



Aberdeen  
School District

*Our Children,  
Our Schools,  
Our Future*

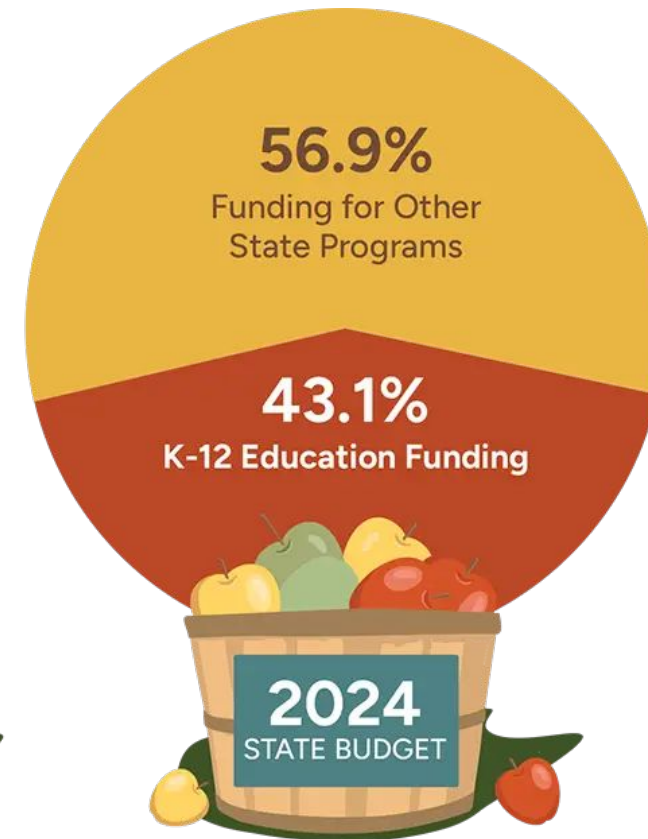
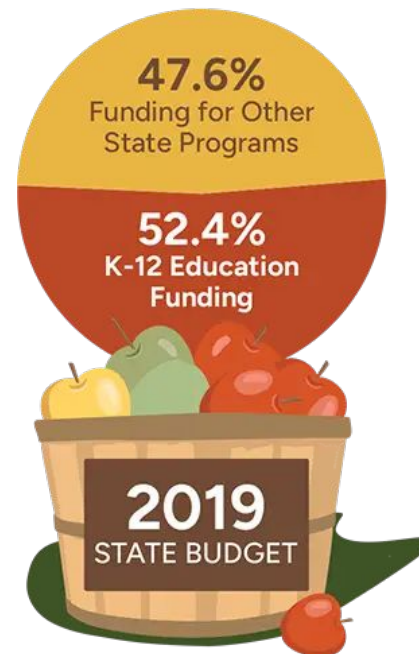
# 2024-25 Budget Overview

July 16, 2024



*Our Children,  
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# Big Ideas



Source: <https://www.waschoolfunding.org/>

# Rising Operations Costs Impact on Budget



Average increase in the cost  
of milk since 2018  
([Click to read more](#))



Average increase in the cost  
of diesel fuel since 2018  
([Click to read more](#))



Average increase in  
electricity costs since 2018  
([Click to read more](#))



Average increase in the cost  
of insurance since 2020  
([Click to read more](#))

# Core Funding: Utilities & Insurance

## Aberdeen Numbers

	<u>2018-19</u>	<u>2022-23</u>
Aberdeen expenditures	\$ 1,158,627	\$1,612,267
Utility allocation	\$ 1,202,584	\$ 1,225,960
Difference	\$ 43,957	( \$ 386,307 )

2022-23 Fiscal Year used since 2023-24 is not complete until Aug 31, 2024

# Core Funding: Transportation

## Aberdeen Numbers

	<u>2018-19</u>	<u>2022-23</u>
Aberdeen expenditures	\$ 1,117,469	\$ 1,633,244
Transportation allocation	\$ 1,216,401	\$ 1,268,857
Difference	\$ 98,932	( \$ 364,387)

2022-23 Fiscal Year used since 2023-24 is not complete until Aug 31, 2024

# Core Funding: Special Education

## Aberdeen Numbers

	2018-19	2022-23
Aberdeen expenditures	\$ 6,473,327	\$ 6,956,892
Special Education allocation	\$ 5,357,983	\$ 5,727,801
Difference	( \$ 1,115,344 )	( \$ 1,229,091)

2022-23 Fiscal Year used since 2023-24 is not complete until Aug 31, 2024

# Core Funding: State Investment

## Certificated Salaries

	2018-19	2023-24
Aberdeen Average	\$ 76,351.30	\$ 93,550.90
State Funded	\$ 65,216.00	\$ 75,419.00
Difference	(\$ 11,135.30)	(\$ 18,131.90)

2023-24 data used, salary placements were complete based on Oct 1 OSPI state reporting deadlines.

# Certificated average salaries 2024-25

**Aberdeen** average salary= \$ 98,476.12

**State** funded salary = \$ 78,209.00

Difference of \$ 20,267.12

We have 199.7 certificated staff fte for 2024-25

**Impact of state underfunding = \$ 4,047,343**

WASA's first legislative priority for 2025 is to update staffing allocations



# 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)
- Increased cost of out of district Special Education placements
- Similar MSOC budget -
  - Significant increases in insurance rates, rate increases in Special Education out of district placements and contracted services
- Allow for all negotiated salary increases
- Include education and experience salary increases
- Incorporate state mandates (K - 3 average class size, PSES staffing)

# 2024-25 Anticipated Revenue

Source	Dollars	Percentage
Local Taxes (property taxes)	\$ 5,579,124	9.06%
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)	\$ 14,497,538	23.55%
Federal, General (Federal Forest Funds)	\$ 45,000	.07%
Federal, Special (Federal Grants)	\$ 6,818,748	11.08%
Other School Districts (Non-high, contract payments)	\$ 226,867	.37%
Other Entities (Private Grants,/Donations, Other Gov't entities)	\$ 29,000	.05%
<b>Total</b>	<b>\$ 61,548,987</b>	<b>100%</b>

# 2024-25 Anticipated Expenditures

## Benefits & Salary

Certificated	\$ 23,807,436	37.82%
Classified	\$ 12,336,277	19.60%
Benefits	\$ 13,711,294	21.78%
<b>Total</b>	<b>\$49,868,133</b>	<b>79.20%</b>

## Materials, Supplies & Operating Costs (MSOC's)

Supplies	\$ 4,185,599	7.27%
Contract Services	\$ 8,578,843	11.75%
Travel	\$ 207,700	.22%
Capital Outlay	\$ 115,000	.36%
<b>Total</b>	<b>\$ 13,087,142</b>	<b>20.80%</b>

**Grand Total General Fund Budget Authority**

**\$ 62,942,149**

**100%**

# General Fund Summary

	Revised Budget 2023-24	Proposed Budget 2024-25
Beginning Balance	\$ 3,224,336	\$ 3,909,487
Total Revenues	\$ 64,348,482	\$ 61,548,987
Total Expenditures	\$ 63,368,331	\$ 62,942,149
Transfers to other funds	\$ 295,000	\$ 0
Ending fund balance	\$ 3,909,487 (6.16%)	\$ 2,516,325 (4.0%)

# Capital Project Fund Summary

	Revised Budget 2023-24	Proposed Budget 2024-25
Beginning Balance	\$ 462,753	\$ 343,731
Total Revenues	\$ 19,500	\$ 6,121,508
Total Expenditures	\$ 450,000	\$ 5,300,000
Ending fund balance	\$ 32,253	\$ 1,165,239

This is includes the Seismic project grant; a little more work needs to be done to incorporate the Capital Levy projects.

# Debt Service Fund Summary

	Revised Budget 2023-24	Proposed Budget 2024-25
Beginning Balance	\$ 2,529,890	\$ 969,260
Total Revenues	\$ 1,437,288	\$ 25,000
Total Expenditures	\$ 3,256,985	\$ 283,660
Ending fund balance	\$ 710,193	\$ 710,600

Debt will be paid by Timber Excise Tax and not a transfer from General Fund.

# Associated Student Body (ASB) Fund Summary

	Revised Budget 2023-24	Proposed Budget 2024-25
Beginning Balance	\$ 378,354	\$ 280,036
Total Revenues	\$ 427,689	\$ 444,945
Total Expenditures	\$ 435,568	\$ 540,797
Ending fund balance	\$ 370,475	\$ 184,184

Implications of HB 1660 - removing barriers for participation; impact of reduced revenue

# Transportation Vehicle Fund Summary

	Revised Budget 2023-24	Proposed Budget 2024-25
Beginning Balance	\$ 194,705	\$ 62,524
Total Revenues	\$ 404,064	\$ 383,914
Total Expenditures	\$ 400,000	\$ 150,000
Ending fund balance	\$ 198,769	\$ 296,438

State priority to upgrade fleets to electric buses. Hoquiam has purchased a bus and infrastructure. We will be watching.



# Moving forward

- Budget presentation and resolution will be brought to August 6th meeting for adoption
- Legislative Advocacy

# Questions?

