



University Place School District

2018-19 Budget Preliminary - July 11, 2018

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



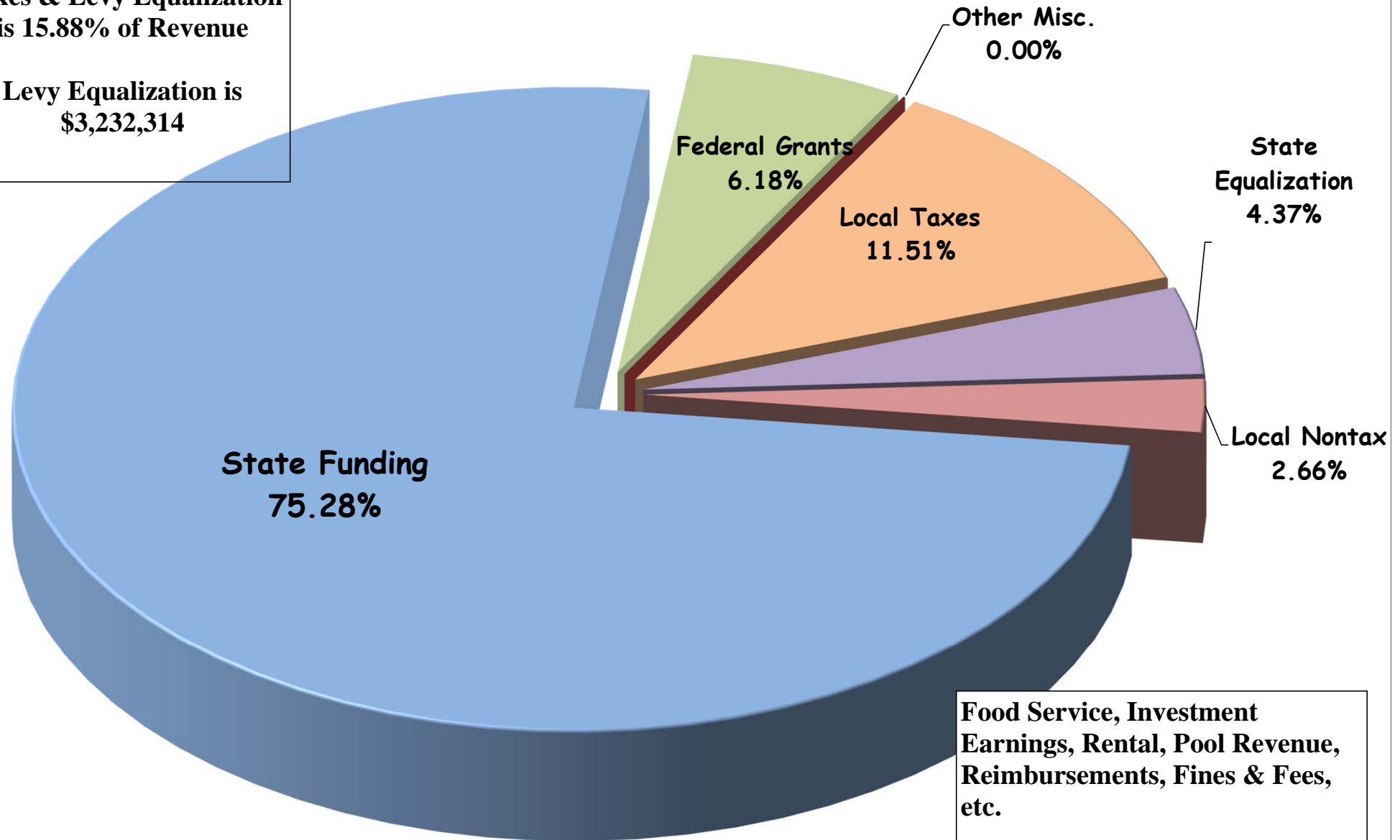
The Annual Budget Process

- January – HR started with current payroll information to update our staffing data, salary schedules, and experience.
- February – Using the “roll up method” enrollment is projected for the next four years, and staffing needs by building are determined for next year.
- Ongoing – Keeping an eye on the legislature for changes:
 - COLAs, benefit allocation increases, retirement rate increases all have a negative budget impact because they cost more than the state funds requiring additional local funding (levy).
 - Work with administrators to determine needs and changes required by the District, State, and Federal government.
- June – Complete the State Revenue forecast (F203)
- July 10 – District preliminary budget must be available to the public
- August 31 – District final budget (F195) must be adopted at a public hearing

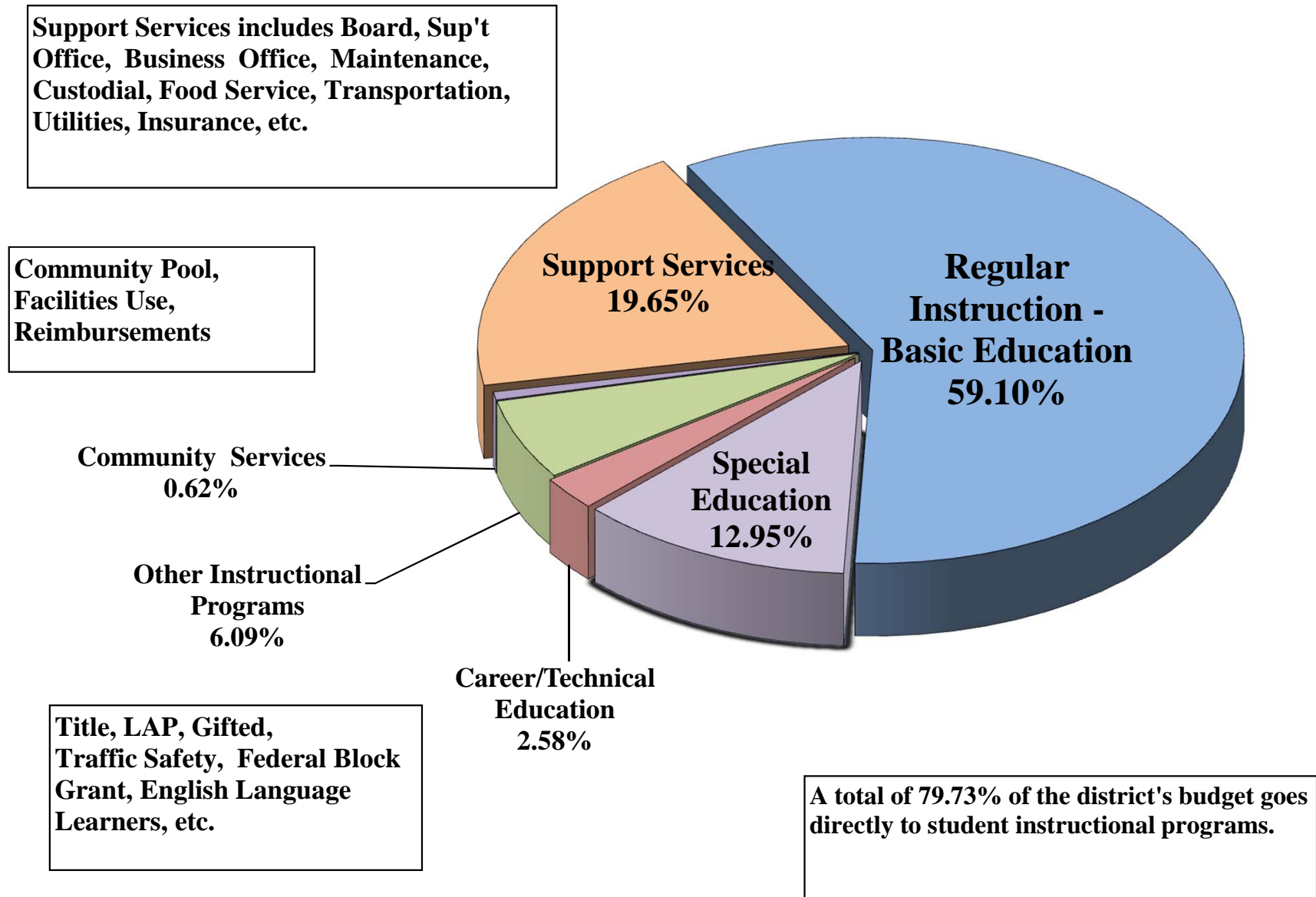
2018-19 Revenue

**Taxes & Levy Equalization
is 15.88% of Revenue**

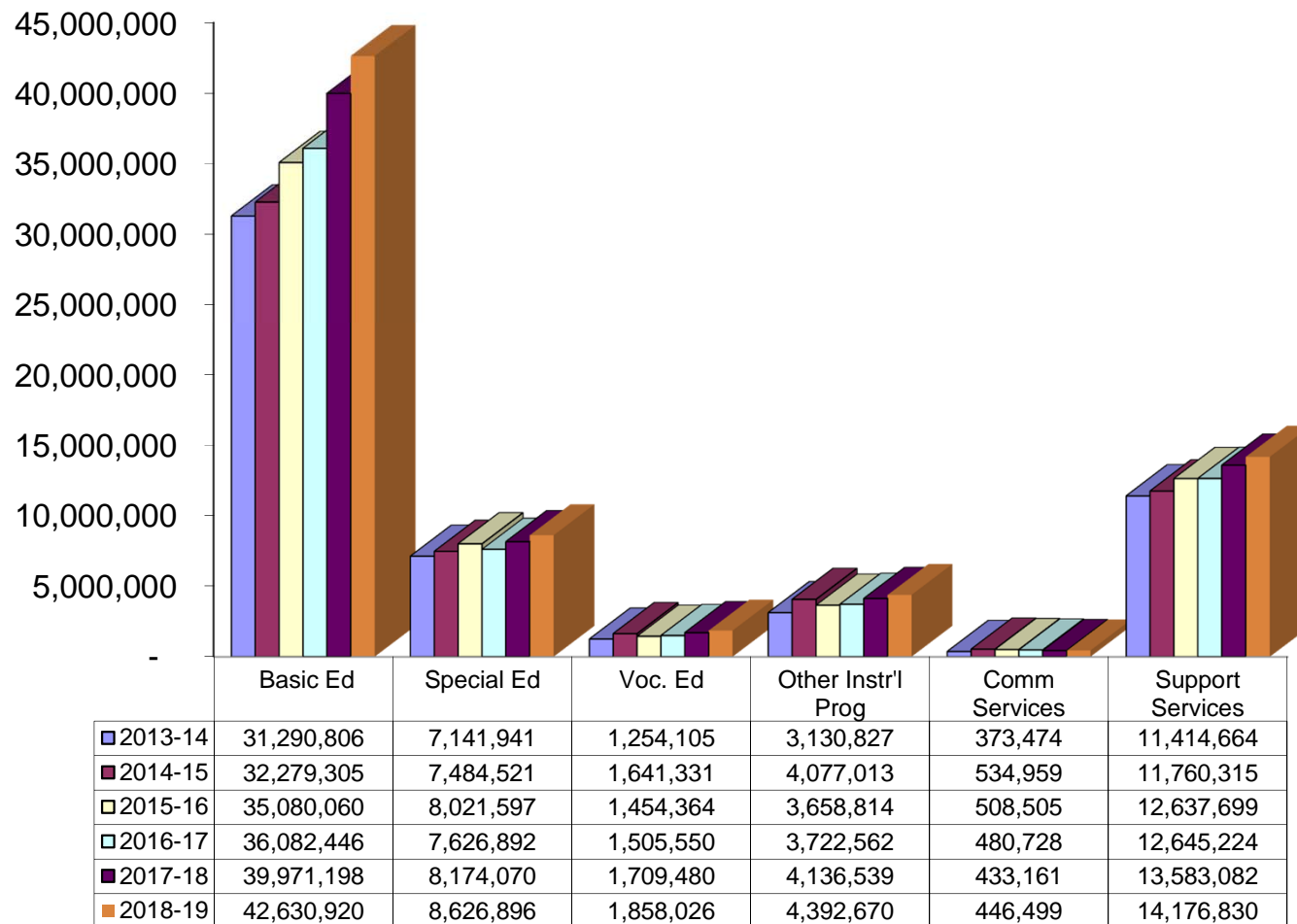
**Levy Equalization is
\$3,232,314**



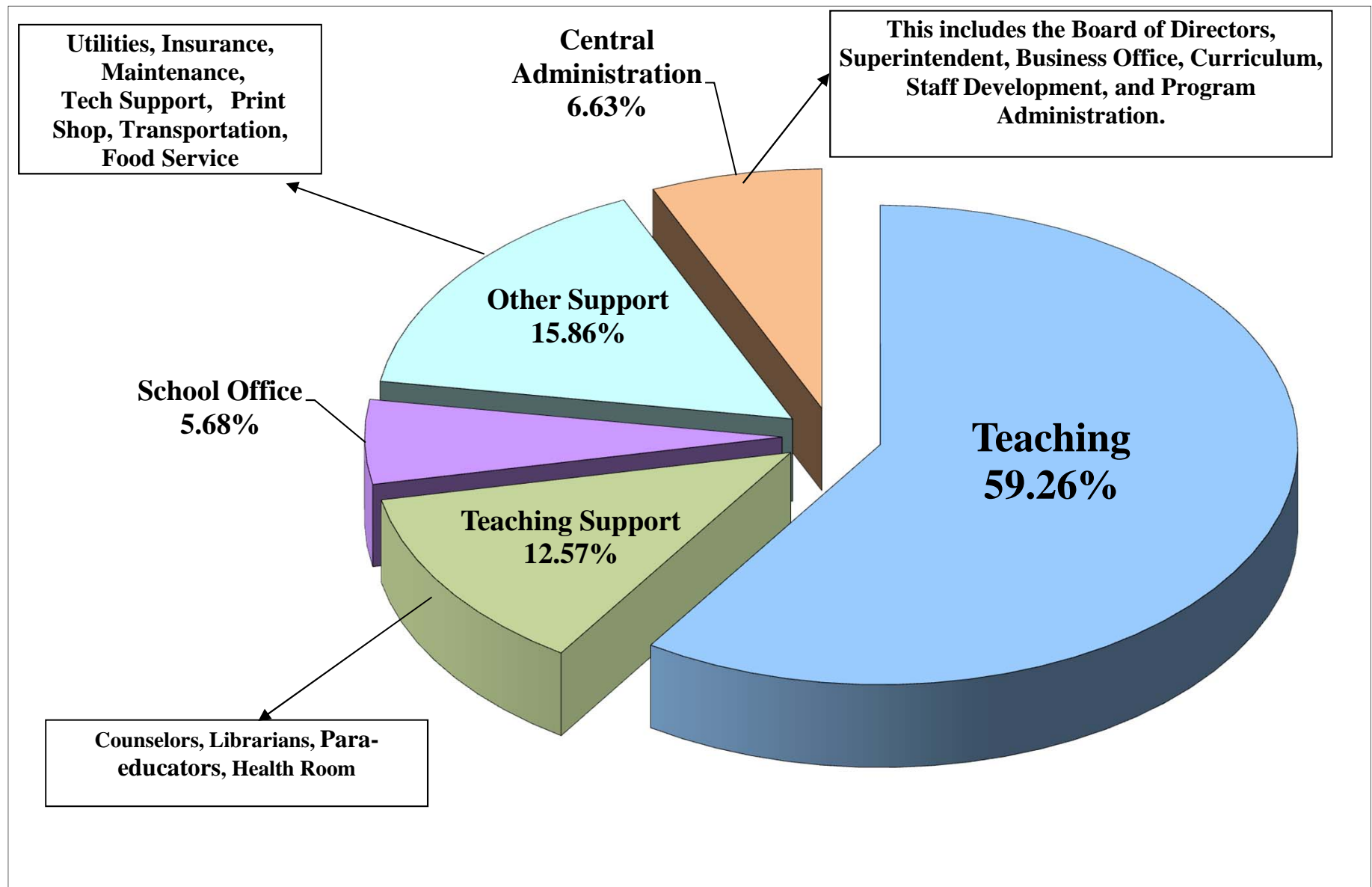
2018-19 Budget by Program



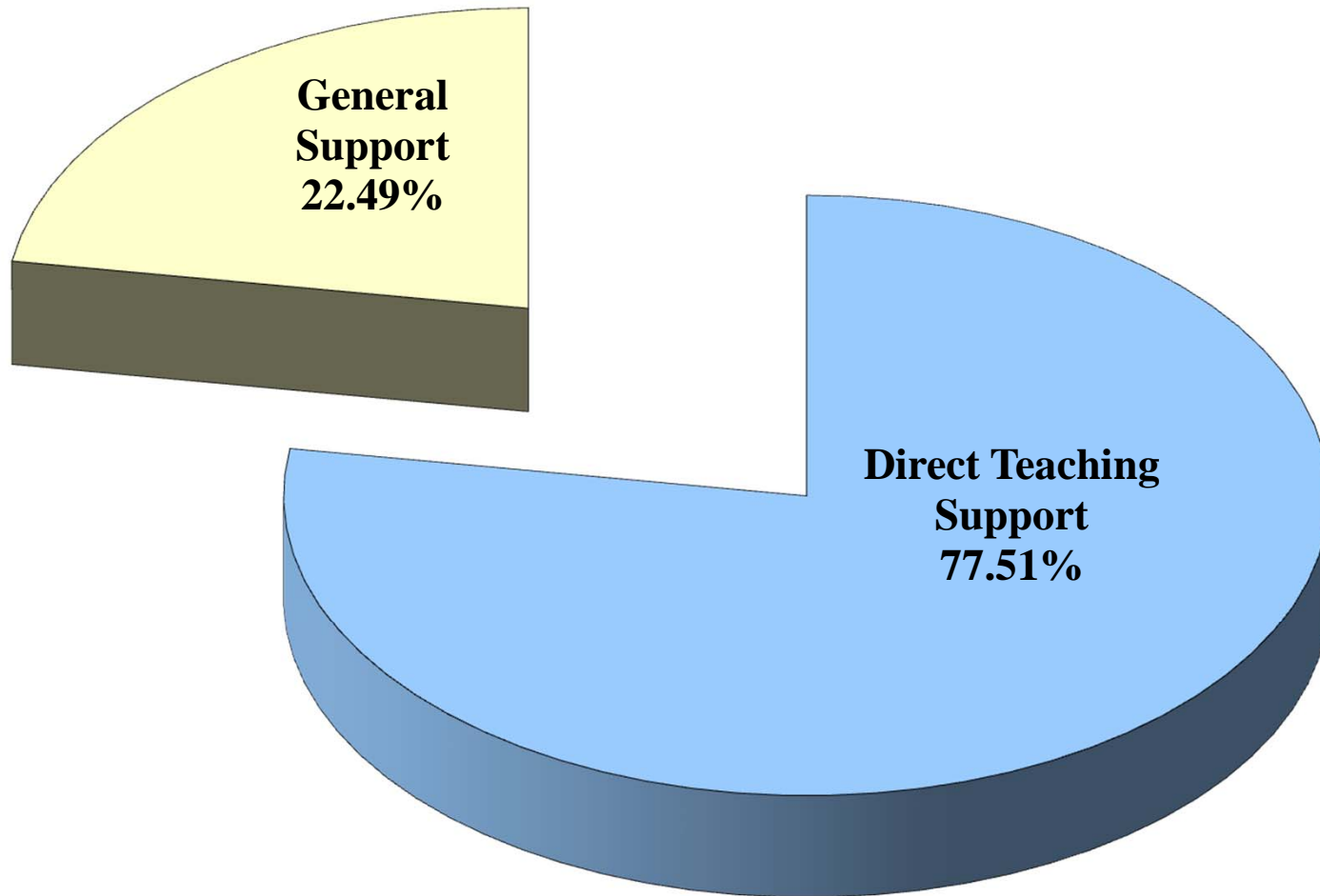
***UniversityPlace SchoolDistrict
2018-19 Budget 6 year Comparison***



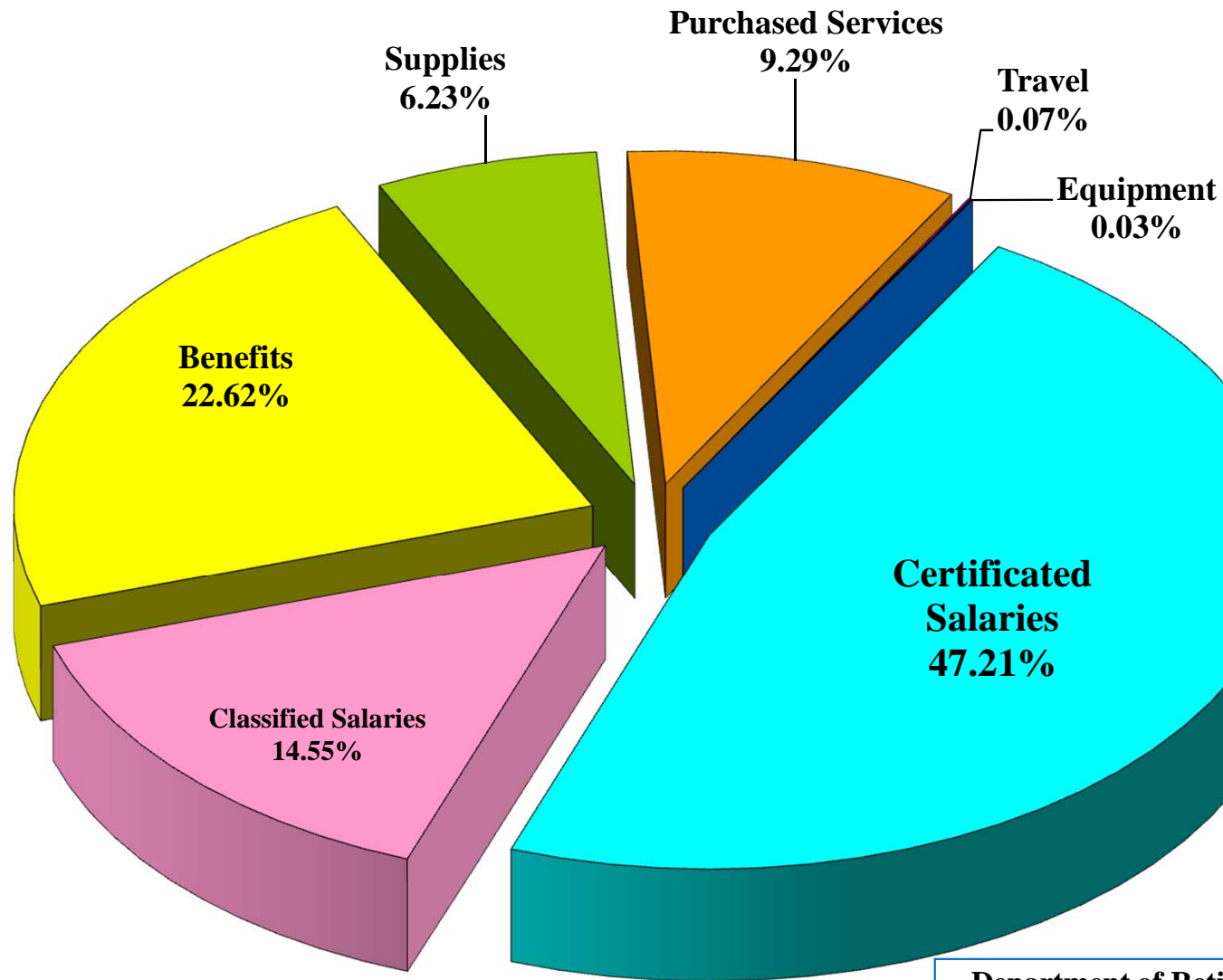
2018-19 Budget Percentage by Activity



**University Place School District
2018-19 Budget
by Activity Summary**



**University Place School District
2018-19 Budget
Percentage by Object**



Salary and Benefits represent 84.38% of budget.

Department of Retirement Contributions
was reduced for 2009-10 and 2010-11 and
increased for 2011-12 by 2.04% and for 2013-
14 by 3.24% and again this year additional 2%.

University Place School District
2018-19 MSOC Budget
General Fund BEA Districtwide Support

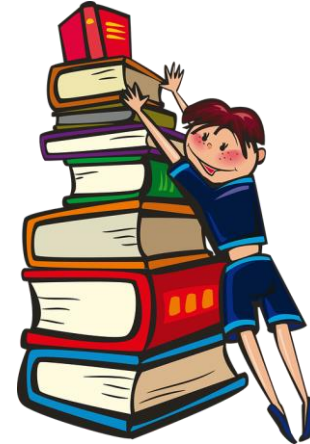
By Activity

11	Board of Directors	132,000
12	Superintendent's Office	29,000
13	Business Office	106,900
14	Human Resources	93,000
15	Public Relations	90,225
21	Supervision	91,766
22	Learning Resources	77,090
23	Principal's Office	155,460
24	Guidance/Counseling	122,190
25	Pupil Mgmt. & Safety	73,800
26	Health Related Services	8,850
27	Teaching	2,140,956
28	Extracurricular	28,520
29	Other School District	2,500
31	Instructional Prof Dev	47,812
32	Instructional Technology	611,100
33	Curriculum	450,514
61	Supervision	5,850
62	Grounds Maintenance	114,250
63	Building Operations	223,250
64	Maintenance	597,750
65	Utilities	1,721,500
67	Security	58,500
68	Insurance	554,500
72	Information Systems	478,600
73	Printing	45,000
74	Warehouse/Distribution	2500
75	Motor Pool	33,500
		<u>8,096,883</u>



University Place School District
2018-19 MSOC Budget
General Fund BEA Districtwide Support

MSOC Revenue	
General Education	\$6,445,495
Lab Science	\$288,757
Total MSOC Revenue	<u>\$6,734,252</u>
MSOC Expenditures	\$8,096,883
By Program	
Basic Education	\$3,804,058
Support Service	\$4,292,825
	<u>\$8,096,883</u>





Program Detail
Matrix

- The following matrix pages provide more detail by the programs recapped on the General Fund Budget Matrix. They are laid out with the cost of certificated (staff requiring an OSPI certificate), TRI costs (district locally funded certificated supplemental salary/benefits, classified staff (no OSPI certificate required), benefits (medical, FICA, Worker's Comp, and retirement), and MSOC (materials, supplies, and operating costs).
- The detailed individual program matrix shows the many sub-programs that make up the major categories. They are presented in the same level of detail.

University Place School District
2018-19 General Fund Budget
Sources and Uses by Program

	Basic Education	Special Education	CTE Education	Title I & LAP	ELL & Title III	Title II & Title IV	Gifted Programs	Other Categorical	Child Nutrition	Pupil Trans	Grand Total
Unassigned Fund Balance	1,915,000										1,915,000
Unassigned -Minimum Fund Balance	3,650,000										3,650,000
Assigned for Other Items (Carryover)	2,385,000										2,385,000
Restricted for Inventory-Prepaid	550,000										550,000
Beginning Fund Balance	8,500,000										8,500,000
Property Tax Receipts	8,500,502										8,500,502
Other Local Revenues	157,533	50,000						441,484	1,014,109	267,758	1,930,884
State Apportionment	42,937,975	1,324,705	1,918,039		11,840		338,216	0			46,530,775
State Levy Equalization	3,232,214							0			3,232,214
State Special Purpose	1	5,125,954		1,256,489	508,185		152,934	185,784	33,900	1,828,095	9,091,342
Federal Funds	127,552	1,094,832	26,000	716,462	25,000	135,000		1,283,046	1,026,900		4,434,792
Federal Commodities	0							0	160,000		160,000
Total Revenue	54,955,777	7,595,491	1,944,039	1,972,951	545,025	135,000	491,150	1,910,314	2,234,909	2,095,853	73,880,509
Subsidy (Surplus)	(1,536,544)	1,031,404	(93,295)	(4,179)	2,615	(1,624)	1,876	49,335	210,770	339,911	270
Operating Transfers From CPF (tech levy)	400,000										400,000
Total Resources Available	62,319,233	8,626,895	1,850,744	1,968,772	547,640	133,376	493,026	1,959,649	2,445,679	2,435,764	82,780,779
Application of Funds	Basic Education	Special Education	CTE Education	Title I & LAP	ELL & Title III	Title II & Title IV	Gifted Programs	Other Categorical	Child Nutrition	Pupil Trans	Grand Total
Certificated Salaries	24,199,602	3,522,608	963,092	1,306,246	351,556	106,236	316,191	681,563			31,447,093
Certificated Extra Days & Stipend	1,699,160	629,516	81,163	132,082	34,115		28,977	3,555			2,608,568
Certificated Stipend Benefits	385,163	151,181	18,676	30,301	7,849		6,668	818			600,656
Classified Salaries	6,337,734	1,615,416	110,527		0		4,280	210,188	889,347	1,325,872	10,493,364
Staff Benefits	11,223,490	2,159,859	388,245	473,277	130,113	27,141	118,711	155,012	471,232	570,975	15,718,054
SUB-TOTAL SALARIES	43,845,148	8,078,580	1,561,703	1,941,906	523,633	133,376	474,826	1,051,136	1,360,579	1,896,846	60,867,735
Materials, Supplies,	7,817,862	548,315	296,324	26,866	24,007		18,200	908,513	1,085,100	538,918	11,264,105
Expenditures by Program	51,663,011	8,626,895	1,858,027	1,968,772	547,640	133,376	493,026	1,959,649	2,445,679	2,435,764	72,131,840
Operating Transfer to Debt Service	136,533										136,533
Revenues Over (Under) Expenditures	2,012,136										2,012,136
Unassigned Fund Balance	3,927,136										3,927,136
Unassigned -Minimum Fund Balance	3,650,000										3,650,000
Assigned for Other Items (Carryover)	2,385,000										2,385,000
Restricted for Inventory	550,000										550,000
Ending Fund Balance	10,512,136								-		10,512,136.40

University Place School District
2018-19 Special Education Budget
Sources and Uses by Program

<u>Revenues</u>	<u>State SPED (21XX)</u>	<u>SPED ESY (2178)</u>	<u>State PK (2181)</u>	<u>Home/Hosp (2144)</u>	<u>State B2 (2200)</u>	<u>Fed Impact (2900)</u>	<u>IDEA (2400)</u>	<u>Safety Net (2446)</u>	<u>Pre-School (2481)</u>	<u>Total</u>
Local Fees (Pre-School tuition)			50,000							50,000
Apportionment	1,324,705									1,324,705
Other State - Medicaid	5,000									5,000
Safety Net (Not Guaranteed)	200,000									200,000
Federal & Medicaid	15,000					13,000	1,041,810		25,022	1,094,832
State (4121) + (4122)	4,180,412	65,000	528,426	3,000	144,116					4,920,954
Total Revenue	5,725,117	65,000	578,426	3,000	144,116	13,000	1,041,810	0	25,022	7,595,491
(Indirects)	857,463		215,693	6,226	(7,206)		(39,779)		(993)	1,031,404
Total Available	6,582,580	65,000	794,119	9,226	136,910	13,000	1,002,031	0	24,029	8,626,895
<u>Expenditures</u>	<u>State SPED (21XX)</u>	<u>SPED ESY (2178)</u>	<u>State PK (2181)</u>	<u>Home/Hosp (2144)</u>	<u>State B2 (2200)</u>	<u>Fed Impact (2900)</u>	<u>IDEA (2400)</u>	<u>Safety Net (2446)</u>	<u>Pre-School (2481)</u>	<u>Total</u>
Certificated Salaries	2,735,115	3,995	347,733	7,500			428,265			3,522,608
Certificated Extra Days & Stipend	561,153		27,507				40,856			629,516
Certificated Stipend Benefits	135,451		6,329				9,401			151,181
Classified Salaries	1,275,683	5,105	177,552				142,346		14,730	1,615,416
Staff Benefits	1,697,553	2,094	225,998	1,726			224,389		8,099	2,159,859
SUB-TOTAL SALARIES	6,404,955	11,194	785,119	9,226	0	0	845,257	0	22,829	8,078,580
Materials, Supplies, Operating Costs	177,625	53,806	9,000		136,910	13,000	156,774		1,200	548,315
Total Expenditures	6,582,580	65,000	794,119	9,226	136,910	13,000	1,002,031	0	24,029	8,626,895
Differene between rev and exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 21 Exp	7,431,001									
St Sp Ed Pre-K Allocation is	578,426		Special Ed. Subsidy is		857,463			Actual	Estimate	Budget
St Sp Ed Pre-K Expenditure is	794,119							2016-17	2017-18	2018-19
Subsidy for Pre-K	215,693							1,436,464	1,248,317	1,031,404
Change in Budgeted Subsidy for 2018-19										(216,913)
Actual Costs	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	\$579,757	\$350,586	764,289	562,792	1,198,641	968,636	1,023,632	1,080,131	1,353,188	1,353,188
ARRA Federal Funding Helped Reduce Subsidy										

University Place School District
2018-19 CTE (Career Technical Education) Budget
Sources and Uses by Program

<u>Revenues</u>	<u>CTE (State)</u>	<u>CTE (Federal)</u>	<u>Total</u>
Federal (6138)		\$26,000	\$26,000
State (3100)	\$1,918,039		\$1,918,039
Total Revenue	<u>\$1,918,039</u>	<u>\$26,000</u>	<u>\$1,944,039</u>
Indirect: State 5%, Federal 3.97%	<u>(\$92,263)</u>	<u>(\$1,032)</u>	<u>(\$93,295)</u>
Total Available	<u>\$1,825,776</u>	<u>\$24,968</u>	<u>\$1,850,744</u>

<u>Expenditures</u>	<u>CTE (State)</u>	<u>CTE (Federal)</u>	<u>Total</u>
Certificated Salaries	\$963,092		\$963,092
Certificated Extra Days & Stipend	\$81,163		\$81,163
Certificated Stipend Benefits	\$18,676		\$18,676
Classified Salaries	\$110,527		\$110,527
Staff Benefits	\$388,245		\$388,245
SUB-TOTAL SALARIES	\$1,561,703	\$0	\$1,561,703
Voc Running Start (3190)	\$92,679		\$92,679
Non-Employee Related Costs	\$178,677	\$24,968	\$203,645
Total Expenditures	<u>\$1,833,059</u>	<u>\$24,968</u>	<u>\$1,858,027</u>

Subsidy	\$7,283	\$0	\$7,283
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Revenue based on 210 AAFTE Regular and 11 AAFTE Running Start Voc.

CHS - 199.6 FTE CJH - 10.4 9th FTE

in-direct changed back to 5% from 15% for overhead costs
helps pay for custodial, utilities, insurance, HR, payroll, etc.



University Place School District
2018-19 Gifted (Challenge) Budget
Sources and Uses by Program

<u>Revenues</u>	<u>Gifted</u>	<u>BEA</u>	<u>Total</u>
BEA Funds		\$338,216	\$338,216
State Gifted	\$152,934		\$152,934
	<u>\$152,934</u>	<u>\$338,216</u>	<u>\$491,150</u>
(Indirects)		\$0	\$0
Total Available	<u>\$152,934</u>	<u>\$338,216</u>	<u>\$491,150</u>
<u>Expenditures</u>	<u>Gifted</u>	<u>BEA</u>	<u>Total</u>
Cert Salaries	\$88,221	\$227,970	\$316,191
Certificated Extra Days & Stipend	\$8,917	\$20,060	\$28,977
Certificated Stipend Benefits	\$2,052	\$4,616	\$6,668
Classified Salaries	\$4,280	\$0	\$4,280
Benefits	\$33,141	\$85,570	\$118,711
Total Sal/Benes	\$136,610	\$338,216	\$474,826
MSOC's	\$18,200		\$18,200
Total Cost	<u>\$154,810</u>	<u>\$338,216</u>	<u>\$493,026</u>
Subsidy	\$1,876	\$0	\$1,876



Our Challenge classes are in place of regular basic ed classes.

University Place School District
2018-19 ELL (English Language Learners) Budget
Sources and Uses by Program

	ELL	**BEA ELL	Title III	<u>Total</u>
Apportionment		11,840		11,840
State Revenue	508,185			508,185
Federal	0	0	25,000	25,000
	<u>508,185</u>	<u>11,840</u>	<u>25,000</u>	<u>545,025</u>
Subsidy(Indirects)	<u>3,608</u>		<u>(993)</u>	<u>2,615</u>
Total Available	<u>511,793</u>	<u>11,840</u>	<u>24,007</u>	<u>547,640</u>
Expenditures	ELL	**BEA ELL	Title III	<u>Total</u>
Cert Salaries	343,525	8,031		351,556
Certificated Extra Days & Stipend	33,418	697		34,115
Certificated Stipend Benefits	7,689	160		7,849
Classified Salaries	0	0	0	0
Benefits	127,161	2,952		130,113
Total Sal/Benes	511,793	11,840	0	523,633
MSOC's			24,007	24,007
Total Cost	<u>511,793</u>	<u>11,840</u>	<u>24,007</u>	<u>547,640</u>
Subsidy	0	0	0	0



*****BEA ELL is for an ELL class that provides English credit***

<u>Revenues</u>	<u>Title 1</u>	<u>LAP</u>	<u>Total</u>
Federal	716,462		716,462
State		1,256,489	1,256,489
Total Revenue	716,462	1,256,489	1,972,951
		0	0
(Indirects)	(28,444)	(49,883)	(78,327)
Total Available	688,018	1,206,606	1,894,624

<u>Expenditures</u>	<u>Title I</u>	<u>LAP</u>	<u>Total</u>
Certificated Salaries	473,822	832,425	1,306,246
Certificated Extra Days & Stipend	45,211	86,871	132,082
Certificated Stipend Benefits	10,403	19,898	30,301
Classified Salaries	0	0	0
Staff Benefits	169,304	303,973	473,277
SUB-TOTAL SALARIES	698,739	1,243,167	1,941,906
MSOC's	14,869	11,997	26,866
Total Budget	713,608	1,255,164	1,968,772

Maximum Carryover **107,469** **125,649** **233,118**

Subsidy (Indirects) 25,590 48,558 74,148



University Place School District
2018-19 Traffic Safety Budget

		<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Est</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>
<u>Revenue</u>									
Local Revenue	7100.21	31,500	37,800	31,920	36,100	36,575	37,050	38,000	37,050
<u>Expenditures</u>									
Salaries	71-2	21,349	24,076	22,388	23,025	24,336	26,052	27,263	27,263
Benefits	71-4	3,523	3,768	5,240	5,480	6,878	6,576	6,230	6,273
NERC's	71-5	5,069	3,242	1,458	3,724	1,865	3,500	2,300	3,513
Total		29,941	31,086	29,086	32,229	33,079	36,128	35,793	37,050
Profit (Loss)		1,559	6,714	2,834	3,871	3,496	922	2,207	0
Paid		75	90	76	76	77	78	80	78
Per Pupil Cost		\$399	\$345	\$383	\$424	\$430	\$463	\$447	\$475
Actual Fees Charged		\$420	\$420	\$420	\$475	\$475	\$475	\$475	\$475

Recommendation:

\$475

2016 , compared to other Driver Training Programs:
911 & Superior,
Basic \$599 & \$500,
Conventional \$649 & \$560,
Advanced \$699.
\$475 is still excellent value for our program

In Sept. 2014, TSE cars were purchased for \$29,712, with an expected useful lifed of 8 to 10 years.
The profit from the program helps to pay for the replacement cars.
TSE is not charged an equipment fee, only annual operating costs.

Revenues	Nat'l. Cert. (5835.41)	Traffic Saf. (7100.21)	JR ROTC (79XX.XX)	Grant Cap. (0000.61)	After School Strings (8600.21)	After School Enrichment (8609.21)	Pool (89XX.22)	Trans. Rev. (89XX.22)	Food Rev. (89XX.22)	Fac. Use & Reimb. (89XX.22)	Total CATEGORICAL
Property Tax Receipts											-
Other Local Revenues		37,050	7,000		6,157	55,281	92,000	76,500	30,000	137,496	441,484
State Apportionment											-
State Levy Equalization											-
State Special Purpose	185,784										185,784
Federal Funds			83,046	1,200,000							1,283,046
Federal Commodities											-
Total Revenue	185,784	37,050	90,046	1,200,000	6,157	55,281	92,000	76,500	30,000	137,496	1,910,314
Subsidy(Indirects)			270				42,478	2,750		3,837	49,335
Carryover											-
Total Sources	185,784	37,050	90,316	1,200,000	6,157	55,281	134,478	79,250	30,000	141,333	1,959,649

Expenditures	Nat'l. Cert. (5835)	Traffic Saf. (7100)	JR ROTC (7979)	Grant Cap. (7999)	After School Strings (8600)	After School Enrichment (8609)	Pool (89XX.519)	Trans. Exp. (89XX.999)	Food Exp. (89XX.998)	Fac. Use & Reimb. (89XX)	Total CATEGORICAL
Certificated Salaries	151,032	27,263	18,256	373,849	5,005	44,940				61,217	681,563
Certificated TRI Salaries										3,555	3,555
Certificated TRI Benefits										818	818
Classified Salaries			39,867	22,113			108,208			40,000	210,188
Staff Benefits	34,752	6,273	25,193	30,291	1,152	10,341	18,370			28,640	155,012
Total Salary/Benefits	185,784	33,537	83,316	426,253	6,157	55,281	126,578			134,230	1,051,136
Mat'l, Supplies, Oper Costs		3,513	7,000	773,747			7,900	79,250	30,000	7,103	908,513
Total Expenditures	185,784	37,050	90,316	1,200,000	6,157	55,281	134,478	79,250	30,000	141,333	1,959,649
Subsidy	-	-	-	-	-	-	-	-	-	-	-

The subsidy for the swimming pool is for the direct costs associated with public use of the pool, lessons, rental, etc. Maintenance and operating costs are considered part of the education program and are accounted for accordingly.

Capital Projects Fund

Beginning Fund Balance \$4,500,000

Revenues

Investments \$10,000

E-Rate \$0

Property Tax Receipts \$1,302,400

Total Revenue \$1,312,400

Expenditures

Access Control / Video System \$780,000

Elavator (CHS) \$350,000

Boilers & Hot Water Tank (EVG) \$150,000

Pool Liner Repair \$350,000

HVAC Reserve (NVI, EVG) \$2,000,000

Water Sub Metering \$150,000

Boiler (Drum) \$100,000

HVAC Controls (Drum) \$150,000

HVAC Controls (NVI) \$150,000

Parking Lot (Canada) (CHS) \$150,000

HVAC Controls (Building TBD) \$600,000

Total Expenditures \$4,930,000

Operating Transfer Out \$400,000

Ending Fund Balance \$482,400

Transportation Vehicle Fund

Beginning Fund Balance		\$251,607
<u>Revenues</u>		
Investments	\$5,000	
Transportation Depreciation	<u>\$218,273</u>	
Total Revenue		\$223,273
<u>Expenditures</u>		
Bus Purchases	<u>\$251,607</u>	
Total Expenditures		<u>\$251,607</u>
Ending Fund Balance		<u><u>\$223,273</u></u>

Debt Service Fund

Beginning Fund Balance		\$3,750,292
<u>Revenues</u>		
Investments	\$15,000	
Other Financing Sources	\$136,533	
Local Levy	<u>\$7,128,000</u>	
Total Revenue		\$7,279,533
<u>Expenditures</u>		
Bond Payments	\$5,442,117	
Interest Payments	\$2,288,816	
Bond Transfer Fees	<u>\$10,000</u>	
Total Expenditures		<u>\$7,740,933</u>
Ending Fund Balance		<u><u>\$3,288,892</u></u>

Associated Student Body Fund

Beginning Fund Balance	\$347,967
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Revenue:

General Student Body	\$528,925	
Athletics	\$7,400	
Classes	\$81,150	
Clubs	\$589,449	
Private Money	<u>\$15,272</u>	
Total Revenues		\$1,222,196

Expenditures

General Student Body	\$406,730	
Athletics	\$166,700	
Classes	\$79,575	
Clubs	\$631,666	
Private Money	<u>\$16,465</u>	
Total Expenditures		<u>\$1,301,136</u>

Ending Fund Balance	<u><u>\$269,027</u></u>
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