



Educational Service Center
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2022-23 F-195F Official OSPI Budget Summary Pages

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

University Place School District No.083

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	370.00	370.00	370.00	370.00
2. Grade 1	393.00	393.00	393.00	393.00
3. Grade 2	386.00	386.00	386.00	386.00
4. Grade 3	400.00	400.00	400.00	400.00
5. Grade 4	395.00	395.00	395.00	395.00
6. Grade 5	433.00	433.00	433.00	433.00
7. Grade 6	447.00	447.00	447.00	447.00
8. Grade 7	404.00	404.00	404.00	404.00
9. Grade 8	449.00	449.00	449.00	449.00
10. Grade 9	438.00	438.00	438.00	438.00
11. Grade 10	452.00	452.00	452.00	452.00
12. Grade 11 (excluding Running Start)	315.00	315.00	315.00	315.00
13. Grade 12 (excluding Running Start)	313.00	313.00	313.00	313.00
14. SUBTOTAL	5,195.00	5,195.00	5,195.00	5,195.00
15. Running Start	225.00	225.00	225.00	225.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	50.00	5.00	5.00	5.00
18. TOTAL K-12	5,470.00	5,425.00	5,425.00	5,425.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	383.900	383.900	383.900	383.900
2. General Fund FTE Classified Employees /4	200.918	200.918	200.918	200.918

General Fund Summary

University Place School District No.083

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	13,776,370	14,051,897	14,332,935	14,619,594
2000 Local Nontax Support	1,677,941	1,711,500	1,745,730	1,780,644
3000 State, General Purpose	55,479,131	56,588,714	57,720,488	58,874,898
4000 State, Special Purpose	10,796,709	11,012,643	11,232,896	11,457,554
5000 Federal, General Purpose	15,000	15,300	15,606	15,918
6000 Federal, Special Purpose	9,074,690	6,756,184	6,891,308	7,029,134
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	1,000,000	1,000,000	1,000,000	1,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	91,819,841	91,136,238	92,938,963	94,777,742
EXPENDITURES				
00 Regular Instruction	51,750,573	52,268,079	52,790,760	53,318,667
10 Federal Special Purpose Funding	2,739,123	0	0	0
20 Special Education Instruction	12,925,773	13,055,031	13,185,581	13,317,437
30 Vocational Education Instruction	2,841,579	2,869,995	2,898,695	2,927,682
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,244,937	3,277,386	3,310,160	3,343,262
70 Other Instructional Programs	2,101,380	2,122,394	2,143,618	2,165,054
80 Community Services	473,171	477,903	482,681	487,508
90 Support Services	17,435,414	17,609,767	17,785,866	17,963,724
B. TOTAL EXPENDITURES	93,511,950	91,680,555	92,597,361	93,523,334
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	138,016	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,830,124	-544,317	341,602	1,254,408
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	250,000	250,000	250,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	0	0	0

University Place School District No.083

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	138,016	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	425,000	425,000	425,000	425,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,750,000	500,000	100,000	250,000
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	686,984	244,875	100,558	292,160
G.L.891 Unassigned to Minimum Fund Balance Policy	4,750,000	4,750,000	4,750,000	4,750,000
F. TOTAL BEGINNING FUND BALANCE	8,000,000	6,169,875	5,625,558	5,967,160
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	250,000	250,000	250,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	138,016	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	425,000	425,000	425,000	425,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	500,000	100,000	250,000	1,500,000
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0

University Place School District No.083

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	106,859	100,558	292,160	296,568
G.L.891 Unassigned to Minimum Fund Balance Policy	4,750,000	4,750,000	4,750,000	4,750,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,169,875	5,625,558	5,967,160	7,221,568

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Associated Student Body (ASB)

University Place School District No.083

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	368,770	368,770	368,770	368,770
200 Athletics	32,900	32,900	32,900	32,900
300 Classes	17,500	17,500	17,500	17,500
400 Clubs	812,445	812,445	812,445	812,445
600 Private Moneys	55,000	55,000	55,000	55,000
A. TOTAL REVENUES	1,286,615	1,286,615	1,286,615	1,286,615
EXPENDITURES				
100 General Student Body	272,656	272,656	272,656	272,656
200 Athletics	186,100	186,100	186,100	186,100
300 Classes	14,240	14,240	14,240	14,240
400 Clubs	862,521	862,521	862,521	862,521
600 Private Moneys	57,000	57,000	57,000	57,000
B. TOTAL EXPENDITURES	1,392,517	1,392,517	1,392,517	1,392,517
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-105,902	-105,902	-105,902	-105,902
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	546,652	440,750	334,848	228,946
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	546,652	440,750	334,848	228,946
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	440,750	334,848	228,946	123,044
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

University Place School District No.083

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	440,750	334,848	228,946	123,044

Debt Service Fund

University Place School District No.083

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,835,270	7,895,000	6,100,000	4,750,000
2000 Local Nontax Support	15,000	15,000	15,000	15,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	138,016	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,988,286	7,910,000	6,115,000	4,765,000
EXPENDITURES				
Matured Bond Expenditures	6,892,132	6,860,000	5,130,000	4,095,000
Interest on Bonds	1,124,414	937,465	748,515	554,375
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	8,026,546	7,807,465	5,888,515	4,659,375
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-38,259	102,535	226,485	105,625
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	4,761,980	4,723,720	4,826,255	5,052,740
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,761,980	4,723,720	4,826,255	5,052,740
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

University Place School District No.083

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	4,723,720	4,826,255	5,052,740	5,158,365
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,723,720	4,826,255	5,052,740	5,158,365

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Capital Projects Fund (CPF)

University Place School District No.083

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,482,479	2,763,110	2,949,090	3,103,350
2000 Local Nontax Support	15,000	15,000	15,000	15,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,497,479	2,778,110	2,964,090	3,118,350
EXPENDITURES				
10 Sites	2,500,000	0	0	0
20 Buildings	2,495,000	2,000,000	2,000,000	2,000,000
30 Equipment	0	0	0	0
40 Energy	1,005,000	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	6,000,000	2,000,000	2,000,000	2,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,000,000	1,000,000	1,000,000	1,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-4,502,520	-221,890	-35,910	118,350
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

University Place School District No.083

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	4,000,000	497,479	275,589	239,679
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,000,000	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,000,000	497,479	275,589	239,679
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	108,847	27,589	239,679	358,029
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	388,632	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	497,479	275,589	239,679	358,029

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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Transportation Vehicle Fund

University Place School District No.083

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	2,500	2,500	2,500	2,500
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	305,920	271,438	271,509	241,900
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	308,420	273,938	274,009	244,400
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	825,000	326,700	268,600	271,700
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	825,000	326,700	268,600	271,700
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-516,580	-52,762	5,409	-27,300
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	827,674	311,094	258,332	263,741
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	827,674	311,094	258,332	263,741
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	311,094	258,332	263,741	236,441
G.L.830 Restricted for Debt Service	0	0	0	0

University Place School District No.083

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	311,094	258,332	263,741	236,441

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.