



# 2022-2023 Budget Presentation

KIM KNIGHT, EXECUTIVE DIRECTOR OF BUSINESS SERVICES  
JUNE 23, 2022

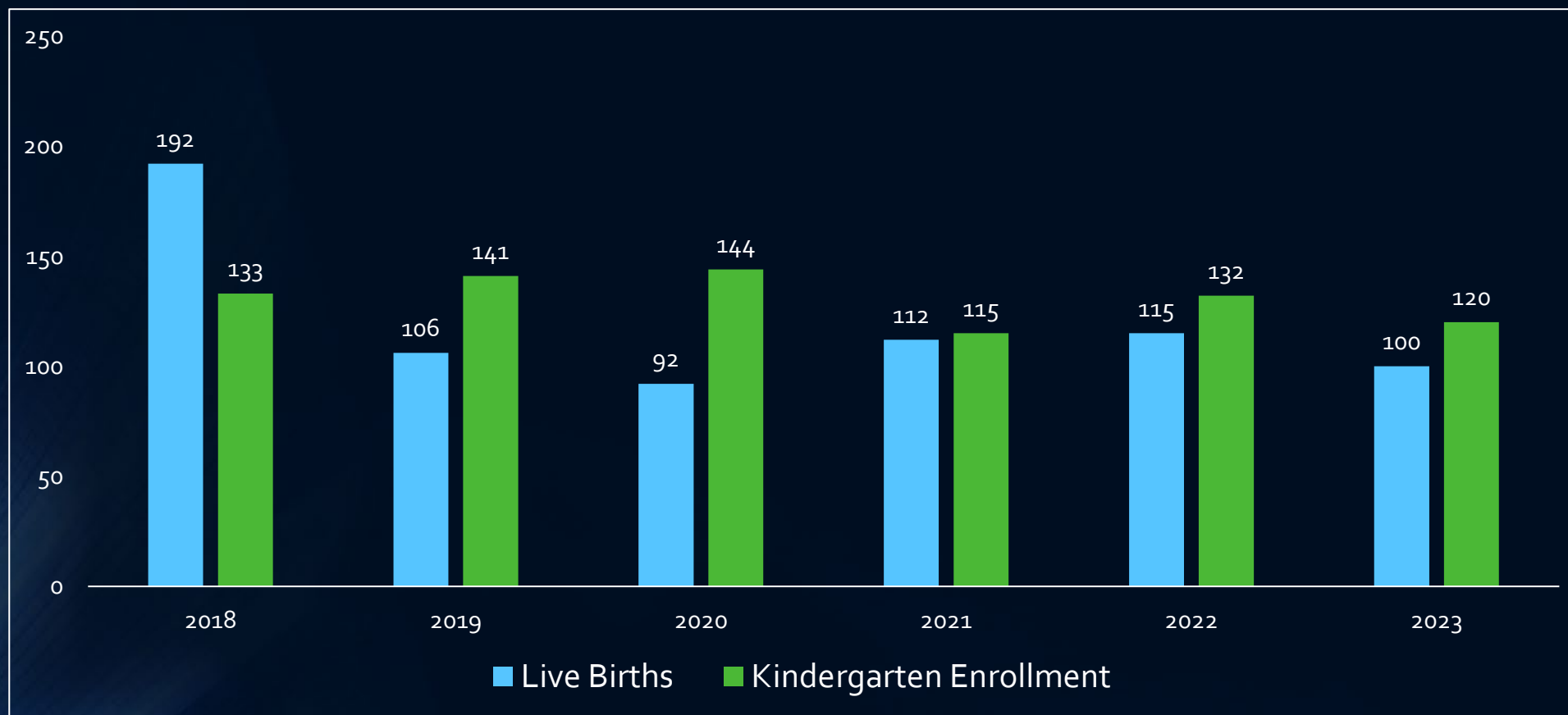
# Anticipating a Post-Pandemic World

## BUDGET CONSIDERATIONS

- Will lower enrollment trends continue?
- Does staffing need to be adjusted?
- What are the programmatic needs?
- Establishing a long-term plan for financial stability.



# Unravelling the mysteries of kindergarten enrollment – is there a trend?



For 2022-2023, we took the 3-year average of the enrollment to live birth rate for the most recent three years – 120%. Currently, kindergarten registration for next year stands at 72.

# Projected Enrollment by Building

Total budgeted FTE = 1370

- June 2022 FTE= 1375.50
- 21-22 AAFTE = 1370.25
- The lower kindergarten projection accounts for the difference in budgeted FTE.

LAKE TAPPS ELEMENTARY SCHOOL



- 1<sup>st</sup> -160
- 2<sup>nd</sup> -123
- 3<sup>rd</sup> - 160

DIERINGER HEIGHTS ELEMENTARY SCHOOL



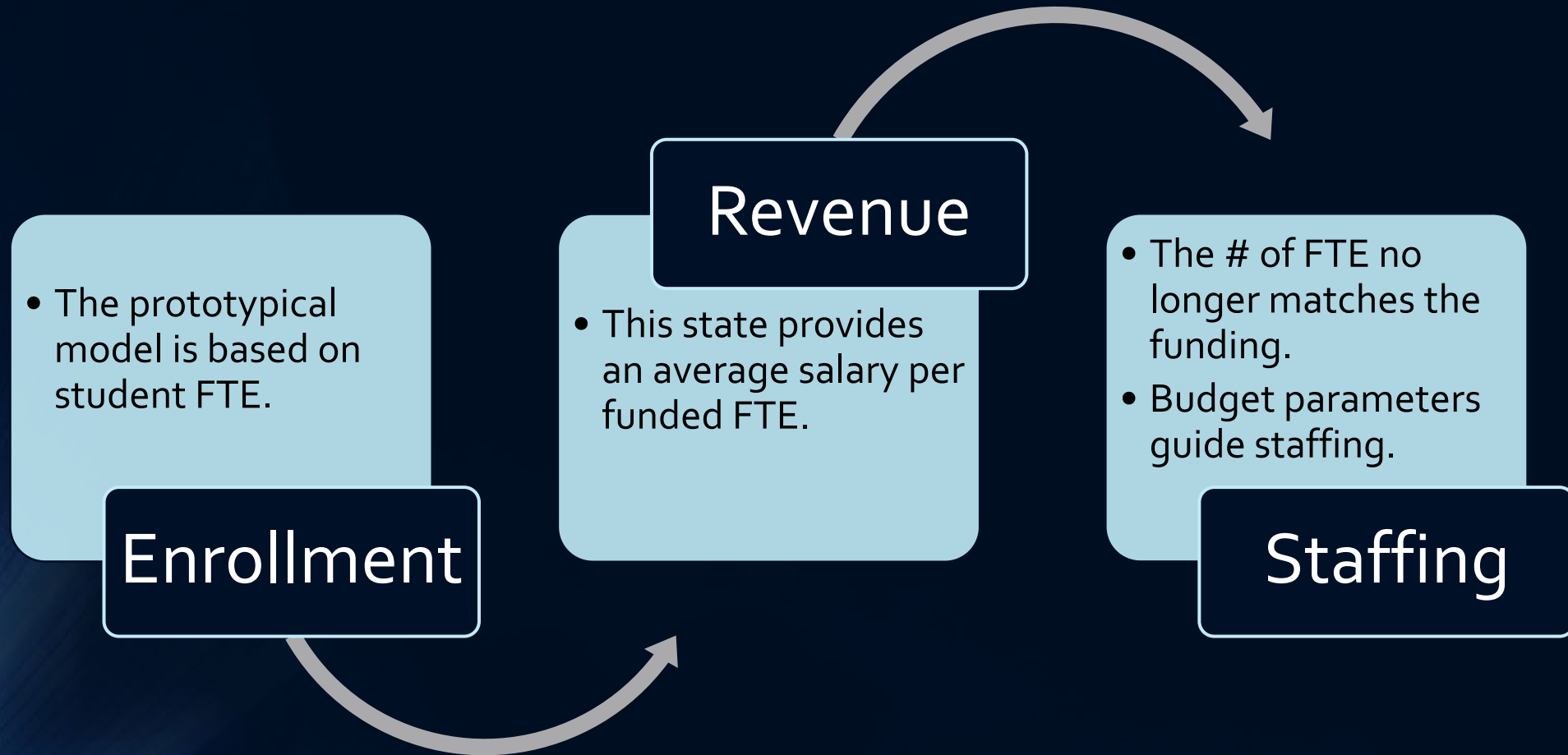
- K - 120
- 4<sup>th</sup> - 150
- 5<sup>th</sup> - 152

NORTH TAPPS MIDDLE SCHOOL

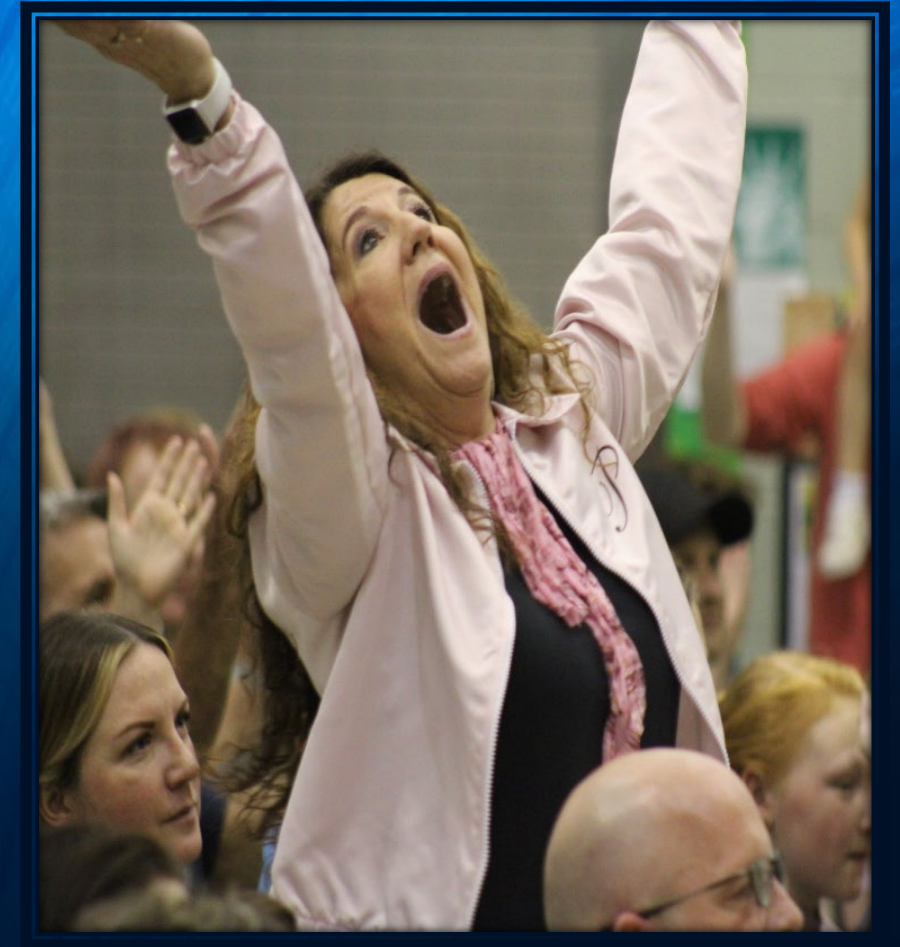


- 6<sup>th</sup> - 164
- 7<sup>th</sup> - 178
- 8<sup>th</sup> - 163

# Enrollment drives the story



# District Staffing

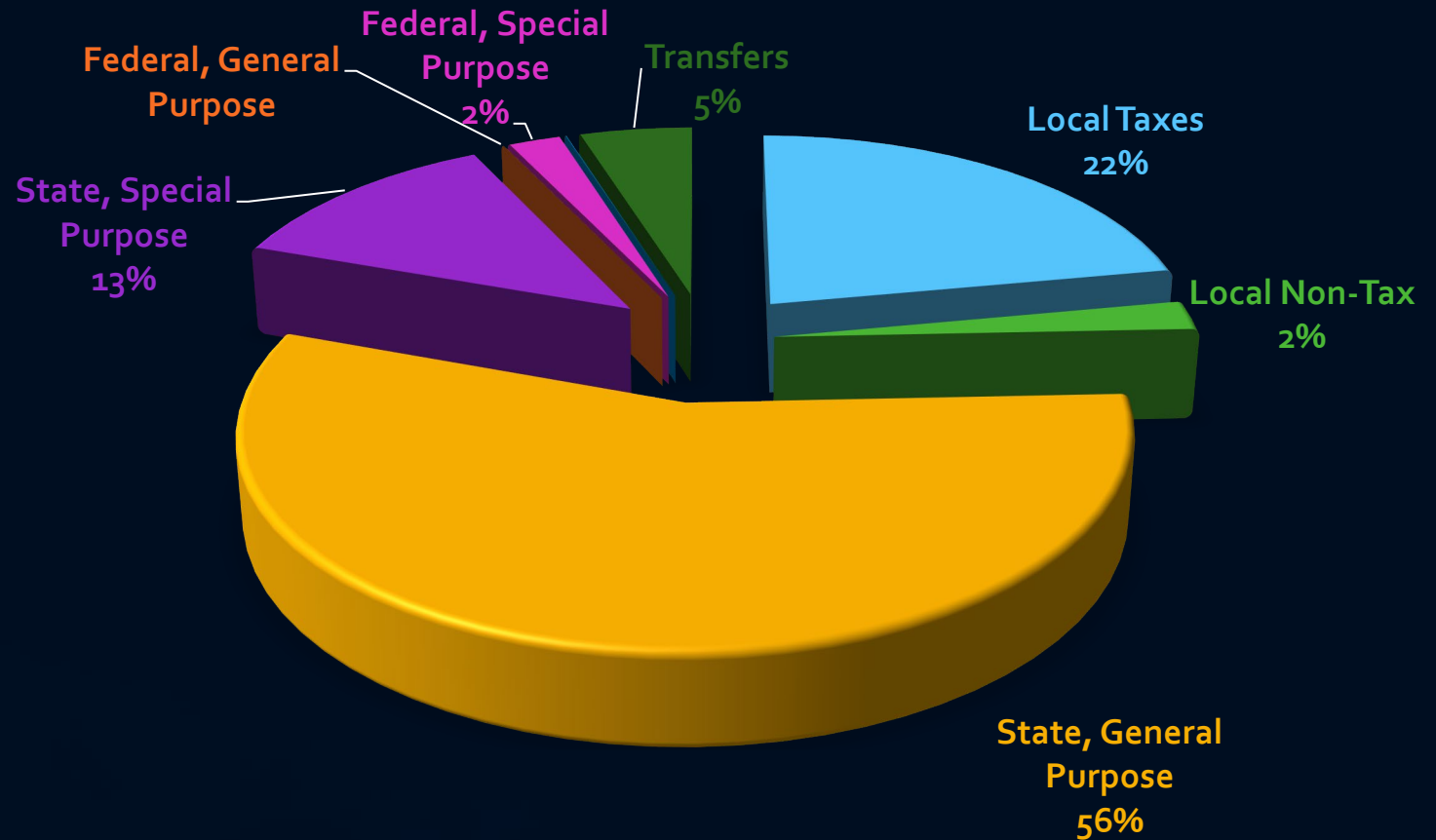


Under the direction of the Board, attrition has been absorbed wherever possible to re-align staffing with lower enrollment and student need. The enrollment stabilization funds received this spring allowed the District the option of choosing to use available fund balance to maintain certificated staffing levels and instructional programs.

# Revenues

Local	\$5,651,187
Local Non-Tax	\$585,651
State, General	\$14,360,631
State, Special	\$3,171,100
Federal, General	\$1,000
Federal, Special	\$578,211
Other Entities*	\$1,508,500
Transfers	\$1,253,491

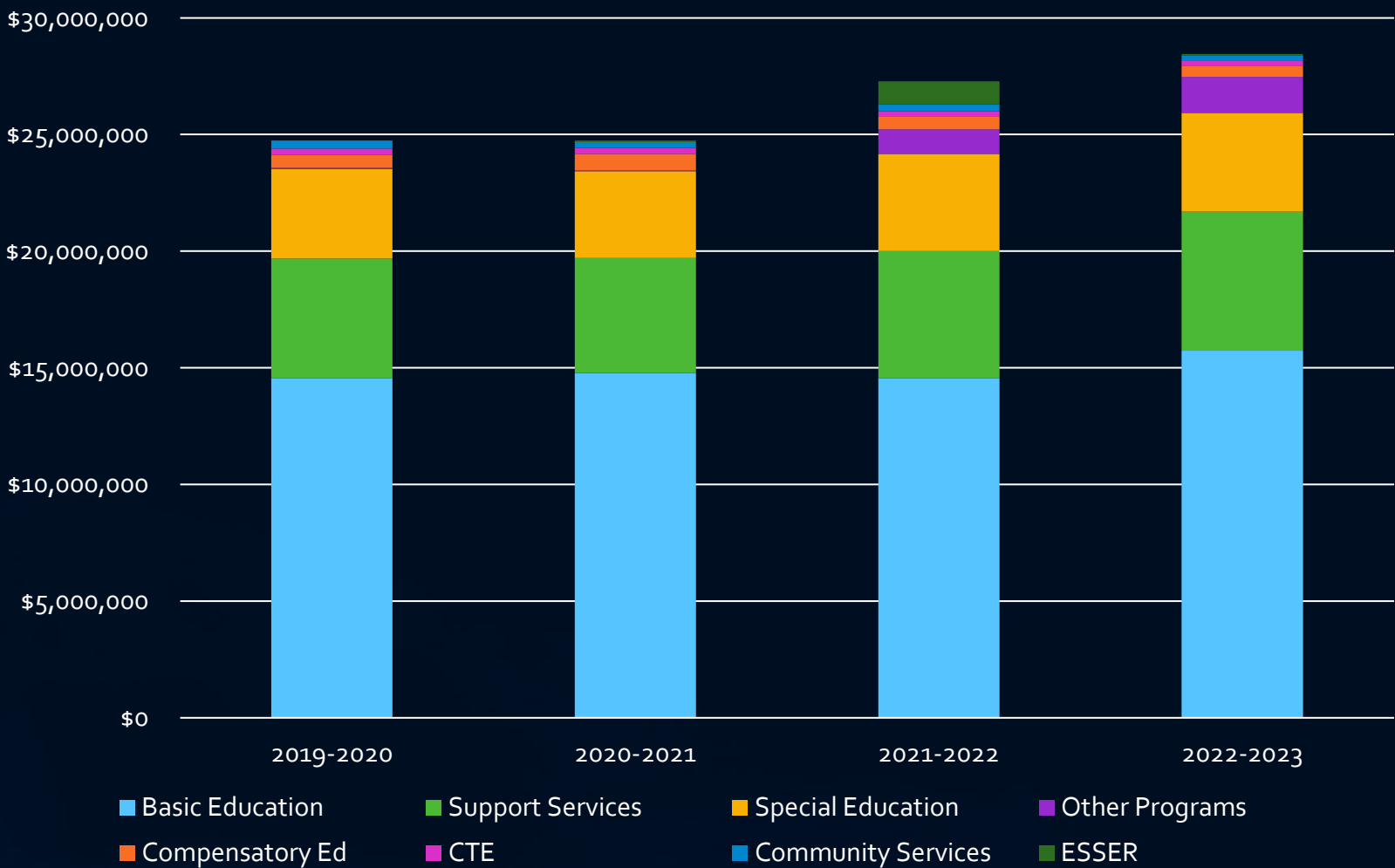
\* Capacity



Capacity has been increased to \$1.5 million in order to comply with new lease accounting regulations (GASB 87). The entire value of the lease now has to be booked rather than just yearly expenses, which inflates the budget. While the F195 is not yet required to show this breakdown, districts are required to have sufficient budget capacity for the totality of the lease value.



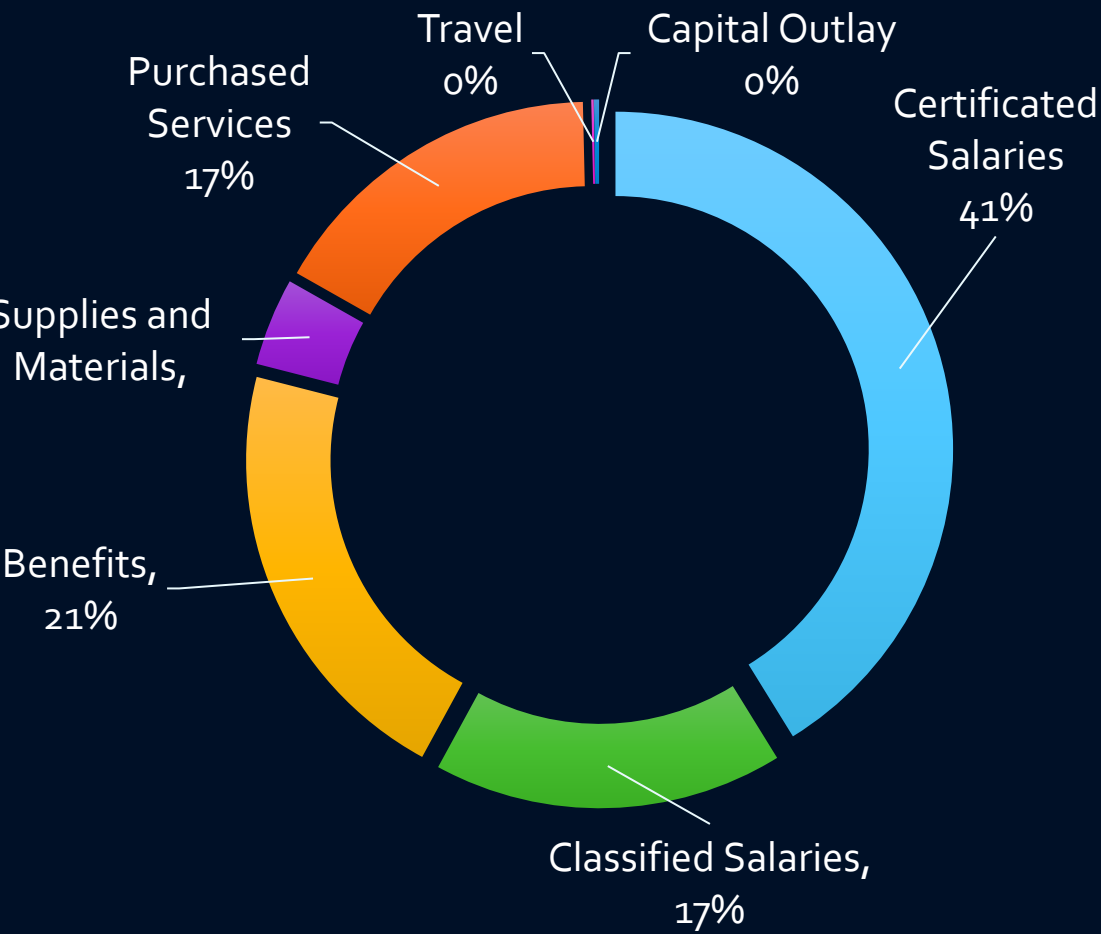
# Expenditures by Program



Expenditures for Camp Cispus are now accounted for under basic education rather than community services.

# Expenditures by Object Code

Object	2022-2023 Budget
Certificated Salaries	\$11,101,401
Classified Salaries	\$4,514,329
Benefits	\$5,672,369
Supplies	\$1,133,871*
Purchased Services	\$4,430,908
Travel	\$31,800
Capital Outlay	\$65,923
<b>TOTAL</b>	<b>\$26,950,601</b> *without capacity



Salaries and benefits comprise 79% of the actual expenditures. The District has had to contract for physical therapy, nursing, behavior intervention and psychologist services.

# 2022-2023 Budgeted MSOC Disclosure

(Materials, Supplies, and Operating Costs)



Projected State MSOC Revenue: \$1,977,130.80

	TOTAL	Program 01 Basic Ed	Program 97 Districtwide Support
Supplies	\$801,692	\$708,292	\$93,400
Contracted Services	\$3,388,141	\$1,696,212	\$1,691,929
Travel	\$30,300	\$23,000	\$7,300
Capital Outlay	\$65,923	\$65,923	\$0.00
Total Budgeted Expenditures: \$4,286,056			
Difference:		\$2,308,925	

# 2022-2023 General Fund

Beginning Fund Balance	\$5,217,314
Revenues	\$27,109,771
Expenditures	\$28,450,601
Ending Fund Balance	\$3,876,484

Projected ending fund balance will be 13.87% of actual operating expenses.



# Dieringer School District General Fund Four-Year Budget Outlook



# Four Year Outlook Submitted to OSPI

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	2022-2023	2023-2024	2024-2025	2025-2026
Projected Enrollment	1370	1400	1383	1392
Projected Revenues	\$27,109,771	\$27,507,884	\$28,041,209	\$28,739,044
Projected Expenses	\$28,450,601	\$28,894,831	\$29,559,310	\$30,219,649
Projected Fund Balance	\$3,876,484	\$2,489,497*	\$971,396	\$-509,209

# Capital Projects Fund

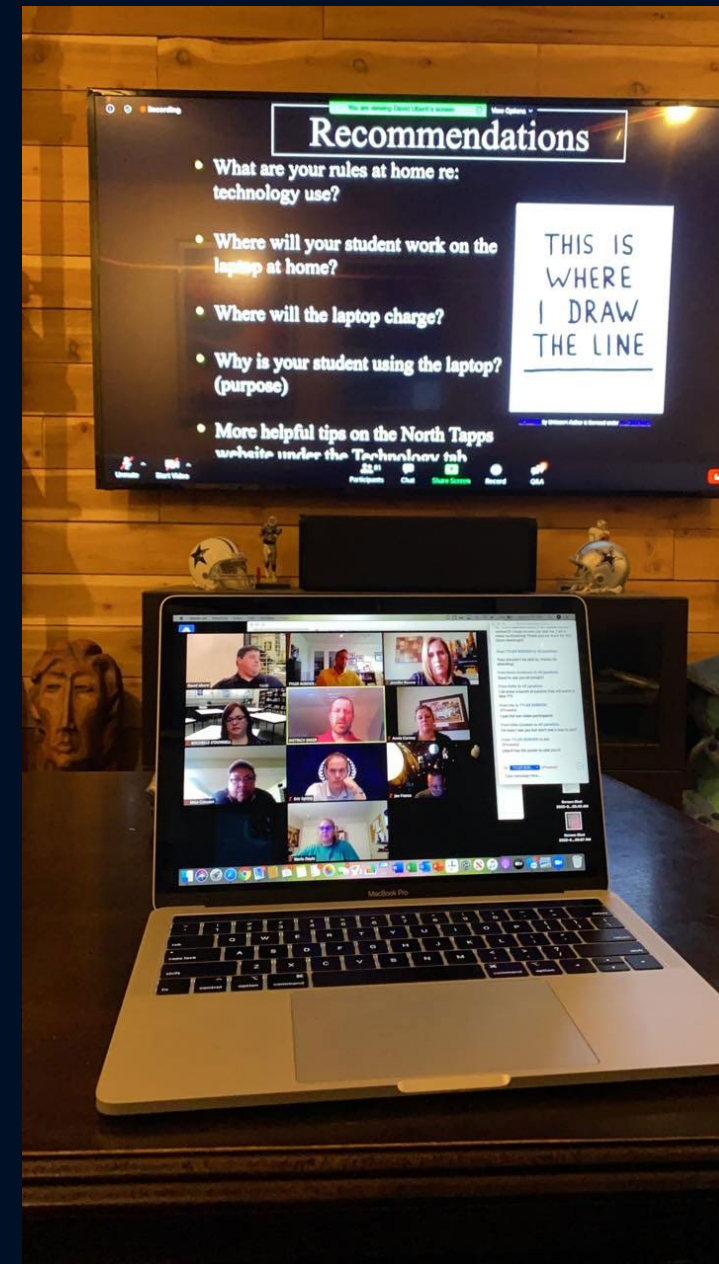
## REVENUES:

- Levy
- Impact Fees
- Investment Earnings

## EXPENSES:

- Technology Coaches
- Digital Tools and Subscriptions
- Network Servers
- Student and Staff Devices

<b>BEGINNING FUND Balance</b>	<b>\$3,940,277</b>
Revenues	\$1,878,644
Expenses	\$3,638,253
Transfers Out	\$1,290,371
<b>ENDING FUND BALANCE</b>	<b>\$890,297</b>



# Debt Service Fund

## REVENUES:

- Local Property Tax
- Timber Excise Tax
- Investment Interest

## EXPENDITURES:

- Principal/Interest - Voted Debt
- Principal/Interest – LGO Bond



<b>BEGINNING FUND BALANCE</b>	<b>\$3,044,915</b>
Revenues	\$2,549,503
Expenditures	\$4,774,580
<b>ENDING FUND BALANCE</b>	<b>\$819,838</b>

# Transportation Vehicle Fund

## REVENUES:

- State Depreciation
- Investment Interest

## EXPENDITURES:

- Buses



<b>BEGINNING FUND BALANCE</b>	<b>\$118,544</b>
<b>Revenues</b>	<b>\$91,400</b>
<b>Expenditures</b>	<b>\$209,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$944</b>

Transportation Manager, Michael Allen, has ordered two new buses to be delivered in the fall of the 2022-2023 school year.

# Associated Student Body Fund

REVENUES:

- Clubs
- Athletics
- Fundraisers

EXPENDITURES:

- Cultural
- Athletic
- Recreational
- Social

<b>BEGINNING FUND BALANCE</b>	\$98,023
Revenues and Other Financing Sources	\$97,464
Expenditures	\$104,886
<b>ENDING FUND BALANCE</b>	\$90,601

The schools continue to work through the ramifications of HB 1660 in terms of fundraising and reporting.

