

**WALLA WALLA PUBLIC SCHOOLS**

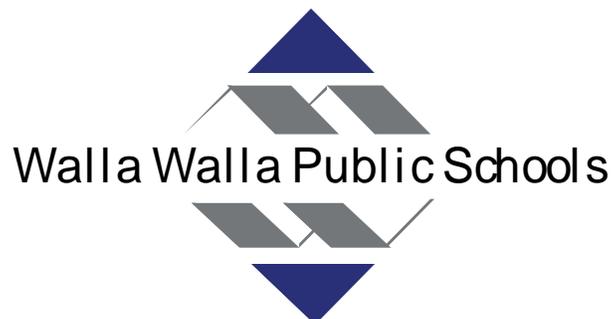
# **Citizens' Guide to the District Budget**

2014-2015

Walla Walla Public Schools

364 South Park Street • Walla Walla, WA 99362

509.527.3000 • [www.wwps.org](http://www.wwps.org)



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Libby Thompson, Director of Special Education

Mark Higgins, Communications Director

# From the Desk of the Superintendent

Walla Walla Public Schools Community Members:

The 2014-15 *Citizens' Guide to the District Budget* is financial information in a format that helps build understanding of how schools are funded and how we in Walla Walla choose to use the money we receive. We appreciate you taking the time to review the information in this guide.

In this budget cycle, the State Legislature began to respond to the Supreme Court's McCleary decision (which dealt with the Washington's constitutional obligation to fully fund schools). The State did increase some funding, but also increased requirements, such as kindergarten readiness testing (WaKIDS), changes in teacher evaluations (TPEP), and additional rules regarding how Learning Assistance Program (LAP) dollars can be used. Our staff has been logging many hours meeting the State's expectations for those new initiatives.

The Citizens' Guide to the District Budget is based on information contained in our district's F-195 budget document, a financial statement filed annually with the Office of Superintendent of Public Instruction (OSPI). We can gladly provide a copy of that form if you are interested in further detail after reviewing this summary; alternately, you can download the document at the following URL: <http://www.k12.wa.us/safs/reports.asp>

Thank you for taking the time to review this information and for your continued support of our students and schools. Should you have questions about any of the information within, please do not hesitate to call me or Ted Cohan.

Sincerely,

Dr. Bill Jordan  
Superintendent

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# Schools and Programs

## **6 Elementary schools serving students in K through Grade 5**

Berney Elementary  
Blue Ridge Elementary  
Edison Elementary  
Green Park Elementary  
Prospect Point Elementary  
Sharpstein Elementary

## **Head Start/ECEAP PreSchool**

Serving eligible students ages 3 & 4 at Blue Ridge Elementary and Green Park Elementary

## **2 Middle Schools serving students in grades 6 through 8**

Garrison Middle School  
Pioneer Middle School

## **2 High Schools serving students in grades 9 through 12**

Walla Walla High School  
Lincoln High School

## **Opportunity Program serving students in grades 9 through 12**

Opportunity Program offers a different type of instructional program to meet the needs of students who are more successful in an alternative setting.

## **Southeast Area Technical Skills Center (SEA-TECH)**

The skills center offers specialty programs for 11<sup>th</sup> and 12<sup>th</sup> grade students.

## **Alternative Education Program (AEP) and Running Start**

Alternative programs offering classes at Walla Walla Community College.

# Enrollment and Staffing

Walla Walla Public Schools serves approximately 6,000 full and part-time students with varied needs and abilities. We employ approximately 800 full and part-time staff including teachers, substitutes, support personnel and administrators (certificated and classified staff). The following section discusses the importance of enrollment in determining our budget.

## Why is student enrollment important? How is it measured?

Most of the revenue we receive from the State is determined by student enrollment. Student enrollment is measured using either Annual Average Full-Time Equivalent (AAFTE) or Headcount, as follows:

- **AAFTE** measures the average amount of time a student is enrolled during a school year, and is normally used for determining funding. To be counted as full-time, a student must be enrolled for a minimum number of minutes on each prescribed count day for school months running from September through June. Students who attend less than full-time are considered less than 1.0 FTE. For instance, a student who is enrolled full-time (every day for the entire year) is considered to be 1.0 FTE; on the other hand, a kindergarten student enrolled at a half day funded kindergarten program at Berney Elementary (half day each day for the full year) would be 0.5 FTE.
- **STUDENT HEADCOUNT** reflects the actual number of students that attend on a given day regardless of how many minutes per day they actually attend, and is normally used when considering physical capacity. Using the kindergarten example, both a full-time and a part-time kindergarten student would each receive a full headcount of 1 (one).

## Staffing

District staffing is also measured by FTE, with 1.0 FTE being the equivalent of a full-time employee. The number of days an employee works varies among positions and bargaining groups. For instance, a 1.0 FTE teacher's base contract includes 180-days a year, for 7.5 hours per day. Administrative staff works between 210 and 260 days a year (depending on position), for at least 8 hours per day.

School-based staffing levels, both certificated (instructional staff) and classified (non-certificated staff), are determined by AAFTE for each school and are distributed in consideration of the state funding formula and building specific needs.

The following table lists the average annual FTE enrollment for each grade level in the Walla Walla Public Schools, along with full-time equivalent staffing:

## Enrollment and Staffing FTE

### 3 Year History

Students	2013-14 Average	2014-15 Average	2015-16 Budgeted
*Kindergarten	378.53	377.84	375.00
Grade 1	429.95	428.87	375.00
Grade 2	426.12	411.33	425.00
Grade 3	482.73	404.60	410.00
Grade 4	437.32	468.02	408.00
Grade 5	433.46	427.35	450.00
Grade 6	455.07	412.01	428.00
Grade 7	429.03	439.03	412.00
Grade 8	424.57	417.39	443.00
Grade 9	528.11	447.50	417.00
Grade 10	533.77	517.24	450.00
Grade 11	493.55	529.62	512.00
Grade 12	536.23	538.89	540.00
Skill Center		62.40	65.00
<b>Total K-12 Students</b>	<b>5988.43</b>	<b>5882.09</b>	<b>5710.00</b>

Staff	2013-14 Actual	2014-15 Actual	2015-16 Budgeted
Certificated Employees	397.25	401.67	395.90
Classified Employees	276.74	278.37	285.19
<b>Total Staff</b>	<b>673.99</b>	<b>680.04</b>	<b>681.09</b>

\*For the 2013-14 and 2014-15 school years, Kindergarten classes at Blue Ridge, Sharpstein, Edison and Green Park Elementary qualified for full-day kindergarten funding and were able to count 1.0 FTE per student. Berney and Prospect Point Elementaries remained at .5 FTE maximum per student. In 2015-16 kindergarten students in all elementary schools are counted as 1.0 FTE.

## Enrollment Trends

The following tables show both average annual full time equivalent (AAFTE) and October head count (HC) enrollment trends.

### Student AAFTE Enrollment

School Year	Enrollment K-12
2005-2006	5718.02
2006-2007	5775.53
2007-2008	5778.16
2008-2009	5835.57
2009-2010	5900.44
2010-2011	5999.38
2011-2012	5928.58
2012-2013	5926.03
2013-2014	5988.43
2014-2015	5882.09
Projected 2015-2016	5710.00

### Student Headcount Enrollment

School Year	Headcount K-12
2005-2006	5991.89
2006-2007	6058.56
2007-2008	6003.67
2008-2009	6051.67
2009-2010	6158.78
2010-2011	6308.11
2011-2012	6210.80
2012-2013	6226.80
2013-2014	6215.90
2014-2015	6076.10

The data in the above charts is based on an October 1 “snapshot” date, as is frequently used by the state in data collection.

# The Budget

Our budget is a financial tool that guides the collection and distribution of resources in accordance with state law, OSPI regulations, the School Board's educational priorities, and District policies, as well as sound financial management principles.

Our fiscal year begins September 1<sup>st</sup> and ends August 31<sup>st</sup>. The budget process begins in late winter and culminates when the Superintendent submits a recommended budget to the School Board, usually in August. This recommendation is based on projected enrollment, projected revenues and other resources, program requirements, and any mandated changes.

The following sections discuss our funds and projected financing sources for each. The remaining sections focus on the General Fund, which represents more than 93 percent of our budget.

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## District Funds

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To better manage its resources and comply with State and Federal accounting requirements, we use five different funds or accounts, as follows:

The **GENERAL FUND** accounts for daily operations. Included in this fund are all recurring financial activities, such as teacher salaries, food services, custodial and maintenance support, and central administration costs. Revenue sources primarily include a state allocation based on student enrollment, local property taxes, state special purpose, federal special and general purpose, and local non-tax revenue. Detailed descriptions of these sources are included in the following section.

The **CAPITAL PROJECTS FUND** is used to finance and pay for capital improvements. These include land acquisition, construction of new buildings, site improvements, major building renovations, replacement of plumbing, electrical or heating systems, and the equipping of new facilities. Revenues from bonds, some levies, and sales and lease of property are retained here.

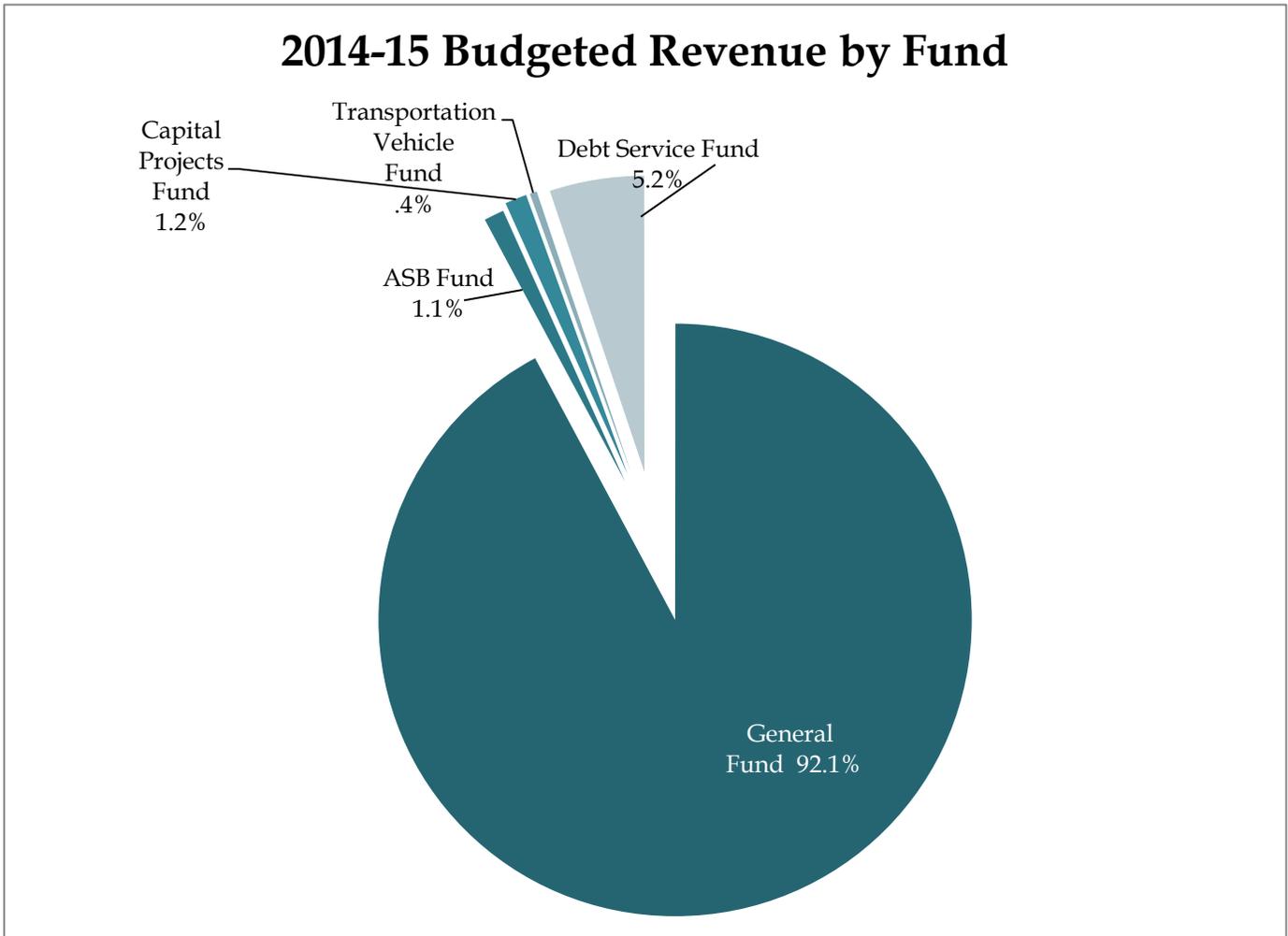
The **DEBT SERVICE FUND** accounts for the redemption of bonds and the payment of interest on bonds, which were sold to fund capital improvements. Proceeds from bond sales are credited to the Capital Projects Fund. The revenue generated in this fund comes from local property taxes.

The **ASSOCIATED STUDENT BODY (ASB) FUND** accounts for funds raised by students at each school. Each student body organization prepares and submits an annual budget for School Board approval. Revenues are derived from fundraisers and student fees.

The **TRANSPORTATION VEHICLE FUND** is used for the purchase, major repair, and rebuilding of school buses. This fund's primary source of revenue is bus depreciation payments received from the state.

### Total Financing Sources by Fund

The following chart depicts the 2014-2015 year's budgeted financing sources. A 3-year summary follows.



Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget
General Fund	\$64,180,670	\$65,327,237	\$70,288,434
ASB Fund	749,615	769,892	1,057,230
Capital Projects Fund	6,771,827	843,492	544,000
Transportation Vehicle Fund	243,234	273,506	273,421
Debt Service Fund	3,533,905	3,649,582	3,776,600
<b>TOTAL REVENUE</b>	<b>\$75,479,251</b>	<b>\$ 70,863,709</b>	<b>\$ 75,939,685</b>

## EXPLANATION OF CHANGES

In the **General Fund**, state revenue is projected to increase due to additional funds appropriated as a result of the Supreme Court's decision (McCleary). Specifically, the legislature increased funding for early grades, including kindergarten, class size reductions, and Learning Assistance Program (LAP) support for struggling readers in primary grades.

In the **Debt Service Fund**, the funds are used each year to pay down the debt from the Edison Elementary building project with the last payment scheduled for December 2018.

In the **Capital Projects Fund**, the large change from 2013-2014 to 2014-2015 was the Skill Center construction which was completed in 2013-2014.

In the **Transportation Vehicle Fund**, the district uses depreciation revenue to purchase buses to keep the fleet up to date.

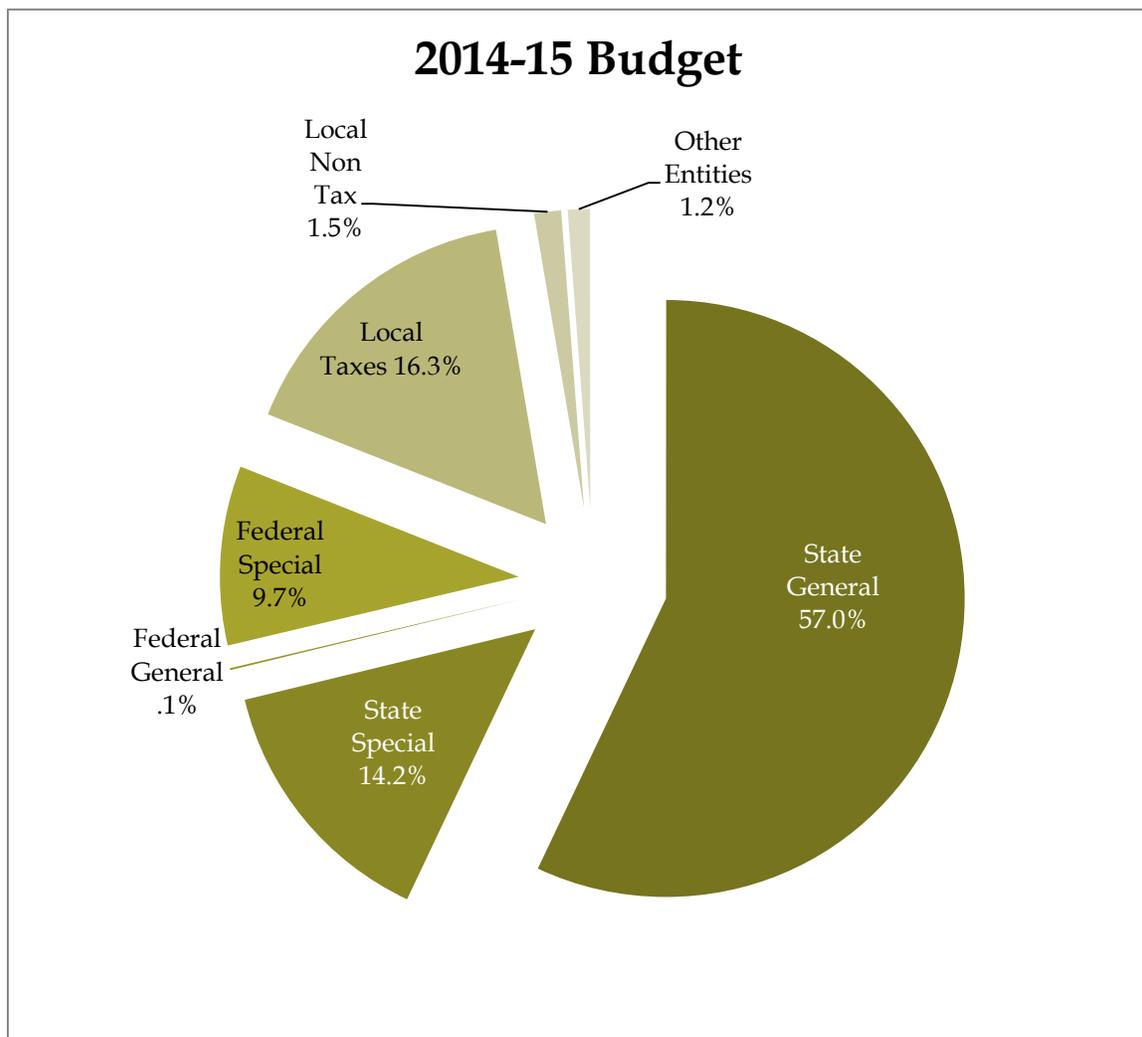
The **Associated Student Body Fund** is where student-raised funds are managed. Each year we budget the fund near its potential capacity to allow flexibility for the students. However, actual spending is typically significantly less, and is limited to their actual funds raised and available.

## General Fund Revenue

### WHERE DOES THE MONEY COME FROM?

Our largest source of revenue comes from the State's General Purpose or Apportionment allocation, which is funded primarily by the state sales tax. This is followed by State's Special Purpose funding, which is earmarked for specific programs such as Special Education, Learning Assistance Program, State Transitional Bilingual, and Student Transportation. The following chart illustrates the various General Fund revenue sources.

### 2014-2015 General Fund Revenue Sources



The following table provides a summary of the General Fund revenue sources over the past three years. Descriptions of these sources follow.

**General Fund Revenue Sources**

<b>Source</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2015-16 Budget</b>
State General	\$36,421,865	\$37,268,345	\$39,440,532
State Special	8,636,564	9,242,983	10,244,956
Federal General	64,646	66,795	65,000
Federal Special	6,930,704	6,332,153	7,848,693
Local Taxes	10,409,814	10,663,837	10,892,962
Local Non-Tax	837,619	962,456	1,306,121
Other Entities/Sources	879,459	790,667	490,170
<b>TOTAL</b>	<b>\$64,180,670</b>	<b>\$65,327,237</b>	<b>\$70,288,434</b>

**GENERAL FUND REVENUE SOURCE DESCRIPTIONS**

**2014-2015 ACTUAL**

**State General Purpose**

**\$37,268,345**

General Apportionment is allocated by the state to support basic education operations. Funding is determined by our ten month average student enrollment (see Enrollment and Staffing section.) This also includes \$1.6 million of Local Effort Assistance (LEA) funding, known as “levy equalization” that we receive because we have a voter approved levy. LEA funding supplements the levy based on a formula that compares our levy rate with the state average levy rate.

**State Special Purpose**

**\$9,242,983**

State Special Purpose allocations are for specific educational and support programs. They include funds for special education, Learning Assistance Program (LAP), student transportation operations, and transitional bilingual education programs. This funding is specific to its assigned purpose and cannot be used in other ways.

**Federal General Purpose**

**\$66,795**

Federal General Purpose allocations come from the distribution of federal forest fees. The state reduces the state payment based on money received in this category.

**Federal Special Purpose**

**\$6,332,153**

Federal Special Purpose grants provide funding for programs to support specific student populations and programs, such as special education, vocational education, Title I,

Title II, and school food service. Each federal grant comes with its own requirements and rules for its use and can only be used for the intended purpose.

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**Local Taxes** **\$10,663,837**

We receive roughly 16% of our revenue from local property taxes, which fund essential program expenditures beyond our state provided resources. Current local tax revenues are based on the Educational Programs and Operations Levy passed by voters for 2013-2016. Property tax for the levy was \$3.71 per \$1,000 of assessed valuation for 2015, and is estimated to be \$3.66 per \$1,000 of assessed valuation in 2016. The maximum amount of levy taxes that can be collected is 24 percent of the prior year's total State and Federal revenues; in 2010 the legislature raised the maximum to allow communities to supplement their local community schools by an additional 4 percent through 2017. (Our levy for 2015 is \$10,745,215, at 82% of our 28% levy authority of \$13,034,415.) Levy rates will vary from year to year due to inflationary effects and fluctuations of State and Federal revenues, as well as changes to assessed valuation of all properties in the District. See Appendix I for more information on taxes.

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**Local Non-Tax** **\$962,456**

This revenue source includes fees for goods and services, such as facility use fees, E-Rate, and school meals. It also includes donations and interest earnings.

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**Other Revenue Sources** **\$790,667**

Other sources of revenue include revenue from other districts and other local government agencies as well as revenue from surplus sales.

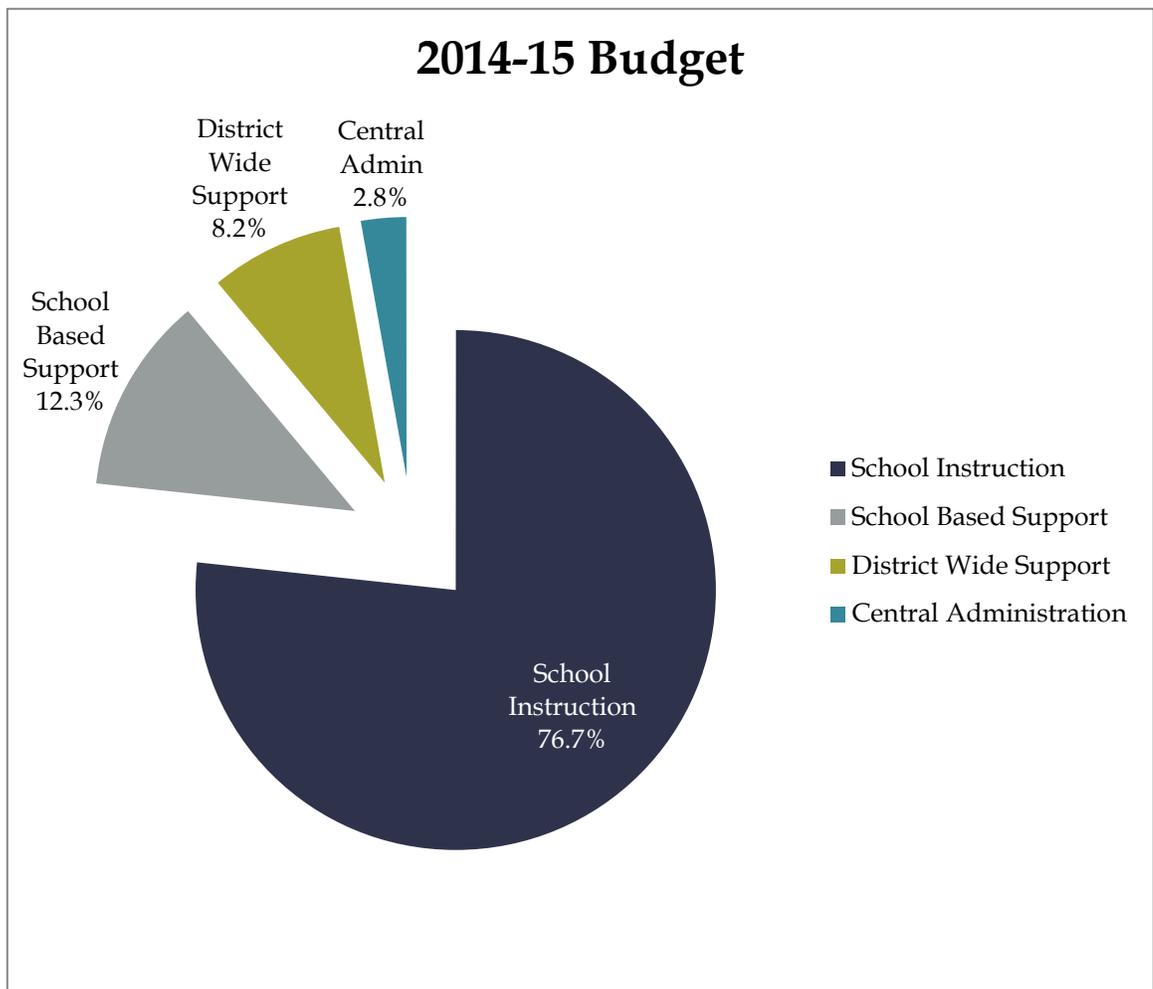
## General Fund Expenditures

### HOW ARE YOUR TAX DOLLARS SPENT?

Seventy six point seven percent of the General Fund budget will be spent directly on school instruction. This includes teaching support activities (i.e., teachers, librarians, nurses, principals, counselors, pupil management, professional development, curriculum, and extracurricular activities). School-based support such as custodial and maintenance personnel, food services, and utilities amount to 12.3% of expenses - making the total amount spent at schools 89%. District-wide support and central administration make up the remainder of the budget.

The following chart and table depict how district revenues are allocated. Descriptions of these activities follow.

## General Fund 2014-2015 Expenditures



## EXPENDITURES

We allocate resources according to four categories: School Instruction, School Based Support, District Wide Support, and Central Administration. Definitions of categories are taken from the Accounting Manual for Public School Districts in the State of Washington (Olympia: Office of Superintendent of Public Instruction, 2014-15, [http://www.k12.wa.us/safs/INS/ACC/1415/1415\\_SDAM\\_Complete.pdf](http://www.k12.wa.us/safs/INS/ACC/1415/1415_SDAM_Complete.pdf)) and include their respective OSPI defined activity codes (in parentheses).

### General Fund Expenditures, by Activity

Source	2013-14 Actual	2014-15 Actual	2015-16 Budget
School Instruction	\$49,143,491	\$49,483,594	\$54,254,178
School-Based Support	8,263,348	7,899,385	8,157,198
District-Wide Support	5,087,224	5,318,391	5,713,596
Central Administration	1,829,260	1,816,543	2,163,462
<b>TOTAL</b>	<b>\$64,323,323</b>	<b>\$64,517,913</b>	<b>\$70,288,434</b>

#### School Instruction

**\$49,483,594**

This consists of teaching as well as teaching support activities that enrich the overall quality of classroom instruction. Examples include learning resource centers; student guidance and counseling; psychological, speech, hearing and health services; and management of individual schools. New this year is Activity 33-Curriculum, previously included in activity 27-Teaching.

- **TEACHING (27)** includes classroom teachers and aides who assist students in acquiring new or improved knowledge, skills and comprehension. Supplies, materials and non-curriculum related equipment used in classroom instruction are also included.
- **LEARNING RESOURCES (22)** includes library services to ensure that a systematic organization of books and other reference materials are available for use by students and staff district-wide. This activity also provides materials specifically designed to improve learning through the use of instructional aids.
- **GUIDANCE & COUNSELING (24)** includes helping students by assessing and understanding their abilities, aptitudes, interests, and educational needs, and providing services to meet those needs.
- **PUPIL MANAGEMENT & SAFETY (25)** includes the cost of pupil security personnel.

- **HEALTH SERVICES (26)** involves the duties of school nurses, psychologists, speech/hearing therapists, and their assistants to support the health and welfare of students.
- **EXTRACURRICULAR (28)** activities include athletic coaching and transportation for activities not paid for by the Associated Student Body (ASB) fund, as well as class or student activity advising, and supervising ASB fund accounting.
- **PRINCIPAL'S OFFICE (23)** pertains to the management of individual schools. It includes administering the school's instructional programs, supervising and evaluating staff, and providing administrative support to teachers and students.
- **INSTRUCTIONAL PROFESSIONAL DEVELOPMENT (31)** includes in-service training, costs of workshops, conferences, supplies; as well as substitutes for release time, and additional contract days and/or extra pay for professional development.
- **INSTRUCTIONAL TECHNOLOGY (32)** includes computers and related classroom technology such as projectors, document cameras, and operating software; as well as staff who support instructional technology.
- **CURRICULUM (33)** includes development and implementation of curriculum. This includes all subjects and course offerings within the district, regardless of format (textbooks, digital textbooks and/or educational software). Also includes policy and procedure changes that constitute a course of study.

### **School-Based Support**

**\$7,899,385**

These activities directly benefit students and bolster the overall educational experience at schools. They include preparing and serving meals as well as ensuring the operation and maintenance of buildings and school grounds.

- **FOOD SERVICE—GROCERIES (42)** includes expenditures for all food used in connection with the regular food services program including processing, freight, delivery, and storage of food and commodities.
- **FOOD SERVICE—OPERATIONS (44)** involves preparing and serving breakfasts and lunches in connection with school activities, as well as paper products and other non-food supplies.
- **GROUNDS MAINTENANCE (62)** involves the routine care of grounds, such as raking, hoeing, watering, cutting and protecting lawns, and transplanting, trimming and caring for flower beds. It also includes repairing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, and sewers.

- **OPERATION OF BUILDINGS (63)** includes expenditures for custodians for daily building operation. This includes costs for supplies such as brooms, mops, brushes, wastebaskets, garbage cans, electric light bulbs, electric fuses, dustpans, floor wax, flags, blackboard erasers, and pencil sharpeners.
- **GENERAL MAINTENANCE (64)** covers costs for carpenters, electricians, glaziers, plumbers and painters to maintain buildings and equipment through repair and upkeep. Services include repainting, resurfacing, refinishing, replacing shingles, and repairing structures, foundations, doors, windows, and other buildings and fixtures.
- **UTILITIES (65)** includes the cost of water, electricity, natural gas, heating oil, data/voice telecommunications, sewage, and garbage and recycling.

### **District-Wide Support**

**\$5,318,391**

Rather than being located at a particular school, some types of support are centralized. These activities include pupil transportation, building security, property insurance, information systems, printing services, and warehousing distribution. District-wide support also includes the district-level supervision of instruction, food services, transportation, and maintenance activities.

- **TRANSPORTATION—OPERATIONS (52)** consists of direct operating expenditures for transporting students to/from school, and from one school to another. This includes costs for transporting pupils other than by school buses (i.e., via passenger vehicle).
- **TRANSPORTATION—VEHICLE MAINTENANCE (53)** consists of costs for maintaining school buses and other vehicles. It includes services such as mechanical repair, painting, safety inspections, cleaning, and preventive maintenance. Other expenses include rent, custodial and related services for the garage, as well as repair and maintenance of the garage buildings, grounds, and equipment.
- **TRANSPORTATION—VEHICLE INSURANCE (56)** includes expenditures for insuring school buses and providing liability protection.
- **TRANSPORTATION—TRANSFERS (59)** includes expenditures for transporting pupils on trips in connection with educational programs (for example, educational field trips and the transport of school teams to compete or perform).
- **BUILDING SECURITY (67)** includes services to protect buildings and other property from unlawful entry, vandalism and burglary.
- **PROPERTY INSURANCE (68)** consists of costs for maintaining property, employee and liability insurance, as well as fidelity bonds.

- **INFORMATION SYSTEMS (72)** involves expenditures to maintain and operate our information system and computer network. Purchase of hardware and software, providing technical support, training, systems and database development and/or maintenance, data processing, and storage of data.
- **MOTOR POOL (75)** includes operating expenditures for vehicles available to staff for district travel purposes and the mail delivery car. This code contains the acquisition cost of vehicles and for the contracted maintenance of vehicles. All gasoline, oil, parts and repair for non-pupil transportation vehicles may be charged directly to the programs using the vehicle.
- **PUBLIC ACTIVITIES (91)** includes operating expenditures related to community service programs (Equity and Access Committee, SEW Fair, etc.) that are not charged to other specific activities.
- **SUPERVISION OF INSTRUCTION, FOOD SERVICES, TRANSPORTATION & MAINTENANCE (21, 41, 51 & 61)** includes expenditures for providing district-wide leadership in developing instructional programs and curriculum, administering food services, transportation and plant activities, as well as secretarial and clerical support of these functions.

### Central Administration

**\$1,816,543**

Central Administration includes activities related to the general direction, regulation and administration of the District at large. It includes responsibilities that are carried out by the school district's board of directors, the superintendent's office, the business office, and the human resources office. Duties include personnel administration, public information, finance and accounting, research and planning, bookkeeping and statistical services, business administration, fiscal control, and purchasing.

- **BOARD OF DIRECTORS (11)** includes expenditures to support responsibilities that are not delegated but are retained and carried out by the school district's governing board. This activity also entails costs for board memberships, audits, elections and legal services.
- **SUPERINTENDENT'S OFFICE (12)** includes general administration, the superintendent's office, and community relations.
- **BUSINESS OFFICE (13)** consists of financial accounting operations, including district-wide research and planning for budgeting, accounting, bookkeeping, statistical services, business administration, fiscal control, purchasing, payroll and employee benefits administration.
- **HUMAN RESOURCES (14)** consists of personnel recruitment, compliance and placement activities, employment services, classification and compensation, human resources information systems, and labor relations.

- **PUBLIC RELATIONS (15)** consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, e-mail, internet web sites, and personal contact.

# Appendix I

## Local Taxes

There are two types of local taxes collected: Bonds and Levies. Bonds pay for major construction. Levies pay for ongoing operational costs. An easy way to remember the difference is “Bonds are for Buildings; Levies are for Learning”.

### BONDS

Bonds are similar to a “mortgage” for school construction and renovation. Money is borrowed for major construction projects and paid back over a long time period – usually 15 to 20 years. The district has the following outstanding bond:

<u>Project</u>	<u>Final Payment</u>
Edison Elementary School	December 2018

Based on the amount due in the fiscal year and on changes in assessed valuations, the rate collected each year can fluctuate. For 2014, the rate of \$1.26 per \$1,000 of assessed valuation was collected to make principal and interest payments on that debt.

### EDUCATIONAL PROGRAMS & OPERATIONS LEVY

Regardless of grade level, the Educational Programs and Operations levy impacts all schools and all students. The levy pays for programs and operating expenses not funded by the state. This includes many high school classes and electives such as advanced placement (AP) classes, band, choir and drama support, technology, textbooks and classroom materials, building maintenance such as utilities and insurance; many staff members; and all athletics and activities. Levy funds are vital to the success of all students and provide an essential revenue stream to our school district.

Levies can be run a year at a time or for as many as four years and must be renewed by voters to continue. To help alleviate election costs and to assist with a longer financial planning timeframe, Walla Walla currently has a four year levy that covers 2013, 2014, 2015, and 2016.

The levy represents approximately 20% of the district’s annual revenue.

## Appendix II

### GENERAL FUND BUDGET SUMMARY

	2013-14 Actual	2014-15 Actual	2015-16 Budgeted
<b>Beginning Fund Balance</b>	<b>\$6,932,533</b>	<b>\$6,748,700</b>	<b>\$5,850,000</b>
<b>REVENUES</b>			
Local Taxes	\$10,409,814	\$10,663,837	\$10,892,962
Local Non-Tax	837,619	962,456	1,306,121
State General Purpose	36,421,865	37,268,345	39,440,532
State Special Purpose	8,636,564	9,242,983	10,244,956
Federal General Purpose	64,646	66,795	65,000
Federal Special Purpose	6,930,704	6,332,153	7,848,693
Other Agencies/sources	879,459	790,667	490,170
<b>TOTAL</b>	<b>\$64,180,671</b>	<b>\$65,327,236</b>	<b>\$70,288,434</b>
<b>EXPENDITURES</b>			
Schools	\$49,143,490	\$49,483,594	\$54,254,185
School Based Support	8,263,348	7,899,385	8,157,192
District Wide Support	5,087,225	5,318,391	5,713,595
Central Administration	1,829,260	1,816,543	2,163,462
<b>TOTAL</b>	<b>\$64,323,323</b>	<b>\$64,517,913</b>	<b>\$70,288,434</b>
<b>TRANSFERS/ADJUSTMENTS</b>	<b>(\$41,180)</b>		<b>(\$300,000)</b>
<b>ENDING BALANCE</b>	<b>\$6,748,700</b>	<b>\$7,558,023</b>	<b>\$5,550,000</b>

# Appendix III

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## GLOSSARY OF SELECTED STATE PROGRAMS

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- **BASIC EDUCATION:** free, appropriate, kindergarten through twelfth grade public education. Basic education includes instruction in literacy, mathematics, social studies, science, music, art, health, physical education, industrial arts, and other subjects and activities deemed appropriate by each school district. Minimum standards are set by the State.
- **SPECIAL EDUCATION:** education and related services for all students who receive specially designed instruction in accordance with a properly formulated Individualized Education Program (IEP), from birth to age twenty-one. Students with disabilities are individuals who are classified as developmentally delayed, emotionally/behaviorally disabled, communication disordered, orthopedically impaired, health impaired, specific learning disabled, intellectually disabled, multiple disabled, deaf, hearing impaired, visually impaired/blind, deaf/blind, autistic, traumatic brain injured, or who by reason thereof require specially designed instruction and/or related services as determined by their IEP teams.
- **CAREER AND TECHNICAL EDUCATION:** exploratory Career and Technical Education skills programs that have been approved for funding by the Office of the Superintendent of Public Instruction, including state and local match requirements for Federal grants. Exploratory Career and Technical Education skills include, but are not limited to, family and consumer sciences education, business education, marketing education, agriculture education, and skills and technology education.
- **FOOD SERVICES:** preparing and serving meals and a la carte items to pupils under the National School Lunch Program, School Breakfast Program, and Special Milk Program. Also selling meals and a la carte items to adults.
- **PUPIL TRANSPORTATION:** transporting pupils to and from school, including between schools for educational purposes.