

Entry Plan and Budget Introduction



Entry Plan – Year 1

- My priority needs to be to continue to learn and understand this profession
- I will develop a channel of communication within our district and community
 - Transparency is key
 - Monthly meetings with the buildings
 - Board reports that are informative and insightful
- Opportunity to develop processes and procedures
 - Utilize what's working
 - Improve areas that need it



Entry Plan – Year 2 and 3

- Planning
 - “Failing to prepare, you are preparing to fail”
 - Work with the District Leadership Team to develop a “5-year” vision
 - Remember the goal...
- Professional development involvement
 - WASBO (WA Association of School Business Officials)
 - ASBO (Association of School Business Officials International)
- Being flexible and able to adapt and change
 - Look at the last 2 years



Budget – 101

- Developing the budget is a process...

- Budget Classes-** February/March- Sign up for the budget process classes held at the ESD in late March or April.
- Meet with payroll department to determine schedule for getting salary negotiations done
- Meet with Superintendent to discuss enrollment projections & budgeting
- Meet with Administration to determine building/department budgeting process and deadlines
- Start Budget Binder-** February
- ERC/PERSONNEL**
 - School Calendar- January- Check with Superintendent to determine when school calendar will be approved. This is a critical piece to the personnel budget process. Ideally you will want this by April 1.
 - Calendars for half time staff or any staff that deviate from the normal number of days for their job classification
 - Building Class Schedules for new year- This will help determine what FTE each period of time is for each building
 - Copy of the board agendas/minutes showing the resignations & hiring's for the New Year... These help ensure you haven't missed budgeting a position that is being vacated but will be filled
 - Certificated Salary Schedule- current and new year are both helpful to have on hand (1)
 - Move certified staff up 1 step on the salary schedule
 - Classified Salary Schedule- current and new year are both helpful to have on hand
 - Update classified staff salaries as needed
 - Administrative Schedule- This might end of being a copy of their contract page that shows the dollar amount
 - Non-Represented Classified Schedule- This might end of being a copy of their contract page that shows the dollar amount
 - Documentation Showing Classified years of experience, hours per day, days per year, etc.
 - Updated benefit rate information: NCESD letters (2), L&I & Unemployment Rate Letters (3), OSPI notifications for insurance/retirement allocations (4)
- MSOC UPDATES**
 - New to the District iGrants budgets or any building specific grant budgets (5)
 - Updated indirect rate listing from OSPI (5)
 - Any building/department budget information received from staff
 - Fund balance information (6)
 - Account Code cheat sheet for referencing
 - Memo to the Board on District Letterhead for Budget Adoption disclosing the funded MSOC allocation and the budgeting MSOC amount, description if the allocation is higher than budgeted MSOC



Budget – 101

- Developing the budget is a process...

- F203/ ST REV**
 - Back up documents for (7):
 - Basic education enrollment by grade level (Report 1251)
 - Any remote & necessary enrollment by grade level
 - High poverty enrollment (Report 1251)
 - Running Start Enrollment (Report 1251)
 - CTE Enrollment (Report 1251)
 - ALE Enrollment by Grade (Report 1251)
 - SPED enrollment- B-2, 3-5, K-21 (Report 1735T)
 - TBIP Enrollment (Bilingual)- K-6, 7-8, 9-12, Exited (Report 1251H)
 - Oct. 1 CY Headcount (Report 1251H)
 - Number of Sections per Grade for Elementary to determine class sizes
 - LAP CY FTE (Report 1251)
 - % ST. AVG- SPED (OSPI Website) (4)
 - Breakfast Meal Counts (Report 1191FS- Apportionment)
 - Updated John Jenft Summary Sheet (OSPI Website) (4)
- OTHER REVENUES**
 - M&O Tax Levy resolution for affected calendar years
 - Preliminary Grant allocations provided by OSPI
- CAPITAL PROJECTS FUND**
 - Beginning Fund Balance projections
 - Revenue information (resolutions, etc.)
 - Expense information
- DEBT SERVICE FUND**
 - Beginning Fund Balance projections
 - Revenue information (resolutions, etc.)
 - Expense information (Debt Schedules)
- ASB FUND**
 - Beginning Fund Balance projections
 - Revenue information
 - Expense information
- PPT/TRANSPORTATION VEHICLE FUND**
 - Beginning Fund Balance projections
 - Revenue information (Resolutions, Bus Depreciation Listing (8), etc.)
 - Expense information (Debt Schedule, etc.)
- BUDGET DOCUMENTS POSTED**
 - Electronically publish notice budget is complete and available
 - Post electronic version of budget on website
 - Have budget documents available in district office
 - Budget public notice



Budget – 101

- Developing the budget is a process...

- (1) Certificated Salary (LEAP) Schedule:
 - a. <http://leap.leg.wa.gov/leap/budget/leapdocs/k12docs.asp>
 - b. Salary Allocations for the latest year(s) available- PDF
- (2) NCESD Letters
 - a. Worker's Compensation Co-Op Rate Letters
 - b. Unemployment Co-Op Rate Letters
 - c. If you or your payroll department did not receive these letters please contact the Business Office at ncesdbusoff@ncesd.org to request them.
- (3) L&I and Unemployment Rate Letters (if you don't participate in the Co-Op's at NCESD)
 - a. L&I Rates change in January every year, the rate letter should be on file
 - b. Unemployment Rates change in January every year, the rate letter should be on file
 - c. If you do not have these letters, request a copy from their offices
- (4) OSPI Notifications
 - a. <http://k12.wa.us/SAFS/default.asp>
 - b. There should be a link for XX-XX Budget Preparations
 - i. You should see a link "Budget Driver (John Jenft) Summary"; this will download an excel document with information related to the latest legislative budgets. The "Conference Budget" is the column that will have the final legislative budget. An * means there is no change for that item.
 - ii. "Special Education Percentage for Revenue 3121 Calculation" excel document
- (5) iGrants
 - a. <https://eds.ospi.k12.wa.us/OspiSts/identity/login?signin=ae6bbafd0a3a6678db6a1479804cc9e4>
 - b. iGrants/Fiscal Period/ "All Budgets" on the left hand side
 - c. Click on any Form Package & go to the "profile page" on the left hand side. Look for the "indirect rates" link
- (6) Fund Balance Information
 - a. Determine an estimated ending fund balance for the current year
 - b. Determine any necessary set-a-sides of the fund balance; to start you can run a budget status report on fund balance and look at the GL's listed on the bottom to see which you are currently using.
- (7) OSPI Enrollment Reports
 - a. <http://k12.wa.us/SAFS/reports.asp>
 - b. Select your district from the drop down; select the CURRENT YEAR report needed
- (8) Bus Depreciation
 - a. <https://eds.ospi.k12.wa.us/BusDepreciation/default.aspx>
 - b. You can't be logged in to EDS while trying to visit this site
 - c. "Bus Depreciation Report" on the left hand side
 - d. Select District & Year; look for busses that will "fall off" depreciation in the current year



Simplifying The Process

- The budget process starts in March
 - Meet with HR/Payroll and plan out Salary Negotiations and the timeline there
 - Meet with Superintendent to talk enrollment projections
 - Meet with building principals to talk remaining balance and plans for the following budget
- The month of March is just getting organized for the next part of the process



Simplifying The Process

- April is for comparing current spending with current budget
 - Update the current year budget in the system
 - Look at actuals spent in your 5-9's and look at what you budgeted in your 5-9's
 - 5-9's is a term used to talk about everything non-personnel related
 - Supplies 5000's, Purchased Services 7000's, Travel 8000's, and Capital Outlay (\$5,000 or more) 9000's
- April is also when you can get some preliminary numbers for your revenues for the following year
 - F-203



Simplifying The Process

- May is when the budget starts to come together
 - Update your Bud-X
 - Work with HR/Payroll team to start the process of reconciliation
 - This is also a good time to get your other funds basically completed



Simplifying The Process

- June is when ideally your budget will be completed.
 - Compare my Bud-X to Salary Negotiations
 - Get your projected ending fund balances
 - Import and hand key into the OSPI system
 - Correct your automated edits
 - Submit for ESD review



Looking at 2022-2023 Budget

- Some things to remember
 - This is just a budget
 - This is absolute worst-case scenario
 - There are couple of ways to do a budget
 - Balanced
 - Operating at a loss (worst case)
 - Growing a fund balance
 - Capacity



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FY 2022-2023

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Lake Chelan School District No.129

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	26,881,669	162,865	105	1,537,500	120,347
Total Appropriation (Expenditures)	28,143,833	239,820	0	3,385,500	343,047
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,262,163	-76,955	105	-1,848,000	-222,700
Beginning Total Fund Balance	4,000,000	255,420	6,355	2,504,865	222,700
Ending Total Fund Balance	2,737,836	178,465	6,460	656,865	0
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	3,850,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	3,850,000	XXXXX	0	250,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

