

**PORT TOWNSEND SCHOOL DISTRICT NO. 50**  
**5:00 p.m. Public Hearing on Proposed 2015-16 Budget**  
**July 13, 2015**

***“Discover the Power of Learning”***

**Mission:**

In partnership with home and community, Port Townsend School District provides a learning environment where each student develops the knowledge and skills to become a creative, successful and engaged citizen.

**01. Location/Time**

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01.01 Gael Stuart Building, Room S-11, 1610 Blaine St., 5:00 p.m.

**02. Call to Order Public Hearing**

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- 02.01 Roll Call
- 02.02 Pledge of Allegiance

**03. Public Hearing: Proposed 2015-16 Budget**

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- 03.01 General Fund
  - 03.010 Enrollment
  - 03.011 Revenues
  - 03.012 Expenditures
  - 03.013 Budget Reconciliation and Fund Balance
- 03.02 Other Funds
  - 03.020 ASB Fund
  - 03.021 Capital Projects Fund
  - 03.022 Debt Service Fund
  - 03.023 Transportation Vehicle Fund

**04. Adjournment of Public Hearing**

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***2015-2016 PROPOSED BUDGET  
PUBLIC HEARING  
July 13, 2015***



# AGENDA

## Public Hearing on 2015-2016 Budget

1. Enrollment Projections
2. What We Know (& Don't Know) from the State
3. Revenue projections
4. Expenditure projections
5. Questions





# ENROLLMENT PROJECTIONS

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- ***Enrollment Projection process***
  - Uses Cohort Projection Model
  - Statistical Averages prior years movement of students from one grade to the next
  - Based on prior years history and current information from principals and community
    - Population movements and housing issues
    - Other changes and developments within the community



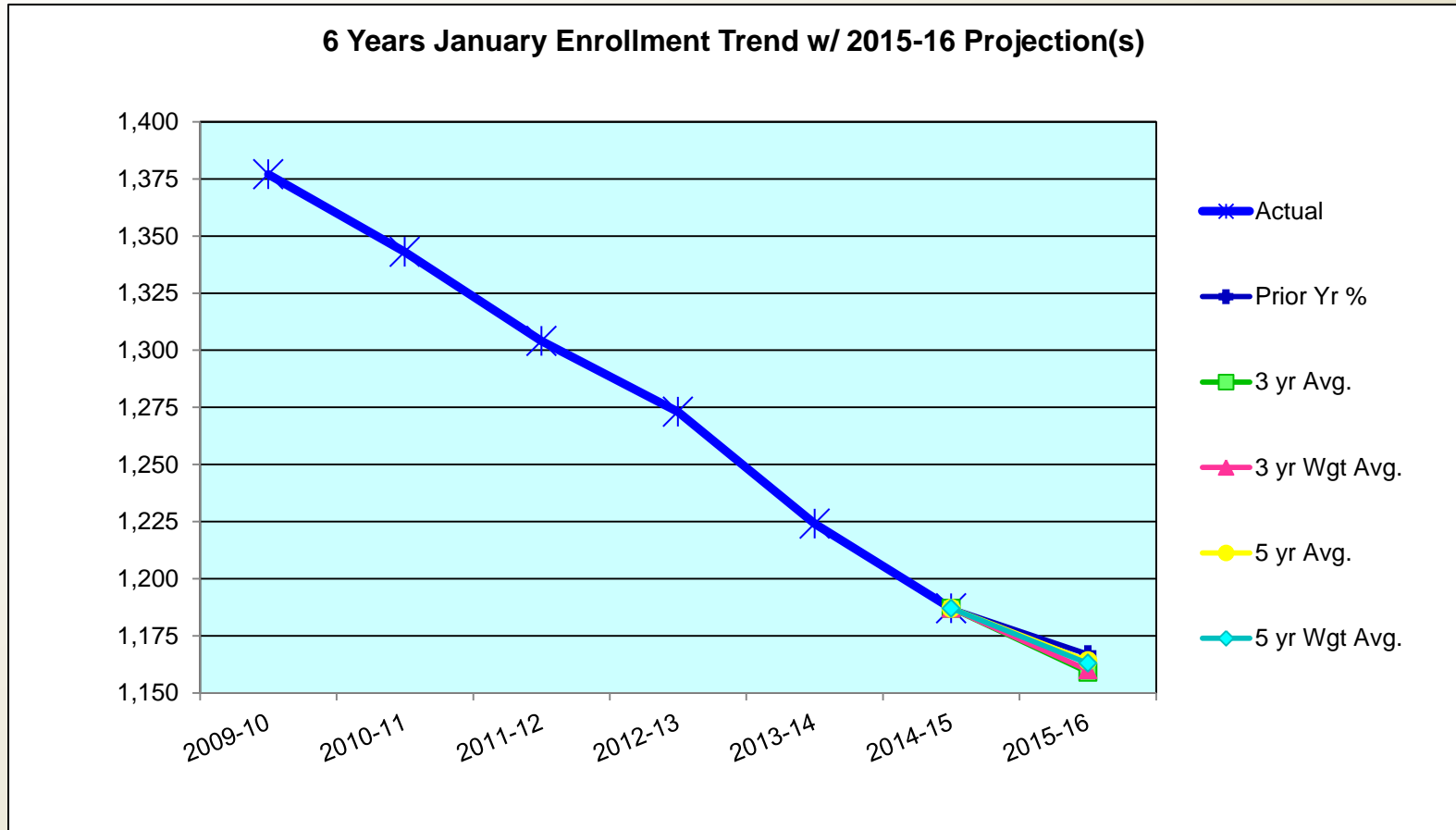
# Enrollment History

2015-16 PTSD COHORT ENROLLMENT PROJECTION						
HEADCOUNT PROJECTION (WITHOUT RUNNING START)						
Headcount	2010-11	2011-12	2012-13	2013-14	2014-15	Est for 15-16
	January	January	January	Feb 2014	January	5 yr Wgt Avg.
Kindergarten*	99	86	82	77	76	78
Grade 1	84	93	83	79	84	76
Grade 2	94	82	106	91	74	87
Grade 3	89	93	80	108	93	75
Grade 4	69	84	90	79	111	92
Grade 5	95	79	78	90	83	112
Grade 6	112	99	85	77	88	84
Grade 7	100	120	86	85	77	86
Grade 8	99	107	117	90	79	77
Grade 9	122	109	115	117	98	84
Grade 10	127	120	110	112	120	98
Grade 11	107	115	116	98	97	109
Grade 12	146	117	125	121	107	105
<b>K-12 Headcount</b>	<b>1,343</b>	<b>1,304</b>	<b>1,273</b>	<b>1,224</b>	<b>1,187</b>	<b>1,163</b>



# Enrollment Trends

## Budget vs Actual





# Enrollment Projections – by Grade

Grades	<u>2014-15 Budget</u>		<i>2014-15 Projected AAFTE</i>	<u>2015-2016 Budget</u>		Variance Budget to Budget AAFTE
	HEADCOUNT	AAFTE		HEADCOUNT	AAFTE	
K-3	328	289	287.7	316	278.0	(11)
+ FDK				n/a	38.0	38
4-8	436	434	432.4	451	449	15
9-12	418	398	404.5	395	379	(19)
(sub-total) w/out FDK	<b>1,182.0</b>	<b>1,121.0</b>	<b>1,124.6</b>	<b>1,162</b>	<b>1,144.0</b>	<b>23</b>
+ Running Start	9	30	26.1	15	25	(5)
<b>TOTAL w/ Running Start</b>	<b>1,191</b>	<b>1,151</b>	<b>1,150.7</b>	<b>1,177</b>	<b>1,169.0</b>	<b>18</b>

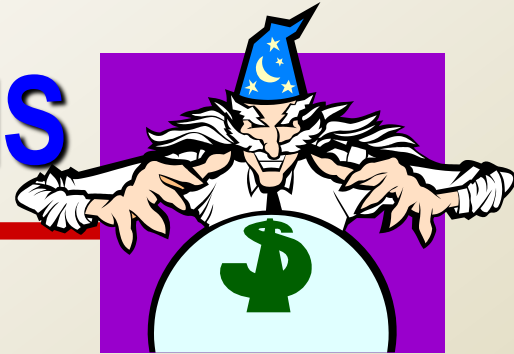


# Enrollment Projections – by School

Schools	<u>2014-15 Budget</u>		<u>2015-2016 Budget</u>		Variance Budget to Budget AAFTE
	HEADCOUNT	AAFTE	HEADCOUNT	AAFTE	
Grant St (w/OPEPO)	337	298	323	286.0	(12)
+ FDK			n/a	38.0	38
Blue Heron	387	386	405	404	18
PT High School	390	373	368	356	(17)
OCEAN	68	64	66	60	(4)
(sub-total) w/out FDK	<b>1,182.0</b>	<b>1,121.0</b>	<b>1,162</b>	<b>1,144.0</b>	<b>23</b>
+ Running Start	9	30	15	25	(5)
<b>TOTAL w/ Running Start</b>	<b>1,191</b>	<b>1,151</b>	<b>1,177</b>	<b>1,169.0</b>	<b>18</b>



# REVENUE PROJECTIONS



- ***How do we project revenue for budget?***

- Project State Revenues

- Follow Legislative budget process for basic education and categorical program funding

- Estimate Federal Revenues

- Gather data on federal grants, free & reduced meals, etc.

- Estimate Projected Tax Collections

- Estimate Other Revenues

- Food services (lunchroom) sales, tuitions, fines & fees, interest, etc.
- Payments from other districts for special education services, etc.



# Revenue Projections

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- ***State Budgets ... What Do We Know***
  - House & Senate Budget proposal congruencies:
    - Same increases to Employer Retirement contributions
    - Grant Street would receive FDK funding under both
    - MSOC (Materials Supplies & Op Costs) increase from \$848.04 –to- \$1210.05 per FTE ... + \$362
    - Minimal increase to CTE MSOC ... + \$14



# Revenue Projections

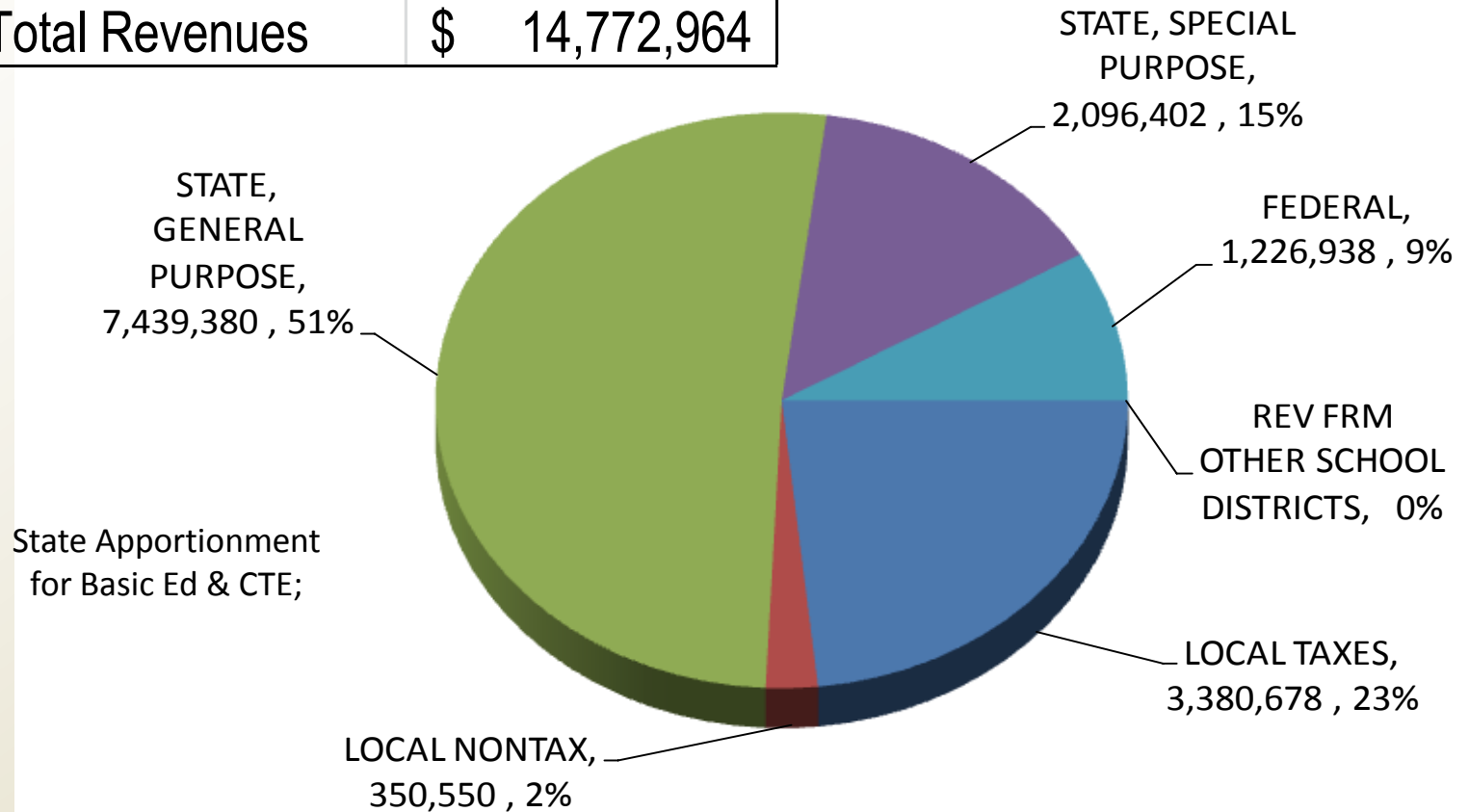
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- ***State Budgets ... What We Know***
  - Conference Budget
    - COLA: 3%
    - Funded for All Day Kindergarten
    - ALE & Running Start rates: \$6,308.69, increase of \$552.85
    - MSOC (Maint, Supplies & Operating Costs) increase \$362.01 to \$1,210.05
  - Federal Entitlement Grants
    - Estimate using proportionate enrollment changes
  - Tax Levies
    - Estimate Levy Lid using state format and estimates

# 2015-2016

## General Fund Revenues

Operating Revenue	\$ 14,372,964
Plus Capacity	<u>400,000</u>
Total Revenues	\$ 14,772,964





# GENERAL FUND Revenues

	<b>2015-16</b>	<b>2014-15</b>	
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Variance</u></b>
Local Taxes	\$ 3,380,678	\$ 3,250,537	\$ 130,141
Local Non-Tax	350,550	515,455	(164,905)
State General Purpose	7,439,380	6,563,664	875,716
State Special Purpose	1,896,402	1,882,549	13,853
Federal	1,026,938	1,128,499	(101,561)
Other Revenues	-	-	-
Capacity	400,000	300,000	100,000
<b>Total Revenues</b>	<b>\$ 14,493,948</b>	<b>\$ 13,640,704</b>	<b>\$ 853,244</b>
Other Sources - Transfers			
From CPF	279,016	279,016	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 14,772,964</b>	<b>\$ 13,919,720</b>	<b>\$ 853,244</b>



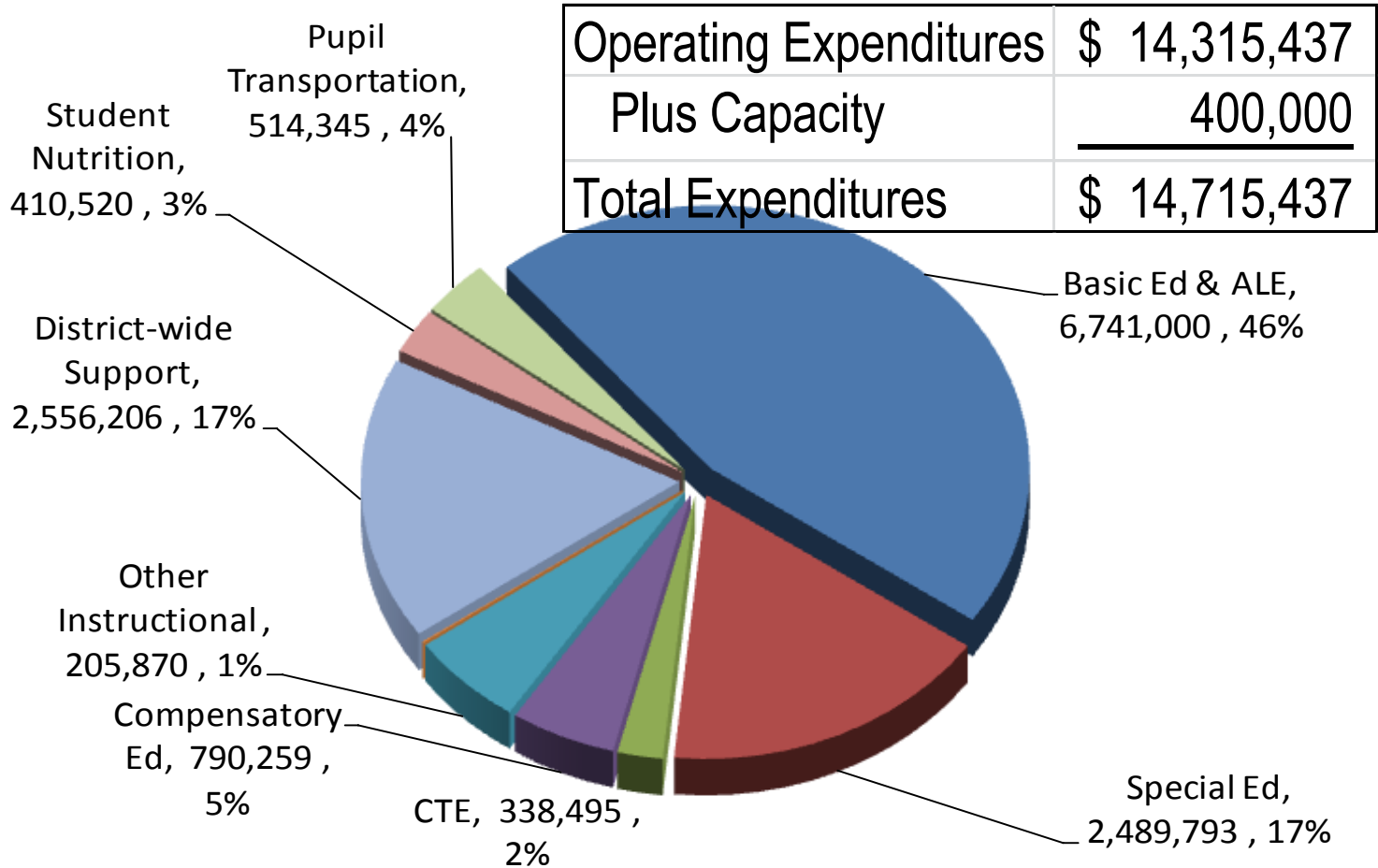
# GENERAL FUND EXPENDITURES

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- ***How are expenditures estimated?***
  - Staffing dollars
    - FTE/Hours for Basic Ed, District Support & Categorical programs are estimated based on projected enrollment & district need
    - Dollars are estimated by HR, and exported into budget system
  - Non-Staffing dollars
    - Discretionary budget allocated on per-pupil basis for schools; school principals determine how budget is distributed;
    - District-wide support services are provided with approximately the same Discretionary budget as prior year;
    - Grant and Categorical programs are budgeted by Program Managers based on estimated resources.

# 2015-2016 Preliminary General Fund Expenditures

## Where does the money go?





# GENERAL FUND Expenditures Preliminary Comparison

<u>BUDGET BY OBJECT</u>	2015-2016 <u>Budget</u>	2014-15 <u>Budget</u>	<u>Variance</u>
Staffing	\$11,428,220	\$10,663,963	\$764,257
Non-Staffing	\$2,887,217	\$2,991,757	-\$104,540
Capacity	\$400,000	\$300,000	\$100,000
<b>Total Expenditures</b>	<b>\$14,715,437</b>	<b>\$13,955,720</b>	<b>\$759,717</b>
<b>Certificated Staff FTE</b>	<i>86.100</i>	<i>82.200</i>	<i>3.900</i>
<b>Classified Staff FTE</b>	<i>55.895</i>	<i>52.615</i>	<i>3.280</i>





# 2015-2016 General Fund Budget Reconciliation

	<u>2015-2016</u>	<u>2014-15</u>	<u>Variance</u>
Revenues	\$ 14,493,948	\$ 13,640,704	\$ 853,244
Transfers-In	<u>279,016</u>	<u>279,016</u>	<u>-</u>
	\$ 14,772,964	\$ 13,919,720	\$ 853,244
Operating Expenditures	<u>14,715,437</u>	<u>13,955,720</u>	<u>759,717</u>
Net Increase/<Decrease>	\$ 57,527	\$ (36,000)	\$ 93,527
Beginning Fund Bal (Est.)	<u>400,000</u>	<u>444,000</u>	<u>(44,000)</u>
Ending Fund Bal est.	<u>\$ 457,527</u>	<u>\$ 408,000</u>	<u>\$ 49,527</u>
	<b>3.2%</b>	<b>3.1%</b>	





**OTHER FUNDS**  
**2015-2016 BUDGETS**





# PTSD -- 2015-2016 ASB BUDGET SUMMARY

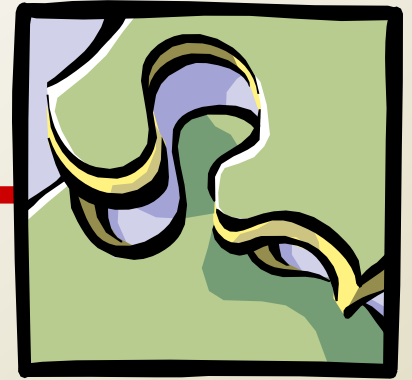
	GRANT STREET	BLUE HERON	PT HIGH SCHOOL	DISTRICT RESERVE	TOTAL BUDGET
<b><u>Beginning Cash (Fund) Balance</u></b>	\$ 6,000	\$ 100,000	\$ 194,000	\$ -	\$ 300,000
<b><u>Revenues</u></b>					
1xxx General ASB	382	4,250	32,200	175,000	211,832
2xxx ASB Athletics	-	6,000	40,500		46,500
3xxx ASB Classes	800	1,600	5,500		7,900
4xxx ASB Clubs	2,200	14,050	105,550		121,800
6xxx Non-ASB Private FundRaising	2,000	800	3,800		6,600
	<b>5,382</b>	<b>26,700</b>	<b>187,550</b>	<b>175,000</b>	<b>394,632</b>
<b><u>Expenditures</u></b>					
1xxx General ASB	(400)	(2,500)	(4,200)	(175,000)	(182,100)
2xxx ASB Athletics	-	(3,000)	(70,900)		(73,900)
3xxx ASB Classes	(900)	(6,600)	(5,700)		(13,200)
4xxx ASB Clubs	(2,200)	(10,250)	(116,700)		(129,150)
6xxx Non-ASB Private FundRaising	(2,000)	(900)	(3,800)		(6,700)
	<b>(5,500)</b>	<b>(23,250)</b>	<b>(201,300)</b>	<b>(175,000)</b>	<b>(405,050)</b>
<b><u>Transfers</u></b>					
1xxx General ASB	-	-	(27,000)		(27,000)
2xxx ASB Athletics	-	-	22,000		22,000
3xxx ASB Classes	-	5,000	-		5,000
4xxx ASB Clubs	-	(5,000)	5,000		-
6xxx Non-ASB Private FundRaising	-	-	-		-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Ending Cash (Fund) Balance</u></b>	<b>\$ 5,882</b>	<b>\$ 103,450</b>	<b>\$ 180,250</b>	<b>\$ -</b>	<b>\$ 289,582</b>



## 2015 – 2016 Capital Project, Debt Service and Transportation BUDGET SUMMARY

	Capital Project	Debt Service	Transportation
<b><u>Beginning Cash (Fund) Balance</u></b>	\$ 1,218,198	\$ 123,000	\$ 180,000
<b><u>Revenues</u></b>			
Taxes	1,185,031		
Local Revenues	360,500		
State Revenues			93,123
Transfers In		59,694	
	<b>1,545,531</b>	<b>59,694</b>	<b>93,123</b>
<b><u>Expenditures</u></b>			
Expenditures	(1,200,000)	(60,693)	(250,000)
Transfers Out	(338,710)		
	<b>(1,538,710)</b>	<b>(60,693)</b>	<b>(250,000)</b>
<b><u>Ending Cash (Fund) Balance</u></b>	<b>\$ 1,225,019</b>	<b>\$ 122,001</b>	<b>\$ 23,123</b>

# On-going Variables



- ✓ 2014-2015 Actual Ending Fund Balances
- ✓ September 2015 Actual Student Enrollment
- ✓ 2015-2016 Special Needs Student Counts