



**CITY OF KIRKLAND**  
**Planning and Community Development Department**  
**123 Fifth Avenue, Kirkland, WA 98033**  
**425.587-3225 - [www.kirklandwa.gov](http://www.kirklandwa.gov)**

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**MEMORANDUM**

**To:** Kurt Triplett, City Manager

**From:** Eric Shields, Director of Planning & Community Development  
Tracey Dunlap, Deputy City Manager  
Kathy Brown, Director of Public Works

**Date:** 03/01/16

**Subject:** SCHOOL IMPACT FEES

**RECOMMENDATION**

Accept report on School impact fees as required by RCW 82.02.070

**BACKGROUND DISCUSSION**

In April 2011, the City of Kirkland and the Lake Washington School District (LWSD) entered into an interlocal agreement whereby the City began collecting school impact fees from new development upon the completion of the June 2011 annexation. The agreement provides that LWSD will "prepare an annual report in accordance with the requirements of RCW 82.02.070 showing the system improvements that were financed in whole or in part by impact fees, and the amount of funds expensed. The annual report shall be sent to the City on or before April 1<sup>st</sup> of each year for the preceding calendar year. Copies of the annual report shall also be submitted to the City Council." This action is consistent with the requirement of RCW 82.02.070 that "Annually, each county, city, or town imposing impact fees shall provide a report on each impact fee account showing the source and amount of all monies collected, earned, or received and system improvements there were financed in whole or in part by impact fees." This memorandum provides the required information for the period of January 1, 2015 through December 31, 2015.

There are three attachments to this memorandum:

- Attachment A – Letter from LWSD summarizing the system improvements financed and the total funds received and related interest for 2015.
- Attachment B – Monthly reports showing the source and amount of all monies collected by the City in 2015, which corresponds to the amounts reported by LWSD. The detailed data tracked by the Public Works Department reflects the month the City collected the impact fees, which are then remitted to LWSD the following month. The revenue figures in the LWSD letter reports the amounts in the month received by LWSD.
- Attachment C – Check Register Report



Support Service Center  
15212 NE 95<sup>TH</sup> Street • Redmond, WA 98062  
Office: (425) 936-1100 • Fax: (425) 936-1146  
www.lwsd.org

January 29, 2016

Teri Woolley  
Public Works Department  
City of Kirkland  
123 5<sup>th</sup> Avenue  
Kirkland, WA 98033

RE: 2015 IMPACT FEE FINANCIAL REPORT

Dear Ms. Woolley:

The following is Lake Washington School District's annual impact fee report for 2015.

In fulfillment of the interlocal agreement between Lake Washington School District and the City of Kirkland regarding expenditure of impact fees (RCW 82.02.070), I hereby report that Lake Washington School District expended a total of \$2,490,798.11 for calendar year 2015.

Impact Fees collected by the City of Kirkland and transferred to Lake Washington School District totaled \$1,637,743.00 for calendar year 2015. Interest recorded was \$10,779.95 for calendar year 2015.

Calendar year 2015 summary of expenditures for source 6060 / City of Kirkland impact fees:

<u>Project Number / Name</u>	<u>Expenditures for the year</u>
8485 / Lake Washington High School Portables	\$2,490,798.11

If you have any questions, please feel free to contact me at (425) 936-1479; email: [jlove@lwsd.org](mailto:jlove@lwsd.org)

Sincerely,

John Love  
Capital Fund Analyst

cc: Forrest Miller, Director of Support Services, LWSD

**2015 Summary of Monthly School Impact Fees Rece**  
**January 1, 2015 - December 31, 2015**

<b>MONTH</b>	<b>MONTHLY PAYMENT</b>	<b>CHECK NUMBER</b>	
December-14	145,649	<b>559297</b>	
January-15	95,949	559995	
February-15	81,926	560457	
March-15	66,755	561224	
April-15	102,009	561854	
May-15	191,159	562560	
June-15	173,237	563437	
July-15	160,269	564341	
August-15	129,570	565019	
September-15	183,987	565653	
October-15	220,626	566597	
November-15	86,607	567090	<b>1,637,743 Total remitted to Lake Washington School District in 2015</b>

Start Date: 01/01/2015  
End Date: 12/31/2015

# Check Register Report By Vendor Name

Attachment C

					Amounts
<b>Check # AP 00559297 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 01/28/2015	Machine Written		
Address Code: R8 ATTN ACCOUNTING					
PO BOX 97039					
REDMOND W 98073-9739					
Desc: SCHOOL IMPACT FEES DEC 2014	PO #:				
Invoice Date: 01/13/2015 Invoice #: A13679				145,649.00	
Acct #: 6500000000 2291012 JL #: N/A..N/A					
			<b>Check Total:</b>	<b>145,649.00</b>	
<b>Check # AP 00559995 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 02/25/2015	Machine Written		
Address Code: R1 ATTN ACCOUNTS RECEIVABLE					
PO BOX 97039					
REDMOND W 98073					
Desc: SCHOOL IMPACT FEES JANUARY	PO #:				
Invoice Date: 02/03/2015 Invoice #: A14128				95,949.00	
Acct #: 6500000000 2291012 JL #: N/A..N/A					
			<b>Check Total:</b>	<b>95,949.00</b>	
<b>Check # AP 00560457 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 03/17/2015	Machine Written		
Address Code: R8 ATTN ACCOUNTING					
PO BOX 97039					
REDMOND W 98073-9739					
Desc: SCHOOL IMPACT FEES FEBRUARY	PO #:				
Invoice Date: 03/03/2015 Invoice #: A14426				81,926.00	
Acct #: 6500000000 2291012 JL #: N/A..N/A					
			<b>Check Total:</b>	<b>81,926.00</b>	
<b>Check # AP 00561224 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 04/15/2015	Machine Written		
Address Code: R8 ATTN ACCOUNTING					
PO BOX 97039					
REDMOND W 98073-9739					
Desc: MARCH 2015 SCHOOL IMPACT FEES	PO #:				
Invoice Date: 04/01/2015 Invoice #: A14986				66,755.00	
Acct #: 6500000000 2291012 JL #: N/A..N/A					
			<b>Check Total:</b>	<b>66,755.00</b>	
<b>Check # AP 00561854 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 05/13/2015	Machine Written		
Address Code: R1 ATTN ACCOUNTS RECEIVABLE					
PO BOX 97039					
REDMOND W 98073					
Desc: SCHOOL IMPACT FEES APRIL	PO #:				
Invoice Date: 05/04/2015 Invoice #: A15694				102,009.00	
Acct #: 6500000000 2291012 JL #: N/A..N/A					
			<b>Check Total:</b>	<b>102,009.00</b>	
<b>Check # AP 00562560 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 06/10/2015	Machine Written		
Address Code: R1 ATTN ACCOUNTS RECEIVABLE					
PO BOX 97039					
REDMOND W 98073					
Desc: SCHOOL IMPACT FEES MAY	PO #:				
Invoice Date: 06/02/2015 Invoice #: A16165				191,159.00	
Acct #: 6500000000 2291012 JL #: N/A..N/A					
			<b>Check Total:</b>	<b>191,159.00</b>	
<b>Check # AP 00563437 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 07/15/2015	Machine Written		

Start Date: 01/01/2015  
End Date: 12/31/2015

# Check Register Report By Vendor Name

Attachment C

## Amounts

Address Code: R8 ATTN ACCOUNTING					
PO BOX 97039					
REDMOND W 98073-9739					
Desc: SCHOOL IMPACT FEES JUNE	PO #:				
Invoice Date: 07/06/2015 Invoice #: A16634					173,237.00
Acct #: 6500000000 2291012 JL #: N/A..N/A					
				<b>Check Total:</b>	<b>173,237.00</b>
<b>Check # AP 00564341 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 08/19/2015	Machine Written		
Address Code: R8 ATTN ACCOUNTING					
PO BOX 97039					
REDMOND W 98073-9739					
Desc: SCHOOL IMPACT FEES JULY	PO #:				
Invoice Date: 08/04/2015 Invoice #: A17205					160,269.00
Acct #: 6500000000 2291012 JL #: N/A..N/A					
				<b>Check Total:</b>	<b>160,269.00</b>
<b>Check # AP 00565019 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 09/15/2015	Machine Written		
Address Code: R1 ATTN ACCOUNTS RECEIVABLE					
PO BOX 97039					
REDMOND W 98073					
Desc: SCHOOL IMPACT FEES AUGUST	PO #:				
Invoice Date: 09/02/2015 Invoice #: A17657					129,570.00
Acct #: 6500000000 2291012 JL #: N/A..N/A					
				<b>Check Total:</b>	<b>129,570.00</b>
<b>Check # AP 00565653 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 10/14/2015	Machine Written		
Address Code: R8 ATTN ACCOUNTING					
PO BOX 97039					
REDMOND W 98073-9739					
Desc: SCHOOL IMPACT FEES SEPTEMBER	PO #:				
Invoice Date: 10/05/2015 Invoice #: A18092					183,987.00
Acct #: 6500000000 2291012 JL #: N/A..N/A					
				<b>Check Total:</b>	<b>183,987.00</b>
<b>Check # AP 00566597 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 11/18/2015	Machine Written		
Address Code: R1 ATTN ACCOUNTS RECEIVABLE					
PO BOX 97039					
REDMOND W 98073					
Desc: SCHOOL IMPACT FEES OCTOBER	PO #:				
Invoice Date: 11/05/2015 Invoice #: A18696					220,626.00
Acct #: 6500000000 2291012 JL #: N/A..N/A					
				<b>Check Total:</b>	<b>220,626.00</b>
<b>Check # AP 00567090 LAKE WA SCHOOL DISTRICT</b>	Vendor #: V00918	Check Date: 12/08/2015	Machine Written		
Address Code: R1 ATTN ACCOUNTS RECEIVABLE					
PO BOX 97039					
REDMOND W 98073					
Desc: SCHOOL IMPACT FEES NOVEMBER	PO #:				
Invoice Date: 12/02/2015 Invoice #: A19065					86,607.00
Acct #: 6500000000 2291012 JL #: N/A..N/A					
				<b>Check Total:</b>	<b>86,607.00</b>
				<b>Grand Total:</b>	<b>1,637,743.00</b>