

# Port Townsend School District Budgeted Enrollment

<b>Grade</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Transition to K	30	30	30	30
Kindergarten	70	70	70	70
Grade 1	74	70	70	70
Grade 2	73	74	70	70
Grade 3	70	73	74	71
Grade 4	70	70	73	74
Grade 5	71	70	70	73
Grade 6	67	71	70	70
Grade 7	78	67	71	70
Grade 8	88	78	67	71
Grade 9	86	88	78	67
Grade 10	96	86	88	78
Grade 11	82	91	86	83
Grade 12	60	72	91	76
<b>Subtotal</b>	<b>1015</b>	<b>1010</b>	<b>1008</b>	<b>973</b>
Running Start	32	32	32	32
ALE	129	129	129	129
<b>Total K-12</b>	<b>1176</b>	<b>1171</b>	<b>1169</b>	<b>1134</b>
Certificated FTE	96.914	89.914	88.914	87.914
Classified FTE	62.345	59.345	58.345	57.345

# General Fund 4 Year Budget Summary

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Revenue</b>				
Local Taxes	3,507,038	3,535,740	3,525,001	3,525,000
Local Support	702,100	646,500	631,000	615,500
State General Purpose	11,790,080	12,717,447	13,042,871	12,567,620
State Special Purpose	3,747,193	3,877,778	3,947,864	4,035,848
Federal Special Purpose	3,838,537	2,394,500	2,249,500	2,254,500
Federal General Purpose	100,000	100,000	100,000	100,000
Revenue from Other Districts	200,000	202,500	177,500	152,500
Total Revenue	<u>23,884,949</u>	<u>23,474,465</u>	<u>23,673,736</u>	<u>23,250,968</u>
<b>Expenditures</b>				
Regular Instruction	11,499,320	11,484,227	11,426,806	11,369,672
Federal Special Purpose (ESSER)	1,391,658	100,000	0	
Special Ed Instruction	3,142,218	3,061,774	3,031,156	3,016,000
Voc. Ed Instruction	726,207	730,000	735,000	740,000
Compensatory Ed Instruction	1,243,307	1,260,000	1,247,400	1,241,163
Other Instructional Programs	1,415,771	1,400,000	1,386,000	1,379,070
Community Services	15,657	14,000	14,000	14,000
Support Services	5,683,216	5,538,207	5,482,825	5,455,411
Total Expenditures	<u>25,117,354</u>	<u>23,588,208</u>	<u>23,323,187</u>	<u>23,215,316</u>
Other Financing Sources Transfer In	250,000	250,000	250,000	250,000
Revenues over (under) Expenditures	<u>(982,405)</u>	<u>136,257</u>	<u>600,549</u>	<u>285,652</u>
Beginning Fund Balance Sept 1	<u>2,200,000</u>	<u>1,217,595</u>	<u>1,353,852</u>	<u>1,954,400</u>
Total Ending Fund Balance Aug 31	<u>1,217,595</u>	<u>1,353,852</u>	<u>1,954,400</u>	<u>2,240,052</u>
	4.85%	5.74%	8.38%	9.65%

## 2023-24 Budgeted Expenditures

Account	Program	2022-23 Budget	2022-23 @ 5/31	2023-24 Budget	2023-2024 Budgeted Expenditures								2023-2024 Budgeted Revenues					
					Program Budget			Budget by Building					Federal	State	Levy	Other	Total	
					MSOC	Sal/Ben	Total Program	Salish Coast	Blue Heron	High School	OCEAN	District Wide						Total
01-00	Basic Education	8,521,629	6,417,076	8,595,950	183,560	8,412,389	8,595,950	3,580,099	2,041,153	2,385,730		588,967	8,595,950	100,000	7,206,709	271,166	31,050	7,608,925
01-09	Transition to Kindergarten			378,112		378,112	378,112	378,112					378,112	345,310		32,802		378,112
01-28	Extra-Curricular	503,569	477,938	637,101	203,150	433,951	637,101		95,270	430,975		110,856	637,101		-	503,601	181,000	684,601
01-20	Curriculum Development	20,000	798	10,000	10,000		10,000					10,000	10,000		10,000			10,000
01-22	Library	25,300	24,714	25,300	25,300		25,300	7,000	7,000	7,000		4,300	25,300		20,725	4,575		25,300
01-23	Reach/Enrichment/Innovation	15,000	8,371	20,000	20,000		20,000	6,000	6,000	6,000	2,000		20,000			15,000		15,000
01-24	Textbook/Materials Adoption	300,000	7,662	165,000	165,000		165,000	0	0	0	0	165,000	165,000		140,499	24,501		165,000
01-27	Art Levy	15,000	12,074	15,000	15,000		15,000	6,500	4,000	3,000	1,500		15,000			15,000		15,000
01-28	Drama Levy	15,000	18,488	15,000	10,262	4,738	15,000		4,500	9,000	1,500		15,000			15,000		15,000
01-29	Music Levy	15,000	9,750	15,000	15,000		15,000	2,000	4,500	7,000	1,500		15,000			17,000		17,000
01-30-33	Extra-Curricular, Academic Com	66,792	56,583	70,555	10,850	59,705	70,555	2,401	13,872	51,438	2,844		70,555			70,555		70,555
01-90/92	Salish Coast Building Budget	54,732	25,910	78,918	78,918		78,918	78,918					78,918		64,918	10,000	4,000	78,918
01-90/92	Blue Heron Building Budget	33,390	37,389	45,682	45,682		45,682		45,682				45,682		35,682	10,000		45,682
01-90/92/98	High School Building Budget	111,181	101,877	110,452	106,226	4,226	110,452			110,452			110,452		105,452	5,000		110,452
01-91/31-91	Running Start	285,373	146,126	292,781	292,781		292,781			292,781			292,781		307,578			307,578
01-93	District Wide Professional Growt	10,000	9,758	15,000	15,000		15,000					15,000	15,000			15,000		15,000
01-94	Admin Professional Growth	3,750	1,988	3,750	3,750		3,750	750	750	750	750	750	3,750		3,750			3,750
01-95	Certificated Professional Growth	97,716	19,323	110,864	110,864		110,864	49,226	25,075	28,218	8,345		110,864		19,528	91,336		110,864
01-96	Classified Professional Growth	10,000	3,617	15,000	15,000		15,000					15,000	15,000			15,000		15,000
02-16/02-90	ALE Budget	933,434	622,309	899,319	41,425	857,894	899,319				899,319		899,319		1,232,598	-		1,232,598
12-00	ESSER II	39,891	176,874	0	0		0						0					-
13-00	ESSER III	1,316,419	488,114	1,131,826	289,695	842,131	1,131,826	266,920	343,278	83,226	81,424	356,979	1,131,826	1,300,000				1,300,000
14-00	ESSER III - Learning Loss	239,349	75,946	259,830	239,670	20,160	259,830					259,830	259,830	300,000				300,000
19-00	DOH - Learn to Return	75,000	36,474	0			0						0					-
21-00	State SPED	2,794,204	2,072,227	2,811,857	197,950	2,613,907	2,811,857	879,791	582,531	848,494	110,400	390,640	2,811,857	30,000	2,263,243	623,114		2,916,357
24-00	Federal SPED	283,794	226,868	330,363		330,363	330,363	131,861	69,544	128,958			330,363	311,324				311,324
31-00	Vocational State - HS	570,258	424,673	595,031	86,503	508,528	595,031			595,031			595,031		626,350			626,350
34-00	Vocational State - MS			99,128	17,546	81,582	99,128		99,128				99,128		104,345			104,345
38-00	Vocational Federal	12,419	0	12,585	12,585		12,585			12,585			12,585	13,000				13,000
51-00	Title I	619,248	476,882	532,188	146,991	385,197	532,188	319,604	130,138	10,000		72,447	532,188	549,697				549,697
52-00, 52-25	Rural Ed/Title IV	69,955	49,978	68,829	40,597	28,232	68,829	48,829	10,000	10,000			68,829	71,093				71,093
52-79	Title II Part A	46,839	47,051	56,053	56,053		56,053					56,053	56,053	57,897				57,897
55-00	LAP	726,097	428,796	409,844	5,682	404,162	409,844	242,144	90,010		43,234	34,456	409,844		411,590			411,590
58-00	National Board, misc grants	123,612	23,021	100,649		100,649	100,649					100,649	100,649		100,649			100,649
65-00	Bilingual	75,146	56,940	75,744		75,744	75,744	37,872	22,723	15,149			75,744		56,481	19,263		75,744
74-00	Highly Capable	37,920	9,139	36,659	28,808	7,851	36,659	1,000	8,000	3,000	1,000	23,659	36,659		37,866			37,866
79-00	Capacity	800,000		800,000	800,000		800,000					800,000	800,000	400,000	400,000			800,000
79-05	Innovative Programs (see React	15,000	10,183	0	0		0	0	0	0	0		0					-
79-13	Preschool	9,755	5,490	0			0						0					-
79-30	Wa St Arts Commission Grant	8,250	4,668	10,500	10,500		10,500		10,500				10,500		10,500			10,500
79-40	MDS	66,870	51,846	82,855	57,702	25,153	82,855						82,855	85,216				85,216
79-90	Special Grants, PTA, other misc	415,633	176,212	485,757	412,852	72,905	485,757			72,905	2,352	410,500	485,757	30,000			455,757	485,757
89-00-28	Community Services-	13,966	7,174	15,657	10,150	5,507	15,657						15,657				10,150	10,150
97-11	District Wide - Board	122,600	75,443	164,500	164,500		164,500					164,500	164,500		75,000	89,500		164,500
97-12	District Wide - Superintendent	397,328	249,835	362,445	38,000	324,445	362,445					362,445	362,445		55,726	306,719		362,445
97-13/14	Business Office	484,325	357,172	522,535	43,200	479,335	522,535						522,535		280,200	209,942	16,643	506,785



# 2023-2024 MSOC Disclosure

## Combined 1191 MSOC from F-203

Technology	163,767
Utilities	380,878
Curriculum	150,499
Supplies, inc. library	20,725
Other Supplies	298,784
Prof. Dev.	23,278
Facilities	188,691
District Wide	130,726
9-12 Lab Science	64,875

**\* Total MSOC Allocation** **\$ 1,422,222**

## \*\* Objects of Expenditure

	Totals	Prg 01	Prg 02	Prg 97
Object 5 - totals	\$ 872,538	\$ 425,288	\$ 21,000	\$ 426,250
Object 7 - totals	\$ 2,339,982	\$ 822,892	\$ 18,425	\$ 1,498,665
Object 8 - totals	\$ 19,700	\$ 7,200	\$ -	\$ 12,500
Object 9 - totals	\$ 20,000	\$ -	\$ -	\$ 20,000

**\* Total Budgeted 5-9 Expenditures** **\$ 3,252,220**

**\* Difference** **\$ (1,829,998)**

**General Fund  
Program Summary by Object of Expenditure  
2023-2024**

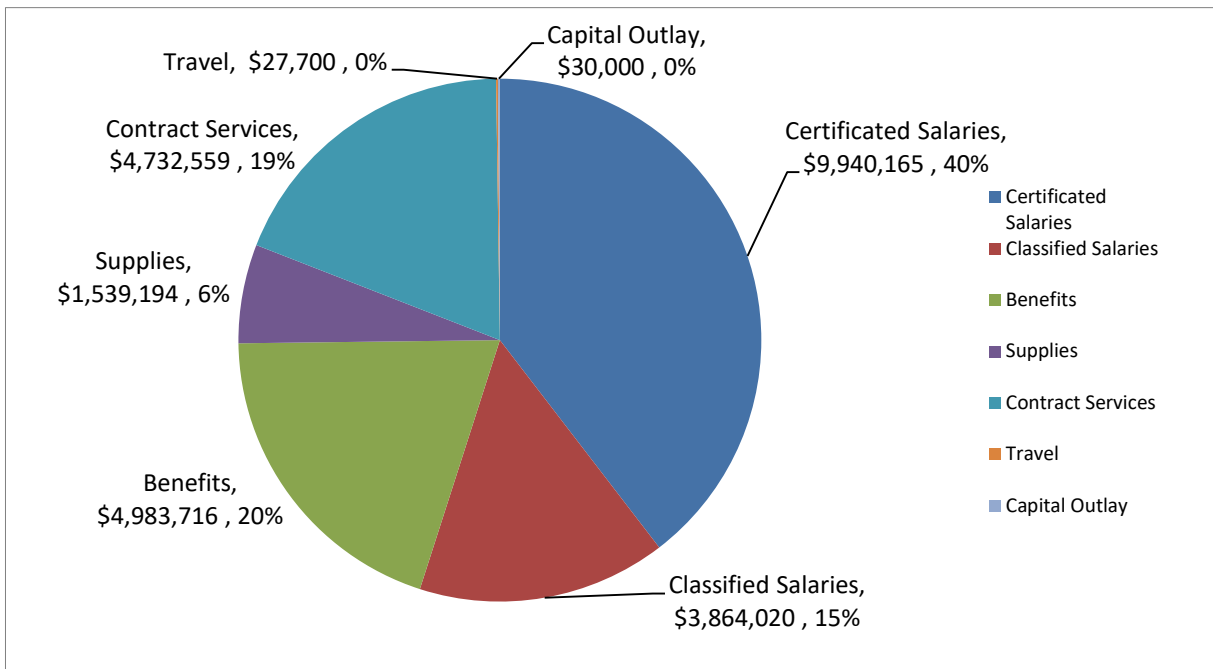
Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Certificated Salaries	(3) Classified Salaries	(4) Employee Benefits	(5) Supplies/ Matrials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	10,221,888	51,500		5,919,734	831,521	2,163,753	425,288	822,892	7,200	0
02 ALE	899,320	2,000		621,781	22,240	213,874	21,000	18,425	0	0
09 Transition to Kindergarten	378,112			216,510	58,293	103,309				
<b>Total Regular Instruction</b>	<b>11,499,320</b>	<b>53,500</b>	<b>0</b>	<b>6,758,025</b>	<b>912,054</b>	<b>2,480,936</b>	<b>446,288</b>	<b>841,317</b>	<b>7,200</b>	<b>0</b>
13 ESSER III -	1,131,828			501,046	118,961	222,126	104,000	184,695	1,000	
14 ESSER III - Learning Loss	259,830			17,140	0	3,020	0	239,670		
<b>Total Federal Special Purpose</b>	<b>1,391,658</b>	<b>0</b>	<b>0</b>	<b>518,186</b>	<b>118,961</b>	<b>225,146</b>	<b>104,000</b>	<b>424,365</b>	<b>1,000</b>	<b>0</b>
21 State Special Ed	2,811,855	500		1,118,994	722,826	772,085	19,250	178,200	0	0
24 Federal Special Ed	330,363			250,419	0	79,944	0	0		
<b>Total Special Education</b>	<b>3,142,218</b>	<b>500</b>	<b>0</b>	<b>1,369,413</b>	<b>722,826</b>	<b>852,029</b>	<b>19,250</b>	<b>178,200</b>	<b>0</b>	<b>0</b>
31 State Vocational - HS	614,492	1,000		376,212	14,018	118,296	54,503	36,463	4,000	10,000
34 State Vocational - MS	99,130			62,405		19,179	17,546			
38 Federal Vocational	12,585	0		0		0	12,585	0	0	0
<b>Total Vocational Education</b>	<b>726,207</b>	<b>1,000</b>	<b>0</b>	<b>438,617</b>	<b>14,018</b>	<b>137,475</b>	<b>84,634</b>	<b>36,463</b>	<b>4,000</b>	<b>10,000</b>

**General Fund  
Program Summary by Object of Expenditure  
2023-2024**

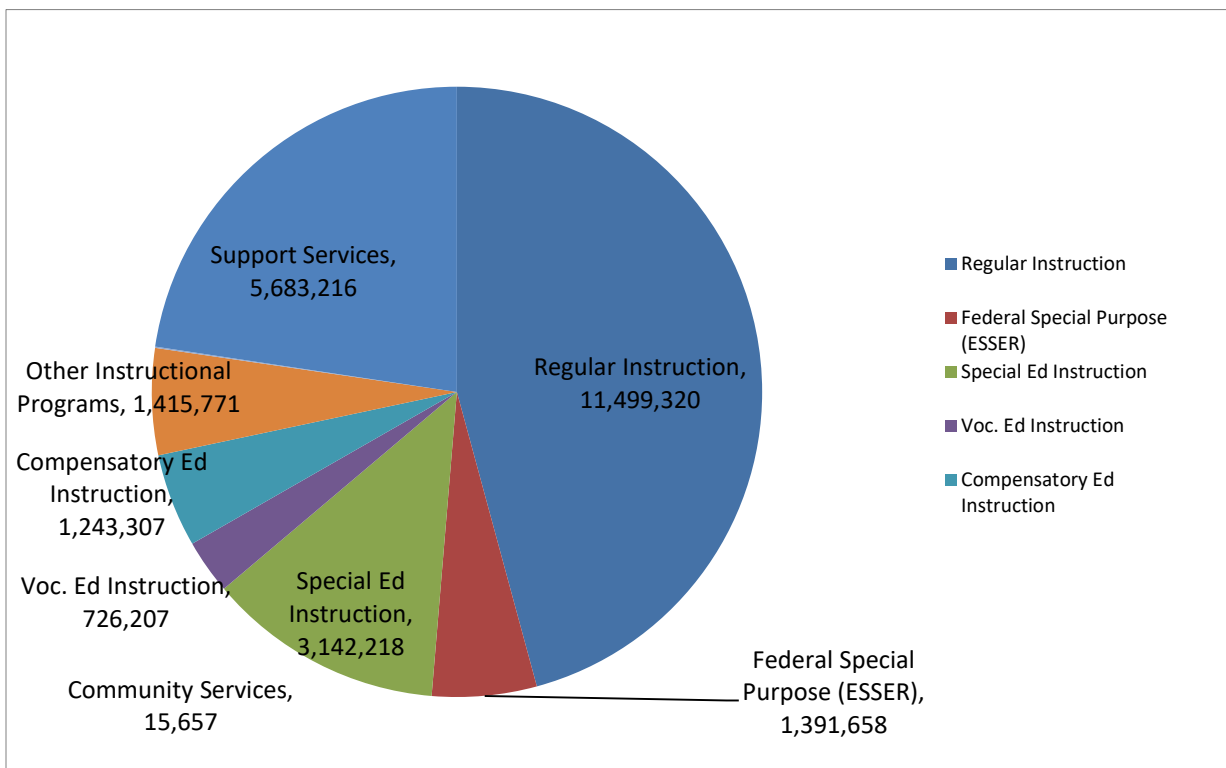
Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Certificated Salaries	(3) Classified Salaries	(4) Employee Benefits	(5) Supplies/Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Title I	532,188	0		262,762	25,192	97,243	59,991	87,000	0	
52 Title II-Teacher/Principal Trng	124,883			20,518		7,715	4,597	92,053	0	
55 LAP	409,842	0		170,528	110,320	123,312	5,682	0	0	
58 Special/Pilot Prog, Nat. Board	100,649			85,678		14,971	0	0	0	
65 Bilingual	75,745			52,785		22,960	0	0	0	
<b>Total Compensatory Education Inst</b>	<b>1,243,307</b>	<b>0</b>	<b>0</b>	<b>592,271</b>	<b>135,512</b>	<b>266,201</b>	<b>70,270</b>	<b>179,053</b>	<b>0</b>	<b>0</b>
74 Highly Capable	36,660			3,400	2,661	1,791	4,000	22,808	2,000	
79 Inst Program, Other	1,379,111	8,400		74,653		23,404	49,352	1,223,302	0	
<b>Total Other Instrucitonal Programs</b>	<b>1,415,771</b>	<b>8,400</b>	<b>0</b>	<b>78,053</b>	<b>2,661</b>	<b>25,195</b>	<b>53,352</b>	<b>1,246,110</b>	<b>2,000</b>	<b>0</b>
89 Other Comm Svc	15,657	10,000			3,905	1,602	150			
<b>Total Community Services</b>	<b>15,657</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>3,905</b>	<b>1,602</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>
97 District Wide Support	4,094,859	1,500	(21,000)	185,600	1,354,869	616,475	426,250	1,498,665	12,500	20,000
98 Food Services	834,508	0			353,299	228,559	244,500	7,150	1,000	0
99 Transportation	753,849	0	(53,900)		245,915	150,098	90,500	321,236		
<b>Total Support Services</b>	<b>5,683,216</b>	<b>1,500</b>	<b>(74,900)</b>	<b>185,600</b>	<b>1,954,083</b>	<b>995,132</b>	<b>761,250</b>	<b>1,827,051</b>	<b>13,500</b>	<b>20,000</b>
<b>Total Expenditures</b>	<b>25,117,354</b>	<b>74,900</b>	<b>(74,900)</b>	<b>9,940,165</b>	<b>3,864,020</b>	<b>4,983,716</b>	<b>1,539,194</b>	<b>4,732,559</b>	<b>27,700</b>	<b>30,000</b>

# 2023-2024 General Fund Expenditures

## Expenditures by Object



## Expenditures by Program

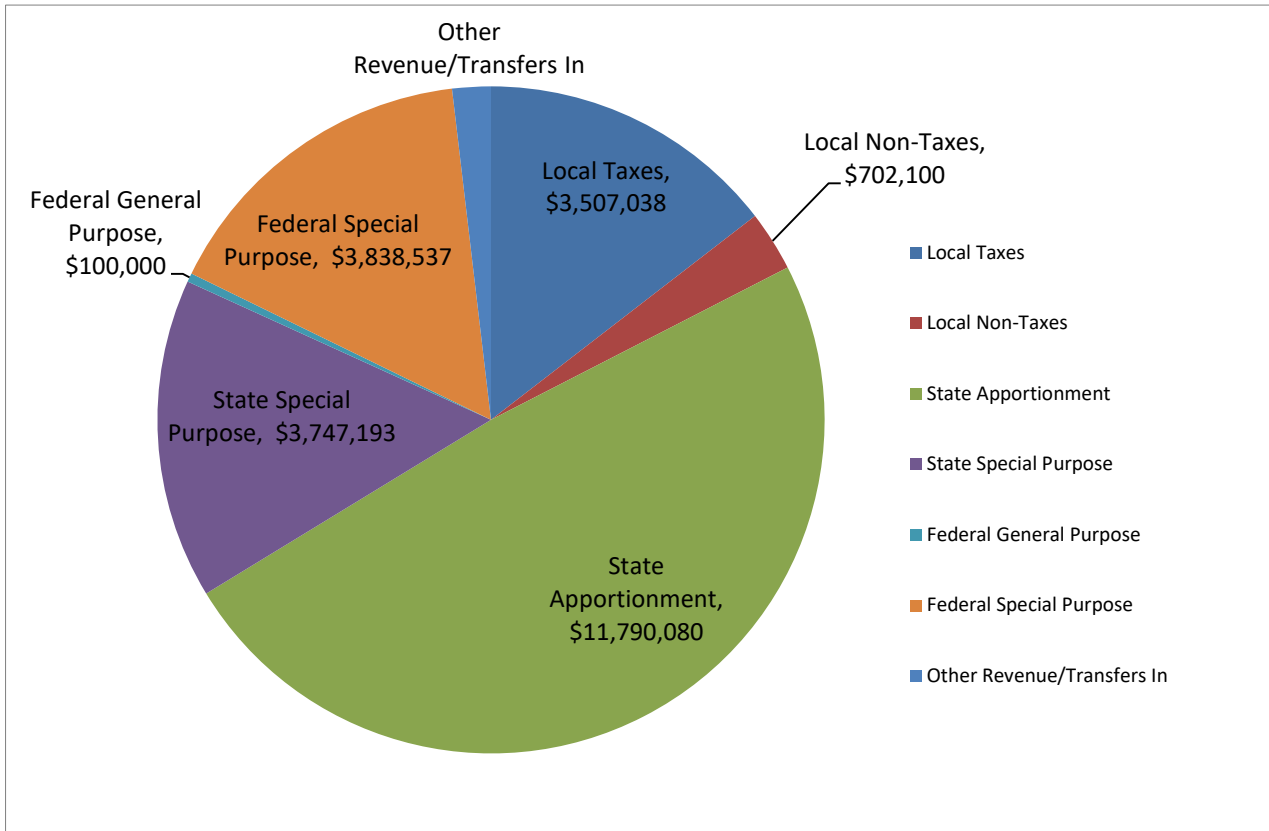




## 2023-2024 General Fund Budgeted Revenues

	2022-23 Budget	YTD 5/31/23	% Rec'd	2023-24 Budget
<b>LOCAL TAXES</b>				
Local Property Tax	\$3,336,106	\$3,268,187	98%	\$3,503,828
Timber Excise Tax	\$3,034	\$1,560	51%	\$3,210
<b>TOTAL</b>	<b>\$3,339,140</b>	<b>\$3,269,747</b>	<b>98%</b>	<b>\$3,507,038</b>
<b>LOCAL NON-TAX</b>				
Fees	\$24,100	\$16,641	69%	\$17,050
Sales of Goods, Services	\$17,500	\$3,905	22%	\$14,000
Other Community Services	\$5,000	\$19,560	391%	\$34,500
Food Services	\$151,000	\$102,700	68%	\$100,000
Investment Earnings	\$4,000	\$63,117	1578%	\$75,000
Gifts & Donations	\$350,000	\$123,284	35%	\$380,500
Fines and Damages	\$6,400	\$1,591	25%	\$3,900
Rentals & Leases	\$34,000	\$27,229	80%	\$34,000
Insurance Recoveries			#DIV/0!	
Local Non-tax, unassigned	\$4,500	\$6,210	138%	\$8,150
E-Rate	\$35,000		0%	\$35,000
<b>TOTAL</b>	<b>\$631,500</b>	<b>\$364,237</b>	<b>58%</b>	<b>\$702,100</b>
<b>STATE GENERAL PURPOSE</b>				
Apportionment	\$11,409,212	\$8,080,250	71%	\$11,526,804
Special Ed - Gen Apportionment	\$211,329	\$161,004	76%	\$263,277
State Forests			#DIV/0!	
			#DIV/0!	
<b>TOTAL</b>	<b>\$11,620,541</b>	<b>\$8,241,253</b>	<b>71%</b>	<b>\$11,790,080</b>
<b>STATE SPECIAL PURPOSE</b>				
Capacity	\$400,000			\$400,000
Special Education	\$1,495,731	\$1,134,615	76%	\$1,999,967
Learning Assistance (LAP)	\$417,115	\$296,226	71%	\$411,590
National Board,	\$94,644		0%	\$100,649
Special Pilot Programs (41-58)	\$31,000	\$18,491	60%	
Transitional Bilingual	\$55,313	\$40,733	74%	\$56,481
Highly Capable	\$38,370	\$27,193	71%	\$37,866
School Food Services	\$5,240	\$9,401	179%	\$5,140
Transportation To-From	\$611,203	\$535,085	88%	\$725,000
Other, unassigned	\$5,250		0%	\$10,500
<b>TOTAL</b>	<b>\$3,153,866</b>	<b>\$2,061,744</b>	<b>65%</b>	<b>\$3,747,193</b>
<b>FEDERAL GENERAL PURPOSE</b>				
Federal Forests	\$100,000	\$222,293	222%	\$100,000
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$222,293</b>	<b>222%</b>	<b>\$100,000</b>
<b>FEDERAL SPECIAL PURPOSE</b>				
Capacity	\$400,000		0%	\$400,000
Transition to Kindergarten				\$345,310
ESSER	\$2,000,000	\$757,452		\$1,600,000
Sped Ed - Medicaid Reimbursement	\$30,000	\$31,983	107%	\$30,000
Sped Ed - Supplemental	\$279,518	\$200,805	72%	\$293,631
Spec Ed - Preschool	\$17,556	\$12,653	72%	\$17,693
Secondary Voc. Ed.	\$13,000		0%	\$13,000
Title I	\$623,077	\$442,430	71%	\$549,697
LAP Stabilization	\$282,676	\$281,302		\$0
School Improvement (Title II)	\$49,031		0%	\$57,897
Title IV - Part A	\$44,175	\$23,056	52%	\$41,933
Title V - Part B Rural	\$29,054	\$16,078	55%	\$29,160
School Food Services	\$325,000	\$228,531	70%	\$320,000
Other, WSAC, NOAA, DOH	\$208,000	\$71,095	34%	\$115,216
USDA Commodities	\$25,000		0%	\$25,000
<b>TOTAL</b>	<b>\$4,326,087</b>	<b>\$2,065,385</b>	<b>48%</b>	<b>\$3,838,537</b>
<b>OTHER REVENUES</b>				
Operating Transfers In	\$350,000		0%	\$250,000
Other School Districts/ESD	\$231,513	\$140,189	61%	\$200,000
<b>TOTAL</b>	<b>\$581,513</b>	<b>\$140,189</b>	<b>24%</b>	<b>\$450,000</b>
<b>DISTRICT TOTAL REVENUES</b>	<b>\$23,752,646</b>	<b>\$16,364,848</b>	<b>69%</b>	<b>\$24,134,949</b>

# 2023-2024 General Fund Budgeted Revenues



## Associated Student Body Budget 4 Year Summary

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Revenues</b>				
1 General Student Body	157,530	150,000	150,000	130,000
2 Athletics	22,650	20,000	20,000	20,000
3 Classes	23,200	18,000	18,000	16,000
4 Clubs	74,288	65,000	65,000	60,000
6 Private Monies	7,460	5,000	4,500	4,500
 Total Revenues	<u>285,128</u>	<u>258,000</u>	<u>257,500</u>	<u>230,500</u>
 <b>Expenditures</b>				
General Student Body	126,925	125,000	120,000	120,000
Athletics	62,115	50,000	50,000	45,000
Classes	11,511	15,000	15,000	14,000
Clubs	87,618	60,000	60,000	55,000
Private Monies	17,044	5,000	4,500	4,500
 Total Expenditures	<u>305,213</u>	<u>255,000</u>	<u>249,500</u>	<u>238,500</u>
 Revenues over (under) Expenditures	(20,085)	3,000	8,000	(8,000)
 Beginning Fund Balance Sept 1.	<u>270,000</u>	<u>249,915</u>	<u>252,915</u>	<u>260,915</u>
 Total Ending Fund Balance August 31.	<u><u>249,915</u></u>	<u><u>252,915</u></u>	<u><u>260,915</u></u>	<u><u>252,915</u></u>

# Debt Service Fund Budget

## 4 Year Budget Summary

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Revenue				
Local	2,829,725	2,845,403	2,882,542	2,925,544
Total	2,829,725	2,845,403	2,882,542	2,925,544
Expenditures				
Debt Service				
Principal	1,515,000	1,600,000	1,725,000	1,855,000
Interest	1,262,025	1,198,400	1,115,275	1,044,325
Bond Transfer fees	15,000	15,000	15,000	15,000
Total	2,792,025	2,813,400	2,855,275	2,914,325
Revenues over (under) Expenditures	37,700	32,003	27,267	11,219
Beginning Fund Balance Sept. 1	1,613,000	1,650,700	1,682,703	1,709,970
Total Ending Fund Balance August 31	1,650,700	1,682,703	1,709,970	1,721,189

# Capital Projects Fund Budget

## 4 Year Summary

Revenue	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
State	18,400			
Local	1,912,693	2,020,000	2,015,000	2,015,000
Capacity	300,000	300,000	300,000	300,000
Total	2,231,093	2,320,000	2,315,000	2,315,000
Expenditures				
Capital Levy	3,727,783	2,000,000	2,000,000	2,000,000
Total Expenditures	3,727,783	2,000,000	2,000,000	2,000,000
Operating Transfers to GF				
	250,000	250,000	250,000	250,000
Total Transfers Out	250,000	250,000	250,000	250,000
Total Expenditures & Operating Transfers	3,977,783	2,250,000	2,250,000	2,250,000
Revenues over (under) Expenditures	(1,746,690)	70,000	65,000	65,000
Beginning Fund Balance Sept 1				
	1,800,000	53,310	123,310	188,310
Ending Fund Balance August 31	53,310	123,310	188,310	253,310

# Transportation Vehicles Fund Budget

## 4 Year Summary

	2023-24	2024-25	2025-26	2026-27
Revenue				
Local	18,000	6,000	6,000	6,000
State	115,000	115,000	115,000	110,000
Total	133,000	121,000	121,000	116,000
Expenditures				
Pupil Transportation	275,000	175,000	150,000	150,000
Revenues over (under) Expenditures				
	(142,000)	(54,000)	(29,000)	(34,000)
Beginning Fund Balance Sept 1	294,500	152,500	98,500	69,500
Ending Fund Balance August 31	152,500	98,500	69,500	35,500