



University Place School District

2021-22 Budget Final - August 11, 2021

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



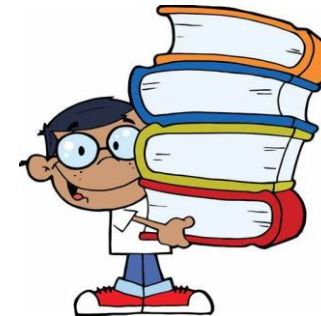
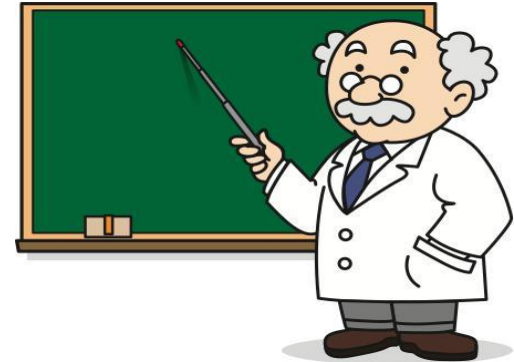
The Annual Budget Process

- 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 14: Preliminary budget available to public
- August 11*: Final budget adopted by Board of Directors

* = Legally must be completed by August 31

**University Place School District
2021-22 General Fund
Sources and Uses**

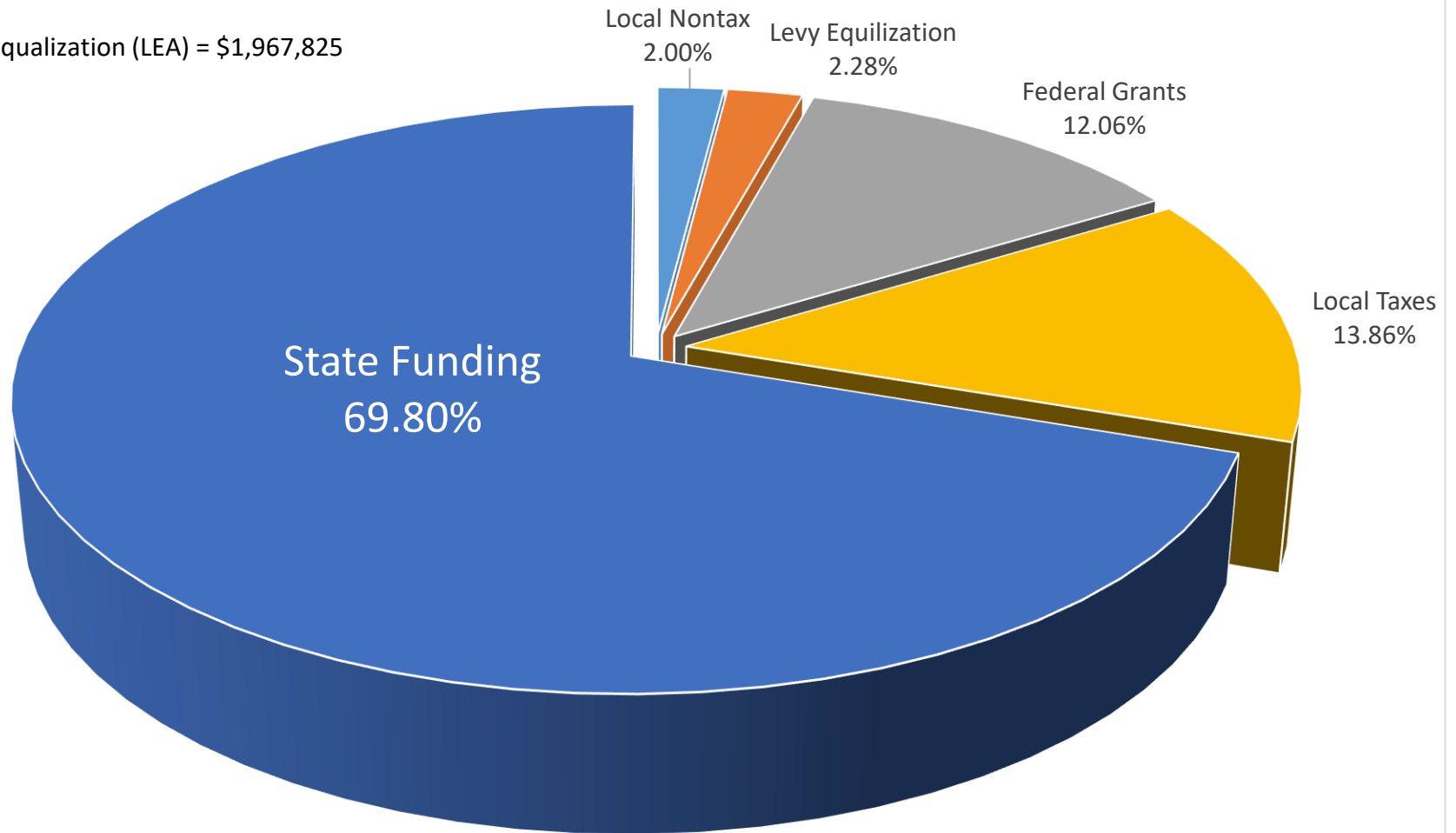
Beginning Fund Balance		9,500,000
Revenues		
Property Tax Receipts	11,984,645	
Other Local Revenues	1,732,957	
State Apportionment	50,359,348	
State Levy Equalization (LEA)	1,967,825	
State Special Purpose	10,000,351	
Federal Funds	10,275,080	
Federal Commodities	150,000	
Other Financing Sources	750,000	
Total Revenues:	<u>87,220,206</u>	<u>87,220,206</u>
Expenditures		
Certificated Salaries	41,377,617	
Classified Salaries	13,297,277	
Benefits	20,469,459	
Materials, Supplies, & Operating Costs	13,273,016	
Other Financing Uses	886,703	
Total Expenditures:	<u>89,304,072</u>	<u>89,304,072</u>
Revenues Over (Under) Expenditures		(2,083,866)
Ending Fund Balance (\$)		7,416,134



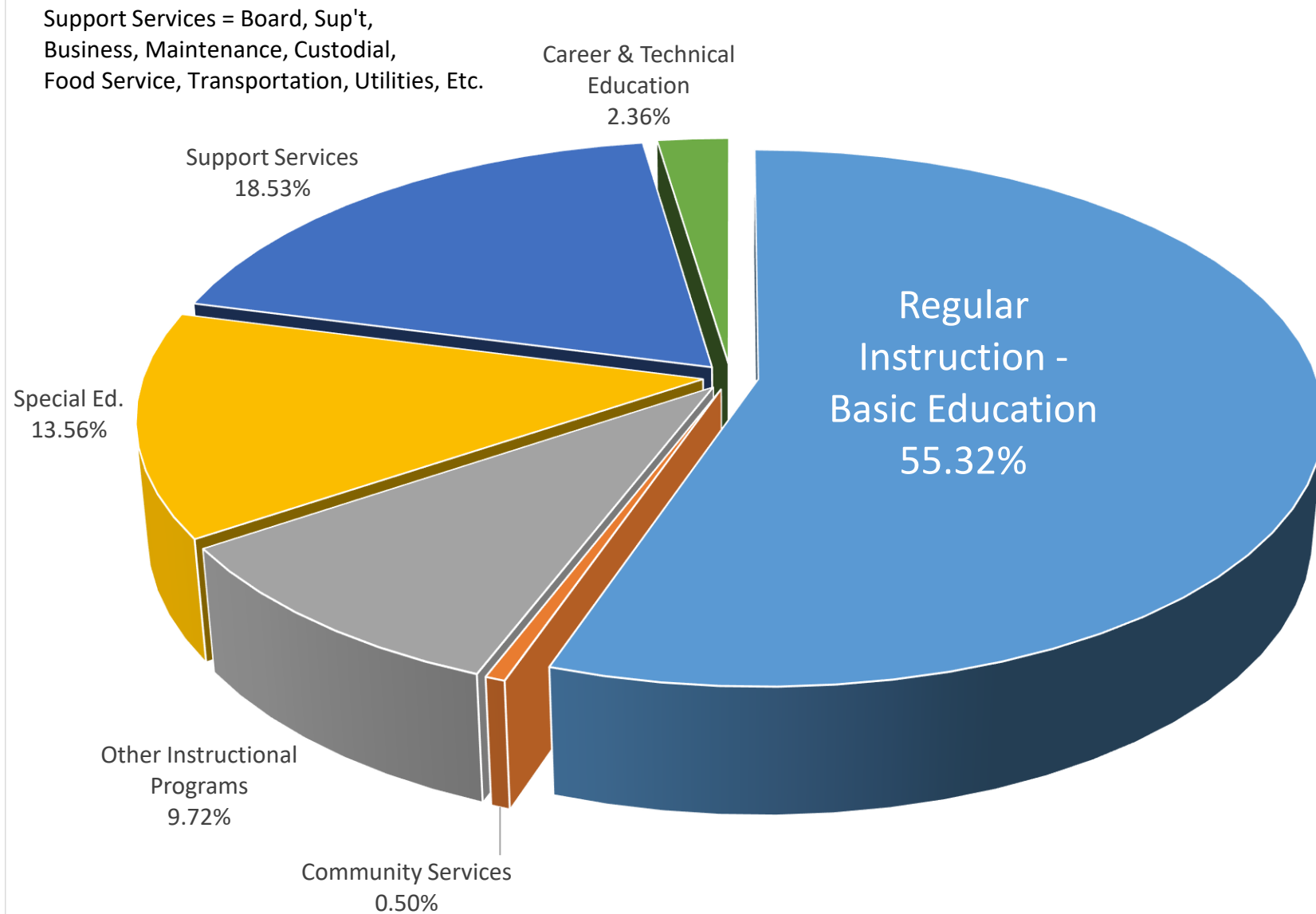
**2021-22 Budget Revenues
by Source**

Taxes & Levy Equalization = 16.14% of Revenues

Levy Equalization (LEA) = \$1,967,825

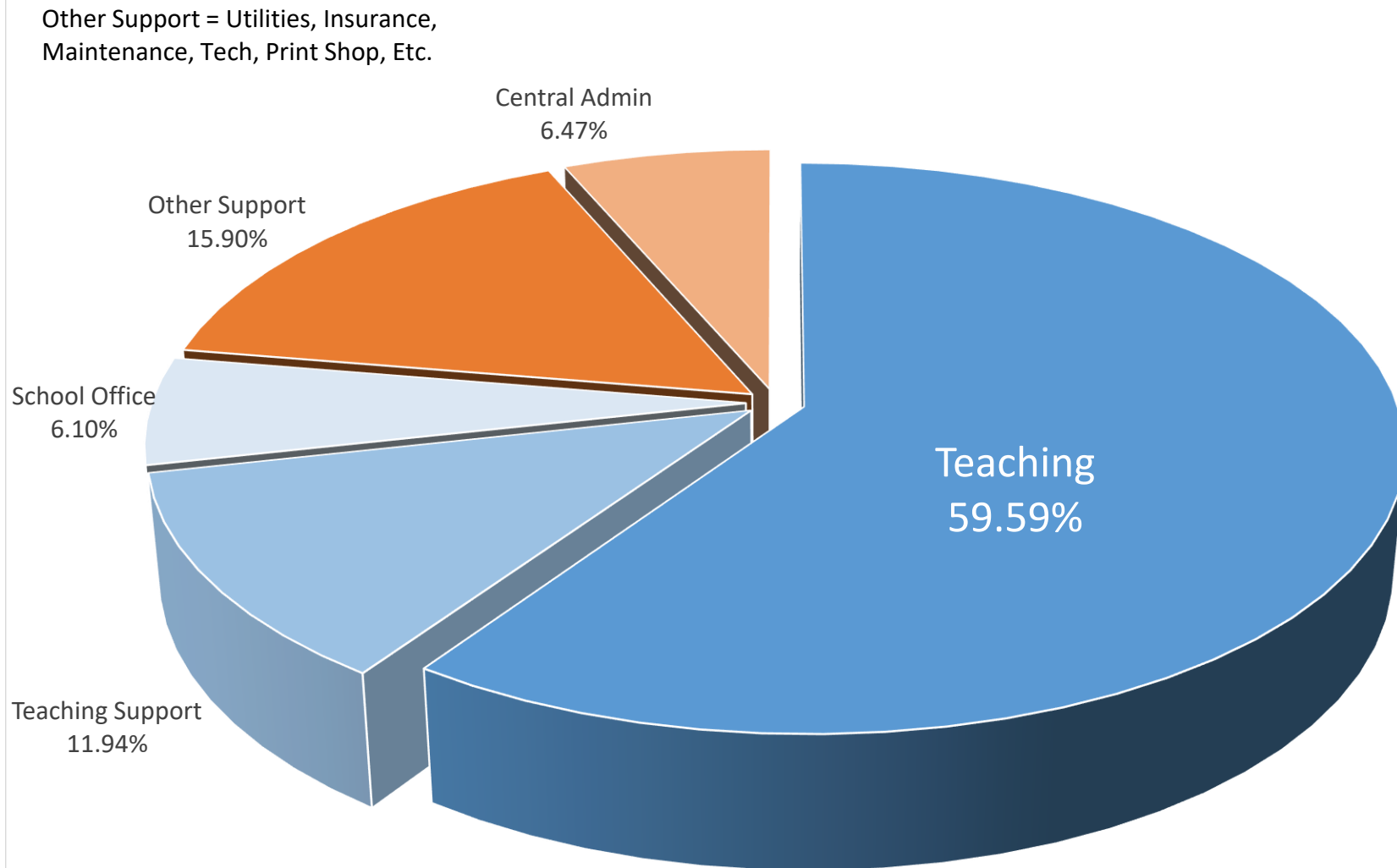


**2021-22 Budget Expenditures
by Program**



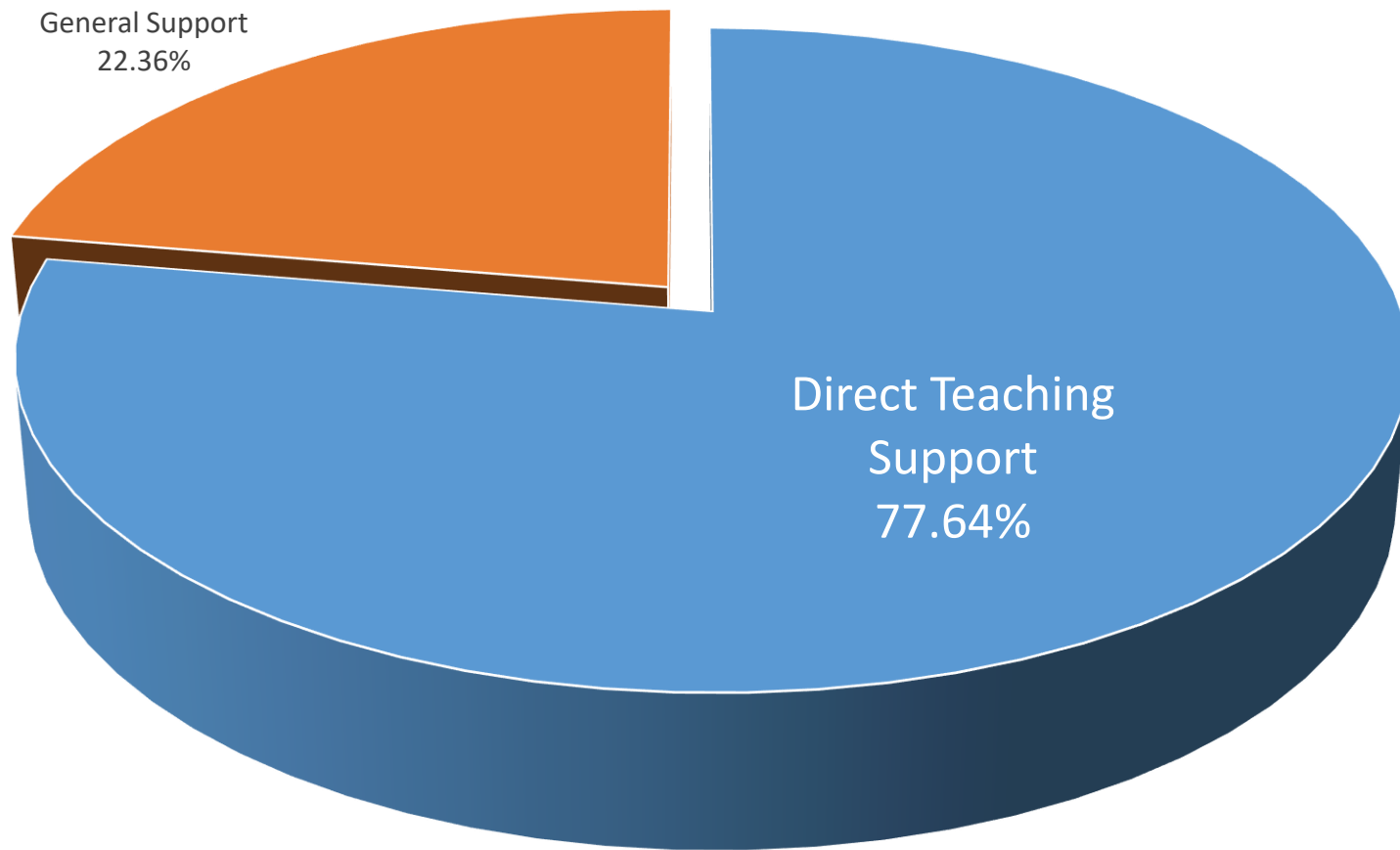
Other Instructional Programs = Title, LAP, Gifted, ESSER, etc.

**2021-22 Budget Expenditures
by Activity**

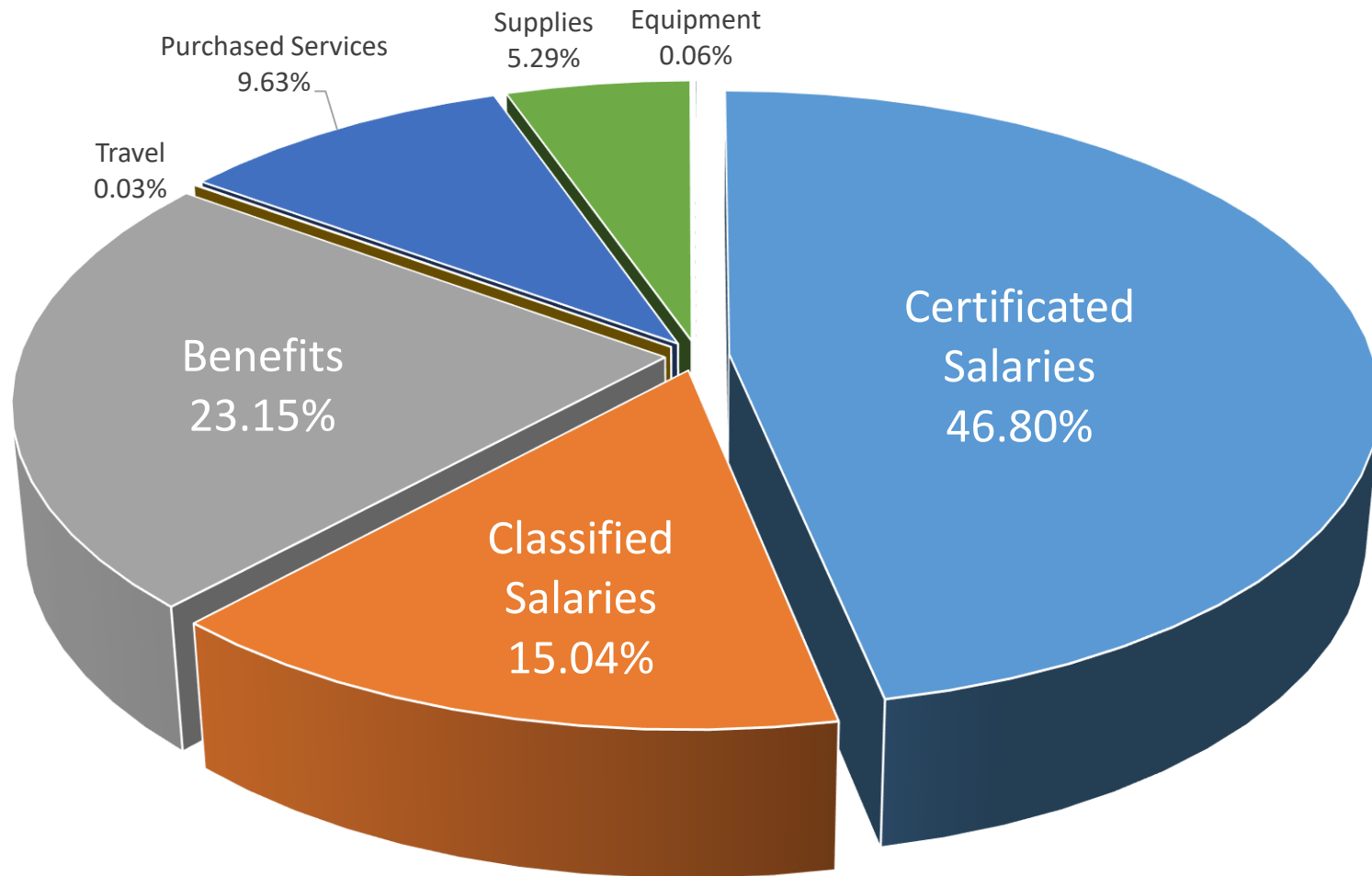


Teaching Support = Counselors, Librarians, Paraeducators, Health Room

**2021-22 Budget Expenditures
by Activity Summary**



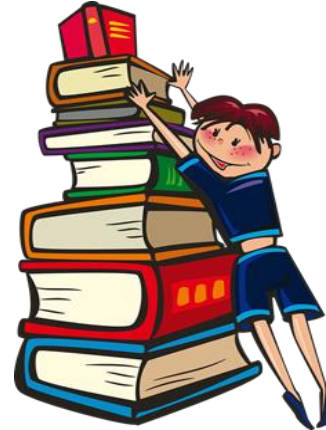
**2021-22 Budget Expenditures
by Object**



Salary and Benefits represent 84.99% of our budget.

**University Place School District
2021-22 MSOC Budget
General Fund - Districtwide Support**

MSOC Revenue	STATE
General Education	6,727,452
Lab Science	278,897
Total MSOC Revenue	<u>7,006,349</u>
MSOC Expenditures	
Basic Education	4,171,051
Support Service	4,838,100
Total MSOC Expenditures	<u>9,009,151</u>
Expenditures Over (Under) Allocation	2,002,802



MSOC = Materials, Supplies & Operating Costs

**University Place School District
2021-22 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	6,690,000											6,690,000
Assigned	-											-
Committed	1,750,000											1,750,000
Restricted	1,060,000											1,060,000
Beginning Fund Balance	9,500,000											9,500,000

Property Tax Receipts	11,984,645								-			11,984,645
Other Local Revenues	416,000	-							391,957	925,000		1,732,957
State Apportionment	46,399,445	1,393,808	2,164,172			-	401,923	-	-			50,359,348
State Levy Equalization	1,967,825								-			1,967,825
State Special Purpose	-	5,629,953		1,326,796		541,374	167,925		212,683	33,900	2,087,720	10,000,351
Federal Funds	5,000	1,500,000	27,500	831,480	150,000	25,000		4,750,000	1,595,000	1,391,100		10,275,080
Federal Commodities	-								-	150,000		150,000
Indirects (State 15.91%, Federal 4.22%)	946,226		(109,144)	(73,381)	(5,100)	(75,993)	(23,308)	(659,300)				-
Total Revenues:	61,719,141	8,523,761	2,082,528	2,084,895	144,900	490,381	546,540	4,090,700	2,199,640	2,500,000	2,087,720	86,470,206

Operating Transfers From CPF	750,000											750,000
Total Resources Available:	71,969,141	8,523,761	2,082,528	2,084,895	144,900	490,381	546,540	4,090,700	2,199,640	2,500,000	2,087,720	96,720,206

	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	29,503,881	5,332,272	1,320,435	1,602,114	114,144	458,827	412,051	1,819,721	814,172	-	-	41,377,617
Classified Salaries	7,700,633	2,618,490	93,324	-	-	-	4,851	227,785	314,422	1,020,443	1,317,329	13,297,277
Staff Benefits	13,383,445	3,388,300	501,482	550,441	29,304	166,443	146,075	777,421	271,261	609,983	645,304	20,469,459
Sub-Total Salaries:	50,587,959	11,339,062	1,915,241	2,152,555	143,448	625,270	562,977	2,824,927	1,399,855	1,630,426	1,962,633	75,144,353

Materials, Supplies, & Operating Costs	9,034,308	653,548	167,287	10,298	5,004	24,150	-	1,000,000	851,441	1,121,605	405,375	13,273,016
Total Expenditures:	59,622,267	11,992,610	2,082,528	2,162,853	148,452	649,420	562,977	3,824,927	2,251,296	2,752,031	2,368,008	88,417,369

Operating Transfers to CPF	750,000											750,000
Operating Transfers to DSF	136,703											136,703
Total Resources Needed:	60,508,970	11,992,610	2,082,528	2,162,853	148,452	649,420	562,977	3,824,927	2,251,296	2,752,031	2,368,008	89,304,072

Revenues Over (Under) Expenditures: 1,960,171 (3,468,849) - (77,958) (3,552) (159,039) (16,437) 265,773 (51,656) (252,031) (280,288) (2,083,866)

Unassigned	4,606,134											4,606,134
Assigned												-
Committed	1,750,000											1,750,000
Restricted	1,060,000											1,060,000
Ending Fund Balance	7,416,134											7,416,134

**University Place School District
2021-22 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	1,393,808	-	-	-	-	-	-	1,393,808
Local Fees (Pre-School Tuition)	-	-	-	-	-	-	-	-
Safety Net (Not Guaranteed)	200,000	-	-	-	-	-	-	200,000
Federal & Medicaid	15,000	-	-	-	1,450,000	25,000	10,000	1,500,000
State	4,791,552	3,000	-	630,401	-	-	-	5,424,953
State - Medicaid	5,000	-	-	-	-	-	-	5,000
Total Revenues:	6,405,360	3,000	-	630,401	1,450,000	25,000	10,000	8,523,761

	(21XX) State SPED	(2144) Home/Hosp	(2178) SPED ESY	(2181) State PK	(24XX) IDEA	(2481) Pre-School	(2900) Fed Impact	Grand Total
Certificated Salaries	4,201,773	7,500	3,995	556,651	562,353	-	-	5,332,272
Classified Salaries	2,263,398	-	5,105	226,128	111,918	11,941	-	2,618,490
Staff Benefits	2,758,659	1,748	2,122	359,272	255,717	10,782	-	3,388,300
Sub-Total Salaries:	9,223,830	9,248	11,222	1,142,051	929,988	22,723	-	11,339,062

Materials, Supplies, & Operating Costs	375,000	-	50,000	10,000	208,548	-	10,000	653,548
Total Expenditures:	9,598,830	9,248	61,222	1,152,051	1,138,536	22,723	10,000	11,992,610

Surplus (Subsidy)	(3,193,470)	(6,248)	(61,222)	(521,650)	311,464	2,277	-	(3,468,849)
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Historical Subsidy							Budget	Budget
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	1,353,188	1,436,464	1,202,980	1,832,672	1,260,467	1,679,217	2,577,907	3,468,849

University Place School District
2021-22 Career and Technical Education
Sources and Uses by Program

	(31-00) CTE	(61-38) Perkins	Grand Total
State	2,164,172	-	2,164,172
Federal	-	27,500	27,500
Total Revenues:	2,164,172	27,500	2,191,672
Indirects	108,209	935	109,144
Total Resources Available:	2,055,963	26,565	2,082,528

	(31XX) CTE	(38XX) Perkins	Grand Total
Certificated Salaries	1,320,435	-	1,320,435
Classified Salaries	93,324	-	93,324
Staff Benefits	501,482	-	501,482
Sub-Total Salaries:	1,915,241	-	1,915,241
Materials, Supplies, & Operating Costs	140,722	26,565	167,287
Total Expenditures:	2,055,963	26,565	2,082,528
Surplus (Subsidy)	-	-	-

Revenue based on:

230 AAFTE (Regular Voc.)

10 AAFTE (Running Start Voc.)



University Place School District
2021-22 Title I and LAP
Sources and Uses by Program

	(61-51) Title I	(41-55) LAP	Grand Total
State	-	1,326,796	1,326,796
Federal	831,480	-	831,480
Total Revenues:	831,480	1,326,796	2,158,276
Indirects	28,270	45,111	73,381
Total Resources Available:	803,210	1,281,685	2,084,895
	(51XX) Title I	(55XX) LAP	Grand Total
Certificated Salaries	658,761	943,353	1,602,114
Classified Salaries	-	-	-
Staff Benefits	224,045	326,396	550,441
Sub-Total Salaries:	882,806	1,269,749	2,152,555
Materials, Supplies, & Operating Costs	10,298	-	10,298
Total Expenditures:	893,104	1,269,749	2,162,853
Surplus (Subsidy)	(89,894)	11,936	(77,958)



**University Place School District
2021-22 Title II and IV
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	5,100	-	5,100
Total Resources Available:	144,900	-	144,900
	(52XX) Title II	(52XX) Title IV	Grand Total
Certificated Salaries	114,144	-	114,144
Classified Salaries	-	-	-
Staff Benefits	29,304	-	29,304
Sub-Total Salaries:	143,448	-	143,448
Materials, Supplies, & Operating Costs	5,004	-	5,004
Total Expenditures:	148,452	-	148,452
Surplus (Subsidy)	(3,552)	-	(3,552)



**University Place School District
2021-22 Title III and TBIP
Sources and Uses by Program**

	(31-00) BEA	(41-65) TBIP	(61-64) Title III	Grand Total
State	-	541,374	-	541,374
Federal		-	25,000	25,000
Total Revenues:	-	541,374	25,000	566,374
Indirects		75,143	850	75,993
Total Resources Available:	-	466,231	24,150	490,381
	(0165) BEA	(65XX) TBIP	(64XX) Title III	Grand Total
Certificated Salaries	-	458,827	-	458,827
Classified Salaries	-	-	-	-
Staff Benefits	-	166,443	-	166,443
Sub-Total Salaries:	-	625,270	-	625,270
Materials, Supplies, & Operating Costs	-	-	24,150	24,150
Total Expenditures:	-	625,270	24,150	649,420
Surplus (Subsidy)	-	(159,039)	-	(159,039)

BEA is for a Transitional Bilingual class
that provides English credit



**University Place School District
2021-22 Highly Capable
Sources and Uses by Program**

	(31-00) BEA	(41-74) Gifted	Grand Total
State - BEA	401,923	-	401,923
State - Gifted	-	167,925	167,925
Total Revenues:	401,923	167,925	569,848
Indirects		23,308	23,308
Total Resources Available:	401,923	144,617	546,540

	(0174) BEA	(74XX) Gifted	Grand Total
Certificated Salaries	296,725	115,326	412,051
Classified Salaries	-	4,851	4,851
Staff Benefits	105,198	40,877	146,075
Sub-Total Salaries:	401,923	161,054	562,977
Materials, Supplies, & Operating Costs	-	-	-
Total Expenditures:	401,923	161,054	562,977
Surplus (Subsidy)	-	(16,437)	(16,437)

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



University Place School District
2021-22 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	2,250,000	2,000,000	500,000	4,750,000
Total Revenues:	2,250,000	2,000,000	500,000	4,750,000
Indirects	312,300	277,600	69,400	659,300
Total Resources Available:	1,937,700	1,722,400	430,600	4,090,700

	(12XX) ESSER II	(13XX) ESSER III (A)	(14XX) ESSER III (B)	Grand Total
Certificated Salaries	781,281	837,753	200,687	1,819,721
Classified Salaries	227,785	-	-	227,785
Staff Benefits	381,390	319,186	76,845	777,421
Sub-Total Salaries:	1,390,456	1,156,939	277,532	2,824,927
Materials, Supplies, & Operating Costs	500,000	500,000	-	1,000,000
Total Expenditures:	1,890,456	1,656,939	277,532	3,824,927
Surplus (Subsidy)	47,244	65,461	153,068	265,773

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
2021-22 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				24,661	49,622	100,000	75,000	25,000	117,674	391,957
State Apportionment										-
State Levy Equalization										-
State Special Purpose		212,683								212,683
Federal Funds	1,500,000		95,000							1,595,000
Federal Commodities										-
Total Revenues:	1,500,000	212,683	95,000	24,661	49,622	100,000	75,000	25,000	117,674	2,199,640

	(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	172,530	9,622	20,000	20,000	-	-	-	20,020	814,172
Classified Salaries	50,000	-	55,974	-	20,000	113,448	-	-	75,000	314,422
Staff Benefits	144,251	40,153	22,012	4,661	9,322	33,208	-	-	17,654	271,261
Sub-Total Salaries:	766,251	212,683	87,608	24,661	49,322	146,656	-		112,674	1,399,855

Materials, Supplies, & Operating Costs	733,749	-	7,392	-	300	5,000	75,000	25,000	5,000	851,441
Total Expenditures:	1,500,000	212,683	95,000	24,661	49,622	151,656	75,000	25,000	117,674	2,251,296

Surplus (Subsidy)	-	-	-	-	-	(51,656)	-	-	-	(51,656)
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**University Place School District
2021-22 Capital Projects Fund
Sources and Uses**

Beginning Fund Balance 4,500,000

Revenues

Property Tax Receipts	2,245,820	
Investments	50,000	
eRate	-	
Grant Revenues	-	
Other Financing Sources	750,000	
Total Revenues:	<u>3,045,820</u>	<u>3,045,820</u>

Expenditures

TBD - Reserves / Capacity	3,300,000	
EVG HVAC Upgrades	1,700,000	
EVG Boilers & Hot Water Tank	500,000	
TBD - HVAC Controls	400,000	
DI - Exterior Paint	150,000	
ESC - Roof Replacement	100,000	
Water Sub-Metering	100,000	
Other Financing Uses	750,000	
Total Expenditures:	<u>7,000,000</u>	<u>7,000,000</u>

Ending Fund Balance 545,820



**University Place School District
2021-22 Debt Service Fund
Sources and Uses**

Beginning Fund Balance 4,250,000

Revenues

Property Tax Receipts 7,830,000

Investments 15,000

Other Financing Sources 136,703

Total Revenues: 7,981,703 7,981,703

Expenditures

Bond Payments (Principal) 6,263,934

Bond Payments (Interest) 1,568,569

Bond Transfer Fees 10,000

Other Financing Uses -

Total Expenditures: 7,842,503 7,842,503

Ending Fund Balance 4,389,200



**University Place School District
2021-22 Associated Student Body Fund
Sources and Uses**

Beginning Fund Balance	411,781
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Revenues

General Student Body	508,925	
Athletics	12,900	
Classes	77,150	
Clubs	456,964	
Private Money	11,600	
Total Revenues:	1,067,539	1,067,539

Expenditures

General Student Body	415,255	
Athletics	157,100	
Classes	79,825	
Clubs	465,293	
Private Money	11,600	
Total Expenditures:	1,129,073	1,129,073

Ending Fund Balance	350,247
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**University Place School District
2021-22 Transportation Vehicle Fund
Sources and Uses**

Beginning Fund Balance		479,781
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Revenues

Investments	5,000	
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Depreciation	249,694	
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Grants		
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Other Financing Sources		
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Total Revenues:	254,694	254,694
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Expenditures

Bus Purchase	475,000	
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Other Financing Uses		
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Total Expenditures:	475,000	475,000
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Ending Fund Balance		259,475
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University Place School District
Four-Year Budget and Enrollment Forecast
Sources and Uses by Fund

Fund		Budget 2021-22	Projection		
Description			2022-23	2023-24	2024-25
General Fund	Revenues & Transfers	87,220,206	86,931,694	86,620,028	88,302,128
	Expenditures & Transfers	89,304,072	88,630,333	88,040,469	89,347,777
<i>Surplus (Deficit):</i>		<i>(2,083,866)</i>	<i>(1,698,639)</i>	<i>(1,420,441)</i>	<i>(1,045,649)</i>
Ending Fund Balance:		7,416,134	5,717,495	4,297,054	3,251,405
<i>Enrollment:</i>		<i>5,480</i>	<i>5,480</i>	<i>5,480</i>	<i>5,480</i>
Capital Projects Fund	Revenues & Transfers	3,045,820	3,125,000	3,250,000	3,325,000
	Expenditures & Transfers	7,000,000	3,250,000	3,250,000	3,250,000
<i>Surplus (Deficit):</i>		<i>(3,954,180)</i>	<i>(125,000)</i>	-	<i>75,000</i>
Debt Service Fund	Revenues & Transfers	7,981,703	8,101,703	7,201,703	5,576,703
	Expenditures	7,842,503	7,946,466	7,882,000	5,993,425
<i>Surplus (Deficit):</i>		<i>139,200</i>	<i>155,237</i>	<i>(680,297)</i>	<i>(416,722)</i>
ASB Fund	Revenues	1,067,539	1,067,539	1,067,539	1,067,539
	Expenditures	1,129,073	1,129,073	1,129,073	1,129,073
<i>Surplus (Deficit):</i>		<i>(61,534)</i>	<i>(61,534)</i>	<i>(61,534)</i>	<i>(61,534)</i>
Transportation Fund	Revenues	254,694	254,267	215,093	205,609
	Expenditures	475,000	267,200	248,400	208,100
<i>Surplus (Deficit):</i>		<i>(220,306)</i>	<i>(12,933)</i>	<i>(33,307)</i>	<i>(2,491)</i>

Questions?