



Aberdeen
School District

*Our Children,
Our Schools,
Our Future*

2024-25 Budget Overview

June 18, 2024



Big Ideas

ESSER funding is now exhausted. We had a significant influx of federal funds that has now been discontinued (more than \$18.5m over 4 years).

- The legislature has changed the funding structure
 - Shifting more resources to Special Education
- Keeping the focus on the classroom.
 - Staff to support smaller class sizes; student achievement
 - Keep promises to the community

Assumptions for 2024-25 budget

- Enrollment based on AAFTE for 2023-24 with a 0.5% decrease
- Decreased staffing due to reduction in federal funding (loss of ESSER)
- Similar MSOC budget -
 - Significant increases in insurance rates, rate increases in Special Education out of district placements
- Allow for all negotiated salary increases
- Incorporate education and experience salary increases
- Review state mandates (K - 3 average class size, PSES staffing)

2024-25 Anticipated Revenue

Source	Dollars	Percentage
Local Taxes (property taxes)	\$ 5,638,553	9.11%
Local Support (tuition, grants/donations)	\$ 772,010	1.25%
State, General (Basic Ed Apportionment)	\$ 33,835,080	54.65%
State, Special (State Grants, Special Programs)	\$ 14,578,452	23.55%
Federal, General (Federal Forest Funds)	\$ 45,000	.07%
Federal, Special (Federal Grants)	\$ 6,783,748	10.96%
Other School Districts (Non-high, contract payments)	\$ 226,867	.37%
Other Entities (Private Grants,/Donations, Other Gov't entities)	\$ 29,000	.05%
Total	\$ 61,908,709	100%

2024-25 Anticipated Expenditures

Benefits & Salary

Certificated	\$ 23,733,975	38.91%
Classified	\$ 12,433,264	19.88%
Benefits	\$ 13,700,893	21.61%
Total	\$49,868,133	80.40%

Materials, Supplies & Operating Costs (MSOC's)

Supplies	\$ 4,205,086	7.27%
Contract Services	\$ 8,377,843	11.75%
Travel	\$ 207,700	.22%
Capital Outlay	\$ 115,000	.36%
Total	\$ 12,905,629	19.60%
Grand Total General Fund Budget Authority	\$ 62,773,762	100%

General Fund Summary

	Revised Budget 2023-24	Proposed Budget 2024-25
Beginning Balance	\$ 3,963,078	\$ 3,658,632
Total Revenues	\$ 62,513,687	\$ 61,908,709
Total Expenditures	\$ 62,523,133	\$ 62,773,262
Transfers to other funds	\$ 295,000	\$285,000
Ending fund balance	\$ 3,658,632 (5.85%)	\$ 2,509,079 (4.0%)

Staffing

Certificated Staff Reductions

Attrition - 11.0 fte	\$ 1,622,583
<u>RIF's - 4.2 fte</u>	<u>\$ 362,021</u>
Total - 15.2 fte	\$ 1,984,604

Classified Staff Reductions

Attrition - 3.975 fte	\$ 296,818
<u>RIF's - 7.313 fte</u>	<u>\$ 429,400</u>
Total - 11.288 fte	\$ 726,218

Goal of reductions was \$ 3,400,000

The staffing reductions = \$ 2,710,822

Reductions needed to make goal in staffing = \$689,1781

Transitional Kindergarten (TK)

- Funding based on enrollment (apportionment the same as K-12)
- Valuable preparation for kindergarten readiness
- Neighborhood school model
- Required community outreach and partnerships to ensure proper enrollment procedures

Our district plan:

- Pilot one TK classroom at McDemorth in January, 2025
- Prepare for TK across the district in Fall, 2025
- Determine the best plan forward for ECEAP and TK to maximize our early learning services for our students

Moving forward

- Some additional planning to do (implementation of TK)
- Working with staff on schedules for next year.
- Finalize revenue projections for all funds.
- Finalize staffing and other expenditures for all funds.
- Another budget workshop on July 16th.
- Budget resolution will be brought to August 6th meeting for adoption

Questions?

