

Aberdeen School District (2021-2022 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1. Kindergarten /2	190.00	226.00	240.00	252.00
2. Grade 1	189.00	190.00	226.00	240.00
3. Grade 2	198.00	189.00	190.00	226.00
4. Grade 3	243.00	198.00	189.00	190.00
5. Grade 4	217.00	243.00	198.00	189.00
6. Grade 5	213.00	217.00	243.00	198.00
7. Grade 6	223.00	213.00	217.00	243.00
8. Grade 7	253.00	223.00	213.00	217.00
9. Grade 8	285.00	253.00	223.00	213.00
10. Grade 9	236.00	285.00	253.00	223.00
11. Grade 10	252.00	236.00	285.00	253.00
12. Grade 11 (excluding Running Start)	240.00	252.00	236.00	285.00
13. Grade 12 (excluding Running Start)	226.00	240.00	252.00	236.00
14. SUBTOTAL	2,965.00	2,965.00	2,965.00	2,965.00
15. Running Start	60.00	60.00	60.00	60.00
16. Dropout Reengagement Enrollment	40.00	40.00	40.00	40.00
17. ALE Enrollment	35.00	35.00	35.00	35.00
18. TOTAL K-12	3,100.00	3,100.00	3,100.00	3,100.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	223.900	223.900	223.900	223.900
2. General Fund FTE Classified Employees /4	171.107	171.107	171.107	171.107

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	4,115,438	4,650,015	5,013,537	5,200,000

2000 Local Nontax Support	653,151	653,151	653,151	653,151
3000 State, General Purpose	30,047,146	30,497,853	30,985,819	31,574,549
4000 State, Special Purpose	10,949,518	11,113,761	11,291,581	11,506,121
5000 Federal, General Purpose	25,000	25,000	25,000	25,000
6000 Federal, Special Purpose	14,068,092	11,397,293	5,957,781	6,017,359
7000 Revenues from Other School Districts	71,871	71,871	71,870	71,871
8000 Revenues from Other Entities	52,000	52,000	52,000	52,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,982,216	58,460,944	54,050,739	55,100,051
EXPENDITURES				
00 Regular Instruction	22,754,799	23,209,895	23,674,093	24,147,575
10 Federal Special Purpose Funding	8,673,247	5,948,500		
20 Special Education Instruction	6,738,932	6,873,711	7,011,185	7,151,409
30 Vocational Education Instruction	2,007,455	2,047,604	2,088,556	2,130,327
40 Skill Center Instruction	371,988	390,587	410,117	430,623
50 and 60 Compensatory Education Instruction	6,102,225	6,407,336	6,727,703	7,064,088
70 Other Instructional Programs	553,206	580,866	609,910	640,405
80 Community Services	1,925,290	2,021,555	2,122,632	2,228,764
90 Support Services	10,164,875	10,368,173	10,575,536	10,787,047
B. TOTAL EXPENDITURES	59,292,017	57,848,227	53,219,732	54,580,238
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	285,000	287,000	1,285,000	285,000
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)	405,199	325,717	-453,993	234,813

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	370,513	370,513	320,512	370,509
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	250,000	250,000	300,000	250,000

G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	13,370	13,370	13,370	13,370
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		405,199	448,506	225,938
G.L.891 Unassigned to Minimum Fund Balance Policy	2,610,000	2,610,000	2,892,411	2,660,989
F. TOTAL BEGINNING FUND BALANCE	3,243,883	3,649,082	3,974,799	3,520,806

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	370,513	320,513	370,513	320,513
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	250,000	300,000	250,000	300,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	13,370	13,370	13,370	13,370
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	405,199	448,506	225,938	392,728
G.L.891 Unassigned to Minimum Fund Balance Policy	2,610,000	2,892,411	2,660,991	2,729,012
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,649,082	3,974,799	3,520,806	3,755,619

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
100 General Student Body	82,940	77,940	72,940	67,940
200 Athletics	81,400	80,400	81,400	80,400
300 Classes	2,000	2,000	2,000	2,000
400 Clubs	160,550	155,550	150,550	145,550
600 Private Moneys	80,200	80,200	80,200	80,200
A. TOTAL REVENUES	407,090	396,090	387,090	376,090

EXPENDITURES

100 General Student Body	67,020	62,020	57,020	52,020
200 Athletics	106,195	100,195	94,195	88,195
300 Classes	2,000	2,000	2,000	2,000
400 Clubs	175,350	169,350	163,350	157,350
600 Private Moneys	80,200	80,200	80,200	80,200
B. TOTAL EXPENDITURES	430,765	413,765	396,765	379,765
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-23,675	-17,675	-9,675	-3,675

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	262,608	238,933	221,258	211,583
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	270,108	246,433	228,758	219,083

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	238,933	2,212,598	211,583	207,908
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/	246,433	228,758	219,083	215,408
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SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	2,945,331	2,950,000	600,000	
2000 Local Nontax Support	41,000	2,000	2,000	200
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	285,000	287,000	285,000	285,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,271,331	3,239,000	887,000	285,200

EXPENDITURES

Matured Bond Expenditures	2,885,000	3,040,000	3,175,000	250,000
Interest on Bonds	320,683	154,882	77,084	29,348
Interfund Loan Interest				
Bond Transfer Fees	900	900	900	900
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	3,206,583	3,195,782	3,252,984	280,248
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)	64,748	43,218	-2,365,984	4,952

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,300,000	2,364,748	2,407,966	41,982
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	2,300,000	2,364,748	2,407,966	41,982

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,153,506	2,407,966	41,982	46,934
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	211,242			
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,364,748	2,407,966	41,982	46,934

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes				
2000 Local Nontax Support	30,500	30,805	31,113	31,424
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			1,000,000	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	30,500	30,805	1,031,113	31,424

EXPENDITURES

10 Sites	775,000			
20 Buildings	675,000		1,450,000	
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	1,450,000	0	1,450,000	0
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)	-1,419,500	30,805	-418,887	31,424
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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	124,465	115,000	12,000	7,997
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	1,707,579	297,544	431,349	16,465
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	1,832,044	412,544	443,349	24,462

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	115,000	12,000	7,997	36,000

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	297,544	431,349	16,465	19,886
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	412,544	443,349	24,462	55,886

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	2,000	2,500	3,000	3,500
2300 Investment Earnings	300	400	425	450
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	134,083	167,332	169,005	170,695
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			
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	166,383	170,232	172,430	174,645
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	200,000	150,000		200,000
34 Transportation Equipmment 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	200,000	150,000	0	200,000
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)	-33,617	20,232	172,430	-25,355
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	183,415	149,798	170,030	342,460
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	183,415	149,798	170,030	342,460
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	149,798	170,030	342,460	317,105
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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/	149,798	170,030	342,460	317,105
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Comment