

## Aberdeen School District (2018-2019 Budget)

### ENROLLMENT AND STAFF COUNTS

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

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1. Kindergarten	233.00	223.00	248.00	247.00
2. Grade 1	230.00	233.00	223.00	248.00
3. Grade 2	233.00	230.00	233.00	223.00
4. Grade 3	250.00	233.00	230.00	233.00
5. Grade 4	272.00	250.00	233.00	230.00
6. Grade 5	293.00	272.00	250.00	233.00
7. Grade 6	254.00	293.00	272.00	250.00
8. Grade 7	254.00	254.00	293.00	272.00
9. Grade 8	229.00	254.00	254.00	293.00
10. Grade 9	259.00	229.00	254.00	254.00
11. Grade 10	247.00	259.00	229.00	254.00
12. Grade 11 (excluding Running Start)	248.00	247.00	259.00	229.00
13. Grade 12 (excluding Running Start)	223.00	248.00	247.00	259.00
14. SUBTOTAL	3,225.00	3,225.00	3,225.00	3,225.00
15. Running Start	40.00	40.00	40.00	40.00
16. Dropout Reengagement Enrollment	25.00	25.00	25.00	25.00
17. ALE Enrollment				
18. TOTAL K-12	3,290.00	3,290.00	3,290.00	3,290.00

#### B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees	252.821	242.850	242.850	242.850
2. General Fund FTE Classified Employees	192.221	194.261	194.261	194.261

### SUMMARY OF GENERAL FUND BUDGET

#### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes	3,410,155	1,719,077	1,708,302	1,720,711
2000   Local Nontax Support	868,425	868,425	868,425	868,425
3000   State, General Purpose	30,173,751	30,717,000	31,480,874	32,038,134
4000   State, Special Purpose	10,228,241	10,463,241	10,627,356	10,829,276
5000   Federal, General Purpose	5,500	5,500	5,500	5,500
6000   Federal, Special Purpose	5,454,477	5,563,567	5,682,838	5,788,335
7000   Revenues from Other School Districts	113,527	115,684	117,882	120,122
8000   Revenues from Other Entities	78,200	79,686	81,200	82,743
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>50,332,276</b>	<b>49,532,180</b>	<b>50,572,377</b>	<b>51,453,246</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	20,997,910	23,641,650	24,330,225	24,808,412
10   Federal Stimulus				
20   Special Education Instruction	6,787,942	7,193,217	7,405,098	7,550,949
30   Vocational Education Instruction	1,988,785	2,249,465	2,314,011	2,359,363
40   Skill Center Instruction	339,265	378,843	389,057	396,596
50 and 60   Compensatory Education Instruction	7,799,551	8,824,699	9,061,744	9,237,222
70   Other Instructional Programs	943,099	915,833	934,750	952,104
80   Community Services	197,714	222,166	228,811	233,331
90   Support Services	10,198,080	10,373,104	10,632,377	10,835,725
<b>B. TOTAL EXPENDITURES</b>	<b>49,252,346</b>	<b>53,798,977</b>	<b>55,296,073</b>	<b>56,373,702</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>100,000</b>	<b>305,000</b>	<b>325,000</b>	<b>325,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)</b>	<b>979,930</b>	<b>-4,571,797</b>	<b>-5,048,696</b>	<b>-5,245,456</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	135,431	115,215	125,000	135,000

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	221,642	189,613	215,000	220,000
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	12,927	-1,335,946	-6,219,864	-11,358,415
G.L.891 Unassigned to Minimum Fund Balance Policy	2,413,000	2,413,000	2,689,949	2,764,804
F. TOTAL BEGINNING FUND BALANCE	2,796,370	1,395,252	-3,176,545	-8,225,241

## 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	135,431	125,000	135,000	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	221,642	215,000	220,000	225,000
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	992,857	353,370	-6,470,083	
G.L.891 Unassigned to Minimum Fund Balance Policy	2,413,000	2,689,949	2,764,804	2,578,412
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>3,776,300</b>	<b>-3,176,545</b>	<b>-8,225,241</b>	<b>-13,470,697</b>

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
100   General Student Body	69,970	62,500	66,000	67,000
200   Athletics	113,850	115,850	117,850	119,850
300   Classes	2,000	2,500	3,000	3,500
400   Clubs	134,195	135,195	136,195	137,195
600   Private Moneys	70,100	75,100	77,100	79,100
<b>A. TOTAL REVENUES</b>	<b>390,115</b>	<b>391,145</b>	<b>400,145</b>	<b>406,645</b>

### EXPENDITURES

100   General Student Body	52,390	62,390	65,390	67,390
200   Athletics	103,023	105,850	107,850	109,850
300   Classes	2,000	2,500	3,000	3,500
400   Clubs	128,390	135,100	136,100	137,100
600   Private Moneys	71,375	75,100	77,100	79,100
<b>B. TOTAL EXPENDITURES</b>	<b>357,178</b>	<b>380,940</b>	<b>389,440</b>	<b>396,940</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>32,937</b>	<b>10,205</b>	<b>10,705</b>	<b>9,705</b>

### 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	177,508	210,445	220,650	231,355
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				
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>185,008</b>	<b>217,945</b>	<b>228,150</b>	<b>238,855</b>

**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	210,445	220,650	231,355	241,060
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				
<b>F. TOTAL ENDING FUND BALANCE (C+D)</b>	<b>217,945</b>	<b>228,150</b>	<b>238,855</b>	<b>248,560</b>

**SUMMARY OF DEBT SERVICE FUND BUDGET****REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes	2,705,933	2,724,585	2,724,585	2,623,674
2000   Local Nontax Support	10,000	10,000	10,000	10,000
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,715,933</b>	<b>2,734,585</b>	<b>2,734,585</b>	<b>2,633,674</b>

**EXPENDITURES**

Matured Bond Expenditures	2,235,000	2,350,000	2,520,000	2,655,000
Interest on Bonds	406,178	335,111	261,245	183,620
Interfund Loan Interest				
Bond Transfer Fees	900	900	900	900
Arbitrage Rebate				
UnderWriter's Fees				
<b>B. TOTAL EXPENDITURES</b>	<b>2,642,078</b>	<b>2,686,011</b>	<b>2,782,145</b>	<b>2,839,520</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>				
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	73,855	48,574	-47,560	-205,846
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## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,172,951	2,246,806	2,295,380	2,247,820
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	2,172,951	2,246,806	2,295,380	2,247,820

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,193,601	2,242,175	2,194,615	1,988,769
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	53,205	53,205	53,205	53,205
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,246,806	2,295,380	2,247,820	2,041,974

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes				
2000   Local Nontax Support	38,500	20,000	20,000	20,000
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	1,100,000			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,138,500	20,000	20,000	20,000
<b>EXPENDITURES</b>				
10   Sites	250,000			
20   Buildings	1,700,000			
30   Equipment	45,000			
40   Energy				
50   Sales and Lease Expenditures				
60   Bond Issuance Expenditures				
90   Debt Expenditures				
B. TOTAL EXPENDITURES	1,995,000	0	0	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)	-856,500	20,000	20,000	20,000

**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	48,000	48,000	60,000	75,000
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	982,452	125,952	133,952	138,952
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	1,030,452	173,952	193,952	213,952

## 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	48,000	60,000	75,000	90,000
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	125,952	133,952	138,952	143,952
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	173,952	193,952	213,952	233,952

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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	2,000	2,000	
2300   Investment Earnings	1,800	1,800	1,800	1,800
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	155,027	165,000	167,500	170,000
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	20,000	20,000		
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	178,827	188,800	171,300	171,800

## EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	300,000		300,000	
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	300,000	0	300,000	0
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)	-121,173	188,800	-128,700	171,800

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	138,727	17,554	206,354	77,654
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	138,727	17,554	206,354	77,654

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	17,553	206,354	77,654	249,454
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)	17,554	206,354	77,654	249,454
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