



Educational Service Center
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2021-22 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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	370.00	370.00	370.00	370.00
2. Grade 1	368.00	368.00	368.00	368.00
3. Grade 2	404.00	404.00	404.00	404.00
4. Grade 3	388.00	388.00	388.00	388.00
5. Grade 4	430.00	430.00	430.00	430.00
6. Grade 5	472.00	472.00	472.00	472.00
7. Grade 6	392.00	392.00	392.00	392.00
8. Grade 7	462.00	462.00	462.00	462.00
9. Grade 8	449.00	449.00	449.00	449.00
10. Grade 9	448.00	448.00	448.00	448.00
11. Grade 10	428.00	428.00	428.00	428.00
12. Grade 11 (excluding Running Start)	355.00	355.00	355.00	355.00
13. Grade 12 (excluding Running Start)	284.00	284.00	284.00	284.00
14. SUBTOTAL	5,250.00	5,250.00	5,250.00	5,250.00
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	5.00	5.00	5.00	5.00
18. TOTAL K-12	5,480.00	5,480.00	5,480.00	5,480.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	397.200	397.200	397.200	397.200
2. General Fund FTE Classified Employees /4	196.356	196.356	196.356	196.356

General Fund Summary

University Place School District No.083

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	11,984,645	12,224,338	12,468,825	12,718,201
2000 Local Nontax Support	1,732,957	1,750,000	1,750,000	1,750,000
3000 State, General Purpose	52,327,173	53,373,716	54,441,191	55,530,015
4000 State, Special Purpose	10,000,351	10,200,358	10,404,365	10,612,452
5000 Federal, General Purpose	15,000	15,000	15,000	15,000
6000 Federal, Special Purpose	10,410,080	8,618,282	6,790,647	6,926,460
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	750,000	750,000	750,000	750,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	87,220,206	86,931,694	86,620,028	88,302,128
EXPENDITURES				
00 Regular Instruction	48,946,282	49,680,477	50,425,683	51,182,069
10 Federal Special Purpose Funding	3,820,542	1,877,850	0	0
20 Special Education Instruction	11,992,611	12,172,500	12,355,088	12,540,414
30 Vocational Education Instruction	2,052,937	2,083,731	2,114,987	2,146,712
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,184,667	3,232,437	3,280,924	3,330,137
70 Other Instructional Programs	1,587,766	1,611,582	1,635,756	1,660,293
80 Community Services	444,730	451,401	458,172	465,045
90 Support Services	16,387,834	16,633,652	16,883,156	17,136,404
B. TOTAL EXPENDITURES	88,417,369	87,743,630	87,153,766	88,461,074
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	886,703	886,703	886,703	886,703
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)	-2,083,865	-1,698,639	-1,420,441	-1,045,649
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

University Place School District No.083

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	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	135,000	135,000	135,000	135,000
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	500,000	500,000	500,000	500,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,750,000	1,750,000	1,750,000	1,750,000
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	2,690,000	106,134	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	4,000,000	4,500,000	2,907,495	1,487,054
F. TOTAL BEGINNING FUND BALANCE	9,500,000	7,416,134	5,717,495	4,297,054
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	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	135,000	135,000	135,000	135,000
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	500,000	500,000	500,000	500,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,750,000	1,750,000	1,750,000	1,750,000
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0

University Place School District No.083

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	106,134	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	4,500,000	2,907,495	1,487,054	441,406
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,416,134	5,717,495	4,297,054	3,251,405

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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100 General Student Body	508,925	508,925	508,925	508,925
200 Athletics	12,900	12,900	12,900	12,900
300 Classes	77,150	77,150	77,150	77,150
400 Clubs	456,964	456,964	456,964	456,964
600 Private Moneys	11,600	11,600	11,600	11,600
A. TOTAL REVENUES	1,067,539	1,067,539	1,067,539	1,067,539
EXPENDITURES				
100 General Student Body	415,255	415,255	415,255	415,255
200 Athletics	157,100	157,100	157,100	157,100
300 Classes	79,825	79,825	79,825	79,825
400 Clubs	465,293	465,293	465,293	465,293
600 Private Moneys	11,600	11,600	11,600	11,600
B. TOTAL EXPENDITURES	1,129,073	1,129,073	1,129,073	1,129,073
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-61,534	-61,534	-61,534	-61,534
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	411,781	350,247	288,713	227,179
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	411,781	350,247	288,713	227,179
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	350,247	288,713	227,179	165,645
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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	350,247	288,713	227,179	165,645

Debt Service Fund

University Place School District No.083

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,830,000	7,950,000	7,050,000	5,425,000
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	136,703	136,703	136,703	136,703
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,981,703	8,101,703	7,201,703	5,576,703
EXPENDITURES				
Matured Bond Expenditures	6,263,934	6,616,444	6,830,000	5,210,000
Interest on Bonds	1,568,569	1,320,022	1,042,000	773,425
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	7,842,503	7,946,466	7,882,000	5,993,425
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)	139,200	155,237	-680,297	-416,722
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	4,250,000	4,389,200	4,544,437	3,864,140
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	4,250,000	4,389,200	4,544,437	3,864,140
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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	4,389,200	4,544,437	3,864,140	3,447,418
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)	4,389,200	4,544,437	3,864,140	3,447,418

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Capital Projects Fund (CPF)

University Place School District No.083

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,245,820	2,325,000	2,450,000	2,525,000
2000 Local Nontax Support	50,000	50,000	50,000	50,000
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	750,000	750,000	750,000	750,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,045,820	3,125,000	3,250,000	3,325,000
EXPENDITURES				
10 Sites	100,000	0	0	0
20 Buildings	6,150,000	2,500,000	2,500,000	2,500,000
30 Equipment	0	0	0	0
40 Energy	0	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	6,250,000	2,500,000	2,500,000	2,500,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	750,000	750,000	750,000
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)	-3,954,180	-125,000	0	75,000
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
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.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	4,300,000	0	0	0
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	200,000	545,820	420,820	420,820
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,500,000	545,820	420,820	420,820
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	0	0	0	0
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	545,820	420,820	420,820	495,820

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	545,820	420,820	420,820	495,820

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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	5,000	5,000	5,000	5,000
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	249,694	249,267	210,093	200,609
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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	254,694	254,267	215,093	205,609
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	475,000	267,200	248,400	208,100
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	475,000	267,200	248,400	208,100
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)	-220,306	-12,933	-33,307	-2,491
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	479,781	259,475	246,542	213,235
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	479,781	259,475	246,542	213,235
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	259,475	246,542	213,235	210,744

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	259,475	246,542	213,235	210,744

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.