



# Lake Washington School District

## 2017-18 Budget



**Comprehensive Annual Budget Contributing Staff:**

Barbara Posthumus, Associate Superintendent, Business & Support Services

Lynne Pyke, Budget & Fiscal Manager

Sara Peterson, General Fund Analyst

Beth Pendergrass, Director, Communications & Community Engagement

Chelsea Lee, Graphic Artist

2017-18 Budget



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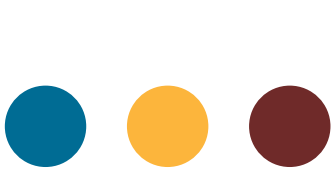
# Introductory Section

Executive Summary

Organizational Summary

Financial Summary

Informational Summary



# Executive Summary

## Organizational Summary

Lake Washington School District is a high-performing, fast growing public school district serving students in preschool through grade 12. The district encompasses 76 square miles 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 29,000 students future ready: prepared for college, prepared for the global workplace and prepared for personal success.

### **Lake Washington School District has five strategic 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. That goal is most critical to reaching the district's mission and vision.

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

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

This year is the first year of the biennial budget adopted by the legislature. This budget is an attempt at meeting the McCleary requirements in relation to full funding of basic education including staff compensation. In addition, the legislature passed the Education Funding Plan or

"McCleary Solution" (EHB2242), which outlines the long-term funding plan for schools. This budget and funding plan make changes to the Operating Budget beginning in 2017-18. We will continue to review and analyze these changes throughout the 2018-19 school year.

The district expects an increase in revenues from \$321 million in 2016-17 to \$354 million in 2017-18, an increase of \$33 million. This increase is primarily due to increase in enrollment, staff COLA (Cost of Living Adjustment) of 2.3%, increases to health benefits, employee retirement contributions and continued implementation of K-3 class size reduction. These additional revenues are offset by increased expenditures for staff and costs of serving more students.

In addition, funding for Highly Capable (Gifted) and ELL was increased. This increase will help offset local funds that are currently being used for these programs. State funding was also increased for Career and Technical Education (CTE) and Skill Center programs, which are self-supporting.

To help develop the strategic plan and the budget, the district surveyed staff members and parents concerning specific strategic programs. This survey provided feedback for use in strategic planning. It also provided feedback on budget priorities.

The district departments and programs made budget requests for ongoing and strategic work. Each request provided required information on the purpose of the resources needed, connection to student success and alignment with district mission, vision and strategic goals. Requesters also provided 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). SALT is a representative group of principals and other administrators. They carefully reviewed requests and provided feedback on budget prioritization and alignment with strategic work. The Board of Directors held study



# Executive Summary

sessions on the budget, providing additional feedback and direction.

The budget reflects an investment in achieving the district's strategic goals. Following are some of the key investments toward achieving each goal area:

## **Goal 1. Ensure academic success for every student**

- Review and adoption of new textbooks and curriculum materials on an ongoing cycle
- Offer programs and courses for students needing academic challenge and rigor
- Offer programs for students who need academic support, intervention, or special education
- Provide programs for students who qualify as highly capable

## **Goal 2. Provide safe and innovative learning environments**

- Ensure facilities are safe, clean and well maintained
- Implement Programs to ensure positive relationships between student safety such as Safe Schools Ambassadors
- Create technology-rich classroom experiences through classroom technology, student computer devices and instructional software
- Provide up-to-date technology systems that support organizational and instructional needs

## **Goal 3. Recruit, hire and retain highly effective personnel**

- Maintain competitive compensation packages for all staff
- Provide a comprehensive mentoring program for teachers new to the profession

## **Goal 4. Use resources effectively & be fiscally responsible**

- Maintain systems that meet financial and auditing standards

## **Goal 5. Engage our communities**

- Provide comprehensive systems, tools and strategies to communicate with and engage parents and community members

In addition to these ongoing systemic investments, additional investments in strategic outcomes have been prioritized in this year's budget as well as in the past several years. Highlights of these investments follow.

In support of Goal One, ensure academic success for every student, professional development was funded in support of the implementation of the K-5 writing curriculum and K-12 science; additional teacher support was added to allow for increased Alternative Learning Experience monitoring/tracking requirements; additional personnel and materials were added to support additional special education classrooms; additional athletic programs were added at the high school level; materials and professional development for SIOP (Sheltered Instruction Observation Protocol) was funded; additional teachers were added to support the Highly Capable- K-3 program; funding went towards credit retrieval efforts at the high school level and towards innovation, dual language and Multi-Tiered Systems of Support (MTSS) ensuring academic success for all students.

Funding was also directed toward Goal Two of providing safe and innovative learning environments. In this area, additional custodial positions were added, and new vision screening equipment as required by law and emergency supply replenishment was funded.

A third area of focus is on the objective to provide quality training and professional learning systems, in support of Goal Three to recruit, hire and retain highly effective personnel. Effective teachers must be life-long learners who continue to work to improve their practice. Investments in this area included funding for training for para-educators who support high needs students and funding for professional development for new teachers.



# Executive Summary

Investments in Goal Four to use resources effectively and be fiscally responsible were aimed at aligning resources and strategic goals and ensuring effective and efficient systems. Funds have been added to support the functions of Business and Support Services.

The final area of focus is on Goal Five, engaging our communities. Continued support to ensure public participation and community engagement efforts was included.

Dr. Traci Pierce, Superintendent, led the budget development process for 2017-18, along with these senior leaders:

- Dr. Jon Holmen, Deputy Superintendent
- Barbara Posthumus, Associate Superintendent, Business and Support Services
- Matt Manobianco, Associate Superintendent, Student and Professional Learning Services

While the proposed budget was submitted to the Board of Directors in June, it was in draft format as the state legislature had not yet passed a budget. It was made available to the public and posted to the district website. The state of Washington requires that districts make their budget available no later than July 10. As required by law, the district must post legal notices for two consecutive weeks, at least seven days prior to the budget adoption hearing. An updated budget to reflect the final biennial budget adopted on June 30, 2017 was presented on August 14, 2017. In August, the Board of Directors adopts the budget. The final adoption date must be no later than August 31. The budget is submitted to the Educational Service District by September 3 and to the Office of the Superintendent of Public Instruction for final approval. The budget becomes effective for the start of the fiscal year on September 1.

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

- Christopher Carlson, President, first elected 2007
- Siri Bliesner, Vice President, first elected 2011
- Nancy Bernard, first elected 1997
- Eric Laliberte, first elected 2015
- Mark Stuart, Legislative Rep, first elected 2013





# Executive Summary

## 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.

The district is in a strong financial standing in its General Fund. This year, the legislature adopted a final biennial budget. This budget includes \$33 million in additional revenue for Lake Washington, much of which is earmarked for specific purposes. The legislature passed the Education Funding Plan or “McCleary Solution” (EHB2242), which outlines the long-term funding plan for schools. This budget and funding plan make significant changes to the General Fund Budget beginning in 2018-19.

The district’s Capital Projects Fund continues to reflect funding from the 2016 bond measure. This measure results from the district’s Capital Facilities Plan, which reflects enrollment projections for continued growth in the coming years. For 2017-18, the district projects enrollment of 30,006 students, an increase of over 998 from the previous year. Additional increases will continue through 2020, when the district is expected to top 32,000 students. Those additional students, when combined with lowering class sizes, are expected to put considerable pressure on the available classroom space in the district. In other words, more classrooms will likely be needed to house the additional students and the increased number of classes from existing enrollment.

A Long-Term Facilities Planning Task Force developed recommendations to address the district’s classroom needs, which were accepted by the school board in December 2015. A Bond Advisory Committee provided input on a draft district plan to fund these recommendations through a series of bond measures. A \$398 million bond measure passed in April 2016 with 66.28% of the vote.

The 2017-18 budget includes funds from the approved bonds. These funds continue to build new schools, and rebuild and expand aging schools. The 2017-18 budget includes the sale of bonds as needed to fund the approved construction projects through their expected completion in the fall of 2020. Future bond measures have been developed as part of a long-term financing plan to fund the projects recommended by the Long-Term Facilities Planning Task Force. In February 2018, the District will take to voters a Bond Measure, a Capital Projects Levy and an Enrichment Levy.



# Executive Summary

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	344,036,394	4,610,778	67,827,299	226,408,848	714,743
OTHER FINANCING USES-TRANSFER	9,894,009			(13,424,134)	
TOTAL RESOURCES AVAILABLE	403,209,797	5,518,513	87,251,821	375,406,435	3,751,436
EXPENDITURES	355,230,155	4,666,749	62,487,275	260,218,453	554,062
TOTAL USE OF RESOURCES	355,230,155	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	17,696,520				
Assigned/Unassigned Fund Balance*	29,333,122				
TOTAL ENDING FUND BALANCE	47,979,642	851,764	24,764,546	115,187,982	3,197,374
* "Unassigned" designation is for General Fund only.					



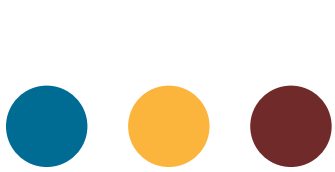
# Executive Summary

## General, Debt Service, Capital Projects, Transportation Vehicle Funds

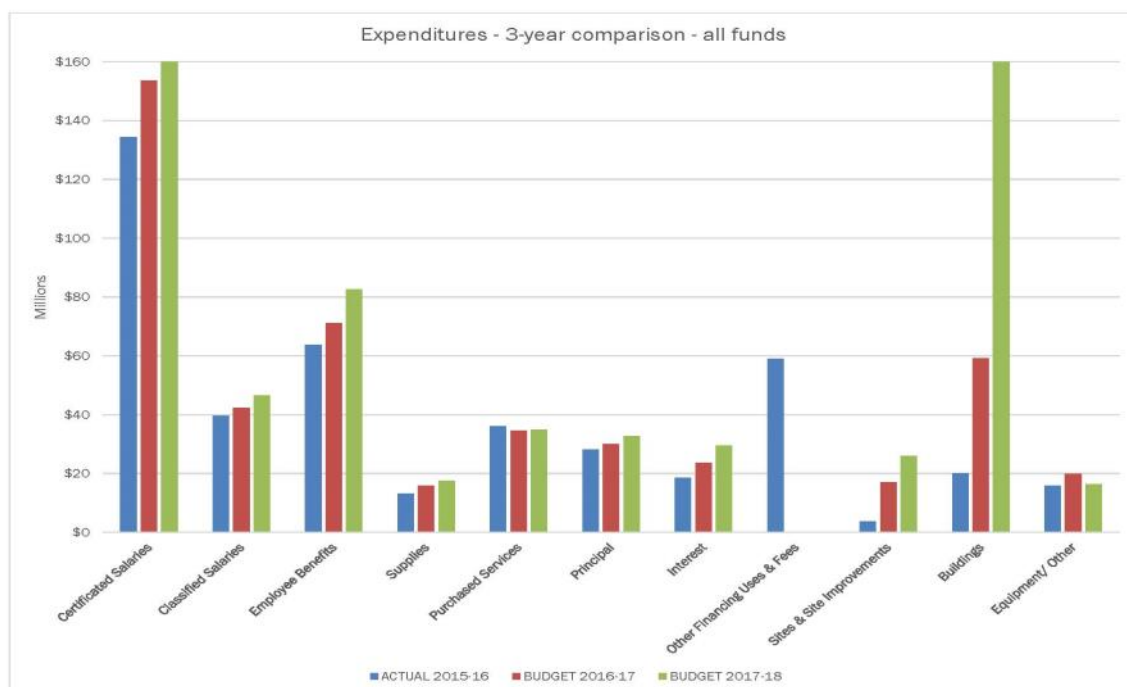
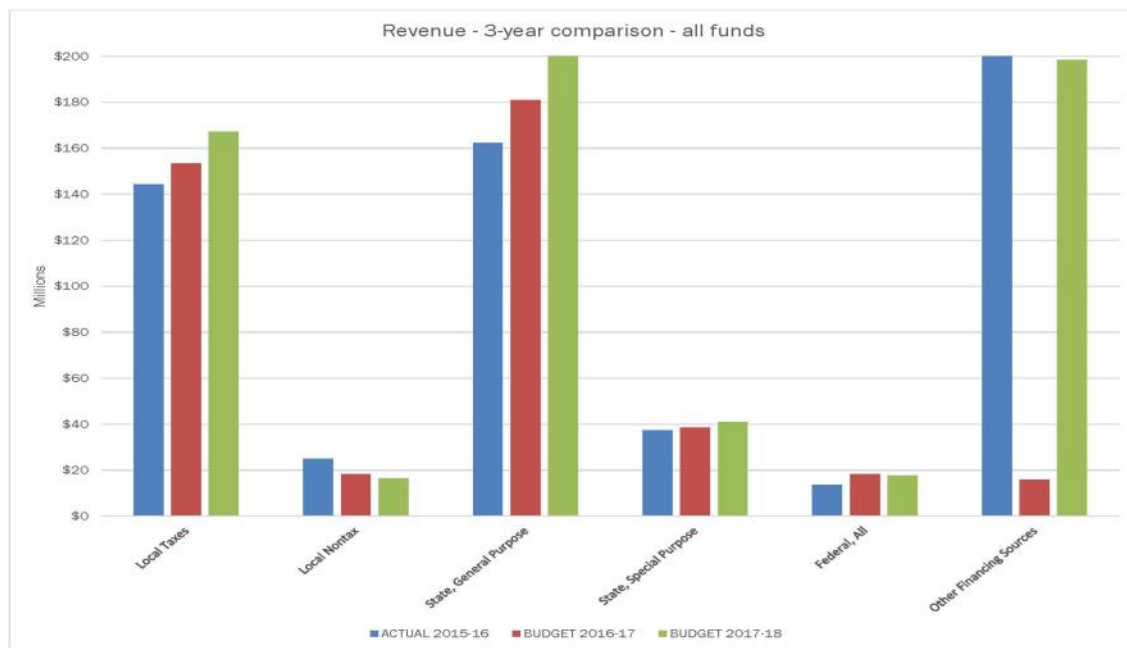
### BUDGET SUMMARY

#### 2013-14 ACTUAL THROUGH 2017-18 BUDGET

	<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>
<b>TOTAL BEGINNING FUND BALANCE</b>	\$86,510,871	\$97,518,616	\$86,220,560	\$258,850,718	\$234,162,330
<b>REVENUES BY SOURCE</b>					
Local Taxes	127,708,962	136,637,829	144,274,479	153,371,584	167,332,816
Local Nontax	20,380,926	22,046,769	24,927,394	18,376,213	16,418,386
State, General Purpose	131,310,395	139,180,971	162,358,766	181,105,965	207,857,912
State, Special Purpose	44,043,379	33,596,854	37,440,511	38,516,244	41,086,918
Federal, General Purpose	2,057,825	2,049,449	2,058,145	2,052,924	2,052,924
Federal, Special Purpose	10,470,979	11,415,439	11,595,915	16,232,631	15,693,838
Revenues From Other School Districts	16,889	33,327	121,587	6,533	8,340
Revenues From Other Agencies & Assoc.	35,824	38,580	30,067	6,025	6,025
Revenues From Private Foundations	0	0	8,280	0	0
Other Financing Sources	13,383,243	193,596,565	240,892,872	15,866,008	198,424,134
<b>TOTAL REVENUES</b>	<b>\$349,408,422</b>	<b>\$538,595,783</b>	<b>\$623,708,016</b>	<b>\$425,534,127</b>	<b>\$648,881,293</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>	<b>(\$13,364,976)</b>	<b>(\$13,731,122)</b>	<b>(\$14,489,929)</b>	<b>(\$15,866,008)</b>	<b>(\$13,424,134)</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$422,554,317</b>	<b>\$622,383,277</b>	<b>\$695,438,647</b>	<b>\$668,518,837</b>	<b>\$869,619,489</b>
<b>EXPENDITURES BY OBJECT</b>					
Certificated Salaries	118,236,078	123,882,417	134,488,356	153,644,062	172,156,236
Classified Salaries	34,105,510	35,977,308	39,724,249	42,393,010	46,602,245
Employee Benefits	53,387,063	55,794,087	63,854,921	71,244,603	82,738,218
Supplies	11,432,343	12,582,309	13,124,742	15,867,062	17,574,412
Purchased Services	29,943,621	32,591,279	36,062,203	34,585,907	34,987,266
Travel	276,617	324,791	357,373	265,316	285,654
Debt Service					
Principal	24,610,000	56,475,000	28,235,000	30,100,000	32,770,000
Interest	22,372,488	21,680,149	18,555,742	23,715,967	29,617,275
Bond Transfer Fees	4,112	2,059	4,347	100,000	100,000
Underwriter's Fees	0	806,500	239,534	0	0
Other Financing Uses	0	147,586,065	58,765,643	0	0
Capital Outlay					
Sites & Site Improvements	2,757,476	17,923,986	3,757,233	17,101,885	25,939,828
Buildings	21,322,194	18,273,163	20,106,427	59,147,404	219,683,174
Equipment	6,259,415	10,926,328	13,572,770	18,326,645	12,585,637
Energy Improvements	284,076	1,310,437	1,134,454	1,300,000	3,450,000
Bond Issuance	44,708	26,837	921,205	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$325,035,701</b>	<b>\$536,162,715</b>	<b>\$432,904,199</b>	<b>\$467,791,861</b>	<b>\$678,489,945</b>
<b>TOTAL USE OF RESOURCES</b>	<b>\$325,035,701</b>	<b>\$536,162,715</b>	<b>\$432,904,199</b>	<b>\$467,791,861</b>	<b>\$678,489,945</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$97,518,616</b>	<b>\$86,220,563</b>	<b>\$262,534,448</b>	<b>\$200,726,976</b>	<b>\$191,129,544</b>



# Revenue & Expenditure Graphs and Executive Summary





# Executive Summary

## Informational Summary

### Personnel Trends

As student enrollment increases, additional teachers are needed to teach those students. A total of 122 new positions for employees holding teaching certificates were added between 2015-16 and 2016-17.

Classified employees (those without a teaching certificate) are needed to support the additional students and additional staff. They include custodians, nurses, payroll specialists, bus drivers, instructional assistants, para educators, secretaries. There were approximately 42 additional classified staff in 2016-17 compared to the previous year.

### Student Enrollment Trends

Between October 2015 and October 2016, student enrollment in Lake Washington School District (LWSD) grew from 27,830 to 29,008. That increase of 1,178 students follows a year with an increase of more than 1,100 students. 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 an average of 655 students each year.

Looking ahead, we know this growth will continue for the foreseeable future. There are more students in elementary grades than in the grades closer to graduation. In the past, about 1,800 students would enter kindergarten each year. Today, we typically welcome about 2,300 kindergarteners each year. 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.

### Tax Base and Tax Rate Trends

The assessed value of taxable property within the district, the tax base, has increased from \$33.5 billion in 2013 to \$46.9 billion in 2016. The assessed valuation is expected to increase to \$50.8 billion for 2017 and to continue in-

creasing thereafter. In 2012, collections for a six-year capital levy began.

In development of the successful 2016 bond measure, the district consulted with a Bond Advisory Committee in developing the measure. That measure is part of a plan to implement the recommendations of the Long-Term Facilities Planning Task Force. Implementing those recommendations fully will require a series of bond measures. The district has designed those measures to ensure the tax rate does not exceed \$3.30 per thousand dollars of assessed value through 2029.

### Changes in Debt

The total debt decreased from \$754,325,944 on September 1, 2016 to an estimated \$701,709,778 on September 1, 2017. In April 2016 the voters authorized a \$398,000,000 bond measure that funds two new elementary schools, one new middle school, the rebuild and expansion of one high school and two elementary schools, replacing aging portables with new modular units at one elementary school, and upgrading one site for a preschool. The district is planning a bond sale during the 2017-18 school year.



# Executive Summary



# Organizational Section

Lake Washington School District Profile

Administrative Directory

Board of Directors and Superintendent

Organizational Chart

Mission, Vision, Values, Ideals & Guiding Principles

Strategic Goals & Objectives

Key Budget Development Factors & Future Direction

Budget Policies

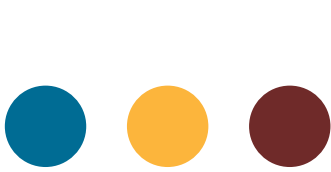
Budget Timeline & Fund Types

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, fast-growing 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 south end of the district, a small number of Bellevue residents also attend our schools.

LWSD is committed to providing its 29,008 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.

The district is a fiscally independent unit of government. It is served by a five-member Board of Directors. The Board serves as the taxing authority, contracting body and policy maker. It ensures that all general laws of the state of Washington are followed in the expenditure of the district's tax dollars. It approves the annual adoption and appropriation resolution of the budget. The Board of Directors is ultimately responsible for the financial management of the district. The Board is empowered to hire a superintendent, the district's chief executive officer, who is responsible to the Board for the district's daily operations.

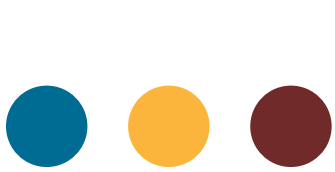
## Directory of Officials

School Board	First Elected	Term Expires
<b>Chris Carlson</b> <i>President, District Two</i>	2007	Nov. 2019
<b>Siri Bliesner</b> <i>Vice President, District Five</i>	2011	Nov. 2019
<b>Nancy Bernard</b> <i>District Three</i>	1997	Nov. 2017
<b>Eric Laliberte</b> <i>District One</i>	2015	Nov. 2019
<b>Mark Stuart</b> <i>Legislative Rep., District Four</i>	2013	Nov. 2017

## Administrative Staff

- Dr. Traci Pierce, Superintendent
- Dr. Jon Holmen, Deputy Superintendent
- Matt Manobianco, Associate Superintendent, Student & Professional Learning Services
- Barbara Posthumus, Associate Superintendent, Business & Support Services
- Mike VanOrden, Associate Superintendent, Student Academic Success Services
- Forrest Miller, Director, Support Services
- Brian Buck, Associate Director, Support Services
- Beth Pendergrass, Director, Communications & Community Engagement
- Sally Askman, Director, Technology Operations
- Pat Fowler-Fung, Director, Human Resources
- Jerred Kelly, Associate Director, Human Resources, Classified Staff
- Bill Rosen, Associate Director, Human Resources, Certificated Staff
- Emily Young, Associate Director, Human Resources, Recruitment & Talent Acquisition
- Dr. Matthew Livingston, Director, School Support, Eastlake LC
- Dale Cote, Director, School Support, Juanita LC
- Rick Burden, Director, School Support, Lake Washington LC
- Sue Anne Sullivan, Director, School Support, Redmond LC
- Matt Gillingham, Director, Student Services
- Paul Vine, Director, Special Services
- Stacey McCrath, Associate Director, Special Services, Eastlake LC
- Wynn Spaulding, Associate Director, Special Services, Juanita LC
- Debbie Wagner, Associate Director, Special Services, Lk. Washington LC
- Jan Bakken, Associate Director, Special Services, Redmond LC
- Kelly Pease, Director, Intervention Services
- Dr. Jen Rose, Director, Teaching & Learning
- Mylinda Mallon, Associate Director, Teaching & Learning, Technology Integration
- Tim Krieger, Director, Assessment, Evaluation and Research
- Dan Phelan, Director, College and Career Readiness
- Stephen Bryant, Director, Professional Learning
- Heather Sanchez, Director, Accelerated Programs, Choice & Innovation





# Administrative Directory

## Elementary School Principals

Principal Name	School Name
Jon Hedin	Alcott
Kimo Spray	Audubon
Heidi Paul	Bell
Jim Eaton	Blackwell
Scott Power	Carson
Margaret Kinney	Community
Karen Barker	Dickinson/Explorer
Robin Imai	Einstein
Jimmy Cho	Franklin
Toby Brenner	Frost
Dana Stairs	Juanita
Sandy Dennehy	Keller
Monica Garcia	Kirk
Heather Frazier	Lakeview
Megan Spaulding	Mann
Brady Howden	McAuliffe
Sandy Klein	Mead
Jeff DeGallier	Muir
Kirsten Gometz	Redmond
Michael Clark	Rockwell
Kim Bilanko	Rosa Parks
Jennifer Hodges	Rose Hill
Lucy Davies	Rush
Lori Pierce	Sandburg/Discovery
Jamie Warner	Smith
Keriann Levinson	Thoreau
Craig Mott	Twain
Steve Roetcisoender	Wilder

## Middle School Principals

Principal Name	School Name
Robert Johnson	Evergreen
Victor Scarpelli	Finn Hill/Environmental & Adventure School
Tim Patterson	Inglewood
Margaret Kinney	International Community School
Joe Joss	Kamiakin
Deborah McCarson	Kirkland
Nell Ballard-Jones	Northstar
Jon Young	Redmond
Chris Bede	Renaissance
Erin Bowser	Rose Hill/Stella Schola

## High School Principals

Principal Name	School Name
Chris Bede	Eastlake
Nell Ballard-Jones	Emerson
Margaret Kinney	International Community School
Kelly Clapp	Juanita/Futures/Cambridge
Christina Thomas	Lake Washington
Jane Todd	Redmond
Cindy Duenas	Tesla STEM

## Other Programs

Principal/Director Name	School Name
Nell Ballard-Jones	Emerson K-12
Taylor Phu and Mark Tornquist	Transition Academy
Karen Hay	WANIC



# Board of Directors & Superintendent

## Board of Directors



**Chris Carlson, *President*, 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.



**Siri Bliesner, *Vice President*, 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.



**Nancy Bernard, *Director*, 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.



**Eric Laliberte, *Director*, District One - First Elected in 2015**

Eric Laliberte is an attorney practicing business and real estate litigation at Keller Rohrbach L.L.P. in Seattle. Laliberte is a graduate of the University of Washington School of Law and also earned a Bachelors in Economics and a Master of Business Administration from Chapman University. In addition to his work on the school board, he also serves as Chair of the Kirkland Planning Commission and as a member of Leadership Eastside.



**Mark Stuart, *Legislative Rep.*, 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



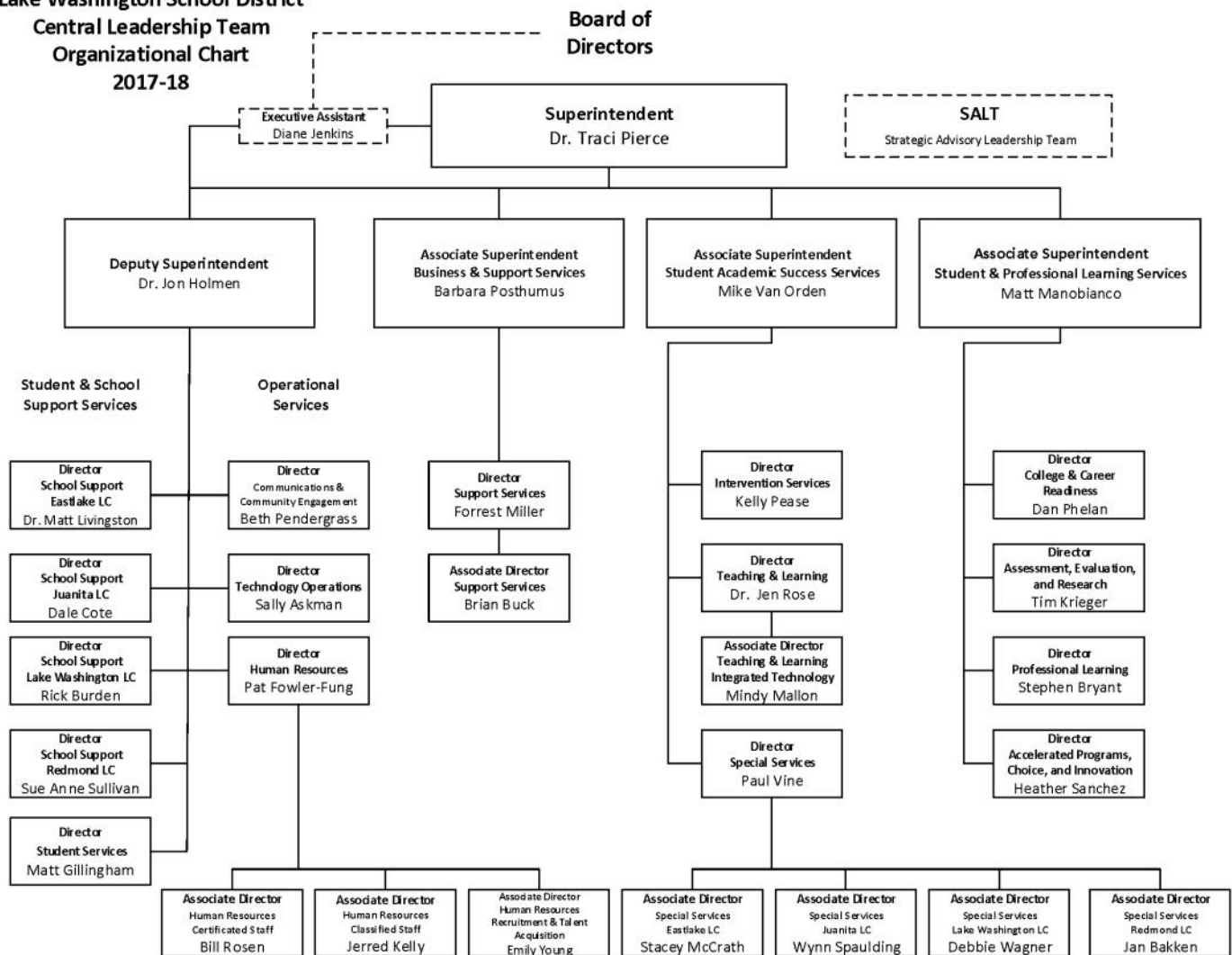
**Dr. Traci Pierce, Superintendent of Lake Washington Schools**

Dr. Traci Pierce is a skilled educational leader with 24 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 and deputy superintendent of instructional services. She has served as the superintendent of Lake Washington School District since 2012.



# Organizational Chart

## Lake Washington School District Central Leadership Team Organizational Chart 2017-18





# Mission, Vision & Guiding Principles

<b>Mission</b>	Each student will graduate prepared to lead a rewarding, responsible life as a contributing member of our community and greater society.
<b>Vision</b>	Every Student Future Ready: <i>Prepared for College</i> <i>Prepared for the Global Workplace</i> <i>Prepared for Personal Success</i>
<b>Guiding Principles</b>	<p>The learning environments in our classrooms and schools.</p> <div> <div> <b>Connection</b> <ul style="list-style-type: none"> <li>•Interconnected Learning Experiences</li> <li>•Personalization &amp; Individual Attention</li> </ul> </div> <div> <b>Value</b> <ul style="list-style-type: none"> <li>•Student Ownership &amp; Engagement</li> <li>•Equity &amp; Cultural Responsiveness</li> </ul> </div> <div> <b>Challenge</b> <ul style="list-style-type: none"> <li>•Challenging &amp; Meaningful Curriculum</li> <li>•High Expectations &amp; Quality Instruction</li> </ul> </div> </div>





# 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

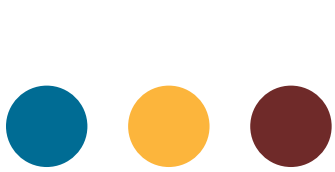
- **Objective 1:** Attract, recruit and retain highly qualified personnel.
- **Objective 2:** Provide quality training and professional learning systems.
- **Objective 3:** Refine and implement effective systems for professional growth and evaluation.

## 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.



# Key Budget Development Factors & Future Direction

## Key Budget Development Factors

This year is the first year of the biennial budget adopted by the legislature. This budget is an attempt at meeting the McCleary requirements in relation to sufficient funding for public education including staff compensation. In addition, the legislature passed the Education Funding Plan or “McCleary Solution” (EHB2242), which outlines the long-term funding plan for schools. This budget and funding plan make changes to the Operating Budget beginning in 2017-18.

The district expects an increase in revenues from \$321 million in 2016-17 to \$354 million in 2017-18, an increase of \$33 million. This increase is primarily due to increase in enrollment, staff COLA (Cost of Living Adjustment) of 2.3%, increases to health benefits, employee retirement contributions and continued implementation of K-3 class size reduction. These additional revenues are offset by increased expenditures for staff and costs of serving more students.

In addition, funding for Highly Capable (Gifted) and ELL was increased. This increase will help offset local funds that are currently being used for these programs. State funding was also increased for CTE and Skill Center programs which are self-supporting.

## Future Direction

The district is in a strong financial standing in its General Fund. State revenues are expected to increase beginning in 2018-19 due to the state Education Funding Plan. LWSD will continue to analyze the impacts of this newly adopted legislation.

The district’s Capital Projects Fund continues to reflect funding from the 2016 bond measure. This measure results from the district’s Capital Facilities Plan, which reflects enrollment projections for continued growth in the coming years. For 2017-18, the district expects 30,006 students, an increase of over 998 from the previous year. Additional increases will continue through 2020, when the district is expected to top 32,000 students. Those additional students, when combined with lowering class sizes, are expected to put considerable

pressure on the available classroom capacity in the district. In other words, more classrooms will likely be needed to house the additional students and the increased number of classes from existing enrollment.

A Long-Term Facilities Planning Task Force developed recommendations to address the district’s classroom needs, which were accepted by the school board in December 2015. A Bond Advisory Committee provided input on a draft district plan to fund these recommendations through a series of bond measures. A \$398 million bond measure passed in April 2016 with 66.28% of the vote.

The 2017-18 budget includes funds from the approved bonds. These funds continue to build new schools, and rebuild and expand aging schools. The 2017-18 budget includes the sale of remaining bonds as needed to fund the approved construction projects through their expected completion in the fall of 2021. Future bond measures have been developed as part of a long-term financing plan to fund the projects recommended by the Long-Term Facilities Planning Task Force. In February 2018, the District will take to voters a Bond Measure, a Capital Projects Levy and an Enrichment Levy.





# Budget Policies

## Budget Policies, Procedures and Regulations

### Budgetary Accounting

The budget serves as the basis for information appearing on required reports, as an integral part of the accounting records and as a tool for management control of expenditures during the fiscal year.

The District's budget is prepared on Generally Accepted Accounting Principles (GAAP) basis. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing when cash is actually received or paid.

### Budget Policies

#### ***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.

### Minimum Fund Balance

The Board of Directors provides for financial stability by directing the maintenance of a cumulative fund balance in an amount sufficient to meet the district's financial obligations on a timely basis. The Board has set a goal of maintaining an ending fund balance of a minimum of 5% of revenues.



# Budget Timeline & Fund Types

## Budget & Strategic Planning Process and Timeline

February	March	April	May	June	August
<ul style="list-style-type: none"> <li>• Staff program survey deploys</li> </ul>	<ul style="list-style-type: none"> <li>• Board holds Extended Study Session</li> <li>• Parent program survey deploys</li> <li>• District receives legislative funding level and new mandates</li> <li>• Strategic Planning Rep. Group convenes</li> </ul>	<ul style="list-style-type: none"> <li>• Departments receive budget information for review</li> <li>• DLT identifies budget addition requests and submits to Business Office</li> </ul>	<ul style="list-style-type: none"> <li>• SALT reviews strategic plan and budget requests associated with strategic work</li> <li>• Board holds Study Session</li> <li>• Team reviews parent program survey results</li> <li>• SALT completes recommendations</li> </ul>	<ul style="list-style-type: none"> <li>• Board holds Study Session</li> <li>• Public budget presentation</li> <li>• Public feedback period begins</li> </ul>	<ul style="list-style-type: none"> <li>• Board holds public hearing</li> <li>• Board final budget approval</li> </ul>

## Fund Types

<b>General Fund (GF)</b>	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.
<b>Associated Student Body Fund (ASB)</b>	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.
<b>Debt Service Fund (DSF)</b>	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.
<b>Capital Projects Fund (CPF)</b>	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.
<b>Transportation Vehicle Fund (TVF)</b>	Accounts for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund includes state depreciation funds and investment income.





# Revenue Sources

## State Apportionment - 58.7%

Provides the largest portion, 58.7 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 - 19.2%

Provides 19.2 percent of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Lake Washington District voters at a special election.

## State Categorical - 11.4%

Provides 11.4 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 - 4.4%

Comprises 4.4 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.

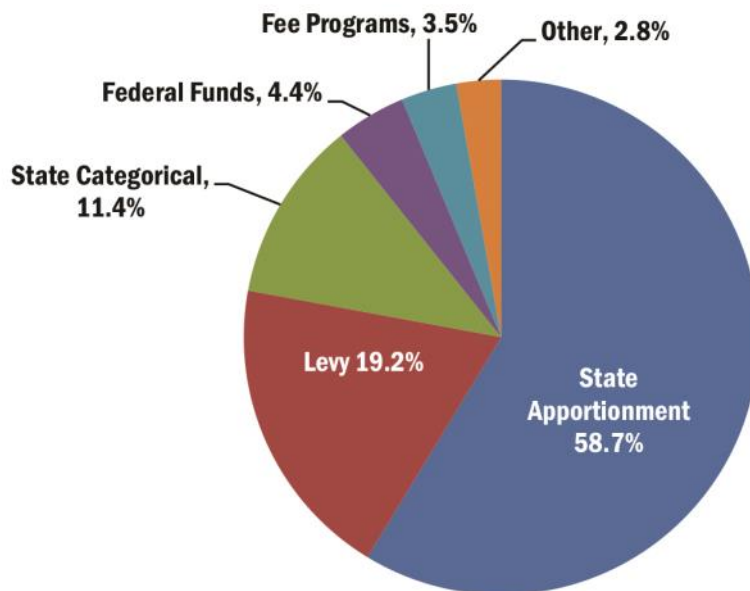
## Fee Programs - 3.5%

Generates 3.5 percent of local non-tax funds for programs such as sales of school lunches, extended day care, athletic participation and preschool. Also included are investment interest earnings.

## Other School District, Agencies & Financing Sources - 2.8%

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 2.8 percent of budgeted revenues.

## Where does the money come from?





# Expenditures

## Total Teaching - 76.6%

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.

## Building Administration - 6.3%

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

## Maintenance & Operations - 5.7%

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.

## Central Administration - 4.6%

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 - 2.6%

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

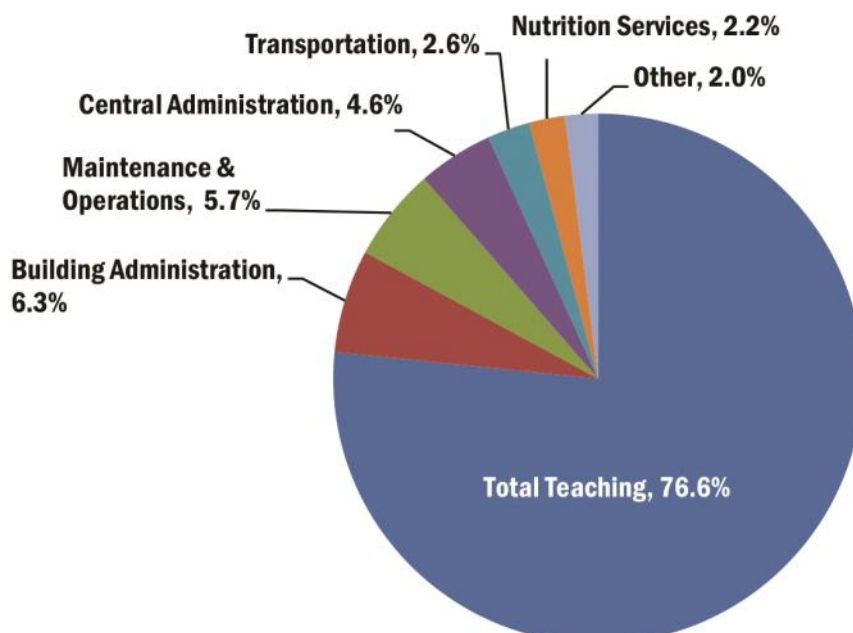
## Nutrition Services - 2.2%

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

## Other - 2.0%

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?



Updated 2/2013



★

**RESOURCE CENTER/ADMINISTRATION**

### ELEMENTARY SCHOOLS

MIDDLE SCHOOLS

## HIGH SCHOOLS

## OTHER PROGRAMS



All buildings are in  
425 area code.

# Lake Washington School District No. 414

Site	Administration	Elementary Schools	Middle Schools
92 Resource Center.....	425-936-1200	53 Alcott, 4213 - 228th NE, R 98053.....	60 Environmental, 8040 NE 132nd, K 98034 936-2355
16250 NE 74th Street, Redmond, WA 98052		19 Audubon, 3045 - 180th NE, R 98052.....	74 Evergreen, 6000 - 208th NE, R 98053.....
P.O. Box 97039, Redmond, WA 98073		7 Bell, 11212 NE 112th, K 98033.....	83 Finn Hill, 8040 NE 132nd, K 98034.....
Superintendent, Dr. Traci Pierce.....	425-936-1257	54 Blackwell, 3225 - 205th Pl. NE, S 98074.....	77 Inglewood, 24120 NE 8th, S 98074.....
		52 Carson, 1035 244th Ave NE, S 98074.....	79 International Community School,
		11 Community, 11133 NE 65th, K 98033.....	11133 NE 65th, K 98033.....
		46 Dickinson, 7040 - 208th NE, R 98053.....	67 Kamiakin, 14111 - 132nd NE, K 98034.....
		13 Discovery Community,	85 Kirkland, 430 - 18th Ave., K 98033.....
		12801 - 84th NE P4, K 98034.....	76 Northstar, 10803 NE 53rd St, K 98033.....
		24 Einstein, 18025 NE 116th St., R 98052.....	71 Redmond, 10055 - 166th NE, R 98052.....
		45 Explorer Community,	78 Renaissance, 400 - 228th NE, S 98074.....
		7040 - 208th NE, R 98053.....	89 Rose Hill, 13505 NE 75th, R 98052.....
		16 Franklin, 12434 NE 60th, K 98033.....	81 Stella Schola, 13505 NE 75th, R 98052.....
		25 Frost, 11801 NE 140th, K 98034.....	
		3 Juanita, 9635 NE 132nd, K 98034.....	<b>High Schools</b>
		4 Keller, 13820 - 106th NE, K 98034.....	80 Emerson, 10803 NE 53rd St, K 98033.....
		9 Kirk, 1312 - 6th St., K 98033.....	88 Eastlake, 400 - 228th NE, S 98074.....
		10 Lakeview, 10400 NE 68th, K 98033.....	79 International Community School,
		22 Mann, 17001 NE 104th, R 98052.....	11133 NE 65th, K 98033.....
		57 McAuliffe, 23823 NE 22nd, S 98074.....	89 Futures, 10601 NE 132nd, K 98034.....
		58 Mead, 1725 - 216th NE, S 98074.....	82 Juanita, 10601 NE 132nd, K 98034.....
		26 Muir, 14012 - 132nd NE, K 98034.....	84 Lake Wa., 12033 NE 80th, K 98033.....
		23 Redmond, 16800 NE 80th., R 98052.....	85 Redmond, 17272 NE 104th, R 98052.....
		21 Rockwell, 11125 - 162nd NE, R 98052.....	87 Tesla STEM, 4301 228th Ave NE, R 98053.....
		41 Rosa Parks, 22845 NE Cedar Park	
		Crescent, R 98053.....	<b>Other Programs</b>
		15 Rose Hill, 8110 - 128th NE, K 98033.....	97 Willows Special Services
		18 Rush, 6101 - 152nd NE, R 98052.....	15130 NE 95th, R 98052.....
		6 Sandburg, 12801 - 84th NE, K 98034.....	98 Support Services Center
		56 Smith, 23305 NE 14th, S 98074.....	15212 NE 95th, R 98052.....
		2 Thoreau, 8224 NE 138th, K 98034.....	Facilities.....
		14 Twain, 9525 - 130th NE, K 98033.....	Printing & Mailing Services.....
		32 Wilder, 22130 NE 133rd, W 98077.....	Transportation.....
			Warehouse.....
			12 Emerson K-12.....
			10803 NE 53rd Street, Kirkland 98033.....
			TA 19-21 Transition Academy.....
			16315 NE 87th Suite B-1, Redmond 98052.....
			Lake Washington Education Association
			10604 NE 35th Place St. 212, Kirkland 98033.....
			.....822-3388

## Key

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

Updated 8/17



# Financial Section

General Fund—Detailed Revenues

General Fund—Program Expenditures

General Fund—Program Expenditure Variances

General Fund—Program Expenditures and 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 2015-16	BUDGET 2016-17	BUDGET 2017-18
<b><u>LOCAL TAXES</u></b>				
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
<b><u>LOCAL NONTAX</u></b>				
2100	Tuitions and Fees	6,326,137	1,500,323	1,492,706
2173	Summer School	119,385	181,717	185,706
2188	Day Care	1,251,544	1,118,999	1,272,528
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	\$12,151,230
<b><u>STATE, GENERAL PURPOSE</u></b>				
3100	Apportionment	158,083,758	176,537,199	203,095,102
3121	Special Education General Apportionment	4,275,008	4,568,766	4,762,810
Total State, General Purpose		\$162,358,766	\$181,105,965	\$207,857,912
<b><u>STATE, SPECIAL PURPOSE</u></b>				
4121	Special Education	19,516,281	20,217,235	21,614,607
4122	Special Education Infants & Toddlers	1,681,343	1,759,841	2,020,202
4155	Learning Assistance	1,608,007	1,635,457	1,703,936
4158	Special and Pilot Programs	1,553,720	1,470,597	1,432,461
4165	Transitional Bilingual	2,837,082	3,171,662	3,738,900
4174	Highly Capable	257,368	281,692	656,505
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	\$40,395,084

**GENERAL FUND  
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18
<b><u>FEDERAL, GENERAL PURPOSE</u></b>				
5500	Federal Forests	11,361	6,140	6,140
	Total Federal, General Purpose	\$11,361	\$6,140	\$6,140
<b><u>FEDERAL, SPECIAL PURPOSE</u></b>				
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
<b><u>REVENUES FROM OTHER SCHOOL DISTRICTS</u></b>				
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
<b><u>REVENUES FROM OTHER AGENCIES &amp; ASSOC.</u></b>				
8100	Agencies and Associations Grants	30,067	6,025	6,025
	Total Revenues From Other Agencies & Assoc.	\$30,067	\$6,025	\$6,025
<b><u>REVENUES FROM PRIVATE FOUNDATIONS</u></b>				
8200	Private Foundations	8,280	0	0
	Total Revenues From Private Foundations	\$8,280	\$0	\$0
<b><u>OTHER FINANCING SOURCES</u></b>				
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
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$300,827,423</b>	<b>\$321,047,834</b>	<b>\$353,930,403</b>

**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	% Increase* (Decrease)
<b><u>REGULAR EDUCATION</u></b>					
0104	Elementary Planning Time	884,347	970,400	971,100	0.07
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	4,405,263	19.80
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	1,416,300	7.41
0116	Elementary Education	64,846,137	77,776,866	87,943,995	13.07
0117	Middle School Education	28,697,193	31,377,941	35,658,408	13.64
0118	Senior High Education	35,614,062	39,343,399	43,202,594	9.81
0120	Health Services	3,000,906	2,538,225	3,025,199	19.19
0122	Advanced Academic Programs	2,494,300	2,773,957	3,032,841	9.33
0127	Student & Professional Learning Services	6,310,162	7,277,180	7,578,323	4.14
0129	Student & School Learning Services	2,780,180	2,923,371	3,184,049	8.92
0174	Highly Capable Regular Education	1,898,637	2,313,983	3,245,659	40.26
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	\$223,090,315	11.40
<b><u>ALTERNATIVE LEARNING EXPERIENCE</u></b>					
0262	Emerson K-12	\$551,102	\$598,294	\$693,976	15.99
<b><u>SPECIAL EDUCATION INSTRUCTION</u></b>					
2101	Special Education	27,024,103	27,703,001	33,445,085	20.73
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	4,360,446	12.44
2200	Special Education Infants & Toddlers	1,497,108	1,749,459	2,020,182	15.47
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	\$45,306,299	16.81
<b><u>VOCATIONAL SECONDARY INSTRUCTION</u></b>					
3151	CTE Counseling & Undistributed	1,154,288	1,314,716	2,033,813	54.70
3161	Business and Office	764,096	824,034	1,056,602	28.22
3162	Marketing	216,730	244,196	415,195	70.03
3164	Trades and Industry	1,251,080	1,331,054	1,607,325	20.76
3165	Family & Consumer Science	1,185,212	1,172,613	1,490,793	27.13
3167	Technology Ed	612,307	603,294	818,289	35.64
3460	Middle School CTE	1,135,874	1,226,724	1,765,022	43.88
38XX	Federal Vocational Secondary Grants	94,578	94,871	90,005	(5.13)
30	Total Voc Secondary Instruction	\$6,414,165	\$6,811,502	\$9,277,044	36.20



**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	% Increase* (Decrease)
<b><u>SKILL CENTER INSTRUCTION</u></b>					
4500	Skill Center - WANIC	2,149,573	1,923,881	2,827,381	46.96
4600	Skill Center - Perkins	25,743	25,823	37,413	44.88
40	Total Skill Center Instruction	\$2,175,316	\$1,949,704	\$2,864,794	46.93
<b><u>COMPENSATORY EDUCATION</u></b>					
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	1,662,052	5.72
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	5,710,296	19.92
6825	Native American Consort	68,955	70,212	73,865	5.20
6910	Preschool	369,016	519,723	556,327	7.04
50-60	Total Compensatory Education	\$10,313,377	\$11,355,771	\$12,015,097	5.81
<b><u>OTHER INSTRUCTIONAL PROGRAMS</u></b>					
7300	Summer School	174,410	181,717	185,706	2.20
7443	Highly Capable	681,377	976,680	1,244,862	27.46
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	\$6,527,975	4.35
<b><u>COMMUNITY SERVICES</u></b>					
8840	Extended Day Program	1,053,761	1,098,999	1,252,528	13.97
8901	Misc Community Services	207,913	260,000	260,000	0.00
8905	Stadiums/Performing Arts Centers	611,517	570,889	587,836	2.97
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	\$2,285,364	8.06

**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	% Increase* (Decrease)
<b><u>GENERAL SUPPORTIVE SERVICES</u></b>					
9711	Board of Directors	785,356	733,626	1,085,614	47.98
9712	Superintendent's Office	404,228	417,139	430,873	3.29
9713	Business Services	2,233,019	2,489,924	2,591,279	4.07
9714	Communications	925,777	1,088,646	1,131,456	3.93
9716	Human Resources	1,392,857	1,669,320	1,741,956	4.35
9717	Employee Relations	149,939	168,409	173,830	3.22
9750	Utilities	5,329,393	6,209,700	6,209,700	0.00
9760	Support Services	16,094,422	16,556,442	17,405,244	5.13
9772	Technology Operations	3,241,658	3,181,115	3,750,293	17.89
9773	Print Center	(32,908)	58,816	62,153	5.67
97	Total District Wide Support Services	\$30,523,739	\$32,573,137	\$34,582,398	6.17
<b><u>NUTRITION SERVICES</u></b>					
9800	Nutrition Services	\$7,774,093	\$7,911,423	\$8,495,578	7.38
<b><u>TRANSPORTATION</u></b>					
9900	Transportation	\$8,905,069	\$9,786,416	\$10,091,315	3.12
<b>TOTAL EXPENDITURES</b>		<b>\$288,241,774</b>	<b>\$318,405,032</b>	<b>\$355,230,155</b>	<b>11.57</b>

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
0262	Emerson K-12	Increase in state revenue
2101	Special Education	Increase based on strategic resource allocation
2108	Special Education Preschool	Increase based on strategic resource allocation
2200	Special Education Infants & Toddlers	Increase in state revenue
31XX	State CTE	Increase in program enrollment and state revenue
3460	Middle School CTE	Increase in program enrollment and state revenue
4500	Skill Center - WANIC	Increase in program enrollment and state revenue
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 and state revenue
7443	Highly Capable	Increase based on program enrollment and strategic resource allocation
8840	Extended Day	Increase due to program expenses
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
<b><u>REGULAR EDUCATION</u></b>			
0104	Elementary Planning Time	971,100	
0105	Sick Leave and Other Subs	4,266,216	
0110	Building Budgets	5,516,818	
0112	Intervention	4,405,263	
0113	Teacher Workload/Retention Stipends	5,326,061	
0114	Professional Fund	4,423,480	
0115	Better Schools	1,416,300	
0116	Elementary Education	87,943,995	
0117	Middle School Education	35,658,408	
0118	Senior High Education	43,202,594	
0120	Health Services	3,025,199	
0122	Advanced Academic Programs	3,032,841	
0127	Student & Professional Learning	7,578,323	
0129	Student & School Learning	3,184,049	
0174	Highly Capable Regular Education	3,245,659	
0175	Technology Training & Applications	9,894,009	9,894,009
0262	Emerson K-12	693,976	
OX	Total Regular Education	\$223,784,291	\$178,038,562
<b><u>SPECIAL EDUCATION INSTRUCTION</u></b>			
2101	Special Education	33,445,085	26,407,417
2104	Home Hospital	7,940	
2105	Special Ed Extended School Year	106,380	
2108	Special Education Preschool	4,360,446	
2200	Special Ed Infants & Toddlers	2,020,182	2,020,202
2400	IDEA Federal Special Education	4,531,250	4,531,250
2435	IDEA 619 Preschool	85,016	85,016
2440	Safety Net	750,000	750,000
20	Total Special Education Instruction	\$45,306,299	\$33,793,885
<b><u>VOCATIONAL SECONDARY INSTRUCTION</u></b>			
3151	CTE Counseling & Undistributed	2,033,813	2,033,813
3161	Business and Office	1,056,602	1,056,602
3162	Marketing	415,195	415,195
3164	Trades and Industry	1,607,325	1,607,325
3165	Family & Consumer Science	1,490,793	1,490,793
3167	Technology Ed	818,289	818,289
3460	Middle School CTE	1,765,022	1,765,022
38XX	Federal Vocational Secondary	90,005	90,005
30	Total Voc Secondary Instruction	\$9,277,044	\$9,277,044

Program Number and Description		BUDGET 2017-18	Revenue Identifiable To Program
<b><u>SKILL CENTER INSTRUCTION</u></b>			
4500	Skill Center - WANIC	2,827,381	2,827,381
4600	Skill Center - Perkins	37,413	37,413
40	Total Skill Center	\$2,864,794	\$2,864,794
<b><u>COMPENSATORY EDUCATION</u></b>			
5100	ESEA Title I	1,165,436	1,165,436
5200	ESEA Title II	410,050	410,050
5545	Learning Assistance	1,662,052	1,662,052
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	5,710,296	3,738,900
6825	Native American Consort	73,865	66,245
6910	Preschool	556,327	132,000
50-60	Total Compensatory Education	\$12,015,097	\$9,611,754
<b><u>OTHER INSTRUCTIONAL PROGRAMS</u></b>			
7300	Summer School	185,706	185,706
7443	Highly Capable	1,244,862	656,505
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	\$6,527,975	\$5,939,618
<b><u>COMMUNITY SERVICES</u></b>			
8840	Extended Day Program	1,252,528	1,272,528
8901	Misc Community Services	260,000	260,000
8905	Stadiums/Performing Arts Centers	587,836	268,055
8906	ASB Reimbursable	175,000	175,000
8908	LWEA Reimbursable	10,000	10,000
80	Total Community Services	\$2,285,364	\$1,985,583
<b><u>GENERAL SUPPORTIVE SERVICES</u></b>			
9711	Board of Directors	1,085,614	
9712	Superintendent's Office	430,873	
9713	Business Services	2,591,279	
9714	Communications	1,131,456	
9716	Human Resources	1,741,956	
9717	Employee Relations	173,830	
9750	Utilities	6,209,700	
9760	Support Services	17,405,244	
9772	Technology Operations	3,750,293	
9773	Print Center	62,153	
97	Total District Wide Support Services	\$34,582,398	\$26,290,598

Program Number and Description		BUDGET 2017-18	Revenue Identifiable To Program
<b><u>NUTRITION SERVICES</u></b>			
9800	Nutrition Services	\$8,495,578	\$8,495,578
<b><u>TRANSPORTATION</u></b>			
9900	Transportation	\$10,091,315	\$9,274,022
<b>TOTAL PROGRAMS EXPENDITURES AND REVENUES</b>		<b>\$355,230,155</b>	<b>\$285,571,438</b>
<b>REVENUES UNDISTRIBUTED TO PROGRAMS</b>			<b>\$68,358,965</b>
<b>TOTAL REVENUES</b>			<b>\$353,930,403</b>

**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>
<b>BEGINNING FUND BALANCE</b>						
	Restricted for Fund Purposes	1,005,777	1,012,430	1,126,934	915,127	907,735
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>\$1,005,777</b>	<b>\$1,012,430</b>	<b>\$1,126,934</b>	<b>\$915,127</b>	<b>\$907,735</b>
<b>REVENUES</b>						
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
<b>TOTAL REVENUES</b>		<b>\$3,103,594</b>	<b>\$2,869,738</b>	<b>\$3,115,203</b>	<b>\$4,992,933</b>	<b>\$4,610,778</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>\$4,109,371</b>	<b>\$3,882,168</b>	<b>\$4,242,137</b>	<b>\$5,908,060</b>	<b>\$5,518,513</b>
<b>EXPENDITURES</b>						
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
<b>TOTAL EXPENDITURES</b>		<b>\$3,096,941</b>	<b>\$2,755,234</b>	<b>\$3,089,938</b>	<b>\$4,967,308</b>	<b>\$4,666,749</b>
<b>ENDING FUND BALANCE</b>						
	Restricted for Fund Purposes	\$1,012,430	\$1,126,934	\$1,152,199	\$940,752	\$851,764
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$1,012,430</b>	<b>\$1,126,934</b>	<b>\$1,152,199</b>	<b>\$940,752</b>	<b>\$851,764</b>

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

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2017</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance 8/31/2018</b>
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
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>\$199,316</b>	<b>\$578,500</b>	<b>\$617,625</b>	<b>\$160,191</b>



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

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2017</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balances 8/31/2018</b>
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
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$363,173</b>	<b>\$961,640</b>	<b>\$1,012,195</b>	<b>\$312,618</b>

**MIDDLE SCHOOL ACTIVITIES**

<b>Activities</b>	<b>Beginning Fund Balances</b>	<b>Revenues</b>	<b>Transfers</b>	<b>Expenditures</b>	<b>Ending Fund Balances</b>
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
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$363,173</b>	<b>\$961,640</b>	<b>\$0</b>	<b>\$1,012,195</b>	<b>\$312,618</b>

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

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2017</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balances 8/31/2018</b>
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
<b>TOTAL SENIOR HIGH SCHOOLS</b>	<b>\$345,246</b>	<b>\$3,070,638</b>	<b>\$3,036,929</b>	<b>\$378,955</b>

**SENIOR HIGH ACTIVITIES**

<b>Activities</b>	<b>Beginning Fund Balances</b>	<b>Revenues</b>	<b>Transfers</b>	<b>Expenditures</b>	<b>Ending Fund Balances</b>
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
<b>TOTAL SENIOR HIGH SCHOOLS</b>	<b>\$345,246</b>	<b>\$3,070,638</b>	<b>\$0</b>	<b>\$3,036,929</b>	<b>\$378,955</b>

# 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  
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  
Vending Machines  
WIAA - State Tour.  
Kingco - District Tour.  
Activity Buses  
Miscellaneous

## 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 Fast Pitch  
Softball-Girls Slow Pitch  
Soccer-Boys  
Soccer-Girls  
Swimming-Boys  
Swimming-Girls  
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 2018  
Class of 2019  
Class of 2020  
Class of 2021  
Class of 2022

## 3000 CLASSES (cont.)

Class of 2023  
Class of 2024  
  
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 Olympiad  
Digital Animation  
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  
Culinary Club  
Sewing Club  
Bike Shop  
Ultimate Club  
Builder's Club  
Bowling  
Car Club  
Cereal Eating Society  
Sparrow Club  
H.O.S.A.  
Fashion  
Dungeons & Dragons Club  
Contingency  
Cheerleaders  
Chess  
Cricket Club  
Computer/Technology/TSA  
Computer Programming Club  
Current Events  
Kabaddi  
Chinese  
Video Production  
Astronomy Club  
Dance  
Hip Hop Dance  
School Dance Club  
Drill Team  
Debate  
Drama

## 4000 CLUBS (cont.)

D.E.C.A. 1  
D.E.C.A. 2  
D.E.C.A. 3  
D.E.C.A. 4  
The Water Society  
Environ./Earthcore  
Chemistry  
Biology  
Foreign Language  
American Sign Language  
F.B.L.A.  
FCCLA  
Foreign Exchange  
National Jr. Forensic  
Poetry Club  
Games Club/Bananagram Club  
Gamma Club  
Girls Club  
Gay-Straight Alliance (GSA)  
Talent Show Club  
Ethics Bowl Club  
Science Club  
Rotary Club  
Hope Club  
National Eng Honor Society  
Honor Society  
Horticulture/Garden Club  
History  
Interact Club  
Rubik's Cube Club  
Ignite Club  
Aviators Club  
I.Y.T.O.  
International  
Journalism  
Japanese Club  
Jr. Statesmen  
Japanese Honor Society  
ACLU - Civil Liberties  
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

## 4000 CLUBS (cont.)

Film Club  
Photography Club  
Literary Magazine/Eng Writing  
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  
Young Democrats  
Thespians  
V.I.C.A.  
WA Teen Inst./TAD  
Wall Climber Club  
World Harmony Org (WHO)  
Yell Staff  
Physics

## 6000 PRIVATE MONIES

Foreign Exchange

# DEBT SERVICE FUND

## BUDGET SUMMARY

	ACTUAL <u>2013-14</u>	ACTUAL <u>2014-15</u>	ACTUAL <u>2015-16</u>	BUDGET <u>2016-17</u>	BUDGET <u>2017-18</u>
<b>BEGINNING FUND BALANCE</b>					
Restricted for Debt Service	12,771,299	12,429,960	12,612,943	14,809,572	19,424,522
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$12,771,299</b>	<b>\$12,429,960</b>	<b>\$12,612,943</b>	<b>\$14,809,572</b>	<b>\$19,424,522</b>
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>\$46,645,261</b>	<b>\$226,732,757</b>	<b>\$107,883,569</b>	<b>\$53,994,422</b>	<b>\$67,827,299</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$59,416,560</b>	<b>\$239,162,716</b>	<b>\$120,496,512</b>	<b>\$68,803,994</b>	<b>\$87,251,821</b>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>\$46,986,600</b>	<b>\$78,963,708</b>	<b>\$47,034,623</b>	<b>\$53,915,967</b>	<b>\$62,487,275</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$147,586,065</b>	<b>\$58,765,643</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL USE OF RESOURCES</b>	<b>\$46,986,600</b>	<b>\$226,549,773</b>	<b>\$105,800,266</b>	<b>\$53,915,967</b>	<b>\$62,487,275</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Debt Service	\$12,429,960	\$12,612,943	\$14,696,246	\$14,888,027	\$24,764,546
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$12,429,960</b>	<b>\$12,612,943</b>	<b>\$14,696,246</b>	<b>\$14,888,027</b>	<b>\$24,764,546</b>

**DEBT SERVICE FUND  
REVENUES**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>
<b>LOCAL TAXES (1000)</b>						
1100	Local Property Taxes (See Exhibit I)	37,472,428	37,694,171	38,010,858	44,794,024	62,050,882
1500	Timber Excise Tax	43	35	32	40	31
1000	<b>TOTAL LOCAL TAXES</b>	<b>\$37,472,471</b>	<b>\$37,694,206</b>	<b>\$38,010,890</b>	<b>\$44,794,064</b>	<b>\$62,050,913</b>
<b>LOCAL NONTAX REVENUES (2000)</b>						
2300	Investment Earnings	75,182	84,532	110,026	93,724	199,477
2000	<b>TOTAL LOCAL NONTAX</b>	<b>\$75,182</b>	<b>\$84,532</b>	<b>\$110,026</b>	<b>\$93,724</b>	<b>\$199,477</b>
<b>FEDERAL, GENERAL PURPOSE (5000)</b>						
5600	Qualified Bond Interest Credit	2,043,283	2,035,804	2,046,784	2,046,784	2,046,784
5000	<b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>\$2,043,283</b>	<b>\$2,035,804</b>	<b>\$2,046,784</b>	<b>\$2,046,784</b>	<b>\$2,046,784</b>
<b>OTHER FINANCING SOURCES (9000)</b>						
9600	Sale of Refunding Bonds	0	179,860,090	60,656,395	0	0
9900	Transfers	7,054,325	7,058,125	7,059,475	7,059,850	3,530,125
9000	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$7,054,325</b>	<b>\$186,918,215</b>	<b>\$67,715,870</b>	<b>\$7,059,850</b>	<b>\$3,530,125</b>
<b>TOTAL REVENUES</b>		<b>\$46,645,261</b>	<b>\$226,732,757</b>	<b>\$107,883,570</b>	<b>\$53,994,422</b>	<b>\$67,827,299</b>

## 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
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Spring 2018 Collection:

\$72,200,000	x	53.23%	(2018 Levy x Spring Collection %)	\$38,432,043
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<b>TOTAL 2017-18 Levy Collections</b>	<b>\$62,050,882</b>
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## EXHIBIT II

Issue Date	Original Issue Amount	Bonds Outstanding	Interest Outstanding	Total Outstanding Sept. 1, 2017
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>
<b>BEGINNING FUND BALANCE</b>					
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
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$49,298,457</b>	<b>\$55,953,107</b>	<b>\$38,577,439</b>	<b>\$199,923,589</b>	<b>\$162,421,721</b>
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>\$50,344,732</b>	<b>\$43,160,303</b>	<b>\$214,089,102</b>	<b>\$49,634,456</b>	<b>\$226,408,848</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>	<b>(\$13,364,976)</b>	<b>(\$13,731,122)</b>	<b>(\$14,489,929)</b>	<b>(\$15,866,008)</b>	<b>(\$13,424,134)</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$86,278,213</b>	<b>\$85,382,288</b>	<b>\$238,176,612</b>	<b>\$233,692,037</b>	<b>\$375,406,435</b>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>\$30,325,106</b>	<b>\$46,804,847</b>	<b>\$38,253,023</b>	<b>\$94,357,902</b>	<b>\$260,218,453</b>
<b>ENDING FUND BALANCE</b>					
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
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$55,953,107</b>	<b>\$38,577,441</b>	<b>\$199,923,589</b>	<b>\$139,334,135</b>	<b>\$115,187,982</b>



**CAPITAL PROJECTS FUND  
REVENUES**

	<b>ACTUAL 2013-14</b>	<b>ACTUAL 2014-15</b>	<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>BUDGET 2017-18</b>
<b>LOCAL TAXES (1000)</b>					
1100 Local Property Taxes (See Exhibit I)	33,597,426	38,473,925	42,230,661	42,666,116	37,364,064
1300 Sale of Tax Title Property	0	0	0	0	0
1400 In-Lieu of Taxes	0	0	0	0	0
1500 Timber Excise Tax	39	39	35	34	14
1000 TOTAL LOCAL TAXES	<b>\$33,597,465</b>	<b>\$38,473,964</b>	<b>\$42,230,696</b>	<b>\$42,666,150</b>	<b>\$37,364,078</b>
<b>LOCAL NON-TAX (2000)</b>					
2300 Investment Earnings	262,158	410,374	535,197	1,368,306	1,544,770
2500 Gifts/Donations	246,810	227,547	16,301	0	0
2900 Mitigation/Impact Fees	2,635,838	4,047,336	5,609,436	5,600,000	2,500,000
2000 TOTAL LOCAL NON-TAX REVENUES	<b>\$3,144,806</b>	<b>\$4,685,257</b>	<b>\$6,160,935</b>	<b>\$6,968,306</b>	<b>\$4,044,770</b>
<b>STATE, SPECIAL PURPOSE (4000)</b>					
4100 State Energy Grants	0	0	0	0	0
4130 State Funding Assistance	13,591,461	0	0	0	0
4300 Other State Agencies	0	0	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	<b>\$13,591,461</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES (9000)</b>					
9100 Sale of Bonds	0	0	165,689,486	0	165,000,000
9200 Sale of Real Property	0	0	0	0	20,000,000
9300 Sale of Equipment	11,000	0	0	0	0
9400 Comp. Loss of Capital Assets	0	1,082	7,986	0	0
9000 TOTAL OTHER FINANCING SOURCES	<b>\$11,000</b>	<b>\$1,082</b>	<b>\$165,697,472</b>	<b>\$0</b>	<b>\$185,000,000</b>
<b>TOTAL REVENUES</b>	<b>\$50,344,732</b>	<b>\$43,160,302</b>	<b>\$214,089,102</b>	<b>\$49,634,456</b>	<b>\$226,408,848</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>					
536 Other Financing Uses - Transfers Out	(13,364,976)	(13,731,122)	(15,112,355)	(15,866,008)	(13,424,134)
536 TOTAL OTHER FINANCING USES	<b>(\$13,364,976)</b>	<b>(\$13,731,122)</b>	<b>(\$15,112,355)</b>	<b>(\$15,112,355)</b>	<b>(\$13,424,134)</b>

**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
<b>OPERATIONS (See Exhibit II)</b>					
2,489,935	0	9838-0000		2,489,935	0
<b>\$2,489,935</b>	<b>\$0</b>		<b>TOTAL OPERATIONS</b>	<b>\$2,489,935</b>	<b>\$0</b>
<b>2016 BOND PROJECTS</b>					
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	XXXX-1160	Contingency / Other Capital Projects	19,442,000	0
<b>\$429,000,000</b>	<b>\$43,923,318</b>		<b>TOTAL 2016 BOND PROJECTS</b>	<b>\$185,144,419</b>	<b>\$199,932,263</b>
<b>TECHNOLOGY</b>					
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
<b>\$54,426,178</b>	<b>\$38,251,069</b>		<b>TOTAL TECHNOLOGY</b>	<b>\$15,434,099</b>	<b>\$741,010</b>
<b>SITE &amp; BUILDING IMPROVEMENTS</b>					
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
<b>\$41,600,000</b>	<b>\$9,504,904</b>		<b>TOTAL SITE &amp; BUILDING</b>	<b>\$17,017,073</b>	<b>\$15,078,023</b>
<b>RESERVE FOR FUTURE PROJECTS</b>					
55,383,142	1,103,600	0000-0000	Reserve for Future Projects	40,132,927	14,146,615
<b>\$55,383,142</b>	<b>\$1,103,600</b>		<b>TOTAL RESERVE</b>	<b>\$40,132,927</b>	<b>\$14,146,615</b>
<b>\$582,899,255</b>	<b>\$92,782,891</b>		<b>GRAND TOTAL</b>	<b>\$260,218,453</b>	<b>\$229,897,911</b>

## **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
<b>TOTAL 2017-18 Levy Collections</b>				<b>\$37,364,064</b>

## **EXHIBIT II**

<b>FTE STAFFING COUNTS:</b>	<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>BUDGET 2017-18</b>
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>
<b>BEGINNING FUND BALANCE</b>	\$2,221,140	\$2,998,872	\$2,465,203	\$2,721,961	\$3,036,693
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>\$777,732</b>	<b>\$778,082</b>	<b>\$907,923</b>	<b>\$857,415</b>	<b>\$714,743</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$2,998,872</b>	<b>\$3,776,954</b>	<b>\$3,373,125</b>	<b>\$3,579,376</b>	<b>\$3,751,436</b>
<b>EXPENDITURES</b>					
33 Transportation Equipment Purchase	0	1,311,751	609,136	1,112,960	554,062
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$1,311,751</b>	<b>\$609,136</b>	<b>\$1,112,960</b>	<b>\$554,062</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Fund Purposes	\$2,998,872	\$2,465,203	\$2,763,989	\$2,466,416	\$3,197,374
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$2,998,872</b>	<b>\$2,465,203</b>	<b>\$2,763,989</b>	<b>\$2,466,416</b>	<b>\$3,197,374</b>



# Informational Section

Property Taxes

Enrollment History & Projections

District Performance Measures

Glossary of Terms and Acronyms



# Property Taxes

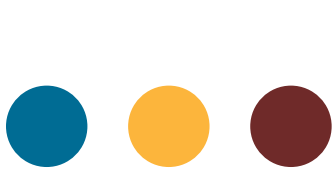
The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January through December). The 2017-18 general fund fiscal year budget reflects \$67.9 million dollars in levy funds. Property tax revenues provide approximately 19.2 percent of the total revenues available to the district for the 2017-18 school year.

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 2017 totals approximately \$50.8 billion dollars.

The owner of a home valued at \$500,000 is expected to pay \$1,580 in property taxes in 2017 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 45% is used for K-12 education as determined by the legislature.

As shown in the Tax Base and Tax Rate Trends chart, the tax base has increased from \$33.5 billion in 2013 to \$50.8 billion in 2017. The tax base is expected to increase in 2018.

Tax Base and Tax Rate Trends							
		(billion dollars)	(Tax rate per thousand dollars)				
	Year	Assessed Valuation	Maintenance and Operation	Capital Projects	Debt Service & 6-Year Capital Levy	Tax Rate Total	Property Tax Assessment
Budget Year	2018	\$54.90	\$1.26	\$0.59	\$1.31	\$3.16	\$1,580.00
	2017	\$50.80	\$1.32	\$0.63	\$1.21	\$3.16	\$1,580.00
Actual	2016	\$46.90	\$1.39	\$0.67	\$1.05	\$3.11	\$1,555.00
	2015	\$43.30	\$1.46	\$0.72	\$1.12	\$3.30	\$1,650.00
	2014	\$37.10	\$1.56	\$0.64	\$1.31	\$3.51	\$1,755.00
	2013	\$33.50	\$1.66	\$0.65	\$1.44	\$3.75	\$1,875.00



# 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 4,307 students from the 2017 school year through 2022.

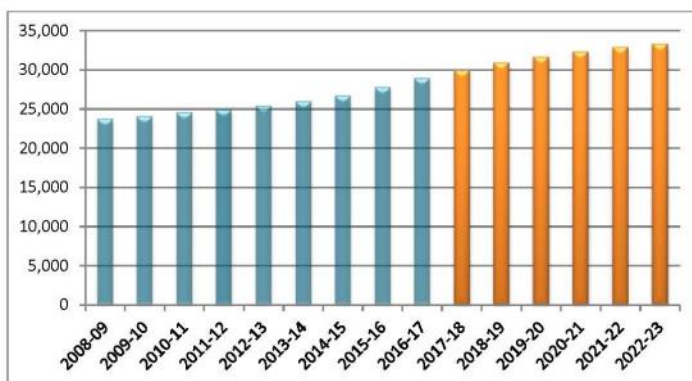
The district experienced actual growth of 1,178 students in 2016. During the six-year window from 2017 to 2022, enrollment is projected to increase by 4,307 students, resulting in a 14.8% increase.

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 2015 are used to project kindergarten enrollment through the 2020-2021 school year. After 2021, 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 2008-09 to 2016-17 (head count) – lighter bars**  
**Projected enrollment from 2017-18 to 2022-23 (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 100 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 0.424 elementary student, 0.171 middle school student, and 0.119 senior high student, for a total of 0.714 school-age child per single family home. New multi-family housing units currently generate an average of 0.058 elementary student, 0.019 middle school student, and 0.019 senior high student for a total of 0.096 school age child per multi-family home. Since 2016, the total of the student generation numbers has increased for new single-family developments and has decreased for new multi-family 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.





# District Performance Measures

## State test scores

In 2015, a new state assessment was administered, the Smarter Balanced Assessments. These state tests are different from and not comparable to the Measurements of Student Progress (MSP) tests in grades 3 through 8 and the High School Proficiency Exams (HSPE) in grade 10. The Smarter Balanced Assessment also involves a combined English Language Arts assessment rather than separate tests in Reading and Writing. Not all subjects are tested in each grade level. Scores in the rows marked with grade levels are the average for Lake Washington School District.

Scores in the rows marked "State" are the statewide average for the same year. Scores represent the percentage of students in each grade/subject who met the standard.

Because many 11th grade students in 2015 took and passed the HSPE as 10th graders, fulfilling the graduation requirement, the test taking rate for 11th grade students on the SBA in 2015 was low. Students who did not take the test registered a score of 0, lowering overall results.

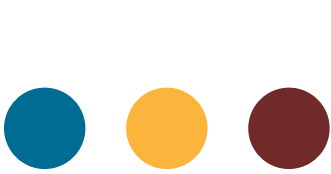
Grade Level	Reading	Writing	ELA		Math			Science		
	MSP	MSP	SBA		MSP	SBA		MSP		
	Elementary									
	2014	2014	2015	2016	2014	2015	2016	2014	2015	2016
3rd Grade	87.8%	*	78.6%	81.4%	81.6%	80.5%	82.8%	*	*	*
State	72.0%	*	52.1%	54.3%	63.0%	56.7%	58.9%	*	*	*
4th Grade	85.7%	82.9%	80.6%	80.8%	83.0%	78.4%	79.8%	*	*	*
State	70.0%	62.1%	54.6%	57.0%	60.8%	54.0%	55.4%	*	*	*
5th Grade	89.2%	*	84.1%	85.3%	83.1%	72.7%	72.9%	85.1%	86.9%	88.2%
State	72.4%	*	57.6%	60.1%	63.5%	48.1%	49.2%	66.8%	63.4%	65.3%
	Middle School									
6th Grade	87.9%	*	78.5%	81.7%	79.6%	70.1%	75.2%	*	*	*
State	72.7%	*	54.0%	56.5%	59.3%	45.5%	48.0%	*	*	*
7th Grade	87.3%	85.8%	81.7%	82.2%	84.2%	73.7%	76.0%	*	*	*
State	67.7%	71.1%	56.9%	58.5%	63.8%	48.0%	49.8%	*	*	*
8th Grade	88.4%	*	81.1%	81.7%	74.9%	71.5%	73.6%	86.9%	83.4%	86.5%
State	71.6%	*	56.9%	59.7%	53.3%	46.1%	47.8%	67.2%	60.7%	67.5%
	High School									
	HSPE	HSPE	SBA		Math EOC 1/2		SBA	EOC Biology		
10th Grade	93.2%	94.1%	*	*	90.5/91.2	*	*	91.1%	86.6%	87.0%
State	82.9%	85.6%	*	*	75.9/83.3	*	*	77.7%	72.5%	72.2%
11th Grade	*	*	14.8%	90.7%	*	13.7%	6.1%	*	*	*
State	*	*	26.3%	75.5%	*	13.7%	21.8%	*	*	*

\*not tested

## Additional performance measures

Additional measures reflect Lake Washington School District performance or, in the case of free or reduced price meals, impacts on district performance.

	2014	2015	2016
<b>Unexcused absence rate</b>	0.4%	0.4%	0.4%
<b>Free or reduced price meals</b>	14.5%	13.8%	12.1%
<b>Certificated staff (teacher) retention rate</b>	91%	91%	91%



# Glossary of Terms and Acronyms

## Glossary of Terms and Acronyms

This section contains the definition of terms used in this report and other terms necessary to understand accounting procedures for school districts in Washington State. Several terms that are not specifically accounting terms have been included because of their significance to school district accounting. The glossary is arranged alphabetically with appropriate cross-reference where necessary.

**Accrual Basis of Accounting** – A method of accounting that recognizes the financial effects on a school district of transactions, interfund activities, and other events and circumstances under which revenues and expenditures are recorded in the period in which they occur regardless of the timing of the cash flows.

**Activity** – A specific and distinguishable service performed by a school district in order to accomplish a function for which the school district is responsible (e.g., supervision, teaching, safety).

**Administration** – Those activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system wide and not confined to one school, subject, or specific phase of school activity.

**Amortization** – Gradual reduction of an amount owed according to a specified schedule of times and amounts.

**Annual Budget** – A budget applicable to a single fiscal year.

**Appropriation** – Maximum expenditure authorization during a given fiscal period. (RCW 28A.505.010)

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Associated Student Body** – WAC 392-138-010 provides the following definition: a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district.

**Average Annual FTE Enrollment** – An average computed from the actual full-time equivalent enrollments reported by districts for each of ten months, effective on the state prescribed count days of each month from September through June.

**Basis of Budgeting** – The method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Bond** – A written promise to pay a specified sum of money (face value) at a specified date or dates in the future (maturity date), and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter typically runs for a longer period of time and requires greater legal formality.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

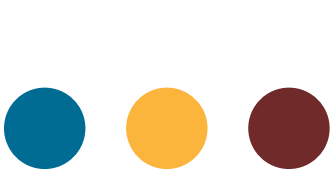
**Budget Resolution** – The formal adoption of the budget appropriation for each fund by the board of directors.

**Budgetary Control** – The control or management of the school district in accordance with an approved budget with a view toward keeping expenditures within authorized amounts.

**Capital Assets** – Land, improvements to land, easements, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**Capital Outlay** – An expenditure that results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

**Cash Basis of Accounting** – The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.



# Glossary of Terms and Acronyms

**Classification – Activity** – As applied to expenditures, this term refers to groupings or services within programs.

**Classification – Object** – As applied to expenditures, this term refers to an article or service purchased; for example, salaries, supplies and materials, or contractual services.

**Classification – Program** – As applied to expenditures, this term refers to a group of services aimed at accomplishing a certain objective or purpose.

**Community Services** – Community services are comprised of those activities that are not directly relatable to providing student education. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing education. It also consists of those services, other than public school and adult education functions, provided by the school district for purposes relating to the community as a whole.

**Compensatory Education** – Education programs that are designed to be a program of supplementary instruction and as such are not intended to provide the primary instruction.

**Debt Service** – Expenditures for the retirement of debt principal and interest.

**Employee Benefits** – Expenditures of the school district made on behalf of employees; these amounts are not included in gross salary, but are in addition to the employee's gross salary. They are fringe benefits, and while not paid directly to employees, are part of the expenditure total of salaries and benefits. Examples are (1) group health or life insurance, (2) contributions to employee retirement, (3) social security, and (4) workers' compensation. Employee benefits are recorded as Object 4 in expenditure coding.

**Encumbrances** – Purchase orders, contracts and salary or other commitments that are chargeable to an appropriation and for which a part of the appropriation is restricted. They cease to be encumbrances when paid or when an actual liability is created.

**Equipment** – Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings), which is useful in carrying on operations. Examples are machinery, tools, vehicles, furniture, and furnishings.

**Expenditure** – Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses. Where the accounts are maintained on the cash basis, the term designates only actual cash disbursements for these purposes.

**Expenditure, Accrual Basis** – Expenditures during a fiscal period for liabilities incurred, whether paid or unpaid.

**F-195** – District's budget document prescribed by OSPI.

**F-196** – District's annual financial statement prescribed by OSPI.

**First Class District** – A district with a student enrollment of 2,000 or more (RCW 28A.300.065(2)).

**Fiscal Period** – Any period at the end of which an entity determines its financial condition and the results of its operations. It is usually a year, though not necessarily a calendar year. The fiscal period for school districts is September 1 through August 31.

**Fiscal Services** – Activities involved with managing and conducting the financial operations of the school district. This service area generally includes budgeting, purchasing, financial accounting, payroll, and internal auditing.

**Full-Time Equivalent (Staff)** – The amount of employed time required in a part time position expressed in proportion to that required in a full-time position, with 1.0 representing a full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.



# Glossary of Terms and Acronyms

**Full-Time Equivalent (Student)** – Each individual student who is enrolled full-time in each of the prescribed count days for the school months September through June. To be full-time, a student must be enrolled to attend school for a given number of minutes per day. Form SPI P-223 provides the minimum qualifying time by category of students such as kindergarten, elementary and secondary.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, restrictions, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund, Associated Student Body** – The fund used to account for 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.

**Fund, Capital Projects** – The fund used to account 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.

**Fund, Debt Service** – The fund used to account for the redemption and payment of interest on voted and non-voted bonds. Each year an amount is levied that provides for redemption of bonds currently due, interest payments on bonds outstanding and related costs.

**Fund, General** – The fund used to account for the day-to-day operations 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 operations levy funds, federal funds, and other funds.

**Fund, Transportation Vehicle** – The fund used to account for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund include state depreciation funds and investment income.

**Fund Balance, Assigned** – The portion of fund balance that is marked for an intended, specific use by management or the board of directors. These amounts are not legally restricted nor do they represent a formal commitment on behalf of management or the board of directors. For funds other than the General Fund, these amounts also represent the excess of assets over liabilities, restrictions, commitments and are in spendable form.

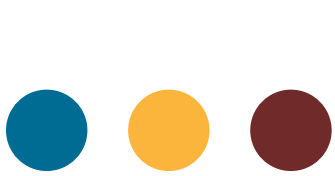
**Fund Balance, Committed** – The portion of fund balance that has been committed to a specific purpose by a resolution of the board of directors. Once committed, these amounts cannot be used for another purpose without a resolution passed by the board of directors to end the previous commitment.

**Fund Balance, Non-spendable** – The portion of fund balance that is represented by assets that are not in a spendable form, such as inventories, prepaid items, or trust principal that is required to be maintained intact.

**Fund Balance, Restricted** – The portion of fund balance that is legally restricted for a specific purpose.

**Fund Balance, Unassigned** – In the General Fund only, the excess of the fund's assets over its liabilities and restricted, committed, and assigned fund balance accounts. In all other funds, it represents any deficit of a fund's liabilities, restrictions and commitments over its assets.

**Fund Classifications** – One of three categories (governmental, proprietary, and fiduciary) used to classify fund types.



# Glossary of Terms and Acronyms

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP includes not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is GASB Statement 1.

**Governmental Funds** – These funds track the finances of a district's basic services and are reported in the districtwide financial statements; they are reported using the current financial resources measurement focus and modified accrual basis of accounting, and include the general, special revenue, debt service, capital projects, and permanent funds.

**Improvements** – An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the improvement is added to the book value of the asset. Improvements are charged to Object 9 in expenditure coding or are accounted for in the capital projects fund.

**Individualized Education Program (IEP)** – A written plan that includes (1) a statement of the student's present level of functioning, (2) a statement of annual goals and short-term objectives for achieving those goals, (3) a statement of services to be provided and the extent of regular instruction, (4) the starting date and expected duration of services, and (5) evaluation procedures and criteria for monitoring progress.

**Instruction** – Instruction includes the activities administered or supervised by a certified teacher dealing directly with the teaching of students. Teaching may be provided for pupils in a classroom in another location such as a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as the internet, telephone, and/or other media.

**Instructional Material** – Any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed materials.

**Internal Control** – A process, adopted by a school district's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency in operations, reliability of financial reporting, and compliance with applicable laws and regulations.

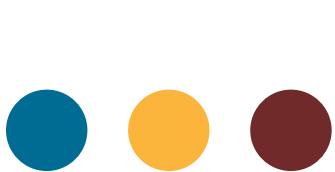
**Level of Effort Requirements** – Requirement that a grant recipient not use grant resources to reduce its own local resources in a given program or activity.

**Levy** – (1) To impose taxes or special assessments, or (2) the total of taxes or special assessments imposed by a governmental unit. There are four types of school district levies: excess general fund levies (known as maintenance and operations levies); debt service fund levies; transportation vehicle fund levies; and capital project fund levies.

**Maintenance** – The act of keeping capital assets in a state of good repair and/or condition. It includes preventive maintenance, normal periodic repairs, replacement of parts and/or structural components, and other activities necessary to maintain the asset.

**Modified Accrual Basis** – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other resources are recognized when they "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the liability is incurred except for (1) inventories that may be considered expenditures either when purchased or used, and (2) prepaid items that may be considered expenditures either when paid or when consumed.





# Glossary of Terms and Acronyms

**Original Budget** – First complete appropriated budget. It may include the effects of adjustments adopted *before* the beginning of the fiscal year.

**Other Financing Sources** – The face value of the governmental fund general long-term debt. Amount equal to the present value of minimum lease payments arising from capital leases, sales of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

**Other Financing Uses** – Governmental fund transfers to other funds and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

**Personnel – Administrative** – Employees whose activities include development, coordination and evaluation of instructional programs that are organization-wide. For example, superintendent, directors, associate directors and building administrators.

**Personnel – Certificated** – Employees such as teachers, counselors, librarians and others who serve in positions covered under the continuing contract law that hold a professional education certificate issued by OSPI and are employed by a school district in positions for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the employing district.

**Personnel – Classified** – Employees such as educational assistants, office support, trades and other supervisory, professional/technical, and other positions who do not hold a professional education certificate issued by OSPI or are employed by the district in positions not requiring such a certificate.

**Personnel – Full-Time** – Certificated employees who work the full number of days under local standard contract (assuming state minimum length of contract) or classified employees who work 2,080 hours or more per year.

**Program** – A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instruction and education of students.

**Purchase Order** – A document that authorizes a vendor to deliver described merchandise or render services at a specified price.

**Refunding Bonds** – Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

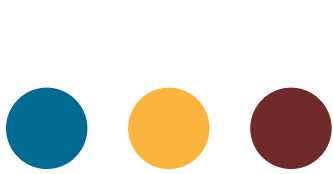
**Resolution** – A special or temporary order of the school board; an order of the school board requiring less legal formality than an ordinance or statute.

**Running Start** – A program option allowing students in grades 11 and 12 to simultaneously earn high school and college credit. Running Start students do not pay tuition, but are responsible for the payment of college fees, books, transportation, etc. By earning both high school and college credit, students are able to accelerate their progress through the education system.

**Special Education** – Specially designed instruction provided to an eligible student as defined in Chapter 392-172A WAC. Specially designed instruction shall be provided at no cost to the parents, in conformance with the student's individualized education program (IEP), and designed to meet the unique needs of the student.

**Statute** – A written law enacted by a duly organized and constituted legislative body.

**Student Body Activities** – Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, bands, and orchestras, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program.



# Glossary of Terms and Acronyms

**Tax Rate** – The amount of tax stated in terms of a unit of the tax base; for example, \$1.75 per thousand dollars of assessed valuation.

**Tax Rate Limit** – The maximum rate or amount of general property tax that a local government may levy.

**Warrant** – A written order drawn by the school board or its authorized officer directing the county treasurer to pay a specific amount to a designated payee.

**Warrants Outstanding** – The total amount of unpaid warrants. Also referred to as warrants payable.

## Acronym Reference

<b>AAFTE</b>	Annual Average Full Time Equivalent	<b>GASB</b>	Governmental Accounting Standards Board
<b>ADA</b>	Americans with Disabilities Act	<b>GFOA</b>	Government Finance Officers Association
<b>AP</b>	Advanced Placement	<b>HCA</b>	Health Care Authority
<b>ASB</b>	Associated Student Body	<b>IDEA</b>	Individuals with Disabilities Education Act
<b>ASBO</b>	Association of School Business Officials	<b>IEP</b>	Individual Educational Program
<b>CFP</b>	Capital Facilities Plan	<b>LWSD</b>	Lake Washington School District
<b>COLA</b>	Cost of Living Adjustment	<b>MSOC</b>	Materials, Supplies and Operating Costs
<b>CPI</b>	Consumer Price Index	<b>NBPTS</b>	National Board for Professional Teaching Standards
<b>CTE</b>	Career and Technical Education	<b>OSPI</b>	Office of Superintendent of Public Instruction
<b>DRS</b>	Department of Retirement Systems	<b>RCW</b>	Revised Code of Washington
<b>ELL</b>	English Language Learner	<b>SALT</b>	Strategic Advisory Leadership Team
<b>ESD</b>	Educational Service District	<b>SPED</b>	Special Education
<b>ESEA</b>	Elementary and Secondary Education Act	<b>USDA</b>	US Department of Agriculture
<b>FRL</b>	Free and Reduced Lunch	<b>WAC</b>	Washington Administrative Code
<b>FTE</b>	Full Time Equivalent	<b>WSSDA</b>	Washington State School Directors Association
<b>GAAP</b>	Generally Accepted Accounting Principles		



