



# Budget Summary

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**2011-2012**

**Lake Washington School District**

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*Each student will graduate prepared to lead a rewarding, responsible life as a contributing member of our community and greater society.*

# Introduction

This budget summary guides you to the 2011-2012 General Fund Budget of Lake Washington School District, a continuing effort to provide meaningful financial and budgetary information to the general public.

It is our sincere intent to provide an effective tool for greater citizen involvement in the district's budget process.

The revenue estimates and spending plans summarized are shown in much greater detail in the formal budget, OSPI form F-195. Since this summary is intended as a citizen's aid to a better understanding of how public schools are operated, this document presents simplified financial information.

This budget summary contains displays of enrollments, revenues and expenditures. If you would like additional information, please call Lake Washington School District's Public Information Office at (425) 936-1300.

We welcome your comments and suggestions.

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# Budget Relationship to Board's Ends Policies

The Board of Directors established a set of End Results Policies that describe the desired outcomes for Lake Washington School District students. The areas covered by these policies include:

- The District Mission and Vision
- Interdisciplinary Skills and Attributes students need to graduate Future Ready
- Interdisciplinary Content Knowledge students need to graduate Future Ready

The End Results monitoring process evaluates progress toward meeting these student learning goals. In the 2011-12 Budget, resources have been assigned to support better student performance in these areas. More detail is provided below.

## 2011-12 Budget Resources allocated to accomplish Board End Results Policies

- Implementing math curriculum aligned to power standards and professional development in instructional and assessment practices.
- Adopting and implementing curriculum aligned to power standards in Health/Fitness, Visual Arts, Music, World Language, and K-5 Literacy.
- Helping staff work with parents so they are more able to help their children in math and science.
- Training for staff focused on sound instructional and assessment practice in Literacy and Math and Science.
- Supporting teachers in integrating technology in Literacy, Math, and Science instruction and assessment.
- Continuing implementation of inquiry-based science materials including the science refurbishment center.
- Building the collaborative skills of teachers and administrators focused on improving student performance.
- Continuing support for students not meeting standard on state assessments in Reading, Writing, and Math.
- Continuing development and implementation of Future Ready Graduation Requirements more closely aligned to district End Results.
- Continuing development of data collection to monitor student performance related to End Results Policies.
- Working with principals to develop instructional programs aligned with the Lake Washington School District Student Profile and Guiding Principles, which define Future Ready interdisciplinary skills, attributes and content knowledge.
- Developing and piloting a data warehouse to produce data for End Results monitoring that can also be used for school improvement planning.
- Continuing professional development to enhance teacher's ability to meet the needs of all students and to improve student outcomes both academically and socially.
- Continuing support for Career and Technical Education.
- Continuing support for Gifted Education and Accelerated Programs.
- Supporting effective teaching by providing focused time for professional learning community collaboration, planning, and learning during LEAP time.

# What is a Budget?

**A** budget is the instrument which sets forth a financial plan for the achievement of the goals and objectives of the school district for the upcoming year. It is also the community's educational plan expressed in dollars. It is required to be formally adopted by the Board of Directors each year and a copy submitted to the state. The budget covers the school fiscal year which is September 1st through August 31st of the following calendar year. It establishes maximum expenditure amounts for each fund and provides a means of measuring and guiding performance. The budget consists of five separate funds:

## **General Fund**

Accounts for the day-to-day operation of the school district. Included are all the normal and recurring financial activities of the school district that are not accounted for in other funds. Expenditures include salaries and benefit costs, and non-salary costs, such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment. Revenues for the General Fund include state funds, special maintenance and operations levy funds, federal funds, and other funds.

## **Associated Student Body Fund (ASB)**

Accounts for the student extracurricular activities in each school. Each school student body organization prepares and submits, for Board approval, a revenue and expenditure plan of ASB activities for the school year.

## **Debt Service Fund (DSF)**

Provides for the redemption and payment of interest on voted and non-voted bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding and related costs.

## **Capital Projects Fund (CPF)**

Accounts for the financing and expenditures of capital projects. It includes modernization, new construction, equipping of new facilities, site purchases and improvements, major renovations, and technology system upgrades. Revenues for the Capital Projects Fund include state matching funds, investment earnings, site sales, impact/mitigation fees, bonds, and levies.

## **Transportation Vehicle Fund (TVF)**

Accounts for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund includes state depreciation funds and investment income.

# Budget Summary

## All Funds

	General	Associated Student Body	Debt Service	Capital Projects	Transportation Vehicle
	2011-2012	2011-2012	2011-2012	2011-2012	2011-2012
<b>Beginning Fund Balance</b>					
Restricted for Carryover	950,000				
Nonspendable Inventory	950,000				
Minimum FB Policy	10,835,000				
Restricted Proceeds					
Unassigned*	5,028,838	590,250	5,465,780	215,824,303	1,349,333
<b>Total Beginning Fund Balance</b>	<b>17,763,838</b>	<b>590,250</b>	<b>5,465,780</b>	<b>215,824,303</b>	<b>1,349,333</b>
<b>Revenues</b>	<b>222,898,590</b>	<b>4,157,719</b>	<b>37,944,768</b>	<b>77,850,333</b>	<b>634,457</b>
Other Financing Uses - Transfer	6,603,340			(6,603,340)	
<b>Total Resources Available</b>	<b>247,265,768</b>	<b>4,747,969</b>	<b>43,410,548</b>	<b>287,071,296</b>	<b>1,983,790</b>
<b>Expenditures</b>	<b>231,315,022</b>	<b>4,219,535</b>	<b>38,440,815</b>	<b>255,451,853</b>	<b>300,000</b>
<b>Total Use of Resources</b>	<b>231,315,022</b>	<b>4,219,535</b>	<b>38,440,815</b>	<b>255,451,853</b>	<b>300,000</b>
<b>Ending Fund Balance</b>					
Restricted for Carryover	382,291				
Nonspendable Inventory	950,000				
Minimum FB Policy	11,475,096				
Restricted Proceeds				30,362,260	
Unassigned*	3,143,359	528,434	4,969,733	1,257,183	1,683,790
<b>Total Ending Fund Balance</b>	<b>15,950,746</b>	<b>528,434</b>	<b>4,969,733</b>	<b>31,619,443</b>	<b>1,683,790</b>

\* "Unassigned" for General Fund; "Assigned" for all other funds.

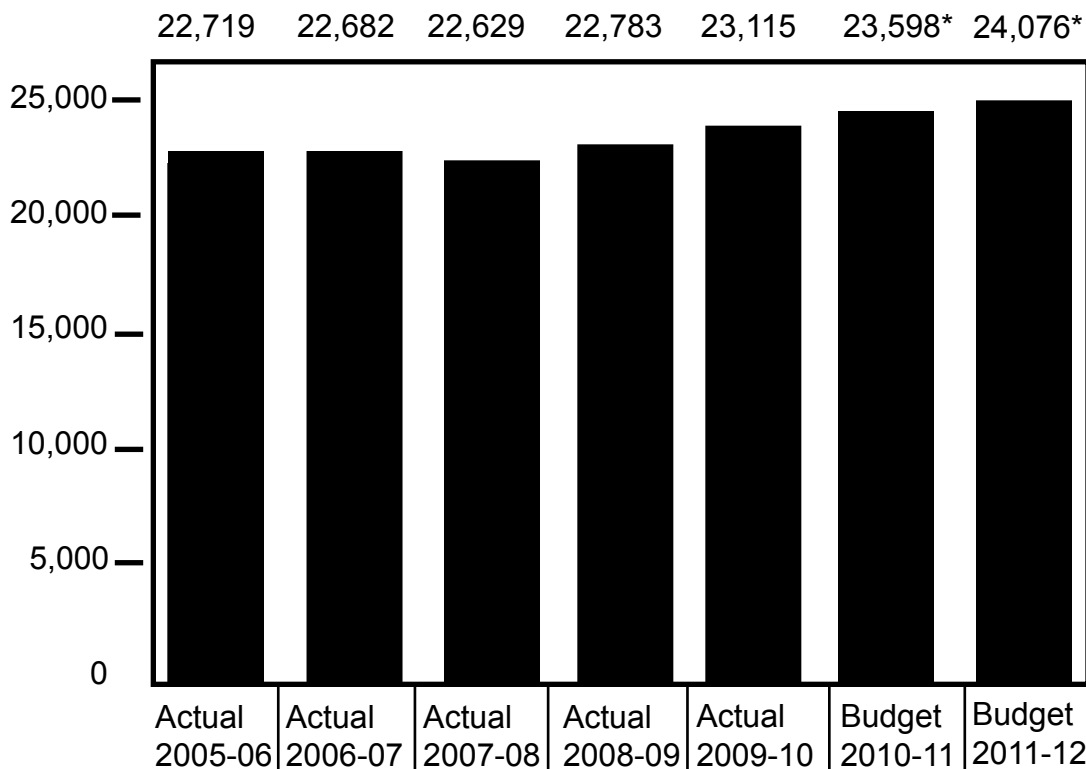
# Budget Summary

## General Fund Budget

	<b>Actual</b> 2009-10	<b>Budget</b> 2010-11	<b>Budget</b> 2011-12
<b>Beginning Fund Balance</b>			
Restricted for Carryover	4,059,282	1,761,771	950,000
Nonspendable - Inventory	950,000	950,000	950,000
Committed to Minimum Fund Bal Policy	---	10,815,000	10,835,000
Unreserved/Unassigned Fund Balance	12,007,084	3,235,000	5,028,838
<b>Total Beginning Fund Balance</b>	<b>\$17,016,366</b>	<b>\$16,761,771</b>	<b>\$17,763,838</b>
<b>Revenues</b>			
	\$217,346,759	\$225,025,975	\$229,501,930
<b>Expenditures</b>			
	\$212,191,057	\$225,882,424	\$231,315,022
<b>Ending Fund Balance</b>			
Restricted for Carryover	3,914,038	1,078,817	382,291
Nonspendable - Inventory	950,000	950,000	950,000
Committed to Minimum Fund Bal Policy	---	11,251,299	11,475,096
Unreserved/Unassigned Fund Balance	17,308,030	2,625,206	3,143,359
<b>Total Ending Fund Balance</b>	<b>\$22,172,068</b>	<b>\$15,905,322</b>	<b>\$15,950,746</b>

## Enrollment Comparison

### Average Annual Full-Time Equivalent Students



\* Budget figures include 400 student enrollment contingency.

# Where does the money come from?

## State Apportionment

Provides the largest portion, 52.0 percent, of Lake Washington School District's general fund revenue. Apportionment is otherwise known as state general purpose funding. The amount is determined by the number of students attending our schools and a series of formula factors including legislatively set base salaries, employee benefits and non-labor allocations, as well as the collective education and experience of our teachers.

## Levy

Provides 22.1 percent of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Lake Washington District voters at a special election.

## State Categorical

Provides 10.7 percent of budgeted revenues. These are categorical funds that come from the state for programs such as special education, pupil transportation, English Language Learners education, learning assistance, and education enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

## Federal Funds

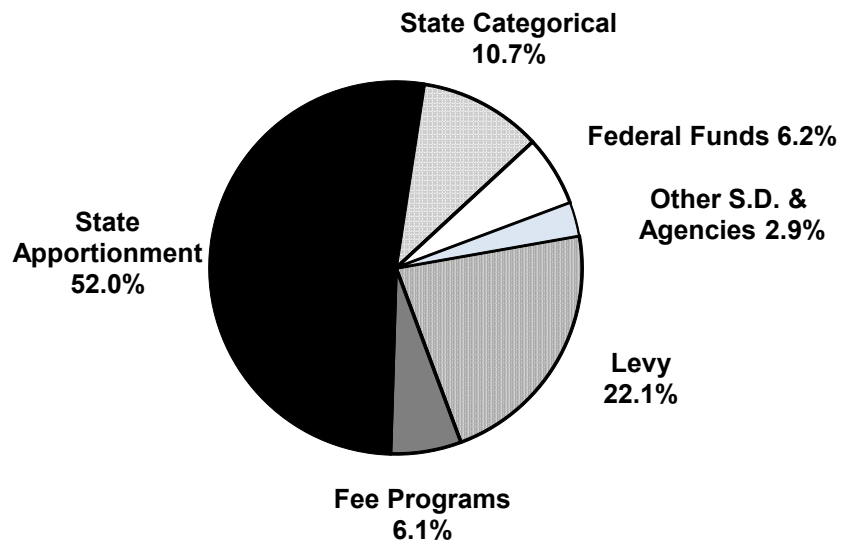
Comprises 6.2 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

## Fee Programs

Generates 6.1 percent of local non-tax funds for programs such as sales of school lunches, extended day care, athletic participation, all-day kindergarten and preschool. Also included are investment interest earnings.

## Other School District, Agencies & Financing Sources

Payments from other districts for participation in joint programs, grants from other non-state agencies and transfers from Capital Levy for Technology Training & Applications, accounts for 2.9 percent of budgeted revenues.





# Where does the money go?

## Direct Classroom Support

Draws 81.2 percent of the district's budget. This includes: teachers, instructional assistants; teaching supplies, materials and textbooks; counselors and librarians; special education and related services; staff development/curriculum development; and the costs of maintaining, cleaning, insuring, and providing technology support to school buildings.

## Indirect Classroom Support

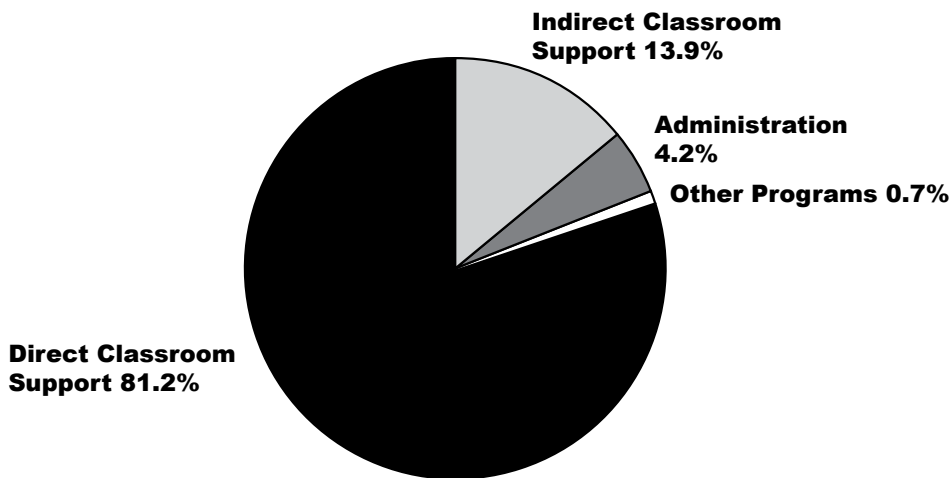
Represents 13.9 percent of the district's budget. This includes: building administrators, school support costs (secretaries, office supplies), transportation, food services, student activities and athletics.

## Administration

Comprises 4.2 percent of the district's budget. This includes: superintendent and central office; business and human resources; administrative buildings' utilities, maintenance and technology support.

## Other Programs

Makes up 0.7 percent of the district's budget. These include our community services programs.



# Revenues

Revenue Category	Actual 2009-10	Budget 2010-11	Budget 2011-12
<b>Local Taxes</b>			
Local Property Tax	41,271,448	45,531,701	50,733,842
Sale of Tax Title Property	0	100	100
Timber Excise Tax	198	245	278
<b>Total Local Taxes</b>	<b>\$41,271,647</b>	<b>\$45,532,046</b>	<b>\$50,734,220</b>
<b>Local Nontax</b>			
Tuition and Fees	4,538,733	4,104,290	4,099,450
Summer School	166,141	174,808	175,497
Day Care	761,140	692,965	709,751
Sale of Goods, Supplies, and Services	1,031,723	801,000	801,000
Other Community Services	641,132	601,551	620,550
Food Services	4,753,679	5,186,870	5,312,410
Investment Earnings	1,128,786	1,000,000	1,000,000
Gifts and Donations	1,361,167	420,000	420,000
Fines and Damages	72,596	50,000	50,000
Rentals and Leases	662,923	655,956	670,956
Insurance Recoveries	419,246	0	0
Local Nontax Unassigned	93,011	140,000	240,000
E-Rate	109,240	0	0
<b>Total Local Nontax</b>	<b>\$15,739,517</b>	<b>\$13,827,440</b>	<b>\$14,099,614</b>
<b>State, General Purpose</b>			
Apportionment	113,322,322	116,851,965	115,894,636
Special Education General Apportionment	2,949,875	3,166,325	3,326,274
<b>Total State, General Purpose</b>	<b>\$116,272,198</b>	<b>\$120,018,290</b>	<b>\$119,220,910</b>
<b>State, Special Purpose</b>			
Special Purpose Unassigned	40,301	0	0
Special Education	14,245,085	15,560,938	16,228,767
Middle School CTE	35,915	0	193,745
Learning Assistance	810,027	960,636	994,142
Special and Pilot Programs	1,301,713	1,252,601	1,161,710
Transitional Bilingual	1,137,101	1,160,542	1,153,493
Student Achievement	600,650	0	0
Highly Capable	214,174	218,602	221,712
School Food Services	87,951	88,919	66,140
Transportation Operations	4,479,672	4,479,672	4,552,534
Day Care	28,789	20,000	20,000
<b>Total State, Special Purpose</b>	<b>\$22,981,377</b>	<b>\$23,741,910</b>	<b>\$24,592,243</b>

# Revenues

Revenue Category	Actual 2009-10	Budget 2010-11	Budget 2011-12
<b>Federal, General Purpose</b>			
Federal Forests	75,423	75,000	75,000
Total Federal, General Purpose	\$75,423	\$75,000	\$75,000
<b>Federal, Special Purpose</b>			
Federal Stimulus Title I	257,358	865,427	0
Federal Stimulus Student Achievement	2,632,759	0	0
Federal Stimulus IDEA	3,651,467	1,517,388	0
Federal Stimulus Other	42,956	0	0
Special Purpose Unassigned	0	4,500,000	4,500,000
Special Education Supplemental	4,549,106	4,754,008	5,285,924
Secondary Vocational Education	125,026	117,058	89,625
ESEA Title I	1,522,930	945,941	840,598
ESEA Title II	739,600	692,182	498,956
ESEA Title III Limited English Proficiency	243,463	227,067	226,075
School Food Services	1,602,383	1,601,761	1,652,420
Head Start	645,227	587,790	594,654
Native American Education	48,006	49,633	51,952
Federal Grants - Unassigned	22,841	0	0
Special Education Medicaid Reimbursement	42,612	75,000	0
USDA Commodities	310,739	329,771	331,000
Total Federal, Special Purpose	\$16,436,475	\$16,263,026	\$14,071,204
<b>Revenues From Other School Districts</b>			
Program Participation - Native American Edu.	183,991	5,418	5,762
Special Education	34,800	0	0
WANIC/NEVAC	0	97,588	89,612
Total Revenues From Other School Districts	\$218,791	\$103,006	\$95,374
<b>Revenues From Other Agencies and Associations</b>			
Agencies and Associations Grants	46,956	29,374	10,025
Total Revenues from Other Agencies & Assoc.	\$46,956	\$29,374	\$10,025
<b>Other Financing Sources</b>			
Sale of Equipment	0	0	0
Transfers	4,304,377	5,435,883	6,603,340
Total Other Financing Sources	\$4,304,377	\$5,435,883	\$6,603,340
<b>Total Revenues/Other Financing Sources</b>	<b>\$217,346,759</b>	<b>\$225,025,975</b>	<b>\$229,501,930</b>

# Expenditure Budget

**G**eneral Fund expenditures are categorized in several ways in the budget. These categories are defined through the state's accounting system to maintain consistency among the many school districts. The school district prepares its expenditure budget on a program basis. Program budgeting allows the district to examine the costs of individual instructional programs. The major General Fund programs are:

## **Regular Education**

Covers the direct cost of basic education as defined in RCW 28A.58.750. Program expenditures include the salary and benefit costs of basic education and class size reduction teachers, principals, counselors, librarians, professional development, remediation services, nurses and school secretaries. It also includes direct costs of instruction such as textbooks, supplies and materials, classroom equipment, and those materials such as library books which provide support to the classroom.

## **Alternative Learning**

Records expenditures related to Alternative Learning Environment programs which include Family Learning Center and BEST.

## **Special Education**

Reflects the excess costs of educating students with disabilities. Teachers and certificated support staff (Psychologists, Speech Therapists, OT/PT's) and classified support staff (Instructional Assistants, Para-educators) supplies, materials and classroom equipment.

## **Vocational/Skills Center Instruction**

Covers expenditures for work skills programs that have been approved by the Superintendent of Public Instruction. Many programs such as business, marketing, trades, family and consumer science, and technology are a part of Vocational Education.

## **Compensatory Education**

### **ESEA Title I**

Provides federal remedial assistance to children who are struggling to meet standards in the areas of reading, language arts and mathematics.

### **ESEA Title II**

Provides for professional development for teachers.

### **Learning Assistance Program (LAP)**

Provides state remedial assistance to children who are struggling to meet standards in the areas of reading, language arts and mathematics.

# Expenditure Budget

## Compensatory Education (continued)

### Special and Pilot Programs

Records expenditures for state grants which include: national board certification, internship program and Beginning Educator Support Team.

### Head Start/Preschool

Provides preschool programs to children of low income families, and a blended model for special ed, low income and fee paying students.

### ESEA Title III & English Language Learners

Provides programs for students that are learning to speak English.

### Student Achievement

Provides for use of carryover funds of Initiative 728 dollars.

## Other Instructional Programs

### Highly Capable (Quest)

Provides supplemental education services for students enrolled in our gifted program.

### Community Services

Includes expenditures for our extended day program, stadiums, performing arts centers, and other miscellaneous reimburseable programs.

## Support Services

### General Support Services

Records expenditures to provide support for all programs of the district both instructional and non-instructional. Included within the program are expenditures for the Superintendent's Office, Board of Directors, Business Services, Human Resources, Information Services, Facilities and Maintenance, Utilities and Insurance.

### Food Services

Records the costs of operating the district lunch and breakfast program. It is the intent of the district that the costs of this program do not exceed the revenues generated by local sales and state and federal support.

### Transportation

Reflects the costs of the district's pupil transportation program.

# General Fund

## Expenditure by Program

<b>Program Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Budget 2011-12</b>	<b>% Change</b>
Regular Education	126,556,402	136,245,938	141,316,675	3.72
Alternative Learning Experience	784,944	1,582,648	1,444,262	(8.74)
Federal Stimulus	6,499,095	2,326,286	0	Eliminated
Special Education	20,000,472	21,561,981	22,757,663	5.55
Federal Special Education	4,456,858	4,653,088	5,185,473	11.44
Vocational Programs	3,714,601	3,566,676	3,555,149	(0.32)
Skills Center Instruction	113,165	274,159	394,548	43.91
ESEA Title I	1,490,002	923,500	820,896	(11.11)
ESEA Title II	724,647	676,103	487,262	(27.93)
Learning Assistance	793,107	937,846	951,827	1.49
Special and Pilot Programs	1,278,260	1,219,891	1,150,205	(5.71)
Head Start Preschool	645,227	587,790	594,654	1.17
ESEA Title III - Limited English Prof.	238,689	222,615	221,642	(0.44)
English Language Learners	1,864,277	2,101,836	2,104,398	0.12
Student Achievement	492,944	521,183	567,709	8.93
Native American Consortium	57,878	59,480	62,014	4.26
Preschool	0	0	440,775	Reallocated
Summer School	193,567	174,808	175,497	0.39
Highly Capable	347,739	407,181	380,772	(6.49)
Other Grants/Donations	1,525,981	4,784,980	4,697,725	(1.82)
All Day Kindergarten	2,151,302	1,946,490	1,925,806	(1.06)
Community Services	1,709,511	1,705,609	1,772,524	3.92
Support Services	23,241,075	24,512,366	25,062,418	2.24
Food Services	6,690,057	7,207,321	7,361,970	2.15
Transportation	6,621,258	7,682,649	7,883,158	2.61
<b>Total Expenditures</b>	<b>\$212,191,057</b>	<b>\$225,882,424</b>	<b>\$231,315,022</b>	<b>2.41</b>

# Property Taxes

The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January - December). The 2011-12 fiscal year budget reflects \$50.7 million dollars in levy funds. Property tax revenues provide approximately 22.5 percent of the total revenues available to the district for the 2011-12 school year.

The School Board has final authority in determining how levy dollars will be expended. However, in creating a levy expenditure plan, the Board followed a process that involved community and staff input collected from several public meetings.

These are the property tax rates per thousand dollars of assessed value for calendar year 2011 and the anticipated rates for calendar year 2012.

<b>Year</b>	<b>Maintenance and Operation</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Total</b>
2011	\$1.42	\$.52	\$1.04	\$2.98
2012	\$1.52	\$.89	\$1.04	\$3.45

The district may not collect more taxes than the amount approved by voters. The assessed valuation of taxable property in Lake Washington School District for 2011 totals approximately \$34.5 billion dollars. The tax rate is determined by the approved levy amount divided by the assessed valuation.

We anticipate that the owner of a home valued at \$500,000 for the purpose of tax assessment will pay \$1,490 in property taxes in 2011 that will go directly to Lake Washington School District. Property tax statements also list a "State Property Tax." This money is collected by the state and contributes to the state general fund of which approximately 40% is used for K-12 education as determined by the legislature.

# We Welcome Your Opinions

The Board of Directors encourages the community to attend all Board meetings. Copies of the agenda for each Board meeting and schedules are available at the Superintendent's office.

An opportunity to address the Board is welcomed during the "Audience" portion of the Board Meeting agenda. Visitors are encouraged to comment on other specific agenda items as well.

We encourage you to take advantage of these opportunities to communicate with your elected representatives.

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## Lake Washington School District Resource Center

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### Board of Directors

Nancy Bernard  
Christopher Carlson  
Douglas Eglington  
Jackie Pendergrass  
Ravi Shahani

### Administration

Chip Kimball - Superintendent  
Janene Fogard - Deputy Superintendent  
Traci Pierce - Deputy Superintendent

For further information, contact the Public Information Office at (425) 936-1300.