



2019-2020 SCHOOL FINANCIAL SERVICES UPDATE

Mike Dooley
May 9 & 10, 2019

Office of Superintendent of Public Instruction
Chris Reykdal, State Superintendent



Vision:

All students prepared for post-secondary pathways, careers, and civic engagement.

Mission:

Transform K–12 education to a system that is centered on closing opportunity gaps and is characterized by high expectations for all students and educators. We achieve this by developing equity-based policies and supports that empower educators, families, and communities.

Values:

- Ensuring Equity
- Collaboration and Service
- Achieving Excellence through Continuous Improvement
- Focus on the Whole Child

FY 2019-20 F-195 Update

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Mike Dooley has worked within the Washington State system since 1984 and has been with the Office of Superintendent of Public Instruction (OSPI) since 1986. He currently reviews and approves all district, charter school, and Educational Service District (ESD) budgets and budget extensions, including emergency advances and apportionment redirections. As a current member since 1998 of the School District Accounting Advisory Committee (SDAAC) he helps to advise OSPI and the State Auditor's Office on accounting, budgeting, financial reporting and related matters.



FY 2019-20 F-195 Update

Housekeeping and New Item in the General Fund.

- Program 47 Skill Center – Facilities Upgrades was added for 2017-18, but inadvertently omitted in the F-195/200 applications update. Last year to correct this oversight, this program was allowed entry and display in columns 2 and 3. And so having it now display in column 1 is appropriate and correct this year.
- Open Activity 75 – Motor Pool was opened in Program 89 for 2014-15, but inadvertently omitted in the F195/200 application updates. To correct this oversight, this Activity is now open and on display it all columns. Only Objects 0, 3, 4, 5, 7, 8, and 9 are open, with duty codes 001, 002, 003, 004, 005, 900, 903, 910, 913, 920, 923, 940, 943, 950, 953, 970, 973, 990, and 993 allowed in Object 3 Classified salary exhibits and include in all appropriate calculations.
- Revenue Code 9901 –Transfers (Local Resources)



FY 2019-20 F-195 Update

Interfund Transfers and the Budget Process

A school district board of directors must properly execute a resolution authorizing an interfund transfer. During a district's F-195 budget adoption and, or F-200 budget extension process, if a district has included an apportionment redirection transfer as part of its budgeting strategy, a district must still record the desired apportionment redirection transfer at the time the F-195 and, or F-200 is submitted as Revenue Code 9900 for OSPI review.

However, if an interfund transfer is NOT an apportionment redirection transfer, a district must record the desired transfer at the time the F-195 and, or F-200 budget extension is submitted using the new Revenue Code 9901 – Transfers (Local Resources).



FY 2019-20 F-195 Update

Interfund Transfers and the Budget Process

Our intent is two fold.

- As part of our budget review process, which includes a budgeted apportionment redirection transfer [that is, Revenue Code 9900] as part of a district's initial budget adoption hearing, the filing and, or approval of the F-195 budget document will also serve as approval of the desired budgeted apportionment redirection transfer request.
- And as part of our budget extension review process, if a budget extension request is funded with a transfer other than an apportionment redirection transfer, using new Revenue Code 9901 will not require OSPI approval, thus preventing an unwanted delay in budget extension processing.



FY 2019-20 F-195 Update

Another New Item in the General Fund.

State and Local input fields for break out of Salary Exhibits. This is in accordance with RCW 28A.505.100 (2)(b)(i) (Effective January 1, 2019) *The budget must set forth: The state-funded basic education salary amount, locally funded salary amount, total salary amount, and full-time equivalency for each individual certificated instructional staff, certificated administrative staff, and classified staff; and ...*



FY 2019-20 F-195 Update

Budget Data - Internet Explorer

https://eds.tst.ospi.k12.wa.us/SAFS/View/Budget/BudgetInput.aspx

Budget Data

Select Org NEW Enrollment **F-195** F-195F F-196 F-197 F-200 OLD F-203 F-203 Personnel ALE Reports Info Center

List Budget Import Input Data Run Edits Update Status Print Budget

School Apportionment and Financial Services (SAFS)

Input Data

Aberdeen School District (test for 2019-2020)

GO Page: GF9-XXX-XX: Salary Exhibits Program: 01-Basic Education Certificated Classified

Click 'Save' to save your changes. Click 'Save & Return' to save your changes and return to the previous screen. Click 'Return' to return to the previous screen without saving your changes.

Action

Return Save & Return Save

21 - Supervision-Instruction

ANNUAL SALARY RATES

Duty Code/Title of Position	FTE	High	Low	Average	Total Annual Salary	Annual State Salary	Annual Local Salary
[Select]	0.000	0	0		0	0	0
Add new ACTIVITY TOTAL: 0.000							

22 - Learning Resources

Internet | Protected Mode: On 125%



FY 2019-20 F-195 Update

The screenshot shows the 'Test Web Server' interface for 'School Apportionment and Financial Services (SAFS)'. The user is logged in as 'Aberdeen School District'. The 'Input Data' section is active, showing configuration for 'Aberdeen School District (test for 2019-2020)'. The 'Page' is set to 'GF9-XXX-XX: Salary Exhibits' and the 'Program' is '01-Basic Education'. The 'Action' buttons are 'Return', 'Save & Return', and 'Save'. Below this is a table for '21 - Supervision-Instruction' with columns for 'Duty Code/Title of Position', 'FTE', 'No. Hours', 'High', 'Low', 'Average', 'Total Annual Salary', 'Annual State Salary', and 'Annual Local Salary'. The table shows a total of 0.000 for FTE, No. Hours, Total Annual Salary, Annual State Salary, and Annual Local Salary.

Test Web Server

Select Org: NEW Enrollment | **F-195** | F-195F | F-196 | F-197 | F-200 | OLD F-203 | F-203 | Personnel | ALE | Reports | Info Center

List Budget | Import | **Input Data** | Run Edits | Update Status | Print Budget

Print Friendly | Logout

School Apportionment and Financial Services (SAFS)

Aberdeen School District

Input Data

Aberdeen School District (test for 2019-2020)

GO Page: GF9-XXX-XX: Salary Exhibits Program: 01-Basic Education Certified Classified

Click 'Save' to save your changes. Click 'Save & Return' to save your changes and return to the previous screen. Click 'Return' to return to the previous screen without saving your changes.

Action

Return Save & Return Save

21 - Supervision-Instruction *HOURLY SALARY RATES*

Duty Code/Title of Position	FTE	No. Hours	High	Low	Average	Total Annual Salary	Annual State Salary	Annual Local Salary
[Select]	0.000	0.00	0.00	0.00		0	0	0
Add new ACTIVITY TOTAL:	0.000					0	0	0

Internet | Protected Mode: On | 125%



FY 2019-20 F-195 Update

Some more news:

- No new items in the Associated Student Body Fund.
 - Yeah!!!
- New items in the Debt Service Fund.
 - Revenue Code 9901 – Transfers (Local Resources)
- New items in the Capitol Projects Fund.
 - Revenue Code 9901 – Transfers (Local Resources)
- New items in the Transportation Vehicle Fund.
 - Revenue Code 9901 – Transfers (Local Resources)



FY 2019-20 F-195 Update

With the passage of EHB 2242, districts will have to provide a four-year budget outlook.

The annual budget development process shall include the development or update of a four-year budget plan that includes a four-year enrollment projection.

The four-year budget plan must include an estimate of funding necessary to maintain the continuing costs of program and service levels and any existing supplemental contract obligations.

The completed budget must include a summary of the four-year budget plan and set forth the complete financial plan of the district for the ensuing fiscal year.



FY 2019-20 F-195 Update

Four Year Budget Outlook Requirements

Districts will have to provide a high-level four year budget to include the following school years: 2019–20; 2020–21; 2021–22; 2022–23.

Year one (2019–20) of the four year budget template will automatically populate when you submit your F-195 to your ESD for review.

The remaining three years will need to be filled in to complete the requirement.

The four year budget plan summary and the four year enrollment projection must be submitted to your school board as part of your formal budget approval process. [RCW 28A.505.060]



FY 2019-20 F-195 Update

Four Year Budget Outlook Questions ...

- **Does each year of my four-year budget outlook have to balance?**
 - *No, OSPI's interpretation of the statute is that only the initial year of your four year outlook must balance.*
- **Does my ESD have to review my four-year budget outlook?**
 - *Yes, the review process will be the same as for your F-195, except the ESD review will be set up as a high level for all funds instead of at the individual fund level detail of your F-195.*
- **When is my four-year budget outlook due?**
 - *In the absence of specific legislation, the adoption and filing of your four-year budget plan prepared under RCW 28A.505.040 will follow the same time schedule as outlined for your F-195 in WAC 392-123-054.*
- **Will my four-year budget outlook have a comment section?**
 - *Yes, you will be able to include comments with an imported file.*



FY 2019-20 F-195 Update

Final Action Date	First Class Districts	Second Class Districts	Application
July 10	<p>Final date to prepare budget and four-year budget plan summary.</p> <p>Final date to have copies of said budget and four-year budget plan summary available to the public.</p> <p>Final date to forward said budget and four-year budget plan summary to ESD for review and comment.</p>	<p>Final date to prepare budget and four-year budget plan summary.</p> <p>Final date to have copies of said budget and four-year budget plan summary available to the public.</p> <p>Final date to forward said budget and four-year budget plan summary to ESD for review and comment.</p>	F-195 and F-195F
August 1		Final date for board of directors to meet in public hearing and adopt said budget and four-year budget plan summary.	F-195 and F-195F
August 3		Final date to forward adopted said budget and four-year budget plan summary to the ESD for review, alteration, and acceptance.	F-195 and F-195F
August 31, or last business day prior to August 31 should August 31 occur on a nonbusiness day	Final date for the board of directors to meet in public hearing and adopt said budget and four-year budget plan summary.	Final date for the budget review committee to approve said adopted budget and accept adopted said four-year budget plan summary.	F-195 and F-195F
September 3	Final date to file adopted said budget and four-year budget plan summary with ESD		F-195 and F-195F
September 10	Final date for ESD to file said adopted budget and four-year budget plan summary with OSPI.	Final date for OSPI to return a copy of the approved said adopted budget to the local school district	F-195 and F-195F



FY 2019-20 F-195 Update

As authorized in WAC 392-123-010 and prescribed in SDAM, Chapter 2 – Budgeting, page 2-3, all school districts must complete F-203 estimates for state revenues as part of the budget process.

The F-203 follows the same time schedule as referenced for the F-195 in WAC 392-123-054.

The F-203 estimate data must be entered and the file must have a status of 'Ready for ESD review' before data can be imported into the F-195.

School district budgets will not be considered official until filed for first class districts and approved for second class districts with the final F-203 accompanying the F-195 document in the prescribed format pursuant to RCW 28A.505.090.



FY 2019-20 F-195 Update

Reminder that WAC 392-123-078 says:

Annual budgets of first-class school districts shall be reviewed by the educational service district prior to the adoption by the school district board of directors.

And also....

Reminder that WAC 392-123-079 says:

Annual budgets of second-class school districts shall be reviewed by the educational service district prior to adoption by the school district board of directors.



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

All of you are busy preparing your new year budgets, but don't forget any remaining current year budget extensions.

August is the final month to file your F-200 budget extensions with your ESD and OSPI.

Depending on when you submitted your current year F-200 for approval and when you printed your new year F-195 budget document, you may need to reprint your new year budget to allow your current year budget extension to be accurately displayed in the middle column of your new year F-195.



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

Review budget monthly to determine necessity of an extension.

Must complete a budget extension **prior to incurring expenditures in excess of the total appropriations** as required by RCW 28A.505.150, and WAC 392-123-071 and 072:

- For 1st class school districts, adopted and filed prior to incurring expenditures that exceed the appropriation in each fund.
- For 2nd class school districts, adopted and approved by both the ESD and OSPI prior to incurring expenditures that exceed the appropriation in each fund.
- The ESD and OSPI will adjust budget extensions that do not meet this requirement.



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

WAC 392-138-110 requires that the Associated Student Body initially review revisions to the Associated Student Body (ASB) budget. Therefore, an extension of the ASB Fund budget should occur prior to the closing of school to secure the necessary student involvement.

Check your DSF appropriation for adequate spending level for your district's debt payment schedule.

Check your TVF appropriation for adequate spending level for that too-good-to-pass-up year-end close-out bus deal.



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

August 31st is a very specific deadline for budget extensions for both 1st and 2nd class school districts.

Both WAC 392-123-071 and 072 say **“shall be the close of business on August 31 or the last business day prior to August 31 if August 31 occurs on a non-business day.”**

So, if your submitting an extension in August this means ...



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

For 1st class school districts, in accordance with WAC 392-123-071, the final date for school district boards to adopt appropriation resolutions exceeding budgets (a.k.a., F-200 budget extensions) is close of business on **Friday, August 30th**.

Friday, September 6th will be the last day for ESDs to file budget extension requests with OSPI for 1st class school districts.

Any budget extensions received **after Friday, September 6th** from a 1st class school district cannot be processed and will not be included in OSPI calculations and data files.



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

For 2nd class school districts, in accordance with WAC 392-123-072, the final date for forwarding school district board approved F-200 budget extension requests by ESDs to OSPI for final approval is close of business on **Friday, August 30th**.

Any budget extension from a 2nd class district that is submitted **after Friday, August 30th** to OSPI **cannot** be processed and will not be included in OSPI calculations and data files.



FY 2019-20 F-195 Update

Budget Extension Reminders for FY 2018–19:

For more information on processing budgeting extensions, I can provide you a copy of my “[Budget Extensions: Do’s and Don’ts](#)” presentation with handout materials.

Please send me your request via email.



FY 2019-20 F-195 Updates

Thank You

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