

Port Townsend School District No.050

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	13,919,720	371,700	59,823	1,534,115	85,355
Total Appropriation (Expenditures)	13,955,720	389,968	60,723	1,398,500	55,200
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	338,739	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-36,000	-18,268	-900	-203,124	30,155
Beginning Total Fund Balance	444,000	212,713	118,000	304,060	90,200
Ending Total Fund Balance	408,000	194,445	117,100	100,936	120,355
SECTION B: EXCESS LEVIES FOR 2015 COLLECTION					
Excess levies approved by voters for 2015 collection	3,487,078	0	0	0	0
Rollback mandated by school district Board of Directors 1/	176,438	0	0	0	0
Net excess levy amount for 2015 collection after rollback	3,310,640	XXXX	0	1,181,500	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,230.53		1,199.00		1,151.00	
FTE Certificated Employees	80.772		82.100		82.200	
FTE Classified Employees	52.586		52.571		52.615	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	12,912,817		13,876,340		13,919,720	
Total Expenditures	12,940,177		13,775,843		13,955,720	
Total Beginning Fund Balance	473,458		420,000		444,000	
Total Ending Fund Balance	446,099		520,497		408,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,204,075	47.94	6,651,285	48.28	6,638,942	47.57
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	2,119,262	16.38	2,227,416	16.17	2,238,651	16.04
Vocational Instruction	529,636	4.09	518,500	3.76	465,957	3.34
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	731,442	5.65	730,477	5.30	799,337	5.73
Other Instructional Programs	233,377	1.80	506,160	3.67	613,491	4.40
Community Services	18,523	0.14	7,648	0.06	7,724	0.06
Support Services	3,103,863	23.99	3,134,357	22.75	3,191,618	22.87
Total - Program Groups	12,940,177	100.00	13,775,843	100.00	13,955,720	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	8,051,334	62.22	8,692,397	63.10	8,311,705	59.56
Teaching Support	1,033,007	7.98	1,096,735	7.96	1,499,140	10.74
Other Supportive Activities	2,351,963	18.18	2,284,909	16.59	2,301,330	16.49
Building Administration	697,925	5.39	731,246	5.31	759,890	5.45
Central Administration	805,948	6.23	970,556	7.05	1,083,655	7.76
Total - Activity Groups	12,940,177	100.00	13,775,843	100.00	13,955,720	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,553,435	42.92	5,440,782	39.50	5,470,523	39.20
Classified Salaries	2,230,685	17.24	2,167,954	15.74	2,238,869	16.04

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
Employee Benefits and Payroll Taxes	2,691,712	20.80	2,893,739	21.01	2,917,711	20.91
Supplies, Instructional Resources and Noncapitalized Items	866,250	6.69	1,006,294	7.30	1,017,817	7.29
Purchased Services	1,572,139	12.15	2,240,735	16.27	2,293,200	16.43
Travel	25,956	0.20	13,544	0.10	17,600	0.13
Capital Outlay	0	0.00	12,795	0.09	0	0.00
Total - Objects	12,940,177	100.00	13,775,843	100.00	13,955,720	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2012-2013	Budget 2/ 2013-2014	Budget 3/ 2014-2015
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	39.74	38.00	37.00
2. Grade 1	84.20	78.00	71.00
3. Grade 2	103.64	81.00	86.00
4. Grade 3	80.20	98.00	85.00
5. Grade 4	91.30	76.00	97.00
6. Grade 5	77.52	81.00	75.00
7. Grade 6	83.34	71.00	86.00
8. Grade 7	84.99	81.00	68.00
9. Grade 8	115.56	79.00	79.00
10. Grade 9	114.22	113.00	90.00
11. Grade 10	108.58	111.00	109.00
12. Grade 11 (excluding Running Start)	110.60	95.00	88.00
13. Grade 12 (excluding Running Start)	110.34	108.00	86.00
14. SUBTOTAL	1,204.23	1,110.00	1,057.00
15. Running Start	26.30	25.00	30.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	64.00	64.00
18. TOTAL K-12	1,230.53	1,199.00	1,151.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	80.772	82.100	82.200
2. General Fund FTE Classified Employees /4	52.586	52.571	52.615

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,172,928	3,274,113	3,250,537
2000 Local Nontax Support	369,810	375,305	515,455
3000 State, General Purpose	6,139,220	6,624,323	6,563,664
4000 State, Special Purpose	1,595,666	1,882,321	2,032,549
5000 Federal, General Purpose	226,602	0	0
6000 Federal, Special Purpose	1,150,341	1,201,512	1,278,499
7000 Revenues from Other School Districts	159,977	239,750	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	98,273	279,016	279,016
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,912,817	13,876,340	13,919,720
EXPENDITURES			
00 Regular Instruction	6,204,075	6,651,285	6,638,942
10 Federal Stimulus	0	0	0
20 Special Education Instruction	2,119,262	2,227,416	2,238,651
30 Vocational Education Instruction	529,636	518,500	465,957
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	731,442	730,477	799,337
70 Other Instructional Programs	233,377	506,160	613,491
80 Community Services	18,523	7,648	7,724
90 Support Services	3,103,863	3,134,357	3,191,618
B. TOTAL EXPENDITURES	12,940,177	13,775,843	13,955,720
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)	-27,359	100,497	-36,000
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	29,374	20,000	6,000
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	4,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	340,000
G.L.872 Committed to Minimum Fund Balance Policy	384,000	340,000	0
G.L.875 Assigned to Contingencies	50,000	60,000	50,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	44,000
G.L.890 Unassigned Fund Balance	10,084	0	0
F. TOTAL BEGINNING FUND BALANCE	473,458	420,000	444,000
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	18,533	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.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,500	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	340,000
G.L.872 Committed to Minimum Fund Balance Policy	357,594	470,497	0
G.L.875 Assigned to Contingencies	50,000	50,000	50,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	18,472	0	0
G.L.890 Unassigned Fund Balance	0	0	18,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	446,099	520,497	408,000

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

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SUMMARY OF GENERAL 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. 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 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	3,167,528	3,274,113	3,245,410
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	5,400	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	5,127
1000 TOTAL LOCAL TAXES	3,172,928	3,274,113	3,250,537
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	98,355	118,300	64,650
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	0	0
2131 Secondary Vocational Education Tuition	320	1,500	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 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	1,103	600	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 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	14,651	3,800	2,250
2298 School Food Services, Sales of Goods, Supplies and Svcs	97,750	97,655	86,055
2300 Investment Earnings	642	500	500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	103,769	90,700	285,000
2600 Fines and Damages	1,523	1,250	1,000
2700 Rentals and Leases	21,109	22,000	22,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	654	4,000	4,000
2910 E-Rate	29,934	35,000	35,000
2000 TOTAL LOCAL SUPPORT NONTAX	369,810	375,305	515,455
STATE, GENERAL PURPOSE			
3100 Apportionment	5,915,079	6,395,182	6,289,682

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
3121 Special Education--General Apportionment	224,141	229,141	273,982
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	6,139,220	6,624,323	6,563,664
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	150,000	150,000
4121 Special Education	937,249	905,997	909,851
4122 Special Ed-Infants and Toddlers-State	XXXXX	62,864	51,984
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	182,182	252,029	269,015
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	62,878	46,471	46,471
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	9,485	9,468	12,248
4174 Highly Capable	12,038	12,142	11,395
4188 Day Care	0	0	0
4198 School Food Services	6,026	4,850	5,585
4199 Transportation--Operations	346,012	400,000	537,500
4300 Other State Agencies, Unassigned	39,200	25,000	25,000
4321 Special Education--Other State Agencies	0	13,500	13,500
4322 Special Education-Infants and Toddlers-State	XXXXX	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 Speical and Pilot Programs--Other State Agencies	597	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Day Care--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	1,595,666	1,882,321	2,032,549
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	226,602	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	226,602	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	150,000	150,000
6111 Federal Stimulus--Title I	0	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6124 Special Education--Supplemental	359,726	355,896	359,852
6125 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6138 Secondary Vocational Education	12,437	11,200	11,900
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	413,140	361,611	426,094
6152 School Improve, Fed Other Title Grants under ESEA, Fed	89,700	78,400	80,236
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
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	207,424	196,305	201,417
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	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	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
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	0	0	0
6310 Medicaid Administrative Match	24,147	20,000	20,000
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	26,031	11,000	11,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	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	0	0	0
6378 Youth Training Programs	0	0	0
6388 Day Care	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	17,735	17,100	18,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,150,341	1,201,512	1,278,499
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	159,977	222,750	0
7122 Special Education-Infants and Toddlers	XXXXX	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
7197 Support Services	0	0	0
7198 School Food Services	0	17,000	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	159,977	239,750	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Day Care	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	XXXXX	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	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	98,273	279,016	279,016
9000 TOTAL OTHER FINANCING SOURCES	98,273	279,016	279,016
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,912,817	13,876,340	13,919,720

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EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REGULAR INSTRUCTION			
01 Basic Education	5,947,426	6,424,513	6,422,777
02 Alternative Learning Experience	256,649	226,772	216,165
03 Basic Education - Dropout Reengagement	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	6,204,075	6,651,285	6,638,942
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,769,726	1,856,572	1,859,863
22 Special Education, Infants and Toddlers, State	XXXXX	28,583	29,906
24 Special Education, Supplemental, Federal	349,536	342,261	348,882
25 Special Education, Infants and Toddlers, Federal	XXXXX	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,119,262	2,227,416	2,238,651
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	517,628	507,831	454,523
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	12,008	10,669	11,434
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	529,636	518,500	465,957
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	XXXXX	XXXXX	0
45 Skills Center, Basic, State	0	0	XXXXX
46 Skills Center, Federal	0	0	XXXXX
46 Skill Center, Federal	XXXXX	XXXXX	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			

Port Townsend School District No.050

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	398,861	343,738	409,391
52 School Improvement, Federal Other Title Grants under ESEA, Federal	86,601	74,502	77,091
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	175,465	259,579	258,469
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	58,748	42,177	42,138
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	11,768	10,481	12,248
66 Student Achievement, State	0	XXXXX	XXXXX
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	731,442	730,477	799,337
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	12,234	12,142	11,395
75 Professional Development, State	11,769	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	209,373	494,018	602,096
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	233,377	506,160	613,491
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	0	0	0
89 Other Community Services	18,523	7,648	7,724
80 TOTAL COMMUNITY SERVICES	18,523	7,648	7,724
SUPPORT SERVICES			

Port Townsend School District No.050

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
97 District-wide Support	2,104,529	2,154,153	2,186,085
98 School Food Services	422,602	397,904	402,615
99 Pupil Transportation	576,731	582,300	602,918
90 TOTAL SUPPORT SERVICES	3,103,863	3,134,357	3,191,618
TOTAL PROGRAM EXPENDITURES	12,940,177	13,775,843	13,955,720

Port Townsend School District No.050

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	6,422,777	47,750		3,493,143	563,346	1,415,879	528,006	370,903	3,750	0
02 ALE	216,165	1,000	0	157,742	0	51,285	4,738	500	900	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,638,942	48,750	0	3,650,885	563,346	1,467,164	532,744	371,403	4,650	0
11 Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - SFSF and Education Jobs	0	0		0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19 Federal Stimulus - Other	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	1,859,863	100		775,070	399,416	495,477	39,350	146,950	3,500	0
22 Sp Ed, I&T, St	29,906	0		24,032	0	5,874	0	0	0	0
24 Sp Ed, Sup, Fed	348,882	0		105,518	0	42,864	0	200,500	0	0
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

Port Townsend School District No.050

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
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	2,238,651	100		904,620	399,416	544,215	39,350	347,450	3,500	0
31 Voc, Basic, St	454,523	0		284,462	13,418	101,369	37,250	14,474	3,550	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	11,434	0		600	0	109	0	10,725	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	465,957	0		285,062	13,418	101,478	37,250	25,199	3,550	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
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	409,391	0		125,439	66,919	85,158	36,656	95,219	0	0
52 Other Title Grants under ESEA, Federal	77,091	0	0	36,686	0	9,635	84	30,686	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	258,469	0		148,370	32,024	72,584	5,491	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	42,138	0		35,630	0	6,508	0	0	0	0

Port Townsend School District No.050

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
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	12,248	0		8,710	0	2,785	753	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	799,337	0	0	354,835	98,943	176,670	42,984	125,905	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	11,395	0		0	0	0	11,395	0	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	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	602,096	0		135,433	0	37,069	5,744	423,200	650	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	613,491	0		135,433	0	37,069	17,139	423,200	650	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 Townsend School District No.050

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 Day Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	7,724	0	0	0	2,779	1,145	3,800	0	0	0
TOTAL COMMUNITY SERVICES	7,724	0	0	0	2,779	1,145	3,800	0	0	0
97 Distwide Suppt	2,186,085	400	-10,150	139,688	745,863	364,541	108,750	831,743	5,250	0
98 Schl Food Serv	402,615	0	0	0	167,460	90,155	136,700	8,300	0	0
99 Pupil Transp	602,918	0	-39,100	0	247,644	135,274	99,100	160,000	0	0
TOTAL SUPPORT SERVICES	3,191,618	400	-49,250	139,688	1,160,967	589,970	344,550	1,000,043	5,250	0
OBJECT TOTALS	13,955,720	49,250	-49,250	5,470,523	2,238,869	2,917,711	1,017,817	2,293,200	17,600	0

Port Townsend School District No.050

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2012-2013	(2) % of Total	(3) Budget 2013-2014	(4) % of Total	(5) Budget 2014-2015	(6) % of Total
(0) Debit Transfers	62,275	XXXXX	42,500	XXXXX	49,250	XXXXX
(1) Credit Transfers	-62,275	XXXXX	-42,500	XXXXX	-49,250	XXXXX
(2) Certificated Salaries	5,553,435	42.92	5,440,782	39.50	5,470,523	39.20
(3) Classified Salaries	2,230,685	17.24	2,167,954	15.74	2,238,869	16.04
(4) Employee Benefits and Payroll Taxes	2,691,712	20.80	2,893,739	21.01	2,917,711	20.91
(5) Supplies and Materials	866,250	6.69	1,006,294	7.30	1,017,817	7.29
(7) Purchased Services	1,572,139	12.15	2,240,735	16.27	2,293,200	16.43
(8) Travel	25,956	0.20	13,544	0.10	17,600	0.13
(9) Capital Outlay	0	0.00	12,795	0.09	0	0.00
TOTAL EXPENDITURES	12,940,177	100.00	13,775,843	100.00	13,955,720	100.00

Port Townsend School District No.050

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	3,206,421	0	3,206,421	43.53	1,395,755
Spring 2015	3,310,640	0	3,310,640	55.87	1,849,655
1100 TOTAL LOCAL TAXES:					3,245,410

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	0	0.000	0	0.00	XXXXX
Spring 2015	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Port Townsend School District No.050

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES			
100 General Student Body	38,725	173,500	166,250
200 Athletics	33,094	20,610	45,500
300 Classes	19,233	4,300	17,250
400 Clubs	156,516	188,524	130,500
600 Private Moneys	21,111	4,901	12,200
A. TOTAL REVENUES	268,679	391,835	371,700
EXPENDITURES			
100 General Student Body	7,307	166,090	128,480
200 Athletics	85,699	61,293	65,900
300 Classes	19,766	8,340	35,410
400 Clubs	170,883	206,624	141,213
600 Private Moneys	13,519	5,501	18,965
B. TOTAL EXPENDITURES	297,174	447,848	389,968
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-28,495	-56,013	-18,268
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	341,275	0	0
G.L.819 Restricted to Fund Purposes	0	263,000	212,713
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	341,275	263,000	212,713
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	312,780	206,987	194,445
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	312,780	206,987	194,445

Port Townsend School District No.050

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Port Townsend School District No.050

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	235,372	0	0
2000 Local Nontax Support	589	100	100
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	59,812	59,761	59,723
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	295,773	59,861	59,823
EXPENDITURES			
Matured Bond Expenditures	782,900	44,800	46,800
Interest on Bonds	31,712	14,961	12,923
Interfund Loan Interest	0	0	0
Bond Transfer Fees	241	1,000	1,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	814,854	60,761	60,723
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)	-519,081	-900	-900
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	631,193	0	0
G.L.830 Restricted for Debt Service	0	112,112	118,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	631,193	112,112	118,000
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.830 Restricted for Debt Service	112,113	104,200	117,100
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	7,012	0

Port Townsend School District No.050

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	112,113	111,212	117,100

Port Townsend School District No.050

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Taxes	235,372	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	235,372	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	589	100	100
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	589	100	100
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	59,812	59,761	59,723
9000 TOTAL OTHER FINANCING SOURCES	59,812	59,761	59,723
TOTAL REVENUES AND OTHER FINANCING SOURCES	295,773	59,861	59,823

Port Townsend School District No.050

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	0	0	0	0.00	0
Spring 2015	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	0	0.000	0	0.00	XXXXX
Spring 2015	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Port Townsend School District No.050

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	653,561	1,163,187	1,168,739
2000 Local Nontax Support	70,815	368,428	365,376
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	710,731	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,435,107	1,531,615	1,534,115
EXPENDITURES			
10 Sites	0	0	200,000
20 Buildings	8,430	847,000	998,500
30 Equipment	0	260,000	200,000
40 Energy	725,697	424,054	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	734,127	1,531,054	1,398,500
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	158,086	338,777	338,739
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)	542,895	-338,216	-203,124
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	XXXXX	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	XXXXX	XXXXX	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	450,000	239,110
G.L.863 Restricted from State Proceeds	0	0	0

Port Townsend School District No.050

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	57,698	30,700	64,950
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	57,698	480,700	304,060
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	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	555,288	103,117	30,333
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	32,690	0	0
G.L.889 Assigned to Fund Purposes	12,615	39,367	70,603
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	600,593	142,484	100,936

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.

3/ Line H must be equal to or greater than all restricted fund balances.

Port Townsend School District No.050

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	649,617	1,163,187	1,168,739
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,944	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	653,561	1,163,187	1,168,739
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	219	250	250
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	70,597	68,178	65,126
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	300,000	300,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	70,815	368,428	365,376
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	710,731	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4166 Student Achievement	0	XXXXX	XXXXX
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	710,731	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Port Townsend School District No.050

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	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
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 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,435,107	1,531,615	1,534,115

Port Townsend School District No.050

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
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	1,323	100	0
2299 School Bus Revenue	XXXXX	0	0
2300 Investment Earnings	137	100	100
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	72,132	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	XXXXX	0	0
4300 Other State Agencies-Unassigned	XXXXX	0	0
4499 Transportation Reimbursement Depreciation	82,217	85,000	85,255
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	XXXXX	0	0
6200 Direct Special Purpose Grants	XXXXX	0	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	155,808	85,200	85,355
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Port Townsend School District No.050

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	155,808	85,200	85,355
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	235,835	120,000	55,200
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	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	XXXXX	0	0
D. TOTAL EXPENDITURES	235,835	120,000	55,200
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)	-80,027	-34,800	30,155
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	0	90,200
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	177,564	0	0
G.L.889 Assigned to Fund Purposes	22,346	119,800	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	199,910	119,800	90,200
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	XXXXX	85,000	120,355
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	119,883	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Port Townsend School District No.050

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	119,883	85,000	120,355

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.