



Budgeting Updates for School Year 2024–25

OSPI School Apportionment and Financial Services



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Presenter Information



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Today's Topics

- 2023-2024: F-200 Budget Extension Reminders
- 2024-2025: F-195 Updates
- 2024-2025: F-195F Reminders
- New Activities Added to CTE—VOC Programs 31 & 34

F-195/F-200 Post Project Update

The EDS system is functioning with all the updates.

As the OSPI staff reviews school district budgets, we redesign the process to ensure accuracy.

So far, so good.

Normal bumps, but it has been a smooth transition.

F-195/F-200 Post Project Update

(Continued)

The electronic DocuSign process is an extremely important part of the financial system.

You must use it. If you have questions, please ask.

Please ensure administrators or designee's have proper access and that they are available to electronically sign documents.

Extensive training is not required.

F-195 Programming Updates

General Fund Changes

- For 2024–25, the Informational Edit 1.800 message is revised to read:

For Program-Activity-Duty Code [XX-XX-XXX], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$48,881.

This edit will print separate lines for each program that fails this edit.

F-195 Programming Updates

Program, Activity and Duty Changes for 24-25

Activity Code Changes

Add Activity 26 in Prog 34 (34-26-XX)
Add Activity 28 in Prog 58 (58-28-XX)
Add Activity 35 in all Programs that have Activity 25
Add Program Codes for Program 09 (Activities: 35,62,63,64,65,67)

Duty Code Changes

Add Duty Codes for Program/Activity 34-26-XXX
Add Duty Codes for Program/Activity 58-28-XXX
Add Duty Codes for Program/Activity 35 in all Programs that have Activity 25
Add Duty Codes for Program 09 (Activities: 35,62,63,64,65,67)

F-195 Programming Updates General Fund Changes

Program 09 Activity Codes Transition to Kindergarten (TTK)

All NCES and Duty Codes will be available in the EDS system for the 24-25 Budget Preparation

23-24 Program and Activity
09-21
09-22
09-23
09-24
09-25
09-26
09-27
09-28
09-29
09-31
09-32
09-33
09-34

24-25 Program and Activity
09-21
09-22
09-23
09-24
09-25
09-26
09-27
09-28
09-29
09-31
09-32
09-33
09-34
09-35
09-62
09-63
09-64
09-65
09-67

F-195 Programming Updates General Fund Changes

General Notes:

Revenue Code 2910 will no longer be available.
This has been replaced by Revenue Code 6210 (E-Rate Federal)

2024–25 Budget Process

The F-203—Revenue Estimate

All school districts must complete the F-203 Revenue Estimate.

- Input your Enrollment Updates (maximum two decimals)
- The F-203 and the F-195 Budget Document follow the same Time Schedule
- The F-203 must have the status of “Ready for ESD review” before data can import to the F-195

Budget-related references and guidance are found in:
Chapter 28A.505 RCW; Chapter 392-123 WAC; Accounting Manual, Chapter 2

Time Schedule for Budgets 24-25

WAC 392-123-030, WAC 392-123-054

Date	First Class	Second Class	Charter Schools
July 10	Final date have completed annual budget and submit budget to ESD for review and comment. Copies of the budget should be available for public by July 15.	Final date have completed annual budget and submit budget to ESD for review and comment. Copies of the budget should be available for public by July 15.	Final date have proposed annual budget and submit budget to OSPI and authorizer
August 1		Final date for board directors to meet in public hearing and fix and adopt the budget.	
August 3		Last date to forward the adopted budget to ESD for review, alteration and approval.	



Time Schedule for Budgets 24-25

WAC 392-123-030, WAC 392-123-054

Date	First Class	Second Class	Charter Schools
August 30	Final date for board of directors to meet in public hearing and fix and adopt the budget.	Final date for the budget review committee to fix and approve the amount of the appropriation from each fund of the budget.	Final date for the charter school board to meet in public hearing and fix and adopt budget.
September 3	Final date for district to file the adopted budget with their ESD.		Final date for the charter school to submit the adopted annual budget to OSPI and authorizer.
September 10	Final date for ESD to file the adopted budgets with the superintendent of public instruction.	Final date for the Superintendent of Public Instruction to return a copy of the approved budget to the local school district.	

F-195 Budget Documents

School district **F-195** Budget Documents must contain:

- Estimated revenues and expenditures for the budgeted fiscal year, the current fiscal year, and actual revenues and expenditures for the last completed fiscal year.
- The beginning and ending restricted, committed and assigned fund balances for each fiscal year.
- Transfers must be included when applicable

F-195-F Budget Documents

School district **F-195-F** Four-Year Budget must contain:

- A four-year enrollment projection.
- A four-year summary of estimated revenues.
- A four-year summary of estimated expenditures.
- A four-year summary of the beginning and ending non-spendable, restricted, committed, assigned, and unassigned fund balances.
- Transfers must be included when applicable

F-195-F Questions and Answers

- **Does each year of my four-year budget outlook have to balance?**
 - *No, OSPI's interpretation of the statute is that only the 2024-2025 fiscal period of your four-year outlook must balance.*
- **What will happen if a beginning fund balance does not equal the prior year ending fund balance?**
 - *A footnote indicator will now display a message in red, 'This Beginning Fund Balance does not match prior year Ending Fund Balance.'*

F-195-F Questions and Answers

- **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?**
 - *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 (for 2023, July 10th).*

Official Budget Documents

School district budgets will not be considered official until:

- Filed for First Class districts;
- Approved for Second Class districts;
- With the final F-203 accompanying the F-195 document in the prescribed format
- Legal References related to School District Budgeting found in: Chapter 28A.505 RCW; Chapter 392-123 WAC; Accounting Manual, Chapter 2.

Budget Extension Reminders for SY 2023-2024

- Review current year budgets and the potential need for budget extensions.
- August 30, 2024 is the final date to file your F-200 budget extensions with your ESD and OSPI. Make sure you account for the necessary time to complete all required elements of an extension.
- 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.

• Budget Extension Reminders for SY 2023-2024

- 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 **August 30st at 5PM.**
- Any budget extensions received **after August 30st** from ANY school district or charter school **cannot** be processed and will not be included in OSPI calculations and data files.
- References: WAC 392-123-071, WAC 392-123-072 and WAC 392-123-073,

Budget Extension Reminders for SY 2023-2024

- Check the ASB fund appropriation levels before school lets out for the summer. An extension of the ASB Fund budget requires proof of necessary student involvement in the process. Student signatures are required.
- 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.



Budget Questions?

2024-2025
SCHOOL FINANCIAL SERVICES UPDATE

We hope this portion of the presentation is a benefit to you.
If you have questions, let us know.

Thank you !!!

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CTE Accounting/Funding

A Sub-Committee of the School District
Accounting Advisory Committee (SDAAC)



Current Situation & Goal for 2024–25

- The CTE program's expenditure matrix does not allow for direct charging for some Activity/Functions that HS & MS students benefit from or have access to.
- Because the current CTE indirect rate is 5%, the expenditure structure does not allow for a transparent representation of direct costs.
- **The Goal**: Expand the allowable expenditure matrices for the CTE programs to include additional activities.

Current CTE Activities

	ACTIVITY	Total
21	Supervision	
22	Learning Resources	
24	Guidance and Counseling	
25	Pupil Management	
27	Teaching	
28	Extracurricular	
29	Payments to School Districts	
31	Instructional Professional Development	
32	Instructional Technology	
33	Curriculum	
34	Professional Learning–State	
35	Pupil Safety	
	TOTALS	

Proposal to Add

	ACTIVITY	Total
21	Supervision	
22	Learning Resources	
23	Principal’s Office	
24	Guidance and Counseling	
25	Pupil Management	
26	Health/Related Services	
27	Teaching	
28	Extracurricular	
29	Payments to School Districts	
31	Instructional Professional Development	
32	Instructional Technology	
33	Curriculum	
34	Professional Learning–State	
35	Pupil Safety	
72	Information Systems	
	TOTALS	

New VOC Expenditure Matrix

Programs 31 and 34– VOCATIONAL — BASIC — STATE											
			Debit	Credit	Cert.	Class.	Employee	Supplies	Purchased		Capital
			Transfer	Transfer	Salaries	Salaries	Benefits	Noncap	Services	Travel	Outlay
	ACTIVITY	Total	0	-1	-2	-3	-4	-5	-7	-8	-9
21	Supervision										
22	Learning Resources										
23	Principal's Office										
24	Guidance and Counseling										
25	Pupil Management										
26	Health/Related Services										
27	Teaching										
28	Extracurricular										
29	Payments to School Districts										
31	Instructional Professional Development										
32	Instructional Technology										
33	Curriculum										
34	Professional Learning–State										
35	Pupil Safety										
72	Information Systems										
	TOTALS										

Time Frame for Changes

Vocational Programs and Activities 23, 26, and 72:

- Not included in the F-195 Budgeting System until 2025–26
- Will be added to the F-196 in 24–25.
- S-275 Duty Codes will be added in 24–25.
- New NCES Object Codes to update School District Accounting Software.
- Changes reflected in the 2024–25 Accounting Manual Updates
- Information collected in the first year will be reassessed.



Questions?