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

A. STATE INSTITUTION FTE ENROLLMENT AND STAFF	
* 1. 2026-27 Budgeted FTE Enrollment	19.57
2. Allocated Certificated Instructional Staff Units (CIS)	1.957
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]	187,067.24
3. CIS Salary Staff Increase Amount	82,248.00
4. CIS 220 Day Increase Salary Allocation [(A.2 * B.3 * 220/180] - B.2	9,660.84
5. Total CIS 220 Day Salary Allocation [B.2 + B.4]	196,728.08
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]	31,307.46
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]	1,604.90
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%]	29,968.17
B. CLS Maintenance Salary Benefits [D.2 * 18.07%]	0.00
C. CIS and CAS Increase Salary Benefits [(B.4 + C.4) * 15.39%]	1,486.80
D. CLS Increase Salary Benefits [D.4 * 14.72%]	0.00
3. Total Staff Benefits [E.1 + E.2]	64,367.33
F. PROFESSIONAL LEARNING DAYS (PLD)	
1. PLD Allocation [(((A.2 * B.3) + ((A.2 * B.3) * 15.39%)) / 180) * 3 Days]	3,095.52
G. MATERIAL, SUPPLIES, AND OPERATING COST (MSOC) ALLOCATION	
1. MSOC Maintenance Allocation [A.1 * $675.54]	13,220.32
2. MSOC Increase Allocation [A.1 * $14.77]	289.05
3. Total MSOC Allocation [G.1 + G.2]	13,509.37
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]	261,563.19
2. Indirect Cost Allocation [H.1 * 4.7%]	12,293.47
I. FORMULA ALLOCATION [B.5 + C.5 + D.5 + E.3 + F.1 + G.3 + H2]	289,993.77
J. NON-FORMULA ALLOCATIONS	
1. Mentally Ill Offender Unit Allocation	0.00
2. Differentiated Instruction Allocation [45% of 19.57 FTE * $11,232.00]	98,914.61
3. Academic Records Support	0.00
K. TOTAL 2026-27 BUDGETED ALLOCATION	
1. Account 34 Total Allocation [I + J.1 + J.2 + J.3]	388,908.38
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.
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