



Budget Summary

2012-2013

Lake Washington School District

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 2012-2013 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 2012-13 Budget, resources have been assigned to support better student performance in these areas. More detail is provided below.

2012-13 Budget Resources allocated to accomplish Board End Results Policies

- Continuing to implement math curriculum aligned to power standards and providing 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, 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.
- 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.
- Implementing a data warehouse and dashboard to produce data for End Results monitoring and continuous improvement process planning.
- Continuing professional development to enhance teachers' 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
	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
Beginning Fund Balance					
Restricted for Carryover	645,250				
Nonspendable Inventory	950,000				
Minimum FB Policy	11,230,575				
Restricted Proceeds		609,937	7,375,838	133,261,752	
Unassigned*/Assigned	7,003,846			1,409,766	2,003,313
Total Beginning Fund Balance	19,829,671	609,937	7,375,838	134,671,518	2,003,313
Revenues	230,584,728	4,536,820	38,683,683	40,467,567	749,830
Other Financing Uses - Transfer	6,617,098		6,160,233	(12,777,331)	
Total Resources Available	257,031,497	5,146,757	52,219,754	162,361,754	2,753,143
Expenditures	238,808,576	4,556,227	43,970,565	151,536,768	1,348,494
Total Use of Resources	238,808,576	4,556,227	43,970,565	151,536,768	1,348,494
Ending Fund Balance					
Restricted for Carryover	183,259				
Nonspendable Inventory	950,000				
Minimum FB Policy	11,860,091				
Restricted Proceeds		590,530	8,249,189	9,743,378	
Unassigned*/Assigned	5,229,571			1,081,608	1,404,649
Total Ending Fund Balance	18,222,921	590,530	8,249,189	10,824,986	1,404,649

* "Unassigned" designation is for General Fund only.

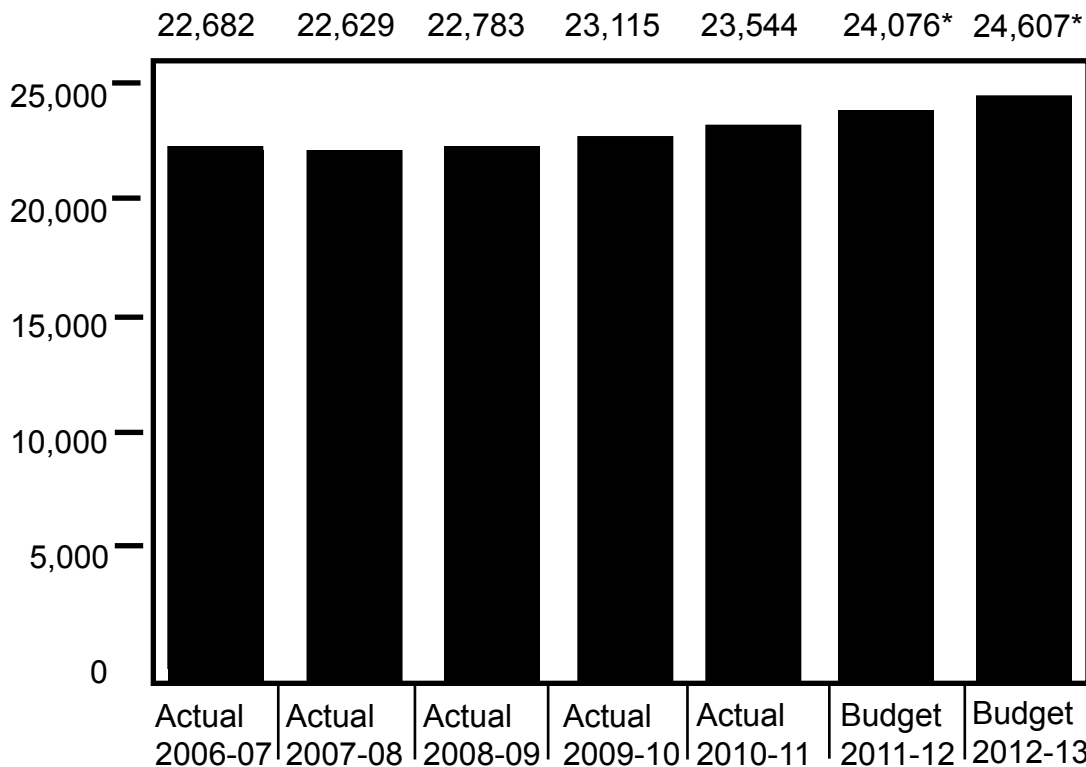
Budget Summary

General Fund Budget

	Actual 2010-11	Budget 2011-12	Budget 2012-13
Beginning Fund Balance			
Restricted for Carryover	3,914,038	950,000	645,250
Nonspendable - Inventory	950,000	950,000	950,000
Committed to Minimum Fund Bal Policy	---	10,835,000	11,230,575
Unreserved/Unassigned Fund Balance	17,308,030	5,028,838	7,003,846
Total Beginning Fund Balance	\$22,172,068	\$17,763,838	\$19,829,671
Revenues	\$218,279,208	\$229,501,930	\$237,201,826
Expenditures	\$218,728,210	\$231,315,022	\$238,808,576
Ending Fund Balance			
Restricted for Carryover	3,866,548	382,291	183,259
Nonspendable - Inventory	950,000	950,000	950,000
Committed to Minimum Fund Bal Policy	10,926,523	11,475,096	11,860,091
Unreserved/Unassigned Fund Balance	5,979,994	3,143,359	5,229,571
Total Ending Fund Balance	\$21,723,065	\$15,950,746	\$18,222,921

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, 51.5 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 22.9 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 10.4 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

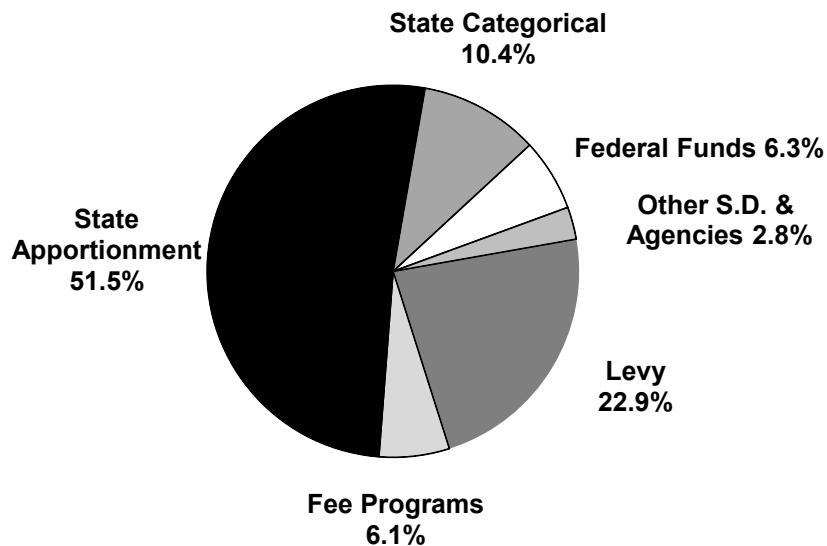
Comprises 6.3 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

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 the Capital Levy for Technology Training & Applications, accounts for 2.8 percent of budgeted revenues.



Where does the money go?

Direct Classroom Support

Draws 80.9 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

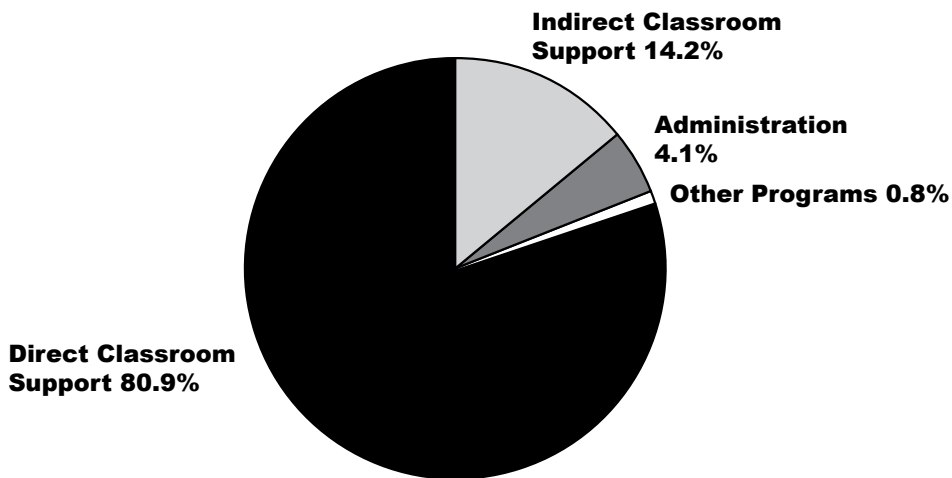
Represents 14.2 percent of the district's budget. This includes: building administrators, school support costs (secretaries, office supplies), transportation, food services, student activities and athletics.

Administration

Comprises 4.1 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 0.8 percent of the district's budget. These include our community services programs.



Revenues

Revenue Category	Actual 2010-11	Budget 2011-12	Budget 2012-13
Local Taxes			
Local Property Tax	45,615,489	50,733,842	54,286,694
Sale of Tax Title Property	0	100	100
Timber Excise Tax	315	278	306
Total Local Taxes	\$45,615,805	\$50,734,220	\$54,287,100
Local Nontax			
Tuition and Fees	4,315,096	4,099,450	4,727,325
Skills Center Tuition & Fees	2,905	0	0
Summer School	164,683	175,497	177,396
Day Care	794,691	709,751	800,871
Sale of Goods, Supplies, and Services	1,162,109	801,000	800,000
Other Community Services	535,339	620,550	620,308
Food Services	4,781,843	5,312,410	5,098,069
Investment Earnings	1,043,922	1,000,000	600,000
Gifts and Donations	1,254,778	420,000	696,098
Fines and Damages	54,368	50,000	50,000
Rentals and Leases	697,954	670,956	688,956
Local Nontax Unassigned	472,050	240,000	240,000
E-Rate	186,791	0	0
Total Local Nontax	\$15,466,530	\$14,099,614	\$14,499,023
State, General Purpose			
Apportionment	107,558,499	115,894,636	118,803,682
Special Education General Apportionment	3,154,395	3,326,274	3,433,396
Total State, General Purpose	\$110,712,894	\$119,220,910	\$122,237,078
State, Special Purpose			
Special Purpose Unassigned	26,389	0	0
Special Education	15,202,112	16,228,767	16,425,759
Middle School CTE	195,621	193,745	0
Learning Assistance	961,253	994,142	1,006,651
Special and Pilot Programs	978,997	1,161,710	1,081,138
Transitional Bilingual	1,235,844	1,153,493	1,158,819
Highly Capable	218,089	221,712	225,597
School Food Services	65,614	66,140	34,992
Transportation Operations	4,552,534	4,552,534	4,641,606
Day Care	23,667	20,000	20,000
Total State, Special Purpose	\$23,460,120	\$24,592,243	\$24,594,562

Revenues

Revenue Category	Actual 2010-11	Budget 2011-12	Budget 2012-13
Federal, General Purpose			
Federal Forests	68,084	75,000	15,000
Total Federal, General Purpose	\$68,084	\$75,000	\$15,000
Federal, Special Purpose			
Federal Stimulus Title I	857,093	0	0
Federal Stimulus Student Achievement	4,880,144	0	0
Federal Stimulus IDEA	1,395,824	0	0
Federal Stimulus Other	151	0	0
Special Purpose Unassigned	0	4,500,000	4,500,000
Special Education Supplemental	5,891,689	5,285,924	5,134,338
Secondary Vocational Education	99,075	89,625	88,489
ESEA Title I	906,484	840,598	1,630,739
ESEA Title II	647,606	498,956	498,567
ESEA Title III Limited English Proficiency	156,087	226,075	246,975
School Food Services	1,695,581	1,652,420	1,899,545
Head Start	586,064	594,654	594,654
Native American Education	48,107	51,952	53,547
Federal Grants - Unassigned	28,000	0	0
Special Education Medicaid Reimbursement	89,991	0	0
USDA Commodities	306,605	331,000	257,000
Total Federal, Special Purpose	\$17,588,499	\$14,071,204	\$14,903,854
Revenues From Other School Districts			
Program Participation	7,466	5,762	5,934
WANIC Skills Center	0	0	36,152
WANIC/NEVAC	86,167	89,612	0
Total Revenues From Other School Districts	\$93,633	\$95,374	\$42,086
Revenues From Other Agencies and Associations			
Agencies and Associations Grants	42,710	10,025	6,025
Total Revenues from Other Agencies & Assoc.	\$42,710	\$10,025	\$6,025
Other Financing Sources			
Sale of Equipment	13,255	0	0
Transfers	5,217,678	6,603,340	6,617,098
Total Other Financing Sources	\$5,230,933	\$6,603,340	\$6,617,098
Total Revenues/Other Financing Sources	\$218,279,208	\$229,501,930	\$237,201,826

Expenditure Budget

General 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 Emerson K-12/Emerson High School.

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 and internship program.

Head Start/Preschool

Provides preschool programs to children of low income families, and a blended model for special education, 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

Program Description	Actual 2010-11	Budget 2011-12	Budget 2012-13	% Change
Regular Education	127,274,321	141,316,675	143,745,868	1.72
Alternative Learning Experience	1,551,045	1,444,262	1,362,990	(5.63)
Federal Stimulus	7,079,761	0	0	Eliminated
Special Education	23,725,517	22,757,663	24,205,950	6.36
Federal Special Education	5,790,519	5,185,473	5,034,091	(2.92)
Vocational Programs	3,769,351	3,555,149	4,158,006	16.96
Skills Center Instruction	243,987	394,548	589,172	49.33
ESEA Title I	884,983	820,896	1,593,452	94.11
ESEA Title II	632,470	487,262	487,167	(0.02)
Learning Assistance	927,354	951,827	969,882	1.90
Special and Pilot Programs	957,212	1,150,205	1,081,138	(6.00)
Head Start Preschool	586,795	594,654	594,654	0.00
ESEA Title III - Limited English Prof.	153,026	221,642	242,132	9.24
English Language Learners	1,996,448	2,104,398	2,109,933	0.26
Student Achievement	461,286	567,709	311,991	(45.04)
Native American Consortium	57,893	62,014	64,211	3.54
Ready Start Preschool	0	440,775	448,164	1.68
Summer School	179,869	175,497	177,396	1.08
Highly Capable	435,732	380,772	367,185	(3.57)
Other Grants/Donations	1,372,672	4,697,725	4,932,123	4.99
All Day Kindergarten	2,046,475	1,925,806	2,475,584	28.55
Community Services	1,636,086	1,772,524	1,879,906	6.06
Support Services	23,324,614	25,062,418	26,019,226	3.82
Food Services	6,822,535	7,361,970	7,289,606	(0.98)
Transportation	6,818,259	7,883,158	8,668,749	9.97
Total Expenditures	\$218,728,210	\$231,315,022	\$238,808,576	3.24

Property Taxes

The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January - December). The 2012-13 fiscal year budget reflects \$54.3 million dollars in levy funds. Property tax revenues provide approximately 22.9 percent of the total revenues available to the district for the 2012-13 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 2012 and the anticipated rates for calendar year 2013.

Year	Maintenance and Operation	Capital Projects	Debt Service	Total
2012	\$1.56	\$.90	\$1.06	\$3.52
2013	\$1.67	\$.96	\$1.10	\$3.73

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 2012 totals approximately \$33.7 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 \$1,760 in property taxes in 2012 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.

Lake Washington School District Resource Center

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

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