

BAINBRIDGE ISLAND SCHOOL DISTRICT

District Budget Advisory Committee

Monday, November 16, 2009

5:30 – 7:30 p.m.

Bainbridge High School Library

A G E N D A

INFORMATION:

- Enrollment Update
- Fiscal Year-End Report – 2008/2009
- State Forecast Update
- Budget Development

Meeting Dates

December 15

January 19

February 9

February 23

March 16

April 6

April 20

May 4

May 18

June 1

District Enrollment by Building & Grade

Date: Oct 09

Elementary

	Blakely		Wilkes		Ordway		Sakai		HomeSchool		Odyssey		Student Svcs		Total		Budget FTE
	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE	
K-half	23	11.5	22	11.00	21	10.50			7	3.50			1	0.27	74	36.77	K
K-full	66	33	44	22.00	45	22.50									155	77.50	KF
1	67	67	86	86.00	93	93.00			10	8.80	12	12.00	1	0.13	269	266.93	1
2	72	72	74	74.00	99	98.20			12	11.24	12	12.00	1	0.03	270	267.47	2
3	88	88	89	89.00	66	66.00			2	1.95	13	13.00	1	0.03	259	257.98	3
4	90	90	66	66.00	93	93.00			15	13.72	12	12.00			277	275.72	4
Total K-4	406	361.50	381	348.00	417	383.20	1	1.00	46	39.21	49	49	4	0.46	1304	1182.37	1164

Intermediate & Middle

WMS

	Blakely		Sakai		HomeSchool		Odyssey		Student Svcs		Total	
	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE
5												
6	1	1.57	271	269.58	4	3.90	14	14.00		0.03	289	287.51
7	265	264.49	255	253.93	10	9.78	14	14.00	1	0.04	281	279.32
8	305	303.98			3	1.24	26	26.17	1	0.02	295	291.92
					5	3.56	8	8.00	2	0.08	320	315.62
Total 5-8	571	570.04	0	0.00	22	18.48	62	62.17	4	0.17	1185	1174.37

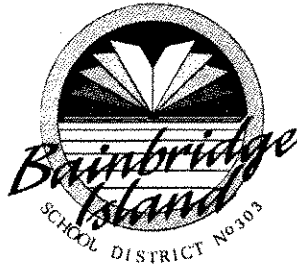
High School

	BHS		Eagle Harbor		Student Svcs		Total	
	Head	FTE	Head	FTE	Head	FTE	Head	FTE
9	342	345.55	23	18.09			365	363.64
10	375	390.39	37	20.21	1	0.04	413	410.64
11	318	308.62	23	13.92	2	1.08	343	324.32
11A		0.70						
12	297	290.32	32	22.81	1	1.00	330	317.03
12A		2.90						
Total 9-12	1332	1338.48	115	75.03	0	0.00	1451	1415.63
Prgm Total								
Dist Total			527	524.51	68	57.69	111.00	111.17
					12.00	2.75		
							3940	3772.37

*11A/12A reflect Running Start Advisory count
Running Start college count not included in totals

BOARD OF DIRECTORS

Mary Curtis
Mike Foley
Dave Pollock
Patty Fielding
John Tawressey



SUPERINTENDENT
Faith A. Chapel

8489 Madison Avenue NE * Bainbridge Island, Washington 98110-2999 * (206) 842-4714 * Fax: (206) 842-2928

Date: November 4, 2009
To: Faith Chapel, Superintendent
From: Peggy Paige, Director of Business Services
RE: Fiscal Year End Report – FY 08/09

We have received final written approval from Puget Sound ESD 121 on our year-end report and the attached reports are a summary of the information as submitted for the final report.

Revenues came in above budget by \$71,188. The loss in apportionment due to a small enrollment decline and a mix factor adjustment was offset by increases in Safety Net funding, enhanced transportation funding, and additional Federal grant allocations.

Expenditures for 08/09 were \$93,777 below budget as a result of savings in benefits, transportation and food supplies, utilities and staff development/travel.

Our final Year-End Unreserved Fund Balance for FY 08/09 is \$1,056,565 – 2.8%. While this is above our official board policy (Policy 6005) of 2%, it is below our target goal of 3%. Our budget for 09/10 estimated a beginning fund balance of \$1,100,000.

Fund ID 1 General Fund
 Fiscal Year 2008 September 1, 2008 - August 31, 2009

Month/Year EY/2009 Agency Accounts
 Budget Balance Type Budget Work Area Current

	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
A. Revenues/Other Fin. Sources						
1000 LOCAL TAXES	7,247,707	.00	7,227,155.35		20,551.65	99.72
2000 LOCAL SUPPORT NONTAX	2,560,425	51,370.70	2,556,240.17		4,184.83	99.84
3000 STATE, GENERAL PURPOSE	20,738,391	.00	19,153,723.80		1,584,667.20	92.36
4000 State, Special Purpose	5,921,488	4,416.61	5,622,856.01		298,631.99	94.96
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,035,373	15,032.92	2,946,981.53		1,911,608.53	284.63
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 REV FR OTH AGNCY * ASSOC	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	67,615.48		67,615.48	0.00
Total Revenues/Other Fin. Sources	37,503,384	70,820.23	37,574,572.34		71,188.34	100.19
B. Expenditures						
00 Regular Instruction	20,996,240	87,148.31	19,299,560.76	.00	1,696,679.24	91.92
10 Federal Stimulus	0	.00	1,809,772.03	.00	1,809,772.03	0.00
20 Special Ed Instruction	4,943,998	13,159.70	5,135,292.15	.00	191,294.15	103.87
30 Voc. Ed Instruction	723,903	590.50	724,352.65	.00	449.65	100.06
40 Skills Center Instruction	0	.00	.00	.00	.00	0.00
50&60 Compensatory Ed Instruct.	2,200,368	13,309.10	2,033,128.04	.00	167,239.96	92.40
70 Other Instructional Pgms	36,694	4,024.57	95,031.20	.00	58,337.20	258.98
80 Community Services	0	7,568.64	7,568.64	.00	7,568.64	0.00
90 Support Services	8,601,897	121,391.95	8,304,617.86	.00	297,279.14	96.54
Total Expenditures	37,503,100	247,192.77	37,409,323.33	.00	93,776.67	99.75
C. Other Financing Uses Trans.Out(GF 536)						
	0	.00	.00			
D. Other Financing Uses(GL 535)						
	0	.00	.00			
E. Excess Revenues/Other Fin. Sources						
Over(Under)Exp./Oth Fin. Uses(A-B-C-D)	284	176,372.54	165,249.01		164,965.01	999.990
F. Total Beginning Fund Balance						
	1,310,000		1,101,316.15			
G. GL 898 Prior Year Adjustments						
(+ OR -)	XXXXXXXXXX		.00			
H. Total Ending Fund Balance						
(E + F + OR - G)	1,310,284		1,266,565.16			
I. Ending Fund Balance Accounts						
GL 810 Reserved For Other Items	0		.00			
GL 830 Reserved For Debt Service	0		.00			
GL 835 Rsrvd Arb Rebate	0		.00			
GL 840 Reserved For Inventory	210,000		210,000.00			
GL 850 Rsrvd Uninsured Risks	0		.00			
GL 870 Unrsrvd, Dsgntd-Oth Itms	0		.00			
GL 875 Unrsrvd Dsgntd-Conting	0		.00			
90 Unrsrvd Undsgntd Fnd Bal	1,100,284		1,056,565.16			
TOTAL	1,310,284		1,266,565.16			

Expenditure Detail (by Object)

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
Certificated Salary	18,016,808	17,966,941	(49,867)
Classified Salary	6,176,125	6,546,999	370,874
Benefits	7,986,784	7,921,986	(64,798)
Supplies	1,897,555	1,723,917	(173,638)
Purchased Services	3,124,678	3,092,254	(32,424)
Travel	126,925	88,851	(38,074)
Capital Outlay	<u>174,225</u>	<u>68,375</u>	<u>(105,850)</u>
Total	37,503,100	37,409,323	(93,777)

Certificated Salaries - Excess costs related to leave payoffs were offset by reduced costs in staff development and basic salaries (mix factor adjustment).

Classified Salaries - Over budget by \$370,000 due to Special Ed. (offset by Safety Net revenue and savings in certificated salaries), transportation (offset by some transfers to schools/departments), substitute costs due to L & I injuries, overtime/extra-time for custodial staff (billed out to facility users), guidance/counseling and extra-curricular costs (offset by savings in certificated salaries).

Benefits - costs came in under budget for certificated payroll taxes (FICA) and retirement.

Supplies- Below budget for fuel, food services and transportation supplies.

Purchased Services- Savings in legal fees and utilities (propane, phone, garbage) were offset by overages in Special Ed. services, maintenance contracts and field trip admissions. Some of these are offset by revenues (Safety Net and fees/PTO donations).

Travel - Not all allocations for staff development and administrative travel were fully expended.

Capital Outlay- Capacity and carryover funds are included in this category and may not need to be fully accessed during the year.

Revenue Detail

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
Local taxes	7,247,707	7,227,155	(20,552)
Local Nontax	2,560,425	2,556,240	(4,185)
State-Apportionment	20,738,391	19,153,724	(1,584,667)
State-Special Purpose	5,921,488	5,622,856	(298,632)
Federal	1,035,373	2,946,982	1,911,609
Other Financing Sources	<u>0</u>	<u>67,615</u>	<u>67,615</u>
Total	37,503,384	37,574,572	71,188

Taxes-Collected less than 100% of taxes due (99.72%)

Local Nontax- This category is typically above budget estimates since all fees (activity, rental, lunch, field trips) and donations are included here and our estimates tend to be conservative. However, last year several areas were well below budget estimates. Lunch revenues were below budget by \$66,000, investment earnings were under budget by almost \$20,000, tuition and fee collections were under by \$17,000 and miscellaneous collections were below budget by \$35,000. Some of these areas (such as food services and fees) had corresponding reductions in expenditures.

Apportionment- The big impact to apportionment last year was the shifting of some Basic Ed Funding to Federal Stimulus Funding. Revenues became Federal rather than State. Actual adjustments to Apportionment for loss of enrollment and staff mix adjustments were just under \$200,000. Mix factor adjustments have corresponding reductions in salary expenditures.

State-Special- The impact of Federal Stimulus Funding was also reflected in this category with the shift of Student Achievement Funding (State revenues) to State Fiscal Stabilization Funds (Federal revenues). Without this shift this category would have been almost \$100,000 over budget estimates with the receipt Safety Net Funds and additional Transportation funding.

Federal- Well above budget with the Federal Stimulus Funds and Safety Net Funds.

Other Financing Sources - We usually don't budget in this area as it has been used primarily for recording the non-current portion of long term debt (equipment bought on contract) and the reimbursement for tech levy purchases. This revenue is offset by equal expenditures.