

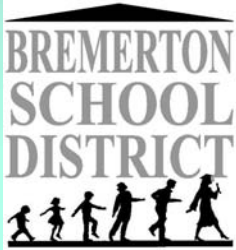


Bremerton School District

Draft Budget

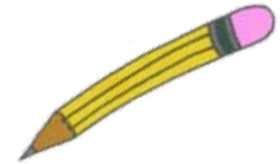
2010-2011

July 8, 2010



Budget Notes

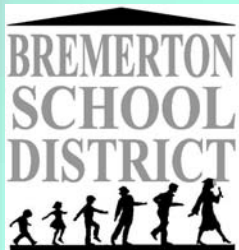
- State Budget Problems
 - No I732 COLA Increases
 - No I728 Dollars
 - Planning for September, 2011 “cliff”
 - Planning for large retirement contribution increases 11-12
- All LID days cut (certificated)
- Addition of 1.5 Supplemental days (certificated)
- Continued OSPI delays releasing Budget Tools



Expenditure Reductions Included To Reach a Balanced Budget

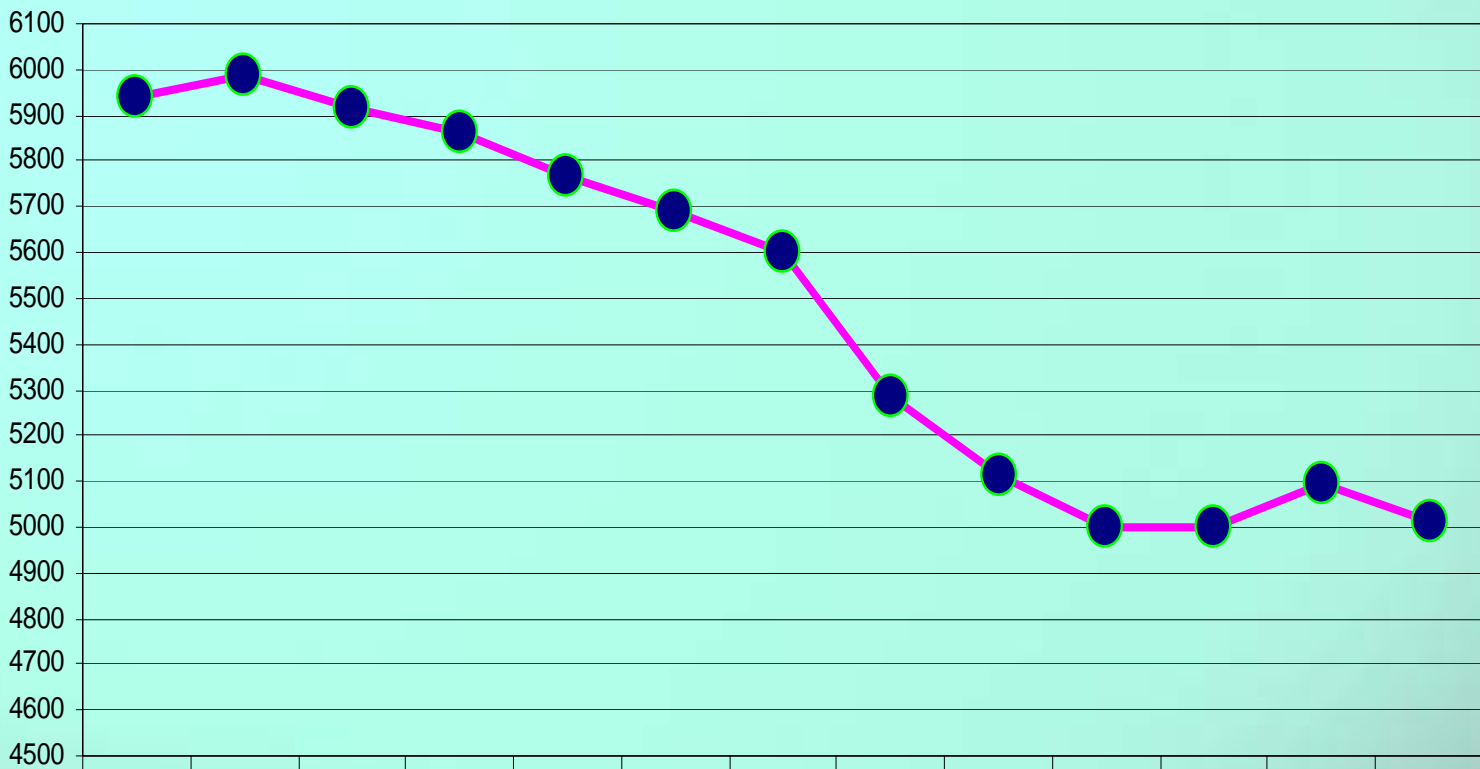
| | |
|---|------------------|
| Cut department budgets 5% - | \$160,600 |
| Transportation Reductions - | \$67,000 |
| Cut Administrative Staffing -.5 reduction - | \$52,500 |
| Combine positions, | |
| Increase duties –Technology savings - | \$18,000 |
| Classified staff reductions/increased duties - | \$110,000 |

Total Savings - \$408,100



STUDENT ENROLLMENT

Bremerton School District Annual FTE Enrollment



Actual thru 09-10

| | | | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 97-98 | 98-99 | 99-00 | 00-01 | 01-02 | 02-03 | 03-04 | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 | 09-10 |
| 5937 | 5985 | 5914 | 5862 | 5770 | 5689 | 5598 | 5284 | 5114 | 5000 | 4999 | 5093 | 5013 |

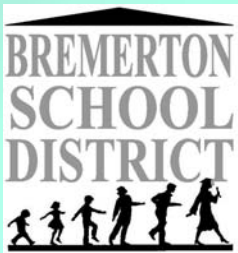


2010-2011 Fund Balances (est.)

| | General Fund | ASB | Debt Service | Capital Projects | Transportation Vehicle Fund |
|------------------------------|--------------|------------|--------------|------------------|-----------------------------|
| Beginning Fund Balance (est) | \$4,065,700 | \$217,478 | \$1,838,100 | \$300,000 | \$466,525 |
| Revenues | \$53,774,124 | \$643,235 | \$3,659,807 | \$2,266,624 | \$154,454 |
| Expenditures | \$54,227,307 | \$726,695 | \$3,735,000 | \$2,233,000 | \$500,000 |
| Revenues Less Expenditures | (\$453,183) | (\$80,460) | \$75,937 | \$33,624 | (\$345,546) |
| Ending Fund Balance | \$3,612,517 | \$134,018 | \$1,762,907 | \$333,624 | \$120,979 |

2010-2011 Revenues

| | |
|-------------------------------|----------------------|
| Local Property Taxes | \$10,048,211 |
| Local Nontax | \$1,191,050 |
| State, General Purpose | \$28,111,311 |
| State, Special Purpose | \$6,386,139 |
| Federal, General Purpose | \$224,900 |
| Federal, Special Purpose | \$7,788,013 |
| Revenues from Other Districts | \$24,500 |
| Other Sources | \$0 |
| TOTAL REVENUE | \$ 53,774,124 |



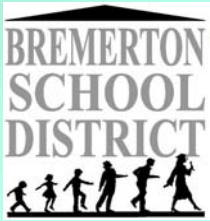
Revenue Changes From 2009- 2010 General Fund Budget



| | |
|--|-------------------------|
| <i>Local Levy</i> | \$377,475 |
| <i>Local Non-tax (Fines, Fees, Rentals)</i> | (\$362,569) |
| <i>State General Purpose (Apportionment)</i> | \$1,039,244 |
| <i>State Special Purpose (State Grants I-728)</i> | \$361,201 |
| <i>Federal General Purpose (Impact Aid)</i> | (\$180,100) |
| <i>Federal Special Purpose (Grants - Spec Ed, Title I)</i> | (\$780,985) |
| <i>Revenue from Other School Districts</i> | \$2,500 |
| <i>Other Sources</i> | \$0 |
| <i>Total Revenue Change From 09-10 Budget</i> | <u>\$466,766</u> |

2010-2011 Expenditures (est.)

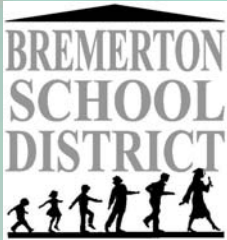
| | |
|-------------------------------|--------------|
| Regular Instruction | \$24,184,954 |
| Federal Stimulus | \$1,253,741 |
| Special Education Instruction | \$6,213,826 |
| Vocational Education | \$1,558,753 |
| WST Skills Center | \$2,303,227 |
| Compensatory Education | \$3,606,240 |
| Other Instructional Programs | \$1,823,880 |
| Community Services | \$133,588 |
| Support Services | \$11,949,098 |
| Total Program Expenditures | \$54,227,307 |



Expenditure Changes From 2009-2010 General Fund Budget



| | |
|---|--------------------|
| •Basic Education (Regular Instruction) | (\$28,989) |
| •Federal Stimulus | (\$923,648) |
| •Special Education | (\$692,438) |
| •CTE (Vocational) | (\$140,922) |
| •Skills Center Instruction | (\$10,172) |
| •Compensatory Education (Grants) | (\$779,241) |
| •Other Instructional Programs | \$842,768 |
| •Community Services (Facilities Use) | \$27,832 |
| •Support Services (Transportation, Food, Utilities) | \$386,433 |
| •Total Difference From 09-10 Budget | (\$118,377) |



General Fund 2010-2011

Budget Summary



| | |
|---|----------------------|
| •Beginning Fund Balance (includes carryover and designated reserve) | \$4,065,700 |
| •Revenues | \$ <u>53,774,124</u> |
| •Total Available Funds | \$57,839,824 |
| •Expenditures (includes carryover and designated reserve) | \$54,227,307 |
| •Ending Fund Balance..... | \$3,612,517 |

Potential 2011-2012 Budget Impacts

- K-3 Enhancement cut \$650,000
- Increased L&I and Workmen's Comp \$200,000
- Increased Retirement Contribution \$1,400,000
- No stimulus funds \$2,300,000



Next Steps

1. Questions?
2. Discussion
3. Draft Budget submitted for review to ESD114 July 9, 2010
4. Board Must Adopt the 2010-2011 Budget by August 30, 2010 and Public Meeting and Adoption is scheduled for August 5th, 2010
5. Full Adopted Budget will be available on the District Web Site in August