

Aberdeen School District No. 5

2018 - 2019 SCHOOL YEAR
BUDGET SUMMARY

Presented by: Elyssa Louderback

Notes regarding the budget

- Public schools must remain in compliance with regulatory RCW's and WAC's.
 - Govern the timelines by which we have to complete certain tasks.
 - School budgets are built for “spending authority”.
 - Within the budget there is some flexibility on where dollars can be spent, but we *cannot exceed* the total dollar amount for each specific fund without doing a Budget Extension.
 - This is the first year of a Multi-year projection tool.
 - Budget Extensions can be completed and brought to the Board for adjustments once all association agreements are in place.
 - MSOC Disclosure

Budget Timeline

Dates	Budget focus area:
February	<ul style="list-style-type: none">• Enrollment• Revenue projection begins
March - April	<ul style="list-style-type: none">• Staffing numbers determined• Recruiting begins (new hires brought to Board)
May	<ul style="list-style-type: none">• Contract renewals offered (Board approval obtained)
June	<ul style="list-style-type: none">• MSOC expenditures determined
July	<ul style="list-style-type: none">• Fund Balance projection updated• Budget hearing for Board and community input• Board approval of Budget authority amount for next fiscal year
August	<ul style="list-style-type: none">• Complete prior fiscal year• Monitoring expenditures
On-going	<ul style="list-style-type: none">• Enrollment and Expenditures/Revenues are monitored closely

Special Considerations:

Area:	Budget focus area:
Grants	<ul style="list-style-type: none"> • Reimbursement model; planning/estimates
Staffing considerations	<ul style="list-style-type: none"> • New Salary Schedules/Legislative changes • Collective Bargaining implications • Actual costs not covered by current funding
Financing agreements	<ul style="list-style-type: none"> • Kelley Printing – printers for 2019-20 • All computer leases are paid off
Insurance	<ul style="list-style-type: none"> • Transportation and Facilities – costs have significantly increased over the last year
Contracted Services	<ul style="list-style-type: none"> • Some Special Ed Services, technology software; • Utilities; Insurance
Maintenance	<ul style="list-style-type: none"> • Long range plans for facility maintenance and replacement – Capital Outlay
Central Purchasing	<ul style="list-style-type: none"> • Supplies, curriculum & technology needs
Revenue	<ul style="list-style-type: none"> • Sept – Dec goes on budget numbers • Jan – August is on actual student count

Staffing Ratio & Our Schools

Grade Level	Class Size	Anticipated Student Enrollment	Number of Certs in our District	Funded Certs
K	17	233	Includes: Music, PE, Special Ed 125.47	117.62
1	17	230		
2	17	233		
3	17	250		
4	27	272		
5	27	293		
6	27	255		

** Grants/ Levy assist with the funding for many of the programs at these grade levels.

Staffing Ratio & Our Schools

Grade Level	Class Size	Students	Number of Certs in our District	Funded Certs
7 – 8	28.53	483	27.6	20.92
7 – 8 CTE	23	60		
9 – 12	28.72	976	60.38	56.95
9 – 12 CTE	23	230		
Skills Center	20	45		
Counselors/ Librarians		2890	11	6.35
Health/ Social Svcs		3225	3.92	.51

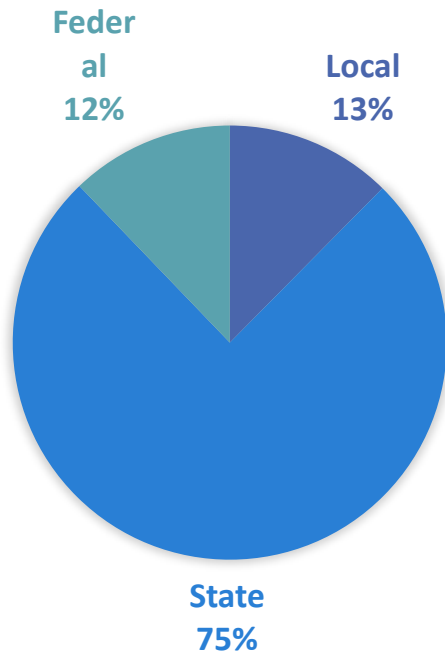
** Grants/Levy/Enhanced Funding for several programs assist in the funding of many of these positions

2018-2019 Anticipated Revenue

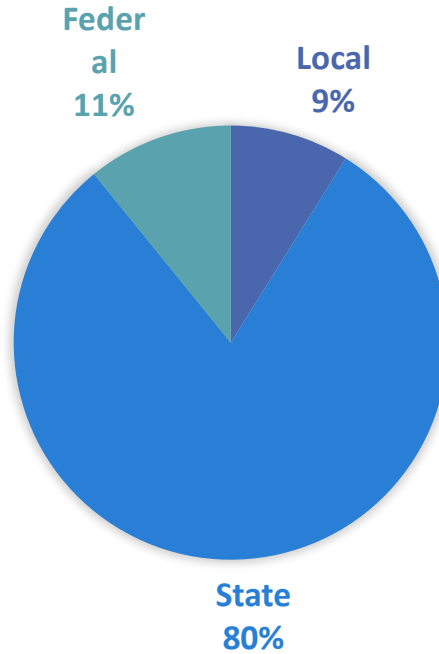
Source	Dollars	Percentage
Local Taxes (property taxes)	3,410,155	6.77%
Local Support (lunch money, tuition, grants/donations, etc)	868,425	1.73%
State, General (Basic Ed Apportionment)	30,173,751	59.95%
State, Special (State Grants, Special Ed)	10,228,241	20.32%
Federal, General (Federal Forest Funds)	5,500	.01%
Federal, Special (Federal Grants)	5,454,477	10.84%
Other School Districts (Non-High; contract payments)	113,527	.23%
Other Entities (Private Grants/Donations, Other Gov't Entities)	78,200	.15%
Total	50,332,276	100%

Funding Sources

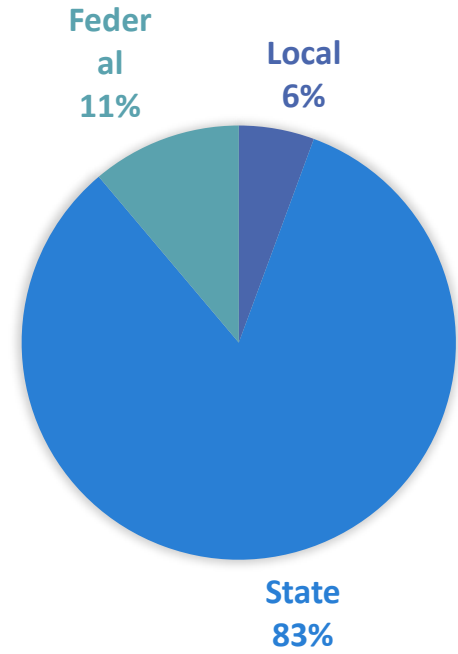
**FUNDING SOURCE
2017-18**



**FUNDING SOURCE
2018-19**



**FUNDING SOURCE
2019-20**



2018-2019 Anticipated Expenditure

Benefits & Salary		
Certificated	17,591,361	35.72%
Classified	9,106,007	18.49%
Benefits	12,199,518	24.77%
Total	35,047,797	78.98%

Materials, Supplies & Operating Costs (MSOC's)		
Supplies	3,871,722	7.86%
Contract Services	5,390,686	10.95%
Travel	228,502	.46%
Capital Outlay	864,550	1.76 %
Total	8,518,314	21.02%

Grand Total Budget Authority	\$49,252,346	100.00%
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Assumptions for 2018-19 budget

- Slight decline in student enrollment
- Stable staffing (no reductions in staff)
- Stable MSOC budget (no reductions in MSOC expenditures)
- Incorporates “Step & Column” salary increases for experience and education on currently adopted salary schedules
- 2018-19 negotiated salary increases*: administration 3.1%, classified 5-10% (*certificated in negotiations)
- Future salary increases limited to CPI for all 4 years
- Increase to state revenues limited to IPD only for all 4 years

Revenues vs. Expenditures

General Fund (Fund 1)

Used to account for any all financial resources not accounted for in other funds

	Original 2017-18 Budget	Original 2018-19 Budget
Beginning Balance	2,627,917	2,796,370
Total Revenues	46,644,781	50,332,276
Total Expenditures	46,564,786	49,252,346
Transfers to Other Funds	80,000	100,000
Ending Balances	2,627,912 (5.14%)	3,776,600 (7.67%)

Revenues vs. Expenditures Capital Projects (Fund 2)

Restricted to the acquisition, major repair or construction of major capital facilities

	2017-18 Budget	2018-19 Budget
Beginning Balance	1,419,452	1,030,452
Total Revenues	115,650	1,138,500
Total Expenditures	1,460,000	1,995,000
Ending Balance	75,102	173,952

Revenues vs. Expenditures Debt Service (Fund 3)

Restricted use to account for the payment of long-term debt from outstanding voted bonds

	2017-18 Budget	2018-19 Budget
Beginning Balance	3,289,805	2,172,951
Total Revenues	2,682,357	2,715,933
Total Expenditures	3,888,440	2,642,078
Ending Balance	2,083,722	2,246,806

Revenues vs. Expenditures

ASB Fund (Fund 4)

Used to fund student activities and managed by student leadership with Board approval

	2017-18 Budget	2018-19 Budget
Beginning Balance	185,008	185,008
Total Revenues	278,414	390,115
Total Expenditures	308,459	357,178
Ending Balance	154,963	217,945

Revenues vs. Expenditures

Transportation Vehicle Fund (Fund 9)

Restricted use for the sole purpose of major repair or purchase of school buses.

	2017-18 Budget	2018-19 Budget
Beginning Balance	334,443	138,727
Total Revenues	140,827	178,827
Total Expenditures	200,000	300,000
Ending Balance	275,270	17,554