



# **Budget Summary**

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**2010-2011**



*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 2010-2011 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 2010-11 Budget, resources have been assigned to support better student performance in these areas. More detail is provided below.

## 2010-11 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 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 staff in Literacy and Math and Science.
- K-5 Health/Fitness, 6-12 Visual Arts and K-12 Music Adoptions.
- 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 MSP/HSPE in Reading, Writing, and Math.
- Continuing development and implementation of Performance-Based Graduation Requirements more closely aligned to district End Results.
- 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 students with special needs.
- 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
	2010-2011	2010-2011	2010-2011	2010-2011	2010-2011
<b>Beginning Fund Balance</b>					
Restricted for Carryover	1,761,771				
Nonspendable Inventory	950,000				
Minimum FB Policy	10,815,000				
Restricted Proceeds				165,305,292	
Unassigned*	3,235,000	595,035	11,655,102	1,771,787	2,169,703
<b>Total Beginning Fund Balance</b>	<b>16,761,771</b>	<b>595,035</b>	<b>11,655,102</b>	<b>167,077,079</b>	<b>2,169,703</b>
<b>Revenues</b>	<b>219,590,092</b>	<b>3,813,220</b>	<b>38,696,021</b>	<b>118,763,666</b>	<b>610,847</b>
Other Financing Uses - Transfer	5,435,883			(5,435,883)	
<b>Total Resources Available</b>	<b>241,787,746</b>	<b>4,406,950</b>	<b>50,351,123</b>	<b>280,404,862</b>	<b>2,780,550</b>
<b>Expenditures</b>	<b>225,882,424</b>	<b>3,947,256</b>	<b>49,215,384</b>	<b>137,119,431</b>	<b>1,993,655</b>
<b>Total Use of Resources</b>	<b>225,882,424</b>	<b>3,947,256</b>	<b>49,215,384</b>	<b>137,119,431</b>	<b>1,993,655</b>
<b>Ending Fund Balance</b>					
Restricted for Carryover	1,078,817				
Nonspendable Inventory	950,000				
Minimum FB Policy	11,251,299				
Restricted Proceeds				141,513,629	
Unassigned*	2,625,206	460,999	1,135,739	1,771,802	786,895
<b>Total Ending Fund Balance</b>	<b>15,905,322</b>	<b>460,999</b>	<b>1,135,739</b>	<b>143,285,431</b>	<b>786,895</b>

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

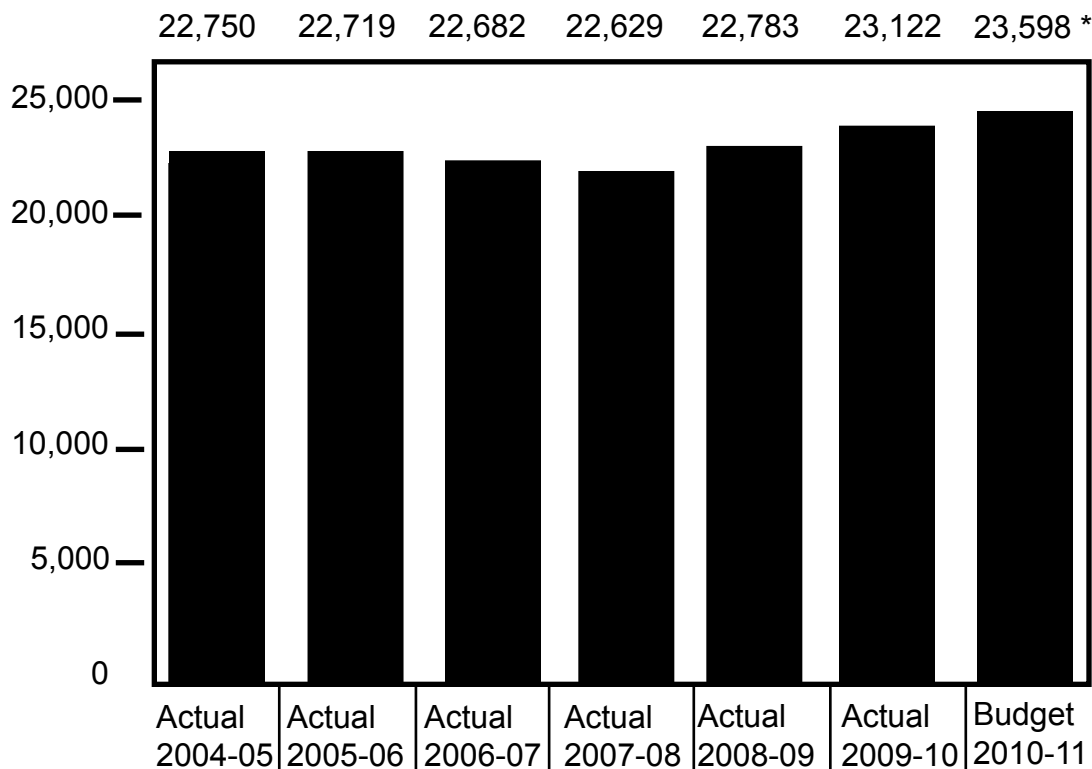
# Budget Summary

## General Fund Budget

	<b>Actual</b> 2008-09	<b>Budget</b> 2009-10	<b>Budget</b> 2010-11
<b>Beginning Fund Balance</b>			
Restricted for Carryover	3,640,660	1,552,006	1,761,771
Nonspendable - Inventory	950,000	950,000	950,000
Committed to Minimum Fund Bal Policy	---	---	10,815,000
Unreserved/Unassigned Fund Balance	11,417,971	10,508,287	3,235,000
<b>Total Beginning Fund Balance</b>	<b>\$16,008,631</b>	<b>\$13,010,293</b>	<b>\$16,761,771</b>
<b>Revenues</b>			
	\$216,255,082	\$217,533,441	\$225,025,975
<b>Expenditures</b>			
	\$215,247,347	\$216,749,286	\$225,882,424
<b>Ending Fund Balance</b>			
Restricted for Carryover	4,059,282	1,347,006	1,078,817
Nonspendable - Inventory	950,000	950,000	950,000
Committed to Minimum Fund Bal Policy	---	---	11,251,299
Unreserved/Unassigned Fund Balance	12,007,084	11,497,442	2,625,206
<b>Total Ending Fund Balance</b>	<b>\$17,016,366</b>	<b>\$13,794,448</b>	<b>\$15,905,322</b>

## Enrollment Comparison

### Average Annual Full-Time Equivalent Students



\* 10-11 Budget includes 400 student enrollment contingency

# Where does the money come from?

## State Apportionment

Provides the largest portion, 53.3 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 20.2 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 10.6 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

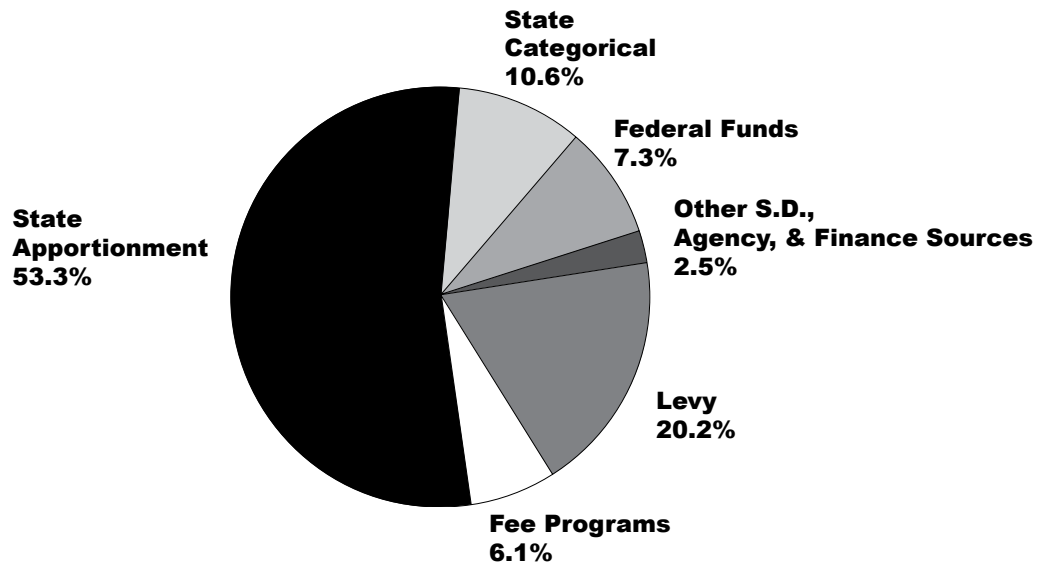
Comprises 7.3 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. The second year of federal stimulus dollars for special education and Title I are also included in this category. 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 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 2.5 percent of budgeted revenues.





# Where does the money go?

## Direct Classroom Support

Draws 81.3 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

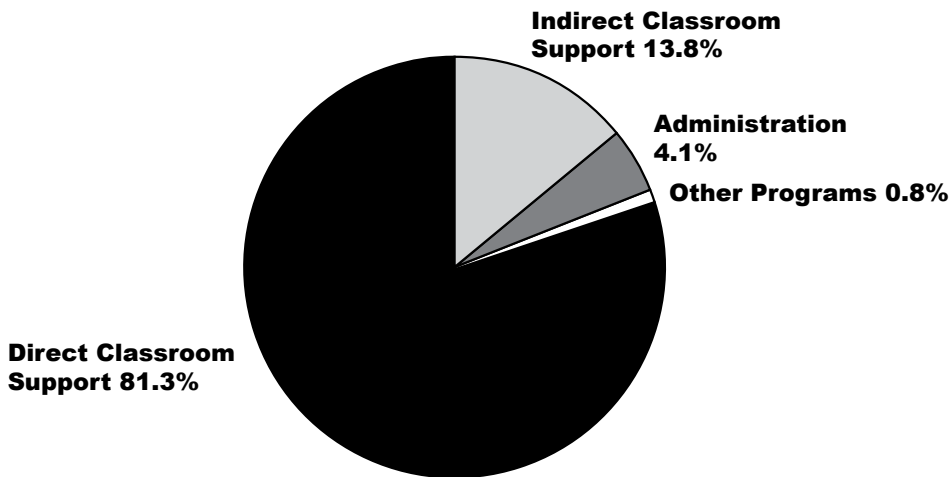
Represents 13.8 percent of the district's budget. This includes: building administrators, school support costs (secretaries, office supplies), transportation, food services, student activities and athletics.

## 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 2008-09	Budget 2009-10	Budget 2010-11
<b>Local Taxes</b>			
Local Property Tax	38,986,411	41,025,900	45,531,701
Sale of Tax Title Property	0	100	100
Timber Excise Tax	130	183	245
<b>Total Local Taxes</b>	<b>\$38,986,541</b>	<b>\$41,026,183</b>	<b>\$45,532,046</b>
<b>Local Nontax</b>			
Tuition and Fees	3,312,207	4,183,288	4,104,290
Summer School	151,521	173,690	174,808
Day Care	675,833	682,500	692,965
Sale of Goods, Supplies, and Services	1,005,241	801,000	801,000
Other Community Services	784,869	702,328	601,551
Food Services	4,667,644	4,877,036	5,186,870
School Bus Revenue	1,438	0	0
Investment Earnings	1,261,388	1,000,000	1,000,000
Gifts and Donations	1,362,936	633,183	420,000
Fines and Damages	66,737	50,000	50,000
Rentals and Leases	553,737	768,206	655,956
Insurance Recoveries	466,794	0	0
Local Nontax Unassigned	174,011	140,000	140,000
E-Rate	100,892	0	0
<b>Total Local Nontax</b>	<b>\$14,585,248</b>	<b>\$14,011,231</b>	<b>\$13,827,440</b>
<b>State, General Purpose</b>			
Apportionment	105,153,186	114,768,699	116,851,965
Special Education General Apportionment	2,839,944	2,839,036	3,166,325
<b>Total State, General Purpose</b>	<b>\$107,993,130</b>	<b>\$117,607,735</b>	<b>\$120,018,290</b>
<b>State, Special Purpose</b>			
Special Purpose Unassigned	51,709	0	0
Special Education	14,755,727	13,835,346	15,560,938
Middle School CTE	17,300	0	0
Learning Assistance	816,076	811,552	960,636
Special and Pilot Programs	596,407	546,966	1,252,601
Transitional Bilingual	1,116,897	1,081,054	1,160,542
Student Achievement	8,162,259	0	0
Highly Capable	214,493	214,237	218,602
Math & Science Prof Dev	426,143	0	0
School Food Services	78,479	85,729	88,919
Transportation Operations	4,718,457	4,508,209	4,479,672
Day Care	23,693	20,000	20,000
<b>Total State, Special Purpose</b>	<b>\$30,977,640</b>	<b>\$21,103,093</b>	<b>\$23,741,910</b>

# Revenues

Revenue Category	Actual 2008-09	Budget 2009-10	Budget 2010-11
<b>Federal, General Purpose</b>			
Federal Forests	83,491	84,000	75,000
Total Federal, General Purpose	\$83,491	\$84,000	\$75,000
<b>Federal, Special Purpose</b>			
Federal Stimulus Title I	0	554,953	865,427
Federal Stimulus Student Achievement	10,226,260	3,006,187	0
Federal Stimulus IDEA	0	2,542,203	1,517,388
Special Purpose Unassigned	0	3,000,000	4,500,000
Special Education Supplemental	4,473,793	4,751,299	4,754,008
Secondary Vocational Education	118,682	115,786	117,058
ESEA Title I	1,463,239	1,577,006	945,941
ESEA Title II	678,605	657,138	692,182
ESEA Title III Limited English Proficiency	146,620	205,076	227,067
School Food Services	1,317,475	1,325,235	1,601,761
Head Start	572,479	574,030	587,790
Native American Education	46,976	48,006	49,633
Federal Grants - Unassigned	28,430	20,000	0
Special Education Medicaid Reimbursement	88,478	75,000	75,000
USDA Commodities	341,204	332,500	329,771
Total Federal, Special Purpose	\$19,502,240	\$18,784,419	\$16,263,026
<b>Revenues From Other School Districts</b>			
Program Participation - Native American Edu.	18,404	5,461	5,418
WANIC/NEVAC	0	119,302	97,588
Total Revenues From Other School Districts	\$18,404	\$124,763	\$103,006
<b>Revenues From Other Agencies and Associations</b>			
Agencies and Associations Grants	80,863	33,475	29,374
Total Revenues from Other Agencies & Assoc.	\$80,863	\$33,475	\$29,374
<b>Other Financing Sources</b>			
Sale of Equipment	11,000	0	0
Transfers	4,016,525	4,758,542	5,435,883
Total Other Financing Sources	\$4,027,525	\$4,758,542	\$5,435,883
<b>Total Revenues/Other Financing Sources</b>	<b>\$216,255,082</b>	<b>\$217,533,441</b>	<b>\$225,025,975</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 class size reduction, professional development, and technology enhancement.

### **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/Ready Start

Provides preschool programs to children of low income families.

### Federal Stimulus

In 2009-10 new federal dollars were provided for special education and Title I. These funds were provided for 2 years only and will end after 2010-11.

### ESEA 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 and then eliminated in 2010-11. Provides for use of carryover funds.

## 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

<b>Program Description</b>	<b>Actual 2008-09</b>	<b>Budget 2009-10</b>	<b>Budget 2010-11</b>	<b>% Change</b>
Regular Education	119,431,960	131,459,871	136,245,938	3.64
Alternative Learning Experience	0	0	1,582,648	Reallocated
Federal Stimulus	9,057,804	6,036,376	2,326,286	(61.46)
Special Education	20,615,959	18,621,478	21,561,981	15.79
Federal Special Education	4,387,409	4,659,377	4,653,088	(0.13)
Vocational Programs	4,056,481	3,850,897	3,566,676	(7.38)
Skills Center Instruction	0	0	274,159	New
ESEA Title I	1,431,418	1,590,404	923,500	(41.93)
ESEA Title II	664,972	730,226	676,103	(7.41)
Learning Assistance	723,203	794,005	937,846	18.12
Special and Pilot Programs	602,041	546,966	1,219,891	123.03
Head Start Preschool	572,813	574,030	587,790	2.40
ESEA Title III - Limited English Prof.	143,746	201,055	222,615	10.72
English Language Learners	1,610,431	1,946,819	2,101,836	7.96
Student Achievement	8,258,149	205,000	521,183	154.24
Native American Consortium	56,722	57,810	59,480	2.89
Summer School	172,796	173,690	174,808	0.64
Highly Capable	359,823	306,655	407,181	32.78
Other Grants/Donations	1,785,114	3,385,960	4,784,980	41.32
All Day Kindergarten	1,976,908	1,697,208	1,946,490	14.69
Community Services	2,085,102	1,860,813	1,705,609	(8.34)
Support Services	23,732,491	23,772,389	24,512,366	3.11
Food Services	6,447,225	6,620,500	7,207,321	8.86
Transportation	7,074,781	7,657,757	7,682,649	0.33
<b>Total Expenditures</b>	<b>\$215,247,347</b>	<b>\$216,749,286</b>	<b>\$225,882,424</b>	<b>4.21</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 2010-11 fiscal year budget reflects \$45.5 million dollars in levy funds. Property tax revenues provide approximately 20.2 percent of the total revenues available to the district for the 2010-11 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 2010 and the anticipated rates for calendar year 2011.

<b>Year</b>	<b>Maintenance and Operation</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Total</b>
2010	\$1.17	\$.47	\$1.16	\$2.80
2011	\$1.34	\$.49	\$.98	\$2.81

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 2010 totals approximately \$36.5 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 \$1,400 in property taxes in 2010 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

16250 NE 74th Street  
P.O. Box 97039  
Redmond, WA 98073  
[www.lwsd.org](http://www.lwsd.org)

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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.