



Aberdeen  
School District

*Our Children,  
Our Schools,  
Our Future*

# Budget Advisory Committee

December 10, 2020

Alicia Henderson, Ph.D., Superintendent  
Elyssa Louderback, Executive Director of Finance and Operations

# Agenda



*Our Children,  
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1. Welcome
2. Budget Status Update
  - a. Year-end Recap 2019-20
3. What's Coming?
4. Preliminary Update to Budget Assumptions
5. Next Steps

*Adjourn*

## Budget Advisory Committee (BAC) Members

Carrie Erwin, ASD5

Michelle Reed, ASD5

Patrick Farwell, Community Member

Mike Toy, ASD5

Jan Gravley, ASD5

Sarah Teveliet Channel, Parent

Jessie Winter, ASD5

Deborah Ross, Community Member

Molly Leithold, ASD5

Adelaide Curley, Parent

Rick Stallo, ASD5

Thomas (TJ) West, Community Member

David Glasier, ASD5

Kris Koski, Community Member

Lynn Green, ASD5

Kim Malizia, ASD5

Kim Edwards, ASD5

Hunter Larson, Community Member

Tyson Burgess, Parent

Christi Sayres, ASD5

Dave Douglass, ASD5

Cathleen Wilder, ASD5



# Norms



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## Committee Members:

- Attend meetings (2021: February/March & April/May)
- Submit comments / questions in chat box
- Assume positive intent
- Respect & civility at all times

## Members of the Public:

- Observe / listen to BAC meeting

*All attendees are requested to remain on mute*



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# Budget Status Update

FY 2019-20

F-196 YEAR END

FINANCIAL REPORT RECAP

Presented by:

Elyssa Louderback

Executive Director of Business & Operations

# 2019-20 General Fund

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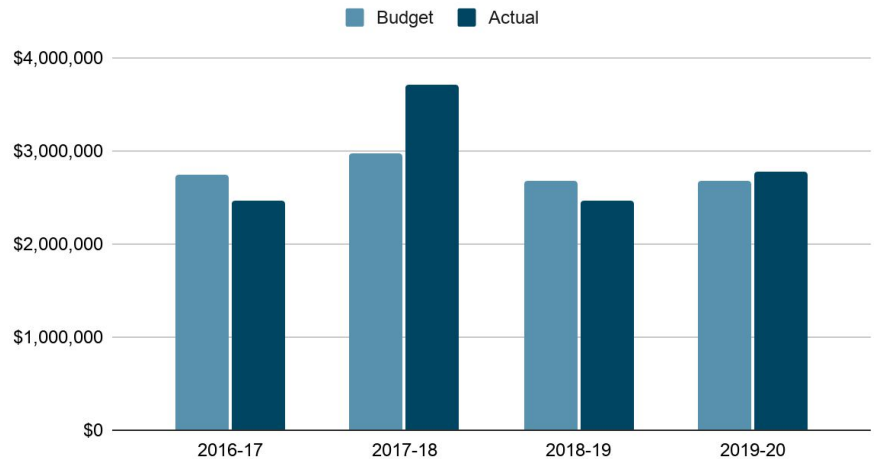
<b>Beginning Fund Balance</b>	<b>\$ 2,468,715.73</b>
Revenues and Other Financing Sources	\$ 52,687,915.53
Expenditures	- \$ 52,066,247.61
Transfers Out (non-voted debt)	- \$ 316,346.42
Ending Fund Balance	\$ 2,774,037.23

The ending fund balance for the 2019-20 fiscal year was 5.33% of the expenditures. This is very close to what we planned at the beginning of the year.

# Fund Balance – 4-Year History

Year	Budget	Actual	Percent
2016-17	\$2,746,294	\$2,459,075	5.59%
2017-18	\$2,965,212	\$3,714,612	7.89%
2018-19	\$2,681,524	\$2,468,716	4.79%
2019-20	\$2,673,613	\$2,774,037	5.33%

Fund Balance History



The Board of Directors passed a resolution to maintain a 5% minimum fund balance in 2015-16, upon recommendation from the Washington State Auditor’s Office.

# COVID-19 expenses

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## Savings

Substitute pay:

Certificated: \$ 140k

Classified: \$ 200k

Transportation:

Fuel: \$ 30k

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Total: \$ 370k

## Increases

Health/Safety

Supplies/PPE: \$ 146k

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Total: \$ 146k

Approximate Net Savings of:

**\$ 224k**



# Revenue – 3 Year Comparison

Description	2017-18	%	2018-19	%	2019-20*	%
Local Tax	5,261,861	11	3,420,693	7	2,883,399	5
Local Non-Tax (Fees, Fines, Food Service)	504,449	1	540,088	1	461,115	1
State General (Apportionment)	27,606,830	57	30,593,745	61	31,986,823	61
State Special (Special Ed, Transportation)	9,433,281	20	10,958,852	22	11,476,148	22
Federal (Federal Forest)	51,587	0	43,864	0	40,269	0
Federal (Special Ed, Title I)	5,179,257	11	4,542,188	9	5,689,690	11
Other Sources (Non-High, Grants)	278,358	0	200,959	0	150,471	0
<b>Total Revenue</b>	<b>\$48,315,623</b>	<b>100</b>	<b>\$50,300,096</b>	<b>100</b>	<b>\$52,687,916</b>	<b>100</b>

\* 2019-20 had a Hold Harmless for State Apportionment based on enrollment due to COVID-19

# Hold Harmless

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Enrollment Hold Harmless - The impact of reduced enrollment was not felt during the 2019-20 school year. Thus, the loss of students did not impact revenues last year.

However, for 2020-21, the state has been clear there will be no such hold harmless for reduced enrollment.

Transportation Hold Harmless - OSPI is seeking a Hold Harmless for transportation. There is a very complex funding formula that includes students transported and miles driven. This funding formula is based on prior year expenditures.

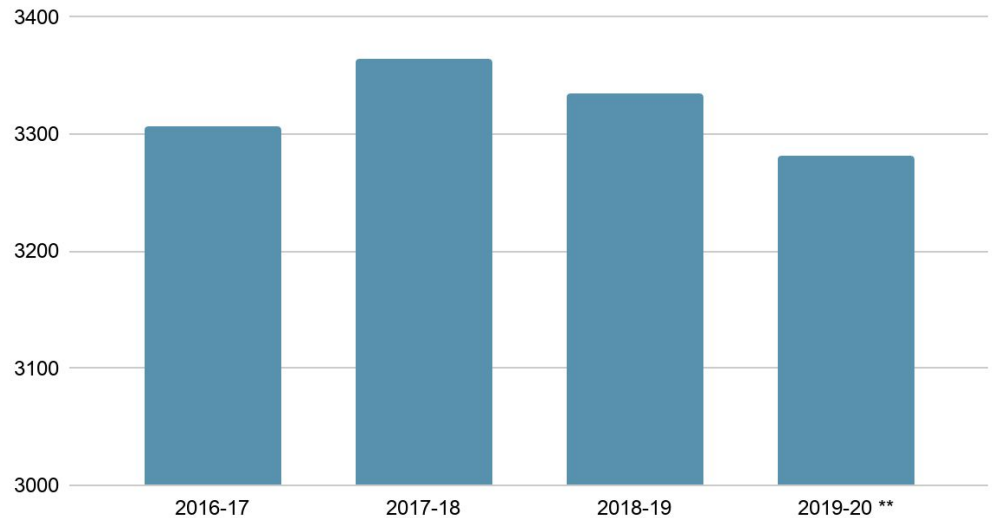
The effects of COVID on school transportation could be felt for years to come.

# Enrollment – 4-Year History

Year	Enrollment
2016-17	3306.66
2017-18	3364.6
2018-19	3334.95
2019-20 **	3281.56

\*\* 2019-20 had a Hold Harmless for apportionment based on enrollment.

Enrollment



2020-21 Budgeted Enrollment = 3,229; Current AAFTE is 3,133.86

# EXPENDITURES BY OBJECT

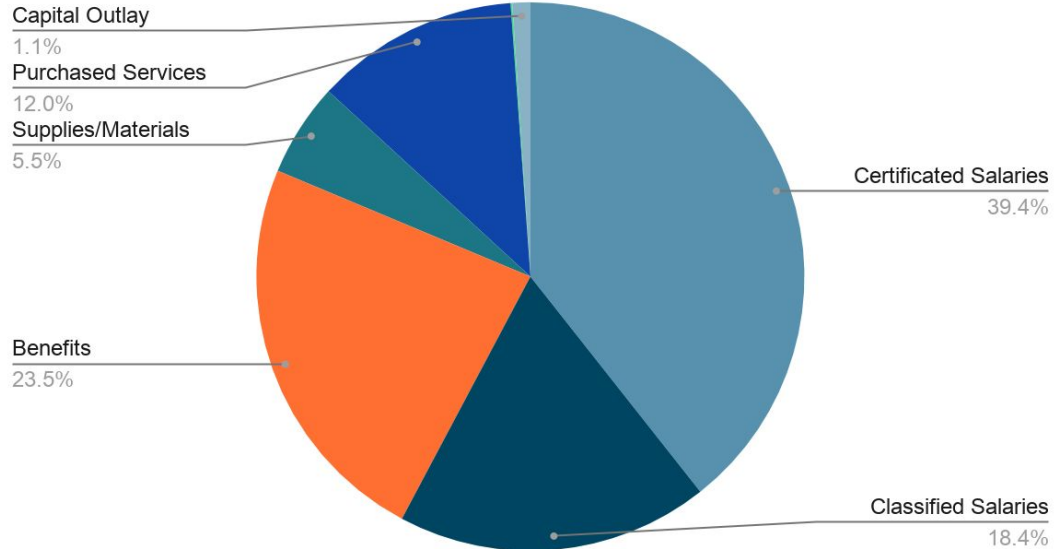
Object	Expense	Percent
Certificated Salaries	\$20,489,904	39.4%
Classified Salaries	\$9,591,267	18.4%
Benefits	\$12,252,677	23.5%
Supplies/Materials	\$2,864,740	5.5%
Purchased Services	\$6,263,122	12.0%
Travel	\$53,041	0.1%
Capital Outlay	\$551,497	1.1%

<b>Total</b>	<b>\$52,066,248</b>
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<b>Personnel Costs</b>	<b>81.3%</b>
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<b>MSOC Costs</b>	<b>18.7%</b>
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Object Expenses

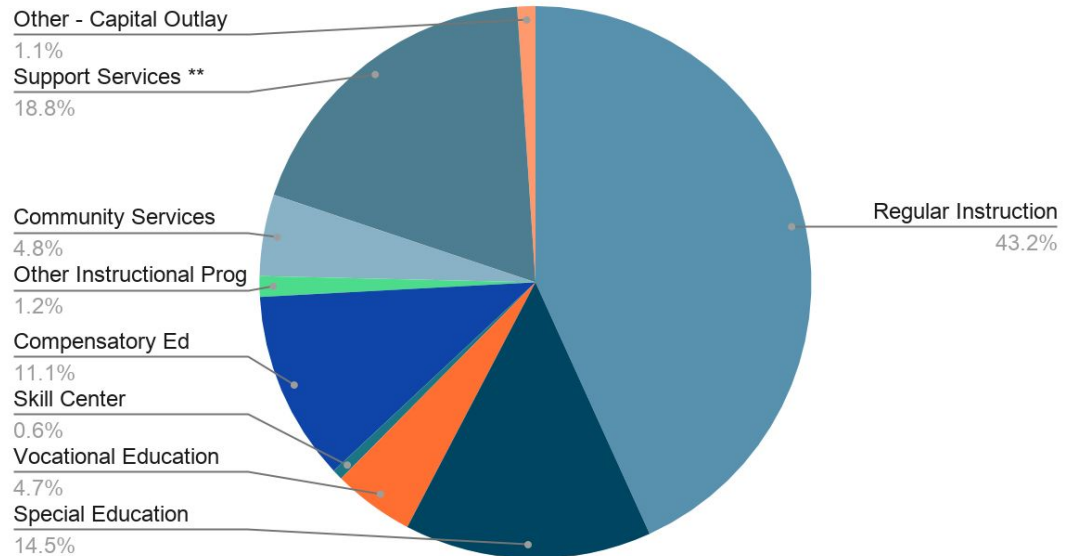


# EXPENDITURES BY PROGRAM

Activity	2019-20	Percent
Regular Instruction	\$22,496,437	43.21%
Special Education	\$7,536,485	14.47%
Vocational Education	\$2,471,991	4.75%
Skill Center	\$319,915	0.61%
Compensatory Ed	\$5,782,728	11.11%
Other Instructional Prog	\$628,871	1.21%
Community Services	\$2,484,922	4.77%
Support Services **	\$9,791,402	18.81%
Other - Capital Outlay	\$551,497	1.06%

Total | \$52,066,248

Expenditures by Program



\*\* Support Services include:  
Maintenance/Custodial, Transportation,  
Food Service, Technology & Admin support

# What's coming?

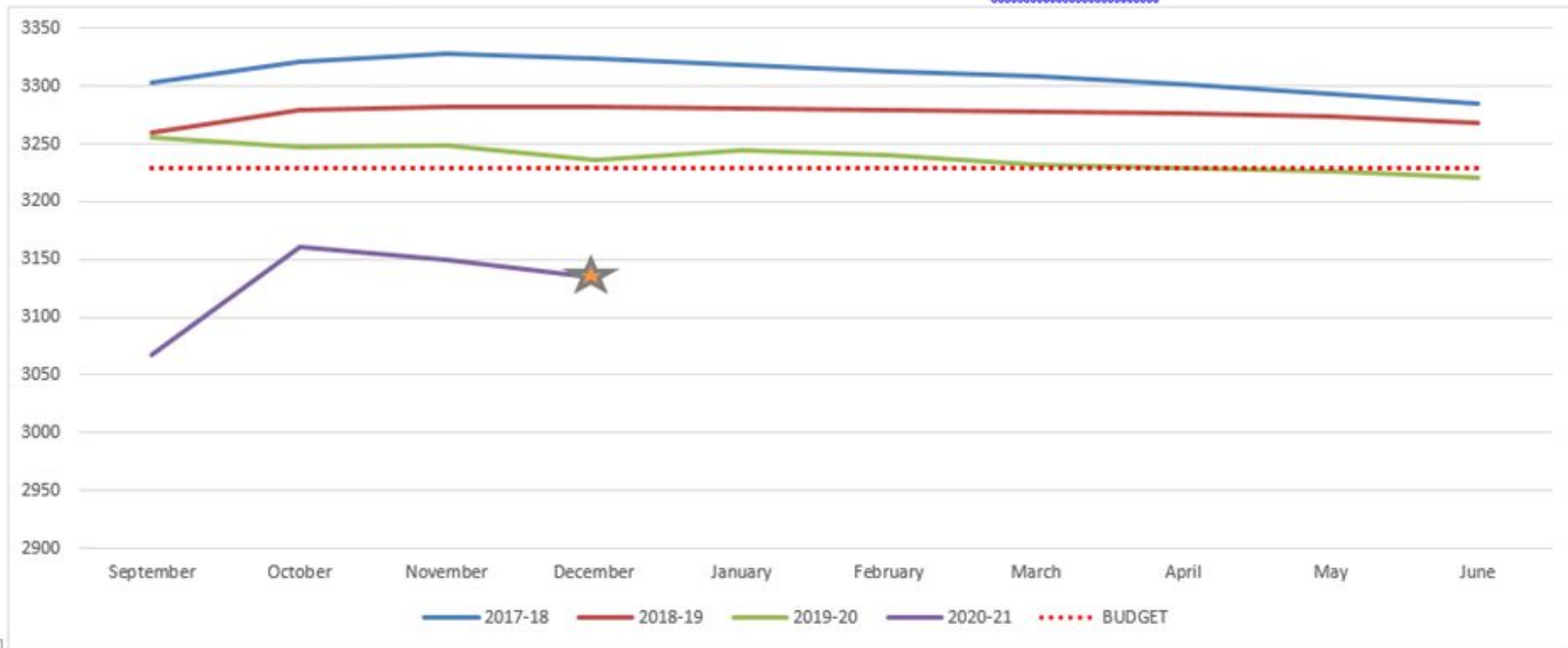
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Very close monitoring of  
the 2020-21 school year:

Enrollment



## ENROLLMENT TRENDS as of December, 2020



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget) **
2020-21 Budget	1332	803	979	3,129	100	(-95.14) 3,229
2020-21 Actual	1292.00	787.69	966.34	3,046.01	87.85	3,133.86

# What's coming?

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- Very close monitoring of the 2020-21 school year:
  - General Fund – monitoring enrollment;
  - adjust MSOC's as year progresses;
  - Facility needs (ventilation, outdoor options)
  - Social/ Emotional needs
  - Special Education & English Learner needs
- Planning for 2021-22 year:
  - Closely monitor staffing and facility needs
  - Monitor fiscal updates and revise education plan to reflect new information
  - Preparing to address learning losses, interventions needed



# Preliminary - Revised Assumptions for 2020-24

- The state requires us to build a budget that is balanced, based on current assumptions. We are required to develop a *4-Year Projection* that incorporates all known assumptions to project fiscal sustainability of the district beyond the current year.
- As a result of the COVID-19 Pandemic, enrollment throughout the state has decreased. Many parents are holding off on enrolling Kindergarten students. Many students are engaging in Private or Homeschool options. It is unknown if they will return when an “in-person” component is offered.
- State revenues - “Basic Education” is largely protected in the state budget. There are areas that are not protected. LEA continues to be discussed as an area that is not protected. The 2020-21 school year does not have a Hold Harmless for apportionment based on enrollment. Transportation has become a hot topic.
- Federal revenues - There is concern is that ESSER funds (CARES Act) could be recovered by the state to balance budgets (which was done with the previous federal bailout funds)

# Next Steps



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*Ensure Balanced Budget for 2020-21  
Plan for 2021-22*

- Communicate
- Closely monitor enrollment, staffing & facility needs
- Monitor fiscal updates
- Prepare to address learning losses; interventions needed