

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	63,109,794	538,395	4,624,950	11,337,448	257,973
Total Appropriation (Expenditures)	62,962,852	497,383	1,456,992	63,076,000	172,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	1,000,000	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	146,942	41,012	3,167,958	-52,738,551	85,973
Beginning Total Fund Balance	2,500,000	503,100	769,318	73,000,000	260,379
Ending Total Fund Balance	2,646,942	544,112	3,937,276	20,261,448	346,352

SECTION B: EXCESS LEVIES FOR 2026 COLLECTION

Excess levies approved by voters for 2026 collection	8,555,041	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	8,555,041	XXXXX	8,695,000	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.

Port Angeles School District No.121
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,471.38		3,409.05		3,322.28	
FTE Certificated Employees	252.023		255.233		246.054	
FTE Classified Employees	165.384		173.520		166.067	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	59,324,220		61,627,137		63,109,794	
Total Expenditures	61,695,493		61,613,821		62,962,852	
Total Beginning Fund Balance	4,438,858		2,000,000		2,500,000	
Total Ending Fund Balance	2,067,585		2,013,316		2,646,942	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	29,278,429	47.46	30,449,418	49.42	29,697,886	47.17
Federal Special Purpose Funding	520,496	0.84	0	0.00	0	0.00
Special Education Instruction	10,447,342	16.93	10,880,519	17.66	10,705,923	17.00
Vocational Instruction	2,793,612	4.53	2,636,855	4.28	2,816,190	4.47
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,220,802	8.46	5,427,579	8.81	5,921,826	9.41
Other Instructional Programs	824,911	1.34	2,566,320	4.17	1,540,652	2.45
Community Services	16,997	0.03	0	0.00	0	0.00
Support Services	12,592,904	20.41	9,653,130	15.67	12,280,375	19.50
Total - Program Groups	61,695,493	100.00	61,613,821	100.00	62,962,852	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	36,845,582	59.72	39,370,487	63.90	36,617,222	58.16
Teaching Support	7,448,840	12.07	6,289,449	10.21	7,060,974	11.21
Other Supportive Activities	8,559,266	13.87	7,028,644	11.41	9,297,836	14.77
Building Administration	3,077,922	4.99	3,223,130	5.23	3,128,978	4.97
Central Administration	5,397,706	8.75	5,702,111	9.25	6,857,842	10.89
Total - Activity Groups	61,695,493	100.00	61,613,821	100.00	62,962,852	100.00

Port Angeles School District No.121

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	26,345,202	42.70	26,628,318	43.22	26,392,519	41.92
Classified Salaries	10,824,188	17.54	11,847,572	19.23	11,194,055	17.78
Employee Benefits and Payroll Taxes	13,506,021	21.89	13,705,481	22.24	13,408,771	21.30
Supplies, Instructional Resources and Noncapitalized Items	2,062,169	3.34	3,400,751	5.52	3,269,511	5.19
Purchased Services	8,746,150	14.18	5,983,699	9.71	7,573,146	12.03
Travel	117,383	0.19	33,000	0.05	72,350	0.11
Capital Outlay	94,379	0.15	15,000	0.02	1,052,500	1.67
Total - Objects	61,695,493	100.00	61,613,821	100.00	62,962,852	100.00

**Port Angeles School District No.121
FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	260.02	227.38	197.61
2. Grade 1	218.94	248.81	200.56
3. Grade 2	275.56	283.92	221.99
4. Grade 3	256.13	248.77	219.35
5. Grade 4	231.90	228.75	264.52
6. Grade 5	242.41	233.37	239.16
7. Grade 6	232.73	238.04	232.39
8. Grade 7	245.55	235.24	224.91
9. Grade 8	236.19	245.86	206.55
10. Grade 9	254.38	230.24	252.87
11. Grade 10	261.84	278.95	244.94
12. Grade 11 (excluding Running Start)	197.73	204.35	195.35
13. Grade 12 (excluding Running Start)	169.00	162.02	190.08
14. SUBTOTAL	3,082.38	3,065.70	2,890.28
15. Running Start	105.45	103.24	100.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	283.55	240.11	332.00
18. TOTAL K-12	3,471.38	3,409.05	3,322.28

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	252.02	255.23	246.054
2. General Fund FTE Classified Employees /4	165.38	173.52	166.067

- 1/ Enrollment are the average counts at school years 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,643,900	5,600,000	7,158,709
2000 Local Nontax Support	902,052	454,500	565,000
3000 State, General Purpose	34,510,676	35,832,265	35,328,228
4000 State, Special Purpose	11,762,519	12,098,802	13,616,414
5000 Federal, General Purpose	369,399	100,000	117,000
6000 Federal, Special Purpose	6,103,649	5,191,570	5,324,443
7000 Revenues from Other School Districts	29,847	0	0
8000 Revenues from Other Entities	2,179	850,000	0
9000 Other Financing Sources	0	1,500,000	1,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,324,220	61,627,137	63,109,794
EXPENDITURES			
00 Regular Instruction	29,278,429	30,449,418	29,697,886
10 Federal Special Purpose Funding	520,496	0	0
20 Special Education Instruction	10,447,342	10,880,519	10,705,923
30 Vocational Education Instruction	2,793,612	2,636,855	2,816,190
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,220,802	5,427,579	5,921,826
70 Other Instructional Programs	824,911	2,566,320	1,540,652
80 Community Services	16,997	0	0
90 Support Services	12,592,904	9,653,130	12,280,375
B. TOTAL EXPENDITURES	61,695,493	61,613,821	62,962,852
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)	-2,371,273	13,316	146,942
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	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	0	0	0

Port Angeles School District No.121

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	2,000,000	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,153,923	0	2,500,000
F. TOTAL BEGINNING FUND BALANCE	4,438,858	2,000,000	2,500,000
G. G.L.898 Accounting Changes and Error Corrections	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	279,460	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	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	94,072	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	-1,459,871	2,013,316	0

Port Angeles School District No.121

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L. 891 Unassigned to Minimum Fund Balance Policy	3,153,924	0	2,646,942
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,067,585	2,013,316	2,646,942

- 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.

Port Angeles School District No.121
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
--	----------------------------	----------------------------	----------------------------

LOCAL TAXES

1100	Local Property Tax	5,634,148	5,593,550	7,150,759
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	305	0	0
1500	Timber Excise Tax	9,447	6,450	7,950
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	TOTAL LOCAL TAXES	5,643,900	5,600,000	7,158,709

LOCAL SUPPORT NONTAX

2100	Tuitions and Fees, Unassigned	51,108	0	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	28,000	15,000	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	18,486	0	0
2300	Investment Earnings	124,624	122,000	75,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	127,738	67,500	100,000
2600	Fines and Damages	2,871	0	0
2700	Rentals and Leases	26,401	0	0
2800	Judgement and Settlements	21,902	0	0
2900	Local Support Nontax, Unassigned	500,923	250,000	375,000
2998	Local School Food Services-non NSLP	0	0	0
2000	TOTAL LOCAL SUPPORT NONTAX	902,052	454,500	565,000

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	32,911,727	34,074,346	33,667,855
3121 Special Education--General Apportionment	1,353,756	1,432,919	1,360,373
3300 Local Effort Assistance	0	0	0
3600 State Forests	236,262	325,000	300,000
3900 Other State General Purpose, Unassigned	8,931	0	0
3000 TOTAL STATE, GENERAL PURPOSE	34,510,676	35,832,265	35,328,228
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	112,666	20,000	0
4109 Transition To Kindergarten	0	0	361,517
4121 Special Education	6,480,474	6,940,852	7,900,826
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,257,318	2,574,950	2,343,815
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	392,608	185,000	300,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	87,135	100,000	53,931
4174 Highly Capable	106,531	102,000	109,266
4188 Childcare	0	0	0
4198 School Food Services	392,086	256,000	544,100
4199 Transportation--Operations	1,933,700	1,920,000	2,002,959
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	11,762,519	12,098,802	13,616,414

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
--	----------------------------	----------------------------	----------------------------

FEDERAL, GENERAL PURPOSE

5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	161,722	100,000	85,000
5329	Impact Aid, Special Education Funding	43,691	0	32,000
5400	Federal in Lieu of Taxes	0	0	0
5500	Federal Forests	163,986	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	TOTAL FEDERAL, GENERAL PURPOSE	369,399	100,000	117,000

FEDERAL, SPECIAL PURPOSE

6100	Special Purpose, OSPI, Unassigned	239,397	367,000	0
6109	Transition To Kindergarten	0	0	0
6111	Federal Special Purpose--SLFRF	0	0	0
6112	Federal Special Purpose--ESSER II	0	0	0
6113	Federal Special Purpose--ESSER III	29,045	0	0
6114	Federal Special Purpose ESSER III Learning Loss	562,862	0	0
6118	Federal Special Purpose--Reserved G	0	0	0
6119	Federal Special Purpose--Cares Act - Other	54,738	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	0	0	0
6124	Special Education--Supplemental	923,984	930,000	982,000
6125	Special Education--Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	56,710	40,000	40,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	1,435,170	1,227,290	1,202,159
6152	School Improve, Fed Other Title Grants under ESEA, Fed	608,613	290,000	550,461
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

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	300,000
6188 Childcare	0	0	325,000
6189 Other Community Services	0	0	0
6198 School Food Services	1,586,306	1,825,000	1,645,500
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	6,377	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	121,660	0	129,323
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	152,292	125,000	0
6310 Medicaid Administrative Match	128,304	75,000	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	82,402	62,280	75,000
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	115,790	250,000	0

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
--	----------------------------	----------------------------	----------------------------

6000 TOTAL FEDERAL, SPECIAL PURPOSE

	6,103,649	5,191,570	5,324,443
--	-----------	-----------	-----------

REVENUES FROM OTHER SCHOOL DISTRICTS

7100		Program Participation, Unassigned	7,125	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	0
7197		Support Services	0	0	0
7198		School Food Services	0	0	0
7199		Transportation	22,722	0	0
7301		Nonhigh Participation	0	0	0
7000		TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	29,847	0	0

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	850,000	0
8198		School Food Services	0	0	0
8199		Transportation	2,179	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 ENTITIES	2,179	850,000	0

OTHER FINANCING SOURCES

9100		Sale of Bonds	0	0	0
9300		Sale of Equipment	0	0	0
9400		Insurance Recoveries	0	0	0
9500		Long-Term Financing	0	0	0
9900		Transfers	0	1,500,000	0
9901		Transfers (local resources)	0	0	1,000,000
9000		TOTAL OTHER FINANCING SOURCES	0	1,500,000	1,000,000

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,324,220	61,627,137	63,109,794

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
--	----------------------------	----------------------------	----------------------------

REGULAR INSTRUCTION

01 Basic Education	27,487,636	28,760,428	27,807,180
02 Alternative Learning Experience	1,438,672	1,291,391	1,566,239
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	352,122	397,599	324,467
00 TOTAL REGULAR INSTRUCTION	29,278,429	30,449,418	29,697,886

FEDERAL SPECIAL PURPOSE FUNDING

11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	43,608	0	0
14 Federal Special Purpose ESSER III Learning Loss	476,887	0	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	520,496	0	0

SPECIAL EDUCATION INSTRUCTION

21 Special Education, Supplemental, State	9,414,871	9,904,726	9,987,775
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	32,642	0	0
24 Special Education, Supplemental, Federal	983,859	959,204	718,148
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	15,970	16,589	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	10,447,342	10,880,519	10,705,923

VOCATIONAL EDUCATION INSTRUCTION

31 Vocational, Basic, State	2,115,361	1,938,703	2,145,272
34 Middle School Career and Technical Education, State	616,993	698,152	670,918
38 Vocational, Federal	61,257	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,793,612	2,636,855	2,816,190

SKILL CENTER INSTRUCTION

45 Skill Center, Basic, State	0	0	0
---------------------------------	---	---	---

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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 INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,412,875	1,442,962	1,786,387
52 Other Title Grants under ESEA-Federal	607,829	597,349	215,621
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,455,695	3,014,674	3,054,394
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	479,553	92,247	182,482
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	143,189	146,966	149,166
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	121,660	133,381	147,144
69 Compensatory, Other	0	0	386,632
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,220,802	5,427,579	5,921,826
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	405,264	400,762	540,652
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	419,647	2,165,558	1,000,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	824,911	2,566,320	1,540,652
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	16,997	0	0
80 TOTAL COMMUNITY SERVICES	16,997	0	0
SUPPORT SERVICES			
97 District-wide Support	8,608,373	5,836,105	8,241,013
98 School Food Services	1,861,600	1,722,000	1,863,750
99 Pupil Transportation	2,122,931	2,095,025	2,175,612
90 TOTAL SUPPORT SERVICES	12,592,904	9,653,130	12,280,375
TOTAL PROGRAM EXPENDITURES	61,695,493	61,613,821	62,962,852

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	27,807,180	0	0	17,193,186	2,666,911	5,896,667	615,825	1,359,591	25,000	50,000
02 ALE	1,566,239	0	0	966,082	39,764	312,593	17,300	230,500	0	0
03 Basic Education - Dropout Reengagement	0	0	0	0	0	0	0	0	0	0
09 Transition to Kindergarten	324,467	0	0	165,531	59,976	98,960	0	0	0	0
TOTAL REGULAR INSTRUCTION	29,697,886	0	0	18,324,799	2,766,651	6,308,220	633,125	1,590,091	25,000	50,000
11 Federal Special Purpose - SLFRF	0	0	0	0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0	0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	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	0
18 Federal Special Purpose - Reserved G	0	0	0	0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	9,987,775	0	0	3,357,716	2,748,549	2,863,158	16,000	988,602	13,750	0
22 Sp Ed, I&T, St	0	0	0	0	0	0	0	0	0	0
23 Sp Ed, Sup, IDRA, Fed	0	0	0	0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	718,148	0	0	536,463	0	181,685	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, IET, Fed	0	0	0	0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0	0	0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	10,705,923	0	0	3,894,179	2,748,549	3,044,843	16,000	988,602	13,750	0
31 Voc, Basic, St	2,145,272	0	0	1,198,822	94,870	472,715	255,715	108,750	14,400	0
34 MidSchCar/Tec	670,918	0	0	466,538	8,326	155,679	36,430	2,345	1,600	0
38 Voc, Fed	0	0	0	0	0	0	0	0	0	0
39 Voc, Other	0	0	0	0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,816,190	0	0	1,665,360	103,196	628,394	292,145	111,095	16,000	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	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,786,387	0	0	579,332	444,049	420,279	311,227	31,500	0	0
52 Other Title Grants under ESEA-Federal	215,621	0	0	165,405	0	50,216	0	0	0	0
53 ESEA Migrant, Federal	0	0	0	0	0	0	0	0	0	0
54 Read First, Fed	0	0	0	0	0	0	0	0	0	0
55 LAP	3,054,394	0	0	836,079	520,867	543,884	1,150,164	3,400	0	0
56 St In, Ctr/Hm, D	0	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	0
58 Sp/Plt Pgm, St	182,482	0	0	6,536	83,437	92,509	0	0	0	0
59 I-JAJ	0	0	0	0	0	0	0	0	0	0
61 Head Start, Fed	0	0	0	0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0	0	0	0	0	0	0	0	0
64 LEP, Fed	0	0	0	0	0	0	0	0	0	0
65 Tran Billing, St	149,166	0	0	114,940	0	34,226	0	0	0	0
67 Ind Ed, Fd, JOM	0	0	0	0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	147,144	0	0	0	91,811	55,333	0	0	0	0
69 Comp, Othr	386,632	0	0	22,000	254,524	110,108	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,921,826	0	0	1,724,292	1,394,688	1,306,555	1,461,391	34,900	0	0
71 Traffic Safety	0	0	0	0	0	0	0	0	0	0
73 Summer School	0	0	0	0	0	0	0	0	0	0
74 Highly Capable	540,652	0	0	395,557	0	145,095	0	0	0	0
76 Target Asst	0	0	0	0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0	0	0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,000,000	0	0	0	0	0	0	0	0	1,000,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,540,652	0	0	395,557	0	145,095	0	0	0	1,000,000
81 Public Radio/TV	0	0	0	0	0	0	0	0	0	0
86 Comm Schools	0	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 Other Comm Srv	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	8,241,013	0		388,332	3,050,467	1,373,656	353,200	3,060,258	12,600	2,500
98 Schl Food Serv	1,863,750	0		0	0	0	161,500	1,702,250	0	0
99 Pupil Transp	2,175,612	0		0	1,130,504	602,008	352,150	85,950	5,000	0
TOTAL SUPPORT SERVICES	12,280,375	0	0	388,332	4,180,971	1,975,664	866,850	4,848,458	17,600	2,500
OBJECT TOTALS	62,962,852	0	0	26,392,519	11,194,055	13,408,771	3,269,511	7,573,146	72,350	1,052,500

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
(0) Debit Transfers	210,955	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-210,955	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	26,345,202	42.70	26,628,318	43.22	26,392,519	41.92
(3) Classified Salaries	10,824,188	17.54	11,847,572	19.23	11,194,055	17.78
(4) Employee Benefits and Payroll Taxes	13,506,021	21.89	13,705,481	22.24	13,408,771	21.30
(5) Supplies and Materials	2,062,169	3.34	3,400,751	5.52	3,269,511	5.19
(7) Purchased Services	8,746,150	14.18	5,983,699	9.71	7,573,146	12.03
(8) Travel	117,383	0.19	33,000	0.05	72,350	0.11
(9) Capital Outlay	94,379	0.15	15,000	0.02	1,052,500	1.67
TOTAL EXPENDITURES	61,695,493	100.00	61,613,821	100.00	62,962,852	100.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	35,640,362	57.77	38,335,506	62.22	35,709,797	56.72
28 Extracur	1,205,219	1.95	1,034,981	1.68	907,425	1.44
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	36,845,582	59.72	39,370,487	63.90	36,617,222	58.16
TEACHING SUPPORT						
22 Lrn Resrc	207,135	0.34	213,566	0.35	187,916	0.30
24 Guid/Coun	1,928,117	3.13	1,972,090	3.20	1,934,516	3.07
25 Pupil M/S	447,547	0.73	467,894	0.76	347,933	0.55
26 Health	3,213,045	5.21	1,838,781	2.98	2,930,413	4.65
31 InstProDev	959,413	1.56	731,915	1.19	543,820	0.86
32 Inst Tech	504,168	0.82	671,025	1.09	737,516	1.17
33 Curriculum	189,416	0.31	0	0.00	0	0.00
34 Prof Lrng St	359,171	0.58	394,178	0.64	378,860	0.60
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	7,448,840	12.07	6,289,449	10.21	7,060,974	11.21
OTHER SUPPORT ACTIVITIES						
42 Food	870,158	1.41	860,000	1.40	728,750	1.16
44 Operation	908,230	1.47	757,000	1.23	1,036,500	1.65
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,449,780	2.35	1,298,578	2.11	1,300,790	2.07
53 Maintnce	482,189	0.78	436,211	0.71	465,485	0.74
56 Insurance	5,161	0.01	0	0.00	3,725	0.01
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-210,955	-0.34	0	0.00	0	0.00
62 Grnd Mnt	327,633	0.53	307,791	0.50	334,606	0.53
63 Oper Bldg	2,027,198	3.29	1,906,614	3.09	1,909,037	3.03
64 Maintnce	975,490	1.58	1,044,592	1.70	967,580	1.54
65 Utilities	1,224,343	1.98	92,200	0.15	1,242,800	1.97
66 E-Rate	189,416	0.31	0	0.00	0	0.00
67 Bldg Secu	908	0.00	0	0.00	0	0.00
68 Insurance	0	0.00	0	0.00	995,625	1.58

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	475,121	0.77	303,099	0.49	291,181	0.46
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	12,483	0.02	15,059	0.02	21,757	0.03
75 Mtr Pool	11,526	0.02	7,500	0.01	0	0.00
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	8,559,266	13.87	7,028,644	11.41	9,297,836	14.77
UNIT ADMINISTRATION						
23 Princ Off	3,077,922	4.99	3,223,130	5.23	3,128,978	4.97
TOTAL UNIT ADMINISTRATION	3,077,922	4.99	3,223,130	5.23	3,128,978	4.97
CENTRAL ADMINISTRATION						
11 Bd of Dir	102,474	0.17	81,000	0.13	63,950	0.10
12 Supt Off	435,240	0.71	378,559	0.61	400,204	0.64
13 Busns Off	1,835,997	2.98	652,325	1.06	979,413	1.56
14 HR	804,135	1.30	568,381	0.92	631,251	1.00
15 Pblc Rltn	70,007	0.11	147,365	0.24	199,614	0.32
21 Supv Inst	1,414,373	2.29	3,145,513	5.11	3,875,303	6.15
41 Supervision	100,209	0.16	105,000	0.17	98,500	0.16
51 Supervision	396,179	0.64	359,736	0.58	405,612	0.64
61 Supv Bldg	239,093	0.39	264,232	0.43	203,995	0.32
TOTAL CENTRAL ADMINISTRATION	5,397,706	8.75	5,702,111	9.25	6,857,842	10.89
TOTAL EXPENDITURES	61,695,493	100.00	61,613,821	100.00	62,962,852	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	199.520	81.09	68.136	41.03
28 Extracurricular	0.500	0.20	0.674	0.41
TOTAL TEACHING ACTIVITIES	200.020	81.29	68.810	41.44
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	1.951	1.17
24 Guidance and Counseling	11.000	4.47	4.722	2.84
25 Pupil Management and Safety	0.000	0.00	3.847	2.32
26 Health/Related Services	16.500	6.71	2.316	1.39
31 InstProDev	2.500	1.02	1.508	0.91
32 Inst Tech	XXXXX	XXXXX	3.250	1.96
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.034	0.01	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	30.034	12.21	17.594	10.59
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXXX	XXXXXX	0.000	0.00
52 Operations	XXXXXX	XXXXXX	9.897	5.96
53 Maintenance	XXXXXX	XXXXXX	3.000	1.81
58 Remote Learning Operations	XXXXXX	XXXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	3.000	1.81
63 Operation of Buildings	0.000	0.00	21.000	12.65
64 Maintenance	0.000	0.00	6.000	3.61
65 Utilities	XXXXXX	XXXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	1.938	1.17
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.195	0.12
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	45.030	27.12

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	4.06	13.423	8.08
TOTAL UNIT ADMINISTRATION	10.000	4.06	13.423	8.08
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.900	0.37	1.000	0.60
13 Business Office	0.000	0.00	5.013	3.02
14 Human Resources	1.000	0.41	2.250	1.35
15 Public Relations	0.000	0.00	1.400	0.84
21 Supervision - Instruction	4.100	1.67	6.576	3.96
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	3.335	2.01
61 Supervision - Building	0.000	0.00	1.636	0.99
TOTAL CENTRAL ADMINISTRATION	6.000	2.44	21.210	12.77
TOTAL FTE STAFF	246.054	100.00	166.067	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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	97,562	99,000	96,810
200 Athletics	132,271	116,500	209,130
300 Classes	9,900	11,950	12,700
400 Clubs	150,514	118,000	218,155
600 Private Moneys	1,000	5,000	1,600
A. TOTAL REVENUES	391,247	350,450	538,395
EXPENDITURES			
100 General Student Body	59,634	117,000	70,650
200 Athletics	89,860	96,000	192,050
300 Classes	5,009	7,000	7,050
400 Clubs	160,041	199,500	226,033
600 Private Moneys	0	10,000	1,600
B. TOTAL EXPENDITURES	314,544	429,500	497,383
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	76,703	-79,050	41,012
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	497,991	525,822	503,100
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	497,991	525,822	503,100
E. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	574,694	446,772	544,112
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

Port Angeles School District No.121

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	574,694	446,772	544,112

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	4,622,450
2000 Local Nontax Support	2,411	2,000	2,500
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	2,411	2,000	4,624,950
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	1,446,992
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	10,000
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	1,456,992
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)	2,411	2,000	3,167,958
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	45,375	0	769,318
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	47,379	0
F. TOTAL BEGINNING FUND BALANCE	45,375	47,379	769,318
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	47,786	0	3,937,276
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	49,379	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	47,786	49,379	3,937,276

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	0	0	4,592,450
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	30,000
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	4,622,450
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,411	2,000	2,500
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	2,411	2,000	2,500
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,411	2,000	4,624,950

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,675,506	10,773,987	5,087,448
2000 Local Non-tax Support	1,735,807	1,150,000	1,200,000
3000 State, General Purpose	447,958	0	50,000
4000 State, Special Purpose	82,717	0	5,000,000
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	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,941,987	11,923,987	11,337,448
EXPENDITURES			
10 Sites	704,362	2,500,000	2,620,000
20 Buildings	850,345	13,000,000	59,640,000
30 Equipment	136,776	0	786,000
40 Energy	0	0	30,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	5,174	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,696,656	15,500,000	63,076,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	1,500,000	1,000,000
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)	11,245,332	-5,076,012	-52,738,551
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

Port Angeles School District No.121

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	26,541,621	0	73,000,000
G.L.890 Unassigned Fund Balance	0	37,786,953	0
F. TOTAL BEGINNING FUND BALANCE	26,541,621	37,786,953	73,000,000
	XXXXX	XXXXX	XXXXX
G. G.L.898 Accounting Changes and Error Corrections			
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	37,786,953	32,710,940	20,261,448
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	37,786,953	32,710,940	20,261,448

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.I.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.

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
--	----------------------------	----------------------------	----------------------------

LOCAL TAXES

1100	Local Property Tax	10,639,039	10,763,987	5,087,448
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	583	0	0
1500	Timber Excise Tax	35,884	10,000	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	TOTAL LOCAL TAXES	10,675,506	10,773,987	5,087,448

LOCAL SUPPORT NONTAX

2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	1,735,807	1,150,000	1,200,000
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	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	TOTAL LOCAL NONTAX SUPPORT	1,735,807	1,150,000	1,200,000

STATE, GENERAL PURPOSE

3600	State Forests	447,958	0	50,000
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	447,958	0	50,000

STATE, SPECIAL PURPOSE

4100	Special Purpose, Unassigned	82,717	0	0
4130	State Matching Funding Assistance, Paid Direct to Districts	0	0	5,000,000
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	82,717	0	5,000,000

FEDERAL, GENERAL PURPOSE

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	0	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

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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 ENTITIES	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 Insurance Recoveries	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	12,941,987	11,923,987	11,337,448

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	0	0	0
2300	Investment Earnings	26,134	0	2,500
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	Judgement and Settlements	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	295,654	350,000	255,473
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
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	0	0
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	Insurance Recoveries	0	0	0

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
--	----------------------------	----------------------------	----------------------------

9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	321,787	350,000	257,973
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	321,787	350,000	257,973

EXPENDITURES

33 Transportation Equipment Purchases	143,438	750,000	172,000
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	143,438	750,000	172,000
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)	178,349	-400,000	85,973

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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.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	170,255
G.L.890 Unassigned Fund Balance	0	450,000	90,124
H. TOTAL BEGINNING FUND BALANCE	589,114	450,000	260,379
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	50,000	346,352

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	767,463	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	767,463	50,000	346,352

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.

