4.6 additional staff were subsequently approved for employment).

- d. Brick and mortar was staffed 5.125 FTE over the State funded FTE. When the budgeted 4.308 levy positions are added, the overage is reduced to .817 FTE in the brick and mortar schools. With the employment of the approved 4.6 additional FTE in the ALE Program, the District is .169 FTE above the State funded and levy budgeted positions, based on September enrollment.
 - e. The difference between the ALE budgeted and the ALE staffing with the additional 4.6 FTE that was approved is 3.248. However, there are additional costs for the 3.248 FTE that were not included in the budget and should be covered by maintaining a portion of the funded FTE unfilled for the following, if ALE is not to be subsidized by the District.
 - i. Time Responsibility and Incentive (TRI) schedules for ALE Program teachers are approximately 10% of base salaries. FTE is needed to cover TRI costs equals .325 staffing FTE.
 - ii. Generated staffing for the ALE Program is estimated based upon **all** ALE students meeting face-to-face time or synchronous digital instructional contact requirements. If students didn't meet face to face time or synchronous digital instructional contact requirements an additional loss of up to .915 FTE could result.
 - iii. ALE Program enrollment tends to be more volatile, due to the change in rules.
 - Students may drop out based on reduced allocation allotment uses available to the parents and the addition of mandatory testing.
 - ALE Program enrollment is a high audit risk due to the extensive requirements that must be met and documented. The State Auditor's Office has made it know that ALE will be a focus of the coming audits.
4. ALE Program enrollment for October is up 46.99 FTE compared to September, brick and mortar is down 3.56 FTE during the same period.
- a. Additional staffing generated, if enrollment does not decline in future months, would be a maximum of 1.728 FTE back out: 10% for legislative reduction; 10% for not meeting face-to-face time or synchronous digital instructional contact requirements; and, an additional 10% reduction to cover TRI costs leaving a maximum of 1.36 FTE available. This is not a large cushion against possible attrition in enrollment.
 - b. The additional staffing generated FTE should be reserved to cover the above mentioned needs.

Additional Considerations

1. 2010-11 consumed significant General Fund balance. Controls should be established to make sure the fund balance can be built back up, especially in the current economy. The current budget restores fund balance to 5%, if the beginning fund balance estimate at budget time holds up. The District may need to use some of the funds resulting from increased enrollment to offset any difference between actual and budgeted beginning fund balance in the General Fund.
2. If the proposed Capital Projects Fund (CPF) levy intended to pay back the non-voted debt fails the District will need to reduce expenditures to cover future loan payments.
3. At the time the Transportation Vehicle Fund (TVF) balance was transferred to the General Fund there was a stated intent to replenish that fund. Currently the budget has no provision to restore that balance and the fund is approximately \$57,000 short of one bus replacement. And currently there is no bus in the fleet that has a wheel chair lift.

**Orcas Island School District
Generated Staffing Units Compared to Actual
September 2011
Prepared by NWESD #189**

	Brick&Mortar					OASIS	Total Enrollment
	Total B&M	ES	MS	HS	Waldron		
September Enrollment	416.480	179.08	83.20	143.20	11.00	227.190	643.670
Certificated Staffing Units	Staff units						Staff units
CIS Staff K-3 @ 49/1000	5.093	4.897	0.000	0.000	0.196	3.417	8.510
CIS Staff Grade 4 @ 46/1000	1.427	1.289	0.000	0.000	0.138	1.110	2.536
CIS Staff Grade 5-6 @ 46/1000	2.490	2.352	0.000	0.000	0.138	2.559	5.049
CIS Staff Grade7-8 @ 46/1000	3.873	0.000	3.827	0.000	0.046	1.784	5.658
CIS Staff Grade9-12 @ 46/1000 (Less CTE)	5.814	0.000	0.000	5.814	0.000	0.745	6.560
subtotal without R&N or Small High	18.697	8.537	3.827	5.814	0.518	9.615	28.312
R&N Additional CIS Staffing - Bonus Units	1.762	0.000	0.000	0.000	1.762	0.000	1.762
Small High Schools additional CIS staffing	4.063	0.000	0.000	4.063	0.000	(0.467)	3.596
Middle School Vocational CIS Staffing	0.000	0.000	0.000	0.000	0.000	0.000	0.000
High School Vocational CIS Staffing	0.793	0.000	0.000	0.793	0.000	0.000	0.793
Reduction for transfer to Special Education	(1.000)	(0.430)	(0.200)	(0.344)	(0.026)		(1.000)
BEA Funded Certificated Instructional Staff Total	24.315	8.107	3.627	10.326	2.254	9.148	33.463
Actual BEA Certificated Staff Totals *	29.440	11.128	5.127	10.310	2.875	3.900	33.340
Under (Over) State funded units	(5.125)	(3.021)	(1.500)	0.016	(0.621)	5.248	0.123
Funded from Levy	4.308	2.539	1.260	(0.014)	0.522		4.308
Under (Over) funded & Levy units	(0.817)	(0.482)	(0.239)	0.003	(0.099)	5.248	4.431
* 2.16 District wide staff distributed over brick and mortar schools							

Staff Allocation and Funding by Source, School and Program

(as of September)

	FTE	Funding Sources				Brick & Mortar Staffing					OASIS	SpEd	Other
		Aprt.	SpEd	Grants & Other	Levy	01 ES	01 MS	01 HS	01 WS	01 DW	02	21	Grants
Subtotal as Allocated in EMS	44.180	29.032	3.320	7.520	4.308	10.400	4.800	9.400	2.680	2.160	3.900	3.320	7.520
Apportionment FTE by Location	33.462	33.462	1.000			8.107	3.627	10.326	2.254	0.000	9.148		0.00
Balance after Apport. FTE	-10.718					-2.293	-1.173	0.926	-0.426	-2.160	5.248	-3.320	-7.52
Allocated Grant FTE	7.520			7.520		0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.52
Balance after Grant FTE	-3.198					-2.293	-1.173	0.926	-0.426	-2.160	5.248	-3.320	0.00
Special Ed. Apportionment FTE	3.320		6.920			0.000	0.000	0.000	0.000	0.000	0.000	6.920	
Balance after SpEd FTE	0.122					-2.293	-1.173	0.926	-0.426	-2.160	5.248	3.600	
Budgeted Levy FTE by location	4.308				4.308	2.148	0.000	0.000	0.000	2.160	0.000		
Balance after Levy FTE	4.430					-0.145	-1.173	0.926	-0.426	0.000	5.248		
FTE Shared between locations	0.000					0.145	1.173	-0.926	0.426	0.000	-0.818		
Balance after Shared FTE	4.430					0.000	0.000	0.000	0.000	0.000	4.430		
Approx. Portion of Levy used	0.17												
The remaining 4.43 FTE in 02 is the 4.0 the Board approved at the last meeting, plus the open position, pending enrollment and Board approval.													
One FTE of General Ed apportionment is shown as being transferred to Special Ed. per apportionment report													
The remaining 3.6 FTE of SpEd units is reserved for other staff and expenditures in Program 21, and does not show in the balance remaining.													

Staff Allocation and Funding by Source, School and Program (October Enrollment)

	FTE	Funding Sources				Brick & Mortar Staffing					OASIS	SpEd	Other
		Aprt.	SpEd	Grants & Other	Levy	01 ES	01 MS	01 HS	01 WS	01 DW	02	21	Grants
Subtotal as Allocated in EMS	44.180	29.032	3.320	7.520	4.308	10.400	4.800	9.400	2.680	2.160	3.900	3.320	7.520
Apportionment FTE by Location	35.056	35.056	1.000			7.968	3.644	10.307	2.253	0.000	10.884		0.00
Balance after Apport. FTE	-9.124					-2.432	-1.156	0.907	-0.427	-2.160	6.984	-3.320	-7.52
Allocated Grant FTE	7.520			7.520		0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.52
Balance after Grant FTE	-1.604					-2.432	-1.156	0.907	-0.427	-2.160	6.984	-3.320	0.00
Special Ed. Apportionment FTE	3.320		6.920			0.000	0.000	0.000	0.000	0.000	0.000	6.920	
Balance after SpEd FTE	1.716					-2.432	-1.156	0.907	-0.427	-2.160	6.984	3.600	
Budgeted Levy FTE by location	4.308				4.308	2.148	0.000	0.000	0.000	2.160	0.000		
Balance after Levy FTE	6.024					-0.284	-1.156	0.907	-0.427	0.000	6.984		
FTE Shared between locations	0.000					0.284	1.156	-0.907	0.427	0.000	-0.960		
Balance after Shared FTE	6.024					0.000	0.000	0.000	0.000	0.000	6.024		
Approx. Portion of Levy used	0.17												
The remaining 6.024 FTE in 02 is the 4.0 the Board approved at the last meeting, plus the pending open position, plus 1.424 additional FTE.													
One FTE of General Ed apportionment is shown as being transferred to Special Ed. per apportionment report													
The remaining 3.6 FTE of SpEd units is reserved for other staff and expenditures in Program 21, and does not show in the balance remaining.													

**Orcas Island School District
Generated Staffing Units Compared to Actual
September 2011**

	Brick&Mortar						Total Enrollment
	Total B&M	ES	MS	HS	Waldron	OASIS	
September Enrollment	416.48	179.08	83.20	143.20	11.00	227.19	643.670
Certificated Staffing Units	Staff units						Staff units
CIS Staff K-3 @ 49/1000	5.093	4.897	0.000	0.000	0.196	3.417	8.510
CIS Staff Grade 4 @ 46/1000	1.427	1.289	0.000	0.000	0.138	1.110	2.536
CIS Staff Grade 5-6 @ 46/1000	2.490	2.352	0.000	0.000	0.138	2.559	5.049
CIS Staff Grade7-8 @ 46/1000	3.873	0.000	3.827	0.000	0.046	1.784	5.658
CIS Staff Grade9-12 @ 46/1000 (Less CTE)	5.814	0.000	0.000	5.814	0.000	0.745	6.560
subtotal without R&N or Small High	18.697	8.537	3.827	5.814	0.518	9.615	28.312
R&N Additional CIS Staffing - Bonus Units	1.762	0.000	0.000	0.000	1.762	0.000	1.762
Small High Schools additional CIS staffing	4.063	0.000	0.000	4.063	0.000	(0.467)	3.596
Middle School Vocational CIS Staffing	0.000	0.000	0.000	0.000	0.000	0.000	0.000
High School Vocational CIS Staffing	0.793	0.000	0.000	0.793	0.000	0.000	0.793
Reduction for transfer to Special Education		(0.430)	(0.200)	(0.344)	(0.026)		(1.000)
BEA Funded Certificated Instructional Staff Total	25.315	8.107	3.627	10.326	2.254	9.148	33.463
Actual BEA Certificated Staff Totals	29.440	11.329	5.232	10.143	2.737	3.900	33.340
Under (Over) State funded units	(4.125)	(3.221)	(1.604)	0.184	(0.483)	5.248	0.123
Funded from Levy	4.308	3.364	1.675	(0.192)	0.505		4.308
Under (Over) funded & Levy units	0.183	0.143	0.071	(0.008)	0.021	5.248	4.431