



# 2009-10 Preliminary Budget



**All Students Learning Well**  
**CENTRAL KITSAP SCHOOL DISTRICT**

Kitsap County  
Silverdale, Washington

# Agenda

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- Budget Recommendations
- Maintain Current Priorities
  - Interventions
  - Class Size
  - All Day Kindergarten
- Summary of 2009-10 Budgets
- Next Steps



# Preliminary Budget Recommendations

1. Limit operating adjustments to maintain current programs except as noted below.
2. Adjust staffing through attrition to match the projected decline in student enrollment.
3. Reduce expenditures \$3,230,788 - \$3,350,788 by making the changes outlined in the 2009-10 Recommended Budget Adjustments.
4. Maintain the “Federal Funding Contingency” reserve established to cover potential loss of Heavy Impact dollars. Reduce the reserve by \$607,037 as a result of the Recommended Budget Adjustments. Develop a plan to refresh the reserve to the appropriate level.
5. Develop a plan for use of the IDEA stimulus funding to limit the reduction of “Federal Contingency Reserve” (#4), provide options for 2010-11 budget, and provide one time expenditures (curriculum, assistive technology, etc.) to Special Education students.

# Maintain Current Priorities for 2009-10



- Interventions
- Class Size
- All Day Kindergarten

# Major Revenue Changes: Impact to Priorities (I-728)

	2008-09	2009-10	Difference
I-728 Revenue	\$5.2 M	\$1.5 M	(\$3.7 M)
Carryover	\$0.6 M	\$0.6 M	0
Total	\$5.8 M	\$2.1 M	(\$3.7 M)

# Costs to Maintain Priorities

<b>Interventions</b>	<b>\$0.87 M</b>
<b>All Day Kindergarten</b>	<b>\$0.75 M</b>
<b>Class Size</b>	
K- 4th	<b>\$1.2 M</b>
5th - 6th	<b>\$1.2 M</b>
Targeted 7th - 12th Class Size Interventions	<b>\$0.5 M</b>
<b>Total Cost</b>	<b>\$4.52 M</b>
<b>I-728 2009-10 Revenue</b>	<b>(\$2.1 M)</b>
<b>Cost to Maintain</b>	<b>\$2.42 M</b>

**Title Stimulus  
Special Ed IDEA  
Reductions  
Federal Contingency Reserve**

# Intervention Reductions Avoided

- Secondary Reading Support \$260 K
- Targeted 7-12 Class Size for Interventions \$500 K

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**TOTAL** \$760 K

# Summary of 2009-10 Budgets

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- General Fund
- Transportation Vehicle Fund
- Capital Projects Fund
- Debt Service Fund
- Associated Student Body Fund



# General Fund Budget Summary

**GENERAL FUND** is used for all instructional and regular operation of the school district.

	<u>2007-08*</u>	<u>2008-09</u>	<u>2009-10</u>
<b>Beginning</b>	\$11,012,601	\$12,193,811	\$11,549,321
<b>Revenues</b>	\$110,846,950	\$114,785,518	\$112,568,475
<b>Transfers</b>	\$0	(\$130,929)	\$0
<b>Expenditures</b>	(\$109,876,289)	(\$117,126,277)	(\$114,845,422)
<b>Ending</b>	\$11,983,262	\$9,722,123	\$9,272,374

\* Actual

# Unreserved Fund Balance

<b>Beginning Fund Balance</b>	<b>\$ 11,549,321</b>
<b>Less:</b>	
<b>Exp. &gt; Revenue (C/O Used)</b>	<b>(\$ 2,276,947)</b>
<b>Res. For Inventory &amp; Insurance</b>	<b>(\$ 1,296,450)</b>
<b>Res. For Carry-Over</b>	<b>(\$ 1,120,750)</b>
<b>Federal Contingency</b>	<b>(\$ 3,500,000)</b>
<b>Projected Unreserved Balance</b>	<b>\$ 3,355,174 (2.98%)</b>
<b>Recommended Unreserved Balance</b>	<b>\$ 3,377,054 (3.0%)</b>

# Enrollment Comparisons

<b>Year</b>	<b>Enrollment (FTE)</b>	<b>Change from previous year</b>
2002-03	12,649	(5) FTE
2003-04	12,450	(199) FTE
2004-05	12,276	(174) FTE
2005-06	12,079	(197) FTE
2006-07	11,732	(347) FTE
2007-08	11,508	(224) FTE
2008-09	11,457	(51) FTE
2009-10*	11,361	(96) FTE

\*Projected

# Transportation Vehicle Fund

**TRANSPORTATION VEHICLE FUND** is used exclusively for the purchase and repair of equipment approved for pupil transportation.

	<u>2007-08*</u>	<u>2008-09</u>	<u>2009-10</u>
<b>Beginning</b>	\$125,328	\$159,527	\$383,846
<b>Revenues</b>	\$517,669	\$510,000	\$532,000
<b>Expenditures</b>	<b>(\$483,175)</b>	<b>(\$587,148)</b>	<b>(\$876,208)</b>
<b>Ending</b>	\$159,822	\$82,379	\$39,638

\* Actual

# Capital Projects Fund

**CAPITAL PROJECTS FUND** is used for the purchase of land, the construction and equipping of new facilities, major facility renovations, system repairs and corrections, and implementation of technology systems.

	<u>2007-08*</u>	<u>2008-09</u>	<u>2009-10</u>
Beginning	\$9,222,150	\$10,635,325	\$9,250,000
Revenues	\$4,888,119	\$3,900,000	\$2,850,000
Expenditures	<b>(\$2,560,999)</b>	<b>(\$8,441,350)</b>	<b>(\$6,482,200)</b>
Ending	\$11,549,270	\$6,093,975	\$5,617,800

\* Actual

# Debt Service Fund

**DEBT SERVICE FUND** covers the principal and interest payments on outstanding bonds.

	<u>2007-08*</u>	<u>2008-09</u>	<u>2009-10</u>
<b>Beginning</b>	<b>\$6,948,637</b>	<b>\$6,755,343</b>	<b>\$6,356,397</b>
<b>Revenues</b>	<b>\$10,024,297</b>	<b>\$10,070,929</b>	<b>\$9,850,000</b>
<b>Expenditures</b>	<b>(\$9,969,598)</b>	<b>(\$10,429,084)</b>	<b>(\$10,705,175)</b>
<b>Ending</b>	<b>\$7,003,336</b>	<b>\$6,397,188</b>	<b>\$5,501,222</b>

\* Actual

# Associated Student Body Fund

**ASSOCIATED STUDENT BODY FUND** is used for all student activities' funds, such as clubs, student government, and some athletic programs.

	<u>2007-08*</u>	<u>2008-09</u>	<u>2009-10</u>
<b>Beginning</b>	<b>\$913,652</b>	<b>\$ 742,934</b>	<b>\$ 847,442</b>
<b>Revenues</b>	<b>\$1,577,309</b>	<b>\$ 2,663,862</b>	<b>\$ 2,621,095</b>
<b>Expenditures</b>	<b>(\$1,505,516)</b>	<b>\$ (2,665,671)</b>	<b>\$(2,582,937)</b>
<b>Ending</b>	<b>\$985,445</b>	<b>\$ 741,125</b>	<b>\$ 885,600</b>

\* Actual

# Next Steps

1. Continue budget review and revisions
2. Forward Preliminary Budget to OESD for review and comment by July 10
3. Formal Budget Adoption Hearing August 12
4. File final budget with OESD by September 3

