

RATIFICATION OF THE 2014-15 BUDGET
PUBLIC HEARING
RESOLUTION NO. 2194

September 8, 2014

SITUATION

The 2014-15 budget had its first reading at the June 23 school board meeting. The district posted information on its website regarding the budget, the public hearing, and the budget adoption process. Three local newspapers, Kirkland Reporter, Redmond Reporter, and Sammamish Review, published articles discussing the August 4 board meeting on the district budget and the public hearing. On August 4, the Board of Directors held a public hearing and adopted Resolution No. 2192 which adopted the 2014-15 budget.

After the August 4 board meeting, it came to the district's attention that due to a clerical oversight, a formal notice of the public hearing had not been published as required by state law.

The district has published a notice for a second hearing on September 8. The board will give the public the same opportunity to comment on the budget as was available on August 4.

Resolution No. 2194 has been prepared to ratify the adoption of the 2014-2015 budget.

RECOMMENDATION

The Board of Directors holds a public hearing and adopts Resolution No. 2194 ratifying the adoption of the 2014-15 Budget.

RATIFICATION OF THE 2014-15 BUDGET

RESOLUTION NO. 2194

WHEREAS, a public hearing was held on August 4, 2014, relating to the budget of Lake Washington School District No. 414, King County, Washington for the 2014-2015 fiscal year; and

WHEREAS, at the meeting held on August 4, 2014, the Board of Directors adopted Resolution 2192, which adopted the Budget of Revenues and Expenditures for the 2014-2015 budget including appropriations for each fund; determined the amount of the year 2015 excess tax levies for the General Fund, the Capital Projects Fund, and the Debt Service Fund; and approved for the year 2015 excess tax levies for the General Fund, the Capital Projects Fund, and the Debt Service Fund; and

WHEREAS, on September 8, 2014, the Board of Directors held a duly noticed public hearing, as required by the law of the state of Washington to adopt the budget for Lake Washington School District No. 414, King County, Washington for the 2014-2015 fiscal year; and

WHEREAS, the Board of Directors has heard the testimony of all who appeared for or against any part of the budget.

NOW, THEREFORE, BE IT RESOLVED that Resolution No. 2192 is hereby ratified, approved, and confirmed.

APPROVED by the Board of Directors of Lake Washington School District No. 414 in a regular meeting held on the 8th day of September 2014.

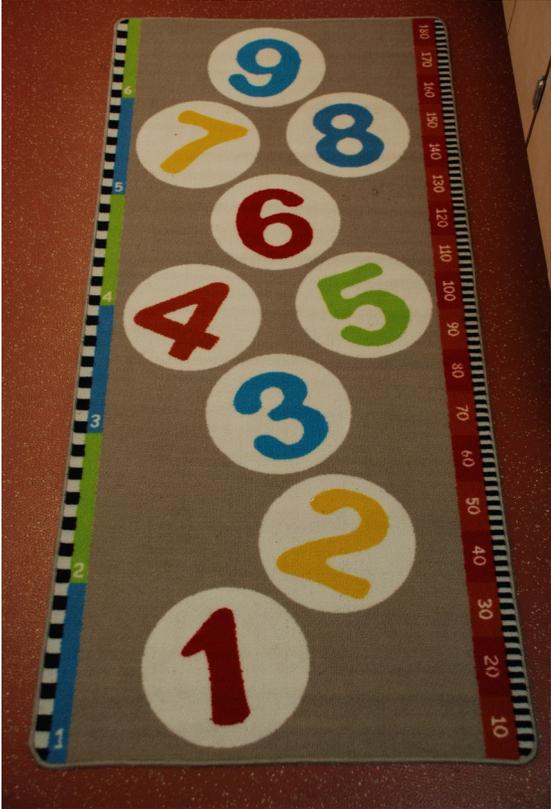
BOARD OF DIRECTORS
LAKE WASHINGTON SCHOOL DISTRICT NO. 414

Attest:

Secretary, Board of Directors



Lake Washington School District 2014-15 Budget



Annual Budget Contributing Staff:

Barbara Posthumus, Director of Business Services

Lynne Pyke, Budget Manager

Kathryn Reith, Director of Communications

Chelsea Lee, Graphic Artist



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Introductory Section

Executive Summary

Financial Summary

Informational Summary



Executive Summary

Organizational Summary

Lake Washington School District is a high-performing public school district serving students in preschool through grade 12. The district encompasses a 76-square mile area in the suburban east side of the Seattle metropolitan area. Lake Washington serves the cities of Kirkland, Redmond, part of Sammamish and unincorporated areas of King County. Lake Washington School District strives to make each of its more than 26,000 students future ready: prepared for college, prepared for the global workplace and prepared for personal success.

Lake Washington School District has five goals:

1. Ensure academic success for every student
2. Provide safe and innovative learning environments
3. Recruit, hire and retain highly effective personnel
4. Use resources effectively & be fiscally responsible
5. Engage our communities.

Goals two through five work in support of the first goal, which is most critical to reaching our mission.

The district's strategic plan drives the district's work and focuses efforts toward accomplishing the mission and these goals. That plan further develops the strategic work planned to help achieve each goal and objective as well as indicators of success.

This year, district processes were adjusted to ensure that the budget prioritization closely aligns with the strategic planning process and district goals. These efforts were designed to link the strategic work with resource needs (time, people, and money), creating an appropriate alignment of resources to accomplish this strategic work.

The district surveyed staff members and parents concerning specific strategic programs, which also elicited feedback about budget priorities. Budget addition requests required information on the purpose of the addition, connection to student success and alignment with district mission, vision and strategic goals. Requesters also had to provide the impact if the request is not approved and other alternatives considered, including existing resources or other funding sources.

This information was provided to the district's Strategic Advisory Leadership Team (SALT), a representative group led by the superintendent, which carefully reviewed all requests as well as the feedback provided in surveys. The Board of Directors also held work sessions on budget, providing additional input and direction. SALT developed budget recommendations for the superintendent using all of the feedback from staff, parents and school board.

This process focused on additions to the budget, rather than cuts, for the first time in many years. Over the past two years, the state legislature has begun to take steps to fully fund Basic Education as a result of the McCleary state Supreme Court decision, which ruled that the state was not meeting its obligation to fully fund K-12 public education as required by the state constitution. As a result, the district prioritized new resources in support of the district's strategic plan and goals.

The district expects an increase in revenues from \$256 million in 2013-14 to \$274 million in 2014-15, an increase of over \$18 million. Some of those additional funds are the result of increased enrollment and result in increased expenditures for staffing and other costs of serving those additional students. Some of these additional revenues were for categorical programs, which restrict the use of funds to identified purposes. Overall, the district was able to invest an additional \$9 million in strategic areas.



Executive Summary

Items prioritized for addition to the budget primarily supported work toward three of the district's goals. Goal One, ensure academic success for every student, specifically received additional funding to reach the objective to develop specific strategies and programs to ensure high quality learning for all students. Among the items funded were an expansion of the highly capable program to kindergarten and grade 1; expanding opportunities for students to take additional classes in high schools; four additional high school counselors to help students meet the future state graduation requirements; an expansion of the special education learning center program; and funding to support increasing alternatives to out of school suspension for students.

Significant funding was also directed toward the goal of providing safe and innovative learning environments. The objective here is to provide well-maintained, safe and modernized schools. In this case, additional staffing will be provided, including nurses, custodians and grounds staff. These staff members play a critical role in helping ensure our students are safe and healthy, our buildings are clean and sites are maintained.

A third area of focus is on the objective to provide quality training and professional learning systems, which leads to the goal to recruit, hire and retain highly effective personnel. The district's professional development program was heavily affected by past budget cuts, impacting the district's ability to train and coach teachers. Effective teachers must be life-long learners who continue to work to improve their practice. The 2014-15 budget adds the following positions to help teachers focus on those efforts: four grades K-5 literacy coaches; ten grades K-12 professional learning coaches; two professional learning specialists.

The superintendent made the budget recommendations to the board for adoption. She led the budget development process, along with SALT and members of the superintendent's cabinet. Members of that group were:

- Dr. Traci Pierce, Superintendent
- Janene Fogard, Deputy Superintendent of Operations
- Heather Sinclair, Associate Superintendent of Student and School Support Services
- Matt Manobianco, Associate Superintendent of Student and Professional Learning Services
- Kathryn Reith, Director of Communications

This budget is adopted by the district's Board of Directors. Members of the board are:

- Jackie Pendergrass, President, first elected 1995
- Nancy Bernard, first elected 1997
- Siri Bliesner, first elected 2011
- Christopher Carlson, first elected 2007
- Mark Stuart, first elected 2013



Financial Summary

The budget is developed using the guidelines of the Washington State Office of Superintendent of Public Instruction. It is organized into a series of accounts called funds.

General state revenues in the General Fund are expected to continue increasing each year until 2017-18 when the State Legislature is required by law to fully fund basic education. The Legislature made a down payment on that goal for 2013-14, by increasing revenue by 8%. Increases of 6-8% are expected in the next biennium with a final push of a 12.3% increase for 2017-18.

Budget Summary – All Funds					
	GENERAL FUND	ASSOCIATED STUDENT BODY FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
	2014-15	2014-15	2014-15	2014-15	2014-15
BEGINNING FUND BALANCE					
Restricted for Carryover					
Restricted for Skills Center	57,000				
Nonspendable - Inventory	950,000				
Committed to Minimum FB Policy	12,463,246				
Committed from Levy Proceeds				(5,917,777)	
Restricted Proceeds		801,521	12,207,233	49,313,249	2,997,202
Assigned/Unassigned Fund Balance*	9,145,950			1,855,080	
TOTAL BEGINNING FUND BALANCE	22,616,196	801,521	12,207,233	45,250,552	2,997,202
REVENUES	265,733,800	5,039,882	39,661,343	41,529,574	759,885
OTHER FINANCING USES-TRANSFER	7,912,820		7,058,125	(14,970,945)	
TOTAL RESOURCES AVAILABLE	296,262,816	5,841,403	58,926,701	71,809,181	3,757,087
EXPENDITURES	272,157,535	5,073,344	50,790,400	48,353,344	1,808,109
TOTAL USE OF RESOURCES	272,157,535	5,073,344	50,790,400	48,353,344	1,808,109
ENDING FUND BALANCE					
Restricted for Carryover					
Restricted for Skills Center	57,000				
Nonspendable - Inventory	950,000				
Committed to Minimum Fund Bal Policy	13,682,331				
Committed from Levy Proceeds				(2,668,401)	
Restricted Proceeds		768,059	8,136,301	24,151,253	1,948,978
Assigned/Unassigned Fund Balance*	9,415,950			1,972,985	
TOTAL ENDING FUND BALANCE	24,105,281	768,059	8,136,301	23,455,837	1,948,978

* "Unassigned" designation is for General Fund only.



Financial Summary

Budget Summary – General Fund				
		ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
BEGINNING FUND BALANCE				
	Restricted for Carryover	3,409,622	610,575	0
	Restricted for Skills Center	0	102,000	57,000
	Nonspendable - Inventory	950,000	950,000	950,000
	Committed to Minimum Fund Balance Policy	11,207,458	11,505,210	12,463,246
	<u>Unreserved/Unassigned Fund Balance</u>	<u>7,104,007</u>	<u>6,248,317</u>	<u>9,145,950</u>
Total Beginning Fund Balance		\$22,671,087	\$19,416,102	\$22,616,196
REVENUES AND OTHER FINANCING SOURCES				
1000	Local Taxes	53,855,055	57,767,877	60,232,424
2000	Local Nontax	17,353,493	14,698,991	14,519,950
3000	State, General Purpose	119,762,174	133,159,440	143,070,555
4000	State, Special Purpose	25,280,344	28,930,989	32,865,396
5000	Federal, General Purpose	14,565	15,000	15,000
6000	Federal, Special Purpose	10,977,349	14,558,963	14,987,514
7000	Revenues From Other School Districts	34,851	36,286	16,936
8000	Revenues From Other Agencies & Assoc.	263,783	6,025	6,025
8200	Revenues From Private Foundations	180,000	20,000	20,000
9000	Other Financing Sources	5,388,865	7,109,091	7,912,820
Total Revenues & Other Financing Sources		\$233,110,479	\$256,302,662	\$273,646,620
Total Resources Available		\$255,781,566	\$275,718,764	\$296,262,816
EXPENDITURES				
01	Regular Education	141,838,766	158,490,305	165,692,710
02	Alternative Learning Experience	610,934	662,401	633,142
20	Special Education Instruction	30,379,333	31,289,102	33,462,927
30	Vocational Education	4,505,819	5,349,765	5,371,855
4X	Skills Center Instruction	707,901	560,165	675,918
50/60	Compensatory Education	8,058,464	8,610,774	9,573,671
70	Other Instructional Programs	4,816,651	7,902,934	8,185,805
80	Community Services	1,831,879	1,952,953	1,881,506
90	Support Services/Nutrition Serv./Transp.	40,811,844	43,912,339	46,680,001
Total Expenditures		\$233,561,591	\$258,730,738	\$272,157,535
ENDING FUND BALANCE				
	Restricted for Carryover	3,254,487	290,250	0
	Restricted for Skills Center	173,071	102,000	57,000
	Nonspendable - Inventory	950,000	950,000	950,000
	Committed to Minimum Fund Balance Policy	11,655,524	12,815,133	13,682,331
	<u>Unreserved/Unassigned Fund Balance</u>	<u>6,186,893</u>	<u>2,830,643</u>	<u>9,415,950</u>
Total Ending Fund Balance		\$22,219,975	\$16,988,026	\$24,105,281



Informational Summary

Personnel Trends

As student enrollment increases, additional certificated employees are needed to teach those students. About 51 certificated employees were added between 2012-13 and 2013-14.

Classified employees are needed to support those additional students and additional staff, whether it is custodians, nurses, or payroll specialists. There were about 10 additional classified staff in 2013-14 compared to the previous year. As part of the legislature's efforts to fully fund education, it established a new funding allocation method based on a prototypical school format. The legislature has begun to fund but has yet to fully fund that model.

Student Enrollment Trends

The Seattle Times recently reported that King County had the second fastest rate of growth among the 25 most populous U.S. counties between 2012 and 2013. Between October 2012 and October 2013, student enrollment in Lake Washington School District (LWSD) grew from 25,408 to 26,220. That's an increase of 812 students in just one year!

LWSD had the highest number of added students and the fastest growth rate of King County districts for the two years from October 2011 to October 2013. This trend actually began in 2008. After several years of flat and even declining enrollment, LWSD started that year with 23,769 students. Since then, enrollment has grown by at least a few hundred students every year.

Looking ahead, though, we know this growth will continue for the foreseeable future. There are more students in elementary grades than in the grades closer to graduation. Not too long ago, about 1,800 students would enter Kindergarten each year. Now we typically welcome about 2,200 little ones. As the older, smaller district-wide classes graduate and younger, larger groups move up through the system, we will continue to see overall enrollment growth throughout our school district.



Organizational Section

Lake Washington School District Profile

Administrative Directory

Board of Directors and Superintendent

Organizational Chart

Mission, Vision, Guiding Principles

Strategic Goals and Objectives

Budget Policies

Fund Types

Revenue Sources

Expenditures

Map

List of Schools



LWSD Profile & Administrative Directory

Lake Washington School District Profile

Lake Washington School District (LWSD) is a high-performing public school district, located between Lake Washington and the Cascade Mountains, to the east of Seattle. Covering 76 square miles, LWSD is the public school district for the cities of Kirkland and Redmond, as well as about half of Sammamish. On the north end of the district, some Bothell and Woodinville residents also attend our schools.

LWSD is committed to providing its 26,000 students with a relevant education that prepares them for future success. The district has 51 schools: 31 elementary schools (grades K-5), 13 middle schools (grades 6-8) and nine high schools (grades 9-12), including 12 choice schools and one choice program (Cambridge Program at Juanita High School). The district also offers preschool programs in seven elementary schools.

Directory of Officials

School Board	First Elected	Term Expires
Jackie Pendergrass <i>President, District One</i>	1995	Nov. 2015
Nancy Bernard <i>Vice President, District Three</i>	1997	Nov. 2017
Siri Bliesner <i>Director, District Five</i>	2011	Nov. 2015
Chris Carlson <i>Director, District Two</i>	2007	Nov. 2015
Mark Stuart <i>Director, District Four</i>	2013	Nov. 2017

Administrative Staff

- Dr. Traci Pierce, Superintendent
- Janene Fogard, Deputy Superintendent
- Jon Holmen, Associate Superintendent
- Matt Manobianco, Associate Superintendent
- Matt Gillingham, Director of Student Services
- Stephen Bryant, Director of Professional Learning
- Dan Phelan, Director of Accelerated Programs and CTE
- Kelly Pease, Director of Intervention Programs
- Linda Stevens, Director of Assessment and Reporting
- Mike VanOrden, Director of Curriculum
- Dr. Matthew Livingston, Director of School Support – Eastlake Learning Community (L.C.)
- Dale Cote, Director of School Support – Juanita L.C.
- David Larson, Director of School Support – Lake Washington L.C.
- Sue Anne Sullivan, Director of School Support – Redmond L.C.
- Kathryn Reith, Director of Communications
- Paul Vine, Director of Special Education
- Wynn Spaulding, Associate Director of Special Education – Juanita L.C.
- Lisa Deen, Associate Director of Special Education – Redmond L.C.
- Rick Burden, Associate Director of Special Education – Lake Washington L.C.
- Stacey McCrath, Associate Director of Special Education – Eastlake L.C.
- Barbara Posthumus, Director of Business Services
- Pat Fowler-Fung, Director of Human Resources
- David Jacobson, Associate Director of Human Resources
- Robin Davis, Associate Director of Human Resources
- Forrest Miller, Director of Support Services
- Brian Buck, Associate Director of Support Services
- Sally Askman, Director of Technology



Administrative Directory

Elementary School Principals	
Principal Name	School Name
Jon Hedin	Alcott
Kimo Spray	Audubon
Heidi Paul	Bell
Jim Eaton	Blackwell
Mary Cronin	Carson
Gregory Moncada	Community
Karen Barker	Dickinson/Explorer
Karen Belshaw	Einstein
Kim Bilanko	Franklin
Toby Brenner	Frost
Dana Stairs	Juanita
Sandra Dennehy	Keller
Monica Garcia	Kirk
Rebekah Westra	Lakeview
Megan Spaulding	Mann
Brady Howden	McAuliffe
Sandy Klein	Mead
Jeff DeGallier	Muir
Jennifer Jarta	Redmond
Kirsten McArdle	Rockwell
Tina Livingston	Rosa Parks
Jennifer Hodges	Rose Hill
Lucy Davies	Rush
Heather Frazier	Sandburg/Discovery
Jamie Warner	Smith
Mindy Mallon	Thoreau
Craig Mott	Twain
Steve Roetcisoender	Wilder

Middle School Principals	
Principal Name	School Name
Victor Scarpelli	Environmental & Adventure School
Robert Johnson	Evergreen
Victor Scarpelli	Finn Hill
Tim Patterson	Inglewood
Gregory Moncada	International Community School
Joe Joss	Kamiakin
Deborah McCarson	Kirkland
Nell Ballard-Jones	Northstar
Kelly Clapp	Redmond
Erin Bowser	Rose Hill
Erin Bowser	Stella Schola
Chris Bede	Renaissance
High School Principals	
Principal Name	School Name
Nell Ballard-Jones	Emerson
Chris Bede	Eastlake
Gary Moed	Futures
Gregory Moncada	International Community School
Gary Moed	Juanita
Christina Thomas	Lake Washington
Jane Todd	Redmond
Cindy Duenas	Tesla STEM
Other Programs	
Principal Name	School Name
Nell Ballard-Jones	Emerson K-12
Richard Haines	Transition Academy



Board of Directors & Superintendent

Board of Directors



Jackie Pendergrass, *President, District One - First Elected in 1995*

Jackie Pendergrass has served as Legislative Chair and as Board President in the past and is currently serving as President. For over 30 years, she has been an advocate for children and children's issues both locally and statewide. During this time, she has been involved with a variety of child-focused organizations.



Nancy Bernard, *Vice President, District Three - First Elected in 1997*

Nancy Bernard has served as Board Vice President, Legislative Representative, and President of the Board. She served four years on the Washington State School Directors' Association Legislative Committee. Nancy is a public health advisor with the Washington State Department of Health and manages the indoor air quality and school environmental health and safety program.



Siri Bliesner, *Director, District Five - First Elected in 2011*

Siri Bliesner works in public health. She graduated from Stanford with a degree in human biology. Siri received a Masters in public health from the University of Washington. She speaks Spanish and currently works for Hopelink as the outcome and evaluation coordinator.



Chris Carlson, *Director, District Two - First Elected in 2007*

Christopher Carlson, Ph.D., is a faculty member in the Fred Hutchinson Cancer Research Center's Division of Public Health Sciences. His lab focuses on identifying correlations between genetic variation and disease risk for cancer, diabetes, and other common diseases, and then identifying the causal biological mechanism responsible for the correlation.



Mark Stuart, *Director, District Four - First Elected in 2013*

Mark Stuart was elected to the school board in November 2013. He graduated from the University of Oklahoma with a BA in Journalism. His career in Public Relations has afforded him the opportunity to work with local, national, and international media, as well as elected and non-elected government officials and their staffs on issues vital to the well-being of our nation.

Superintendent



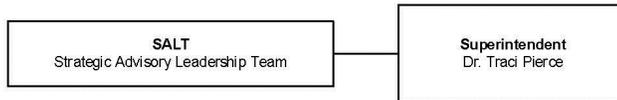
Dr. Traci Pierce, *Superintendent of Lake Washington Schools*

Dr. Traci Pierce is a skilled educational leader with 19 years of experience in public education. She has been a teacher, assistant principal, principal, coordinator of instructional technology, director of teaching and learning, chief schools officer, deputy superintendent of instructional services. She has served as the superintendent of Lake Washington School District since 2012.

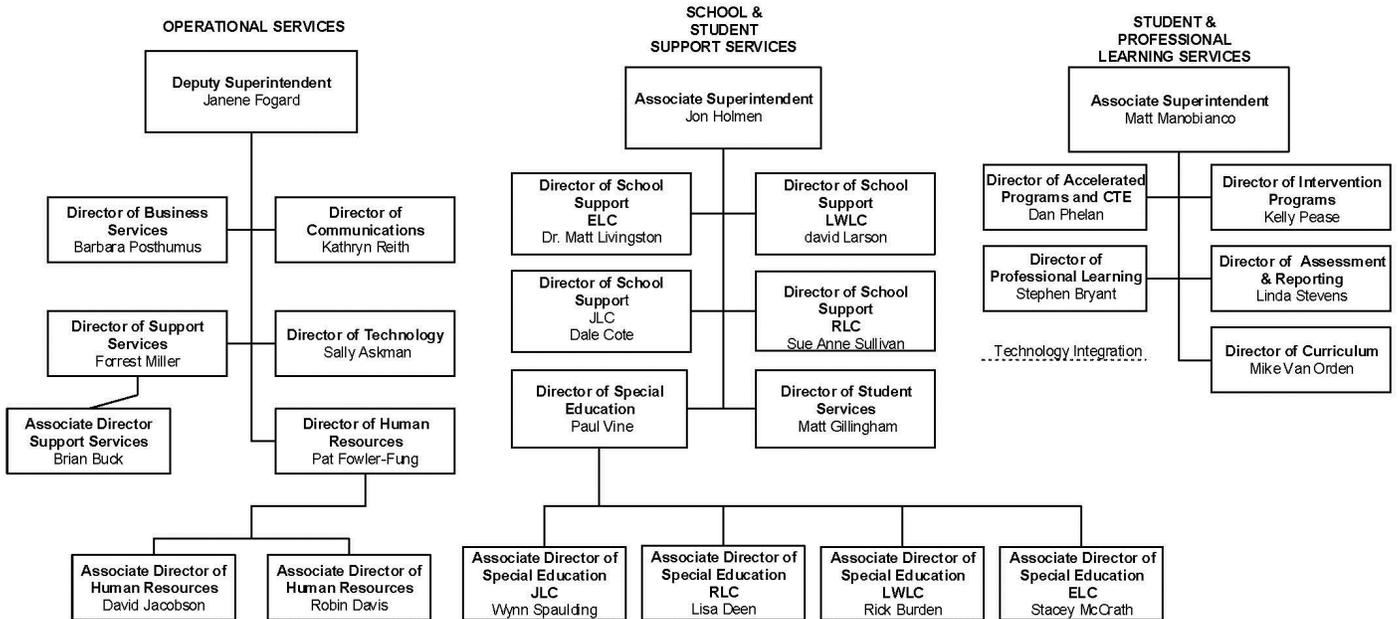


Organizational Chart

Lake Washington School District 2014-15



SCHOOL SUPPORT TEAMS





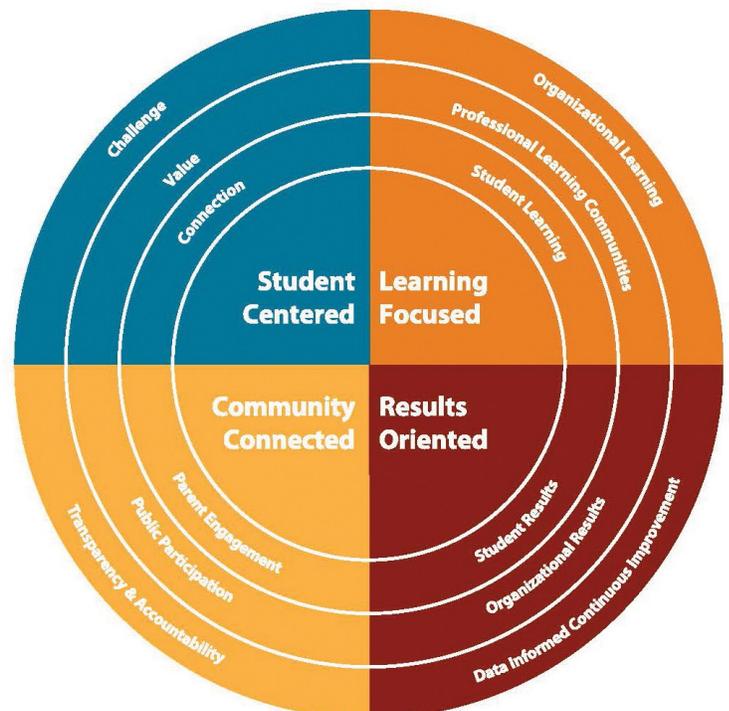
Mission, Vision & Guiding Principals

<h2>Mission</h2>	<p>Each student will graduate prepared to lead a rewarding, responsible life as a contributing member of our community and greater society.</p>
<h2>Vision</h2>	<p>Every Student Future Ready: <i>Prepared for College</i> <i>Prepared for the Global Workplace</i> <i>Prepared for Personal Success</i></p>
<h2>Guiding Principles</h2>	<p>The learning environments in our classrooms and schools.</p> <div style="display: flex; justify-content: space-around;"> <div data-bbox="529 905 826 1220" style="background-color: #800000; color: white; padding: 10px;"> <h3>Connection</h3> <ul style="list-style-type: none"> • Interconnected Learning Experiences • Personalization & Individual Attention </div> <div data-bbox="862 905 1159 1220" style="background-color: #FF8C00; color: white; padding: 10px;"> <h3>Value</h3> <ul style="list-style-type: none"> • Student Ownership & Engagement • Equity & Cultural Responsiveness </div> <div data-bbox="1195 905 1492 1220" style="background-color: #0070C0; color: white; padding: 10px;"> <h3>Challenge</h3> <ul style="list-style-type: none"> • Challenging & Meaningful Curriculum • High Expectations & Quality Instruction </div> </div>

Values Drive Our Culture

These core beliefs drive our organization's culture. The graphic connects four core values to key district defining documents:

- Student centered
- Results oriented
- Learning focused
- Community connected





Strategic Goals & Objectives

Goal 1: Ensure academic success for every student

- **Objective 1:** Provide rigorous, relevant and effective curriculum and assessments.
- **Objective 2:** Develop specific strategies and programs to ensure high quality learning for all students.
- **Objective 3:** Implement data-informed systems to guide improvement.

Goal 2: Provide safe and innovative learning environments

- **Objective 1:** Ensure positive relationships between and among students, teachers, and staff.
- **Objective 2:** Integrate technology devices, applications and tools to enhance learning for students.
- **Objective 3:** Provide well-maintained, safe, and modernized schools.
- **Objective 4:** Ensure reliable and effective technology infrastructure and systems.

Goal 3: Recruit, hire and retain highly effective personnel

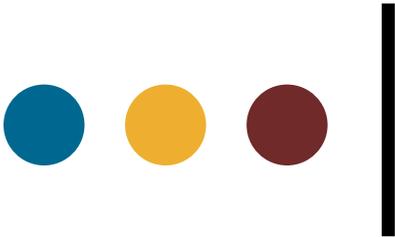
- **Objective 1:** Attract, recruit and retain highly qualified personnel.
- **Objective 2:** Provide quality training and professional learning systems.
- **Objective 3:** Refine and implement effective systems for professional growth and evaluation.

Goal 4: Use resources effectively and be fiscally responsible

- **Objective 1:** Ensure alignment of resources and strategic goals.
- **Objective 2:** Develop methods to analyze return on investments in programs and services.
- **Objective 3:** Maintain solvency and minimum fund balance as directed by Board of Directors.

Goal 5: Engage our communities

- **Objective 1:** Ensure proactive, varied, and consistent methods of communication.
- **Objective 2:** Implement methods for community and parent feedback and input.
- **Objective 3:** Develop transparency about our organizational work and performance.



Budget Policies

Budgeting/Financial Planning

Policy Type: Executive Limitations

Policy Code: EL-10

Financial planning for any fiscal year shall align with Board's End Results policies, ensure the district's financial position is fiscally sound and be derived from a multi-year plan.

Accordingly, the CEO shall develop a budget which:

1. Is in a summary format understandable to the Board and community presented in a manner that allows the board to see the relationship between the budget and the Ends priorities for the year.
2. Adequately describes revenues and expenditures.
3. Shows the amount spent in each budget category for the most recently completed fiscal year, the amount budgeted for each category for the current fiscal year and the amount recommended for the next fiscal year.
4. Discloses budget planning assumptions.
5. Plans for the expenditures in any fiscal year to be equal or less than are conservatively projected to be available during the year.
6. Provides necessary information to the Board on matters with a significant budgetary impact, allowing the Board adequate time to consider the information presented.
7. Considers feedback from the Board
8. Provides for reasonable contingencies.
9. Maintains the projected year-end fund balance is not less than five percent of the projected revenue.
10. Provides adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees.
11. Takes into consideration fiscal soundness in future years and builds on the organizational capabilities sufficient to achieve End Results in future years.
12. Reflects anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increases and benefits.
13. Is based on reasonable consultation with appropriate constituent groups.



Fund Types

<p>General Fund (GF)</p>	<p>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.</p>
<p>Associated Student Body Fund (ASB)</p>	<p>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.</p>
<p>Debt Service Fund (DSF)</p>	<p>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.</p>
<p>Capital Projects Fund (CPF)</p>	<p>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 construction assistance, investment earnings, site sales, impact/mitigation fees, bonds, and levies.</p>
<p>Transportation Vehicle Fund (TVF)</p>	<p>Accounts for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund includes state depreciation funds and investment income.</p>



Revenue Sources

State Apportionment - 52.3%

Provides the largest portion, 52.3 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 - 22.0%

Provides 22.0 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 - 12.0%

Provides 12.0 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 - 5.5%

Comprises 5.5 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 nutrition services program. These revenues may only be used for their specific program purpose.

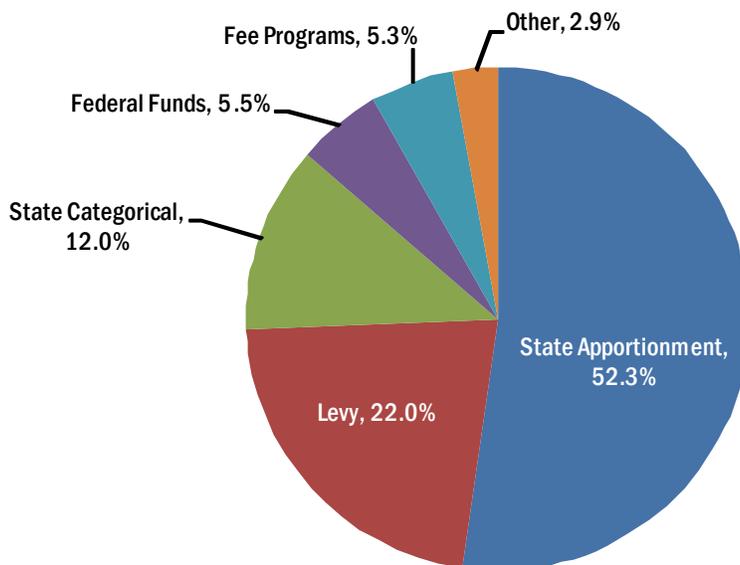
Fee Programs - 5.3%

Generates 5.3 percent of local non-tax funds for programs such as sales of school lunches, extended day care, athletic participation, all-day kindergarten and preschool. Also included are investment interest earnings.

Other School District, Agencies & Financing Sources - 2.9%

Payments from other districts for participation in joint programs, grants from other non-state agencies and transfers from the Capital Levy for Technology Training & Applications, accounts for 2.9 percent of budgeted revenues.

Where does the money come from?





Expenditures

Total Teaching - 74.6%

This portion of the district's budget is spent in and on the classroom, including expenditures for teachers, counselors, librarians, educational assistants, teaching supplies, materials, textbooks, instructional staff development, assessment and curriculum development. Also included are expenditures for pupil management and safety, health-related services, activities/athletics support and supervision, and community services and programs.

Maintenance & Operations - 6.9%

These expenses include costs to maintain the district's facilities. This segment covers grounds and building maintenance, cleaning services, utilities costs and building and property security.

Building Administration - 6.2%

This segment covers building administration, including principals, and school support, such as secretaries and office supplies.

Central Administration - 4.5%

These expenses include development, coordination and evaluation of instructional programs by the superintendent and central office. Also included are business and human resources, supervision for nutrition services, maintenance and transportation, communications and legal costs.

Transportation - 3.1%

This segment includes the operations, maintenance and insurance for transporting students.

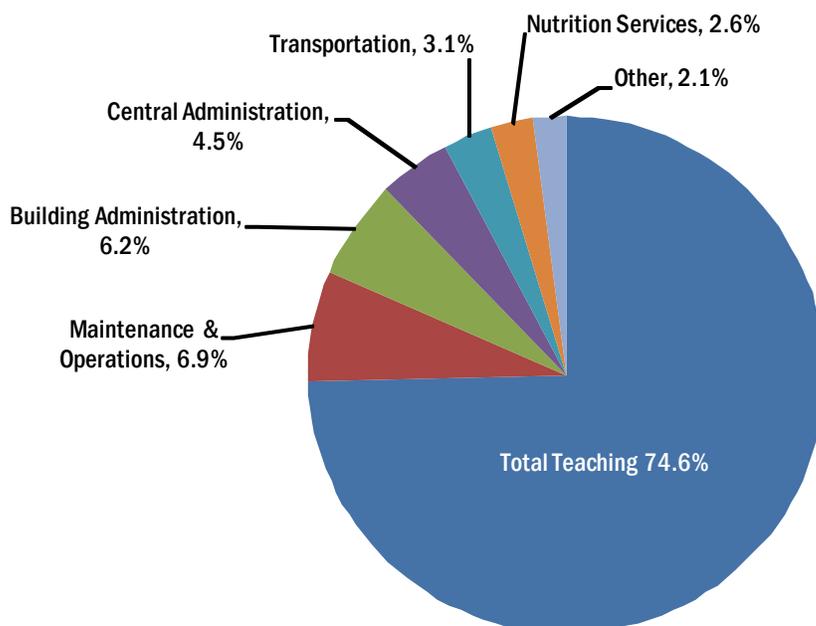
Nutrition Services - 2.6%

This segment includes the costs for food and operations for the district lunch and breakfast program.

Other - 2.1%

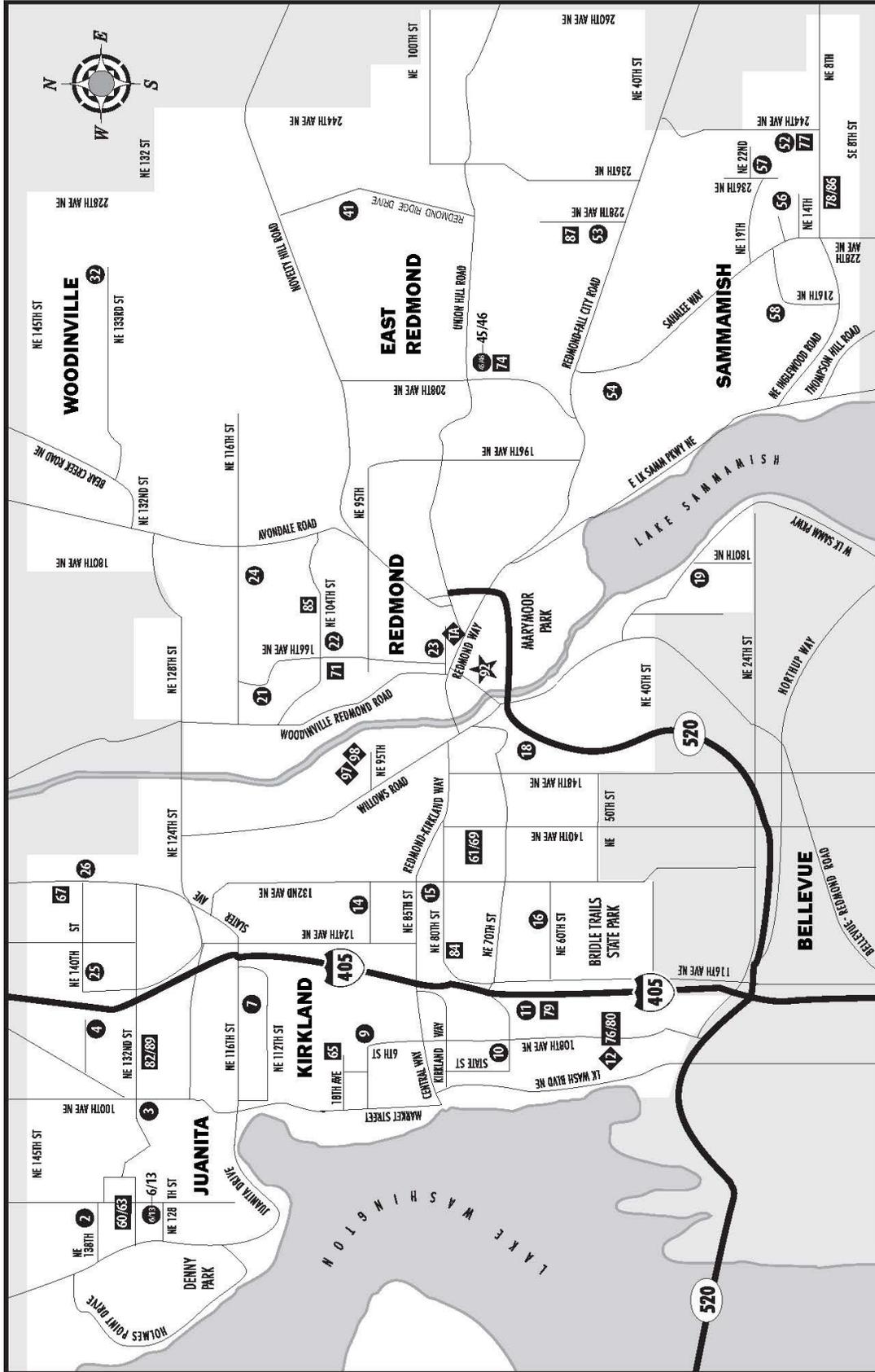
These expenses include property and liability insurance, information systems, printing, warehouse and distribution services. Also included are expenses related to the Extended Day program, which provides fee-based before and after school care for students.

Where does the money go?



LAKE WASHINGTON SCHOOL DISTRICT

Updated 2/2013



This map is intended to show general district boundaries. For more information call the **LWSD Transportation Department at (425) 936-1120**.

- SYMBOL CODES:**
- ★ RESOURCE CENTER/ADMINISTRATION
 - ELEMENTARY SCHOOLS
 - MIDDLE SCHOOLS
 - HIGH SCHOOLS
 - ◆ OTHER PROGRAMS

Lake Washington School District No. 414

All buildings are in 425 area code.

Site	Administration	Elementary Schools	Middle Schools
92	Resource Center425-936-1200 16250 NE 74th Street, Redmond, WA 98052 P.O. Box 97039, Redmond, WA 98073 Superintendent, Dr. Traci Pierce.....425-936-1257	53 Alcott , 4213 - 228th NE, R 98053 936-2490 19 Audubon , 3045 - 180th NE, R 98052 936-2500 7 Bell , 11212 NE 112th, K 98033 936-2510 54 Blackwell , 3225 - 205th Pl, NE, S 98074 936-2520 52 Carson , 1035 244th Ave NE, S 98074 936-2750 11 Community , 11133 NE 65th, K 98033 936-2395 46 Dickinson , 7040 - 208th NE, R 98053 936-2530 13 Discovery Community , 12801 - 84th NE P4, K 98034 936-2704 24 Einsteins , 18025 NE 116th St., R 98052 936-2540 45 Explorer Community 7040 - 208th NE, R 98053 936-2533 16 Franklin , 12434 NE 60th, K 98033 936-2550 25 Frost , 11801 NE 140th, K 98034 936-2560 3 Juanita , 9635 NE 132nd, K 98034 936-2570 4 Keller , 13820 - 108th NE, K 98034 936-2580 9 Kirk , 1312 - 6th St., K 98033 936-2590 10 Lakeview , 10400 NE 68th, K 98033 936-2600 22 Mann , 17001 NE 104th, R 98052 936-2610 57 McAuliffe , 23823 NE 22nd, S 98074 936-2620 58 Mead , 1725 - 216th NE, Samm 98074 936-2630 26 Muir , 14012 - 132nd NE, K 98034 936-2640 23 Redmond , 16800 NE 80th., R 98052 936-2660 21 Rockwell , 11125 - 162nd NE, R 98052 936-2670 41 Rosa Parks , 22845 NE Cedar Park Crescent, R 98053 936-2650 15 Rose Hill , 8110 - 128th NE, K 98033 936-2680 18 Rush , 6101 - 152nd NE, R 98052 936-2690 6 Sandburg , 12801 - 84th NE, K 98034 936-2700 56 Smith , 23305 NE 14th, Samm 98074 936-2710 2 Thoreau , 8224 NE 138th, K 98034 936-2720 14 Twain , 9525 - 130th NE, K 98033 936-2730 32 Wilder , 22130 NE 133rd, W 98077 936-2740	60 Environmental , 8040 NE 132nd, K 98034 936-2355 74 Evergreen , 6900 - 208th NE, R 98053 936-2320 63 Finn Hill , 8040 NE 132nd, K 98034 936-2340 77 Inglewood , 24120 NE 8th, S 98074 936-2360 79 International Community School , 11133 NE 65th, K 98033 936-2380 67 Kamiakin , 14111 - 132nd NE, K 98034 936-2400 65 Kirkland , 430 - 18th Ave., K 98033 936-2420 76 Northstar , 10903 NE 53rd St, K 98033 936-2390 71 Redmond , 10055 - 166th NE, R 98052 936-2440 78 Renaissance , 400 - 228th NE, S 98074 936-6644 69 Rose Hill , 13505 NE 75th, R 98052 936-2460 61 Stella Schola , 13505 NE 75th, R 98052 936-2475
	Student Services Athletics.....425-936-1254 Choice Schools.....425-936-1254 Highly Capable Programs.....425-936-1238 Home School.....425-936-2311 Variances.....425-936-1283	9 Kirk , 1312 - 6th St., K 98033 936-2590 10 Lakeview , 10400 NE 68th, K 98033 936-2600 22 Mann , 17001 NE 104th, R 98052 936-2610 57 McAuliffe , 23823 NE 22nd, S 98074 936-2620 58 Mead , 1725 - 216th NE, Samm 98074 936-2630 26 Muir , 14012 - 132nd NE, K 98034 936-2640 23 Redmond , 16800 NE 80th., R 98052 936-2660 21 Rockwell , 11125 - 162nd NE, R 98052 936-2670 41 Rosa Parks , 22845 NE Cedar Park Crescent, R 98053 936-2650 15 Rose Hill , 8110 - 128th NE, K 98033 936-2680 18 Rush , 6101 - 152nd NE, R 98052 936-2690 6 Sandburg , 12801 - 84th NE, K 98034 936-2700 56 Smith , 23305 NE 14th, Samm 98074 936-2710 2 Thoreau , 8224 NE 138th, K 98034 936-2720 14 Twain , 9525 - 130th NE, K 98033 936-2730 32 Wilder , 22130 NE 133rd, W 98077 936-2740	
	Curriculum and Instruction Assessment.....425-936-1205 Career and Technical Education425-936-1238 Curriculum.....425-936-1316 Special Education425-936-1201 Professional Development.....425-936-1253	16 Franklin , 12434 NE 60th, K 98033 936-2550 25 Frost , 11801 NE 140th, K 98034 936-2560 3 Juanita , 9635 NE 132nd, K 98034 936-2570 4 Keller , 13820 - 108th NE, K 98034 936-2580 9 Kirk , 1312 - 6th St., K 98033 936-2590 10 Lakeview , 10400 NE 68th, K 98033 936-2600 22 Mann , 17001 NE 104th, R 98052 936-2610 57 McAuliffe , 23823 NE 22nd, S 98074 936-2620 58 Mead , 1725 - 216th NE, Samm 98074 936-2630 26 Muir , 14012 - 132nd NE, K 98034 936-2640 23 Redmond , 16800 NE 80th., R 98052 936-2660 21 Rockwell , 11125 - 162nd NE, R 98052 936-2670 41 Rosa Parks , 22845 NE Cedar Park Crescent, R 98053 936-2650 15 Rose Hill , 8110 - 128th NE, K 98033 936-2680 18 Rush , 6101 - 152nd NE, R 98052 936-2690 6 Sandburg , 12801 - 84th NE, K 98034 936-2700 56 Smith , 23305 NE 14th, Samm 98074 936-2710 2 Thoreau , 8224 NE 138th, K 98034 936-2720 14 Twain , 9525 - 130th NE, K 98033 936-2730 32 Wilder , 22130 NE 133rd, W 98077 936-2740	
	Information Services Instructional Technology425-936-1285 Management Information Systems.....425-936-1321	9 Kirk , 1312 - 6th St., K 98033 936-2590 10 Lakeview , 10400 NE 68th, K 98033 936-2600 22 Mann , 17001 NE 104th, R 98052 936-2610 57 McAuliffe , 23823 NE 22nd, S 98074 936-2620 58 Mead , 1725 - 216th NE, Samm 98074 936-2630 26 Muir , 14012 - 132nd NE, K 98034 936-2640 23 Redmond , 16800 NE 80th., R 98052 936-2660 21 Rockwell , 11125 - 162nd NE, R 98052 936-2670 41 Rosa Parks , 22845 NE Cedar Park Crescent, R 98053 936-2650 15 Rose Hill , 8110 - 128th NE, K 98033 936-2680 18 Rush , 6101 - 152nd NE, R 98052 936-2690 6 Sandburg , 12801 - 84th NE, K 98034 936-2700 56 Smith , 23305 NE 14th, Samm 98074 936-2710 2 Thoreau , 8224 NE 138th, K 98034 936-2720 14 Twain , 9525 - 130th NE, K 98033 936-2730 32 Wilder , 22130 NE 133rd, W 98077 936-2740	
	Support Services Business Services.....425-936-1223 Employee Benefits425-936-1318 Nutrition Services425-936-1393 Payroll425-936-1234 Accounting/Accounts Payable.....425-936-1470 Purchasing425-936-1411 Risk Management425-936-1113 Employee Relations425-936-1266	12801 - 84th NE P4, K 98034 936-2704 18025 NE 116th St., R 98052 936-2540 7040 - 208th NE, R 98053 936-2533 12434 NE 60th, K 98033 936-2550 11801 NE 140th, K 98034 936-2560 9635 NE 132nd, K 98034 936-2570 13820 - 108th NE, K 98034 936-2580 1312 - 6th St., K 98033 936-2590 10400 NE 68th, K 98033 936-2600 17001 NE 104th, R 98052 936-2610 23823 NE 22nd, S 98074 936-2620 1725 - 216th NE, Samm 98074 936-2630 14012 - 132nd NE, K 98034 936-2640 16800 NE 80th., R 98052 936-2660 11125 - 162nd NE, R 98052 936-2670 22845 NE Cedar Park Crescent, R 98053 936-2650 8110 - 128th NE, K 98033 936-2680 6101 - 152nd NE, R 98052 936-2690 12801 - 84th NE, K 98034 936-2700 23305 NE 14th, Samm 98074 936-2710 8224 NE 138th, K 98034 936-2720 9525 - 130th NE, K 98033 936-2730 22130 NE 133rd, W 98077 936-2740	
		High Schools 80 Emerson , 10903 NE 53rd St, K 98033 936-2300 86 Eastlake , 400 - 228th NE, S 98074 936-1500 79 International Community School , 11133 NE 65th, K 98033 936-2380 89 Futures , 10601 NE 132nd, K 98034 936-1635 82 Juanita , 10601 NE 132nd, K 98034 936-1600 84 Lake Wa. , 12033 NE 80th, K 98033 936-1700 85 Redmond , 17272 NE 104th, R 98052 936-1800 87 Tesla STEM , 4301 228th Ave NE, R 98053 936-2770	
			Other Programs 97 Willows Special Services 15130 NE 95th, R 98052 936-1170 98 Support Services Center 15212 NE 95th, R 98052 Facilities 936-1100 Printing & Mailing Services 936-1110 Transportation 936-1120 Warehouse 936-1140 12 Emerson K-12 936-2311 10903 NE 53rd Street, Kirkland 98033 TA 19-21 Transition Academy 861-3452 16315 NE 87th Suite B-1, Redmond 98052 Lake Washington Education Association 10604 NE 38th Place St. 212, Kirkland 98033 822-3388

Key
 K = Kirkland
 R = Redmond
 S = Sammamish
 W = Woodinville

Updated 6/14



Financial Section

General Fund—Detailed Revenues

General Fund—Program Expenditures

General Fund—Program Expenditure Variances

General Fund—Program Expenditures & Identifiable Revenues

ASB Fund Budget

Debt Service Fund Budget

Capital Projects Fund Budget

Transportation Vehicle Fund Budget

**GENERAL FUND
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<u>LOCAL TAXES</u>				
1100	Local Property Tax	53,854,789	57,767,451	60,232,022
1300	Sale of Tax Title Property	0	100	100
1500	Timber Excise Tax	266	326	302
Total Local Taxes		\$53,855,055	\$57,767,877	\$60,232,424
<u>LOCAL NONTAX</u>				
2100	Tuitions and Fees	5,489,208	5,283,499	5,200,533
2145	Skills Center Tuition & Fees	11,483	0	0
2173	Summer School	182,227	177,998	178,892
2188	Day Care	878,071	877,176	921,164
2200	Sale of Goods, Supplies and Services	1,236,434	800,000	800,000
2289	Other Community Services	621,677	623,877	506,000
2298	Nutrition Services	5,335,328	5,102,640	5,104,515
2300	Investment Earnings	787,819	350,000	200,000
2500	Gifts and Donations	1,585,393	491,795	510,500
2600	Fines and Damages	89,690	50,000	50,000
2700	Rentals and Leases	697,207	685,356	688,346
2800	Insurance Recoveries	25,759	0	0
2900	Local Nontax Unassigned	331,498	256,650	260,000
2901	E-Rate	81,700	0	100,000
Total Local Nontax		\$17,353,493	\$14,698,991	\$14,519,950
<u>STATE, GENERAL PURPOSE</u>				
3100	Apportionment	116,317,902	129,411,452	139,206,610
3121	Special Education General Apportionment	3,444,272	3,747,988	3,863,945
Total State, General Purpose		\$119,762,174	\$133,159,440	\$143,070,555
<u>STATE, SPECIAL PURPOSE</u>				
4100	Special Purpose Unassigned	27,105	0	0
4121	Special Education	16,714,867	16,632,789	17,693,967
4122	Special Education Infants & Toddlers	0	1,499,333	1,250,600
4155	Learning Assistance	1,002,932	1,626,116	1,678,910
4158	Special and Pilot Programs	1,200,871	1,106,335	1,250,257
4165	Transitional Bilingual	1,291,841	1,635,437	2,084,203
4174	Highly Capable	219,246	235,980	244,646
4198	School Nutrition Services	34,500	30,421	39,894
4199	Transportation Operations	4,758,733	6,144,578	8,602,919
4388	Day Care	30,250	20,000	20,000
Total State, Special Purpose		\$25,280,344	\$28,930,989	\$32,865,396

**GENERAL FUND
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<u>FEDERAL, GENERAL PURPOSE</u>				
5500	Federal Forests	14,565	15,000	15,000
	Total Federal, General Purpose	\$14,565	\$15,000	\$15,000
<u>FEDERAL, SPECIAL PURPOSE</u>				
6100	Special Purpose Unassigned	0	4,500,000	4,500,000
6124	Special Education Supplemental	5,539,502	4,914,807	5,175,339
6138	Secondary Vocational Education	100,287	91,618	103,343
6146	Skills Center	25,228	0	25,697
6151	ESEA Title I	1,704,200	1,545,441	1,632,836
6152	ESEA Title II	512,499	477,214	477,299
6164	ESEA Title III Limited English Proficiency	238,016	255,182	259,661
6198	School Nutrition Services	1,840,800	1,899,545	1,899,545
6261	Head Start	585,035	563,316	570,868
6268	Native American Education	53,733	54,840	55,926
6300	Federal Grants - Unassigned	11,200	0	0
6321	Special Education Medicaid Reimbursement	41,013	0	30,000
6998	USDA Commodities	325,836	257,000	257,000
	Total Federal, Special Purpose	\$10,977,349	\$14,558,963	\$14,987,514
<u>REVENUES FROM OTHER SCHOOL DISTRICTS</u>				
7100	Program Participation	6,868	6,486	6,533
7145	WaNIC Skills Center	27,983	29,800	10,403
	Total Revenues From Other School Districts	\$34,851	\$36,286	\$16,936
<u>REVENUES FROM OTHER AGENCIES & ASSOC.</u>				
8100	Agencies and Associations Grants	18,783	6,025	6,025
8189	Community Services	245,000	0	0
	Total Revenues From Other Agencies & Assoc.	\$263,783	\$6,025	\$6,025
<u>REVENUES FROM PRIVATE FOUNDATIONS</u>				
8200	Private Foundations	180,000	20,000	20,000
	Total Revenues From Private Foundations	\$180,000	\$20,000	\$20,000
<u>OTHER FINANCING SOURCES</u>				
9300	Sale of Equipment	36,456	0	0
9900	Transfers	5,352,409	7,109,091	7,912,820
	Total Other Financing Sources	\$5,388,865	\$7,109,091	\$7,912,820
TOTAL REVENUES & OTHER FINANCING SOURCES		\$233,110,479	\$256,302,662	\$273,646,620

**GENERAL FUND
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15	% Increase* (Decrease)
<u>REGULAR EDUCATION</u>					
0104	Elementary Planning Time	556,799	611,000	611,000	0.00
0105	Sick Leave and Other Subs	2,651,948	2,823,217	3,007,216	6.52
0110	Building Budgets	4,800,125	4,953,494	5,203,023	5.04
0112	Intervention	1,439,584	1,647,389	3,367,251	104.40
0113	Teacher Workload/Retention Stipends	2,796,773	3,303,384	4,333,886	31.20
0114	Professional Fund	3,372,022	3,326,557	3,594,204	8.05
0115	Better Schools	2,718,089	3,035,258	1,315,733	(56.65)
0116	Elementary Education	54,003,639	59,288,677	61,308,045	3.41
0117	Middle School Education	25,612,615	25,805,462	27,782,777	7.66
0118	Senior High Education	27,086,274	31,077,606	33,564,892	8.00
0120	Health Services	1,993,193	1,962,108	2,397,778	22.20
0122	Advanced Academic Programs	1,397,621	1,635,132	1,804,788	10.38
0127	Student & Professional Learning Services	4,967,582	3,587,438	5,568,862	55.23
0129	Student & School Learning Services	1,825,129	1,813,699	2,297,479	26.67
0174	Highly Capable Regular Education	1,264,965	1,410,793	1,622,956	15.04
0175	Technology Training & Applications	5,352,408	7,109,091	7,912,820	11.31
0179	State Revenue Contingency	-	5,100,000	0	Reallocated
01	Total Regular Education	\$141,838,766	\$158,490,305	\$165,692,710	4.54
<u>ALTERNATIVE LEARNING EXPERIENCE</u>					
0262	Emerson K-12	\$610,934	\$662,401	\$633,142	(4.42)
<u>SPECIAL EDUCATION INSTRUCTION</u>					
2101	Special Education	21,531,829	21,472,281	23,522,679	9.55
2104	Home Hospital	9,204	7,940	7,940	0.00
2105	Special Ed Extended School Year	331,632	106,380	106,380	0.00
2108	Special Education Preschool	3,068,092	3,389,882	3,532,368	4.20
2200	Special Education Infants & Toddlers	-	1,497,409	1,240,011	(17.19)
2400	IDEA Federal Special Education	4,199,716	3,980,416	4,218,980	5.99
2435	IDEA 619 Preschool	113,409	84,794	84,569	(0.27)
2440	Special Education - Safety Net	1,125,451	750,000	750,000	0.00
20	Total Special Education Instruction	\$30,379,333	\$31,289,102	\$33,462,927	6.95
<u>VOCATIONAL SECONDARY INSTRUCTION</u>					
3151	CTE Counseling & Undistributed	858,097	989,702	1,121,873	13.35
3161	Business and Office	621,977	673,670	667,115	(0.97)
3162	Marketing	203,524	289,801	241,789	(16.57)
3164	Trades and Industry	846,800	871,338	762,032	(12.54)
3165	Family & Consumer Science	722,528	1,010,612	981,948	(2.84)
3167	Technology Ed	290,587	437,700	490,686	12.11
3460	Middle School CTE	864,312	987,515	1,005,913	1.86
38XX	Federal Vocational Secondary Grants	97,994	89,427	100,499	12.38
30	Total Voc Secondary Instruction	\$4,505,819	\$5,349,765	\$5,371,855	0.41

*Variances greater than 10% are discussed on page 31

**GENERAL FUND
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15	% Increase* (Decrease)
<u>SKILLS CENTER INSTRUCTION</u>					
4500	Skills Center - WaNIC	683,249	560,165	650,928	16.20
4600	Skills Center - Perkins	24,652	0	24,990	New
40	Total Skills Center Instruction	\$707,901	\$560,165	\$675,918	20.66
<u>COMPENSATORY EDUCATION</u>					
5100	ESEA Title I	1,665,233	1,508,483	1,587,898	5.26
5200	ESEA Title II	500,781	465,802	464,163	(0.35)
5545	Learning Assistance	1,015,262	1,584,030	1,610,225	1.65
5830	National Board Certification	1,099,024	1,093,495	1,097,735	0.39
5860	Internship Grant	9,844	12,840	17,120	33.33
5874	TPEP Teacher Training Grant	-	0	126,545	New
587X	State Competitive Grants	77,447	0	0	Eliminated
6100	Head Start Preschool	585,036	563,316	570,868	1.34
6400	ESEA Title III Limited English Proficiency	233,349	250,178	254,570	1.76
6500	English Language Learners	2,135,768	2,588,872	3,267,522	26.21
6600	Student Achievement	227,622	0	0	Reallocated
6825	Native American Consort	65,389	67,107	68,522	2.11
6910	Preschool	443,709	476,651	508,503	6.68
50-60	Total Compensatory Education	\$8,058,464	\$8,610,774	\$9,573,671	11.18
<u>OTHER INSTRUCTIONAL PROGRAMS</u>					
7300	Summer School	204,620	177,998	178,892	0.50
7443	Highly Capable	380,156	376,147	635,896	69.06
7900	Unanticipated Grants/Donations	1,489,000	4,500,000	4,500,000	0.00
7901	All Day Kindergarten	2,464,912	2,560,969	2,664,492	4.04
7945	Student CPR Grant	6,707	6,025	6,025	0.00
7962	LWSF New Teacher Support Prog Grant	-	0	18,000	New
7995	Allen Foundation STEM HS Grant	124,882	200,000	100,000	(50.00)
7996	Microsoft Math & Science Grant	709	0	0	Eliminated
7997	Microsoft STEM Grant	62,204	0	0	Eliminated
7998	LINKS	83,461	81,795	82,500	0.86
70	Total Other Instruction Programs	\$4,816,651	\$7,902,934	\$8,185,805	3.58
<u>COMMUNITY SERVICES</u>					
8840	Extended Day Program	718,923	857,176	901,164	5.13
8901	Misc Community Services	215,675	260,000	260,000	0.00
8905	Stadiums/Performing Arts Centers	582,162	532,900	535,342	0.46
8906	ASB Reimbursable	130,388	175,000	175,000	0.00
8908	LWEA Reimbursable	179,832	127,877	10,000	(92.18)
8909	Early Childhood	4,899	0	0	Eliminated
80	Total Community Services	\$1,831,879	\$1,952,953	\$1,881,506	(3.66)

*Variances greater than 10% are discussed on page 31

**GENERAL FUND
PROGRAM EXPENDITURES**

Program Number and Description	ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15	% Increase* (Decrease)
<u>GENERAL SUPPORTIVE SERVICES</u>				
9711 Board of Directors	721,245	861,759	725,050	(15.86)
9712 Superintendents Office	366,171	356,757	379,676	6.42
9713 Business Services	3,474,062	3,753,817	3,963,053	5.57
9714 Public Information	517,751	560,228	909,527	62.35
9716 Human Resources	1,103,114	1,119,699	1,205,386	7.65
9717 Employee Relations	193,403	154,336	158,716	2.84
9750 Utilities	5,228,158	6,159,700	6,209,700	0.81
9760 Support Services	11,087,501	12,007,483	13,458,974	12.09
9772 Information Systems	2,205,503	2,351,428	2,899,452	23.31
9773 Printing Center	30,987	55,473	57,489	3.63
97 Total District Wide Support Services	\$24,927,894	\$27,380,680	\$29,967,023	9.45
<u>NUTRITION SERVICES</u>				
9800 Nutrition Services	\$7,501,580	\$7,289,606	\$7,300,954	0.16
<u>TRANSPORTATION</u>				
9900 Transportation	\$8,382,370	\$9,242,053	\$9,412,024	1.84
TOTAL EXPENDITURES	\$233,561,591	\$258,730,738	\$272,157,535	5.19

GENERAL FUND		
PROGRAM EXPENDITURES		
Variance Explanation for Programs with changes over/under 10%		
Program Number and Description	Explanation	
0112	Intervention	Reallocated from program 0115
0113	Teacher Retention Stipend	Increase based on projected expenditures
0115	Better Schools	Reallocated to program 0112
0120	Health Services	Increase based on strategic resource allocation
0122	Advanced Academic Programs	Increase based on state revenue and AP exams
0127	Professional Learning Services	Increase based on strategic resource allocation
0129	School Learning Services	Increase based on strategic resource allocation
0174	Highly Capable Regular Education	Increase in program enrollment
0175	Technology Training & Applications	Increase based on projected expenditures
2200	Special Education Infants & Toddlers	Decrease in enrollment
38XX	Federal Vocational Secondary Grants	Increase in federal grant revenue
4500	Skills Center WaNIC	Increase in program enrollment
5860	Internship Grant	Increase in interns eligible for state allocation
6500	English Language Learners	Increase in program enrollment
7443	Highly Capable	Increase based on strategic resource allocation
7995	Allen Foundation Grant	Budget reflects remaining balance of grant
8908	LWEA Reimbursable	Decrease based on projected expenditures
9711	Board of Directors	Decrease due to alternative year board and levy election expenses
9714	Public Information	Increase based on strategic resource allocation
9760	Support Services	Increase based on strategic resource allocation
9772	Information Systems	Increase based on strategic resource allocation

**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 2014-15	Revenue Identifiable To Program
<u>REGULAR EDUCATION</u>			
0104	Elementary Planning Time	611,000	
0105	Sick Leave and Other Subs	3,007,216	
0110	Building Budgets	5,203,023	
0112	Intervention	3,367,251	
0113	Teacher Workload/Retention Stipends	4,333,886	
0114	Professional Fund	3,594,204	
0115	Better Schools	1,315,733	
0116	Elementary Education	61,308,045	
0117	Middle School Education	27,782,777	
0118	Senior High Education	33,564,892	
0120	Health Services	2,397,778	
0122	Advanced Academic Programs	1,804,788	
0127	Professional Learning	5,568,862	
0129	School Learning	2,297,479	
0174	Highly Capable Regular Education	1,622,956	
0175	Technology Training & Applications	7,912,820	7,912,820
0262	Emerson K-12	633,142	
OX	Total Regular Education	\$166,325,852	\$115,514,012
<u>SPECIAL EDUCATION INSTRUCTION</u>			
2101	Special Education	23,522,679	21,587,912
2104	Home Hospital	7,940	
2105	Special Ed Extended School Year	106,380	
2108	Special Education Preschool	3,532,368	
2200	Special Ed Infants & Toddlers	1,240,011	1,250,600
2400	IDEA Federal Special Education	4,218,980	4,218,980
2435	IDEA 619 Preschool	84,569	84,569
2440	Safety Net	750,000	750,000
20	Total Special Education Instruction	\$33,462,927	\$27,892,061
<u>VOCATIONAL SECONDARY INSTRUCTION</u>			
3151	CTE Counseling & Undistributed	1,121,873	1,121,873
3161	Business and Office	667,115	667,115
3162	Marketing	241,789	241,789
3164	Trades and Industry	762,032	762,032
3165	Family & Consumer Science	981,948	981,948
3167	Technology Ed	490,686	490,686
3460	Middle School CTE	1,005,913	1,005,913
38XX	Federal Vocational Secondary	100,499	100,499
30	Total Voc Secondary Instruction	\$5,371,855	\$5,371,855

Program Number and Description		BUDGET 2014-15	Revenue Identifiable To Program
<u>SKILLS CENTER INSTRUCTION</u>			
4500	Skills Center	650,928	650,928
4600	Skills Center - Perkins	24,990	24,990
40	Total Skills Center	\$675,918	\$675,918
<u>COMPENSATORY EDUCATION</u>			
5100	ESEA Title I	1,587,898	1,587,898
5200	ESEA Title II	464,163	464,163
5545	Learning Assistance	1,610,225	1,610,225
5830	National Board Certification	1,097,735	1,097,735
5860	Internship Grant	17,120	17,120
5874	TPEP Teacher Training Grant	126,545	126,545
6100	Head Start Preschool	570,868	570,868
6400	Title III Limited English Proficiency	254,570	254,570
6500	English Language Learners	3,267,522	2,084,203
6825	Native American Consort	68,522	62,459
6910	Preschool	508,503	132,000
50-60	Total Compensatory Education	\$9,573,671	\$8,007,786
<u>OTHER INSTRUCTIONAL PROGRAMS</u>			
7300	Summer School	178,892	178,892
7443	Highly Capable	635,896	244,646
7900	Unanticipated Grants/Donations	4,500,000	4,500,000
7901	All Day Kindergarten	2,664,492	3,784,810
7945	Student CPR Grant	6,025	6,025
7962	LWSF New Teacher Support Program Grant	18,000	18,000
7995	Allen Foundation STEM HS Grant	100,000	20,000
7998	LINKS	82,500	72,500
70	Total Other Instruction Programs	\$8,185,805	\$8,824,873
<u>COMMUNITY SERVICES</u>			
8840	Extended Day Program	901,164	921,164
8901	Misc Community Services	260,000	260,000
8905	Stadiums/Performing Arts Centers	535,342	289,046
8906	ASB Reimbursable	175,000	175,000
8908	LWEA Reimbursable	10,000	10,000
80	Total Community Services	\$1,881,506	\$1,655,210
<u>GENERAL SUPPORTIVE SERVICES</u>			
9711	Board of Directors	725,050	
9712	Superintendents Office	379,676	
9713	Business Services	3,963,053	
9714	Public Information	909,527	
9716	Human Resources	1,205,386	
9717	Employee Relations	158,716	
9750	Utilities	6,209,700	
9760	Support Services	13,458,974	
9772	Information Systems	2,899,452	
9773	Printing Center	57,489	
97	Total District Wide Support Services	\$29,967,023	\$21,124,289

Program Number and Description		BUDGET 2014-15	Revenue Identifiable To Program
<u>NUTRITION SERVICES</u>			
9800	Nutrition Services	\$7,300,954	\$7,300,954
<u>TRANSPORTATION</u>			
9900	Transportation	\$9,412,024	\$8,694,419
TOTAL PROGRAMS EXPENDITURES AND REVENUES		\$272,157,535	\$205,061,377
REVENUES UNDISTRIBUTED TO PROGRAMS			\$68,585,243
TOTAL REVENUES			\$273,646,620

**ASSOCIATED STUDENT BODY PROGRAM FUND
BUDGET SUMMARY**

	ACTUAL 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015
BEGINNING FUND BALANCE			
Restricted for Fund Purposes	807,446	671,789	801,521
TOTAL BEGINNING FUND BALANCE	\$807,446	\$671,789	\$801,521
REVENUES			
1000 General Student Body	1,916,890	3,492,095	3,521,373
2000 Athletics	304,592	321,520	304,805
3000 Classes	124,825	170,985	185,240
4000 Clubs	558,588	877,554	905,764
6000 Private Moneys	47,399	105,650	122,700
TOTAL REVENUES	\$2,952,294	\$4,967,804	\$5,039,882
TOTAL RESOURCES AVAILABLE	\$3,759,739	\$5,639,593	\$5,841,403
EXPENDITURES			
1000 General Student Body	1,265,223	2,862,472	2,981,009
2000 Athletics	739,230	868,274	823,721
3000 Classes	128,248	167,925	175,355
4000 Clubs	573,862	941,535	972,609
6000 Private Moneys	47,400	105,100	120,650
TOTAL EXPENDITURES	\$2,753,963	\$4,945,306	\$5,073,344
ENDING FUND BALANCE			
Restricted for Fund Purposes	\$1,005,777	\$694,287	\$768,059
TOTAL ENDING FUND BALANCE	\$1,005,777	\$694,287	\$768,059

**ASSOCIATED STUDENT BODY PROGRAM FUND
2014-2015 BUDGET
ELEMENTARY SCHOOLS**

Schools	Beginning Fund Balances 9/1/2014	Revenues	Expenditures	Ending Fund Balance 8/31/2015
Louisa May Alcott	13,000	22,500	22,500	13,000
Audubon	10,000	27,650	27,650	10,000
Alexander Graham Bell	9,000	2,255	9,000	2,255
Elizabeth Blackwell	1,000	42,580	40,380	3,200
Rachel Carson	8,000	66,000	55,550	18,450
Emily Dickinson	10,000	51,200	49,000	12,200
Albert Einstein	1,000	1,000	1,000	1,000
Benjamin Franklin	4,000	57,150	59,700	1,450
Robert Frost	2,700	15,100	16,300	1,500
Juanita	4,500	12,550	14,500	2,550
Helen Keller	7,200	16,100	21,000	2,300
Peter Kirk	6,000	18,150	17,800	6,350
Lakeview	31,500	15,900	20,300	27,100
Horace Mann	13,000	37,600	30,400	20,200
Christa McAuliffe	12,000	31,120	30,800	12,320
Margaret Mead	18,935	6,200	16,000	9,135
John Muir	2,000	28,550	28,500	2,050
Rosa Parks	1,667	610	600	1,677
Redmond	19,817	6,200	5,000	21,017
Norman Rockwell	45,000	35,700	40,300	40,400
Rose Hill	1,000	21,550	21,500	1,050
Benjamin Rush	500	22,600	22,500	600
Carl Sandburg	6,206	5,500	7,000	4,706
Samantha Smith	3,000	515	0	3,515
Henry David Thoreau	10,000	23,000	26,000	7,000
Mark Twain	100	11,002	9,500	1,602
Laura Ingalls Wilder	5,300	19,050	17,800	6,550
TOTAL ELEMENTARY SCHOOLS	\$246,425	\$597,332	\$610,580	\$233,177

**ASSOCIATED STUDENT BODY PROGRAM FUND
2014-2015 BUDGET
MIDDLE SCHOOLS**

Schools	Beginning	Revenues	Expenditures	Ending
	Fund Balances			Fund Balances
	9/1/2014			8/31/2015
Evergreen	36,400	194,100	221,136	9,364
Finn Hill	41,918	149,005	142,030	48,893
Inglewood	28,000	194,000	205,040	16,960
Kamiakin	20,640	192,200	192,200	20,640
Kirkland	62,252	127,235	150,221	39,266
Redmond	28,000	249,600	256,600	21,000
Renaissance	2,935	4,825	7,100	660
Rose Hill	51,430	214,400	218,200	47,630
TOTAL MIDDLE SCHOOLS	\$271,575	\$1,325,365	\$1,392,527	\$204,413

MIDDLE SCHOOL ACTIVITIES

Activities	Beginning	Revenues	Transfers	Expenditures	Ending
	Fund Balances				Fund Balances
1000 General Student Body	229,562	1,111,310	(362,189)	813,110	165,573
2000 Athletics	32,400	31,250	315,930	352,616	26,964
3000 Classes	930	31,600	4,650	32,700	4,480
4000 Clubs	8,683	111,205	41,609	154,101	7,396
6000 Private Moneys	0	40,000	0	40,000	0
TOTAL MIDDLE SCHOOLS	\$271,575	\$1,325,365	\$0	\$1,392,527	\$204,413

**ASSOCIATED STUDENT BODY PROGRAM FUND
2014-2015 BUDGET
SENIOR HIGH SCHOOLS**

Schools	Beginning Fund Balances 9/1/2014	Revenues	Expenditures	Ending Fund Balances 8/31/2015
Eastlake	73,973	968,090	1,001,190	40,873
Emerson	10,591	12,375	13,840	9,126
Emerson K-12	500	8,600	8,800	300
International Community	93,552	156,670	172,194	78,028
Juanita	28,444	617,525	592,915	53,054
Lake Washington	34,356	574,600	512,838	96,118
Redmond	42,021	619,275	623,660	37,636
Tesla STEM	84	160,050	144,800	15,334
TOTAL SENIOR HIGH SCHOOLS	\$283,521	\$3,117,185	\$3,070,237	\$330,469

SENIOR HIGH ACTIVITIES

Activities	Beginning Fund Balances	Revenues	Transfers	Expenditures	Ending Fund Balances
1000 General Student Body	146,014	1,847,031	(292,710)	1,589,619	110,716
2000 Athletics	16,500	273,555	241,650	471,105	60,600
3000 Classes	36,443	153,640	20,500	142,655	67,928
4000 Clubs	84,564	794,559	30,560	818,508	91,175
6000 Private Moneys	0	48,400	0	48,350	50
TOTAL SENIOR HIGH SCHOOLS	\$283,521	\$3,117,185	\$0	\$3,070,237	\$330,469

**ASSOCIATED STUDENT BODY PROGRAM FUND
ACTIVITY SUMMARY**

1000 GENERAL

Assemblies
Awards
Annuals
ASB Activities
ASB Cards
ASB Operations
ASB Reserve
Copy Machine
Area III Deca
Book Fairs
ASB Shirt Sales
Newspaper
Classic Reading Program
Contingencies
Fall Concessions
Conference/Dues
Participation Fee
Intramural
Donations
Dances
Drama
Equipment (Misc.)
Equip. Repair
Field Trips
Fund Raising
Other
Winter Concessions
Homecoming
Replace ID Card
Intramural
Invest. Earnings
Leadership
LWHS Invitational
Outdoor Education
Pen & Pencil Sales
Popcorn Sales
Parking Fund
Public Info.
Programs
Project "Pride"
Pepperoni Sales
Recycling
School Improvement
Student activities
Student Council
Supplies
Special Events
Special Trips
Student Store

1000 GENERAL (cont.)

Vending Machines
WIAA - State Tour.
Kingco - District Tour.
Activity Buses
Miscellaneous
Cash Short/Over
Cash Account

2000 ATHLETICS
Athletic Awards
Athletic Reserve
Athletic Dues
Gate Receipts
Baseball
Basketball-Boys
Basketball-Girls
Basketball-7th
Badminton
Girls Badminton
Contingencies
Cross Country
Athletic Equipments
Equip. Repair
Field Prep
Football
Gymnastics-Boys
Gymnastics-Girls
Golf
Golf-Girls
Intramural
Lime
Locks
Medical Supplies
Officials
Games Ticket Takers
Games Score/Table Help
Games Supervision
Football
Softball-Boys
Softball-Girls
Soccer-Boys
Soccer-Girls
Swimming-Boys
Swimming-Girls

2000 ATHLETICS (cont.)

Tennis-Boys
Tennis-Girls
Track-Boys
Track-Girls
Towels
Tournament Exp.
Uniforms
Volleyball
Volleyball-7th
Wrestling
Athletic Buses
Athletic Sweat Shirts
Athletics

3000 CLASSES
Class of 2015
Class of 2016
Class of 2017
Class of 2018
Class of 2019
Class of 2020
Class of 2021

4000 CLUBS
Academic Games
Art
Auto Shop
Amnesty International
A.S.S.I.S.T./S.U.D.D.S.
Animal Care Network
Star Wars Club
Camelot Club
Toat/Table Tennis
Knowledge Bowl
Science Olympia
Digital Animati
Cake for a Cause
Black Student U
Animal Club
Frisbee Club
KIVA(support people in poverty)
Mythology
Dr. Who (movie or film)
BETA Club
Pink Ribbon Club
Anime Club
Bike Shop
Ultimate Club
Builder's Club
Bowling
Car Club
Cereal Eating Society
Sparrow Club
Contingency
Cheerleaders
Chess
Cricket Club
Computer/Technology/TSA

4000 CLUBS (cont.)

Computer Programming Club
Current Events
Dance
Hip Hop Dance
Drill Team
Debate
Drama
D.E.C.A. 4
D.E.C.A. 1
D.E.C.A. 2
D.E.C.A. 3
Environ./Earthcore
Foreign Language
F.B.L.A.
FCCLA
Foreign Exchange
National Jr. Forensic
Games Club/Bananagram Club
Gamma Club
Girls Club
Gay-Straight Alliance (GSA)
Talent Show Club
Ethics Bowl Club
Science Club
Rotary Club
Hope Club
Honor Society
Horticulture/Garden Club
History
Interact Club
Ignite Club
I.Y.T.O.
International
Journalism
Japanese Club
Jr. Statesmen
Japanese Honor Society
Key Club
LOBI(a sustainable community)
Share Interest form Friends
Fashion Club
Asian Student Association
Latino student Union
Lacrosse Club
Movement Club
Unicef
Finance Club
Liberals
Spice Club
Yoga Club
Mystery Club
International Relations Club
Ski Club
Model U.N./International Relation
Film Club
Photography Club
Literary Magazine

4000 CLUBS (cont.)

Loyalty
Math
Multi-Cultural
French Club
Orchestra
Mustang Service
Music-Choral
Music-Instrument
Passages/Writing Club
German Club
German
Music Reserve
Odyssey of the Mind
Quill & Scroll
N.A.L.
Natural Helpers
Prevention Action Care Team
Pep Club
Robotics
Roo Crew
Random Act of Kindness
Reading Club
School Improve.
Invisible Children's Club
Think Tank
South Asian Cultural Club
STANG Club
S.M.A.S.H.
SPAM
Special Olympic
Ticket Squad
Spanish
Spanish Honor
Science National
HS Against Cancer
TV/Radio Production
Teenage Republicans
Thespians
V.I.C.A.
WA Teen Inst./TAD
Wall Climber Club
World Harmony Org (WHO)
Yell Staff

6000 PRIVATE MONIES

Foreign Exchange

**DEBT SERVICE FUND
BUDGET SUMMARY**

	ACTUAL <u>2012-13</u>	BUDGET <u>2013-14</u>	BUDGET <u>2014-15</u>
BEGINNING FUND BALANCE			
Restricted for Debt Service	7,900,619	13,233,384	12,207,233
TOTAL BEGINNING FUND BALANCE	\$7,900,619	\$13,233,384	\$12,207,233
REVENUES			
1000 Local Taxes	36,336,993	37,396,380	37,565,949
2000 Local Non-Tax	170,693	62,115	57,394
5000 Federal, General Purpose	2,100,589	2,005,058	2,038,000
9000 Other Financing Sources	3,497,828	7,054,325	7,058,125
TOTAL REVENUES	\$42,106,103	\$46,517,878	\$46,719,468
TOTAL RESOURCES AVAILABLE	\$50,006,722	\$59,751,262	\$58,926,701
EXPENDITURES			
1 Matured Bond Expenditure	14,315,000	25,610,000	27,210,000
2 Interest on Bonds	22,916,315	25,872,488	23,480,400
4 Bond Transfer Fees	4,108	100,000	100,000
TOTAL EXPENDITURES	\$37,235,424	\$51,582,488	\$50,790,400
TOTAL USE OF RESOURCES	\$37,235,424	\$51,582,488	\$50,790,400
ENDING FUND BALANCE			
Restricted for Debt Service	\$12,771,298	\$8,168,774	\$8,136,301
TOTAL ENDING FUND BALANCE	\$12,771,298	\$8,168,774	\$8,136,301

**DEBT SERVICE FUND
REVENUES**

		ACTUAL	BUDGET	BUDGET
		<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
LOCAL TAXES (1000)				
1100	Local Property Taxes (See Exhibit I)	36,336,945	37,396,332	37,565,906
1500	Timber Excise Tax	48	48	43
1000	TOTAL LOCAL TAXES	\$36,336,993	\$37,396,380	\$37,565,949
LOCAL NONTAX REVENUES (2000)				
2300	Investment Earnings	170,693	62,115	57,394
2000	TOTAL LOCAL NONTAX	\$170,693	\$62,115	\$57,394
FEDERAL, GENERAL PURPOSE (5000)				
5600	Qualified Bond Interest Credit	2,100,589	2,005,058	2,038,000
5000	TOTAL FEDERAL, GENERAL PURPOSE	\$2,100,589	\$2,005,058	\$2,038,000
OTHER FINANCING SOURCES (9000)				
9100	Sale of Bonds	3,497,828	0	0
9900	Transfers	0	7,054,325	7,058,125
9000	TOTAL OTHER FINANCING SOURCES	\$3,497,828	\$7,054,325	\$7,058,125
TOTAL REVENUES		\$42,106,103	\$46,517,878	\$46,719,468

EXHIBIT I

DEBT SERVICE FUND REVENUES CALCULATION OF 2014-15 LEVY COLLECTIONS

Revenue Account 1100 Local Taxes

Fall 2014 Collection:				
\$37,800,000	x	46.91%	(2014 Levy x Fall Collection %)	\$17,731,959
Spring 2015 Collection:				
* \$37,700,000	x	52.61%	(2015 Levy x Spring Collection %)	\$19,833,947
TOTAL 2014-15 Levy Collections				\$37,565,906

*Estimated \$0.99 per \$1,000 based on estimated assessed valuation for 2015 of \$38,188,021,412

EXHIBIT II

Issue Date	Original Issue Amount	Bonds Outstanding	Interest Outstanding	Total Outstanding Sept. 1, 2014
03/30/04 ***	70,100,000	27,450,000	2,694,063	30,144,063
09/02/04 **	34,655,000	13,530,000	2,204,750	15,734,750
09/06/06 *	97,115,000	88,670,000	39,020,250	127,690,250
11/07/07	80,000,000	68,500,000	20,277,312	88,777,312
11/18/08	80,000,000	70,350,000	25,917,563	96,267,563
11/03/09	40,000,000	31,445,000	13,404,628	44,849,628
09/17/10	120,000,000	120,000,000	85,863,975	205,863,975
07/11/12	23,025,000	18,785,000	1,878,425	20,663,425
Total Voted Bonds	\$544,895,000	\$438,730,000	\$191,260,966	\$629,990,966
07/11/12 Estimated	31,195,000	22,725,000	\$1,982,150	24,707,150
Total Nonvoted Bonds	\$31,195,000	\$22,725,000	\$1,982,150	\$24,707,150
Total All Bonds	\$576,090,000	\$461,455,000	\$193,243,116	\$654,698,116

***Refunding issue partially replaces March 1, 1998 issue for \$11,130,000 and December 1, 1998 issue for \$58,160,000.

** Refunding issue partially replaces November 15, 1993 Series A issue for \$13,905,000 and December 15, 2000 issue for \$19,695,000.

* Refunding bonds of \$17,115,000 partially replaces May 15, 1995 issue for \$2,000,000 and December 15, 2001 issue for \$14,555,000.

**CAPITAL PROJECTS FUND
BUDGET SUMMARY**

	ACTUAL	BUDGET	BUDGET
	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
BEGINNING FUND BALANCE			
Restricted from Bond Proceeds	143,903,274	29,910,604	18,977,652
Committed from Levy Proceeds	(10,070,990)	(14,472,203)	(5,917,777)
Restricted from State Proceeds	9,936,198	20,376,092	26,939,634
Restricted from Impact Fee Proceeds	1,399,919	954,048	3,252,165
Restricted from Mitigation Fee Proceeds	250,044	82,261	143,798
Assigned to Fund Purposes	972,143	856,271	1,855,080
TOTAL BEGINNING FUND BALANCE	\$146,390,588	\$37,707,073	\$45,250,552
REVENUES			
1000 Local Taxes	31,403,037	33,547,081	38,379,674
2000 Local Non-Tax	4,180,327	2,612,202	2,775,900
4000 State, Special Purpose	11,138,232	10,047,110	374,000
9000 Other Financing Sources	50,000	120,000,000	0
TOTAL REVENUES	\$46,771,596	\$166,206,393	\$41,529,574
OTHER FINANCING USES - TRANSFERS OUT	(\$8,850,236)	(\$14,163,416)	(\$14,970,945)
TOTAL RESOURCES AVAILABLE	\$184,311,947	\$189,750,050	\$71,809,181
EXPENDITURES			
1 Sites	3,231,382	28,182,341	2,743,000
2 Buildings	122,404,985	77,788,100	36,788,160
3 Equipment	8,854,598	3,387,492	8,112,184
4 Energy	522,524	0	710,000
6 Bond Issuance	0	0	0
9 Debt	0	0	0
TOTAL EXPENDITURES	\$135,013,490	\$109,357,933	\$48,353,344
ENDING FUND BALANCE			
Restricted from Bond Proceeds	37,858,611	70,351,865	12,085,958
Committed from Levy Proceeds	(11,578,859)	(9,617,449)	(2,668,401)
Restricted from State Proceeds	20,138,178	16,379,035	6,185,509
Restricted from Impact Fee Proceeds	1,744,037	2,903,649	5,627,098
Restricted from Mitigation Fee Proceeds	82,668	375,017	252,688
Assigned to Fund Purposes	1,053,822	0	1,972,985
TOTAL ENDING FUND BALANCE	\$49,298,458	\$80,392,117	\$23,455,837

**CAPITAL PROJECTS FUND
REVENUES**

	ACTUAL	BUDGET	BUDGET
	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
LOCAL TAXES (1000)			
1100 Local Property Taxes (See Exhibit I)	31,402,995	33,547,037	38,379,626
1300 Sale of Tax Title Property	0	0	0
1400 In-Lieu of Taxes	0	0	0
1500 Timber Excise Tax	42	44	48
1000 TOTAL LOCAL TAXES	\$31,403,037	\$33,547,081	\$38,379,674
LOCAL NON-TAX REVENUES (2000)			
2300 Investment Earnings	1,426,382	160,473	212,900
2500 Gifts/Donations	0	0	0
2900 Mitigation/Impact Fees	2,753,945	2,451,729	2,563,000
2000 TOTAL LOCAL NON-TAX REVENUES	\$4,180,327	\$2,612,202	\$2,775,900
STATE, SPECIAL PURPOSE (4000)			
4100 State Energy Grants	0	0	0
4130 State Funding Assistance	10,844,824	10,047,110	374,000
4300 Other State Agencies	293,408	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	\$11,138,232	\$10,047,110	\$374,000
OTHER FINANCING SOURCES (9000)			
9100 Sale of Bonds	0	120,000,000	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Comp. Loss of Capital Assets	50,000	0	0
9000 TOTAL OTHER FINANCING SOURCE	\$50,000	\$120,000,000	\$0
TOTAL REVENUES	\$46,771,596	\$166,206,393	\$41,529,574
OTHER FINANCING USES - TRANSFERS OUT			
536 Other Financing Uses - Transfers Out	(8,850,236)	(14,163,416)	(14,970,945)
536 TOTAL OTHER FINANCING USES	(\$8,850,236)	(\$14,163,416)	(\$14,970,945)

CAPITAL PROJECTS FUND 2014-15
EXPENDITURES

Total Estimated Cost of Project	Estimated Prior Expenditures 08/31/14	Project Number	Project Description	Budget 2014-15	Remaining Future Balance
OPERATIONS (See Exhibit II)					
2,293,160	0	9838-0000		2,293,160	0
\$2,293,160	\$0		TOTAL OPERATIONS	\$2,293,160	\$0
MODERNIZATION					
45,342,602	44,447,602	6363-1xxx	Modernization - Finn Hill Middle School	895,000	0
29,639,422	29,159,422	2601-1xxx	Modernization - Muir Elementary	480,000	0
26,648,990	26,548,990	7931-1xxx	Modernization - ICS/Community	100,000	0
34,062,269	33,962,269	1801-1xxx	Modernization - Rush Elementary	100,000	0
59,779,000	59,374,891	6911-1xxx	Modernization - Rose Hill Middle School	100,000	304,109
18,315,527	4,681,741	0000-1xxx	Modernization Contingency	3,000,000	10,633,786
\$213,787,810	\$198,174,915		TOTAL MODERNIZATION	\$4,675,000	\$10,937,895
TECHNOLOGY					
20,700,000	0	0000-2014	Technology - Infrastructure & Support	2,598,395	18,101,605
28,500,000	2,000,000	0000-2014	Technology - Equipment	4,285,212	22,214,788
9,300,000	25,000	0000-2014	Technology - Instructional Software & Support	650,077	5,653,415
8,800,000	0	0000-2014	Technology - Business & Technology Systems	1,230,500	7,569,500
19,844,196	0	0000-201x	Technology - Training & Professional Dev.	48,000	14,854,884
(7,912,820)	0	0000-201x	Transfer to GF for Training/Software	0	0
\$79,231,376	\$2,025,000		TOTAL TECHNOLOGY	\$8,812,184	\$68,394,192
SITE & BUILDING IMPROVEMENTS					
34,490,625	0	0000-201x	Building Systems & Improvements	4,705,000	29,785,625
8,828,615	0	0000-201x	Code, Compliance, Health & Safety	2,053,000	6,775,615
12,712,000	0	0000-201x	School & Program Improvements	3,412,000	9,300,000
6,843,000	0	0000-201x	Site Improvements, Athletics & Playfield Upgrades	2,043,000	4,800,000
\$62,874,240	\$0		TOTAL SITE & BUILDING	\$12,213,000	\$50,661,240
RESERVE FOR FUTURE PROJECTS					
37,899,546	3,830,298	0000-0000	Reserve for Future Projects	20,360,000	13,709,248
\$37,899,546	\$3,830,298		TOTAL RESERVE	\$20,360,000	\$13,709,248
\$396,086,132	\$204,030,213		GRAND TOTAL	\$48,353,344	\$143,702,575

EXHIBIT I

**CAPITAL PROJECT FUND REVENUES
CALCULATION OF 2014-15 LEVY COLLECTIONS**

Revenue Account 1100 Local Taxes

Fall 2014 Collection:				
\$34,600,000 x	46.91%	(2014 Levy x Fall Collection %)		\$16,230,841
Spring 2015 Collection:				
* \$42,100,000 x	52.61%	(2015 Levy x Spring Collection %)		\$22,148,785
TOTAL 2014-15 Levy Collections				\$38,379,626

*Estimated \$1.11 per \$1,000 based on estimated assessed valuation for 2015 of \$38,188,021,412

EXHIBIT II

FTE STAFFING COUNTS:	ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
Certificated Employees	0.700	0.700	0.700
Classified Employees	19.531	21.081	20.081
Total FTE Staff	20.231	21.781	20.781

**TRANSPORTATION VEHICLE FUND
BUDGET SUMMARY**

	ACTUAL <u>2012-13</u>	BUDGET <u>2013-14</u>	BUDGET <u>2014-15</u>
BEGINNING FUND BALANCE	\$2,007,049	\$2,218,450	\$2,997,202
REVENUES			
1100 Local Property Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
2300 Investment Earnings	29,669	9,225	10,971
2800 Insurance Recoveries	0	0	0
4499 Transportation Reimbursement-Depreciation	798,520	718,361	748,914
9300 Sale of Equipment	30,964	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
TOTAL REVENUES	\$859,152	\$727,586	\$759,885
TOTAL RESOURCES AVAILABLE	\$2,866,201	\$2,946,036	\$3,757,087
EXPENDITURES			
33 Transportation Equipment Purchase	645,061	1,386,817	1,808,109
TOTAL EXPENDITURES	\$645,061	\$1,386,817	\$1,808,109
ENDING FUND BALANCE			
Restricted for Fund Purposes	\$2,221,140	\$1,559,219	\$1,948,978
TOTAL ENDING FUND BALANCE	\$2,221,140	\$1,559,219	\$1,948,978



Informational Section

Property Taxes

Enrollment History and Projection



Property Taxes

The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January through December). The 2014-15 fiscal year budget reflects \$60.2 million dollars in levy funds. Property tax revenues provide approximately 22.0 percent of the total revenues available to the district for the 2014-15 school year.

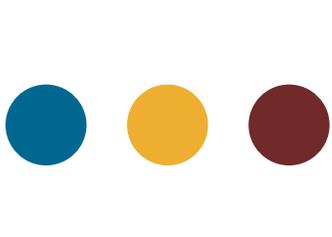
The School Board has final authority in determining how levy dollars will be expended. However, in creating a levy expenditure plan, the Board followed a process that involved community and staff input collected from surveys and public meetings.

These are the property tax rates per thousand dollars of assessed value for calendar year 2014 and the anticipated rates for calendar year 2015.

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 2014 totals approximately \$37.1 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 \$1,755 in property taxes in 2014 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 44% is used for K-12 education as determined by the legislature.

Year	Maintenance and Operation	Capital Projects	Debt Service & 6-year Capital Levy	Total
2014	\$1.56	\$.64	\$1.31	\$3.51
2015	\$1.65	\$.82	\$1.28	\$3.75



Enrollment History & Projections

Six-Year Enrollment Projection

The district developed long-term enrollment projections to assess facility capacity needs. Based on these projections, the district expects enrollment to increase by over 4,000 students from the 2012 school year through 2021.

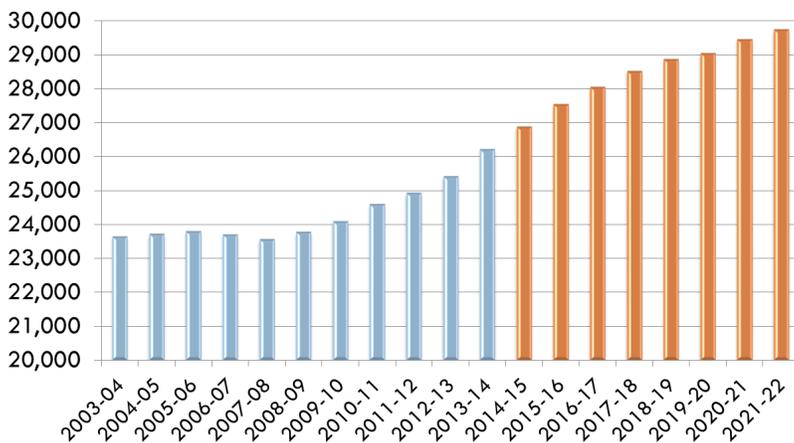
The district experienced actual growth of 825 students in 2013. During the six-year window from 2013 to 2019, enrollment is projected to increase by 2,826 students, resulting in a 10.8% increase. Enrollment growth of 705 students is expected through 2021.

Student enrollment projections have been developed using two methods:

- 1) *cohort survival* – which applies historical enrollment trends to the classes of existing students progressing through the system; and
- 2) *development tracking* – which projects students anticipated from new development.

Cohort Survival

King County live birth data is used to predict future kindergarten enrollment. Actual King County live births through 2012 are used to project kindergarten enrollment through the 2017-2018 school year. After 2018, the number of live births is based on King County projections. Historical data is used to estimate the future number of kindergarten students that will be generated from county births.



Actual enrollment from 2003-04 to 2013-14 (head count) – lighter bars
Projected enrollment from 2014-15 to 2021-22 (head count) – darker bars

For other grade levels, cohort survival trends compare students in a particular grade in one year to the same group of students in prior years. From this analysis, a cohort survival trend is determined. This historical trend is applied to predict future enrollment.

Development Tracking

To ensure the accuracy and validity of enrollment projections, a major emphasis has been placed on the collection and tracking of data of 88 known new housing developments within the district. This information is obtained from the cities and county. It provides the foundation for a database of known future developments and assures the district's plan is consistent with the comprehensive plans of the local permitting jurisdictions. Each developer is contacted annually to determine the number of homes and the anticipated development schedule. Some small in-fill or short plat projects are not tracked. These projects may result in increased student population.

Student Generation Rates

Developments that are near completion or have been completed within the last five years are used to forecast the number of students generated by new development. District-wide statistics show that each new single-family home currently generates a 0.3930 elementary student, 0.1310 middle school student, and 0.1030 senior high student, for a total of 0.6270 school-age child per single family home. New multi-family housing units currently generate an average of 0.0550 elementary student, 0.0170 middle school student, and 0.0120 senior high student for a total of 0.0840 school age child per multi-family home. The totals of the student generation numbers have increased since 2013 for both new single-family developments and for new multifamily developments. These student generation factors are used to forecast the number of students expected from new developments that are planned over the next six years.

