



University Place School District

2020-21 Budget - Final - August 12, 2020

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

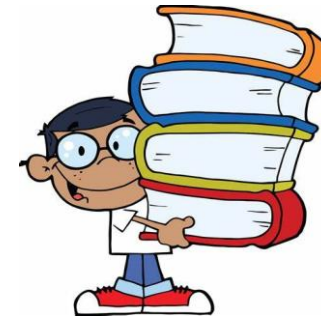
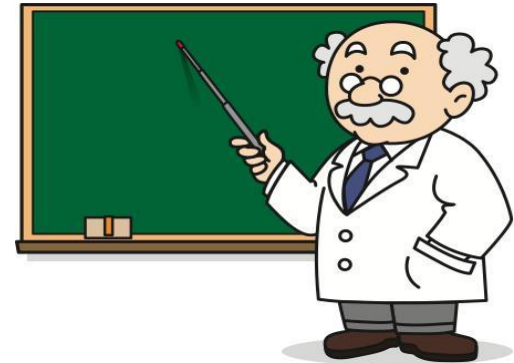


The Annual Budget Process

- 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 8: Preliminary budget available to public
- August 12*: Final budget adopted by Board of Directors

**University Place School District
2020-21 General Fund
Sources and Uses**

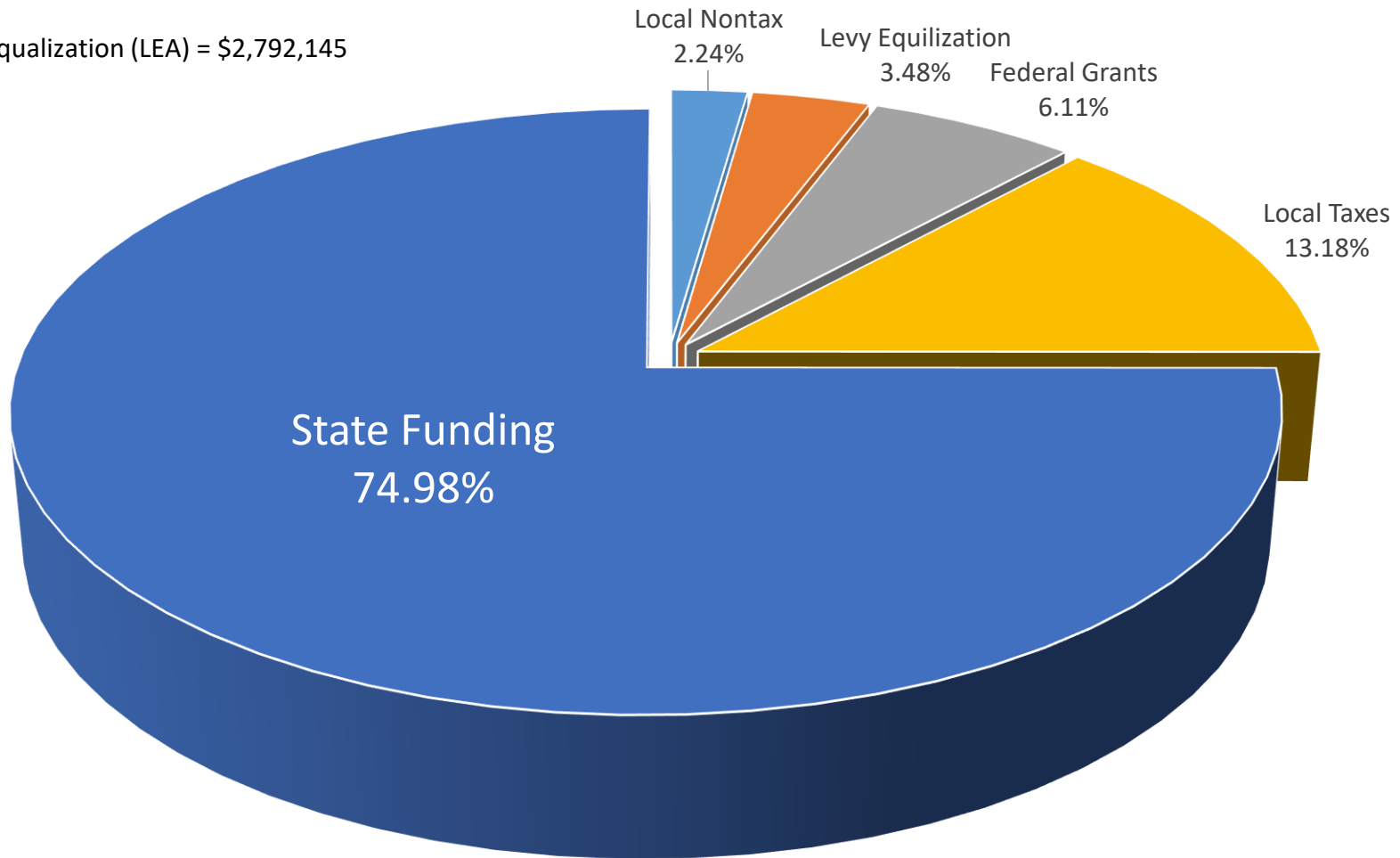
Beginning Fund Balance		10,000,000
Revenues		
Property Tax Receipts	10,566,001	
Other Local Revenues	1,798,657	
State Apportionment	50,415,824	
State Levy Equalization (LEA)	2,792,145	
State Special Purpose	9,681,532	
Federal Funds	4,751,221	
Federal Commodities	150,000	
Other Financing Sources	750,000	
Total Revenues:	<u>80,905,380</u>	<u>80,905,380</u>
Expenditures		
Certificated Salaries	38,084,869	
Classified Salaries	12,457,411	
Benefits	19,649,559	
Materials, Supplies, & Operating Costs	11,843,364	
Other Financing Uses	885,144	
Total Expenditures:	<u>82,920,347</u>	<u>82,920,347</u>
Revenues Over (Under) Expenditures		(2,014,967)
Ending Fund Balance (\$)		7,985,033



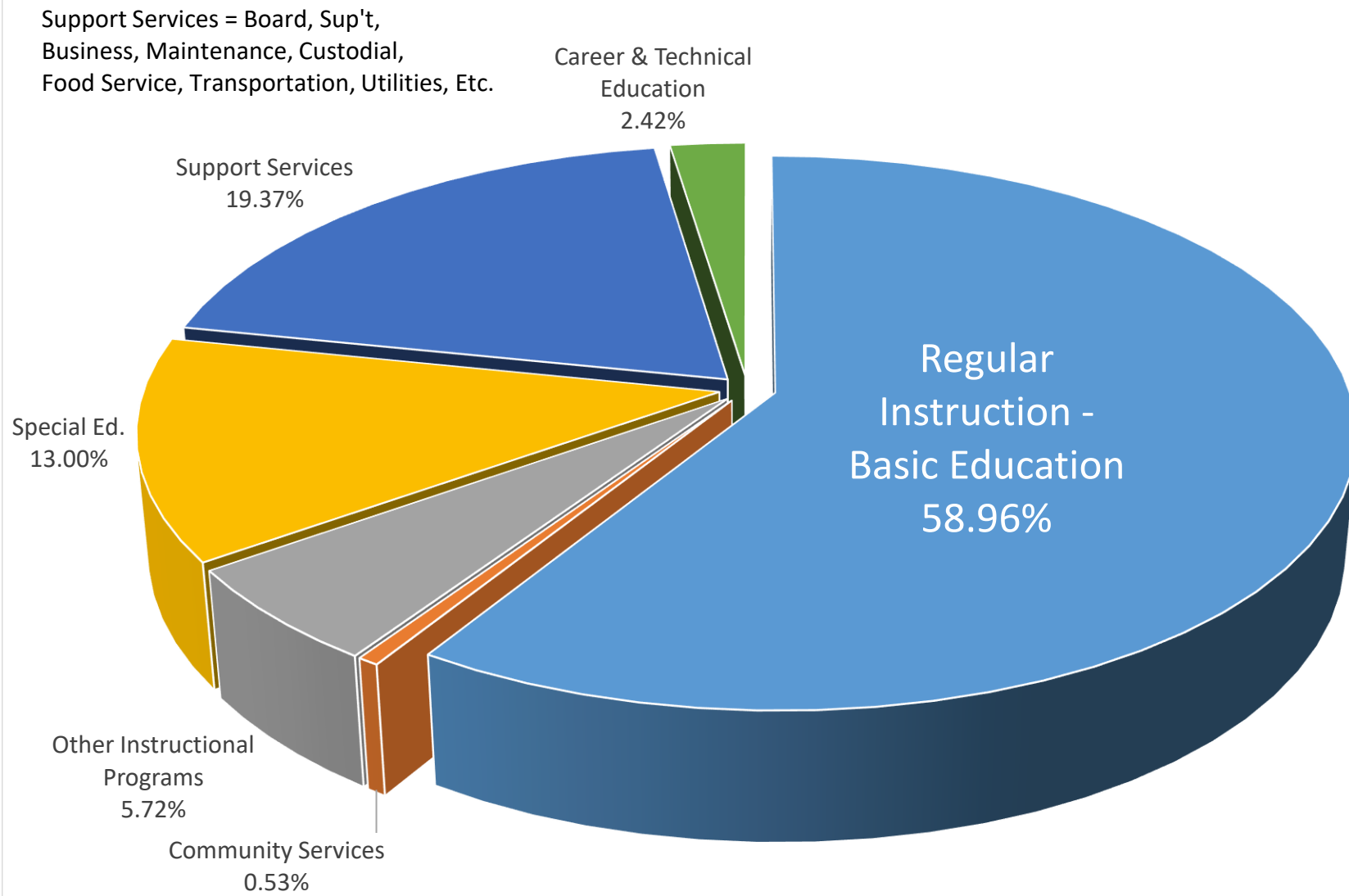
**2020-21 Budget Revenues
by Source**

Taxes & Levy Equalization = 17% of Revenues

Levy Equalization (LEA) = \$2,792,145



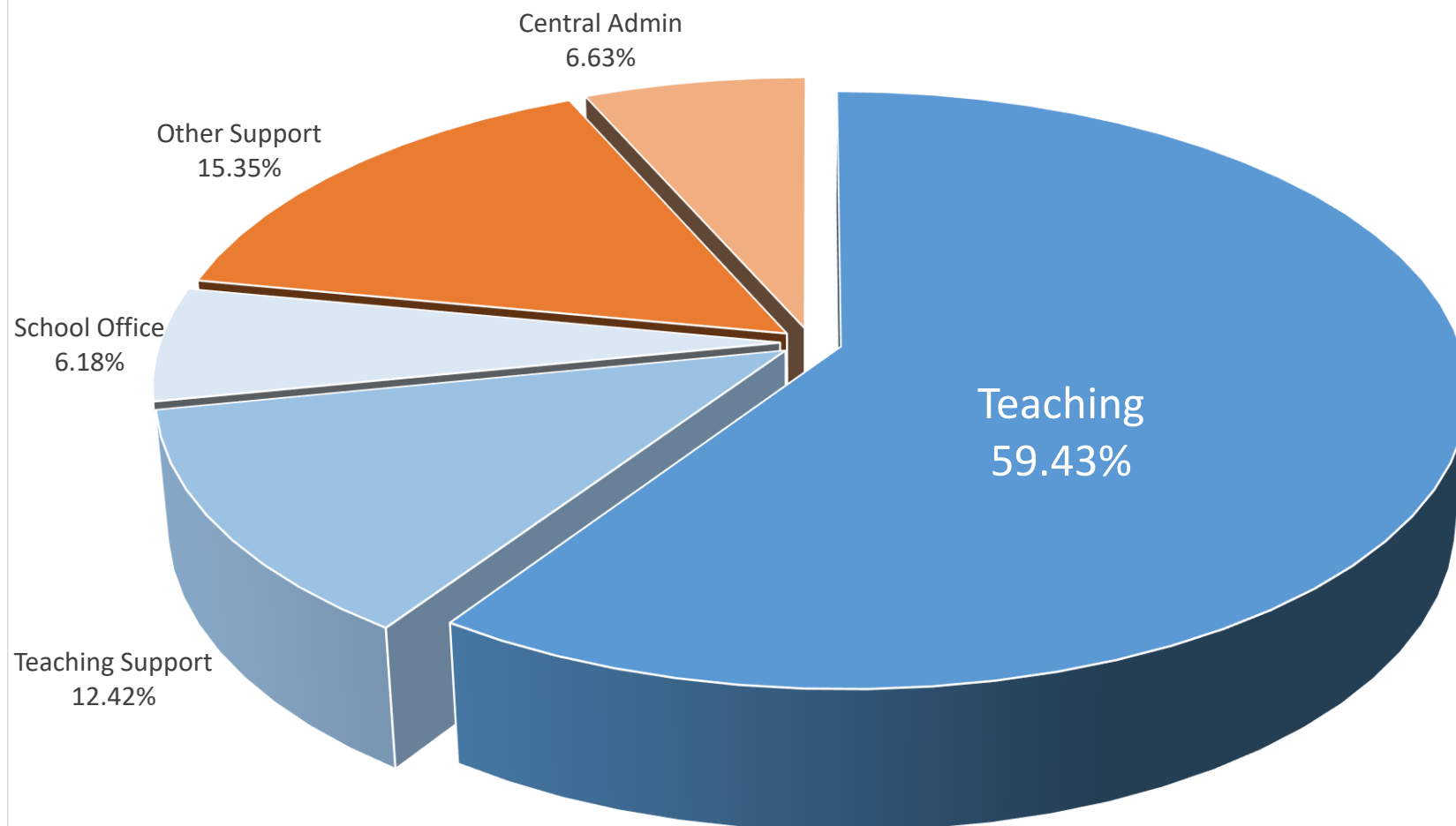
**2020-21 Budget Expenditures
by Program**



Other Instructional Programs = Title, LAP, Gifted, Traffic Safety, etc.

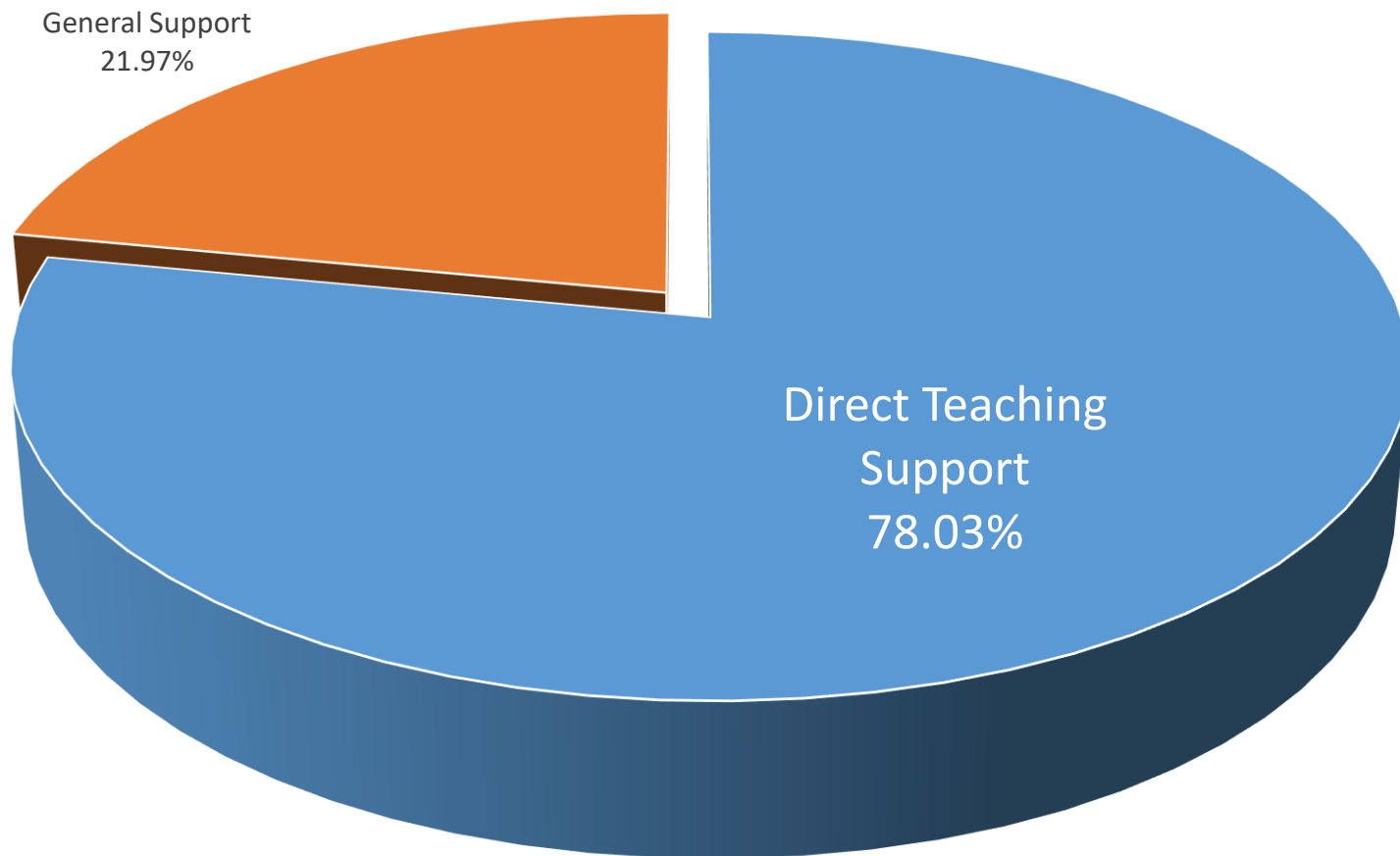
**2020-21 Budget Expenditures
by Activity**

Other Support = Utilities, Insurance,
Maintenance, Tech, Print Shop, Etc.

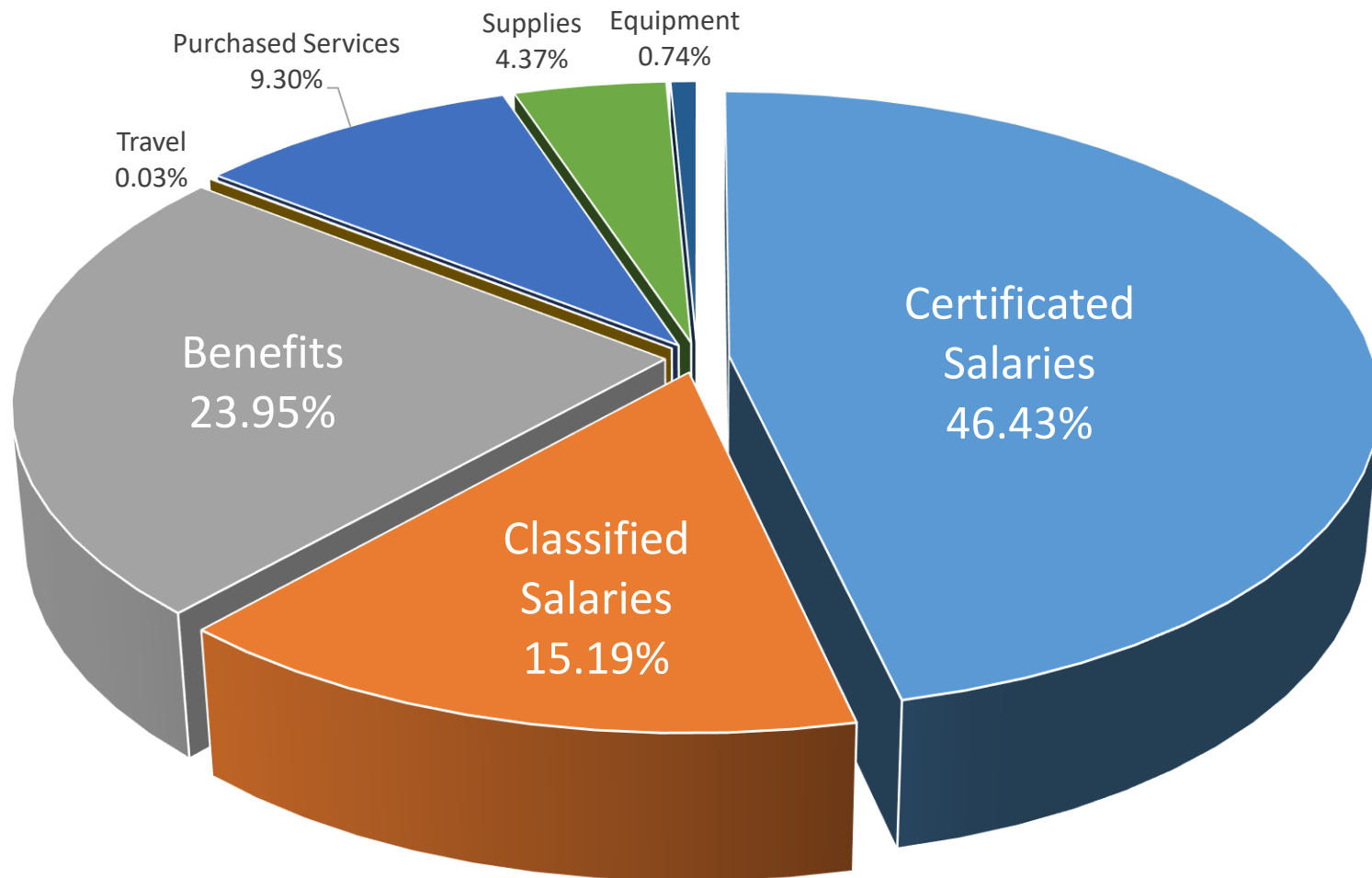


Teaching Support = Counselors, Librarians, Paraeducators, Health Room

2020-21 Budget Expenditures
by Activity Summary



**2020-21 Budget Expenditures
by Object**



Salary and Benefits represent 85.57% of our budget.

**University Place School District
2020-21 MSOC Budget
General Fund - Districtwide Support**

MSOC Revenue	STATE
General Education	6,680,927
Lab Science	276,676
Total MSOC Revenue	<u>6,957,603</u>
MSOC Expenditures	
Basic Education	3,832,932
Support Service	4,590,362
Total MSOC Expenditures	<u>8,423,294</u>
Expenditures Over (Under) Allocation	1,465,691



MSOC = Materials, Supplies & Operating Costs

University Place School District
2020-21 COVID-19 Risks

Potential Impacts

State - Revenues

Local - Enrollment

Local - Revenues

Expenses - Staffing

Expenses - Technology

Expenses - MSOCs

Risk to Finances

Decrease

Decrease

Decrease

Increase

Increase

Increase



**University Place School District
2020-21 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	Other Categorical	Child Nutrition	Pupil Trans	Grand Total
Unassigned	6,815,000										6,815,000
Assigned	-										-
Committed	1,750,000										1,750,000
Restricted	1,435,000										1,435,000
Beginning Fund Balance	10,000,000										10,000,000

Property Tax Receipts	10,566,001							-			10,566,001
Other Local Revenues	452,000	-						421,657	925,000		1,798,657
State Apportionment	46,540,066	1,422,542	2,061,251			13,467	378,498	-			50,415,824
State Levy Equalization	2,792,145							-			2,792,145
State Special Purpose	-	5,594,682		1,345,591		525,527	167,920	204,687	33,900	1,809,225	9,681,532
Federal Funds	5,000	1,066,721	27,500	750,000	150,000	25,000		1,595,000	1,132,000		4,751,221
Federal Commodities	-							-	150,000		150,000
Indirects (State 15.91%, Federal 4.22%)	310,370		(104,224)	(88,434)	(6,330)	(84,666)	(26,716)				-
Total Revenues:	60,665,582	8,083,945	1,984,527	2,007,157	143,670	479,328	519,702	2,221,344	2,240,900	1,809,225	80,155,380

Operating Transfers From CPF	750,000										750,000
<i>Total Resources Available:</i>	<i>71,415,582</i>	<i>8,083,945</i>	<i>1,984,527</i>	<i>2,007,157</i>	<i>143,670</i>	<i>479,328</i>	<i>519,702</i>	<i>2,221,344</i>	<i>2,240,900</i>	<i>1,809,225</i>	<i>90,905,380</i>

	Basic Education	Special Education	CTE Education	Title I & LAP	Title II & Title IV	TBIP & Title III	Gifted Programs	Other Categorical	Child Nutrition	Pupil Trans	Grand Total
Certificated Salaries	28,844,373	4,660,168	1,213,209	1,532,683	110,648	502,427	383,172	838,189	-	-	38,084,869
Classified Salaries	7,314,311	2,329,429	101,872	-	-	-	4,851	308,767	989,591	1,408,590	12,457,411
Staff Benefits	13,539,245	3,073,253	488,897	557,892	28,592	190,566	140,729	277,781	631,111	721,493	19,649,559
<i>Sub-Total Salaries:</i>	<i>49,697,929</i>	<i>10,062,850</i>	<i>1,803,978</i>	<i>2,090,575</i>	<i>139,240</i>	<i>692,993</i>	<i>528,752</i>	<i>1,424,737</i>	<i>1,620,702</i>	<i>2,130,083</i>	<i>70,191,839</i>

Materials, Supplies, & Operating Costs	8,812,540	599,002	180,549	30,000	4,430	23,945	18,000	838,561	1,071,150	265,187	11,843,364
Total Expenditures:	58,510,469	10,661,852	1,984,527	2,120,575	143,670	716,938	546,752	2,263,298	2,691,852	2,395,270	82,035,203

Operating Transfers to CPF	750,000										750,000
Operating Transfers to DSF	135,144										135,144
<i>Total Resources Needed:</i>	<i>59,395,613</i>	<i>10,661,852</i>	<i>1,984,527</i>	<i>2,120,575</i>	<i>143,670</i>	<i>716,938</i>	<i>546,752</i>	<i>2,263,298</i>	<i>2,691,852</i>	<i>2,395,270</i>	<i>82,920,347</i>

Revenues Over (Under) Expenditures:	2,019,969	(2,577,907)	-	(113,418)	-	(237,610)	(27,050)	(41,954)	(450,952)	(586,045)	(2,014,967)
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Unassigned	4,850,033										4,850,033
Assigned											-
Committed	1,750,000										1,750,000
Restricted	1,385,000										1,385,000
Ending Fund Balance	7,985,033										7,985,033

**University Place School District
2020-21 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	1,422,542	-	-	-	-	-	-	1,422,542
Local Fees (Pre-School Tuition)	-	-	-	-	-	-	-	-
Safety Net (Not Guaranteed)	200,000	-	-	-	-	-	-	200,000
Federal & Medicaid	15,000	-	-	-	1,016,225	25,496	10,000	1,066,721
State	4,739,506	3,000	-	647,176	-	-	-	5,389,682
State - Medicaid	5,000	-	-	-	-	-	-	5,000
Total Revenues:	6,382,048	3,000	-	647,176	1,016,225	25,496	10,000	8,083,945

	(21XX) State SPED	(2144) Home/Hosp	(2178) SPED ESY	(2181) State PK	(24XX) IDEA	(2481) Pre-School	(2900) Fed Impact	Grand Total
Certificated Salaries	3,764,079	7,500	3,995	366,932	517,662	-	-	4,660,168
Classified Salaries	1,982,533	-	5,105	199,166	121,301	21,324	-	2,329,429
Staff Benefits	2,544,081	1,748	2,122	261,968	250,260	13,074	-	3,073,253
Sub-Total Salaries:	8,290,693	9,248	11,222	828,066	889,223	34,398	-	10,062,850

Materials, Supplies, & Operating Costs	402,000	-	50,000	10,000	127,002	-	10,000	599,002
Total Expenditures:	8,692,693	9,248	61,222	838,066	1,016,225	34,398	10,000	10,661,852

Surplus (Subsidy)	(2,310,645)	(6,248)	(61,222)	(190,890)	-	(8,902)	-	(2,577,907)
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							Budget	Budget
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Historical Subsidy	1,080,131	1,353,188	1,436,464	1,202,980	1,832,672	1,260,467	2,205,757	2,577,907

**University Place School District
2020-21 Career and Technical Education
Sources and Uses by Program**

	(31-00) CTE	(61-38) Perkins	Grand Total
State	2,061,251	-	2,061,251
Federal	-	27,500	27,500
Total Revenues:	2,061,251	27,500	2,088,751
Indirects	103,063	1,161	104,224
Total Resources Available:	1,958,188	26,339	1,984,527

	(31XX) CTE	(38XX) Perkins	Grand Total
Certificated Salaries	1,213,209	-	1,213,209
Classified Salaries	101,872	-	101,872
Staff Benefits	488,897	-	488,897
Sub-Total Salaries:	1,803,978	-	1,803,978
Materials, Supplies, & Operating Costs	154,210	26,339	180,549
Total Expenditures:	1,958,188	26,339	1,984,527
Surplus (Subsidy)	-	-	-

Revenue based on:

185 AAFTE (Regular Voc.)

10 AAFTE (Running Start Voc.)



**University Place School District
2020-21 Highly Capable
Sources and Uses by Program**

	(31-00) BEA	(41-74) Gifted	Grand Total
State - BEA	378,498	-	378,498
State - Gifted	-	167,920	167,920
Total Revenues:	378,498	167,920	546,418
Indirects		26,716	26,716
Total Resources Available:	378,498	141,204	519,702

	(0174) BEA	(74XX) Gifted	Grand Total
Certificated Salaries	276,906	106,266	383,172
Classified Salaries	-	4,851	4,851
Staff Benefits	101,592	39,137	140,729
Sub-Total Salaries:	378,498	150,254	528,752
Materials, Supplies, & Operating Costs	-	18,000	18,000
Total Expenditures:	378,498	168,254	546,752
Surplus (Subsidy)	-	(27,050)	(27,050)

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



**University Place School District
2020-21 English Language Learners (ELL)
Sources and Uses by Program**

	(31-00) BEA	(41-65) TBIP	(61-64) Title III	Grand Total
State	13,467	525,527	-	538,994
Federal		-	25,000	25,000
Total Revenues:	13,467	525,527	25,000	563,994
Indirects		83,611	1,055	84,666
Total Resources Available:	13,467	441,916	23,945	479,328

	(0165) BEA	(65XX) TBIP	(64XX) Title III	Grand Total
Certificated Salaries	9,920	492,507	-	502,427
Classified Salaries	-	-	-	-
Staff Benefits	3,547	187,019	-	190,566
Sub-Total Salaries:	13,467	679,526	-	692,993
Materials, Supplies, & Operating Costs	-	-	23,945	23,945
Total Expenditures:	13,467	679,526	23,945	716,938
Surplus (Subsidy)	-	(237,610)	-	(237,610)

BEA is for a Transitional Bilingual class
that provides English credit



University Place School District
2020-21 Title II
Sources and Uses by Program

	(61-52) Title II	(61-52) Title IV	Grand Total
State	-	-	-
Federal	150,000	-	150,000
Total Revenues:	150,000	-	150,000
Indirects	6,330	-	6,330
Total Resources Available:	143,670	-	143,670
	(52XX) Title II	(52XX) Title IV	Grand Total
Certificated Salaries	110,648	-	110,648
Classified Salaries	-	-	-
Staff Benefits	28,592	-	28,592
Sub-Total Salaries:	139,240	-	139,240
Materials, Supplies, & Operating Costs	4,430	-	4,430
Total Expenditures:	143,670	-	143,670
Surplus (Subsidy)	-	-	-



**University Place School District
2020-21 Title I and LAP
Sources and Uses by Program**

	(61-51) Title I	(41-55) LAP	Grand Total
State	-	1,345,591	1,345,591
Federal	750,000	-	750,000
Total Revenues:	750,000	1,345,591	2,095,591
Indirects	31,650	56,784	88,434
Total Resources Available:	718,350	1,288,807	2,007,157
	(51XX) Title I	(55XX) LAP	Grand Total
Certificated Salaries	559,002	973,681	1,532,683
Classified Salaries	-	-	-
Staff Benefits	194,186	363,706	557,892
Sub-Total Salaries:	753,188	1,337,387	2,090,575
Materials, Supplies, & Operating Costs	15,000	15,000	30,000
Total Expenditures:	768,188	1,352,387	2,120,575
Surplus (Subsidy)	(49,838)	(63,580)	(113,418)



**University Place School District
2020-21 Capital Projects Fund
Sources and Uses**

Beginning Fund Balance		2,000,000
Revenues		
Property Tax Receipts	2,129,180	
Investments	50,000	
eRate	-	
Grant Revenues	-	
Other Financing Sources	750,000	
Total Revenues:	<u>2,929,180</u>	<u>2,929,180</u>
Expenditures		
Reserve for HVAC	2,000,000	
CHS Classroom Improvements	100,000	
EVG Boilers & Hot Water Tank	150,000	
Water Sub-Metering	100,000	
DI & NVI (Boiler & LED)	25,000	
EVG HVAC Controls	150,000	
TBD HVAC Controls	600,000	
CHS Science Upgrades	375,000	
Other Financing Uses	750,000	
Total Expenditures:	<u>4,250,000</u>	<u>4,250,000</u>
Ending Fund Balance		679,180



**University Place School District
2020-21 Debt Service Fund
Sources and Uses**

Beginning Fund Balance		3,700,000
Revenues		
Property Tax Receipts	7,807,280	
Investments	25,000	
Other Financing Sources	135,144	
Total Revenues:	<u>7,967,424</u>	<u>7,967,424</u>
Expenditures		
Bond Payments (Principal)	6,071,547	
Bond Payments (Interest)	1,816,296	
Bond Transfer Fees	10,000	
Other Financing Uses	-	
Total Expenditures:	<u>7,897,843</u>	<u>7,897,843</u>
Ending Fund Balance		3,769,581



**University Place School District
2020-21 Associated Student Body Fund
Sources and Uses**

Beginning Fund Balance	395,879
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Revenues

General Student Body	513,775	
Athletics	12,900	
Classes	77,150	
Clubs	668,662	
Private Money	10,600	
Total Revenues:	1,283,087	1,283,087

Expenditures

General Student Body	413,355	
Athletics	165,000	
Classes	79,825	
Clubs	672,219	
Private Money	10,600	
Total Expenditures:	1,340,999	1,340,999

Ending Fund Balance	337,967
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**University Place School District
2020-21 Transportation Vehicle Fund
Sources and Uses**

Beginning Fund Balance		324,389
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Revenues

Investments	5,000	
Depreciation	193,427	
Grants	300,000	
Other Financing Sources		
Total Revenues:	498,427	498,427

Expenditures

Bus Purchase	621,000	
Other Financing Uses		
Total Expenditures:	621,000	621,000

Ending Fund Balance		201,816
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Other Financing Sources & Uses:

A loan of \$400K from the General Fund is required to ensure sufficient cash flow when buying the electric bus.

The loan will be repaid by the end of the fiscal year.



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

Fund		Budget 2020-21	Projection		
Description			2021-22	2022-23	2023-24
General Fund	Revenues & Transfers	80,905,380	81,471,540	82,341,605	83,221,123
	Expenditures & Transfers	82,920,347	83,431,334	84,199,784	84,975,624
<i>Surplus (Deficit):</i>		<i>(2,014,967)</i>	<i>(1,959,794)</i>	<i>(1,858,179)</i>	<i>(1,754,501)</i>
Ending Fund Balance:		7,985,033	6,025,239	4,167,060	2,412,559
<i>Enrollment:</i>		<i>5,505</i>	<i>5,505</i>	<i>5,505</i>	<i>5,505</i>
Capital Projects Fund	Revenues & Transfers	2,929,180	2,795,820	2,844,820	2,844,820
	Expenditures & Transfers	4,250,000	2,900,000	2,900,000	2,900,000
<i>Surplus (Deficit):</i>		<i>(1,320,820)</i>	<i>(104,180)</i>	<i>(55,180)</i>	<i>(55,180)</i>
Debt Service Fund	Revenues & Transfers	7,967,424	7,993,500	8,055,750	7,142,250
	Expenditures	7,897,843	7,842,502	7,946,466	7,882,000
<i>Surplus (Deficit):</i>		<i>69,581</i>	<i>150,998</i>	<i>109,284</i>	<i>(739,750)</i>
ASB Fund	Revenues	1,283,087	1,283,087	1,283,087	1,283,087
	Expenditures	1,340,999	1,340,999	1,340,999	1,340,999
<i>Surplus (Deficit):</i>		<i>(57,912)</i>	<i>(57,912)</i>	<i>(57,912)</i>	<i>(57,912)</i>
Transportation Fund	Revenues	498,427	237,424	235,426	191,449
	Expenditures	621,000	202,971	229,479	230,331
<i>Surplus (Deficit):</i>		<i>(122,573)</i>	<i>34,453</i>	<i>5,947</i>	<i>(38,882)</i>

Questions?