

# BAINBRIDGE ISLAND SCHOOL DISTRICT BUDGET

FY 2021-22



# Budget Process

- February-March
  - Preliminary enrollment projections
  - Align staffing with enrollment and anticipated funding
- April – May
  - Update enrollment projections
  - Update state, federal and local funding estimates
  - Finalize staffing
  - Update MSOC
- June – August
  - Finalize state and federal funding estimates
  - Align expenditures with all available resources

# The BISD budget...

- ◉ Reflects our Mission
  - > Commitment to honoring and nurturing the unique skills, talents and passions of every student.
  - > Provide a welcoming and respectful environment where students flourish and forge a life-long love of learning through relevant, engaging learning experiences.
  - > Empower students to find purpose and contribute to a more just and equitable world.

- And our District Improvement Plan Goals....
  - > Teaching & Learning
    - Access to challenging, relevant and inclusive curriculum
    - Ensure all students develop skills/practices to become self-directed learners
    - Provide engaging instructional experiences
    - Support educators in enhancing skills to create and use culturally responsive teaching practices
  - > Equity, Diversity, Inclusion and Justice
    - Lead with equity
    - Create inclusive community where all students feel safe, are honored and see their identities represented
    - Eliminate institutional barriers
    - Implement representative curriculum


## > Health and Well-Being

- Focus on student relationships
- Implement a cohesive social and emotional health curriculum K-12
- Assessments to evaluate students' social and emotional health
- Professional development for teachers/staff
- Partner with community and families to meet social and emotional needs of BISD students

# Budget Assumptions

- Enrollment decline impacts staffing
- Changes in state funding
  - > Decreases related to lower enrollment
  - > Increase in Transportation funding
- Increase in federal funding
  - Food & Nutrition Services
  - ESSER
- Minimum ending fund balance 5%

# General Fund Summary –

Total Revenues	56,030,987	
Total Expenditures	59,647,457	
Revenues less expenditures	-3,616,460	
Beginning Total Fund Balance	6,600,000	
Ending Total Fund Balance	2,983,530	5%

# General Fund -Revenues

## □ Total Revenues - \$56 Million

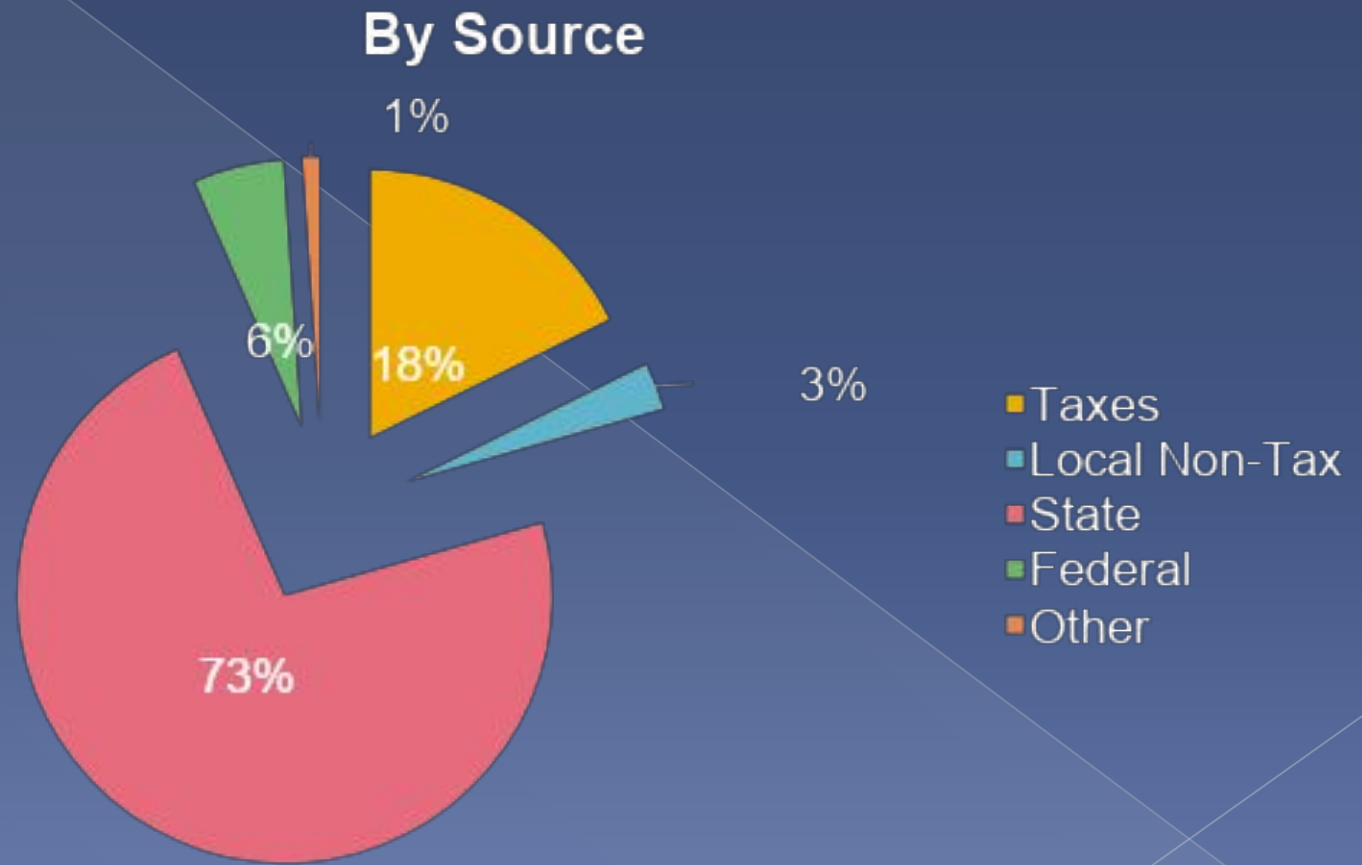
- Decreases in *total* state funding - \$2,522,143
  - Loss of enrollment
  - Adjustments in Transportation
- Decreases in local support – \$629,310
  - Levy increase offset by shifting of food service revenues to federal funding
- Increase in Federal Funding – \$1,692,440
  - Food Service & ESSER funding



## Summary of General Fund Revenues by Source

	2020-21	2021-22	2020-21 % of total	2021-22 % of total
LOCAL	12,811,860	12,157,790	22.3%	21.7 %
STATE	43,308,100	40,785,957	75.3%	72.8%
FEDERAL	1,394,800	3,087,240	2.4%	5.5%
	57,514,760	56,030,987	100.0%	100.0%

# General Fund Revenues



# General Fund -Expense

- Total Expenditures- \$59.6 Million
  - Expenditures support:
    - District Improvement Plan
      - Teaching and Learning
        - Investment in new curriculum
        - Professional Development
        - Assessment/Individualized Learning
        - Course offerings
      - Equity, Anti-Racism, Inclusion
        - Evaluate curriculum using equity framework
        - Access to learning, opportunities & resources
      - Health, Well-being, & Safety
        - Counselor ratios
        - Assessments to evaluate current state
    - COVID Response

# Staffing Adjustments

- Decreases to align with enrollment
  - Teaching – 6.91 FTE
  - Counseling/Health Services – 1.27 FTE
- Shifting of focus to Teaching & Learning
  - Building Administration – decrease of 2.15 FTE
  - Teaching & Learning – increase of .8 FTE
- Classified Support Staff – increase of 6.22 FTE
  - Paraeducators
  - Food Service
  - Transportation
  - Custodial

## Summary of General Fund Expenditure by Program

	2020-21 Budget	2021-22 Budget	2020-21 % of total	2021-22 % of total
Regular Instruction	33,134,421	32,863,490	55.5%	55.1%
Special Education	9,370,008	9,430,661	15.7%	15.8%
Vocational/CTE	3,627,663	3,643,395	6.1%	6.1%
Compensatory & Other	1,043,492	962,558	1.7%	1.6%
Support Services	12,558,781	12,747,353	21.0%	21.4%
	59,734,365	59,647,457	100.0%	100.0%

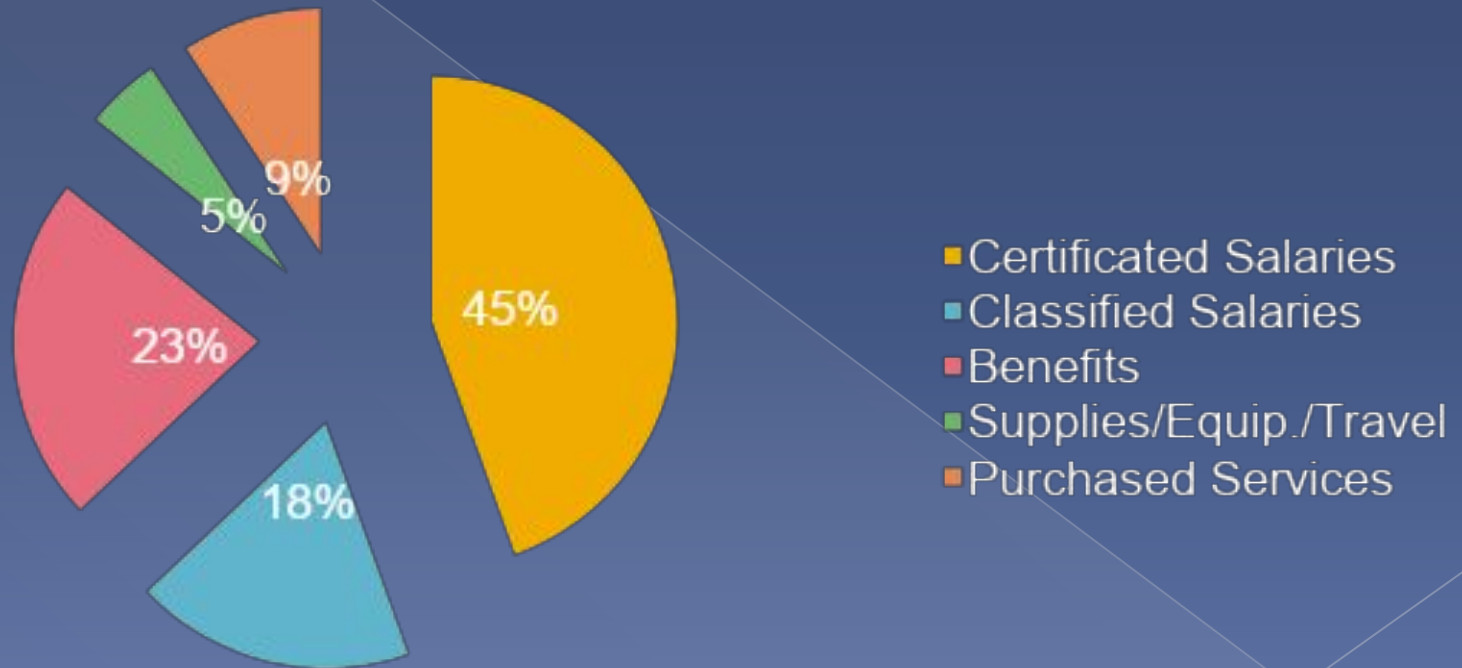
## Summary of General Fund Expenditure by Object

	2020-21 Budget	2020-21 Budget	2020-21 % of total	2021-22 % of total
Certificated Salaries	26,754,609	26,552,533	44.8%	44.5%
Classified Salaries	10,315,169	11,015,203	17.3%	18.5%
Benefits	14,324,159	13,574,208	24.0%	22.8%
Supplies/Equip. & Travel	3,173,396	2,958,031	5.3%	4.9%
Purchased Services	5,167,032	5,547,482	8.6%	9.3%
	59,734,365	59,647,457	100.0%	100.0%

- Purchased Services includes utilities, insurance, data processing, legal fees, copier leases, Running Start tuition payments

# General Fund Expenditures

## By Object



# MSOC Reporting

## MSOC Revenues

General Education	\$ 4,205,777
CTE	\$ 507,376
Running Start	<u>\$ 998,756</u>
Total	\$ 5,711,909

## MSOC Expenditure

Basic Education	\$ 2,792,256
CTE	\$ 409,306
Support Services	<u>\$ 3,655,565</u>
Total	\$ 6,857,127



# STAFFING

	Certificate FTE	Classified FTE	Total FTE	% to Total Staff
Teaching Activities	202.56	43.19	245.75	61.3%
Teaching Support	33.83	12.17	46.00	11.48%
Building Administration	9.78	8.74	18.52	4.62%
Other Support		62.23	62.23	15.5%
Central Administration	7.37	20.91	28.28	7.1%

# CAPITAL PROJECTS FUND

This fund includes all resources for construction projects, purchases of new equipment and technology, and other major service system improvements

Total Revenues - \$4,908,999

Tax collections and investment earnings

Total Expenditures - \$9,872,192

Projects authorized by bond measures, Capital Levy  
And Technology Levy

# Projects

estimated expenditures for 2021-22....

## New Buildings

- BHS - \$1,150,000
- Blakely - \$340,000

## Improvements

- BHS - \$1,589,958
- Ordway - \$854,881
- Woodward - \$1,598,288
- Contingency - \$1,700,000
- Project Management- \$558,008

Tech Levy - \$2,081,057



# DEBT SERVICE FUND

Established for payment of principal, interest, and expenditures related to redemption of outstanding bonds

Total Revenues - \$11,076,739

Tax collections, investment earnings, and Federal bond interest credit payments

Total Expenditures - \$10,953,037

Principal and interest payments due per current debt repayment schedules

# ASB BUDGET

Includes Bainbridge High School and  
Woodward Middle School

Budgets have been developed and approved by the  
students at each school

Total Revenues – \$570,150

ASB cards, gate receipts, yearbook sales, club fees,  
fundraising and donations

Total Expenditures - \$728,830

Athletic, club and class activities, scholarships  
Extra capacity is included to provide flexibility in  
fundraising efforts



# TRANSPORTATION VEHICLE FUND

For pupil transportation equipment

Total Revenues - \$90,960

Depreciation payments funded by state formula and investment earnings

Total Expenditures - \$155,000

Capacity to purchase 1 bus



# Four Year GF Budget Projection

Description	2021-22	2022-23	2023-24	2024-25
Enrollment	3454	3370	3307	3249
Cert Staff	253.544	243.500	237.500	232.500
Classified Staff	147.232	139.200	138.000	136.000
Beginning FB	\$ 6,600,000	\$ 2,983,530	\$ 1,904,030	\$ 1,278,530
Revenues	\$56,030,987	\$55,580,500	\$55,480,000	\$55,655,000
Expenditures	\$59,647,457	\$56,660,000	\$56,105,500	\$55,852,500
Ending FB	\$ 2,983,530	\$ 1,904,030	\$ 1,278,530	\$ 1,081,030