

Aberdeen School District (2022-2023 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1. Kindergarten /2	193.00	193.00	193.00	193.00
2. Grade 1	221.00	193.00	193.00	193.00
3. Grade 2	184.00	221.00	193.00	193.00
4. Grade 3	197.00	184.00	221.00	193.00
5. Grade 4	251.00	197.00	184.00	221.00
6. Grade 5	207.00	251.00	197.00	184.00
7. Grade 6	215.00	207.00	251.00	197.00
8. Grade 7	238.00	215.00	207.00	251.00
9. Grade 8	245.00	238.00	215.00	207.00
10. Grade 9	271.00	245.00	238.00	215.00
11. Grade 10	250.00	271.00	245.00	238.00
12. Grade 11 (excluding Running Start)	235.00	250.00	271.00	245.00
13. Grade 12 (excluding Running Start)	198.00	235.00	250.00	271.00
14. SUBTOTAL	2,905.00	2,900.00	2,858.00	2,801.00
15. Running Start	50.00	50.00	50.00	50.00
16. Dropout Reengagement Enrollment	30.00	30.00	30.00	30.00
17. ALE Enrollment	100.00	100.00	100.00	100.00
18. TOTAL K-12	3,085.00	3,080.00	3,038.00	2,981.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	242.000	240.000	239.000	239.000
2. General Fund FTE Classified Employees /4	185.791	183.791	182.791	182.791

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes	4,171,638	4,234,080	4,394,672	4,600,342
2000 Local Nontax Support	880,250	880,250	880,250	880,250
3000 State, General Purpose	31,813,386	33,241,785	34,241,785	34,941,785
4000 State, Special Purpose	11,998,772	11,129,609	11,270,744	11,410,744
5000 Federal, General Purpose	25,000	25,000	25,000	25,000
6000 Federal, Special Purpose	23,267,445	7,021,773	7,021,773	7,021,773
7000 Revenues from Other School Districts	67,000	67,000	67,000	67,000
8000 Revenues from Other Entities	52,000	52,000	52,000	52,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	72,275,491	56,651,497	57,953,224	58,998,894

EXPENDITURES

00 Regular Instruction	26,536,202	24,850,250	23,908,235	24,760,430
10 Federal Special Purpose Funding	4,547,486			
20 Special Education Instruction	7,142,758	7,085,613	7,031,325	7,079,952
30 Vocational Education Instruction	2,821,313	2,899,739	2,925,294	2,994,000
40 Skill Center Instruction	323,861	330,338	336,945	343,684
50 and 60 Compensatory Education Instruction	6,530,969	6,561,588	6,694,820	6,730,717
70 Other Instructional Programs	622,241	634,686	647,380	660,327
80 Community Services	2,400,517	2,348,527	2,397,498	2,447,448
90 Support Services	11,655,493	11,782,603	11,926,375	11,298,902
B. TOTAL EXPENDITURES	62,580,840	56,493,344	55,867,872	56,315,460
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	9,690,000	300,000	300,000	300,000
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	4,651	-141,847	1,785,352	2,383,434

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	521,000	521,000	250,000	125,000

G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	219,505	219,505	175,000	175,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	14,070	14,070	14,070	14,070
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance		4,651	178,309	2,088,661
G.L.891 Unassigned to Minimum Fund Balance Policy	2,428,948	2,428,948	2,428,948	2,428,948
F. TOTAL BEGINNING FUND BALANCE	3,183,523	3,188,174	3,046,327	4,831,679

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	521,000	250,000	200,000	125,000
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	219,505	175,000	175,000	175,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	14,070	14,070	14,070	14,070
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				

G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	4,651	153	2,205,352	4,786,265
G.L.891 Unassigned to Minimum Fund Balance Policy	2,428,948	2,428,948	2,428,948	2,428,948
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,188,174	3,046,327	4,831,679	7,215,113

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
100 General Student Body	71,706	55,000	55,000	55,000
200 Athletics	87,550	65,000	65,000	65,000
300 Classes	2,500	2,000	2,000	2,000
400 Clubs	182,645	100,000	100,000	100,000
600 Private Moneys	80,200	65,000	65,000	65,000
A. TOTAL REVENUES	424,601	287,000	287,000	287,000

EXPENDITURES

100 General Student Body	37,300	35,000	35,000	35,000
200 Athletics	136,410	100,000	100,000	100,000
300 Classes	2,500	2,500	2,500	2,500
400 Clubs	201,340	100,000	100,000	100,000
600 Private Moneys	80,200	75,000	75,000	75,000
B. TOTAL EXPENDITURES	457,750	312,500	312,500	312,500
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-33,149	-25,500	-25,500	-25,500

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	282,843	249,694	224,194	198,694
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				

G.L.890 Unassigned Fund Balance

D. TOTAL BEGINNING FUND BALANCE	282,843	249,694	224,194	198,694
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	249,694	224,194	198,694	173,194
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL ENDING FUND BALANCE (C+D) 1/	249,694	224,194	198,694	173,194
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SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes	2,898,435			
2000 Local Nontax Support	1,500			
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	290,000	300,000	300,000	300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,189,935	300,000	300,000	300,000

EXPENDITURES

Matured Bond Expenditures	3,040,000	245,000	250,000	260,000
Interest on Bonds	154,882	40,000	33,000	26,000
Interfund Loan Interest				
Bond Transfer Fees	900	2,000	2,000	2,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	3,195,782	287,000	285,000	288,000

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)

D. OTHER FINANCING USES (G.L.535)

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-5,846	13,000	15,000	12,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,521,730	2,515,883	2,528,883	2,543,883
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	2,521,730	2,515,883	2,528,883	2,543,883

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,515,883	2,528,883	2,543,883	2,545,883
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,515,883	2,528,883	2,543,883	2,555,883

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes				
2000 Local Nontax Support	16,000	18,000	18,000	18,000
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				

6000 | Federal, Special Purpose

7000 | Revenues from Other School Districts

8000 | Revenues from Other Entities

9000 | Other Financing Sources 9,400,000

A. TOTAL REVENUES AND OTHER FINANCING SOURCES 9,416,000 18,000 18,000 18,000

EXPENDITURES

10 | Sites

20 | Buildings 1,200,000 200,000 100,000 75,000

30 | Equipment

40 | Energy 8,700,000

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 9,900,000 200,000 100,000 75,000

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER
(UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-
D) -484,000 -182,000 -82,000 -57,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	818,327	334,327	152,327	70,327
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	818,327	334,327	152,327	70,327

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	334,327	152,327	70,327	13,327
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	334,327	152,327	70,327	13,327

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned	5,000	5,000	5,000	5,000
2300 Investment Earnings	150	150	150	150
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	167,065	165,000	165,000	165,000
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities	30,000	30,000	30,000	30,000
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				

9500 | Long-Term Financing

A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES 202,215 200,150 200,150 200,150

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment 325,000 300,000 195,000

34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment

61 Bond/Levy Issuance and/or Election

91 Principal - formerly Act 84

92 Interest 1/ - formerly Act. 83

93 Arbitrage Rebate

D. TOTAL EXPENDITURES 325,000 0 300,000 195,000

E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

F. OTHER FINANCING USES (G.L.535) 3/

G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F) -122,785 200,150 -99,850 5,150

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes 247,415 124,630 324,780 224,930

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE 247,415 124,630 324,780 224,930

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes 124,630 324,780 349,930 230,080

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	124,630	324,780	224,930	230,080
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Comment