



Budget Summary

2008-2009

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 2008-2009 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) 702-3300.

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 Ends Policies that describe the desired outcomes for Lake Washington School District students. The areas covered by these policies include:

- Literacy and the Arts & Sciences
- Global Awareness
- Communication and Learning Skills
- Career Development and Employment Skills
- Personal Attributes and Ethics

The Ends monitoring process evaluates progress toward meeting these student learning goals. In the 2008-09 Budget, resources have been assigned to support better student performance in these areas. More detail is provided below.

2008-09 Budget Resources allocated to accomplish Board Ends Policies

- Refining curriculum power standards and grade level guides in mathematics, as well as professional development in instructional practices, and end of unit assessments
- Development and implementation of curriculum power standards in Literacy focused on writing at the elementary level and reading at the secondary level.
- Helping staff work with parents so they are more able to help their children in math and science.
- Training staff in Literacy and Science.
- Social Studies adoption and teacher training in K-12
- World Languages adoptions for Japanese and French
- Support of teacher leaders in Literacy, Math, Science and Technology.
- Improving Literacy through continued efforts including smaller class size in grades K-1, research and implementation of best practices in early literacy, Targeted Assistance for students needing extra support, as well as redoubling efforts to improve student performance in writing through piloting curriculum and instructional strategies.
- Continuing implementation of inquiry-based science materials including expansion of the science refurbishment center.
- Building the collaborative skills of teachers and administrators focused on improving student performance.
- Continuing increases in Targeted Assistance resources for students not meeting standard on WASL in Reading, Writing, and Math.
- Continuing development and implementation of Performance-Based Graduation Requirements more closely aligned to district Ends. Specifically in the area of QSR and Citizenship.
- Incorporating 21st Century skills in performance graduation requirements.
- Continuing development of data collection to monitor student performance related to Ends Policies.
- Working with principals on the Ends found in Personal Attributes and Ethics as well as 21st Century Skills.
- Piloting a data warehouse to produce data for Ends monitoring that can also be used for school improvement planning.
- Improving services for students with special needs. Continuation of regional K-2 self contained programs for students including those diagnosed with autism.
- Continuing support of enhanced certificated staffing for schools with high needs special education student populations.
- Continuing staff development in the area of autism to enhance teacher's ability to improve student outcomes both academically and socially.
- Continued support in CTE
- Increased support for Quest and Accelerated Programs
- Supporting the work of Vision 2020 including LEAP time for all secondary teachers, work with parents, students and principals.

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
	2008-2009	2008-2009	2008-2009	2008-2009	2008-2009
Beginning Fund Balance					
Reserve for Inventory	950,000				
Other Reserves	1,080,694			161,274,158	
Unreserved	10,613,332	1,039,906	11,541,021	1,221,414	2,644,231
Total Beginning Fund Balance	12,644,026	1,039,906	11,541,021	162,495,572	2,644,331
Revenues	213,753,580	3,720,500	32,422,737	122,158,220	887,348
Other Financing Uses - Transfer	4,000,000			(4,000,000)	
Total Resources Available	230,397,606	4,760,406	43,963,758	280,653,792	3,531,579
Expenditures	217,981,865	4,066,162	36,165,188	81,858,199	3,047,268
Other Financing Uses					
Total Use of Resources	217,981,865	4,066,162	36,165,188	81,858,199	3,047,268
Ending Fund Balance					
Reserve for Inventory	950,000				
Other Reserves	739,861			197,574,161	
Unreserved	10,725,880	694,244	7,798,570	1,221,432	484,311
Total Ending Fund Balance	\$12,415,741	\$694,244	\$7,798,570	\$198,795,593	\$484,311

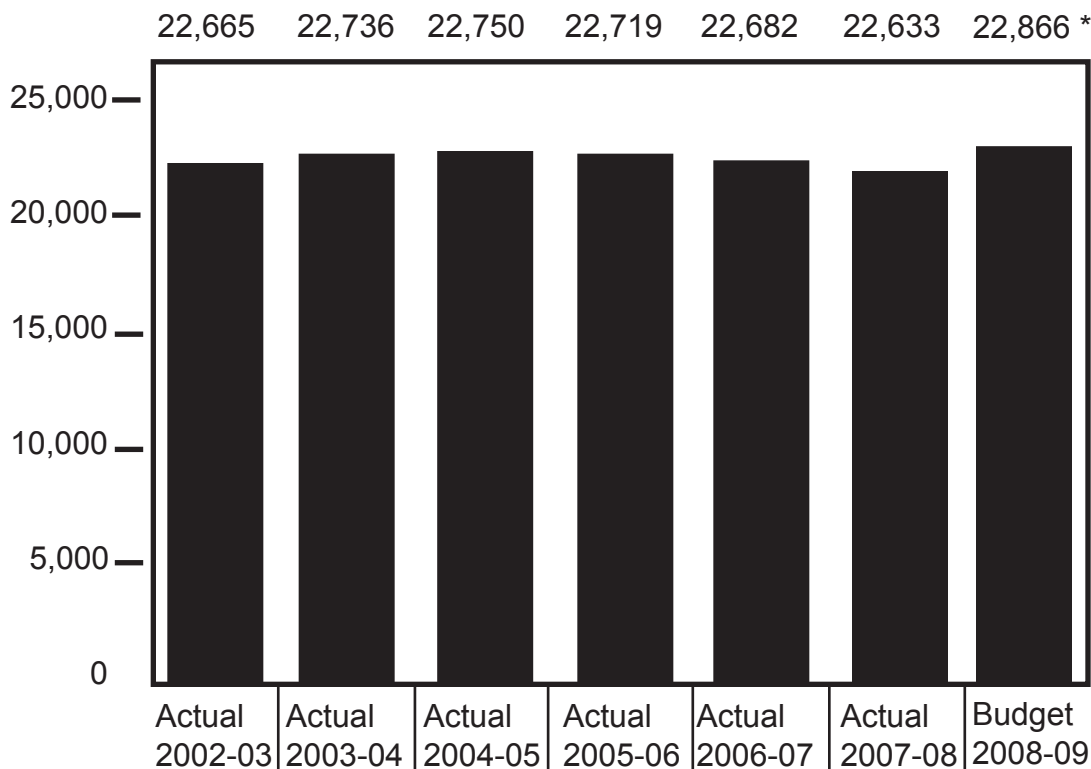
Budget Summary

General Fund Budget

	Actual 2006-07	Budget 2007-08	Budget 2008-09
Beginning Fund Balance			
Reserve for Other Items	2,237,081	1,175,000	1,080,694
Reserve for Inventory	950,000	950,000	950,000
Unreserved Fund Balance	9,369,118	7,926,071	10,613,332
Total Beginning Fund Balance	\$12,556,199	\$10,051,071	\$12,644,026
Revenues			
	\$188,311,057	\$202,039,282	\$217,753,580
Expenditures			
	\$188,001,971	\$201,060,865	\$217,981,865
Ending Fund Balance			
Reserve for Other Items	2,714,002	900,000	739,861
Reserve for Inventory	950,000	950,000	950,000
Unreserved Fund Balance	9,201,283	9,179,488	10,725,880
Total Ending Fund Balance	\$12,865,285	\$11,029,488	\$12,415,741

Enrollment Comparison

Average Annual Full-Time Equivalent Students



* 08-09 Budget includes 400 student enrollment contingency

Where does the money come from?

State Apportionment

Provides the largest portion, 54.8 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 17.9 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 14.2 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, student achievement and education enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

Federal Funds

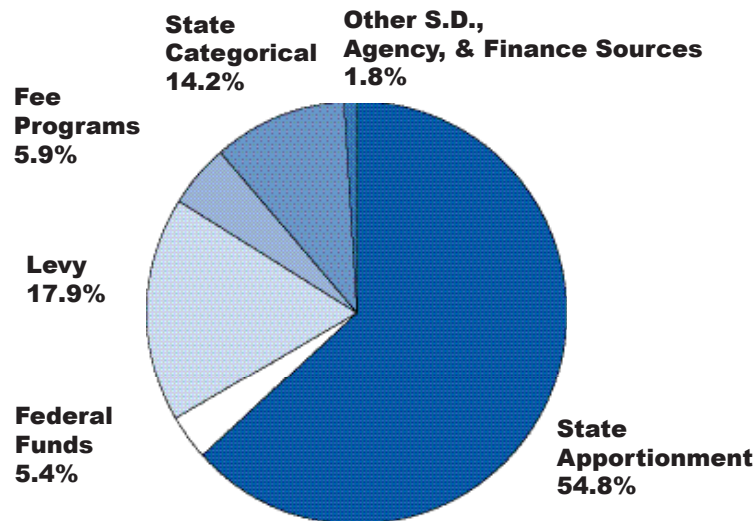
Comprises 5.4 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

Fee Programs

Generates 5.9 percent of local non-tax funds for programs such as sales of school lunches, extended day care and all-day kindergarten. 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 1.8 percent of budgeted revenues.



Where does the money go?

Direct Classroom Support

Draws 80.3 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

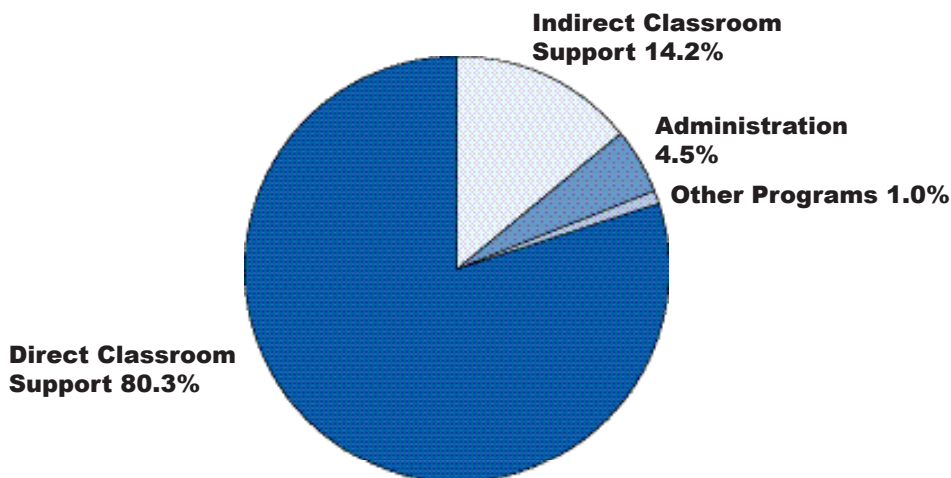
Represents 14.2 percent of the district's budget. This includes: building administrators, school support costs (secretaries, office supplies), transportation, food services, student activities and athletics.

Administration

Comprises 4.5 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 1.0 percent of the district's budget. These include our community services programs.



Revenues

Revenue Category	Actual 2006-07	Budget 2007-08	Budget 2008-09
Local Taxes			
Local Property Tax	35,519,697	37,267,095	38,876,188
Sale of Tax Title Property	198	100	100
Timber Excise Tax	203	212	196
Total Local Taxes	\$35,520,098	\$37,267,407	\$38,876,484
Local Nontax			
Tuition and Fees	2,860,960	2,754,955	2,882,607
Traffic Safety	212,903	0	0
Summer School	166,076	171,712	172,988
Day Care	612,539	632,219	665,962
Sale of Goods, Supplies, and Services	866,855	776,800	773,300
Other Community Services	655,994	663,396	673,290
Food Services	4,585,845	4,436,017	4,862,957
School Bus Revenue	2,340	0	0
Investment Earnings	1,841,019	1,465,000	1,468,000
Gifts and Donations	1,040,922	300,000	535,461
Fines and Damages	57,756	35,000	35,000
Rentals and Leases	712,513	644,550	616,706
Insurance Recoveries	125,964	0	0
Local Nontax Unassigned	102,777	70,000	70,000
E-Rate	287,713	0	0
Total Local Nontax	\$14,132,177	\$11,949,649	\$12,756,271
State, General Purpose			
Apportionment	103,773,478	109,430,309	116,756,532
Special Education General Apportionment	0	2,488,636	2,665,738
Total State, General Purpose	\$103,773,478	\$111,918,945	\$119,442,270
State, Special Purpose			
Special Purpose Unassigned	18,090	0	0
Special Education	10,662,256	12,001,273	12,778,254
Learning Assistance	670,207	670,211	816,294
Special and Pilot Programs	250,792	592,216	425,971
Promoting Academic Success	255,242	312,795	0
Transitional Bilingual	847,680	816,062	972,198
Student Achievement	8,565,896	10,206,000	10,398,870
Highly Capable	167,547	203,432	215,188
Math & Science Prof Dev	0	0	402,395
School Food Services	76,442	86,498	78,988
Transportation Operations	4,280,600	4,470,408	4,802,245
Day Care	36,047	20,000	20,000
Total State, Special Purpose	\$25,830,799	\$29,378,895	\$30,910,403

Revenues

Revenue Category	Actual 2006-07	Budget 2007-08	Budget 2008-09
Federal, General Purpose			
Federal Forests	87,188	87,000	87,000
Total Federal, General Purpose	\$87,188	\$87,000	\$87,000
Federal, Special Purpose			
Special Purpose Unassigned	0	3,000,000	3,000,000
Special Education Medicaid Reimbursement	11,752	17,000	17,000
Special Education Supplemental	4,213,504	3,969,162	3,923,343
Secondary Vocational Education	115,957	115,957	101,417
ESEA Title I	1,328,664	1,321,445	1,450,406
ESEA No Child Left Behind	662,967	722,411	752,520
Limited English Proficiency	118,047	102,163	184,716
School Food Services	1,173,715	1,225,147	1,287,238
Head Start	551,137	568,347	574,030
Native American Education	43,944	44,685	46,968
Federal Grants - Unassigned	28,430	28,430	28,430
USDA Commodities	318,239	284,200	296,129
Total Federal, Special Purpose	\$8,566,356	\$11,398,947	\$11,662,197
Revenues From Other School Districts			
Program Participation - Native American Edu.	5,760	4,945	5,461
Total Revenues From Other School Districts	\$5,760	\$4,945	\$5,461
Revenues From Other Agencies and Associations			
Agencies and Associations Grants	\$89,500	\$33,494	\$33,494
Other Financing Sources			
Sale of Equipment	0	0	0
Compensating Loss of Cap Assests	305,703	0	0
Transfers	0	0	4,000,000
Total Other Financing Sources	\$305,703	\$0	\$4,000,000
Total Revenues/Other Financing Sources	\$188,311,058	\$202,039,282	\$217,753,580

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 teachers, principals, counselors, librarians, 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.

Special Education

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

Vocational 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 No Child Left Behind

Provides for class size reduction, professional development, and safe and drug free schools.

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.

Special and Pilot Programs

Records expenditures for various state grants including: teacher assistance, national board certification, and internship programs.

Head Start/Ready Start

Provides preschool programs to children of low income families.

Expenditure Budget

Compensatory Education (continued)

Promoting Academic Success

Provides funds to help high school students who have not met standard on WASL assessments. Program was eliminated for 2008-09.

Title III & English Language Learners

Provides programs for students that are learning to speak English.

Student Achievement

Voters approved Initiative 728 in November 2000, which provides additional funds for reducing class size, extended learning opportunities, professional development, and early childhood education.

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 2006-07	Budget 2007-08	Budget 2008-09	% Change
Regular Education	111,080,322	117,359,363	128,397,702	9.41
Special Education	14,872,256	16,988,661	18,598,075	9.47
Federal Special Education	4,114,016	3,876,073	3,838,887	(0.96)
Vocational Programs	4,028,224	3,958,419	4,254,441	7.48
ESEA Title I	1,304,379	1,290,474	1,419,184	9.97
ESEA No Child Left Behind	647,502	707,029	737,679	4.34
Learning Assistance	717,749	654,506	798,722	22.03
Special and Pilot Programs	253,258	307,446	425,971	38.55
Head Start Preschool	555,056	568,347	574,030	1.00
Promoting Academic Success	166,655	305,463	150,249	(50.81)
Title III - Limited English Proficiency	115,733	100,160	181,094	80.80
English Language Learners	1,643,821	1,556,871	1,670,796	7.32
Student Achievement	8,527,308	10,206,000	10,589,453	3.76
Native American Consortium	52,978	54,231	56,772	4.69
Ready Start Preschool	194,532	0	0	(100.00)
Traffic Safety Education	197,274	0	0	(100.00)
Summer School	161,616	171,712	172,988	0.74
Highly Capable	299,445	281,689	298,385	5.93
State Math & Science Grant	0	284,770	393,733	38.26
Other Grants/Donations	1,052,985	3,061,924	3,297,385	7.69
All Day Kindergarten	1,648,709	1,671,507	1,803,981	7.93
Community Services	1,958,852	2,089,347	2,101,093	0.56
Support Services	21,875,404	22,439,872	23,828,239	6.19
Food Services	6,099,944	6,031,862	6,525,312	8.18
Transportation	6,433,954	7,095,141	7,867,694	10.89
Total Expenditures	\$188,001,971	\$201,060,865	\$217,981,865	8.42

Property Taxes

The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January - December). The 2008-09 fiscal year budget reflects \$38.9 million dollars in levy funds. Property tax revenues provide approximately 17.9 percent of the total revenues available to the district for the 2008-09 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 2008 and the anticipated rates for calendar year 2009.

Year	Maintenance and Operation	Capital Projects	Debt Service	Total
2008	\$1.05	\$.44	\$.83	\$2.32
2009	\$1.07	\$.44	\$.84	\$2.35

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 2008 totals approximately \$38 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 \$1,160 in property taxes in 2008 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 43% 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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