



University Place School District

2022-23 Budget Preliminary - July 13, 2022

General Fund, Capital Projects Fund, Debt Service Fund,
ASB Fund, Transportation Fund



Agenda

- Overview of Budget Process
- General Fund: Revenue Summary
- General Fund: Expenditure Summary
- General Fund: Program Detail (Rev vs. Exp)
- Other Funds: Capital Projects, Debt Service, ASB & Transportation
- Enrollment Projections & Four-Year Budget Forecast



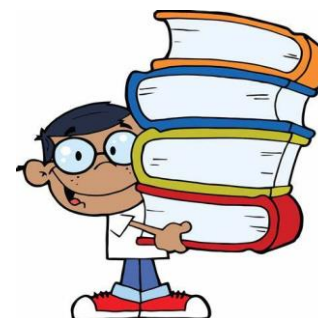
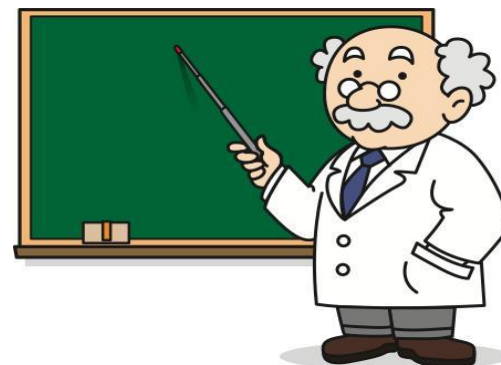
The Annual Budget Process

- Ongoing: Monitor legislature for changes
- January: HR updates staffing data, salary schedules, and experience
- February: Enrollment is projected for the next four years, and staffing needs by building are determined for next year
- June: Complete the State Revenue forecast tool (F203)
- July 13: Preliminary budget available to public
- August 10*: Final budget adopted by Board of Directors (F195 / F195F)
- ~~October: Resolution to Certify Levy Collections~~ (now part of August Resolution)
- December: Economic Stabilization Fund Adopted by Board

* = Legally must be completed by August 31

**University Place School District
2022-23 General Fund
Sources and Uses**

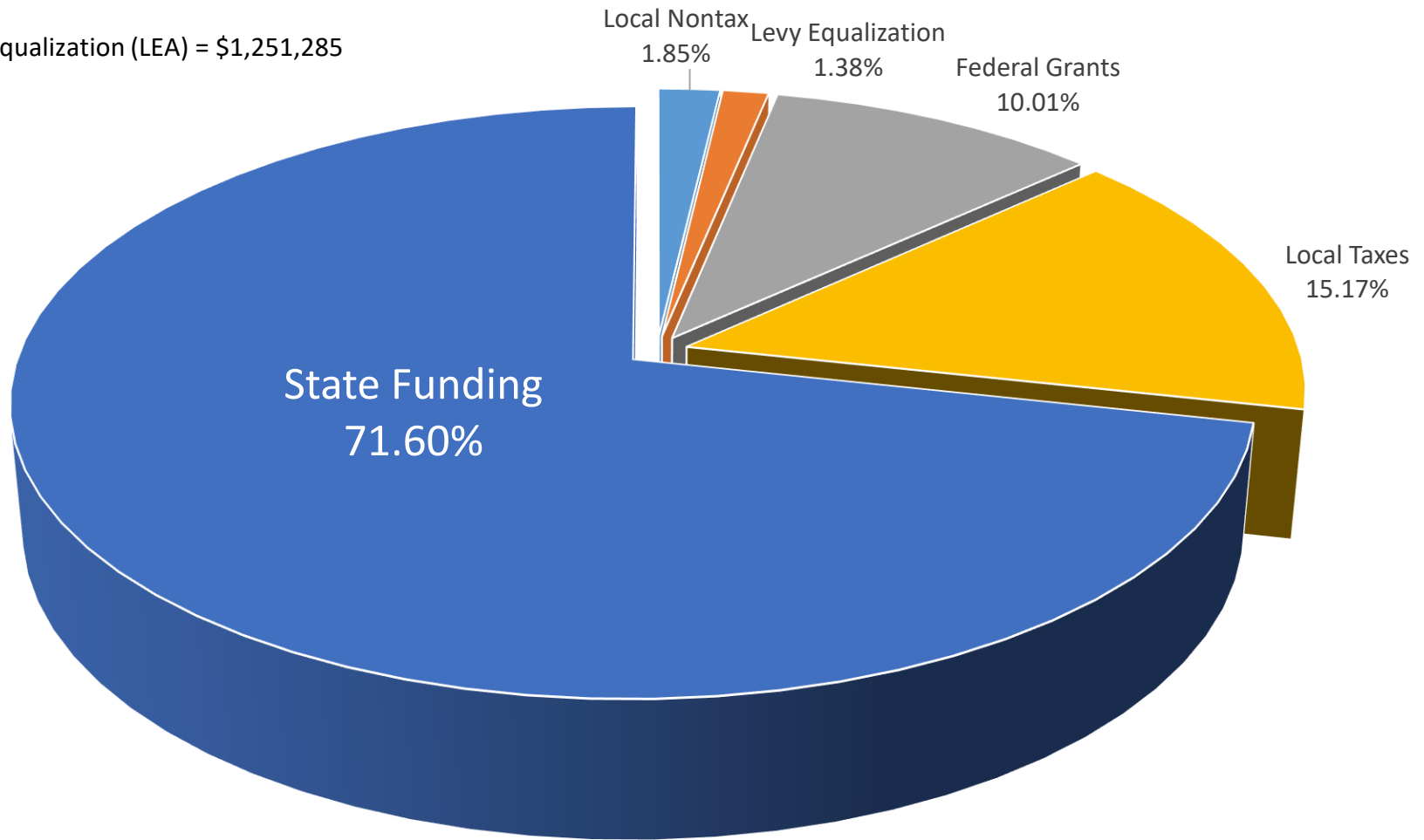
Beginning Fund Balance		8,000,000
Revenues		
Property Tax Receipts	13,776,370	
Other Local Revenues	1,677,941	
State Apportionment	54,227,846	
State Levy Equalization (LEA)	1,251,285	
State Special Purpose	10,796,709	
Federal Funds	8,939,690	
Federal Commodities	150,000	
Total Revenues:	<u>90,819,841</u>	<u>90,819,841</u>
Other Financing Sources (OFS)	<u>1,000,000</u>	
Total Revenues & OFS:	<u>91,819,841</u>	<u>91,819,841</u>
Expenditures		
Certificated Salaries	42,913,579	
Classified Salaries	14,801,299	
Benefits	21,646,768	
Materials, Supplies, & Operating Costs	14,150,304	
Total Expenditures:	<u>93,511,950</u>	<u>93,511,950</u>
Other Financing Uses (OFU)	<u>138,016</u>	
Total Expenditures & OFU:	<u>93,649,966</u>	<u>93,649,966</u>
Revenues Over (Under) Expenditures		(1,830,125)
Ending Fund Balance (\$)		6,169,875



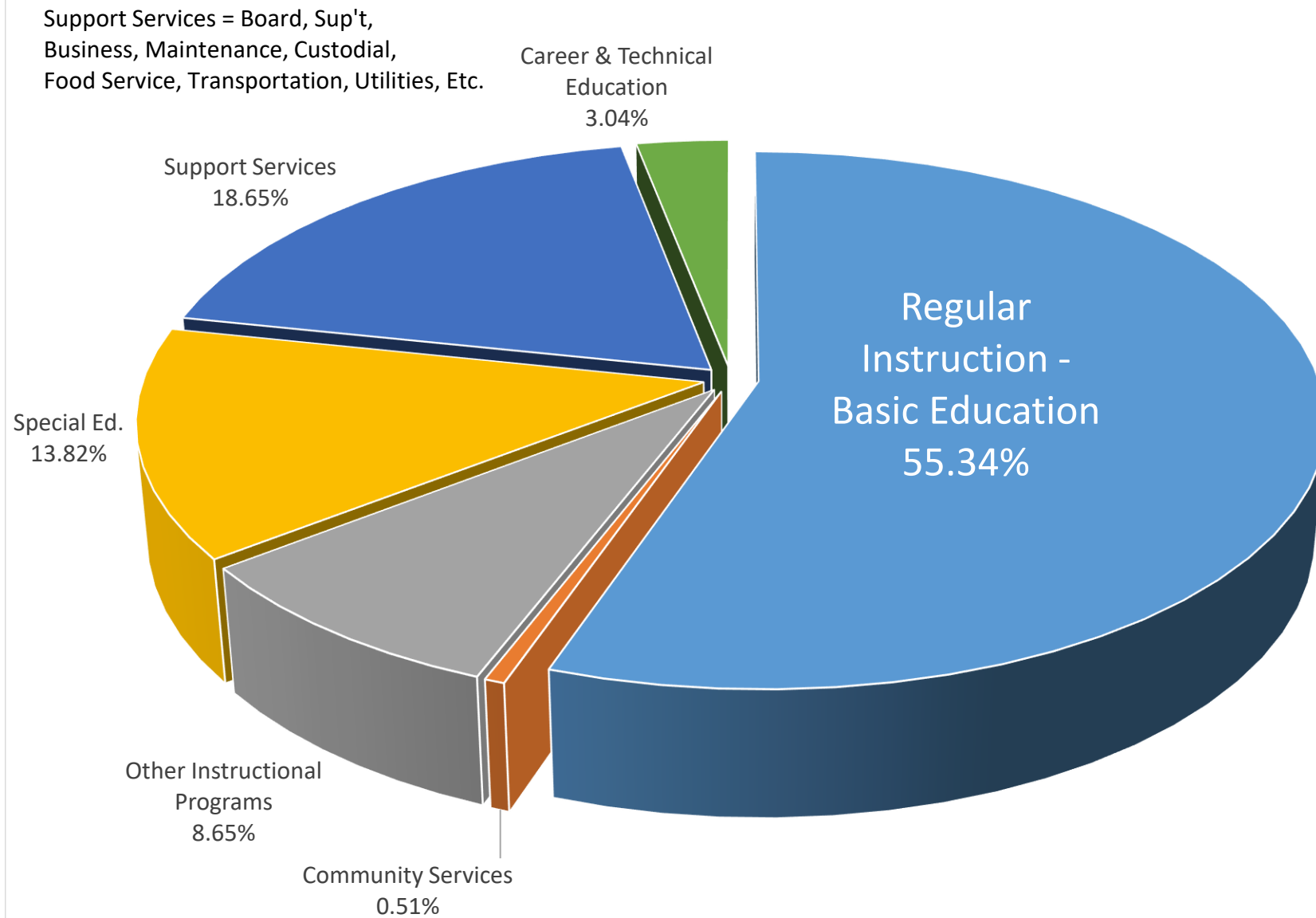
**2022-23 Budget Revenues
by Source**

Taxes & Levy Equalization = 16.55% of Revenues

Levy Equalization (LEA) = \$1,251,285

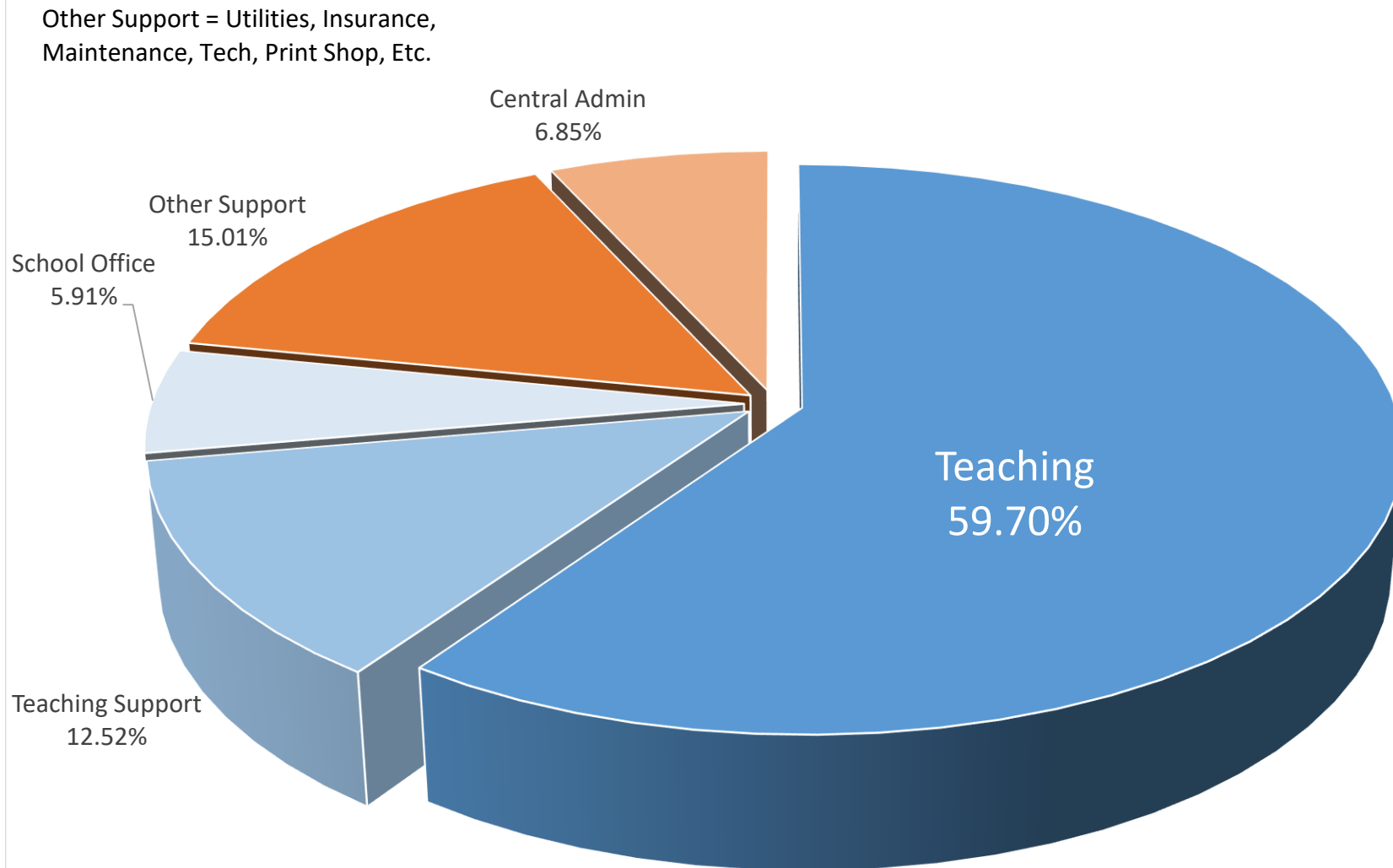


**2022-23 Budget Expenditures
by Program**



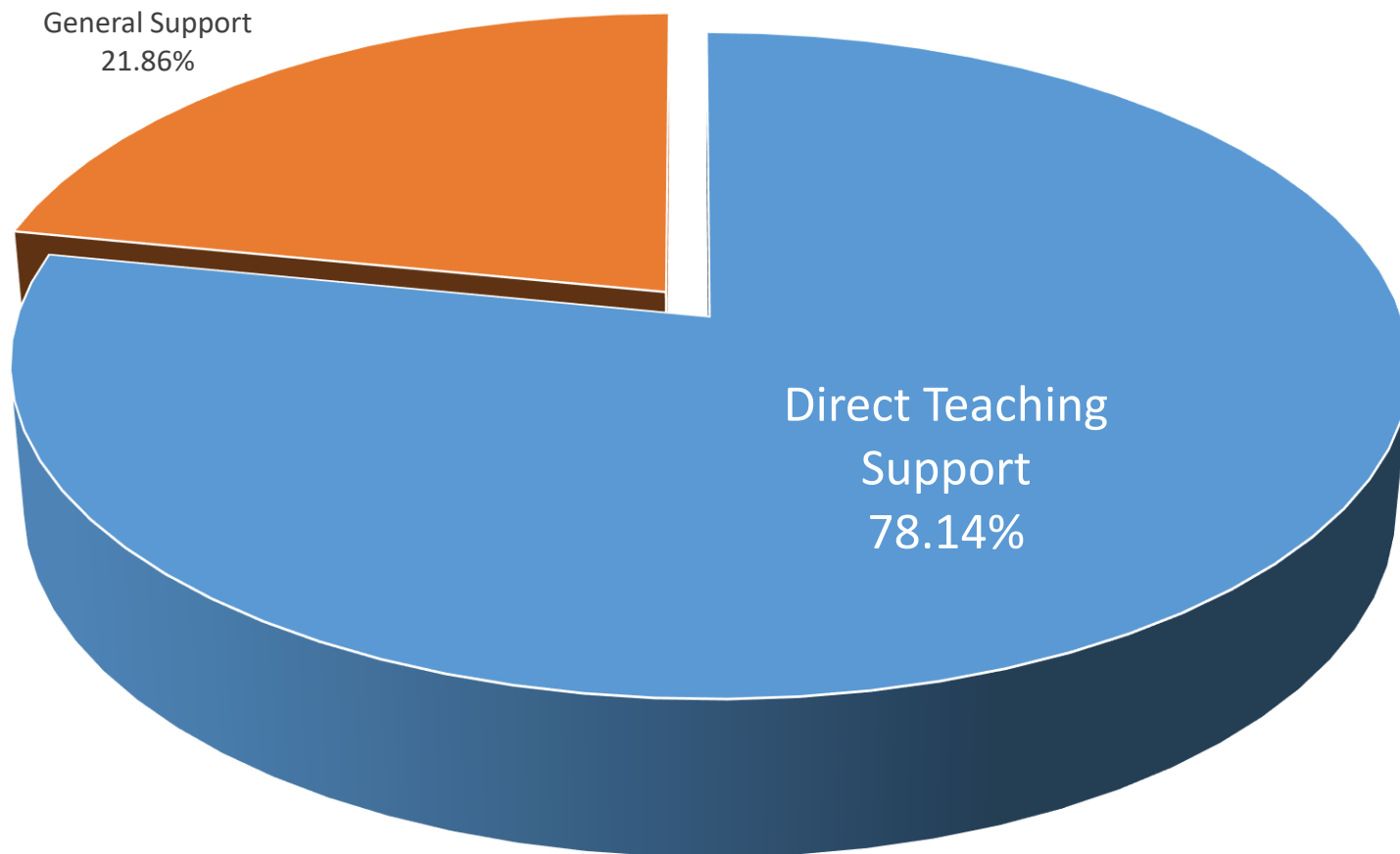
Other Instructional Programs = Title, LAP, Gifted, ESSER, etc.

**2022-23 Budget Expenditures
by Activity**

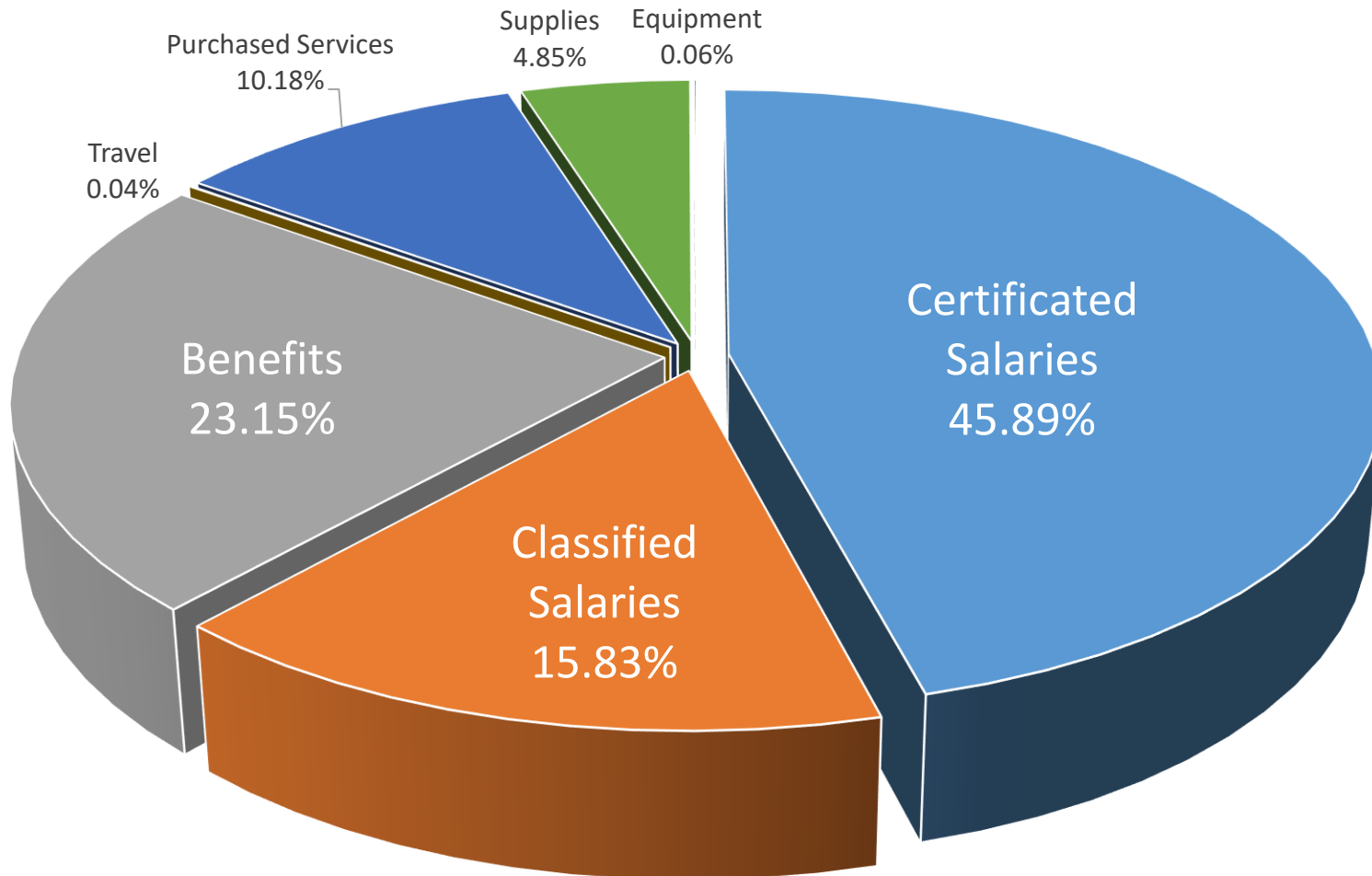


Teaching Support = Counselors, Librarians, Paraeducators, Health Room

2022-23 Budget Expenditures
by Activity Summary



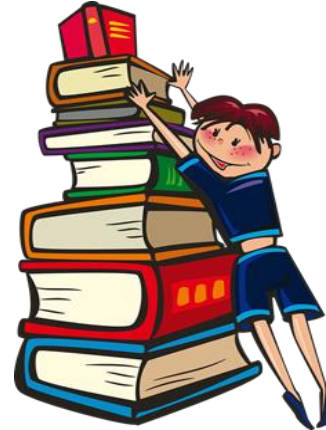
**2022-23 Budget Expenditures
by Object**



Salary and Benefits represent 84.87% of our budget.

**University Place School District
2022-23 MSOC Budget
General Fund - Districtwide Support**

MSOC Revenue	STATE
General Education	7,043,122
Lab Science	294,811
Total MSOC Revenue	<u>7,337,933</u>
MSOC Expenditures	
Basic Education	4,298,727
Support Service	4,870,900
Total MSOC Expenditures	<u>9,169,627</u>
Expenditures Over (Under) Allocation	1,831,694



MSOC = Materials, Supplies & Operating Costs

**University Place School District
2022-23 General Fund Budget
Sources and Uses by Program**

	Basic Education	Special Education	CTE Education	Title I & LAP	Title II & Title IV	TBIP & Title III	Gifted Programs	ESSER Stimulus	Other Categorical	Child Nutrition	Pupil Trans	Grand Total
Unassigned (Min. Fund. Bal.)	4,750,000											4,750,000
Unassigned	688,297											688,297
Assigned	-											-
Committed (Econ. Stab.)	1,750,000											1,750,000
Restricted	811,703											811,703
Beginning Fund Balance	8,000,000											8,000,000

Property Tax Receipts	13,776,370								-			13,776,370
Other Local Revenues	339,000	25,000							388,941	925,000		1,677,941
State Apportionment	49,341,488	1,492,730	2,963,322			-	430,306	-	-			54,227,846
State Levy Equalization	1,251,285								-			1,251,285
State Special Purpose	-	5,971,208		1,455,126		535,356	177,220		196,308	33,300	2,428,191	10,796,709
Federal Funds	505,000	1,300,000	27,500	800,941	152,500	41,396		2,600,000	2,087,353	1,425,000		8,939,690
Federal Commodities	-								-	150,000		150,000
Indirects (State 13.87%, Federal 3.91%)	679,389		(149,241)	(62,852)	(5,963)	(75,873)	(24,580)	(360,880)				-
Total Revenues:	65,892,532	8,788,938	2,841,581	2,193,215	146,537	500,879	582,946	2,239,120	2,672,602	2,533,300	2,428,191	90,819,841

Operating Transfers From CPF	1,000,000											1,000,000
Total Resources Available:	74,892,532	8,788,938	2,841,581	2,193,215	146,537	500,879	582,946	2,239,120	2,672,602	2,533,300	2,428,191	99,819,841

	Basic Education	Special Education	CTE Education	Title I & LAP	Title II & Title IV	TBIP & Title III	Gifted Programs	ESSER Stimulus	Other Categorical	Child Nutrition	Pupil Trans	Grand Total
Certificated Salaries	30,783,305	5,681,928	1,509,191	1,622,508	116,132	483,643	441,272	1,480,746	794,854	-	-	42,913,579
Classified Salaries	8,379,153	3,086,912	167,535	-	-	-	5,383	116,531	338,720	1,078,516	1,628,549	14,801,299
Staff Benefits	14,071,439	3,711,942	614,607	565,224	29,542	174,001	154,284	568,710	273,981	631,191	851,847	21,646,768
Sub-Total Salaries:	53,233,897	12,480,782	2,291,333	2,187,732	145,674	657,644	600,939	2,165,987	1,407,555	1,709,707	2,480,396	79,361,646
Materials, Supplies, & Operating Costs	10,166,293	445,000	550,248	5,483	863	39,777	-	73,133	1,348,163	1,122,593	398,751	14,150,304
Total Expenditures:	63,400,190	12,925,782	2,841,581	2,193,215	146,537	697,421	600,939	2,239,120	2,755,718	2,832,300	2,879,147	93,511,950

Operating Transfers to CPF												-
Operating Transfers to DSF	138,016											138,016
Total Resources Needed:	63,538,206	12,925,782	2,841,581	2,193,215	146,537	697,421	600,939	2,239,120	2,755,718	2,832,300	2,879,147	93,649,966

Revenues Over (Under) Expenditures: 3,354,326 (4,136,844) - - - (196,542) (17,993) - (83,116) (299,000) (450,956) (1,830,125)

Unassigned (Min. Fund. Bal.)	4,750,000											4,750,000
Unassigned	106,859											106,859
Assigned	-											-
Committed (Econ. Stab.)	500,000											500,000
Restricted	813,016											813,016
Ending Fund Balance	6,169,875											6,169,875

**University Place School District
2022-23 Special Education Budget
Sources and Uses by Program**

	(21XX) State SPED	(2144) Home/Hosp	(2178) SPED ESY	(2181) State PK	(2400) IDEA	(2481) Pre-School	(2900) Fed Impact	Grand Total
Apportionment	1,492,730	-	-	-	-	-	-	1,492,730
Local Fees (Pre-School Tuition)	-	-	-	25,000	-	-	-	25,000
Safety Net (Not Guaranteed)	250,000	-	-	-	-	-	-	250,000
Federal & Medicaid	15,000	-	-	-	1,250,000	25,000	10,000	1,300,000
State	5,277,308	3,000	-	435,900	-	-	-	5,716,208
State - Medicaid	5,000	-	-	-	-	-	-	5,000
Total Revenues:	7,040,038	3,000	-	460,900	1,250,000	25,000	10,000	8,788,938

	(21XX) State SPED	(2144) Home/Hosp	(2178) SPED ESY	(2181) State PK	(24XX) IDEA	(2481) Pre-School	(2900) Fed Impact	Grand Total
Certificated Salaries	4,385,957	7,500	3,995	597,596	686,880	-	-	5,681,928
Classified Salaries	2,615,346	-	5,105	279,183	177,812	9,466	-	3,086,912
Staff Benefits	2,966,039	1,721	1,825	404,159	330,047	8,151	-	3,711,942
Sub-Total Salaries:	9,967,342	9,221	10,925	1,280,938	1,194,739	17,617	-	12,480,782

Materials, Supplies, & Operating Costs	375,000	-	50,000	10,000	-	-	10,000	445,000
Total Expenditures:	10,342,342	9,221	60,925	1,290,938	1,194,739	17,617	10,000	12,925,782

Surplus (Subsidy)	(3,302,304)	(6,221)	(60,925)	(830,038)	55,261	7,383	-	(4,136,844)
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							Budget	Budget
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Historical Subsidy	1,436,464	1,202,980	1,832,672	1,260,467	1,679,217	2,551,643	3,468,849	4,136,844

University Place School District
2022-23 Career and Technical Education
Sources and Uses by Program

	(31-00) CTE	(61-38) Perkins	Grand Total
State	2,963,322	-	2,963,322
Federal	-	27,500	27,500
Total Revenues:	2,963,322	27,500	2,990,822
Indirects	148,166	1,075	149,241
Total Resources Available:	2,815,156	26,425	2,841,581

	(31XX) CTE	(38XX) Perkins	Grand Total
Certificated Salaries	1,509,191	-	1,509,191
Classified Salaries	167,535	-	167,535
Staff Benefits	614,607	-	614,607
Sub-Total Salaries:	2,291,333	-	2,291,333
Materials, Supplies, & Operating Costs	523,823	26,425	550,248
Total Expenditures:	2,815,156	26,425	2,841,581
Surplus (Subsidy)	-	-	-

Revenue based on:

290 AAFTE (Regular Voc.)

10 AAFTE (Running Start Voc.)



University Place School District
2022-23 Title I and LAP
Sources and Uses by Program

	(61-51) Title I	(41-55) LAP	Grand Total
State	-	1,455,126	1,455,126
Federal	800,941	-	800,941
Total Revenues:	800,941	1,455,126	2,256,067
Indirects	22,313	40,539	62,852
Total Resources Available:	778,628	1,414,587	2,193,215
	(51XX) Title I	(55XX) LAP	Grand Total
Certificated Salaries	575,421	1,047,087	1,622,508
Classified Salaries	-	-	-
Staff Benefits	197,774	367,450	565,224
Sub-Total Salaries:	773,195	1,414,537	2,187,732
Materials, Supplies, & Operating Costs	5,483	-	5,483
Total Expenditures:	778,678	1,414,537	2,193,215
Surplus (Subsidy)	(50)	50	-



University Place School District
2022-23 Title II and IV
Sources and Uses by Program

	(61-52) Title II	(61-52) Title IV	Grand Total
State	-	-	-
Federal	127,500	25,000	152,500
Total Revenues:	127,500	25,000	152,500
Indirects	4,985	978.00	5,963
Total Resources Available:	122,515	24,022	146,537
	(52XX) Title II	(52XX) Title IV	Grand Total
Certificated Salaries	116,132	-	116,132
Classified Salaries	-	-	-
Staff Benefits	29,542	-	29,542
Sub-Total Salaries:	145,674	-	145,674
Materials, Supplies, & Operating Costs	863	-	863
Total Expenditures:	146,537	-	146,537
Surplus (Subsidy)	(24,022)	24,022	-



**University Place School District
2022-23 Title III and TBIP
Sources and Uses by Program**

	(31-00) BEA	(41-65) TBIP	(61-64) Title III	Grand Total
State	-	535,356	-	535,356
Federal		-	41,396	41,396
Total Revenues:	-	535,356	41,396	576,752
Indirects		74,254	1,619	75,873
Total Resources Available:	-	461,102	39,777	500,879

	(0165) BEA	(65XX) TBIP	(64XX) Title III	Grand Total
Certificated Salaries	-	483,643	-	483,643
Classified Salaries	-	-	-	-
Staff Benefits	-	174,001	-	174,001
Sub-Total Salaries:	-	657,644	-	657,644
Materials, Supplies, & Operating Costs	-	-	39,777	39,777
Total Expenditures:	-	657,644	39,777	697,421
Surplus (Subsidy)	-	(196,542)	-	(196,542)

BEA is for a Transitional Bilingual class
that provides English credit



**University Place School District
2022-23 Highly Capable
Sources and Uses by Program**

	(31-00) BEA	(41-74) Gifted	Grand Total
State - BEA	430,306	-	430,306
State - Gifted	-	177,220	177,220
Total Revenues:	430,306	177,220	607,526
Indirects		24,580	24,580
Total Resources Available:	430,306	152,640	582,946

	(0174) BEA	(74XX) Gifted	Grand Total
Certificated Salaries	318,934	122,338	441,272
Classified Salaries	-	5,383	5,383
Staff Benefits	111,372	42,912	154,284
Sub-Total Salaries:	430,306	170,633	600,939
Materials, Supplies, & Operating Costs	-	-	-
Total Expenditures:	430,306	170,633	600,939
Surplus (Subsidy)	-	(17,993)	(17,993)

Our challenge classes are in lieu of regular basic education classes.



University Place School District
2022-23 ESSER Stimulus
Sources and Uses by Program

	(61-12) ESSER II	(61-13) ESSER III (A)	(61-14) ESSER III (B)	Grand Total
State	-	-	-	-
Federal	100,000	1,500,000	1,000,000	2,600,000
Total Revenues:	100,000	1,500,000	1,000,000	2,600,000
Indirects	13,880	208,200	138,800	360,880
Total Resources Available:	86,120	1,291,800	861,200	2,239,120
	(12XX) ESSER II	(13XX) ESSER III (A)	(14XX) ESSER III (B)	Grand Total
Certificated Salaries	-	919,591	561,155	1,480,746
Classified Salaries	55,765	-	60,766	116,531
Staff Benefits	23,962	323,459	221,289	568,710
Sub-Total Salaries:	79,727	1,243,050	843,210	2,165,987
Materials, Supplies, & Operating Costs	6,393	66,740	-	73,133
Total Expenditures:	86,120	1,309,790	843,210	2,239,120
Surplus (Subsidy)	-	(17,990)	17,990	-

ESSER funds were authorized in the 2nd and 3rd federal covid stimulus package
The district is utilizing these funds primarily for learning recovery

University Place School District
2022-23 Other Miscellaneous Budgets
Sources and Uses by Program

	(61-0000) Grant Cap	(41-5835) Nat'l Cert	(62-79XX) ROTC	(21-8600) Strings	(21-8609) Enrich	(2X-89XX) Pool	(22-8900) Trans	(22-8900) Food	(22-898X) Facility	Grand Total
Property Tax Receipts										-
Other Local Revenues				24,588	49,176	97,000	75,000	25,000	118,177	388,941
State Apportionment										-
State Levy Equalization										-
State Special Purpose		196,308								196,308
Federal Funds	2,000,000		87,353							2,087,353
Federal Commodities										-
Total Revenues:	2,000,000	196,308	87,353	24,588	49,176	97,000	75,000	25,000	118,177	2,672,602

	(XX99) Grant Cap	(5835) Nat'l Cert	(7979) ROTC	(8600) Strings	(8609) Enrich	(8900) Pool	(8900) Trans	(8900) Food	(898X) Facility	Grand Total
Certificated Salaries	572,000	159,740	3,094	20,000	20,000	-	-	-	20,020	794,854
Classified Salaries	50,000	-	61,045	-	20,000	132,675	-	-	75,000	338,720
Staff Benefits	139,837	36,568	23,214	4,588	9,176	42,441	-	-	18,157	273,981
Sub-Total Salaries:	761,837	196,308	87,353	24,588	49,176	175,116	-	-	113,177	1,407,555

Materials, Supplies, & Operating Costs	1,238,163	-	-	-	-	5,000	75,000	25,000	5,000	1,348,163
Total Expenditures:	2,000,000	196,308	87,353	24,588	49,176	180,116	75,000	25,000	118,177	2,755,718

Surplus (Subsidy)	-	-	-	-	-	(83,116)	-	-	-	(83,116)
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**University Place School District
2022-23 Food Service and Transportation
Sources and Uses by Program**

Property Tax Receipts
Other Local Revenues
State Apportionment
State Levy Equalization
State Special Purpose
Federal Funds
Federal Commodities
Indirects (State 13.87%, Federal 3.91%)

Total Revenues:

**Child
Nutrition**

925,000
33,300
1,425,000
150,000

2,533,300

**Pupil
Trans**

2,428,191

2,428,191



Certificated Salaries
Classified Salaries
Staff Benefits

Sub-Total Salaries:

**Child
Nutrition**

-
1,078,516
631,191

1,709,707

**Pupil
Trans**

-
1,628,549
851,847

2,480,396

Materials, Supplies, & Operating Costs
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Total Expenditures:

1,122,593

2,832,300

398,751

2,879,147



Revenues Over (Under) Expenditures:

(299,000)

(450,956)

**University Place School District
2022-23 Food Service
Changes in Operations**

2018-19 and Prior	2019-20 through 2021-22	2022-23
Free / Reduced Applications	<u>No</u> Free / Reduced Applications	<u>Yes</u> Free / Reduced Applications
Qualifying Students Eat Free	<u>All Students</u> Eat Free	<u>Qualifying Students</u> Eat Free
Meals Served Onsite	Meals Served Onsite <u>or Delivered Home</u>	Meals Served Onsite
Meals Reimbursed at Standard Rate per meal served	Meals Reimbursed at <u>Enhanced Rate</u> per meal served	Meals Reimbursed at <u>Enhanced Rate</u> per meal served
CEP Required for schools with greater than 62.5% F/R	CEP Required for schools with greater than 62.5% F/R	CEP Required for Schools with greater than <u>40% F/R</u>

CEP = Community Eligible Provision program,
a non-pricing (free) meal service option for schools
and school districts in low-income areas.



**University Place School District
2022-23 Capital Projects Fund
Sources and Uses**

Beginning Fund Balance		5,000,000
Revenues		
Property Tax Receipts	2,482,479	
Investments	15,000	
eRate	-	
Grant Revenues	-	
Total Revenues:	<u>2,497,479</u>	<u>2,497,479</u>
Other Financing Souces (OFS)	-	
Total Revenues & OFS:	<u>2,497,479</u>	<u>2,497,479</u>
Expenditures		
CJH - Field Turf	2,500,000	
TBD - Reserves / Capacity	2,080,000	
EVG Boilers & Hot Water Tank	1,000,000	
NVI - HVAC Upgrades	220,000	
DI - Exterior Paint	150,000	
Water Sub-Metering	50,000	
Total Expenditures:	<u>6,000,000</u>	<u>6,000,000</u>
Other Financing Uses (OFU)	<u>1,000,000</u>	
Total Expenditures & OFU:	<u>7,000,000</u>	<u>7,000,000</u>
Ending Fund Balance		497,479



**University Place School District
2022-23 Debt Service Fund
Sources and Uses**

Beginning Fund Balance		4,761,980
Revenues		
Property Tax Receipts	7,835,270	
Investments	15,000	
Total Revenues:	<u>7,850,270</u>	<u>7,850,270</u>
Other Financing Sources (OFS)	<u>138,016</u>	
Total Revenues & OFS:	<u>7,988,286</u>	<u>7,988,286</u>
Expenditures		
Bond Payments (Principal)	6,892,132	
Bond Payments (Interest)	1,124,414	
Bond Transfer Fees	10,000	
Total Expenditures:	<u>8,026,546</u>	<u>8,026,546</u>
Other Financing Uses	<u>-</u>	
Total Expenditures & OFU:	<u>8,026,546</u>	<u>8,026,546</u>
Ending Fund Balance		4,723,720



**University Place School District
2022-23 Associated Student Body Fund
Sources and Uses**

Beginning Fund Balance	546,652
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Revenues

General Student Body	368,770	
Athletics	32,900	
Classes	17,500	
Clubs	812,445	
Private Money	55,000	
Total Revenues:	1,286,615	1,286,615

Expenditures

General Student Body	272,656	
Athletics	186,100	
Classes	14,240	
Clubs	862,521	
Private Money	57,000	
Total Expenditures:	1,392,517	1,392,517

Ending Fund Balance	440,750
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**University Place School District
2022-23 Transportation Vehicle Fund
Sources and Uses**

Beginning Fund Balance		827,674
Revenues		
Investments	2,500	
Depreciation	305,920	
Grants		
Total Revenues:	<u>308,420</u>	<u>308,420</u>
Other Financing Sources (OFS)		
Total Revenues & OFS:	<u>308,420</u>	<u>308,420</u>
Expenditures		
Bus Purchase	825,000	
Other Fees		
Total Expenditures:	<u>825,000</u>	<u>825,000</u>
Other Financing Uses (OFU)		
Total Expenditures & OFU:	<u>825,000</u>	<u>825,000</u>
Ending Fund Balance		311,094



University Place School District
Four-Year Budget and Enrollment Forecast
Sources and Uses by Fund

Fund		Budget 2022-23	Projection		
Description			2023-24	2024-25	2025-26
General Fund	Revenues & Transfers	91,819,841	91,136,238	92,938,963	94,777,742
	Expenditures & Transfers	93,649,966	91,680,555	92,597,361	93,523,334
<i>Surplus (Deficit):</i>		(1,830,125)	(544,317)	341,602	1,254,408
Ending Fund Balance:		6,169,875	5,625,558	5,967,160	7,221,568
<i>Enrollment*:</i>		5,470	5,470	5,470	5,470
Capital Projects Fund	Revenues & Transfers	2,497,479	2,778,110	2,964,090	3,118,350
	Expenditures & Transfers	7,000,000	3,000,000	3,000,000	3,000,000
<i>Surplus (Deficit):</i>		(4,502,521)	(221,890)	(35,910)	118,350
Debt Service Fund	Revenues & Transfers	7,988,286	7,910,000	6,115,000	4,765,000
	Expenditures	8,026,546	7,807,465	5,888,515	4,659,375
<i>Surplus (Deficit):</i>		(38,260)	102,535	226,485	105,625
ASB Fund	Revenues	1,286,615	1,286,615	1,286,615	1,286,615
	Expenditures	1,392,517	1,392,517	1,392,517	1,392,517
<i>Surplus (Deficit):</i>		(105,902)	(105,902)	(105,902)	(105,902)
Transportation Fund	Revenues	308,420	273,938	274,009	244,400
	Expenditures	825,000	326,700	268,600	271,700
<i>Surplus (Deficit):</i>		(516,580)	(52,762)	5,409	(27,300)



Next Steps

- August Board Meeting:
 - Public Hearing
 - Final Budget Presentation (this document)
 - F195: 2022-23 Budget
 - F195F: 2022-23 Four-Year Budget Forecast
 - Resolution to Adopt Budget

Questions?