

- supplemental contracts for TRI subject to enrichment activity and hourly rate limits³⁹
- all school district and ESD employees transferred to SEBB insurance plans effective 1/1/20⁴⁰

Changes in Accounting Rules

- district must identify and report salary for each employee for basic ed services⁴¹
- for levies collected in 2020, levy plan must be approved by OSPI before submittal to voters⁴²
- enrichment levy funds must be in separate subfund of GF and audited separately⁴³
- state auditor to review enrichment activity expenditures⁴⁴

2020-21 School Year

Changes in Revenue Streams/Funding Formulas

- “inflationary adjustment” to salary allocation levels based on IPD⁴⁵
- decreases in salary allocation grandfathering begin⁴⁶
- 3 professional learning days funded by state⁴⁷

EHB 2242

POCKET GUIDE



September 2017

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Year-by-year changes in school laws and appropriation formulas.

2017-18 School Year

Changes in Revenue Streams/Funding Formulas

- current rules for calculating CIS allocation under SAM continued (funding by staff mix)¹
- CIS, CAS, and CLS salary allocation levels increased by 2.3%²
- grade K-3 teachers allocated at class size of 17 without accountability for actual class sizes³
- CTE teachers allocated at class size of 23⁴; CTE funding above general apportionment must be used in CTE programs; 5% cap on indirects⁵
- skill center teachers allocated at class size of 20⁶
- increase in TBIP & HiCap funding levels⁷; increase in LAP funding level for high poverty schools; additional LAP funding must go to the schools generating the funds⁸
- sped max percentage for funding is increased to 13.5%⁹
- state-wide property tax rate of \$2.70 per thousand beginning with taxes collected in 2018¹⁰

Changes in Employee Compensation

- no change in CIS salary compliance rules (including TRI)¹¹



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- CIS, CAS, and CLS salary allocation levels increased by 2.3% (for “state pass through” provisions)¹²
- insurance pooling requirements deleted¹³
- insurance benefit funding levels increased to \$820/FTE/month¹⁴
- HCA retiree subsidy/carve-out reduced to \$64.07/FTE/month¹⁵
- optional model CIS salary grid developed by OSPI technical working group¹⁶

2018-19 School Year

Changes in Revenue Streams/Funding Formulas

- new CIS allocation formula based on a single, state-wide salary number rather than staff mix¹⁷
- state funds 50% of the new salary allocation formula increases for CIS, CAS and CLS¹⁸
- salary allocation formulas adjusted for regional cost of living and other grandfathering¹⁹
- 1 professional learning day funded by state²⁰
- grade K-3 teacher funding contingent on actual class sizes²¹
- for enrichment levies collected in calendar year 2019, new levy lid is lesser of \$1.50 per thousand or \$2,500 per student²²
- new LEA formula for calendar year 2019²³

Changes in Employee Compensation

- CBAs for classified employees, CBAs for CIS employees, and any salaries for CAS modified or executed after 7/6/17 are limited to increasing 2018-19 total salaries (including supplemental contracts) no more than CPI²⁴
- salary compliance for CIS based on SAM deleted²⁵
- increases in CIS, CLS and CAS formulas inconsistent with “state pass through” model

- insurance benefit funding levels increased to \$840/FTE/month²⁶
- HCA retiree subsidy/carve-out increased to \$68.67/FTE/month²⁷

Changes in Accounting Rules

- school board must adopt a policy on responding to audit findings on enrichment activity expenditures; policy must include public hearing and may include progressive disciplinary actions for superintendent²⁸
- new subfund within GF required for local revenues and expenditures from local revenues²⁹
- new four-year budget plan and enrollment estimates required in each annual budget³⁰

2019-20 School Year

Changes in Revenue Streams/Funding Formulas

- state allocation for CIS increased to \$64,000 adjusted by IPD³¹
- state allocation for CAS increased to \$95,000 adjusted by IPD³²
- state allocation for CLS increased to \$45,900 adjusted by IPD³³
- allocations adjusted for regional cost of living and other grandfathering in appropriations act³⁴
- 2 professional learning days funded by state³⁵
- levy lid is lesser of \$1.50 per thousand, or \$2,500 per student (adjusted by IPD for calendar year 2020)³⁶
- local revenues, including enrichment levies and LEA, can only be used for enrichment activities, not basic ed³⁷

Changes in Employee Compensation

- minimum CIS salary is \$40K; 10% higher for CIS with at least 5 years’ experience; maximum is \$90K; maximum may be exceeded by 10% for CIS who are ESAs, teachers of STEM, or teachers in TBIP or Sped programs; all numbers adjusted by regionalization and IPD³⁸



Acronyms

CAS	certificated administrative staff (the term used in the statutes and appropriations act for state funding of certificated administrators like principals and superintendents)
CBA	collective bargaining agreement (contract with union)
CIS	certificated instructional staff (the term used in the statutes and appropriations act for state funding of salaries for non-supervisory certificated employees)
CLS	classified staff (the term used in the statutes and appropriations act for state funding of categories of classified employees, both supervisory and non-supervisory)
CPI	consumer price index (the federal statistic for calculating a cost of living adjustment in the current COLA statute)
CTE	career and technical education
GF	general fund (school district budget fund)
HCA	health care authority (usually used in reference to the monthly tax imposed per FTE for funding state health care benefits)
HiCap	highly capable program
IPD	implicit price deflator (alternative federal statistic for calculating a cost of living adjustment)
LAP	learning assistance program
LEA	local effort assistance (levy equalization)
SAM	salary allocation model (current schedule of years, degrees and credits used for the state's CIS funding allocation)
SEBB	school employees benefit board (administrator of new statewide insurance plan)
STEM	science, technology, engineering and math
Sped	special education
SY	school year
TBIP	transitional bilingual instructional program
TRI	time, responsibility or incentive (supplemental contracts for CIS)



Legal Citations

- ¹ EHB 2242 § 101; RCW 28A.150.410(1)-(4)
- ² EHB 2242 § 103; RCW 28A.400.200(2)(a)-(b)
- ³ EHB 2242 § 402; RCW 28A.150.260(4)(a)
- ⁴ EHB 2242 § 402; RCW 28A.150.260(4)(c)
- ⁵ EHB 2242 § 409; New § in chapter 28A.150 RCW
- ⁶ EHB 2242 § 402; RCW 28A.150.260(4)(c)
- ⁷ EHB 2242 § 402; RCW 28A.150.260(10)
- ⁸ EHB 2242 § 402; RCW 28A.150.260(10)
- ⁹ EHB 2242 § 406; RCW 28A.150.390
- ¹⁰ EHB 2242 § 301; RCW 84.52.065
- ¹¹ EHB 2242 § 103; RCW 28A.400.200(3)(a)
- ¹² EHB 2242 § 103; RCW 28A.400.200(2)(a)-(b)
- ¹³ EHB 2242 § 815; RCW 28A.400.280
- ¹⁴ SSB 5883 § 504(4)
- ¹⁵ SSB 5883 § 942(3)
- ¹⁶ EHB 2242 § 107; New § in chapter 28A.150 RCW
- ¹⁷ EHB 2242 § 101; RCW 28A.150.410(8)
- ¹⁸ EHB 2242 § 101; RCW 28A.150.410(8)
- ¹⁹ EHB 2242 § 101; RCW 28A.150.410(9)
- ²⁰ EHB 2242 § 105; New § in chapter 28A.150 RCW
- ²¹ EHB 2242 § 402; RCW 28A.150.260(4)(a)
- ²² EHB 2242 § 202; RCW 84.52.0531
- ²³ EHB 2242 § 204; New § in chapter 28A.505 RCW
- ²⁴ EHB 2242 §§ 701-703; New §§ in ch. 41.56, 41.59 and 28A.400 RCW
- ²⁵ EHB 2242 § 103; RCW 28A.400.200(3)(a)
- ²⁶ SSB 5883 § 504(4)
- ²⁷ SSB 5883 § 942(3)
- ²⁸ EHB 2242 § 504; New § in chapter 28A.320 RCW
- ²⁹ EHB 2242 § 601; RCW 28A.320.330
- ³⁰ EHB 2242 § 604; RCW 28A.505.040
- ³¹ EHB 2242 § 101; RCW 28A.150.410(5)
- ³² EHB 2242 § 101; RCW 28A.150.410(6)
- ³³ EHB 2242 § 101; RCW 28A.150.410(7)
- ³⁴ EHB 2242 § 101; RCW 28A.150.410(9)
- ³⁵ EHB 2242 § 105; New § in chapter 28A.150 RCW
- ³⁶ EHB 2242 § 203; RCW 84.52.0531
- ³⁷ EHB 2242 §§ 501, 603; New § in chapter 28A.150 RCW; RCW 28A.505.100
- ³⁸ EHB 2242 § 103; RCW 28A.400.200(2)(c)
- ³⁹ EHB 2242 § 103; RCW 28A.400.200(4)
- ⁴⁰ EHB 2242 §§ 806, 816; RCW 41.05.050, 28A.400.350.
- ⁴¹ EHB 2242 § 103; RCW 28A.400.200(3)(a)
- ⁴² EHB 2242 § 201; RCW 84.52.053
- ⁴³ EHB 2242 § 203; RCW 84.52.0531
- ⁴⁴ EHB 2242 § 503; New § in chapter 43.09 RCW
- ⁴⁵ EHB 2242 § 102; RCW 28A.400.205
- ⁴⁶ EHB 2242 § 104; New § in chapter 28A.150 RCW
- ⁴⁷ EHB 2242 § 105; New § in chapter 28A.150 RCW

