

Washougal School District 112-06

Policy Type: Executive Responsibility 7 (Budget Planning)

Board Review Date: December 13, 2022

Responsibility:

Budget development for each fiscal year will be planned in conjunction with the Board, beginning annually in January. The budget will be developed in support of the District’s Strategic and Capital Facilities Plan initiatives, annual district-wide goals, the Board Ends and Executive Responsibilities.

| Therefore, the Superintendent will present to the Board a budget which: | Evidence Requested/Presented | Board Notes | In Compliance | Not in Compliance | Follow-up Review Date |
|--|---|--------------------|----------------------|--------------------------|------------------------------|
| 1. Is consistent with the board’s priorities established over the course of the year | <p>The Budget was presented to the Board by the Business Services Director during the August 23, 2022 Board Meeting. The state’s budget form (F-195) format was also presented. The 2022-23 budget is positioned to support the established 2022-23 board goals from the strategic plan which are: Effective Instruction, Equity, and Educational Engagement.</p> <p>The Business Services Director will provide new Board members with orientation to the budget.</p> <p>The 2023-24 District Budget will be submitted to OSPI for review, available for the public to review and for the Board by July 10, 2023 for Board adoption no later than August 22, 2023.</p> | | X | | |
| 2. Is in a format understandable to the Board | | | X | | |
| 3. Describes major budget initiatives and funding sources | | | X | | |
| 4. Notes the amount budgeted for each major fund type for the most recently completed fiscal year, for the current fiscal year and the amount budgeted for the next fiscal year. | | | X | | |

| Therefore, the Superintendent will present to the Board a budget which: | Evidence Requested/Presented | Board Notes | In Compliance | Not in Compliance | Follow-up Review Date |
|---|--|-------------|---------------|-------------------|-----------------------|
| 5. Lists the major budget development assumptions. | <p>Major budget assumptions around the prototypical funding model; conservative enrollment roll-ups; and IPD percentages were included in the adopted 2022-23 District Budget. Major budget development assumptions will be listed for the fiscal year 2023-24 budget, as well.</p> <p>The 2022-23 fiscal year of reporting to the board and public the 4-year financial forecast.</p> | | X | | |
| 6. Does not allow for the expenditure in any fiscal year of more funds than are conservatively projected to be received or appropriated during the year unless otherwise approved by the Board in a multi-year plan. | <p>The 2022-23 Budget includes a planned \$606,772 spend down of the fund balance. The Budget developed for the 2023-24 fiscal year will outline planned expenditures of District reserves for board approval prior to budget adoption.</p> | | X | | |
| 7. Does not require the reduction, without approval of the Board, of the unreserved and undesignated general fund balance (unassigned to minimum fund balance policy) for any fiscal year to less than 6.0 percent of total expenditures. | <p>There are no plans in 2022-23 to reduce the minimum fund balance (unassigned to minimum fund balance policy) to less than 6% of expenditures. The 2023-24 District Budget will include the Board required 6% minimum unassigned fund balance (unassigned to minimum fund balance policy) in accordance with Board Policy 6022.</p> | | X | | |

| Therefore, the Superintendent will present to the Board a budget which: | Evidence Requested/Presented | Board Notes | In Compliance | Not in Compliance | Follow-up Review Date |
|--|--|-------------|---------------|-------------------|-----------------------|
| 8. Provides adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees. | The 2022-23 Budget (F-195) includes funds for Board development, fiscal audits, election expenditures, membership in WSSDA, costs associated with linkage meetings if needed, and legal fees. | | X | | |
| 9. Takes into consideration fiscal soundness in future years including the building of organizational capabilities sufficient to achieve <i>Ends</i> in future years; | <p>The superintendent and the Board’s legislative representative will communicate, as needed, with legislators during the legislative session regarding budget needs and impact.</p> <p>The budget commits resources investments to support of social and emotional wellness, Dean’s of Students at the elementary level, rigorous student instruction and programs that support student learning growth goals that are identified in the Board’s Ends Policy, WSD’s Strategic Plan and the District and School Improvement Plans.</p> | | X | | |
| 10. Reflect anticipated changes in employee compensation, including inflationary adjustments, step increases, and benefits. | The 2022-23 budget reflects anticipated costs obligations associated with WAE CBA Agreement, PSE CBA Agreement, PAW and Coaches CBA Agreements that were not finalized prior to the board adopting the budget plan; the budget is set for annual employer contributions to employee retirement and benefit plans. | | X | | |

| Therefore, the Superintendent will present to the Board a budget which: | Evidence Requested/Presented | Board Notes | In Compliance | Not in Compliance | Follow-up Review Date |
|--|---|--------------------|----------------------|--------------------------|------------------------------|
| 11. Provides for a 1% reserve of total revenue annually in a cumulative, specific account designated for long-term capital projects repair, replacement or renovation. | Expenditures of \$509,853 were budgeted for the 2022-23 school year. | | X | | |
| 12. Provide for an annual 0.5% allocation to a dedicated textbook and curricular materials reserve. The annual expenditure of these resources will be managed through a process designed by the superintendent that includes input from the Instructional Services Department and the current and identified future curricular adoption requirements of the State. These funds may also be used to provide for staff training needed to implement the new materials. | Expenditures of \$254,926 have been budgeted for the 2022-23 school year. | | X | | |