



# Lake Washington School District

## 2015-16 Budget



**Comprehensive Annual Budget Contributing Staff:**

Barbara Posthumus, director of Business Services

Lynne Pyke, budget manager

Sara Peterson, general fund analyst

Kathryn Reith, communications director

Chelsea Lee, graphic artist



# Table of Contents

---

## **Introductory Section**

Executive Summary	6
Organizational Summary	6
Financial Summary	8
Informational Summary	11

---

## **Organizational Section**

Lake Washington School District Profile	14
Administrative Directory	14
Board of Directors and Superintendent	16
Organizational Chart	17
Mission, Vision, Guiding Principles	18
Strategic Goals and Objectives	19
Budget Policies	20
Fund Types	21
Revenue Sources	22
Expenditures	23
Map	24
List of Schools	25

---

## **Financial Section**

General Fund—Detailed Revenues	28
General Fund—Program Expenditures	30
General Fund—Program Expenditure Variances	33
General Fund—Program Expenditures & Identifiable Revenues	34
ASB Fund Budget	37
Debt Service Fund Budget	42
Capital Projects Fund Budget	45
Transportation Vehicle Fund Budget Summary	49

---

## **Informational Section**

Property Taxes	52
Enrollment History and Projection Methodology	53
District Performance Measures	54





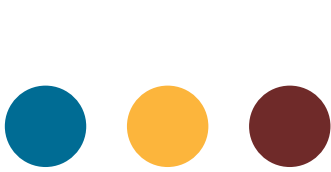
# Introductory Section

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 pre-school 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 26,000 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.

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 state legislature has increased funding to K-12 Education as a result of the McCleary state Supreme Court decision. This decision ruled that the state was not meeting its obligation to fully fund K-12 public education as required by the state constitution. This is the second year the legislature has increased K-12 education funding significantly. The legislature provided additional funding for the general fund for materials, supplies, and operating costs. It also provided a cost of living increase for staff members. In addition, the state provided funding for a reduction in class sizes and for all day kindergarten in some schools.

Two years of significant increases in education funding from the state have offered the district an opportunity to invest in work toward key district goals. The district expects an increase in revenues from \$274 million in 2014-15 to \$304 million in 2015-16, an increase of \$30 million. In addition to the increases in state funding from the legislature, the district will receive additional funds due to increased enrollment. Increased income for the additional population is offset by increased expenditures for staffing and other costs of serving those students.

The state budget provided some additional funding for teachers for kindergarten through third grade aimed at reducing class sizes. During the recent recession, Lake Washington School District focused its funds on the classroom, maintaining lower class sizes while some school districts raised them. As a result, the district is already very close to the class sizes the state is funding. However, this additional funding will allow the district to provide additional teachers to schools facing split classes with second and third grade students.

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 had to provide the impact if the request is not approved and other alternatives considered, including existing resources or other funding sources.



# Executive Summary

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 all requests as well as the feedback provided in the parent and staff surveys. The Board of Directors also held work sessions on budget, providing additional input. SALT developed budget recommendations for the superintendent using all of the feedback from staff, parents and school board.

Items prioritized for addition to the budget primarily supported work toward three of the district's goals. Goal One, ensure academic success for every student, received funding in 2014-15 to invest in a number of items. Among them were an expansion of the highly capable program to kindergarten and grade 1; 7<sup>th</sup> period opportunities at high schools; additional high school counselors; an expansion of the special education learning center program; and funding of alternatives to out of school suspension. For 2015-16, additional investments will be made in college and career ready specialists and support for interpreter costs, among other items.

Significant funding was also directed last year toward the goal of providing safe and innovative learning environments. In this area, funding enabled an increase in the number of nurses and custodians plus grounds and staff supporting transportation operations. For 2015-16, additional high school campus security staff, health room support and enhanced technology support for all schools will be added.

A third area of focus is on the objective to provide quality training and professional learning systems, which leads to the goal to recruit, hire and retain highly effective personnel. The district's professional development program was heavily affected by past budget cuts, impacting the district's ability to train and coach teachers. Effective teachers must be life-long learners who continue to work to improve their practice. The 2014-15 budget added positions to help teachers focus on those efforts. Those positions included grades K-5 literacy coaches; grades K-12 Instructional coaches; and professional learning specialists. Additional support will be provided in 2015-16 for professional development in elementary writing and for the new teacher support program.

The superintendent led the budget development process, along with members of the superintendent's cabinet. Members of that group are:

- Dr. Traci Pierce, superintendent
- Janene Fogard, deputy superintendent for operational services
- Jon Holmen, associate superintendent for student and school support services
- Matt Manobianco, associate superintendent for student and professional learning services
- Kathryn Reith, communications director

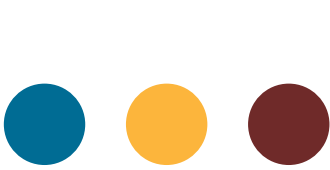
The proposed budget was submitted to the board of directors in June. It was made available to the public and posted to the district website. The state of Washington requires that districts make their budget available no later than July 10. As required by law, the district must post legal notices for two consecutive weeks, at least seven days prior to the budget adoption hearing. 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.

Because the state legislature did not produce a final budget until late June, the draft budget submitted to the board of directors was further revised and resubmitted on August 3. A public hearing on the budget was heard on that date. A special school board meeting was scheduled for August 24 for final review and adoption of the budget.

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

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





# 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.

General state revenues in the General Fund are expected to continue increasing each year until 2017-18 when the State Legislature is required by law to fully fund basic education. Local revenues are expected to decrease in 2017-18 when current levy calculations will be reduced.

Additional state income will pay for all-day kindergarten for all students in the coming years, starting with four schools in the district in 2015-16. That additional state income will largely be replacement income. Many students currently enroll in all-day kindergarten, with parents paying fees for the second half of the day. The state income will replace parent payments for those students.

The state legislature put on hold for four years the voter approved initiative (I-1351) to reduce class sizes in grades K-12. A small amount of funding for class size reduction in grades K-3 was provided in the 2015-16 budget. As the state moves toward lower class sizes in general, additional funding is expected to pay for the additional teachers who will be needed.

The district's Capital Facilities Plan provides enrollment projections showing the district's continued growth in the coming years. For 2015-16, the district expects 27,539 students, an increase of over 800 from the previous year. Additional increases will continue through 2020, when the district is expected to top 30,000 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.

The Board of Directors approved a short-term facilities plan in September 2014, to add enough classrooms to address district capacity needs through 2017-18. This plan uses funds available from a mixture of past bonds that have been sold but unallocated; state construction assistance funds received; and school impact fees. These sources total about \$21.5 million. This plan adds 69 classrooms at a cost of \$20 million. These classrooms include an addition to Redmond Elementary and 28 new portable classrooms. In addition, creating teacher planning spaces at Juanita High School and Evergreen Middle School will allow their classrooms to be used during planning periods providing an equivalent of 17 classrooms.

A Long-Term Facilities Planning Task Force is currently working toward recommendations to address these classroom needs.





# Executive Summary

Budget Summary — All Funds					
	GENERAL FUND 2015-16	ASSOCIATED STUDENT BODY FUND 2015-16	DEBT SERVICE FUND 2015-16	CAPITAL PROJECTS FUND 2015-16	TRANSPORTATION VEHICLE FUND 2015-16
BEGINNING FUND BALANCE					
Restricted for Carryover					
Restricted for Skills Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				5,695,279	
Restricted Proceeds		855,237	12,678,428	38,024,143	2,376,541
Unassigned to Minimum FB Policy	13,260,819				
Assigned/Unassigned Fund Balance*	14,516,393			1,183,426	
TOTAL BEGINNING FUND BALANCE	28,727,212	855,237	12,678,428	44,902,848	2,376,541
REVENUES	295,463,985	5,115,588	40,121,619	45,908,913	715,246
OTHER FINANCING USES-TRANSFER	8,053,305		7,059,050	(15,112,355)	
TOTAL RESOURCES AVAILABLE	332,244,502	5,970,825	59,859,097	75,699,406	3,091,787
EXPENDITURES	301,353,491	5,216,364	50,890,742	58,210,708	1,372,282
TOTAL USE OF RESOURCES	301,353,491	5,216,364	50,890,742	58,210,708	1,372,282
ENDING FUND BALANCE					
Restricted for Carryover					
Restricted for Skills Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				(5,452,076)	
Restricted Proceeds		754,461	8,968,355	21,606,446	1,719,505
Unassigned to Minimum FB Policy	15,175,865				
Assigned/Unassigned Fund Balance*	14,765,146			1,334,328	
TOTAL ENDING FUND BALANCE	30,891,011	754,461	8,968,355	17,488,698	1,719,505
* "Unassigned" designation is for General Fund only.					



# Executive Summary

GENERAL FUND BUDGET SUMMARY					
	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16
<b>BEGINNING FUND BALANCE</b>					
Restricted for Carryover	3,866,548	3,409,622	3,254,487	0	0
Restricted for Skills Center	0	0	173,071	57,000	0
Nonspendable - Inventory	950,000	950,000	950,000	950,000	950,000
Unassigned to Minimum FB Policy	10,926,523	11,207,458	11,655,524	12,463,246	13,260,819
Unreserved/Unassigned Fund Balance	5,979,994	7,104,007	6,186,893	9,145,950	14,516,393
<b>Total Beginning Fund Balance</b>	<b>\$21,723,065</b>	<b>\$22,671,087</b>	<b>\$22,219,975</b>	<b>\$22,616,196</b>	<b>\$28,727,212</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
1000 Local Taxes	51,075,008	53,855,055	56,639,026	60,232,424	64,011,180
2000 Local Nontax	15,820,960	17,353,493	17,148,164	14,519,950	15,252,038
3000 State, General Purpose	117,256,456	119,762,174	131,310,395	143,070,555	165,767,935
4000 State, Special Purpose	23,863,794	25,280,344	29,686,960	32,865,396	34,958,958
5000 Federal, General Purpose	14,700	14,565	14,542	15,000	6,140
6000 Federal, Special Purpose	11,220,974	10,977,349	10,470,979	14,987,514	15,455,458
7000 Revenues From Other School Districts	98,098	34,851	16,889	16,936	6,251
8000 Revenues From Other Agencies & Assoc.	24,380	263,783	35,824	6,025	6,025
8200 Revenues From Private Foundations	0	180,000	0	20,000	0
9000 Other Financing Sources	4,774,789	5,388,865	6,317,918	7,912,820	8,053,305
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$224,149,159</b>	<b>\$233,110,479</b>	<b>\$251,640,697</b>	<b>\$273,646,620</b>	<b>\$303,517,290</b>
<b>Total Resources Available</b>	<b>\$245,872,224</b>	<b>\$255,781,566</b>	<b>\$273,860,672</b>	<b>\$296,262,816</b>	<b>\$332,244,502</b>
<b>EXPENDITURES</b>					
01 Regular Education	135,296,879	141,838,766	148,906,947	165,692,710	184,616,920
02 Alternative Learning Experience	1,458,153	610,934	511,695	633,142	567,782
1X Federal Stimulus	116,119	0	0	0	0
20 Special Education Instruction	29,742,871	30,379,333	33,171,162	33,462,927	36,012,168
30 Vocational Education	3,903,408	4,505,819	5,356,574	5,371,855	6,548,581
4X Skills Center Instruction	538,913	707,901	737,554	675,918	1,939,044
50/60 Compensatory Education	7,328,528	8,058,464	8,674,876	9,573,671	10,589,040
70 Other Instructional Programs	4,152,407	4,816,651	5,246,718	8,185,805	8,459,286
80 Community Services	1,741,233	1,831,879	1,712,577	1,881,506	2,078,485
90 Support Svcs/Nutrition Svcs/Transp.	38,922,623	40,811,844	43,405,892	46,680,001	50,542,185
<b>Total Expenditures</b>	<b>\$223,201,134</b>	<b>\$233,561,591</b>	<b>\$247,723,995</b>	<b>\$272,157,535</b>	<b>\$301,353,491</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Carryover	3,409,622	3,254,487	3,146,361	0	0
Restricted for Skills Center	0	173,071	186,767	57,000	0
Nonspendable - Inventory	950,000	950,000	950,000	950,000	950,000
Unassigned to Minimum FB Policy	11,207,458	11,655,524	12,582,035	13,682,331	15,175,865
Unreserved/Unassigned Fund Balance	7,104,007	6,186,893	9,271,514	9,415,950	14,765,146
<b>Total Ending Fund Balance</b>	<b>\$22,671,087</b>	<b>\$22,219,975</b>	<b>\$26,136,677</b>	<b>\$24,105,281</b>	<b>\$30,891,011</b>



# Executive Summary

## Informational Summary

### Personnel Trends

As student enrollment increases, additional teachers are needed to teach those students. A total of 78 employees holding teaching certificates were added between 2013-14 and 2014-15. Lowering class sizes will also require additional teachers.

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 and many more. There were about 50 additional classified staff in 2014-15 compared to the previous year.

As part of the legislature's efforts to fully fund education, it established a funding allocation method based on a prototypical school format. The additional funding received under this new formula will enable the district to increase its support personnel. Lower class sizes in grades K-3 are likely to require an increase in teachers for those grades. The district's growing enrollment will also result in increased staffing.

### Student Enrollment Trends

Between October 2013 and October 2014, student enrollment in Lake Washington School District (LWSD) grew from 26,048 to 26,712. That increase of 664 students follows a year with an increase of more than 650 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 490 students each year.

Looking ahead, though, we know this growth will continue for the foreseeable future. There are more students in elementary grades than in the grades closer to graduation. Recently, about 1,800 students would enter kindergarten each year. Now we typically welcome about 2,200 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 Burden Trends

The assessed value of taxable property within the district, the tax base, has increased from \$34.5 billion in 2011 to \$37.1 billion in 2014. The assessed valuation is expected to increase to \$43.3 billion for 2015 and to continue increasing thereafter. The tax rate per thousand increased from 2011 to 2012 from \$2.98 per thousand to \$3.52 per thousand due to the 6-year capital levy. Total tax rate peaked in 2013 at \$3.75 per thousand and declined to \$3.51 per thousand in 2014. It is projected at \$3.29 per thousand in 2015.





# Organizational Section

Lake Washington School District Profile

Administrative Directory

Board of Directors and Superintendent

Organizational Chart

Mission, Vision, Guiding Principles

Strategic Goals and Objectives

Budget Policies

Fund Types

Revenue Sources

Expenditures

Map

List of Schools



# LWSD Profile & Administrative Directory

## Lake Washington School District Profile

Lake Washington School District (LWSD) is a high-performing, 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 north end of the district, some Bothell and Woodinville residents also attend our schools.

LWSD is committed to providing its 26,200 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.

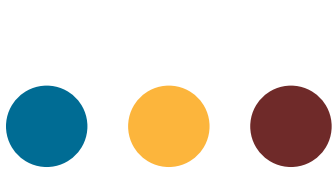
The district is a fiscally independent unit of government. It is served by a five-member Board of Directors. The Board serves as the taxing authority, contracting body and policy maker. It ensures that all general laws of the state of Washington are followed in the expenditure of the district's tax dollars. 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>Jackie Pendergrass</b> <i>President, District One</i>	1995	Nov. 2015
<b>Nancy Bernard</b> <i>Vice President, District Three</i>	1997	Nov. 2017
<b>Siri Bliesner</b> <i>Director, District Five</i>	2011	Nov. 2015
<b>Chris Carlson</b> <i>Director, District Two</i>	2007	Nov. 2015
<b>Mark Stuart</b> <i>Director, District Four</i>	2013	Nov. 2017

## Administrative Staff

- Dr. Traci Pierce, Superintendent
- Janene Fogard, Deputy Superintendent
- Jon Holmen, Associate Superintendent
- Matt Manobianco, Associate Superintendent
- Dale Cote, Director of School Support, Juanita Learning Community
- David Larson, Director of School Support, Lake Washington Learning Community
- Dr. Matthew Livingston, Director of School Support, Eastlake Learning Community
- Sue Anne Sullivan, Director of School Support, Redmond Learning Community
- Matt Gillingham, Director of Student Services
- Paul Vine, Director of Special Education
- Jan Bakken, Associate Dir. of Special Education, Redmond LC
- Rick Burden, Associate Dir. of Special Education, Lake Washington LC
- Stacey McCrath, Associate Dir. of Special Education, Eastlake LC
- Wynn Spaulding, Associate Dir. of Special Education, Juanita LC
- Stephen Bryant, Director of Professional Learning
- Tim Krieger, Director of Teaching & Learning
- Kelly Pease, Director of Intervention Programs
- Dan Phelan, Director of Accelerated Programs and CTE
- Mike VanOrden, Director of Teaching and Learning
- Sally Askman, Director of Technology
- Pat Fowler-Fung, Director of Human Resources
- Robin Davis, Associate Director of Human Resources
- David Jacobson, Associate Director of Human Resources
- Forrest Miller, Director of Support Services
- Barbara Posthumus, Director of Business Services
- Kathryn Reith, Director of Communications



# Administrative Directory

## Elementary School Principals

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

## Middle School Principals

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

## High School Principals

Principal Name	School Name
Nell Ballard-Jones	Emerson
Chris Bede	Eastlake
Gary Moed	Futures
Gregory Moncada	International Community School
Gary Moed	Juanita
Christina Thomas	Lake Washington
Jane Todd	Redmond
Cindy Duenas	Tesla STEM

## Other Programs

Principal Name	School Name
Nell Ballard-Jones	Emerson K-12
Taylor Phu and Mark Tornquist	Transition Academy





# Board of Directors & Superintendent

## Board of Directors



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

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



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

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



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

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



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

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



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

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

## Superintendent



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

Dr. Traci Pierce is a skilled educational leader with 21 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.

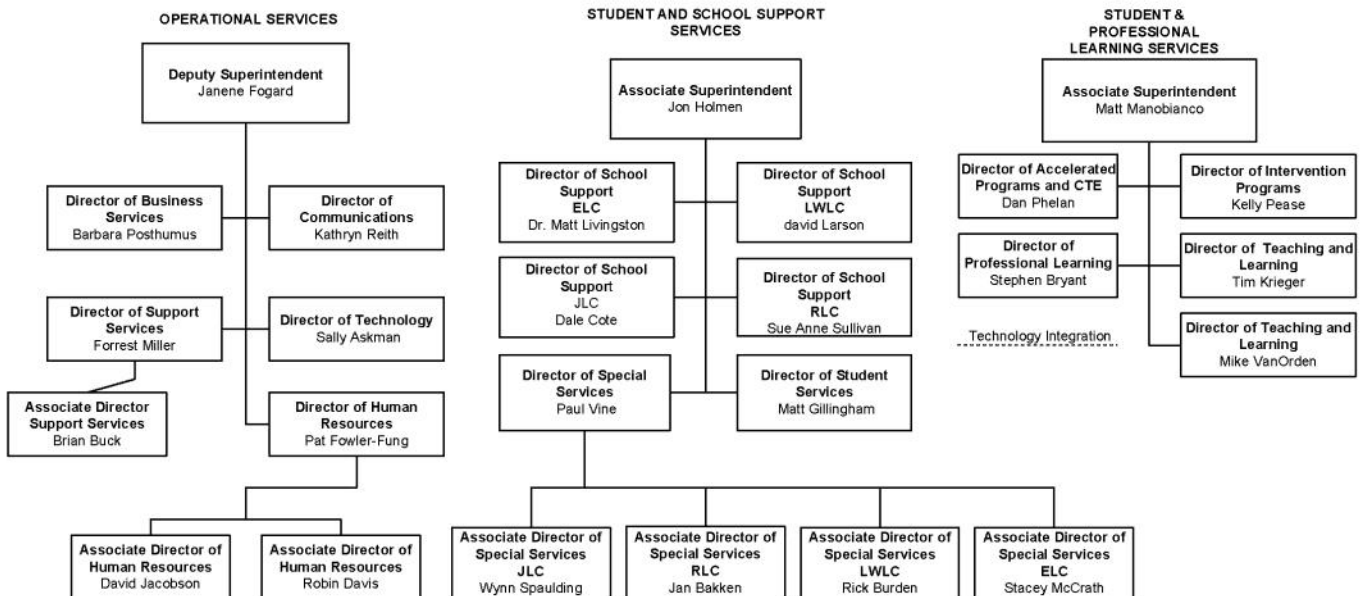


# Organizational Chart

## Lake Washington School District 2015-16



### SCHOOL SUPPORT TEAMS





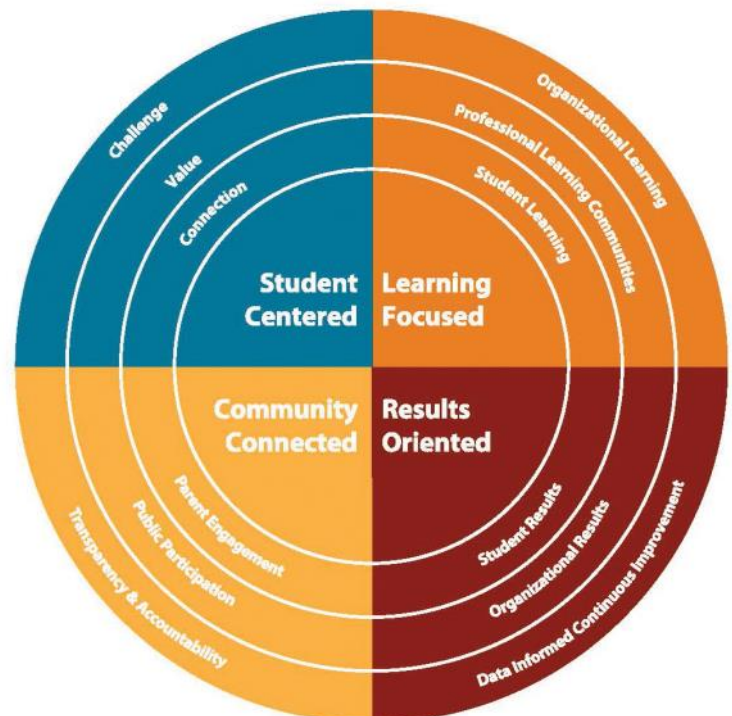
# Mission, Vision & Guiding Principles

<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>

## Values Drive Our Culture

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

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





# Strategic Goals & Objectives

## Goal 1: Ensure academic success for every student

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

## Goal 2: Provide safe and innovative learning environments

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

## Goal 3: Recruit, hire and retain highly effective personnel

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

## Goal 4: Use resources effectively and be fiscally responsible

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

## Goal 5: Engage our communities

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



# Budget Policies

## 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.

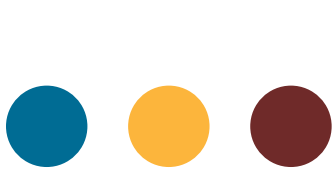
### Minimum Fund Balance

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.



# 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 - 54.6%

Provides the largest portion, 54.6 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 - 21.1%

Provides 21.1 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 - 11.5%

Provides 11.5 percent of budgeted revenues. These are categorical funds that come from the state for programs such as special education, pupil transportation, English Language Learners education, learning assistance, and education enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

## Federal Funds - 5.1%

Comprises 5.1 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the nutrition services program. These revenues may only be used for their specific program purpose.

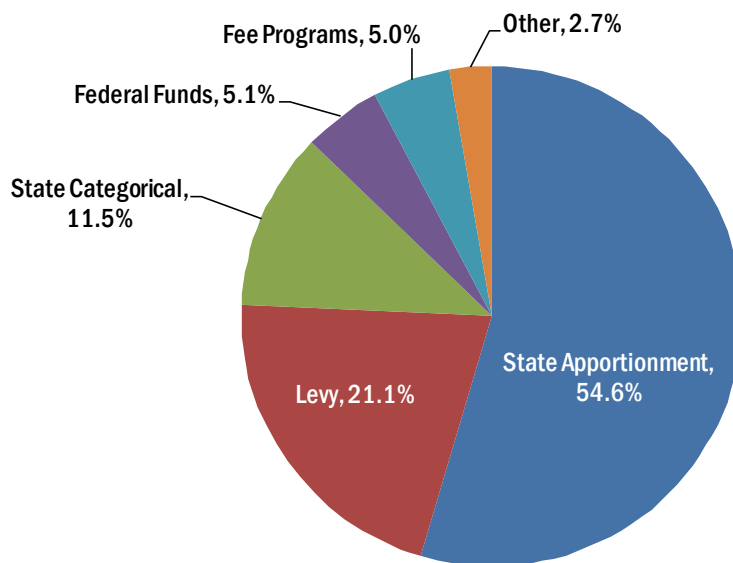
## Fee Programs - 5.0%

Generates 5.0 percent of local non-tax funds for programs such as sales of school lunches, extended day care, athletic participation, all-day kindergarten and preschool. Also included are investment interest earnings.

## Other School District, Agencies & Financing Sources - 2.7%

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 2.7 percent of budgeted revenues.

## Where does the money come from?







# Expenditures

## Total Teaching - 74.9%

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

## Maintenance & Operations - 6.7%

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.

## Building Administration - 6.2%

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

## Central Administration - 4.7%

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 - 2.9%

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

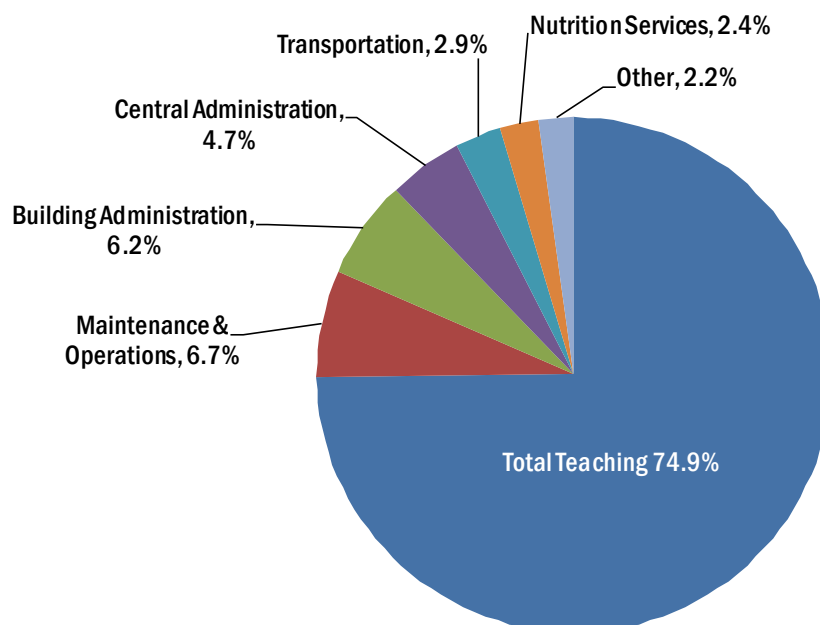
## Nutrition Services - 2.4%

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

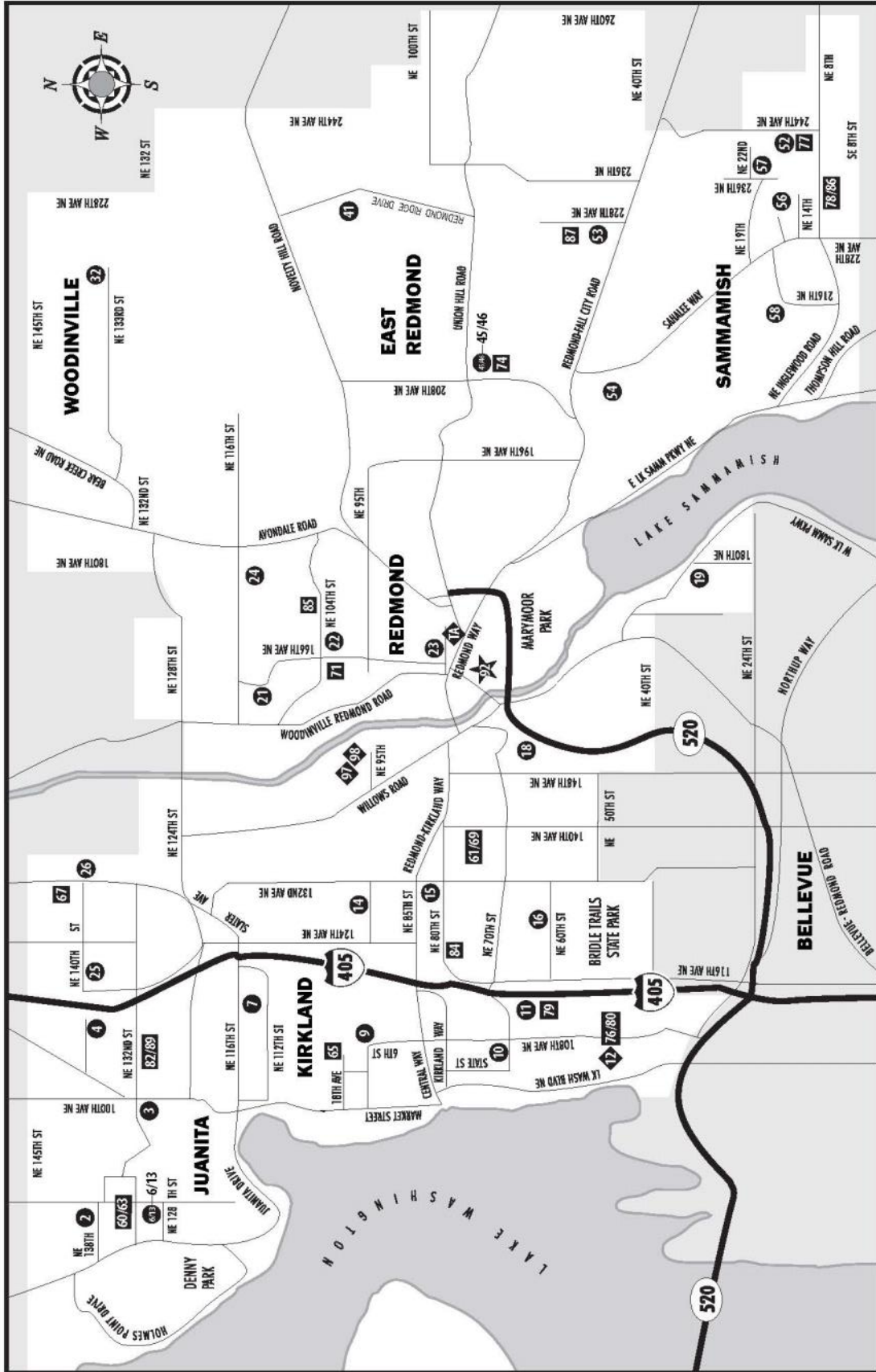
## Other - 2.2%

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

## Where does the money go?



# LAKE WASHINGTON SCHOOL DISTRICT



Updated 2/2013

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

All buildings are in  
425 area code.

# Lake Washington School District No. 414

Site	Administration	Elementary Schools	Middle Schools
92	<b>Resource Center</b> .....425-936-1200 16250 NE 74th Street, Redmond, WA 98052 P.O. Box 97039, Redmond, WA 98073 Superintendent, Dr. Traci Pierce.....425-936-1257	53 Alcott, 4213 - 228th NE, R 98053.....936-2490 19 Audubon, 3045 - 180th NE, R 98052.....936-2500 7 Bell, 11212 NE 112th, K 98033.....936-2510 54 Blackwell, 3225 - 205th Pl. NE, S 98074.....936-2520 52 Carson, 1035 244th Ave NE, S 98074.....936-2750 11 Community, 11133 NE 65th, K 98033.....936-2395 46 Dickinson, 7040 - 208th NE, R 98053.....936-2530 13 Discovery Community, 12801 - 84th NE P4, K 98034.....936-2704 24 Einstein, 18025 NE 116th St, R 98052.....936-2540 45 Explorer Community, 7040 - 208th NE, R 98053.....936-2533 16 Franklin, 12434 NE 60th, K 98033.....936-2550 25 Frost, 11801 NE 140th, K 98034.....936-2560 3 Juanita, 9635 NE 132nd, K 98034.....936-2570 4 Keller, 13820 - 108th NE, K 98034.....936-2580 9 Kirk, 1312 - 6th St, K 98033.....936-2590 10 Lakeview, 10400 NE 68th, K 98033.....936-2600 22 Mann, 17001 NE 104th, R 98052.....936-2610 57 McAuliffe, 23823 NE 22nd, S 98074.....936-2620 58 Mead, 1725 - 216th NE, Samm 98074.....936-2630 26 Muir, 14012 - 132nd NE, K 98034.....936-2640 23 Redmond, 16800 NE 80th., R 98052.....936-2660 21 Rockwell, 11125 - 162nd NE, R 98052.....936-2670 41 Rosa Parks, 22845 NE Cedar Park Crescent, R 98053.....936-2650 15 Rose Hill, 8110 - 128th NE, K 98033.....936-2680 18 Rush, 6101 - 152nd NE, R 98052.....936-2690 6 Sandburg, 12801 - 84th NE, K 98034.....936-2700 56 Smith, 23305 NE 14th, Samm 98074.....936-2710 2 Thoreau, 8224 NE 138th, K 98034.....936-2720 14 Twain, 9525 - 130th NE, K 98033.....936-2730 32 Wilder, 22130 NE 133rd, W 98077.....936-2740	60 Environmental, 8040 NE 132nd, K 98034.....936-2355 74 Evergreen, 6800 - 208th NE, R 98053.....936-2320 63 Finn Hill, 8040 NE 132nd, K 98034.....936-2340 77 Inglewood, 24120 NE 8th, S 98074.....936-2360 79 International Community School, 11133 NE 65th, K 98033.....936-2380 67 Kamiakin, 14111 - 132nd NE, K 98034.....936-2400 65 Kirkland, 430 - 18th Ave., K 98033.....936-2420 76 Northstar, 10903 NE 53rd St, K 98033.....936-2390 71 Redmond, 10055 - 166th NE, R 98052.....936-2440 78 Renaissance, 400 - 228th NE, S 98074.....936-6644 69 Rose Hill, 13505 NE 75th, R 98052.....936-2460 61 Stella Schola, 13505 NE 75th, R 98052.....936-2475
	<b>Student Services</b>		<b>High Schools</b>
	Athletics.....425 936-1254 Choice Schools.....425-936-1254 Highly Capable Programs.....425-936-1238 Home School.....425 936-2311 Variances.....425-936-1283		80 Emerson, 10903 NE 53rd St, K 98033.....936-2300 86 Eastlake, 400 - 228th NE, S 98074.....936-1500 79 International Community School, 11133 NE 65th, K 98033.....936-2380 89 Futures, 10601 NE 132nd, K 98034.....936-1635 82 Juanita, 10601 NE 132nd, K 98034.....936-1600 84 Lake Wa., 12033 NE 80th, K 98033.....936-1700 85 Redmond, 17272 NE 104th, R 98052.....936-1800 87 Tesla STEM, 4301 228th Ave NE, R 98053.....936-2770
	<b>Curriculum and Instruction</b>		
	Assessment.....425-936-1205 Career and Technical Education.....425-936-1238 Curriculum.....425-936-1316 Special Education.....425-936-1201 Professional Development.....425-936-1253		
	<b>Information Services</b>		
	Instructional Technology.....425-936-1285 Management Information Systems.....425-936-1321		
	<b>Support Services</b>		<b>Other Programs</b>
	Business Services.....425-936-1223 Employee Benefits.....425-936-1318 Nutrition Services.....425-936-1393 Payroll.....425-936-1234 Accounting/Accounts Payable.....425-936-1470 Purchasing.....425-936-1411 Risk Management.....425-936-1113 Employee Relations.....425-936-1266		97 Willows Special Services 15130 NE 95th, R 98052.....936-1170 98 Support Services Center 15212 NE 95th, R 98052 Facilities.....936-1100 Printing & Mailing Services.....936-1110 Transportation.....936-1120 Warehouse.....936-1140 12 Emerson K-12.....936-2311 10903 NE 53rd Street, Kirkland 98033 TA 19-21 Transition Academy.....861-3452 16315 NE 87th Suite B-1, Redmond 98052 <b>Lake Washington Education Association</b> 10604 NE 38th Place St. 212, Kirkland 98033 .....822-3388

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

Updated 6/14





# Financial Section

General Fund—Detailed Revenues

General Fund—Program Expenditures

General Fund—Program Expenditure Variances

General Fund—Program Expenditures & Identifiable Revenues

ASB Fund Budget

Debt Service Fund Budget

Capital Projects Fund Budget

Transportation Vehicle Fund Budget

**GENERAL FUND  
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16
<b><u>LOCAL TAXES</u></b>				
1100	Local Property Tax	56,638,703	60,232,022	64,010,915
1300	Sale of Tax Title Property	0	100	0
1500	Timber Excise Tax	323	302	265
Total Local Taxes		\$56,639,026	\$60,232,424	\$64,011,180
<b><u>LOCAL NONTAX</u></b>				
2100	Tuitions and Fees	5,812,850	5,200,533	5,420,150
2173	Summer School	143,498	178,892	181,011
2188	Day Care	953,968	921,164	1,088,380
2200	Sale of Goods, Supplies and Services	1,149,363	800,000	800,000
2289	Other Community Services	530,186	506,000	506,000
2298	Nutrition Services	5,106,233	5,104,515	5,468,642
2300	Investment Earnings	337,385	200,000	200,000
2500	Gifts and Donations	1,720,808	510,500	510,500
2600	Fines and Damages	136,736	50,000	50,000
2700	Rentals and Leases	815,217	688,346	667,355
2800	Insurance Recoveries	13,653	0	0
2900	Local Nontax Unassigned	336,926	260,000	260,000
2901	E-Rate	91,340	100,000	100,000
Total Local Nontax		\$17,148,163	\$14,519,950	\$15,252,038
<b><u>STATE, GENERAL PURPOSE</u></b>				
3100	Apportionment	127,661,166	139,206,610	161,593,307
3121	Special Education General Apportionment	3,649,229	3,863,945	4,174,628
Total State, General Purpose		\$131,310,395	\$143,070,555	\$165,767,935
<b><u>STATE, SPECIAL PURPOSE</u></b>				
4100	Special Purpose Unassigned	41,283	0	0
4121	Special Education	16,850,276	17,693,967	19,047,460
4122	Special Education Infants & Toddlers	1,280,070	1,250,600	1,463,840
4155	Learning Assistance	1,644,360	1,678,910	1,641,463
4158	Special and Pilot Programs	1,529,410	1,250,257	1,325,273
4165	Transitional Bilingual	1,763,585	2,084,203	2,819,779
4174	Highly Capable	231,790	244,646	264,983
4198	School Nutrition Services	37,390	39,894	41,335
4199	Transportation Operations	6,296,209	8,602,919	8,342,325
4388	Day Care	12,587	20,000	12,500
Total State, Special Purpose		\$29,686,960	\$32,865,396	\$34,958,958

**GENERAL FUND  
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16
<b><u>FEDERAL, GENERAL PURPOSE</u></b>				
5500	Federal Forests	14,542	15,000	6,140
	Total Federal, General Purpose	\$14,542	\$15,000	\$6,140
<b><u>FEDERAL, SPECIAL PURPOSE</u></b>				
6100	Special Purpose Unassigned	1,871	4,500,000	4,500,000
6124	Special Education Supplemental	5,256,725	5,175,339	5,260,737
6138	Secondary Vocational Education	114,426	103,343	97,822
6146	Skills Center	26,478	25,697	35,974
6151	ESEA Title I	1,359,512	1,632,836	1,701,621
6152	ESEA Title II	477,299	477,299	477,807
6164	ESEA Title III Limited English Proficiency	283,479	259,661	269,154
6198	School Nutrition Services	1,846,978	1,899,545	1,915,417
6261	Head Start	556,880	570,868	602,385
6268	Native American Education	54,816	55,926	56,031
6321	Special Education Medicaid Reimbursement	80,611	30,000	30,000
6998	USDA Commodities	411,904	257,000	508,510
	Total Federal, Special Purpose	\$10,470,979	\$14,987,514	\$15,455,458
<b><u>REVENUES FROM OTHER SCHOOL DISTRICTS</u></b>				
7100	Program Participation	6,486	6,533	6,251
7145	WANIC Skills Center	10,403	10,403	0
	Total Revenues From Other School Districts	\$16,889	\$16,936	\$6,251
<b><u>REVENUES FROM OTHER AGENCIES &amp; ASSOC.</u></b>				
8100	Agencies and Associations Grants	13,899	6,025	6,025
8189	Community Services	21,925	0	0
	Total Revenues From Other Agencies & Assoc.	\$35,824	\$6,025	\$6,025
<b><u>REVENUES FROM PRIVATE FOUNDATIONS</u></b>				
8200	Private Foundations	0	20,000	0
	Total Revenues From Private Foundations	\$0	\$20,000	\$0
<b><u>OTHER FINANCING SOURCES</u></b>				
9300	Sale of Equipment	7,268	0	0
9900	Transfers	6,310,651	7,912,820	8,053,305
	Total Other Financing Sources	\$6,317,919	\$7,912,820	\$8,053,305
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$251,640,697</b>	<b>\$273,646,620</b>	<b>\$303,517,290</b>



**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16	% Increase* (Decrease)
<b><u>REGULAR EDUCATION</u></b>					
0104	Elementary Planning Time	496,275	611,000	970,400	58.82
0105	Sick Leave and Other Subs	2,859,955	3,007,216	3,366,216	11.94
0110	Building Budgets	4,846,258	5,203,023	5,361,008	3.04
0112	Intervention	3,064,797	3,367,251	3,524,168	4.66
0113	Teacher Workload/Retention Stipends	4,119,375	4,333,886	4,406,409	1.67
0114	Professional Fund	3,554,306	3,594,204	3,717,028	3.42
0115	Better Schools	1,092,652	1,315,733	1,328,415	0.96
0116	Elementary Education	57,087,094	61,308,045	67,709,320	10.44
0117	Middle School Education	25,331,593	27,782,777	31,217,724	12.36
0118	Senior High Education	30,139,103	33,564,892	39,234,339	16.89
0120	Health Services	2,080,376	2,397,778	2,518,998	5.06
0122	Advanced Academic Programs	1,585,874	1,804,788	2,199,797	21.89
0127	Student & Professional Learning Services	2,944,132	5,568,862	6,267,716	12.55
0129	Student & School Learning Services	2,041,716	2,297,479	2,825,742	22.99
0174	Highly Capable Regular Education	1,352,790	1,622,956	1,916,335	18.08
0175	Technology Training & Applications	6,310,651	7,912,820	8,053,305	1.78
01	Total Regular Education	\$148,906,947	\$165,692,710	\$184,616,920	11.42
<b><u>ALTERNATIVE LEARNING EXPERIENCE</u></b>					
0262	Emerson K-12	\$511,695	\$633,142	\$567,782	(10.32)
<b><u>SPECIAL EDUCATION INSTRUCTION</u></b>					
2101	Special Education	23,181,449	23,522,679	25,614,956	8.89
2104	Home Hospital	17,324	7,940	7,940	0.00
2105	Special Ed Extended School Year	280,416	106,380	106,380	0.00
2108	Special Education Preschool	3,384,235	3,532,368	3,718,068	5.26
2200	Special Education Infants & Toddlers	1,152,638	1,240,011	1,451,565	17.06
2400	IDEA Federal Special Education	4,040,471	4,218,980	4,279,031	1.42
2435	IDEA 619 Preschool	107,505	84,569	84,228	(0.40)
2440	Special Education - Safety Net	1,007,124	750,000	750,000	0.00
20	Total Special Education Instruction	\$33,171,162	\$33,462,927	\$36,012,168	7.62
<b><u>VOCATIONAL SECONDARY INSTRUCTION</u></b>					
3151	CTE Counseling & Undistributed	1,049,454	1,121,873	1,306,090	16.42
3161	Business and Office	629,223	667,115	840,213	25.95
3162	Marketing	251,546	241,789	260,628	7.79
3164	Trades and Industry	805,973	762,032	1,114,394	46.24
3165	Family & Consumer Science	1,044,896	981,948	1,219,904	24.23
3167	Technology Ed	483,250	490,686	670,844	36.72
3460	Middle School CTE	980,542	1,005,913	1,041,884	3.58
38XX	Federal Vocational Secondary Grants	111,690	100,499	94,624	(5.85)
30	Total Voc Secondary Instruction	\$5,356,574	\$5,371,855	\$6,548,581	21.91

**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16	% Increase* (Decrease)
<b><u>SKILLS CENTER INSTRUCTION</u></b>					
4500	Skills Center - WANIC	711,709	650,928	1,904,246	192.54
4600	Skills Center - Perkins	25,845	24,990	34,798	39.25
40	Total Skills Center Instruction	\$737,554	\$675,918	\$1,939,044	186.88
<b><u>COMPENSATORY EDUCATION</u></b>					
5100	ESEA Title I	1,327,001	1,587,898	1,645,987	3.66
5200	ESEA Title II	465,885	464,163	462,185	(0.43)
5545	Learning Assistance	1,526,403	1,610,225	1,565,092	(2.80)
5830	National Board Certification	1,206,467	1,097,735	1,308,153	19.17
5860	Internship Grant	9,355	17,120	17,120	0.00
5874	TPEP Teacher Training Grant	249,400	126,545	0	Eliminated
587X	State Competitive Grants	37,614	0	0	Eliminated
6100	Head Start Preschool	556,880	570,868	602,385	5.52
6400	ESEA Title III Limited English Proficiency	277,920	254,570	263,876	3.66
6500	English Language Learners	2,494,064	3,267,522	4,152,500	27.08
6825	Native American Consort	71,894	68,522	68,580	0.08
6910	Preschool	451,993	508,503	503,162	(1.05)
50-60	Total Compensatory Education	\$8,674,876	\$9,573,671	\$10,589,040	10.61
<b><u>OTHER INSTRUCTIONAL PROGRAMS</u></b>					
7300	Summer School	198,602	178,892	181,011	1.18
7443	Highly Capable	369,994	635,896	737,375	15.96
7900	Unanticipated Grants/Donations	1,778,009	4,500,000	4,500,000	0.00
7901	All Day Kindergarten	2,597,272	2,664,492	2,944,375	10.50
7945	Student CPR Grant	5,281	6,025	6,025	0.00
7962	LWSF New Teacher Support Prog Grant	18,000	18,000	18,000	0.00
7995	Allen Foundation STEM HS Grant	193,309	100,000	0	Eliminated
7998	LINKS	86,251	82,500	72,500	(12.12)
70	Total Other Instruction Programs	\$5,246,718	\$8,185,805	\$8,459,286	3.34
<b><u>COMMUNITY SERVICES</u></b>					
8840	Extended Day Program	804,316	901,164	1,068,380	18.56
8901	Misc Community Services	189,393	260,000	260,000	0.00
8905	Stadiums/Performing Arts Centers	570,073	535,342	565,105	5.56
8906	ASB Reimbursable	135,883	175,000	175,000	0.00
8908	LWEA Reimbursable	12,912	10,000	10,000	0.00
80	Total Community Services	\$1,712,577	\$1,881,506	\$2,078,485	10.47

**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16	% Increase* (Decrease)
<b><u>GENERAL SUPPORTIVE SERVICES</u></b>					
9711	Board of Directors	1,092,757	725,050	864,855	19.28
9712	Superintendent's Office	378,286	379,676	389,886	2.69
9713	Business Services	3,753,971	3,963,053	2,306,389	(41.80)
9714	Communications	566,257	909,527	1,086,274	19.43
9716	Human Resources	1,230,526	1,205,386	1,338,911	11.08
9717	Employee Relations	156,235	158,716	166,349	4.81
9750	Utilities	5,708,160	6,209,700	6,709,700	8.05
9760	Support Services	11,544,673	13,458,974	16,348,747	21.47
9772	Technology Operations	2,770,243	2,899,452	3,602,808	24.26
9773	Print Center	1,321	57,489	58,248	1.32
97	Total District Wide Support Services	\$27,202,429	\$29,967,023	\$32,872,167	9.69
<b><u>NUTRITION SERVICES</u></b>					
9800	Nutrition Services	\$7,506,916	\$7,300,954	\$7,933,904	8.67
<b><u>TRANSPORTATION</u></b>					
9900	Transportation	\$8,696,547	\$9,412,024	\$9,736,114	3.44
<b>TOTAL EXPENDITURES</b>		\$247,723,995	\$272,157,535	\$301,353,491	10.73

GENERAL FUND		
PROGRAM EXPENDITURES		
Variance Explanation for Programs with changes over/under 10%		
Program Number	Program Number and Description	Explanation
0104	Elementary Planning Time	Increase based on strategic resource allocation
0105	Sick Leave and Other Subs	Increase based on projected expenditures
0116	Elementary Education	Increase based on strategic resource allocation and state revenue
0117	Middle School Education	Increase based on strategic resource allocation and state revenue
0118	Senior High Education	Increase based on strategic resource allocation and state revenue
0122	Advanced Academic Programs	Increase in program enrollment
0127	Student & Professional Learning Services	Increase based on strategic resource allocation
0129	Student & School Learning Services	Increase based on strategic resource allocation
0174	Highly Capable Regular Education	Increase in program enrollment
0262	Alternative Learning Experience	Decrease in enrollment
2200	Special Education Infants & Toddlers	Increase in program enrollment and state revenue
31XX	Vocational Secondary Grants	Increase in program enrollment and state revenue
4500	Skills Center WANIC	Increase in program enrollment and program changes
4600	Skills Center Perkins	Increase in federal grant revenue
5830	National Board Certification	Increase in National Board Certificate recipients
6500	English Language Learners	Increase in program enrollment and state revenue
7443	Highly Capable	Increase based on strategic resource allocation
7901	All Day Kindergarten	Increase in program enrollment
7998	LINKS	Decrease in program staffing
8840	Extended Day Program	Increase due to expansion of program
9711	Board of Directors	Increase due to alternative year board and levy election expenses
9713	Business Services	Decrease due to reallocation of program expenses
9714	Communications	Increase based on strategic resource allocation
9716	Human Resources	Increase based on strategic resource allocation
9760	Support Services	Increase due to reallocation of program expenses
9772	Technology	Increase based on strategic resource allocation

**GENERAL FUND  
PROGRAM EXPENDITURES AND IDENTIFIABLE REVENUES**

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

Program Number and Description		BUDGET 2015-16	Revenue Identifiable To Program
<b><u>REGULAR EDUCATION</u></b>			
0104	Elementary Planning Time	970,400	
0105	Sick Leave and Other Subs	3,366,216	
0110	Building Budgets	5,361,008	
0112	Intervention	3,524,168	
0113	Teacher Workload/Retention Stipends	4,406,409	
0114	Professional Fund	3,717,028	
0115	Better Schools	1,328,415	
0116	Elementary Education	67,709,320	
0117	Middle School Education	31,217,724	
0118	Senior High Education	39,234,339	
0120	Health Services	2,518,998	
0122	Advanced Academic Programs	2,199,797	
0127	Student & Professional Learning	6,267,716	
0129	Student & School Learning	2,825,742	
0174	Highly Capable Regular Education	1,916,335	
0175	Technology Training & Applications	8,053,305	8,053,305
0262	Emerson K-12	567,782	
OX	Total Regular Education	\$185,184,702	\$140,794,230
<b><u>SPECIAL EDUCATION INSTRUCTION</u></b>			
2101	Special Education	25,614,956	23,252,088
2104	Home Hospital	7,940	
2105	Special Ed Extended School Year	106,380	
2108	Special Education Preschool	3,718,068	
2200	Special Ed Infants & Toddlers	1,451,565	1,463,840
2400	IDEA Federal Special Education	4,279,031	4,279,031
2435	IDEA 619 Preschool	84,228	84,228
2440	Safety Net	750,000	750,000
20	Total Special Education Instruction	\$36,012,168	\$29,829,187
<b><u>VOCATIONAL SECONDARY INSTRUCTION</u></b>			
3151	CTE Counseling & Undistributed	1,306,090	1,306,090
3161	Business and Office	840,213	840,213
3162	Marketing	260,628	260,628
3164	Trades and Industry	1,114,394	1,114,394
3165	Family & Consumer Science	1,219,904	1,219,904
3167	Technology Ed	670,844	670,844
3460	Middle School CTE	1,041,884	1,041,884
38XX	Federal Vocational Secondary	94,624	94,624
30	Total Voc Secondary Instruction	\$6,548,581	\$6,548,581

Program Number and Description		BUDGET 2015-16	Revenue Identifiable To Program
<b><u>SKILLS CENTER INSTRUCTION</u></b>			
4500	Skills Center - WANIC	1,904,246	1,904,246
4600	Skills Center - Perkins	34,798	34,798
40	Total Skills Center	\$1,939,044	\$1,939,044
<b><u>COMPENSATORY EDUCATION</u></b>			
5100	ESEA Title I	1,645,987	1,645,987
5200	ESEA Title II	462,185	462,185
5545	Learning Assistance	1,565,092	1,565,092
5830	National Board Certification	1,308,153	1,308,153
5860	Internship Grant	17,120	17,120
6100	Head Start Preschool	602,385	602,385
6400	Title III Limited English Proficiency	263,876	263,876
6500	English Language Learners	4,152,500	2,819,779
6825	Native American Consort	68,580	62,282
6910	Preschool	503,162	132,000
50-60	Total Compensatory Education	\$10,589,040	\$8,878,859
<b><u>OTHER INSTRUCTIONAL PROGRAMS</u></b>			
7300	Summer School	181,011	181,011
7443	Highly Capable	737,375	264,983
7900	Unanticipated Grants/Donations	4,500,000	4,500,000
7901	All Day Kindergarten	2,944,375	3,961,187
7945	Student CPR Grant	6,025	6,025
7962	LWSF New Teacher Support Program Grant	18,000	18,000
7998	LINKS	72,500	72,500
70	Total Other Instruction Programs	\$8,459,286	\$9,003,706
<b><u>COMMUNITY SERVICES</u></b>			
8840	Extended Day Program	1,068,380	1,088,380
8901	Misc Community Services	260,000	260,000
8905	Stadiums/Performing Arts Centers	565,105	268,055
8906	ASB Reimbursable	175,000	175,000
8908	LWEA Reimbursable	10,000	10,000
80	Total Community Services	\$2,078,485	\$1,801,435
<b><u>GENERAL SUPPORTIVE SERVICES</u></b>			
9711	Board of Directors	864,855	
9712	Superintendent's Office	389,886	
9713	Business Services	2,306,389	
9714	Communications	1,086,274	
9716	Human Resources	1,338,911	
9717	Employee Relations	166,349	
9750	Utilities	6,709,700	
9760	Support Services	16,348,747	
9772	Technology Operations	3,602,808	
9773	Print Center	58,248	
97	Total District Wide Support Services	\$32,872,167	\$23,912,199

Program Number and Description		BUDGET 2015-16	Revenue Identifiable To Program
<b><u>NUTRITION SERVICES</u></b>			
9800	Nutrition Services	\$7,933,904	\$7,933,904
<b><u>TRANSPORTATION</u></b>			
9900	Transportation	\$9,736,114	\$8,433,825
<b>TOTAL PROGRAMS EXPENDITURES AND REVENUES</b>		<b>\$301,353,491</b>	<b>\$239,074,970</b>
<b>REVENUES UNDISTRIBUTED TO PROGRAMS</b>			<b>\$64,442,320</b>
<b>TOTAL REVENUES</b>			<b>\$303,517,290</b>



**ASSOCIATED STUDENT BODY PROGRAM FUND  
BUDGET SUMMARY**

		<u>ACTUAL</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
<b>BEGINNING FUND BALANCE</b>						
	Restricted for Fund Purposes	871,180	807,446	1,005,777	801,521	855,237
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>\$871,180</b>	<b>\$807,446</b>	<b>\$1,005,777</b>	<b>\$801,521</b>	<b>\$855,237</b>
<b>REVENUES</b>						
1000	General Student Body	1,872,135	1,916,890	1,876,321	3,521,373	3,422,175
2000	Athletics	264,353	304,592	326,573	304,805	410,630
3000	Classes	162,960	124,825	129,102	185,240	211,500
4000	Clubs	501,297	558,588	721,807	905,764	931,733
6000	Private Moneys	39,285	47,399	49,791	122,700	139,550
<b>TOTAL REVENUES</b>		<b>\$2,840,030</b>	<b>\$2,952,294</b>	<b>\$3,103,594</b>	<b>\$5,039,882</b>	<b>\$5,115,588</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>\$3,711,210</b>	<b>\$3,759,739</b>	<b>\$4,109,371</b>	<b>\$5,841,403</b>	<b>\$5,970,825</b>
<b>EXPENDITURES</b>						
1000	General Student Body	1,397,876	1,265,223	1,316,031	2,981,009	2,916,375
2000	Athletics	712,671	739,230	773,549	823,721	987,660
3000	Classes	196,118	128,248	160,519	175,355	198,847
4000	Clubs	557,815	573,862	798,151	972,609	975,932
6000	Private Moneys	39,284	47,400	48,691	120,650	137,550
<b>TOTAL EXPENDITURES</b>		<b>\$2,903,764</b>	<b>\$2,753,963</b>	<b>\$3,096,941</b>	<b>\$5,073,344</b>	<b>\$5,216,364</b>
<b>ENDING FUND BALANCE</b>						
	Restricted for Fund Purposes	\$807,446	\$1,005,777	\$1,012,430	\$768,059	\$754,461
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$807,446</b>	<b>\$1,005,777</b>	<b>\$1,012,430</b>	<b>\$768,059</b>	<b>\$754,461</b>

**ASSOCIATED STUDENT BODY PROGRAM FUND  
2015-16 BUDGET  
ELEMENTARY SCHOOLS**

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2015</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance 8/31/2016</b>
Louisa May Alcott	13,000	27,100	27,000	13,100
Audubon	10,000	27,050	26,900	10,150
Alexander Graham Bell	9,500	1,855	10,800	555
Elizabeth Blackwell	2,000	29,740	28,200	3,540
Rachel Carson	8,000	65,700	56,850	16,850
Emily Dickinson	10,000	49,200	47,000	12,200
Albert Einstein	0	1,500	1,000	500
Benjamin Franklin	2,161	50,650	52,300	511
Robert Frost	2,500	9,250	11,000	750
Juanita	4,500	10,150	10,100	4,550
Helen Keller	6,700	16,100	21,000	1,800
Peter Kirk	22,000	19,050	18,500	22,550
Lakeview	28,000	16,900	25,300	19,600
Horace Mann	13,000	39,600	32,500	20,100
Christa McAuliffe	12,000	31,120	30,800	12,320
Margaret Mead	18,997	4,130	16,000	7,127
John Muir	2,000	28,600	28,500	2,100
Rosa Parks	1,679	510	400	1,789
Redmond	18,021	3,625	4,500	17,146
Norman Rockwell	35,000	34,450	37,300	32,150
Rose Hill	1,000	21,550	21,500	1,050
Benjamin Rush	500	22,550	22,500	550
Carl Sandburg	5,652	6,600	7,500	4,752
Samantha Smith	3,180	515	1,500	2,195
Henry David Thoreau	13,000	37,900	42,700	8,200
Mark Twain	0	13,050	12,500	550
Laura Ingalls Wilder	3,980	24,580	23,550	5,010
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>\$246,370</b>	<b>\$593,025</b>	<b>\$617,700</b>	<b>\$221,695</b>

**ASSOCIATED STUDENT BODY PROGRAM FUND  
2015-16 BUDGET  
MIDDLE SCHOOLS**

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2015</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balances 8/31/2016</b>
Evergreen	40,710	295,695	329,993	6,412
Finn Hill	50,178	143,285	152,675	40,788
Inglewood	23,000	185,475	206,975	1,500
Kamiakin	24,460	184,100	184,100	24,460
Kirkland	74,330	99,205	104,660	68,875
Redmond	9,700	254,000	256,300	7,400
Renaissance	1,800	5,330	5,500	1,630
Rose Hill	45,940	235,860	231,650	50,150
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$270,118</b>	<b>\$1,402,950</b>	<b>\$1,471,853</b>	<b>\$201,215</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	255,289	1,136,625	(353,595)	854,175	184,144
2000 Athletics	2,880	34,020	323,140	358,110	1,930
3000 Classes	906	42,500	(5,560)	36,628	1,218
4000 Clubs	11,043	148,805	36,015	181,940	13,923
6000 Private Moneys	0	41,000	0	41,000	0
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$270,118</b>	<b>\$1,402,950</b>	<b>\$0</b>	<b>\$1,471,853</b>	<b>\$201,215</b>

**ASSOCIATED STUDENT BODY PROGRAM FUND  
2015-16 BUDGET  
SENIOR HIGH SCHOOLS**

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2015</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balances 8/31/2016</b>
Eastlake	104,532	964,435	1,032,192	36,775
Emerson	8,798	13,575	11,185	11,188
Emerson K-12	500	8,015	7,950	565
International Community	92,245	185,520	207,630	70,135
Juanita	49,712	670,550	638,697	81,565
Lake Washington	28,053	514,843	474,638	68,258
Redmond	44,703	602,795	609,219	38,279
Tesla STEM	10,206	159,880	145,300	24,786
<b>TOTAL SENIOR HIGH SCHOOLS</b>	<b>\$338,749</b>	<b>\$3,119,613</b>	<b>\$3,126,811</b>	<b>\$331,551</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	177,769	1,719,125	(305,410)	1,469,100	122,384
2000 Athletics	2,500	376,610	253,940	629,550	3,500
3000 Classes	50,666	169,000	18,200	162,219	75,647
4000 Clubs	107,814	782,928	33,270	793,992	130,020
6000 Private Moneys	0	71,950	0	71,950	0
<b>TOTAL SENIOR HIGH SCHOOLS</b>	<b>\$338,749</b>	<b>\$3,119,613</b>	<b>\$0</b>	<b>\$3,126,811</b>	<b>\$331,551</b>

# **ASSOCIATED STUDENT BODY PROGRAM FUND ACTIVITY SUMMARY**

<u>1000 GENERAL</u>	<u>1000 GENERAL (cont.)</u>	<u>2000 ATHLETICS (cont.)</u>	<u>4000 CLUBS (cont.)</u>	<u>4000 CLUBS (cont.)</u>
Assemblies	Vending Machines	Athletic Buses	Video Production	Film Club
Awards	WIAA - State Tourn.	Athletic Sweat Shirts	Astronomy Club	Photography Club
AnnuaIs	Kingco - District Tourn.	Athletics	Dance	Literary Magazine
ASB Activities	Activity Buses		Hip Hop Dance	Loyalty
ASB Cards	Miscellaneous	<u>3000 CLASSES</u>	Drill Team	Math
ASB Operations	Cash Short/Over	Class of 2016	Debate	Multi-Cultural
ASB Reserve	Cash Account	Class of 2017	Drama	French Club
Copy Machine		Class of 2018	D.E.C.A. 4	Orchestra
Area III Deca	<u>2000 ATHLETICS</u>	Class of 2019	D.E.C.A. 1	Mustang Service
Book Fairs	Athletic Awards	Class of 2020	D.E.C.A. 2	Music-Choral
ASB Shirt Sales	Athletic Reserve	Class of 2021	D.E.C.A. 3	Music-Instrument
Newspaper	Athletic Dues	Class of 2022	Environ./Earthcore	Passages/Writing Club
Classic Reading Program	Gate Receipts		Foreign Language	German Club
Contingencies	Baseball	<u>4000 CLUBS</u>	American Sign Language	German
Fall Concessions	Basketball-Boys	Academic Games	F.B.L.A.	Music Reserve
Conference/Dues	Basketball-Girls	Art	FOCLA	Odyssey of the Mind
Participation Fee	Basketball-7th	Auto Shop	Foreign Exchange	Quill & Scroll
Intramural	Badminton	Amnesty International	National Jr. Forensic	N.A.L.
Donations	Girls Badminton	A.S.S.I.S.T./S.U.D.D.S.	Poetry Club	Natural Helpers
Dances	Contingencies	Animal Care Network	Games Club/Bananagram Club	Prevention Action Care Team
Drama	Cross Country	Star Wars Club	Gamma Club	Pep Club
Equipment (Misc.)	Athletic Equipments	Camelot Club	Girls Club	Robotics
Equip. Repair	Equip. Repair	Toat/Table Tennis	Gay-Straight Alliance (GSA)	Roo Crew
Field Trips	Field Prep	Knowledge Bowl	Talent Show Club	Random Act of Kindness
Fund Raising	Football	Science Olympia	Ethics Bowl Club	Reading Club
Winter Concessions	Gymnastics-Boys	Digital Animati	Science Club	School Improve.
Homecoming	Gymnastics-Girls	Cake for a Cause	Rotary Club	Invisible Children's Club
Replace ID Card	Golf	Black Student U	Hope Club	Think Tank
Intramural	Golf-Girls	Animal Club	Honor Society	South Asian Cultural Club
Invest. Earnings	Intramural	Frisbee Club	Horticulture/Garden Club	STANG Club
Leadership	Lime	KIVA(support people in poverty)	History	S.M.A.S.H.
LWHS Invitational	Locks	Mythology	Interact Club	SPAM
Outdoor Education	Medical Supplies	Dr. Who (movie or film)	Ignite Club	Special Olympic
Pen & Pencil Sales	Officials	BETA Club	I.Y.T.O.	Ticket Squad
Popcorn Sales	Games Ticket Takers	Pink Ribbon Club	International	Spanish
Parking Fund	Games Score/Table Help	Anime Club	Journalism	Spanish Honor
Public Info.	Games Supervision	Bike Shop	Japanese Club	Science National
Programs	Football	Ultimate Club	Jr. Statesmen	HS Against Cancer
Project "Pride"	Softball-Boys	Builder's Club	Japanese Honor Society	TV/Radio Production
Pepperoni Sales	Softball-Girls	Bowling	Key Club	Teenage Republicans
Recycling	Soccer-Boys	Car Club	LOB(a sustainable community)	Thespians
School Improvement	Soccer-Girls	Cereal Eating Society	Share Interest form Friends	V.I.C.A.
Student activities	Swimming-Boys	Sparrow Club	Fashion Club	WA Teen Inst./TAD
Student Council	Swimming-Girls	H.O.S.A.	Asian Student Association	Wall Climber Club
Supplies	Tennis-Boys	Fashion	Latino student Union	World Harmony Org (WHO)
Special Events	Tennis-Girls	Contingency	Lacrosse Club	Yell Staff
Special Trips	Track-Boys	Cheerleaders	Movement Club	Physics
Student Store	Track-Girls	Chess	Unicef	
	Towels	Crickets Club	Finance Club	<u>6000 PRIVATE MONIES</u>
	Tournament Exp.	Computer/Technology/TSA	Liberals	Foreign Exchange
	Uniforms	Computer Programming Club	Spice Club	
	Volleyball	Current Events	Yoga Club	
	Volleyball-7th	Kabaddi	Mystery Club	
	Wrestling	Chinese	International Relations Club	
			Ski Club	
			Model U.N./International Relation	

# DEBT SERVICE FUND

## BUDGET SUMMARY

	<u>ACTUAL</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
<b>BEGINNING FUND BALANCE</b>					
Restricted for Debt Service	4,086,736	7,900,619	12,771,299	12,429,960	12,678,428
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$4,086,736</b>	<b>\$7,900,619</b>	<b>\$12,771,299</b>	<b>\$12,429,960</b>	<b>\$12,678,428</b>
<b>REVENUES</b>					
1000 Local Taxes	35,893,572	36,336,993	37,472,471	37,565,949	38,019,320
2000 Local Non-Tax	65,961	170,693	75,182	57,394	66,495
5000 Federal, General Purpose	2,196,121	2,100,589	2,043,283	2,038,000	2,035,804
9000 Other Financing Sources	3,927	3,497,828	7,054,325	191,058,125	7,059,050
<b>TOTAL REVENUES</b>	<b>\$38,159,581</b>	<b>\$42,106,103</b>	<b>\$46,645,261</b>	<b>\$230,719,468</b>	<b>\$47,180,669</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$42,246,317</b>	<b>\$50,006,722</b>	<b>\$59,416,560</b>	<b>\$243,149,428</b>	<b>\$59,859,097</b>
<b>EXPENDITURES</b>					
1 Matured Bond Expenditure	12,510,000	14,315,000	24,610,000	58,210,000	30,235,000
2 Interest on Bonds	21,830,815	22,916,315	22,372,488	25,480,400	20,555,742
4 Bond Transfer Fees	4,883	4,108	4,112	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$34,345,698</b>	<b>\$37,235,423</b>	<b>\$46,986,600</b>	<b>\$83,790,400</b>	<b>\$50,890,742</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,000,000</b>	<b>\$0</b>
<b>TOTAL USE OF RESOURCES</b>	<b>\$34,345,698</b>	<b>\$37,235,423</b>	<b>\$46,986,600</b>	<b>\$234,790,400</b>	<b>\$50,890,742</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Debt Service	\$7,900,619	\$12,771,298	\$12,429,960	\$8,359,028	\$8,968,355
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$7,900,619</b>	<b>\$12,771,298</b>	<b>\$12,429,960</b>	<b>\$8,359,028</b>	<b>\$8,968,355</b>

# DEBT SERVICE FUND

## REVENUES

		ACTUAL	BUDGET	BUDGET
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<b>LOCAL TAXES (1000)</b>				
1100	Local Property Taxes (See Exhibit I)	37,472,428	37,565,906	38,019,286
1500	Timber Excise Tax	43	43	34
1000	TOTAL LOCAL TAXES	\$37,472,471	\$37,565,949	\$38,019,320
<b>LOCAL NONTAX REVENUES (2000)</b>				
2300	Investment Earnings	75,182	57,394	66,495
2000	TOTAL LOCAL NONTAX	\$75,182	\$57,394	\$66,495
<b>FEDERAL, GENERAL PURPOSE (5000)</b>				
5600	Qualified Bond Interest Credit	2,043,283	2,038,000	2,035,804
5000	TOTAL FEDERAL, GENERAL PURPOSE	\$2,043,283	\$2,038,000	\$2,035,804
<b>OTHER FINANCING SOURCES (9000)</b>				
9100	Sale of Bonds	0	0	0
9600	Sale of Refunding Bonds	0	184,000,000	0
9900	Transfers	7,054,325	7,058,125	7,059,050
9000	TOTAL OTHER FINANCING SOURCES	\$7,054,325	\$191,058,125	\$7,059,050
<b>TOTAL REVENUES</b>		<b>\$46,645,261</b>	<b>\$230,719,468</b>	<b>\$47,180,669</b>



## EXHIBIT I

### DEBT SERVICE FUND REVENUES CALCULATION OF 2015-16 LEVY COLLECTIONS

#### Revenue Account 1100 Local Taxes

Fall 2015 Collection:

\$37,700,000	x	46.78%	(2015 Levy x Fall Collection %)	\$17,636,044
--------------	---	--------	---------------------------------	--------------

Spring 2016 Collection:

* \$38,300,000	x	53.22%	(2016 Levy x Spring Collection %)	\$20,383,242
----------------	---	--------	-----------------------------------	--------------

<b>TOTAL 2015-16 Levy Collections</b>				<b>\$38,019,286</b>
---------------------------------------	--	--	--	---------------------

\*Estimated \$.86 per \$1,000 based on estimated assessed valuation for 2016 of \$44,617,679,209

## EXHIBIT II

				Total
	Original Issue	Bonds	Interest	Outstanding
Issue Date	Amount	Outstanding	Outstanding	Sept. 1, 2015
09/06/06 *	97,115,000	3,595,000	81,125	3,676,125
11/07/07	80,000,000	12,000,000	1,280,000	13,280,000
11/18/08	80,000,000	69,600,000	22,465,500	92,065,500
11/03/09	40,000,000	31,445,000	12,333,378	43,778,378
09/17/10	120,000,000	120,000,000	79,873,625	199,873,625
07/11/12	23,025,000	15,295,000	1,256,125	16,551,125
06/17/15 **	162,800,000	162,800,000	41,025,217	203,825,217
Total Voted Bonds	602,940,000	414,735,000	158,314,970	573,049,970
07/11/12 Estimated	31,195,000	16,545,000	1,104,025	17,649,025
Total Nonvoted Bonds	31,195,000	16,545,000	1,104,025	17,649,025
Total All Bonds	634,135,000	431,280,000	159,418,995	590,698,995

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

\*\* 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

**CAPITAL PROJECTS FUND**  
**BUDGET SUMMARY**

	<u>ACTUAL</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
<b>BEGINNING FUND BALANCE</b>					
Restricted from Bond Proceeds	213,075,829	143,903,274	37,858,611	20,826,440	0
Committed from Levy Proceeds	(8,804,011)	(10,070,990)	(11,578,859)	(2,134,905)	5,695,279
Restricted from State Proceeds	9,071,550	9,936,198	20,138,178	32,206,801	31,263,088
Restricted from Impact Fee Proceeds	609,654	1,399,919	1,744,037	3,267,629	6,761,055
Restricted from Mitigation Fee Proceeds	443,001	250,044	82,668	2,104	0
Assigned to Fund Purposes	1,889,116	972,143	1,053,822	1,785,038	1,183,426
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$216,285,139</b>	<b>\$146,390,588</b>	<b>\$49,298,457</b>	<b>\$55,953,107</b>	<b>\$44,902,848</b>
<b>REVENUES</b>					
1000 Local Taxes	24,546,484	31,403,037	33,597,465	38,379,674	42,259,660
2000 Local Non-Tax	1,776,790	4,180,327	3,144,806	3,775,900	3,649,253
4000 State, Special Purpose	10,162,154	11,138,232	13,591,461	0	0
9000 Other Financing Sources	59,370,598	50,000	11,000	0	0
<b>TOTAL REVENUES</b>	<b>\$95,856,026</b>	<b>\$46,771,596</b>	<b>\$50,344,732</b>	<b>\$42,155,574</b>	<b>\$45,908,913</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>	<b>(\$4,737,103)</b>	<b>(\$8,850,236)</b>	<b>(\$13,364,976)</b>	<b>(\$14,970,945)</b>	<b>(\$15,112,355)</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$307,404,062</b>	<b>\$184,311,948</b>	<b>\$86,278,213</b>	<b>\$83,137,736</b>	<b>\$75,699,406</b>
<b>EXPENDITURES</b>					
1 Sites	4,791,832	3,231,382	2,757,476	18,878,305	4,800,566
2 Buildings	144,168,173	122,404,985	21,322,194	30,350,881	33,285,073
3 Equipment	9,047,547	8,854,598	5,916,652	10,027,390	19,312,625
4 Energy	2,676,710	522,524	284,076	710,000	812,444
6 Bond Issuance	329,214	0	0	30,000	0
9 Debt	0	0	44,708	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$161,013,476</b>	<b>\$135,013,489</b>	<b>\$30,325,106</b>	<b>\$59,996,576</b>	<b>\$58,210,708</b>
<b>ENDING FUND BALANCE</b>					
Restricted from Bond Proceeds	143,903,274	37,858,611	20,826,440	0	0
Committed from Levy Proceeds	(10,070,990)	(11,578,859)	(2,134,905)	(913,673)	(5,452,076)
Restricted from State Proceeds	9,936,198	20,138,178	32,206,801	18,044,440	19,171,124
Restricted from Impact Fee Proceeds	1,399,919	1,744,037	3,267,629	4,141,181	2,435,322
Restricted from Mitigation Fee Proceeds	250,044	82,668	2,104	65,029	0
Assigned to Fund Purposes	972,143	1,053,822	1,785,038	1,804,183	1,334,328
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$146,390,586</b>	<b>\$49,298,459</b>	<b>\$55,953,107</b>	<b>\$23,141,160</b>	<b>\$17,488,698</b>

**CAPITAL PROJECTS FUND  
REVENUES**

		<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>LOCAL TAXES (1000)</b>				
1100	Local Property Taxes (See Exhibit I)	33,597,426	38,379,626	42,259,622
1300	Sale of Tax Title Property	0	0	0
1400	In-Lieu of Taxes	0	0	0
1500	Timber Excise Tax	39	48	38
1000	<b>TOTAL LOCAL TAXES</b>	<b>\$33,597,465</b>	<b>\$38,379,674</b>	<b>\$42,259,660</b>
<b>LOCAL NON-TAX (2000)</b>				
2300	Investment Earnings	262,158	300,900	177,253
2500	Gifts/Donations	246,810	0	0
2900	Mitigation/Impact Fees	2,635,838	3,475,000	3,472,000
2000	<b>TOTAL LOCAL NON-TAX REVENUES</b>	<b>\$3,144,806</b>	<b>\$3,775,900</b>	<b>\$3,649,253</b>
<b>STATE, SPECIAL PURPOSE (4000)</b>				
4100	State Energy Grants	0	0	0
4130	State Funding Assistance	13,591,461	0	0
4300	Other State Agencies	0	0	0
4000	<b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>\$13,591,461</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES (9000)</b>				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9300	Sale of Equipment	11,000	0	0
9400	Comp. Loss of Capital Assets	0	0	0
9000	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>		<b>\$50,344,732</b>	<b>\$42,155,574</b>	<b>\$45,908,913</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>				
536	Other Financing Uses - Transfers Out	(13,364,976)	(14,970,945)	(15,112,355)
536	<b>TOTAL OTHER FINANCING USES</b>	<b>(\$13,364,976)</b>	<b>(\$14,970,945)</b>	<b>(\$15,112,355)</b>

**CAPITAL PROJECTS FUND**  
**EXPENDITURES**

Total Estimated Cost of Project	Estimated Prior Expenditures 08/31/15	Project Number	Project Description	Budget 2015-16	Remaining Future Balance
OPERATIONS (See Exhibit II)					
2,015,955	0	9838-0000		2,015,955	0
\$2,015,955	\$0	TOTAL OPERATIONS		\$2,015,955	\$0
MODERNIZATION / CAPACITY PROJECTS					
6,990,850	0	0000-XXXX	Modernization Projects	6,990,850	0
360,000	0	0431-XXXX	Capacity Project - Keller EI Portable	360,000	0
5,500,000	3,850,000	8485-XXXX	Capacity Project - Lake Wa High School Portables	1,650,000	0
2,140,000	1,070,000	7482-XXXX	Capacity Project - Evergreen Middle School Portables	1,070,000	0
1,450,000	1,087,500	5367-XXXX	Capacity Project - Alcott EI Portables	362,500	0
6,300,000	1,260,000	2350-XXXX	Capacity Project - Redmond EI Addition	5,040,000	0
\$22,740,850	\$7,267,500	TOTAL MODERNIZATION / CAPACITY PROJECTS		\$15,473,350	\$0
TECHNOLOGY					
20,700,000	2,012,396	0000-2014	Technology - Infrastructure & Support	5,834,565	12,095,539
28,500,000	6,442,709	0000-2014	Technology - Equipment	7,738,186	14,319,105
9,300,000	277,538	0000-2014	Technology - Instructional Software & Support	1,642,295	4,889,649
8,800,000	1,742,816	0000-2014	Technology - Business & Technology Systems	1,186,105	3,811,079
18,300,000	0	0000-2014	Technology - Training & Professional Dev.	0	8,391,897
(15,216,121)	0	0000-2014	Transfer to GF for Training/Software	0	0
\$70,383,879	\$10,475,459	TOTAL TECHNOLOGY		\$16,401,151	\$43,507,269
SITE & BUILDING IMPROVEMENTS					
29,544,058	0	0000-201X	Building Systems & Improvements	8,344,058	21,200,000
7,813,304	0	0000-201X	Code, Compliance, Health & Safety	4,543,208	3,270,096
10,766,349	0	0000-201X	School & Program Improvements	5,325,000	5,441,349
6,898,836	0	0000-201X	Site Improvements, Athletics & Playfield Upgrades	2,098,836	4,800,000
\$55,022,547	\$0	TOTAL SITE & BUILDING		\$20,311,102	\$34,711,445
RESERVE FOR FUTURE PROJECTS					
18,965,879	0	0000-0000	Reserve for Future Projects	4,009,150	14,956,729
\$18,965,879	\$0	TOTAL RESERVE		\$4,009,150	\$14,956,729
\$169,129,110	\$17,742,959	GRAND TOTAL		\$58,210,708	\$93,175,443

## EXHIBIT I

### **CAPITAL PROJECT FUND REVENUES CALCULATION OF 2015-16 LEVY COLLECTIONS**

#### **Revenue Account 1100 Local Taxes**

Fall 2015 Collection:				
	\$42,100,000	x	46.78% (2015 Levy x Fall Collection %)	\$19,694,362
Spring 2016 Collection:				
	* \$42,400,000	x	53.22% (2016 Levy x Spring Collection %)	\$22,565,260
<b>TOTAL 2015-16 Levy Collections</b>				<b>\$42,259,622</b>

\*Estimated \$.95 per \$1,000 based on estimated assessed valuation for 2016 of \$44,617,679,209


## EXHIBIT II

<b>FTE STAFFING COUNTS:</b>	<b>ACTUAL 13-14</b>	<b>BUDGET 2014-15</b>	<b>BUDGET 2015-16</b>
Certificated Employees	0.700	0.700	0.700
Classified Employees	21.081	20.081	16.998
<b>Total FTE Staff</b>	<b>21.781</b>	<b>20.781</b>	<b>17.698</b>

**TRANSPORTATION VEHICLE FUND**  
**BUDGET SUMMARY**

	<b>ACTUAL</b> <b><u>2011-12</u></b>	<b>ACTUAL</b> <b><u>2012-13</u></b>	<b>ACTUAL</b> <b><u>2013-14</u></b>	<b>BUDGET</b> <b><u>2014-15</u></b>	<b>BUDGET</b> <b><u>2015-16</u></b>
<b>BEGINNING FUND BALANCE</b>	\$1,349,995	\$2,007,049	\$2,221,140	\$2,997,202	\$2,376,541
<b>REVENUES</b>					
1100 Local Property Taxes	0	0	0	0	0
1500 Timber Excise Tax	0	0	0	0	0
2300 Investment Earnings	14,678	29,669	12,774	10,971	9,943
2800 Insurance Recoveries	0	0	0	0	0
4499 Transportation Reimbursement-Depreciation	817,859	798,520	764,958	748,914	705,303
9300 Sale of Equipment	0	30,964	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$832,537</b>	<b>\$859,153</b>	<b>\$777,732</b>	<b>\$759,885</b>	<b>\$715,246</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$2,182,532</b>	<b>\$2,866,202</b>	<b>\$2,998,872</b>	<b>\$3,757,087</b>	<b>\$3,091,787</b>
<b>EXPENDITURES</b>					
33 Transportation Equipment Purchase	175,482	645,061	0	1,808,109	1,372,282
<b>TOTAL EXPENDITURES</b>	<b>\$175,482</b>	<b>\$645,061</b>	<b>\$0</b>	<b>\$1,808,109</b>	<b>\$1,372,282</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Fund Purposes	\$2,007,050	\$2,221,141	\$2,998,872	\$1,948,978	\$1,719,505
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$2,007,050</b>	<b>\$2,221,141</b>	<b>\$2,998,872</b>	<b>\$1,948,978</b>	<b>\$1,719,505</b>





# Informational Section

Property Taxes

Enrollment History and Projections

District Performance Measures





# 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 2015-16 general fund fiscal year budget reflects \$64.0 million dollars in levy funds. Property tax revenues provide approximately 21.1 percent of the total revenues available to the district for the 2015-16 school year.

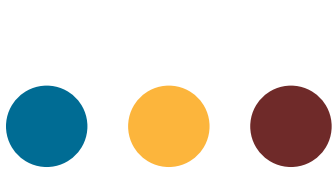
The School Board has final authority in determining how levy dollars will be expended. However, in creating a levy expenditure plan, the Board followed a process that involved community and staff input collected from surveys and public meetings.

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 2015 totals approximately \$43.3 billion dollars.

We anticipate that the owner of a home valued at \$500,000 for the purpose of tax assessment will pay \$1,645 in property taxes in 2015 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 of the district declined through 2013. The tax base has increased from \$33.5 billion in 2013 to \$43.3 billion in 2015. The tax base is expected to increase in 2016.

Tax Base and Tax Rate Trends							
		(billion dollars)	(Tax rate per thousand dollars)				
	Year	Assessed Valuation	Maintenance and Operation	Capital Projects	Debt Service and 6-Year Capital Levy	Tax Rate Total	Property Tax Assessment
Budget Year	2016	\$44.6	\$1.45	\$0.71	\$1.10	\$3.26	\$1,630.00
	2015	\$43.3	\$1.45	\$0.72	\$1.12	\$3.29	\$1,645.00
Actual	2014	\$37.1	\$1.56	\$0.64	\$1.31	\$3.51	\$1,755.00
	2013	\$33.5	\$1.66	\$0.65	\$1.44	\$3.75	\$1,875.00
	2012	\$33.7	\$1.56	\$0.58	\$1.38	\$3.52	\$1,760.00
	2011	\$34.5	\$1.42	\$0.52	\$1.04	\$2.98	\$1,490.00



# 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 4,000 students from the 2012 school year through 2021.

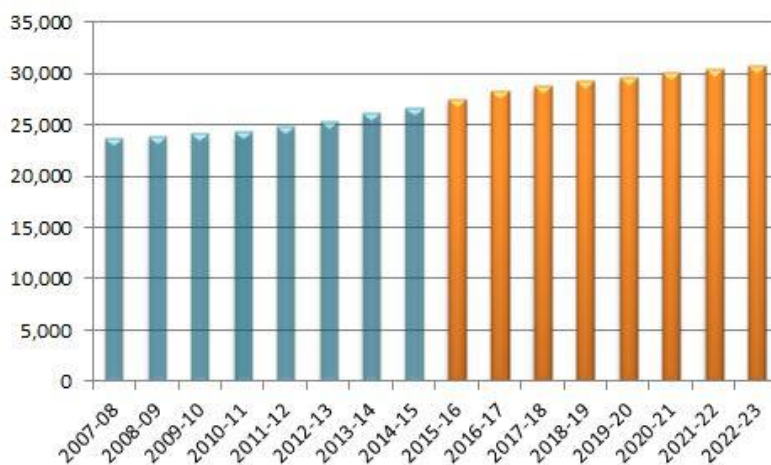
The district experienced actual growth of 664 students in 2014. During the six-year window from 2014 to 2020, enrollment is projected to increase by 3,343 students, resulting in a 12.5% increase.

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 2013 are used to project kindergarten enrollment through the 2018-2019 school year. After 2019, 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 2007-08 to 2014-15 (head count) – lighter bars**  
**Projected enrollment from 2015-16 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 94 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 0.410 elementary student, 0.128 middle school student, and 0.099 senior high student, for a total of 0.637 school-age child per single family home. New multi-family housing units currently generate an average of 0.062 elementary student, 0.016 middle school student, and 0.014 senior high student for a total of 0.092 school age child per multi-family home. The totals of the student generation numbers have increased since 2014 for both new single-family developments and for new multifamily developments. These student generation factors are used to forecast the number of students expected from new developments that are planned over the next six years.



# District Performance Measures

## State test scores

These scores are for the Measurements of Student Progress (MSP) tests in grades 3 through 8 and the High School Proficiency Exams (HSPE) in grade 10 as well as End of Course (EOC) tests in specific high school subjects. 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.

End of Course Exams (EOC)	11-12	12-13	13-14
<b>EOC Math Year 1 – LWSD</b>	70.0%	65.7%	80.4%
State	56.5%	53.1%	58.3%
<b>EOC Math Year 2 – LWSD</b>	82.7%	87.5%	76.0%
State	70.4%	76.5%	53.3%
<b>EOC Biology – LWSD</b>	81.2%	86.0%	88.4%
State	64.2%	68.5%	70.2%

MSP & HSPE	Reading			Math			Writing			Science		
	11-12	12-13	13-14	11-12	12-13	13-14	11-12	12-13	13-14	11-12	12-13	13-14
<b>3rd Grade</b>	86.2	89.0%	87.8%	81.5%	83.4%	81.6%	*	*	*	*	*	*
State	68.7%	73.0%	72.0%	65.3%	65.2%	63.0%	*	*	*	*	*	*
<b>4th Grade</b>	85.2%	86.6%	85.7%	80.1%	81.4%	83.0%	80.1%	80.4%	82.9%	*	*	*
State	71.5%	72.5%	70.0%	59.3%	62.5%	60.8%	61.3%	62.1%	62.1%	*	*	*
<b>5th Grade</b>	86.3%	88.7%	89.2%	81.5%	81.8%	83.1%	*	*	*	87.0%	87.9%	85.1%
State	71.0%	72.7%	72.4%	63.7%	62.6%	63.5%	*	*	*	66.2%	66.6%	66.8%
<b>6th Grade</b>	86.5%	85.0%	87.9%	82.8%	79.6%	84.8%	*	*	*	*	*	*
State	70.6%	71.5%	72.7%	61.4%	59.3%	63.6%	*	*	*	*	*	*
<b>7th Grade</b>	87.5%	84.0%	87.3%	80.9%	84.2%	82.2%	88.7%	87.3%	85.8%	*	*	*
State	71.2%	68.7%	67.7%	59.1%	63.8%	57.8%	71.0%	71.0%	71.1%	*	*	*
<b>8th Grade</b>	83.5%	83.2%	88.4%	73.1%	74.9%	79.4%	*	*	*	85.0%	82.8%	86.9%
State	67.3%	66.3%	71.6%	55.5%	53.3%	55.9%	*	*	*	66.3%	64.8%	67.2%
<b>10th Grade</b>	92.4%	92.7%	93.2%	See EOC	See EOC	See EOC	>95%	93.7%	94.1%	See EOC	See EOC	See EOC
State	81.3%	83.6%	82.9%	See EOC	See EOC	See EOC	85.4%	84.9%	85.6%	See EOC	See EOC	See EOC

\*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.

	11-12	12-13	13-14
<b>Drop-out rate</b>	1.8%	1.8%	1.6%
<b>Unexcused absence rate</b>	0.1%	0.4%	0.4%
<b>Free or reduced price meals</b>	14.2%	14.7%	14.5%
<b>Certificated staff (teacher) retention rate</b>	92%	91%	91%



