

Aberdeen School District No.005

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	61,198,987	444,945	25,000	6,121,508	383,914
Total Appropriation (Expenditures)	62,942,149	540,797	295,000	6,300,000	200,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,743,161	-95,852	-270,000	-178,491	183,914
Beginning Total Fund Balance	4,889,319	280,036	969,260	343,731	289,788
Ending Total Fund Balance	3,146,157	184,184	699,260	165,239	473,702
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	5,950,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	5,950,000	XXXXX	0	2,188,984	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,162.21		3,070.00		3,085.00	
FTE Certificated Employees	245.777		225.211		214.462	
FTE Classified Employees	175.625		180.963		170.675	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	63,614,045		62,513,690		61,198,987	
Total Expenditures	62,571,418		62,368,331		62,942,149	
Total Beginning Fund Balance	2,467,846		3,963,078		4,889,319	
Total Ending Fund Balance	3,224,336		3,813,437		3,146,157	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	23,571,026	37.67	24,702,237	39.61	26,618,322	42.29
Federal Special Purpose Funding	6,018,205	9.62	4,561,856	7.31	0	0.00
Special Education Instruction	7,791,520	12.45	8,297,633	13.30	9,924,586	15.77
Vocational Instruction	3,022,326	4.83	3,044,444	4.88	2,979,151	4.73
Skill Center Instruction	436,065	0.70	340,488	0.55	257,644	0.41
Compensatory Education	6,448,761	10.31	6,684,530	10.72	6,817,224	10.83
Other Instructional Programs	366,067	0.59	801,114	1.28	906,199	1.44
Community Services	2,271,263	3.63	2,311,272	3.71	2,422,138	3.85
Support Services	12,646,185	20.21	11,624,757	18.64	13,016,885	20.68
Total - Program Groups	62,571,418	100.00	62,368,331	100.00	62,942,149	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	37,412,670	59.79	37,742,540	60.52	37,880,917	60.18
Teaching Support	7,419,812	11.86	7,615,795	12.21	7,900,960	12.55
Other Supportive Activities	10,550,245	16.86	10,279,603	16.48	10,190,509	16.19
Building Administration	3,338,680	5.34	3,441,280	5.52	3,366,069	5.35
Central Administration	3,439,772	5.50	3,289,113	5.27	3,578,694	5.69
Total - Activity Groups	62,571,418	100.00	62,368,331	100.00	62,942,149	100.00

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	24,238,152	38.74	24,259,059	38.90	23,807,436	37.82
Classified Salaries	11,892,055	19.01	12,297,010	19.72	12,336,277	19.60
Employee Benefits and Payroll Taxes	14,537,293	23.23	13,442,376	21.55	13,711,294	21.78
Supplies, Instructional Resources and Noncapitalized Items	3,743,892	5.98	4,431,660	7.11	4,182,614	6.65
Purchased Services	7,730,217	12.35	7,601,876	12.19	8,581,828	13.63
Travel	129,116	0.21	134,850	0.22	207,700	0.33
Capital Outlay	300,693	0.48	201,500	0.32	115,000	0.18
Total - Objects	62,571,418	100.00	62,368,331	100.00	62,942,149	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	188.03	183.00	199.00
2. Grade 1	217.60	186.00	210.00
3. Grade 2	194.30	217.00	182.00
4. Grade 3	215.18	192.00	220.00
5. Grade 4	245.00	214.00	205.00
6. Grade 5	218.49	243.00	210.00
7. Grade 6	224.72	218.00	249.00
8. Grade 7	254.02	220.00	227.00
9. Grade 8	255.01	254.00	240.00
10. Grade 9	287.58	251.00	244.00
11. Grade 10	267.02	268.00	261.00
12. Grade 11 (excluding Running Start)	201.24	231.00	227.00
13. Grade 12 (excluding Running Start)	192.56	198.00	199.00
14. SUBTOTAL	2,960.75	2,875.00	2,873.00
15. Running Start	68.02	75.00	98.00
16. Dropout Reengagement Enrollment	59.90	50.00	45.00
17. ALE Enrollment	73.54	70.00	69.00
18. TOTAL K-12	3,162.21	3,070.00	3,085.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	245.78	225.21	214.462
2. General Fund FTE Classified Employees /4	175.63	180.96	170.675

1/ Enrollment are the average counts at school year?s end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,800,590	5,129,067	5,579,124
2000 Local Nontax Support	399,113	674,160	397,010
3000 State, General Purpose	32,236,360	31,992,402	33,580,700
4000 State, Special Purpose	12,173,875	12,539,386	14,497,538
5000 Federal, General Purpose	46,727	25,000	45,000
6000 Federal, Special Purpose	13,718,161	11,922,725	6,843,748
7000 Revenues from Other School Districts	203,097	202,200	226,867
8000 Revenues from Other Entities	36,122	28,750	29,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	63,614,045	62,513,690	61,198,987
EXPENDITURES			
00 Regular Instruction	23,571,026	24,702,237	26,618,322
10 Federal Special Purpose Funding	6,018,205	4,561,856	0
20 Special Education Instruction	7,791,520	8,297,633	9,924,586
30 Vocational Education Instruction	3,022,326	3,044,444	2,979,151
40 Skill Center Instruction	436,065	340,488	257,644
50 and 60 Compensatory Education Instruction	6,448,761	6,684,530	6,817,224
70 Other Instructional Programs	366,067	801,114	906,199
80 Community Services	2,271,263	2,311,272	2,422,138
90 Support Services	12,646,185	11,624,757	13,016,885
B. TOTAL EXPENDITURES	62,571,418	62,368,331	62,942,149
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	286,137	295,000	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	756,489	-149,640	-1,743,161
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	939,098	527,610	420,331
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	113,870	250,000	81,543
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	14,070	14,070	14,070
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	42,356	1,204,958
G.L.891 Unassigned to Minimum Fund Balance Policy	1,400,809	3,129,042	3,168,417
F. TOTAL BEGINNING FUND BALANCE	2,467,846	3,963,078	4,889,319
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,120,331	527,610	420,331
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	81,543	250,000	81,543
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	14,070	14,070	14,070
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	-107,284	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	2,008,392	3,129,042	2,630,213
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,224,336	3,813,437	3,146,157

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	4,756,063	5,086,164	5,530,843
1300 Sale of Tax Title Property	9,917	9,000	8,500
1400 Local in lieu of Taxes	2,871	2,500	4,000
1500 Timber Excise Tax	31,738	31,403	35,781
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,800,590	5,129,067	5,579,124
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,834	815	815
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	126	0	0
2145 Skill Center Tuitions and Fees	124	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	16,373	9,750	9,750
2200 Sales of Goods, Supplies, and Services, Unassigned	7,948	5,845	5,845
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	91,219	54,200	54,200
2245 Skill Center, Sales of Goods, Supplies and Services	2,637	1,950	1,950
2288 Childcare, Sales of Goods, Supplies and Services	0	0	4,000
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	21,730	4,000	4,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	13,596	7,900	9,400
2300 Investment Earnings	7,409	3,500	10,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	190,796	543,650	279,500
2600 Fines and Damages	5,405	2,550	2,550
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	39,917	15,000	15,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	399,113	674,160	397,010

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE			
3100 Apportionment	28,769,817	28,435,286	30,016,774
3121 Special Education--General Apportionment	1,089,521	1,107,874	1,293,586
3300 Local Effort Assistance	2,377,021	2,449,242	2,270,340
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	32,236,360	31,992,402	33,580,700
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	35,266	0	0
4109 Transition To Kindergarten	XXXXX	0	0
4121 Special Education	4,638,280	5,319,332	6,089,668
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,389,675	2,351,627	2,463,831
4156 State Institutions, Centers, and Homes, Delinquent	179,674	156,723	305,925
4158 Special and Pilot Programs	588,793	355,658	670,875
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	702,207	722,387	822,350
4174 Highly Capable	94,139	91,842	96,188
4188 Childcare	0	0	0
4198 School Food Services	96,131	33,210	33,210
4199 Transportation--Operations	1,268,857	1,268,857	1,670,971
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	208	3,500	3,500
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	93,750	32,500	58,975
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	2,086,895	2,203,750	2,282,045
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	12,173,875	12,539,386	14,497,538

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	46,727	25,000	45,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	46,727	25,000	45,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose--SLFRF	368,652	0	0
6112 Federal Special Purpose--ESSER II	3,214,491	0	0
6113 Federal Special Purpose--ESSER III	2,590,628	5,051,980	0
6114 Federal Special Purpose ESSER III Learning Loss	963,540	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	865,457	1,339,191	864,367
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	47,981	37,109	56,328
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,629,547	1,693,746	1,730,745
6152 School Improve, Fed Other Title Grants under ESEA, Fed	956,591	1,062,437	610,080
6153 Migrant ESEA Migrant, Federal	85,217	150,689	150,689
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	15,564	152,067	152,067
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,560,643	2,042,929	2,615,340
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	25,000
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	78,922	93,475	78,132
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	142,465	140,000	355,000
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	669	4,300	1,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	197,794	154,802	205,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,718,161	11,922,725	6,843,748

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	9,882	2,450	5,000
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	750	0	0
7198 School Food Services	874	875	875
7199 Transportation	0	0	0
7301 Nonhigh Participation	191,591	198,875	220,992
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	203,097	202,200	226,867
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	8,723	3,750	4,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	27,399	25,000	25,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	36,122	28,750	29,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	63,614,045	62,513,690	61,198,987

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	22,782,540	23,801,482	25,627,094
02 Alternative Learning Experience	542,529	643,691	612,420
03 Basic Education - Dropout Reengagement	245,957	257,064	378,808
09 Transition to Kindergarten	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	23,571,026	24,702,237	26,618,322
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	368,627	0	0
12 Federal Special Purpose - ESSER II	2,699,169	0	0
13 Federal Special Purpose - ESSER III	2,114,736	4,561,856	0
14 Federal Special Purpose ESSER III Learning Loss	835,673	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	6,018,205	4,561,856	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,956,892	6,979,652	9,052,802
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	834,628	1,317,981	871,784
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	7,791,520	8,297,633	9,924,586
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,275,878	2,298,640	2,332,159
34 Middle School Career and Technical Education, State	698,467	708,695	590,664
38 Vocational, Federal	47,981	37,109	56,328
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,022,326	3,044,444	2,979,151
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	436,065	340,488	257,644

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	436,065	340,488	257,644
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,580,243	1,650,968	1,725,786
52 Other Title Grants under ESEA-Federal	934,894	1,046,345	610,053
53 Migrant ESEA Migrant, Federal	82,638	146,894	147,719
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,270,544	2,380,278	2,448,009
56 State Institutions, Centers and Homes, Delinquent	226,469	176,297	300,689
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	660,224	332,720	565,358
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	15,093	148,227	148,317
65 Transitional Bilingual, State	601,510	711,641	793,382
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	77,147	91,160	77,911
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,448,761	6,684,530	6,817,224
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	89,518	89,241	83,642
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	276,549	711,873	822,557
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	366,067	801,114	906,199
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	2,271,263	2,311,272	2,363,343

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	0	0	58,795
80 TOTAL COMMUNITY SERVICES	2,271,263	2,311,272	2,422,138
SUPPORT SERVICES			
97 District-wide Support	8,159,326	7,555,513	8,302,855
98 School Food Services	2,853,615	2,733,794	2,946,299
99 Pupil Transportation	1,633,244	1,335,450	1,767,731
90 TOTAL SUPPORT SERVICES	12,646,185	11,624,757	13,016,885
TOTAL PROGRAM EXPENDITURES	62,571,418	62,368,331	62,942,149

Aberdeen School District No.005
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	25,627,094	260,250		14,915,501	2,562,704	5,797,532	862,178	1,181,579	27,350	20,000
02 ALE	612,420	0		186,021	80,960	105,439	0	240,000	0	0
03 Basic Education - Dropout Reengagement	378,808	0		143,138	113,219	105,951	1,500	15,000	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	26,618,322	260,250		15,244,660	2,756,883	6,008,922	863,678	1,436,579	27,350	20,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	9,052,802	0		2,799,521	1,703,732	1,951,899	30,500	2,542,150	25,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	871,784	0		653,905	0	217,879	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	9,924,586	0		3,453,426	1,703,732	2,169,778	30,500	2,542,150	25,000	0
31 Voc, Basic, St	2,332,159	13,850		1,428,369	78,146	499,721	308,573	3,500	0	0
34 MidSchCar/Tec	590,664	1,500		400,165	0	143,999	45,000	0	0	0
38 Voc, Fed	56,328	0		0	0	0	56,328	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,979,151	15,350		1,828,534	78,146	643,720	409,901	3,500	0	0
45 Skil Cnt, Bas, St	257,644	3,200	0	150,563	0	51,631	6,850	44,650	750	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	257,644	3,200	0	150,563	0	51,631	6,850	44,650	750	0
51 ESEA Disadvantaged, Federal	1,725,786	1,000		317,843	765,377	515,366	49,200	75,000	2,000	0
52 Other Title Grants under ESEA-Federal	610,053	0	0	0	0	0	140,700	373,853	95,500	0
53 ESEA Migrant, Federal	147,719	1,750		15,321	54,833	33,113	39,202	900	2,600	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,448,009	0		835,538	758,675	691,546	12,250	150,000	0	0
56 St In, Ctr/Hm, D	300,689	0		220,235	7,141	73,313	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	565,358	0		274,516	9,500	31,342	225,000	25,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	148,317	250		0	0	0	36,021	92,046	20,000	0
65 Tran Biling, St	793,382	0		431,393	133,413	228,576	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	77,911	3,600		0	39,749	22,062	12,500	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,817,224	6,600	0	2,094,846	1,768,688	1,595,318	514,873	716,799	120,100	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	83,642	0		31,138	0	8,739	35,265	6,500	2,000	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	822,557	8,000		138,375	131,683	116,206	377,293	31,000	20,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	906,199	8,000		169,513	131,683	124,945	412,558	37,500	22,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	2,363,343	0		636,567	699,272	653,804	0	373,700	0	0
89 Othr Comm Srv	58,795	5,000	0	3,170	0	625	50,000	0	0	0
TOTAL COMMUNITY SERVICES	2,422,138	5,000	0	639,737	699,272	654,429	50,000	373,700	0	0
97 Distwide Suppt	8,302,855	2,200	-39,350	226,157	3,518,996	1,459,898	426,504	2,620,950	12,500	75,000
98 Schl Food Serv	2,946,299	0	-7,100	0	1,011,883	617,766	1,287,250	16,500	0	20,000
99 Pupil Transp	1,767,731	0	-254,150	0	666,994	384,887	180,500	789,500	0	0
TOTAL SUPPORT SERVICES	13,016,885	2,200	-300,600	226,157	5,197,873	2,462,551	1,894,254	3,426,950	12,500	95,000
OBJECT TOTALS	62,942,149	300,600	-300,600	23,807,436	12,336,277	13,711,294	4,182,614	8,581,828	207,700	115,000

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
(0) Debit Transfers	295,759	XXXXX	261,100	XXXXX	300,600	XXXXX
(1) Credit Transfers	-295,759	XXXXX	-261,100	XXXXX	-300,600	XXXXX
(2) Certificated Salaries	24,238,152	38.74	24,259,059	38.90	23,807,436	37.82
(3) Classified Salaries	11,892,055	19.01	12,297,010	19.72	12,336,277	19.60
(4) Employee Benefits and Payroll Taxes	14,537,293	23.23	13,442,376	21.55	13,711,294	21.78
(5) Supplies and Materials	3,743,892	5.98	4,431,660	7.11	4,182,614	6.65
(7) Purchased Services	7,730,217	12.35	7,601,876	12.19	8,581,828	13.63
(8) Travel	129,116	0.21	134,850	0.22	207,700	0.33
(9) Capital Outlay	300,693	0.48	201,500	0.32	115,000	0.18
TOTAL EXPENDITURES	62,571,418	100.00	62,368,331	100.00	62,942,149	100.00

Aberdeen School District No.005
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	36,091,550	57.68	36,357,621	58.30	35,709,198	56.73
28 Extracur	1,321,121	2.11	1,384,919	2.22	1,470,719	2.34
29 Pmt to SD	0	0.00	0	0.00	701,000	1.11
TOTAL TEACHING ACTIVITIES	37,412,670	59.79	37,742,540	60.52	37,880,917	60.18
TEACHING SUPPORT						
22 Lrn Resrc	346,472	0.55	359,561	0.58	229,969	0.37
24 Guid/Coun	2,233,556	3.57	2,050,089	3.29	2,339,697	3.72
25 Pupil M/S	25,858	0.04	11,978	0.02	4,000	0.01
26 Health	2,664,826	4.26	2,154,301	3.45	3,050,486	4.85
31 InstProDev	749,082	1.20	1,047,118	1.68	810,069	1.29
32 Inst Tech	390,190	0.62	580,755	0.93	91,631	0.15
33 Curriculum	1,009,828	1.61	1,027,130	1.65	974,495	1.55
34 Prof Lrng St	410,240	0.66	384,863	0.62	400,613	0.64
TOTAL TEACHING SUPPORT	7,419,812	11.86	7,615,795	12.21	7,900,960	12.55
OTHER SUPPORT ACTIVITIES						
42 Food	1,168,281	1.87	859,100	1.38	1,103,600	1.75
44 Operation	1,491,597	2.38	1,631,914	2.62	1,641,020	2.61
49 Transfers	-16,762	-0.03	-7,100	-0.01	-7,100	-0.01
52 Operation	1,804,015	2.88	1,451,850	2.33	1,235,881	1.96
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	74,513	0.12	80,000	0.13	90,000	0.14
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-225,508	-0.36	-196,400	-0.31	-254,150	-0.40
62 Grnd Mnt	109,089	0.17	90,954	0.15	101,382	0.16
63 Oper Bldg	1,988,720	3.18	1,930,112	3.09	2,001,390	3.18
64 Maintnce	1,623,975	2.60	1,984,965	3.18	1,234,919	1.96
65 Utilities	1,035,968	1.66	1,133,350	0.00	1,093,750	0.04
66 E-Rate	XXXXX	XXXXX	0	1.82	25,000	1.74
67 Bldg Secu	103,581	0.17	37,807	0.06	47,804	0.08
68 Insurance	501,785	0.80	500,000	0.80	890,000	1.41
72 Info Sys	788,435	1.26	587,443	0.94	881,417	1.40

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	25,929	0.04	23,990	0.04	49,354	0.08
74 Warehouse	49,455	0.08	91,918	0.15	100,592	0.16
75 Mtr Pool	27,171	0.04	79,700	0.13	-19,350	-0.03
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	10,550,245	16.86	10,279,603	16.48	10,190,509	16.19
UNIT ADMINISTRATION						
23 Princ Off	3,338,680	5.34	3,441,280	5.52	3,366,069	5.35
TOTAL UNIT ADMINISTRATION	3,338,680	5.34	3,441,280	5.52	3,366,069	5.35
CENTRAL ADMINISTRATION						
11 Bd of Dir	106,281	0.17	104,500	0.17	99,000	0.16
12 Supt Off	477,292	0.76	447,576	0.72	449,866	0.71
13 Busns Off	739,039	1.18	589,589	0.95	698,521	1.11
14 HR	470,421	0.75	497,907	0.80	449,997	0.71
15 Pbhc Rltn	41,022	0.07	40,000	0.06	50,250	0.08
21 Supv Inst	1,224,791	1.96	1,193,959	1.91	1,448,318	2.30
41 Supervisn	210,498	0.34	249,880	0.40	208,779	0.33
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	170,428	0.27	165,702	0.27	173,963	0.28
TOTAL CENTRAL ADMINISTRATION	3,439,772	5.50	3,289,113	5.27	3,578,694	5.69
TOTAL EXPENDITURES	62,571,418	100.00	62,368,331	100.00	62,942,149	100.00

Aberdeen School District No.005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	178.200	83.09	68.541	40.16
28 Extracurricular	0.000	0.00	2.382	1.40
TOTAL TEACHING ACTIVITIES	178.200	83.09	70.923	41.55
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.273	1.33
24 Guidance and Counseling	12.300	5.74	5.127	3.00
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	6.000	2.80	5.772	3.38
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.500	0.23	0.877	0.51
34 Professional Learning - State	0.123	0.06	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	18.923	8.82	14.049	8.23
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	14.810	8.68
52 Operations	XXXXX	XXXXX	9.205	5.39
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	1.000	0.59
63 Operation of Buildings	0.000	0.00	20.352	11.92
64 Maintenance	0.000	0.00	7.708	4.52
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.123	0.06	5.000	2.93
73 Printing	0.000	0.00	0.397	0.23
74 Warehousing and Distribution	0.000	0.00	0.500	0.29
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.123	0.06	58.972	34.55

Aberdeen School District No.005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	10.780	5.03	11.548	6.77
TOTAL UNIT ADMINISTRATION	10.780	5.03	11.548	6.77
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.47	1.000	0.59
13 Business Office	0.000	0.00	4.485	2.63
14 Human Resources	0.000	0.00	2.981	1.75
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	5.436	2.53	4.092	2.40
41 Supervision - Nutrition Services	0.000	0.00	1.625	0.95
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	1.000	0.59
TOTAL CENTRAL ADMINISTRATION	6.436	3.00	15.183	8.90
TOTAL FTE STAFF	214.462	100.00	170.675	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Aberdeen School District No.005
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	68,721	63,844	68,425
200 Athletics	97,151	112,670	124,750
300 Classes	0	2,500	2,500
400 Clubs	94,705	168,475	168,570
600 Private Moneys	6,998	80,200	80,700
A. TOTAL REVENUES	267,575	427,689	444,945
EXPENDITURES			
100 General Student Body	24,232	34,235	32,646
200 Athletics	141,508	156,351	248,971
300 Classes	0	2,500	2,500
400 Clubs	101,859	162,282	175,890
600 Private Moneys	7,992	80,200	80,790
B. TOTAL EXPENDITURES	275,591	435,568	540,797
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-8,016	-7,879	-95,852
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	281,718	370,854	272,536
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	289,218	378,354	280,036
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	273,702	362,975	176,684
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Aberdeen School District No.005
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	281,202	370,475	184,184

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Aberdeen School District No.005
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,930,932	1,140,788	0
2000 Local Nontax Support	62,055	1,500	25,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	286,137	295,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,279,123	1,437,288	25,000
EXPENDITURES			
Matured Bond Expenditures	3,040,000	3,175,000	250,000
Interest on Bonds	154,882	81,085	44,100
Interfund Loan Interest	0	0	0
Bond Transfer Fees	770	900	900
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,195,652	3,256,985	295,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	83,471	-1,819,696	-270,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,533,947	2,529,890	969,260
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,533,947	2,529,890	969,260
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,617,418	710,193	699,260
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Aberdeen School District No.005
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,617,418	710,193	699,260

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	2,886,588	1,138,288	0
1300 Sale of Tax Title Property	6,558	2,500	0
1400 Local in lieu of Taxes	1,891	0	0
1500 Timber Excise Tax	35,895	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,930,932	1,140,788	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	62,055	1,500	25,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	62,055	1,500	25,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	286,137	295,000	0
9901 Transfers (local resources)	0	0	0

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	286,137	295,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,279,123	1,437,288	25,000

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	1,302,008
2000 Local Nontax Support	53,072	19,500	19,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	4,800,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	1,598,295	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,651,367	19,500	6,121,508
EXPENDITURES			
10 Sites	1,983,439	350,000	850,000
20 Buildings	792,504	0	5,200,000
30 Equipment	0	100,000	250,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	2,794,059	450,000	6,300,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,142,692	-430,500	-178,491
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	111,714
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,620,689	462,753	232,017
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,620,689	462,753	343,731
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	477,997	32,253	165,239
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	477,997	32,253	165,239

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	0	0	1,275,851
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	26,157
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	1,302,008
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	33,292	4,500	4,500
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	19,781	15,000	15,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	53,072	19,500	19,500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	4,800,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	4,800,000
FEDERAL, GENERAL PURPOSE			

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	662,361	0	0
6113 Federal Special Purpose-ESSER III	935,933	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,598,295	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,651,367	19,500	6,121,508

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	21,444	5,000	5,000
2300 Investment Earnings	12,867	150	10,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	372,953	368,914	368,914
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	30,000	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	407,263	404,064	383,914
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	407,263	404,064	383,914
EXPENDITURES			
33 Transportation Equipment Purchases	387,408	400,000	200,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	387,408	400,000	200,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	19,854	4,064	183,914
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	551,056	194,705	289,788
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	551,056	194,705	289,788
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	570,910	198,769	473,702
G.L.830 Restricted for Debt Service	0	0	0

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	570,910	198,769	473,702

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.