**STATE OF WASHINGTON**
**SUPERINTENDENT OF PUBLIC INSTRUCTION**
Initial 2026-27 School Year Allocation for Revenue Account: 34
Clark County Detention Center served by ESD 112 (06801)

| | |
|---|---|
| **A. STATE INSTITUTION FTE ENROLLMENT AND STAFF** | |
| * 1. 2026-27 Budgeted FTE Enrollment | 17.10 |
| 2. Allocated Certificated Instructional Staff Units (CIS) | 1.710 |
| 3. Allocated Certificated Administrative Staff Units (CAS) | 0.000 |
| 4. Allocated Classified Staff Units (CLS) | 0.000 |
| **B. CERTIFICATED INSTRUCTIONAL STAFF (CIS) ALLOCATION** | |
| 1. CIS Salary Staff Maintenance Amount - 180 Day Basis | 78,209.00 |
| 2. CIS 220 Day Maintenance Salary Allocation [ A.2 * B.1 * 220/180 ] | 163,456.81 |
| 3. CIS Salary Staff Increase Amount | 82,248.00 |
| 4. CIS 220 Day Increase Salary Allocation [ (A.2 * B.3 * 220/180 ] - B.2 | 8,441.51 |
| 5. Total CIS 220 Day Salary Allocation [ B.2 + B.4 ] | 171,898.32 |
| **C. CERTIFICATED ADMINISTRATIVE STAFF (CAS) ALLOCATION** | |
| 1. CAS Salary Staff Maintenance Amount | 0.00 |
| 2. CAS Salary Staff Maintenance Salary Allocation [ A.3 * C.1 ] | 0.00 |
| 3. CAS Salary Increase Amount [ $0.00 - C.1 ] | 0.00 |
| 4. CAS Salary Increase Salary Allocation [ A.3 * C.3 ] | 0.00 |
| 5. Total CAS Salary Allocation [ C.2 + C.4 ] | 0.00 |
| **D. CLASSIFIED (CLS) ALLOCATION** | |
| 1. CLS Salary Staff Maintenance Amount | 0.00 |
| 2. CLS Salary Maintenance Salary Allocation [ A.4 * D.1 ] | 0.00 |
| 3. CLS Salary Staff Increase Amount [ $0.00 - D.1 ] | 0.00 |
| 4. CLS Salary Staff Increase Salary Allocation [ A.4 * D.3 ] | 0.00 |
| 5. Total CLS Salary Allocation [ D.2 + D.4 ] | 0.00 |
| **E. STAFF BENEFIT ALLOCATION** | |
| 1. Health Benefits | |
| A. CIS and CAS Maintenance Allocation [ (A.2 + A.3) * $15,997.68 ] | 27,356.03 |
| B. CLS Maintenance Allocation [ A.4 * $22,428.12 ] | 0.00 |
| C. CIS and CAS Increase Allocation [ (A.2 + A.3) * $16,817.76 - E.1.A ] | 1,402.34 |
| D. CLS Increase Allocation [ A.4 * $23,577.84 - E.1.B ] | 0.00 |
| 2. Statutory Benefits | |
| A. CIS and CAS Maintenance Salary Benefits [ (B.2 + C.2) * 16.02% ] | 26,185.78 |
| B. CLS Maintenance Salary Benefits [ D.2 * 18.07% ] | 0.00 |
| C. CIS and CAS Increase Salary Benefits [ (B.4 + C.4) * 15.39% ] | 1,299.15 |
| D. CLS Increase Salary Benefits [ D.4 * 14.72% ] | 0.00 |
| 3. Total Staff Benefits [ E.1 + E.2 ] | 56,243.30 |
| **F. PROFESSIONAL LEARNING DAYS (PLD)** | |
| 1. PLD Allocation [ (((A.2 * B.3) + ((A.2 * B.3) * 15.39%)) / 180 ) * 3 Days ] | 2,704.82 |
| **G. MATERIAL, SUPPLIES, AND OPERATING COST (MSOC) ALLOCATION** | |
| 1. MSOC Maintenance Allocation [ A.1 * $675.54 ] | 11,551.73 |
| 2. MSOC Increase Allocation [ A.1 * $14.77 ] | 252.57 |
| 3. Total MSOC Allocation [ G.1 + G.2 ] | 11,804.30 |
| **H. INDIRECT COST ALLOCATION** | |
| 1. Direct Maintenance [ B.2 + C.2 + D.2 + E.1.A + E.1.B + E.2.A + E.2.B + G.1 ] | 228,550.35 |
| 2. Indirect Cost Allocation [ H.1 * 4.7% ] | 10,741.87 |
| **I. FORMULA ALLOCATION [ B.5 + C.5 + D.5 + E.3 + F.1 + G.3 + H2 ]** | 253,392.61 |
| **J. NON-FORMULA ALLOCATIONS** | |
| 1. Mentally Ill Offender Unit Allocation | 0.00 |
| 2. Differentiated Instruction Allocation [ 45% of 17.1 FTE * $11,232.00 ] | 86,430.24 |
| 3. Academic Records Support | 0.00 |
| **K. TOTAL 2026-27 BUDGETED ALLOCATION** | |
| 1. Account 34 Total Allocation [ I + J.1 + J.2 + J.3 ] | 339,822.85 |
| 2. Average Allocation per FTE Pupil [ K.1 / A.1 ] | 19,872.68 |
| 3. Average Allocation per FTE Pupil Excluding Indirects [( K.1 - H.2) / A.1 ] | 19,244.50 |
| **NOTES * :** | |
| 1. Line A.1: Budgeted enrollment is used. | |
| 2. | |