



University Place School District

2023-24 Budget Preliminary - July 12, 2023

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



Agenda

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



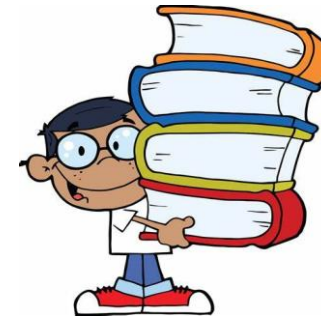
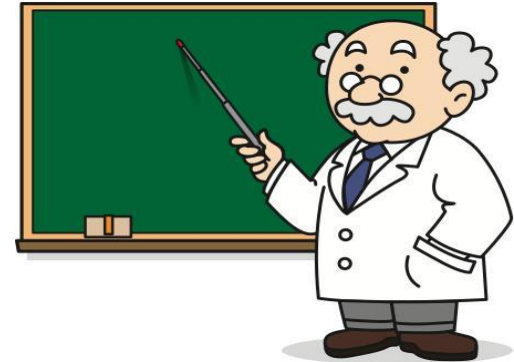
The Annual Budget Process

- 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 12: Preliminary budget available to public
- August 9*: Final budget adopted by Board of Directors (F195 / F195F)
- December: Economic Stabilization Fund Adopted by Board

* = Legally must be completed by August 31

**University Place School District
2023-24 General Fund
Sources and Uses**

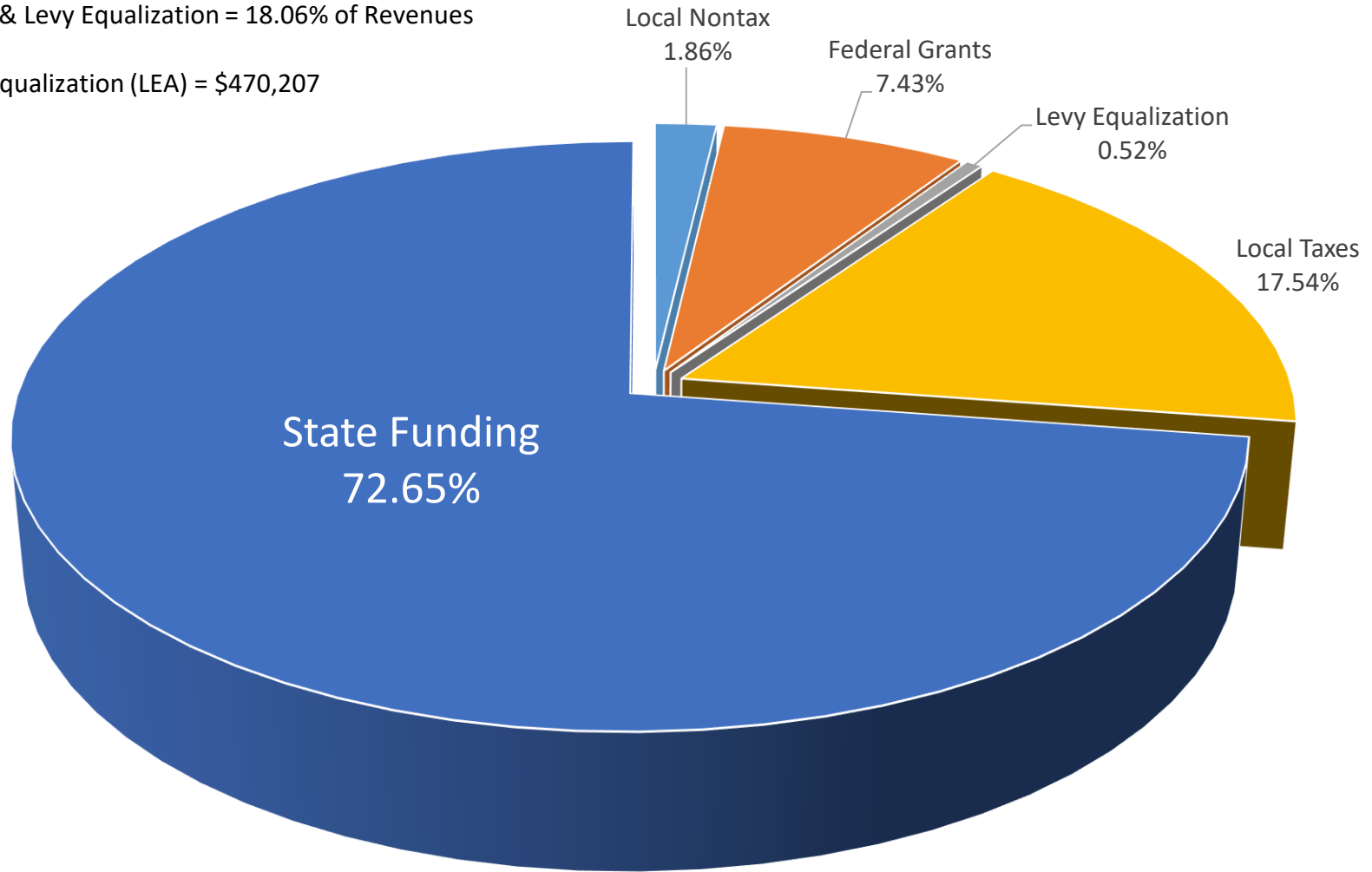
Beginning Fund Balance		9,000,000
Revenues		
Property Tax Receipts	15,985,235	
Other Local Revenues	1,694,781	
State Apportionment	54,543,792	
State Levy Equalization (LEA)	470,207	
State Special Purpose	11,652,678	
Federal Funds	6,622,495	
Federal Commodities	150,000	
Total Revenues:	<u>91,119,188</u>	<u>91,119,188</u>
Other Financing Sources (OFS)	<u>2,500,000</u>	
Total Revenues & OFS:	<u>93,619,188</u>	<u>93,619,188</u>
Expenditures		
Certificated Salaries	42,951,139	
Classified Salaries	14,904,263	
Benefits	19,570,469	
Materials, Supplies, & Operating Costs	18,223,441	
Total Expenditures:	<u>95,649,312</u>	<u>95,649,312</u>
Other Financing Uses (OFU)	<u>-</u>	
Total Expenditures & OFU:	<u>95,649,312</u>	<u>95,649,312</u>
Revenues Over (Under) Expenditures		(2,030,124)
Ending Fund Balance (\$)		6,969,876



**2023-24 Budget Revenues
by Source**

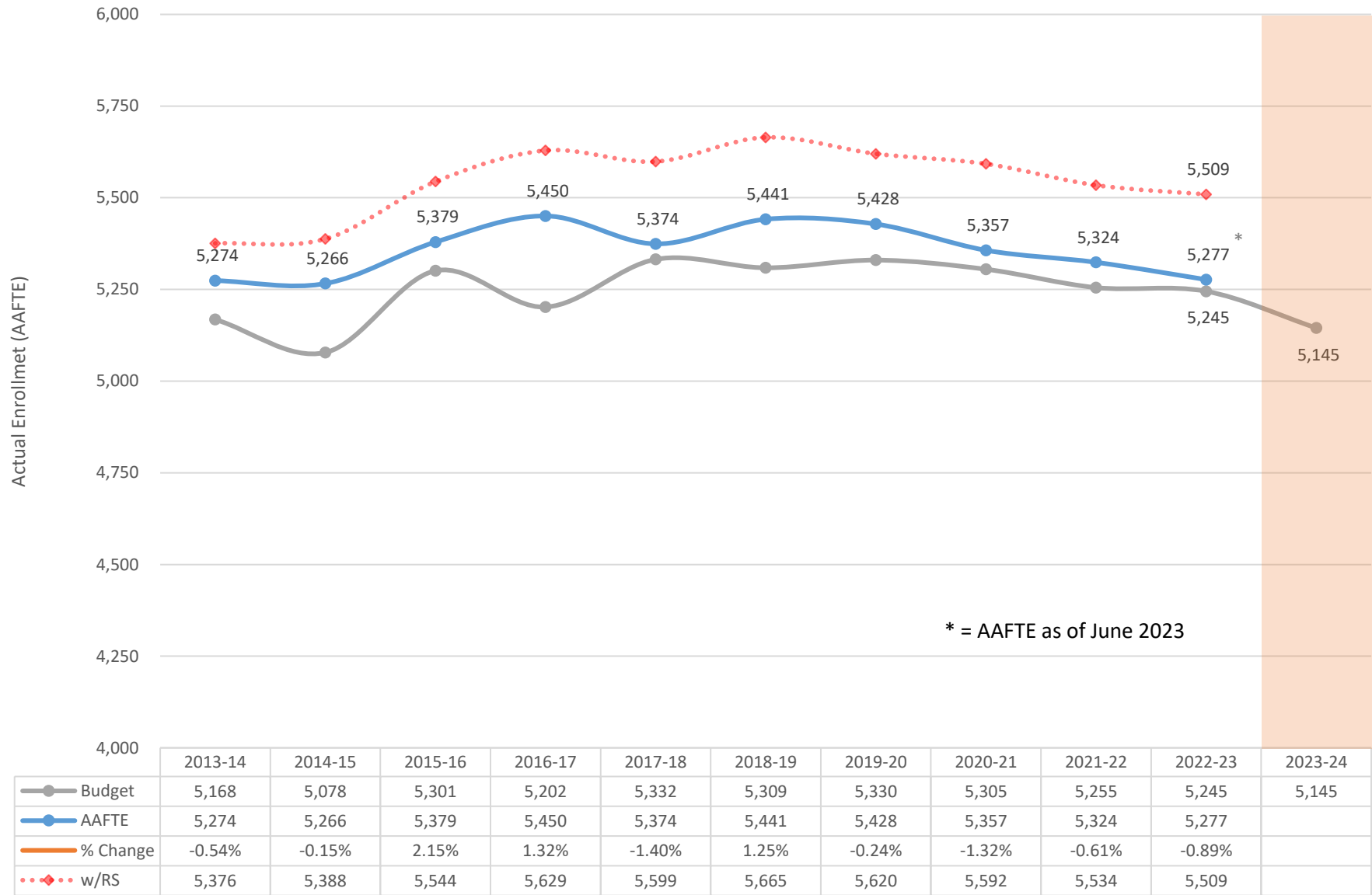
Taxes & Levy Equalization = 18.06% of Revenues

Levy Equalization (LEA) = \$470,207



K-12 Enrollment = 5,145

PRIOR 10 YEAR ENROLLMENT ACTUAL, BUDGET & ESTIMATED 2023-24

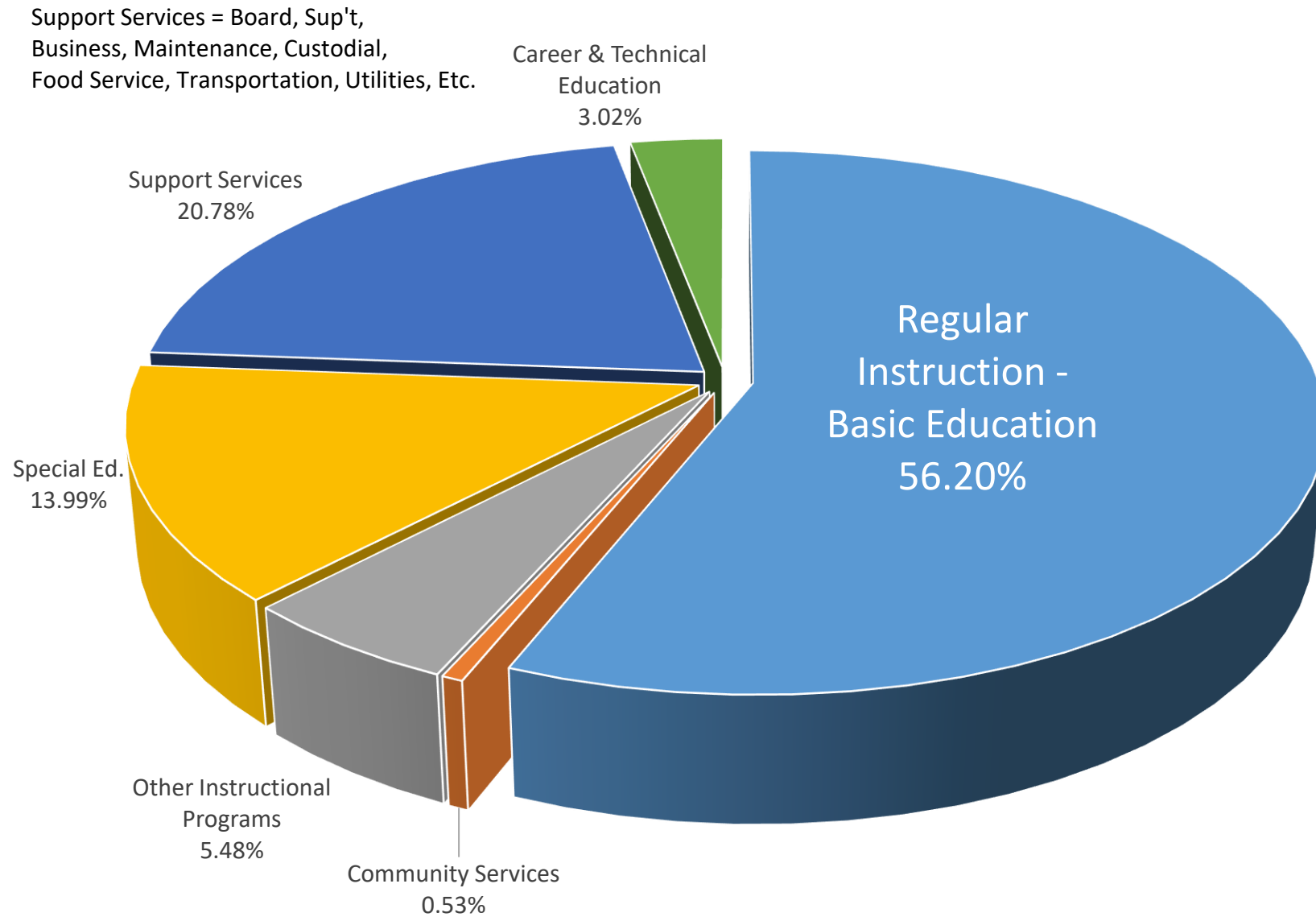




Summary of Budget Reductions

- Approximately \$3M in Salary and Benefits
- 20+ Certificated Positions
 - Certificated positions spread across Basic Education, Special Education, and Intervention programs
 - Most positions were previously funded by one-time federal (ESSER) funding
 - Some reductions due to declining enrollment and cohort movement
- 10+ Classified Positions
 - Classified positions spread across Basic Education, Special Education, and Districtwide Support
 - Most positions were previously funded by one-time federal (ESSER) funding

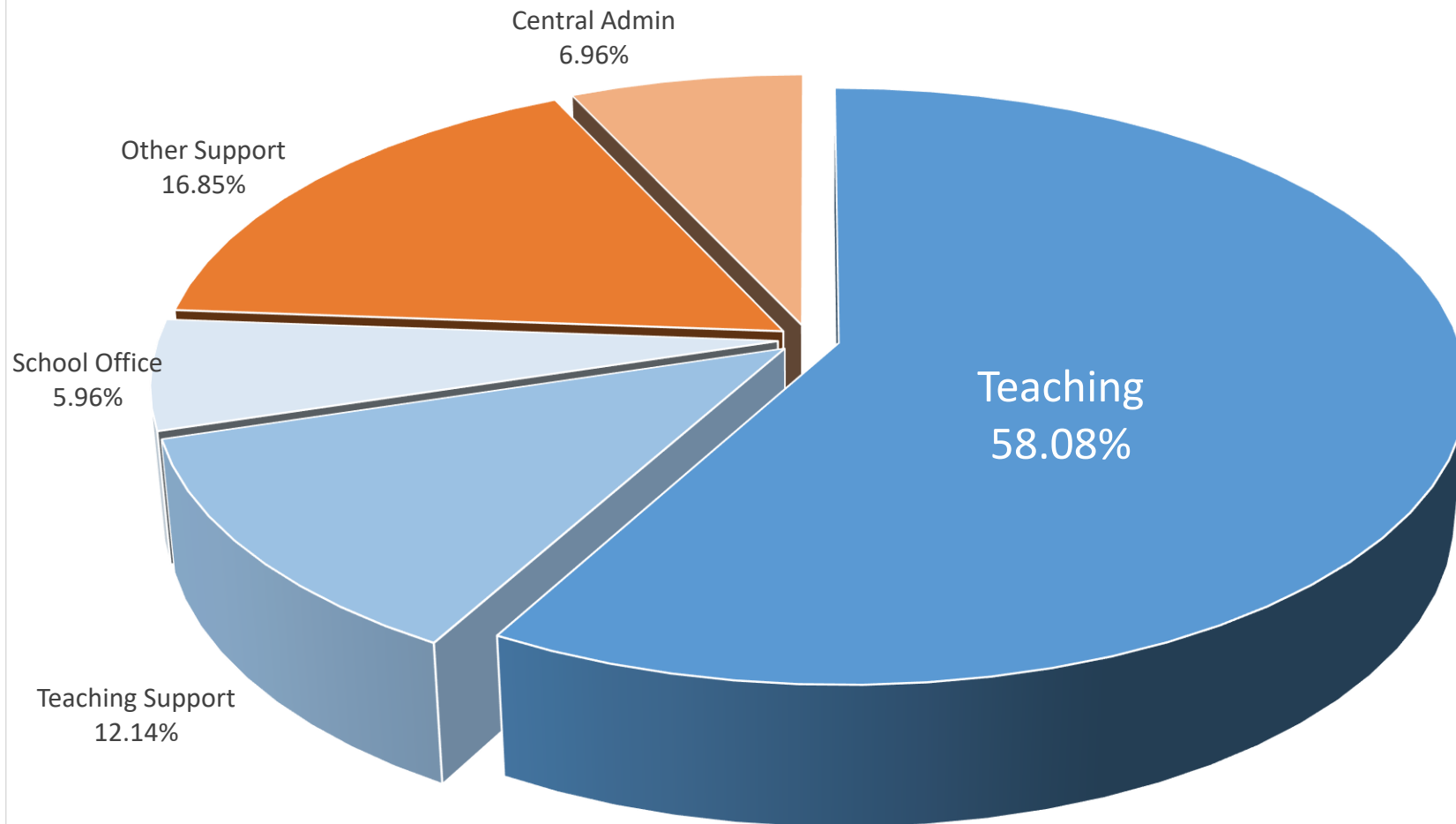
**2023-24 Budget Expenditures
by Program**



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

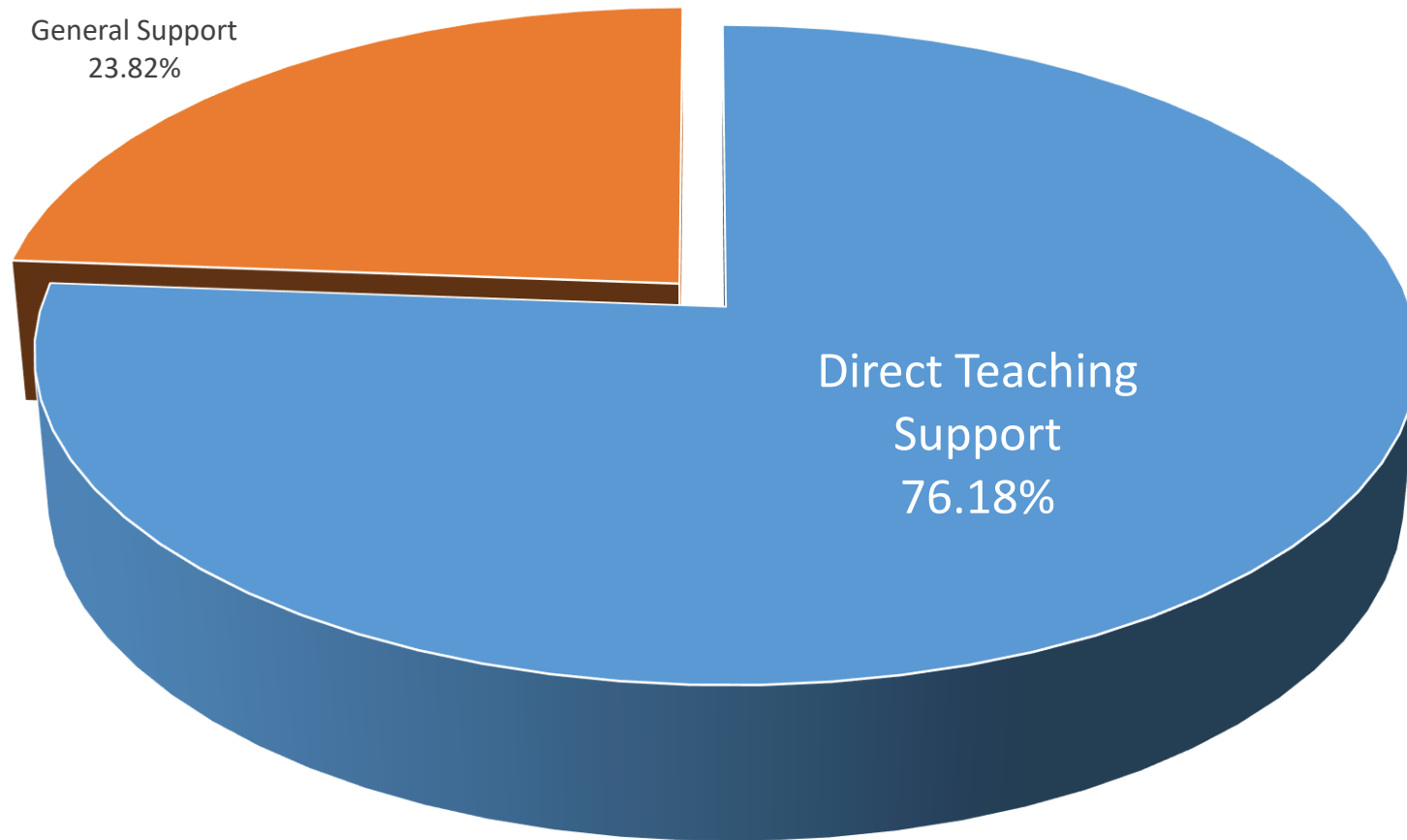
**2023-24 Budget Expenditures
by Activity**

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

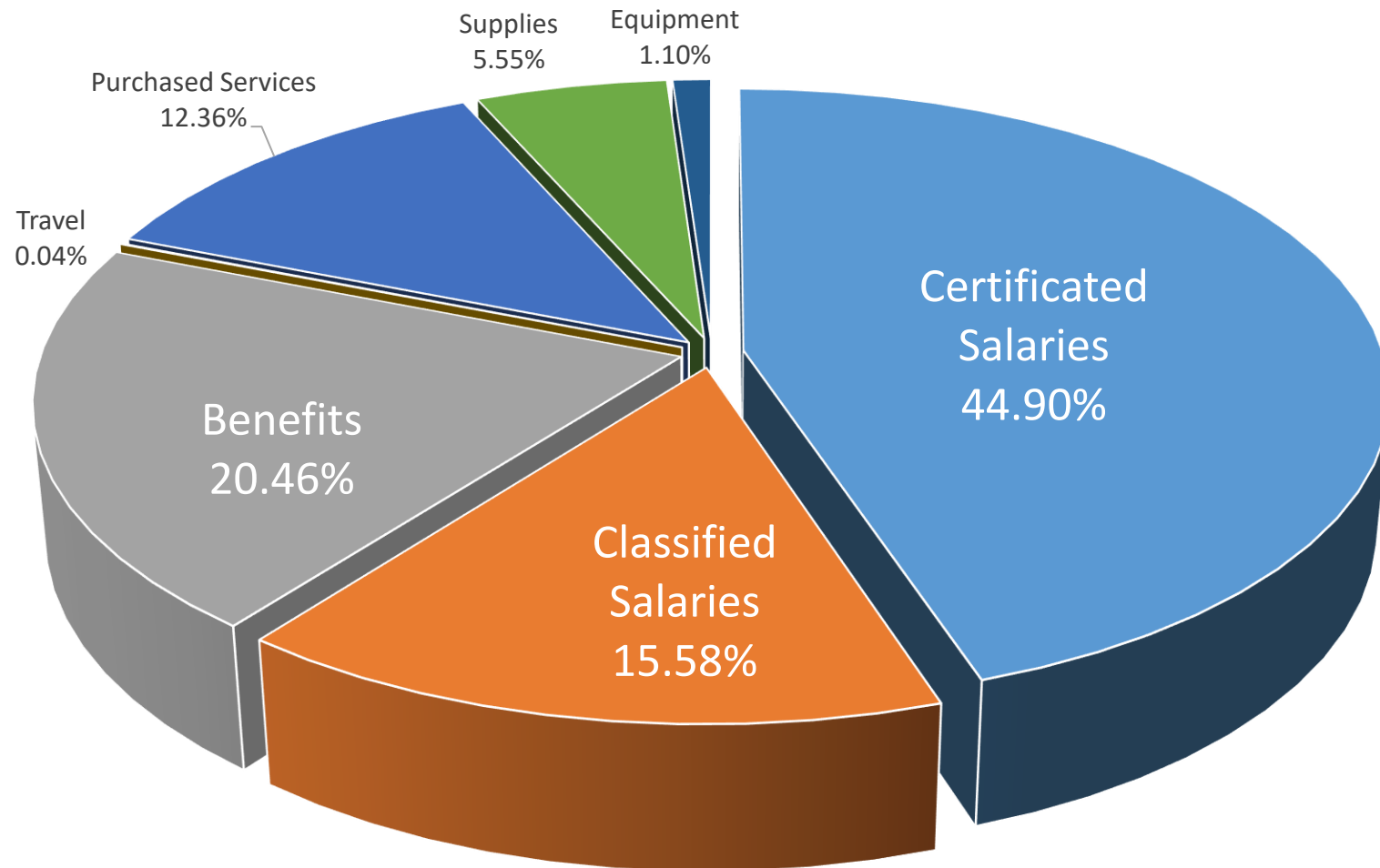


Teaching Support = Counselors, Librarians, Paraeducators, Health Room

2023-24 Budget Expenditures
by Activity Summary



**2023-24 Budget Expenditures
by Object**



Salary and Benefits represent 80.95% of our budget.

**University Place School District
2023-24 MSOC Budget
General Fund - Districtwide Support**

MSOC Revenue	STATE
General Education	7,153,148
Lab Science	297,742
Total MSOC Revenue	<u>7,450,890</u>

MSOC Expenditures	
Basic Education	5,217,565
Support Service	4,219,950
Total MSOC Expenditures	<u>9,437,515</u>

Expenditures Over (Under) Allocation	1,986,625
--------------------------------------	-----------



MSOC = Materials, Supplies & Operating Costs

**University Place School District
2023-24 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 (Min. Fund. Bal.)	4,750,000										4,750,000
Unassigned	775,000										775,000
Assigned	-										-
Committed (Econ. Stab.)	2,000,000										2,000,000
Restricted	1,475,000										1,475,000
Beginning Fund Balance	9,000,000										9,000,000

Property Tax Receipts	15,985,235							-			15,985,235
Other Local Revenues	313,030	25,000						391,751	965,000		1,694,781
State Apportionment	49,652,928	1,439,298	3,013,994			-	437,572	-			54,543,792
State Levy Equalization	470,207							-			470,207
State Special Purpose	-	6,323,054		1,591,349		608,293	175,248	207,064	35,000	2,712,670	11,652,678
Federal Funds	5,000	2,060,000	25,000	789,452	155,000	25,000		2,138,043	1,425,000		6,622,495
Federal Commodities	-							-	150,000		150,000
Indirects (State 15.22%, Federal 4.11%)	378,057		(151,728)	(97,850)	(6,371)	(95,435)	(26,673)				-
Total Revenues:	66,804,457	9,847,352	2,887,266	2,282,951	148,629	537,858	586,147	2,736,858	2,575,000	2,712,670	91,119,188

Operating Transfers From CPF	2,500,000										2,500,000
Total Resources Available:	78,304,457	9,847,352	2,887,266	2,282,951	148,629	537,858	586,147	2,736,858	2,575,000	2,712,670	102,619,188

	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	32,237,546	5,471,742	1,585,179	1,707,284	118,229	528,799	464,169	838,191	-	-	42,951,139
Classified Salaries	8,633,273	2,928,486	179,656	-	-	-	-	348,333	1,119,461	1,695,054	14,904,263
Staff Benefits	13,095,879	3,270,841	575,790	518,645	28,394	164,372	138,682	254,924	684,846	838,096	19,570,469
Sub-Total Salaries:	53,966,698	11,671,069	2,340,625	2,225,929	146,623	693,171	602,851	1,441,448	1,804,307	2,533,150	77,425,871
Materials, Supplies, & Operating Costs	13,104,918	1,711,049	546,641	57,022	2,006	23,972	-	1,384,642	1,118,460	274,731	18,223,441
Total Expenditures:	67,071,616	13,382,118	2,887,266	2,282,951	148,629	717,143	602,851	2,826,090	2,922,767	2,807,881	95,649,312

Operating Transfers to CPF											-
Operating Transfers to DSF											-
Total Resources Needed:	67,071,616	13,382,118	2,887,266	2,282,951	148,629	717,143	602,851	2,826,090	2,922,767	2,807,881	95,649,312
Revenues Over (Under) Expenditures:	2,232,841	(3,534,766)	-	-	-	(179,285)	(16,704)	(89,232)	(347,767)	(95,211)	(2,030,124)

Unassigned (Min. Fund. Bal.)	4,800,000										4,800,000
Unassigned											-
Assigned											-
Committed (Econ. Stab.)	919,876										919,876
Restricted	1,250,000										1,250,000
Ending Fund Balance	6,969,876										6,969,876

**University Place School District
2023-24 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	1,439,298	-	-	-	-	-	-	1,439,298
Local Fees (Pre-School Tuition)	-	-	-	25,000	-	-	-	25,000
Safety Net (Not Guaranteed)	250,000	-	-	-	-	-	-	250,000
Federal & Medicaid	775,000	-	-	-	1,250,000	25,000	10,000	2,060,000
State	5,522,115	3,000	-	542,939	-	-	-	6,068,054
State - Medicaid	5,000	-	-	-	-	-	-	5,000
Total Revenues:	7,991,413	3,000	-	567,939	1,250,000	25,000	10,000	9,847,352

	(21XX) State SPED	(2144) Home/Hosp	(2178) SPED ESY	(2181) State PK	(24XX) IDEA	(2481) Pre-School	(2900) Fed Impact	Grand Total
Certificated Salaries	4,354,173	7,500	3,995	504,693	601,381	-	-	5,471,742
Classified Salaries	2,507,699	-	5,105	279,539	120,891	15,252	-	2,928,486
Staff Benefits	2,688,603	1,360	1,651	330,668	238,860	9,699	-	3,270,841
Sub-Total Salaries:	9,550,475	8,860	10,751	1,114,900	961,132	24,951	-	11,671,069

Materials, Supplies, & Operating Costs	763,000	-	50,000	-	888,000	49	10,000	1,711,049
Total Expenditures:	10,313,475	8,860	60,751	1,114,900	1,849,132	25,000	10,000	13,382,118

Surplus (Subsidy)	(2,322,062)	(5,860)	(60,751)	(546,961)	(599,132)	-	-	(3,534,766)
-------------------	-------------	---------	----------	-----------	-----------	---	---	-------------

							Budget	Budget
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Historical Subsidy	1,202,980	1,832,672	1,260,467	1,679,217	2,551,643	3,468,849	4,136,844	3,534,766

University Place School District
2023-24 Career and Technical Education
Sources and Uses by Program

	(31-00) CTE	(61-38) Perkins	Grand Total
State	3,013,994	-	3,013,994
Federal	-	25,000	25,000
Total Revenues:	3,013,994	25,000	3,038,994
Indirects	150,700	1,028	151,728
Total Resources Available:	2,863,294	23,972	2,887,266
	(31XX) CTE	(38XX) Perkins	Grand Total
Certificated Salaries	1,585,179	-	1,585,179
Classified Salaries	179,656	-	179,656
Staff Benefits	575,790	-	575,790
Sub-Total Salaries:	2,340,625	-	2,340,625
Materials, Supplies, & Operating Costs	522,669	23,972	546,641
Total Expenditures:	2,863,294	23,972	2,887,266
Surplus (Subsidy)	-	-	-

Revenue based on:

290 AAFTE (Regular Voc.)

10 AAFTE (Running Start Voc.)



University Place School District
2023-24 Title I and LAP
Sources and Uses by Program

	(61-51) Title I	(41-55) LAP	Grand Total
State	-	1,591,349	1,591,349
Federal	789,452	-	789,452
Total Revenues:	789,452	1,591,349	2,380,801
Indirects	32,446	65,404	97,850
Total Resources Available:	757,006	1,525,945	2,282,951
	(51XX) Title I	(55XX) LAP	Grand Total
Certificated Salaries	605,249	1,102,035	1,707,284
Classified Salaries	-	-	-
Staff Benefits	181,953	336,692	518,645
Sub-Total Salaries:	787,202	1,438,727	2,225,929
Materials, Supplies, & Operating Costs	57,022	-	57,022
Total Expenditures:	844,224	1,438,727	2,282,951
Surplus (Subsidy)	(87,218)	87,218	-



University Place School District
2023-24 Title II and IV
Sources and Uses by Program

	(61-52) Title II	(61-52) Title IV	Grand Total
State	-	-	-
Federal	130,000	25,000	155,000
Total Revenues:	130,000	25,000	155,000
Indirects	5,343	1,028	6,371
Total Resources Available:	124,657	23,972	148,629
	(52XX) Title II	(52XX) Title IV	Grand Total
Certificated Salaries	118,229	-	118,229
Classified Salaries	-	-	-
Staff Benefits	28,394	-	28,394
Sub-Total Salaries:	146,623	-	146,623
Materials, Supplies, & Operating Costs	2,006	-	2,006
Total Expenditures:	148,629	-	148,629
Surplus (Subsidy)	(23,972)	23,972	-



University Place School District
2023-24 Title III and TBIP
Sources and Uses by Program

	(31-00) BEA	(41-65) TBIP	(61-64) Title III	Grand Total
State	-	608,293	-	608,293
Federal		-	25,000	25,000
Total Revenues:	-	608,293	25,000	633,293
Indirects		94,407	1,028	95,435
Total Resources Available:	-	513,886	23,972	537,858
	(0165) BEA	(65XX) TBIP	(64XX) Title III	Grand Total
Certificated Salaries	-	528,799	-	528,799
Classified Salaries	-	-	-	-
Staff Benefits	-	164,372	-	164,372
Sub-Total Salaries:	-	693,171	-	693,171
Materials, Supplies, & Operating Costs	-	-	23,972	23,972
Total Expenditures:	-	693,171	23,972	717,143
Surplus (Subsidy)	-	(179,285)	-	(179,285)

BEA is for a Transitional Bilingual class
that provides English credit



**University Place School District
2023-24 Highly Capable
Sources and Uses by Program**

	(31-00) BEA	(41-74) Gifted	Grand Total
State - BEA	437,572	-	437,572
State - Gifted	-	175,248	175,248
Total Revenues:	437,572	175,248	612,820

Indirects		26,673	26,673
Total Resources Available:	437,572	148,575	586,147

	(0174) BEA	(74XX) Gifted	Grand Total
Certificated Salaries	335,910	128,259	464,169
Classified Salaries	-	-	-
Staff Benefits	101,662	37,020	138,682
Sub-Total Salaries:	437,572	165,279	602,851

Materials, Supplies, & Operating Costs	-	-	-
Total Expenditures:	437,572	165,279	602,851

Surplus (Subsidy)	-	(16,704)	(16,704)
-------------------	---	----------	----------

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



**University Place School District
2023-24 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				24,628	49,256	97,000	75,000	25,000	120,867	391,751
State Apportionment										-
State Levy Equalization										-
State Special Purpose		207,064								207,064
Federal Funds	2,000,000		138,043							2,138,043
Federal Commodities										-
Total Revenues:	2,000,000	207,064	138,043	24,628	49,256	97,000	75,000	25,000	120,867	2,736,858

	(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	168,532	37,639	20,000	20,000	-	-	-	20,020	838,191
Classified Salaries	50,000	-	64,359	-	20,000	138,974	-	-	75,000	348,333
Staff Benefits	109,290	38,532	32,613	4,628	9,256	42,258	-	-	18,347	254,924
Sub-Total Salaries:	731,290	207,064	134,611	24,628	49,256	181,232	-	-	113,367	1,441,448

Materials, Supplies, & Operating Costs	1,268,710	-	3,432	-	-	5,000	75,000	25,000	7,500	1,384,642
Total Expenditures:	2,000,000	207,064	138,043	24,628	49,256	186,232	75,000	25,000	120,867	2,826,090

Surplus (Subsidy)	-	-	-	-	-	(89,232)	-	-	-	(89,232)
-------------------	---	---	---	---	---	----------	---	---	---	----------

**University Place School District
2023-24 Capital Projects Fund
Sources and Uses**

Beginning Fund Balance		4,000,000
Revenues		
Property Tax Receipts	2,763,110	
Investments	15,000	
eRate	-	
Grant Revenues	-	
Total Revenues:	<u>2,778,110</u>	<u>2,778,110</u>
Other Financing Souces (OFS)	-	
Total Revenues & OFS:	<u>2,778,110</u>	<u>2,778,110</u>
Expenditures		
TBD - Reserves / Capacity	2,800,000	
CJH - Field Turf	500,000	
AUX - Roof	500,000	
CHS - Pool Upgrades	250,000	
DI - Exterior Paint	150,000	
CHS - HVAC (500 bldg)	150,000	
CHS - Tennis Courts	100,000	
CHS - Floor Upgrades	50,000	
Total Expenditures:	<u>4,500,000</u>	<u>4,500,000</u>
Other Financing Uses (OFU)	<u>1,500,000</u>	
Total Expenditures & OFU:	<u>6,000,000</u>	<u>6,000,000</u>
Ending Fund Balance		778,110



**University Place School District
2023-24 Debt Service Fund
Sources and Uses**

Beginning Fund Balance		4,718,852
Revenues		
Property Tax Receipts	6,918,550	
Investments	25,000	
Total Revenues:	<u>6,943,550</u>	<u>6,943,550</u>
Other Financing Sources (OFS)	-	
Total Revenues & OFS:	<u>6,943,550</u>	<u>6,943,550</u>
Expenditures		
Bond Payments (Principal)	6,860,000	
Bond Payments (Interest)	937,465	
Bond Transfer Fees	10,000	
Total Expenditures:	<u>7,807,465</u>	<u>7,807,465</u>
Other Financing Uses	-	
Total Expenditures & OFU:	<u>7,807,465</u>	<u>7,807,465</u>
Ending Fund Balance		3,854,937



**University Place School District
2023-24 Associated Student Body Fund
Sources and Uses**

Beginning Fund Balance	660,203
------------------------	---------

Revenues

General Student Body	447,380	
Athletics	19,900	
Classes	84,300	
Clubs	613,523	
Private Money	17,200	
Total Revenues:	1,182,303	1,182,303

Expenditures

General Student Body	297,100	
Athletics	196,600	
Classes	96,767	
Clubs	623,958	
Private Money	70,903	
Total Expenditures:	1,285,328	1,285,328

Ending Fund Balance	557,178
---------------------	---------



**University Place School District
2023-24 Transportation Vehicle Fund
Sources and Uses**

Beginning Fund Balance		997,508
Revenues		
Investments	2,500	
Depreciation	440,870	
Grants		
Total Revenues:	<u>443,370</u>	<u>443,370</u>
Other Financing Sources (OFS)		
Total Revenues & OFS:	<u>443,370</u>	<u>443,370</u>
Expenditures		
Bus Purchase	1,000,000	
Other Fees		
Total Expenditures:	<u>1,000,000</u>	<u>1,000,000</u>
Other Financing Uses (OFU)		
Total Expenditures & OFU:	<u>1,000,000</u>	<u>1,000,000</u>
Ending Fund Balance		440,878



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

Fund		Budget 2023-24	Projection		
Description			2024-25	2025-26	2026-27
General Fund	Revenues & Transfers	93,619,188	95,763,955	98,606,874	100,559,011
	Expenditures & Transfers	95,649,312	96,542,241	98,473,086	100,442,548
<i>Surplus (Deficit):</i>		<i>(2,030,124)</i>	<i>(778,286)</i>	<i>133,788</i>	<i>116,463</i>
Ending Fund Balance:		6,969,876	6,191,590	6,325,378	6,441,841
<i>Enrollment*:</i>		<i>5,145</i>	<i>5,145</i>	<i>5,145</i>	<i>5,145</i>
Capital Projects Fund	Revenues & Transfers	2,778,110	2,964,090	3,118,350	3,265,000
	Expenditures & Transfers	6,000,000	3,000,000	3,000,000	3,000,000
<i>Surplus (Deficit):</i>		<i>(3,221,890)</i>	<i>(35,910)</i>	<i>118,350</i>	<i>265,000</i>
Debt Service Fund	Revenues & Transfers	6,943,550	5,440,000	4,765,000	4,765,000
	Expenditures	7,807,465	5,888,515	4,659,375	4,727,625
<i>Surplus (Deficit):</i>		<i>(863,915)</i>	<i>(448,515)</i>	<i>105,625</i>	<i>37,375</i>
ASB Fund	Revenues	1,182,203	1,182,203	1,182,203	1,182,203
	Expenditures	1,285,328	1,285,328	1,285,328	1,285,328
<i>Surplus (Deficit):</i>		<i>(103,125)</i>	<i>(103,125)</i>	<i>(103,125)</i>	<i>(103,125)</i>
Transportation Fund	Revenues	443,370	439,002	398,440	351,902
	Expenditures	1,000,000	460,300	435,300	394,000
<i>Surplus (Deficit):</i>		<i>(556,630)</i>	<i>(21,298)</i>	<i>(36,860)</i>	<i>(42,098)</i>

* = Enrollment includes Basic Education, Career Technical (CTE) and Alternative Learning (ALE). Running Start students excluded.



Next Steps

- August Presentation:
 - Public Hearing
 - Final Budget Presentation (this document)
 - F195: 2023-24 Budget
 - F195F: 2023-24 Four-Year Budget Forecast
 - Resolution to Adopt Budget

Questions?