

BAINBRIDGE ISLAND SCHOOL DISTRICT

District Budget Advisory Committee

Tuesday, January 19, 2010

5:30 – 7:30 p.m.

Bainbridge High School Library

A G E N D A

INFORMATION:

- Enrollment Update
- Monthly Financial Report
- State Forecast Update
- Subcommittee Reports
- Discussion

Meeting Dates

February 9

February 23

March 16

April 6

April 20

May 4

May 18

June 1

District Enrollment by Building & Grade

Date: Jan 10

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	21	10.50	22	11.00			7	3.50			1	0.27	74	36.77	K
K-full	66	33	45	22.50	44	22.00									155	77.50	KF
1	68	68	88	88.00	91	91.00			10	8.80	12	12.00	0	0.00	269	267.80	1
2	71	71	76	76.00	100	99.20			10	9.24	12	12.00	2	0.08	271	267.52	2
3	89	89	91	91.00	64	64.00			2	1.95	13	13.00	1	0.03	260	258.98	3
4	90	90	68	68.00	94	94.00			15	13.72	12	12.00	0	0.00	280	278.72	4
Total K-4	407	362.50	389	356.00	415	381.20	1	1.00	44	37.21	49	49	4	0.38	1309	1187.29	1164

Intermediate & Middle

WMS

	Sakai		HomeSchool		Odyssey		Student Svcs		Total	
	Head	FTE	Head	FTE	Head	FTE	Head	FTE	Head	FTE
5										
6	1	1.57					0	0.03	285	283.51
7	264	263.49					1	0.04	279	277.31
8	304	302.48					1	0.02	294	290.85
Total 5-8	569	567.54	22	19.23	62	61.56	4	0.17	1177	1166.01

High School

	BHS		Eagle Harbor		Student Svcs		Total	
	Head	FTE	Head	FTE	Head	FTE	Head	FTE
9	342	344.55	22	17.85			364	362.40
10	371	384.79	34	19.41			406	404.24
11	312	305.40	22	12.99			337	321.57
11A		1.10						
12	301	291.79	27	21.61			328	316.10
12A		2.70						
Total 9-12	1326	1330.33	105	71.86	0	0.00	1435	1404.31
Prgm Total								
Dist Total							3921	3757.61

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

BOARD OF DIRECTORS

Mary Curtis
Dave Pollock
Patty Fielding
John Tawressey
Mike Spence



SUPERINTENDENT
Faith A. Chapel

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

MEMORANDUM

To: Faith Chapel, Superintendent Date: December 23, 2009
From: Peggy Paige, Director of Business Services
RE: Monthly Financial Reports – November

Attached are the financial reports for the month ending November 30, 2009. These comprise the following:

1. General Fund
 - a. Analysis
 - b. Cash Flow
2. Summary of Fund Balances
 - a. Budget Status Reports

Analysis of General Fund

Revenue

Total General Fund revenues to November 30 were \$10.3 million, which is .9% less than for the same period last year and above the average. Tax collections are now in line with the average. Local revenues are well above the average with the donation from the Foundation. State revenues are consistent with state funding expectations and budgeted enrollment. Student Achievement funds that are being replaced with State Fiscal Stabilization Funds (Federal Stimulus \$) will be received via the federal grant payment process which is on a reimbursement basis. Federal revenues for November reflect the receipt of these grant funds.

Expenditure

Expenditures for the year to November 30 total \$9.2 million, which is 3.8% lower than for the same period last year. Year-to-date expenditures are slightly below the average.

Total expense for Regular (Basic) Education decreased 1.4% over last year and is close to the average. The reduction in *Other* compared to last year reflects the decrease in staff (TOSA, Health Services).

Total special education costs are currently lower than last year and now slightly above the 3-year average.

Vocational expense is up from last year and above the average but this can be attributed to early purchases of supplies for photography.

Compensatory education is as expected per the annual budget. This category fluctuates throughout the year due to the fact that certain expense items (such as teacher certification bonus and school improvement costs) do not occur in a regular monthly pattern.

Student Achievement/SFSF reflect the reduction necessary to align with anticipated revenues. Typically, some of this expense is attributable to professional development activities at the start of the school year. This year these activities were reduced or will be paid for with Tech Levy funds.

Other Instruction reflects expenditures for grant funded staff development activities (Math/Science).

Total Support Services is above last year at this time but in line with the average. Transportation/Motor Pool expenditures are above last November and the average. After the transfer of costs for field trips and extracurricular travel this category should be in line with the average and budget expectations. Operation, Buildings is reflecting a decrease from last year and is close to the expected average. Utilities includes the payment of COBI Stormwater Fees. Some portion of this fee should be reimbursed in the next few months. Food Service expense is currently below last year and the average due in part to the repair and replacement of some equipment in 2008. Maintenance/Grounds, Central Office and Information Services all reflect the transfer of salary expense to the Capital Projects Fund. Maintenance/Grounds has expended less for supplies and services to date when compared to last year.

Cash Flow

Net cash inflow during November was \$47,125. As of November 30, 2009, the closing cash balance in the general account was \$2,212,567. Projected cash balance is \$1.5 million at fiscal year end and projected unreserved fund balance is 4%.

GENERAL FUND
Summary of Revenues & Expenses
November 30, 2009

	Nov-09 Actual YTD \$	% Incr/Decr prior year	Nov-08 Actual YTD \$	Annual Budget Budget	% YTD	Avg %
Revenues - By Revenue Source						
Local Taxes	3,362,511	4.5%	3,218,628	7,549,562	44.5%	44.6%
Local Nontax	1,093,318	35.8%	805,079	3,047,865	35.9%	30.7%
State, General Purpose						
Basic Education	4,552,402	-2.3%	4,762,229	19,376,223	23.5%	24.6%
Special Education	99,710	-10.7%	111,625	424,296	23.5%	
State, Special Purpose						
Special Education	597,323	-3.1%	616,579	2,541,797	23.5%	22.1%
Student Achievement	0	-100.0%	424,264	0	0.0%	25.4%
Transportation	215,025	7.1%	200,677	915,000	23.5%	23.8%
Other	116,094	19.2%	97,384	204,871	56.7%	20.1%
Federal, Special Purpose	285,157	56.2%	182,552	2,445,500	11.7%	5.9%
TOTAL	10,321,540	-0.9%	10,419,015	36,505,114	28.3%	27.7%

	Actual YTD \$	% Incr/Decr prior year	Actual YTD \$	Budget	% YTD	Avg %
Expenses - By program code						
Regular Instruction						
Teaching	3,993,864	0.5%	3,972,922	15,756,367	25.3%	25.8%
Principal	524,013	-2.1%	535,026	2,284,390	22.9%	25.2%
Guidance/Counseling	259,047	-5.1%	272,928	1,153,648	22.5%	23.2%
Learning Resources	159,388	-1.3%	161,433	609,916	26.1%	23.6%
Extracurricular	199,079	-6.3%	212,513	609,447	32.7%	27.3%
Other	227,254	-19.5%	282,246	872,710	26.0%	28.1%
Total Regular (Basic) Ed.	5,362,645	-1.4%	5,437,067	21,286,478	25.2%	25.7%
Special Education						
Teaching	869,940	-0.9%	877,558	3,526,063	24.7%	24.6%
Other	372,487	-1.3%	377,285	1,424,214	26.2%	24.9%
Total Special Ed.	1,242,427	-1.0%	1,254,843	4,950,277	25.1%	24.7%
Vocational Education	186,333	9.5%	170,183	705,151	26.4%	25.0%
Compensatory Education	146,162	33.6%	109,415	563,976	25.9%	24.1%
Student Achievement/SFSF	127,279	-74.5%	498,975	513,195	24.8%	29.3%
Other Instruction	20,321	86.9%	10,875	143,070	14.2%	14.8%
Support Services						
Transportation/Motor Pool	394,281	4.0%	379,205	1,382,129	28.5%	26.0%
Operation Buildings	353,118	-4.2%	368,518	1,359,824	26.0%	25.5%
Utilities	324,707	47.2%	220,609	1,323,000	24.5%	18.3%
Food Services	234,200	-6.3%	249,895	977,306	24.0%	27.3%
Maint/Grounds	173,770	-37.8%	279,226	812,415	21.4%	36.4%
Information Services	164,699	-19.2%	203,777	640,256	25.7%	31.9%
Central Office	284,684	-15.2%	335,570	1,304,288	21.8%	23.1%
Other	266,483	101.6%	132,161	305,247	87.3%	57.8%
Total Support Services	2,195,943	1.2%	2,168,961	8,104,465	27.1%	27.2%
TOTAL	9,281,110	-3.8%	9,650,318	36,266,612	25.6%	26.0%

Excess (Deficiency) of Revenues over Expenditures	1,040,430	768,697	238,502
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GENERAL FUND CASH FLOW FORECAST 2009-10

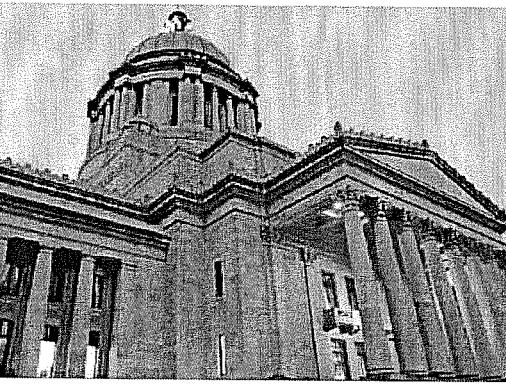
November 2009

	Actual August	Actual September	Actual October	Actual November	Projected December	Projected January	Projected February
OPENING CASH BALANCE							
Imprest	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00		
Cash on hand	430.55	61,887.54	60,720.16	62,899.31	109,660.61		
Cash on deposit	3,169,748.39	1,479,617.72	1,297,721.83	3,003,942.96	3,082,810.33		
Warrants outstanding	(2,739,061.79)	(980,856.80)	(1,140,422.21)	(1,269,680.57)	(2,749,612.68)		
Investments	958,038.25	959,441.91	560,827.86	361,481.06	1,762,909.01		
<i>Total opening cash balance</i>	<i>1,395,955.40</i>	<i>1,526,890.37</i>	<i>785,647.64</i>	<i>2,165,442.76</i>	<i>2,212,567.27</i>	<i>1,719,007.93</i>	<i>1,178,237.33</i>
Cash Inflows							
Local taxes	25,895.17	101,194.85	2,027,795.73	1,233,520.79	44,446.52	43,487.98	129,171.13
Local Support nontax	34,340.11	376,506.27	514,273.39	202,538.63	178,929.57	228,733.26	309,783.43
State, general purpose	2,055,478.26	1,781,659.67	1,781,659.67	1,088,792.02	1,836,872.75	1,729,133.32	1,811,930.84
State, special purpose	410,980.94	318,071.11	396,448.08	197,242.51	326,182.55	303,419.38	337,754.85
Federal, general purpose		1,565.05	-	-	-	-	-
Federal, special purpose	107,516.67	(10,831.66)	152,071.46	142,352.33	78,115.58	88,211.42	387,130.70
Other Financing Sources	11,310.20			16,680.14			
Incr/(Decr) from accruals	124,313.78	(101,444.58)					
<i>Total cash inflows</i>	<i>2,769,835.13</i>	<i>2,466,720.71</i>	<i>4,872,248.33</i>	<i>2,881,126.42</i>	<i>2,464,546.98</i>	<i>2,392,985.36</i>	<i>2,975,770.95</i>
Cash Outflows							
Regular Instruction	(1,702,152.70)	(1,973,958.06)	(1,821,859.94)	(1,808,016.38)	(1,736,151.32)	(1,897,652.77)	(1,789,487.53)
Special Education Instruction	(396,735.90)	(352,141.49)	(381,659.50)	(394,306.61)	(418,931.34)	(404,745.19)	(423,603.24)
Vocational Education Instruction	(49,500.75)	(60,908.35)	(73,236.85)	(52,187.98)	(55,780.32)	(50,749.10)	(61,217.09)
Compensatory Education Instruction	(52,281.72)	(31,573.84)	(89,196.05)	(25,800.86)	(38,374.87)	(36,518.64)	(40,533.23)
Other Instructional Programs	(9,263.00)	(7,773.37)	(2,932.12)	(9,615.50)	(12,862.12)	(8,680.82)	(1,370.56)
Support services	(428,966.09)	(542,264.86)	(1,109,591.18)	(544,087.22)	(696,006.35)	(535,409.43)	(615,078.92)
Incr/(Decr) from accruals	-	(239,343.47)	(13,977.57)	12.64			
<i>Total cash outflows</i>	<i>(2,638,900.16)</i>	<i>(3,207,963.44)</i>	<i>(3,492,453.21)</i>	<i>(2,834,001.91)</i>	<i>(2,958,106.32)</i>	<i>(2,933,755.95)</i>	<i>(2,931,290.58)</i>
Net change in cash balance	130,934.97	(741,242.73)	1,379,795.12	47,124.51	(493,559.34)	(540,770.59)	44,480.37
CLOSING CASH BALANCE							
	1,526,890.37	785,647.64	2,165,442.76	2,212,567.27	1,719,007.93	1,178,237.33	1,222,717.70
Composition of closing cash balance							
Imprest	6,800.00	6,800.00	6,800.00	6,800.00	-	-	-
Cash on hand	61,887.54	60,720.16	62,899.31	109,660.61	-	-	-
Cash on deposit	1,479,617.72	1,297,721.83	3,003,942.96	3,082,810.33	-	-	-
Warrants outstanding	(980,856.80)	(1,140,422.21)	(1,269,680.57)	(2,749,612.68)	-	-	-
Investments	959,441.91	560,827.86	361,481.06	1,762,909.01	-	-	-
<i>Total closing cash balance</i>	<i>1,526,890.37</i>	<i>785,647.64</i>	<i>2,165,442.76</i>	<i>2,212,567.27</i>	<i>-</i>	<i>-</i>	<i>-</i>

GENERAL FUND CASH FLOW FORECAST 2009-10

November 2009

	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Budget 2009-10
OPENING CASH BALANCE							
Imprest							
Cash on hand							
Cash on deposit							
Warrants outstanding							
Investments							
<i>Total opening cash balance</i>	1,222,717.70	903,834.56	2,868,848.50	2,866,408.59	1,720,419.87	1,606,943.28	
Cash Inflows							
Local taxes	253,741.56	2,393,801.87	1,204,182.97	47,370.30	27,922.71	40,323.75	7,549,562.00
Local Support nontax	352,251.15	237,971.91	311,527.87	166,682.39	174,297.02	50,083.12	3,047,865.00
State, general purpose	1,799,674.02	1,805,088.40	950,764.02	1,037,079.12	2,015,550.72	2,006,996.07	19,800,519.00
State, special purpose	341,386.34	334,345.23	204,506.12	251,130.97	366,356.84	341,289.65	3,661,668.00
Federal, general purpose	-	-	-	-	-	-	-
Federal, special purpose	263,158.15	181,190.62	399,731.12	423,307.98	288,834.67	176,046.29	2,445,500.00
Other Financing Sources							
Incr/(Decr) from accruals	3,010,211.22	4,952,398.02	3,070,712.10	1,925,570.75	2,872,961.95	100,000.00	36,505,114.00
<i>Total cash inflows</i>							
Cash Outflows							
Regular Instruction	(1,863,897.88)	(1,817,088.01)	(1,808,043.62)	(1,936,515.57)	(1,869,923.65)	(1,724,826.15)	21,843,076.00
Special Education Instruction	(448,708.87)	(396,800.73)	(423,752.33)	(426,142.64)	(373,359.32)	(366,789.67)	4,906,874.00
Vocational Education Instruction	(59,945.31)	(57,846.57)	(53,944.14)	(60,163.93)	(68,774.59)	(51,579.19)	705,151.00
Compensatory Education Instruction	(41,340.74)	(53,706.04)	(44,244.29)	(45,127.23)	(23,964.24)	(5,493.81)	563,976.00
Other Instructional Programs	(13,459.17)	(11,569.16)	(13,132.56)	(15,821.18)	(25,363.61)	(19,368.78)	143,070.00
Support services	(901,742.39)	(650,373.58)	(730,035.07)	(587,788.91)	(625,053.14)	(627,713.61)	8,104,465.00
Incr/(Decr) from accruals							
<i>Total cash outflows</i>	(3,329,094.36)	(2,987,384.09)	(3,073,152.01)	(3,071,559.47)	(2,986,438.55)	(2,795,771.21)	36,266,612.00
Net change in cash balance	(318,883.14)	1,965,013.93	(2,439.91)	(1,145,988.72)	(113,476.59)	(81,032.33)	238,502.00
CLOSING CASH BALANCE	903,834.56	2,868,848.50	2,866,408.59	1,720,419.87	1,606,943.28	1,525,910.95	
Composition of closing cash balance							
Imprest							
Cash on hand							
Cash on deposit							
Warrants outstanding							
Investments							
<i>Total closing cash balance</i>							



TWIO

This Week In Olympia

January 13, 2010

Special Edition: The Governor's Book 2 2009–11 Supplemental Budget

The Governor released her Book 2 2009–11 Supplemental Budget yesterday (1/12/10).

In December, the Governor submitted a supplemental budget proposal for the remainder of the two-year 2009–11 budget period. She was legally required to submit a budget that was balanced to current revenues against an additional \$2.6 billion shortfall.

WASA will be here to assist you by providing up-to-date information about budget issues and legislation impacting Washington's schools and school directors. WASA will begin the regular "TWIO" on Friday, January 15, 2010.

The Book 2 budget restores:

- The state's Basic Health and Apple Health plans.
- Our general assistance program for the most needy.
- Levy equalization funds for our public schools.
- State financial aid to allow more students to attend higher education.
- Early childhood education and kindergarten.
- Adult medical, dental, vision and hospice programs.
- Developmental disability and long-term care services.

The proposal contains more cuts than revenue to address the \$2.6 billion deficit problem.

She pledged to work with the legislature to secure the additional revenues needed to restore the programs that a no-new-revenue budget could not accommodate. She will be submitting proposals to introduce greater tax fairness by closing loopholes that have either outlived their usefulness or are no longer equitable in today's tough economy. She expects Washington state to receive additional resources through the Federal Medicaid Assistance Percentage (FMAP), Fiscal Stabilization Funds and possibly waivers for Basic Health Plan provisions. However, we do not yet know what these amounts will be.

Her education changes from the Book 1 December budget include:

K–12 Levy Equalization—\$165,012,000

Restores the levy equalization program, which provides state financial support to districts with a lower than average property tax base. In addition, for the school districts requiring the highest rate of state match, the program is enhanced to provide additional state support during the three-year period when the maximum levy rate for all districts is increased.

**Special Edition:
Book 2 2009-11
Supplemental Budget
(Cont'd)**

Education changes from Book 1 December budget, cont'd

K-12 All-day Kindergarten, Gifted Program and Reading Corps—\$42,011,000

- Restores funding for students from the 20 percent of school districts with the highest poverty levels who are served through all-day kindergarten programs.
- Restores funding for nearly 23,000 students who participate in gifted programs across the state.
- Restores funding for the Reading Corps program, which provides tutors and other specialists to students struggling to read. The benefits of this state investment are multiplied because the program uses volunteers in the classroom and leverages federal funds.

Early Childhood Education and Assistance Program (ECEAP) for 3-Year-Olds—\$10,500,000

Restores funding for more than 1,500 low-income, 3-year-old children in ECEAP programs across the state. This continues the historic expansion in ECEAP begun by the Governor in the 2007-09 budget.

Middle School Career and Technical Education Program—\$1,943,000

Restores funding for the middle school career and technical education program, which will ensure students receive hands-on science and math-related learning opportunities that encourage interest in technical fields and help prepare students for more advanced study.

These are the only education changes from those proposed in Book 1 (www.wasa-oly.org/TWIOPreSessBudget). In other words, the cuts to K-4, I-728, the LID days and the other programs cut in Book 1 remain in this proposal.

Links to documents from the Book 2 2009-11 Supplemental budget:

- Book 2 Balance Sheet www.wasa-oly.org/Book2BalanceSheet
- Revenue Bill Matrix www.wasa-oly.org/RevenueBillMatrix
- 2010 Supplemental Operating Appropriations Bill www.wasa-oly.org/2010SuppOpBill
K-12: Sections 501-518, pages 139-184
- Proposed 2010 Budget and Policy Highlights www.wasa-oly.org/Highlights
- Superintendents, "Tell Your Story". Every legislator needs to know how districts are impacted by the cuts that are being made www.wasa-oly.org/TellYourStory

In her testimony to the Joint Ways & Means Committee (www.wasa-oly.org/testimony) the governor said that this session she will also be addressing the following areas relating to education:

- Creation of "All Start," a voluntary Washington preschool program to provide early learning opportunities to all 3- and 4-year olds;
- Continuation of the implementation of all-day kindergarten for all kids;
- Raising the current local levy lid, coupled with funding of Local Effort Assistance; and
- Development of a new teacher evaluation system, along with a system to evaluate the performance of principals, based on student achievement.



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Web: www.wasa-oly.org

District Budget Advisory Committee

PRELIMINARY ESTIMATE:

2010-11 Budget Adjustments

Updated: January 12, 2010

Possible changes from 2009-10 budget to 2010-11 budget include the following

1. Possible non-recurring 2009-10 revenue items:

• St. Cecilia Lease	\$100,000
• Administrator voluntary salary reduction	\$ 40,000
• Bainbridge Schools Foundation	
■ Save Our Teachers campaign	<u>\$260,000</u>
Subtotal	\$400,000

2. Governor's budget – additional reductions for 2010-11

• K-4 staffing enhancement (6 FTE)	\$510,000
• I-728 student achievement funds	\$520,000
• Highly Capable program funds	<u>\$ 35,000</u>
Subtotal	\$1,065,000

3. Anticipated reductions in grants and increases in fees

• Elimination of Tobacco grant	5,940
• Elimination of State Prevention/Intervention Grant	12,255
• Elimination of Title IV	6,975
• Increase in stormwater fees	<u>45,000</u>
Subtotal	\$70,170

4. Enrollment adjustment (-20 students) Subtotal **\$104,000**

5. Salary and benefit adjustments Subtotal **\$200,000**

- Experience step increases
- Insurance costs for local levy staff positions
- L& I, Unemployment increases

TOTAL ESTIMATE \$1,839,170