

Aberdeen School District No. 5

2017 - 2018 SCHOOL YEAR
BUDGET SUMMARY

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Budget Process

- Project Enrollment for new school year
 - By school (use historical data)
 - By grade (use historical and trend data)
 - By program (Bilingual, Spec Ed, Title I/LAP, CTE, Running Start)
- Project Staffing needs
 - Certificated staff (look at school, grade, content area, program)
 - Classified – support needs (program, supervision/classroom, etc)
 - Salary and benefit data compiled (pending Legislative action)
- Project Infrastructure needs
 - Maintenance – 5 and 10-year plans
 - Technology – purchasing upgrade/replacement equipment
 - Additional building/facility specific needs
- Fund balance
 - Scheduling of projects when there are funds available to pay for services

Enrollment – The BEA Revenue Driver

Grade	08-09 Actual	09-10 Actual	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Budget
K	220.00	235.33	217.53	232.08	243.34	267.75	259.40	245.65	241.50	231
1 st	229.00	249.00	253.89	235.76	268.40	266.73	266.50	270.29	245.08	235
2 nd	223.00	237.50	248.56	248.18	219.10	260.75	263.46	275.30	271.92	241
3 rd	235.73	225.44	228.37	254.90	236.16	214.60	258.90	261.30	292.7	266
4 th	246.24	234.48	218.96	217.68	248.60	230.90	204.50	246.20	255.69	282
5 th	242.53	245.99	226.53	214.95	214.02	242.56	231.45	199.80	255.30	249
6 th	234.47	237.26	245.60	215.87	203.40	210.87	239.90	227.71	212.74	245
7 th	265.34	249.56	244.34	256.52	226.16	220.60	214.81	240.70	238.36	206
8 th	247.62	257.36	245.06	229.68	246.53	238.25	227.48	216.67	240.33	257
9 th	315.04	319.22	312.87	258.54	224.42	257.80	246.09	238.33	241.71	240
10 th	288.52	286.73	286.33	262.85	253.27	222.25	253.86	252.03	234.74	238
11 th	259.07	226.83	238.30	221.30	234.75	235.27	210.79	240.24	239.40	231
12 th	184.80	193.69	167.46	239.38	269.69	258.10	260.94	225.59	241.49	210
Total	3191.36	3198.40	3133.60	3087.68	3087.83	3126.43	3138.06	3139.80	3210.97	3165

Revenue

Local

- Taxes
- Non-tax
 - Fines/Fees
 - Donations/Grants

State

- Apportionment
- Special Education
- LEA
- State Grants

Federal

- Grants
 - Title I/ Title 2/ Special Ed/Food Service
- Federal Forest

Other

- Local Grants
- Non-high

2017-2018 Anticipated Revenue

Source	Dollars	Percentage
Local Taxes (property taxes)	5,141,600	11.15%
Local Support (lunch money, tuition, fees/fines, grants/donations)	880,555	1.91%
State, General (Basic Ed – State Apportionment, LEA)	25,791,467	55.91%
State, Special (State Grants, Special Ed)	8,808,628	19.105%
Federal, General (Federal Forest Funds)	5,500	.01%
Federal, Special (Federal Grants – Title I, Food Service, Special Ed, etc)	5,235,882	11.35%
Other School Districts (Non-High; contract payments)	186,300	.40%
Other Entities (Private Grants/Donations, Other Gov't Entities)	78,200	.17%
Other Financing Sources	0	0%
Total	46,128,132	100%

Expenditures

Salaries & Benefits

- **Certificated salaries**
 - Base salary
 - TRI Day
 - National Board Cert Bonus
- **Classified Salary**
 - Base salary
 - Co-curricular/Extra-curricular stipends
- **Benefits**
 - Health/Dental/Vision insurance
 - Retirement
 - Health Care Retiree subsidy

Materials, Supplies & Operating Costs

- **Supplies/Materials**
 - Classroom
 - Office/Nurse
 - Custodial
 - Fuel
- **Operating Costs**
 - Insurance
 - Running Start Tuition
 - Professional Services contracts
 - Network Services
 - Special Education consultants/services
 - Travel
 - Capital Outlay
 - Technology purchases
 - Major facility repairs

2017-18 Anticipated Expenditures

Benefits & Salary

Certificated	17,120,416	36.92%
Classified	8,266,800	17.82%
Benefits	11,217,640	24.19%
Total	36,604,856	78.93%

Materials, Supplies & Operating Costs (MSOC's)

Supplies	3,925,414	8.43%
Contract Services	4,987,605	10.74%
Travel	218,430	.50%
Capital Outlay	641,730	1.4%
Total	9,773,182	21.07%

Revenues vs. Expenditures

General Fund (Fund 1)

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

	2016-17 Budget	2017-18 Budget
Beginning Balance	2,738,519	2,627,219
Total Revenues	43,151,402	46,128,132
Total Expenditures	43,151,398	46,378,038
Ending Balances	2,803,882 (6.8%)	2,378,010 (5.18%)

Funding Washington Schools

- Prototypical School model to a Per Pupil Expenditure model
 - 2017-18 – Prototypical School model – current
 - 2018-19 – Transition (combined model)
 - 2019-20 – Per Pupil Expenditure model – new
- Levy Swap
 - 2019 funding must be approved by OSPI – 140 day process
 - Enrichment activities only! (Definition of Enrichment)
 - This applies to levy elections in 2018.
 - Our levy needs to be run in Feb 2018 for collection in 2019
- Four year budget projection
 - Starting in 2018-19, we will bring a current + 3 year projection
- Salary Allocation Model will change
 - Base rate is \$36,521 - currently
 - Base rate will be \$45,000 – 2018-19
- OSPI is feverishly working to prepare guidelines.

Questions/Concerns?

- Long term planning for facility upgrades, repairs/maintenance
- Levy and LEA for future
- Curriculum purchases- rotation
- Technology rotation/purchases
 - Printers – 2 more years with contract
 - Laptops – staff/student – purchase with cash
 - ChromeBooks (K-1)?