

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	62,513,690	427,689	1,437,288	19,500	404,064
Total Appropriation (Expenditures)	62,368,331	435,568	3,256,985	450,000	400,000
Other Financing Uses--Transfers Out (G.L. 536)	295,000	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	-149,640	-7,879	-1,819,696	-430,500	4,064
Beginning Total Fund Balance	3,963,078	378,354	2,529,890	462,753	194,705
Ending Total Fund Balance	3,813,437	370,475	710,193	32,253	198,769
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	5,200,000	XXXXX	0	0	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,113.84		3,085.00		3,070.00	
FTE Certificated Employees	232.010		242.000		225.211	
FTE Classified Employees	162.819		185.791		180.963	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	58,473,961		72,275,491		62,513,690	
Total Expenditures	58,341,284		62,580,840		62,368,331	
Total Beginning Fund Balance	3,617,722		3,183,523		3,963,078	
Total Ending Fund Balance	2,467,846		3,188,174		3,813,437	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	22,351,502	38.31	26,536,202	42.40	24,702,237	39.61
Federal Special Purpose Funding	5,807,366	9.95	4,547,486	7.27	4,561,856	7.31
Special Education Instruction	6,483,106	11.11	7,142,758	11.41	8,297,633	13.30
Vocational Instruction	2,744,305	4.70	2,821,313	4.51	3,044,444	4.88
Skill Center Instruction	371,484	0.64	323,861	0.52	340,488	0.55
Compensatory Education	6,129,798	10.51	6,530,969	10.44	6,684,530	10.72
Other Instructional Programs	452,028	0.77	622,241	0.99	801,114	1.28
Community Services	2,147,866	3.68	2,400,517	3.84	2,311,272	3.71
Support Services	11,853,828	20.32	11,655,493	18.62	11,624,757	18.64
Total - Program Groups	58,341,284	100.00	62,580,840	100.00	62,368,331	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	34,749,165	59.56	37,368,681	59.71	37,742,540	60.52
Teaching Support	7,382,160	12.65	8,529,595	13.63	7,615,795	12.21
Other Supportive Activities	9,814,658	16.82	10,074,851	16.10	10,279,603	16.48
Building Administration	2,907,384	4.98	3,171,526	5.07	3,441,280	5.52
Central Administration	3,173,507	5.44	3,436,187	5.49	3,289,113	5.27
Total - Activity Groups	58,341,284	100.00	62,580,840	100.00	62,368,331	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	21,938,472	37.60	24,557,981	39.24	24,259,059	38.90
Classified Salaries	10,974,350	18.81	11,474,301	18.34	12,297,010	19.72
Employee Benefits and Payroll Taxes	12,957,563	22.21	15,203,319	24.29	13,442,376	21.55
Supplies, Instructional Resources and Noncapitalized Items	4,206,939	7.21	4,683,731	7.48	4,431,660	7.11
Purchased Services	7,503,952	12.86	6,362,408	10.17	7,601,876	12.19
Travel	101,161	0.17	77,600	0.12	134,850	0.22
Capital Outlay	658,846	1.13	221,500	0.35	201,500	0.32
Total - Objects	58,341,284	100.00	62,580,840	100.00	62,368,331	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	220.60	193.00	183.00
2. Grade 1	184.30	221.00	186.00
3. Grade 2	194.68	184.00	217.00
4. Grade 3	250.50	197.00	192.00
5. Grade 4	206.30	251.00	214.00
6. Grade 5	217.10	207.00	243.00
7. Grade 6	226.23	215.00	218.00
8. Grade 7	246.15	238.00	220.00
9. Grade 8	267.53	245.00	254.00
10. Grade 9	264.94	271.00	251.00
11. Grade 10	243.55	250.00	268.00
12. Grade 11 (excluding Running Start)	209.78	235.00	231.00
13. Grade 12 (excluding Running Start)	197.21	198.00	198.00
14. SUBTOTAL	2,928.87	2,905.00	2,875.00
15. Running Start	51.73	50.00	75.00
16. Dropout Reengagement Enrollment	23.40	30.00	50.00
17. ALE Enrollment	109.84	100.00	70.00
18. TOTAL K-12	3,113.84	3,085.00	3,070.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	232.01	242.00	225.211
2. General Fund FTE Classified Employees /4	162.82	185.79	180.963

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,051,967	4,171,638	5,129,067
2000 Local Nontax Support	403,820	880,250	674,160
3000 State, General Purpose	30,160,402	31,813,386	31,992,402
4000 State, Special Purpose	10,779,882	11,998,772	12,539,386
5000 Federal, General Purpose	46,037	25,000	25,000
6000 Federal, Special Purpose	12,839,388	23,267,445	11,922,725
7000 Revenues from Other School Districts	155,273	67,000	202,200
8000 Revenues from Other Entities	37,192	52,000	28,750
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	58,473,961	72,275,491	62,513,690
EXPENDITURES			
00 Regular Instruction	22,351,502	26,536,202	24,702,237
10 Federal Special Purpose Funding	5,807,366	4,547,486	4,561,856
20 Special Education Instruction	6,483,106	7,142,758	8,297,633
30 Vocational Education Instruction	2,744,305	2,821,313	3,044,444
40 Skill Center Instruction	371,484	323,861	340,488
50 and 60 Compensatory Education Instruction	6,129,798	6,530,969	6,684,530
70 Other Instructional Programs	452,028	622,241	801,114
80 Community Services	2,147,866	2,400,517	2,311,272
90 Support Services	11,853,828	11,655,493	11,624,757
B. TOTAL EXPENDITURES	58,341,284	62,580,840	62,368,331
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,282,553	9,690,000	295,000
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)	-1,149,876	4,651	-149,640
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	1,162,043	521,000	527,610
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	219,505	219,505	250,000
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	-296,128	0	42,356
G.L.891 Unassigned to Minimum Fund Balance Policy	2,518,232	2,428,948	3,129,042
F. TOTAL BEGINNING FUND BALANCE	3,617,722	3,183,523	3,963,078
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	939,098	521,000	527,610
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	113,870	219,505	250,000
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	4,651	-107,284

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	1,400,809	2,428,948	3,129,042
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,467,846	3,188,174	3,813,437

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	4,022,515	4,138,726	5,086,164
1300 Sale of Tax Title Property	4,800	5,000	9,000
1400 Local in lieu of Taxes	2,744	2,000	2,500
1500 Timber Excise Tax	21,907	25,911	31,403
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,051,967	4,171,638	5,129,067
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,245	1,050	815
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	60	0	0
2145 Skill Center Tuitions and Fees	150	1,000	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	15,801	17,500	9,750
2200 Sales of Goods, Supplies, and Services, Unassigned	12,252	7,550	5,845
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	87,318	56,250	54,200
2245 Skill Center, Sales of Goods, Supplies and Services	560	1,000	1,950
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	4,029	2,500	4,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	6,477	5,050	7,900
2300 Investment Earnings	5,945	3,500	3,500
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	202,160	741,900	543,650
2600 Fines and Damages	10,789	2,950	2,550
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	23,730	15,000	15,000
2910 E-Rate	33,305	25,000	25,000
2998 Local School Food Services-non NSLP	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	403,820	880,250	674,160
STATE, GENERAL PURPOSE			
3100 Apportionment	26,625,782	28,057,524	28,435,286
3121 Special Education--General Apportionment	960,567	1,015,225	1,107,874
3300 Local Effort Assistance	2,574,053	2,740,637	2,449,242
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	30,160,402	31,813,386	31,992,402
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	29,168	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	4,139,571	4,303,945	5,319,332
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,201,240	2,430,124	2,351,627
4156 State Institutions, Centers, and Homes, Delinquent	124,735	363,075	156,723
4158 Special and Pilot Programs	312,049	549,570	355,658
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	520,413	657,748	722,387
4174 Highly Capable	87,855	91,863	91,842
4188 Childcare	0	0	0
4198 School Food Services	42,951	28,430	33,210
4199 Transportation--Operations	1,173,629	1,241,841	1,268,857
4300 Other State Agencies, Unassigned	7,500	7,500	0
4321 Special Education--Other State Agencies	10,611	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	0	0	32,500
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	2,112,288	2,321,176	2,203,750
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	17,872	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	10,779,882	11,998,772	12,539,386

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	46,037	25,000	25,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	46,037	25,000	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	1,739,703	366,569	0
6112 Federal Special Purpose-ESSER II	1,350,770	4,497,103	0
6113 Federal Special Purpose-ESSER III	1,929,452	9,602,346	5,051,980
6114 Federal Special Purpose ESSER III Learning Loss	1,417,767	1,779,654	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	187,996	125,000	0
6124 Special Education--Supplemental	831,448	839,191	1,339,191
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	40,672	37,109	37,109
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,735,126	1,765,855	1,693,746
6152 School Improve, Fed Other Title Grants under ESEA, Fed	834,863	993,443	1,062,437
6153 Migrant ESEA Migrant, Federal	93,730	95,868	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)	76,636	103,316	152,067
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	2,167,821	2,690,789	2,042,929
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	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
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	55,759	87,100	93,475
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	135,514	125,000	140,000
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	47,333	4,300	4,300
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	40,000	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	154,801	154,802	154,802
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,839,388	23,267,445	11,922,725

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	5,609	2,500	2,450
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	1,500	750	0
7198 School Food Services	864	875	875
7199 Transportation	692	0	0
7301 Nonhigh Participation	146,608	62,875	198,875
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	155,273	67,000	202,200
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	6,952	0	3,750
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	30,240	52,000	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	37,192	52,000	28,750
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	58,473,961	72,275,491	62,513,690

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

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	21,668,823	25,651,546	23,801,482
02 Alternative Learning Experience	506,528	666,051	643,691
03 Basic Education - Dropout Reengagement	176,151	218,605	257,064
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	22,351,502	26,536,202	24,702,237
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,737,121	366,569	0
12 Federal Special Purpose - ESSER II	1,163,661	1,571,045	0
13 Federal Special Purpose - ESSER III	1,677,271	1,067,392	4,561,856
14 Federal Special Purpose ESSER III Learning Loss	1,229,313	1,542,480	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	5,807,366	4,547,486	4,561,856
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,477,482	6,195,809	6,979,652
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	185,476	122,936	0
24 Special Education, Supplemental, Federal	820,148	824,013	1,317,981
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	6,483,106	7,142,758	8,297,633
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,223,117	2,267,521	2,298,640
34 Middle School Career and Technical Education, State	481,516	516,683	708,695
38 Vocational, Federal	39,672	37,109	37,109
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,744,305	2,821,313	3,044,444
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	371,484	323,861	340,488

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	371,484	323,861	340,488
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,686,406	1,753,961	1,650,968
52 Other Title Grants under ESEA-Federal	813,944	969,175	1,046,345
53 Migrant ESEA Migrant, Federal	91,381	91,868	146,894
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,330,370	2,337,048	2,380,278
56 State Institutions, Centers and Homes, Delinquent	177,451	357,273	176,297
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	317,268	268,395	332,720
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	74,715	100,727	148,227
65 Transitional Bilingual, State	575,489	571,259	711,641
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	55,898	81,263	91,160
69 Compensatory, Other	6,875	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,129,798	6,530,969	6,684,530
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	82,276	81,732	89,241
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	369,752	540,509	711,873
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	452,028	622,241	801,114
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	2,147,866	2,400,517	2,311,272

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	2,147,866	2,400,517	2,311,272
SUPPORT SERVICES			
97 District-wide Support	8,060,241	7,599,905	7,555,513
98 School Food Services	2,563,824	2,778,552	2,733,794
99 Pupil Transportation	1,229,763	1,277,036	1,335,450
90 TOTAL SUPPORT SERVICES	11,853,828	11,655,493	11,624,757
TOTAL PROGRAM EXPENDITURES	58,341,284	62,580,840	62,368,331

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	23,801,482	201,450		13,500,896	2,502,978	5,234,748	1,142,283	1,191,127	28,000	0
02 ALE	643,691	0		163,247	35,334	68,610	126,500	200,000	0	50,000
03 Basic Education - Dropout Reengagement	257,064	0		93,578	70,148	63,338	15,000	15,000	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	24,702,237	201,450		13,757,721	2,608,460	5,366,696	1,283,783	1,406,127	28,000	50,000
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	4,561,856	0		2,122,795	482,059	957,753	204,249	795,000	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	4,561,856	0		2,122,795	482,059	957,753	204,249	795,000	0	0
21 Sp Ed, Sup, St	6,979,652	0		2,697,536	1,519,801	1,749,878	28,006	984,431	0	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	1,317,981	0		621,746	0	188,535	0	507,700	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	8,297,633	0		3,319,282	1,519,801	1,938,413	28,006	1,492,131	0	0
31 Voc, Basic, St	2,298,640	15,000		1,391,343	75,050	477,875	331,072	8,300	0	0
34 MidSchCar/Tec	708,695	2,500		469,166	0	169,385	67,644	0	0	0
38 Voc, Fed	37,109	0		0	0	0	37,109	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,044,444	17,500		1,860,509	75,050	647,260	435,825	8,300	0	0
45 Skil Cnt, Bas, St	340,488	950	0	217,594	0	71,746	6,998	43,200	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fcilty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	340,488	950	0	217,594	0	71,746	6,998	43,200	0	0
51 ESEA Disadvantaged, Federal	1,650,968	0		573,687	549,523	464,362	62,396	0	1,000	0
52 Other Title Grants under ESEA-Federal	1,046,345	900	0	119,500	252,000	79,189	92,200	430,806	71,750	0
53 ESEA Migrant, Federal	146,894	1,000		14,633	58,029	30,530	39,202	900	2,600	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,380,278	0		675,466	895,044	667,518	22,250	120,000	0	0
56 St In, Ctr/Hm, D	176,297	0		119,899	9,482	41,666	5,000	250	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	332,720	2,750		250,380	0	45,590	0	34,000	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	148,227	0		0	0	0	26,021	112,206	10,000	0
65 Tran Biling, St	711,641	0		307,108	177,689	205,823	0	21,021	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	91,160	15,000		0	35,631	20,529	20,000	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,684,530	19,650	0	2,060,673	1,977,398	1,555,207	267,069	719,183	85,350	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	89,241	0		60,857	0	17,384	5,500	3,500	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	711,873	17,050		0	30,050	24,232	480,524	145,017	15,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	801,114	17,050		60,857	30,050	41,616	486,024	148,517	17,000	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	2,311,272	0		620,465	641,652	561,288	181,099	306,768	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	2,311,272	0	0	620,465	641,652	561,288	181,099	306,768	0	0
97 Distwide Suppt	7,555,513	4,500	-57,600	239,163	3,401,722	1,386,221	317,157	2,128,350	4,500	131,500
98 Schl Food Serv	2,733,794	0	-7,100	0	1,035,523	600,621	1,070,450	14,300	0	20,000
99 Pupil Transp	1,335,450	0	-196,400	0	525,295	315,555	151,000	540,000	0	0
TOTAL SUPPORT SERVICES	11,624,757	4,500	-261,100	239,163	4,962,540	2,302,397	1,538,607	2,682,650	4,500	151,500
OBJECT TOTALS	62,368,331	261,100	-261,100	24,259,059	12,297,010	13,442,376	4,431,660	7,601,876	134,850	201,500

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	211,341	XXXXX	145,450	XXXXX	261,100	XXXXX
(1) Credit Transfers	-211,341	XXXXX	-145,450	XXXXX	-261,100	XXXXX
(2) Certificated Salaries	21,938,472	37.60	24,557,981	39.24	24,259,059	38.90
(3) Classified Salaries	10,974,350	18.81	11,474,301	18.34	12,297,010	19.72
(4) Employee Benefits and Payroll Taxes	12,957,563	22.21	15,203,319	24.29	13,442,376	21.55
(5) Supplies and Materials	4,206,939	7.21	4,683,731	7.48	4,431,660	7.11
(7) Purchased Services	7,503,952	12.86	6,362,408	10.17	7,601,876	12.19
(8) Travel	101,161	0.17	77,600	0.12	134,850	0.22
(9) Capital Outlay	658,846	1.13	221,500	0.35	201,500	0.32
TOTAL EXPENDITURES	58,341,284	100.00	62,580,840	100.00	62,368,331	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	33,286,027	57.05	36,186,501	57.82	36,357,621	58.30
28 Extracur	1,463,138	2.51	1,182,180	1.89	1,384,919	2.22
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	34,749,165	59.56	37,368,681	59.71	37,742,540	60.52
TEACHING SUPPORT						
22 Lrn Resrc	323,060	0.55	384,932	0.62	359,561	0.58
24 Guid/Coun	1,880,882	3.22	2,606,461	4.16	2,050,089	3.29
25 Pupil M/S	13,828	0.02	0	0.00	11,978	0.02
26 Health	2,335,662	4.00	2,268,926	3.63	2,154,301	3.45
31 InstProDev	543,741	0.93	868,981	1.39	1,047,118	1.68
32 Inst Tech	1,060,679	1.82	1,219,958	1.95	580,755	0.93
33 Curriculum	1,224,308	2.10	795,389	1.27	1,027,130	1.65
34 Prof Lrng St	314,411	0.54	384,948	0.62	384,863	0.62
TOTAL TEACHING SUPPORT	7,382,160	12.65	8,529,595	13.63	7,615,795	12.21
OTHER SUPPORT ACTIVITIES						
42 Food	860,719	1.48	859,100	1.37	859,100	1.38
44 Operation	1,480,578	2.54	1,695,642	2.71	1,631,914	2.62
49 Transfers	-13,395	-0.02	0	0.00	-7,100	-0.01
52 Operation	1,382,279	2.37	1,322,036	2.11	1,451,850	2.33
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	3,279	0.01	75,000	0.12	80,000	0.13
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-155,795	-0.27	-120,000	-0.19	-196,400	-0.31
62 Grnd Mnt	106,873	0.18	99,095	0.16	90,954	0.15
63 Oper Bldg	1,849,489	3.17	2,009,261	3.21	1,930,112	3.09
64 Maintnce	2,200,480	3.77	1,682,111	2.69	1,984,965	3.18
65 Utilities	1,055,497	1.81	1,199,500	1.92	1,133,350	1.82
67 Bldg Secu	23,274	0.04	25,000	0.04	37,807	0.06
68 Insurance	587	0.00	500,000	0.80	500,000	0.80
72 Info Sys	878,454	1.51	519,193	0.83	587,443	0.94
73 Printing	27,992	0.05	39,911	0.06	23,990	0.04

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	45,103	0.08	49,252	0.08	91,918	0.15
75 Mtr Pool	69,244	0.12	119,750	0.19	79,700	0.13
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	9,814,658	16.82	10,074,851	16.10	10,279,603	16.48
UNIT ADMINISTRATION						
23 Princ Off	2,907,384	4.98	3,171,526	5.07	3,441,280	5.52
TOTAL UNIT ADMINISTRATION	2,907,384	4.98	3,171,526	5.07	3,441,280	5.52
CENTRAL ADMINISTRATION						
11 Bd of Dir	185,066	0.32	93,000	0.15	104,500	0.17
12 Supt Off	454,616	0.78	416,269	0.67	447,576	0.72
13 Busns Off	569,684	0.98	549,668	0.88	589,589	0.95
14 HR	451,945	0.77	525,415	0.84	497,907	0.80
15 Pblc Rltn	31,477	0.05	40,000	0.06	40,000	0.06
21 Supv Inst	1,081,459	1.85	1,425,545	2.28	1,193,959	1.91
41 Supervisn	235,922	0.40	223,810	0.36	249,880	0.40
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	163,338	0.28	162,480	0.26	165,702	0.27
TOTAL CENTRAL ADMINISTRATION	3,173,507	5.44	3,436,187	5.49	3,289,113	5.27
TOTAL EXPENDITURES	58,341,284	100.00	62,580,840	100.00	62,368,331	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	191.900	85.21	71.118	39.30
28 Extracurricular	0.000	0.00	2.916	1.61
TOTAL TEACHING ACTIVITIES	191.900	85.21	74.034	40.91
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	4.150	2.29
24 Guidance and Counseling	11.000	4.88	7.125	3.94
25 Pupil Management and Safety	0.000	0.00	0.141	0.08
26 Health/Related Services	6.511	2.89	7.179	3.97
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.250	0.11	0.881	0.49
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	17.761	7.89	19.476	10.76
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	15.579	8.61
52 Operations	XXXXX	XXXXX	8.290	4.58
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.55
63 Operation of Buildings	XXXXX	XXXXX	21.615	11.94
64 Maintenance	XXXXX	XXXXX	8.338	4.61
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.250	0.11	5.048	2.79
73 Printing	0.000	0.00	0.392	0.22
74 Warehousing and Distribution	0.000	0.00	1.000	0.55
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	0.250	0.11	61.262	33.85

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	10.750	4.77	10.705	5.92
TOTAL UNIT ADMINISTRATION	10.750	4.77	10.705	5.92
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.44	1.165	0.64
13 Business Office	0.000	0.00	3.631	2.01
14 Human Resources	0.000	0.00	3.495	1.93
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	3.550	1.58	4.599	2.54
41 Supervision - Nutrition Services	0.000	0.00	1.596	0.88
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	1.000	0.55
TOTAL CENTRAL ADMINISTRATION	4.550	2.02	15.486	8.56
TOTAL FTE STAFF	225.211	100.00	180.963	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	58,506	71,706	63,844
200 Athletics	67,132	87,550	112,670
300 Classes	0	2,500	2,500
400 Clubs	72,468	182,645	168,475
600 Private Moneys	2,880	80,200	80,200
A. TOTAL REVENUES	200,986	424,601	427,689
EXPENDITURES			
100 General Student Body	19,047	37,300	34,235
200 Athletics	83,441	136,410	156,351
300 Classes	2,238	2,500	2,500
400 Clubs	73,607	201,340	162,282
600 Private Moneys	3,245	80,200	80,200
B. TOTAL EXPENDITURES	181,578	457,750	435,568
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	19,408	-33,149	-7,879
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	0	7,500
G.L.819 Restricted for Fund Purposes	262,310	282,843	370,854
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	269,810	282,843	378,354
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	0	7,500
G.L.819 Restricted for Fund Purposes	281,718	249,694	362,975
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	289,218	249,694	370,475

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,910,912	2,898,435	1,140,788
2000 Local Nontax Support	9,035	1,500	1,500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	282,553	290,000	295,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,202,499	3,189,935	1,437,288
EXPENDITURES			
Matured Bond Expenditures	2,885,000	3,040,000	3,175,000
Interest on Bonds	236,173	154,882	81,085
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	3,121,943	3,195,782	3,256,985
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)	80,557	-5,846	-1,819,696
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,453,390	2,521,730	2,529,890
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	2,453,390	2,521,730	2,529,890
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	2,533,947	2,515,883	710,193
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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)	2,533,947	2,515,883	710,193

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	2,875,622	2,862,334	1,138,288
1300 Sale of Tax Title Property	3,750	5,000	2,500
1400 Local in lieu of Taxes	2,113	1,850	0
1500 Timber Excise Tax	29,426	29,250	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,910,912	2,898,435	1,140,788
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	9,035	1,500	1,500
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	9,035	1,500	1,500
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
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	282,553	290,000	295,000
9901 Transfers (local resources)	0	0	0

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	282,553	290,000	295,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,202,499	3,189,935	1,437,288

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	25,811	16,000	19,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	1,000,000	9,400,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,025,811	9,416,000	19,500
EXPENDITURES			
10 Sites	1,241,101	0	350,000
20 Buildings	0	1,200,000	0
30 Equipment	0	0	100,000
40 Energy	0	8,700,000	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	1,241,101	9,900,000	450,000
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)	-215,290	-484,000	-430,500
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	1,250,000	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	585,979	818,327	462,753
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,835,979	818,327	462,753
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	1,620,689	334,327	32,253
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,620,689	334,327	32,253

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	6,036	1,000	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	19,775	15,000	15,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	25,811	16,000	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	0
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	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	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	XXXXX	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

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	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	1,000,000	9,400,000	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,000,000	9,400,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,025,811	9,416,000	19,500

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	5,446	5,000	5,000
2300 Investment Earnings	1,197	150	150
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	186,541	167,065	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	30,000
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	193,185	202,215	404,064
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	193,185	202,215	404,064
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	515,000	400,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	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	0	515,000	400,000
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)	193,185	-312,785	4,064
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	357,871	551,056	194,705
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	357,871	551,056	194,705
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	551,056	238,271	198,769

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	551,056	238,271	198,769

- 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.