



Aberdeen  
School District

*Our Children,  
Our Schools,  
Our Future*

# Budget Advisory Committee

November 6, 2019

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

# Agenda



*Our Children,  
Our Schools,  
Our Future*

## 1. Welcome

## 2. Updates

- a. 2018-19 Budget (end-of-year)
- b. 2019-20 Budget (enrollment)
- c. Levy Renewal
- d. Stevens Bond

*10-minute Break*

## 3. Legislative Advocacy

- a. Increased capital construction funding for Stevens
- b. Equitable Funding for Rural Districts: Increased LEA

## 4. Next Steps

*Adjourn*

# Norms



*Our Children,  
Our Schools,  
Our Future*

## Committee Members:

- Attend meetings (~~Sept. 25~~, Nov. 6, Jan. 29, Mar. 25)
- Listen, refrain from sidebars
- Make sure you understand, ask clarifying questions
- Be open to new / innovative ideas, even “out-of-the-box” ideas
- Speak up, contribute ideas with a solution orientation
- All voices will be heard, silence does not mean acceptance
- Assume positive intent
- Respect & civility at all times
- *Say it here*

## Members of the Public:

- Observe BAC meeting
- Submit comments / questions on index cards

# Budget Updates

## 2018-19 Budget

- Year-end Closing
  - Lower Beg FB
  - Less Fed Grant rev

School Year		2019-2020	2020-2021	2021-2022	2022-2023
Enrollment	w/ RS & GRAVITY	3,290	3,290	3,290	3,290
Beginning Fund Balance		3,368,014	2,673,613	960,852	(1,551,930)
Plus Revenue		52,756,479	54,119,623	55,110,864	56,311,046
Transfers	GL 536	(300,000)	(285,000)	(285,000)	(285,000)
Minus Expenditures		(53,150,880)	(55,547,384)	(57,338,646)	(58,539,141)
<b>Ending/Projected Fund Balance (800's)</b>		<b>2,673,613</b>	<b>960,852</b>	<b>(1,551,930)</b>	<b>(4,065,025)</b>
	Fund Balance Percentage	5.03%	1.73%	-2.71%	-6.94%
	<b>Difference Rev to Expend</b>	<b>(694,401)</b>	<b>(1,712,761)</b>	<b>(2,512,782)</b>	<b>(2,513,095)</b>
	5% Min FB =	2,657,544.00	2,777,369.19	2,866,932.31	2,926,957.04
	<b>Amt needed to 5%=</b>	<b>Goal Met</b>	<b>1,816,517.00</b>	<b>4,418,861.89</b>	<b>6,991,981.81</b>
	Salaries/Benefits Percent	82.80%	83.38%	83.74%	83.91%
	MSOC Percentage	17.20%	16.62%	16.26%	16.09%

## 2019-20 Budget

➤ **Budget Enrollment: K-12 + RS/GRAVITY = 3,290**

- K-12 = 3,225
- RS and GRAVITY = 65

➤ **Actual Enrollment:**

- K-12 = Sept: 3,255.64, Oct: 3,247.69, Nov: 3,248.77 - **AAFTE = 3,250.70**
- RS and GRAVITY = Sept: 12, Oct: 93.68, Nov: 101.92 - **AAFTE = 96.35**

**Actual AAFTE =  
3,347.06**

# Levy Renewal & Stevens Bond: Run in Spring 2020

Operating Levy :\$2.50/\$1,000

Collection for each calendar year 2021 through 2024:  
approx. \$3,150,000 - \$3,215,000

Bond authorization: \$46.8 million

Assessed value growth:

- 2020: 10.91% (Preliminary)
- 2021: 3.00%
- 2022: 2.00%
- 2023 and later: 1.00%

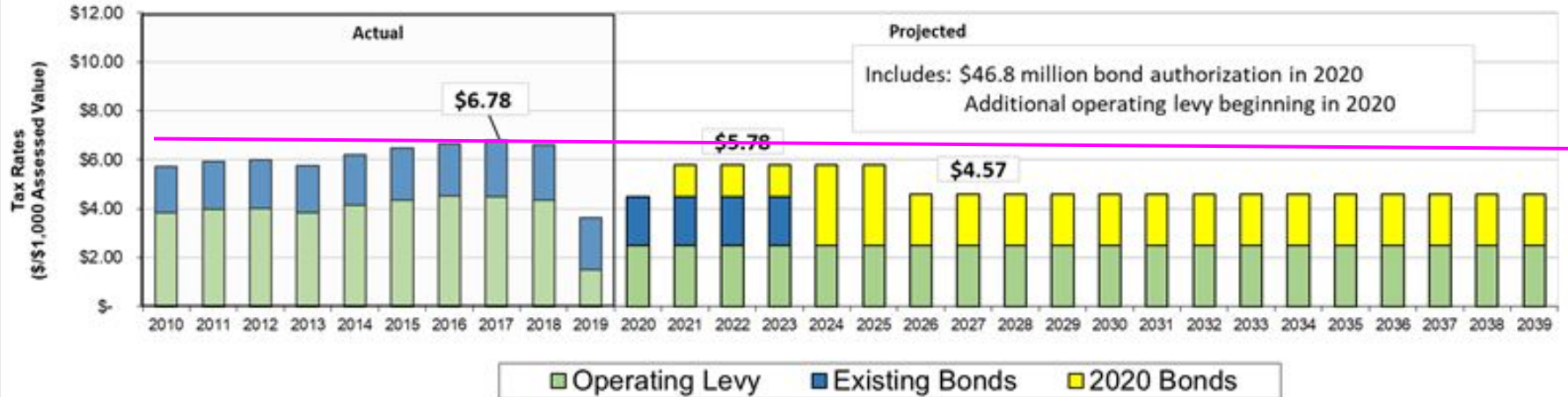
Maximum bond term: 21 years

Actual and Projected Voted Debt Capacity

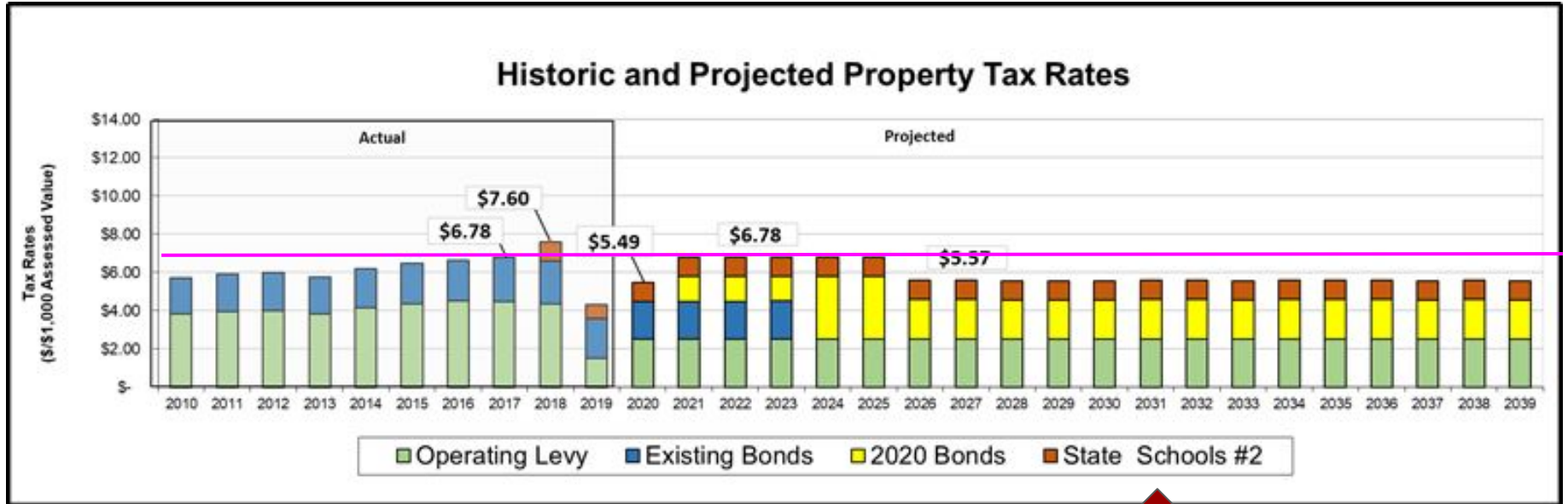
	2019	2020
Change in Assessed Value	6.69%	10.91%
Bond Assessed Value	\$1,278,506,823	\$1,417,971,937
Statutory Capacity Rate	5.000%	5.000%
Total Statutory Capacity	\$63,925,341	\$70,898,597
Less: Outstanding Voted Debt	(13,255,000)	(10,905,000)
Less: Outstanding Non-Voted Debt	(\$2,500,000)	(\$2,500,000)
Remaining Capacity	\$48,170,341	\$57,493,597

# Projected Tax Rates

## Historic and Projected Property Tax Rates



# (Total) Projected Tax Rates



A misty forest scene with large yellow text '10:00' overlaid. The background shows a dense forest with tall trees and a path leading into the distance, shrouded in a light mist. The text is in a bold, yellow, sans-serif font with a black outline, centered in the middle of the image.

10:00



# Legislative Advocacy

## 1. Increased capital construction funding for new Stevens School

	Year	Cost	State Match
J.M.Weatherwax HS	2007	\$59.4 million	\$20.4 million
Stevens Elementary	2020	\$54 million*	\$4.5 million*

*\*projected*

## 2. Additional LEA funding for property poor districts

# Revenues: State

## General: Apportionment

Enrollment, Levy Equalization (LEA), Career Technical Education (CTE), Alternative Learning Environment (ALE), Running Start, Inflation factor (IPD) 2.0%, Regionalization, Experience factor, Special Education, Class Size Reduction (CSR), Materials Supplies & Operating Costs (MSOC)

## Special Purpose:

Special Education, Learning Assistance Program (LAP), Bilingual, Transportation, Highly Capable, School Lunch



Grays Harbor / Pacific  
LEA Legislative Proposal  
Draft 1.1

24-Oct-18

Base Year 2020 - Using existing levies in place

Source

Levy Election Data from OSPI

2018 Calendar Year	2018 Assessed Valuation, 2020 Levies	2018-18 Enroll	Voted			Roll Back 2020	Current Law			Proposed Change			State Total	
			2020 Certified Levy	2020 Certified Levy Rate	Per Student		Max Levy Rate	LEA Rate	1.60	LEA Rate	2.50	Max LEA		2,570.00
							Levy Per Pupil @ 1.60	Add'l LEA Per Pupil	Estimated LEA Revenue	Levy Per Pupil @ Rate	Add'l LEA Per Pupil	Estimated LEA Revenue	Change in LEA	
ESD	<b>COODD State Totals:</b>	<b>1,918,248,008,856</b>	<b>1,080,698</b>	<b>2,268,738,282</b>	<b>1.7210</b>		<b>888,336</b>	<b>125,451</b>	<b>384,224,628</b>	<b>1,143,892</b>	<b>184,111</b>	<b>486,748,238</b>		
113	14005 Aberdeen	1,178,958,771	3,351	5,200,000	4.4107	1,552	-	527.81	1,062	3,558,920	879.68	1,690	5,663,491	2,104,570
113	21226 Adna	425,628,341	610	718,025	1.6870	1,177	-	1,046.15	544	331,903	1,743.58	826	340,330	8,427
101	22017 Almira	82,278,413	82	215,000	2.6131	2,611	3,386	1,498.88	91	7,503	2,498.13	72	5,918	(1,585)
189	29103 Anacortes	6,323,825,138	2,664	7,852,141	1.2417	2,947	1,005,533	3,560.65	-	-	5,934.41	-	-	0
189	31016 Arlington	4,843,441,416	5,565	15,123,366	3.1224	2,716	812,270	1,304.68	285	1,588,785	2,174.47	396	2,202,493	613,708
123	02420 Asotin-Anatone	391,873,236	639	635,000	1.6204	993	-	919.37	671	428,773	1,532.29	1,038	430,042	1,269
121	17408 Auburn	13,541,211,999	16,723	47,750,000	3.5263	2,855	4,772,250	1,214.61	375	6,277,529	2,024.36	546	9,124,720	2,847,191
121	18303 Bainbridge	8,895,747,291	3,763	10,800,000	1.2141	2,870	1,129,527	3,546.17	-	-	5,910.28	-	-	0
112	06119 Battle Ground	11,288,276,149	12,942	34,930,000	3.0944	2,699	1,667,878	1,308.28	282	3,646,097	2,180.47	390	5,041,432	1,395,335
121	17405 Bellevue	73,475,981,053	20,502	74,000,000	1.0071	3,609	21,309,911	5,375.77	-	-	8,959.62	-	-	0
189	37501 Bellingham	15,937,572,972	11,586	35,900,000	2.2525	3,099	6,124,237	2,063.40	-	-	3,439.00	-	-	0
101	01122 Benge	23,315,580	13	40,000	1.7156	3,200	7,875	2,797.87	-	-	4,663.12	-	-	0
121	27403 Bethel	13,145,418,067	19,859	29,500,000	2.2441	1,485	-	992.90	597	11,857,794	1,654.84	915	15,314,150	4,456,356
105	20203 Bickleton	381,739,396	129	300,000	0.7859	2,333	-	4,453.68	-	-	7,422.79	-	-	0
189	37503 Blaine	4,121,984,219	2,215	7,500,000	1.8195	3,385	1,806,473	2,790.93	-	-	4,651.55	-	-	0
113	21234 Bolsfort	127,741,574	95	250,000	1.9571	2,637	6,338	2,021.01	-	-	3,368.36	-	-	0
114	18100 Bremerton	4,514,442,105	5,040	8,847,800	1.9156	1,716	-	1,343.49	247	1,242,509	2,239.15	331	1,277,787	35,278
171	24111 Brewster	479,822,588	956	672,176	1.4009	703	-	752.97	837	747,216	1,254.95	1,315	704,367	(42,860)
171	09075 Briegport	171,194,131	852	287,985	1.6822	3,388	-	301.50	1,288	1,097,428	502.50	2,067	1,184,890	87,462
114	16046 Brinnon	276,422,267	53	320,975	1.1612	6,109	186,947	7,891.77	-	-	13,152.94	-	-	0
189	29100 Burlington-Edison	3,791,750,945	3,443	9,200,000	2.4263	2,672	350,642	1,651.78	-	-	2,752.97	-	-	0
112	06117 Camas	6,441,023,727	7,241	17,080,000	2.6518	2,359	-	1,334.32	256	1,851,336	2,223.86	348	2,506,297	654,960
114	05401 Cape Flattery	143,821,478	496	275,000	1.9108	554	-	435.08	155	573,060	725.13	1,845	699,649	126,589
121	27019 Carbonado	133,629,368	175	619,000	4.6322	3,534	168,787	1,144.22	446	78,092	1,907.03	663	116,139	38,047
171	04228 Cascade	2,833,814,303	1,300	3,227,319	1.1389	2,483	-	3,270.79	-	-	5,451.32	-	-	0
171	04222 Cashmere	956,282,078	1,594	1,682,288	1.7592	1,056	-	900.06	690	1,099,544	1,500.11	1,070	1,199,827	100,283
112	08401 Castle Rock	1,005,248,533	1,381	1,605,000	1.5966	1,162	-	1,091.66	498	688,347	1,819.43	751	662,114	(26,233)
112	20215 Centerville	140,730,248	86	225,000	1.5988	2,613	3,723	2,451.75	-	-	4,086.24	-	-	0
114	18401 Central Kitsap	9,117,864,754	11,240	18,000,000	1.9741	1,601	-	1,216.77	373	4,195,264	2,027.94	542	4,811,288	616,034
101	32356 Central Valley	9,127,501,174	13,944	14,738,500	1.6147	1,057	-	981.90	608	8,475,199	1,636.49	934	8,407,285	(71,915)
113	21401 Centralia	2,088,354,818	3,434	3,500,000	1.6760	1,019	-	912.28	678	2,327,098	1,520.47	1,050	2,415,930	88,831
113	21302 Chehalis	2,004,804,531	2,903	5,100,000	2.5439	1,757	-	1,035.81	554	1,608,961	1,726.35	844	2,449,341	840,380
101	32360 Cheney	4,014,833,932	4,898	6,400,000	1.5941	1,307	-	1,229.49	361	1,765,839	2,049.15	521	1,626,743	(136,096)
101	33036 Chewelah	517,443,587	797	1,000,000	1.9326	1,255	-	973.82	616	491,112	1,623.04	947	583,452	92,339
114	16049 Chimaquam	2,077,683,661	832	3,775,000	1.8169	4,536	1,636,195	3,744.83	-	-	6,241.39	-	-	0
123	02250 Clarkston	1,485,357,519	2,582	2,570,834	1.7308	996	-	862.96	727	1,877,089	1,438.27	1,132	2,022,896	145,807
105	19404 Cle Elum-Roslyn	2,651,519,720	867	2,200,000	0.8297	2,539	-	4,589.57	-	-	7,649.29	-	-	0
121	27400 Clover Park	6,617,284,615	12,566	23,500,000	3.5513	1,870	-	789.88	800	10,054,585	1,316.47	1,254	15,752,334	5,697,748
101	38300 Coffey	485,128,868	548	750,000	1.5460	1,368	-	1,327.45	263	143,929	2,212.41	358	121,221	(22,708)
123	36250 College Place	1,128,829,053	1,452	2,450,000	2.1704	1,687	-	1,166.03	424	615,675	1,943.38	627	789,961	174,306
101	38306 Colton	166,117,774	176	375,000	2.2574	2,128	-	1,413.85	176	31,045	2,356.41	214	33,990	2,945
101	33206 Columbia (Stevens)	104,754,456	96	125,000	1.1933	1,306	-	1,642.26	-	-	2,737.10	-	-	0
123	36400 Columbia (Walla)	770,984,795	740	2,375,000	3.0805	3,209	472,737	1,562.43	28	20,409	2,604.04	-	-	(20,409)
101	33115 Colville	1,070,477,394	1,893	1,622,502	1.5157	857	-	848.36	742	1,403,709	1,413.94	1,156	1,326,583	(77,126)
189	29011 Concrete	751,376,314	501	1,500,000	1.9963	2,996	213,304	2,251.16	-	-	3,751.93	-	-	0

State Total

Total Additional  
89,131,770

Hold Harmless  
6,607,062

Total State Costs  
95,738,833

Change in LEA

# Next Steps



*Our Children,  
Our Schools,  
Our Future*

1. Monitor Budget (enrollment, revenues, expenses)
2. Legislative Advocacy
3. BAC Meeting: January 29, 2020

