

DRAFT BUDGET

FISCAL YEAR

2017-18

SCHOOL DISTRICT NAME & NO. LAKE WASHINGTON NO. 414
COUNTY NAME & NO. KING NO. 17

BUDGET SUMMARY
ALL FUNDS

	GENERAL FUND 2017-18	ASSOCIATED STUDENT BODY FUND 2017-18	DEBT SERVICE FUND 2017-18	CAPITAL PROJECTS FUND 2017-18	TRANSPORTATION VEHICLE FUND 2017-18
BEGINNING FUND BALANCE					
Restricted for Carryover					
Restricted for Skill Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				13,323,423	
Restricted Proceeds		907,735	19,424,522	148,477,099	3,036,693
Unassigned to Minimum FB Policy	15,929,394				
Assigned/Unassigned Fund Balance*	32,400,000			621,199	
TOTAL BEGINNING FUND BALANCE	49,279,394	907,735	19,424,522	162,421,721	3,036,693
REVENUES	322,433,327	4,610,778	67,827,299	226,408,848	714,743
OTHER FINANCING USES-TRANSFER	9,894,009			(13,424,134)	
TOTAL RESOURCES AVAILABLE	381,606,730	5,518,513	87,251,821	375,406,435	3,751,436
EXPENDITURES	347,269,185	4,666,749	62,487,275	260,218,453	554,062
TOTAL USE OF RESOURCES	347,269,185	4,666,749	62,487,275	260,218,453	554,062
ENDING FUND BALANCE					
Restricted for Carryover					
Restricted for Skill Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				4,971,344	
Restricted Proceeds		851,764	24,764,546	110,216,638	3,197,374
Unassigned to Minimum FB Policy	16,616,367				
Assigned/Unassigned Fund Balance*	16,771,178				
TOTAL ENDING FUND BALANCE	34,337,545	851,764	24,764,546	115,187,982	3,197,374

* "Unassigned" designation is for General Fund only.

**GENERAL FUND
BUDGET SUMMARY**

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BUDGET 2016-17</u>	<u>BUDGET 2017-18</u>
BEGINNING FUND BALANCE					
Restricted for Carryover	3,254,487	3,146,361	3,039,225	0	0
Restricted for Skills Center	173,071	186,767	189,810	0	0
Nonspendable - Inventory	950,000	950,000	3,508,692	950,000	950,000
Unassigned to Minimum FB Policy	11,655,524	12,582,035	12,431,016	14,889,203	15,929,394
Unreserved/Unassigned Fund Balance	6,186,893	9,271,514	13,396,232	25,556,393	32,400,000
Total Beginning Fund Balance	\$22,219,975	\$26,136,677	\$32,564,975	\$41,395,596	\$49,279,394
REVENUES AND OTHER FINANCING SOURCES					
1000 Local Taxes	56,639,026	60,469,659	64,032,893	65,911,370	67,917,825
2000 Local Nontax	17,148,164	17,258,992	18,637,070	11,300,894	12,102,307
3000 State, General Purpose	131,310,395	139,180,971	162,358,766	181,105,965	189,064,941
4000 State, Special Purpose	29,686,960	32,836,760	36,589,353	37,672,118	37,633,911
5000 Federal, General Purpose	14,542	13,645	11,361	6,140	6,140
6000 Federal, Special Purpose	10,470,979	11,415,439	11,595,915	16,232,631	15,693,838
7000 Revenues From Other School Districts	16,889	33,327	121,587	6,533	8,340
8000 Revenues From Other Agencies & Assoc.	35,824	17,526	30,067	6,025	6,025
8200 Revenues From Private Foundations	0	21,054	8,280	0	0
9000 Other Financing Sources	6,317,918	6,677,268	7,442,130	8,806,158	9,894,009
Total Revenues & Other Financing Sources	\$251,640,697	267,924,641	\$300,827,423	\$321,047,834	\$332,327,336
Total Resources Available	\$273,860,672	294,061,318	\$333,392,398	\$362,443,430	\$381,606,730
EXPENDITURES					
01 Regular Education	148,906,947	156,925,295	175,297,961	200,261,114	219,642,511
02 Alternative Learning Experience	511,695	542,946	551,102	598,294	679,032
20 Special Education Instruction	33,171,162	35,343,436	38,563,605	38,786,861	44,192,268
30 Vocational Education	5,356,574	5,707,603	6,414,165	6,811,502	7,539,825
4X Skills Center Instruction	737,554	834,392	2,175,316	1,949,704	2,509,000
50/60 Compensatory Education	8,674,876	9,810,627	10,313,377	11,355,771	11,793,100
70 Other Instructional Programs	5,246,718	4,961,594	5,692,580	6,255,922	6,501,923
80 Community Services	1,712,577	1,872,264	2,030,767	2,114,888	2,221,977
90 Support Svcs/Nutrition Svcs/Transp.	43,405,892	45,498,187	47,202,901	50,270,976	52,189,549
Total Expenditures	\$247,723,995	\$261,496,344	\$288,241,774	\$318,405,032	\$347,269,185
ENDING FUND BALANCE					
Restricted for Carryover	3,146,361	3,039,225	2,750,305	0	0
Restricted for Skills Center	186,767	189,810	320,744	0	0
Nonspendable - Inventory	950,000	3,508,692	4,322,129	950,000	950,000
Unassigned to Minimum FB Policy	12,582,035	12,431,016	22,716,075	16,052,392	16,616,367
Unreserved/Unassigned Fund Balance	9,271,514	13,396,232	15,041,371	27,036,006	16,771,178
Total Ending Fund Balance	\$26,136,677	\$32,564,975	\$45,150,624	\$44,038,398	\$34,337,545

**GENERAL FUND
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18
<u>LOCAL TAXES</u>				
1100	Local Property Tax	64,032,711	65,911,117	67,917,594
1500	Timber Excise Tax	182	253	231
Total Local Taxes		\$64,032,893	\$65,911,370	\$67,917,825
<u>LOCAL NONTAX</u>				
2100	Tuitions and Fees	6,326,137	1,500,323	1,492,489
2173	Summer School	119,385	181,717	184,247
2188	Day Care	1,251,544	1,118,999	1,225,281
2200	Sale of Goods, Supplies and Services	1,470,545	800,000	800,000
2289	Other Community Services	475,129	506,000	506,000
2298	Nutrition Services	5,318,531	5,377,000	6,095,553
2300	Investment Earnings	398,924	200,000	200,000
2500	Gifts and Donations	1,996,133	529,500	511,382
2600	Fines and Damages	119,933	50,000	50,000
2700	Rentals and Leases	691,506	667,355	667,355
2900	Local Nontax Unassigned	374,405	270,000	270,000
2901	E-Rate	94,898	100,000	100,000
Total Local Nontax		\$18,637,070	\$11,300,894	\$12,102,307
<u>STATE, GENERAL PURPOSE</u>				
3100	Apportionment	158,083,758	176,537,199	184,739,463
3121	Special Education General Apportionment	4,275,008	4,568,766	4,325,478
Total State, General Purpose		\$162,358,766	\$181,105,965	\$189,064,941
<u>STATE, SPECIAL PURPOSE</u>				
4121	Special Education	19,516,281	20,217,235	19,812,635
4122	Special Education Infants & Toddlers	1,681,343	1,759,841	1,846,190
4155	Learning Assistance	1,608,007	1,635,457	1,635,164
4158	Special and Pilot Programs	1,553,720	1,470,597	1,432,461
4165	Transitional Bilingual	2,837,082	3,171,662	3,387,404
4174	Highly Capable	257,368	281,692	291,584
4198	School Nutrition Services	32,714	35,423	33,451
4199	Transportation Operations	9,087,743	9,087,711	9,182,522
4388	Day Care	15,095	12,500	12,500
Total State, Special Purpose		\$36,589,353	\$37,672,118	\$37,633,911

**GENERAL FUND
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18
<u>FEDERAL, GENERAL PURPOSE</u>				
5500	Federal Forests	11,361	6,140	6,140
Total Federal, General Purpose		\$11,361	\$6,140	\$6,140
<u>FEDERAL, SPECIAL PURPOSE</u>				
6100	Special Purpose Unassigned	0	5,000,000	5,000,000
6124	Special Education Supplemental	6,026,627	5,482,595	5,482,595
6138	Secondary Vocational Education	97,774	97,774	92,273
6146	Skill Center	26,613	26,613	38,356
6151	ESEA Title I	1,533,892	1,657,319	1,185,758
6152	ESEA Title II	478,916	478,916	420,382
6164	ESEA Title III Limited English Proficiency	312,716	300,319	368,995
6198	School Nutrition Services	1,828,007	1,989,000	1,856,574
6261	Head Start	612,769	602,385	651,000
6268	Native American Education	56,406	57,710	57,905
6321	Special Education Medicaid Reimbursement	82,612	30,000	30,000
6998	USDA Commodities	539,583	510,000	510,000
Total Federal, Special Purpose		\$11,595,915	\$16,232,631	\$15,693,838
<u>REVENUES FROM OTHER SCHOOL DISTRICTS</u>				
7100	Program Participation	6,251	6,533	8,340
7145	WANIC Skill Center	115,336	0	0
Total Revenues From Other School Districts		\$121,587	\$6,533	\$8,340
<u>REVENUES FROM OTHER AGENCIES & ASSOC.</u>				
8100	Agencies and Associations Grants	30,067	6,025	6,025
Total Revenues From Other Agencies & Assoc.		\$30,067	\$6,025	\$6,025
<u>REVENUES FROM PRIVATE FOUNDATIONS</u>				
8200	Private Foundations	8,280	0	0
Total Revenues From Private Foundations		\$8,280	\$0	\$0
<u>OTHER FINANCING SOURCES</u>				
9300	Sale of Equipment	11,677	0	0
9900	Transfers	7,430,454	8,806,158	9,894,009
Total Other Financing Sources		\$7,442,130	\$8,806,158	\$9,894,009
TOTAL REVENUES & OTHER FINANCING SOURCES		\$300,827,423	\$321,047,834	\$332,327,336

**GENERAL FUND
PROGRAM EXPENDITURES**

Program Number and Description	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	% Increase* (Decrease)
<u>REGULAR EDUCATION</u>				
0104 Elementary Planning Time	884,347	970,400	970,400	0.00
0105 Sick Leave and Other Subs	3,219,471	3,554,216	4,266,216	20.03
0110 Building Budgets	5,462,053	5,344,330	5,516,818	3.23
0112 Intervention	3,417,904	3,677,275	4,326,597	17.66
0113 Teacher Retention Stipend	4,055,593	6,150,036	5,326,061	(13.40)
0114 Professional Fund	3,926,820	4,115,242	4,423,480	7.49
0115 Better Schools	1,259,740	1,318,535	1,392,291	5.59
0116 Elementary Education	64,846,137	77,776,866	85,946,017	10.50
0117 Middle School Education	28,697,193	31,377,941	35,091,642	11.84
0118 Senior High Education	35,614,062	39,343,399	42,796,056	8.78
0120 Health Services	3,000,906	2,538,225	2,942,300	15.92
0122 Advanced Academic Programs	2,494,300	2,773,957	2,948,815	6.30
0127 Student & Professional Learning Services	6,310,162	7,277,180	7,486,802	2.88
0129 Student & School Learning Services	2,780,180	2,923,371	3,134,496	7.22
0174 Highly Capable Regular Education	1,898,637	2,313,983	3,180,511	37.45
0175 Technology Training & Applications	7,430,454	8,806,158	9,894,009	12.35
01 Total Regular Education	\$175,297,961	\$200,261,114	\$219,642,511	9.68
<u>ALTERNATIVE LEARNING EXPERIENCE</u>				
0262 Emerson K-12	\$551,102	\$598,294	\$679,032	13.49
<u>SPECIAL EDUCATION INSTRUCTION</u>				
2101 Special Education	27,024,103	27,703,001	32,599,589	17.68
2104 Home Hospital	15,236	7,940	7,940	0.00
2105 Special Ed Extended School Year	339,619	106,380	106,380	0.00
2108 Special Education Preschool	3,808,375	3,878,004	4,266,797	10.03
2200 Special Education Infants & Toddlers	1,497,108	1,749,459	1,845,296	5.48
2400 IDEA Federal Special Education	4,278,640	4,507,507	4,531,250	0.53
2435 IDEA 619 Preschool	84,229	84,570	85,016	0.53
2440 Special Education - Safety Net	1,516,295	750,000	750,000	0.00
20 Total Special Education Instruction	\$38,563,605	\$38,786,861	\$44,192,268	13.94
<u>VOCATIONAL SECONDARY INSTRUCTION</u>				
3151 CTE Counseling & Undistributed	1,154,288	1,314,716	1,384,331	5.30
3161 Business and Office	764,096	824,034	910,160	10.45
3162 Marketing	216,730	244,196	283,204	15.97
3164 Trades and Industry	1,251,080	1,331,054	1,452,250	9.11
3165 Family & Consumer Science	1,185,212	1,172,613	1,336,637	13.99
3167 Technology Ed	612,307	603,294	678,110	12.40
3460 Middle School CTE	1,135,874	1,226,724	1,405,128	14.54
38XX Federal Vocational Secondary Grants	94,578	94,871	90,005	(5.13)
30 Total Voc Secondary Instruction	\$6,414,165	\$6,811,502	\$7,539,825	10.69

**GENERAL FUND
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	% Increase* (Decrease)
<u>SKILL CENTER INSTRUCTION</u>					
4500	Skill Center - WANIC	2,149,573	1,923,881	2,471,587	28.47
4600	Skill Center - Perkins	25,743	25,823	37,413	44.88
40	Total Skill Center Instruction	\$2,175,316	\$1,949,704	\$2,509,000	28.69
<u>COMPENSATORY EDUCATION</u>					
5100	ESEA Title I	1,480,453	1,608,111	1,165,436	(27.53)
5200	ESEA Title II	463,258	464,695	410,050	(11.76)
5545	Learning Assistance	1,630,703	1,572,087	1,594,970	1.46
5830	National Board Certification	1,352,113	1,325,153	1,290,755	(2.60)
5860	Internship Grant	21,580	17,120	17,120	0.00
5874	TPEP Teacher Training Grant	124,053	119,929	116,436	(2.91)
587X	State Competitive Grants	14,855	0	0	0.00
6100	Head Start Preschool	612,769	602,385	651,000	8.07
6400	ESEA Title III Limited English Proficiency	306,584	294,430	361,760	22.87
6500	English Language Learners	3,869,039	4,761,926	5,575,547	17.09
6825	Native American Consort	68,955	70,212	73,865	5.20
6910	Preschool	369,016	519,723	536,161	3.16
50-60	Total Compensatory Education	\$10,313,377	\$11,355,771	\$11,793,100	3.85
<u>OTHER INSTRUCTIONAL PROGRAMS</u>					
7300	Summer School	174,410	181,717	184,247	1.39
7443	Highly Capable	681,377	976,680	1,220,269	24.94
7900	Unanticipated Grants/Donations	1,917,510	5,000,000	5,000,000	0.00
7901	All Day Kindergarten	2,813,026	0	0	Eliminated
7945	Student CPR Grant	4,729	6,025	6,025	0.00
7962	LWSF New Teacher Support Prog Grant	18,000	0	0	0.00
7998	LINKS	83,528	91,500	91,382	(0.13)
70	Total Other Instruction Programs	\$5,692,580	\$6,255,922	\$6,501,923	3.93
<u>COMMUNITY SERVICES</u>					
8840	Extended Day Program	1,053,761	1,098,999	1,205,281	9.67
8901	Misc Community Services	207,913	260,000	260,000	0.00
8905	Stadiums/Performing Arts Centers	611,517	570,889	571,696	0.14
8906	ASB Reimbursable	130,887	175,000	175,000	0.00
8908	LWEA Reimbursable	26,689	10,000	10,000	0.00
80	Total Community Services	\$2,030,767	\$2,114,888	\$2,221,977	5.06

**GENERAL FUND
PROGRAM EXPENDITURES**

Program Number and Description	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	% Increase* (Decrease)
<u>GENERAL SUPPORTIVE SERVICES</u>				
9711 Board of Directors	785,356	733,626	1,083,567	47.70
9712 Superintendent's Office	404,228	417,139	418,050	0.22
9713 Business Services	2,233,019	2,489,924	2,501,087	0.45
9714 Communications	925,777	1,088,646	1,098,784	0.93
9716 Human Resources	1,392,857	1,669,320	1,682,036	0.76
9717 Employee Relations	149,939	168,409	168,577	0.10
9750 Utilities	5,329,393	6,209,700	6,209,700	0.00
9760 Support Services	16,094,422	16,556,442	16,976,181	2.54
9772 Technology Operations	3,241,658	3,181,115	3,649,193	14.71
9773 Print Center	(32,908)	58,816	60,632	3.09
97 Total District Wide Support Services	\$30,523,739	\$32,573,137	\$33,847,807	3.91
<u>NUTRITION SERVICES</u>				
9800 Nutrition Services	\$7,774,093	\$7,911,423	\$8,495,578	7.38
<u>TRANSPORTATION</u>				
9900 Transportation	\$8,905,069	\$9,786,416	\$9,846,164	0.61
TOTAL EXPENDITURES	\$288,241,774	\$318,405,032	\$347,269,185	9.07

GENERAL FUND**PROGRAM EXPENDITURES****Variance Explanation for Programs with changes over/under 10%**

Program Number and Description	Explanation
0105 Sick Leave and Other Subs	Increase based on projected expenditures
0112 Intervention	Increase based on strategic resource allocation
0113 Teacher Retention Stipend	Decrease due to reallocation of program expenses
0116 Elementary Education	Increase based on program enrollment and strategic resource allocation
0117 Middle School Education	Increase based on program enrollment and strategic resource allocation
0120 Health Services	Increase based on strategic resource allocation
0174 Highly Capable Regular Education	Increase based on program enrollment
0175 Technology Training & Applications	Increase due to reallocation of program expenses
2101 Special Education	Increase based on strategic resource allocation
2108 Special Education Preschool	Increase based on strategic resource allocation
31XX State CTE	Increase in program enrollment
3460 Middle School CTE	Increase in program enrollment
4500 Skill Center - WANIC	Increase in program enrollment
4600 Skill Center - Perkins	Increase in federal grant revenue
5100 ESEA Title I	Decrease in federal grant revenue
5200 ESEA Title II	Decrease in federal grant revenue
6400 ESEA Title III Limited English Proficiency	Increase in federal grant revenue
6500 English Language Learners	Increase in program enrollment
7443 Highly Capable	Increase based on program enrollment and strategic resource allocation
9711 Board of Directors	Increase due to alternate year board and levy election expenses
9772 Technology	Increase due to reallocation of program expenses

**GENERAL FUND
PROGRAM EXPENDITURES AND IDENTIFIABLE REVENUES**

The following three pages are included in order to show which revenues are directly allocated to programs in the general fund.

Program Number and Description	BUDGET 2017-18	Revenue Identifiable To Program
<u>REGULAR EDUCATION</u>		
0104	Elementary Planning Time	970,400
0105	Sick Leave and Other Subs	4,266,216
0110	Building Budgets	5,516,818
0112	Intervention	4,326,597
0113	Teacher Workload/Retention Stipends	5,326,061
0114	Professional Fund	4,423,480
0115	Better Schools	1,392,291
0116	Elementary Education	85,946,017
0117	Middle School Education	35,091,642
0118	Senior High Education	42,796,056
0120	Health Services	2,942,300
0122	Advanced Academic Programs	2,948,815
0127	Student & Professional Learning	7,486,802
0129	Student & School Learning	3,134,496
0174	Highly Capable Regular Education	3,180,511
0175	Technology Training & Applications	9,894,009
0262	Emerson K-12	679,032
OX	Total Regular Education	\$220,321,543
		\$164,071,318
<u>SPECIAL EDUCATION INSTRUCTION</u>		
2101	Special Education	32,599,589
2104	Home Hospital	7,940
2105	Special Ed Extended School Year	106,380
2108	Special Education Preschool	4,266,797
2200	Special Ed Infants & Toddlers	1,845,296
2400	IDEA Federal Special Education	4,531,250
2435	IDEA 619 Preschool	85,016
2440	Safety Net	750,000
20	Total Special Education Instruction	\$44,192,268
		\$31,380,569
<u>VOCATIONAL SECONDARY INSTRUCTION</u>		
3151	CTE Counseling & Undistributed	1,384,331
3161	Business and Office	910,160
3162	Marketing	283,204
3164	Trades and Industry	1,452,250
3165	Family & Consumer Science	1,336,637
3167	Technology Ed	678,110
3460	Middle School CTE	1,405,128
38XX	Federal Vocational Secondary	90,005
30	Total Voc Secondary Instruction	\$7,539,825
		\$7,539,825

Program Number and Description		BUDGET 2017-18	Revenue Identifiable To Program
<u>SKILL CENTER INSTRUCTION</u>			
4500	Skill Center - WANIC	2,471,587	2,471,587
4600	Skill Center - Perkins	37,413	37,413
40	Total Skill Center	\$2,509,000	\$2,509,000
<u>COMPENSATORY EDUCATION</u>			
5100	ESEA Title I	1,165,436	1,165,436
5200	ESEA Title II	410,050	410,050
5545	Learning Assistance	1,594,970	1,594,970
5830	National Board Certification	1,290,755	1,290,755
5860	Internship Grant	17,120	17,120
5874	TPEP Teacher Training Grant	116,436	116,436
6100	Head Start Preschool	651,000	651,000
6400	Title III Limited English Proficiency	361,760	361,760
6500	English Language Learners	5,575,547	3,387,404
6825	Native American Consort	73,865	66,245
6910	Preschool	536,161	132,000
50-60	Total Compensatory Education	\$11,793,100	\$9,193,176
<u>OTHER INSTRUCTIONAL PROGRAMS</u>			
7300	Summer School	184,247	184,247
7443	Highly Capable	1,220,269	291,584
7900	Unanticipated Grants/Donations	5,000,000	5,000,000
7945	Student CPR Grant	6,025	6,025
7998	LINKS	91,382	91,382
70	Total Other Instruction Programs	\$6,501,923	\$5,573,238
<u>COMMUNITY SERVICES</u>			
8840	Extended Day Program	1,205,281	1,225,281
8901	Misc Community Services	260,000	260,000
8905	Stadiums/Performing Arts Centers	571,696	268,055
8906	ASB Reimbursable	175,000	175,000
8908	LWEA Reimbursable	10,000	10,000
80	Total Community Services	\$2,221,977	\$1,938,336
<u>GENERAL SUPPORTIVE SERVICES</u>			
9711	Board of Directors	1,083,567	
9712	Superintendent's Office	418,050	
9713	Business Services	2,501,087	
9714	Communications	1,098,784	
9716	Human Resources	1,682,036	
9717	Employee Relations	168,577	
9750	Utilities	6,209,700	
9760	Support Services	16,961,250	
9772	Technology Operations	3,649,193	
9773	Print Center	75,563	
97	Total District Wide Support Services	\$33,847,807	\$23,993,309

Program Number and Description	BUDGET 2017-18	Revenue Identifiable To Program
<u>NUTRITION SERVICES</u>		
9800 Nutrition Services	\$8,495,578	\$8,495,578
<u>TRANSPORTATION</u>		
9900 Transportation	\$9,846,164	\$9,274,022
TOTAL PROGRAMS EXPENDITURES AND REVENUES	\$347,269,185	\$263,968,371
REVENUES UNDISTRIBUTED TO PROGRAMS		\$68,358,965
TOTAL REVENUES		\$332,327,336

**ASSOCIATED STUDENT BODY PROGRAM FUND
BUDGET SUMMARY**

	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
BEGINNING FUND BALANCE					
Restricted for Fund Purposes	1,005,777	1,012,430	1,126,934	915,127	907,735
TOTAL BEGINNING FUND BALANCE	\$1,005,777	\$1,012,430	\$1,126,934	\$915,127	\$907,735
REVENUES					
1000 General Student Body	1,876,321	1,783,612	1,906,660	2,549,209	2,415,760
2000 Athletics	326,573	284,758	340,040	549,000	536,950
3000 Classes	129,102	131,022	143,726	194,350	221,925
4000 Clubs	721,807	620,591	686,420	1,562,824	1,290,193
6000 Private Moneys	49,791	49,755	38,357	137,550	145,950
TOTAL REVENUES	\$3,103,594	\$2,869,738	\$3,115,203	\$4,992,933	\$4,610,778
TOTAL RESOURCES AVAILABLE	\$4,109,371	\$3,882,168	\$4,242,137	\$5,908,060	\$5,518,513
EXPENDITURES					
1000 General Student Body	1,316,031	1,230,821	1,300,732	1,864,414	1,783,645
2000 Athletics	773,549	717,998	861,496	1,152,335	1,178,586
3000 Classes	160,519	118,648	158,278	197,747	222,462
4000 Clubs	798,151	638,340	729,647	1,617,287	1,336,106
6000 Private Moneys	48,691	49,427	39,785	135,525	145,950
TOTAL EXPENDITURES	\$3,096,941	\$2,755,234	\$3,089,938	\$4,967,308	\$4,666,749
ENDING FUND BALANCE					
Restricted for Fund Purposes	\$1,012,430	\$1,126,934	\$1,152,199	\$940,752	\$851,764
TOTAL ENDING FUND BALANCE	\$1,012,430	\$1,126,934	\$1,152,199	\$940,752	\$851,764

**ASSOCIATED STUDENT BODY PROGRAM FUND
2017-18 BUDGET
ELEMENTARY SCHOOLS**

Schools	Beginning Fund Balances 9/1/2017	Revenues	Expenditures	Ending Fund Balance 8/31/2018
Louisa May Alcott	11,000	25,600	24,500	12,100
Audubon	13,000	41,400	42,800	11,600
Alexander Graham Bell	7,000	2,550	8,500	1,050
Elizabeth Blackwell	2,996	29,500	28,400	4,096
Rachel Carson	10,000	44,050	42,500	11,550
Emily Dickinson	10,000	47,900	47,700	10,200
Albert Einstein	0	1,500	1,000	500
Benjamin Franklin	2,000	37,475	37,825	1,650
Robert Frost	2,000	12,750	14,000	750
Juanita	4,500	11,050	13,000	2,550
Helen Keller	6,400	19,100	19,500	6,000
Peter Kirk	6,800	27,050	32,000	1,850
Lakeview	20,100	17,200	28,250	9,050
Horace Mann	9,000	38,150	35,500	11,650
Christa McAuliffe	12,000	24,620	24,500	12,120
Margaret Mead	16,370	3,150	12,000	7,520
John Muir	1,500	33,700	33,500	1,700
Rosa Parks	1,500	4,550	4,000	2,050
Redmond	17,500	6,380	7,200	16,680
Norman Rockwell	20,000	42,600	43,800	18,800
Rose Hill	1,250	22,550	22,500	1,300
Benjamin Rush	500	27,550	27,500	550
Carl Sandburg	4,000	560	4,000	560
Samantha Smith	1,200	1,750	2,450	500
Henry David Thoreau	9,700	30,200	30,000	9,900
Mark Twain	6,000	3,800	8,700	1,100
Laura Ingalls Wilder	3,000	21,815	22,000	2,815
TOTAL ELEMENTARY SCHOOLS	\$199,316	\$578,500	\$617,625	\$160,191

**ASSOCIATED STUDENT BODY PROGRAM FUND
2017-18 BUDGET
MIDDLE SCHOOLS**

Schools	Beginning Fund Balances 9/1/2017	Revenues	Expenditures	Ending Fund Balances 8/31/2018
Evergreen	29,988	221,350	235,890	15,448
Finn Hill	58,758	121,455	122,501	57,712
Inglewood	66,700	148,990	164,690	51,000
Kamiakin	39,956	113,900	128,800	25,056
Kirkland	93,651	64,080	79,850	77,881
Redmond	4,675	124,500	123,000	6,175
Renaissance	1,015	4,865	3,600	2,280
Rose Hill	68,430	162,500	153,864	77,066
TOTAL MIDDLE SCHOOLS	\$363,173	\$961,640	\$1,012,195	\$312,618

MIDDLE SCHOOL ACTIVITIES

Activities	Beginning Fund Balances	Revenues	Transfers	Expenditures	Ending Fund Balances
1000 General Student Body	318,940	706,420	(355,180)	400,435	269,745
2000 Athletics	20,652	3,200	333,902	341,336	16,418
3000 Classes	3,264	47,500	(4,000)	43,664	3,100
4000 Clubs	20,317	171,520	25,278	193,760	23,355
6000 Private Moneys	0	33,000	0	33,000	0
TOTAL MIDDLE SCHOOLS	\$363,173	\$961,640	\$0	\$1,012,195	\$312,618

**ASSOCIATED STUDENT BODY PROGRAM FUND
2017-18 BUDGET
SENIOR HIGH SCHOOLS**

Schools	Beginning Fund Balances 9/1/2017	Revenues	Expenditures	Ending Fund Balances 8/31/2018
Eastlake	44,516	789,762	796,025	38,253
Emerson	5,964	7,640	8,770	4,834
Emerson K-12	750	5,875	5,300	1,325
International Community	71,099	209,740	200,780	80,059
Juanita	44,586	552,050	503,150	93,486
Lake Washington	59,196	906,775	885,875	80,096
Redmond	87,915	406,546	459,429	35,032
Tesla STEM	31,220	192,250	177,600	45,870
TOTAL SENIOR HIGH SCHOOLS	\$345,246	\$3,070,638	\$3,036,929	\$378,955

SENIOR HIGH ACTIVITIES

Activities	Beginning Fund Balances	Revenues	Transfers	Expenditures	Ending Fund Balances
1000 General Student Body	162,656	1,168,040	(374,375)	802,785	153,536
2000 Athletics	6,000	533,750	316,750	837,250	19,250
3000 Classes	49,559	174,425	23,150	178,798	68,336
4000 Clubs	127,031	1,118,673	34,475	1,142,346	137,833
6000 Private Moneys	0	75,750	0	75,750	0
TOTAL SENIOR HIGH SCHOOLS	\$345,246	\$3,070,638	\$0	\$3,036,929	\$378,955

**ASSOCIATED STUDENT BODY PROGRAM FUND
ACTIVITY SUMMARY**

<u>1000 GENERAL</u>	<u>2000 ATHLETICS</u>	<u>3000 CLASSES (cont.)</u>	<u>4000 CLUBS (cont.)</u>	<u>4000 CLUBS (cont.)</u>
Assemblies	Athletic Awards	Class of 2023	D.E.C.A. 1	Film Club
Awards	Athletic Reserve	Class of 2024	D.E.C.A. 2	Photography Club
Annuals	Athletic Dues		D.E.C.A. 3	Literary Magazine/Eng Writing
ASB Activities	Gate Receipts	<u>4000 CLUBS</u>	D.E.C.A. 4	Loyalty
ASB Cards	Baseball	Academic Games	The Water Society	Math
ASB Operations	Basketball-Boys	Art	Environ./Earthcore	Multi-Cultural
ASB Reserve	Basketball-Girls	Auto Shop	Chemistry	French Club
Copy Machine	Basketball-7th	Amnesty International	Biology	Orchestra
Area III Deca	Badminton	A.S.S.I.S.T./S.U.D.D.S.	Foreign Language	Mustang Service
Book Fairs	Girls Badminton	Animal Care Network	American Sign Language	Music-Choral
ASB Shirt Sales	Contingencies	Star Wars Club	F.B.L.A.	Music-Instrument
Newspaper	Cross Country	Camelot Club	FCCLA	Passages/Writing Club
Classic Reading Program	Athletic Equipments	Toat/Table Tennis	Foreign Exchange	German Club
Contingencies	Equip. Repair	Knowledge Bowl	National Jr. Forensic	German
Fall Concessions	Field Prep	Science Olympiad	Poetry Club	Music Reserve
Conference/Dues	Football	Digital Animation	Games Club/Bananagram Club	Odyssey of the Mind
Participation Fee	Gymnastics-Boys	Cake for a Cause	Gamma Club	Quill & Scroll
Intramural	Gymnastics-Girls	Black Student U	Girls Club	N.A.L.
Donations	Golf	Animal Club	Gay-Straight Alliance (GSA)	Natural Helpers
Dances	Golf-Girls	Frisbee Club	Talent Show Club	Prevention Action Care Team
Drama	Intramural	KIVA(support people in poverty)	Ethics Bowl Club	Pep Club
Equipment (Misc.)	Lime	Mythology	Science Club	Robotics
Equip. Repair	Locks	Dr. Who (movie or film)	Rotary Club	Roo Crew
Field Trips	Medical Supplies	BETA Club	Hope Club	Random Act of Kindness
Fund Raising	Officials	Pink Ribbon Club	National Eng Honor Society	Reading Club
Winter Concessions	Games Ticket Takers	Anime Club	Honor Society	School Improve.
Homecoming	Games Score/Table Help	Culinary Club	Horticulture/Garden Club	Invisible Children's Club
Replace ID Card	Games Supervision	Sewing Club	History	Think Tank
Intramural	Football	Bike Shop	Interact Club	South Asian Cultural Club
Invest. Earnings	Softball-Boys	Ultimate Club	Rubik's Cube Club	STANG Club
Leadership	Softball-Girls Fast Pitch	Builder's Club	Ignite Club	S.M.A.S.H.
LWHS Invitational	Softball-Girls Slow Pitch	Bowling	Aviators Club	SPAM
Outdoor Education	Soccer-Boys	Car Club	I.Y.T.O.	Special Olympic
Pen & Pencil Sales	Soccer-Girls	Cereal Eating Society	International	Ticket Squad
Popcorn Sales	Swimming-Boys	Sparrow Club	Journalism	Spanish
Parking Fund	Swimming-Girls	H.O.S.A.	Japanese Club	Spanish Honor
Public Info.	Tennis-Boys	Fashion	Jr. Statesmen	Science National
Programs	Tennis-Girls	Dungeons & Dragons Club	Japanese Honor Society	HS Against Cancer
Project "Pride"	Track-Boys	Contingency	ACLU - Civil Liberties	TV/Radio Production
Pepperoni Sales	Track-Girls	Cheerleaders	Key Club	Teenage Republicans
Recycling	Towels	Chess	LOBI(a sustainable community)	Young Democrats
School Improvement	Tournament Exp.	Cricket Club	Share Interest form Friends	Thespians
Student activities	Uniforms	Computer/Technology/TSA	Fashion Club	V.I.C.A.
Student Council	Volleyball	Computer Programming Club	Asian Student Association	WA Teen Inst./TAD
Supplies	Volleyball-7th	Current Events	Latino student Union	Wall Climber Club
Special Events	Wrestling	Kabaddi	Lacrosse Club	World Harmony Org (WHO)
Special Trips	Athletic Buses	Chinese	Movement Club	Yell Staff
Student Store	Athletic Sweat Shirts	Video Production	Unicef	Physics
Vending Machines	Athletics	Astronomy Club	Finance Club	
WIAA - State Tourn.		Dance	Liberals	<u>6000 PRIVATE MONIES</u>
Kingco - District Tourn.	<u>3000 CLASSES</u>	Hip Hop Dance	Spice Club	Foreign Exchange
Activity Buses	Class of 2018	School Dance Club	Yoga Club	
Miscellaneous	Class of 2019	Drill Team	Mystery Club	
	Class of 2020	Debate	International Relations Club	
	Class of 2021	Drama	Ski Club	
	Class of 2022		Model U.N./International Relation	

DEBT SERVICE FUND
BUDGET SUMMARY

	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
BEGINNING FUND BALANCE					
Restricted for Debt Service	12,771,299	12,429,960	12,612,943	14,809,572	19,424,522
TOTAL BEGINNING FUND BALANCE	\$12,771,299	\$12,429,960	\$12,612,943	\$14,809,572	\$19,424,522
REVENUES					
1000 Local Taxes	37,472,471	37,694,206	38,010,890	44,794,064	62,050,913
2000 Local Non-Tax	75,182	84,532	110,025	93,724	199,477
5000 Federal, General Purpose	2,043,283	2,035,804	2,046,784	2,046,784	2,046,784
9000 Other Financing Sources	7,054,325	186,918,215	67,715,870	7,059,850	3,530,125
TOTAL REVENUES	\$46,645,261	\$226,732,757	\$107,883,569	\$53,994,422	\$67,827,299
TOTAL RESOURCES AVAILABLE	\$59,416,560	\$239,162,716	\$120,496,512	\$68,803,994	\$87,251,821
EXPENDITURES					
1 Matured Bond Expenditure	24,610,000	56,475,000	28,235,000	30,100,000	32,770,000
2 Interest on Bonds	22,372,488	21,680,149	18,555,742	23,715,967	29,617,275
4 Bond Transfer Fees	4,112	2,059	4,347	100,000	100,000
6 Underwriter's Fees	0	806,500	239,534	0	0
TOTAL EXPENDITURES	\$46,986,600	\$78,963,708	\$47,034,623	\$53,915,967	\$62,487,275
OTHER FINANCING USES	\$0	\$147,586,065	\$58,765,643	\$0	\$0
TOTAL USE OF RESOURCES	\$46,986,600	\$226,549,773	\$105,800,266	\$53,915,967	\$62,487,275
ENDING FUND BALANCE					
Restricted for Debt Service	\$12,429,960	\$12,612,943	\$14,696,246	\$14,888,027	\$24,764,546
TOTAL ENDING FUND BALANCE	\$12,429,960	\$12,612,943	\$14,696,246	\$14,888,027	\$24,764,546

**DEBT SERVICE FUND
REVENUES**

		<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
LOCAL TAXES (1000)				
1100	Local Property Taxes (See Exhibit I)	38,010,858	44,794,024	62,050,882
1500	Timber Excise Tax	32	40	31
1000	TOTAL LOCAL TAXES	\$38,010,890	\$44,794,064	\$62,050,913
LOCAL NONTAX REVENUES (2000)				
2300	Investment Earnings	110,026	93,724	199,477
2000	TOTAL LOCAL NONTAX	\$110,026	\$93,724	\$199,477
FEDERAL, GENERAL PURPOSE (5000)				
5600	Qualified Bond Interest Credit	2,046,784	2,046,784	2,046,784
5000	TOTAL FEDERAL, GENERAL PURPOSE	\$2,046,784	\$2,046,784	\$2,046,784
OTHER FINANCING SOURCES (9000)				
9600	Sale of Refunding Bonds	60,656,395	0	0
9900	Transfers	7,059,475	7,059,850	3,530,125
9000	TOTAL OTHER FINANCING SOURCES	\$67,715,870	\$7,059,850	\$3,530,125
TOTAL REVENUES		\$107,883,570	\$53,994,422	\$67,827,299

EXHIBIT I

DEBT SERVICE FUND REVENUES CALCULATION OF 2017-18 LEVY COLLECTIONS

Revenue Account 1100 Local Taxes

Fall 2017 Collection:				
	\$50,500,000	x	46.77%	(2017 Levy x Fall Collection %)
				\$23,618,839
Spring 2018 Collection:				
	\$72,200,000	x	53.23%	(2018 Levy x Spring Collection %)
				\$38,432,043
TOTAL 2017-18 Levy Collections				\$62,050,882

EXHIBIT II

<u>Issue Date</u>	<u>Original Issue Amount</u>	<u>Bonds Outstanding</u>	<u>Interest Outstanding</u>	<u>Total Outstanding Sept. 1, 2017</u>
11/07/07	80,000,000	7,600,000	190,000	7,790,000
11/18/08	80,000,000	12,600,000	812,500	13,412,500
11/03/09	40,000,000	31,445,000	10,190,878	41,635,878
09/17/10	120,000,000	120,000,000	67,892,925	187,892,925
07/11/12	23,025,000	6,875,000	448,825	7,323,825
06/17/15 **	162,800,000	140,365,000	28,617,500	168,982,500
08/23/16 *	195,020,000	194,525,000	76,617,025	271,142,025
Total Voted Bonds	700,845,000	513,410,000	184,769,653	698,179,653
07/11/12 Estimated	31,195,000	3,455,000	75,125	3,530,125
Total Nonvoted Bonds	31,195,000	3,455,000	75,125	3,530,125
Total All Bonds	732,040,000	516,865,000	184,844,778	701,709,778

** Refunding issue partially replaces March 30, 2004 issue for \$70,100,000, September 2, 2004 issue for \$34,655,000 September 6, 2006 issue for \$97,115,000 and November 7, 2007 issue for \$80,000,000

* This includes a refunding issue partially replacing November 18, 2008 issue for \$80,000,000 and a new bond issue of \$145,355,000

CAPITAL PROJECTS FUND
BUDGET SUMMARY

	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
BEGINNING FUND BALANCE					
Restricted from Bond Proceeds	37,858,611	20,826,440	0	160,651,399	117,776,129
Committed from Levy Proceeds	(11,578,859)	(2,134,905)	5,666,925	9,166,145	13,323,423
Restricted from State Proceeds	20,138,178	32,206,801	27,817,931	22,900,430	21,980,563
Restricted from Impact Fee Proceeds	1,744,037	3,267,629	3,119,411	4,926,082	8,720,407
Restricted from Mitigation Fee Proceeds	82,668	2,104	0	0	0
Non-spendable Fund Balance	0	0	81,064	0	0
Assigned to Fund Purposes	1,053,822	1,785,038	1,892,108	2,279,533	621,199
TOTAL BEGINNING FUND BALANCE	\$49,298,457	\$55,953,107	\$38,577,439	\$199,923,589	\$162,421,721
REVENUES					
1000 Local Taxes	33,597,465	38,473,964	42,230,696	42,666,150	37,364,078
2000 Local Non-Tax	3,144,806	4,685,257	6,160,934	6,968,306	4,044,770
4000 State, Special Purpose	13,591,461	0	0	0	
9000 Other Financing Sources	11,000	1,082	165,697,472	0	185,000,000
TOTAL REVENUES	\$50,344,732	\$43,160,303	\$214,089,102	\$49,634,456	\$226,408,848
OTHER FINANCING USES - TRANSFERS OUT	(\$13,364,976)	(\$13,731,122)	(\$14,489,929)	(\$15,866,008)	(\$13,424,134)
TOTAL RESOURCES AVAILABLE	\$86,278,213	\$85,382,288	\$238,176,612	\$233,692,037	\$375,406,435
EXPENDITURES					
1 Sites	2,757,476	17,923,986	3,757,233	17,101,885	25,939,828
2 Buildings	21,322,194	18,273,163	20,106,427	59,147,404	219,683,174
3 Equipment	5,916,652	9,270,424	12,333,704	16,808,613	11,145,451
4 Energy	284,076	1,310,437	1,134,454	1,300,000	3,450,000
6 Bond Issuance	0	26,837	921,205	0	0
9 Debt	44,708	0	0	0	0
TOTAL EXPENDITURES	\$30,325,106	\$46,804,847	\$38,253,023	\$94,357,902	\$260,218,453
ENDING FUND BALANCE					
Restricted from Bond Proceeds	20,826,440	0	160,651,399	104,935,560	99,216,638
Committed from Levy Proceeds	(2,134,905)	5,666,925	9,166,146	9,930,344	4,971,344
Restricted from State Proceeds	32,206,801	27,817,931	22,900,430	12,008,268	11,000,000
Restricted from Impact Fee Proceeds	3,267,629	3,119,411	4,926,082	10,145,153	0
Restricted from Mitigation Fee Proceeds	2,104	0	0	0	0
Non-spendable Fund Balance	0	81,064	534,603	0	0
Assigned to Fund Purposes	1,785,038	1,892,108	1,744,931	2,314,810	0
TOTAL ENDING FUND BALANCE	\$55,953,107	\$38,577,441	\$199,923,589	\$139,334,135	\$115,187,982

**CAPITAL PROJECTS FUND
REVENUES**

	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
LOCAL TAXES (1000)			
1100 Local Property Taxes (See Exhibit I)	42,230,661	42,666,116	37,364,064
1300 Sale of Tax Title Property	0	0	0
1400 In-Lieu of Taxes	0	0	0
1500 Timber Excise Tax	35	34	14
1000 TOTAL LOCAL TAXES	\$42,230,696	\$42,666,150	\$37,364,078
LOCAL NON-TAX (2000)			
2300 Investment Earnings	535,197	1,368,306	1,544,770
2500 Gifts/Donations	16,301	0	0
2900 Mitigation/Impact Fees	5,609,436	5,600,000	2,500,000
2000 TOTAL LOCAL NON-TAX REVENUES	\$6,160,935	\$6,968,306	\$4,044,770
STATE, SPECIAL PURPOSE (4000)			
4100 State Energy Grants	0	0	0
4130 State Funding Assistance	0	0	0
4300 Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	\$0	\$0	\$0
OTHER FINANCING SOURCES (9000)			
9100 Sale of Bonds	165,689,486	0	165,000,000
9200 Sale of Real Property	0	0	20,000,000
9300 Sale of Equipment	0	0	0
9400 Comp. Loss of Capital Assets	7,986	0	0
9000 TOTAL OTHER FINANCING SOURCES	\$165,697,472	\$0	\$185,000,000
TOTAL REVENUES	\$214,089,102	\$49,634,456	\$226,408,848
OTHER FINANCING USES - TRANSFERS OUT			
536 Other Financing Uses - Transfers Out	(15,112,355)	(15,866,008)	(13,424,134)
536 TOTAL OTHER FINANCING USES	(\$15,112,355)	(\$15,112,355)	(\$13,424,134)

**CAPITAL PROJECTS FUND
EXPENDITURES**

Total Estimated Cost of Project	Estimated Prior Expenditures 08/31/17	Project Number	Project Description	Budget 2017-18	Remaining Future Balance
OPERATIONS (See Exhibit II)					
2,489,935	0	9838-0000		2,489,935	0
\$2,489,935	\$0		TOTAL OPERATIONS	\$2,489,935	\$0
2016 BOND PROJECTS					
145,477,000	8,638,025	83XX-1160	Juanita High School	28,128,281	108,710,694
77,592,000	8,836,946	72XX-1160	Redmond Ridge Middle School	40,333,715	28,421,339
44,987,000	1,046,252	09XX-1160	Kirk Elementary	14,539,906	29,400,842
44,987,000	1,127,961	58XX-1160	Mead Elementary	16,583,693	27,275,346
43,257,000	7,274,118	31XX-1160	Redmond Ridge East Elementary	35,982,882	0
43,257,000	15,012,570	28XX-1160	North Redmond Elementary	28,244,430	0
7,837,000	231,814	95XX-1160	Old Redmond Schoolhouse Remodel	1,481,144	6,124,042
1,664,000	1,255,632	45XX-1160	Explorer Elementary	408,368	0
19,942,000	500,000	XXX-1160	Contingency / Other Capital Projects	19,442,000	0
\$429,000,000	\$43,923,318		TOTAL 2016 BOND PROJECTS	\$185,144,419	\$199,932,263
TECHNOLOGY					
14,773,949	9,408,703	0000-2014	Technology - Infrastructure & Support	4,922,164	293,082
31,583,591	23,842,240	0000-2014	Technology - Equipment	7,741,351	0
6,616,213	1,211,416	0000-2014	Technology - Instructional Software & Support	1,044,383	162,139
11,583,787	3,788,710	0000-2014	Technology - Business & Technology Systems	1,726,201	285,789
21,042,460	0	0000-2014	Technology - Training & Professional Development	0	0
(31,173,822)	0	0000-2014	Transfer to GF for Training/Software	0	0
\$54,426,178	\$38,251,069		TOTAL TECHNOLOGY	\$15,434,099	\$741,010
SITE & BUILDING IMPROVEMENTS					
21,200,000	5,978,519	0000-2014	Building Systems & Improvements	11,599,000	3,622,481
6,300,000	895,136	0000-2014	Code, Compliance, Health & Safety	321,473	5,083,391
9,300,000	2,270,467	0000-2014	School & Program Improvements	3,210,100	3,819,433
4,800,000	360,782	0000-2014	Site Improvements, Athletics & Playfield Upgrades	1,886,500	2,552,718
\$41,600,000	\$9,504,904		TOTAL SITE & BUILDING	\$17,017,073	\$15,078,023
RESERVE FOR FUTURE PROJECTS					
55,383,142	1,103,600	0000-0000	Reserve for Future Projects	40,132,927	14,146,615
\$55,383,142	\$1,103,600		TOTAL RESERVE	\$40,132,927	\$14,146,615
\$582,899,255	\$92,782,891		GRAND TOTAL	\$260,218,453	\$229,897,911

EXHIBIT I

**CAPITAL PROJECT FUND REVENUES
CALCULATION OF 2017-18 LEVY COLLECTIONS**

Revenue Account 1100 Local Taxes

Fall 2017 Collection:				
\$42,900,000 x	46.77%	(2017 Levy x Fall Collection %)		\$20,064,321
Spring 2018 Collection:				
* \$32,500,000 x	53.23%	(2018 Levy x Spring Collection %)		\$17,299,743
TOTAL 2017-18 Levy Collections				\$37,364,064

EXHIBIT II

FTE STAFFING COUNTS:	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18
Certificated Employees	0.700	0.700	0.700
Classified Employees	21.448	19.748	20.755
Total FTE Staff	22.148	20.448	21.455

**TRANSPORTATION VEHICLE FUND
BUDGET SUMMARY**

	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
BEGINNING FUND BALANCE	\$2,221,140	\$2,998,872	\$2,465,203	\$2,721,961	\$3,036,693
REVENUES					
1100 Local Property Taxes	0	0	0	0	0
1500 Timber Excise Tax	0	0	0	0	0
2300 Investment Earnings	12,774	17,988	19,365	13,289	22,909
2800 Insurance Recoveries	0	0	0	0	0
4499 Transportation Reimbursement-Depreciation	764,958	760,094	851,158	844,126	691,834
9300 Sale of Equipment	0	0	37,400	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0	0
TOTAL REVENUES	\$777,732	\$778,082	\$907,923	\$857,415	\$714,743
TOTAL RESOURCES AVAILABLE	\$2,998,872	\$3,776,954	\$3,373,125	\$3,579,376	\$3,751,436
EXPENDITURES					
33 Transportation Equipment Purchase	0	1,311,751	609,136	1,112,960	554,062
TOTAL EXPENDITURES	\$0	\$1,311,751	\$609,136	\$1,112,960	\$554,062
ENDING FUND BALANCE					
Restricted for Fund Purposes	\$2,998,872	\$2,465,203	\$2,763,989	\$2,466,416	\$3,197,374
TOTAL ENDING FUND BALANCE	\$2,998,872	\$2,465,203	\$2,763,989	\$2,466,416	\$3,197,374