

Port Angeles School District No.121

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	61,627,137	350,450	2,000	11,923,987	350,000
Total Appropriation (Expenditures)	61,613,821	429,500	0	4,000,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	1,500,000	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	13,316	-79,050	2,000	6,423,987	-400,000
Beginning Total Fund Balance	2,000,000	525,822	47,379	37,234,908	450,000
Ending Total Fund Balance	2,013,316	446,772	49,379	43,658,895	50,000

SECTION B: EXCESS LEVIES FOR 2025 COLLECTION

Excess levies approved by voters for 2025 collection	5,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	5,600,000	XXXXX	0	10,824,358	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.

Port Angeles School District No.121

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,461.55		3,453.00		3,409.05	
FTE Certificated Employees	279.158		251.834		255.233	
FTE Classified Employees	167.933		177.136		173.520	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	63,237,627		58,371,875		61,627,137	
Total Expenditures	62,539,246		58,368,384		61,613,821	
Total Beginning Fund Balance	4,653,843		3,700,000		2,000,000	
Total Ending Fund Balance	4,438,858		3,703,491		2,013,316	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	26,213,394	41.92	28,640,013	49.07	30,449,418	49.42
Federal Special Purpose Funding	7,030,124	11.24	0	0.00	0	0.00
Special Education Instruction	9,833,665	15.72	10,468,889	17.94	9,380,519	15.22
Vocational Instruction	2,645,573	4.23	2,525,148	4.33	2,636,855	4.28
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,466,357	7.14	4,362,938	7.47	5,427,579	8.81
Other Instructional Programs	1,050,771	1.68	1,833,749	3.14	2,566,320	4.17
Community Services	0	0.00	0	0.00	0	0.00
Support Services	11,299,363	18.07	10,537,647	18.05	11,153,130	18.10
Total - Program Groups	62,539,246	100.00	58,368,384	100.00	61,613,821	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	38,422,723	61.44	36,306,097	62.20	37,870,487	61.46
Teaching Support	7,311,766	11.69	6,974,698	11.95	6,289,449	10.21
Other Supportive Activities	7,913,736	12.65	7,861,947	13.47	8,128,644	13.19
Building Administration	3,460,393	5.53	2,986,397	5.12	3,223,130	5.23
Central Administration	5,071,662	8.11	4,239,245	7.26	6,102,111	9.90
Total - Activity Groups	62,539,246	100.00	58,368,384	100.00	61,613,821	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	26,951,466	43.10	24,709,337	42.33	26,628,318	43.22
Classified Salaries	10,756,264	17.20	10,940,257	18.74	11,847,572	19.23
Employee Benefits and Payroll Taxes	14,945,127	23.90	13,065,170	22.38	13,705,481	22.24
Supplies, Instructional Resources and Noncapitalized Items	2,203,729	3.52	2,921,970	5.01	2,800,751	4.55
Purchased Services	7,314,448	11.70	6,685,725	11.45	6,583,699	10.69
Travel	112,141	0.18	21,925	0.04	33,000	0.05
Capital Outlay	256,071	0.41	24,000	0.04	15,000	0.02
Total - Objects	62,539,246	100.00	58,368,384	100.00	61,613,821	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	250.14	230.00	227.38
2. Grade 1	283.21	249.00	248.81
3. Grade 2	248.82	283.00	283.92
4. Grade 3	228.93	249.00	248.77
5. Grade 4	233.04	231.00	228.75
6. Grade 5	235.56	233.00	233.37
7. Grade 6	250.07	238.00	238.04
8. Grade 7	246.85	252.00	235.24
9. Grade 8	232.16	252.00	245.86
10. Grade 9	274.07	234.00	230.24
11. Grade 10	251.48	287.00	278.95
12. Grade 11 (excluding Running Start)	222.86	209.00	204.35
13. Grade 12 (excluding Running Start)	144.54	175.00	162.02
14. SUBTOTAL	3,101.73	3,122.00	3,065.70
15. Running Start	88.06	90.00	103.24
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	271.76	241.00	240.11
18. TOTAL K-12	3,461.55	3,453.00	3,409.05
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	279.16	251.83	255.233
2. General Fund FTE Classified Employees /4	167.93	177.14	173.520

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.

Port Angeles School District No.121

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,626,579	5,599,999	5,600,000
2000 Local Nontax Support	566,512	988,000	454,500
3000 State, General Purpose	33,671,969	35,008,727	35,832,265
4000 State, Special Purpose	9,787,984	10,773,766	12,098,802
5000 Federal, General Purpose	269,808	297,000	100,000
6000 Federal, Special Purpose	13,291,734	5,704,383	5,191,570
7000 Revenues from Other School Districts	23,042	0	850,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	1,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	63,237,627	58,371,875	61,627,137
EXPENDITURES			
00 Regular Instruction	26,213,394	28,640,013	30,449,418
10 Federal Special Purpose Funding	7,030,124	0	0
20 Special Education Instruction	9,833,665	10,468,889	9,380,519
30 Vocational Education Instruction	2,645,573	2,525,148	2,636,855
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	4,466,357	4,362,938	5,427,579
70 Other Instructional Programs	1,050,771	1,833,749	2,566,320
80 Community Services	0	0	0
90 Support Services	11,299,363	10,537,647	11,153,130
B. TOTAL EXPENDITURES	62,539,246	58,368,384	61,613,821
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)	698,382	3,491	13,316
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	131,224	0	0
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	110,063	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	881,922	200,000	0
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	0	0	0
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	0	2,000,000
G.L.891 Unassigned to Minimum Fund Balance Policy	3,640,697	3,500,000	0
F. TOTAL BEGINNING FUND BALANCE	4,653,843	3,700,000	2,000,000
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	260,537	0	0
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	110,063	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	914,335	0	0
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	0	0	0
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	3,703,491	2,013,316

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	3,153,923	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,438,858	3,703,491	2,013,316

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	5,618,512	5,592,068	5,593,550
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	315	0	0
1500 Timber Excise Tax	7,752	7,931	6,450
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,626,579	5,599,999	5,600,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	48,474	208,000	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	19,179	305,000	15,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	26,663	0	0
2300 Investment Earnings	57,714	50,000	122,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	139,075	225,000	67,500
2600 Fines and Damages	2,978	0	0
2700 Rentals and Leases	34,655	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	220,297	200,000	250,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	566,512	988,000	454,500

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE			
3100 Apportionment	32,026,139	32,907,625	34,074,346
3121 Special Education--General Apportionment	1,178,234	1,341,102	1,432,919
3300 Local Effort Assistance	0	0	0
3600 State Forests	467,596	760,000	325,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	33,671,969	35,008,727	35,832,265
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	20,000
4109 Transition To Kindergarten	XXXXX	0	0
4121 Special Education	5,120,891	6,049,345	6,940,852
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,931,233	2,140,088	2,574,950
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	513,594	425,000	185,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	97,929	100,000	100,000
4174 Highly Capable	105,751	106,853	102,000
4188 Childcare	0	0	0
4198 School Food Services	238,667	32,480	256,000
4199 Transportation--Operations	1,779,919	1,920,000	1,920,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
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	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	9,787,984	10,773,766	12,098,802

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	83,915	100,000	100,000
5329 Impact Aid, Special Education Funding	21,274	22,000	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	164,619	175,000	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	269,808	297,000	100,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	367,000
6109 Transition To Kindergarten	XXXXX	415,000	0
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	191,255	0	0
6113 Federal Special Purpose-ESSER III	5,989,901	0	0
6114 Federal Special Purpose ESSER III Learning Loss	1,594,329	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	167,993	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	5,533	0	0
6124 Special Education--Supplemental	1,000,436	923,170	930,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	43,125	40,000	40,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,505,154	1,354,213	1,227,290
6152 School Improve, Fed Other Title Grants under ESEA, Fed	404,007	512,000	290,000
6153 Migrant ESEA Migrant, Federal	0	0	0
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)	0	0	0
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,692,072	1,750,000	1,825,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	18,890	0	0
6210 E-Rate	XXXXX	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
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	112,741	135,000	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	140,652	125,000	125,000
6310 Medicaid Administrative Match	81,013	0	75,000
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	247,033	200,000	62,280
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	97,599	250,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,291,734	5,704,383	5,191,570

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	12,000	0	0
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	850,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	11,042	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	23,042	0	850,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
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	0	0	0
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	1,500,000
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	1,500,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	63,237,627	58,371,875	61,627,137

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	24,749,693	27,264,629	28,760,428
02 Alternative Learning Experience	1,463,700	1,375,384	1,291,391
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	0	397,599
00 TOTAL REGULAR INSTRUCTION	26,213,394	28,640,013	30,449,418
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	191,998	0	0
13 Federal Special Purpose - ESSER III	5,329,290	0	0
14 Federal Special Purpose ESSER III Learning Loss	1,429,021	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	79,815	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	7,030,124	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,824,551	9,539,431	8,404,726
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	5,294	0	0
24 Special Education, Supplemental, Federal	987,779	913,996	959,204
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	16,042	15,462	16,589
20 TOTAL SPECIAL EDUCATION INSTRUCTION	9,833,665	10,468,889	9,380,519
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,927,567	1,962,113	1,938,703
34 Middle School Career and Technical Education, State	685,478	520,035	698,152
38 Vocational, Federal	32,527	43,000	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,645,573	2,525,148	2,636,855
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,448,392	1,327,185	1,442,962
52 Other Title Grants under ESEA-Federal	390,654	602,729	597,349
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,738,502	2,072,511	3,014,674
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	631,322	98,133	92,247
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	0	0	0
65 Transitional Bilingual, State	144,746	136,957	146,966
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	112,741	125,423	133,381
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,466,357	4,362,938	5,427,579
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	558,216	373,593	400,762
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	492,554	1,460,156	2,165,558
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,050,771	1,833,749	2,566,320
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	7,727,174	6,800,360	7,336,105
98 School Food Services	1,611,796	1,720,000	1,722,000
99 Pupil Transportation	1,960,392	2,017,287	2,095,025
90 TOTAL SUPPORT SERVICES	11,299,363	10,537,647	11,153,130
TOTAL PROGRAM EXPENDITURES	62,539,246	58,368,384	61,613,821

Port Angeles School District No.121
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	28,760,428	0		18,081,603	2,753,830	6,617,695	346,000	945,300	16,000	0
02 ALE	1,291,391	0		936,179	38,839	316,373	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	397,599	0		238,572	53,573	105,454	0	0	0	0
TOTAL REGULAR INSTRUCTION	30,449,418	0		19,256,354	2,846,242	7,039,522	346,000	945,300	16,000	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	8,404,726	0		2,774,925	2,989,075	2,640,726	0	0	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	959,204	0		732,492	0	226,712	0	0	0	0

Port Angeles School District No.121
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	16,589	0		12,574	0	4,015	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	9,380,519	0		3,519,991	2,989,075	2,871,453	0	0	0	0
31 Voc, Basic, St	1,938,703	0		1,352,186	91,315	495,202	0	0	0	0
34 MidSchCar/Tec	698,152	0		482,816	38,981	176,355	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,636,855	0		1,835,002	130,296	671,557	0	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,442,962	0		415,360	377,923	329,530	0	320,149	0	0
52 Other Title Grants under ESEA-Federal	597,349	0	0	324,377	47,712	125,260	0	100,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,014,674	0		490,516	529,201	494,956	1,500,001	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Port Angeles School District No.121

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	92,247	0		0	78,412	13,835	0	0	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	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	146,966	0		112,138	0	34,828	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	133,381	0		0	83,343	50,038	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,427,579	0	0	1,342,391	1,116,591	1,048,447	1,500,001	420,149	0	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	400,762	0		302,494	0	98,268	0	0	0	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	2,165,558	0		0	525,210	140,348	0	1,500,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,566,320	0		302,494	525,210	238,616	0	1,500,000	0	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

Port Angeles School District No.121

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	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	7,336,105	0	0	372,086	3,101,140	1,261,579	458,300	2,116,000	12,000	15,000
98 Schl Food Serv	1,722,000	0	0	0	0	0	167,000	1,555,000	0	0
99 Pupil Transp	2,095,025	0	0	0	1,139,018	574,307	329,450	47,250	5,000	0
TOTAL SUPPORT SERVICES	11,153,130	0	0	372,086	4,240,158	1,835,886	954,750	3,718,250	17,000	15,000
OBJECT TOTALS	61,613,821	0	0	26,628,318	11,847,572	13,705,481	2,800,751	6,583,699	33,000	15,000

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	216,249	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-216,249	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	26,951,466	43.10	24,709,337	42.33	26,628,318	43.22
(3) Classified Salaries	10,756,264	17.20	10,940,257	18.74	11,847,572	19.23
(4) Employee Benefits and Payroll Taxes	14,945,127	23.90	13,065,170	22.38	13,705,481	22.24
(5) Supplies and Materials	2,203,729	3.52	2,921,970	5.01	2,800,751	4.55
(7) Purchased Services	7,314,448	11.70	6,685,725	11.45	6,583,699	10.69
(8) Travel	112,141	0.18	21,925	0.04	33,000	0.05
(9) Capital Outlay	256,071	0.41	24,000	0.04	15,000	0.02
TOTAL EXPENDITURES	62,539,246	100.00	58,368,384	100.00	61,613,821	100.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	37,224,317	59.52	35,384,114	60.62	36,835,506	59.78
28 Extracur	1,198,405	1.92	921,983	1.58	1,034,981	1.68
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	38,422,723	61.44	36,306,097	62.20	37,870,487	61.46
TEACHING SUPPORT						
22 Lrn Resrc	211,069	0.34	203,583	0.35	213,566	0.35
24 Guid/Coun	2,081,780	3.33	1,895,142	3.25	1,972,090	3.20
25 Pupil M/S	439,714	0.70	437,933	0.75	467,894	0.76
26 Health	2,858,124	4.57	3,288,433	5.63	1,838,781	2.98
31 InstProDev	812,329	1.30	383,025	0.66	731,915	1.19
32 Inst Tech	736,988	1.18	478,850	0.82	671,025	1.09
33 Curriculum	171,762	0.27	84,300	0.14	0	0.00
34 Prof Lrng St	358,964	0.57	203,432	0.35	394,178	0.64
TOTAL TEACHING SUPPORT	7,311,766	11.69	6,974,698	11.95	6,289,449	10.21
OTHER SUPPORT ACTIVITIES						
42 Food	739,985	1.18	860,000	1.47	860,000	1.40
44 Operation	789,046	1.26	757,000	1.30	757,000	1.23
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,411,287	2.26	1,266,656	2.17	1,298,578	2.11
53 Maintnce	409,580	0.65	422,282	0.72	436,211	0.71
56 Insurance	1,480	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-216,249	-0.35	0	0.00	0	0.00
62 Grnd Mnt	326,858	0.52	313,746	0.54	307,791	0.50
63 Oper Bldg	1,906,115	3.05	1,837,123	3.15	1,906,614	3.09
64 Maintnce	1,096,591	1.75	1,033,470	1.77	1,044,592	1.70
65 Utilities	1,044,575	1.67	872,000	0.00	992,200	0.00
66 E-Rate	XXXXX	XXXXX	0	1.49	0	1.61
67 Bldg Secu	871	0.00	0	0.00	0	0.00
68 Insurance	0	0.00	0	0.00	0	0.00
72 Info Sys	378,453	0.61	478,384	0.82	503,099	0.82

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	18,729	0.03	17,386	0.03	15,059	0.02
75 Mtr Pool	6,416	0.01	3,900	0.01	7,500	0.01
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	7,913,736	12.65	7,861,947	13.47	8,128,644	13.19
UNIT ADMINISTRATION						
23 Princ Off	3,460,393	5.53	2,986,397	5.12	3,223,130	5.23
TOTAL UNIT ADMINISTRATION	3,460,393	5.53	2,986,397	5.12	3,223,130	5.23
CENTRAL ADMINISTRATION						
11 Bd of Dir	295,832	0.47	34,500	0.06	81,000	0.13
12 Supt Off	432,592	0.69	379,511	0.65	378,559	0.61
13 Busns Off	1,388,407	2.22	849,858	1.46	852,325	1.38
14 HR	680,521	1.09	576,170	0.99	768,381	1.25
15 Pblc Rltn	171,087	0.27	105,771	0.18	147,365	0.24
21 Supv Inst	1,425,641	2.28	1,634,453	2.80	3,145,513	5.11
41 Supervisn	82,766	0.13	103,000	0.18	105,000	0.17
51 Supervisn	353,878	0.57	327,849	0.56	359,736	0.58
61 Supv Bldg	240,938	0.39	228,133	0.39	264,232	0.43
TOTAL CENTRAL ADMINISTRATION	5,071,662	8.11	4,239,245	7.26	6,102,111	9.90
TOTAL EXPENDITURES	62,539,246	100.00	58,368,384	100.00	61,613,821	100.00

Port Angeles School District No.121

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	210.233	82.37	72.551	41.81
28 Extracurricular	1.000	0.39	0.674	0.39
TOTAL TEACHING ACTIVITIES	211.233	82.76	73.225	42.20
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.359	1.36
24 Guidance and Counseling	12.000	4.70	4.264	2.46
25 Pupil Management and Safety	0.000	0.00	4.896	2.82
26 Health/Related Services	12.000	4.70	2.580	1.49
31 InstProDev	4.000	1.57	1.430	0.82
32 Inst Tech	XXXXX	XXXXX	3.250	1.87
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	28.000	10.97	18.779	10.82
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.000	0.00
52 Operations	XXXXX	XXXXX	10.160	5.86
53 Maintenance	XXXXX	XXXXX	3.000	1.73
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	3.000	1.73
63 Operation of Buildings	0.000	0.00	21.750	12.53
64 Maintenance	0.000	0.00	6.000	3.46
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	2.050	1.18
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.173	0.10
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	0.000	0.00	46.133	26.59

Port Angeles School District No.121

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	10.000	3.92	13.531	7.80
TOTAL UNIT ADMINISTRATION	10.000	3.92	13.531	7.80
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.39	1.000	0.58
13 Business Office	0.000	0.00	5.063	2.92
14 Human Resources	1.000	0.39	3.000	1.73
15 Public Relations	0.000	0.00	1.000	0.58
21 Supervision - Instruction	4.000	1.57	7.044	4.06
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	3.045	1.75
61 Supervision - Building	0.000	0.00	1.700	0.98
TOTAL CENTRAL ADMINISTRATION	6.000	2.35	21.852	12.59
TOTAL FTE STAFF	255.233	100.00	173.520	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.

Port Angeles School District No.121
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (same categories), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (same categories).

Port Angeles School District No.121
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	497,991	323,350	446,772

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

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	210	0	0
2000 Local Nontax Support	1,757	550	2,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,967	550	2,000
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
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)	1,967	550	2,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	43,408	45,000	0
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	47,379
F. TOTAL BEGINNING FUND BALANCE	43,408	45,000	47,379
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	45,375	45,550	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	49,379
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	45,375	45,550	49,379

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	210	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	210	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	1,757	550	2,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,757	550	2,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,967	550	2,000

Port Angeles School District No.121
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Port Angeles School District No.121
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -), ENDING FUND BALANCE, and G.L.810-890.

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

Port Angeles School District No.121**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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	10,454,961	10,653,504	10,763,987
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	594	0	0
1500 Timber Excise Tax	28,974	18,054	10,000
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,484,529	10,671,558	10,773,987
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	982,109	0	1,150,000
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	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	982,109	0	1,150,000
STATE, GENERAL PURPOSE			
3600 State Forests	880,890	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	880,890	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
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6000 TOTAL FEDERAL, SPECIAL PURPOSE	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	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,347,528	10,671,558	11,923,987

Port Angeles School District No.121
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES AND OTHER FINANCING SOURCES, 1100 Local Property Tax, 1300 Sale of Tax Title Property, etc.

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	578,719	300,000	350,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	578,719	300,000	350,000
EXPENDITURES			
33 Transportation Equipment Purchases	260,256	545,317	750,000
34 Transportation Equipment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	260,256	545,317	750,000
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)	318,462	-245,317	-400,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	245,317	0
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	270,652	0	0
G.L.890 Unassigned Fund Balance	0	0	450,000
H. TOTAL BEGINNING FUND BALANCE	270,652	245,317	450,000
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	0	0	50,000
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	589,114	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	589,114	0	50,000

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.