



BOARD OF DIRECTORS
Regular Business Meeting - 4:00 PM
August 20, 2024
364 S Park St
Walla Walla, WA 99362

Watch Live: <https://wwps-org.zoom.us/j/97928101730>

Listen: Dial 1-253-215-8782 and enter the Webinar ID: 979 2810 1730

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.) *Ruth Ladderud*

II. FLAG SALUTE: *Alayna Brinton*

III. ROLL CALL:

- Ruth Ladderud, President
- Terri Trick, Vice President
- Alayna Brinton
- Kathy Mulkerin
- Derek Sarley
- Eva Maxwell, Student Board Representative

IV. PUBLIC HEARING FOR 2024-2025 BUDGET ADOPTION AND FOUR-YEAR BUDGET SUMMARY **3**

V. APPROVAL OF AGENDA: *Ruth Ladderud*

VI. CONSENT AGENDA: *Ruth Ladderud*

- | | |
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| 1. Personnel Report | 61 |
| 2. Extracurricular Athletic Contracts | 63 |
| 3. Non-Athletic Extra & Co-Curricular Contracts | 65 |
| 4. Approval of Teachers Who Hold a Limited Teaching Certificate | 70 |
| 5. August 6 and August 20 Accounts Payable and July Payroll | 71 |
| 6. July Financial Report | 72 |
| 7. 2024-2025 Student Insurance | 76 |
| 8. 2024-2025 Dairy Bid Award | 77 |
| 9. WIAA Combine and Cooperative | 78 |
| 10. 2024-2025 Superintendent Goals | 79 |
| 11. Regular Business Meeting Minutes of July 16, 2024 | 82 |
| 12. Special Meeting/School Board Retreat Minutes of July 17, 2024 | 84 |

VII. OATH OF OFFICE FOR STUDENT REPRESENTATIVE: (4:10 p.m.) *Ruth Ladderud*

- Ari Kim-Leavitt, Student Board Representative

~ Oath administered by School Board President Ruth Ladderud

VIII. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS: (4:15 p.m.) Ruth Ladderud	
IX. CITIZENS' COMMENTS: (4:20 p.m.) Ruth Ladderud	85
X. REPORTS: (4:30 p.m.) Ruth Ladderud	
1. Board of Directors Report: Ruth Ladderud	
2. Superintendent's Report: Dr. Wade Smith	
3. Monthly Financial Dashboard Report: Janette Jeffris	86
4. Vision 2030: Goal #4, Strategy #11: Community Involvement and Volunteerism: Beth Swanson	89
5. 2024-2025 Budget and Four-Year Budget Summary: Janette Jeffris	107
6. Proposed Vacation of McCabe St: Dr. Wade Smith	165
7. 2024-2025 Board Meeting Schedule: Ruth Ladderud	171
8. Policies Second Reading: Dr. Wade Smith	172
• 2255 Alternative Learning Experience	
• 2415 Performance-Based Pathway for High School Graduation	
• 3141 Nonresident Students	
• 3226 Interviews and Interrogations of Students on School Premises	
• 3233 Directory Information	
XI. ACTION: (5:45 p.m.) Ruth Ladderud	
1. Resolution 09-2024 - 2024-2025 Budget and Four-Year Budget Summary	182
2. Motion to Oppose Vacation of McCabe St	184
3. Approve 2024-2025 Board Meeting Schedule	190
4. Policies Second Reading	192
• 2255 Alternative Learning Experience	
• 2415 Performance-Based Pathway for High School Graduation	
• 3141 Nonresident Students	
• 3226 Interviews and Interrogations of Students on School Premises	
• 3233 Directory Information	
XII. ADJOURNMENT: (5:55 p.m.) Ruth Ladderud	

Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	349.00	346.00	345.00	345.00	
2. Grade 1	348.00	347.00	344.00	343.00	
3. Grade 2	336.00	347.00	346.00	342.00	
4. Grade 3	345.00	335.00	345.00	344.00	
5. Grade 4	348.00	344.00	333.00	343.00	
6. Grade 5	379.00	347.00	342.00	331.00	
7. Grade 6	400.00	379.00	346.00	341.00	
8. Grade 7	372.00	400.00	379.00	346.00	
9. Grade 8	367.00	372.00	400.00	379.00	
10. Grade 9	322.00	367.00	372.00	400.00	3
11. Grade 10	370.00	322.00	367.00	372.00	
12. Grade 11 (excluding Running Start)	362.00	360.00	310.00	360.00	
13. Grade 12 (excluding Running Start)	332.00	330.00	332.00	280.00	
14. SUBTOTAL	4,630.00	4,596.00	4,561.00	4,526.00	
15. Running Start	115.00	115.00	115.00	115.00	
16. Dropout Reengagement Enrollment	99.00	99.00	99.00	99.00	
17. ALE Enrollment	393.75	393.00	393.00	393.00	
18. TOTAL K-12	5,237.75	5,203.00	5,168.00	5,133.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	404.190	400.190	398.190	396.190	
2. General Fund FTE Classified Employees /4	273.191	273.191	271.191	269.191	

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	13,544,008	15,380,068	15,995,271	16,635,081	
2000 Local Nontax Support	676,000	676,000	676,000	676,000	
3000 State, General Purpose	55,494,080	56,170,614	56,964,409	57,766,771	
4000 State, Special Purpose	20,558,074	20,808,700	21,102,765	21,400,004	
5000 Federal, General Purpose	255,000	255,000	255,000	255,000	
6000 Federal, Special Purpose	9,872,684	9,872,684	9,872,684	9,872,684	
7000 Revenues from Other School Districts	112,500	112,500	112,500	112,500	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	100,512,346	103,275,566	104,978,629	106,718,040	4
EXPENDITURES					
00 Regular Instruction	49,237,264	49,732,772	50,346,400	50,982,155	
10 Federal Special Purpose Funding	0	0	0	0	
20 Special Education Instruction	12,805,794	13,049,104	13,323,135	13,602,921	
30 Vocational Education Instruction	3,557,595	3,625,189	3,701,318	3,779,046	
40 Skill Center Instruction	1,440,116	1,467,478	1,498,295	1,529,759	
50 and 60 Compensatory Education Instruction	11,735,555	11,958,531	12,209,660	12,466,063	
70 Other Instructional Programs	811,352	826,768	844,130	861,857	
80 Community Services	214,791	218,872	223,468	228,161	
90 Support Services	21,317,904	21,722,944	22,179,126	22,644,888	
B. TOTAL EXPENDITURES	101,120,371	102,601,658	104,325,532	106,094,850	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	800,000	800,000	800,000	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,408,024	-126,092	-146,903	-176,810	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0	
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	150,000	100,000	100,000	

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	290,000	290,000	290,000	290,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,000	175,000	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	8,000,000	8,000,000	8,208,132	8,346,043
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	200,000	100,000	100,000	100,000
G.L.890 Unassigned Fund Balance	1,585,000	376,975	92,751	-192,063
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,500,000	9,091,975	8,965,883	8,818,980
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	150,000	100,000	100,000	100,000
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	290,000	290,000	290,000	290,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,000	175,000	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	8,000,000	8,208,132	8,346,043	8,487,588

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	100,000	100,000	100,000	100,000
G.L.890 Unassigned Fund Balance	376,975	92,751	-192,063	-510,418
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,091,975	8,965,883	8,818,980	8,642,170

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	303,000	303,000	303,000	303,000
200 Athletics	0	0	0	0
300 Classes	0	0	0	0
400 Clubs	33,500	33,500	33,500	33,500
600 Private Moneys	6,700	6,700	6,700	6,700
A. TOTAL REVENUES	343,200	343,200	343,200	343,200
EXPENDITURES				
100 General Student Body	347,391	347,391	347,391	347,391
200 Athletics	500	500	500	500
300 Classes	0	0	0	0
400 Clubs	37,050	37,050	37,050	37,050
600 Private Moneys	7,556	7,556	7,556	7,556
B. TOTAL EXPENDITURES	392,497	392,497	392,497	392,497
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-49,297	-49,297	-49,297	-49,297
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	427,577	378,280	328,983	279,686
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	427,577	378,280	328,983	279,686
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	378,280	328,983	279,686	230,389
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	378,280	328,983	279,686	230,389

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	4,721,541	4,700,000	4,800,000	4,900,000
2000 Local Nontax Support	40,000	40,000	40,000	40,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	670,467	1,158,100	1,871,000	2,296,800
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,432,008	5,898,100	6,711,000	7,236,800
EXPENDITURES				
Matured Bond Expenditures	2,740,000	3,460,000	4,440,000	5,190,000
Interest on Bonds	2,659,417	2,517,050	2,338,700	2,111,250
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,401,417	5,979,050	6,780,700	7,303,250
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	30,591	-80,950	-69,700	-66,450
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,051,794	3,082,385	3,001,435	2,931,735
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,051,794	3,082,385	3,001,435	2,931,735
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	3,082,385	3,001,435	2,931,735	2,865,285
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,082,385	3,001,435	2,931,735	2,865,285

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.

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	1,204,819	2,337,854	2,431,368	2,515,591	
2000 Local Nontax Support	50,000	10,000	10,000	10,000	
3000 State, General Purpose	0	0	0	0	
4000 State, Special Purpose	575,000	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
6000 Federal, Special Purpose	163,000	0	0	0	
7000 Revenues from Other School Districts	15,000	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	879,533	406,900	444,000	518,200	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,887,352	2,754,754	2,885,368	3,043,791	11
EXPENDITURES					
10 Sites	15,300,000	2,000,000	0	0	
20 Buildings	0	0	0	0	
30 Equipment	493,000	0	0	0	
40 Energy	0	0	0	0	
50 Sales and Lease Expenditures	0	0	0	0	
60 Bond Issuance Expenditures	0	0	0	0	
90 Debt Expenditures	0	0	0	0	
B. TOTAL EXPENDITURES	15,793,000	2,000,000	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	250,000	750,000	1,500,000	2,000,000	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-13,155,647	4,754	1,385,368	1,043,791	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	14,500,000	1,344,352	1,349,106	2,734,474	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	14,500,000	1,344,352	1,349,106	2,734,474	12
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	1,344,352	1,349,106	2,734,474	3,778,265	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,344,352	1,349,106	2,734,474	3,778,265

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1100 Local Property Tax	0	0	0	0	
1300 Sale of Tax Title Property	0	0	0	0	
1400 Local in lieu of Taxes	0	0	0	0	
1500 Timber Excise Tax	0	0	0	0	
1600 County-Administered Forests	0	0	0	0	
1900 Other Local Taxes	0	0	0	0	
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0	
2300 Investment Earnings	5,000	0	0	0	
2500 Gifts and Donations	0	0	0	0	
2600 Fines and Damages	0	0	0	0	14
2700 Rentals and Leases	0	0	0	0	
2800 Insurance Recoveries	0	0	0	0	
2900 Local Support Nontax, Unassigned	0	0	0	0	
3600 State Forests	0	0	0	0	
4100 Special Purpose-Unassigned	0	0	0	0	
4300 Other State Agencies-Unassigned	1,231,705	0	0	0	
4499 Transportation Reimbursement Depreciation	739,373	1,020,660	1,045,640	1,042,374	
5200 General Purposes Direct Federal Grants-Unassigned	0	500,000	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	0	
5600 Qualified Bond Interest Credit-Federal	0	0	0	0	
6100 Special Purpose-OSPI Unassigned	0	0	0	0	
6200 Direct Special Purpose Grants	3,600,000	0	0	0	
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0	
8100 Governmental Entities	0	0	0	0	
8500 NonFederal ESD	0	0	0	0	
9100 Sale of Bonds	0	0	0	0	
9300 Sale of Equipment	0	0	0	0	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,576,078	1,520,660	1,045,640	1,042,374
EXPENDITURES				
33 Transportation Equipment Purchases	6,503,235	0	410,000	820,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	6,503,235	0	410,000	820,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-927,157	1,520,660	635,640	222,374
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	932,156	4,999	1,525,659	2,161,299
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	932,156	4,999	1,525,659	2,161,299
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	4,999	1,525,659	2,161,299	2,383,673

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	4,999	1,525,659	2,161,299	2,383,673

1/ Includes interest portion of purchase contracts.

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

3/ 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 out resources to the DSF.

Fiscal Year Budget (General Fund)	2024-25	2025-26	2026-27	2027-28	Comments
Enrollment Projections	5238	5203	5168	5133	<i>Assumes 35 FTE reduction per year based on enrollment rollup projections</i>
Actual/Projected* IPD	3.7	1.9*	2.1*	2.1*	
Beginning Fund Balance-Budgeted	\$ 10,500,000	\$ 9,091,975	\$ 8,965,883	\$ 8,818,978	
Beginning Fund Balance-Projected	\$ 10,500,000	\$ 10,103,179	\$ 11,003,103	\$ 11,899,454	<i>Based on 99% expenditure assumption</i>
Local Taxes	\$ 13,544,008	\$ 15,380,068	\$ 15,995,271	\$ 16,635,081	<i>EP and O voter approved levy amounts</i>
Local Non-Tax	\$ 676,000	\$ 676,000	\$ 676,000	\$ 676,000	<i>Assumes flat revenue assumption</i>
State, General	\$ 55,494,080	\$ 56,170,614	\$ 56,964,409	\$ 57,766,771	<i>Assumes no legislative changes and 35 FTE Reduction</i>
State, Special	\$ 20,558,074	\$ 20,808,700	\$ 21,102,765	\$ 21,400,004	<i>Assumes no legislative changes and 35 FTE Reduction</i>
Federal	\$ 10,127,684	\$ 10,127,684	\$ 10,127,684	\$ 10,127,684	<i>Assumes flat revenue</i>
Other	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	<i>Assumes flat revenue</i>
Revenues	\$ 100,512,346	\$ 103,275,566	\$ 104,978,629	\$ 106,718,041	
Regular Instruction	\$ 49,237,264	\$ 50,172,772	\$ 51,226,400	\$ 52,302,155	<i>Assumes IPD raises for all employee groups</i>
Special Education	\$ 12,805,794	\$ 13,049,104	\$ 13,323,135	\$ 13,602,921	
Vocational Ed	\$ 3,557,595	\$ 3,625,189	\$ 3,701,318	\$ 3,779,046	
Skills Center	\$ 1,440,116	\$ 1,467,478	\$ 1,498,295	\$ 1,529,759	
Compensatory Ed	\$ 11,735,555	\$ 11,958,531	\$ 12,209,660	\$ 12,466,063	
Other Programs	\$ 811,352	\$ 826,768	\$ 844,130	\$ 861,857	
Community Services	\$ 214,791	\$ 218,872	\$ 223,468	\$ 228,161	
Support Services	\$ 21,317,904	\$ 21,722,944	\$ 22,179,126	\$ 22,644,888	
Enrollment Attrition Reduction		\$ (440,000)	\$ (880,000)	\$ (1,320,000)	<i>Assumes 4FTE reduction annually due to declining enrollment</i>
Expenditures	\$ 101,120,371	\$ 102,601,658	\$ 104,325,533	\$ 106,094,849	
Ending Fund Balance Budgeted	\$ 9,091,975	\$ 8,965,883	\$ 8,818,978	\$ 8,642,170	<i>Includes \$800K maintenance reserve transfer</i>
Ending Fund Balance Projected	\$ 10,103,179	\$ 11,003,103	\$ 11,899,454	\$ 12,783,594	<i>Assumes spending 99% expenditures & \$800K maintenance reserve transfer</i>
Budgeted EFB %	9.0%	8.7%	8.5%	8.1%	<i>Budgeted EFB based on spending 100% of budgeted expenditures</i>
Projected EFB %	10.1%	10.8%	11.5%	12.2%	<i>Assumes 99% expenditures & \$800K maintenance reserve transfer</i>
Associated Student Body					
Beginning Fund Balance	\$ 427,577	\$ 378,280	\$ 328,984	\$ 279,689	
Revenues	\$ 343,200	\$ 343,201	\$ 343,202	\$ 343,203	
Expenditures	\$ (392,497)	\$ (392,497)	\$ (392,497)	\$ (392,497)	
Ending Fund Balance	\$ 378,280	\$ 328,984	\$ 279,689	\$ 230,395	
Debt Service Fund					
Beginning Fund Balance	\$ 3,051,794	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	
Revenues	\$ 5,432,008	\$ 5,898,100	\$ 6,711,000	\$ 7,236,800	
Expenditures	\$ (5,401,417)	\$ (5,979,050)	\$ (6,780,700)	\$ (7,303,250)	
Ending Fund Balance	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	\$ 2,865,285	
Capital Projects Fund					
Beginning Fund Balance	\$ 14,500,000	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	
Revenues	\$ 2,887,352	\$ 2,754,754	\$ 2,885,368	\$ 3,043,791	
Expenditures	\$ (16,043,000)	\$ (2,750,000)	\$ (1,500,000)	\$ (2,000,000)	
Ending Fund Balance	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	\$ 3,778,265	
Transportation Vehicle Fund					
Beginning Fund Balance	\$ 932,156	\$ 4,999	\$ 1,525,659	\$ 2,161,299	
Revenues	\$ 5,576,078	\$ 1,520,660	\$ 1,045,640	\$ 1,042,374	
Expenditures	\$ (6,503,235)	\$ -	\$ (410,000)	\$ (820,000)	
Ending Fund Balance	\$ 4,999	\$ 1,525,659	\$ 2,161,299	\$ 2,383,673	



RESOLUTION #09-2024

August 20, 2024

2024-2025 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 20, 2024, 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: \$6,713,804.48
- The amount the district proposes to spend for materials, supplies, and operating costs: \$12,042,246
- Difference between the amounts: -\$5,328,441.52
- 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 2024-2025 will be as follows:

General Fund	\$ 101,120,371
Associated Student Body	\$ 392,497
Debt Service	\$ 5,401,417
Capital Projects	\$ 15,793,000
Transportation Vehicle	\$ 6,503,235

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	2024-25	2025-26	2026-27	2027-28
Enrollment	5238	5203	5168	5133
General Fund				
Beginning Fund Balance	\$ 10,500,000	\$ 9,091,975	\$ 8,965,883	\$ 8,818,980
Revenues	\$ 100,512,346	\$ 103,275,566	\$ 104,978,629	\$ 106,718,040
Expenditures	\$ (101,920,371)	\$ (103,401,658)	\$ (105,125,532)	\$ (106,894,850)
Ending Fund Balance	\$ 9,091,975	\$ 8,965,883	\$ 8,818,980	\$ 8,642,170
Associated Student Body				
Beginning Fund Balance	\$ 427,577	\$ 378,280	\$ 328,983	\$ 279,686
Revenues	\$ 343,200	\$ 343,200	\$ 343,200	\$ 343,200
Expenditures	\$ (392,497)	\$ (392,497)	\$ (392,497)	\$ (392,497)
Ending Fund Balance	\$ 378,280	\$ 328,983	\$ 279,686	\$ 230,389

Debt Service Fund				
Beginning Fund Balance	\$ 3,051,794	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735
Revenues	\$ 5,432,008	\$ 5,898,100	\$ 6,711,000	\$ 7,236,800
Expenditures	\$ (5,401,417)	\$ (5,979,050)	\$ (6,780,700)	\$ (7,303,250)
Ending Fund Balance	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	\$ 2,865,285

Capital Projects Fund				
Beginning Fund Balance	\$ 14,500,000	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474
Revenues	\$ 2,887,352	\$ 2,754,754	\$ 2,885,368	\$ 3,043,791
Expenditures	\$ (16,043,000)	\$ (2,750,000)	\$ (1,500,000)	\$ (2,000,000)
Ending Fund Balance	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	\$ 3,778,265

Transportation Vehicle Fund				
Beginning Fund Balance	\$ 932,156	\$ 4,999	\$ 1,525,659	\$ 2,161,299
Revenues	\$ 5,576,078	\$ 1,520,660	\$ 1,045,640	\$ 1,042,374
Expenditures	\$ (6,503,235)	\$ (0)	\$ (410,000)	\$ (820,000)
Ending Fund Balance	\$ 4,999	\$ 1,525,659	\$ 2,161,299	\$ 2,383,673

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

Ruth Ladderud, School Board President

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

Adopted at a regular meeting of the Board of Directors August 20, 2024

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	100,512,346	343,200	5,432,008	2,887,352	5,576,078
Total Appropriation (Expenditures)	101,120,371	392,497	5,401,417	15,793,000	6,503,235
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	250,000	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	-1,408,024	-49,297	30,591	-13,155,647	-927,157
Beginning Total Fund Balance	10,500,000	427,577	3,051,794	14,500,000	932,156
Ending Total Fund Balance	9,091,975	378,280	3,082,385	1,344,352	4,999
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	15,063,022	0	0	0	20 0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	15,063,022	XXXXX	4,659,000	2,289,661	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,442.51		5,327.82		5,237.75	
FTE Certificated Employees	410.616		405.150		404.190	
FTE Classified Employees	276.128		283.499		273.191	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	98,803,862		101,079,336		100,512,346	
Total Expenditures	95,925,420		101,085,174		101,120,371	
Total Beginning Fund Balance	8,754,173		9,300,000		10,500,000	
Total Ending Fund Balance	10,644,524		8,494,162		9,091,975	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,148,580	46.02	48,350,817	47.83	49,237,264	48.69
Federal Special Purpose Funding	5,506,698	5.74	3,841,899	3.80	0	0.00
Special Education Instruction	10,552,096	11.00	11,458,864	11.34	12,805,794	12.66
Vocational Instruction	3,331,566	3.47	3,266,668	3.23	3,557,595	3.52
Skill Center Instruction	909,831	0.95	1,015,763	1.00	1,440,116	1.42
Compensatory Education	9,912,959	10.33	12,386,185	12.25	11,735,555	11.61
Other Instructional Programs	712,773	0.74	684,583	0.68	811,352	0.80
Community Services	235,769	0.25	199,792	0.20	214,791	0.21
Support Services	20,615,148	21.49	19,880,603	19.67	21,317,904	21.08
Total - Program Groups	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	54,522,800	56.84	59,038,835	58.41	57,622,409	56.98
Teaching Support	11,620,584	12.11	13,165,543	13.02	12,938,842	12.80
Other Supportive Activities	16,525,782	17.23	16,037,372	15.87	17,266,719	17.08
Building Administration	4,797,710	5.00	4,881,249	4.83	5,305,132	5.25
Central Administration	7,914,796	8.25	7,962,175	7.88	7,682,507	7.60
Total - Activity Groups	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	38,577,165	40.22	40,059,856	39.63	40,965,052	40.51
Classified Salaries	16,669,398	17.38	17,845,003	17.65	17,579,526	17.38
Employee Benefits and Payroll Taxes	22,672,744	23.64	22,324,670	22.09	22,812,770	22.56
Supplies, Instructional Resources and Noncapitalized Items	5,773,499	6.02	7,802,260	7.72	7,289,679	7.21
Purchased Services	11,037,350	11.51	10,832,684	10.72	10,915,077	10.79
Travel	489,012	0.51	582,253	0.58	711,940	0.70
Capital Outlay	706,251	0.74	1,638,448	1.62	846,327	0.84
Total - Objects	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	400.68	331.51	349.00
2. Grade 1	351.70	331.51	348.00
3. Grade 2	346.41	352.00	336.00
4. Grade 3	377.03	346.00	345.00
5. Grade 4	398.67	379.08	348.00
6. Grade 5	381.75	400.79	379.00
7. Grade 6	370.76	383.21	400.00
8. Grade 7	370.21	373.34	372.00
9. Grade 8	406.95	356.58	367.00
10. Grade 9	417.05	393.54	322.00
11. Grade 10	366.86	364.44	370.00
12. Grade 11 (excluding Running Start)	350.32	375.61	362.00
13. Grade 12 (excluding Running Start)	322.47	353.95	332.00
14. SUBTOTAL	4,860.86	4,741.56	4,630.00
15. Running Start	109.55	94.00	115.00
16. Dropout Reengagement Enrollment	100.25	99.00	99.00
17. ALE Enrollment	371.85	393.26	393.75
18. TOTAL K-12	5,442.51	5,327.82	5,237.75
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	410.62	405.15	404.190
2. General Fund FTE Classified Employees /4	276.13	283.50	273.191

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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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,345,972	11,719,978	13,544,008
2000 Local Nontax Support	1,196,888	1,283,000	676,000
3000 State, General Purpose	55,222,939	54,224,708	55,494,080
4000 State, Special Purpose	16,311,275	19,777,728	20,558,074
5000 Federal, General Purpose	71,303	66,000	255,000
6000 Federal, Special Purpose	14,487,868	13,870,922	9,872,684
7000 Revenues from Other School Districts	167,617	137,000	112,500
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	98,803,862	101,079,336	100,512,346
EXPENDITURES			
00 Regular Instruction	44,148,580	48,350,817	49,237,264
10 Federal Special Purpose Funding	5,506,698	3,841,899	0
20 Special Education Instruction	10,552,096	11,458,864	12,805,794
30 Vocational Education Instruction	3,331,566	3,266,668	3,557,595
40 Skill Center Instruction	909,831	1,015,763	1,440,116
50 and 60 Compensatory Education Instruction	9,912,959	12,386,185	11,735,555
70 Other Instructional Programs	712,773	684,583	811,352
80 Community Services	235,769	199,792	214,791
90 Support Services	20,615,148	19,880,603	21,317,904
B. TOTAL EXPENDITURES	95,925,420	101,085,174	101,120,371
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	988,091	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)	1,890,351	-805,837	-1,408,024
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	822,480	250,000	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	300,000	290,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	7,680,000	8,000,000
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	617,243	200,000	200,000
G.L.890 Unassigned Fund Balance	0	695,000	1,585,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,754,173	9,300,000	10,500,000
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	766,303	250,000	150,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	291,676	300,000	290,000
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	89,142	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	8,708,123	7,569,162	8,000,000
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	789,279	200,000	100,000
G.L.890 Unassigned Fund Balance	0	0	376,975

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,644,524	8,494,162	9,091,975

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 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include LOCAL TAXES (1100-1900) and LOCAL SUPPORT NONTAX (2100-2998).

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE			
3100 Apportionment	50,730,083	50,210,912	51,981,723
3121 Special Education--General Apportionment	1,730,665	1,694,784	1,591,351
3300 Local Effort Assistance	2,613,276	2,319,012	1,771,006
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	148,914	0	150,000
3000 TOTAL STATE, GENERAL PURPOSE	55,222,939	54,224,708	55,494,080
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	610,366	60,000	400,000
4109 Transition To Kindergarten	XXXXX	780,082	844,079
4121 Special Education	7,684,632	9,032,952	9,861,127
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,909,863	3,931,979	4,116,962
4156 State Institutions, Centers, and Homes, Delinquent	162,168	150,000	172,318
4158 Special and Pilot Programs	1,151,216	2,062,116	1,210,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,339,761	1,302,607	1,348,696
4174 Highly Capable	167,775	162,132	164,762
4188 Childcare	0	0	0
4198 School Food Services	286,506	305,000	289,000
4199 Transportation--Operations	1,998,988	1,990,860	2,091,130
4300 Other State Agencies, Unassigned	0	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	60,000
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	16,311,275	19,777,728	20,558,074

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	70,333	65,000	255,000
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	970	1,000	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	71,303	66,000	255,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	312,911	0	0
6112 Federal Special Purpose-ESSER II	125,501	0	0
6113 Federal Special Purpose-ESSER III	4,599,458	4,500,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	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	0	0	0
6124 Special Education--Supplemental	1,270,505	1,332,267	1,332,267
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	65,772	50,000	57,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,705,336	1,619,858	2,027,100
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,434,147	1,891,907	1,446,432
6153 Migrant ESEA Migrant, Federal	39,312	80,000	99,265
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	66,119	110,321	204,763
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	2,488,031	2,000,000	2,270,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	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	10,500	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	1,806,921	1,945,569	2,090,857
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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	53,681	16,000	5,000
6310 Medicaid Administrative Match	0	0	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	257,877	75,000	90,000
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	251,796	250,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	14,487,868	13,870,922	9,872,684

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	117,000	105,000
7121 Special Education	9,541	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	143,979	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	14,097	20,000	7,500
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	167,617	137,000	112,500
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	98,803,862	101,079,336	100,512,346

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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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	40,851,717	44,933,532	44,743,314
02 Alternative Learning Experience	2,635,607	2,801,462	3,040,203
03 Basic Education - Dropout Reengagement	661,256	615,823	668,690
09 Transition to Kindergarten	XXXXX	0	785,057
00 TOTAL REGULAR INSTRUCTION	44,148,580	48,350,817	49,237,264
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,477,841	0	0
12 Federal Special Purpose - ESSER II	113,385	0	0
13 Federal Special Purpose - ESSER III	3,904,972	3,841,899	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	10,500	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	5,506,698	3,841,899	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,360,429	10,178,683	11,324,351
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	1,191,667	1,280,181	1,481,443
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	10,552,096	11,458,864	12,805,794
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,686,280	2,718,093	3,021,512
34 Middle School Career and Technical Education, State	583,666	500,457	481,083
38 Vocational, Federal	61,620	48,118	55,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,331,566	3,266,668	3,557,595
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	909,831	1,015,763	1,440,116

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	909,831	1,015,763	1,440,116
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,603,879	1,595,618	1,681,041
52 Other Title Grants under ESEA-Federal	1,345,052	1,770,662	1,372,298
53 Migrant ESEA Migrant, Federal	36,830	75,854	79,255
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,741,572	3,817,348	3,463,392
56 State Institutions, Centers and Homes, Delinquent	141,094	95,194	188,159
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,064,360	1,731,260	1,550,984
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,701,694	1,858,664	1,872,623
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	62,495	151,812	178,944
65 Transitional Bilingual, State	1,215,982	1,289,773	1,348,859
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	9,912,959	12,386,185	11,735,555
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	120,311	140,440	173,699
73 Summer School	0	0	0
74 Highly Capable	407,276	408,980	430,226
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	185,187	135,163	207,427
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	712,773	684,583	811,352
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	235,769	199,792	214,791
80 TOTAL COMMUNITY SERVICES	235,769	199,792	214,791
SUPPORT SERVICES			
97 District-wide Support	15,401,265	14,608,939	15,694,009
98 School Food Services	2,786,203	2,677,043	2,895,942
99 Pupil Transportation	2,427,680	2,594,621	2,727,953
90 TOTAL SUPPORT SERVICES	20,615,148	19,880,603	21,317,904
TOTAL PROGRAM EXPENDITURES	95,925,420	101,085,174	101,120,371

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	44,743,314	483,500		26,117,134	3,487,735	10,263,139	2,295,830	1,667,776	206,200	222,000
02 ALE	3,040,203	0		1,937,060	187,271	762,540	77,332	73,000	3,000	0
03 Basic Education - Dropout Reengagement	668,690	0		397,196	53,696	169,470	8,328	40,000	0	0
09 Transition to Kindergarten	785,057	0		315,541	206,773	257,533	3,710	0	1,500	0
TOTAL REGULAR INSTRUCTION	49,237,264	483,500		28,766,931	3,935,475	11,452,682	2,385,200	1,780,776	210,700	222,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	37
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	11,324,351	0		5,576,505	1,826,256	3,158,590	110,000	639,000	14,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,481,443	0		0	842,150	608,293	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	12,805,794	0		5,576,505	2,668,406	3,766,883	140,000	640,000	14,000	0
31 Voc, Basic, St	3,021,512	20,000		1,543,842	87,961	574,309	327,400	183,000	80,000	205,000
34 MidSchCar/Tec	481,083	0		298,278	6,397	106,408	56,000	9,000	5,000	0
38 Voc, Fed	55,000	0		0	0	0	15,000	10,000	15,000	15,000
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,557,595	20,000		1,842,120	94,358	680,717	398,400	202,000	100,000	220,000
45 Skil Cnt, Bas, St	1,440,116	5,000	0	612,660	58,318	232,811	195,500	47,000	32,000	256,827
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	1,440,116	5,000	0	612,660	58,318	232,811	195,500	47,000	32,000	256,827
51 ESEA Disadvantaged, Federal	1,681,041	0		337,384	367,613	327,573	257,000	313,971	77,500	0
52 Other Title Grants under ESEA-Federal	1,372,298	0	0	125,263	251,001	152,034	81,000	693,500	69,500	0
53 ESEA Migrant, Federal	79,255	0		0	38,024	20,731	15,000	3,500	2,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,463,392	0		1,428,821	745,915	926,656	258,000	95,000	9,000	0
56 St In, Ctr/Hm, D	188,159	0		87,541	30,819	55,799	9,000	0	5,000	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,550,984	0		449,996	0	86,588	819,500	85,900	109,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,872,623	0		99,110	1,054,718	672,886	29,289	12,680	3,940	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	178,944	0		75,238	48,625	30,581	9,500	10,000	5,000	0
65 Tran Biling, St	1,348,859	0		627,670	307,964	392,725	6,500	13,000	1,000	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	39
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,735,555	0	0	3,231,023	2,844,679	2,665,573	1,484,789	1,227,551	281,940	0
71 Traffic Safety	173,699	0		79,603	25,500	28,596	4,000	28,000	8,000	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	430,226	5,000		313,931	0	106,795	4,500	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	207,427	55,000		106,949	0	34,978	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	811,352	60,000		500,483	25,500	170,369	19,000	28,000	8,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	214,791	10,000	0	0	47,845	19,446	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	214,791	10,000	0	0	47,845	19,446	127,500	10,000	0	0
97 Distwide Suppt	15,694,009	1,500	-130,000	435,330	5,074,782	2,258,057	1,066,290	6,839,750	50,800	97,500
98 Schl Food Serv	2,895,942	0	0	0	1,114,802	670,140	1,028,000	28,500	4,500	50,000
99 Pupil Transp	2,727,953	0	-450,000	0	1,715,361	896,092	445,000	111,500	10,000	0
TOTAL SUPPORT SERVICES	21,317,904	1,500	-580,000	435,330	7,904,945	3,824,289	2,539,290	6,979,750	65,300	147,500
OBJECT TOTALS	101,120,371	580,000	-580,000	40,965,052	17,579,526	22,812,770	7,289,679	10,915,077	711,940	846,327

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	437,363	XXXXX	499,500	XXXXX	580,000	XXXXX
(1) Credit Transfers	-437,363	XXXXX	-499,500	XXXXX	-580,000	XXXXX
(2) Certificated Salaries	38,577,165	40.22	40,059,856	39.63	40,965,052	40.51
(3) Classified Salaries	16,669,398	17.38	17,845,003	17.65	17,579,526	17.38
(4) Employee Benefits and Payroll Taxes	22,672,744	23.64	22,324,670	22.09	22,812,770	22.56
(5) Supplies and Materials	5,773,499	6.02	7,802,260	7.72	7,289,679	7.21
(7) Purchased Services	11,037,350	11.51	10,832,684	10.72	10,915,077	10.79
(8) Travel	489,012	0.51	582,253	0.58	711,940	0.70
(9) Capital Outlay	706,251	0.74	1,638,448	1.62	846,327	0.84
TOTAL EXPENDITURES	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Table with 7 columns: Activity, (1) Actual 2022-2023, (2) % of Total, (3) Budget 2023-2024, (4) % of Total, (5) Budget 2024-2025, (6) % of Total. Rows include Teaching Activities, Teaching Support, and Other Support Activities.

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	128,569	0.13	43,713	0.04	115,575	0.11
74 Warehouse	260,876	0.27	279,107	0.28	285,355	0.28
75 Mtr Pool	89,453	0.09	70,000	0.07	100,000	0.10
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	35,529	0.04	47,708	0.05	48,612	0.05
TOTAL OTHER SUPPORT ACTIVITIES	16,525,782	17.23	16,037,372	15.87	17,266,719	17.08
UNIT ADMINISTRATION						
23 Princ Off	4,797,710	5.00	4,881,249	4.83	5,305,132	5.25
TOTAL UNIT ADMINISTRATION	4,797,710	5.00	4,881,249	4.83	5,305,132	5.25
CENTRAL ADMINISTRATION						
11 Bd of Dir	564,303	0.59	369,200	0.37	700,900	0.69
12 Supt Off	508,824	0.53	477,916	0.47	477,122	43 0.47
13 Busns Off	1,349,825	1.41	1,545,922	1.53	1,089,590	1.08
14 HR	415,533	0.43	377,226	0.37	457,376	0.45
15 Pblc Rltn	392,089	0.41	351,116	0.35	372,266	0.37
21 Supv Inst	3,731,003	3.89	3,845,206	3.80	3,490,681	3.45
41 Supervisn	263,817	0.28	275,361	0.27	279,111	0.28
51 Supervisn	337,370	0.35	371,003	0.37	392,857	0.39
61 Supv Bldg	352,033	0.37	349,225	0.35	422,604	0.42
TOTAL CENTRAL ADMINISTRATION	7,914,796	8.25	7,962,175	7.88	7,682,507	7.60
TOTAL EXPENDITURES	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	325.962	80.65	86.994	32.27
28 Extracurricular	1.400	0.35	1.413	0.52
TOTAL TEACHING ACTIVITIES	327.362	80.99	88.407	32.80
TEACHING SUPPORT				
22 Learning Resources	2.200	0.54	1.884	0.70
24 Guidance and Counseling	18.300	4.53	17.202	6.38
25 Pupil Management and Safety	0.000	0.00	5.693	2.11
26 Health/Related Services	23.201	5.74	6.040	2.24
31 InstProDev	1.127	0.28	0.092	0.03
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.000	0.25	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	4.40
TOTAL TEACHING SUPPORT	45.828	11.34	30.911	11.47
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.666	6.18
52 Operations	XXXXX	XXXXX	15.977	5.93
53 Maintenance	XXXXX	XXXXX	4.000	1.48
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	7.000	2.60
63 Operation of Buildings	0.000	0.00	30.001	11.13
64 Maintenance	0.000	0.00	8.000	2.97
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	9.000	3.34
73 Printing	0.000	0.00	1.500	0.56
74 Warehousing and Distribution	0.000	0.00	3.200	1.19
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	95.644	35.48

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	16.995	4.20	22.892	8.49
TOTAL UNIT ADMINISTRATION	16.995	4.20	22.892	8.49
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.25	1.000	0.37
13 Business Office	0.000	0.00	6.000	2.23
14 Human Resources	1.000	0.25	1.000	0.37
15 Public Relations	0.000	0.00	2.000	0.74
21 Supervision - Instruction	12.005	2.97	12.800	4.75
41 Supervision - Nutrition Services	0.000	0.00	2.277	0.84
51 Supervision - Transportation	0.000	0.00	3.625	1.34
61 Supervision - Building	0.000	0.00	3.000	1.11
TOTAL CENTRAL ADMINISTRATION	14.005	3.46	31.702	11.76
TOTAL FTE STAFF	404.190	100.00	269.556	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Walla Walla Public Schools District No.140
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.).

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Walla Walla Public Schools District No.140
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	393,034	461,770	378,280

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,689,614	4,791,000	4,721,541
2000 Local Nontax Support	47,865	40,000	40,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	320,000	670,467
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,737,480	5,151,000	5,432,008
EXPENDITURES			
Matured Bond Expenditures	2,085,000	2,280,000	2,740,000
Interest on Bonds	2,467,325	2,358,200	2,659,417
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	1,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,552,625	4,639,200	5,401,417
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	184,855	511,800	30,591
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,461,107	2,550,000	3,051,794
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,461,107	2,550,000	3,051,794
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.830 Restricted for Debt Service	2,645,962	3,061,800	3,082,385
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,645,962	3,061,800	3,082,385

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025	
LOCAL TAXES				
1100 Local Property Taxes	4,689,401	4,791,000	4,721,541	
1300 Sale of Tax Title Property	0	0	0	
1400 Local in lieu of Taxes	0	0	0	
1500 Timber Excise Tax	213	0	0	
1600 County-Administered Forests	0	0	0	
1900 Other Local Taxes	0	0	0	
1000 TOTAL LOCAL TAXES	4,689,614	4,791,000	4,721,541	
LOCAL SUPPORT NONTAX				
2300 Investment Earnings	47,865	40,000	40,000	
2450 Other Interest Earnings	0	0	0	
2700 Rentals and Leases	0	0	0	
2900 Local Support Nontax, Unassigned	0	0	0	
2000 TOTAL LOCAL NONTAX SUPPORT	47,865	40,000	40,000	50
STATE, GENERAL PURPOSE				
3600 State Forests	0	0	0	
3900 Other State General Purpose, Unassigned	0	0	0	
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0	
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	
5500 Federal Forests	0	0	0	
5600 Qualified Bond Interest Credit - Federal	0	0	0	
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0	
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0	0	0	
9200 Sale of Real Property	0	0	0	
9600 Sale of Refunding Bonds	0	0	0	
9900 Transfers	0	0	0	
9901 Transfers (local resources)	0	320,000	670,467	

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	320,000	670,467
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,737,480	5,151,000	5,432,008

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	1,204,819
2000 Local Nontax Support	934,549	50,000	50,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	5,504,637	0	575,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	188,091	0	163,000
7000 Revenues from Other School Districts	15,246	15,000	15,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	988,091	10,800,000	879,533
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,630,614	10,865,000	2,887,352
EXPENDITURES			
10 Sites	0	9,812,000	15,300,000
20 Buildings	8,519,852	4,680,000	0
30 Equipment	833,377	0	493,000
40 Energy	110,245	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	9,463,474	14,492,000	15,793,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	320,000	250,000
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)	-1,832,860	-3,947,000	-13,155,647
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	2,947,606	4,359,731	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863 Restricted from State Proceeds	3,147,967	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	14,500,000
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	3,978,459	3,881,441	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,074,032	8,241,172	14,500,000
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.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	4,359,731	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	1,344,352
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	3,881,441	4,294,172	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,241,172	4,294,172	1,344,352

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

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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.

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

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	0	0	1,204,819
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	1,204,819
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	185,922	50,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	242,291	0	0
2900 Local Support Nontax, Unassigned	247,023	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	934,549	50,000	50,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	5,504,637	0	50,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	525,000
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	5,504,637	0	575,000
FEDERAL, GENERAL PURPOSE			

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	188,091	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	163,000
6210 E-Rate	XXXXX	0	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
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	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
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6000 TOTAL FEDERAL, SPECIAL PURPOSE	188,091	0	163,000
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	15,246	15,000	15,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	15,246	15,000	15,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	500,000
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	10,000,000	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	988,091	800,000	379,533
9000 TOTAL OTHER FINANCING SOURCES	988,091	10,800,000	879,533
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,630,614	10,865,000	2,887,352

Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include categories like Local Property Tax, Sale of Tax Title Property, Local in lieu of Taxes, etc.

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include 9901 Transfers, A. TOTAL REVENUES, B. 9900 TRANSFERS IN, C. TOTAL REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES (33-93), D. TOTAL EXPENDITURES, E. OTHER FINANCING USES, F. OTHER FINANCING USES, G. EXCESS OF REVENUES, BEGINNING FUND BALANCE (G.L.810-890), H. TOTAL BEGINNING FUND BALANCE, I. G.L.898 PRIOR YEAR CORRECTIONS, and ENDING FUND BALANCE (G.L.810-830).

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	437,184	5,000	4,999

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ 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 out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.



PERSONNEL REPORT

August 20, 2024 – Board Meeting

Date: August 19, 2024

EMPLOYMENT

Certificated: Anne Abbey, Spanish/Social Studies Teacher, Walla Walla High School
 Kurt Blackman, Special Education Teacher, Walla Walla High School
 Alexandra Eisenbrey, Temporary Science Teacher, Pioneer Middle School
 Dafney Gilliland, Temporary 1:1 School Nurse (RN), Green Park Elementary School
 Zaklina Jones, District Assessment Specialist/Curriculum Support TOSA, Teaching and Learning
 Wendy Middleton, Temporary TTK Teacher (.2FTE), WWCCF
 Cheri Pestes, School Nurse (RN), Green Park Elementary School/Edison Elementary School/
 WWCCF/Garrison Middle School

Classified: Deborah Adamson, Bus Driver, SE Washington Transportation Co-Op
 Alisha Buttice, Music Secretary, Garrison Middle School
 Ximena Gachet, Head Start Assistant Teacher, WWCCF
 Delaney Gunter, Para-Educator, Sharpstein Elementary School
 Christopher Kinnaird, Para-Educator, Sharpstein Elementary School
 Gabriella Lara, Para-Educator, Green Park Elementary School
 Jodie Maravilla, Para-Educator, Sharpstein Elementary School
 Lori McClanahan, Bus Driver, SE Washington Transportation Co-Op
 Be'Lanna Noel-Hemming, Bus Assistant, SE Washington Transportation Co-Op
 Rosa Preciado, Head Start Assistant Teacher, WWCCF
 Lisa Savelesky, Para-Educator, Green Park Elementary School
 Brooklyn Schoesler, Para-Educator, WWCCF
 Coral Sorensen, Head Secretary, Green Park Elementary School
 Tzofia Taylor, Bus Assistant, SE Washington Transportation Co-Op
 Herraclio Torres, Para-Educator, Green Park Elementary School
 Tyson Wright, Para-Educator, WWCCF

RESIGNATION/RETIREMENT/SEPARATION OF EMPLOYMENT

Certificated: Brooke Naftzger, School Nurse (RN), Walla Walla High School/Lincoln High School/Carnegie Learning Center/SEATech Skills Center
Amy Wells, School Nurse (RN), Green Park Elementary School/Edison Elementary School/
WWCCF/Garrison Middle School

Classified: Lindsey Dean, Para-Educator, Walla Walla High School, 5.5 years
Ruby Gonzalez, Head Secretary, Green Park Elementary School, 2 years
Jeana Hobbs, Para-Educator, WWCCF, 11 years
Patricia Morales, Secretary, Nutrition Services, 9 years
Kristin Richard, Para-Educator, Green Park Elementary School, 16 years
Marcia Rowland, Para-Educator, Prospect Point Elementary School, 3 years
Jeanet Villegas, Assistant Secretary, Green park Elementary School, 1 year

LEAVE OF ABSENCE

Certificated: Kathryn Davenport, TTK Teacher , WWCCF, 1 year
• .2 FTE Leave of Absence for the 2024-2025 School Year
Erin Dorso, Program Coordinator (Beginning Educator Support Teacher), Teaching and Learning,
8 Years
• January 2025 – June 2025
Jason Postlewait, Social Studies Teacher, Walla Walla High School, 15 Years
• 2024-2025 School Year

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2024-2025

<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
Jeff Bartlow	Pioneer Middle School	Athletic Supervisor
Mercedes Becerra	Garrison Middle School	Assistant Volleyball
Ben Bentley	Pioneer Middle School	Assistant Football
David Blocklinger	Walla Walla High School	Assistant Football
Andrew Brown	Walla Walla High School	Assistant Football
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	Garrison Middle School	Head 7th Football
Anne Christians	Pioneer Middle School	Head 7th Volleyball
Jason Cobb	Walla Walla High School	Assistant Football
Jamie Coburn	Walla Walla High School	Assistant Girls Swimming & Dive
Ambrea Cross	Garrison Middle School	Assistant Volleyball
Audra Cummings	Walla Walla High School	Assistant Volleyball
Tarynn Cummings	Walla Walla High School	Assistant Volleyball
Kaytlyn Dahlin	Walla Walla High School	Assistant Cheer
Amber Davin	Garrison Middle School	Head 8th Volleyball
Bowe Ebding	Walla Walla High School	Head Cross Country
Dana Evans	Walla Walla High School	Head Girls Soccer
Gonzalo Fernandez Pinillos	Garrison Middle School	Assistant Girls Soccer
Nathan Ferraro	Garrison Middle School	Head 8th Football
Ruben Garanzuay	Garrison Middle School	Head 8th/7th Girls Soccer
Kevin Gwinn	Walla Walla High School	Assistant Football
Yaneth Hernandez	Garrison Middle School	Head 6th Volleyball
Amy Hisaw	Walla Walla High School	Assistant Cross Country
Eric Hisaw	Walla Walla High School	Assistant Cross Country
Jeremy Hubbard	Pioneer Middle School	Head Football 7th Grade
Chad Hulett	Garrison Middle School	Athletic Supervisor
Anna Inman	Walla Walla High School	Assistant Girls Soccer
Justin James	Walla Walla High School	Head Football

EXTRA-CURRICULAR ATHLETIC CONTRACTS 2024-2025

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Vicki Johnson	Garrison Middle School	Head 7th Volleyball
Kate Keyes	Walla Walla High School	Assistant Head Volleyball
Mariano Ledesma	Garrison Middle School	Assistant 8th/7th Boys Soccer
Michael Locati	Pioneer Middle School	Head Cross Country
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	Walla Walla High School	Football Asst.
Jill Meliah	Walla Walla High School	Assistant Slowpitch Softball
Ethan Naftzger	Pioneer Middle School	Assistant Football
Stevie Noble	Garrison Middle School	Assistant Cross Country
Shoan Prutsman	Pioneer Middle School	Head 8th/7th Girls Soccer
Refugio Reyes	Garrison Middle School	Head 8th/7th Boys Soccer
Kristin Richard	Pioneer Middle School	Assistant Volleyball
Alerionna Roberg	Walla Walla High School	Head Dance Coach Fall
Daniel Rose	Walla Walla High School	Assistant Girls Swimming & Dive
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
Lindsey Schantz	Walla Walla High School	Head Volleyball
Matt Scheck	Walla Walla High School	Assistant Football
Allen Stanley	Walla Walla High School	Head Slowpitch Softball
Dustin Stocking	Pioneer Middle School	Assistant Football
Jennifer Thiel	Garrison Middle School	Assistant 6th Volleyball
Zachary Widmer	Walla Walla High School	Assistant Football
Shawna Wolford	Walla Walla High School	Assistant Volleyball

NON-ATHLETIC EXTRA/CO-CURRICULAR CONTRACTS 2024-2025

<u>Name</u>	<u>School</u>	<u>Assignment</u>
TBD	GP	Technology Coordinator I
TBD	W	Drama Assistant Director - 1st Semester
TBD	PI	Drama Director
Seth Ahrens	PI	Guiding Coalition Team
Jonathan Arthur	PI	FIRST Robotics Advisor
Jonathan Arthur	PI	TSA Advisor
John Avery	PI	Guiding Coalition Team
Tammy Baker	BE	Guiding Coalition Team
Wendy Baldwin	PP	Guiding Coalition Team
Stephanie Beltran	GA	Annual
Laura Berg	SH	Guiding Coalition Team
Michael Bertram	GA	FIRST Robotics Advisor
Michael Bertram	GA	TSA Advisor
Kristopher Bland	LI	Technology Coordinator II
Kristopher Bland	LI	Guiding Coalition Team
Rebecah Boeckman	GP	Guiding Coalition Team
Angela Bona	BE	Guiding Coalition Team
Ryan Campeau	W	Drama Director - 1st Semester
Helen Cantero	SH	Guiding Coalition Team
Terry Carlsen	W	Technology Coordinator I
Kimberly Cassetto	W	Technology Coordinator II
Elizabeth Clearman	GA	Drama Director
V. Caleb Condie	GA	Middle School Vocal
V. Caleb Condie	GA	Middle School Orchestra
V. Caleb Condie	GA	Elementary Orchestra
Stefanie Crumpacker	SH	Elementary Vocal
Laura Curtis	W	High School Accompanist

NON-ATHLETIC EXTRA/CO-CURRICULAR CONTRACTS 2024-2025

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Lisa Davis	BE	Technology Coordinator II
Ana Diaz	BE	Guiding Coalition Team
Carrie Diede	W	Drama Producer - 1st Semester
Alyssa Drader	W	CTSO Advisor (FFA)
Maria Espinosa	ED	Guiding Coalition Team
Crystal Evans	W	Department Head Physical Ed
Nathan Ferraro	GA	Guiding Coalition Team
Lori Finn	W	Annual (Yearbook)
Conor Fish	GA	Technology Coordinator II
Conor Fish	GA	Guiding Coalition Team
Brylie Fitzgerald	GP	Elementary Vocal
Araceli Garcia	GP	Guiding Coalition Team
Roger Garcia	GA	Middle School Band
Roger Garcia	GA	Guiding Coalition Team
Roger Garcia	GA	Jazz Band
Stephanie Garcia	W	Department Head World Languages
Rachel Geiter	PI	Guiding Coalition Team
Stephanie Gomsrud	LI	Annual
Stephanie Gomsrud	LI	Guiding Coalition Team
Ky Hafen	W	Auditorium Coordinator
Jennifer Hein	W	AVID Advisor
Amy Heinzman	PP	Guiding Coalition Team
Yaneth Hernandez	GA	Annual
Jimmy Hill	W	Department Head Math
Siomara Hobbs	ED	Guiding Coalition Team
Kelley Hubbard	BE	Guiding Coalition Team
Connor Hubin	W	CTSO Advisor (SkillsUSA)

NON-ATHLETIC EXTRA/CO-CURRICULAR CONTRACTS 2024-2025

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Staci Humphreys	PP	Guiding Coalition Team
Denise Hurst	PP	Elementary Vocal
Denyse Hutchinson	SH	Guiding Coalition Team
Jeffrey Irland	PP	Technology Coordinator I
Ilana James	BE	Guiding Coalition Team
Denise Jausoro	PP	Guiding Coalition Team
Rebekah Jillson	PI	Middle School Vocal
Rebekah Jillson	PI	Middle School Band
Rebekah Jillson	PI	Jazz Band
Jessica Johnson	W	CTSO Advisor (FFA)
Jessica Johnson	W	Department Head CTE
Melissa Johnson	GP	Guiding Coalition Team
Kimberly Kearbey	BE	Guiding Coalition Team
Dominique Kiefel	PI	Guiding Coalition Team
Brooke Kimball	W	Department Head Special Ed
Christy Kuhlman	GA	Guiding Coalition Team
Stephanie Kytola	PI	National Jr. Honor Society
Sara Lamanna	GP	Guiding Coalition Team
Kuyler Lang	PI	Annual
Julie Laufenburg	W	Department Head Fine Arts
Michael Locati	W	CTSO Advisor (HOSA)
Richele Locati	SH	Guiding Coalition Team
Chantell Lopez	ED	Elementary Vocal
Jazmin Lopez	ED	Guiding Coalition Team
Melissa Lopez	GP	Guiding Coalition Team
Greg Lupfer	W	Newspaper
Greg Lupfer	W	CTSO Advisor (SkillsUSA)

NON-ATHLETIC EXTRA/CO-CURRICULAR CONTRACTS 2024-2025

<u>Name</u>	<u>School</u>	<u>Assignment</u>
James Lux	GP	Safety Patrol
Bernard Ma	W	CTSO Advisor (FBLA)
Alexsandra Mahan	PP	Guiding Coalition Team
Matthew Manley	PI	Guiding Coalition Team
Anthony Marrero	W	JROTC (bi-annual 09/01/24 - 02/28/25)
Eric Matson	SEA	CTSO Advisor (SkillsUSA)
Mark Mebes	W	JROTC (bi-annual 09/01/24 - 02/28/25)
Lacey Mendoza	SH	Guiding Coalition Team
Sarah Moore	W	CTSO Advisor (FCCLA)
Joyce Moreno	ED	Guiding Coalition Team
Marybeth Norby	BE	Elementary Vocal
Michelle Paine	GA	Unified Robotics
Margaret Payne	W	CTSO Advisor (FFA)
Keven Peck	W	CTSO Advisor (SkillsUSA)
Gregory Pegel	PP	Safety Patrol
Stephanie Penrose	GA	TSA Advisor
James Polson	SEA	CTSO Advisor (SkillsUSA)
Vanessa Prull	PP	Guiding Coalition Team
Sean Reid	GA	Guiding Coalition Team
Iris Salazar	GP	Guiding Coalition Team
Theresa Salemme	PI	Guiding Coalition Team
Andrew Sayers	SEA	CTSO Advisor (SkillsUSA)
Jason Schafer	ED	Guiding Coalition Team
Marqui Shields	W	Department Head Physical Ed
Todd Smith	SEA	CTSO Advisor (SkillsUSA)
Cecilia Solis	ED	Guiding Coalition Team
Kimberlee Spanish-Endres	GA	Guiding Coalition Team

NON-ATHLETIC EXTRA/CO-CURRICULAR CONTRACTS 2024-2025

<u>Name</u>	<u>School</u>	<u>Assignment</u>
Sara Strickland	PI	Technology Coordinator II
Martin Telstad	ED	Technology Coordinator II
Sandra Thomas	SEA	CTSO Advisor (HOSA)
Sarah Thomson	W	High School Vocal
Erika Torres	CCF	Technology Coordinator I
Andrew Ueckert	W	High School Band
Benjamin VanDonge	SH	Safety Patrol
Benjamin VanDonge	SH	Guiding Coalition Team
Sarah Villanueva	SH	Technology Coordinator I
Sydney Wallingford	GA	Drama Assistant Director
Erica Wauchek	LI	Guiding Coalition Team
Zoe White	LI	Drama Director
Julia Woods	W	High School Orchestra
Julia Woods	PI	Middle School Orchestra
Julia Woods	PI	Elementary Orchestra



Date: August 15, 2024

To: The Board of Education

From: Chris Gardea

RE: 2024-2025 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
- Blackman, Kurt – Special Education Teacher
- Cesena, Ashley – High School Counselor
- Crosby, Steffan – Special Education Teacher
- Esquivel, Tanya – Dual Elementary Education Teacher
- Martinez, Leidy – High School ELD Teacher
- Richard, Erika – Middle School Science Teacher
- 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 20th, 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		
8/6/2024	233909	Through	234062	\$ 1,373,321.11
8/20/2024	234063	Through	234177	\$ 2,963,295.60
8/6/2024	232400665	Wire Transfer	232400686	\$ 9,466.33
8/20/2024	232400688	Wire Transfer	232400700	\$ 2,559.32

		Capital Projects		
8/6/2024	230085	Through	230088	\$ 2,089,497.43
8/20/2024	230089	Through	230092	\$ 74,887.59
		Wire Transfer		
		Wire Transfer		

		ASB		
8/6/2024	230245	Through	230250	\$ 6,613.85
8/20/2024	230251	Through	230253	\$ 12,786.84
		Wire Transfer		
8/20/2024	232400687	Wire Transfer	232400687	\$ 40.00

		Transportation Vehicle		
		Through		
		Through		
		Wire Transfer		
		Wire Transfer		

		Payroll		
7/31/2024	233867	Through	233893	\$ 2,097,651.10
7/31/2024	1400001	Wire Transfer	1401036	\$ 3,531,579.00
7/31/2024	NA	Payroll Taxes	NA	\$ 1,188,963.96

TOTAL:	\$ 13,350,662.13
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SCHOOL BOARD PRESIDENT:

SECRETARY OF THE BOARD:

Ruth Ladderud

Dr. Wade Smith, Superintendent



TO: Dr. Wade Smith - Superintendent
FROM: Janette Jeffris – Director of Fiscal Services
DATE: August 15, 2024
RE: July's Financial Report

Attached is the July 2024 financial report consisting of:

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- Revenues, expenditures and fund balance for all five funds.
 - General Fund ending balance is 13.2% of expenditures
- General Fund trend charts
- Payroll trend chart

Attachments

JJ

Walla Walla School District

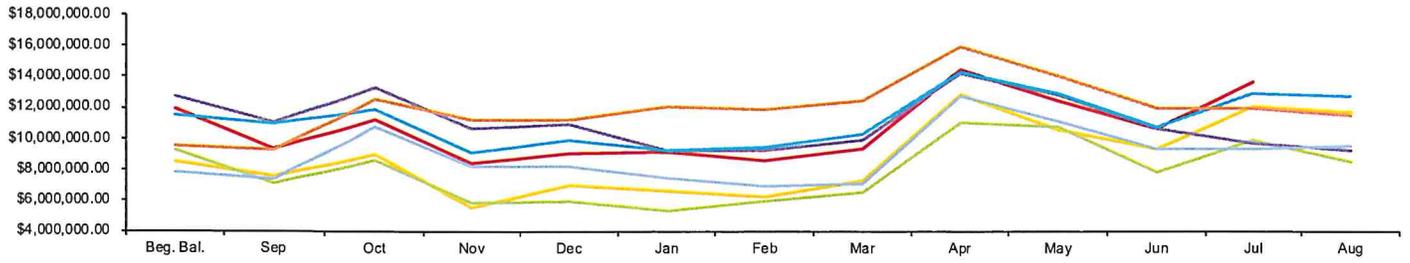
Monthly Financial Report

July 2024

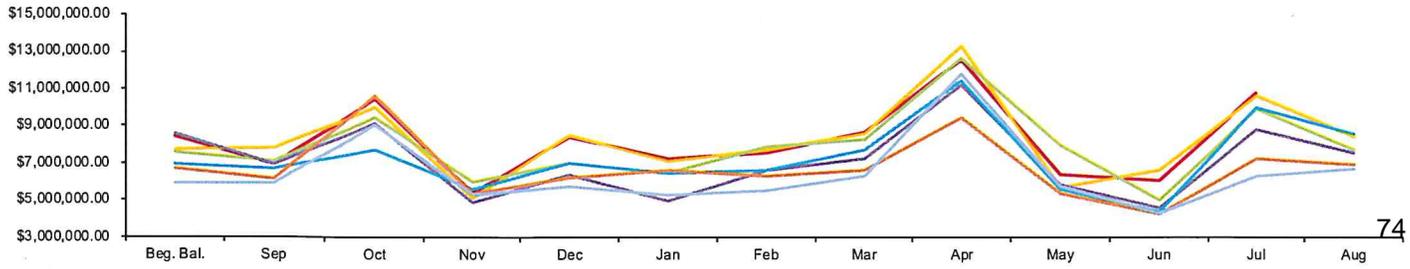
	<u>Adopted Budget</u>	<u>Working Budget</u>	<u>Year to Date</u>	
<u>GENERAL FUND</u>				
Beginning Fund Balance	\$ 9,300,000	\$ 10,644,524	\$ 10,644,524	
Revenues	\$ 101,079,336	\$ 101,079,336	\$ 89,660,504	
Expenditures	\$ (101,087,466)	\$ (101,087,466)	\$ (86,990,648)	
Transfers	\$ (800,000)	\$ (800,000)		
Ending Fund Balance	\$ 8,491,870	\$ 9,836,394	\$ 13,314,380	13.2%
<u>CAPITAL PROJECTS</u>				
Beginning Fund Balance	\$ 5,000,000	\$ 8,241,172	\$ 8,241,172	
Revenues	\$ 865,000	\$ 865,000	\$ 12,363,676	
Expenditures	\$ (4,680,000)	\$ (14,492,000)	\$ (5,633,378)	
Transfers	\$ (320,000)	\$ (320,000)	\$ -	
Ending Fund Balance	\$ 865,000	\$ (5,705,828)	\$ 14,971,471	73
<u>DEBT SERVICE</u>				
Beginning Fund Balance	\$ 2,550,000	\$ 2,645,962	\$ 2,645,962	
Revenues	\$ 5,151,111	\$ 5,151,111	\$ 4,777,370	
Expenditures	\$ (4,639,200)	\$ (4,639,200)	\$ (4,638,550)	
Ending Fund Balance	\$ 3,061,911	\$ 3,157,873	\$ 2,784,782	
<u>ASB FUND</u>				
Beginning Fund Balance	\$ 540,000	\$ 469,216	\$ 469,216	
Revenues	\$ 431,512	\$ 431,512	\$ 297,872	
Expenditures	\$ (509,742)	\$ (509,742)	\$ (289,784)	
Ending Fund Balance	\$ 461,770	\$ 390,986	\$ 477,304	
<u>TRANSPORTATION VEHICLE</u>				
Beginning Fund Balance	\$ 300,000	\$ 437,184	\$ 437,184	
Revenues	\$ 455,000	\$ 455,000	\$ 14,914	
Expenditures	\$ (750,000)	\$ (750,000)	\$ -	
Transfers			\$ -	
Ending Fund Balance	\$ 5,000	\$ 142,184	\$ 452,098	

WALLA WALLA PUBLIC SCHOOLS GENERAL FUND

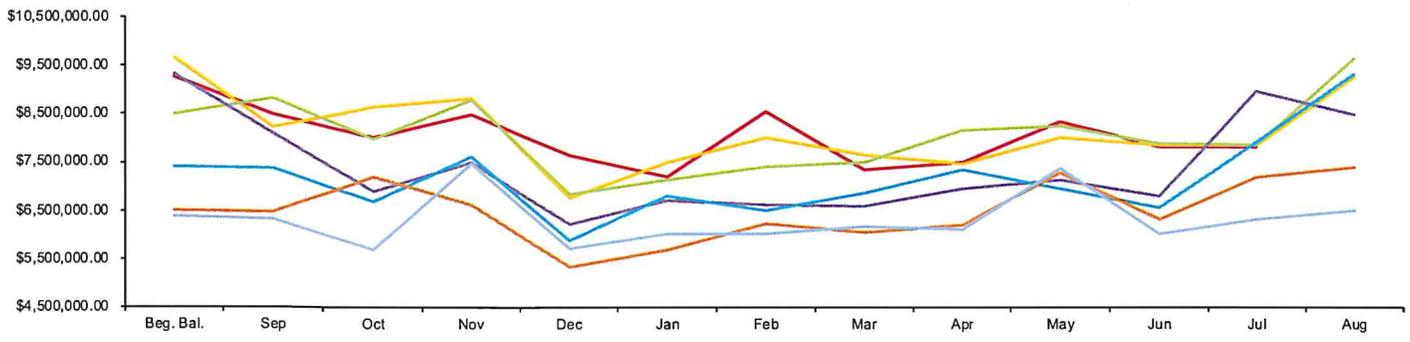
NET CASH & INVESTMENTS



RECEIPTS

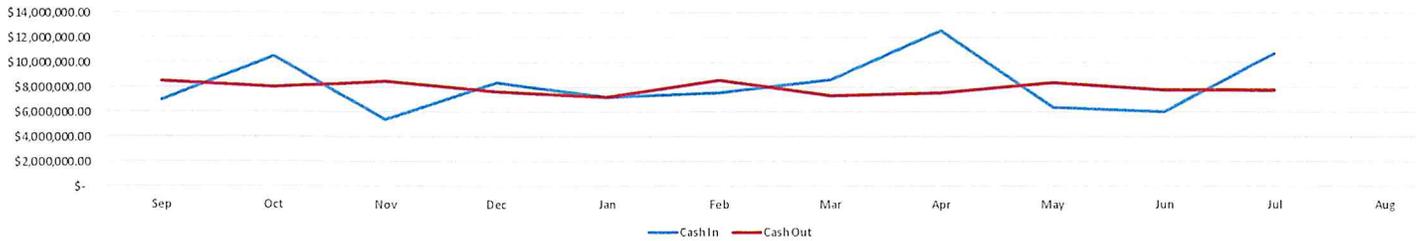


EXPENDITURES

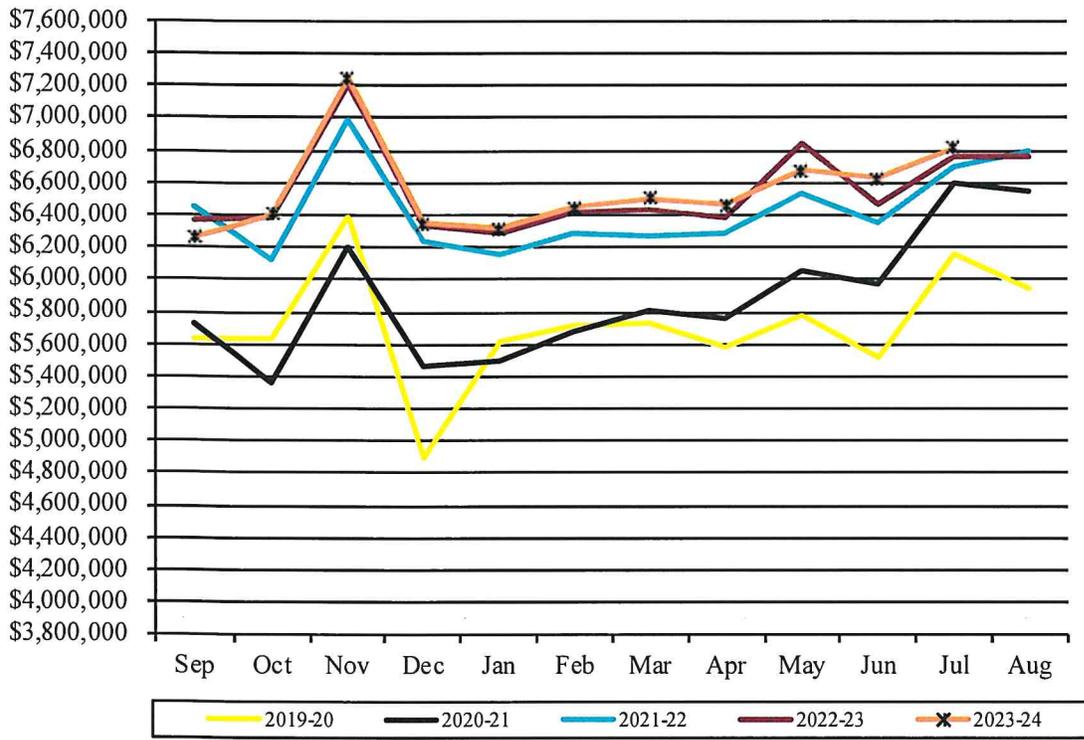


— 23-24
 — 22-23
 — 21-22
 — 20-21
 — 19-20
 — 18-19
 — 17-18

2023-24 Cash In/out



WALLA WALLA PUBLIC SCHOOLS Monthly Payroll





TO: Dr. Wade Smith - Superintendent

FROM: Janette Jeffris– Director of Fiscal Services

DATE: July 19, 2024

RE: Student Accident Insurance

David Borth from McDonald Zaring Insurance notified me that the rates and coverage for the 2024-2025 student accident plans from Myers-Stevens & Toohey & Co., Inc. will remain the same as the 2023-2024 school year.

For many years, we have worked with Myers-Stevens & Toohey & Co., Inc. for our student accident insurance plans. I am satisfied with services provided to students and their families. It is my recommendation that we continue to offer the plans available from Myers-Stevens & Toohey & Co., Inc. for the 2024-2025 school year.



TO: Dr. Wade Smith - Superintendent
FROM: Janette Jeffris – Director of Fiscal Services
DATE: July 18, 2024
RE: Dairy Bids for 2024-2025

We opened dairy bids for the 2024-25 school year on July 10, 2024. We received the following submissions:

Cart & Can, LLC	\$182,924
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Kara Carlson, Nutrition Services Director, has reviewed the bids and checked references. Seeing as there was only one bidder, we are recommending to move forward with them. Cart & Can was our dairy provider in 2023-2024 as well. The bid was written to allow renewals for the following three years; however, we can also choose to accept new bids each year.

JJ

8-15-24

Re: Walla Walla High School and DeSales Combined Cross Country Team for 2024 Walla Walla High School and Dayton Cooperative for Girls Swim for 2024

To: Dr. Wade Smith and Walla Walla School Board of Directors

Proposals (2) for Walla Walla High School Athletics, Fall 2024

1. Combined Program in Boys and Girls Cross Country with DeSales Catholic School

WIAA permits students attending a private school access to athletic opportunities at their resident public school if the private school does not offer a particular sport. As a result, Walla Walla High School frequently has DeSales students participate on their cross country team. This year, a student attending DeSales resides outside of the WWPS attendance area. To be compliant with WIAA rules and regulations, a “combine” approval is required to permit the student to participate with their DeSales peers on the WWPS team. This combine will not impact any other aspect of the current WaHi cross county program (e.g. classification, team name, etc).

2. Cooperative Program in Girls Swimming with Dayton High School

A new student enrolled at Dayton was a competitive, state-qualifying swimmer in her previous district. While she will complete and represent Dayton in the small schools classification, it order for her to share pool time with our team, a cooperative agreement must be approved.

2024-25 Superintendent Goals

Goal 1: Proficient Elementary Readers

Goal Statement: The superintendent will ensure the successful implementation of Vision 2030 literacy strategies, professional development and curricular resources necessary to support the district's strategic plan goal of ensuring students are fluent readers in their language of instruction by the end of 2nd grade.

Goal Deliverables:

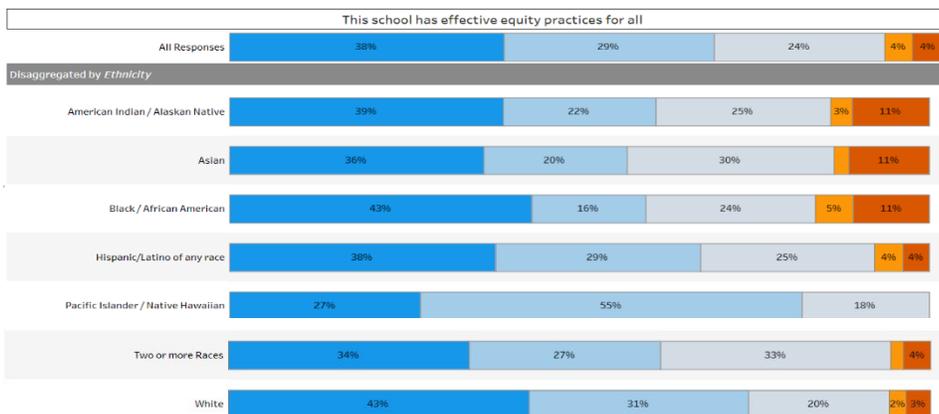
- Ensure a successful Year #1 implementation of the district's new K-5 ELA/SLA curriculum (HMH Into Reading and Arriba la Lectura) and K-2 word reading supplemental UFLI Foundations.
- Ensure a successful LETERS 3 cohort training for teachers and specialists who have yet to be trained.
- Provide UFLI training to staff who have yet to be trained.
- Measurement:
 - Increase Winter DIBELS 8 composite proficiency by 10% over 2023-24 results:
 - Therefore, 56% of K-2 students will score at or above benchmark on the winter DIBELS 8 composite.
 - Increase Winter Lectura Composite proficiency by 10% over 2023-24 results:
 - Therefore, 69% of K-2 students will score at or above benchmark on the winter Lectura composite.

Goal 2: Develop and Implement an Equity Action Plan Consistent with Vision 2030 and Board Identified Objectives

Goal Statement: The superintendent will oversee the development and implementation of an Equity Action Plan consistent with the Board’s Equity Resolution/Policy and strategies outlined in Goal 3 of the Vision 2030 strategic plan.

Goal Deliverables: The superintendent will develop the necessary training, support and implementation plans necessary to successfully address the district’s equity objectives for the 2024-25 school year. Specific deliverables include:

- Oversee implementation of the various student and faculty equity-centered deliverables outlined in Goal #3/Strategy #7 (Culture of Equity and Belonging), of the district’s Vision 2030 Strategic Plan.
- When the Board advances development of an equity policy:
 - Assist the Board, as needed, in helping resource and draft policy language for Board consideration;
 - Once approved, develop and implement administrative procedures in order to operationalize the Board’s adopted policy.
- Work with equity consultants and represented employee group leadership to identify and develop a year-long training program to support the Board’s Resolution and Vision 2030 objectives.
- Develop and train equity teams at each site to champion equity deliverables and serve as a resource to support colleagues.
- Report regularly to the Board regarding progress made in addressing Resolution/Policy and Strategic Plan objectives. This will include annual or semi-annual board reports (consistent with the Vision 2030 Plan), EES data review following survey administration, and monthly milestone updates.
- In partnership with the Board, develop a custom EES question to assess lived student equity experience.
- Measurement:
 - Student EES survey question response results
 - 10% Improvement in Staff EES results by subgroup in the percentage of staff who almost always(dark blue) and often(light blue) agree that their school has effective equity practices for all:

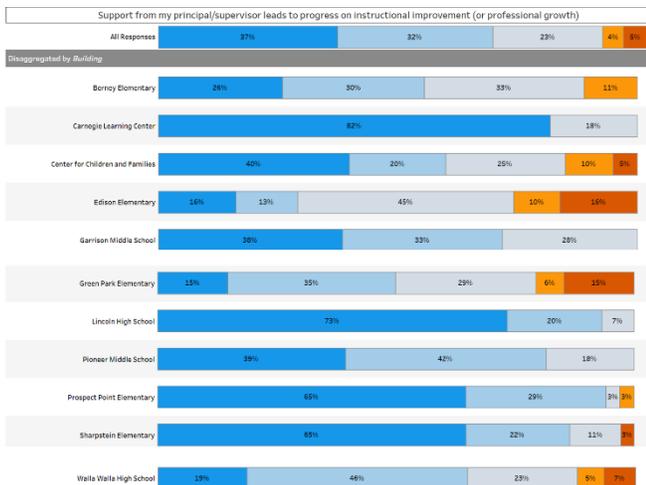
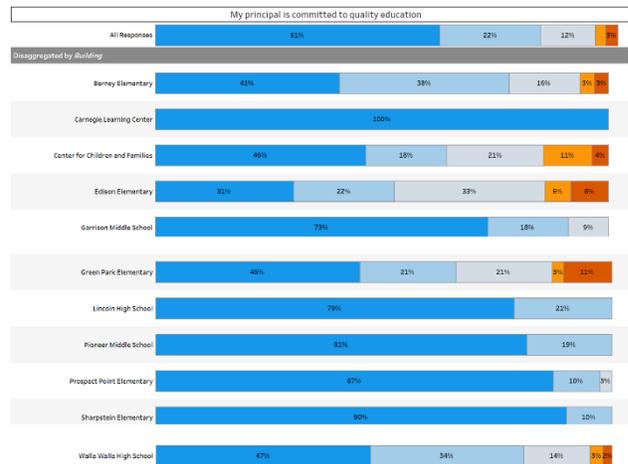
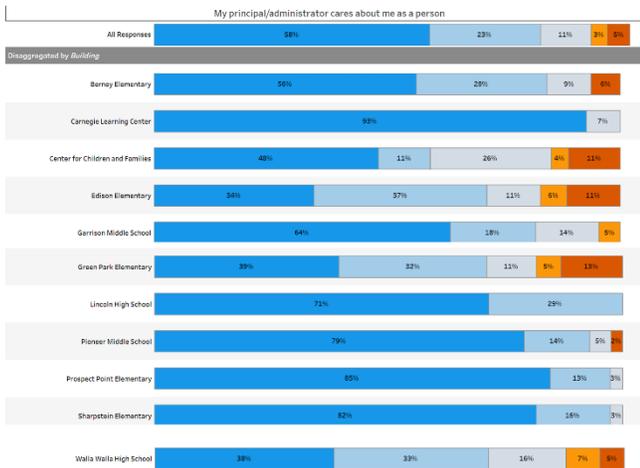


Goal 3: Supporting Building Level Administrators

Goal Statement: The Superintendent and his team will provide the support and professional development necessary to maximize principal leadership skills, experience and success.

Goal Deliverables: The Superintendent and his Cabinet team will:

- Seek out and implement training and mentorship opportunities to support principal professional growth and development, in addition to affinity group experiences for minority principals.
- Identify and implement systems, efficiencies and practices that will offer relief in order to improve principal accessibility and workload issues.
- Measurement:
 - Maintain or achieve (for schools whose response rate is less than 85%) staff EES results in the percentage of staff who almost always (dark blue) and often (light blue) agree that:
 - My principal cares about me as a person
 - My principal is committed to quality education
 - Support from my principal leads to progress on instructional improvement/professional growth



BOARD OF DIRECTORS
Regular Business Meeting – 4:00 p.m.
July 16, 2024
WWPS Administration Building / 364 S. Park Street

PRESENT

BOARD OF DIRECTORS

Terri Trick, Vice President
Alayna Brinton
Kathy Mulkerin
Derek Sarley
Eva Maxwell, Student Board
Representative
Hailey Thrall, Student Board
Representative

ADMINISTRATORS

Dr. Wade Smith, Superintendent
Chris Gardea, Assistant Superintendent
Christy Krutulis, Executive Director of Teaching & Learning
Janette Jeffris, Director of Fiscal Services
Dr. Julie Perron, Director of Equity & Dual Programs

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 Vice President Terri Trick.

II. FLAG SALUTE

The flag salute and pledge of allegiance was led by Director Derek Sarley.

III. ROLL CALL

All board members were present except President Ruth Ladderud who was excused.

IV. APPROVAL OF AGENDA

Motion by Derek Sarley and seconded by Alayna Brinton to approve the agenda as presented; the motion carried unanimously.

V. CONSENT AGENDA

Motion by Alayna Brinton and seconded by Derek Sarley to approve the consent agenda consisting of the following items: 1) personnel report; 2) July 2 and July 16 accounts payable and June payroll; 3) June financial report; 4) resolution 08-2024 – sell surplus real property and lease property (Borleske Stadium Complex); 5) agreement for information systems services; 6) excused absence for President Ruth Ladderud; and 7) regular business meeting minutes of June 18, 2024. The motion carried unanimously.

VI. SPECIAL PROGRAMS/INTRODUCTIONS/ANNOUNCEMENTS

VII. CITIZENS' COMMENTS

None.

VIII. REPORTS

Board of Directors Report: None to report.

Superintendent's Report: Superintendent Dr. Wade Smith reported capital levy project improvements are on schedule and on budget, and many local vendor and contractors are involved with the historic projects.

Monthly Financial Dashboard Report: Director of Fiscal Services Janette Jeffris provided a review of revenues, expenditures and ending fund balance.

Vision 2030: Goal #1, Strategy #3: Proficient Elementary Readers: Executive Director of Teaching and Learning Christy Krutulis, Director of Equity & Dual Programs Dr. Julie Perron, Curriculum Coordinator Casey Monahan and Literacy Specialist Melissa Carter provided an update on Vision 2030: Goal #1, Strategy #3: Proficient Elementary Readers.

2024-2025 Draft Budget: Fiscal Services Director Janette Jeffris shared the 2024-2025 draft budget and 4-year plan.

Discussion of Possible Amendments to WSSDA Legislative Platform: Director Kathy Mulkerin led discussion about the amendments process to the Washington State School Directors Association legislative platform.

Student Board Member Onboarding and Mentoring Discussion: Vice President Trick facilitated discussion of onboarding and mentoring of student board representatives.

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

2255 Alternative Learning Experience

2415 Performance-Based Pathway for High School Graduation

3141 Nonresident Students

3226 Interviews and Interrogations of Students on School Premises

3223 Directory Information

IX. ACTION ITEMS**X. ADJOURNMENT**

Vice President Trick declared the meeting adjourned at 5:28 p.m.

Minutes to be presented for board approval on August 20, 2024.

APPROVED:

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

Terri Trick
School Board Vice President

BOARD OF DIRECTORS
Special Meeting/School Board Retreat – 8:00 a.m.
July 17, 2024
324 Boyer Ave
Walla Walla, WA

The Board of Directors conducted a special meeting on July 17 at 8:00 a.m. for the purpose of a school board retreat. Discussion included equity training, school board committee assignments, superintendent goals and board self-evaluation. All elected board members were present. Including board members and guests there were nine in attendance.

The special meeting concluded at 12:15 p.m. and was open to the public.

Minutes to be presented for board approval on August 20, 2024.

APPROVED:

Dr. Wade Smith, Superintendent
and Secretary of the Board

Ruth Ladderud
School Board President

~ 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

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	\$ 239,300	\$ 61,362	\$ 6,233,067	\$ 6,378	\$ 190,047	\$ 11,416	\$ -	\$ 6,741,570		\$ 144,687	2.15%
SEP ACTUAL	\$ 174,438	\$ 65,619	\$ 6,152,523	\$ 3,137	\$ 483,835	\$ 6,704			\$ 6,886,256	\$ 144,687	YTD
OCT PROJECTED	\$ 3,725,622	\$ 69,056	\$ 5,827,709	\$ 6,378	\$ 390,047	\$ 11,416	\$ -	\$ 10,030,228		\$ 83,714	0.83%
OCT ACTUAL	\$ 3,913,046	\$ 111,506	\$ 5,736,771	\$ 6,702	\$ 339,777	\$ 6,141			\$ 10,113,941	\$ 228,400	YTD
NOV PROJECTED	\$ 579,594	\$ 215,200	\$ 4,132,593	\$ 6,378	\$ 1,580,606	\$ 11,416	\$ -	\$ 6,525,787		\$ (1,146,783)	-17.57%
NOV ACTUAL	\$ 485,580	\$ 79,920	\$ 3,812,184	\$ 6,380	\$ 976,790	\$ 18,150			\$ 5,379,004	\$ (918,382)	YTD
DEC PROJECTED	\$ 46,522	\$ 53,137	\$ 6,526,531	\$ 6,378	\$ 1,169,330	\$ 11,416	\$ -	\$ 7,813,314		\$ 555,633	7.11%
DEC ACTUAL	\$ 28,418	\$ 101,477	\$ 6,270,818	\$ 6,380	\$ 1,952,208	\$ 9,644			\$ 8,368,946	\$ (362,750)	YTD
JAN PROJECTED	\$ 23,222	\$ 51,928	\$ 6,068,997	\$ 6,378	\$ 1,159,764	\$ 11,416	\$ -	\$ 7,321,705		\$ (92,253)	-1.26%
JAN ACTUAL	\$ 16,889	\$ 166,386	\$ 5,901,092	\$ 6,242	\$ 1,132,017	\$ 6,825			\$ 7,229,451	\$ (455,003)	YTD
FEB PROJECTED	\$ 192,266	\$ 45,473	\$ 6,266,783	\$ 6,569	\$ 1,108,764	\$ 11,416	\$ -	\$ 7,631,271		\$ (137,636)	-1.80%
FEB ACTUAL	\$ 52,614	\$ 69,624	\$ 6,293,615	\$ 6,911	\$ 1,061,327	\$ 9,544			\$ 7,493,635	\$ (592,639)	YTD
MAR PROJECTED	\$ 1,257,520	\$ 120,000	\$ 6,205,784	\$ 6,569	\$ 1,060,764	\$ 11,416	\$ -	\$ 8,662,053		\$ (33,142)	-0.38%
MAR ACTUAL	\$ 1,187,619	\$ 110,199	\$ 6,312,934	\$ 6,911	\$ 996,015	\$ 15,232			\$ 8,628,911	\$ (625,781)	YTD
APR PROJECTED	\$ 4,533,955	\$ 20,000	\$ 6,878,838	\$ 6,569	\$ 1,107,598	\$ 11,416	\$ -	\$ 12,558,376		\$ (56,132)	-0.45%
APR ACTUAL	\$ 4,495,742	\$ 83,811	\$ 6,980,606	\$ 6,911	\$ 919,166	\$ 16,008			\$ 12,502,244	\$ (681,914)	YTD
MAY PROJECTED	\$ 905,357	\$ 46,000	\$ 3,985,184	\$ 6,569	\$ 1,165,764	\$ 11,416	\$ -	\$ 6,120,290		\$ 245,307	4.01%
MAY ACTUAL	\$ 1,081,290	\$ 110,165	\$ 4,054,871	\$ 6,911	\$ 1,109,056	\$ 3,305			\$ 6,365,597	\$ (436,606)	YTD
JUN PROJECTED	\$ 55,257	\$ 98,520	\$ 4,198,316	\$ 6,569	\$ 1,154,764	\$ 11,416	\$ -	\$ 5,524,842		\$ 529,268	9.58%
JUN ACTUAL	\$ 40,909	\$ 193,674	\$ 4,460,265	\$ 6,911	\$ 1,349,861	\$ 2,490			\$ 6,054,110	\$ 92,662	YTD
JUL PROJECTED	\$ 40,591	\$ 167,532	\$ 8,950,216	\$ 6,569	\$ 1,060,951	\$ 11,416	\$ -	\$ 10,237,275		\$ -	80.00%
JUL ACTUAL									\$ -	\$ 92,662	YTD
AUG PROJECTED	\$ 105,768	\$ 334,792	\$ 7,554,861	\$ 3,285	\$ 1,915,544	\$ 11,416	\$ -	\$ 9,925,666		\$ -	0.00%
AUG ACTUAL									\$ -	\$ 92,662	YTD
Total Projected	\$ 11,704,974	\$ 1,283,000	\$ 72,828,879	\$ 74,586	\$ 13,063,943	\$ 136,992	\$ -	\$ 99,092,374			
Adopted Budget	\$ 11,719,978	\$ 1,283,000	\$ 74,002,436	\$ 66,000	\$ 13,870,922	\$ 137,000	\$ -	\$ 101,079,336			
Variance	\$ (15,004)	\$ -	\$ (1,173,557)	\$ 8,586	\$ (806,979)	\$ (8)	\$ -	\$ (1,986,962)			
TOTAL ACTUAL	\$ 11,476,545	\$ 1,092,381	\$ 55,975,681	\$ 63,394	\$ 10,320,050	\$ 94,044	\$ -	\$ 79,022,096	FORECAST ACTUAL	\$	99,185,036
% collected to PRO	98.05%	85.14%	76.86%	84.99%	79.00%	68.65%	#DIV/0!	79.75%			

NOTES: November Actuals are lower than projections due to timing of approvals for grants from OSPI and differences in the actual amount of competitive state grant funds received.
Grant amounts will be updated for January's dashboard report.

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	\$ 6,310,008		\$ 2,605,100		\$ 8,915,108 MONTHLY	\$ (436,705) -4.90%
SEPTEMBER ACTUAL		\$ 6,259,132		\$ 2,219,270	\$ 8,478,403 YTD	\$ (436,705) -4.90%
OCTOBER PROJECTED	\$ 6,504,543		\$ 1,487,525		\$ 7,992,068 MONTHLY	\$ (4,820) -0.06%
OCTOBER ACTUAL		\$ 6,407,832		\$ 1,579,416	\$ 7,987,248 YTD	\$ (441,525) -2.61%
NOVEMBER PROJECTED	\$ 7,339,544		\$ 1,315,841		\$ 8,655,384 MONTHLY	\$ (174,737) -2.02%
NOVEMBER ACTUAL		\$ 7,244,989		\$ 1,235,659	\$ 8,480,648 YTD	\$ (616,262) -2.41%
DECEMBER PROJECTED	\$ 6,499,974		\$ 1,586,515		\$ 8,086,489 MONTHLY	\$ (457,895) -5.66%
DECEMBER ACTUAL		\$ 6,346,110		\$ 1,282,484	\$ 7,628,594 YTD	\$ (1,074,157) -3.19%
JANUARY PROJECTED	\$ 6,462,273		\$ 1,253,297		\$ 7,715,569 MONTHLY	\$ (525,416) -6.81%
JANUARY ACTUAL		\$ 6,316,353		\$ 873,800	\$ 7,190,154 YTD	\$ (1,599,572) -3.87%
FEBRUARY PROJECTED	\$ 6,494,891		\$ 1,593,334		\$ 8,088,224 MONTHLY	\$ 463,934 5.74%
FEBRUARY ACTUAL		\$ 6,449,528		\$ 2,102,631	\$ 8,552,159 YTD	\$ (1,135,638) -2.30%
MARCH PROJECTED	\$ 6,512,260		\$ 1,181,186		\$ 7,693,446 MONTHLY	\$ (359,260) -4.67%
MARCH ACTUAL		\$ 6,502,973		\$ 831,213	\$ 7,334,187 YTD	\$ (1,494,898) -2.62%
APRIL PROJECTED	\$ 6,289,629		\$ 1,259,662		\$ 7,549,291 MONTHLY	\$ (56,245) -0.75%
APRIL ACTUAL		\$ 6,459,344		\$ 1,033,702	\$ 7,493,046 YTD	\$ (1,551,143) -2.40%
MAY PROJECTED	\$ 6,939,657		\$ 1,167,528		\$ 8,107,185 MONTHLY	\$ 234,285 2.89%
MAY ACTUAL		\$ 6,678,128		\$ 1,663,342	\$ 8,341,470 YTD	\$ (1,316,858) -1.81%
JUNE PROJECTED	\$ 6,594,898		\$ 1,394,596		\$ 7,989,494 MONTHLY	\$ (179,681) -2.25%
JUNE ACTUAL		\$ 6,626,473		\$ 1,183,340	\$ 7,809,813 YTD	\$ (1,496,539) -1.85%
JULY PROJECTED	\$ 6,966,442		\$ 1,098,742		\$ 8,065,184 MONTHLY	0.00%
JULY ACTUAL					\$ - YTD	\$ (1,496,539) -1.68%
AUGUST PROJECTED	\$ 6,754,740		\$ 3,974,406		\$ 10,729,146 MONTHLY	0.00%
AUGUST ACTUAL					\$ - YTD	\$ (1,496,539) -1.50%
TOTAL PROJECTED	\$ 79,668,857		\$ 19,917,730		\$ 99,586,587	
ADOPTED BUDGET	\$ 80,229,529		\$ 20,855,645		\$ 101,085,174	
VARIANCE	\$ 560,672		\$ 937,915		\$ 1,498,587	
TOTAL ACTUAL		\$ 65,290,862		\$ 14,004,857	\$ 79,295,719	FORECAST ACT \$ 98,090,048
% spent to projected		81.95%		70.31%	79.62%	
Notes:	February actuals include 3 AP runs instead of the typical 2- this should result in March being under projections					
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)				\$ 9,300,000			
Beginning Fund Balance (Actual)				\$ 10,644,524			
September	PROJECTED	\$ 6,741,570	\$ 8,915,108	\$ 7,126,462			
	ACTUAL	\$ 6,886,256	\$ 8,478,403	\$ 9,052,378	\$ 1,925,916	27.02%	10.78%
October	PROJECTED	\$ 10,030,228	\$ 7,992,068	\$ 9,164,622			
	ACTUAL	\$ 10,113,941	\$ 7,987,248	\$ 11,179,071	\$ 2,014,450	21.98%	12.90%
November	PROJECTED	\$ 6,525,787	\$ 8,655,384	\$ 7,035,024			
	ACTUAL	\$ 5,379,004	\$ 8,480,648	\$ 8,077,427	\$ 1,042,404	14.82%	11.94%
December	PROJECTED	\$ 7,813,314	\$ 8,086,489	\$ 6,761,849			
	ACTUAL	\$ 8,368,946	\$ 7,628,594	\$ 8,817,780	\$ 2,055,931	30.40%	12.95%
January	PROJECTED	\$ 7,321,705	\$ 7,715,569	\$ 6,367,984			
	ACTUAL	\$ 7,229,451	\$ 7,190,154	\$ 8,857,078	\$ 2,489,094	39.09%	13.38%
February	PROJECTED	\$ 7,631,271	\$ 8,088,224	\$ 5,911,031			
	ACTUAL	\$ 7,493,635	\$ 8,552,159	\$ 7,798,554	\$ 1,887,523	31.93%	12.78%
March	PROJECTED	\$ 8,662,053	\$ 7,693,446	\$ 6,879,637			
	ACTUAL	\$ 8,628,911	\$ 7,334,187	\$ 9,093,278	\$ 2,213,640	32.18%	10.42%
April	PROJECTED	\$ 12,558,376	\$ 7,549,291	\$ 11,888,722			
	ACTUAL	\$ 12,502,244	\$ 7,493,046	\$ 14,102,476	\$ 2,213,753	18.62%	10.42%
May	PROJECTED	\$ 6,120,290	\$ 8,107,185	\$ 9,901,828			
	ACTUAL	\$ 6,365,597	\$ 8,341,470	\$ 12,126,603	\$ 2,224,776	22.47%	10.43%
June	PROJECTED	\$ 5,524,842	\$ 7,989,494	\$ 7,437,176			
	ACTUAL	\$ 6,054,110	\$ 7,809,813	\$ 10,370,901	\$ 2,933,725	39.45%	11.15%
July	PROJECTED	\$ 10,237,275	\$ 8,065,184	\$ 9,609,267			
	ACTUAL	\$ -	\$ -	\$ 10,370,901			
August	PROJECTED	\$ 9,925,666	\$ 10,729,146	\$ 8,805,787			
	ACTUAL	\$ -	\$ -	\$ 10,370,901			
PRELIMINARY PROJECTED EFB		\$ 99,092,374	\$ 99,586,587	\$ 8,805,787			8.77%
ACTUALS TO DATE		\$ 79,022,096	\$ 79,295,719				
FORECASTED ACTUALS*		\$99,185,036	\$98,090,048	\$10,939,512	YEAR END PROJECTION		11.15%
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



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



VISION 2030

GOAL #4: STRATEGY #11

ASSURING COMMUNITY INVOLVEMENT AND VOLUNTEERISM

BETH SWANSON



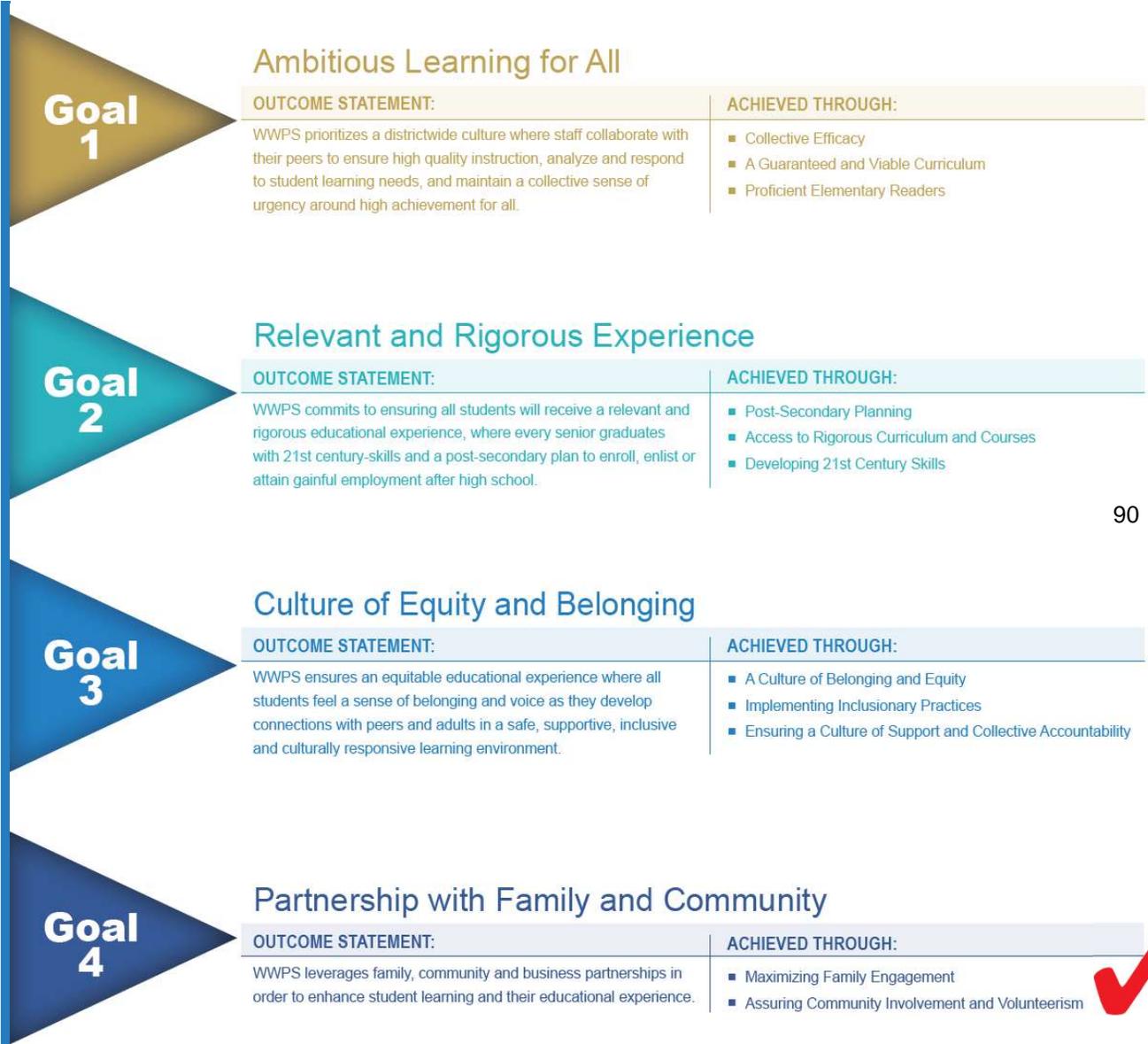
Walla Walla Public Schools

Developing Washington's Most Sought-After Graduates

Goals & Strategies

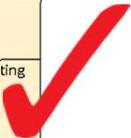
MISSION

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.





Goal	Strategy	Strategy Summary	Measurement	Board Review
Goal #1: Ambitious Learning For All	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.	Annual EES Survey (staff). Monitor for Progress: "My professional learning community work results in improved student learning." "Regular formative assessments are used to monitor student progress toward standard."	May Study Meeting
	Guaranteed and Viable Curriculum	Ensure district-wide Promise Standards are taught, assessed and met for every student.	Measured/Reported: <ul style="list-style-type: none"> Board review of K-5 promise standard attainment in math by standard (Winter and Spring). Annual EES Survey (family). Monitor for Progress: "This school communicates with me about my student's progress" 	December and June Business Meetings
	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.	<ul style="list-style-type: none"> LETRS course completion data for staff DIBELS 2nd Grade Composite Score - Spring 24 target 60%, then 67%, 74%, 84%, 88%, 92% and 95% (25-30) Lectura 2nd Grade Composite Score - Spring 24 target 59%, then 62%, 68%, 74%, 80%, 88%, and 95% (25-30) 	November Study Meeting, February and July Business Meetings
Goal #2: Relevant and Rigorous Experience	Post-Secondary Plans	Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.	<ul style="list-style-type: none"> SchoolLinks access and utilization reporting Graduate survey that tracks post-secondary experiences over time Annual EES Survey (student). Monitor for Progress: "Adults in this school help me plan and set goals for my future." "I have a plan for what I want to do after high school." 	April Business Meeting
	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.	<ul style="list-style-type: none"> Annually analyze enrollment including minority and historically underrepresented students in honors, AP, and college credit bearing courses Annual EES Survey (family). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Student): "Student placement in advanced classes is not influenced by race, gender or socio-economic levels." 	October Study Meeting
	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.	<ul style="list-style-type: none"> Annual EES Survey (family). Monitor for Progress: "This school is doing a good job of preparing my student for a successful future." (Student): "This school is doing a good job of preparing me to succeed in my life." Monitor and report enrollment/participation data in financial literacy Monitor and report the number of students/credits earned through internships 	September Business Meeting
Goal #3: Culture of Equity and Belonging	A 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.	<ul style="list-style-type: none"> Annual EES Survey(student by race/ethnicity). Monitor for Progress: "There's at least one adult in this school I can talk to if I have a problem." (Family by race/ethnicity): "This school provides a caring/supportive environment for my student." (Staff): "We are provided training to support culturally responsive practices and curriculum." 	February Study Meeting
	Implementing Inclusionary Practices	Facilitate training, support and implementation of inclusionary classrooms and practices in order to increase access and opportunity for all students.	<ul style="list-style-type: none"> WASA IPP Teacher Input Survey (Fall/Spring) OSPI Least Restrictive Environment (LRE) Report Annual EES Survey (family of students with disabilities). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Students with disabilities): "My teachers provide lessons and activities that challenge me to learn." 	March Business
	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.	<ul style="list-style-type: none"> Semi-annual review of student discipline data with Board Annual EES Survey (student). Monitor for Progress: "All students are held to the same behavior rules and expectations." (Staff): "Staff members enforce consistent behavior expectations and consequences in their classrooms." (Family): "My student feels safe at school." 	September and March Study Meetings
Goal #4: Partnerships with Family and Community	Maximizing Family Engagement	Implement systems and opportunities to maximize family engagement with schools and each other. Promote family involvement in after school activities/extra-curricular experiences.	<ul style="list-style-type: none"> Annual EES Survey (student). Monitor for Progress: "My parents/family feel welcome to visit this school." (Staff): "This school encourages parent involvement in their child's learning." (Family): "I feel welcome at this school." Attendance/participation at parent/family events 	November Business
	Assuring Community Involvement and Volunteerism	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.	Track and Monitor for Progress Through Get Connected System: <ul style="list-style-type: none"> Number of volunteers who have created accounts Number of opportunities each school has listed Volunteer hours per school Volunteer feedback 	August Business Meeting



Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- Assuring Community Involvement and Volunteerism
 - “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)

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Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like?
 - Every school will leverage Get Connected to maximize volunteerism and community inclusion in their schools whereby stakeholders are informed of opportunities, encouraged to volunteer, are sought out based on their availability and interests, and supported along their volunteer journey as they engage with the district.

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Vision 2030: Strategic Planning Implementation Framework and Action Plan

Goal: Partnerships with Family and Community	Achieved Through: Maximizing Family Engagement and Assuring Community Involvement and Volunteerism	Committee Lead: Dr. Wade Smith
Strategy Statements: 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.		
Committee Membership: Wade Smith, Amy Kasanga, Andrew Sayers, Brent Cummings, Casey Richards, Chris Schumacher, Keith Ross, Ruby Romero, Rob Ahrens, Amity Priore, Becky Waggoner-Schwartz, Beth Swanson, Kim Doepker, Maria Garcia, Mindy Meyer, Paula Nichols, Pam Clayton, Ruben Alvarado, Shari Strickland, Victoria Lidzbarski, Will Hammond, Yazmin Bahena, Matt Manley, Mark Higgins, Abby Juhasz, Sarah Bares, Cathy Gant, Stephanie Parry, Chris Leyendecker, Jacque Richerzhagen, Mayra Vargas Risriguez, Jodi Adams, Andrea Renholds, Danielle Fichera, Dulce Leon, Rachel Lindholm, Jaime Staples, Laura Billingsley, Laura Segovia		
Brief Description of Committee Work and Process: The committee met multiple times to review and analyze data gathered from parents/community during the strategic planning process. Additionally, individual interviews were held with all building sites in addition to parent and PTO representatives. Based on overwhelming feedback, it was determined that the lack of a formal volunteer system (to advertise, recruit, train and coordinate volunteers) served to be the underlying barrier. Significant research and investigation was performed and Get Connected has been identified and procured to fill this critical and necessary function.		
Vision 2030 Stretch Goal: What will a successful, full implementation of this strategy look like in 2030? Every school will leverage Get Connected to maximize volunteerism and community inclusion in their schools whereby stakeholders are informed of opportunities, encouraged to volunteer, are sought out based on their availability and interests, and supported along their volunteer journey as they engage with the district.		
	2023-24 School Year	2024-25 School Year
What specific actions will need to occur to achieve the Vision 2030 Stretch Goal?	<ul style="list-style-type: none"> -Implement district-wide, cohesive volunteer management software and background check. -June 2023: Input 2022-23 Volunteers into system to start their account -June 2023: Encourage through marketing parents and community members to register as a volunteer within the software system. -Train the volunteer program coordinator at each school how to build the opportunities and establish the process to receive the information. -August 2023: Input volunteer opportunities for each school and include other volunteer organizations within the district such as Friends of Children, Junior Achievement, and Whitman Reads. -Include as part of the Annual Checklist for parents. 	<ul style="list-style-type: none"> -Continue outreach to staff so they use the volunteer portal for upcoming opportunities and parent-to-parent outreach. -Continue outreach and market to parents and community members to join the portal and sign up to volunteer. -Continue to partner with other volunteer organizations to enhance the opportunities at the schools. -Use this program to actively increase engagement with families and in the community.
Who are the key personnel, people who will help lead this work?	Lead at the district level and CIS and/or building lead	
What specific resources or supports are needed to accomplish the above-described actions?	<ul style="list-style-type: none"> -Get Connected Volunteer Software -Support to implement the WATCH background system to an online system. -The technology resources to upload and apply the software to the district site and landing pages to each school's site. -A check-in kiosk (iPad) at each school's front desk -Development of a new Volunteer Handbook, training video, confidentiality statement and volunteer account processes. 	<ul style="list-style-type: none"> -Continue to use the online WATCH program and the Get Connected Software for volunteer recruitment and implementation. -Consider expanding volunteer check-in to include name badges(with photos). -Consider adding a volunteer recognition outline that volunteers would receive identifying swag if a number of hours are dedicated to volunteering. Ex: Vests, t-shirt, hats
How will growth/success be measured, tracked and reported?	<ul style="list-style-type: none"> The system has a report system which will allow us to track and monitor: -How many volunteers have created accounts, how many opportunities each school has listed, how many volunteers each school has each month, how many total volunteer hours and volunteer feedback. 	

Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

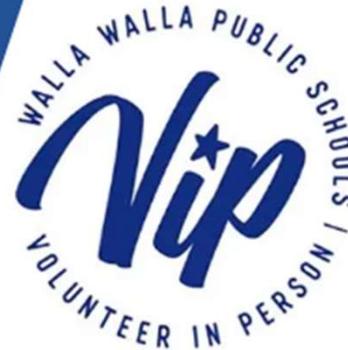
ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- Step #1 – Go to any website and click on the VIP logo

**Volunteer In
Person (VIP)**

FIND OUT MORE >



Goal 4

Partnership with Family and Community

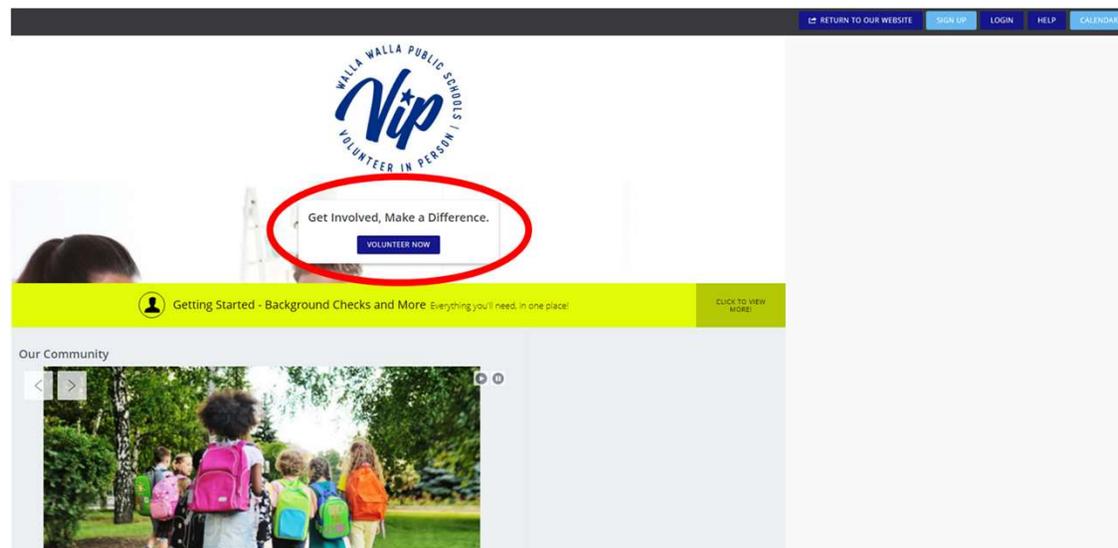
OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

■ Step #2 – Register as a potential volunteer



Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- Step #3 – Onboarding
 - Complete WATCH background check
 - Review and sign the volunteer handbook and confidentiality statement
 - Identify schools and volunteer interests

Thank you so much for your interest in the Walla Walla Public Schools VIP Volunteer In Person Program!

Favor de utilizar el traductor de Google para ver la información en su idioma nativo.

We are so excited to have you as a volunteer. We hope you will find answers here on what to expect during your account set up and registration process.

[Being a Parent vs. VIP Volunteering.](#)

When a parent stops by to eat lunch with their child, attend a celebration or drop something off to the classroom, enrolling in the VIP Volunteer Program is not necessary. 97

Volunteering is when you are working with students other than your own, assisting teachers or staff at the school, attending a field trip where you are helping supervise other children or assisting at a school or district event. Then YES this is when you will need to enroll as a VIP Volunteer account.

Creating an account

- Answer basic contact information
- Fill out the WATCH Background Check (TAKES 24-48 HOURS)
- Review and sign the VIP Volunteer Handbook
- Read and Sign the Confidentiality Statement
- Identify schools you would like to volunteer at
- Create your account [HERE!](#)

To read the VIP Volunteer Handbook (English/Spanish) and learn more about policy and procedures for volunteering please visit: [HERE](#).

To read Admin Policy 5253 - Maintaining Professional Staff/Student Boundaries [HERE](#)

To watch a video on how to create your account visit: [HERE](#)

Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- Step #4 – Get notified via email and/or browse volunteer opportunities

Volunteering - What's New This Week! Trash x



bswanson@wwps.org via amazonses.com
to me ▾

6:28AM (54 minutes ago)

Hello, Wade!

You will be interested to know that Walla Walla Public Schools features new volunteer opportunities each week. Here are some of the opportunities that you may be interested in.

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Volunteer Opportunities added by your agencies

- (1) [Lincoln High School](#)

You can go [here](#) to fan different agencies to get even better recommendations

Please check these out at [Walla Walla Public Schools](#) and find a way to support our local students!

<https://wwps.galaxydigital.com/>

Sincerely,

Beth Swanson

bswanson@wwps.org

■ Step #5 – Sign up to volunteer for the event and check in and out at the school's kiosk



Escape room RESPOND

Until Oct 28, 2024

10:45 AM-11:45 AM

Description

**** Volunteer Opportunity: Connect and Mentor High School Students at Lincoln High School! ****

Are you passionate about working with young people and eager to make a positive impact? Lincoln High School is seeking dedicated volunteers to mentor students as they create an exciting Halloween escape room experience!

**** Dates****

- September 5th to October 28th

****Time Commitment****

- Two days a week - 10:45 AM to 11:45 AM

**** Location****

- Lincoln High School

**** Role****

- Connect with and mentor high school students
- Guide them in developing collaboration and problem-solving skills
- Help them bring their creative ideas to life in the form of an engaging escape room

**** Why Volunteer? ****

- Make a lasting impact on students' lives
- Help foster creativity and teamwork
- Build meaningful relationships with the next generation

**** Final Project: ****

- The escape room will be open to the community the week before Halloween This is a unique opportunity to inspire and empower students while being part of a fun and creative project. If you're interested in volunteering or want more information, please contact April at asorensen@wwps.org. Join us in making this Halloween unforgettable for our students and the community!

Additional Details

- 18 and older
- Register by Sep 5, 2024
- Is Wheelchair Accessible

Volunteer Spots Remaining

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Skills

School

Lincoln High School

Location

614 S 3rd Ave
Walla Walla, WA 99362

View larger map

Map data ©2024 Terms Report a map error

Goal 4

Partnership with Family and Community

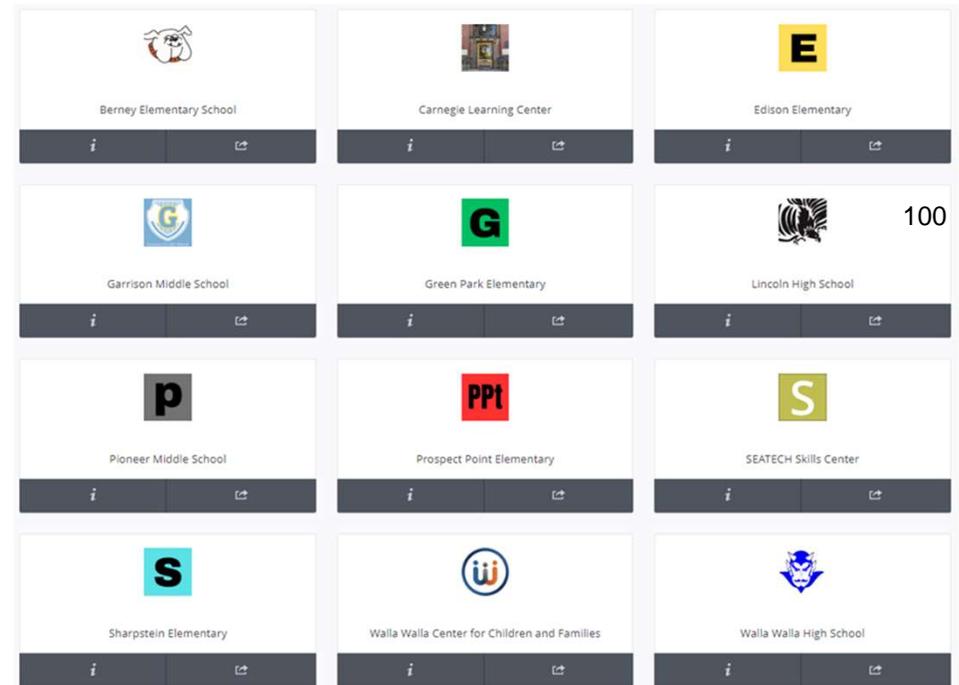
OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- Partnership with CIS
 - CIS Advocate is able to:
 - Add Teacher and Staff volunteer opportunities at their school
 - Send out school reminders about upcoming volunteer opportunities
 - Assist our volunteers with their accounts
 - Assist with the volunteer opportunity at the school



Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

■ VIP Recognition Program

- In April we celebrated our VIP's (in replace of Volunteer Month)
 - 18 volunteers who volunteered over 100 hours
 - 47 volunteers who volunteered over 20 hours
 - 1819 filled volunteer opportunities
 - 282 active volunteers
 - 2520 volunteer hours
 - \$87,854 volunteer dollar value to WWPS

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Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

■ VIP Year End Data* (recognizing volunteers in April saw an increase in VIP accounts and an increase in volunteer opportunities)

- 546 Active Volunteers
- 6945.17 Total Hours

SCHOOL	HOURS	# OF VOLUNTEERS
Berney Elementary School	882.28	230
Carnegie Learning Center	2	46
Edison Elementary	744.17	296
Garrison Middle School	215	224
Green Park Elementary	762.81	361
Lincoln High School	183.13	95
Pioneer Middle School	336.51	198
Prospect Point Elementary	769.75	305
SEATech Skills Center	0	204
Sharpstein Elementary	710.14	259
Walla Walla Center for Children and Families	1614.14	264
Walla Walla High School	725.24	256

Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

■ Fun Facts

■ VIP Also:

- Recognizes our volunteer birthdays
- Awards volunteers when they reach volunteer hour milestones
- Monitors 'volunteer groups' such as:
 - Carnegie Picture Lab
 - Friends of Children of Walla Walla
 - Tri-State Steelheaders
 - Walla Walla Symphony

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Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

- What's working well?
 - It Works! Volunteers easily connect to opportunities
 - Background Checks – smooth sailing
- Challenges and/or roadblocks?
 - Spanish only Kiosks – Edison & Green Park
 - Make sure all event links are active in volunteer emails
- What's new/planned for this year?
 - Recognize the schools/staff
 - Friendly competitions

Goal 4

Partnership with Family and Community

OUTCOME STATEMENT:

WWPS leverages family, community and business partnerships in order to enhance student learning and their educational experience.

ACHIEVED THROUGH:

- Maximizing Family Engagement
- Assuring Community Involvement and Volunteerism

■ Questions?





Goal	Strategy	Strategy Summary	Measurement	Board Review
Goal #1: Ambitious Learning For All	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.	Annual EES Survey (staff). Monitor for Progress: "My professional learning community work results in improved student learning." "Regular formative assessments are used to monitor student progress toward standard."	May Study Meeting
	Guaranteed and Viable Curriculum	Ensure district-wide Promise Standards are taught, assessed and met for every student.	Measured/Reported: <ul style="list-style-type: none"> Board review of K-5 promise standard attainment in math by standard (Winter and Spring). Annual EES Survey (family). Monitor for Progress: "This school communicates with me about my student's progress" 	December and June Business Meetings
	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.	<ul style="list-style-type: none"> LETRS course completion data for staff DIBELS 2nd Grade Composite Score - Spring 24 target 60%, then 67%, 74%, 84%, 88%, 92% and 95% (25-30) Lectura 2nd Grade Composite Score - Spring 24 target 59%, then 62%, 68%, 74%, 80%, 88%, and 95% (25-30) 	November Study Meeting, February and July Business Meetings
Goal #2: Relevant and Rigorous Experience	Post-Secondary Plans	Enhance, refine and promote PK-12 pathways and opportunities. Develop student advocacy and ownership towards their post-secondary plans and aspirations.	<ul style="list-style-type: none"> SchoolLinks access and utilization reporting Graduate survey that tracks post-secondary experiences over time Annual EES Survey (student). Monitor for Progress: "Adults in this school help me plan and set goals for my future." "I have a plan for what I want to do after high school." 	April Business Meeting
	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.	<ul style="list-style-type: none"> Annually analyze enrollment including minority and historically underrepresented students in honors, AP, and college credit bearing courses Annual EES Survey (family). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Student): "Student placement in advanced classes is not influenced by race, gender or socio-economic levels." 	October Study Meeting
	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.	<ul style="list-style-type: none"> Annual EES Survey (family). Monitor for Progress: "This school is doing a good job of preparing my student for a successful future." (Student): "This school is doing a good job of preparing me to succeed in my life." Monitor and report enrollment/participation data in financial literacy Monitor and report the number of students/credits earned through internships 	September Business Meeting
Goal #3: Culture of Equity and Belonging	A 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.	<ul style="list-style-type: none"> Annual EES Survey(student by race/ethnicity). Monitor for Progress: "There's at least one adult in this school I can talk to if I have a problem." (Family by race/ethnicity): "This school provides a caring/supportive environment for my student." (Staff): "We are provided training to support culturally responsive practices and curriculum." 	February Study Meeting
	Implementing Inclusionary Practices	Facilitate training, support and implementation of inclusionary classrooms and practices in order to increase access and opportunity for all students.	<ul style="list-style-type: none"> WASA IPP Teacher Input Survey (Fall/Spring) OSPI Least Restrictive Environment (LRE) Report Annual EES Survey (family of students with disabilities). Monitor for Progress: "My student is challenged with a rigorous course of study at this school." (Students with disabilities): "My teachers provide lessons and activities that challenge me to learn." 	March Business
	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.	<ul style="list-style-type: none"> Semi-annual review of student discipline data with Board Annual EES Survey (student). Monitor for Progress: "All students are held to the same behavior rules and expectations." (Staff): "Staff members enforce consistent behavior expectations and consequences in their classrooms." (Family): "My student feels safe at school." 	September and March Study Meetings
Goal #4: Partnerships with Family and Community	Maximizing Family Engagement	Implement systems and opportunities to maximize family engagement with schools and each other. Promote family involvement in after school activities/extra-curricular experiences.	<ul style="list-style-type: none"> Annual EES Survey (student). Monitor for Progress: "My parents/family feel welcome to visit this school." (Staff): "This school encourages parent involvement in their child's learning." (Family): "I feel welcome at this school." Attendance/participation at parent/family events 	November Business
	Assuring Community Involvement and Volunteerism	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.	Track and Monitor for Progress Through Get Connected System: <ul style="list-style-type: none"> Number of volunteers who have created accounts Number of opportunities each school has listed Volunteer hours per school Volunteer feedback 	August Business Meeting



Walla Walla Public Schools District No.140

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)					
1. Kindergarten /2	349.00	346.00	345.00	345.00	
2. Grade 1	348.00	347.00	344.00	343.00	
3. Grade 2	336.00	347.00	346.00	342.00	
4. Grade 3	345.00	335.00	345.00	344.00	
5. Grade 4	348.00	344.00	333.00	343.00	
6. Grade 5	379.00	347.00	342.00	331.00	
7. Grade 6	400.00	379.00	346.00	341.00	
8. Grade 7	372.00	400.00	379.00	346.00	
9. Grade 8	367.00	372.00	400.00	379.00	
10. Grade 9	322.00	367.00	372.00	400.00	107
11. Grade 10	370.00	322.00	367.00	372.00	
12. Grade 11 (excluding Running Start)	362.00	360.00	310.00	360.00	
13. Grade 12 (excluding Running Start)	332.00	330.00	332.00	280.00	
14. SUBTOTAL	4,630.00	4,596.00	4,561.00	4,526.00	
15. Running Start	115.00	115.00	115.00	115.00	
16. Dropout Reengagement Enrollment	99.00	99.00	99.00	99.00	
17. ALE Enrollment	393.75	393.00	393.00	393.00	
18. TOTAL K-12	5,237.75	5,203.00	5,168.00	5,133.00	
B. STAFF COUNTS (calculate to three decimal places)					
1. General Fund FTE Certificated Employees /4	404.190	400.190	398.190	396.190	
2. General Fund FTE Classified Employees /4	273.191	273.191	271.191	269.191	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	13,544,008	15,380,068	15,995,271	16,635,081	
2000 Local Nontax Support	676,000	676,000	676,000	676,000	
3000 State, General Purpose	55,494,080	56,170,614	56,964,409	57,766,771	
4000 State, Special Purpose	20,558,074	20,808,700	21,102,765	21,400,004	
5000 Federal, General Purpose	255,000	255,000	255,000	255,000	
6000 Federal, Special Purpose	9,872,684	9,872,684	9,872,684	9,872,684	
7000 Revenues from Other School Districts	112,500	112,500	112,500	112,500	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	0	0	0	0	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	100,512,346	103,275,566	104,978,629	106,718,040	108
EXPENDITURES					
00 Regular Instruction	49,237,264	49,732,772	50,346,400	50,982,155	
10 Federal Special Purpose Funding	0	0	0	0	
20 Special Education Instruction	12,805,794	13,049,104	13,323,135	13,602,921	
30 Vocational Education Instruction	3,557,595	3,625,189	3,701,318	3,779,046	
40 Skill Center Instruction	1,440,116	1,467,478	1,498,295	1,529,759	
50 and 60 Compensatory Education Instruction	11,735,555	11,958,531	12,209,660	12,466,063	
70 Other Instructional Programs	811,352	826,768	844,130	861,857	
80 Community Services	214,791	218,872	223,468	228,161	
90 Support Services	21,317,904	21,722,944	22,179,126	22,644,888	
B. TOTAL EXPENDITURES	101,120,371	102,601,658	104,325,532	106,094,850	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	800,000	800,000	800,000	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,408,024	-126,092	-146,903	-176,810	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0	
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	150,000	100,000	100,000	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	290,000	290,000	290,000	290,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,000	175,000	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	8,000,000	8,000,000	8,208,132	8,346,043
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	200,000	100,000	100,000	100,000
G.L.890 Unassigned Fund Balance	1,585,000	376,975	92,751	-192,063
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,500,000	9,091,975	8,965,883	8,818,980
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	150,000	100,000	100,000	100,000
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	290,000	290,000	290,000	290,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,000	175,000	175,000	175,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	8,000,000	8,208,132	8,346,043	8,487,588

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	100,000	100,000	100,000	100,000
G.L.890 Unassigned Fund Balance	376,975	92,751	-192,063	-510,418
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,091,975	8,965,883	8,818,980	8,642,170

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	303,000	303,000	303,000	303,000
200 Athletics	0	0	0	0
300 Classes	0	0	0	0
400 Clubs	33,500	33,500	33,500	33,500
600 Private Moneys	6,700	6,700	6,700	6,700
A. TOTAL REVENUES	343,200	343,200	343,200	343,200
EXPENDITURES				
100 General Student Body	347,391	347,391	347,391	347,391
200 Athletics	500	500	500	500
300 Classes	0	0	0	0
400 Clubs	37,050	37,050	37,050	37,050
600 Private Moneys	7,556	7,556	7,556	7,556
B. TOTAL EXPENDITURES	392,497	392,497	392,497	392,497
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-49,297	-49,297	-49,297	-49,297
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	427,577	378,280	328,983	279,686
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	427,577	378,280	328,983	279,686
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	378,280	328,983	279,686	230,389
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	378,280	328,983	279,686	230,389

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	4,721,541	4,700,000	4,800,000	4,900,000
2000 Local Nontax Support	40,000	40,000	40,000	40,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	670,467	1,158,100	1,871,000	2,296,800
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,432,008	5,898,100	6,711,000	7,236,800
EXPENDITURES				
Matured Bond Expenditures	2,740,000	3,460,000	4,440,000	5,190,000
Interest on Bonds	2,659,417	2,517,050	2,338,700	2,111,250
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,401,417	5,979,050	6,780,700	7,303,250
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	30,591	-80,950	-69,700	-66,450
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,051,794	3,082,385	3,001,435	2,931,735
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,051,794	3,082,385	3,001,435	2,931,735
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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Walla Walla Public Schools District No.140

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	3,082,385	3,001,435	2,931,735	2,865,285
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,082,385	3,001,435	2,931,735	2,865,285

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.

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	1,204,819	2,337,854	2,431,368	2,515,591	
2000 Local Nontax Support	50,000	10,000	10,000	10,000	
3000 State, General Purpose	0	0	0	0	
4000 State, Special Purpose	575,000	0	0	0	
5000 Federal, General Purpose	0	0	0	0	
6000 Federal, Special Purpose	163,000	0	0	0	
7000 Revenues from Other School Districts	15,000	0	0	0	
8000 Revenues from Other Entities	0	0	0	0	
9000 Other Financing Sources	879,533	406,900	444,000	518,200	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,887,352	2,754,754	2,885,368	3,043,791	115
EXPENDITURES					
10 Sites	15,300,000	2,000,000	0	0	
20 Buildings	0	0	0	0	
30 Equipment	493,000	0	0	0	
40 Energy	0	0	0	0	
50 Sales and Lease Expenditures	0	0	0	0	
60 Bond Issuance Expenditures	0	0	0	0	
90 Debt Expenditures	0	0	0	0	
B. TOTAL EXPENDITURES	15,793,000	2,000,000	0	0	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	250,000	750,000	1,500,000	2,000,000	
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0	
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-13,155,647	4,754	1,385,368	1,043,791	
BEGINNING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	14,500,000	1,344,352	1,349,106	2,734,474	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	
F. TOTAL BEGINNING FUND BALANCE	14,500,000	1,344,352	1,349,106	2,734,474	116
ENDING FUND BALANCE					
G.L.810 Restricted for Other Items	0	0	0	0	
G.L.825 Restricted for Skill Center	0	0	0	0	
G.L.830 Restricted for Debt Service	0	0	0	0	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0	
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0	
G.L.850 Restricted for Uninsured Risks	0	0	0	0	
G.L.861 Restricted from Bond Proceeds	0	0	0	0	
G.L.862 Committed from Levy Proceeds	0	0	0	0	
G.L.863 Restricted from State Proceeds	0	0	0	0	
G.L.864 Restricted from Federal Proceeds	0	0	0	0	
G.L.865 Restricted from Other Proceeds	1,344,352	1,349,106	2,734,474	3,778,265	
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0	
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0	
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0	
G.L.870 Committed to Other Purposes	0	0	0	0	
G.L.889 Assigned to Fund Purposes	0	0	0	0	
G.L.890 Unassigned Fund Balance	0	0	0	0	

Walla Walla Public Schools District No.140

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,344,352	1,349,106	2,734,474	3,778,265

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.

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	
REVENUES AND OTHER FINANCING SOURCES					
1100 Local Property Tax	0	0	0	0	
1300 Sale of Tax Title Property	0	0	0	0	
1400 Local in lieu of Taxes	0	0	0	0	
1500 Timber Excise Tax	0	0	0	0	
1600 County-Administered Forests	0	0	0	0	
1900 Other Local Taxes	0	0	0	0	
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0	
2300 Investment Earnings	5,000	0	0	0	
2500 Gifts and Donations	0	0	0	0	
2600 Fines and Damages	0	0	0	0	118
2700 Rentals and Leases	0	0	0	0	
2800 Insurance Recoveries	0	0	0	0	
2900 Local Support Nontax, Unassigned	0	0	0	0	
3600 State Forests	0	0	0	0	
4100 Special Purpose-Unassigned	0	0	0	0	
4300 Other State Agencies-Unassigned	1,231,705	0	0	0	
4499 Transportation Reimbursement Depreciation	739,373	1,020,660	1,045,640	1,042,374	
5200 General Purposes Direct Federal Grants-Unassigned	0	500,000	0	0	
5300 Impact Aid, Maintenance and Operation	0	0	0	0	
5400 Federal in lieu of Taxes	0	0	0	0	
5600 Qualified Bond Interest Credit-Federal	0	0	0	0	
6100 Special Purpose-OSPI Unassigned	0	0	0	0	
6200 Direct Special Purpose Grants	3,600,000	0	0	0	
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0	
8100 Governmental Entities	0	0	0	0	
8500 NonFederal ESD	0	0	0	0	
9100 Sale of Bonds	0	0	0	0	
9300 Sale of Equipment	0	0	0	0	

Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,576,078	1,520,660	1,045,640	1,042,374
EXPENDITURES				
33 Transportation Equipment Purchases	6,503,235	0	410,000	820,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	6,503,235	0	410,000	820,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-927,157	1,520,660	635,640	222,374
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	932,156	4,999	1,525,659	2,161,299
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	932,156	4,999	1,525,659	2,161,299
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	4,999	1,525,659	2,161,299	2,383,673

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Walla Walla Public Schools District No.140

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	4,999	1,525,659	2,161,299	2,383,673

1/ Includes interest portion of purchase contracts.

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

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3/ 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 out resources to the DSF.

Fiscal Year Budget (General Fund)	2024-25	2025-26	2026-27	2027-28	Comments
Enrollment Projections	5238	5203	5168	5133	<i>Assumes 35 FTE reduction per year based on enrollment rollup projections</i>
Actual/Projected* IPD	3.7	1.9*	2.1*	2.1*	
Beginning Fund Balance-Budgeted	\$ 10,500,000	\$ 9,091,975	\$ 8,965,883	\$ 8,818,978	
Beginning Fund Balance-Projected	\$ 10,500,000	\$ 10,103,179	\$ 11,003,103	\$ 11,899,454	<i>Based on 99% expenditure assumption</i>
Local Taxes	\$ 13,544,008	\$ 15,380,068	\$ 15,995,271	\$ 16,635,081	<i>EP and O voter approved levy amounts</i>
Local Non-Tax	\$ 676,000	\$ 676,000	\$ 676,000	\$ 676,000	<i>Assumes flat revenue assumption</i>
State, General	\$ 55,494,080	\$ 56,170,614	\$ 56,964,409	\$ 57,766,771	<i>Assumes no legislative changes and 35 FTE Reduction</i>
State, Special	\$ 20,558,074	\$ 20,808,700	\$ 21,102,765	\$ 21,400,004	<i>Assumes no legislative changes and 35 FTE Reduction</i>
Federal	\$ 10,127,684	\$ 10,127,684	\$ 10,127,684	\$ 10,127,684	<i>Assumes flat revenue</i>
Other	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	<i>Assumes flat revenue</i>
Revenues	\$ 100,512,346	\$ 103,275,566	\$ 104,978,629	\$ 106,718,041	
Regular Instruction	\$ 49,237,264	\$ 50,172,772	\$ 51,226,400	\$ 52,302,155	<i>Assumes IPD raises for all employee groups</i>
Special Education	\$ 12,805,794	\$ 13,049,104	\$ 13,323,135	\$ 13,602,921	
Vocational Ed	\$ 3,557,595	\$ 3,625,189	\$ 3,701,318	\$ 3,779,046	
Skills Center	\$ 1,440,116	\$ 1,467,478	\$ 1,498,295	\$ 1,529,759	
Compensatory Ed	\$ 11,735,555	\$ 11,958,531	\$ 12,209,660	\$ 12,466,063	
Other Programs	\$ 811,352	\$ 826,768	\$ 844,130	\$ 861,857	
Community Services	\$ 214,791	\$ 218,872	\$ 223,468	\$ 228,161	
Support Services	\$ 21,317,904	\$ 21,722,944	\$ 22,179,126	\$ 22,644,888	
Enrollment Attrition Reduction		\$ (440,000)	\$ (880,000)	\$ (1,320,000)	<i>Assumes 4FTE reduction annually due to declining enrollment</i>
Expenditures	\$ 101,120,371	\$ 102,601,658	\$ 104,325,533	\$ 106,094,849	
Ending Fund Balance Budgeted	\$ 9,091,975	\$ 8,965,883	\$ 8,818,978	\$ 8,642,170	<i>Includes \$800K maintenance reserve transfer</i>
Ending Fund Balance Projected	\$ 10,103,179	\$ 11,003,103	\$ 11,899,454	\$ 12,783,594	<i>Assumes spending 99% expenditures & \$800K maintenance reserve transfer</i>
Budgeted EFB %	9.0%	8.7%	8.5%	8.1%	<i>Budgeted EFB based on spending 100% of budgeted expenditures</i>
Projected EFB %	10.1%	10.8%	11.5%	12.2%	<i>Assumes 99% expenditures & \$800K maintenance reserve transfer</i>
Associated Student Body					
Beginning Fund Balance	\$ 427,577	\$ 378,280	\$ 328,984	\$ 279,689	
Revenues	\$ 343,200	\$ 343,201	\$ 343,202	\$ 343,203	
Expenditures	\$ (392,497)	\$ (392,497)	\$ (392,497)	\$ (392,497)	
Ending Fund Balance	\$ 378,280	\$ 328,984	\$ 279,689	\$ 230,395	
Debt Service Fund					
Beginning Fund Balance	\$ 3,051,794	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	
Revenues	\$ 5,432,008	\$ 5,898,100	\$ 6,711,000	\$ 7,236,800	
Expenditures	\$ (5,401,417)	\$ (5,979,050)	\$ (6,780,700)	\$ (7,303,250)	
Ending Fund Balance	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	\$ 2,865,285	
Capital Projects Fund					
Beginning Fund Balance	\$ 14,500,000	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	
Revenues	\$ 2,887,352	\$ 2,754,754	\$ 2,885,368	\$ 3,043,791	
Expenditures	\$ (16,043,000)	\$ (2,750,000)	\$ (1,500,000)	\$ (2,000,000)	
Ending Fund Balance	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	\$ 3,778,265	
Transportation Vehicle Fund					
Beginning Fund Balance	\$ 932,156	\$ 4,999	\$ 1,525,659	\$ 2,161,299	
Revenues	\$ 5,576,078	\$ 1,520,660	\$ 1,045,640	\$ 1,042,374	
Expenditures	\$ (6,503,235)	\$ -	\$ (410,000)	\$ (820,000)	
Ending Fund Balance	\$ 4,999	\$ 1,525,659	\$ 2,161,299	\$ 2,383,673	



RESOLUTION #09-2024

August 20, 2024

2024-2025 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 20, 2024, 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: \$6,713,804.48
- The amount the district proposes to spend for materials, supplies, and operating costs: \$12,042,246
- Difference between the amounts: -\$5,328,441.52
- 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 2024-2025 will be as follows:

General Fund	\$ 101,120,371
Associated Student Body	\$ 392,497
Debt Service	\$ 5,401,417
Capital Projects	\$ 15,793,000
Transportation Vehicle	\$ 6,503,235

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	2024-25	2025-26	2026-27	2027-28
Enrollment	5238	5203	5168	5133
General Fund				
Beginning Fund Balance	\$ 10,500,000	\$ 9,091,975	\$ 8,965,883	\$ 8,818,980
Revenues	\$ 100,512,346	\$ 103,275,566	\$ 104,978,629	\$ 106,718,040
Expenditures	\$ (101,920,371)	\$ (103,401,658)	\$ (105,125,532)	\$ (106,894,850)
Ending Fund Balance	\$ 9,091,975	\$ 8,965,883	\$ 8,818,980	\$ 8,642,170
Associated Student Body				
Beginning Fund Balance	\$ 427,577	\$ 378,280	\$ 328,983	\$ 279,686
Revenues	\$ 343,200	\$ 343,200	\$ 343,200	\$ 343,200
Expenditures	\$ (392,497)	\$ (392,497)	\$ (392,497)	\$ (392,497)
Ending Fund Balance	\$ 378,280	\$ 328,983	\$ 279,686	\$ 230,389

Debt Service Fund				
Beginning Fund Balance	\$ 3,051,794	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735
Revenues	\$ 5,432,008	\$ 5,898,100	\$ 6,711,000	\$ 7,236,800
Expenditures	\$ (5,401,417)	\$ (5,979,050)	\$ (6,780,700)	\$ (7,303,250)
Ending Fund Balance	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	\$ 2,865,285

Capital Projects Fund				
Beginning Fund Balance	\$ 14,500,000	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474
Revenues	\$ 2,887,352	\$ 2,754,754	\$ 2,885,368	\$ 3,043,791
Expenditures	\$ (16,043,000)	\$ (2,750,000)	\$ (1,500,000)	\$ (2,000,000)
Ending Fund Balance	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	\$ 3,778,265

Transportation Vehicle Fund				
Beginning Fund Balance	\$ 932,156	\$ 4,999	\$ 1,525,659	\$ 2,161,299
Revenues	\$ 5,576,078	\$ 1,520,660	\$ 1,045,640	\$ 1,042,374
Expenditures	\$ (6,503,235)	\$ (0)	\$ (410,000)	\$ (820,000)
Ending Fund Balance	\$ 4,999	\$ 1,525,659	\$ 2,161,299	\$ 2,383,673

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

Ruth Ladderud, School Board President

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

Adopted at a regular meeting of the Board of Directors August 20, 2024

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	100,512,346	343,200	5,432,008	2,887,352	5,576,078
Total Appropriation (Expenditures)	101,120,371	392,497	5,401,417	15,793,000	6,503,235
Other Financing Uses--Transfers Out (G.L. 536)	800,000	XXXXX	0	250,000	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	-1,408,024	-49,297	30,591	-13,155,647	-927,157
Beginning Total Fund Balance	10,500,000	427,577	3,051,794	14,500,000	932,156
Ending Total Fund Balance	9,091,975	378,280	3,082,385	1,344,352	4,999
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	15,063,022	0	0	0	1240
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	15,063,022	XXXXX	4,659,000	2,289,661	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,442.51		5,327.82		5,237.75	
FTE Certificated Employees	410.616		405.150		404.190	
FTE Classified Employees	276.128		283.499		273.191	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	98,803,862		101,079,336		100,512,346	
Total Expenditures	95,925,420		101,085,174		101,120,371	
Total Beginning Fund Balance	8,754,173		9,300,000		10,500,000	
Total Ending Fund Balance	10,644,524		8,494,162		9,091,975	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,148,580	46.02	48,350,817	47.83	49,237,264	48.69
Federal Special Purpose Funding	5,506,698	5.74	3,841,899	3.80	0	0.00
Special Education Instruction	10,552,096	11.00	11,458,864	11.34	12,805,794	12.66
Vocational Instruction	3,331,566	3.47	3,266,668	3.23	3,557,595	3.52
Skill Center Instruction	909,831	0.95	1,015,763	1.00	1,440,116	1.42
Compensatory Education	9,912,959	10.33	12,386,185	12.25	11,735,555	11.61
Other Instructional Programs	712,773	0.74	684,583	0.68	811,352	0.80
Community Services	235,769	0.25	199,792	0.20	214,791	0.21
Support Services	20,615,148	21.49	19,880,603	19.67	21,317,904	21.08
Total - Program Groups	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	54,522,800	56.84	59,038,835	58.41	57,622,409	56.98
Teaching Support	11,620,584	12.11	13,165,543	13.02	12,938,842	12.80
Other Supportive Activities	16,525,782	17.23	16,037,372	15.87	17,266,719	17.08
Building Administration	4,797,710	5.00	4,881,249	4.83	5,305,132	5.25
Central Administration	7,914,796	8.25	7,962,175	7.88	7,682,507	7.60
Total - Activity Groups	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	38,577,165	40.22	40,059,856	39.63	40,965,052	40.51
Classified Salaries	16,669,398	17.38	17,845,003	17.65	17,579,526	17.38
Employee Benefits and Payroll Taxes	22,672,744	23.64	22,324,670	22.09	22,812,770	22.56
Supplies, Instructional Resources and Noncapitalized Items	5,773,499	6.02	7,802,260	7.72	7,289,679	7.21
Purchased Services	11,037,350	11.51	10,832,684	10.72	10,915,077	10.79
Travel	489,012	0.51	582,253	0.58	711,940	0.70
Capital Outlay	706,251	0.74	1,638,448	1.62	846,327	0.84
Total - Objects	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025	
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	400.68	331.51	349.00	
2. Grade 1	351.70	331.51	348.00	
3. Grade 2	346.41	352.00	336.00	
4. Grade 3	377.03	346.00	345.00	
5. Grade 4	398.67	379.08	348.00	
6. Grade 5	381.75	400.79	379.00	
7. Grade 6	370.76	383.21	400.00	
8. Grade 7	370.21	373.34	372.00	
9. Grade 8	406.95	356.58	367.00	
10. Grade 9	417.05	393.54	322.00	
11. Grade 10	366.86	364.44	370.00	
12. Grade 11 (excluding Running Start)	350.32	375.61	362.00	
13. Grade 12 (excluding Running Start)	322.47	353.95	332.00	
14. SUBTOTAL	4,860.86	4,741.56	4,630.00	127
15. Running Start	109.55	94.00	115.00	
16. Dropout Reengagement Enrollment	100.25	99.00	99.00	
17. ALE Enrollment	371.85	393.26	393.75	
18. TOTAL K-12	5,442.51	5,327.82	5,237.75	
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	410.62	405.15	404.190	
2. General Fund FTE Classified Employees /4	276.13	283.50	273.191	

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,345,972	11,719,978	13,544,008
2000 Local Nontax Support	1,196,888	1,283,000	676,000
3000 State, General Purpose	55,222,939	54,224,708	55,494,080
4000 State, Special Purpose	16,311,275	19,777,728	20,558,074
5000 Federal, General Purpose	71,303	66,000	255,000
6000 Federal, Special Purpose	14,487,868	13,870,922	9,872,684
7000 Revenues from Other School Districts	167,617	137,000	112,500
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	98,803,862	101,079,336	100,512,346
EXPENDITURES			
00 Regular Instruction	44,148,580	48,350,817	49,237,264
10 Federal Special Purpose Funding	5,506,698	3,841,899	0
20 Special Education Instruction	10,552,096	11,458,864	12,805,794
30 Vocational Education Instruction	3,331,566	3,266,668	3,557,595
40 Skill Center Instruction	909,831	1,015,763	1,440,116
50 and 60 Compensatory Education Instruction	9,912,959	12,386,185	11,735,555
70 Other Instructional Programs	712,773	684,583	811,352
80 Community Services	235,769	199,792	214,791
90 Support Services	20,615,148	19,880,603	21,317,904
B. TOTAL EXPENDITURES	95,925,420	101,085,174	101,120,371
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	988,091	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)	1,890,351	-805,837	-1,408,024
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	822,480	250,000	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	300,000	290,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	7,680,000	8,000,000
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	617,243	200,000	200,000
G.L.890 Unassigned Fund Balance	0	695,000	1,585,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,754,173	9,300,000	10,500,000
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	766,303	250,000	150,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	291,676	300,000	290,000
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	89,142	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	8,708,123	7,569,162	8,000,000
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	789,279	200,000	100,000
G.L.890 Unassigned Fund Balance	0	0	376,975

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,644,524	8,494,162	9,091,975

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	11,345,747	11,719,978	13,544,008
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	225	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,345,972	11,719,978	13,544,008
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	43,189	20,000	37,000
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	89,554	210,000	190,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	41,680	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	18,984	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	80,944	0	10,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	22,827	0	5,000
2300 Investment Earnings	166,398	50,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	132,040	80,000	25,000
2600 Fines and Damages	16,112	8,000	10,000
2700 Rentals and Leases	32,063	50,000	35,000
2800 Insurance Recoveries	11,527	25,000	0
2900 Local Support Nontax, Unassigned	541,570	840,000	214,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,196,888	1,283,000	676,000

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE			
3100 Apportionment	50,730,083	50,210,912	51,981,723
3121 Special Education--General Apportionment	1,730,665	1,694,784	1,591,351
3300 Local Effort Assistance	2,613,276	2,319,012	1,771,006
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	148,914	0	150,000
3000 TOTAL STATE, GENERAL PURPOSE	55,222,939	54,224,708	55,494,080
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	610,366	60,000	400,000
4109 Transition To Kindergarten	XXXXX	780,082	844,079
4121 Special Education	7,684,632	9,032,952	9,861,127
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,909,863	3,931,979	4,116,962
4156 State Institutions, Centers, and Homes, Delinquent	162,168	150,000	172,318
4158 Special and Pilot Programs	1,151,216	2,062,116	1,210,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,339,761	1,302,607	1,348,696
4174 Highly Capable	167,775	162,132	164,762
4188 Childcare	0	0	0
4198 School Food Services	286,506	305,000	289,000
4199 Transportation--Operations	1,998,988	1,990,860	2,091,130
4300 Other State Agencies, Unassigned	0	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	60,000
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	16,311,275	19,777,728	20,558,074

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	70,333	65,000	255,000
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	970	1,000	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	71,303	66,000	255,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	312,911	0	0
6112 Federal Special Purpose-ESSER II	125,501	0	0
6113 Federal Special Purpose-ESSER III	4,599,458	4,500,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	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	0	0	0
6124 Special Education--Supplemental	1,270,505	1,332,267	1,332,267
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	65,772	50,000	57,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,705,336	1,619,858	2,027,100
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,434,147	1,891,907	1,446,432
6153 Migrant ESEA Migrant, Federal	39,312	80,000	99,265
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	66,119	110,321	204,763
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	2,488,031	2,000,000	2,270,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	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	10,500	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	1,806,921	1,945,569	2,090,857
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

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	53,681	16,000	5,000
6310 Medicaid Administrative Match	0	0	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	257,877	75,000	90,000
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	251,796	250,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	14,487,868	13,870,922	9,872,684

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Walla Walla Public Schools District No.140

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	117,000	105,000
7121 Special Education	9,541	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	143,979	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	14,097	20,000	7,500
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	167,617	137,000	112,500
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	98,803,862	101,079,336	100,512,346

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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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	40,851,717	44,933,532	44,743,314
02 Alternative Learning Experience	2,635,607	2,801,462	3,040,203
03 Basic Education - Dropout Reengagement	661,256	615,823	668,690
09 Transition to Kindergarten	XXXXX	0	785,057
00 TOTAL REGULAR INSTRUCTION	44,148,580	48,350,817	49,237,264
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,477,841	0	0
12 Federal Special Purpose - ESSER II	113,385	0	0
13 Federal Special Purpose - ESSER III	3,904,972	3,841,899	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	10,500	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	5,506,698	3,841,899	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,360,429	10,178,683	11,324,351
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	1,191,667	1,280,181	1,481,443
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	10,552,096	11,458,864	12,805,794
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,686,280	2,718,093	3,021,512
34 Middle School Career and Technical Education, State	583,666	500,457	481,083
38 Vocational, Federal	61,620	48,118	55,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,331,566	3,266,668	3,557,595
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	909,831	1,015,763	1,440,116

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	909,831	1,015,763	1,440,116
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,603,879	1,595,618	1,681,041
52 Other Title Grants under ESEA-Federal	1,345,052	1,770,662	1,372,298
53 Migrant ESEA Migrant, Federal	36,830	75,854	79,255
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,741,572	3,817,348	3,463,392
56 State Institutions, Centers and Homes, Delinquent	141,094	95,194	188,159
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,064,360	1,731,260	1,550,984
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,701,694	1,858,664	1,872,623
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	62,495	151,812	178,944
65 Transitional Bilingual, State	1,215,982	1,289,773	1,348,859
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	9,912,959	12,386,185	11,735,555
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	120,311	140,440	173,699
73 Summer School	0	0	0
74 Highly Capable	407,276	408,980	430,226
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	185,187	135,163	207,427
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	712,773	684,583	811,352
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

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Walla Walla Public Schools District No.140

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	235,769	199,792	214,791
80 TOTAL COMMUNITY SERVICES	235,769	199,792	214,791
SUPPORT SERVICES			
97 District-wide Support	15,401,265	14,608,939	15,694,009
98 School Food Services	2,786,203	2,677,043	2,895,942
99 Pupil Transportation	2,427,680	2,594,621	2,727,953
90 TOTAL SUPPORT SERVICES	20,615,148	19,880,603	21,317,904
TOTAL PROGRAM EXPENDITURES	95,925,420	101,085,174	101,120,371

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	44,743,314	483,500		26,117,134	3,487,735	10,263,139	2,295,830	1,667,776	206,200	222,000
02 ALE	3,040,203	0		1,937,060	187,271	762,540	77,332	73,000	3,000	0
03 Basic Education - Dropout Reengagement	668,690	0		397,196	53,696	169,470	8,328	40,000	0	0
09 Transition to Kindergarten	785,057	0		315,541	206,773	257,533	3,710	0	1,500	0
TOTAL REGULAR INSTRUCTION	49,237,264	483,500		28,766,931	3,935,475	11,452,682	2,385,200	1,780,776	210,700	222,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	141
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	11,324,351	0		5,576,505	1,826,256	3,158,590	110,000	639,000	14,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,481,443	0		0	842,150	608,293	30,000	1,000	0	0

Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	12,805,794	0		5,576,505	2,668,406	3,766,883	140,000	640,000	14,000	0
31 Voc, Basic, St	3,021,512	20,000		1,543,842	87,961	574,309	327,400	183,000	80,000	205,000
34 MidSchCar/Tec	481,083	0		298,278	6,397	106,408	56,000	9,000	5,000	0
38 Voc, Fed	55,000	0		0	0	0	15,000	10,000	15,000	15,000
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,557,595	20,000		1,842,120	94,358	680,717	398,400	202,000	100,000	220,000
45 Skil Cnt, Bas, St	1,440,116	5,000	0	612,660	58,318	232,811	195,500	47,000	32,000	256,827
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	1,440,116	5,000	0	612,660	58,318	232,811	195,500	47,000	32,000	256,827
51 ESEA Disadvantaged, Federal	1,681,041	0		337,384	367,613	327,573	257,000	313,971	77,500	0
52 Other Title Grants under ESEA-Federal	1,372,298	0	0	125,263	251,001	152,034	81,000	693,500	69,500	0
53 ESEA Migrant, Federal	79,255	0		0	38,024	20,731	15,000	3,500	2,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,463,392	0		1,428,821	745,915	926,656	258,000	95,000	9,000	0
56 St In, Ctr/Hm, D	188,159	0		87,541	30,819	55,799	9,000	0	5,000	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,550,984	0		449,996	0	86,588	819,500	85,900	109,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,872,623	0		99,110	1,054,718	672,886	29,289	12,680	3,940	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	178,944	0		75,238	48,625	30,581	9,500	10,000	5,000	0
65 Tran Biling, St	1,348,859	0		627,670	307,964	392,725	6,500	13,000	1,000	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,735,555	0	0	3,231,023	2,844,679	2,665,573	1,484,789	1,227,551	281,940	0
71 Traffic Safety	173,699	0		79,603	25,500	28,596	4,000	28,000	8,000	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	430,226	5,000		313,931	0	106,795	4,500	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	207,427	55,000		106,949	0	34,978	10,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	811,352	60,000		500,483	25,500	170,369	19,000	28,000	8,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

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Walla Walla Public Schools District No.140

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	214,791	10,000	0	0	47,845	19,446	127,500	10,000	0	0
TOTAL COMMUNITY SERVICES	214,791	10,000	0	0	47,845	19,446	127,500	10,000	0	0
97 Distwide Suppt	15,694,009	1,500	-130,000	435,330	5,074,782	2,258,057	1,066,290	6,839,750	50,800	97,500
98 Schl Food Serv	2,895,942	0	0	0	1,114,802	670,140	1,028,000	28,500	4,500	50,000
99 Pupil Transp	2,727,953	0	-450,000	0	1,715,361	896,092	445,000	111,500	10,000	0
TOTAL SUPPORT SERVICES	21,317,904	1,500	-580,000	435,330	7,904,945	3,824,289	2,539,290	6,979,750	65,300	147,500
OBJECT TOTALS	101,120,371	580,000	-580,000	40,965,052	17,579,526	22,812,770	7,289,679	10,915,077	711,940	846,327

Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	437,363	XXXXX	499,500	XXXXX	580,000	XXXXX
(1) Credit Transfers	-437,363	XXXXX	-499,500	XXXXX	-580,000	XXXXX
(2) Certificated Salaries	38,577,165	40.22	40,059,856	39.63	40,965,052	40.51
(3) Classified Salaries	16,669,398	17.38	17,845,003	17.65	17,579,526	17.38
(4) Employee Benefits and Payroll Taxes	22,672,744	23.64	22,324,670	22.09	22,812,770	22.56
(5) Supplies and Materials	5,773,499	6.02	7,802,260	7.72	7,289,679	7.21
(7) Purchased Services	11,037,350	11.51	10,832,684	10.72	10,915,077	10.79
(8) Travel	489,012	0.51	582,253	0.58	711,940	0.70
(9) Capital Outlay	706,251	0.74	1,638,448	1.62	846,327	0.84
TOTAL EXPENDITURES	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Table with 7 columns: Activity, (1) Actual 2022-2023, (2) % of Total, (3) Budget 2023-2024, (4) % of Total, (5) Budget 2024-2025, (6) % of Total. Rows include Teaching Activities, Teaching Support, and Other Support Activities.

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Walla Walla Public Schools District No.140

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	128,569	0.13	43,713	0.04	115,575	0.11
74 Warehouse	260,876	0.27	279,107	0.28	285,355	0.28
75 Mtr Pool	89,453	0.09	70,000	0.07	100,000	0.10
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	35,529	0.04	47,708	0.05	48,612	0.05
TOTAL OTHER SUPPORT ACTIVITIES	16,525,782	17.23	16,037,372	15.87	17,266,719	17.08
UNIT ADMINISTRATION						
23 Princ Off	4,797,710	5.00	4,881,249	4.83	5,305,132	5.25
TOTAL UNIT ADMINISTRATION	4,797,710	5.00	4,881,249	4.83	5,305,132	5.25
CENTRAL ADMINISTRATION						
11 Bd of Dir	564,303	0.59	369,200	0.37	700,900	0.69
12 Supt Off	508,824	0.53	477,916	0.47	477,122	1470.47
13 Busns Off	1,349,825	1.41	1,545,922	1.53	1,089,590	1.08
14 HR	415,533	0.43	377,226	0.37	457,376	0.45
15 Pblc Rltn	392,089	0.41	351,116	0.35	372,266	0.37
21 Supv Inst	3,731,003	3.89	3,845,206	3.80	3,490,681	3.45
41 Supervisn	263,817	0.28	275,361	0.27	279,111	0.28
51 Supervisn	337,370	0.35	371,003	0.37	392,857	0.39
61 Supv Bldg	352,033	0.37	349,225	0.35	422,604	0.42
TOTAL CENTRAL ADMINISTRATION	7,914,796	8.25	7,962,175	7.88	7,682,507	7.60
TOTAL EXPENDITURES	95,925,420	100.00	101,085,174	100.00	101,120,371	100.00

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	325.962	80.65	86.994	32.27
28 Extracurricular	1.400	0.35	1.413	0.52
TOTAL TEACHING ACTIVITIES	327.362	80.99	88.407	32.80
TEACHING SUPPORT				
22 Learning Resources	2.200	0.54	1.884	0.70
24 Guidance and Counseling	18.300	4.53	17.202	6.38
25 Pupil Management and Safety	0.000	0.00	5.693	2.11
26 Health/Related Services	23.201	5.74	6.040	2.24
31 InstProDev	1.127	0.28	0.092	0.03
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	1.000	0.25	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	45.828	11.34	30.911	11.47
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.666	6.18
52 Operations	XXXXX	XXXXX	15.977	5.93
53 Maintenance	XXXXX	XXXXX	4.000	1.48
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	7.000	2.60
63 Operation of Buildings	0.000	0.00	30.001	11.13
64 Maintenance	0.000	0.00	8.000	2.97
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	9.000	3.34
73 Printing	0.000	0.00	1.500	0.56
74 Warehousing and Distribution	0.000	0.00	3.200	1.19
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.300	0.11
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	95.644	35.48

Walla Walla Public Schools District No.140

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	16.995	4.20	22.892	8.49
TOTAL UNIT ADMINISTRATION	16.995	4.20	22.892	8.49
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.25	1.000	0.37
13 Business Office	0.000	0.00	6.000	2.23
14 Human Resources	1.000	0.25	1.000	0.37
15 Public Relations	0.000	0.00	2.000	0.74
21 Supervision - Instruction	12.005	2.97	12.800	4.75
41 Supervision - Nutrition Services	0.000	0.00	2.277	0.84
51 Supervision - Transportation	0.000	0.00	3.625	1.34
61 Supervision - Building	0.000	0.00	3.000	1.11
TOTAL CENTRAL ADMINISTRATION	14.005	3.46	31.702	11.76
TOTAL FTE STAFF	404.190	100.00	269.556	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Walla Walla Public Schools District No.140
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

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Walla Walla Public Schools District No.140
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	393,034	461,770	378,280

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,689,614	4,791,000	4,721,541
2000 Local Nontax Support	47,865	40,000	40,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	320,000	670,467
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,737,480	5,151,000	5,432,008
EXPENDITURES			
Matured Bond Expenditures	2,085,000	2,280,000	2,740,000
Interest on Bonds	2,467,325	2,358,200	2,659,417
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	1,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,552,625	4,639,200	5,401,417
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	184,855	511,800	30,591
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,461,107	2,550,000	3,051,794
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,461,107	2,550,000	3,051,794
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.830 Restricted for Debt Service	2,645,962	3,061,800	3,082,385
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,645,962	3,061,800	3,082,385

Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	4,689,401	4,791,000	4,721,541
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	213	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,689,614	4,791,000	4,721,541
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	47,865	40,000	40,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	47,865	40,000	40,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	320,000	670,467

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Walla Walla Public Schools District No.140

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	320,000	670,467
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,737,480	5,151,000	5,432,008

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	1,204,819
2000 Local Nontax Support	934,549	50,000	50,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	5,504,637	0	575,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	188,091	0	163,000
7000 Revenues from Other School Districts	15,246	15,000	15,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	988,091	10,800,000	879,533
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,630,614	10,865,000	2,887,352
EXPENDITURES			
10 Sites	0	9,812,000	15,300,000
20 Buildings	8,519,852	4,680,000	0
30 Equipment	833,377	0	493,000
40 Energy	110,245	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	9,463,474	14,492,000	15,793,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	320,000	250,000
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)	-1,832,860	-3,947,000	-13,155,647
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	2,947,606	4,359,731	0
G.L.862 Committed from Levy Proceeds	0	0	0

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Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863 Restricted from State Proceeds	3,147,967	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	14,500,000
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	3,978,459	3,881,441	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,074,032	8,241,172	14,500,000
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.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	4,359,731	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	1,344,352
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	3,881,441	4,294,172	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,241,172	4,294,172	1,344,352

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

Walla Walla Public Schools District No.140

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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.

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

Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	0	0	1,204,819
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	1,204,819
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	185,922	50,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	242,291	0	0
2900 Local Support Nontax, Unassigned	247,023	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	934,549	50,000	50,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	5,504,637	0	50,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	525,000
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	5,504,637	0	575,000
FEDERAL, GENERAL PURPOSE			

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	188,091	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	163,000
6210 E-Rate	XXXXX	0	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
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	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
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

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Walla Walla Public Schools District No.140

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6000 TOTAL FEDERAL, SPECIAL PURPOSE	188,091	0	163,000
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	15,246	15,000	15,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	15,246	15,000	15,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	500,000
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	10,000,000	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	988,091	800,000	379,533
9000 TOTAL OTHER FINANCING SOURCES	988,091	10,800,000	879,533
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,630,614	10,865,000	2,887,352

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include categories like Local Property Tax, Sale of Tax Title Property, Local in lieu of Taxes, etc.

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include revenues, expenditures, and fund balances.

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Walla Walla Public Schools District No.140
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	437,184	5,000	4,999

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ 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 out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.

STEVENS | CLAY PS

421 WEST RIVERSIDE · SUITE 1575
SPOKANE, WA 99201-0402
Phone: (509) 838-8330
Fax: (509) 623-2131

ANTHONY N. ANSELMO

August 12, 2024

Via E-Mail – jmland@wallawallawa.gov, permits@wallawallawa.gov

City of Walla Walla Planning Commission
55 East Moore Street
Walla Walla, WA 99362

Re: *Opposition to Vacation of Public Right of Way (ROW), File # VAC-24-0002*
Lindsay and Thonney, Ruth Street/McCabe Street, ROW Vacation Petition

Dear Planning Commission:

I am writing on behalf of the Walla Walla School District No. 140 (District) to strongly oppose the petition for the vacation of the southerly 167 feet of the McCabe Street right of way, situated between Block 13 and Block 14 within Watertown Addition, directly adjacent to Pioneer Middle School.

As the owner of Pioneer Middle School, the District is deeply concerned about the serious consequences this street vacation would have on both the safety of our students and staff and the operational efficiency of our school. The proposed vacation poses several critical issues, including:

- **Endanger Emergency Response:** Removing this critical access point will impede emergency vehicle access to Pioneer Middle School. This obstruction could dangerously delay response from the Fire and Police Departments, compromising the safety of students and staff during emergencies.
- **Compromise Safety Route:** The street in question is a potentially important safety route for Pioneer Middle School. Vacating it would eliminate an entry and exit point, disrupting future safety protocols and potentially endangering our school community.
- **Hinder Development and Maintenance:** The street is vital for building, improvements, repairs, and other public construction activities at Pioneer Middle School. It serves as THE ONLY accessible vehicle and equipment access path to the entire western campus. Removing it would eliminate the District's ability to maintain and enhance the property effectively. A recent example was the critical and essential role this road served during the remodel of Pioneer Middle School. Without access to this street, the District would have been unable to serve students and faculty during the year-long renovation project.

The District believes that vacating this right of way would be detrimental to the school community and serve no public benefit. We urge the Planning Commission to consider these significant concerns in reviewing the petition.

We respectfully request the Planning Commission review this letter at its meeting in August.

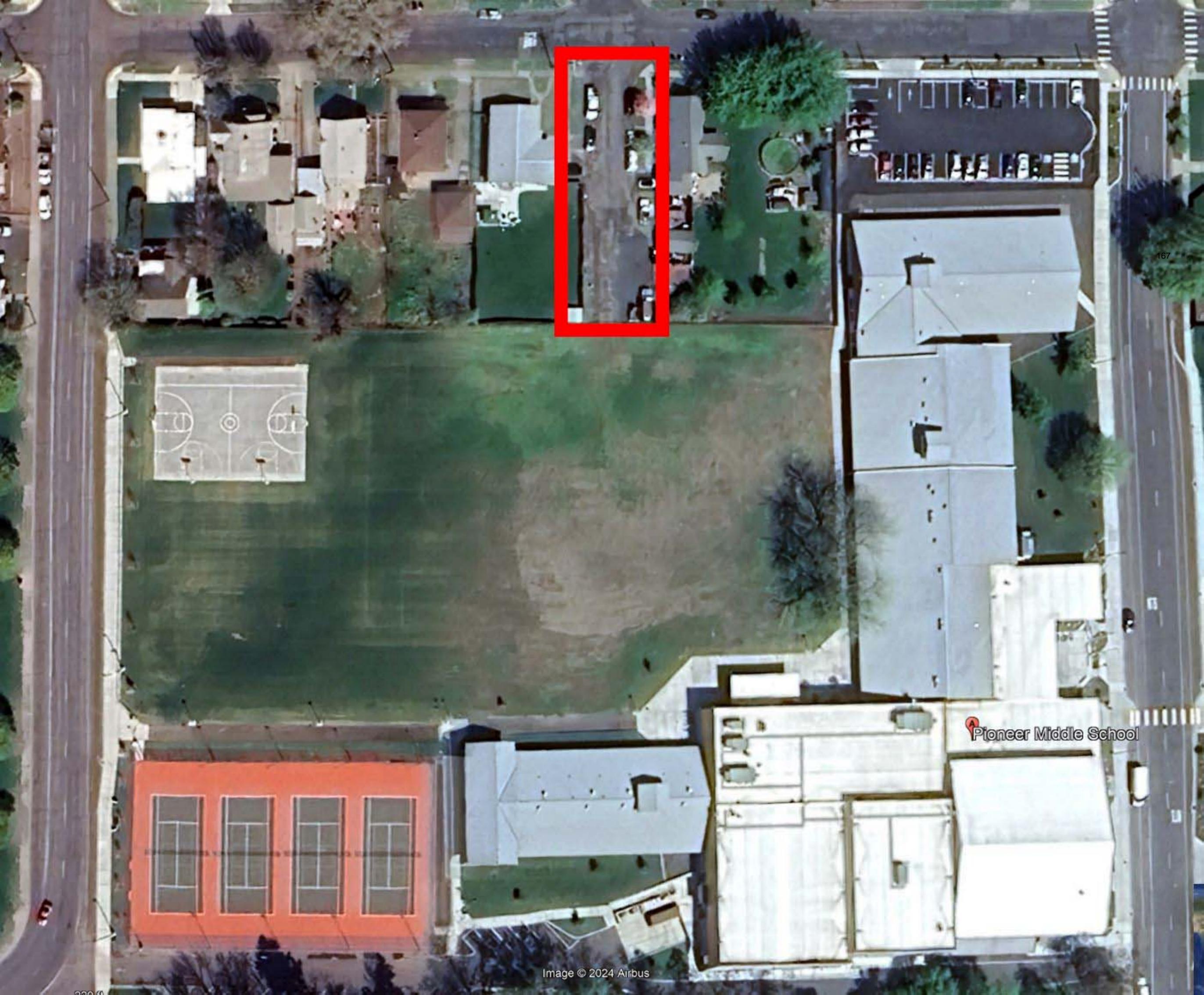
Thank you for your attention to this matter.

Sincerely,

/s/ Anthony N. Anselmo

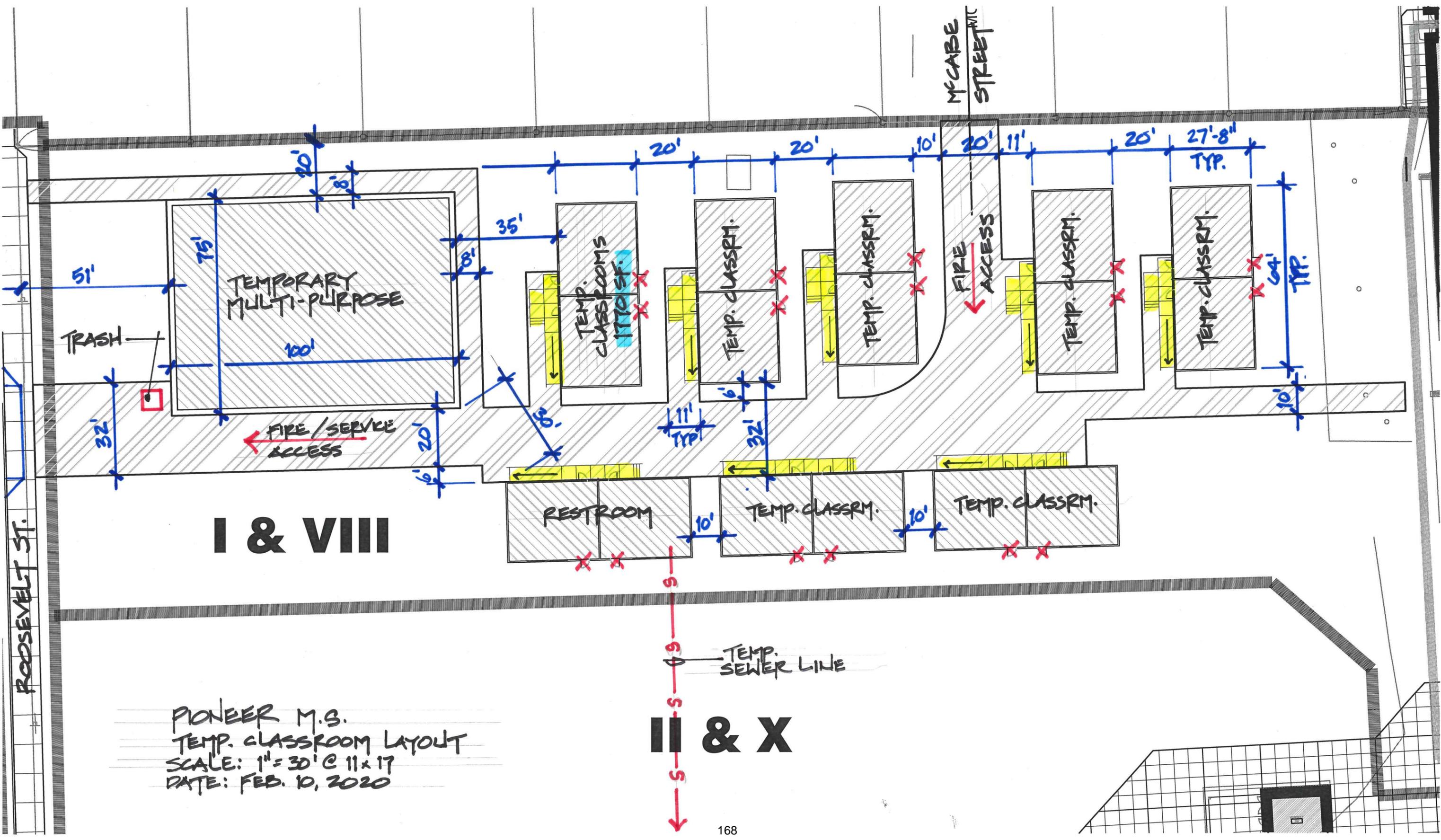
Anthony N. Anselmo
Stevens Clay, P.S.

cc: Dr. Wade Smith, Superintendent



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Pioneer Middle School



I & VIII

II & X

PIONEER M.S.
 TEMP. CLASSROOM LAYOUT
 SCALE: 1" = 30' @ 11x17
 DATE: FEB. 10, 2020

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Board Meeting Schedule
September 2024 – August 2025
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

<u>Date</u>	<u>Time</u>	<u>Meeting Type</u>
September 3, 2024	5:30 p.m.	Regular Study Meeting
September 17, 2024	5:30 p.m.	Regular Business Meeting
October 1, 2024	5:30 p.m.	Regular Study Meeting
October 15, 2024	5:30 p.m.	Regular Business Meeting
November 5, 2024	5:30 p.m.	Regular Study Meeting
November 19, 2024	5:30 p.m.	Regular Business Meeting
December 17, 2024	5:30 p.m.	Regular Business Meeting
January 21, 2025	5:30 p.m.	Regular Business Meeting
February 4, 2025	5:30 p.m.	Regular Study Meeting
February 18, 2025	5:30 p.m.	Regular Business Meeting
March 4, 2025	5:30 p.m.	Regular Study Meeting
March 18, 2025	5:30 p.m.	Regular Business Meeting
April 15, 2025	5:30 p.m.	Regular Business Meeting
May 6, 2025	5:30 p.m.	Regular Study Meeting
May 20, 2025	5:30 p.m.	Regular Business Meeting
June 3, 2025	5:30 p.m.	Regular Study Meeting
June 17, 2025	4:00 p.m.	Regular Business Meeting
July 15, 2025	4:00 p.m.	Regular Business Meeting
August 19, 2025	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.

Walla Walla Public Schools

BOARD POLICY

Policy No. 2255

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ALTERNATIVE LEARNING EXPERIENCE COURSES

The board authorizes the creation of alternative learning experience (ALE) courses, as defined in the procedures which accompanies this policy.

The district will make available to students enrolled in an ALE course educational opportunities designed to meet their individual needs. The district will comply with all program requirements necessary to count an ALE as a course of study and ensure state funding for ALE students.

ALE programs may include the following types of courses as defined in RCW 28A.232.010:

- A. Online courses (See Policy 2024, Online Learning);
- B. Remote courses; and
- C. Site-based courses.

The board will adopt and annually review written policies authorizing ALE courses, including each ALE course and course provider. The policy must designate, by title, one or more school district official(s) responsible for overseeing the district's ALE courses.

The district establishes the following alternative program(s) provided on site, remote or online, as defined in WAC 392-121-182:

Opportunity Program
Lincoln High School
Walla Walla Online
Homelink

The school district officials responsible for these courses are:
Assigned building principal or program administrator/coordinator

Reporting Requirements

1. Annual Report to the Board of Directors

The school district official responsible for overseeing each ALE course will report at least annually to the board. This annual report will include at least the following:

- A. Documentation of ALE student headcount and full-time equivalent enrollment claimed for basic education funding;
- B. Identification of the overall ratio of certificated instructional staff to full-time equivalent students enrolled in each ALE course; the number of certificated staff in each ALE course; and
- C. A description of how the course supports the district's overall goals and objectives for student academic achievement.

2. Monthly Report to the Superintendent of Public Instruction

The district must report monthly to the Superintendent of Public Instruction:

- A. Accurate monthly headcount and full-time equivalent enrollment for students enrolled in alternative learning experiences; and¹⁷²
- B. Information about the resident and serving districts of such students.

BOARD POLICY

Policy No. 2255

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3. Regular Submissions to CEDARS

The district must report all required information to the office of superintendent of public instruction's Comprehensive Education Data and Research System under RCW 28A.300.500, including designating alternative learning experience courses as such when reporting course information to the Comprehensive Education Data and Research System.

4. Annual Report to the Superintendent of Public Instruction

The district must report annually to the Superintendent of Public Instruction:

- A. The number of certificated instructional staff full-time equivalent assigned to each alternative learning experience program; and
- B. Enrollment of students (separately identified) where ALE instruction is provided entirely under contract pursuant to RCW 28A.150.305 and WAC 392-121-188.
- C. The costs and purposes of any expenditures made to purchase or contract for instructional or co-curricular experiences and services that are included in an ALE written student learning plan, along with the substantially similar experiences or services made available to students enrolled in the district's regular instructional program.

Assessment Requirements:

All students enrolled in alternative learning experience courses or course work must be assessed at least annually, using, for full-time students, the state assessment for the student's grade level and using any other annual assessments required by the district.

Part-time students whose ALE enrollment is claimed as greater than 0.8 FTE in any one month through the January count date must be included by the district in any required state or federal accountability reporting for that school year. However, part-time students who are either receiving home-based instruction under [Chapter 28A.200, RCW](#) or who are enrolled in an approved private school under [Chapter 28A.195, RCW](#) are not required to participate in the assessments required under [Chapter 28A.655, RCW](#).

Students enrolled in nonresident district alternative learning experience courses or course work who are unable to participate in required annual state assessments at the nonresident district must have the opportunity to participate in such required annual state assessments at the district of physical residence, subject to that district's planned testing schedule. It is the responsibility of the nonresident enrolling district to establish a written agreement with the district of physical residence that facilitates all necessary coordination between the districts and with the student and, where appropriate, the student's guardian(s) to fulfill this requirement. Such coordination may include:

- arranging for appropriate assessment materials;
- notifying the student of assessment administration schedules;
- arranging for the forwarding of completed assessment materials to the enrolling district for submission for scoring and reporting; and
- arranging for any allowable testing accommodations, and other steps as may be necessary.

Walla Walla Public Schools

BOARD POLICY

Policy No. 2255

Page 3 of 3

The agreement may include rates and terms for payment of reasonable fees by the enrolling district to the district of physical residence to cover costs associated with planning for and administering the assessments to students not enrolled in the district of physical residence. Assessment results for students assessed according to these provisions must be included in the enrolling district's accountability measurements, and not in the district of physical residence's accountability measurements.

Valid Justification for Missed Contact

Valid justifications why a student may miss the weekly contact requirements of ALE for the purpose of truancy include those outlined in Excused absences WAC 392-401-020 and in Policy 3122.

Students who drop out of ALE courses

A school district offering or contracting to offer an alternative learning experience course to a nonresident student must inform the resident school district if the student drops out of the course or is otherwise no longer enrolled.

Procedures

The superintendent is directed to develop procedures consistent with WAC 392-121-182 to govern the administration of the district's ALE courses.

Cross References:

Board Policy 2020 Course Design, Selection and Adoption of Instructional Materials
Board Policy 2024 Online Learning
Board Policy 3122 Excused and Unexcused Absences
Board Policy 3134 Nonresident Students

Legal References:

RCW 28A.150.305 Alternative educational service providers — Student eligibility.
RCW 28A.232.010 Alternative learning experience courses — Generally — Rules — Reports.
RCW 28A.250.050 Student access to online courses and online learning programs — Policies and procedures — Course credit — Dissemination of information — Development of local or regional online learning programs.

WAC 392-121-107 Definition-Course of study
WAC 392-121-188 Instruction provided under contract
WAC 392-137-230 Length of Acceptance
Chapter 28A.225 RCW Compulsory school attendance and admission

Adopted: July 16, 2002

Revised: August 18, 2020

Second Reading/Revision: August 20, 2024

BOARD POLICY

Policy No. 2415

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PERFORMANCE-BASED PATHWAY FOR HIGH SCHOOL GRADUATION

The District is committed to providing graduation pathways that are student-focused, adaptable, rigorous, and meaningful ways for students to demonstrate appropriate readiness in support of their individualized career and college goals. As part of that commitment, Walla Walla Public Schools offers multiple pathway options, including a performance-based pathway for high school graduation.

The performance-based pathway includes the following components:

- Proposal created by the student, or a learning contract for a performance-based pathway opportunity developed by a school or the district,
- Student Learning experience,
- Product created by the student based on the learning experience that must demonstrate that the student has met learning standards in English Language Arts or math, and
- Evaluation of the student product, performed locally, involving at least one teacher endorsed in the relevant subject area(s) using state-developed proficiency targets and associated rubrics.

The superintendent or designee will develop a process in accordance with the accompanying procedures for:

- Approving student proposals and performance-based pathway opportunities developed by a school or the district,
- Assessing student products, and
- Addressing the safety of the student learning experience.

At least annually, the district will examine data on student groups participating in and completing each graduation pathway option offered by the school district according to RCW 28A.655.260.

Cross References:

Board Policy 2410 - High School Graduation Requirements

Legal References:

WAC 180-51-050 High school credit - Definition

WAC 180-51-230 Graduation Pathway Options

RCW 28A.230.090 High school graduation requirements or equivalencies - Reevaluation of graduation requirements - Review and authorization of proposed changes - Credit for courses taken before attending high school - Postsecondary credit equivalencies

RCW 28A.655.250 Graduation pathway options

RCW 28A.655.260 Graduation pathway options - Review and monitoring - Participation data

Walla Walla Public Schools

BOARD POLICY

Policy No. 3141

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NONRESIDENT STUDENTS

Consistent with Chapter 28A.225 RCW, any student who resides outside the district may apply to attend a school in the district or file the parental declaration of the intent to provide home-based instruction and enroll for ancillary services, if any. All applications for nonresident attendance or home-based instruction will be considered on an equal basis.

The district annually will inform parents of the inter-district enrollment options and parental involvement opportunities. Information on inter-district acceptance policies will be provided to nonresidents on request. Providing online access to the information satisfies the requirements of this policy unless a parent or guardian specifically requests information to be provided in written form. The district will not charge any transfer fees or tuition costs for enrolling eligible nonresident students who reside in Washington State.

A parent or guardian will apply for admission on behalf of their child by completing the appropriate district application. The superintendent shall develop an application form that the parent or guardian will complete to apply for the student's admission. The form will gather information such as the child's current legal residence, the school district where the student is currently enrolled or receiving home-based instruction, the basis for requesting release from the resident district, the specific building desired, and grade level (elementary) or course offerings (secondary) in which the student desires to be enrolled if accepted by the district.

A student who resides in a district that does not operate a secondary program will be permitted to enroll in secondary schools in this district in accordance with state law and regulation relating to the financial responsibility of the resident district.

Standards for accepting or rejecting an application

The superintendent or the superintendent's designee will accept or reject an application for nonresident admission based upon the following standards:

- A. Whether acceptance of a nonresident student would result in the district experiencing significant financial hardship;
- B. Whether the grade level or class at the building in which the student desires to be enrolled has the capacity for additional students;
- C. Whether appropriate educational programs or services are available to improve the student's condition as stated in requesting release from their district of residence;
- D. Whether the student's disciplinary records indicate a history of violent or disruptive behavior or gang membership (a gang means a group of three or more persons with identifiable leadership that on an ongoing basis regularly conspires and acts in concert mainly for criminal purposes);
- E. Whether the student has been expelled or suspended from a public school for more than ten consecutive days, in which case the student may apply for admission under the district's policy for readmission and reengagement of suspended or expelled students;
- F. Whether enrollment of a nonresident student would conflict with a district innovation academy cooperative under RCW 28A.340.080; and

BOARD POLICY

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Page 2 of 3

- G. Whether the student has repeatedly failed to comply with requirements for participation in an online school program, such as participating in weekly direct contact with the teacher or monthly progress evaluations.

First preference shall be given to non-resident students enrolled in the previous school year. Nonresident students must reapply yearly. The date of the original application will be considered the date for establishing rank order for subsequent year admissions.

Admission or denial: Notice of decision and appeal of decision

The superintendent or the superintendent's designee, in a timely manner, will provide all applicants with written notification of the approval or denial of a nonresident student's enrollment application. If the student is to be admitted, the superintendent or the superintendent's designee will notify the resident district and make necessary arrangements for the transfer of student records.

When a student is accepted, the student and the parent or guardian must sign the Walla Walla School District Choice Student Contract. The contract sets out the standards for continued acceptance in the district.

Acceptance is for one year only.

If the application is denied, the superintendent or the superintendent's designee will notify the parent or guardian in writing within 45 days from the receipt of the parent's application. The notification will include the reason(s) for denial and inform the parent or guardian of their right to appeal the district's denial decision to the Superintendent of Public Instruction for their designee as detailed in RCW 28A.225.230.

Revocation of Acceptance

A student's acceptance may be revoked at any time if the student fails to meet the standards described in the Walla Walla School District Choice Student Contract. Additionally, the district may revoke the student's acceptance if the student's application materials include false, inaccurate or incomplete information.

Once the district decides to revoke the student's acceptance, it will provide written notice of the revocation to the resident school district and the student's parent or guardian. The notice of revocation will specify the reason for revoking acceptance and notify the student's parent or guardian of the right to appeal. The same appeal procedures that apply to denials of applications apply to decisions to revoke acceptance.

The resident school district becomes responsible for the nonresident student's education once it receives written notice of the revocation.

Walla Walla Public Schools

BOARD POLICY

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Children of full-time employees

1. Pursuant to RCW 28A.225.225, a nonresident student who is the child of a full-time certificated or classified employee will be permitted to enroll:
 - a. At the school to which the employee is assigned;
 - b. At a school forming the district's kindergarten through twelfth grade continuum which includes the school to which the employee is assigned; or
 - c. At a school in the district that provides early intervention services pursuant to RCW 28A.155.065 and/or preschool services pursuant to RCW 28A.155.070, if the student is eligible for such services.

2. The district may reject the application of a student who is the child of a full-time employee if:
 - a. Disciplinary records or other evidence supports a conclusion that the student has a history of convictions, violent or disruptive behavior or gang membership;
 - b. The student has been expelled or suspended from a public school for more than ten consecutive days (however, the district's policies for allowing readmission of expelled or suspended students and the required reengagement procedures under this rule must apply uniformly to both resident and nonresident applicants seeking admission, pursuant to RCW 28A.225.225(2)(b));
 - c. Enrollment of the nonresident child would displace a child who is a resident of the district; or
 - d. The student has repeatedly failed to comply with requirements for participation in an online school program, such as participating in weekly direct contact with the teacher or monthly progress evaluations.

Cross References:

Board Policy 3120 Enrollment

Board Policy 3130 District attendance areas and open enrollment

Legal References:

RCW 28A.225.220 Adults, children from other districts, agreements for attending school—Tuition

RCW 28A.225.225 Applications from nonresident students or students receiving home-based instruction to attend district school — School employees' children — Acceptance and rejection standards — Notification

RCW 28A.225.230 Appeal from certain decisions to deny student's request to attend nonresident district - Procedure

RCW 28A.225.240 Apportionment of credit

RCW 28A.225.290 Enrollment options information booklet

RCW 28A.225.300 Enrollment options information to parents/guardians

RCW 28A.250.070 Rights of students to attend nonresident school district for the purposes of enrolling in alternative learning experience programs—Standard release form.

WAC 392-137 Finance--Nonresident attendance

Adopted by the Board: July 16, 2002

Revised: May 16, 2017

Second Reading/Revision: August 20, 2024

Walla Walla Public Schools

BOARD POLICY

Policy No. 3226

Page 1 of 2

INTERVIEWS AND INTERROGATIONS OF STUDENTS ON SCHOOL PREMISES

Although the district values its relationships with law enforcement, the Department of Children, Youth, and Families (DCYF,) and the county health department, to minimize interruption of the instructional program, the district discourages interviews and interrogations of students on school premises. As a general rule, interviews and interrogations by any agency, including law enforcement, DSHS, and the county health department(s) should take place at the agency or the student's home, rather than school premises.

However, there are limited circumstances when an interview of students at school is warranted, for example school-initiated investigations, child abuse investigations, and /or serious crime investigations. When an onsite interview or interrogation is warranted by the circumstances, the district will utilize the procedures and protocols associated with this policy, which were developed in cooperation with these agencies and ensure that students and parent(s)/guardian(s) are afforded all rights under law. The interviews of students as witnesses, victims, and suspects are treated differently.

In contrast to the limited circumstances noted above, the work of immigration agents does not overlap with the work or duties of the district. This is because the district's obligation to educate the children residing within its borders is not diminished by the children or parents' immigration status. The district supports the federal immigration enforcement policy that directs immigration agents to avoid questioning and arrests at sensitive locations, including schools. Therefore, staff shall not grant information or access to immigration agents unless/until the district Superintendent and/or General Counsel determine the request complies with Plyler v. Doe and other applicable laws according to the criteria in the associated procedure.

Cross References:

Board Policy 4310 District Relationships with Law Enforcement and other Government Agencies

Board Policy 3414 Infectious Diseases

Board Policy 3432 Emergencies

Board Policy 3231 Student Records

Board Policy 3124 Removal-Release of Student During School Hours

Legal References:

RCW 28A.635.020 Willfully disobeying school administrative personnel or refusing to leave public property, violations, when — Penalty.

RCW 26.44.115 Child taken into custody under court order — Information to parents.

RCW 26.44.110 Information about rights — Custody without court order — Written statement required — Contents.

RCW 26.44.050 Abuse or neglect of child — Duty of law enforcement agency or department of social and health services — Taking child into custody without court order, when.

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RCW 26.44.030 Reports — Duty and authority to make — Duty of receiving agency — Duty to notify — Case planning and consultation — Penalty for unauthorized exchange of information — Filing dependency petitions — Investigations — Interviews of children — Records — Risk assessment process.

Adopted: August 15, 2017

Second Reading/Revision: August 20, 2024

DRAFT

Walla Walla Public Schools

BOARD POLICY

Policy No. 3233

Adopted by the Board: July 16, 2002
Revised: January 21, 2003
Second Reading/Removal: 08.20.2024

DRAFT



RESOLUTION #09-2024

August 20, 2024

2024-2025 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 20, 2024, 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: \$6,713,804.48
- The amount the district proposes to spend for materials, supplies, and operating costs: \$12,042,246
- Difference between the amounts: -\$5,328,441.52
- 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 2024-2025 will be as follows:

General Fund	\$ 101,120,371
Associated Student Body	\$ 392,497
Debt Service	\$ 5,401,417
Capital Projects	\$ 15,793,000
Transportation Vehicle	\$ 6,503,235

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	2024-25	2025-26	2026-27	2027-28
Enrollment	5238	5203	5168	5133
<i>General Fund</i>				
Beginning Fund Balance	\$ 10,500,000	\$ 9,091,975	\$ 8,965,883	\$ 8,818,980
Revenues	\$ 100,512,346	\$ 103,275,566	\$ 104,978,629	\$ 106,718,040
Expenditures	\$ (101,920,371)	\$ (103,401,658)	\$ (105,125,532)	\$ (106,894,850)
Ending Fund Balance	\$ 9,091,975	\$ 8,965,883	\$ 8,818,980	\$ 8,642,170
<i>Associated Student Body</i>				
Beginning Fund Balance	\$ 427,577	\$ 378,280	\$ 328,983	\$ 279,686
Revenues	\$ 343,200	\$ 343,200	\$ 343,200	\$ 343,200
Expenditures	\$ (392,497)	\$ (392,497)	\$ (392,497)	\$ (392,497)
Ending Fund Balance	\$ 378,280	\$ 328,983	\$ 279,686	\$ 230,389

Debt Service Fund				
Beginning Fund Balance	\$ 3,051,794	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735
Revenues	\$ 5,432,008	\$ 5,898,100	\$ 6,711,000	\$ 7,236,800
Expenditures	\$ (5,401,417)	\$ (5,979,050)	\$ (6,780,700)	\$ (7,303,250)
Ending Fund Balance	\$ 3,082,385	\$ 3,001,435	\$ 2,931,735	\$ 2,865,285

Capital Projects Fund				
Beginning Fund Balance	\$ 14,500,000	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474
Revenues	\$ 2,887,352	\$ 2,754,754	\$ 2,885,368	\$ 3,043,791
Expenditures	\$ (16,043,000)	\$ (2,750,000)	\$ (1,500,000)	\$ (2,000,000)
Ending Fund Balance	\$ 1,344,352	\$ 1,349,106	\$ 2,734,474	\$ 3,778,265

Transportation Vehicle Fund				
Beginning Fund Balance	\$ 932,156	\$ 4,999	\$ 1,525,659	\$ 2,161,299
Revenues	\$ 5,576,078	\$ 1,520,660	\$ 1,045,640	\$ 1,042,374
Expenditures	\$ (6,503,235)	\$ (0)	\$ (410,000)	\$ (820,000)
Ending Fund Balance	\$ 4,999	\$ 1,525,659	\$ 2,161,299	\$ 2,383,673

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

Ruth Ladderud, School Board President

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

Adopted at a regular meeting of the Board of Directors August 20, 2024

August 12, 2024

Via E-Mail – jmland@wallawalla.gov, permits@wallawalla.gov

City of Walla Walla Planning Commission
55 East Moore Street
Walla Walla, WA 99362

Re: Opposition to Vacation of Public Right of Way (ROW), File # VAC-24-0002
Lindsay and Thonney, Ruth Street/McCabe Street, ROW Vacation Petition

Dear Planning Commission:

I am writing on behalf of the Walla Walla School District No. 140 (District) to strongly oppose the petition for the vacation of the southerly 167 feet of the McCabe Street right of way, situated between Block 13 and Block 14 within Watertown Addition, directly adjacent to Pioneer Middle School.

As the owner of Pioneer Middle School, the District is deeply concerned about the serious consequences this street vacation would have on both the safety of our students and staff and the operational efficiency of our school. The proposed vacation poses several critical issues, including:

- **Endanger Emergency Response:** Removing this critical access point will impede emergency vehicle access to Pioneer Middle School. This obstruction could dangerously delay response from the Fire and Police Departments, compromising the safety of students and staff during emergencies.
- **Compromise Safety Route:** The street in question is a potentially important safety route for Pioneer Middle School. Vacating it would eliminate an entry and exit point, disrupting future safety protocols and potentially endangering our school community.
- **Hinder Development and Maintenance:** The street is vital for building, improvements, repairs, and other public construction activities at Pioneer Middle School. It serves as THE ONLY accessible vehicle and equipment access path to the entire western campus. Removing it would eliminate the District's ability to maintain and enhance the property effectively. A recent example was the critical and essential role this road served during the remodel of Pioneer Middle School. Without access to this street, the District would have been unable to serve students and faculty during the year-long renovation project.

The District believes that vacating this right of way would be detrimental to the school community and serve no public benefit. We urge the Planning Commission to consider these significant concerns in reviewing the petition.

We respectfully request the Planning Commission review this letter at its meeting in August.

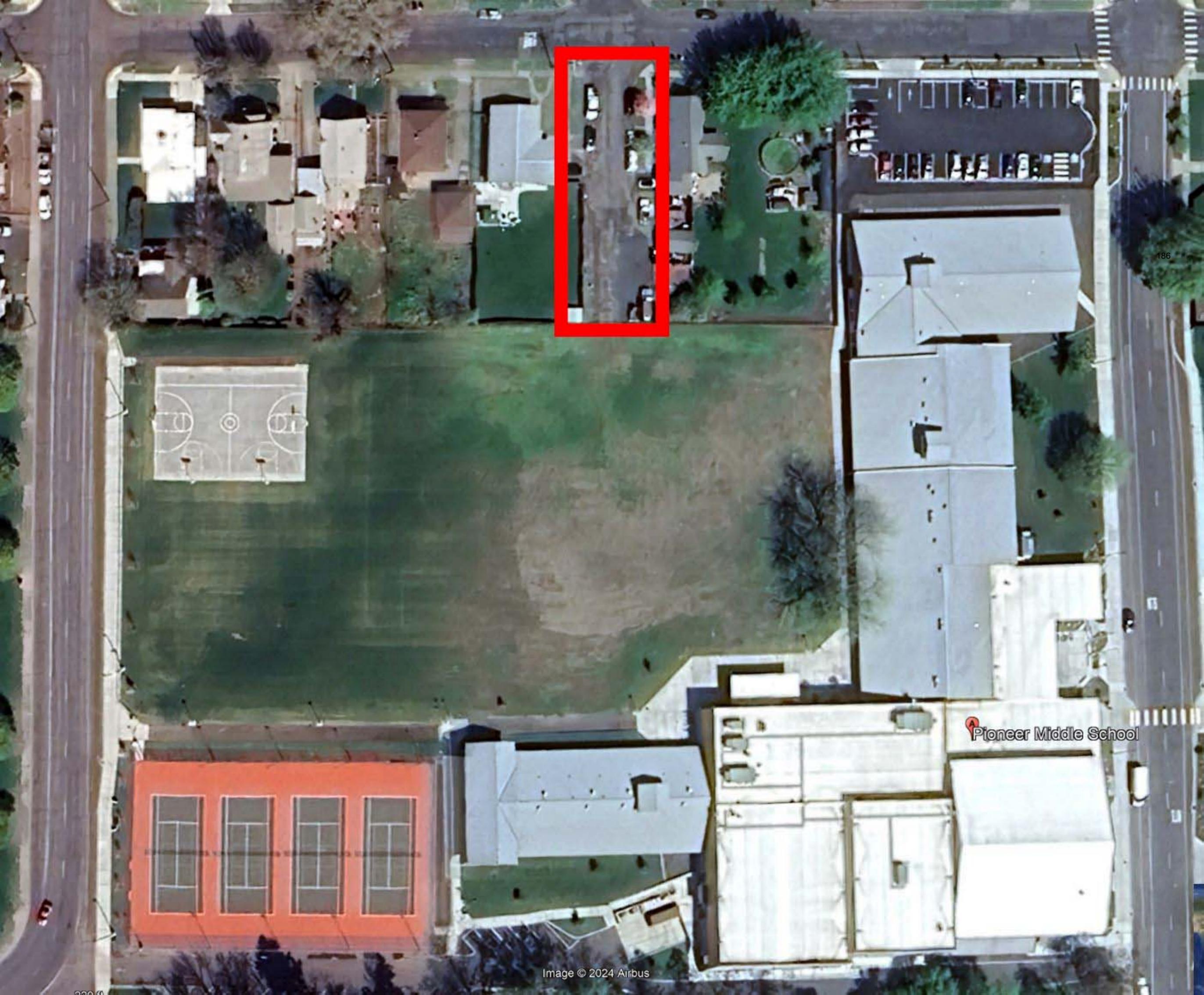
Thank you for your attention to this matter.

Sincerely,

/s/ Anthony N. Anselmo

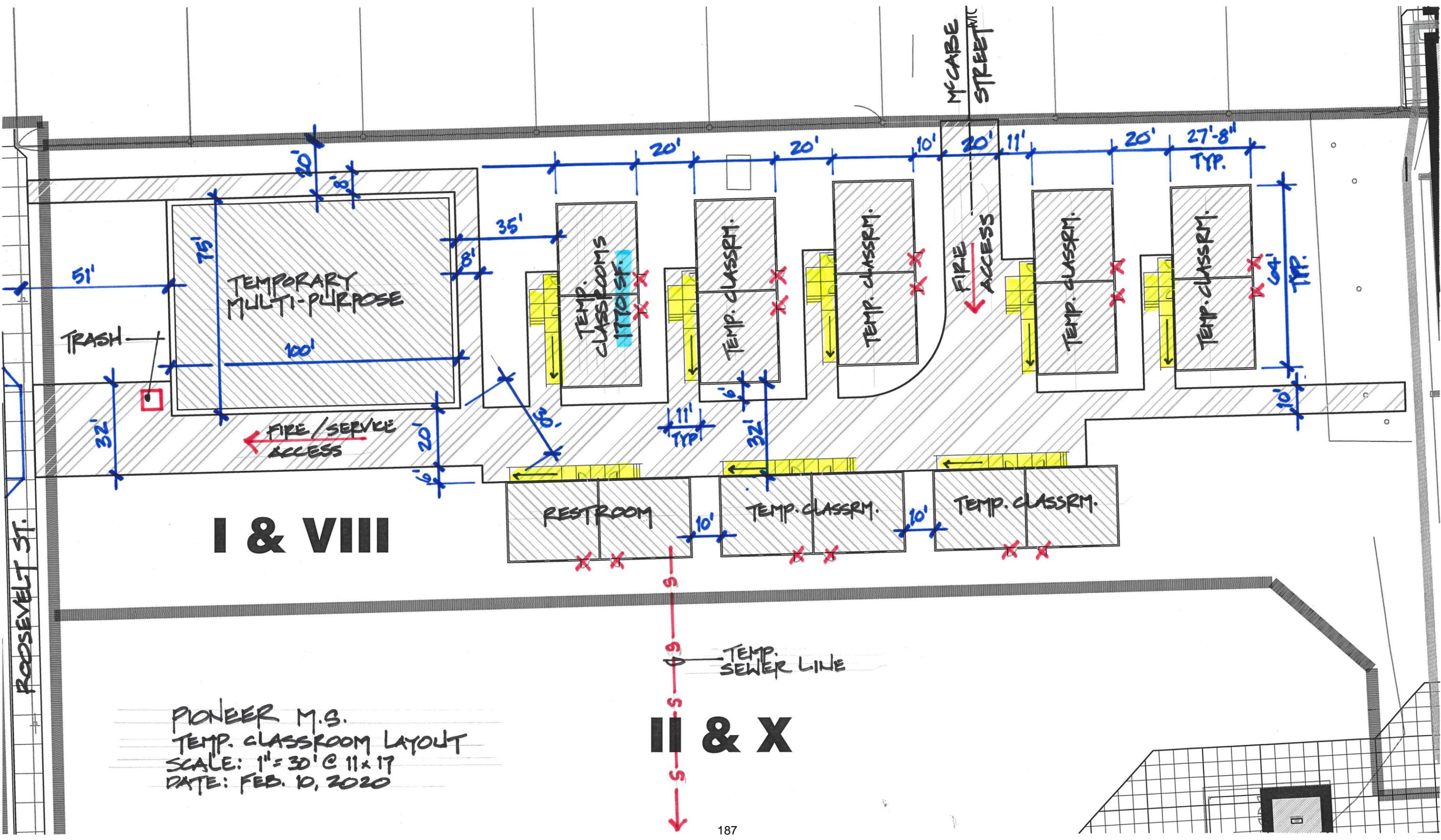
Anthony N. Anselmo
Stevens Clay, P.S.

cc: Dr. Wade Smith, Superintendent



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Pioneer Middle School



I & VIII

II & X

PIONEER M.S.
 TEMP. CLASSROOM LAYOUT
 SCALE: 1" = 30' @ 11 x 17
 DATE: FEB. 10, 2020

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Board Meeting Schedule
September 2024 – August 2025
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

<u>Date</u>	<u>Time</u>	<u>Meeting Type</u>
September 3, 2024	5:30 p.m.	Regular Study Meeting
September 17, 2024	5:30 p.m.	Regular Business Meeting
October 1, 2024	5:30 p.m.	Regular Study Meeting
October 15, 2024	5:30 p.m.	Regular Business Meeting
November 5, 2024	5:30 p.m.	Regular Study Meeting
November 19, 2024	5:30 p.m.	Regular Business Meeting
December 17, 2024	5:30 p.m.	Regular Business Meeting
January 21, 2025	5:30 p.m.	Regular Business Meeting
February 4, 2025	5:30 p.m.	Regular Study Meeting
February 18, 2025	5:30 p.m.	Regular Business Meeting
March 4, 2025	5:30 p.m.	Regular Study Meeting
March 18, 2025	5:30 p.m.	Regular Business Meeting
April 15, 2025	5:30 p.m.	Regular Business Meeting
May 6, 2025	5:30 p.m.	Regular Study Meeting
May 20, 2025	5:30 p.m.	Regular Business Meeting
June 3, 2025	5:30 p.m.	Regular Study Meeting
June 17, 2025	4:00 p.m.	Regular Business Meeting
July 15, 2025	4:00 p.m.	Regular Business Meeting
August 19, 2025	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 Meeting Schedule
September 2024 – August 2025 (Adopted August 20, 2024)
Walla Walla Public Schools Administration Building
Anne Golden Boardroom

<u>Date</u>	<u>Time</u>	<u>Meeting Type</u>
September 3, 2024	5:30 p.m.	Regular Study Meeting
September 17, 2024	5:30 p.m.	Regular Business Meeting
October 8, 2024	5:30 p.m.	Regular Study Meeting
October 15, 2024	5:30 p.m.	Regular Business Meeting
November 5, 2024	4:00 p.m.	Regular Study Meeting
November 19, 2024	5:30 p.m.	Regular Business Meeting
December 17, 2024	5:30 p.m.	Regular Business Meeting
January 21, 2025	5:30 p.m.	Regular Business Meeting
February 4, 2025	5:30 p.m.	Regular Study Meeting
February 18, 2025	5:30 p.m.	Regular Business Meeting
March 11, 2025	5:30 p.m.	Regular Study Meeting
March 18, 2025	5:30 p.m.	Regular Business Meeting
April 15, 2025	5:30 p.m.	Regular Business Meeting
May 6, 2025	5:30 p.m.	Regular Study Meeting
May 20, 2025	5:30 p.m.	Regular Business Meeting
June 3, 2025	5:30 p.m.	Regular Study Meeting
June 17, 2025	4:00 p.m.	Regular Business Meeting
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Walla Walla Public Schools

BOARD POLICY

Policy No. 2255

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ALTERNATIVE LEARNING EXPERIENCE COURSES

The board authorizes the creation of alternative learning experience (ALE) courses, as defined in the procedures which accompanies this policy.

The district will make available to students enrolled in an ALE course educational opportunities designed to meet their individual needs. The district will comply with all program requirements necessary to count an ALE as a course of study and ensure state funding for ALE students.

ALE programs may include the following types of courses as defined in RCW 28A.232.010:

- A. Online courses (See Policy 2024, Online Learning);
- B. Remote courses; and
- C. Site-based courses.

The board will adopt and annually review written policies authorizing ALE courses, including each ALE course and course provider. The policy must designate, by title, one or more school district official(s) responsible for overseeing the district's ALE courses.

The district establishes the following alternative program(s) provided on site, remote or online, as defined in WAC 392-121-182:

Opportunity Program
Lincoln High School
Walla Walla Online
Homelink

The school district officials responsible for these courses are:
Assigned building principal or program administrator/coordinator

Reporting Requirements

1. Annual Report to the Board of Directors

The school district official responsible for overseeing each ALE course will report at least annually to the board. This annual report will include at least the following:

- A. Documentation of ALE student headcount and full-time equivalent enrollment claimed for basic education funding;
- B. Identification of the overall ratio of certificated instructional staff to full-time equivalent students enrolled in each ALE course; the number of certificated staff in each ALE course; and
- C. A description of how the course supports the district's overall goals and objectives for student academic achievement.

2. Monthly Report to the Superintendent of Public Instruction

The district must report monthly to the Superintendent of Public Instruction:

- A. Accurate monthly headcount and full-time equivalent enrollment for students enrolled in alternative learning experiences; and¹⁹²
- B. Information about the resident and serving districts of such students.

BOARD POLICY

Policy No. 2255

Page 2 of 3

3. Regular Submissions to CEDARS

The district must report all required information to the office of superintendent of public instruction's Comprehensive Education Data and Research System under RCW 28A.300.500, including designating alternative learning experience courses as such when reporting course information to the Comprehensive Education Data and Research System.

4. Annual Report to the Superintendent of Public Instruction

The district must report annually to the Superintendent of Public Instruction:

- A. The number of certificated instructional staff full-time equivalent assigned to each alternative learning experience program; and
- B. Enrollment of students (separately identified) where ALE instruction is provided entirely under contract pursuant to RCW 28A.150.305 and WAC 392-121-188.
- C. The costs and purposes of any expenditures made to purchase or contract for instructional or co-curricular experiences and services that are included in an ALE written student learning plan, along with the substantially similar experiences or services made available to students enrolled in the district's regular instructional program.

Assessment Requirements:

All students enrolled in alternative learning experience courses or course work must be assessed at least annually, using, for full-time students, the state assessment for the student's grade level and using any other annual assessments required by the district.

Part-time students whose ALE enrollment is claimed as greater than 0.8 FTE in any one month through the January count date must be included by the district in any required state or federal accountability reporting for that school year. However, part-time students who are either receiving home-based instruction under [Chapter 28A.200, RCW](#) or who are enrolled in an approved private school under [Chapter 28A.195, RCW](#) are not required to participate in the assessments required under [Chapter 28A.655, RCW](#).

Students enrolled in nonresident district alternative learning experience courses or course work who are unable to participate in required annual state assessments at the nonresident district must have the opportunity to participate in such required annual state assessments at the district of physical residence, subject to that district's planned testing schedule. It is the responsibility of the nonresident enrolling district to establish a written agreement with the district of physical residence that facilitates all necessary coordination between the districts and with the student and, where appropriate, the student's guardian(s) to fulfill this requirement. Such coordination may include:

- arranging for appropriate assessment materials;
- notifying the student of assessment administration schedules;
- arranging for the forwarding of completed assessment materials to the enrolling district for submission for scoring and reporting; and
- arranging for any allowable testing accommodations, and other steps as may be necessary.

Walla Walla Public Schools

BOARD POLICY

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The agreement may include rates and terms for payment of reasonable fees by the enrolling district to the district of physical residence to cover costs associated with planning for and administering the assessments to students not enrolled in the district of physical residence. Assessment results for students assessed according to these provisions must be included in the enrolling district's accountability measurements, and not in the district of physical residence's accountability measurements.

Valid Justification for Missed Contact

Valid justifications why a student may miss the weekly contact requirements of ALE for the purpose of truancy include those outlined in Excused absences WAC 392-401-020 and in Policy 3122.

Students who drop out of ALE courses

A school district offering or contracting to offer an alternative learning experience course to a nonresident student must inform the resident school district if the student drops out of the course or is otherwise no longer enrolled.

Procedures

The superintendent is directed to develop procedures consistent with WAC 392-121-182 to govern the administration of the district's ALE courses.

Cross References:

Board Policy 2020 Course Design, Selection and Adoption of Instructional Materials
Board Policy 2024 Online Learning
Board Policy 3122 Excused and Unexcused Absences
Board Policy 3134 Nonresident Students

Legal References:

RCW 28A.150.305 Alternative educational service providers — Student eligibility.
RCW 28A.232.010 Alternative learning experience courses — Generally — Rules — Reports.
RCW 28A.250.050 Student access to online courses and online learning programs — Policies and procedures — Course credit — Dissemination of information — Development of local or regional online learning programs.

WAC 392-121-107 Definition-Course of study
WAC 392-121-188 Instruction provided under contract
WAC 392-137-230 Length of Acceptance
Chapter 28A.225 RCW Compulsory school attendance and admission

Adopted: July 16, 2002

Revised: August 18, 2020

Second Reading/Revision: August 20, 2024

BOARD POLICY

Policy No. 2415

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PERFORMANCE-BASED PATHWAY FOR HIGH SCHOOL GRADUATION

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The performance-based pathway includes the following components:

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- Student Learning experience,
- Product created by the student based on the learning experience that must demonstrate that the student has met learning standards in English Language Arts or math, and
- Evaluation of the student product, performed locally, involving at least one teacher endorsed in the relevant subject area(s) using state-developed proficiency targets and associated rubrics.

The superintendent or designee will develop a process in accordance with the accompanying procedures for:

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- Addressing the safety of the student learning experience.

At least annually, the district will examine data on student groups participating in and completing each graduation pathway option offered by the school district according to RCW 28A.655.260.

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RCW 28A.655.250 Graduation pathway options

RCW 28A.655.260 Graduation pathway options - Review and monitoring - Participation data

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NONRESIDENT STUDENTS

Consistent with Chapter 28A.225 RCW, any student who resides outside the district may apply to attend a school in the district or file the parental declaration of the intent to provide home-based instruction and enroll for ancillary services, if any. All applications for nonresident attendance or home-based instruction will be considered on an equal basis.

The district annually will inform parents of the inter-district enrollment options and parental involvement opportunities. Information on inter-district acceptance policies will be provided to nonresidents on request. Providing online access to the information satisfies the requirements of this policy unless a parent or guardian specifically requests information to be provided in written form. The district will not charge any transfer fees or tuition costs for enrolling eligible nonresident students who reside in Washington State.

A parent or guardian will apply for admission on behalf of their child by completing the appropriate district application. The superintendent shall develop an application form that the parent or guardian will complete to apply for the student's admission. The form will gather information such as the child's current legal residence, the school district where the student is currently enrolled or receiving home-based instruction, the basis for requesting release from the resident district, the specific building desired, and grade level (elementary) or course offerings (secondary) in which the student desires to be enrolled if accepted by the district.

A student who resides in a district that does not operate a secondary program will be permitted to enroll in secondary schools in this district in accordance with state law and regulation relating to the financial responsibility of the resident district.

Standards for accepting or rejecting an application

The superintendent or the superintendent's designee will accept or reject an application for nonresident admission based upon the following standards:

- A. Whether acceptance of a nonresident student would result in the district experiencing significant financial hardship;
- B. Whether the grade level or class at the building in which the student desires to be enrolled has the capacity for additional students;
- C. Whether appropriate educational programs or services are available to improve the student's condition as stated in requesting release from their district of residence;
- D. Whether the student's disciplinary records indicate a history of violent or disruptive behavior or gang membership (a gang means a group of three or more persons with identifiable leadership that on an ongoing basis regularly conspires and acts in concert mainly for criminal purposes);
- E. Whether the student has been expelled or suspended from a public school for more than ten consecutive days, in which case the student may apply for admission under the district's policy for readmission and reengagement of suspended or expelled students;
- F. Whether enrollment of a nonresident student would conflict with a district innovation academy cooperative under RCW 28A.340.080; and

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- G. Whether the student has repeatedly failed to comply with requirements for participation in an online school program, such as participating in weekly direct contact with the teacher or monthly progress evaluations.

First preference shall be given to non-resident students enrolled in the previous school year. Nonresident students must reapply yearly. The date of the original application will be considered the date for establishing rank order for subsequent year admissions.

Admission or denial: Notice of decision and appeal of decision

The superintendent or the superintendent's designee, in a timely manner, will provide all applicants with written notification of the approval or denial of a nonresident student's enrollment application. If the student is to be admitted, the superintendent or the superintendent's designee will notify the resident district and make necessary arrangements for the transfer of student records.

When a student is accepted, the student and the parent or guardian must sign the Walla Walla School District Choice Student Contract. The contract sets out the standards for continued acceptance in the district.

Acceptance is for one year only.

If the application is denied, the superintendent or the superintendent's designee will notify the parent or guardian in writing within 45 days from the receipt of the parent's application. The notification will include the reason(s) for denial and inform the parent or guardian of their right to appeal the district's denial decision to the Superintendent of Public Instruction for their designee as detailed in RCW 28A.225.230.

Revocation of Acceptance

A student's acceptance may be revoked at any time if the student fails to meet the standards described in the Walla Walla School District Choice Student Contract. Additionally, the district may revoke the student's acceptance if the student's application materials include false, inaccurate or incomplete information.

Once the district decides to revoke the student's acceptance, it will provide written notice of the revocation to the resident school district and the student's parent or guardian. The notice of revocation will specify the reason for revoking acceptance and notify the student's parent or guardian of the right to appeal. The same appeal procedures that apply to denials of applications apply to decisions to revoke acceptance.

The resident school district becomes responsible for the nonresident student's education once it receives written notice of the revocation.

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Children of full-time employees

1. Pursuant to RCW 28A.225.225, a nonresident student who is the child of a full-time certificated or classified employee will be permitted to enroll:
 - a. At the school to which the employee is assigned;
 - b. At a school forming the district's kindergarten through twelfth grade continuum which includes the school to which the employee is assigned; or
 - c. At a school in the district that provides early intervention services pursuant to RCW 28A.155.065 and/or preschool services pursuant to RCW 28A.155.070, if the student is eligible for such services.

2. The district may reject the application of a student who is the child of a full-time employee if:
 - a. Disciplinary records or other evidence supports a conclusion that the student has a history of convictions, violent or disruptive behavior or gang membership;
 - b. The student has been expelled or suspended from a public school for more than ten consecutive days (however, the district's policies for allowing readmission of expelled or suspended students and the required reengagement procedures under this rule must apply uniformly to both resident and nonresident applicants seeking admission, pursuant to RCW 28A.225.225(2)(b));
 - c. Enrollment of the nonresident child would displace a child who is a resident of the district; or
 - d. The student has repeatedly failed to comply with requirements for participation in an online school program, such as participating in weekly direct contact with the teacher or monthly progress evaluations.

Cross References:

Board Policy 3120 Enrollment

Board Policy 3130 District attendance areas and open enrollment

Legal References:

RCW 28A.225.220 Adults, children from other districts, agreements for attending school—Tuition

RCW 28A.225.225 Applications from nonresident students or students receiving home-based instruction to attend district school — School employees' children — Acceptance and rejection standards — Notification

RCW 28A.225.230 Appeal from certain decisions to deny student's request to attend nonresident district - Procedure

RCW 28A.225.240 Apportionment of credit

RCW 28A.225.290 Enrollment options information booklet

RCW 28A.225.300 Enrollment options information to parents/guardians

RCW 28A.250.070 Rights of students to attend nonresident school district for the purposes of enrolling in alternative learning experience programs—Standard release form.

WAC 392-137 Finance--Nonresident attendance

Adopted by the Board: July 16, 2002

Revised: May 16, 2017

Second Reading/Revision: August 20, 2024

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INTERVIEWS AND INTERROGATIONS OF STUDENTS ON SCHOOL PREMISES

Although the district values its relationships with law enforcement, the Department of Children, Youth, and Families (DCYF,) and the county health department, to minimize interruption of the instructional program, the district discourages interviews and interrogations of students on school premises. As a general rule, interviews and interrogations by any agency, including law enforcement, DSHS, and the county health department(s) should take place at the agency or the student's home, rather than school premises.

However, there are limited circumstances when an interview of students at school is warranted, for example school-initiated investigations, child abuse investigations, and /or serious crime investigations. When an onsite interview or interrogation is warranted by the circumstances, the district will utilize the procedures and protocols associated with this policy, which were developed in cooperation with these agencies and ensure that students and parent(s)/guardian(s) are afforded all rights under law. The interviews of students as witnesses, victims, and suspects are treated differently.

In contrast to the limited circumstances noted above, the work of immigration agents does not overlap with the work or duties of the district. This is because the district's obligation to educate the children residing within its borders is not diminished by the children or parents' immigration status. The district supports the federal immigration enforcement policy that directs immigration agents to avoid questioning and arrests at sensitive locations, including schools. Therefore, staff shall not grant information or access to immigration agents unless/until the district Superintendent and/or General Counsel determine the request complies with Plyler v. Doe and other applicable laws according to the criteria in the associated procedure.

Cross References:

Board Policy 4310 District Relationships with Law Enforcement and other Government Agencies

Board Policy 3414 Infectious Diseases

Board Policy 3432 Emergencies

Board Policy 3231 Student Records

Board Policy 3124 Removal-Release of Student During School Hours

Legal References:

RCW 28A.635.020 Willfully disobeying school administrative personnel or refusing to leave public property, violations, when — Penalty.

RCW 26.44.115 Child taken into custody under court order — Information to parents.

RCW 26.44.110 Information about rights — Custody without court order — Written statement required — Contents.

RCW 26.44.050 Abuse or neglect of child — Duty of law enforcement agency or department of social and health services — Taking child into custody without court order, when.

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RCW 26.44.030 Reports — Duty and authority to make — Duty of receiving agency — Duty to notify — Case planning and consultation — Penalty for unauthorized exchange of information — Filing dependency petitions — Investigations — Interviews of children — Records — Risk assessment process.

Adopted: August 15, 2017

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DIRECTORY INFORMATION

~~Federal law allows the school district to release certain student directory information for legitimate education purposes. Directory information is defined as the student's name, address, age, birthplace, participation in officially recognized school events and programs, weight of athletic team members, awards, diplomas, and photographs. Directory information shall not be released for commercial reasons or purposes.~~

~~Photos of students are sometimes used in district or school-produced publications or for use by the news media. Published photos in yearbooks, student/school newspapers, school handbooks, and other official school publications are considered public domain and can be reproduced by the media.~~

~~Parents/guardians of students under 18 years of age who do not want this directory information or photographs released must notify the school principal in writing.~~

~~The superintendent shall establish procedures governing the release of directory information.~~

~~Legal References: RCW CFR 45, Part 99 Family Education Rights and Privacy Act~~

Adopted by the Board: July 16, 2002

Revised: January 21, 2003

Second Reading/Removal: August 20, 2024