



# Lake Washington School District

## 2016-17 Budget



**Comprehensive Annual Budget Contributing Staff:**

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2016-17 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 27,000 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.

This year, the legislature was in the second year of the biennial legislative session. The state supplemental budget did not make substantive changes to the two-year Operating Budget adopted last year and budget assumptions for 2016-17.

The district expects an increase in revenues from \$304 million in 2015-16 to \$321 million in 2016-17, an increase of \$17 million. This increase is primarily due to increased enrollment, state funding of All Day Kindergarten and reduced class size, and state funded cost-of-living adjustments. These additional revenues are offset by increased expenditures for staff and costs of serving more students.

Highlights of the 2016-17 legislative budget include a 1.8% cost-of-living increase for all K-12 employees and an additional \$400,000 for increased Materials, Supplies and Operating Costs. The state provided some additional funding for teachers for kindergarten through third grade as it phases in funding for lower class sizes in those grades. It also provided funding for All Day Kindergarten for all schools. The district will experience an offsetting loss of \$4 million in local funds from All Day Kindergarten fees.

Through class size reduction funding, the district was able to reduce the classroom teacher to student staffing ratio in grades 2 and 3.

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



# Executive Summary

with strategic work. The Board of Directors held work 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**

- Lower class sizes in grades K-3
- 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, the highly capable program was expanded to kindergarten and grade 1; 7<sup>th</sup> period opportunities at high schools were increased; additional high school counselors were hired; the special education learning center program was expanded; alternatives to out of school suspension were funded; college and career ready specialists were added to high schools; and funds to support interpreter costs were added, among other items. For 2016-17, additional investments will be made in the textbook adoption cycle to keep pace with the district's growing enrollment, highly capable support of students in kindergarten and first grade, and special education support.

Significant funding was also directed toward Goal Two 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. Additional high school campus security staff, health room support and enhanced technology support for all schools were also added. For 2016-17 support for truancy boards, increased crossing guards, and safety and supervision is provided.



# Executive Summary

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. 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. Investments in this area include added positions to help teachers focus on those efforts such as literacy and instructional coaches, professional learning specialists, and professional development in new curricula. In 2016-17, investments include elementary building administrative support and enhanced recruiting efforts.

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 student registration and data systems in business and human resource functions.

The final area of focus is on Goal Five, engaging our communities. Investments have been made to provide video, social media, digital media staffing; additional support for volunteer management; and support for public participation and community engagement efforts.

Dr. Traci Pierce, superintendent, led the budget development process for 2016-17, along with these senior leaders:

- Janene Fogard, deputy superintendent for operational services
- Dr. Jon Holmen, associate superintendent for student and school support services
- Matt Manobianco, associate superintendent for student and professional learning services

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.

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

- Nancy Bernard, President, first elected 1997
- Siri Bliesner, first elected 2011
- Christopher Carlson, first elected 2007
- Eric Laliberte, first elected 2015
- 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.

The district is in a strong financial standing in its General Fund. State revenues supporting 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 collections are scheduled to be reduced. This year's state legislature established an Education Funding Task Force to make recommendations on state and local funding of Basic Education. These impending legislative decisions may change the fundamental structure and levels of state and local levy funding. These state decisions will be critical in the development of future district budgets.

The state legislature is expected to continue to phase in funding for class size reduction in grades K-3. This additional funding will increase the need for teachers and more classrooms at the elementary level.

The district's Capital Projects Fund will see a significant increase in funding due to passage of a recent bond measure. This measure results from the district's Capital Facilities Plan, which reflects enrollment projections for continued growth in the coming years. For 2016-17, the district expects 28,532 students, an increase of over 702 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 includes teacher planning spaces at Juanita High School and Evergreen Middle, additional portable classrooms across the district and a classroom addition to Redmond Elementary.

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 2016-17 budget includes funds from an initial sale of the recently approved bonds. These funds will build new schools, and rebuild and expand aging schools. Future budgets will include 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.



# Executive Summary

Budget Summary — All Funds					
	GENERAL FUND 2016-17	ASSOCIATED STUDENT BODY FUND 2016-17	DEBT SERVICE FUND 2016-17	CAPITAL PROJECTS FUND 2016-17	TRANSPORTATION VEHICLE FUND 2016-17
BEGINNING FUND BALANCE					
Restricted for Carryover					
Restricted for Skill Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				(1,449,348)	
Restricted Proceeds		915,127	14,809,572	189,683,247	2,721,961
Unassigned to Minimum FB Policy	14,889,203				
Assigned/Unassigned Fund Balance*	25,556,393			1,146,631	
TOTAL BEGINNING FUND BALANCE	41,395,596	915,127	14,809,572	189,380,530	2,721,961
REVENUES	312,241,676	4,992,933	46,934,572	46,584,456	857,415
OTHER FINANCING USES-TRANSFER	8,806,158		7,059,850	(15,866,008)	
TOTAL RESOURCES AVAILABLE	362,443,430	5,908,060	68,803,994	220,098,978	3,579,376
EXPENDITURES	318,405,032	4,967,308	53,915,967	81,883,767	1,112,960
TOTAL USE OF RESOURCES	318,405,032	4,967,308	53,915,967	81,883,767	1,112,960
ENDING FUND BALANCE					
Restricted for Carryover					
Restricted for Skill Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				(685,149)	
Restricted Proceeds		940,752	14,888,027	137,718,452	2,466,416
Unassigned to Minimum FB Policy	16,052,392				
Assigned/Unassigned Fund Balance*	27,036,006			1,181,908	
TOTAL ENDING FUND BALANCE	44,038,398	940,752	14,888,027	138,215,211	2,466,416
* "Unassigned" designation is for General Fund only.					



# Executive Summary

## ALL GOVERNMENTAL FUNDS

General, Debt Service, Capital Projects, Transportation Vehicle Funds

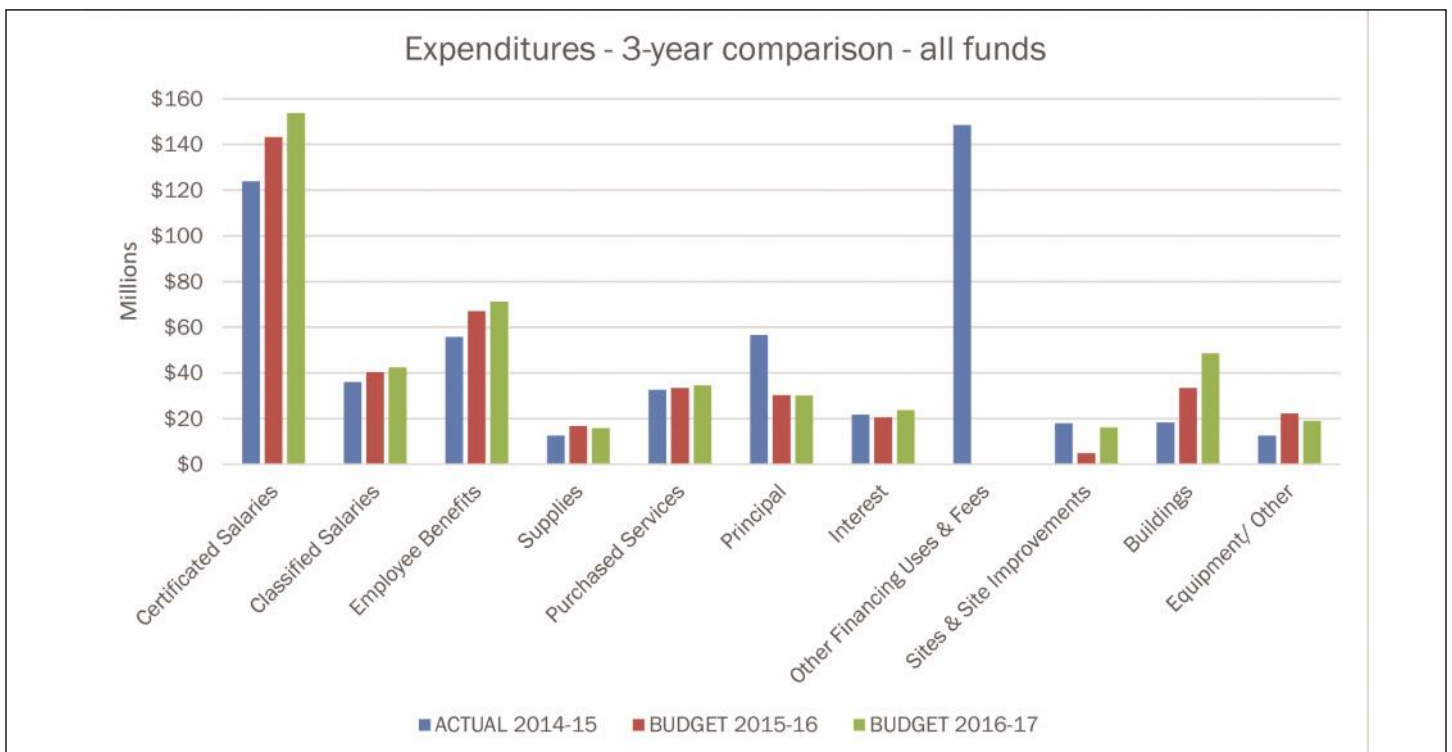
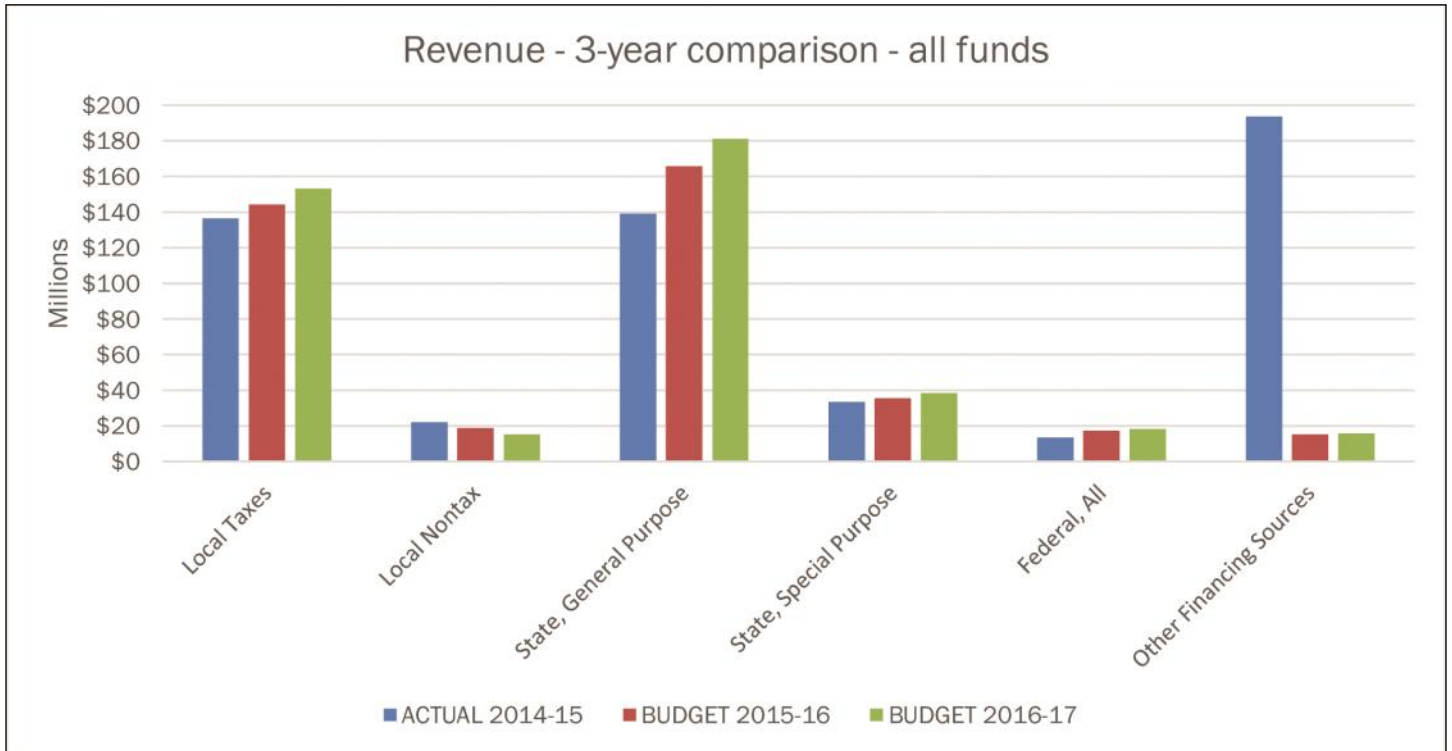
### BUDGET SUMMARY

2012-13 ACTUAL THROUGH 2016-17 BUDGET

	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
<b>TOTAL BEGINNING FUND BALANCE</b>	\$178,969,343	\$86,510,871	\$97,518,616	\$88,685,029	\$248,307,659
<b>REVENUES BY SOURCE</b>					
Local Taxes	121,595,085	127,708,962	136,637,829	144,290,160	153,371,584
Local Nontax	21,734,182	20,380,926	22,046,769	18,977,729	15,326,213
State, General Purpose	119,762,174	131,310,395	139,180,971	165,767,935	181,105,965
State, Special Purpose	37,217,096	44,043,379	33,596,854	35,664,261	38,516,244
Federal, General Purpose	2,115,154	2,057,825	2,049,449	2,041,944	2,052,924
Federal, Special Purpose	10,977,349	10,470,979	11,415,439	15,455,458	16,232,631
Revenues From Other School Districts	34,851	16,889	33,327	6,251	6,533
Revenues From Other Agencies & Assoc.	263,783	35,824	38,580	6,025	6,025
Revenues From Private Foundations	180,000	0	0	0	0
Other Financing Sources	8,967,657	13,383,243	193,596,565	15,112,355	15,866,008
<b>TOTAL REVENUES</b>	<b>\$322,847,331</b>	<b>\$349,408,422</b>	<b>\$538,595,783</b>	<b>\$397,322,118</b>	<b>\$422,484,127</b>
OTHER FINANCING USES - TRANSFERS OUT	(\$8,850,236)	(\$13,364,976)	(\$13,731,122)	(\$15,112,355)	(\$15,866,008)
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$492,966,438</b>	<b>\$422,554,317</b>	<b>\$622,383,277</b>	<b>\$470,894,792</b>	<b>\$654,925,778</b>
<b>EXPENDITURES BY OBJECT</b>					
Certificated Salaries	111,402,876	118,236,078	123,882,417	143,215,140	153,644,062
Classified Salaries	32,585,675	34,105,510	35,977,308	40,329,080	42,393,010
Employee Benefits	47,953,807	53,387,063	55,794,087	66,991,449	71,244,603
Supplies	13,525,747	11,432,343	12,582,309	16,698,546	15,867,062
Purchased Services	27,620,598	29,943,621	32,591,279	33,332,176	34,585,907
Travel	274,821	276,617	324,791	263,589	265,316
Debt Service					
Principal	14,315,000	24,610,000	56,475,000	30,235,000	30,100,000
Interest	22,916,315	22,372,488	21,680,149	20,555,742	23,715,967
Bond Transfer Fees	4,108	4,112	2,059	100,000	100,000
Underwriter's Fees	0	0	806,500	0	0
Other Financing Uses	0	0	147,586,065	0	0
Capital Outlay					
Sites & Site Improvements	3,231,382	2,757,476	17,923,986	4,800,566	16,101,885
Buildings	122,404,985	21,322,194	18,273,163	33,285,073	48,598,269
Equipment	9,697,727	6,259,415	10,926,328	21,208,418	18,326,645
Energy Improvements	522,524	284,076	1,310,437	812,444	375,000
Bond Issuance	0	44,708	26,837	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$406,455,565</b>	<b>\$325,035,701</b>	<b>\$536,162,715</b>	<b>\$411,827,223</b>	<b>\$455,317,726</b>
<b>TOTAL USE OF RESOURCES</b>	<b>\$406,455,565</b>	<b>\$325,035,701</b>	<b>\$536,162,715</b>	<b>\$411,827,223</b>	<b>\$455,317,726</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$86,510,874</b>	<b>\$97,518,616</b>	<b>\$86,220,563</b>	<b>\$59,067,569</b>	<b>\$199,608,052</b>



# Revenue & Expenditure Graphs





# Executive Summary

## Informational Summary

### Personnel Trends

As student enrollment increases, additional teachers are needed to teach those students. A total of 53 new positions for employees holding teaching certificates were added between 2014-15 and 2015-16.

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 approximately 47 additional classified staff in 2015-16 compared to the previous year.

As part of the legislature's efforts to fully fund education, state funding has increased. The additional funding received has enabled the district to increase its support personnel. Lower class sizes in grades K-3 and the move to all day kindergarten for all in 2016-17 will require an increase in teachers for those grades. The district's growing enrollment will also result in increased staffing.

### Student Enrollment Trends

Between October 2014 and October 2015, student enrollment in Lake Washington School District (LWSD) grew from 26,716 to 27,830. That increase of 1,114 students follows a year with an increase of more than 660 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 580 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 \$33.7 billion in 2012 to \$43.3 billion in 2015. The assessed valuation is expected to increase to \$46.9 billion for 2016 and to continue increasing 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 increased from \$590,698,993 on September 2, 2015 to an estimated \$754,325,944 on September 1, 2016. In April 2016 the voters authorized a \$398,000,000 bond measure to fund two new elementary schools, one new middle school, one high school rebuilt and expanded, two elementary schools rebuilt and expanded, replacing one elementary with a new modular school, and upgrading one site for a preschool. The increase in debt relates to the first planned bond sale.





# Executive Summary

## ALL GOVERNMENTAL FUNDS

General, Debt Service, Capital Projects, Transportation Vehicle Funds

### BUDGET SUMMARY

2016-17 BUDGET THROUGH 2019-20 PROJECTED BUDGET

	BUDGET 2016-17	PROJECTED 2017-18	PROJECTED 2018-19	PROJECTED 2019-20
<b>TOTAL BEGINNING FUND BALANCE</b>	\$248,307,659	\$215,426,987	\$247,596,414	\$162,081,451
<b>REVENUES BY SOURCE</b>				
Local Taxes	153,371,584	162,908,364	169,565,030	177,671,174
Local Nontax	15,326,213	15,002,947	14,733,011	14,171,742
State, General Purpose	181,105,965	188,142,322	194,433,653	200,062,739
State, Special Purpose	38,516,244	39,951,868	41,395,457	48,630,657
Federal, General Purpose	2,052,924	2,050,140	2,050,140	2,050,140
Federal, Special Purpose	16,232,631	16,232,631	16,232,631	16,232,631
Revenues From Other School Districts	6,533	6,533	6,533	6,533
Revenues From Other Agencies & Assoc.	6,025	6,025	6,025	6,025
Revenues From Private Foundations	0	0	0	0
Other Financing Sources	15,866,008	177,423,037	77,070,770	9,252,185
<b>TOTAL REVENUES</b>	<b>\$422,484,127</b>	<b>\$601,723,867</b>	<b>\$515,493,250</b>	<b>\$468,083,826</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>	<b>(\$15,866,008)</b>	<b>(\$12,423,037)</b>	<b>(\$9,070,770)</b>	<b>(\$9,252,185)</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$654,925,778</b>	<b>\$804,727,817</b>	<b>\$754,018,894</b>	<b>\$620,913,092</b>
<b>EXPENDITURES BY OBJECT</b>				
Certificated Salaries	153,644,062	160,142,062	167,537,242	173,342,692
Classified Salaries	42,393,010	44,217,010	46,292,850	47,922,450
Employee Benefits	71,244,603	74,322,603	77,825,583	80,575,533
Supplies	15,867,062	15,867,062	15,936,062	15,982,062
Purchased Services	34,585,907	34,672,661	35,007,519	35,357,934
Travel	265,316	265,316	265,316	265,316
Debt Service				
Principal	30,100,000	34,670,892	44,045,798	43,184,271
Interest	23,715,967	25,336,234	29,824,202	28,808,729
Bond Transfer Fees	100,000	100,000	100,000	100,000
Underwriter's Fees	0	0	0	0
Other Financing Uses	0	0	0	0
Capital Outlay				
Sites & Site Improvements	16,101,885	32,667,804	34,093,210	21,056,752
Buildings	48,598,269	98,618,219	102,921,262	63,566,542
Equipment	18,326,645	35,487,186	37,290,694	24,464,310
Energy Improvements	375,000	764,354	797,705	492,681
Bond Issuance	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$455,317,726</b>	<b>\$557,131,403</b>	<b>\$591,937,443</b>	<b>\$535,119,272</b>
<b>TOTAL USE OF RESOURCES</b>	<b>\$455,317,726</b>	<b>\$557,131,403</b>	<b>\$591,937,443</b>	<b>\$535,119,272</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$199,608,052</b>	<b>\$247,596,414</b>	<b>\$162,081,451</b>	<b>\$85,793,820</b>



# Organizational Section

Lake Washington School District Profile

Administrative Directory

Board of Directors and Superintendent

Organizational Chart

Mission, Vision & Guiding Principles

Strategic Goals & Objectives

Key Budget Development Factors & Future Direction

Budget Policies

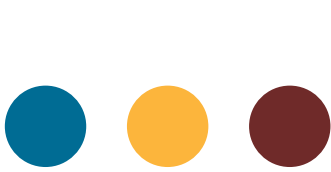
Budget Timeline & Fund Types

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 27,830 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>Nancy Bernard</b> <i>President, District Three</i>	1997	Nov. 2017
<b>Chris Carlson</b> <i>Vice President, District Two</i>	2007	Nov. 2019
<b>Siri Bliesner</b> <i>Director, District Five</i>	2011	Nov. 2019
<b>Mark Stuart</b> <i>Director, District Four</i>	2013	Nov. 2017
<b>Eric Laliberte</b> <i>Director, District One</i>	2015	Nov. 2019

## Administrative Staff

- Dr. Traci Pierce, Superintendent
- Janene Fogard, Deputy Superintendent, Operational Services
- Dr. Jon Holmen, Associate Superintendent, Student & School Support Services
- Matt Manobianco, Associate Superintendent, Student & Professional Learning Services
- Barbara Posthumus, Assistant Superintendent, Business & Support Services
- Forrest Miller, Director, Support Services
- Brian Buck, Associate Director, Support Services
- Kathryn Reith, Director, Communications
- 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
- Mike VanOrden, Director, Teaching & Learning
- Mylinda Mallon, Associate Director, Teaching & Learning, Technology Integration
- Tim Krieger, Director, Assessment, Evaluation and Research
- Dan Phelan, Director, Career & Technical Education
- 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
Mary Cronin	Carson
Gregory Moncada	Community
Karen Barker	Dickinson/Explorer
Robin Imai	Einstein
Jimmy Cho	Franklin
Toby Brenner	Frost
Dana Stairs	Juanita
Sandy 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
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
Gregory Moncada	International Community School
Joe Joss	Kamiakin
Deborah McCarson	Kirkland
Nell Ballard-Jones	Northstar
Kelly Clapp	Redmond
Chris Bede	Renaissance
Erin Bowser	Rose Hill/Stella Schola

## High School Principals

Principal Name	School Name
Chris Bede	Eastlake
Nell Ballard-Jones	Emerson
Gregory Moncada	International Community School
Gary Moed	Juanita/Futures
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



**Nancy Bernard, *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.



**Chris Carlson, *Vice 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, *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.



**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.



**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.

## Superintendent



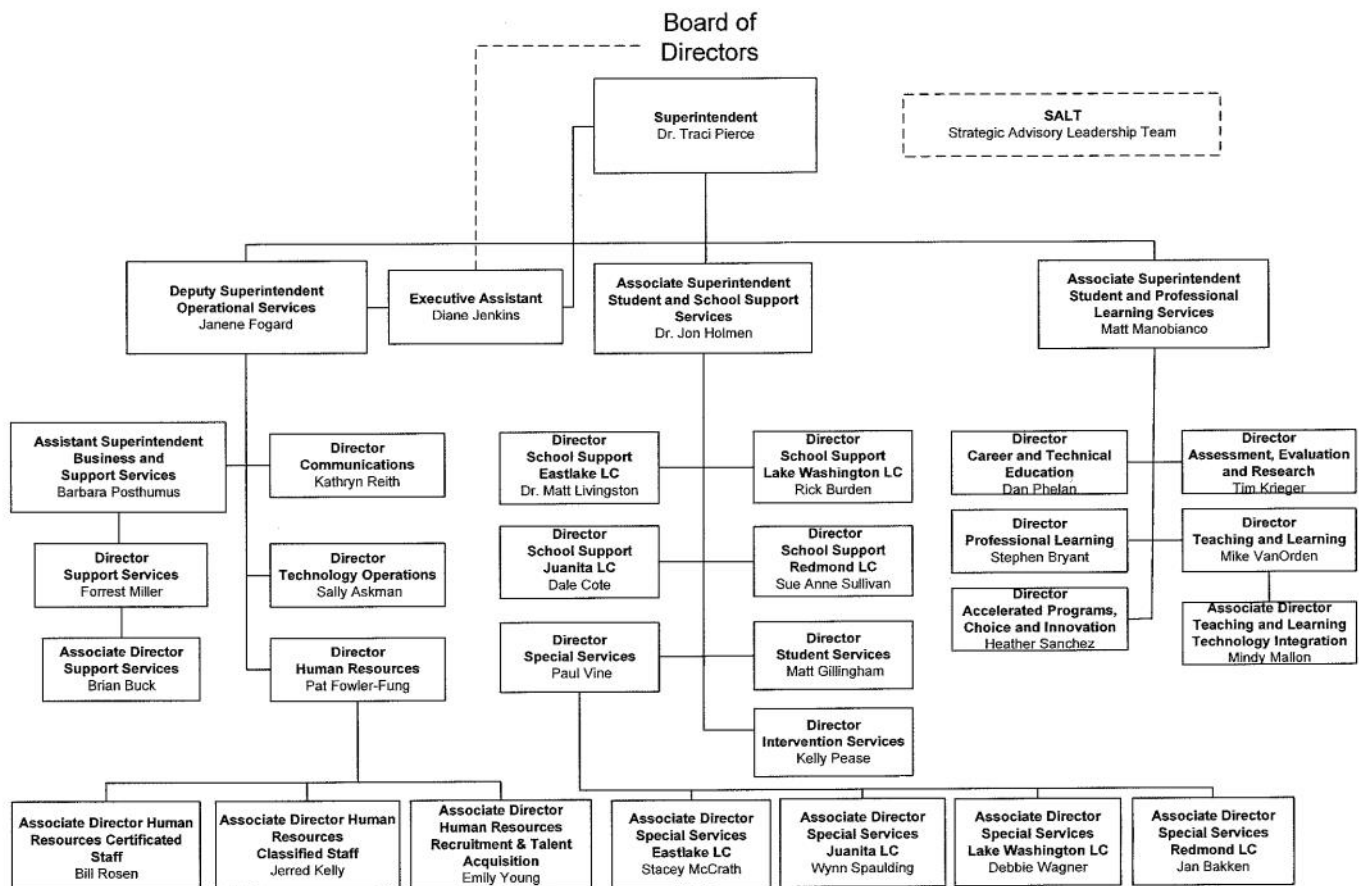
**Dr. Traci Pierce, Superintendent of Lake Washington Schools**

Dr. Traci Pierce is a skilled educational leader with 22 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 2016-17





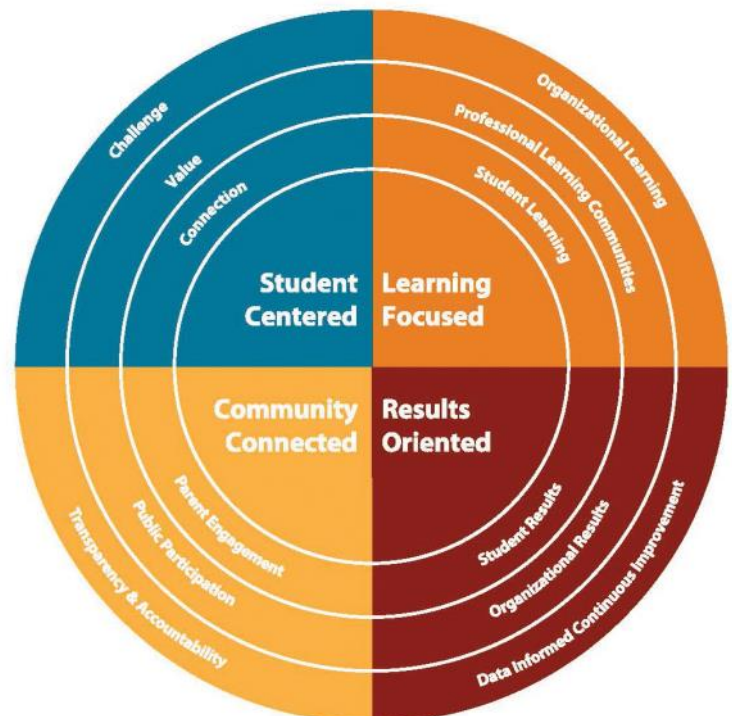
# Mission, Vision & Guiding Principles

<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.

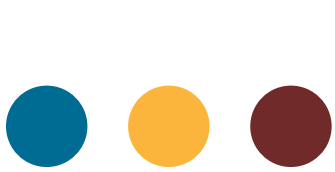
## Goal 4: Use resources effectively and be fiscally responsible

- **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.





# Key Budget Development Factors & Future Direction

## Key Budget Development Factors

This year, the legislature was in the second year of the biennial legislative session. The state supplemental budget did not make substantive changes to the two-year Operating Budget adopted last year and budget assumptions for 2016-17.

The district expects an increase in revenues from \$304 million in 2015-16 to \$321 million in 2016-17, an increase of \$17 million. This increase is primarily due to increased enrollment, state funding of All Day Kindergarten and reduced class size, and state funded cost-of-living adjustments. These additional revenues are offset by increased expenditures for staff and costs of serving more students.

Highlights of the 2016-17 legislative budget include a 1.8% cost-of-living increase for all K-12 employees and an additional \$400,000 for increased Materials, Supplies and Operating Costs. The state provided some additional funding for teachers for kindergarten through third grade as it phases in funding for lower class sizes in those grades. It also provided funding for All Day Kindergarten for all schools. The district will experience an offsetting loss of \$4 million in local funds from All Day Kindergarten fees.

Through class size reduction funding, the district was able to reduce the classroom teacher to student staffing ratio in grades two and three.

## Future Direction

The district is in a strong financial standing in its General Fund. State revenues supporting 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 collections are scheduled to be reduced. This year's state legislature established an Education Funding Task Force to make recommendations on state and local funding of Basic Education. These impending legislative decisions may change the fundamental structure and levels of state and local levy funding. These state decisions will be critical in the development of future district budgets.

The state legislature is expected to continue to phase in funding for class size reduction in grades K-3. This additional funding will increase the need for teachers and more classrooms at the elementary level.

The district's Capital Projects Fund will see a significant increase in funding due to passage of a recent bond measure. This measure results from the district's Capital Facilities Plan, which reflects enrollment projections for continued growth in the coming years. For 2016-17, the district expects 28,532 students, an increase of over 702 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 includes teacher planning spaces at Juanita High School and Evergreen Middle, additional portable classrooms across the district and a classroom addition to Redmond Elementary.

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 2016-17 budget includes funds from an initial sale of the recently approved bonds. These funds will build new schools, and rebuild and expand aging schools. Future budgets will include 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.



# 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 - 56.4%

Provides the largest portion, 56.4 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 - 20.5%

Provides 20.5 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 - 11.7%

Provides 11.7 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.

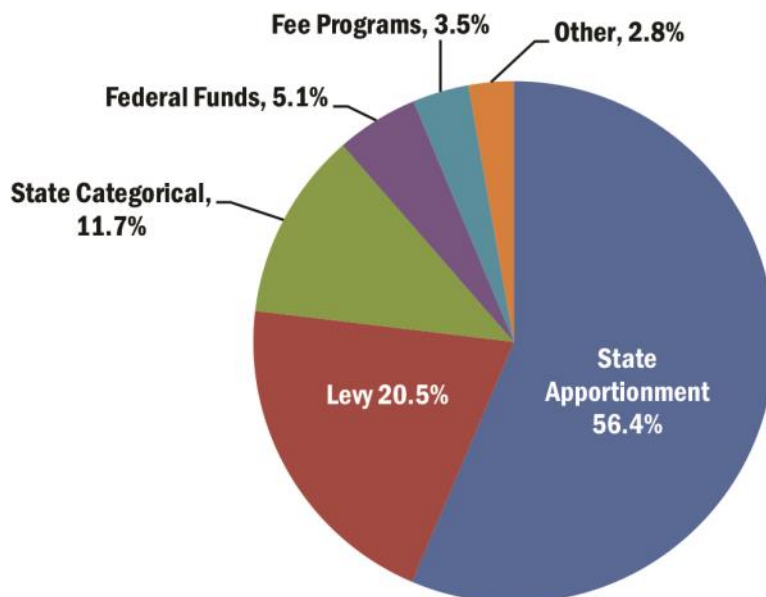
## Fee Programs - 3.5%

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 - 75.7%

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 - 6.2%

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 - 6.4%

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

## 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 - 2.8%

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

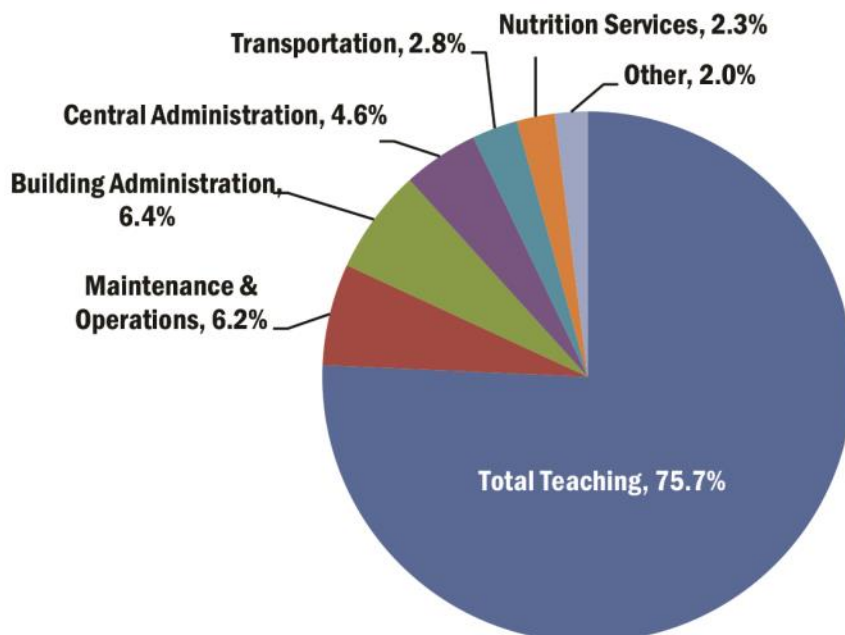
## Nutrition Services - 2.3%

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

## Other - 2.0%

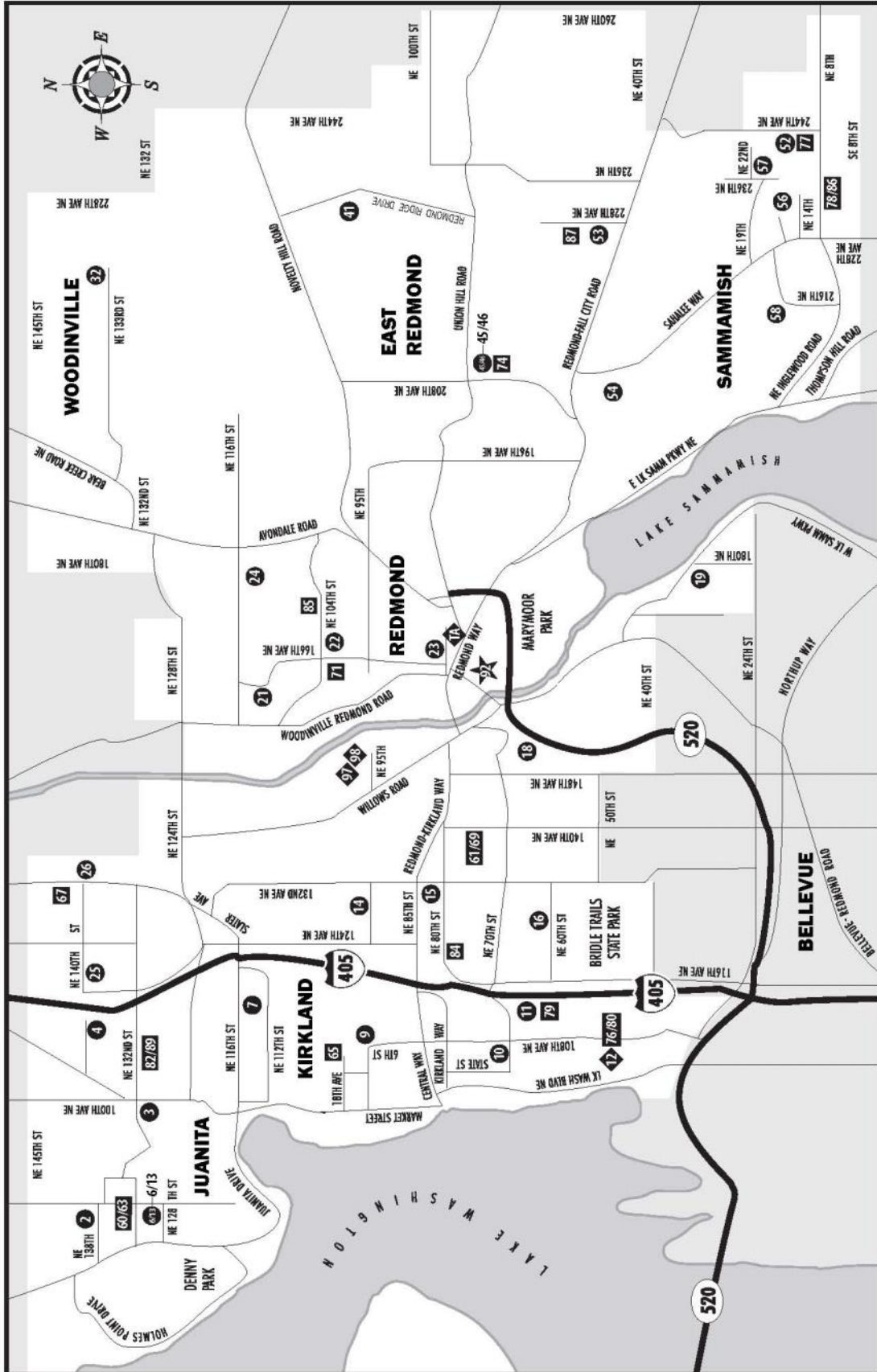
These expenses include property and liability insurance, information systems, printing, warehouse and distribution services. Also included are expenses related to the Extended Day program, which provides fee-based before and after school care for students.

## Where does the money go?



# LAKE WASHINGTON SCHOOL DISTRICT

Updated 2/2013



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

SYMBOL CODES:

★
RESOURCE CENTER/ADMINISTRATION

●
ELEMENTARY SCHOOLS

■
MIDDLE SCHOOLS

■
HIGH SCHOOLS

◆
OTHER PROGRAMS

# Lake Washington School District No. 414

All buildings are in 425 area code.

Site	Administration	Elementary Schools	Middle Schools
92	<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



# 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 2014-15	BUDGET 2015-16	BUDGET 2016-17
<b><u>LOCAL TAXES</u></b>				
1100	Local Property Tax	60,469,403	64,010,915	65,911,117
1500	Timber Excise Tax	256	265	253
Total Local Taxes		\$60,469,659	\$64,011,180	\$65,911,370
<b><u>LOCAL NONTAX</u></b>				
2100	Tuitions and Fees	5,693,694	5,420,150	1,500,323
2173	Summer School	131,902	181,011	181,717
2188	Day Care	1,135,307	1,088,380	1,118,999
2200	Sale of Goods, Supplies and Services	1,357,205	800,000	800,000
2289	Other Community Services	521,430	506,000	506,000
2298	Nutrition Services	5,314,133	5,468,642	5,377,000
2300	Investment Earnings	246,109	200,000	200,000
2500	Gifts and Donations	1,448,511	510,500	529,500
2600	Fines and Damages	143,145	50,000	50,000
2700	Rentals and Leases	712,159	667,355	667,355
2800	Insurance Recoveries	107,005	0	0
2900	Local Nontax Unassigned	350,019	260,000	270,000
2901	E-Rate	98,371	100,000	100,000
Total Local Nontax		\$17,258,992	\$15,252,038	\$11,300,894
<b><u>STATE , GENERAL PURPOSE</u></b>				
3100	Apportionment	135,455,439	161,593,307	176,537,199
3121	Special Education General Apportionment	3,725,532	4,174,628	4,568,766
Total State, General Purpose		\$139,180,971	\$165,767,935	\$181,105,965
<b><u>STATE, SPECIAL PURPOSE</u></b>				
4100	Special Purpose Unassigned	45,186	0	0
4121	Special Education	17,395,782	19,047,460	20,217,235
4122	Special Education Infants & Toddlers	1,352,929	1,463,840	1,759,841
4155	Learning Assistance	1,641,280	1,641,463	1,635,457
4158	Special and Pilot Programs	1,486,544	1,325,273	1,470,597
4165	Transitional Bilingual	2,288,170	2,819,779	3,171,662
4174	Highly Capable	235,461	264,983	281,692
4198	School Nutrition Services	35,455	41,335	35,423
4199	Transportation Operations	8,342,325	8,342,325	9,087,711
4388	Day Care	13,628	12,500	12,500
Total State, Special Purpose		\$32,836,760	\$34,958,958	\$37,672,118



**GENERAL FUND  
DETAILED REVENUES**

Acct. Code	REVENUE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
<b><u>FEDERAL, GENERAL PURPOSE</u></b>				
5500	Federal Forests	13,645	6,140	6,140
	Total Federal, General Purpose	\$13,645	\$6,140	\$6,140
<b><u>FEDERAL, SPECIAL PURPOSE</u></b>				
6100	Special Purpose Unassigned	0	4,500,000	5,000,000
6124	Special Education Supplemental	5,710,393	5,260,737	5,482,595
6138	Secondary Vocational Education	105,717	97,822	97,774
6146	Skill Center	38,304	35,974	26,613
6151	ESEA Title I	1,750,280	1,701,621	1,657,319
6152	ESEA Title II	477,807	477,807	478,916
6164	ESEA Title III Limited English Proficiency	287,383	269,154	300,319
6198	School Nutrition Services	1,826,753	1,915,417	1,989,000
6261	Head Start	583,656	602,385	602,385
6268	Native American Education	56,204	56,031	57,710
6321	Special Education Medicaid Reimbursement	75,224	30,000	30,000
6998	USDA Commodities	503,718	508,510	510,000
	Total Federal, Special Purpose	\$11,415,439	\$15,455,458	\$16,232,631
<b><u>REVENUES FROM OTHER SCHOOL DISTRICTS</u></b>				
7100	Program Participation	6,533	6,251	6,533
7145	WANIC Skill Center	26,794	0	0
	Total Revenues From Other School Districts	\$33,327	\$6,251	\$6,533
<b><u>REVENUES FROM OTHER AGENCIES &amp; ASSOC.</u></b>				
8100	Agencies and Associations Grants	17,526	6,025	6,025
	Total Revenues From Other Agencies & Assoc.	\$17,526	\$6,025	\$6,025
<b><u>REVENUES FROM PRIVATE FOUNDATIONS</u></b>				
8200	Private Foundations	21,054	0	0
	Total Revenues From Private Foundations	\$21,054	\$0	\$0
<b><u>OTHER FINANCING SOURCES</u></b>				
9300	Sale of Equipment	4,271	0	0
9900	Transfers	6,672,997	8,053,305	8,806,158
	Total Other Financing Sources	\$6,677,268	\$8,053,305	\$8,806,158
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$267,924,641</b>	<b>\$303,517,290</b>	<b>\$321,047,834</b>

**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17	% Increase* (Decrease)
<b><u>REGULAR EDUCATION</u></b>					
0104	Elementary Planning Time	588,039	970,400	970,400	0.00
0105	Sick Leave and Other Subs	2,625,594	3,366,216	3,554,216	5.58
0110	Building Budgets	5,225,069	5,361,008	5,344,330	(0.31)
0112	Intervention	3,275,688	3,524,168	3,677,275	4.34
0113	Teacher Workload/Retention Stipends	4,056,533	4,406,409	6,150,036	39.57
0114	Professional Fund	3,564,505	3,717,028	4,115,242	10.71
0115	Better Schools	1,254,587	1,328,415	1,318,535	(0.74)
0116	Elementary Education	58,285,548	67,709,320	77,776,866	14.87
0117	Middle School Education	26,757,924	31,217,724	31,377,941	0.51
0118	Senior High Education	31,543,431	39,234,339	39,343,399	0.28
0120	Health Services	2,557,265	2,518,998	2,538,225	0.76
0122	Advanced Academic Programs	1,877,944	2,199,797	2,773,957	26.10
0127	Student & Professional Learning Services	4,798,286	6,267,716	7,277,180	16.11
0129	Student & School Learning Services	2,299,153	2,825,742	2,923,371	3.45
0174	Highly Capable Regular Education	1,542,733	1,916,335	2,313,983	20.75
0175	Technology Training & Applications	6,672,997	8,053,305	8,806,158	9.35
01	Total Regular Education	\$156,925,295	\$184,616,920	\$200,261,114	8.47
<b><u>ALTERNATIVE LEARNING EXPERIENCE</u></b>					
0262	Emerson K-12	\$542,946	\$567,782	\$598,294	5.37
<b><u>SPECIAL EDUCATION INSTRUCTION</u></b>					
2101	Special Education	24,848,300	25,614,956	27,703,001	8.15
2104	Home Hospital	15,113	7,940	7,940	0.00
2105	Special Ed Extended School Year	321,259	106,380	106,380	0.00
2108	Special Education Preschool	3,364,332	3,718,068	3,878,004	4.30
2200	Special Education Infants & Toddlers	1,208,363	1,451,565	1,749,459	20.52
2400	IDEA Federal Special Education	4,217,340	4,279,031	4,507,507	5.34
2435	IDEA 619 Preschool	114,521	84,228	84,570	0.41
2440	Special Education - Safety Net	1,254,209	750,000	750,000	0.00
20	Total Special Education Instruction	\$35,343,436	\$36,012,168	\$38,786,861	7.70
<b><u>VOCATIONAL SECONDARY INSTRUCTION</u></b>					
3151	CTE Counseling & Undistributed	1,130,193	1,306,090	1,314,716	0.66
3161	Business and Office	732,622	840,213	824,034	(1.93)
3162	Marketing	164,082	260,628	244,196	(6.30)
3164	Trades and Industry	1,021,866	1,114,394	1,331,054	19.44
3165	Family & Consumer Science	1,116,958	1,219,904	1,172,613	(3.88)
3167	Technology Ed	559,897	670,844	603,294	(10.07)
3460	Middle School CTE	879,217	1,041,884	1,226,724	17.74
38XX	Federal Vocational Secondary Grants	102,768	94,624	94,871	0.26
30	Total Voc Secondary Instruction	\$5,707,603	\$6,548,581	\$6,811,502	4.01



**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17	% Increase* (Decrease)
<b><u>SKILL CENTER INSTRUCTION</u></b>					
4500	Skill Center - WANIC	797,156	1,904,246	1,923,881	1.03
4600	Skill Center - Perkins	37,236	34,798	25,823	(25.79)
40	Total Skill Center Instruction	\$834,392	\$1,939,044	\$1,949,704	0.55
<b><u>COMPENSATORY EDUCATION</u></b>					
5100	ESEA Title I	1,701,449	1,645,987	1,608,111	(2.30)
5200	ESEA Title II	464,477	462,185	464,695	0.54
5545	Learning Assistance	1,587,751	1,565,092	1,572,087	0.45
5830	National Board Certification	1,287,952	1,308,153	1,325,153	1.30
5860	Internship Grant	17,440	17,120	17,120	0.00
5874	TPEP Teacher Training Grant	126,544	0	119,929	New
587X	State Competitive Grants	26,993	0	0	0.00
6100	Head Start Preschool	583,656	602,385	602,385	0.00
6400	ESEA Title III Limited English Proficiency	281,748	263,876	294,430	11.58
6500	English Language Learners	3,237,363	4,152,500	4,761,926	14.68
6825	Native American Consort	68,799	68,580	70,212	2.38
6910	Preschool	426,455	503,162	519,723	3.29
50-60	Total Compensatory Education	\$9,810,627	\$10,589,040	\$11,355,771	7.24
<b><u>OTHER INSTRUCTIONAL PROGRAMS</u></b>					
7300	Summer School	165,367	181,011	181,717	0.39
7443	Highly Capable	545,285	737,375	976,680	32.45
7900	Unanticipated Grants/Donations	1,448,056	4,500,000	5,000,000	11.11
7901	All Day Kindergarten	2,700,009	2,944,375	0	Reallocated
7945	Student CPR Grant	9,910	6,025	6,025	0.00
7962	LWSF New Teacher Support Prog Grant	18,000	18,000	0	Completed
7998	LINKS	74,968	72,500	91,500	26.21
70	Total Other Instruction Programs	\$4,961,594	\$8,459,286	\$6,255,922	(26.05)
<b><u>COMMUNITY SERVICES</u></b>					
8840	Extended Day Program	971,932	1,068,380	1,098,999	2.87
8901	Misc Community Services	168,139	260,000	260,000	0.00
8905	Stadiums/Performing Arts Centers	578,643	565,105	570,889	1.02
8906	ASB Reimbursable	128,887	175,000	175,000	0.00
8908	LWEA Reimbursable	24,664	10,000	10,000	0.00
80	Total Community Services	\$1,872,264	\$2,078,485	\$2,114,888	1.75

**GENERAL FUND  
PROGRAM EXPENDITURES**

Program Number and Description		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17	% Increase* (Decrease)
<b><u>GENERAL SUPPORTIVE SERVICES</u></b>					
9711	Board of Directors	720,797	864,855	733,626	(15.17)
9712	Superintendent's Office	385,760	389,886	417,139	6.99
9713	Business Services	3,727,003	2,306,389	2,489,924	7.96
9714	Communications	843,540	1,086,274	1,088,646	0.22
9716	Human Resources	1,258,269	1,338,911	1,669,320	24.68
9717	Employee Relations	153,407	166,349	168,409	1.24
9750	Utilities	5,681,767	6,709,700	6,209,700	(7.45)
9760	Support Services	13,326,750	16,348,747	16,556,442	1.27
9772	Technology Operations	3,056,798	3,602,808	3,181,115	(11.70)
9773	Print Center	(22,917)	58,248	58,816	0.98
97	Total District Wide Support Services	\$29,131,174	\$32,872,167	\$32,573,137	(0.91)
<b><u>NUTRITION SERVICES</u></b>					
9800	Nutrition Services	\$7,554,890	\$7,933,904	\$7,911,423	(0.28)
<b><u>TRANSPORTATION</u></b>					
9900	Transportation	\$8,812,123	\$9,736,114	\$9,786,416	0.52
<b>TOTAL EXPENDITURES</b>		<b>\$261,496,344</b>	<b>\$301,353,491</b>	<b>\$318,405,032</b>	<b>5.66</b>

GENERAL FUND		
PROGRAM EXPENDITURES		
Variance Explanation for Programs with changes over/under 10%		
Program Number and Description		Explanation
0113	Teacher Workload/Retention Stipends	Increase based on strategic resource allocation
0114	Professional Fund	Increase based on projected expenditures
0116	Elementary Education	Increase based on strategic resource allocation and state funded All Day Kindergarten moved from program 7901
0122	Advanced Academic Programs	Increase in program enrollment
0127	Student & Professional Learning Services	Increase based on strategic resource allocation
0174	Highly Capable Regular Education	Increase in program enrollment
2200	Special Education Infants & Toddlers	Increase in program enrollment and state revenue
3460	Middle School CTE	Increase in program enrollment and state revenue
4600	Skills Center Perkins	Decrease in federal grant revenue
5874	TPEP Teacher Training Grant	Increase in state 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 strategic resource allocation
7900	Unanticipated Grants/Donation	Increase based on growth in planned contingencies
7998	LINKS	Increase in grant revenue
9711	Board of Directors	Decrease due to alternate year board and levy election expenses
9716	Human Resources	Increase based on strategic resource allocation
9772	Technology	Decrease 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 2016-17	Revenue Identifiable To Program
<b><u>REGULAR EDUCATION</u></b>			
0104	Elementary Planning Time	970,400	
0105	Sick Leave and Other Subs	3,554,216	
0110	Building Budgets	5,344,330	
0112	Intervention	3,677,275	
0113	Teacher Workload/Retention Stipends	6,150,036	
0114	Professional Fund	4,115,242	
0115	Better Schools	1,318,535	
0116	Elementary Education	77,776,866	
0117	Middle School Education	31,377,941	
0118	Senior High Education	39,343,399	
0120	Health Services	2,538,225	
0122	Advanced Academic Programs	2,773,957	
0127	Student & Professional Learning	7,277,180	
0129	Student & School Learning	2,923,371	
0174	Highly Capable Regular Education	2,313,983	
0175	Technology Training & Applications	8,806,158	8,806,158
0262	Emerson K-12	598,294	
0X	Total Regular Education	\$200,859,408	\$155,922,149
<b><u>SPECIAL EDUCATION INSTRUCTION</u></b>			
2101	Special Education	27,703,001	24,816,001
2104	Home Hospital	7,940	
2105	Special Ed Extended School Year	106,380	
2108	Special Education Preschool	3,878,004	
2200	Special Ed Infants & Toddlers	1,749,459	1,759,841
2400	IDEA Federal Special Education	4,507,507	4,507,507
2435	IDEA 619 Preschool	84,570	84,570
2440	Safety Net	750,000	750,000
20	Total Special Education Instruction	\$38,786,861	\$31,917,919
<b><u>VOCATIONAL SECONDARY INSTRUCTION</u></b>			
3151	CTE Counseling & Undistributed	1,314,716	1,314,716
3161	Business and Office	824,034	824,034
3162	Marketing	244,196	244,196
3164	Trades and Industry	1,331,054	1,331,054
3165	Family & Consumer Science	1,172,613	1,172,613
3167	Technology Ed	603,294	603,294
3460	Middle School CTE	1,226,724	1,226,724
38XX	Federal Vocational Secondary	94,871	94,871
30	Total Voc Secondary Instruction	\$6,811,502	\$6,811,502

Program Number and Description		BUDGET 2016-17	Revenue Identifiable To Program
<b><u>SKILL CENTER INSTRUCTION</u></b>			
4500	Skill Center - WANIC	1,923,881	1,923,881
4600	Skill Center - Perkins	25,823	25,823
40	Total Skill Center	\$1,949,704	\$1,949,704
<b><u>COMPENSATORY EDUCATION</u></b>			
5100	ESEA Title I	1,608,111	1,608,111
5200	ESEA Title II	464,695	464,695
5545	Learning Assistance	1,572,087	1,572,087
5830	National Board Certification	1,325,153	1,325,153
5860	Internship Grant	17,120	17,120
5874	TPEP Teacher Training Grant	119,929	119,929
6100	Head Start Preschool	602,385	602,385
6400	Title III Limited English Proficiency	294,430	294,430
6500	English Language Learners	4,761,926	3,171,662
6825	Native American Consort	70,212	64,243
6910	Preschool	519,723	132,000
50-60	Total Compensatory Education	\$11,355,771	\$9,371,815
<b><u>OTHER INSTRUCTIONAL PROGRAMS</u></b>			
7300	Summer School	181,717	181,717
7443	Highly Capable	976,680	281,692
7900	Unanticipated Grants/Donations	5,000,000	5,000,000
7945	Student CPR Grant	6,025	6,025
7998	LINKS	91,500	91,500
70	Total Other Instruction Programs	\$6,255,922	\$5,560,934
<b><u>COMMUNITY SERVICES</u></b>			
8840	Extended Day Program	1,098,999	1,118,999
8901	Misc Community Services	260,000	260,000
8905	Stadiums/Performing Arts Centers	570,889	268,055
8906	ASB Reimbursable	175,000	175,000
8908	LWEA Reimbursable	10,000	10,000
80	Total Community Services	\$2,114,888	\$1,832,054
<b><u>GENERAL SUPPORTIVE SERVICES</u></b>			
9711	Board of Directors	733,626	
9712	Superintendent's Office	417,139	
9713	Business Services	2,489,924	
9714	Communications	1,088,646	
9716	Human Resources	1,669,320	
9717	Employee Relations	168,409	
9750	Utilities	6,209,700	
9760	Support Services	16,556,442	
9772	Technology Operations	3,181,115	
9773	Print Center	58,816	
97	Total District Wide Support Services	\$32,573,137	\$24,220,613

Program Number and Description		BUDGET 2016-17	Revenue Identifiable To Program
<u>NUTRITION SERVICES</u>			
9800	Nutrition Services	\$7,911,423	\$7,911,423
<u>TRANSPORTATION</u>			
9900	Transportation	\$9,786,416	\$9,179,211
TOTAL PROGRAMS EXPENDITURES AND REVENUES		\$318,405,032	\$254,677,324
REVENUES UNDISTRIBUTED TO PROGRAMS			\$66,370,510
TOTAL REVENUES			\$321,047,834



**ASSOCIATED STUDENT BODY PROGRAM FUND  
BUDGET SUMMARY**

		<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>
<b>BEGINNING FUND BALANCE</b>						
	Restricted for Fund Purposes	807,446	1,005,777	1,012,430	855,237	915,127
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>\$807,446</b>	<b>\$1,005,777</b>	<b>\$1,012,430</b>	<b>\$855,237</b>	<b>\$915,127</b>
<b>REVENUES</b>						
1000	General Student Body	1,916,890	1,876,321	1,783,612	3,422,175	2,549,209
2000	Athletics	304,592	326,573	284,758	410,630	549,000
3000	Classes	124,825	129,102	131,022	211,500	194,350
4000	Clubs	558,588	721,807	620,591	931,733	1,562,824
6000	Private Moneys	47,399	49,791	49,755	139,550	137,550
<b>TOTAL REVENUES</b>		<b>\$2,952,294</b>	<b>\$3,103,594</b>	<b>\$2,869,738</b>	<b>\$5,115,588</b>	<b>\$4,992,933</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>\$3,759,739</b>	<b>\$4,109,371</b>	<b>\$3,882,168</b>	<b>\$5,970,825</b>	<b>\$5,908,060</b>
<b>EXPENDITURES</b>						
1000	General Student Body	1,265,223	1,316,031	1,230,821	2,916,375	1,864,414
2000	Athletics	739,230	773,549	717,998	987,660	1,152,335
3000	Classes	128,248	160,519	118,648	198,847	197,747
4000	Clubs	573,862	798,151	638,340	975,932	1,617,287
6000	Private Moneys	47,400	48,691	49,427	137,550	135,525
<b>TOTAL EXPENDITURES</b>		<b>\$2,753,963</b>	<b>\$3,096,941</b>	<b>\$2,755,234</b>	<b>\$5,216,364</b>	<b>\$4,967,308</b>
<b>ENDING FUND BALANCE</b>						
	Restricted for Fund Purposes	\$1,005,777	\$1,012,430	\$1,126,934	\$754,461	\$940,752
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$1,005,777</b>	<b>\$1,012,430</b>	<b>\$1,126,934</b>	<b>\$754,461</b>	<b>\$940,752</b>

**ASSOCIATED STUDENT BODY PROGRAM FUND  
2016-17 BUDGET  
ELEMENTARY SCHOOLS**

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2016</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance 8/31/2017</b>
Louisa May Alcott	13,000	25,100	25,000	13,100
Audubon	14,000	20,000	23,000	11,000
Alexander Graham Bell	9,000	2,020	10,500	520
Elizabeth Blackwell	1,000	30,250	28,750	2,500
Rachel Carson	10,000	55,650	46,600	19,050
Emily Dickinson	10,000	49,200	47,000	12,200
Albert Einstein	0	1,500	1,000	500
Benjamin Franklin	3,000	51,150	53,000	1,150
Robert Frost	2,500	9,250	11,000	750
Juanita	4,500	11,550	13,500	2,550
Helen Keller	6,200	16,100	21,000	1,300
Peter Kirk	6,821	24,550	24,000	7,371
Lakeview	21,600	8,900	19,283	11,217
Horace Mann	12,000	38,600	32,500	18,100
Christa McAuliffe	12,000	24,620	24,500	12,120
Margaret Mead	18,997	4,070	12,000	11,067
John Muir	5,000	28,600	28,500	5,100
Rosa Parks	1,290	8,600	7,500	2,390
Redmond	16,746	6,332	7,200	15,878
Norman Rockwell	20,000	61,100	60,100	21,000
Rose Hill	1,000	21,550	21,500	1,050
Benjamin Rush	850	35,600	27,000	9,450
Carl Sandburg	5,500	6,830	8,000	4,330
Samantha Smith	2,205	515	1,500	1,220
Henry David Thoreau	9,700	29,700	31,100	8,300
Mark Twain	9,000	5,000	8,500	5,500
Laura Ingalls Wilder	3,000	28,630	27,800	3,830
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>\$218,909</b>	<b>\$604,967</b>	<b>\$621,333</b>	<b>\$202,543</b>

**ASSOCIATED STUDENT BODY PROGRAM FUND  
2016-17 BUDGET  
MIDDLE SCHOOLS**

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2016</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balances 8/31/2017</b>
Evergreen	36,275	244,995	263,740	17,530
Finn Hill	55,604	118,222	127,060	46,766
Inglewood	89,988	123,475	129,271	84,192
Kamiakin	21,040	141,300	141,300	21,040
Kirkland	93,360	67,475	74,061	86,774
Redmond	8,800	151,400	154,100	6,100
Renaissance	525	4,425	3,650	1,300
Rose Hill	63,520	188,000	173,822	77,698
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$369,112</b>	<b>\$1,039,292</b>	<b>\$1,067,004</b>	<b>\$341,400</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	334,316	808,107	(370,536)	460,713	311,174
2000 Athletics	5,189	15,400	346,432	364,960	2,061
3000 Classes	2,047	40,100	(11,060)	30,387	700
4000 Clubs	27,560	142,685	35,164	177,944	27,465
6000 Private Moneys	0	33,000	0	33,000	0
<b>TOTAL MIDDLE SCHOOLS</b>	<b>\$369,112</b>	<b>\$1,039,292</b>	<b>\$0</b>	<b>\$1,067,004</b>	<b>\$341,400</b>

**ASSOCIATED STUDENT BODY PROGRAM FUND  
2016-17 BUDGET  
SENIOR HIGH SCHOOLS**

<b>Schools</b>	<b>Beginning Fund Balances 9/1/2016</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balances 8/31/2017</b>
Eastlake	67,629	945,920	982,012	31,537
Emerson	10,397	9,730	8,670	11,457
Emerson K-12	600	5,115	4,700	1,015
International Community	65,313	217,527	211,707	71,133
Juanita	62,079	483,100	465,240	79,939
Lake Washington	46,525	1,152,275	1,075,118	123,682
Redmond	64,343	371,627	382,724	53,246
Tesla STEM	10,220	163,380	148,800	24,800
<b>TOTAL SENIOR HIGH SCHOOLS</b>	<b>\$327,106</b>	<b>\$3,348,674</b>	<b>\$3,278,971</b>	<b>\$396,809</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	102,375	1,169,635	(284,287)	813,868	173,855
2000 Athletics	22,675	533,600	236,100	787,375	5,000
3000 Classes	64,688	154,250	21,000	167,360	72,578
4000 Clubs	137,343	1,420,139	27,187	1,439,343	145,326
6000 Private Moneys	25	71,050	0	71,025	50
<b>TOTAL SENIOR HIGH SCHOOLS</b>	<b>\$327,106</b>	<b>\$3,348,674</b>	<b>\$0</b>	<b>\$3,278,971</b>	<b>\$396,809</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
Annuals	Kingco - District Tourn.	Athletics	Dance	Literary Magazine/Eng Writing
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 2017	Debate	Multi-Cultural
ASB Reserve	Cash Account	Class of 2018	Drama	French Club
Copy Machine		Class of 2019	D.E.C.A. 4	Orchestra
Area III Deca	<u>2000 ATHLETICS</u>	Class of 2020	D.E.C.A. 1	Mustang Service
Book Fairs	Athletic Awards	Class of 2021	D.E.C.A. 2	Music-Choral
ASB Shirt Sales	Athletic Reserve	Class of 2022	D.E.C.A. 3	Music-Instrument
Newspaper	Athletic Dues	Class of 2023	Environ./Earthcore	Passages/Writing Club
Classic Reading Program	Gate Receipts	<u>4000 CLUBS</u>	Foreign Language	German Club
Contingencies	Baseball	Academic Games	American Sign Language	German
Fall Concessions	Basketball-Boys	Art	F.B.L.A.	Music Reserve
Conference/Dues	Basketball-Girls	Auto Shop	FOCLA	Odyssey of the Mind
Participation Fee	Basketball-7th	Amnesty International	Foreign Exchange	Quill & Scroll
Intramural	Badminton	A.S.S.I.S.T./S.U.D.D.S.	National Jr. Forensic	N.A.L.
Donations	Girls Badminton	Animal Care Network	Poetry Club	Natural Helpers
Dances	Contingencies	Star Wars Club	Games Club/Bananagram Club	Prevention Action Care Team
Drama	Cross Country	Camelot Club	Gamma Club	Pep Club
Equipment (Misc.)	Athletic Equipment	Table Tennis	Girls Club	Robotics
Equip. Repair	Equip. Repair	Knowledge Bowl	Gay-Straight Alliance (GSA)	Roo Crew
Field Trips	Field Prep	Science Olympia	Talent Show Club	Random Act of Kindness
Fund Raising	Football	Digital Animation	Ethics Bowl Club	Reading Club
Winter Concessions	Gymnastics-Boys	Cake for a Cause	Science Club	School Improve.
Homecoming	Gymnastics-Girls	Black Student U	Rotary Club	Invisible Children's Club
Replace ID Card	Golf	Animal Club	Hope Club	Think Tank
Intramural	Golf-Girls	Frisbee Club	Honor Society	South Asian Cultural Club
Invest. Earnings	Intramural	KIVA(support people in poverty)	Horticulture/Garden Club	STANG Club
Leadership	Lime	Mythology	History	S.M.A.S.H.
LWHS Invitational	Locks	Dr. Who (movie or film)	Interact Club	SPAM
Outdoor Education	Medical Supplies	BETA Club	Ignite Club	Special Olympic
Pen & Pencil Sales	Officials	Pink Ribbon Club	I.Y.T.O.	Ticket Squad
Popcorn Sales	Games Ticket Takers	Anime Club	International	Spanish
Parking Fund	Games Score/Table Help	Culinary Club	Journalism	Spanish Honor
Public Info.	Games Supervision	Sewing Club	Japanese Club	Science National
Programs	Football	Bike Shop	Jr. Statesmen	HS Against Cancer
Project "Pride"	Softball-Boys	Ultimate Club	Japanese Honor Society	TV/Radio Production
Pepperoni Sales	Softball-Girls	Builder's Club	Key Club	Teenage Republicans
Recycling	Soccer-Boys	Bowling	LOB(a sustainable community)	Thespians
School Improvement	Soccer-Girls	Car Club	Share Interest form Friends	V.I.C.A.
Student activities	Swimming-Boys	Cereal Eating Society	Fashion Club	WA Teen Inst./TAD
Student Council	Swimming-Girls	Sparrow Club	Asian Student Association	Wall Climber Club
Supplies	Tennis-Boys	H.O.S.A.	Latino student Union	World Harmony Org (WHO)
Special Events	Tennis-Girls	Fashion	Lacrosse Club	Yell Staff
Special Trips	Track-Boys	Dungeons & Dragons Club	Movement Club	Physics
Student Store	Track-Girls	Contingency	Unicef	
	Towels	Cheerleaders	Finance Club	<u>6000 PRIVATE MONIES</u>
	Tournament Exp.	Chess	Liberals	Foreign Exchange
	Uniforms	Cricketer Club	Spice Club	
	Volleyball	Computer/Technology/TSA	Yoga Club	
	Volleyball-7th	Computer Programming Club	Mystery Club	
	Wrestling	Current Events	International Relations Club	
		Kabaddi	Ski Club	
		Chinese	Model U.N./International Relation	

# DEBT SERVICE FUND

## BUDGET SUMMARY

	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>
<b>BEGINNING FUND BALANCE</b>					
Restricted for Debt Service	7,900,619	12,771,299	12,429,960	12,678,428	14,809,572
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$7,900,619</b>	<b>\$12,771,299</b>	<b>\$12,429,960</b>	<b>\$12,678,428</b>	<b>\$14,809,572</b>
<b>REVENUES</b>					
1000 Local Taxes	36,336,993	37,472,471	37,694,206	38,019,320	44,794,064
2000 Local Non-Tax	170,693	75,182	84,532	66,495	93,724
5000 Federal, General Purpose	2,100,589	2,043,283	2,035,804	2,035,804	2,046,784
9000 Other Financing Sources	3,497,828	7,054,325	186,918,215	7,059,050	7,059,850
<b>TOTAL REVENUES</b>	<b>\$42,106,103</b>	<b>\$46,645,261</b>	<b>\$226,732,757</b>	<b>\$47,180,669</b>	<b>\$53,994,422</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$50,006,722</b>	<b>\$59,416,560</b>	<b>\$239,162,716</b>	<b>\$59,859,097</b>	<b>\$68,803,994</b>
<b>EXPENDITURES</b>					
1 Matured Bond Expenditure	14,315,000	24,610,000	56,475,000	30,235,000	30,100,000
2 Interest on Bonds	22,916,315	22,372,488	21,680,149	20,555,742	23,715,967
4 Bond Transfer Fees	4,108	4,112	2,059	100,000	100,000
6 Underwriter's Fees	0	0	806,500	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$37,235,423</b>	<b>\$46,986,600</b>	<b>\$78,963,708</b>	<b>\$50,890,742</b>	<b>\$53,915,967</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,586,065</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL USE OF RESOURCES</b>	<b>\$37,235,423</b>	<b>\$46,986,600</b>	<b>\$226,549,773</b>	<b>\$50,890,742</b>	<b>\$53,915,967</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Debt Service	\$12,771,298	\$12,429,960	\$12,612,943	\$8,968,355	\$14,888,027
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$12,771,298</b>	<b>\$12,429,960</b>	<b>\$12,612,943</b>	<b>\$8,968,355</b>	<b>\$14,888,027</b>



# DEBT SERVICE FUND

## REVENUES

		ACTUAL	BUDGET	BUDGET
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
<b>LOCAL TAXES (1000)</b>				
1100	Local Property Taxes (See Exhibit I)	37,694,171	38,019,286	44,794,024
1500	Timber Excise Tax	35	34	40
1000	TOTAL LOCAL TAXES	\$37,694,206	\$38,019,320	\$44,794,064
<b>LOCAL NONTAX REVENUES (2000)</b>				
2300	Investment Earnings	84,532	66,495	93,724
2000	TOTAL LOCAL NONTAX	\$84,532	\$66,495	\$93,724
<b>FEDERAL, GENERAL PURPOSE (5000)</b>				
5600	Qualified Bond Interest Credit	2,035,804	2,035,804	2,046,784
5000	TOTAL FEDERAL, GENERAL PURPOSE	\$2,035,804	\$2,035,804	\$2,046,784
<b>OTHER FINANCING SOURCES (9000)</b>				
9600	Sale of Refunding Bonds	179,860,090	0	0
9900	Transfers	7,058,125	7,059,050	7,059,850
9000	TOTAL OTHER FINANCING SOURCES	\$186,918,215	\$7,059,050	\$7,059,850
<b>TOTAL REVENUES</b>		<b>\$226,732,757</b>	<b>\$47,180,669</b>	<b>\$53,994,422</b>

## EXHIBIT I

### DEBT SERVICE FUND REVENUES CALCULATION OF 2016-17 LEVY COLLECTIONS

#### Revenue Account 1100 Local Taxes

Fall 2016 Collection:

\$38,300,000	x	46.77%	(2016 Levy x Fall Collection %)	\$17,912,895
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Spring 2017 Collection:

* \$50,500,000	x	53.23%	(2017 Levy x Spring Collection %)	\$26,881,129
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<b>TOTAL 2016-17 Levy Collections</b>				<b>\$44,794,024</b>
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## EXHIBIT II

				Total
	Original Issue	Bonds	Interest	Outstanding
Issue Date	Amount	Outstanding	Outstanding	Sept. 1, 2016
11/07/07	80,000,000	12,000,000	680,000	12,680,000
11/18/08	80,000,000	15,000,000	1,490,500	16,490,500
11/03/09	40,000,000	31,445,000	11,262,128	42,707,128
09/17/10	120,000,000	120,000,000	73,883,275	193,883,275
07/11/12	23,025,000	10,440,000	768,275	11,208,275
06/17/15 **	162,800,000	150,930,000	34,752,100	185,682,100
08/23/16 *	196,270,000	196,270,000	84,814,691	281,084,691
Total Voted Bonds	702,095,000	536,085,000	207,650,969	743,735,969
07/11/12 Estimated	31,195,000	10,130,000	459,975	10,589,975
Total Nonvoted Bonds	31,195,000	10,130,000	459,975	10,589,975
Total All Bonds	733,290,000	546,215,000	208,110,944	754,325,944

\*\* 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 \$146,350,000

**CAPITAL PROJECTS FUND  
BUDGET SUMMARY**

	<b>ACTUAL 2012-13</b>	<b>ACTUAL 2013-14</b>	<b>ACTUAL 2014-15</b>	<b>BUDGET 2015-16</b>	<b>BUDGET 2016-17</b>
<b>BEGINNING FUND BALANCE</b>					
Restricted from Bond Proceeds	143,903,274	37,858,611	20,826,440	0	162,887,048
Committed from Levy Proceeds	(10,070,990)	(11,578,859)	(2,134,905)	5,695,279	(1,449,348)
Restricted from State Proceeds	9,936,198	20,138,178	32,206,801	31,263,088	22,127,999
Restricted from Impact Fee Proceeds	1,399,919	1,744,037	3,267,629	6,761,055	4,668,200
Restricted from Mitigation Fee Proceeds	250,044	82,668	2,104	0	0
Assigned to Fund Purposes	972,143	1,053,822	1,785,038	1,183,426	1,146,631
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$146,390,588</b>	<b>\$49,298,457</b>	<b>\$55,953,107</b>	<b>\$44,902,848</b>	<b>\$189,380,530</b>
<b>REVENUES</b>					
1000 Local Taxes	31,403,037	33,597,465	38,473,964	42,259,660	42,666,150
2000 Local Non-Tax	4,180,327	3,144,806	4,685,257	3,649,253	3,918,306
4000 State, Special Purpose	11,138,232	13,591,461	0	0	0
9000 Other Financing Sources	50,000	11,000	1,082	0	0
<b>TOTAL REVENUES</b>	<b>\$46,771,596</b>	<b>\$50,344,732</b>	<b>\$43,160,303</b>	<b>\$45,908,913</b>	<b>\$46,584,456</b>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>	<b>(\$8,850,236)</b>	<b>(\$13,364,976)</b>	<b>(\$13,731,122)</b>	<b>(\$15,112,355)</b>	<b>(\$15,866,008)</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$184,311,948</b>	<b>\$86,278,213</b>	<b>\$85,382,288</b>	<b>\$75,699,406</b>	<b>\$220,098,978</b>
<b>EXPENDITURES</b>					
1 Sites	3,231,382	2,757,476	17,923,986	4,800,566	16,101,885
2 Buildings	122,404,985	21,322,194	18,273,163	33,285,073	48,598,269
3 Equipment	8,854,598	5,916,652	9,270,424	19,312,625	16,808,613
4 Energy	522,524	284,076	1,310,437	812,444	375,000
6 Bond Issuance	0	0	26,837	0	0
9 Debt	0	44,708	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$135,013,489</b>	<b>\$30,325,106</b>	<b>\$46,804,847</b>	<b>\$58,210,708</b>	<b>\$81,883,767</b>
<b>ENDING FUND BALANCE</b>					
Restricted from Bond Proceeds	37,858,611	20,826,440	0	0	119,645,344
Committed from Levy Proceeds	(11,578,859)	(2,134,905)	5,666,925	(5,452,076)	(685,149)
Restricted from State Proceeds	20,138,178	32,206,801	27,817,931	19,171,124	11,235,850
Restricted from Impact Fee Proceeds	1,744,037	3,267,629	3,119,411	2,435,322	6,837,258
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	1,334,328	1,181,908
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$49,298,459</b>	<b>\$55,953,107</b>	<b>\$38,577,441</b>	<b>\$17,488,698</b>	<b>\$138,215,211</b>

**CAPITAL PROJECTS FUND  
REVENUES**

	<b>ACTUAL 2014-15</b>	<b>BUDGET 2015-16</b>	<b>BUDGET 2016-17</b>
<b>LOCAL TAXES (1000)</b>			
1100 Local Property Taxes (See Exhibit I)	38,473,925	42,259,622	42,666,116
1300 Sale of Tax Title Property	0	0	0
1400 In-Lieu of Taxes	0	0	0
1500 Timber Excise Tax	39	38	34
1000 TOTAL LOCAL TAXES	<u>\$38,473,964</u>	<u>\$42,259,660</u>	<u>\$42,666,150</u>
<b>LOCAL NON-TAX (2000)</b>			
2300 Investment Earnings	410,374	177,253	1,368,306
2500 Gifts/Donations	227,547	0	0
2900 Mitigation/Impact Fees	4,047,336	3,472,000	2,550,000
2000 TOTAL LOCAL NON-TAX REVENUES	<u>\$4,685,257</u>	<u>\$3,649,253</u>	<u>\$3,918,306</u>
<b>STATE, SPECIAL PURPOSE (4000)</b>			
4100 State Energy Grants	0	0	0
4130 State Funding Assistance	0	0	0
4300 Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<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	0	0	0
9400 Comp. Loss of Capital Assets	1,082	0	0
9000 TOTAL OTHER FINANCING SOURCES	<u>\$1,082</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<u><u>\$43,160,302</u></u>	<u><u>\$45,908,913</u></u>	<u><u>\$46,584,456</u></u>
<b>OTHER FINANCING USES - TRANSFERS OUT</b>			
536 Other Financing Uses - Transfers Out	(13,731,122)	(15,112,355)	(15,866,008)
536 TOTAL OTHER FINANCING USES	<u>(\$13,731,122)</u>	<u>(\$15,112,355)</u>	<u>(\$15,866,008)</u>

**CAPITAL PROJECTS FUND  
EXPENDITURES**

Total Estimated Cost of Project	Estimated Prior Expenditures 08/31/16	Project Number	Project Description	Budget 2016-17	Remaining Future Balance
<b>OPERATIONS (See Exhibit II)</b>					
2,325,428	0	9838-0000		2,325,428	0
<b>\$2,325,428</b>	<b>\$0</b>		<b>TOTAL OPERATIONS</b>	<b>\$2,325,428</b>	<b>\$0</b>
<b>2016 BOND PROJECTS</b>					
145,477,000	523,717	83XX-1160	Juanita High School	6,575,561	138,377,722
77,592,000	504,348	72XX-1160	Redmond Ridge Middle School	6,184,082	70,903,570
44,987,000	17,995	09XX-1160	Kirk Elementary	953,724	44,015,281
44,987,000	17,995	58XX-1160	Mead Elementary	953,724	44,015,281
43,257,000	536,387	31XX-1160	Redmond Ridge Elementary	7,868,448	34,852,165
43,257,000	536,387	28XX-1160	North Redmond Elementary	7,868,448	34,852,165
7,837,000	0	XXXX-1160	Old Redmond Schoolhouse Remodel	0	7,837,000
1,664,000	0	XXXX-1160	Explorer Elementary	1,664,000	0
19,942,000	0	XXXX-1160	Contingency / Other Capital Projects	10,000,000	9,942,000
<b>\$429,000,000</b>	<b>\$2,136,829</b>		<b>TOTAL 2016 BOND PROJECTS</b>	<b>\$42,067,987</b>	<b>\$384,795,184</b>
<b>CAPACITY PROJECTS</b>					
440,000	330,000	0431-XXXX	Keller El Portable	110,000	0
976,930	446,980	8485-XXXX	LWHS Portables	529,950	0
619,003	466,744	7480-XXXX	Evergreen MS Portables	152,259	0
1,094,369	952,918	5367-XXXX	Alcott El Portables	141,451	0
<b>\$3,130,302</b>	<b>\$2,196,642</b>		<b>TOTAL CAPACITY PROJECTS</b>	<b>\$933,660</b>	<b>\$0</b>
<b>TECHNOLOGY</b>					
20,700,000	6,998,618	0000-2014	Technology - Infrastructure & Support	4,465,965	8,856,667
28,500,000	14,286,220	0000-2014	Technology - Equipment	10,350,579	3,863,201
9,300,000	1,622,583	0000-2014	Technology - Instructional Software & Support	1,184,582	4,017,002
8,800,000	2,197,039	0000-2014	Technology - Business & Technology Systems	1,132,322	1,178,217
18,300,000	0	0000-2014	Technology - Training & Professional Development	0	3,869,888
(21,577,117)	0	0000-2014	Transfer to GF for Training/Software	0	0
<b>\$64,022,883</b>	<b>\$25,104,460</b>		<b>TOTAL TECHNOLOGY</b>	<b>\$17,133,448</b>	<b>\$21,784,975</b>
<b>SITE &amp; BUILDING IMPROVEMENTS</b>					
21,200,000	23,848	0000-2014	Building Systems & Improvements	3,513,000	17,663,152
6,300,000	0	0000-2014	Code, Compliance, Health & Safety	2,207,000	4,093,000
9,300,000	0	0000-2014	School & Program Improvements	2,121,750	7,178,250
4,800,000	254,723	0000-2014	Site Improvements, Athletics & Playfield Upgrades	1,437,000	3,108,277
<b>\$41,600,000</b>	<b>\$278,571</b>		<b>TOTAL SITE &amp; BUILDING</b>	<b>\$9,278,750</b>	<b>\$32,042,679</b>
<b>RESERVE FOR FUTURE PROJECTS</b>					
31,109,978	0	0000-0000	Reserve for Future Projects	10,144,494	20,965,484
<b>\$31,109,978</b>	<b>\$0</b>		<b>TOTAL RESERVE</b>	<b>\$10,144,494</b>	<b>\$20,965,484</b>
<b>\$571,188,591</b>	<b>\$29,716,502</b>		<b>GRAND TOTAL</b>	<b>\$81,883,767</b>	<b>\$459,588,322</b>

**EXHIBIT I**

**CAPITAL PROJECTS FUND REVENUES  
CALCULATION OF 2016-17 LEVY COLLECTIONS**

**Revenue Account 1100 Local Taxes**

Fall 2016 Collection:

\$42,400,000 x 46.77% (2016 Levy x Fall Collection %) \$19,830,464

Spring 2017 Collection:

\* \$42,900,000 x 53.23% (2017 Levy x Spring Collection %) \$22,835,652

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**TOTAL 2016-17 Levy Collections** **\$42,666,116**

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**EXHIBIT II**

<b>FTE STAFFING COUNTS:</b>	<b>ACTUAL 2014-15</b>	<b>BUDGET 2015-16</b>	<b>BUDGET 2016-17</b>
Certificated Employees	0.700	0.700	0.700
Classified Employees	16.848	18.248	19.748
Total FTE Staff	17.548	18.948	20.448



**TRANSPORTATION VEHICLE FUND  
BUDGET SUMMARY**

	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>
<b>BEGINNING FUND BALANCE</b>	\$2,007,049	\$2,221,140	\$2,998,872	\$2,376,541	\$2,721,961
<b>REVENUES</b>					
1100 Local Property Taxes	0	0	0	0	0
1500 Timber Excise Tax	0	0	0	0	0
2300 Investment Earnings	29,669	12,774	17,988	9,943	13,289
2800 Insurance Recoveries	0	0	0	0	0
4499 Transportation Reimbursement-Depreciation	798,520	764,958	760,094	705,303	844,126
9300 Sale of Equipment	30,964	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$859,153</b>	<b>\$777,732</b>	<b>\$778,082</b>	<b>\$715,246</b>	<b>\$857,415</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$2,866,202</b>	<b>\$2,998,872</b>	<b>\$3,776,954</b>	<b>\$3,091,787</b>	<b>\$3,579,376</b>
<b>EXPENDITURES</b>					
33 Transportation Equipment Purchase	645,061	0	1,311,751	1,372,282	1,112,960
<b>TOTAL EXPENDITURES</b>	<b>\$645,061</b>	<b>\$0</b>	<b>\$1,311,751</b>	<b>\$1,372,282</b>	<b>\$1,112,960</b>
<b>ENDING FUND BALANCE</b>					
Restricted for Fund Purposes	\$2,221,141	\$2,998,872	\$2,465,203	\$1,719,505	\$2,466,416
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$2,221,141</b>	<b>\$2,998,872</b>	<b>\$2,465,203</b>	<b>\$1,719,505</b>	<b>\$2,466,416</b>



# Informational Section

Property Taxes

Enrollment History & Projections

District Performance Measures

Glossary of Terms and Acronyms



# Property Taxes

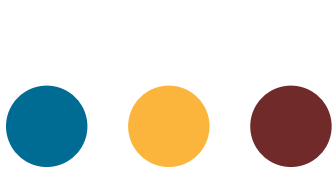
The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January through December). The 2016-17 general fund fiscal year budget reflects \$65.9 million dollars in levy funds. Property tax revenues provide approximately 20.5 percent of the total revenues available to the district for the 2016-17 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 2016 totals approximately \$46.9 billion dollars.

The owner of a home valued at \$500,000 is expected to pay \$1,550 in property taxes in 2016 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 \$46.9 billion in 2016. The tax base is expected to increase in 2017.

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	2017	\$49.20	\$1.35	\$0.65	\$1.25	\$3.25	\$1,625.00
	2016	\$46.90	\$1.39	\$0.67	\$1.05	\$3.11	\$1,555.00
Actual	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
	2012	\$33.70	\$1.56	\$0.58	\$1.38	\$3.52	\$1,760.00



# 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 1,114 students in 2015. During the six-year window from 2016 to 2021, enrollment is projected to increase by 3,501 students, resulting in a 12.6% 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 2014 are used to project kindergarten enrollment through the 2010-2020 school year. After 2020, 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.

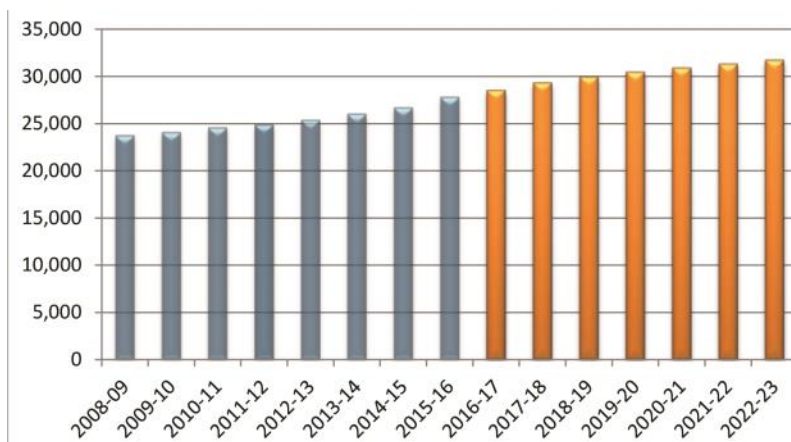
For other grade levels, cohort survival trends compare students in a particular grade in one year to the same group of students in prior years. From this analysis, a cohort survival trend is determined. This historical trend is applied to predict future enrollment.

## 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 99 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 0.437 elementary student, 0.155 middle school student, and 0.108 senior high student, for a total of 0.700 school-age child per single family home. New multi-family housing units currently generate an average of 0.071 elementary student, 0.014 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 2015 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.



**Actual enrollment from 2008-09 to 2015-16 (head count) – lighter bars**  
**Projected enrollment from 2016-17 to 2022-23 (head count) – darker bars**



# 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.

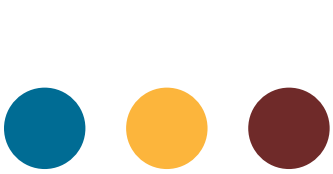
Grade Level	Reading		Writing		ELA	Math			Science		
	MSP		MSP		SBA	MSP		SBA	MSP		
	Elementary										
	2013	2014	2013	2014	2015	2013	2014	2015	2013	2014	2015
3rd Grade	89.0%	87.8%	*	*	78.6%	83.4%	81.6%	80.5%	*	*	*
State	73.0%	72.0%	*	*	52.1%	65.2%	63.0%	56.7%	*	*	*
4th Grade	86.6%	85.7%	80.4%	82.9%	80.6%	81.4%	83.0%	78.4%	*	*	*
State	72.5%	70.0%	62.1%	62.1%	54.6%	62.5%	60.8%	54.0%	*	*	*
5th Grade	88.7%	89.2%	*	*	84.1%	81.8%	83.1%	72.7%	87.9%	85.1%	86.9%
State	72.7%	72.4%	*	*	57.6%	62.6%	63.5%	48.1%	66.6%	66.8%	63.4%
	Middle School										
6th Grade	85.0%	87.9%	*	*	78.5%	79.6%	84.8%	70.1%	*	*	*
State	71.5%	72.7%	*	*	54.0%	59.3%	63.6%	45.5%	*	*	*
7th Grade	84.0%	87.3%	87.3%	85.8%	81.7%	84.2%	82.1%	73.7%	*	*	*
State	68.7%	67.7%	71.0%	71.1%	56.9%	63.8%	57.8%	48.0%	*	*	*
8th Grade	83.2%	88.4%	*	*	81.1%	74.9%	79.4%	71.5%	82.8%	86.9%	83.4%
State	66.3%	71.6%	*	*	56.9%	53.3%	55.9%	46.1%	64.8%	67.2%	60.7%
	High School										
	HSPE		HSPE		SBA	Math EOC 1/2		SBA	EOC Biology		
10th Grade	92.7%	93.2%	93.7%	94.1%	*	90.5/91.2	93.9/94.2	*	86.5%	91.1%	86.6%
State	83.6%	82.9%	84.9%	85.6%	*	75.9/83.3	79.5/79.2	*	71.5%	77.7%	72.5%
11th Grade	*	*	*	*	14.8%	*	*	13.7%	*	*	*
State	*	*	*	*	26.3%	*	*	13.7%	*	*	*

\*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.

	2013	2014	2015
<b>Unexcused absence rate</b>	0.4%	0.4%	0.4%
<b>Free or reduced price meals</b>	14.7%	14.5%	13.8%
<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.

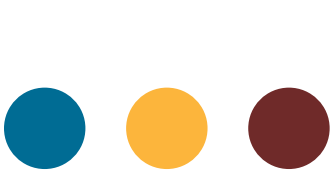
**Budgetary Control** – The control or management of the school district in accordance with an approved budget with a view toward keeping expenditures within authorized amounts.

**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.

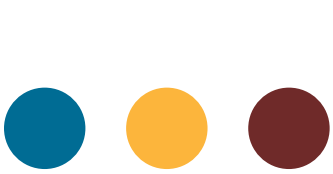
**F-196** – District's annual financial statement prescribed by OSPI.

**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 dues, 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.

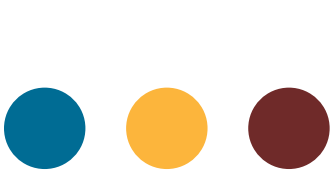
**Fund Balance, Committed** – The portion of fund balance that has been committed to a specific purpose by a resolution of the board of directors. Once committed, these amounts cannot be used for another purpose without a resolution passed by the board of directors to end the previous commitment.

**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.

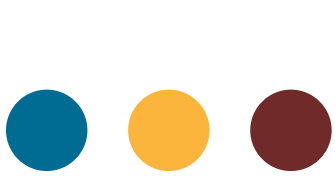
**Internal Control** – A process, adopted by a school district's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency in operations, reliability of financial reporting,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

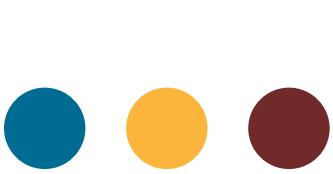
**Resolution** – A special or temporary order of the school board; an order of the school board requiring less legal formality than an ordinance or statute.

**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		

