



BOARD OF DIRECTORS
Regular Business Meeting - 4:00 PM
August 15, 2023
364 S Park St
Walla Walla, WA 99362

Watch Live: <https://wwps-org.zoom.us/j/94280374646>

Listen: Dial 1-253-215-8782 and enter the Webinar ID: 942 8037 4646

Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent’s office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.

Spanish Agenda / Agenda Española: <https://www.wwps.org/district/information/school-board/board-meeting-schedule>

I. CALL TO ORDER: (4:00 p.m.) *Mr. Sarley*

II. FLAG SALUTE: *Mrs. Ruth Ladderud, Board of Directors*

III. ROLL CALL:

- Mr. Derek Sarley, President
- Ms. Kathy Mulkerin, Vice President
- Mrs. Ruth Ladderud
- Mr. Eric Rindal
- Mrs. Terri Trick

IV. PUBLIC HEARING FOR 2023-2024 BUDGET ADOPTION AND FOUR-YEAR BUDGET SUMMARY **3**

V. APPROVAL OF AGENDA: *Mr. Sarley*

VI. CONSENT AGENDA: *Mr. Sarley*

- | | |
|--|----|
| 1. Personnel Report | 25 |
| 2. Extracurricular Athletic Contracts | 26 |
| 3. Approval of Teachers Who Hold a Limited Teaching Certificate | 28 |
| 4. August 1 & August 15 Accounts Payable and July Payroll | 29 |
| 5. 2023-2024 Board Meeting Schedule | 30 |
| 6. Regular Business Meeting Minutes of July 18, 2023 | 31 |
| 7. Special Board Meeting/School Board Retreat Minutes of July 19, 2023 | 33 |

VII. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS: (4:05 p.m.) *Mr. Sarley*

1. Walla Walla Public Schools Education Foundation: <i>Mrs. Elsa Watson</i>	34
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VIII. CITIZENS' COMMENTS: (4:20 p.m.) *Mr. Sarley* **47**

IX. REPORTS: (4:30 p.m.) *Mr. Sarley*

1. Board of Directors Report: *Mr. Sarley*
2. Superintendent's Report: *Dr. Wade Smith*
3. Strategic Plan Strategies 2 and 7: *Mrs. Christy Krutulis, Dr. Julie Perron and Committee Members*

4. Monthly Financial Dashboard Report: <i>Mrs. Janette Jeffris</i>	71
5. 2023-2024 Budget and Four-Year Budget Summary: <i>Dr. Wade Smith & Mrs. Janette Jeffris</i>	74
6. Policies Second Reading: <i>Dr. Wade Smith</i>	96
• 6035 Lease Capitalization Threshold	
• 6036 Capitalization Threshold For Subscription-Based Information Technology Arrangements (SBITA)	
X. ACTION: (5:45 p.m.) <i>Mr. Sarley</i>	
1. Resolution 09-2023 - 2023-2024 Budget and Four-Year Budget Summary	98
2. Policies Second Reading	100
• 6035 Lease Capitalization Threshold	
• 6036 Capitalization Threshold For Subscription-Based Information Technology Arrangements (SBITA)	
XI. ADJOURNMENT: (5:50 p.m.) <i>Mr. Sarley</i>	

Fiscal Year Budget		2023-24	2024-25 4yr Plan	2025-26 4yr Plan	2026-27 4yr Plan
Enrollment Projections		5328	5293	5258	5223
Beginning Fund Balance-Budgeted	\$	9,300,000	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900
Local Taxes	\$	11,719,978	\$ 12,926,065	\$ 14,105,113	\$ 14,528,630
Local Non-Tax	\$	1,283,000	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000
State, General	\$	54,224,708	\$ 56,201,423	\$ 57,097,865	\$ 57,938,637
State, Special	\$	19,777,728	\$ 20,561,430	\$ 20,940,189	\$ 21,302,099
Federal	\$	13,936,922	\$ 9,436,922	\$ 9,625,660	\$ 9,818,174
Other	\$	137,000	\$ 137,000	\$ 137,000	\$ 137,000
Revenues	\$	101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540
Regular Instruction	\$	52,192,716	\$ 51,679,864	\$ 52,376,618	\$ 52,872,742
Special Education	\$	11,458,864	\$ 11,842,281	\$ 12,069,653	\$ 12,253,112
Vocational Ed	\$	3,266,668	\$ 3,282,021	\$ 3,314,842	\$ 3,347,990
Skills Center	\$	1,015,763	\$ 1,020,537	\$ 1,030,742	\$ 1,041,050
Compensatory Ed	\$	12,386,185	\$ 12,285,544	\$ 12,521,427	\$ 12,711,753
Other Programs	\$	684,583	\$ 687,801	\$ 701,557	\$ 715,588
Community Services	\$	199,792	\$ 200,731	\$ 204,746	\$ 208,841
Support Services	\$	19,880,603	\$ 19,974,042	\$ 20,373,523	\$ 20,780,993
ESSER Reductions	NA				
Expenditures	\$	101,085,174	\$ 100,972,822	\$ 102,593,108	\$ 103,932,069
Ending Fund Balance Budgeted	\$	8,494,162	\$ 7,267,181	\$ 7,062,900	\$ 7,338,371
Ending Fund Balance Projected	\$	10,010,440			
Budgeted EFB %		8.4%	7.2%	6.9%	7.1%
Projected EFB %		10.1%			

While we anticipate our 23-24 EFB to be closer to \$10.0M, the 4-year tool requires us to carry forward the budgeted EFB into the next year.

As shared prior, we forecast a 26-27 EFB of \$8.8M (8.5%)

Fiscal Year Budget		2023-24	2024-25	2025-26	2026-27	Comments
Enrollment Projections		5328	5293	5258	5223	<i>Assumes 35 FTE reduction per year which has been our historical avg</i>
	Actual/Projected IPD	3.7	3.9	2.4	1.9	
	Beginning Fund Balance-Budgeted	\$ 9,300,000	\$ 8,494,162	\$ 5,729,523	\$ 3,962,913	
	Beginning Fund Balance-Projected	\$ 9,300,000	\$ 10,010,440	\$ 8,783,458	\$ 8,579,179	
	Local Taxes	\$ 11,719,978	\$ 12,926,065	\$ 14,105,113	\$ 14,528,630	<i>Assumes EP and O levy renewal at \$2.50 rate in fy 25-27</i>
	Local Non-Tax	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	<i>Assume flat revenue assumption</i>
	State, General	\$ 54,224,708	\$ 56,201,423	\$ 57,097,865	\$ 57,938,637	<i>Assumes known proto enhancements, loss of exp factor and LEA decreases</i>
	State, Special	\$ 19,777,728	\$ 20,561,430	\$ 20,940,189	\$ 21,302,099	<i>Assumes known proto enhancements, loss of exp factor</i>
	Federal	\$ 13,936,922	\$ 9,436,922	\$ 9,625,660	\$ 9,818,174	<i>ESSER rolls off in 24, assumes 2% inflation in 25-26 and 26-27</i>
	Other	\$ 137,000	\$ 137,000	\$ 137,000	\$ 137,000	<i>Assumes flat revenue</i>
	Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540	
						<i>Assumes IPD raises, minimal fte reduction through attrition as a result of roll off of ESSER III in 24-25, min fte reduction in 25-27 as a result of 70 less fte</i>
	Regular Instruction	\$ 52,192,716	\$ 52,466,867	\$ 53,174,231	\$ 53,682,479	<i>Assumes IPD raises</i>
	Special Education	\$ 11,458,864	\$ 12,022,621	\$ 12,253,455	\$ 12,439,707	<i>Assumes IPD raises</i>
	Vocational Ed	\$ 3,266,668	\$ 3,332,001	\$ 3,365,321	\$ 3,398,975	<i>Assumes IPD raises</i>
	Skills Center	\$ 1,015,763	\$ 1,036,078	\$ 1,046,439	\$ 1,056,903	<i>Assumes IPD raises</i>
	Compensatory Ed	\$ 12,386,185	\$ 12,472,634	\$ 12,712,109	\$ 12,905,333	<i>Assumes IPD raises</i>
	Other Programs	\$ 684,583	\$ 698,275	\$ 712,240	\$ 726,485	<i>Assumes small inflationary increase</i>
	Community Services	\$ 199,792	\$ 203,788	\$ 207,864	\$ 212,021	<i>Assumes small inflationary increase</i>
	Support Services	\$ 19,880,603	\$ 20,278,215	\$ 20,683,779	\$ 21,097,455	<i>Assumes IPD raises for support staff</i>
	ESSER Reductions	NA	NA	NA	NA	
	Expenditures	\$ 101,085,174	\$ 102,510,479	\$ 104,155,438	\$ 105,519,358	
	Ending Fund Balance Budgeted	\$ 8,494,162	\$ 5,729,523	\$ 3,962,913	\$ 2,651,095	
	Ending Fund Balance Projected	\$ 10,010,440	\$ 8,783,458	\$ 8,579,179	\$ 8,850,152	<i>Results in a projected growth in EFB by 2026-27</i>
	Budgeted EFB %	8.4%	5.6%	3.8%	2.5%	
	Projected EFB %	10.1%	8.7%	8.4%	8.5%	<i>Includes \$800K maintenance reserve transfer every year</i>



RESOLUTION #09-2023

August 15, 2023

2023-2024 BUDGET ADOPTION

WHEREAS, RCW28A.505.060 and WAC 392-123-054 requires the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

WHEREAS, public notice was published announcing that on August 15, 2023, the Board of Directors of Walla Walla School District No. 140, Walla Walla County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2023-2024 fiscal budget of the district.

WHEREAS RCW 28A.505 requires school districts to disclose the following:

- The amount of state funding to be received by the district(A): \$6,651,764.85
- The amount the district proposes to spend for materials, supplies, and operating costs(B): \$12,567,014
- Difference between the amounts: \$-5,915,249.15
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement:
NA

THEREFORE, BE IT RESOLVED the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the final appropriation level of expenditures for each fund in 2023-2024 will be as follows:

General Fund	\$ 101,085,174
Associated Student Body	\$ 509,742
Debt Service	\$ 4,639,200
Capital Projects	\$ 4,680,000
Transportation Vehicle	\$ 750,000

THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the four-year financial forecast is as follows:

Fiscal Year Budget	2023-24	2024-25	2025-26	2026-27
	budgeted			
Enrollment	5328	5293	5258	5223
 General Fund				
Beginning Fund Balance	\$ 9,300,000	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900
Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540
Expenditures	\$ (101,885,174)	\$ (101,772,821)	\$ (103,393,108)	\$ (104,732,069)
Ending Fund Balance	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900	\$ 7,338,371
 Associated Student Body				
Beginning Fund Balance	\$ 540,000	\$ 461,770	\$ 383,540	\$ 305,310
Revenues	\$ 431,512	\$ 431,512	\$ 431,512	\$ 431,512
Expenditures	\$ (509,742)	\$ (509,742)	\$ (509,742)	\$ (509,742)
Ending Fund Balance	\$ 461,770	\$ 383,540	\$ 305,310	\$ 227,080

Debt Service Fund				
Beginning Fund Balance	\$ 2,550,000	\$ 3,061,800	\$ 3,213,730	\$ 3,370,600
Revenues	\$ 5,151,000	\$ 4,881,880	\$ 4,976,820	\$ 5,075,590
Expenditures	\$ (4,639,200)	\$ (4,729,950)	\$ (4,819,950)	\$ (4,908,700)
Ending Fund Balance	\$ 3,061,800	\$ 3,213,730	\$ 3,370,600	\$ 3,537,490

Capital Projects Fund				
Beginning Fund Balance	\$ 5,000,000	\$ 865,000	\$ 865,000	\$ 865,000
Revenues	\$ 865,000	\$ 820,000	\$ 820,000	\$ 820,000
Expenditures	\$ (5,000,000)	\$ (820,000)	\$ (820,000)	\$ (820,000)
Ending Fund Balance	\$ 865,000	\$ 865,000	\$ 865,000	\$ 865,000

Transportation Vehicle Fund				
Beginning Fund Balance	\$ 300,000	\$ 5,000	\$ 5,000	\$ 5,000
Revenues	\$ 455,000	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures	\$ (750,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Ending Fund Balance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

WALLA WALLA SCHOOL DISTRICT NO. 140
Walla Walla County, Washington

Derek Sarley, School Board President

ATTEST: _____
Dr. Wade Smith, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 15, 2023

Walla Walla Public Schools District No.140

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Walla Walla Public Schools School District No. 140 of Walla Walla County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2023 through August 31, 2024.	
_____ ESD Superintendent or Designee	_____ Signed Date
_____ OSPI Representative	_____ Signed Date

Lock and Print Date: 07/04/2023

Walla Walla Public Schools District No.140

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	101,079,336	431,512	5,151,000	865,000	455,000
Total Appropriation (Expenditures)	101,085,174	509,742	4,639,200	4,680,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	320,000	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	-805,837	-78,230	511,800	-4,135,000	-295,000
Beginning Total Fund Balance	9,300,000	540,000	2,550,000	5,000,000	300,000
Ending Total Fund Balance	8,494,162	461,770	3,061,800	865,000	5,000
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	11,856,999	0	0	0	8 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	11,856,999	XXXXX	4,791,000	0	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.

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,490.80		5,382.02		5,327.82	
FTE Certificated Employees	423.800		408.988		405.150	
FTE Classified Employees	284.645		296.281		283.499	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	95,715,121		95,098,347		101,079,336	
Total Expenditures	94,522,984		93,468,217		101,085,174	
Total Beginning Fund Balance	8,362,036		6,879,949		9,300,000	
Total Ending Fund Balance	8,754,173		7,710,079		8,494,162	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	43,602,522	46.13	46,490,838	49.74	48,350,817	47.83
Federal Special Purpose Funding	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,841,899	3.80
Special Education Instruction	10,567,754	11.18	10,052,026	10.75	11,458,864	11.34
Vocational Instruction	3,084,167	3.26	3,230,954	3.46	3,266,668	3.23
Skill Center Instruction	948,855	1.00	809,488	0.87	1,015,763	1.00
Compensatory Education	9,984,432	10.56	9,592,393	10.26	12,386,185	12.25
Other Instructional Programs	548,597	0.58	538,513	0.58	684,583	0.68
Community Services	145,632	0.15	149,224	0.16	199,792	0.20
Support Services	19,095,577	20.20	18,237,360	19.51	19,880,603	19.67
Total - Program Groups	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	54,545,902	57.71	55,505,577	59.38	59,038,835	58.41
Teaching Support	11,989,084	12.68	11,342,767	12.14	13,165,543	13.02
Other Supportive Activities	15,316,959	16.20	14,585,058	15.60	16,037,372	15.87
Building Administration	4,718,640	4.99	4,662,318	4.99	4,881,249	4.83
Central Administration	7,366,190	7.79	7,372,497	7.89	7,962,175	7.88
Total - Activity Groups	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00

Budgeted was 304 but actuals were less due to COVID impacts

This year's actuals were ~415 certs

No longer includes TK

Budgeted EFB (but will actually be closer to \$10.0M)

Projected 22-23 EFB (BFB for 23-24)

ESSER III

Increased due to connections grant, LAP increases, nat boards stipend and grant capacity

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	37,661,068	39.84	35,736,422	38.23	40,059,856	39.63
Classified Salaries	16,427,907	17.38	16,165,192	17.29	17,845,003	17.65
Employee Benefits and Payroll Taxes	21,966,044	23.24	22,489,831	24.06	22,324,670	22.09
Supplies, Instructional Resources and Noncapitalized Items	6,580,984	6.96	7,215,459	7.72	7,802,260	7.72
Purchased Services	9,915,871	10.49	9,685,571	10.36	10,832,684	10.72
Travel	383,086	0.41	498,453	0.53	582,253	0.58
Capital Outlay	1,588,025	1.68	1,677,289	1.79	1,638,448	1.62
Total - Objects	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00

80% of budget goes to staff salary and benefits. When including contracted staff as well (under purchased services), that number is closer to 85%

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	414.42	400.89	331.51
2. Grade 1	333.87	331.92	331.51
3. Grade 2	389.33	334.35	352.00
4. Grade 3	393.03	390.56	346.00
5. Grade 4	367.98	392.57	379.08
6. Grade 5	369.10	369.33	400.79
7. Grade 6	365.41	368.99	383.21
8. Grade 7	410.23	365.08	373.34
9. Grade 8	402.86	408.49	356.58
10. Grade 9	400.53	366.51	393.54
11. Grade 10	381.83	373.89	364.44
12. Grade 11 (excluding Running Start)	371.78	389.43	375.61
13. Grade 12 (excluding Running Start)	334.99	367.61	353.95
14. SUBTOTAL	4,935.36	4,859.62	4,741.56
15. Running Start	95.03	86.31	94.00
16. Dropout Reengagement Enrollment	89.30	94.40	99.00
17. ALE Enrollment	371.11	341.69	393.26
18. TOTAL K-12	5,490.80	5,382.02	5,327.82
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	423.80	408.99	405.150
2. General Fund FTE Classified Employees /4	284.65	296.28	283.499

TK no longer included



1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,515,972	11,434,125	11,719,978
2000 Local Nontax Support	1,080,918	1,155,679	1,283,000
3000 State, General Purpose	51,160,826	54,875,767	54,224,708
4000 State, Special Purpose	14,657,272	14,843,637	19,777,728
5000 Federal, General Purpose	67,540	66,000	66,000
6000 Federal, Special Purpose	18,142,621	12,640,139	13,870,922
7000 Revenues from Other School Districts	89,972	83,000	137,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	95,715,121	95,098,347	101,079,336
EXPENDITURES			
00 Regular Instruction	43,602,522	46,490,838	48,350,817
10 Federal Special Purpose Funding	6,545,448	4,367,421	3,841,899
20 Special Education Instruction	10,567,754	10,052,026	11,458,864
30 Vocational Education Instruction	3,084,167	3,230,954	3,266,668
40 Skill Center Instruction	948,855	809,488	1,015,763
50 and 60 Compensatory Education Instruction	9,984,432	9,592,393	12,386,185
70 Other Instructional Programs	548,597	538,513	684,583
80 Community Services	145,632	149,224	199,792
90 Support Services	19,095,577	18,237,360	19,880,603
B. TOTAL EXPENDITURES	94,522,984	93,468,217	101,085,174
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	800,000	800,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	392,137	830,130	-805,837
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	652,416	214,385	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	120,686	232,796	300,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Increase due to SPED, LAP, Food Service and Trans

ESSER

Again, due to connections grant, LAP increases, nat boards and grant capacity

Includes \$800K transfer

Should be closer to +\$700K in reality

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	352,225	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	6,701,556	6,257,768	7,680,000
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	439,823	0	200,000
G.L.890 Unassigned Fund Balance	0	0	695,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,362,036	6,879,949	9,300,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	822,480	214,385	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	61,496	232,796	300,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	491,203	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	6,761,752	6,257,768	7,569,162
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	617,243	0	200,000
G.L.890 Unassigned Fund Balance	0	830,130	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,754,173	7,710,079	8,494,162

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	10,515,724	11,434,125	11,719,978
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	247	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,515,972	11,434,125	11,719,978
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	18,428	20,000	20,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	40,000	242,679	210,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	25,473	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	19,128	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	25,623	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	30,363	0	0
2300 Investment Earnings	49,934	30,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	245,491	80,000	80,000
2600 Fines and Damages	8,596	8,000	8,000
2700 Rentals and Leases	47,230	50,000	50,000
2800 Insurance Recoveries	60,080	25,000	25,000
2900 Local Support Nontax, Unassigned	268,187	700,000	840,000
2910 E-Rate	242,385	0	0
2998 Local School Food Services-non NSLP	0	0	0

15

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	1,080,918	1,155,679	1,283,000
STATE, GENERAL PURPOSE			
3100 Apportionment	46,598,504	50,012,272	50,210,912
3121 Special Education--General Apportionment	1,645,685	1,780,558	1,694,784
3300 Local Effort Assistance	2,778,757	2,951,937	2,319,012
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	137,880	131,000	0
3000 TOTAL STATE, GENERAL PURPOSE	51,160,826	54,875,767	54,224,708
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	77,201	60,000	60,000
4109 Transition To Kindergarten	XXXXX	XXXXX	780,082
4121 Special Education	6,967,156	7,275,829	9,032,952
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,699,004	2,905,276	3,931,979
4156 State Institutions, Centers, and Homes, Delinquent	145,341	95,000	150,000
4158 Special and Pilot Programs	1,527,994	1,212,116	2,062,116
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,244,303	1,310,136	1,302,607
4174 Highly Capable	160,087	165,848	162,132
4188 Childcare	0	0	0
4198 School Food Services	44,255	30,000	305,000
4199 Transportation--Operations	1,789,432	1,789,432	1,990,860
4300 Other State Agencies, Unassigned	2,500	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	14,657,272	14,843,637	19,777,728

LEA continues to decrease

TK revenue

Increase in sped due to legislative action

Nat Boards, grant capacity and Fed grant carryover

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	66,599	65,000	65,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	941	1,000	1,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	67,540	66,000	66,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	1,464,399	0	0
6112 Federal Special Purpose-ESSER II	4,267,647	0	0
6113 Federal Special Purpose-ESSER III	584,929	4,150,000	4,500,000
6114 Federal Special Purpose ESSER III Learning Loss	1,918,516	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	439,837	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	295,389	0	0
6124 Special Education--Supplemental	1,223,693	1,248,579	1,332,267
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	32,951	50,000	50,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,391,764	1,575,195	1,619,858
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,294,426	1,199,084	1,891,907
6153 Migrant ESEA Migrant, Federal	56,113	71,192	80,000
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	13,442	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	81,583	110,321	110,321
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

17

Connections grant



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,441,449	1,945,347	2,000,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	2,080,449	1,969,421	1,945,569
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	199,237	0	16,000
6310 Medicaid Administrative Match	0	91,000	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	101,778	0	75,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	255,021	230,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	18,142,621	12,640,139	13,870,922

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	117,000
7121 Special Education	9,500	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	61,605	63,000	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	18,868	20,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	89,972	83,000	137,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	95,715,121	95,098,347	101,079,336

Revenue gleaned from transportation co-op



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	40,369,930	43,389,676	44,933,532
02 Alternative Learning Experience	2,525,827	2,341,765	2,801,462
03 Basic Education - Dropout Reengagement	706,765	759,397	615,823
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	43,602,522	46,490,838	48,350,817
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	3,869,785	0	0
13 Federal Special Purpose - ESSER III	459,232	4,367,421	3,841,899
14 Federal Special Purpose ESSER III Learning Loss	1,784,673	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	431,758	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	6,545,448	4,367,421	3,841,899
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,103,491	8,986,035	10,178,683
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	285,130	0	0
24 Special Education, Supplemental, Federal	1,179,133	1,065,991	1,280,181
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	10,567,754	10,052,026	11,458,864
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,523,645	2,630,990	2,718,093
34 Middle School Career and Technical Education, State	528,990	574,646	500,457
38 Vocational, Federal	31,532	25,318	48,118
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,084,167	3,230,954	3,266,668
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	948,855	809,488	1,015,763

22

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	948,855	809,488	1,015,763
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,332,034	1,429,869	1,595,618
52 Other Title Grants under ESEA-Federal	1,237,265	1,097,717	1,770,662
53 Migrant ESEA Migrant, Federal	53,635	60,987	75,854
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,408,730	2,646,307	3,817,348
56 State Institutions, Centers and Homes, Delinquent	151,798	90,265	95,194
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,553,130	1,112,566	1,731,260
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,979,817	1,788,228	1,858,664
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	77,981	99,657	151,812
65 Transitional Bilingual, State	1,190,042	1,266,797	1,289,773
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,984,432	9,592,393	12,386,185
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	140,440
73 Summer School	0	0	0
74 Highly Capable	400,818	398,432	408,980
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	147,780	140,081	135,163
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	548,597	538,513	684,583
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	145,632	149,224	199,792
80 TOTAL COMMUNITY SERVICES	145,632	149,224	199,792
SUPPORT SERVICES			
97 District-wide Support	14,292,775	13,634,107	14,608,939
98 School Food Services	2,549,624	2,435,995	2,677,043
99 Pupil Transportation	2,253,178	2,167,258	2,594,621
90 TOTAL SUPPORT SERVICES	19,095,577	18,237,360	19,880,603
TOTAL PROGRAM EXPENDITURES	94,522,984	93,468,217	101,085,174



PERSONNEL REPORT

August 15, 2023 – Board Meeting

Date: August 10, 2023

EMPLOYMENT

Administrative: Stacey Haveman, Director of Health Services, Districtwide

Classified: Rhonda Applebee, Para-Educator, Walla Walla High School

- Rhonda was a temporary para-educator for the 2021-2022 and 2022-2023 school years

Ruby Chavez Garcia, Bilingual Para-Educator, Green Park Elementary School
 Alexis Crane, Para-Educator, Sharpstein Elementary School
 Chelsea Kuwahara, Bus Assistant, SE Washington Transportation Co-Op
 Jennifer Mallo, Para-Educator, Berney Elementary School
 Janelle Martinez, Bilingual Assistant Secretary, Garrison Middle School
 Harlie Schaeffer, Secretary to Director of Athletics, Walla Walla High School
 Jeanet Villegas, Bilingual Assistant Secretary, Green Park Elementary School
 Gayle Woodruff, Para-Educator, Green Park Elementary School

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Certificated: Elizabeth Pulido, Transitional Kindergarten Teacher, WWCCF, 19 years

Classified: Rene Beach, Kitchen Assistant, WWCCF, 3 months
 Crystal Condron, Bus Driver, SE Washington Transportation Co-Op, 1 year
 Dallin Dye, Bus Assistant, SE Washington Transportation Co-Op, 1 year
 Estella Edson, Bus Assistant, SE Washington Transportation Co-Op, 13 years
 Kim French, Para-Educator, Pioneer Middle School, 21 years
 Sarah Glenn, Technology Specialist, Technology Department, 1 week
 Kara Guizar, 21st Century Site Coordinator, Edison Elementary School, 3 years
 Richard Jimenez, Para-Educator, Walla Walla High School, 8 years
 Morgan Kincaid, Para-Educator, Pioneer Middle School, 2 years
 Rachelle Lebold, Para-Educator, WWCCF, 4 years
 Nikkolena Riley, Para-Educator, WWCCF, 2 years
 Jessica Sargent, Health Clinician – RN, Edison Elementary School/ Green Park Elementary/
 WWCCF, 1 year
 Evelyn Wallace, Kitchen Manager, Green Park Elementary School, 20 years

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2023-2024

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Charlie Arias	Garrison Middle School	Head Cross Country
Kevin Arizmendi	Pioneer Middle School	Assistant 8th/7th Boys Soccer
Morgan Arreola	Walla Walla High School	Head Cheer
Rachelle Baerlocher	Pioneer Middle School	Head 8th Volleyball
Jeffrey Bartlow	Pioneer Middle School	Head Cross Country
Mercedes Becerra	Garrison Middle School	Assistant Volleyball
David Blocklinger	Walla Walla High School	Assistant Football
Gina Bouvier	Walla Walla High School	Assistant Volleyball
Andrew Brown	Walla Walla High School	Assistant Football
Jacie Byerly	Walla Walla High School	Assistant Volleyball
Reginald Byrd	Garrison Middle School	Assistant 8th/7th Football
Yuri Can	Pioneer Middle School	Assistant Volleyball
Nathaniel Carrara	Garrison Middle School	Assistant 8th/7th Football
John Carter	Pioneer Middle School	Assistant Football
Brooke Cinnamon	Walla Walla High School	Head Dance Coach Fall
Jamie Coburn	Walla Walla High School	Assistant Girls Swimming & Dive
Kaytlyn Dahlin	Walla Walla High School	Assistant Cheer
Amber Davin	Garrison Middle School	Head 8th Volleyball
Clay Debord	Walla Walla High School	Assistant Football
Kelsey Dill	Walla Walla High School	Athletic Trainer Events
Christina Dove	Walla Walla High School	Head Volleyball
Bowe Ebding	Walla Walla High School	Head Cross Country
Dana Evans	Walla Walla High School	Head Girls Soccer
Gonzalo Fernandez	Garrison Middle School	Assistant Girls Soccer
Nathan Ferraro	Garrison Middle School	Head 8th Football
Ruben Garanzuay	Garrison Middle School	Head 8th/7th Girls Soccer
Carrie Gonzales	Walla Walla High School	Assistant Girls Swimming & Dive
Lenna Henry	Walla Walla High School	Athletic Events Coordinator Fall
Amy Hisaw	Walla Walla High School	Assistant Cross Country
Eric Hisaw	Walla Walla High School	Assistant Cross Country
Chad Hulett	Garrison Middle School	Athletic Supervisor
Anna Inman	Walla Walla High School	Assistant Girls Soccer
Justin James	Walla Walla High School	Assistant Head Football
Vicki Johnson	Garrison Middle School	Head 7th Volleyball

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2023-2024

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Kate Keyes	Walla Walla High School	Assistant Head Volleyball
Amy Korslund	Walla Walla High School	Assistant Slowpitch Softball
Mariano Ledesma	Garrison Middle School	Assistant 8th/7th Boys Soccer
Gregory Lupfer	Walla Walla High School	Head Football
Marshall Lynch	Walla Walla High School	Assistant Football
Scott Magnaghi	Walla Walla High School	Assistant Football
Ryan Martuscelli	Walla Walla High School	Assistant Football
Jose Maya	Pioneer Middle School	Head 8th/7th Boys Soccer
Daniel Mears	Pioneer Middle School	Head Football 7th Grade
Ethan Naftzger	Pioneer Middle School	Assistant Football
Maggie Nicholson	Walla Walla High School	Assistant Volleyball
Stevie Noble	Garrison Middle School	Assistant Cross Country
William Plucker	Walla Walla High School	Head Slowpitch Softball
Shoan Prutsman	Pioneer Middle School	Head 8th/7th Girls Soccer
Refugio Reyes	Garrison Middle School	Head 8th/7th Boys Soccer
Brian Richard	Pioneer Middle School	Athletic Supervisor
Kristin Richard	Pioneer Middle School	Assistant Volleyball
Donovan Romero	Pioneer Middle School	Assistant Football
Nancy Rose	Walla Walla High School	Head Girls Swimming & Dive
Cindy Saldana	Walla Walla High School	Assistant Girls Soccer
Victor Saldana	Walla Walla High School	Assistant Girls Soccer
Matt Scheck	Walla Walla High School	Assistant Football
Anne Schulz	Pioneer Middle School	Head 7th Volleyball
Ryan Van Dyke	Pioneer Middle School	Assistant Football
Zachary Widmer	Walla Walla High School	Assistant Football



Date: August 10, 2023

To: The Board of Education

From: Chris Gardea

RE: 2023-2024 Request for Approval of Teachers:
• Who hold a limited teaching certificate

We are requesting your annual approval of the following staff who hold a limited teaching certificate (WAC 181-79A-231).

- Berumen, Brenda – Dual Elementary Education Teacher
- Corona, Itsel – School Counselor
- Crosby, Steffan – Special Education Teacher – In process
- Esquivel, Tanya – Dual Elementary Education Teacher
- Osterhout, Laura – Special Education Teacher
- Silva Parra, Erika – Middle School Science Teacher – In process
- Solis, Cecilia – Dual Elementary Education Teacher

Thank you for your consideration.

CG/jh

WARRANT SUMMARY

Vouchers audited and certified by the auditing officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of August 15, the Board, by a majority vote, does approve for payment those vouchers and electronic transfers included in the following list and described as follow:

Warrant Date	Warrant Number	Fund	Warrant Number	Amount
		General Fund		
8/1/2023	223556	Through	223796	\$ 831,998.16
8/15/2023	223797	Through	223918	\$ 360,464.25
8/1/2023	222300684	Wire Transfer	222300697	\$ 1,338.97
8/15/2023	222300699	Wire Transfer	222300707	\$ 3,207.14

		Capital Projects		
8/1/2023	220170	Through	220177	\$ 500,679.58
8/15/2023	220178	Through	220180	\$ 249,043.04
		Wire Transfer		
		Wire Transfer		

		ASB		
8/1/2023	220212	Through	220219	\$ 4,917.64
8/15/2023	220220	Through	220221	\$ 45.61
8/1/2023	222300698	Wire Transfer	222300698	\$ 874.87
		Wire Transfer		

		Transportation Vehicle		
8/15/2023	220001	Through	220001	\$ 300,000.00
		Through		
		Wire Transfer		
		Wire Transfer		

		Payroll		
7/31/2023	223511	Through	223555	\$ 2,171,691.18
7/31/2023	1400001	Wire Transfer	1401065	\$ 3,436,524.28
7/31/2023	NA	Payroll Taxes	NA	\$ 1,168,225.74

TOTAL:	\$ 9,029,010.46
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SCHOOL BOARD PRESIDENT:

SECRETARY OF THE BOARD:

Derek Sarley

Dr. Wade Smith, Superintendent



Board Meeting Schedule
September 2023 – August 2024
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

<u>Date</u>	<u>Time</u>	<u>Meeting Type</u>
September 5, 2023	5:30 p.m.	Regular Study Meeting
September 19, 2023	5:30 p.m.	Regular Business Meeting
October 3, 2023	5:30 p.m.	Regular Business Meeting
October 24, 2023	5:30 p.m.	Regular Business Meeting
November 7, 2023	5:30 p.m.	Regular Study Meeting
November 21, 2023	5:30 p.m.	Regular Business Meeting
December 12, 2023	5:30 p.m.	Regular Business Meeting
January 16, 2024	5:30 p.m.	Regular Business Meeting
February 6, 2024	5:30 p.m.	Regular Study Meeting
February 20, 2024	5:30 p.m.	Regular Business Meeting
March 5, 2024	5:30 p.m.	Regular Study Meeting
March 19, 2024	5:30 p.m.	Regular Business Meeting
April 16, 2024	5:30 p.m.	Regular Business Meeting
May 7, 2024	5:30 p.m.	Regular Study Meeting
May 21, 2024	5:30 p.m.	Regular Business Meeting
June 4, 2024	5:30 p.m.	Regular Study Meeting
June 18, 2024	4:00 p.m.	Regular Business Meeting
July 16, 2024	4:00 p.m.	Regular Business Meeting
August 20, 2024	4:00 p.m.	Regular Business Meeting

- Meeting times and locations noted above, unless changed by the Board of Directors. Additional meetings may be scheduled as necessary.
- Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent's office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.

BOARD OF DIRECTORS
Regular Business Meeting – 4:00 p.m.
July 18, 2023
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS

Mr. Derek Sarley, President
Ms. Kathy Mulkerin, Vice President
Mrs. Ruth Ladderud
Mr. Eric Rindal
Mrs. Terri Trick

ADMINISTRATORS

Dr. Wade Smith, Superintendent
Mr. Chris Gardea, Assistant Superintendent
Mrs. Janette Jeffris, Director of Fiscal Services

AUDIENCE

Including board members, administrators and guests, approximately 20 were in attendance.

I. CALL TO ORDER

The meeting was called to order in the administration building Anne Golden Boardroom at 4:00 p.m. by President Mr. Derek Sarley.

II. FLAG SALUTE

The flag salute and pledge of allegiance was led by Mrs. Terri Trick, Board of Directors.

III. ROLL CALL

All board members were present.

IV. PUBLIC HEARING FOR GENERAL FUND AND ASB FUND BUDGET EXTENSIONS

President Sarley opened the public hearing for comments, which is pursuant to WAC, as a result of necessary budget extensions for the General and Associated Study Body (ASB) Funds as advertised in the July 3, 2023 and July 10, 2023 Walla Walla Union Bulletin. Being there were no comments, President Sarley moved and Mrs. Ladderud seconded to close the public hearing; the motion carried unanimously.

V. APPROVAL OF AGENDA

Ms. Mulkerin moved and Mr. Rindal seconded approval of the agenda as presented. Ms. Mulkerin then moved and Mr. Rindal seconded to amend the agenda to add consent agenda item 10) Resolution No. 08-2023 declaration of emergency for the Prospect Point fire alarm panel upgrade; the motion carried unanimously to add the consent item. President Sarley asked for discussion regarding approval of the amended agenda. Being none, he asked for a vote to approve the amended agenda; the motion carried unanimously.

VI. CONSENT AGENDA

President Sarley asked if there were any objections to the proposed ten item consent agenda: consisting of the following items: 1) personnel report; 2) July 4 & July 18 accounts payable and June payroll; 3) 2023-2024 student insurance; 4) resolution 04-2023 final acceptance of Lincoln High School modernization project; 5) resolution 05-2023 General Fund budget extension; 6) resolution 06-2023 cancellation of outstanding warrants; 7) resolution 07-2023 Associated Student Body Fund budget extension; 8) agreement for information systems services; 9) regular business meeting minutes of June 20, 2023; and 10) resolution 08-2023 declaration of emergency for the Prospect Point fire alarm panel upgrade. Approved, as there were no objections.

VII. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS**VIII. CITIZENS' COMMENTS**

Public comment was received by two individuals.

IX. REPORTS

Board of Directors Report: The Board members shared of events and activities in which they participated or attended since the last Board meeting, noting participation in Washington State School Directors Association annual conference planning committee.

Superintendent's Report: Dr. Smith reported on a recent meeting with community members and thanked district staff who are preparing Carnegie Learning Center to house the Opportunity Program, Walla Walla Online and Homelink beginning this school year.

Monthly Financial Dashboard Report: Mrs. Jeffris provided a review of revenues, expenditures and ending fund balance.

Budget Update: Dr. Smith and Mrs. Jeffris provided school board members an update on the proposed \$101M, 2023-2024 school district General Fund Budget and four-year budget planning summary. School board members plan to vote on the 2023-2024 budget at the August 15 school board meeting.

Policies First Reading: Dr. Smith presented the following policies for first reading:

6035 Lease Capitalization Threshold

6036 Capitalization Threshold for Subscription-Based Information Technology Arrangements (SBITA)

Policies Second Reading: Dr. Smith presented the following policies for second reading:

4060 Distribution of Information

5254 Staff Expression

6022 Minimum Fund Balance

Student Representative Appointment: Ms. Mulkerin reported on the appointment of Walla Walla High School student Hailey Thrall as the school board's new student representative. She will begin her term at the start of the school year. The school board is also seeking a second representative this fall to help ease the time commitment responsibilities for both students.

X. ACTION ITEMS

Policy second readings: Mrs. Ladderud moved and Ms. Mulkerin seconded approval of policies 4060-6022 as presented; the motion carried unanimously.

Student Representative Appointment: Ms. Mulkerin moved and Mr. Rindal seconded approval of Hailey Thrall as the board's new student representative; the motion carried unanimously.

XI. ADJOURNMENT

President Sarley declared the meeting adjourned at 4:39 p.m.

Minutes to be presented for board approval on August 15, 2023.

APPROVED:

Dr. Wade Smith, Superintendent
and Secretary of the Board
- Susie Golden, Recorder

Derek Sarley
School Board President

BOARD OF DIRECTORS
Special Meeting/School Board Retreat – 1:00 p.m.
July 19, 2023
525 Campus Loop
Walla Walla, WA 99362

PRESENT

BOARD OF EDUCATION

Mr. Derek Sarley, President

Ms. Kathy Mulkerin, Vice President

Mrs. Ruth Ladderud

Mr. Eric Rindal

Mrs. Terri Trick

ADMINISTRATORS

Dr. Wade Smith, Superintendent

The Board of Directors conducted a special meeting/school board retreat on July 19 at 1:00 p.m. for the purpose of school board retreat. Discussion included board development, goals and related 2023-2024 school planning and topics. All board members were present. There was no school board final action at this meeting. The special meeting concluded at 5:47 p.m. and was open to the public.

Minutes to be presented for board approval on August 15, 2023.

APPROVED:

Dr. Wade Smith, Superintendent
and Secretary of the Board

Derek Sarley
School Board President

WALLA
WALLA
PUBLIC

SCHOOLS Foundation

34

Elsa Watson

August 2023 WWPS School Board Update



Mission: to serve as a catalyst to raise funds through grants and philanthropic gifts that enrich and enhance the educational experiences of students in the Walla Walla Public School District.

Board of Advocates

Sara Archer
Shauna Bogley
Liz Campeau
Chris Christianson
Roger Esparza
Ron Higgins
Ruth Ladderud
Jenny Lemma
Cindy Meyer

Yvette Selfa
Tamara Tinhof
Rubi Villegas
Sam Wells
Andy Zahl
District Liaison
Dr. Wade Smith
Staff
Elsa Watson



Goals: to raise funds and create partnerships that allow every student, K-8, to take part in at least one field trip each year. Also, to provide funding for overnight, outdoor experiences for high school students at both high schools.

2022-2023 Field Trips

3rd graders to Welcome Table Farm

June 2023 – Funded by Sherwood Trust

Lincoln High School's Leadership Academy: two nights at Camp Wooten for 10th and 11th graders

June 2023 – Funded through OSPI grant
Fall 2023 and Fall 2024 programs funded through No Child Left Inside grant (WA State's RCO)



2023-2024 K-8 Field Trips

<u>Grade</u>	<u>Trip</u>
K	Klicker Berries & Antiques – Pumpkin Patch*
1	Wa-Hi's FFA Barn
2	Gesa Power House Theatre – STEAM performance*
3	Walla Walla Public Works Dept*
4/3	Welcome Table Farm
4	Water & Environmental Center – Salmon program
5	Gesa Power House Theatre – historical re-enactor*
6	Water & Environmental Center – field/lab science*
7	Whitman Mission
7	Pacific Science Center's Science on Wheels program
8	Whitman College's Planetarium

6th grade Step Up – \$1,000 per middle school



Working on: Fort Walla Walla Museum & Carnegie Picture Lab program



Lincoln High School's Leadership Academy

October 2023 and 2024
Funded by No Child Left
Inside grant (WA state)



Into the Blue

September overnight for Wa-Hi 9th graders
at Camp Wooten.

2023 program

\$60,000 from local individuals and grantors/funders

2024 program

\$52,500 committed through No Child Left Inside grant (WA state)
80% of total cost

2025 program

\$52,500 committed through No Child Left Inside grant (WA state)
80% of total cost





**ALL IN FOR
SCHOOLS!**

Please save the date!

**A Breakfast Event to Support
Walla Walla Public Schools & Students**

October 12, 2023 • 7 - 8 A.M.

**Pioneer Middle School
wwpsfoundation.org**

42

**WALLA
WALLA
PUBLIC SCHOOLS
Foundation**

Tickets: wwpsfoundation.org

Grantors

Stubblefield Trust - \$15,000

Wildhorse Foundation - \$8,000

Sherwood Trust - \$8,480

Mary Garner Esary Trust - \$5,000

Pacific Power Foundation - \$2,000

Battelle which operates Pacific Northwest
National Laboratory in Richland, WA - \$2,000

Shindig Fund - \$2,000

Puyallup Tribe - \$2,000

Walmart - \$450

WA State's Recreation and Conservation
Office - \$130,000



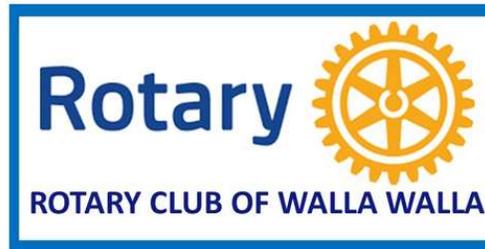
Thank you to
our local
supporters



Gesa
Credit
Union



Anonymous
Donor



COMPASS
FINANCIAL SERVICES

44



Jeff
Strickler
509.540.5027

exp
REALTY



Sam Wells
of

Edward Jones

Community Partners



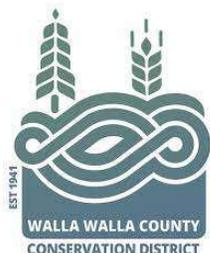
Klicker's



BLUE ZONES PROJECT



WHITMAN COLLEGE



Questions?



~ CITIZENS' COMMENTS ~

We welcome your comments and questions during the time set aside in regular business meetings for citizens' comments. Attendees sign up to provide public comment using the sign-in form in the boardroom prior to the start of the Citizens' Comments period of the meeting.

Citizens' Comment Script:

This is the time in the meeting we welcome citizens to come forward and offer public comment, ask questions, or provide recommendations for educational improvement. Per Board policy we typically refrain from providing responses following public comments, and will ensure follow up is made if requested and necessary.

We also ask that you adhere to the following guidelines:

- State your name.
- Keep your comments brief and to the point, with a **three-minute time limit**.
- Do not reflect adversely on the political or economic view, ethnic background, character, or motives of any individual.
- If you have a specific complaint about an individual employee, it must be addressed through the Superintendent's office and not in this setting.

At this time, please come forward if you wish to address the board.

01/03/2022



Developing Washington's Most Sought-After Graduates
Desarrollando a los graduados más solicitados de Washington



VISION 2030

48

SCHOOL BOARD INITIATIVE PRESENTATIONS
STRATEGIES 2 & 7



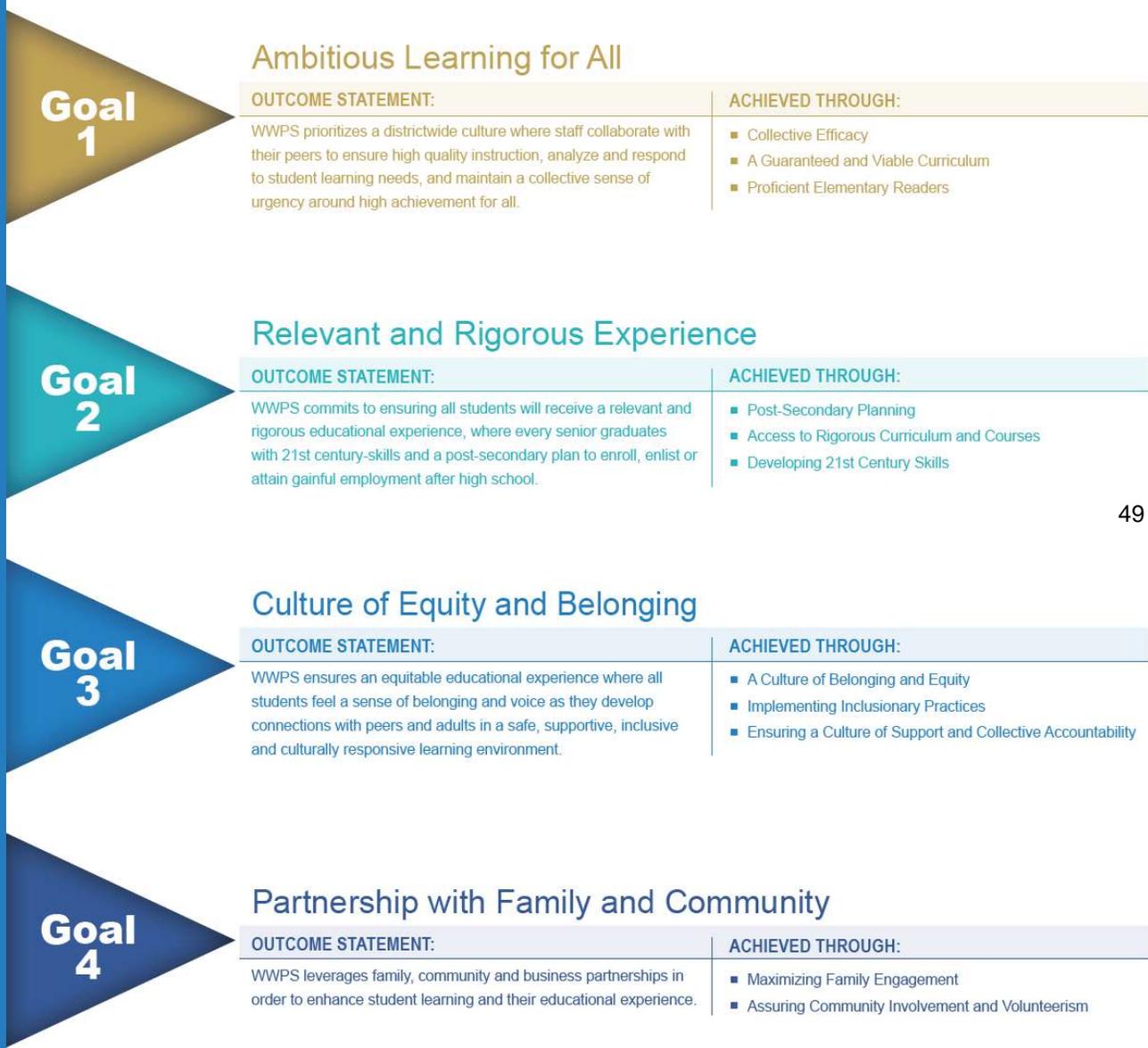
Walla Walla Public Schools

Developing Washington's Most Sought-After Graduates

Goals & Strategies

MISSION

In partnership with families and community, Walla Walla Public Schools ensures a culture of equity and belonging, where every student achieves ambitious levels of learning through relevant and rigorous educational experiences.



10 Committees Developed to Operationalize the Plan

Goal #1: Ambitious Learning for All - WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

Yes I would like to be considered for this committee

Committee #1 - Collective Efficacy: Ensure a productive climate of collaboration (PLC's) where all instructional staff analyze student data, are encouraged to take risks, learn from successes/failures and continue to refine professional practices in order to maximize student learning.

Committee #2 - Guaranteed and Viable Curriculum: Ensure district-wide Promise Standards are taught, assessed and met for every student.

Committee #3 - Proficient Elementary Readers: Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their native language by the end of 2nd grade.

Goal #2: Relevant and Rigorous Experience - WWPS commits to ensure that all students will receive a relevant and rigorous educational experience, where senior graduates with 21st century-skills and a post-secondary plan to enroll in college or attain gainful employment after high school.

Yes I would like to be considered for this committee

Committee #4 - Post Secondary Plans: Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.

Committee #5 - Access to Rigorous Curriculum and Courses: Intentionally advocate and promote student access to rigorous and challenging courses by expanding opportunities to accelerate learning for all students. Increase integrated honors course offerings, where students access advanced levels of rigor while in a traditional setting. Increase access to and the number of college credit bearing classes and industry certifications available.

Committee #6 - Developing 21st Century Skills: Collaborate with industry and post-secondary partners to develop and implement a PK-12 set of 21st Century Skill Promise Standards. Expand student internship opportunities and exposure through increased partnerships with business and industry.

Goal #3: Culture of Equity and Belonging - WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

Yes I would like to be considered for this committee

Committee #7 - A Culture of Belonging and Equity: Continue to promote, prioritize and celebrate "We All Belong Here" strategies. Prioritize and promote the building of positive adult-student relationships and connection. Implement culturally responsive practices and curriculum.

Committee #8 - Implementing Inclusionary Practices: Facilitate training, support and implementation of inclusionary practices and Universal Design for Learning in order to increase access and opportunity for all students.

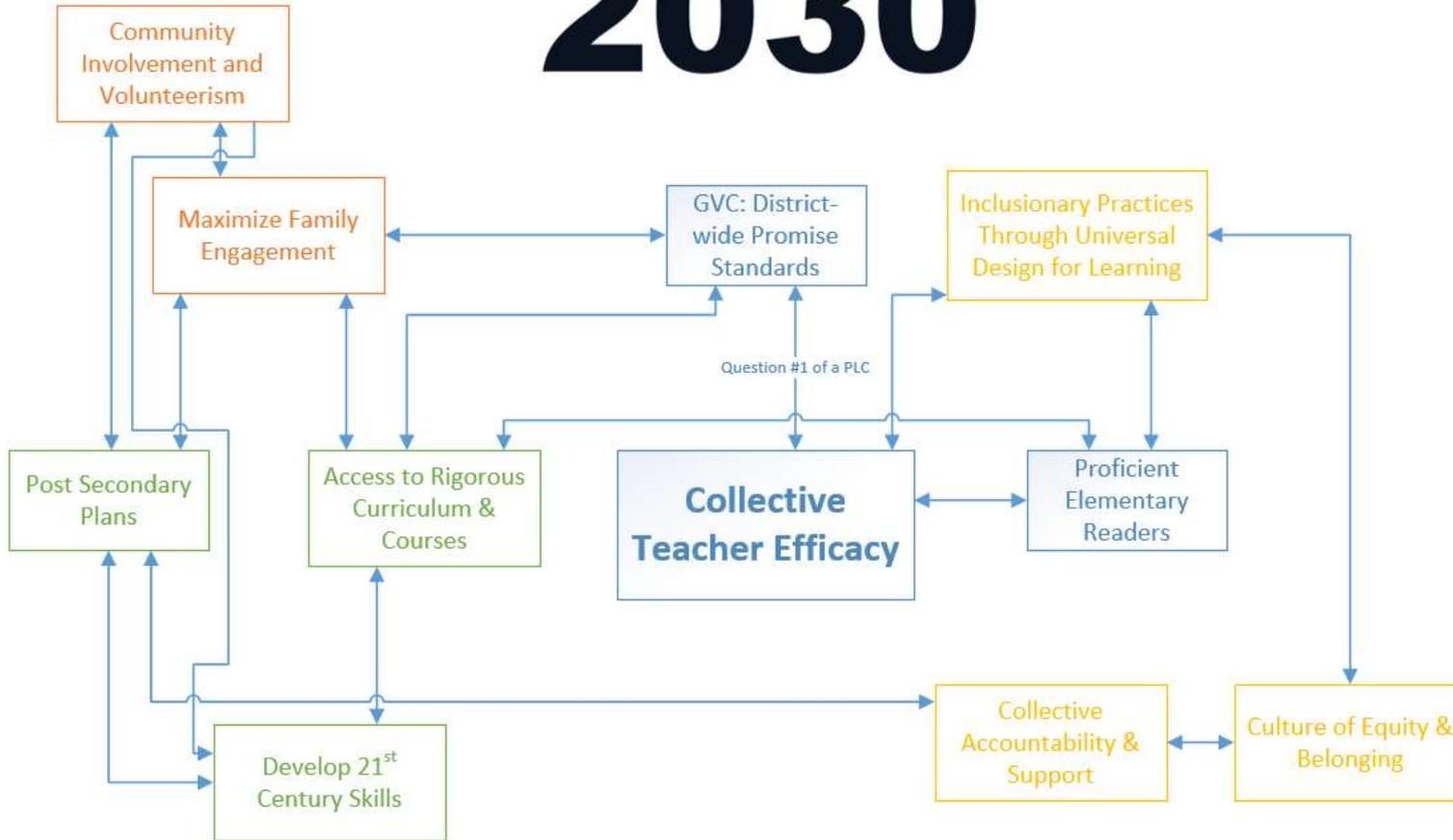
Committee #9 - Ensuring a Culture of Support and Collective Accountability: In order to ensure a safe and supportive learning environment, all staff will implement PBIS (Positive Behavioral Interventions and Support) strategies, trauma-informed practices and building-level behavior plans with fidelity.

Goal #4: Partnerships with Family and Community - WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience. **50**

Yes I would like to be considered for this committee

Committee #10 -Maximizing Family and Community Involvement: Implement systems and opportunities to maximize family engagement with schools and each other. Increase two-way outreach, support and access to maximize family inclusion in their child's learning and post-secondary plans. Promote family involvement in after school activities/extra-curricular experiences. Advance systems, outreach and opportunities in order to increase volunteerism and community inclusion across our schools. Implement training and coordination to maximize effectiveness and the experience for volunteers and the schools/classrooms they serve.

VISION 2030



Initiative Planning Development and Approval Timeline

		Plan Review and Board Approval Timeline
G o a l # 1	Strategy #1 - Collective Efficacy: Ensure a productive climate of collaboration (PLC's) where all instructional staff analyze student data, are encouraged to take risks, learn from successes/failures and continue to refine professional practices in order to maximize student learning.	June 6
	Strategy #2 - Guaranteed and Viable Curriculum: Ensure district-wide Promise Standards are taught, assessed and met for every student.	August 15
	Strategy #3 - Proficient Elementary Readers: Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their language of instruction by the end of 2nd grade.	October 24
G o a l # 2	Strategy #4 - Post Secondary Plans: Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.	September 5
	Strategy #5 - Access to Rigorous Curriculum and Courses: Intentionally advocate and promote student access to rigorous and challenging courses by expanding opportunities to accelerate learning for all students. Increase integrated honors course offerings, where students access advanced levels of rigor while in a traditional setting. Increase access to and the number of college credit bearing classes and industry certifications available.	October 24
	Strategy #6 - Developing 21st Century Skills: Collaborate with industry and post-secondary partners to develop and implement a PK-12 set of 21st Century Skill Promise Standards. Expand student internship opportunities and exposure through increased partnerships with business and industry.	September 5
G o a l # 3	Strategy #7 - A Culture of Belonging and Equity: Continue to promote, prioritize and celebrate "We All Belong Here" strategies. Prioritize and promote the building of positive adult-student relationships and connection. Implement culturally responsive practices and curriculum.	August 15
	Strategy #8 - Implementing Inclusionary Practices: Facilitate training, support and implementation of inclusionary practices and Universal Design for Learning in order to increase access and opportunity for all students.	June 6
	Strategy #9 - Ensuring a Culture of Support and Collective Accountability: In order to ensure a safe and supportive learning environment, all staff will implement PBIS (Positive Behavioral Interventions and Support) strategies, trauma-informed practices and building-level behavior plans with fidelity.	September 19
G o a l # 4	Strategy #10 -Maximizing Family and Community Involvement: Implement systems and opportunities to maximize family engagement with schools and each other. Increase two-way outreach, support and access to maximize family inclusion in their child's learning and post-secondary plans. Promote family involvement in after school activities/extra-curricular experiences.	September 19
	Strategy #11 - Advance systems, outreach and opportunities in order to increase volunteerism and community inclusion across our schools. Implement training and coordination to maximize effectiveness and the experience for volunteers and the schools/classrooms they serve.	June 6

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- A Guaranteed and Viable Curriculum
 - “Ensure district-wide Promise Standards are taught, assessed and met for every student” (Vision 2030)

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

■ Committee Makeup

- Angela Bona, Casey Monahan, Clayton Hudiburg, Chris Schumacher, Donnetta Elsasser, Helen Cantero, Iris Salazar, Jazmin Lopez, John Schumacher, Michelle Carpenter, Seth Ahrens, Shannon Jones, Scott Kasenga, Stacey Klingenberg, Tracy Walmsley, Matt Manley

■ Committee Process

- Over the course of multiple meetings, the committee worked in small cross-level groups to develop guidance for the following:
 - How do we ensure district-wide promise standards are developed? How do we ensure district-wide promise standards are reviewed/revise?
 - How do we ensure district-wide promise standards are taught? How do we ensure district-wide promise standards are assessed? How do we ensure district-wide promise standards are met?
 - How do we ensure communication of student growth related to the promise standards with our colleagues, students and families?

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

Guaranteed and Viable Curriculum

What will a successful, full implementation of this strategy look like in 2030?

Our ultimate goal is that all students demonstrate proficiency on grade/subject promise standards. Full implementation will ensure all students, staff and families are aware of the significance of promise standards and serve as partners in the work to ensure mastery. This success will be facilitated by timely ongoing communication between teachers and students, and teachers and families, student by student and standard by standard.

55

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- What specific actions will need to occur to achieve the Vision 2030 stretch goal?
 - Skyward Promise Standard reporting feature developed and staff trained by late fall
 - Parents/students communicated with and trained on accessing Promise Standards through Skyward by late fall
 - Building administration and Guiding Coalitions trained in 5Lab Promise Standard tracking and analysis
 - Common assessments across schools with rubrics developed, shared and used
 - Identification of K-12 science promise standards (follows year of adoption and instruction)
 - Teachers track student growth toward mastery of promise standards in a timely manner so interventions and extensions occur in a timely manner
 - Timely ongoing communication with families about student progress on promise standards via Skyward
 - Ensure new teachers have onboarding about promise standards from induction program and their teammates
 - Promise standards posted for students, in student friendly language, in each classroom in content areas where they are already identified
 - Beginning of year review of promise standards by teams
 - End of year review of promise standards - using data to determine possible revisions

56

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- What specific resources or supports are needed?
 - Curriculum Coordinator and team/content leads to lead identification and/or review of promise standards
 - Continue strong curriculum vetting process to ensure board-adopted core materials and then work with TL to find necessary supplemental materials to help fill any holes
 - Built in annual BOY time for job/course alike teams to come together to annually calibrate around promise standards
 - Built in annual EOY time for team leads to come together to revisit proficiency maps and unit plans and calibrate vertically

57

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

- How will growth/success be measured, tracked and reported?
 - Board review of PK-10 promise standard attainment in reading and math by standard (Fall, Winter and Spring).
 - Targets/benchmarks established after year 1
 - Annual EES Survey (family): Monitor for Progress
 - “This school communicates with me about my student's progress”

58

Goal 1

Ambitious Learning for All

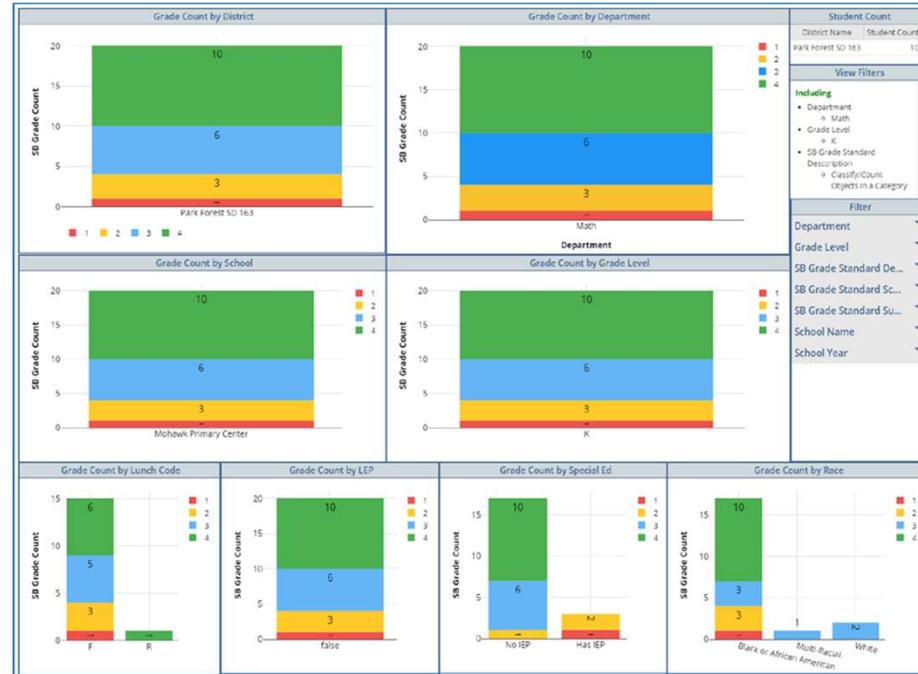
OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

Class Grades	
Class	YR
ATTENDANCE 3RD GRADE Period 1 (8:00 AM - 10:00 AM)	
ELA - PROMISE STANDARDS	
RF.3.3: Know and apply grade level p...	
RF.3.4: Read with sufficient accuracy ...	
RL.3.2: Recount stories, including fab...	
RL.3.3: Describe characters in a story...	
RI.3.1: Ask and answer questions to ...	
RI.3.2: Determine the main idea of a t...	
W.3.2: Write informative/explanatory te...	
W.3.2.A: Introduce a topic and group r...	
W.3.2.C: Use linking words and phras...	
L.3.4: Determine or clarify the meanin...	
MATH - PROMISE STANDARDS	
OAA.1: Interpret products of whole nu...	
OAA.2: Interpret whole-number quoti...	
OAB.6: Understand division as unkn...	
OAC.7: Fluently multiply and divide wi...	
NBT.A.2: Fluently add and subtract wi...	
NFA.1: Understand a fraction as the q...	
NFA.2: Understand a fraction as a nu...	
MD.A.1: Tell and write time to the min...	
MD.C.7.A: Find the area of rectangle ...	



Vision 2030: Strategic Planning Implementation Framework and Action Plan

Goal: Ambitious Learning for All		Achieved Through: A Guaranteed and Viable Curriculum	Committee Lead: Christy
Strategy Statement: Ensure district-wide Promise Standards are taught, assessed and met for every student			
Committee Membership: Angela Bona, Casey Monahan, Clayton Hudiburg, Chris Schumacher, Donnetta Elsasser, Helen Cantero, Iris Salazar, Jazmin Lopez, John Schumacher, Michelle Carpenter, Seth Ahrens, Shannon Jones, Scott Kasenga, Stacey Klingenberg, Tracy Walmsley, Matt Manley			
Brief Description of Committee Work and Process: Over the course of four meetings, the committee worked in small cross level groups to develop guidance for the following: <ul style="list-style-type: none"> How do we ensure district-wide promise standards are developed? How do we ensure district-wide promise standards are reviewed/revised? How do we ensure district-wide promise standards are taught? How do we ensure district-wide promise standards are assessed? How do we ensure district-wide promise standards are met? How do we ensure communication of student growth related to the promise standards with our colleagues, students and families? 			
Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like in 2030? Our ultimate goal is that all students demonstrate proficiency on grade/subject promise standards. Full implementation will ensure all students, staff and families are aware of the significance of promise standards and serve as partners in the work to ensure mastery. This success will be facilitated by timely ongoing communication between teachers and students, and teachers and families, student by student and standard by standard.			
What specific actions will need to occur to achieve the Vision 2030 Stretch Goal?	2023-24 School Year	2024-29 School Year	
	<ul style="list-style-type: none"> Skyward Promise Standard reporting feature developed and staff trained by late fall Parents/students communicated with and trained on accessing Promise Standards through Skyward by late fall Building administration and Guiding Coalitions trained in 5Lab Promise Standard tracking and analysis Common assessments across schools with rubrics developed, shared and used Identification of K-12 science promise standards (follows year of adoption and instruction) Teachers track student growth toward mastery of promise standards in a timely manner so interventions and extensions occur in a timely manner Timely ongoing communication with families about student progress on promise standards via Skyward Ensure new teachers have onboarding about promise standards from induction program and their teammates Promise standards posted for students, in student friendly language, in each classroom in content areas where they are already identified Beginning of year review of promise standards by teams End of year review of promise standards - using data to determine possible revisions 	<ul style="list-style-type: none"> Common assessments across schools with rubrics consistently shared and revised Annual beginning and end of year review of identified promise standards, proficiency maps and unit plans Ensure new teachers have onboarding about promise standards from induction program and their teammates Teachers track student growth toward mastery of promise standards in a timely manner so interventions and extensions happen in a timely manner Students track their progress toward mastery of promise standards Timely ongoing communication with families about student progress on promise standards via Skyward Promise standards posted for students in each classroom Identification of promise standards for new core curriculum following year 1 of implementation 	
Who are the key personnel, people who will help lead this work?	<ul style="list-style-type: none"> Guiding Coalitions with support from principals, Teaching and Learning staff, Teacher leaders for content areas (at elementary 1 member of a collaborative team for ELA, another member for math), content TOSAs when staffing/funding is available 		
What specific resources or supports are needed to accomplish the above-described actions?	<ul style="list-style-type: none"> Curriculum Coordinator and team/content leads to lead identification and/or review of promise standards Continue strong curriculum vetting process to ensure board-adopted core materials and then work with TL to find necessary supplemental materials to help fill any holes Built in annual BOY time for job/course alike teams to come together to annually calibrate around promise standards Built in annual EOY time for team leads to come together to revisit proficiency maps and unit plans and calibrate vertically 		
How will growth/success be measured, tracked and reported?	Measured/Reported: <ul style="list-style-type: none"> Board review of PK-10 promise standard attainment in reading and math by standard (Fall, Winter and Spring). Annual EES Survey (family): Monitor for Progress: "This school communicates with me about my student's progress" 		
Estimated funding necessary	\$50K annually from Title/LAP funding.		

Goal 1

Ambitious Learning for All

OUTCOME STATEMENT:

WWPS prioritizes a districtwide culture where staff collaborate with their peers to ensure high quality instruction, analyze and respond to student learning needs, and maintain a collective sense of urgency around high achievement for all.

ACHIEVED THROUGH:

- Collective Efficacy
- A Guaranteed and Viable Curriculum
- Proficient Elementary Readers

■ Questions?

Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

- A Culture of Belonging and Equity
 - “Continue to promote, prioritize and celebrate ‘We All Belong Here’ strategies, prioritize and promote the building of positive adult-student relationships and connection and implement culturally responsive practices and curriculum ” (Vision 2030)

Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

■ Committee Makeup:

- Julie Perron, Amy Hartford, Amy Kasenga, Cesar Hernandez, Felipe Virrueta, Samantha Ruiz, Eva Maxwell, Carrie LaRoy, Claudia Salazar, Gonzalo Fernandez Pinillos, Justin Vernon, Kim Kelsay, Marilyn Melgoza, Erin Dorso, Yuri Can, Sadie Tonn, Stella Billingsley, Turner Van Slyke

■ Committee Process:

- The committee met multiple time in person in addition to collaborating and sharing information digitally. Our work has been with whole group, small group and partner work, focusing on the strategy statements and action plans associated with a Culture of Equity and Belonging.

Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

- Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like?
 - By 2030, a culture of equity and belonging will be understood and upheld by adults and students alike, with an intentional focus on “We All Belong Here” strategies and positive connections (adult to adult, adult to student and student to student), with culturally responsive experiences that recognize and respect the assets and strengths we bring with our lived experiences, culture, language, race and expressions of identity.

64

Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

- What specific actions will need to occur to achieve the Vision 2030 stretch goal?
 - Continue to promote and engage in Building Belonging Student Recognition. Add Building Belonging Staff and Community Recognition.
 - Develop and teach protocols for “Courageous Conversations” and “Upstander” Guidelines.
 - Expand (based on staff and student input and experiences) Building Belonging Scenarios for Table Top Activities that use the developed protocols.
 - Revise “Hotline” to be more inclusive-so that students can call the hotline and ensure training for staff “point people”.
 - Increase Student Voice on EAC, curriculum adoption committees and ensure each school maintains a student advisory council.
 - School board researches, engages, develops and adopts a district Equity/Inclusivity policy (Year 2).
 - Develop custom survey question specifically focused on issues of equity and belonging for the EES survey.
 - Develop and deliver professional development and training for cultural competency, diversity, equity and inclusion (CCDEI) for all staff, aligned with state guidelines.

65

Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

- What specific resources or supports are needed?
 - Planning time for EESE task force and others
 - Substitutes for planning/release time
 - Support in the development of the CCDEI training modules
 - WSSDA/School Board leadership for board policy development

Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

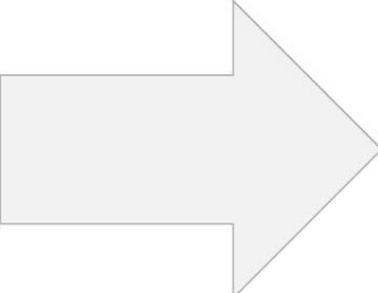
ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

- How will growth/success be measured, tracked and reported?
 - Annual EES Survey(student by race/ethnicity): Monitor for Progress:
 - Belonging and Identity question bank
 - "There's at least one adult in this school I can talk to if I have a problem"
 - Annual EES Survey (family by race/ethnicity): Monitor for Progress
 - "This school provides a caring/supportive environment for my student"
 - Annual EES Survey (staff): Monitor for Progress
 - Custom: "We are provided training to support culturally responsive practices and curriculum"

67

Vision 2030: Strategic Planning Implementation Framework and Action Plan

Goal: Culture of Equity and Belonging		Achieved Through: A Culture of Equity and Belonging		Committee Lead: Julie Perron	
Goal #3 Outcome Statement:		WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.			
Strategy Statements: Continue to promote, prioritize and celebrate "We All Belong Here" strategies. Prioritize and promote the building of positive adult-student relationships and connection. Implement culturally responsive practices and curriculum.					
Committee Membership: Julie Perron, Amy Hartford, Amy Kasenga, Cesar Hernandez, Felipe Virrueta, Samantha Ruiz, Eva Maxwell, Carrie LaRoy, Claudia Salazar, Gonzalo Fernandez Pinillos, Justin Vernon, Kim Kelsay, Marilyn Melgoza, Erin Dorso, Yuri Can, Sadie Tonn, Stella Billingsley, Turner Van Slyke					
Brief Description of Committee Work and Process: The committee met multiple time in person in addition to collaborating and sharing information digitally. Our work has been with whole group, small group and partner work, focusing on the strategy statements and action plans associated with a Culture of Equity and Belonging.					
Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like in 2030? By 2030, a culture of equity and belonging will be understood and upheld by adults and students alike, with an intentional focus on "We All Belong Here" strategies and positive connections (adult to adult, adult to student and student to student), with culturally responsive experiences that recognize and respect the assets and strengths we bring with our lived experiences, culture, language, race and expressions of identity.					
	2023-24 School Year		2024-25 School Year		2025-29 School Year
What specific actions will need to occur to achieve the Vision 2030 Stretch Goal?	<p>Continue to promote and engage in Building Belonging Student Recognition. Add Building Belonging Staff and Community Recognition.</p> <p>Develop and teach protocols for "Courageous Conversations" and "Upstander" Guidelines.</p> <p>Expand (based on staff and student input and experiences) Building Belonging Scenarios for Table Top Activities that use the developed protocols.</p> <p>Revise "Hotline" to be more inclusive-so that students can call the hotline, and also so that staff "point" people reflect our vision.</p> <p>Increase Student Voice on EAC, curriculum adoption committees and ensure each school maintains a student advisory council.</p> <p>Develop custom survey questions specifically focused on issues of equity and belonging for the EES survey.</p> <p>Develop and deliver professional development and training for cultural competency, diversity, equity and inclusion (CCDEI) for all staff, aligned with state guidelines.</p>		<p>Continue to promote and engage in Building Belonging Student, Staff and Community recognition.</p> <p>Refresh Protocols for "Courageous Conversations" and "Upstander" Guidelines based on student and staff data.</p> <p>Annually refresh Building Belonging Scenarios and how to "table top" with protocols.</p> <p>Re-introduce "hotline" concept to be more inclusive, and promote belonging and inclusive practices.</p> <p>Continue leveraging Student Voice.</p> <p>Monitor survey response for improvement.</p> <p>Provide professional development and training for CCDEI for all new staff.</p> <p>School Board researches, engages and develops Equity/Inclusion policy for adoption.</p>		
Who are the key personnel, people who will help lead this work?	EESE Task Force, Equity and Access Committee (EAC), Student Representatives and Principals				
What specific resources or supports are needed to accomplish the above-described actions?	Planning time for EESE task force and others, substitutes for planning time, development of the CCDEI training modules				
How will growth/success be measured, tracked and reported?	<p>Annual EES Survey(student by race/ethnicity): Monitor for Progress: Belonging and Identity question bank "There's at least one adult in this school I can talk to if I have a problem" Annual EES Survey (family by race/ethnicity): Monitor for Progress "This school provides a caring/supportive environment for my student" Annual EES Survey (staff): Monitor for Progress Custom: "We are provided training to support culturally responsive practices and curriculum"</p>				
Estimated funding necessary	Planning time and substitute costs when necessary				



Goal 3

Culture of Equity and Belonging

OUTCOME STATEMENT:

WWPS ensures an equitable educational experience where all students feel a sense of belonging and voice as they develop connections with peers and adults in a safe, supportive, inclusive and culturally responsive learning environment.

ACHIEVED THROUGH:

- A Culture of Belonging and Equity
- Implementing Inclusionary Practices
- Ensuring a Culture of Support and Collective Accountability

■ Questions?

Initiative Planning Development and Approval Timeline

		Plan Review and Board Approval Timeline
G o a l # 1	Strategy #1 - Collective Efficacy: Ensure a productive climate of collaboration (PLC's) where all instructional staff analyze student data, are encouraged to take risks, learn from successes/failures and continue to refine professional practices in order to maximize student learning.	June 6
	Strategy #2 - Guaranteed and Viable Curriculum: Ensure district-wide Promise Standards are taught, assessed and met for every student.	August 15
	Strategy #3 - Proficient Elementary Readers: Successfully train staff and implement science of reading literacy strategies, interventions and supports to ensure students are fluent readers in their language of instruction by the end of 2nd grade.	October 24
G o a l # 2	Strategy #4 - Post Secondary Plans: Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.	September 5
	Strategy #5 - Access to Rigorous Curriculum and Courses: Intentionally advocate and promote student access to rigorous and challenging courses by expanding opportunities to accelerate learning for all students. Increase integrated honors course offerings, where students access advanced levels of rigor while in a traditional setting. Increase access to and the number of college credit bearing classes and industry certifications available.	October 24
	Strategy #6 - Developing 21st Century Skills: Collaborate with industry and post-secondary partners to develop and implement a PK-12 set of 21st Century Skill Promise Standards. Expand student internship opportunities and exposure through increased partnerships with business and industry.	September 5
G o a l # 3	Strategy #7 - A Culture of Belonging and Equity: Continue to promote, prioritize and celebrate "We All Belong Here" strategies. Prioritize and promote the building of positive adult-student relationships and connection. Implement culturally responsive practices and curriculum.	August 15
	Strategy #8 - Implementing Inclusionary Practices: Facilitate training, support and implementation of inclusionary practices and Universal Design for Learning in order to increase access and opportunity for all students.	June 6
	Strategy #9 - Ensuring a Culture of Support and Collective Accountability: In order to ensure a safe and supportive learning environment, all staff will implement PBIS (Positive Behavioral Interventions and Support) strategies, trauma-informed practices and building-level behavior plans with fidelity.	September 19
G o a l # 4	Strategy #10 -Maximizing Family and Community Involvement: Implement systems and opportunities to maximize family engagement with schools and each other. Increase two-way outreach, support and access to maximize family inclusion in their child's learning and post-secondary plans. Promote family involvement in after school activities/extra-curricular experiences.	September 19
	Strategy #11 - Advance systems, outreach and opportunities in order to increase volunteerism and community inclusion across our schools. Implement training and coordination to maximize effectiveness and the experience for volunteers and the schools/classrooms they serve.	June 6

70

MONTHLY REVENUE REPORT

MONTH	LOCAL TAXES	LOCAL NONTAX	STATE GEN PURP	FED GEN PURP	FED SPEC PURP	REV (SD)	REV (OTHER)	TOTAL PROJ.	TOTAL ACT.	VARIANCE	
SEP PROJECTED	\$ 233,596	\$ 49,582	\$ 5,621,056	\$ 5,777	\$ 259,900	\$ 32,845	\$ -	\$ 6,202,755		\$ -	0.00%
SEP ACTUAL	\$ 233,596	\$ 49,582	\$ 5,621,056	\$ 5,777	\$ 259,900	\$ 32,845			\$ 6,202,755	\$ -	YTD
OCT PROJECTED	\$ 3,470,341	\$ 44,457	\$ 5,356,255	\$ 5,783	\$ 887,573	\$ 10,500	\$ -	\$ 9,774,909		\$ 133,222	1.36%
OCT ACTUAL	\$ 3,606,659	\$ 57,322	\$ 5,352,766	\$ 5,874	\$ 873,606	\$ 11,904			\$ 9,908,131	\$ 133,222	YTD
NOV PROJECTED	\$ 650,111	\$ 97,090	\$ 4,210,183	\$ 5,783	\$ 646,255	\$ 4,695	\$ -	\$ 5,614,117		\$ (499,810)	-8.90%
NOV ACTUAL	\$ 562,055	\$ 206,376	\$ 3,662,287	\$ 5,875	\$ 665,462	\$ 12,252			\$ 5,114,307	\$ (366,588)	YTD
DEC PROJECTED	\$ 64,780	\$ 36,660	\$ 5,941,119	\$ 5,783	\$ 1,145,635	\$ 9,978	\$ -	\$ 7,203,955		\$ 1,234,898	17.14%
DEC ACTUAL	\$ 45,036	\$ 39,106	\$ 6,740,070	\$ 5,875	\$ 1,593,310	\$ 15,456			\$ 8,438,853	\$ 868,310	YTD
JAN PROJECTED	\$ 27,762	\$ 31,594	\$ 5,934,562	\$ 5,783	\$ 960,651	\$ 3,320	\$ -	\$ 6,963,672		\$ 85,885	1.23%
JAN ACTUAL	\$ 24,642	\$ 60,910	\$ 5,932,083	\$ 5,530	\$ 1,017,002	\$ 9,389			\$ 7,049,557	\$ 954,195	YTD
FEB PROJECTED	\$ 38,174	\$ 21,440	\$ 5,964,039	\$ 5,783	\$ 1,214,575	\$ 6,084	\$ -	\$ 7,250,095		\$ 444,353	6.13%
FEB ACTUAL	\$ 189,031	\$ 33,629	\$ 6,186,939	\$ 6,378	\$ 1,265,665	\$ 12,806			\$ 7,694,448	\$ 1,398,547	YTD
MAR PROJECTED	\$ 1,272,458	\$ 163,065	\$ 5,957,289	\$ 5,783	\$ 1,023,851	\$ 1,660	\$ -	\$ 8,424,106		\$ 184,649	2.19%
MAR ACTUAL	\$ 1,217,366	\$ 120,495	\$ 6,005,531	\$ 6,378	\$ 1,242,498	\$ 16,487			\$ 8,608,755	\$ 1,583,197	YTD
APR PROJECTED	\$ 4,802,332	\$ 80,284	\$ 7,461,850	\$ 5,783	\$ 1,417,957	\$ 15,000	\$ -	\$ 13,783,206		\$ (634,017)	-4.60%
APR ACTUAL	\$ 4,389,182	\$ (10,496)	\$ 7,265,882	\$ 7,348	\$ 1,481,259	\$ 16,015			\$ 13,149,189	\$ 949,180	YTD
MAY PROJECTED	\$ 571,706	\$ 34,528	\$ 4,015,448	\$ 5,783	\$ 1,550,281	\$ 15,000	\$ -	\$ 6,192,746		\$ (545,614)	-8.81%
MAY ACTUAL	\$ 880,321	\$ 72,676	\$ 4,135,446	\$ 6,378	\$ 541,485	\$ 10,827			\$ 5,647,132	\$ 403,566	YTD
JUN PROJECTED	\$ 57,170	\$ 59,144	\$ 4,207,057	\$ 5,783	\$ 1,233,489	\$ 15,000	\$ -	\$ 5,577,643		\$ 990,660	17.76%
JUN ACTUAL	\$ 55,429	\$ 99,974	\$ 4,187,000	\$ 6,378	\$ 2,206,311	\$ 13,211			\$ 6,568,303	\$ 1,394,225	YTD
JUL PROJECTED	\$ 57,170	\$ 103,812	\$ 8,826,213	\$ 5,783	\$ 1,233,489	\$ 15,000	\$ -	\$ 10,241,467			7.00%
JUL ACTUAL									\$ -	\$ 1,394,225	YTD
AUG PROJECTED	\$ 68,600	\$ 77,672	\$ 6,956,363	\$ 2,888	\$ 1,195,443	\$ 15,000	\$ -	\$ 8,315,966			0.00%
AUG ACTUAL									\$ -	\$ 1,394,225	YTD
Total Projected	\$ 11,314,200	\$ 799,328	\$ 70,451,434	\$ 66,495	\$ 12,769,099	\$ 144,082	\$ -	\$ 95,544,637			
Adopted Budget	\$ 11,434,125	\$ 1,155,679	\$ 69,719,404	\$ 66,000	\$ 12,640,139	\$ 83,000	\$ -	\$ 95,098,347			
Variance	\$ (119,925)	\$ (356,351)	\$ 732,030	\$ 495	\$ 128,960	\$ 61,082	\$ -	\$ 446,290			
TOTAL ACTUAL	\$ 11,203,318	\$ 729,573	\$ 55,089,060	\$ 61,788	\$ 11,146,497	\$ 151,192	\$ -	\$ 78,381,430	FORECAST ACTUAL	\$	96,938,863
% collected to PRO	99.02%	91.27%	78.19%	92.92%	87.29%	104.93%	#DIV/0!	82.04%			

NOTES:

LEGEND	Above or within 2.00% of projection	Between 2.01% & 5.00% below	Below 5.01% of projection
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MONTHLY EXPENDITURE REPORT

MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL	VARIANCE
SEPTEMBER PROJECTED	\$ 6,126,524		\$ 2,586,688		\$ 8,713,212 MONTHLY	\$ - 0.00%
SEPTEMBER ACTUAL		\$ 6,126,524		\$ 2,586,688	\$ 8,713,212 YTD	\$ - 0.00%
OCTOBER PROJECTED	\$ 6,374,849		\$ 1,146,405		\$ 7,521,254 MONTHLY	\$ 0 0.00%
OCTOBER ACTUAL		\$ 6,377,085		\$ 1,144,170	\$ 7,521,254 YTD	\$ 0 0.00%
NOVEMBER PROJECTED	\$ 6,551,785		\$ 1,645,525		\$ 8,197,310 MONTHLY	\$ 584,836 7.13%
NOVEMBER ACTUAL		\$ 7,198,857		\$ 1,583,289	\$ 8,782,146 YTD	\$ 584,836 2.39%
DECEMBER PROJECTED	\$ 5,730,537		\$ 863,071		\$ 6,593,608 MONTHLY	\$ 134,322 2.04%
DECEMBER ACTUAL		\$ 6,321,727		\$ 406,203	\$ 6,727,930 YTD	\$ 719,158 2.32%
JANUARY PROJECTED	\$ 6,169,985		\$ 1,116,453		\$ 7,286,438 MONTHLY	\$ 181,229 2.49%
JANUARY ACTUAL		\$ 6,237,812		\$ 1,229,855	\$ 7,467,667 YTD	\$ 900,387 2.35%
FEBRUARY PROJECTED	\$ 6,028,640		\$ 1,044,884		\$ 7,073,524 MONTHLY	\$ 904,066 12.78%
FEBRUARY ACTUAL		\$ 6,414,691		\$ 1,562,899	\$ 7,977,590 YTD	\$ 1,804,453 3.98%
MARCH PROJECTED	\$ 6,389,930		\$ 1,232,821		\$ 7,622,751 MONTHLY	\$ (40,615) -0.53%
MARCH ACTUAL		\$ 6,440,002		\$ 1,142,134	\$ 7,582,136 YTD	\$ 1,763,838 3.33%
APRIL PROJECTED	\$ 6,239,124		\$ 1,325,251		\$ 7,564,375 MONTHLY	\$ (123,369) -1.63%
APRIL ACTUAL		\$ 6,196,678		\$ 1,244,328	\$ 7,441,006 YTD	\$ 1,640,469 2.71%
MAY PROJECTED	\$ 6,753,928		\$ 1,415,632		\$ 8,169,560 MONTHLY	\$ (176,491) -2.16%
MAY ACTUAL		\$ 6,837,101		\$ 1,155,968	\$ 7,993,069 YTD	\$ 1,463,978 2.13%
JUNE PROJECTED	\$ 6,482,792		\$ 1,546,142		\$ 8,028,934 MONTHLY	\$ (182,818) -2.28%
JUNE ACTUAL		\$ 6,465,586		\$ 1,380,530	\$ 7,846,116 YTD	\$ 1,281,160 1.67%
JULY PROJECTED	\$ 6,701,132		\$ 1,433,370		\$ 8,134,502 MONTHLY	
JULY ACTUAL					\$ - YTD	\$ 1,281,160 1.51%
AUGUST PROJECTED	\$ 6,407,891		\$ 2,686,488		\$ 9,094,379 MONTHLY	
AUGUST ACTUAL					\$ - YTD	\$ 1,281,160 1.36%
TOTAL PROJECTED	\$ 75,957,117		\$ 18,042,730		\$ 93,999,847	
ADOPTED BUDGET	\$ 74,391,445		\$ 19,076,772		\$ 93,468,217	
VARIANCE	\$ (1,565,672)		\$ 1,034,042		\$ (531,630)	
TOTAL ACTUAL		\$ 64,616,062		\$ 13,436,065	\$ 78,052,126	FORECAST ACT \$ 95,281,007
% spent to projected		85.07%		74.47%	83.03%	
Notes:						
LEGEND	Below or within 2.00%	Between 2.01% & 5.00% above			Above 5.01% of projection	

MONTHLY ENDING FUND BALANCE REPORT

DATE		Revenue	Expenditure	Ending Fund Balance	Variance		EFB Monthly Projection for Year End
Beginning Fund Balance (Projected)				\$ 6,879,949			
Beginning Fund Balance (Actual)				\$ 8,754,173			
September	PROJECTED	\$ 6,202,755	\$ 8,713,212	\$ 4,369,492			
	ACTUAL	\$ 6,202,755	\$ 8,713,212	\$ 6,243,716	\$ 1,874,224	42.89%	10.96%
October	PROJECTED	\$ 9,774,909	\$ 7,521,254	\$ 6,623,147			
	ACTUAL	\$ 9,908,131	\$ 7,521,254	\$ 8,630,592	\$ 2,007,445	30.31%	11.10%
November	PROJECTED	\$ 5,614,117	\$ 8,197,310	\$ 4,039,954			
	ACTUAL	\$ 5,114,307	\$ 8,782,146	\$ 4,962,754	\$ 922,800	22.84%	9.94%
December	PROJECTED	\$ 7,203,955	\$ 6,593,608	\$ 4,650,301			
	ACTUAL	\$ 8,438,853	\$ 6,727,930	\$ 6,673,677	\$ 2,023,376	43.51%	11.12%
January	PROJECTED	\$ 6,963,672	\$ 7,286,438	\$ 4,327,535			
	ACTUAL	\$ 7,049,557	\$ 7,467,667	\$ 6,255,566	\$ 1,928,031	44.55%	11.01%
February	PROJECTED	\$ 7,250,095	\$ 7,073,524	\$ 4,504,106			
	ACTUAL	\$ 7,694,448	\$ 7,977,590	\$ 5,972,424	\$ 1,468,318	32.60%	11.69%
March	PROJECTED	\$ 8,424,106	\$ 7,622,751	\$ 5,305,461			
	ACTUAL	\$ 8,608,755	\$ 7,582,136	\$ 6,999,044	\$ 1,693,583	31.92%	11.93%
April	PROJECTED	\$ 13,783,206	\$ 7,564,375	\$ 11,524,292			
	ACTUAL	\$ 13,149,189	\$ 7,441,006	\$ 12,707,227	\$ 1,182,935	10.26%	11.39%
May	PROJECTED	\$ 6,192,746	\$ 8,169,560	\$ 9,547,478			
	ACTUAL	\$ 5,647,132	\$ 7,993,069	\$ 10,361,290	\$ 813,812	8.52%	11.00%
June	PROJECTED	\$ 5,577,643	\$ 8,028,934	\$ 7,096,187			
	ACTUAL	\$ 6,568,303	\$ 7,846,116	\$ 9,083,476	\$ 1,987,289	28.01%	12.24%
July	PROJECTED	\$ 10,241,467	\$ 8,134,502	\$ 9,203,152			
	ACTUAL	\$ -	\$ -			0.00%	
August	PROJECTED	\$ 8,315,966	\$ 9,094,379	\$ 8,424,739			
	ACTUAL	\$ -	\$ -	\$ -		0.00%	
PRELIMINARY PROJECTED EFB		\$ 95,544,637	\$ 93,999,847	\$ 8,424,739			8.89%
ACTUALS TO DATE		\$ 78,381,430	\$ 78,052,126				
FORECASTED ACTUALS*		\$96,938,863	\$95,281,007	\$9,612,028		YEAR END PROJECTION	10.09%
Monthly Variance	Above or within 2.00% of projection		Between 2.01% & 5.00% below projection		Below 5.01% of projection		
Yr End Projection	Above 8.00%		Between 6.00% to 7.99%		Below 6.00%		

*Calculated using actuals through the current month and projected revenue and expenditures for future months. Includes August Maint Res Transfer of \$800K

Fiscal Year Budget	2023-24	2024-25 4yr Plan	2025-26 4yr Plan	2026-27 4yr Plan
Enrollment Projections	5328	5293	5258	5223
Beginning Fund Balance-Budgeted	\$ 9,300,000	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900
Local Taxes	\$ 11,719,978	\$ 12,926,065	\$ 14,105,113	\$ 14,528,630
Local Non-Tax	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000
State, General	\$ 54,224,708	\$ 56,201,423	\$ 57,097,865	\$ 57,938,637
State, Special	\$ 19,777,728	\$ 20,561,430	\$ 20,940,189	\$ 21,302,099
Federal	\$ 13,936,922	\$ 9,436,922	\$ 9,625,660	\$ 9,818,174
Other	\$ 137,000	\$ 137,000	\$ 137,000	\$ 137,000
Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540
Regular Instruction	\$ 52,192,716	\$ 51,679,864	\$ 52,376,618	\$ 52,872,742
Special Education	\$ 11,458,864	\$ 11,842,281	\$ 12,069,653	\$ 12,253,112
Vocational Ed	\$ 3,266,668	\$ 3,282,021	\$ 3,314,842	\$ 3,347,990
Skills Center	\$ 1,015,763	\$ 1,020,537	\$ 1,030,742	\$ 1,041,050
Compensatory Ed	\$ 12,386,185	\$ 12,285,544	\$ 12,521,427	\$ 12,711,753
Other Programs	\$ 684,583	\$ 687,801	\$ 701,557	\$ 715,588
Community Services	\$ 199,792	\$ 200,731	\$ 204,746	\$ 208,841
Support Services	\$ 19,880,603	\$ 19,974,042	\$ 20,373,523	\$ 20,780,993
ESSER Reductions	NA			
Expenditures	\$ 101,085,174	\$ 100,972,822	\$ 102,593,108	\$ 103,932,069
Ending Fund Balance Budgeted	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900	\$ 7,338,371
Ending Fund Balance Projected	\$ 10,010,440			
Budgeted EFB %	8.4%	7.2%	6.9%	7.1%
Projected EFB %	10.1%			

While we anticipate our 23-24 EFB to be closer to \$10.0M, the 4-year tool requires us to carry forward the budgeted EFB into the next year.

As shared prior, we forecast a 26-27 EFB of \$8.8M (8.5%)

Fiscal Year Budget		2023-24	2024-25	2025-26	2026-27	Comments
Enrollment Projections		5328	5293	5258	5223	<i>Assumes 35 FTE reduction per year which has been our historical avg</i>
	Actual/Projected IPD	3.7	3.9	2.4	1.9	
	Beginning Fund Balance-Budgeted	\$ 9,300,000	\$ 8,494,162	\$ 5,729,523	\$ 3,962,913	
	Beginning Fund Balance-Projected	\$ 9,300,000	\$ 10,010,440	\$ 8,783,458	\$ 8,579,179	
	Local Taxes	\$ 11,719,978	\$ 12,926,065	\$ 14,105,113	\$ 14,528,630	<i>Assumes EP and O levy renewal at \$2.50 rate in fy 25-27</i>
	Local Non-Tax	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	\$ 1,283,000	<i>Assume flat revenue assumption</i>
	State, General	\$ 54,224,708	\$ 56,201,423	\$ 57,097,865	\$ 57,938,637	<i>Assumes known proto enhancements, loss of exp factor and LEA decreases</i>
	State, Special	\$ 19,777,728	\$ 20,561,430	\$ 20,940,189	\$ 21,302,099	<i>Assumes known proto enhancements, loss of exp factor</i>
	Federal	\$ 13,936,922	\$ 9,436,922	\$ 9,625,660	\$ 9,818,174	<i>ESSER rolls off in 24, assumes 2% inflation in 25-26 and 26-27</i>
	Other	\$ 137,000	\$ 137,000	\$ 137,000	\$ 137,000	<i>Assumes flat revenue</i>
	Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540	
						<i>Assumes IPD raises, minimal fte reduction through attrition as a result of roll off of ESSER III in 24-25, min fte reduction in 25-27 as a result of 70 less fte</i>
	Regular Instruction	\$ 52,192,716	\$ 52,466,867	\$ 53,174,231	\$ 53,682,479	<i>Assumes IPD raises</i>
	Special Education	\$ 11,458,864	\$ 12,022,621	\$ 12,253,455	\$ 12,439,707	<i>Assumes IPD raises</i>
	Vocational Ed	\$ 3,266,668	\$ 3,332,001	\$ 3,365,321	\$ 3,398,975	<i>Assumes IPD raises</i>
	Skills Center	\$ 1,015,763	\$ 1,036,078	\$ 1,046,439	\$ 1,056,903	<i>Assumes IPD raises</i>
	Compensatory Ed	\$ 12,386,185	\$ 12,472,634	\$ 12,712,109	\$ 12,905,333	<i>Assumes IPD raises</i>
	Other Programs	\$ 684,583	\$ 698,275	\$ 712,240	\$ 726,485	<i>Assumes small inflationary increase</i>
	Community Services	\$ 199,792	\$ 203,788	\$ 207,864	\$ 212,021	<i>Assumes small inflationary increase</i>
	Support Services	\$ 19,880,603	\$ 20,278,215	\$ 20,683,779	\$ 21,097,455	<i>Assumes IPD raises for support staff</i>
	ESSER Reductions	NA	NA	NA	NA	
	Expenditures	\$ 101,085,174	\$ 102,510,479	\$ 104,155,438	\$ 105,519,358	
	Ending Fund Balance Budgeted	\$ 8,494,162	\$ 5,729,523	\$ 3,962,913	\$ 2,651,095	
	Ending Fund Balance Projected	\$ 10,010,440	\$ 8,783,458	\$ 8,579,179	\$ 8,850,152	<i>Results in a projected growth in EFB by 2026-27</i>
	Budgeted EFB %	8.4%	5.6%	3.8%	2.5%	
	Projected EFB %	10.1%	8.7%	8.4%	8.5%	<i>Includes \$800K maintenance reserve transfer every year</i>



RESOLUTION #09-2023

August 15, 2023

2023-2024 BUDGET ADOPTION

WHEREAS, RCW28A.505.060 and WAC 392-123-054 requires the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

WHEREAS, public notice was published announcing that on August 15, 2023, the Board of Directors of Walla Walla School District No. 140, Walla Walla County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2023-2024 fiscal budget of the district.

WHEREAS RCW 28A.505 requires school districts to disclose the following:

- The amount of state funding to be received by the district(A): \$6,651,764.85
- The amount the district proposes to spend for materials, supplies, and operating costs(B): \$12,567,014
- Difference between the amounts: \$-5,915,249.15
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement:
NA

THEREFORE, BE IT RESOLVED the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the final appropriation level of expenditures for each fund in 2023-2024 will be as follows:

General Fund	\$ 101,085,174
Associated Student Body	\$ 509,742
Debt Service	\$ 4,639,200
Capital Projects	\$ 4,680,000
Transportation Vehicle	\$ 750,000

THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the four-year financial forecast is as follows:

Fiscal Year Budget	2023-24	2024-25	2025-26	2026-27
	budgeted			
Enrollment	5328	5293	5258	5223
General Fund				
Beginning Fund Balance	\$ 9,300,000	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900
Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540
Expenditures	\$ (101,885,174)	\$ (101,772,821)	\$ (103,393,108)	\$ (104,732,069)
Ending Fund Balance	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900	\$ 7,338,371
Associated Student Body				
Beginning Fund Balance	\$ 540,000	\$ 461,770	\$ 383,540	\$ 305,310
Revenues	\$ 431,512	\$ 431,512	\$ 431,512	\$ 431,512
Expenditures	\$ (509,742)	\$ (509,742)	\$ (509,742)	\$ (509,742)
Ending Fund Balance	\$ 461,770	\$ 383,540	\$ 305,310	\$ 227,080

Debt Service Fund

Beginning Fund Balance	\$ 2,550,000	\$ 3,061,800	\$ 3,213,730	\$ 3,370,600
Revenues	\$ 5,151,000	\$ 4,881,880	\$ 4,976,820	\$ 5,075,590
Expenditures	\$ (4,639,200)	\$ (4,729,950)	\$ (4,819,950)	\$ (4,908,700)
Ending Fund Balance	\$ 3,061,800	\$ 3,213,730	\$ 3,370,600	\$ 3,537,490

Capital Projects Fund

Beginning Fund Balance	\$ 5,000,000	\$ 865,000	\$ 865,000	\$ 865,000
Revenues	\$ 865,000	\$ 820,000	\$ 820,000	\$ 820,000
Expenditures	\$ (5,000,000)	\$ (820,000)	\$ (820,000)	\$ (820,000)
Ending Fund Balance	\$ 865,000	\$ 865,000	\$ 865,000	\$ 865,000

Transportation Vehicle Fund

Beginning Fund Balance	\$ 300,000	\$ 5,000	\$ 5,000	\$ 5,000
Revenues	\$ 455,000	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures	\$ (750,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Ending Fund Balance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

WALLA WALLA SCHOOL DISTRICT NO. 140
Walla Walla County, Washington

Derek Sarley, School Board President

ATTEST: _____
Dr. Wade Smith, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 15, 2023

Walla Walla Public Schools District No.140

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Walla Walla Public Schools School District No. 140 of Walla Walla County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

78

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/04/2023

Walla Walla Public Schools District No.140

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	101,079,336	431,512	5,151,000	865,000	455,000
Total Appropriation (Expenditures)	101,085,174	509,742	4,639,200	4,680,000	750,000
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	320,000	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	-805,837	-78,230	511,800	-4,135,000	-295,000
Beginning Total Fund Balance	9,300,000	540,000	2,550,000	5,000,000	300,000
Ending Total Fund Balance	8,494,162	461,770	3,061,800	865,000	5,000
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	11,856,999	0	0	0	79 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	11,856,999	XXXXX	4,791,000	0	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.

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,490.80		5,382.02		5,327.82	
FTE Certificated Employees	423.800		408.988		405.150	
FTE Classified Employees	284.645		296.281		283.499	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	95,715,121		95,098,347		101,079,336	
Total Expenditures	94,522,984		93,468,217		101,085,174	
Total Beginning Fund Balance	8,362,036		6,879,949		9,300,000	
Total Ending Fund Balance	8,754,173		7,710,079		8,494,162	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	43,602,522	46.13	46,490,838	49.74	48,350,817	47.83
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	3,841,899	3.80
Special Education Instruction	10,567,754	11.18	10,052,026	10.75	11,458,864	11.34
Vocational Instruction	3,084,167	3.26	3,230,954	3.46	3,266,668	3.23
Skill Center Instruction	948,855	1.00	809,488	0.87	1,015,763	1.00
Compensatory Education	9,984,432	10.56	9,592,393	10.26	12,386,185	12.25
Other Instructional Programs	548,597	0.58	538,513	0.58	684,583	0.68
Community Services	145,632	0.15	149,224	0.16	199,792	0.20
Support Services	19,095,577	20.20	18,237,360	19.51	19,880,603	19.67
Total - Program Groups	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	54,545,902	57.71	55,505,577	59.38	59,038,835	58.41
Teaching Support	11,989,084	12.68	11,342,767	12.14	13,165,543	13.02
Other Supportive Activities	15,316,959	16.20	14,585,058	15.60	16,037,372	15.87
Building Administration	4,718,640	4.99	4,662,318	4.99	4,881,249	4.83
Central Administration	7,366,190	7.79	7,372,497	7.89	7,962,175	7.88
Total - Activity Groups	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00

Budgeted was 304 but actuals were less due to COVID impacts

This year's actuals were ~415 certs

No longer includes TK

Budgeted EFB (but will actually be closer to \$10.0M)

Projected 22-23 EFB (BFB for 23-24)

ESSER III

Increased due to connections grant, LAP increases, nat boards stipend and grant capacity

80

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	37,661,068	39.84	35,736,422	38.23	40,059,856	39.63
Classified Salaries	16,427,907	17.38	16,165,192	17.29	17,845,003	17.65
Employee Benefits and Payroll Taxes	21,966,044	23.24	22,489,831	24.06	22,324,670	22.09
Supplies, Instructional Resources and Noncapitalized Items	6,580,984	6.96	7,215,459	7.72	7,802,260	7.72
Purchased Services	9,915,871	10.49	9,685,571	10.36	10,832,684	10.72
Travel	383,086	0.41	498,453	0.53	582,253	0.58
Capital Outlay	1,588,025	1.68	1,677,289	1.79	1,638,448	1.62
Total - Objects	94,522,984	100.00	93,468,217	100.00	101,085,174	100.00

80% of budget goes to staff salary and benefits. When including contracted staff as well (under purchased services), that number is closer to 85%

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	414.42	400.89	331.51
2. Grade 1	333.87	331.92	331.51
3. Grade 2	389.33	334.35	352.00
4. Grade 3	393.03	390.56	346.00
5. Grade 4	367.98	392.57	379.08
6. Grade 5	369.10	369.33	400.79
7. Grade 6	365.41	368.99	383.21
8. Grade 7	410.23	365.08	373.34
9. Grade 8	402.86	408.49	356.58
10. Grade 9	400.53	366.51	393.54
11. Grade 10	381.83	373.89	364.44
12. Grade 11 (excluding Running Start)	371.78	389.43	375.61
13. Grade 12 (excluding Running Start)	334.99	367.61	353.95
14. SUBTOTAL	4,935.36	4,859.62	4,741.56
15. Running Start	95.03	86.31	94.00
16. Dropout Reengagement Enrollment	89.30	94.40	99.00
17. ALE Enrollment	371.11	341.69	393.26
18. TOTAL K-12	5,490.80	5,382.02	5,327.82
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	423.80	408.99	405.150
2. General Fund FTE Classified Employees /4	284.65	296.28	283.499

TK no longer included



1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,515,972	11,434,125	11,719,978
2000 Local Nontax Support	1,080,918	1,155,679	1,283,000
3000 State, General Purpose	51,160,826	54,875,767	54,224,708
4000 State, Special Purpose	14,657,272	14,843,637	19,777,728
5000 Federal, General Purpose	67,540	66,000	66,000
6000 Federal, Special Purpose	18,142,621	12,640,139	13,870,922
7000 Revenues from Other School Districts	89,972	83,000	137,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	95,715,121	95,098,347	101,079,336
EXPENDITURES			
00 Regular Instruction	43,602,522	46,490,838	48,350,817
10 Federal Special Purpose Funding	6,545,448	4,367,421	3,841,899
20 Special Education Instruction	10,567,754	10,052,026	11,458,864
30 Vocational Education Instruction	3,084,167	3,230,954	3,266,668
40 Skill Center Instruction	948,855	809,488	1,015,763
50 and 60 Compensatory Education Instruction	9,984,432	9,592,393	12,386,185
70 Other Instructional Programs	548,597	538,513	684,583
80 Community Services	145,632	149,224	199,792
90 Support Services	19,095,577	18,237,360	19,880,603
B. TOTAL EXPENDITURES	94,522,984	93,468,217	101,085,174
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	800,000	800,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	392,137	830,130	-805,837
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	652,416	214,385	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	120,686	232,796	300,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Increase due to SPED, LAP, Food Service and Trans

ESSER

Again, due to connections grant, LAP increases, nat boards and grant capacity

Includes \$800K transfer

Should be closer to +\$700K in reality

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	352,225	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	6,701,556	6,257,768	7,680,000
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	439,823	0	200,000
G.L.890 Unassigned Fund Balance	0	0	695,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,362,036	6,879,949	9,300,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	822,480	214,385	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	61,496	232,796	300,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	491,203	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	6,761,752	6,257,768	7,569,162
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	617,243	0	200,000
G.L.890 Unassigned Fund Balance	0	830,130	0

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,754,173	7,710,079	8,494,162

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include LOCAL TAXES (1100-1900) and LOCAL SUPPORT NONTAX (2100-2998).

86

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	1,080,918	1,155,679	1,283,000
STATE, GENERAL PURPOSE			
3100 Apportionment	46,598,504	50,012,272	50,210,912
3121 Special Education--General Apportionment	1,645,685	1,780,558	1,694,784
3300 Local Effort Assistance	2,778,757	2,951,937	2,319,012
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	137,880	131,000	0
3000 TOTAL STATE, GENERAL PURPOSE	51,160,826	54,875,767	54,224,708
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	77,201	60,000	60,000
4109 Transition To Kindergarten	XXXXX	XXXXX	780,082
4121 Special Education	6,967,156	7,275,829	9,032,952
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,699,004	2,905,276	3,931,979
4156 State Institutions, Centers, and Homes, Delinquent	145,341	95,000	150,000
4158 Special and Pilot Programs	1,527,994	1,212,116	2,062,116
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,244,303	1,310,136	1,302,607
4174 Highly Capable	160,087	165,848	162,132
4188 Childcare	0	0	0
4198 School Food Services	44,255	30,000	305,000
4199 Transportation--Operations	1,789,432	1,789,432	1,990,860
4300 Other State Agencies, Unassigned	2,500	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	14,657,272	14,843,637	19,777,728

LEA continues to decrease

TK revenue

Increase in sped due to legislative action

Nat Boards, grant capacity and Fed grant carryover

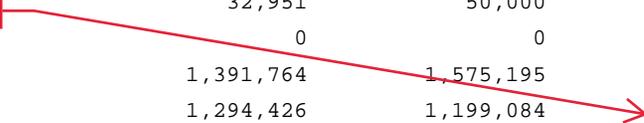
Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	66,599	65,000	65,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	941	1,000	1,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	67,540	66,000	66,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	1,464,399	0	0
6112 Federal Special Purpose-ESSER II	4,267,647	0	0
6113 Federal Special Purpose-ESSER III	584,929	4,150,000	4,500,000
6114 Federal Special Purpose ESSER III Learning Loss	1,918,516	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	439,837	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	295,389	0	0
6124 Special Education--Supplemental	1,223,693	1,248,579	1,332,267
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	32,951	50,000	50,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,391,764	1,575,195	1,619,858
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,294,426	1,199,084	1,891,907
6153 Migrant ESEA Migrant, Federal	56,113	71,192	80,000
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	13,442	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	81,583	110,321	110,321
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

88

Connections grant



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,441,449	1,945,347	2,000,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	2,080,449	1,969,421	1,945,569
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

89

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	199,237	0	16,000
6310 Medicaid Administrative Match	0	91,000	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	101,778	0	75,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	255,021	230,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	18,142,621	12,640,139	13,870,922

90

Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	117,000
7121 Special Education	9,500	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	61,605	63,000	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	18,868	20,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	89,972	83,000	137,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	95,715,121	95,098,347	101,079,336

Revenue gleaned from transportation co-op



Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	40,369,930	43,389,676	44,933,532
02 Alternative Learning Experience	2,525,827	2,341,765	2,801,462
03 Basic Education - Dropout Reengagement	706,765	759,397	615,823
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	43,602,522	46,490,838	48,350,817
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	3,869,785	0	0
13 Federal Special Purpose - ESSER III	459,232	4,367,421	3,841,899
14 Federal Special Purpose ESSER III Learning Loss	1,784,673	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	431,758	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	6,545,448	4,367,421	3,841,899
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,103,491	8,986,035	10,178,683
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	285,130	0	0
24 Special Education, Supplemental, Federal	1,179,133	1,065,991	1,280,181
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	10,567,754	10,052,026	11,458,864
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,523,645	2,630,990	2,718,093
34 Middle School Career and Technical Education, State	528,990	574,646	500,457
38 Vocational, Federal	31,532	25,318	48,118
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,084,167	3,230,954	3,266,668
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	948,855	809,488	1,015,763

93

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	948,855	809,488	1,015,763
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,332,034	1,429,869	1,595,618
52 Other Title Grants under ESEA-Federal	1,237,265	1,097,717	1,770,662
53 Migrant ESEA Migrant, Federal	53,635	60,987	75,854
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,408,730	2,646,307	3,817,348
56 State Institutions, Centers and Homes, Delinquent	151,798	90,265	95,194
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,553,130	1,112,566	1,731,260
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,979,817	1,788,228	1,858,664
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	77,981	99,657	151,812
65 Transitional Bilingual, State	1,190,042	1,266,797	1,289,773
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,984,432	9,592,393	12,386,185
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	140,440
73 Summer School	0	0	0
74 Highly Capable	400,818	398,432	408,980
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	147,780	140,081	135,163
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	548,597	538,513	684,583
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

94

Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	145,632	149,224	199,792
80 TOTAL COMMUNITY SERVICES	145,632	149,224	199,792
SUPPORT SERVICES			
97 District-wide Support	14,292,775	13,634,107	14,608,939
98 School Food Services	2,549,624	2,435,995	2,677,043
99 Pupil Transportation	2,253,178	2,167,258	2,594,621
90 TOTAL SUPPORT SERVICES	19,095,577	18,237,360	19,880,603
TOTAL PROGRAM EXPENDITURES	94,522,984	93,468,217	101,085,174

BOARD POLICY

Policy No. 6035

Page 1 of 1

LEASE CAPITALIZATION THRESHOLD

In accordance with GASB 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. Any contract that meets this definition should be accounted for under the GSAB Lease Guidance, unless specifically excluded in this Statement.

School Districts may establish a lease liability threshold for leases that are deemed de minimis when compared to the district's financial capacity. This threshold defines the dollar amount at which a lease with a maximum possible term of more than one year will be classified as a lease liability.

Based on the above guidelines, the district has determined an individual lease liability threshold to be \$250,000 of annual expenditures for each individual lease. This individual capitalization threshold applies to all leases with a maximum possible term of more than one year. Equipment leases of similar type will be aggregated together (e.g. copiers) and will have a group lease liability threshold of \$750,000 annual expenditures.

Legal References:

GASB 87 - Accounting for Leases

Adopted: September 20, 2022
Second Reading/Revision: August 15, 2023

Walla Walla Public Schools

BOARD POLICY

Policy No. 6036

Page 1 of 1

CAPITALIZATION THRESHOLD FOR SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

In accordance with GASB 96, a subscription-based information technology arrangement (SBITA) is defined as a contract that conveys control of the right to use another entity's software, alone or in combination with tangible capital assets (the underlying IT asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of underlying IT assets include printers, devices, and equipment. Any contract that meets this definition should be accounted for under the GASB SBITA Guidance, unless specifically excluded in this Statement.

School Districts may establish a liability threshold for reporting SBITAs that are deemed de minimis when compared to the district's financial capacity. This threshold defines the dollar amount at which a SBITA with a maximum possible term of more than one year will be classified as a liability.

Effective 9/1/2022, based on the above guidelines, the district has determined an individual SBITA liability threshold to be \$350,000 of annual expenditures for each individual SBITA. This individual capitalization threshold applies to all SBITAs with a maximum possible term of more than one year. SBITAs resulting in annual expenditures in excess of \$350,000 will be accounted for in accordance with GASB 96.

Adopted: May 16, 2023
Second Reading/Revision: August 15, 2023



RESOLUTION #09-2023

August 15, 2023

2023-2024 BUDGET ADOPTION

WHEREAS, RCW28A.505.060 and WAC 392-123-054 requires the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

WHEREAS, public notice was published announcing that on August 15, 2023, the Board of Directors of Walla Walla School District No. 140, Walla Walla County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2023-2024 fiscal budget of the district.

WHEREAS RCW 28A.505 requires school districts to disclose the following:

- The amount of state funding to be received by the district(A): \$6,651,764.85
- The amount the district proposes to spend for materials, supplies, and operating costs(B): \$12,567,014
- Difference between the amounts: \$-5,915,249.15
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement:
NA

THEREFORE, BE IT RESOLVED the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the final appropriation level of expenditures for each fund in 2023-2024 will be as follows:

General Fund	\$ 101,085,174
Associated Student Body	\$ 509,742
Debt Service	\$ 4,639,200
Capital Projects	\$ 4,680,000
Transportation Vehicle	\$ 750,000

THEREFORE, BE IT RESOLVED that the Board of Directors of Walla Walla School District, Walla Walla County, Washington, has determined that the four-year financial forecast is as follows:

Fiscal Year Budget	2023-24 budgeted	2024-25	2025-26	2026-27
Enrollment	5328	5293	5258	5223
General Fund				
Beginning Fund Balance	\$ 9,300,000	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900
Revenues	\$ 101,079,336	\$ 100,545,840	\$ 103,188,827	\$ 105,007,540
Expenditures	\$ (101,885,174)	\$ (101,772,821)	\$ (103,393,108)	\$ (104,732,069)
Ending Fund Balance	\$ 8,494,162	\$ 7,267,181	\$ 7,062,900	\$ 7,338,371
Associated Student Body				
Beginning Fund Balance	\$ 540,000	\$ 461,770	\$ 383,540	\$ 305,310
Revenues	\$ 431,512	\$ 431,512	\$ 431,512	\$ 431,512
Expenditures	\$ (509,742)	\$ (509,742)	\$ (509,742)	\$ (509,742)
Ending Fund Balance	\$ 461,770	\$ 383,540	\$ 305,310	\$ 227,080

Debt Service Fund

Beginning Fund Balance	\$ 2,550,000	\$ 3,061,800	\$ 3,213,730	\$ 3,370,600
Revenues	\$ 5,151,000	\$ 4,881,880	\$ 4,976,820	\$ 5,075,590
Expenditures	\$ (4,639,200)	\$ (4,729,950)	\$ (4,819,950)	\$ (4,908,700)
Ending Fund Balance	\$ 3,061,800	\$ 3,213,730	\$ 3,370,600	\$ 3,537,490

Capital Projects Fund

Beginning Fund Balance	\$ 5,000,000	\$ 865,000	\$ 865,000	\$ 865,000
Revenues	\$ 865,000	\$ 820,000	\$ 820,000	\$ 820,000
Expenditures	\$ (5,000,000)	\$ (820,000)	\$ (820,000)	\$ (820,000)
Ending Fund Balance	\$ 865,000	\$ 865,000	\$ 865,000	\$ 865,000

Transportation Vehicle Fund

Beginning Fund Balance	\$ 300,000	\$ 5,000	\$ 5,000	\$ 5,000
Revenues	\$ 455,000	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures	\$ (750,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Ending Fund Balance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

WALLA WALLA SCHOOL DISTRICT NO. 140
Walla Walla County, Washington

Derek Sarley, School Board President

ATTEST: _____
Dr. Wade Smith, Superintendent
and Secretary of the Board

Adopted at a regular meeting of the Board of Directors August 15, 2023

Walla Walla Public Schools

BOARD POLICY

Policy No. 6035

Page 1 of 1

LEASE CAPITALIZATION THRESHOLD

In accordance with GASB 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. Any contract that meets this definition should be accounted for under the GSAB Lease Guidance, unless specifically excluded in this Statement.

School Districts may establish a lease liability threshold for leases that are deemed de minimis when compared to the district's financial capacity. This threshold defines the dollar amount at which a lease with a maximum possible term of more than one year will be classified as a lease liability.

Based on the above guidelines, the district has determined an individual lease liability threshold to be \$250,000 of annual expenditures for each individual lease. This individual capitalization threshold applies to all leases with a maximum possible term of more than one year. Equipment leases of similar type will be aggregated together (e.g. copiers) and will have a group lease liability threshold of \$750,000 annual expenditures.

Legal References:

GASB 87 - Accounting for Leases

Adopted: September 20, 2022
Second Reading/Revision: August 15, 2023

Walla Walla Public Schools

BOARD POLICY

Policy No. 6036

Page 1 of 1

CAPITALIZATION THRESHOLD FOR SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

In accordance with GASB 96, a subscription-based information technology arrangement (SBITA) is defined as a contract that conveys control of the right to use another entity's software, alone or in combination with tangible capital assets (the underlying IT asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of underlying IT assets include printers, devices, and equipment. Any contract that meets this definition should be accounted for under the GASB SBITA Guidance, unless specifically excluded in this Statement.

School Districts may establish a liability threshold for reporting SBITAs that are deemed de minimis when compared to the district's financial capacity. This threshold defines the dollar amount at which a SBITA with a maximum possible term of more than one year will be classified as a liability.

Effective 9/1/2022, based on the above guidelines, the district has determined an individual SBITA liability threshold to be \$350,000 of annual expenditures for each individual SBITA. This individual capitalization threshold applies to all SBITAs with a maximum possible term of more than one year. SBITAs resulting in annual expenditures in excess of \$350,000 will be accounted for in accordance with GASB 96.

Adopted: May 16, 2023
Second Reading/Revision: August 15, 2023