



# **Draft**

# **Budget Summary**

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**2021-2022**

Orting School District

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*All students ready for college, careers, and life*

# Introduction

This budget summary guides you through the 2021-2022 General Fund Budget of Orting School District. It is part of a continuing effort to provide meaningful financial and budgetary information to the general public. It is our sincere intent to provide an effective tool for greater citizen involvement in the district’s budget process.

The revenue estimates and spending plans summarized are shown in much greater detail in the formal budget, OSPI form F-195. Since this summary is intended as a citizen’s aid to a better understanding of how public schools are operated, this document presents simplified financial information.

This budget summary contains displays of enrollments, revenues and expenditures. If you would like additional information, please call Orting School District at (360) 893-6500.

Email your comments and suggestions to [budgetinput@orting.wednet.edu](mailto:budgetinput@orting.wednet.edu).

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our **WHY**



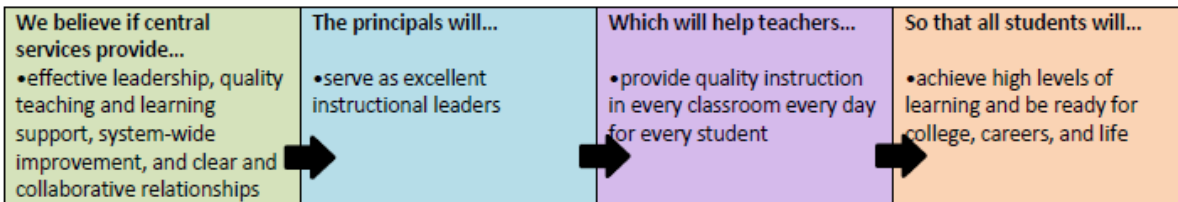
**ORTING**  
School District #344

Student Ends and Strategic Goals  
2016-2020

*Our why:* Our mission is *all students ready for college, careers, and life.*

	<p><b>E1 All Students Ready for College:</b> Ensuring that Orting students will possess the skills and dispositions to explore post-high school graduation education and internships including academic, technical, and/or experiential opportunities for professional development</p>
	<p><b>E2 All Students Ready for Careers:</b> Equipping Orting students to enter into a highly complex, diverse, and evolving workforce</p>
	<p><b>E3 All Students Ready for Life:</b> Endowing Orting students with the grit and perseverance to tackle and achieve their goals through a growth mindset that empowers them to approach their future with confidence and the social and emotional skills they will need for success in the future</p>

*Our how:* We align the people in our system to engage in continuous improvement to support student learning.



*Our what:* We focus on our strategic goals.

Goal #	Strategic Goals	Objectives
1	Ensure the academic success for each student by integrating and improving strategies for powerful teaching and learning	1.1 Develop and implement a strategic plan to guide system improvement 1.2 Provide high-quality teaching and learning in every classroom 1.3 Provide targeted professional development 1.4 Utilize data to support student learning and monitor progress
2	Ensure the academic success for each student by managing and improving effective operations of the district	2.1 Recruit, hire, and retain quality personnel 2.2 Develop and communicate a sustainable budget that supports our strategic goals 2.3 Develop and implement long-term facilities plans 2.4 Upgrade technology and infrastructure to support 21 <sup>st</sup> century learning 2.5 Develop and implement a long-term safety plan 2.6 Develop and implement a long-term transportation plan
3	Ensure the academic success for each student by collaborating and improving communication with stakeholders	3.1 Improve district communication and collaboration with stakeholders 3.2 Engage parents, staff, and the community in district improvement initiatives 3.3 Develop and implement the foundation and systems for collaborative work

*All Students Ready for College, Careers, and Life*

## **ACT: Accountability, Collaboration, and Transparency**

### **Mission**

All Students Ready for College, Careers, and Life

### **In everything we do, we will:**

- Focus on learning, collaboration, results and continuous improvement
- Ensure data-driven decisions
- Provide equity of opportunities and resources
- Communicate with and engage students, families, staff and community

### **Critical questions that guide our work:**

- What do all students need to learn?
- How will we know they are learning it?
- What will we do when they haven't learned it?
- What will we do when they already learned it?

### **Norms**

- Do I use evidence to support my thinking and press others to do the same?
- Do I demonstrate a growth mindset by expecting and accepting the discomfort that comes with non-closure, change and learning while committing to a deeper understanding at the individual and group level?
- Do I practice clear and positive communication by going to the right team member with concerns or issues and listening to truly understand?
- Do I encourage and promote equitable contributions, risk taking, and respect for divergent thinking by asking questions and sharing ideas that challenge my and other's thinking and understanding?
- Do I support and celebrate student, staff, and district accomplishments?

### **Collective Commitments**

- Prioritize our focus on teaching and learning
- Leverage Professional Learning Communities (PLC's) in support of student learning and growth
- Ensure frequent analysis of student performance data by-student, by-standard
- Provide leadership development, support, and collaboration
- Own and respond to results to promote reflection, monitoring, and adjustment

# What is a Budget?

**A** budget is the instrument which sets forth a financial plan for the achievement of the goals and objectives of the school district for the upcoming year. It is also the community's educational plan expressed in dollars. It is required to be formally adopted by the Board of Directors each year and a copy submitted to the state. The budget covers the school fiscal year which is September 1st through August 31st of the following calendar year. It establishes maximum expenditure amounts for each fund and provides a means of measuring and guiding performance. The budget consists of five separate funds:

## **General Fund**

Accounts for the day-to-day operation of the school district. Included are all the normal and recurring financial activities of the school district that are not accounted for in other funds. Expenditures include salaries and benefit costs, and non-salary costs, such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment. Revenues for the General Fund include state funds, supplemental levy funds, federal funds, and other funds.

## **Associated Student Body Fund (ASB)**

Accounts for the student extracurricular activities in each school. Each school's student body organization prepares and submits, for Board approval, a revenue and expenditure plan of ASB activities for the school year.

## **Debt Service Fund (DSF)**

Provides for the redemption and payment of interest on voted and non-voted bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding and related costs.

## **Capital Projects Fund (CPF)**

Accounts for the financing and expenditures of capital projects. It includes modernization, new construction, equipping of new facilities, site purchases and improvements, major renovations, and technology system upgrades. Revenues for the Capital Projects Fund include state matching funds, investment earnings, site sales, impact/mitigation fees, bonds, and levies.

## **Transportation Vehicle Fund (TVF)**

Accounts for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund includes state depreciation funds and investment income.

# Budget Summary

## All Funds

	<b>General</b> 2021-2022	<b>Associated Student Body</b> 2021-2022	<b>Debt Service</b> 2021-2022	<b>Capital Projects</b> 2021-2022	<b>Transportation Vehicle</b> 2021-2022
<b>Beginning Fund Balance</b>					
Restricted for Other Items	211,849			1,214,022	
Restricted for Carryover					
Restr Revenue	248,468				
Nonspendable Inventory	150,475				
Restricted for Uninsured Risks	200,000				
Restricted for Debt Service	265,125		2,907,115		
Assigned to Contingency	700,000				
Assigned to Other Purposes	232,826				
Unassigned Fund Bal*	3,893,814	98,691			387,497
Unassigned to Min Fund Bal Policy	2,170,917				
<b>Total Beginning Fund Balance</b>	<b>8,073,474</b>	<b>98,691</b>	<b>2,907,115</b>	<b>1,214,022</b>	<b>387,497</b>
<b>Revenues</b>	<b>39,627,138</b>	<b>346,626</b>	<b>2,209,442</b>	<b>1,226,500</b>	<b>372,440</b>
Other Financing Uses					
Transfers In	0	0	67,250	700,000	200,000
<b>Expenditures</b>	<b>43,418,346</b>	<b>281,790</b>	<b>3,457,900</b>	<b>2,350,000</b>	<b>587,400</b>
Other Financing Uses					
Transfers out	966,750	0	0	0	0
<b>Ending Fund Balance</b>					
Restricted for Other Items	211,849			90,522	
Restricted for Carryover					
Restr Revenue	0				
Nonspendable Inventory	150,475				
Restricted for Uninsured Risks	200,000				
Restricted for Debt Service	198,375		1,658,657		
Assigned to Contingency	0				
Assigned to Other Purposes	78,835				
Unassigned Fund Bal*	305,066	163,527			172,537
Unassigned to Min Fund Balance Policy	2,170,917				
<b>Total Ending Fund Balance</b>	<b>3,315,517</b>	<b>163,527</b>	<b>1,658,657</b>	<b>90,522</b>	<b>172,537</b>

\* "Unassigned" designation is for General Fund only. For the remainder of the funds this is "Restricted for Fund Purpose"

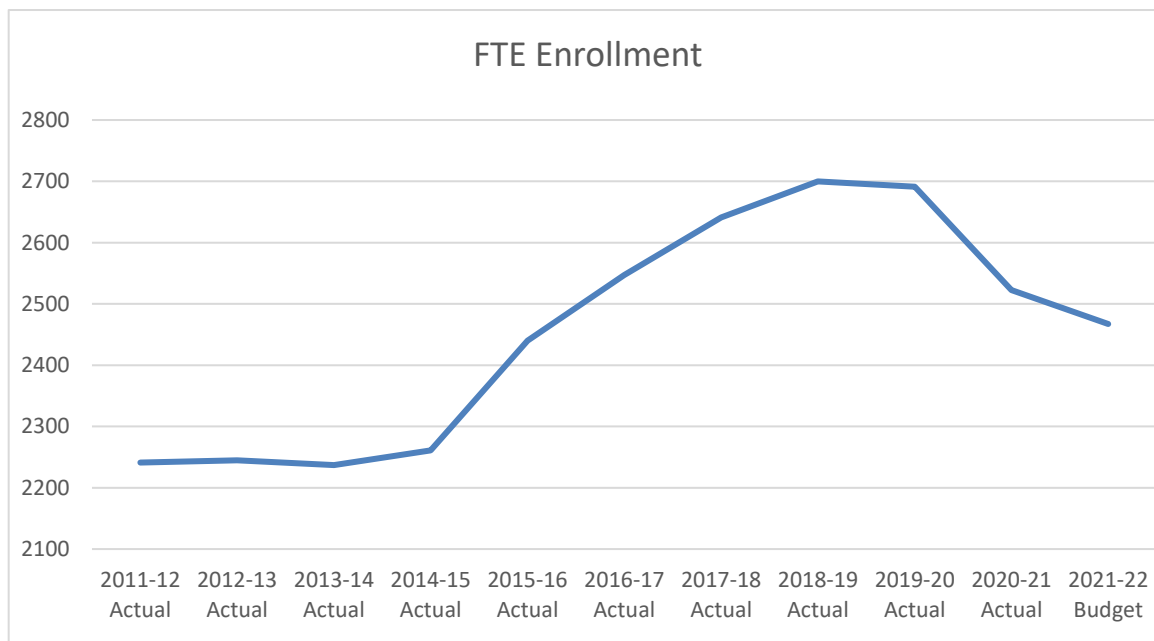
# Budget Summary

## General Fund Budget

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
Nonspendable - Inventory	125,088	144,457	150,475	142,499	150,475
Restricted for Other Items	355,048	360,846	942,877	477,454	925,442
Assigned to Contingencies	400,000	500,000	1,500,000	1,000,000	700,000
Assigned to Other Purpose	865,000	871,543	696,374	678,158	232,826
Unassigned to Minimum Fund Bal Policy	1,546,700	1,779,082	183,381	1,930,344	2,121,861
Unreserved/Unassigned Fund Balance	37,856	38,585	1,580,076	522,185	3,942,871
<b>Beginning Fund Balance</b>	<b>3,329,692</b>	<b>3,694,513</b>	<b>5,053,183</b>	<b>4,750,640</b>	<b>8,073,475</b>
<b>Revenues</b>	<b>31,839,500</b>	<b>36,534,092</b>	<b>37,077,306</b>	<b>37,434,870</b>	<b>39,627,138</b>
<b>Expenditures</b>	<b>31,208,429</b>	<b>34,011,421</b>	<b>35,063,593</b>	<b>38,606,882</b>	<b>43,418,346</b>
Other Financing Uses - Transfers out	266,250	1,164,000	266,750	64,250	966,750
<b>Ending Fund Balance</b>	<b>3,694,513</b>	<b>5,053,183</b>	<b>6,800,145</b>	<b>3,514,378</b>	<b>3,315,517</b>
Nonspendable - Inventory	144,457	142,499	150,475	142,499	150,475
Restricted for Other Items	360,846	800,328	942,877	233,926	610,224
Assigned to Contingencies	500,000	1,150,000	1,500,000	1,000,000	-
Assigned to Other Purpose	871,543	1,116,497	696,374	178,158	78,835
Unassigned to Minimum Fund Bal Policy	1,779,082	1,838,287	1,930,344	1,930,344	2,121,861
Unreserved/Unassigned Fund Balance	38,585	5,572	1,580,076	29,451	354,122

## Enrollment Comparison

### Average Annual Full-Time Equivalent Student





# Where does the money come from?

## State Apportionment

Provides the largest portion, 58.86%, of Orting School District’s general fund revenue. Apportionment is otherwise known as state general purpose funding. The amount is determined by the full-time equivalent (FTE) of students attending our schools and a series of formula factors including legislatively set prototypical funding models, employee benefits and non-labor allocations. Local Effort Assistance (LEA) revenue is also included in this category.

## Levy

Provides 10.10% of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Orting School District voters at a special election.

## State Categorical

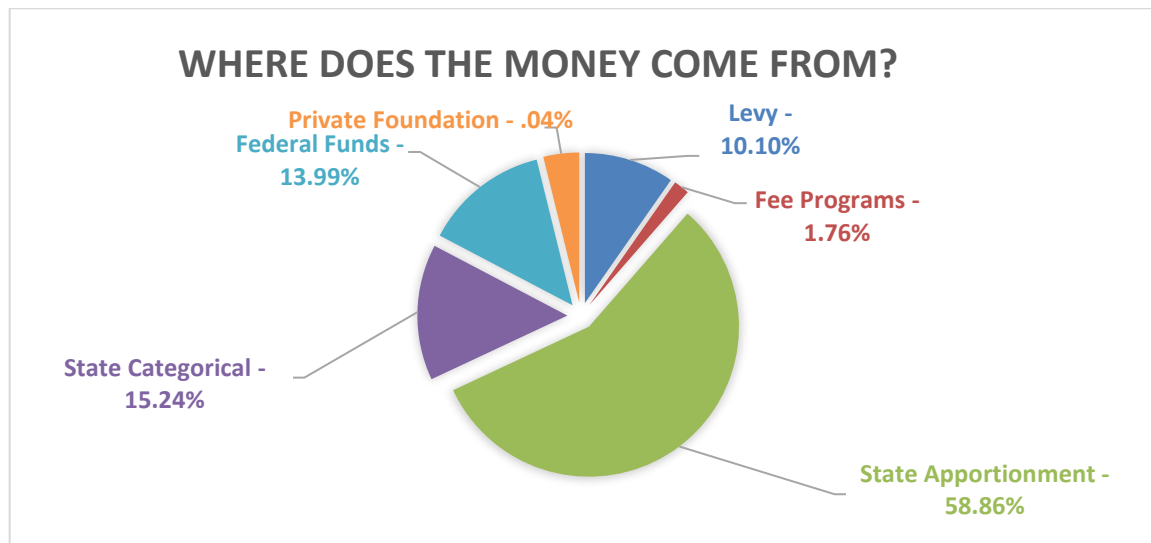
Provides 15.24% of budgeted revenues. These are categorical funds that come from the state for programs such as special education, pupil transportation, English Language Learners education, learning assistance, and education enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

## Federal Funds

Comprises 13.99% of our revenues. These monies fund programs such as Title I and Title II and the federal ESSER funds. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

## Fee Programs

Generates 1.76% of our revenues. These monies come from sources such as the sale of school lunches, sales of goods, donations received, fines, insurance recoveries, and investment interest earnings.





# Where does the money go?

## Total Teaching – 71.22%

This portion of the district’s budget is spent in and on the classroom, including expenditures for teachers, counselors, specialists, educational assistants, teaching supplies, materials, textbooks, instructional staff development, additional band instruments, assessment and curriculum development. Also included are expenditures for pupil management and safety, district-wide Resource Officer, Hearing Officer, health-related services, activities/athletics support and supervision, and community services and programs.

## Maintenance & Operations – 7.61%

These expenses include costs to maintain the district’s facilities. This segment covers grounds and building maintenance, cleaning services, utilities costs, Long Term Facility Maintenance Plan support dollars, and building and property security.

## Building Administration – 4.89%

This segment covers building administration, including principals, and school support, such as secretaries and office supplies.

## Central Administration – 8.11%

These expenses include development, coordination and evaluation of instructional programs by the superintendent and central office. Also included are business and human resources, supervision for food service, maintenance and transportation, communications and legal costs.

## Food Service – 1.81%

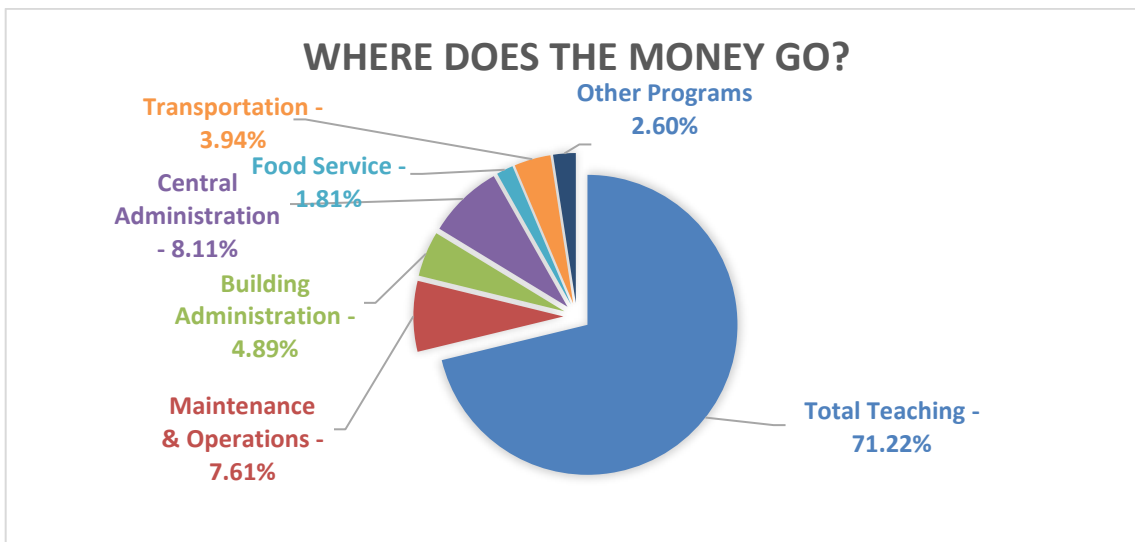
This segment includes the costs for food and operations for the district lunch and breakfast program.

## Transportation – 3.94%

This segment includes the operations, maintenance and insurance for transporting students.

## Other Programs – 2.43%

These expenses include Insurance, Technology, Printing, and Motor Pool.



# Revenues

Revenue Category	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
<b>Local Taxes</b>					
Local Property Tax	4,390,844	3,466,274	3,251,033	3,900,000	3,993,377
Timber Excise tax	15,132	6,958	7,082	-	9,887
<b>Total Local Taxes</b>	<b>4,405,976</b>	<b>3,473,232</b>	<b>3,258,115</b>	<b>3,900,000</b>	<b>4,003,265</b>
<b>Local Non-Tax</b>					
Tuition and Fees	29,716	12,533	14,968	133,850	116,850
Sale of Goods, Supplies, and Services	13,271	8,352	8,293	218,950	218,950
Other Community Services	-	-	-	-	-
School Food Services	274,676	306,673	227,002	279,760	-
Investment Earnings	39,063	103,118	55,441	40,000	10,000
Gifts & Donation	41,346	108,588	84,304	41,000	5,000
Fines & Damage	5,056	6,524	6,399	14,950	20,100
Rentals & Leases	80,859	56,385	43,107	83,040	77,950
Insurance Recoveries	328,353	18,171	47,026	10,500	10,500
Local Support, Nontax, Unassigned	78,610	69,681	35,997	263,000	240,000
E-Rate	3,964	-	25,063	-	-
<b>Total Local Support Non Tax</b>	<b>894,914</b>	<b>690,024</b>	<b>547,599</b>	<b>1,085,050</b>	<b>699,350</b>
<b>State, General Purpose</b>					
Apportionment	17,649,060	22,257,669	22,373,761	22,573,386	21,509,662
Special Education, General	550,536	683,272	704,685	755,763	744,168
Local Effort Assistance	1,704,349	1,590,033	1,721,188	1,246,778	1,071,168
<b>Total State, General Purpose</b>	<b>19,903,944</b>	<b>24,530,973</b>	<b>24,799,634</b>	<b>24,575,927</b>	<b>23,324,998</b>
<b>State, Special Purpose</b>					
Special Education	2,691,403	3,622,571	4,157,753	4,063,629	3,787,596
Special Education, Infants & Toddlers	73,984	155,665	86,674	-	-
Learning Assistance	439,192	535,543	545,858	578,601	488,706
Special & Pilot Programs	86,382	94,731	127,653	97,358	126,354
Transitional Bilingual	44,350	79,043	105,627	108,361	87,513
Highly Capable	58,395	74,600	77,793	78,658	73,126
School Food Services	9,456	9,022	10,100	5,040	30,087
Transportation - Operations	1,361,913	1,633,190	1,669,501	1,484,482	1,434,482
Other State Agencies, Unassigned	2,309	1,350	-	1,350	-
Special Ed - Other State Agencies	15,186	11,426	5,943	10,000	10,000
<b>Total State, Special Purpose</b>	<b>4,782,570</b>	<b>6,217,142</b>	<b>6,786,902</b>	<b>6,427,479</b>	<b>6,037,864</b>

# Revenues

<b>Revenue Category</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Actua 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
<b>Federal, General Purpose</b>					
Federal Forests	1,961	1,855	1,702	2,500	2,500
Total Federal, General Purpose	1,961	1,855	1,702	2,500	2,500
<b>Federal, Special Purpose</b>					
ESSER II	-	-	-	-	1,183,037
ESSER III	-	-	-	-	2,127,701
ESSER III Learning Loss	-	-	-	-	531,464
Special Education - Supplemental	703,136	628,533	536,417	561,188	564,890
Secondary Vocational Education	16,516	13,296	13,635	-	-
Disadvantaged ESEA (Title I)	516,750	437,272	381,965	346,779	361,011
School Improvement, Federal Other Title Grants under ESEA	78,534	97,494	73,148	124,947	82,353
Limited English Proficiency	-	2,429	13,698	6,000	6,000
Targeted Assistance - ESSER I	-	-	81,262	-	-
School Foodservice	341,730	351,252	367,384	345,000	625,600
Special Ed - Medicaid Reimbursement	37,965	28,566	16,352	10,000	10,000
School Improvement - Work Based Learning	41,803	9,179	-	-	-
USDA Commodities	46,534	47,789	45,889	50,000	50,000
Total Federal, Special Purpose	1,782,969	1,615,811	1,529,750	1,443,914	5,542,056
<b>Revenues from Other Entities</b>					
Private Foundations	42,395	5,055	-	-	17,095
Total Revenues from Other Entities	42,395	5,055	-	-	17,095
<b>Other Financing Sources</b>					
Transfers (Local Resources)	-	-	153,604	-	-
Total Revenues from Other Entities	-	-	153,604	-	-
<b>Total Revenues and other Financing Sources</b>	<b>31,814,728</b>	<b>36,534,092</b>	<b>37,077,306</b>	<b>37,434,870</b>	<b>39,627,128</b>

# Expenditure Budget

**G**eneral Fund expenditures are categorized in several ways in the budget. These categories are defined through the state's accounting system to maintain consistency among the many school districts. The school district prepares its expenditure budget on a program basis. Program budgeting allows the district to examine the costs of individual instructional programs. The major General Fund programs are:

## **Regular Education**

Covers the direct cost of basic education as defined in RCW 28A.58.750. Program expenditures include the salary and benefit costs of basic education and class size reduction teachers, principals, counselors, specialists, professional development, remediation services, nurses and school secretaries. It also includes direct costs of instruction such as textbooks, supplies and materials, classroom equipment, and those materials such as library books which provide support to the classroom.

## **Alternative Learning**

Records expenditures related to Alternative Learning Environment program.

## **Special Education**

Reflects the excess costs of educating students with disabilities. Teachers and certificated support staff (Psychologists, Speech Therapists, OT/PT's) and classified support staff (Para-educators) supplies, materials and classroom equipment.

## **Vocational/Skills Center Instruction**

Covers expenditures for work skills programs that have been approved by the Superintendent of Public Instruction. Many programs such as business, marketing, trades, family and consumer science, and technology are a part of Vocational Education.

## **Compensatory Education**

### **ESEA Title I**

Provides federal remedial assistance to children who are struggling to meet standards in the areas of reading, language arts and mathematics.

### **ESEA Title II**

Provides for professional development for teachers.

### **Learning Assistance Program (LAP)**

Provides state remedial assistance to children who are struggling to meet standards in the areas of reading, language arts and mathematics.

# Expenditure Budget

## Compensatory Education (continued)

### Special and Pilot Programs

Records expenditures for state grants which include: national board certification and internship program.

### ESEA Title III & English Language Learners

Provides programs for students that are learning to speak English.

## Other Instructional Programs

### Highly Capable

Provides education services for students enrolled in our gifted program.

### Community Services

Includes expenditures for our stadiums and other miscellaneous reimbursable programs.

## Support Services

### General Support Services

Records expenditures to provide support for all programs of the district both instructional and non-instructional. Included within the program are expenditures for the Superintendent's Office, Board of Directors, Business Services, Human Resources, Public Relations, Technology, Facilities and Maintenance, Utilities and Insurance.

### Food Services

Records the costs of operating the district lunch and breakfast program.

### Transportation

Reflects the costs of the district's pupil transportation program.

# General Fund

## Expenditure by Program

Program Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
Basic Education	15,342,326	17,762,917	17,745,128	20,046,053	20,593,528
Alternative Learning Experience	61,145	73,701	64,592	69,437	305,417
Dropout Reengagement	-	-	-	-	69,810
Federal Special Purpose - ESSER II	-	-	-	-	1,016,007
Federal Special Purpose - ESSER III	-	-	-	-	1,852,269
Federal Special Purpose - ESSER III Learning Loss	-	-	-	-	462,666
Special Education, Supplemental	3,656,692	4,396,628	5,382,873	5,957,320	6,080,895
Special Education, Infants & Toddlers	-	143,153	83,473	-	-
Federal Special Education	682,605	602,694	514,435	418,958	425,921
Vocational Programs	1,437,395	1,684,534	1,710,414	1,953,384	2,199,859
ESEA Title I	495,161	415,066	362,740	382,899	377,397
ESEA Title II & IV	138,961	147,614	69,466	120,011	79,738
Learning Assistance	424,782	584,834	524,560	578,599	554,457
Special & Pilot Programs	83,396	83,656	124,084	93,352	116,305
Limited English Proficiency, Federal	-	2,429	13,008	6,000	6,000
Transitional Bilingual	58,657	79,440	112,578	134,865	136,072
Compensatory, Other	1,356	1,350	-	1,350	-
Highly Capable	58,377	75,772	72,149	78,658	73,126
Instructional Programs, Other	45,551	5,055	-	-	17,095
Other Community Services	48,013	25,591	27,698	29,907	39,083
Districtwide Support Services	6,558,741	5,576,232	5,841,324	5,993,115	6,242,319
Foodservices	744,733	827,773	846,401	888,098	913,737
Transportation	1,370,540	1,522,982	1,568,670	1,854,876	1,856,645
<b>Total Expenditures</b>	<b>31,208,429</b>	<b>34,011,421</b>	<b>35,063,593</b>	<b>38,606,882</b>	<b>43,418,346</b>

# 2021-2022 MSOC Disclosure Requirement

It is a Legislative requirement that during the budget presentation, the amount of Materials, Supplies, & Operating Costs (MSOC) allocated by the state in the district's Apportionment calculation must be disclosed for the following programs:

- Basic Education (01)
- Alternative Learning Experience (02)
- Dropout Reengagement (03)
- Districtwide Support (97)

## Combined 1191 MSOC From F-203

Regular Instruction (Column A)	\$2,877,259
Grades 9-12 Additional (Column J)	\$144,511
<b>Total MSOC Allocation</b>	<b>\$3,290,470</b>

## Objects of Expenditure from F-195

	Totals	Basic Ed	ALE	Dropout Reengage	Districtwide Support
Supplies and Materials (Object 5)	\$1,793,941	\$1,493,296	\$0	\$0	\$300,645
Purchased Services (Object 7)	\$3,296,584	\$852,578	\$305,417	\$69,810	\$2,068,779
Travel (Object 8)	\$150,314	\$105,214	\$0	\$0	\$45,300
Capital Outlay (Object 9)	\$35,000	\$10,000	\$0	\$0	\$25,000
<b>Total Budgeted Object 5 - 9 Expenditures</b>	<b>\$5,275,839</b>				

**Difference (\$2,254,069)**



# 4 Year Budget and Enrollment Projection

A new requirement was released as part of the 2018 Legislative Session to project out district enrollment for four years along with forecasting revenues and expenditures for the same four-year period. The following is a projection for the 2021-2022, 2022-2023, 2023-2024 and 2024-2025 school years. It includes not only enrollment, but also Revenues, Expenditures and Transfers that could occur during those times.

Enrollment Projection				
Grade	2021-2022	2022-2023	2023-2024	2024-2025
K	136	187	194	202
1	136	203	211	219
2	179	200	208	216
3	153	207	215	223
4	186	214	222	231
5	185	222	231	240
6	184	230	239	248
7	203	225	234	243
8	225	217	225	234
9	218	215	223	232
10	218	205	213	221
11	174	183	190	197
12	175	170	177	184
	2,372	2,678	2,782	2,890
Running Start	52	56	56	56
Dropout Reengagement	8	8	8	8
ALE	35	35	35	35
<b>Total Enrollment</b>	<b>2,467</b>	<b>2,777</b>	<b>2,881</b>	<b>2,989</b>

General Fund	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Fund Balance	8,073,474	3,315,516	3,355,079	3,328,466
Expenditures	43,418,346	41,777,245	43,841,424	45,687,081
Revenues	39,627,138	42,080,808	44,081,061	45,979,422
Transfers In	-	-	-	-
Transfers Out	966,750	264,000	266,250	268,250
Ending Fund Balance	3,315,516	3,355,079	3,328,466	3,352,557

Capital Projects Fund	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Fund Balance	1,214,022	90,522	257,310	525,784
Expenditures	2,350,000	-	-	950,000
Revenues	526,500	166,788	268,474	432,155
Transfers In	700,000	-	-	-
Transfers Out	-	-	-	-
Ending Fund Balance	90,522	257,310	525,784	7,939

Debt Service Fund	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Fund Balance	2,907,115	1,658,657	1,146,657	1,147,157
Expenditures	3,457,900	1,039,000	66,250	68,250
Revenues	2,142,692	463,000	500	-
Transfers In	66,750	64,000	66,250	68,250
Transfers Out	-	-	-	-
Ending Fund Balance	1,658,657	1,146,657	1,147,157	1,147,157

ASB Fund	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Fund Balance	98,691	189,341	281,783	377,600
Expenditures	281,790	231,760	231,760	231,760
Revenues	172,440	124,202	127,577	128,437
Transfers In	200,000	200,000	200,000	200,000
Transfers Out	-	-	-	-
Ending Fund Balance	189,341	281,783	377,600	474,277

Transportation Vehicle Fund	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Fund Balance	387,497	172,537	196,739	149,316
Expenditures	587,400	300,000	375,000	375,000
Revenues	172,440	124,202	127,577	128,437
Transfers In	200,000	200,000	200,000	200,000
Transfers Out	-	-	-	-
Ending Fund Balance	172,537	196,739	149,316	102,753

## Property Taxes

The School Board has final authority in determining how levy dollars will be expended. However, in creating a levy expenditure plan, the Board followed a process that involved community and staff input.

These are the property tax rates per thousand dollars of assessed value for calendar years 2020 and 2021.

<b>Year</b>	<b>Maintenance and Operation</b>	<b>Debt Service</b>	<b>Total</b>
2020	2.18	2.40	4.58
2021	1.86	1.63	3.49

The district may not collect more taxes than the amount approved by voters. The assessed valuation of taxable property in Orting School District for 2021 totals approximately \$2,092,546,662.

The total tax rate collected for 2022 will be comprised of the Educational Programs and Operations Levy which is capped at no more than \$2.50 per thousand as required by the 2019 Legislative Session and the Debt Service collection which is determined by the approved bond amount collection divided by the assessed valuation.

We anticipate that the owner of a home valued at \$200,000 for the purpose of tax assessment will pay \$698 in property taxes in 2021 that will go directly to Orting School District. Property tax statements also list a "State Property Tax." This money is collected by the state and contributes to the state general fund of which the percentage is determined by the legislature for use in K-12 education.

# We Welcome Your Input



The Board of Directors encourages the community to attend all board meetings. Agendas and schedules for each board meeting are available on the district's website.

An opportunity to address the Board is welcomed during the "Public Comment" portion of the board meeting agenda. Visitors are encouraged to comment on other specific agenda items as well.

We encourage you to take advantage of these opportunities to communicate with your elected representatives.

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## **Orting School District**

121 Whitesell St NE, Orting, WA 98360  
[www.ortingschools.org](http://www.ortingschools.org)

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## **Board of Directors**

Director District #1 – Vacant  
Director District #2 – Stanley Holland  
Director District #3 – Carrie Thibodeaux  
Director District #4 – Kathleen Madigan  
Director District #5 – Melissa Kinzler

## **Superintendent**

Ed Hatzenbeler

For further information, contact the Orting School District at (360) 893-6500.