



# **BAINBRIDGE ISLAND**

**SCHOOL DISTRICT No. 303**

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**STRONG MINDS, STRONG HEARTS,  
STRONG COMMUNITY**

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## **Citizen's Guide to the District Budget**

**2022-2023**

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Bainbridge Island School District No. 303  
8489 Madison Ave. NE Bainbridge Island, WA 98110  
(206)842-4714 • <http://www.bisd303.org>

## Board of Directors

Christina Hulet, President

Mark Emerson, Vice-President

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Dr. Erin Murphy, Deputy Superintendent

Kristen Haizlip, Executive Director of Teaching and Learning-Secondary

Amii Thompson, Executive Director of Teaching and Learning-Elementary

Diane Leonetti, Executive Director of Special Services

Dane Fenwick, Director of Facilities and Operations

Kelly Pearson, Director of Business Services

Kiyomasa Toma, Director of Technology Services

Nathan Fitzpatrick, Director of Human Resources

Sean Eaton, Director of Career and Technical Education

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## From the Superintendent

December 2022

Bainbridge Island School District Community Members:

The Citizen's Guide to the District's Budget, released annually alongside the district's board approved budget (F-195), is financial information in a condensed format that helps build understanding of how schools are funded and how we on Bainbridge Island choose to allocate district revenues. Thanks for taking the time to review the information in this guide.

Our district has faced unprecedented challenges due to the global pandemic over the last two years. Developing safe protocols for schooling during COVID-19, variable enrollment trends, an uncertain economy, and adjusting our instructional models are all challenges that our community has faced these past few years. I am proud of our entire Bainbridge Island School District (BISD) team as we have navigated these turbulent waters.

Due to strong fiscal management from the School Board, along with some State of Washington (State) and Federal relief for COVID related matters, I am pleased to share that BISD is in a state of strong fiscal health. The district continues to meet the board's goal of maintaining at least a 5% fund balance while still ensuring that our utilization of these resources support our students and our District Improvement Plan. I believe our schools represent a great value, which includes top-tier academic and enrichment programming.

Our challenge this year in regard to our budget will be to analyze how future potential downward enrollment trends may impact our ability to continue to provide our robust curricular and extra-curricular programs. This year we will work closely with our District Budget Advisory Committee (DBAC) to evaluate aspects of our general fund revenues and expenditures, and will make recommendations on what, if any, budget adjustments need to be made for the following school year (2023-24). I am also deeply appreciative of our relationship with the Bainbridge Schools Foundation (BSF). BSF has been instrumental in supporting and enhancing our ability to serve students, which includes our support of differentiated instruction, academic intervention, and attracting and retaining high quality teachers.

All the information in this Citizen's Guide is based on information contained in our district's F-195 budget document, a financial statement filed annually with Washington State's Office of Superintendent of Public Instruction (OSPI). We can gladly provide a copy of that form if you are interested in further detail after reviewing this summary; alternately, you can download the document at the following URL: <http://www.k12.wa.us/safs/reports.asp> and select the Bainbridge Island School District from the drop-down menu.

Again, we appreciate that you have taken the time to review this information and thank-you for your continued support of our schools and students. Should you have questions about any of the information within, please do not hesitate to call me, or Bainbridge Island's Business Services Director, Kelly Pearson.

Sincerely,

Dr. Peter Bang-Knudsen  
Superintendent

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## Schools and Programs

### **Captain Johnston Blakely Elementary School**

Blakely Elementary serves students from Kindergarten through Grade 4. Blakely is situated in the southern part of Bainbridge Island and has a splendid new facility through the support of a Capital Projects Bond approved by our voters.

### **Ordway Elementary School**

Ordway Elementary serves students from Kindergarten through Grade 4. Ordway is our centrally located elementary and houses our District Spanish Immersion Program.

### **Captain Charles Wilkes Elementary School**

Wilkes Elementary serves students from Preschool through Grade 4 and is located in the northern part of Bainbridge Island.

### **Sonoji Sakai Intermediate School**

Sakai serves students in Grades 5 and 6. Sakai is centrally located on Bainbridge Island and provides support for students as they transition from the elementary to secondary program.

### **Woodward Middle School**

Woodward Middle School serves students in Grades 7 and 8. The middle school serves as a transition from the broad elementary program to a more specialized and intensive secondary program. Students are given both structure and freedom to begin making their own decisions and to establish their own interests and values.

### **Bainbridge High School**

Bainbridge High School is a comprehensive, accredited high school, serving students in Grades 9 through 12. The focus is on preparing students to meet the challenges of college and career by developing strong academic programs in reading, writing, math, and technical skills. We have expanded elective programs to include a growing and diverse Career and Technical Education (CTE) program, which includes offerings such as Bio-Medical Engineering and Robotics. We also offer a comprehensive range of activities and athletics programs to provide a balanced educational program for our students.

### **Commodore Options School**

Commodore is home to three District programs: Odyssey Multiage Program serving students in Grades K through 8; Mosaic Home Education Partnership which serves students in Grades K through 8; and Eagle Harbor High School which serves students in Grades 9 through 12. Each of these programs have strong parental partnership as a foundation and they are instrumental in meeting the mission of the programs.

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## Enrollment and Staffing

The Bainbridge Island School District currently serves approximately 3,539 full-time students (October 2021 enrollment) with varied needs and abilities. We employ more than 740 full and part-time staff including teachers, substitutes, support personnel and administrators (certificated and classified staff). The following section discusses the importance of enrollment in determining our budget.

### Why is student enrollment important? How is it measured?

Most of the revenue we receive from the State is determined by student enrollment. Student enrollment is measured using either Annual Average Full-Time Equivalent (AAFTE) or Headcount, as follows:

- **AAFTE** measures the average amount of time a student is enrolled during a school year and is normally used for determining funding. To be counted as full-time, a student must be enrolled for a minimum number of minutes on each prescribed count day for school months running from September through June. Students who attend less than full-time are considered less than 1.0 FTE. For instance, a student who is enrolled full-time (every day for the entire year) is considered to be 1.0 FTE; on the other hand, a senior who is only enrolled in two courses (two classes each day for the full year) would be approximately 0.4 FTE.
- **STUDENT HEADCOUNT** reflects the actual number of students that attend on a given day regardless of how many minutes per day they actually attend and is normally used when considering physical capacity. Using the senior example, both a full-time and a part-time senior student would each receive a full headcount of 1 (one).

### Staffing

District staffing is also measured by FTE, with 1.0 FTE being the equivalent of a full-time employee. The number of days an employee works varies among positions and bargaining groups. For instance, a 1.0 FTE teacher's base contract includes 180-days a year, for 7.5 hours per day. Administrative staff work 260 days a year (depending on whether they are full time), for 8 hours per day.

School-based staffing levels, both certificated (instructional staff) and classified (non-certificated staff), are determined by AAFTE for each school and are distributed in consideration of the State funding formula and building specific needs.

The following table lists the average annual FTE enrollment for each grade level in the Bainbridge Island School District, along with full-time equivalent staffing:

## Enrollment and Staffing FTE

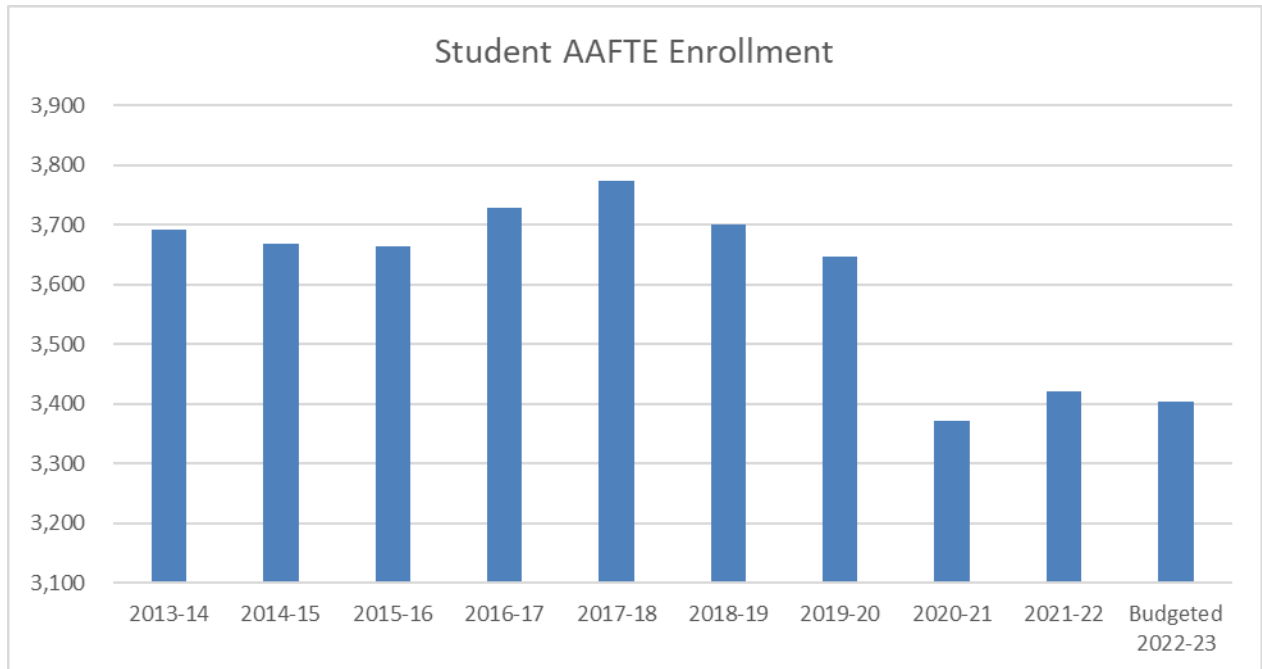
### 3 Year History

Students	2020-21 Actual Average FTE	2021-22 Actual Average FTE	2022-23 Budget FTE
Kindergarten	190	192	194
Grade 1	203	216	210
Grade 2	210	230	229
Grade 3	202	237	244
Grade 4	213	228	251
Grade 5	257	238	243
Grade 6	236	273	240
Grade 7	271	254	284
Grade 8	300	276	261
Grade 9	323	340	325
Grade 10	337	316	341
Grade 11	329	299	289
Grade 12	299	319	292
<i>Running Start</i>	<i>109</i>	<i>62</i>	<i>62</i>
<i>ALE Enrollment</i>	<i>100</i>	<i>91</i>	<i>76</i>
<b>Total K-12 Students</b>	<b>3,579</b>	<b>3,571</b>	<b>3,541</b>

Staff	2020-21 Actual Average FTE	2021-22 Actual Average FTE	2022-23 Budget FTE
Certificated Employees	262	257	250
Classified Employees	133	143	149
<b>Total Staff</b> (does not include substitutes)	<b>395</b>	<b>400</b>	<b>399</b>

## Enrollment Trends

The following charts and tables illustrate average annual full time equivalent (AAFTE) enrollment trends. This data looks at average attendance each year and has been taken directly from the OSPI Report 1251 Full-time Enrollment which is available on their website at: <http://www.k12.wa.us/safs/reports.asp>. Running Start and ALE students have not been included in the AAFTE enrollment numbers.



School Year	Basic Education FTE Enrollment*
2013-14	3,693
2014-15	3,668
2015-16	3,664
2016-17	3,728
2017-18	3,774
2018-19	3,700
2019-20	3,647
2020-21	3,372
2021-22	3,422
<b>Budgeted 2022-23</b>	<b>3,403</b>

\* No Running Start, no ALE



# The Budget

Our budget is a financial tool that guides the collection and distribution of resources in accordance with State law, OSPI regulations, the Board's educational priorities, and District policies, as well as sound financial management principles.

Our fiscal year begins September 1<sup>st</sup> and ends August 31<sup>st</sup>. The budget process begins in late winter and culminates when the Superintendent submits a recommended budget to the Board, usually in August. This recommendation is based on projected enrollment, projected revenues and other resources, program requirements, and any mandated changes.

The following sections discuss our funds and projected financing sources for each one. The remaining sections focus on the General Fund.

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## District Funds

To better manage its resources and comply with State and Federal accounting requirements, we use five different funds or accounts, as follows:

The **GENERAL FUND** accounts for daily operations. Included in this fund are all recurring financial activities, such as teacher salaries, food services, custodial and maintenance support, and central administration costs. Revenue sources primarily include a State allocation based on student enrollment, local property taxes, State special purpose, federal special and general purpose, and local non-tax revenue. Detailed descriptions of these sources are included in the following section.

The **CAPITAL PROJECTS FUND** is used to finance and pay for capital improvements. These include land acquisition, construction of new buildings, site improvements, major building renovations, replacement of plumbing, electrical or heating systems, and the equipping of new facilities. Revenues from bonds, some levies, and sales and lease of property are retained here. In addition, the Capital Projects Fund also includes funds for infrastructure, projects and technology improvements funded through the Technology Levy.

The **DEBT SERVICE FUND** accounts for the redemption of bonds and the payment of interest on bonds, which were sold to fund capital improvements. Proceeds from bond sales are credited to the Capital Projects Fund. The income generated in this fund comes from local property taxes. See Appendix I for more information on taxes.

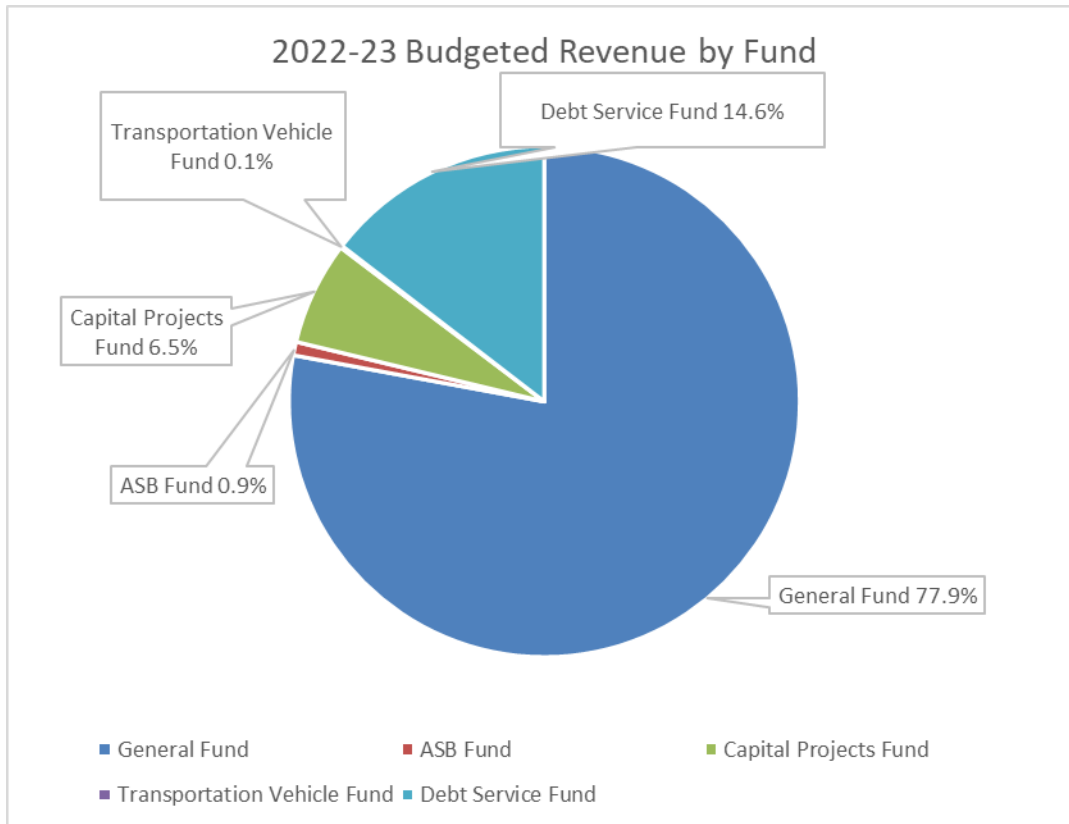
The **ASSOCIATED STUDENT BODY (ASB) FUND** accounts for funds raised by students at each school. Each student body organization prepares and submits an annual budget for Board approval. Revenues are derived from fundraisers and student fees.

The **TRANSPORTATION VEHICLE FUND** is used for the purchase, major repair, and rebuilding of school buses. This fund's primary source of revenue is bus depreciation payments received from the State.

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### Total Financing Sources by Fund

The following chart depicts the current year’s budgeted financing sources. A 3-year summary follows and was taken directly from the 2022-23 BISD F195 Budget document.



Fund	2020-21 Actual	2021-22 Budget	2022-23 Budget
General Fund	\$57,958,039	\$56,030,987	\$60,117,614
ASB Fund	\$253,586	\$570,150	\$658,450
Capital Projects Fund	\$7,156,538	\$4,908,999	\$5,049,999
Transportation Vehicle Fund	\$81,253	\$90,960	\$105,800
Debt Service Fund	\$11,299,401	\$11,076,739	\$11,231,739
<b>TOTAL REVENUE</b>	<b>\$76,748,817</b>	<b>\$72,677,835</b>	<b>\$77,163,602</b>

*State law does not allow funds from the Capital Projects, Debt Service the Transportation Vehicle Funds to be transferred to, and used in, the General Fund, to offset reductions or needs, such as staffing reductions or other reductions.*

## EXPLANATION OF CHANGES - 2022-23

The Bainbridge Island School District remains in good fiscal health, once again meeting the Board of Directors' goal of maintaining a 5% fund balance (Policy 6022). As a District we have worked to be effective stewards of our resources and have expanded our programs and supports for students in alignment with our core mission and vision. We continue to work to recruit and retain high quality staff to work with our students. With this focus, we invested in competitive staff salaries, and continued our support model for staff pursuing their National Board Certification. To support District Improvement Plan Goals we allocated resources to fund programs and positions that support teaching and learning, equity and inclusion, and student social and emotional health.

We utilize State and levy funding as well as generous donations from the Bainbridge Schools Foundation (BSF) support to retain staff to support differentiated learning opportunities for our students. This allows us to more effectively meet the individual academic and behavior support needs of our students, while continuing to offer exciting enrichment and academic support programs District-wide. In addition to these instructional support positions (mostly focused on the academic needs of our K-6 population) we have continued to invest in our Career and Technical Education (CTE) programs to serve our secondary students. Upgrades to the District's technology infrastructure – both wired and wireless – has allowed for a significant infusion of devices in the buildings and technology training for staff has continued to be a priority.

In the **Debt Service Fund**, the District continues to maintain the planned repayment cycle on bonds issued to fund capital projects.

In the **Capital Projects Fund**, the District continues to engage in the work that has been generously voted upon and approved by our community. This includes a Capital Projects \$45M Bond in 2006, a \$42 M Bond in 2009, an \$82 M Bond in 2016 and a Capital Projects Levy in 2019. Through the utilization of these funds, the District has accomplished many projects, which can be accessed via the following links: 2006 Bond <https://www.bisd303.org/Page/13303> and from the 2009 Bond <https://www.bisd303.org/Page/13299>. In February 2019 the District submitted for voter approval a \$15M Capital Levy to be collected over six years. This levy provides resources to complete the projects identified in the 2016 Bond and fund necessary repairs and renovations through 2025.

In February of 2021, our taxpayers generously approved a continuation of our Technology Capital Levy for the next three years. These funds provide support for specific technology related staff, professional development, infrastructure, technology equipment and projects. Additional information about the utilization of these funds can be accessed at: <https://www.bisd303.org/Page/984>.

In the **Transportation Vehicle Fund**, revenues are stable and we anticipate having sufficient funds to purchase a new bus in FY 2022-23 if needed.

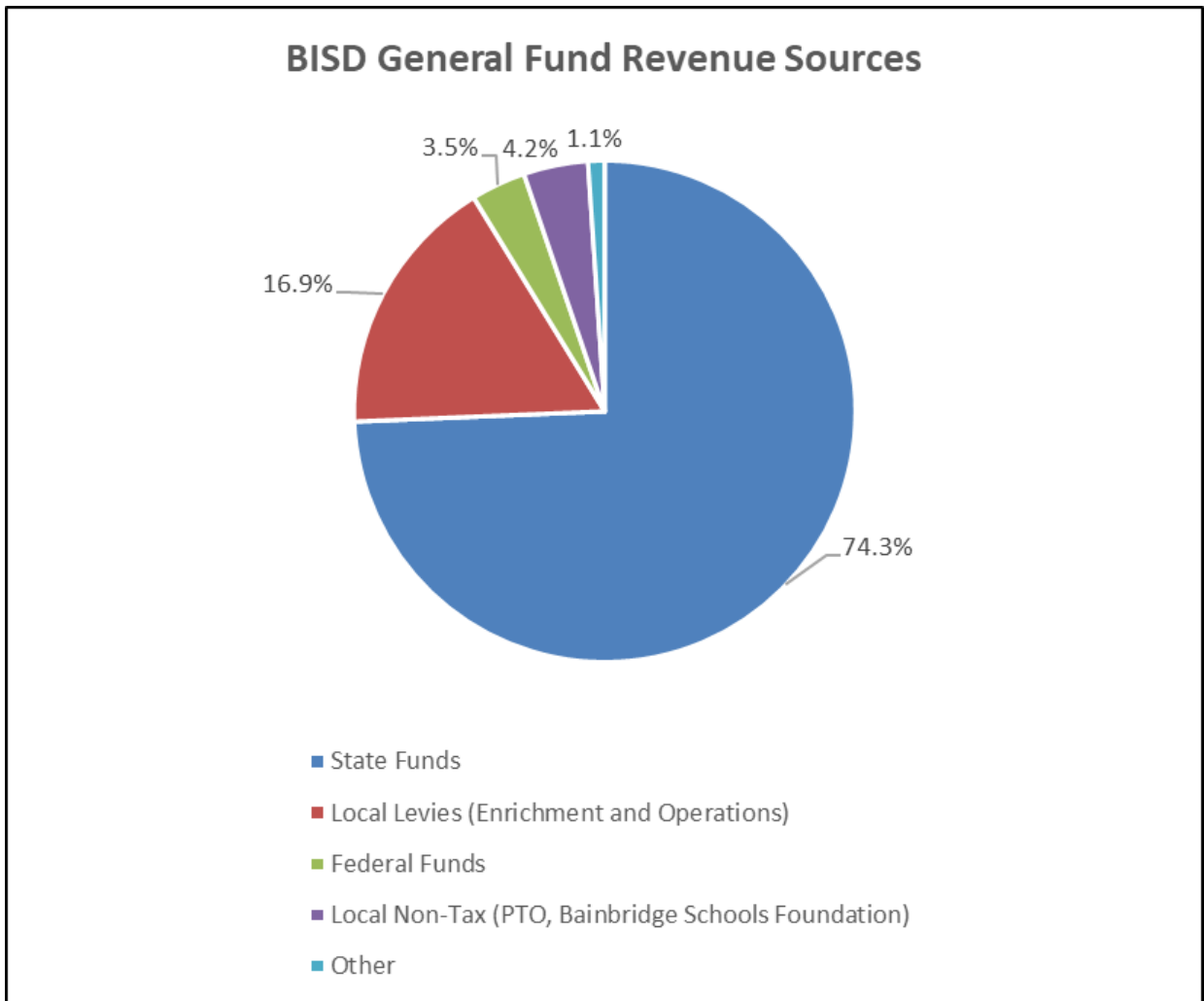
The **Associated Student Body Fund** is where student-raised funds are managed. Each year we budget the fund near its potential capacity to allow flexibility for the students. However, actual spending is typically less, and is limited to the actual funds raised and available.

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## General Fund Revenue

### WHERE DOES THE MONEY COME FROM?

Our largest source of revenue comes from the State’s General Purpose or Apportionment allocation, which is funded primarily by the State sales tax. This is followed by funding from our local Enrichment and Operations levy. The following chart illustrates the various General Fund revenue sources.



The following table provides a summary of the General Fund revenue sources over the past three years. Descriptions of these sources follow.

### General Fund Revenue Sources

Source	2020-21 Actual	2021-22 Budget	2022-23 Budget
State General	\$37,021,817	\$33,639,445	\$37,018,920
State Special	\$6,852,223	\$7,146,512	\$7,677,710
Federal Special	\$2,496,699	\$3,087,240	\$2,121,705
Local Taxes	\$9,820,007	\$9,925,290	\$10,159,627
Other Sources	\$665,112	\$600,500	\$642,352
Local Non-Tax	\$1,102,182	\$1,632,000	\$2,497,300
<b>TOTAL REVENUE</b>	<b>\$57,958,040</b>	<b>\$56,030,987</b>	<b>\$60,117,614</b>

## GENERAL FUND REVENUE SOURCE DESCRIPTIONS

### **State General Purpose** **2022-23 Budget is \$37,018,920**

General Apportionment is allocated by the State to support basic education operations. Funding is determined by our ten-month average student enrollment (see Enrollment and Staffing section.)

### **State Special Purpose** **2022-23 Budget is \$7,677,710**

State Special Purpose allocations are for specific educational and support programs. They include funds for special education, Learning Assistance Program (LAP), student transportation operations, and transitional bilingual education programs. This funding is specific to its assigned purpose and cannot be used in other ways.

### **Federal Special Purpose** **2022-23 Budget is \$2,121,705**

Federal Special Purpose grants provide funding for programs to support specific student populations and programs, such as special education, vocational education, Title I, Title II, and school food service. Each federal grant comes with its own requirements and rules for its use and can only be used for the intended purpose. The District received Elementary and Secondary Schools Emergency Relief (ESSER) funds and Child Nutrition funds as additional allocations in FY 2019-20, 2020-21 and 2021-22.

**Local Taxes****2022-23 Budget is \$10,159,627**

We receive the second largest portion of our revenue from local property taxes, which fund essential program expenditures beyond our State provided resources. Current local tax revenues are based on the Enrichment and Operations Levy passed by voters for three years with tax collection starting in 2022. Property tax for the levy was \$1.03 per \$1,000 of assessed valuation for 2021 for the Enrichment and Operations levy, and was \$1.04 in 2022. The maximum amount of levy taxes that could be collected in 2019 was the lesser of \$1.50 per \$1,000 of assessed value or \$2,500 per pupil (based on prior year enrollment) and in 2020 this was changed to the lesser of \$2.50 per \$1,000 or \$2,500 per pupil. Levy rates will vary from year to year due to inflationary effects and fluctuations of enrollment, as well as changes to assessed valuation of all properties in the District. See Appendix I for more information on taxes.

**Other Revenue Sources****2022-23 Budget is \$642,352**

Some expenditures which occur in the General fund, can qualify for reimbursement through certain monies from Capital Projects funds – which includes the Capital Technology Levy. These funds can be used for non-capital technology and/or maintenance and repair costs. The majority of the funds we transfer into the General Fund in this category are related to technology.

**Local Non-Tax****2022-23 Budget is \$2,497,300**

This revenue source includes fees for goods and services, such as facility use fees and Food Service revenues. It also includes donations (PTO and Bainbridge Schools Foundation) and interest earnings.

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## General Fund Expenditures

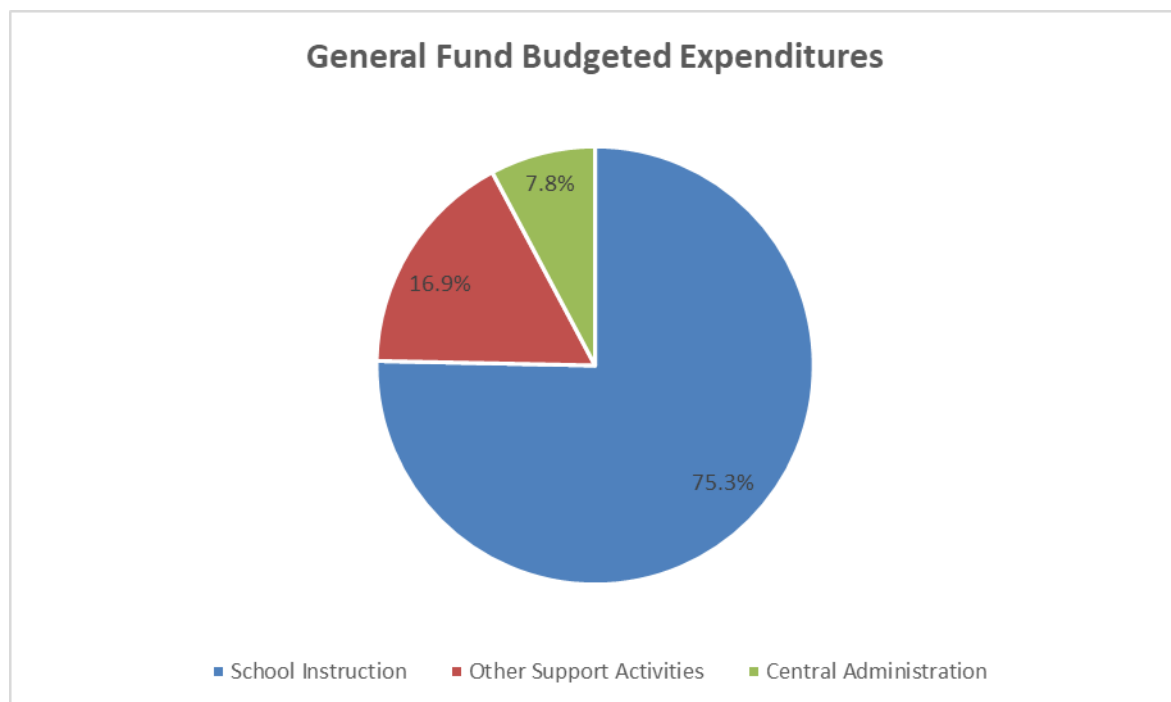
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### HOW ARE YOUR TAX DOLLARS SPENT?

The Bainbridge Island School District continues to be appreciative of the tremendous support we continue from our community taxpayers and partners. As a District, we always strive to operate efficiently and to be good stewards of tax dollars.

More than three-quarters of the General Fund budget will be spent directly on School Instruction, including teaching support activities and unit administration (i.e., teachers, librarians, nurses, principals, counselors, and extracurricular activities). Other support activities such as custodial and maintenance personnel, food services, and utilities amount to 16.9%. Central administration makes up the remainder of the budget.

The following chart and table depict how District revenues are allocated. Descriptions of these activities follow.



## EXPENDITURES

We allocate resources according to five categories: Teaching Activities; Teaching Support; Building Administration; Other Support Activities; and Central Administration. Definitions are taken from the *Accounting Manual for Public School Districts in the State of Washington* (Olympia: Office of Superintendent of Public Instruction, 2021-22, [http://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/accounting-manual](http://www.k12.wa.us/policy-funding/school-appportionment/instructions-and-tools/accounting-manual)) and include their respective OSPI-defined activity codes (in parentheses).

### General Fund Expenditures, by Activity

Source	2020-21 Actual	2021-22 Budget	2022-23 Budget
Teaching Activities	\$33,649,301	\$34,213,260	\$36,454,868
Teaching Support	\$7,432,112	\$7,734,285	\$7,759,746
Building Administration	\$3,137,728	\$2,868,364	\$3,277,788
Other Support Activities	\$8,572,630	\$10,152,202	\$10,630,335
Central Administration	\$4,044,324	\$4,679,346	\$4,918,114
<b>TOTAL</b>	<b>\$57,232,205</b>	<b>\$59,647,457</b>	<b>\$63,040,851</b>

#### **Teaching Activities**

**2022-23 Budget is \$36,454,868**

This consists of direct instruction as well as extracurricular activities that enrich the overall quality of classroom instruction.

- **TEACHING (27)** includes classroom teachers and aides who assist students in acquiring new or improved knowledge, skills and comprehension. Supplies, materials and equipment used in classroom instruction are also included.
- **EXTRACURRICULAR (28)** activities include athletic coaching and transportation for activities not paid for by the Associated Student Body (ASB) fund, as well as class or student activity advising, and supervising ASB fund accounting.

#### **Teaching Support**

**2022-23 Budget is \$7,759,746**

This consists of teaching support activities, examples of which include learning resource centers, student guidance and counseling, and health services.



- **LEARNING RESOURCES (22)** includes library services to ensure that a systematic organization of books and other reference materials are available for use by students and staff District-wide. This activity also provides materials specifically designed to improve learning through the use of instructional aids.
- **GUIDANCE & COUNSELING (24)** includes helping students by assessing and understanding their abilities, aptitudes, interests, and educational needs, and providing services to meet those needs.
- **PUPIL MANAGEMENT & SAFETY (25)** includes the cost of student supervision personnel.
- **HEALTH SERVICES (26)** involves the duties of school nurses, psychologists, speech/hearing therapists, and their assistants to support the health and welfare of students.
- **INSTRUCTIONAL PROFESSIONAL DEVELOPMENT (31)** includes in-service training, costs of workshops, conferences, supplies; as well as substitutes for release time, and additional contract days and/or extra pay for professional development.
- **INSTRUCTIONAL TECHNOLOGY (32)** includes computers and related classroom technology such as projectors, document cameras, and operating software. Our District currently funds these purchases directly from the technology levy.
- **CURRICULUM (33)** includes costs relating to the development and implementation of curriculum for the school District, as well as the cost of new and/or replacement textbooks and other instructional materials related to curriculum.
- **PROFESSIONAL DEVELOPMENT (34)** includes professional development funded by the State.

**Building Administration****2022-23 Budget is \$3,277,788**

- **PRINCIPAL'S OFFICE (23)** pertains to the management of individual schools. It includes administering the school's instructional programs, supervising and evaluating staff, and providing administrative support to teachers and students.

**Other Support Activities****2022-23 Budget is \$10,630,335**

These activities directly benefit students and bolster the overall educational experience at schools. They include preparing and serving meals as well as ensuring the operation and maintenance of buildings and school grounds.

- **FOOD SERVICE—GROCERIES (42)** includes the expenditures for all food used in connection with the regular food services program including expenditures for processing, freight, delivery, and storage of food and commodities.
- **FOOD SERVICE—OPERATIONS (44)** involves preparing and serving breakfasts and lunches in

connection with school activities, as well as delivering prepared meals to schools.

- **TRANSPORTATION—OPERATIONS (52)** consists of direct operating expenditures for transporting students to/from school, and from one school to another. This includes costs for transporting pupils other than by school buses (i.e., via passenger vehicle).
  - **TRANSPORTATION—FLEET MAINTENANCE (53)** consists of costs for maintaining school buses and other vehicles. It includes services such as mechanical repair, painting, safety inspections, cleaning, and preventive maintenance. Other expenses include related services for the garage, such as repair and maintenance of the garage buildings, grounds, and equipment.
  - **TRANSPORTATION—VEHICLE INSURANCE (56)** includes expenditures for insuring pupil transportation vehicles and providing liability protection.
  - **TRANSPORTATION—TRANSFERS (59)** includes expenditures for transporting pupils on trips in connection with educational programs (for example, educational field trips and the transport of school teams to compete or perform).
  - **GROUNDS MAINTENANCE (62)** involves the routine care of grounds, such as raking, hoeing, watering, cutting and protecting lawns, and transplanting, trimming and caring for flower beds. It also includes repairing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, and sewers.
  - **OPERATION OF BUILDINGS (63)** includes expenditures for custodians for daily building operation. This includes costs for all small equipment items and consumable supplies used by personnel in operating the building.
  - **GENERAL MAINTENANCE (64)** covers costs for carpenters, electricians, glaziers, plumbers and painters to maintain buildings and equipment through repair and upkeep. Services include repainting, resurfacing, refinishing, reshingling, and repairing structures, foundations, doors, windows, and other buildings and fixtures.
  - **UTILITIES (65)** include the cost of water, electricity, propane, heating oil, data/voice telecommunications, sewage, and garbage and recycling.
  - **BUILDING SECURITY (67)** includes services to protect buildings and other property from unlawful entry, vandalism and burglary.
  - **PROPERTY INSURANCE (68)** consists of costs for maintaining property, employee and liability insurance, as well as fidelity bonds.
  - **INFORMATION SYSTEMS (72)** involves expenditures to maintain and operate the District's information system and computer network. Purchase of hardware and software, providing technical support, training, systems and database development and/or maintenance, data
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processing, and storage of data are included.

- **MOTOR POOL (75)** includes the operating expenditures for cars available for staff use, maintenance vehicles, delivery trucks, and other non-pupil transportation motor-driven equipment. Include the expenditures for the acquisition of vehicles and for contracted maintenance of vehicles.
- **INTEREST (83)** Interest expenditures, including interest on conditional sales contracts, purchase agreements, and interfund loans.
- **PRINCIPAL (84)** The principal portion of matured debt.

### **Central Administration**

**2022-23 Budget is \$4,918,114**

Central Administration includes activities related to the general direction, regulation and administration of the District at large. It includes responsibilities that are carried out by the school District's board of directors, the superintendent's office, the business office, and the human resources office. Duties include personnel administration, public information, finance and accounting, research and planning, bookkeeping and statistical services, business administration, fiscal control, and purchasing.

- **BOARD OF DIRECTORS (11)** includes expenditures to support responsibilities that are not delegated but are retained and carried out by the school District's governing board. This activity also entails costs for board memberships, audits, elections and legal services.
- **SUPERINTENDENT'S OFFICE (12)** includes general administration and the superintendent's office.
- **BUSINESS OFFICE (13)** consists of financial and accounting operations, including District-wide research and planning for budgeting, accounting, bookkeeping, statistical services, business administration, fiscal control, purchasing and payroll.
- **HUMAN RESOURCES (14)** consists of personnel recruitment, compliance and placement activities, employment services, classification and compensation, employee benefits administration, human resources information systems, and labor relations.
- **PUBLIC RELATIONS (15)** consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, e-mail, internet web sites, and personal contact.
- **SUPERVISION OF INSTRUCTION, FOOD SERVICES, TRANSPORTATION & MAINTENANCE (21, 41, 51 & 61)** includes expenditures for providing District-wide leadership in developing instructional programs and curriculum, administering food services, transportation and plant activities, as well as secretarial and clerical support of these functions.

# Appendix I

## Local Taxes

There are two types of local taxes collected: Bonds and Levies. Bonds and Capital Levies pay for major construction, renovations and implementing technology systems. The Enrichment and Operations Levy in the General Fund supports ongoing operational costs beyond those funded by State revenues. The Technology Levy and the new Capital Projects Levy support projects related to repairs/renovations of District property and improvements in our technology systems.

### BONDS

Bonds are similar to a "mortgage" for school construction and renovation. Money is borrowed for major construction projects and paid back over a long time period – usually 15 to 20 years. The District has the following outstanding bonds:

Date of Issue	Amount of Original Issue	Estimated Amount Outstanding as of 9/1/2022
8/31/2018	\$23,525,000	\$23,525,000
12/12/2017	\$24,855,000	\$24,855,000
12/12/2017	\$13,620,000	\$12,705,000
8/11/2016	\$23,750,000	\$22,065,000
11/25/2014	\$13,770,000	\$6,905,000
1/8/2014	\$6,750,000	\$4,565,000
1/10/2013	\$9,010,000	\$5,005,000
5/14/2012	\$9,995,000	\$8,880,000
10/20/2010	\$14,000,000	\$14,000,000
<b>Total Voted Bonds</b>	<b>\$139,275,000</b>	<b>\$122,505,000</b>

Based on the amount due in the fiscal year and on changes in assessed valuations, the rate collected each year can fluctuate. For 2022, the rate of \$1.09 per \$1,000 of assessed valuation was collected to make principal and interest payments on that debt.

### ENRICHMENT AND OPERATIONS LEVY

Regardless of grade level, the Enrichment and Operations levy impacts all schools and all students. The levy pays for programs and operating expenses not funded by the State. This includes many elective and Advanced Placement courses at the high school level; technology, textbooks and class materials; transportation and maintenance services; utilities and insurance; many staff members; and athletics and activities. Levy funds are vital to the success of all students and provide an essential revenue stream to our school District.

Levies can be run a year at a time, or for as many as four-years and must be renewed by voters to continue. Bainbridge Island voters approved a three-year replacement levy in February of 2021 to assist

with funding for enrichment programs and operations and a three-year Technology Levy to support technology needs in the District. These levies will be collected in 2022, 2023 and 2024. The Enrichment and Operations Levy and a portion of the Technology levy represents 16.9% of the District's annual general fund revenue.

## Appendix II

### 2022-23 GENERAL FUND BUDGET SUMMARY

	2020-21 Actual	2021-22 Budgeted	2022-23 Budgeted
<b>Beginning Fund Balance</b>	<b>\$6,016,382</b>	<b>\$6,600,000</b>	<b>\$6,202,246</b>
<b>REVENUES</b>			
Local Taxes	\$9,820,007	\$9,925,290	\$10,159,627
Local Non-Tax	\$1,102,182	\$1,632,000	\$3,297,300
State General Purpose	\$37,021,817	\$33,639,445	\$37,018,920
State Special Purpose	\$6,852,223	\$7,146,512	\$7,677,710
Federal Special Purpose	\$2,496,699	\$3,087,240	\$2,121,705
Other Sources	\$665,112	\$600,500	\$642,352
Revenues from Other Entities	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$57,958,040</b>	<b>\$56,030,987</b>	<b>\$60,117,614</b>
<b>EXPENDITURES</b>			
Teaching Activities	\$33,649,301	\$34,213,260	\$36,454,868
Teaching Support	\$7,342,112	\$7,734,285	\$7,759,746
Building Administration	\$3,137,728	\$2,868,364	\$3,277,788
Other Support Activities	\$8,572,630	\$10,152,202	\$10,630,335
Central Administration	\$4,044,324	\$4,679,346	\$4,918,114
<b>TOTAL</b>	<b>\$57,232,205</b>	<b>\$59,647,457</b>	<b>\$63,040,851</b>
<b>ENDING BALANCE</b>	<b>\$6,742,216</b>	<b>\$2,983,530</b>	<b>\$3,279,009</b>

## Appendix III

### GLOSSARY OF SELECTED STATE PROGRAMS

- **BASIC EDUCATION:** free, appropriate, kindergarten through twelfth grade public education. Basic education includes instruction in literacy, mathematics, social studies, science, music, art, health, physical education, industrial arts, and other subjects and activities deemed appropriate by each school district. Minimum standards are set by the State.
- **SPECIAL EDUCATION:** education and related services for all students who receive specially designed instruction in accordance with a properly formulated Individualized Education Program (IEP), from birth to age twenty-one. Students with disabilities are individuals who are classified as developmentally delayed, emotionally/behaviorally disabled, communication disordered, orthopedically impaired, health impaired, specific learning disabled, multiple disabled, deaf, hearing impaired, visually impaired/blind, deaf/blind, autistic, traumatic brain injured, or who by reason thereof require specially designed instruction and/or related services.
- **CAREER AND TECHNICAL EDUCATION:** work skills programs that have been approved for funding by the Office of the Superintendent of Public Instruction, including State/local match requirements for Federal vocational grants. Vocational work skills include, but are not limited to, family and consumer sciences education, business education, marketing education, agriculture education, health occupations education, trade and industrial education, technology education, and career education.
- **FOOD SERVICES:** preparing and serving meals and a la carte items to pupils under the National School Lunch Program. Also selling meals and a la carte items to adults. The Bainbridge Island School District manages our own school lunch program.
- **PUPIL TRANSPORTATION:** transporting pupils to and from school, including between schools for educational purposes.