

**School Board Meeting/Workshop Date:**

**January 25, 2010**

**Subject:**

**2010-11 Budget Assumptions**

**Presenter:**

**Chuck Klaassen, Director  
Tina Burkholder, Controller  
Finance and Operations**

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**SUGGESTED SCHOOL BOARD ACTION:**

Approve 2010-11 Budget Assumptions

**DESCRIPTION:**

The 2010-11 Budget Assumptions will provide the framework for developing next year's budget. They are essentially the same assumptions used in generating the financial projections for the next five years, with a few additional notes.

**Base Assumptions**

- Enrollment projections based on November 2009 report with minor adjustments
- \$379 referendum is renewed in 2011; no new referendum dollars
- Maintain 2009-10 approved staffing ratios
- 2 FTE special education staffing contingency covered by third party billing revenue
- 2.3 FTE Superintendent Contingency staffing to address staffing issues
- Non-Salary, Non-Benefits Costs are estimated to increase at 0-5% for all years
- Integration program and budget revenue as stipulated in current law and joint powers agreement
- Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies

**2010-11**

- General Education Aid \$5,124 - increase 0%
- Enrollment Projection 5,800 (includes early childhood special ed)
- Salary/Benefit increases based on contracts, expected market conditions
- No general budget reductions
- No OPEB trust contribution to General Fund
- Second (and last) year of ARRA Stimulus dollars
- Staff Development dollars re-purposed to general fund per law for one year

**2011-12**

- General Education Aid \$5,124 - increase 0%
- Enrollment Projection 5,849 (includes early childhood special ed)
- Salary/Benefit increases based on expected market conditions
- Designated Capital Transfer balance is spent in general fund
- OPEB Trust distribution to General fund begins; severance \$ still designated

**2012-13**

- General Education Aid \$5,175 - increase 1%
- Enrollment Projection 5,850 (includes early childhood special ed)
- Salary/Benefit increases based on expected market conditions

**2013-14**

- General Education Aid \$5,279 - increase 2%
- Enrollment Projection 5,922 (includes early childhood special ed)
- Salary/Benefit increases based on expected market conditions