



P U Y A L L U P

S C H O O L D I S T R I C T

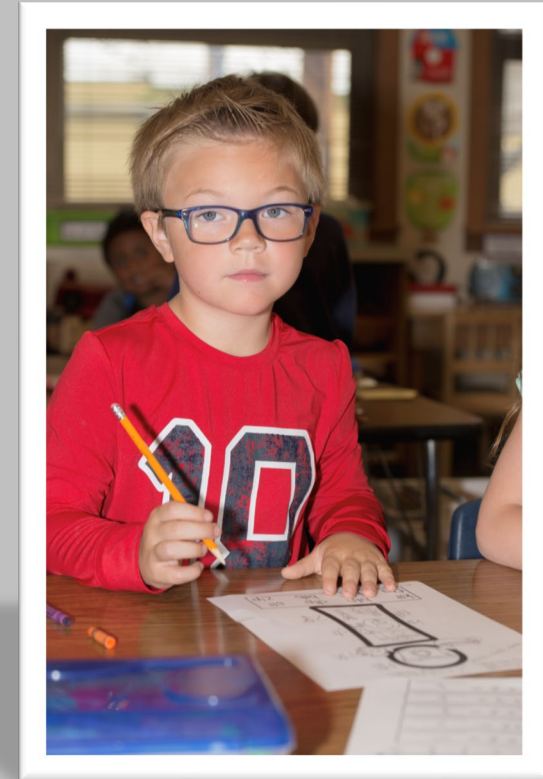
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2019-20 Draft Budget

August 5, 2019

Legislative Recap

- K-3 class size compliance required
- Levy cap raised to \$2.50/\$1,000 assessed value or \$2,500 per student FTE
- New reporting requirements for supplementary enrichment levy activities
- New audit requirements related to levy reporting
- SEBB implementation (School Employee Benefits Board)
- Increased Special Education funding



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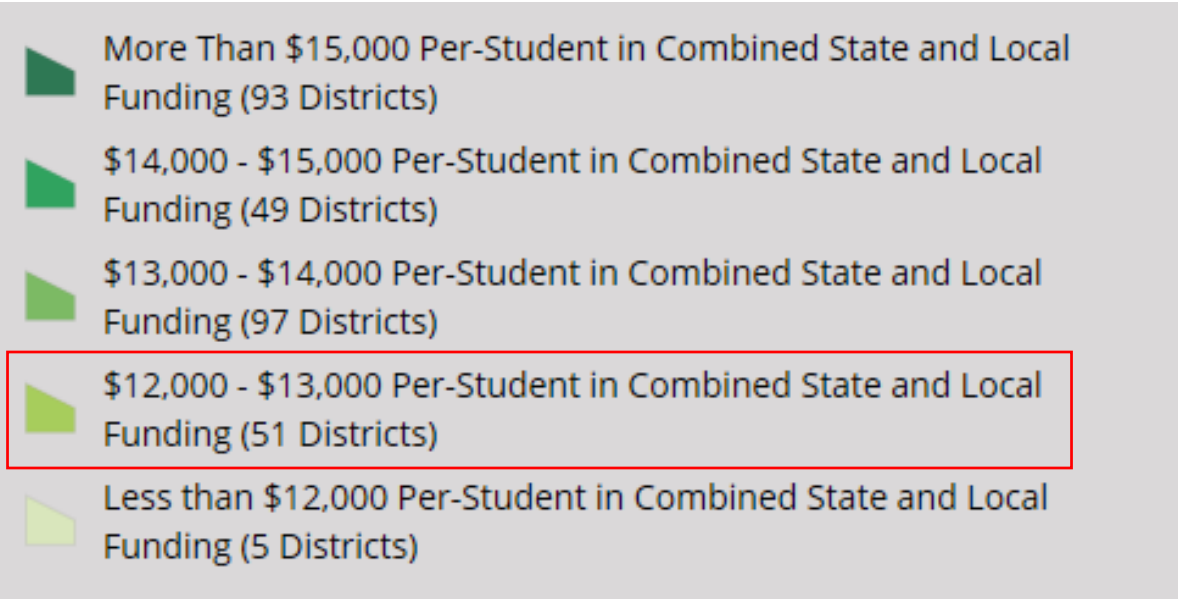
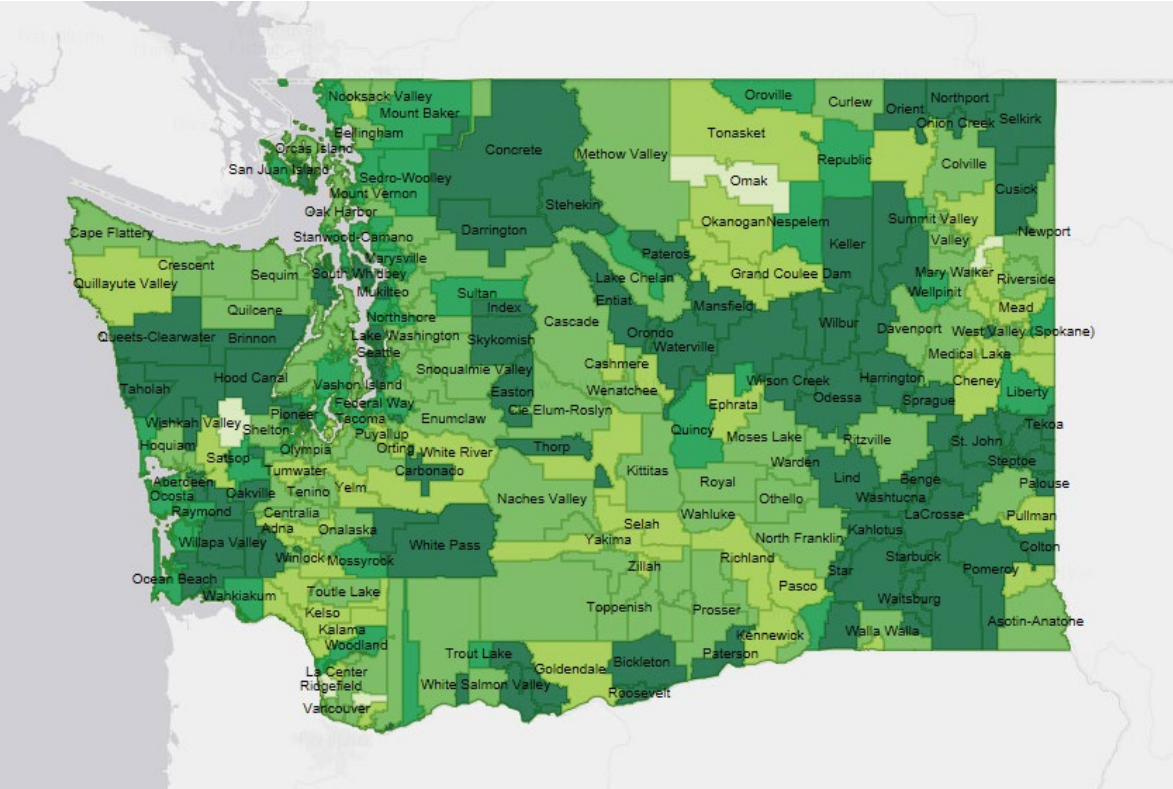
Considerations & Investments

- Opening new schools
- Implementation of Kindergarten Academy
- Dual Language Program expansion
- Highly Capable expansion
- Boundary changes/enrollment implications
- Empowering Puyallup – full rollout complete



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Per-Student Combined State & Local Funding by Tier

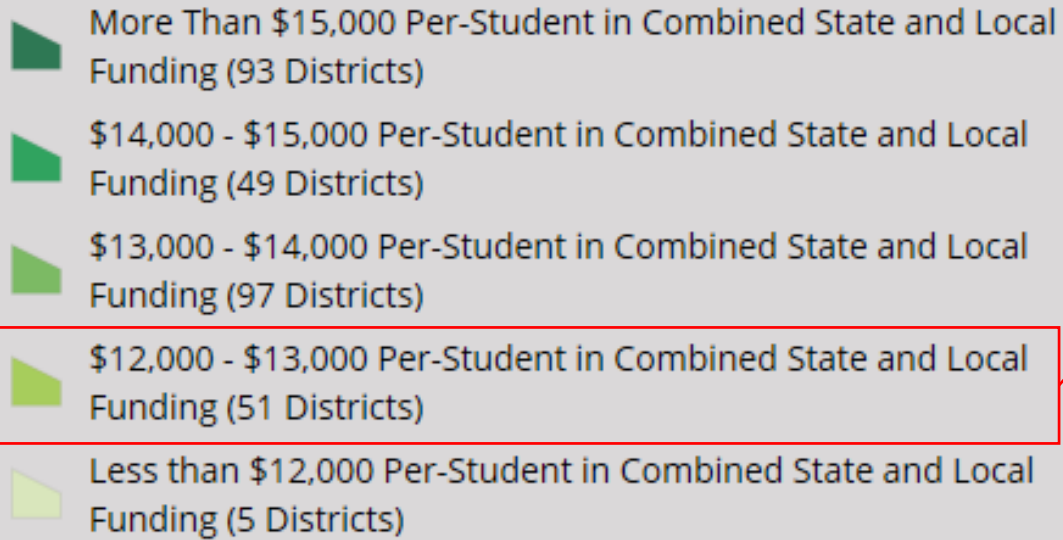


➔ Puyallup = \$12,532

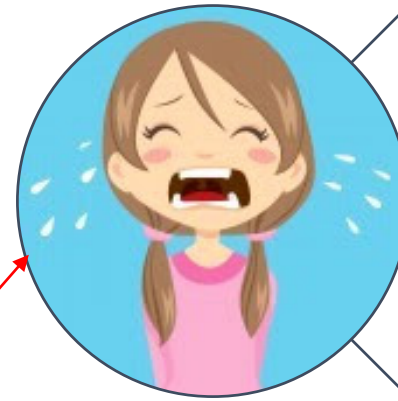
2019-20 Expected State and Local (Levy) Funding Based on Existing Local Education Levy Rates

Source: League of Education Voters (educationvoters.org)

Per-Student Combined State & Local Funding by Tier



➔ Puyallup = \$12,532



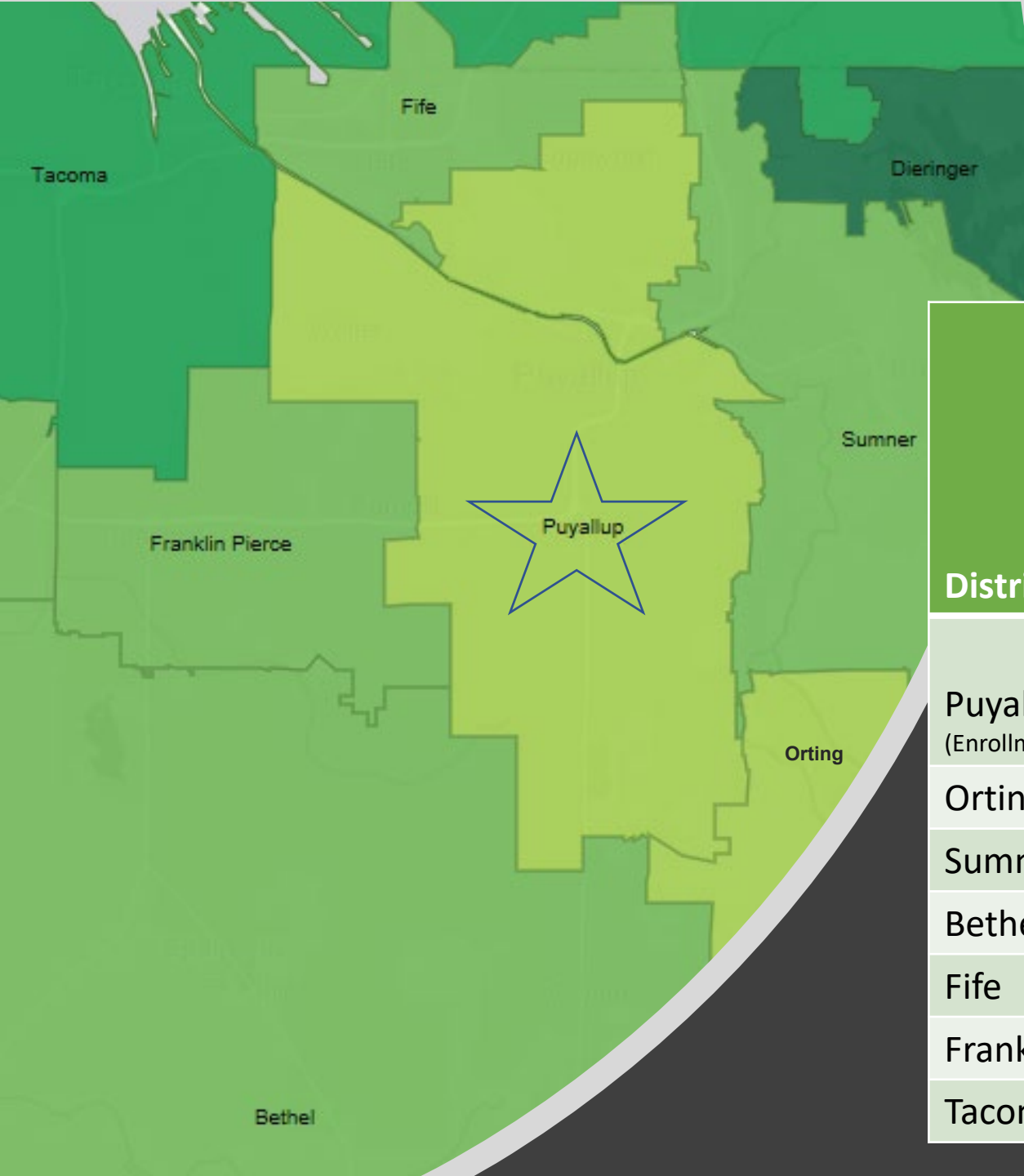
Out of 51 Districts in the \$12,000 - \$13,000 tier, there are 32 Districts with higher state and local funding than Puyallup.



This means that out of 295 total school districts in Washington state, 271 have more state and local funding than Puyallup!

2019-20 Expected State and Local (Levy) Funding
Based on Existing Local Education Levy Rates

Funding Comparison— Neighbor Districts



District	State and Local Funding Per Pupil	Per-Student Funding Difference	Additional Funding to Puyallup if Afforded Neighbor District Funding Levels (23,000 FTE * Per Student Funding Difference)
Puyallup (Enrollment = 23,000 FTE)	12,532		
Orting	12,926	394	9,062,000
Sumner	13,192	660	15,180,000
Bethel	13,211	679	15,617,000
Fife	13,691	1,159	26,657,000
Franklin Pierce	13,941	1,409	32,407,000
Tacoma	14,249	1,717	39,491,000

Enrollment Assumption: Increase of 164 Headcount



High School +0

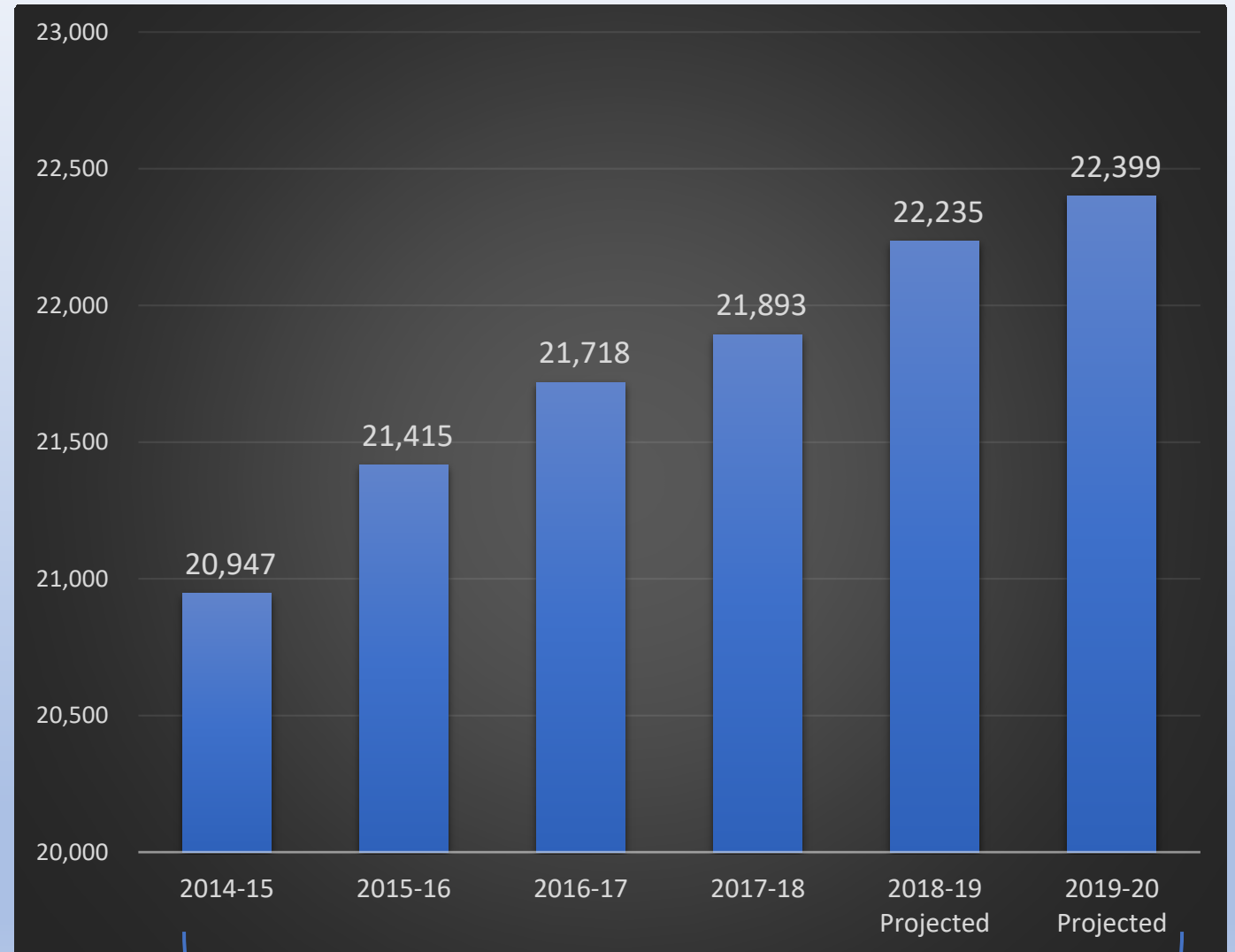
Junior High +67

Elementary +97

Projected Increase by Grade Span

Enrollment – Average Annual Headcount

Does not include POD, POA or Running Start



Enrollment increase = 1,452 student in the past 6 years

General Fund

Revenues, Expenditures and Fund Balance



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Key Points:

- Significant decrease in levy revenue due to first full year of collection related to new state levy cap
- General state revenues are higher due to enrollment, IPD and health benefit increases and funding for one additional day of professional development
- Overall funding increase less than 1%

General Fund Revenue

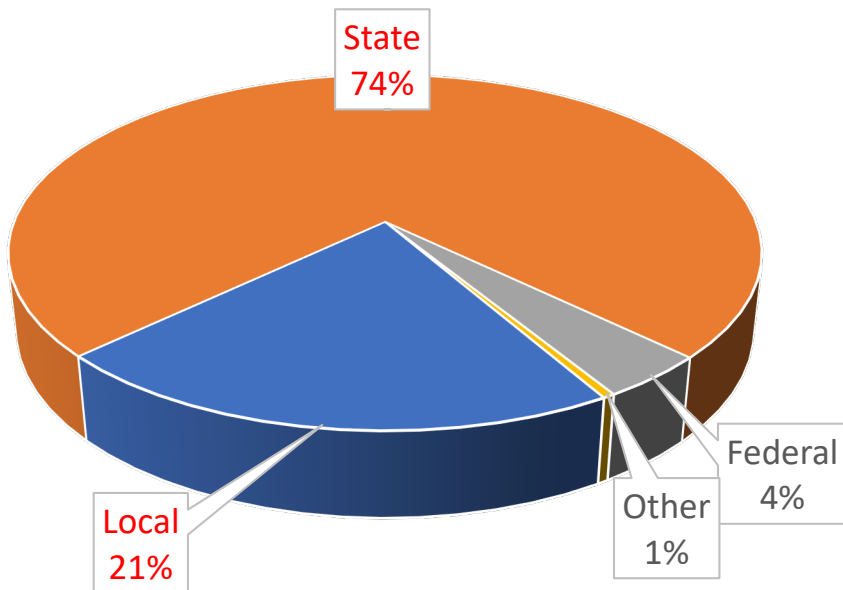


Revenue	18-19 Projected	19-20 Budgeted	Difference	% Change
Local Taxes	39,331,006	29,698,911	(9,632,095)	-24.5%
Local Non-Tax	5,404,211	5,661,144	256,933	4.8%
State General	202,958,505	211,650,086	8,691,581	4.3%
State Special Purpose	44,300,050	47,628,931	3,328,881	7.5%
Federal General Purpose	57,000	57,000	-	0.0%
Federal Special Purpose	14,555,913	14,455,340	(100,573)	-0.7%
Rev From Other Entities	1,100,000	1,100,000	-	0.0%
Other	63,000	63,000	-	0.0%
Total	307,769,685	310,314,412	2,544,727	0.8%

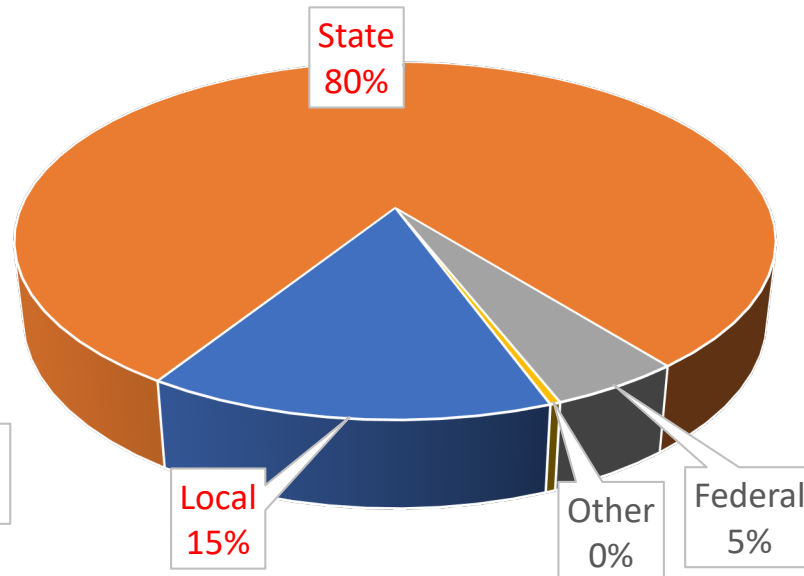
General Fund Revenue

Significant shift between local levy resources and state apportionment funding in 2 years

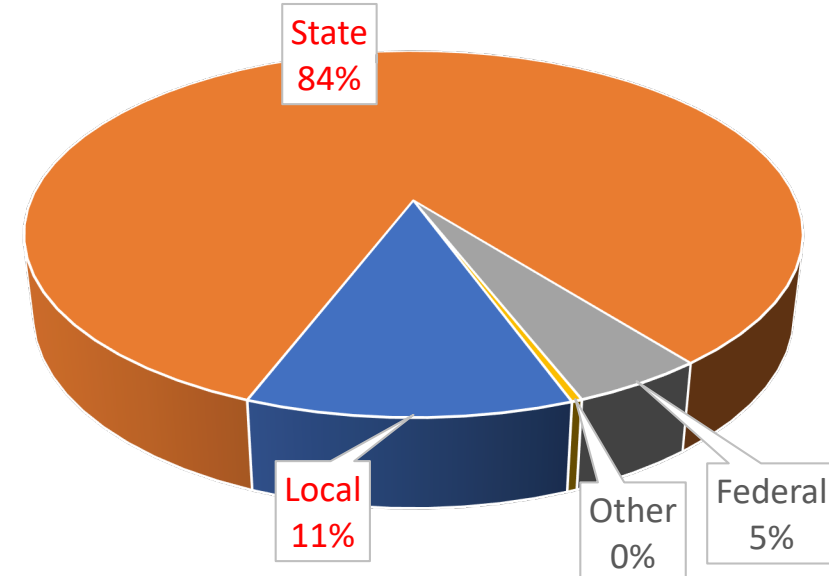
17-18 Actual



18-19 Projected



19-20 Budgeted



Staffing Changes



Description	FTE	Amount
K-3 Instructional Staff	22	\$2,630,000
Cert Instructional Staff Gr 4-12 Decrease	(49.7)	(5,942,000)
Cert Specialists Librarians, Counselors, Nurses, Music	(3.7)	(442,000)
Principal & Assistant Principal Dessie Evans	1.0	142,000
Director of Mentoring/School Support	1.0	187,000
Accountability Support Specialist	(1.0)	(160,000)
Custodians	3.375	275,000
Para & Clerical Support (Evans/Increased Enroll)	4.2	357,000
Total		(\$2,953,000)

Key Points:

- Staffing Changes
- SEBB Implementation & WA Paid Family & Medical Leave = \$6.6 M Increase
- Step Inc, IPD, Bargaining COLAs = \$10 M Increase
- Operational Increases = \$1.8 M
- Overall expenditure increase of 6%

General Fund Expenditures



Program	18-19 Projected	19-20 Budget	Difference	% Change
Basic Education	176,662,679	186,852,288	10,189,609	6%
Special Education	39,804,163	44,607,914	4,803,751	12%
Vocational Education	11,969,868	12,705,383	735,515	6%
Categorical	13,466,332	13,401,983	(64,349)	0%
Other Instructional Programs	3,296,175	3,357,848	61,673	2%
Community Services	1,225,044	896,511	(328,533)	-27%
Support Services	58,711,310	61,930,753	3,219,443	5%
Total	305,135,571	323,752,680	18,617,109	6%



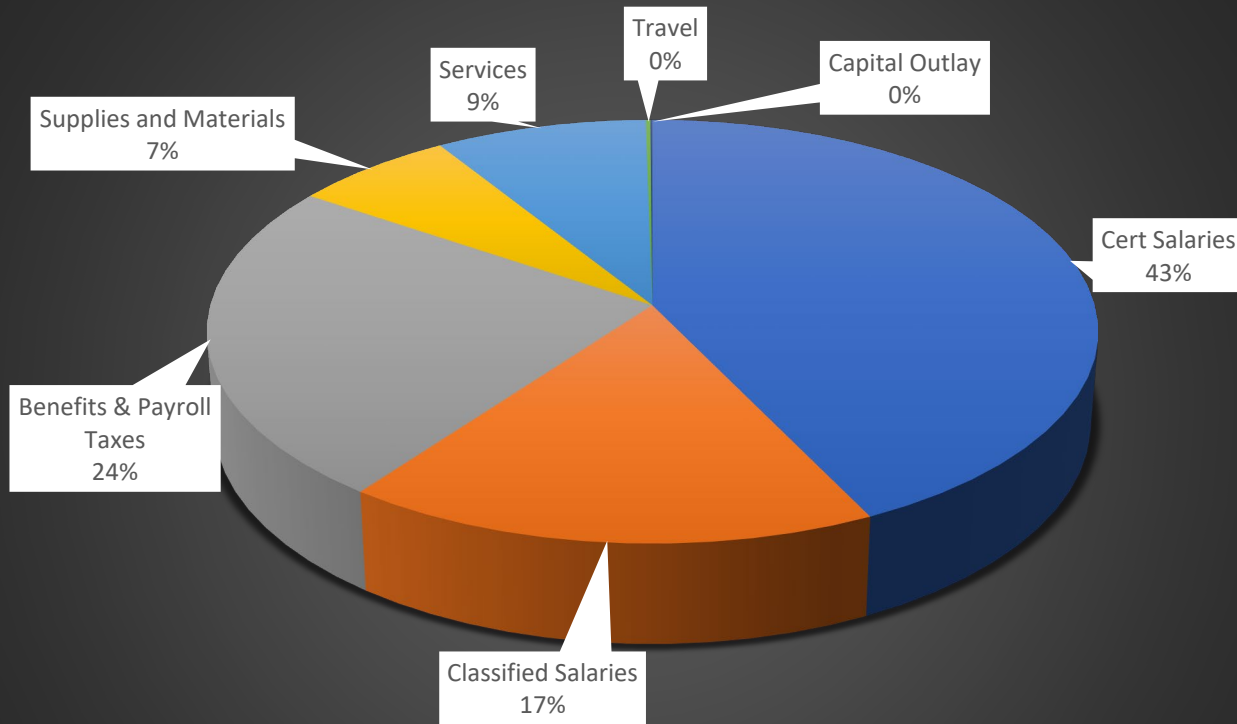
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General Fund Expenditures

We are a people business!

84% of Total Budget = Salaries/Benefits

70% of Total Salaries/Benefits Dedicated to
Certificated Staff



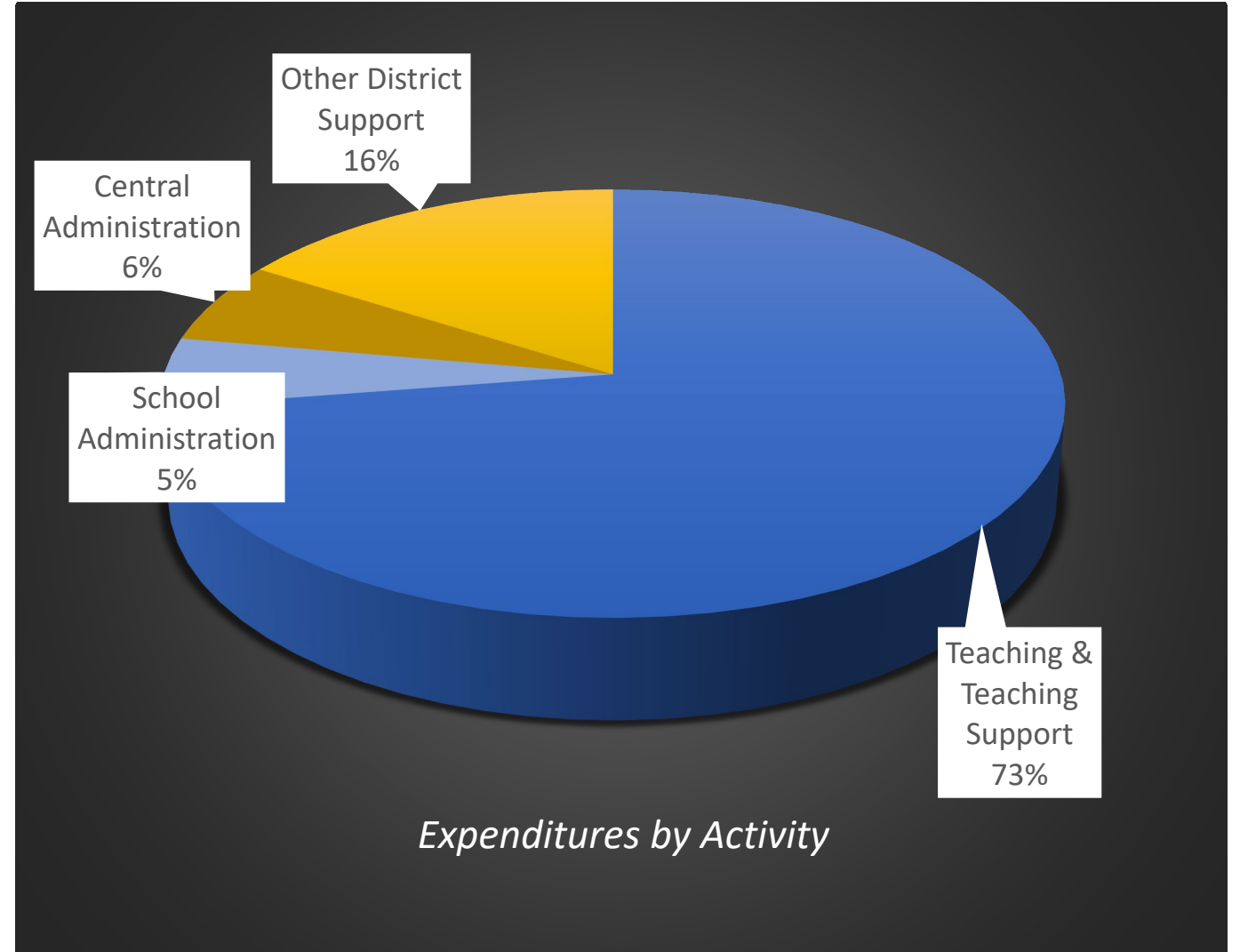
Expenditures by Object



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General Fund Expenditures

- 78% of Total Expenditures related to direct operations of schools
- Other District Support includes Security, Food Services, Maintenance, Transportation, Utilities, Warehouse, District Insurance, Technology



Category	Amount
Certificated Staff Contract Salaries/Benefits	134,934,461
Classified Staff Contract Salaries/Benefits	59,493,564
Substitutes & Cash-Outs	6,166,875
Categorical Programs & Grants	82,255,616
School Budgets	2,963,690
Department Operations	35,938,474
Opening New Schools	2,000,000
Total Expenditures	323,752,680

General Fund Expenditures By Category



Required MSOC Disclosure

(Maintenance, Supplies and Operating Costs)

MSOC Category	Total	Prog 01 Basic Ed	Prog 02 Alt Ed	Prog 03 Open Doors	Prog 97 Dist Support
Supplies	13,267,795	11,466,929	77,300	37,500	1,686,066
Services	23,274,688	9,255,055	53,126	46,337	13,920,170
Travel	246,720	128,520	1,000	500	116,700
Capital Equip	0	0	0	0	0
Total Budgeted	36,789,203	20,850,504	131,426	84,337	15,722,936
State Allocation	27,495,615				
Difference	9,293,588				



NOTE: If MSOC allocations exceed budgeted MSOC expenditures, the district must report the proposed use of the difference and how this use will improve student achievement.

General Fund Multi-Year Forecast

General Fund		2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance		49,245,000	35,806,732	30,743,141	23,924,056
Revenues		310,314,412	322,365,470	330,199,082	343,851,508
Expenditures	(b)	(323,752,680)	(327,429,062)	(337,018,167)	(347,459,516)
Increase (Decrease) in Fund Balance		(13,438,268)	(5,063,592)	(6,819,085)	(3,608,008)
Ending Fund Balance	(a)	35,806,732	30,743,141	23,924,056	20,316,049
Non-Spendable (Inventory)		1,410,000	1,415,000	1,420,000	1,425,000
Restricted (State Grant Carryover & Contracts)		1,575,360	1,865,834	1,596,676	1,373,930
Committed (Min FB Req)		18,032,306	18,230,796	18,747,132	16,017,118*
Assigned (School/Dept C/O & Contingency)		3,365,000	3,100,000	2,160,248	1,500,000
Unassigned	(c)	11,424,066	6,131,511	-	-
Total Ending FB (a) as a % of XP (b)		11.1%	9.4%	7.1%	5.8%
Unassigned FB (c) as a % of XP (b)		3.5%	1.9%	-	-

Other Funds

ASB

Transportation Vehicle

Capital Projects

Debt Service



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	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	1,589,777	1,612,778	1,636,469	1,660,871
Revenues	5,676,582	5,846,879	6,022,286	6,202,955
Expenditures	(5,653,581)	(5,823,188)	(5,997,883)	(6,177,819)
Increase (Decrease) in Fund Balance	23,001	23,691	24,403	25,136
Ending Fund Balance	1,612,778	1,636,469	1,660,871	1,686,005

Additional Information for 2019-20 Budget:

- District ASB budget includes a budget for the newly adopted ASB at Walker High School
- Additional capacity was included for contingency purposes or if needed by new elementary Dessie F Evans

Transportation Vehicle Fund



	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	3,752,213	-	-	-
Revenues	1,030,637	1,061,556	1,093,402	1,126,205
Expenditures	(4,782,850)	(1,061,556)	(1,093,402)	(1,126,205)
Increase (Decrease) in Fund Balance	(3,752,213)	-	-	-
Ending Fund Balance	-	-	-	-

Additional Information for 2019-20 Budget:

- Planned bus purchases include eight 85-passenger buses and two 21-passenger buses
- All resources are budgeted to be spent to allow for maximum purchasing capacity if needed





	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	128,261,825	126,539,609	75,679,558	63,073,740
Revenues	69,227,784	17,289,949	17,544,182	7,482,623
Expenditures	(70,950,000)	(68,150,000)	(30,150,000)	(8,650,000)
Increase (Decrease) in Fund Balance	(1,722,216)	(50,860,051)	(12,605,818)	(1,167,377)
Ending Fund Balance	126,539,609	75,679,558	63,073,740	61,906,363



Additional Information for 2019-20 Budget:

- Revenues include \$64.5 M in state match funds related to the elementary construction projects
- Major construction projects include the Pope Elementary remodel, junior high renovations and safety/security updates, warehouse expansion and lifecycle projects

Debt Service Fund



	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	10,174,868	16,779,089	16,047,867	17,560,176
Revenues	43,695,471	37,889,672	37,671,147	35,015,981
Expenditures	(37,091,250)	(38,620,894)	(36,158,838)	(46,237,044)
Increase (Decrease) in Fund Balance	6,604,221	(731,222)	1,512,309	(11,221,063)
Ending Fund Balance	16,779,089	16,047,867	17,560,176	6,339,113

Additional Information for 2019-20 Budget:

- Debt Service Fund budget does not include principal or interest payments for November bond measure.
- If the bond measure is approved, a budget extension would most likely be needed.



Next Steps

- August 19th – Hold final public hearing and ask the Board for consideration of approval of the 2019-20 budget
- Fiscal year starts September 1, 2019
- School starts September 4, 2019



Questions?



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