



Budget Summary

2009-2010

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 2009-2010 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 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 2009-10 Budget, resources have been assigned to support better student performance in these areas. More detail is provided below.

2009-10 Budget Resources allocated to accomplish Board End Results 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 Math and Science.
- Social Studies adoption and teacher training in K-12.
- World Languages adoptions for Japanese and French.
- Support of teachers 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 the science refurbishment center.
- Building the collaborative skills of teachers and administrators focused on improving student performance.
- Continued support 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 End Results. Specifically in the area of Mathematical and Scientific Reasoning and Social Studies.
- Incorporating interdisciplinary skills and attributes in performance graduation requirements.
- Continuing development of data collection to monitor student performance related to End Results Policies.
- Working with Principals on the End Results found in Interdisciplinary skills and attributes including 21st Century Skills.
- Piloting a data warehouse to produce data for End Results monitoring that can also be used for school improvement planning.
- Improving services for student 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, including the addition special education training for all teachers during a full LEAP day.
- 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.
- Continued support for Quest and Accelerated Programs.
- Supporting the work of Vision 2020 including LEAP time for all 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
	2009-2010	2009-2010	2009-2010	2009-2010	2009-2010
Beginning Fund Balance					
Reserve for Inventory	950,000				
Other Reserves	1,552,006			199,772,237	
Unreserved	10,508,287	758,281	12,144,145	2,365,644	1,169,414
Total Beginning Fund Balance	13,010,293	758,281	12,144,145	202,137,881	1,169,414
Revenues	212,774,899	3,630,122	38,184,758	120,941,120	1,066,638
Other Financing Uses - Transfer	4,758,542			(4,758,542)	
Total Resources Available	230,543,734	4,388,403	50,328,903	318,320,459	2,236,052
Expenditures	216,749,286	3,804,744	42,330,278	95,670,433	749,788
Other Financing Uses					
Total Use of Resources	216,749,286	3,804,744	42,330,278	95,670,433	749,788
Ending Fund Balance					
Reserve for Inventory	950,000				
Other Reserves	1,347,006			220,920,090	
Unreserved	11,497,442	583,659	7,998,625	1,729,895	1,486,264
Total Ending Fund Balance	\$13,794,448	\$583,659	\$7,998,625	\$222,650,026	\$1,486,264

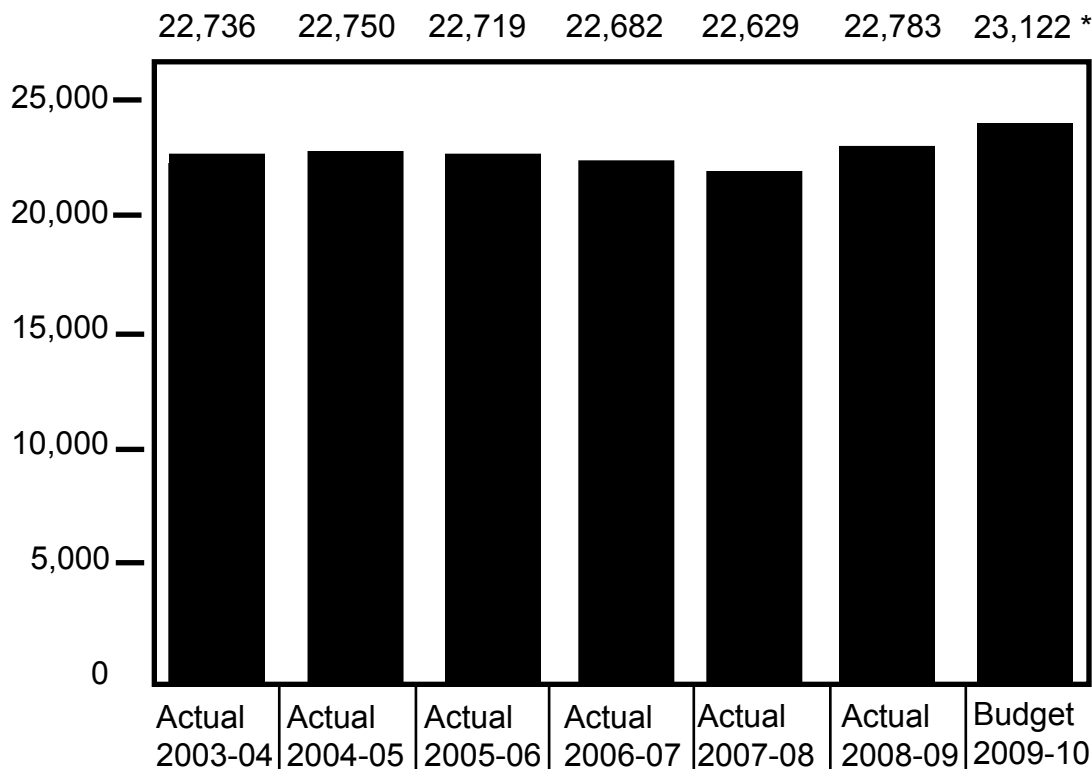
Budget Summary

General Fund Budget

	Actual 2007-08	Budget 2008-09	Budget 2009-10
Beginning Fund Balance			
Reserve for Other Items	2,714,002	1,080,694	1,552,006
Reserve for Inventory	950,000	950,000	950,000
Unreserved Fund Balance	9,201,284	10,613,332	10,508,287
Total Beginning Fund Balance	\$12,865,286	\$12,644,026	\$13,010,293
Revenues			
	\$199,348,914	\$217,753,580	\$217,533,441
Expenditures			
	\$196,205,569	\$217,981,865	\$216,749,286
Ending Fund Balance			
Reserve for Other Items	3,640,660	739,861	1,347,006
Reserve for Inventory	950,000	950,000	950,000
Unreserved Fund Balance	11,417,971	10,725,880	11,497,442
Total Ending Fund Balance	\$16,008,631	\$12,415,741	\$13,794,448

Enrollment Comparison

Average Annual Full-Time Equivalent Students



* 09-10 Budget includes 400 student enrollment contingency

Where does the money come from?

State Apportionment

Provides the largest portion, 54.1 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 18.9 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 9.7 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

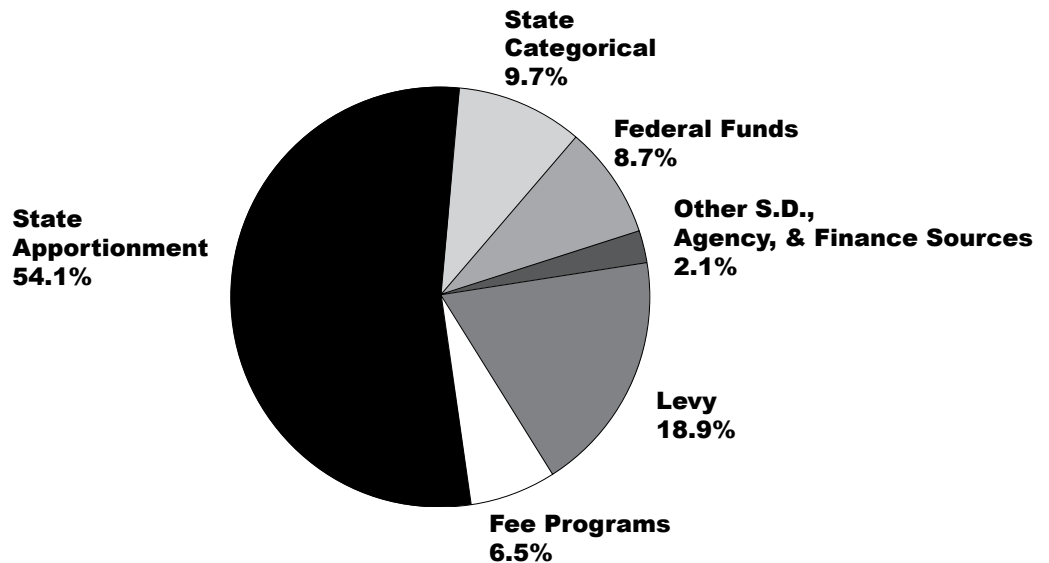
Comprises 8.7 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. New two-year federal stimulus dollars for special education, Title I and student achievement are also included in this category. These revenues may only be used for their specific program purpose.

Fee Programs

Generates 6.5 percent of local non-tax funds for programs such as sales of school lunches, extended day care, athletic participation 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 2.1 percent of budgeted revenues.



Where does the money go?

Direct Classroom Support

Draws 80.8 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

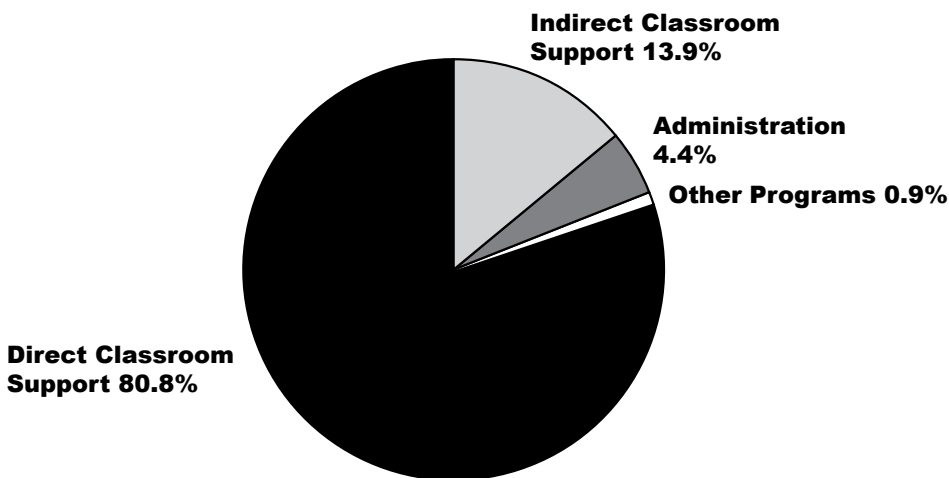
Represents 13.9 percent of the district's budget. This includes: building administrators, school support costs (secretaries, office supplies), transportation, food services, student activities and athletics.

Administration

Comprises 4.4 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 0.9 percent of the district's budget. These include our community services programs.



Revenues

Revenue Category	Actual 2007-08	Budget 2008-09	Budget 2009-10
Local Taxes			
Local Property Tax	37,404,523	38,876,188	41,02,900
Sale of Tax Title Property	0	100	100
Timber Excise Tax	193	196	183
Total Local Taxes	\$37,404,716	\$38,876,484	\$41,026,183
Local Nontax			
Tuition and Fees	3,015,717	2,882,607	4,183,288
Traffic Safety	760	0	0
Summer School	158,074	172,988	173,690
Day Care	649,254	665,962	682,500
Sale of Goods, Supplies, and Services	958,120	773,300	801,000
Other Community Services	739,314	673,290	702,328
Food Services	4,772,415	4,862,957	4,877,036
School Bus Revenue	2,011	0	0
Investment Earnings	1,175,189	1,468,000	1,000,000
Gifts and Donations	1,158,935	535,461	633,183
Fines and Damages	53,893	35,000	50,000
Rentals and Leases	807,125	616,706	768,206
Insurance Recoveries	53,256	0	0
Local Nontax Unassigned	163,906	70,000	140,000
E-Rate	130,440	0	0
WANIC/NEVAC	0	0	119,302
Total Local Nontax	\$13,838,409	\$12,756,271	\$14,130,533
State, General Purpose			
Apportionment	105,943,787	116,756,532	114,768,699
Special Education General Apportionment	2,282,655	2,665,738	2,839,036
Total State, General Purpose	\$108,226,442	\$119,442,270	\$117,607,735
State, Special Purpose			
Special Purpose Unassigned	421,275	0	0
Special Education	12,552,586	12,778,254	13,835,346
Learning Assistance	670,211	816,294	811,552
Special and Pilot Programs	487,255	425,971	546,966
Promoting Academic Success	269,471	0	0
Transitional Bilingual	967,275	972,198	1,081,054
Student Achievement	10,256,936	10,398,870	0
Highly Capable	201,491	215,188	214,237
Math & Science Prof Dev	0	402,395	0
School Food Services	91,367	78,988	85,279
Transportation Operations	4,602,245	4,802,245	4,508,209
Day Care	40,506	20,000	20,000
Total State, Special Purpose	\$30,560,618	\$30,910,403	\$21,103,093

Revenues

Revenue Category	Actual 2007-08	Budget 2008-09	Budget 2009-10
Federal, General Purpose			
Federal Forests	87,066	87,000	84,000
Total Federal, General Purpose	\$87,066	\$87,000	\$84,000
Federal, Special Purpose			
Federal Stimulus Title I	0	0	542,954
Federal Stimulus Student Achievement	0	0	3,006,187
Federal Stimulus IDEA	0	0	2,487,235
Special Purpose Unassigned	0	3,000,000	3,000,000
Special Education Medicaid Reimbursement	117,759	17,000	75,000
Special Education Supplemental	4,474,134	3,923,343	4,751,299
Secondary Vocational Education	128,102	101,417	115,786
ESEA Title I	1,215,213	1,450,406	1,577,006
ESEA No Child Left Behind	646,610	752,520	657,138
Limited English Proficiency	184,007	184,716	205,076
School Food Services	1,228,087	1,287,238	1,325,235
Head Start	542,280	574,030	574,030
Native American Education	44,685	46,968	48,006
Federal Grants - Unassigned	23,636	28,430	20,000
USDA Commodities	386,849	296,129	332,500
Total Federal, Special Purpose	\$8,991,362	\$11,662,197	\$18,784,419
Revenues From Other School Districts			
Program Participation - Native American Edu.	6,532	5,461	5,461
Total Revenues From Other School Districts	\$6,532	\$5,461	\$5,461
Revenues From Other Agencies and Associations			
Agencies and Associations Grants	129,673	33,494	33,475
Total Revenues from Other Agencies & Assoc.	\$129,673	\$33,494	\$33,475
Other Financing Sources			
Sale of Equipment	104,096	0	0
Transfers	0	4,000,000	4,758,542
Total Other Financing Sources	\$104,096	\$4,000,000	\$4,758,542
Total Revenues/Other Financing Sources	\$199,348,914	\$217,753,580	\$217,533,441

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.

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 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 state grants which include: national board certification and internship programs.

Head Start/Ready Start

Provides preschool programs to children of low income families.

Expenditure Budget

Compensatory Education (continued)

Federal Stimulus

In 2009-10 new federal dollars were provided for special education and Title I. Also funding was allocated to pay for remaining Student Achievement Funds. These funds are provided for 2 years only.

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 provided additional funds for reducing class size, extended learning opportunities, professional development, and early childhood education. After significant state budget cuts, remaining funds were moved to Federal Stimulus dollars in 2009-10.

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 reimbursable 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 2007-08	Budget 2008-09	Budget 2009-10	% Change
Regular Education	112,346,511	128,397,702	131,459,871	2.38
Federal Stimulus	0	0	6,036,376	New
Special Education	18,818,785	18,598,075	18,621,478	0.13
Federal Special Education	4,381,502	3,838,887	4,659,377	21.37
Vocational Programs	3,916,220	4,254,441	3,850,897	(9.49)
ESEA Title I	1,195,815	1,419,184	1,590,404	12.06
ESEA No Child Left Behind	604,518	737,679	730,226	(1.01)
Learning Assistance	655,307	798,722	794,005	(0.59)
Special and Pilot Programs	525,229	425,971	546,966	28.40
Head Start Preschool	527,844	574,030	574,030	0.00
Promoting Academic Success	290,969	150,249	0	(100.00)
Title III - Limited English Proficiency	180,399	181,094	201,055	11.02
English Language Learners	1,483,464	1,670,796	1,946,819	16.52
Student Achievement	9,446,388	10,589,453	205,000	(98.06)
Native American Consortium	54,339	56,772	57,810	1.83
Summer School	170,333	172,988	173,690	0.41
Highly Capable	319,931	298,385	306,655	2.77
State Math & Science Grant	392,582	393,733	0	(100.00)
Other Grants/Donations	1,462,300	3,297,385	3,385,960	2.69
All Day Kindergarten	1,673,954	1,803,981	1,697,208	(5.92)
Community Services	2,152,117	2,101,093	1,860,813	(11.44)
Support Services	22,459,443	23,828,239	23,772,389	(0.23)
Food Services	6,313,911	6,525,312	6,620,500	1.46
Transportation	6,833,707	7,867,694	7,657,757	(2.67)
Total Expenditures	\$196,205,569	\$217,981,865	\$216,749,286	(0.57)

Property Taxes

The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January - December). The 2009-10 fiscal year budget reflects \$41.0 million dollars in levy funds. Property tax revenues provide approximately 18.9 percent of the total revenues available to the district for the 2009-10 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 2009 and the anticipated rates for calendar year 2010.

Year	Maintenance and Operation	Capital Projects	Debt Service	Total
2009	\$.98	\$.40	\$.84	\$2.22
2010	\$1.00	\$.41	\$.99	\$2.39

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 2009 totals approximately \$42 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 \$1,110 in property taxes in 2009 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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For further information, contact the Public Information Office at (425) 702-3300.

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