



*Bike in the Tree – Vashon Island, WA*

VASHON ISLAND SCHOOL DISTRICT No. 402  
**2018-2019 BUDGET**

*“Equipping every student to engage, thrive, and contribute  
in an ever-changing world.”*

Approved/Adopted by the Board of Directors June 28<sup>th</sup>, 2018

# 2018-2019 Budget

## TABLE of CONTENTS

<u>Introduction</u>	Pg. 5
Cover Letter / Executive Summary	
Four-Year Budget Plan Summary	
<u>District Information</u>	Pg. 12
Board of Directors	
District Administration	
Schools & Principals	
Organization Chart	
Student Fee Schedule	
2018-2019 School Calendar	
Vashon Island Property Tax Rates	
Historical & Projected Levy Rates	
<u>Budget Development Process</u>	Pg. 20
What is a Budget?	
Budget Development Assumptions, Priorities, & Guidelines	
<u>Budget Summary &amp; Resolution</u>	Pg. 23
Summary of 2018-2019 Budgets – “Fund Balance”	
Resolution No. 758	

General Fund Budget Summary Pg. 27

- General Fund Summary
- Classified FTE Budget Comparison
- Certified FTE Budget Comparison

General Fund Revenues & Expenditures Pg. 31

- Revenues & Other Financing Sources
- History of Expenditures by Object

Enrollment Pg. 34

- 2018-2019 Summary of Estimated Enrollment - FTE
- Historical & Projected Student Enrollment - FTE
- Historical Off-Island Student Enrollment – FTE

F-195 – OSPI/State of Washington - 2018-2019 Budget Pg. 37

- 10 - General Fund
- 20 - Capital Fund
- 30 - Debt Service Fund
- 40 - Associated Student Body Fund (ASB)
- 90 - Transportation Vehicle Fund (TVF)



INTRODUCTION

EXECUTIVE SUMMARY



*Equipping every student to engage, thrive, and contribute in an ever-changing world.*

Honorable Board of Directors  
Vashon Island School District No. 402  
9309 SW Cemetery Road  
Vashon, WA 98070-0547

Dear School Board Members,

The Vashon Island School District 2018-2019 fiscal year budget is outlined below. The Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2018-2019 General Fund, Capital Fund, Debt Service Fund, Associated Student Body Fund (ASB), and Transportation Vehicle Fund (TVF) Budgets were completed with a review of revenues and expenditures within the context of the District's mission, goals, and financial policies. Starting in March, the Superintendent and Human Resource Director met with school Principals to discuss and evaluate the staffing needs of each school for the 2018-19 school year. In addition, multiple meetings were held with budget managers throughout the District, to include: school principals and their office managers, department heads and division/program managers so that all parties had ample input on each department/division's budgetary needs.

We are pleased to publish and disseminate budget information to School Board members and to our community. We welcome the opportunity to present and discuss operational plans and related financial impacts with all parties. We believe that interaction among interested groups consistently leads to better operations and educational improvements for students in the Vashon Island School District.

Our goal in the presentation of the budget is to provide accurate and concise information to both the School Board and to our community about the District's educational programs and services for the 2018-2019 fiscal year as it translates into a financial plan, the budget.

## Goals and Themes

This budget reflects the allocation of revenues and expenditures to support educational programs and services as defined by the District’s Mission and through financial and operating policies. The budget is a balance among policy choices. It also represents a balance between the educational needs of the students and the ability of the state and community to provide the necessary financial support.

### Budget Process and Significant Changes

The planning and preparation of the budget started in January with a budget calendar (timeline) and input from the School Board as to what the priorities for the District would be. The School Board and District Administration discussed the student enrollment forecast for 2018-2019, with an estimate of 1,500 student FTEs (full time equivalents) for the coming fiscal year. The enrollment forecast provides the assumptions on which building budgets are formulated and staff resources are determined.

*The chart below shows a comparison of the proposed expenditures for all funds for the current fiscal year vs. the projected fiscal year.*

<b>EXPENDITURES COMPARISON for ALL FUNDS</b>				
<b>Fund</b>	<b>2017-2018 Budget</b>	<b>2018-2019 Budget</b>	<b>Change</b>	<b>Percent Change</b>
General	21,516,595	22,957,484	+1,440,889	6.69%
Capital	11,266,441	9,790,000	-1,476,441	-13.10%
Debt Service	5,380,825	4,812,500	-568,325	-10.56%
ASB	517,940	608,433	+90,493	17.47%
Transportation	10,000	10,000	0	0

#### Analysis of Proposed Capital, Debt Service, Associated Student Body (ASB), and Transportation, Budgeted Expenditures

**Capital** – Slight decrease due to estimated completion of projects in 17-18.

**Debt Service** – Decrease in the Debt Service is due to schedule of payments in 17-18.

**ASB** – Increase in the ASB fund is due to additional/increased major trips (Ecuador/Costa Rica).

**Transportation** – No change.

## Analysis of Proposed General Fund Budgeted Expenditures

The education of students is a labor-intensive enterprise, as reflected in the personnel salary and benefit costs of the District. The workforce of the District is determined by staffing policies and guidelines of the School Board on the basis of projected student enrollment and education or curricular requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements (CBA's) and the State of Washington mandated salary schedules. For the 2018-2019 school year, salaries and benefits are budgeted to account for approximately 77% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 23%. In comparison, for the 2017-2018 school year salaries and benefits were budgeted to account for approximately 76% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 24%. It must be noted that despite the McCleary ruling, the State of Washington STILL provides only a portion of the necessary funding for basic education. Almost one-third of the salaries and benefits are provided by local taxpayers through the Maintenance and Operations Levy (M&O), in 2019 the Educational Programs & Operations Levy (EP&O), state and federal (grant) funding, and/or through local community fundraising.

<b>FOUR-YEAR BUDGET PLAN SUMMARY</b>				
<b>Fund</b>	<b>2018-2019 Budget*</b>	<b>2019-2020 Budget*</b>	<b>2020-2021 Budget*</b>	<b>2021-2022 Budget*</b>
General	22,957,484	23,672,767	24,204,748	24,341,571
Capital	9,790,000	960,000	1,055,000	1,100,000
Debt Service	4,812,500	3,464,475	3,462,275	3,564,800
ASB	608,433	607,000	613,000	613,500
Transportation	10,000	10,000	10,000	10,000

*\*Per RCW 28A.505.060 the State of Washington now requires school districts to provide a four-year budget plan summary (estimate) for all funds.*

The chart below shows a comparison of the proposed expenditures by Object code (an expenditure category) for the current fiscal year vs. the projected fiscal year.

<b>GENERAL FUND EXPENDITURE COMPARISON by OBJECT</b>				
<b>Object Code Description</b>	<b>2017-2018 Budget</b>	<b>2018-2019 Budget</b>	<b>+/- Change</b>	<b>Percent Change</b>
<i>Salaries &amp; Benefits</i>				
Salaries – Certificated	8,477,186	8,953,733	+476,574	5.62%
Salaries – Classified	3,404,709	3,555,142	+150,433	4.41%
Benefits	4,433,977	5,211,455	+777,478	17.53%
<b>Subtotal</b>	<b>16,315,872</b>	<b>17,720,330</b>	<b>+1,404,458</b>	<b>8.60%</b>
<i>MSOC – Materials, Supplies, &amp; Operating Costs</i>				
Supplies & Materials	2,369,283	1,937,654	-431,629	-18.22%
Purchased Services	2,678,190	3,141,500	+463,310	17.30%
Travel	18,250	42,000	+ 23,750	130.14%
Capital	100,000	81,000	-19,000	-19%
FieldTurf Reserves (GL 536)	35,000	35,000	0	N/A
<b>Subtotal</b>	<b>5,200,723</b>	<b>5,237,154</b>	<b>+36,431</b>	<b>.70%</b>
<b>TOTAL</b>	<b>21,516,595</b>	<b>22,957,484</b>	<b>+1,440,889</b>	<b>6.69%</b>

Comparing the 2017-2018 Expenditure Budget to the 2018-2019 Expenditure Budget above results in an overall expenditure increase of +\$1,440,889 or +6.69%. The main increase, as seen above, is in salaries and benefits. The following page provides a chart with detailed explanations for the changes in each Object category.



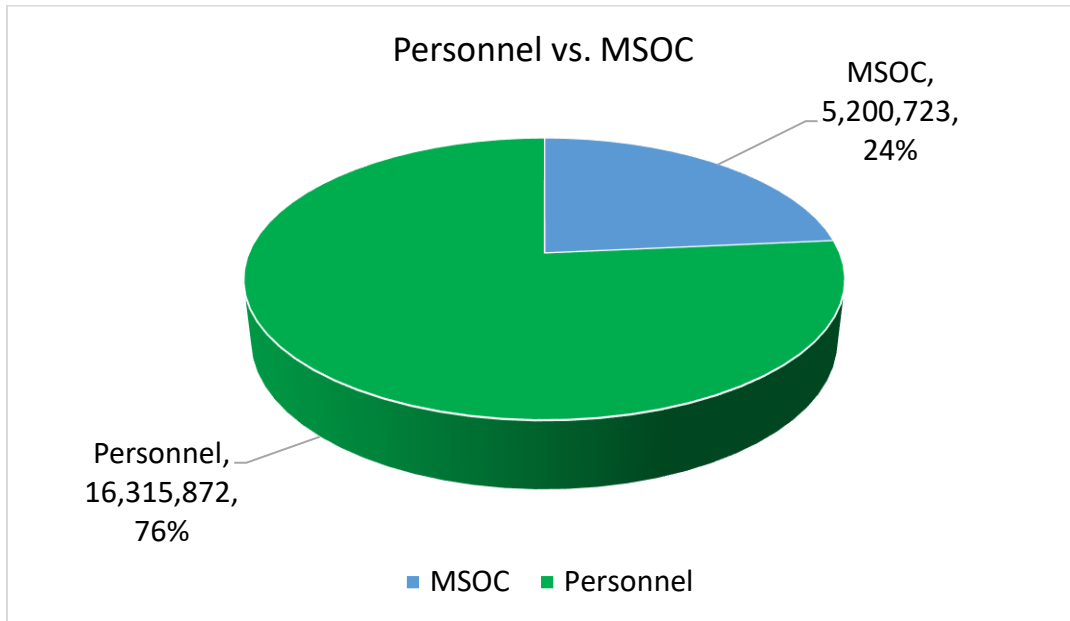
### Major Expenditures - Changes by Object

OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+5.62%	Reallocation of funds from MSOC (for Contract Services) to HR (for direct hire positions), longevity steps, and 4 % increase in TRI Pay (Time, Responsibility & Incentive Pay)
3000	Salaries - Classified	+4.41%	Increased staffing (Para-Educators), longevity steps, and 3.1% COLA
4000	Benefits	+17.53%	Increased state medical benefit allocation, adjustment for under budgeted medical in 2017-2018 due to State budget delay, increased retirement costs, and an increase in HCA (Health Care Authority) allocation
5000	Supplies & Materials	-18.22%	Decrease in capacity (-200K), discontinued being fiscal agent for VARSA (-160K) and reallocation to Purchased Services (-48K) and Ferry travel -(23K)
7000	Purchased Services	+17.30%	Increase in the Transportation Contract with First Student (+42K), Cap/Tech Funding (+20K), Utilities (+40K), Risk Pool (+35K), NWRDC (+8K), American Logistics – SPED Transportation (+80K) and Running Start (+190K)
8000	Travel	+130.14%	Increase due to recording Ferry Travel (23K) in 8000 per SAO (State Auditor Office) directive
9000	Capital	-19%	Decrease due to decrease in major purchases of large capital equipment



*Washington State Ferries*

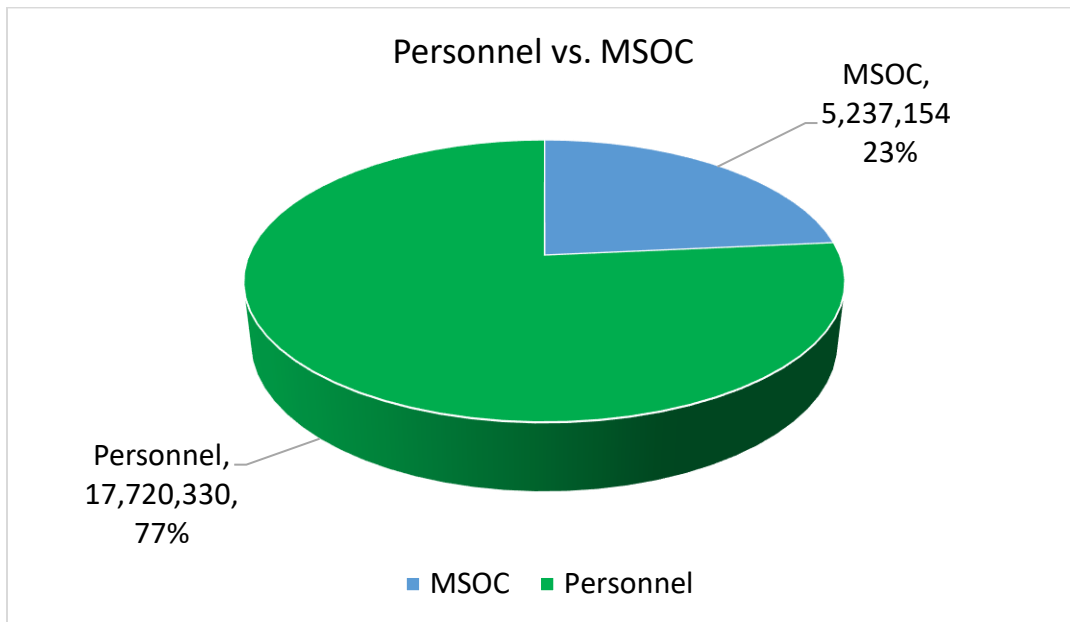
2017-2018 Budgeted Annual Expense \$21,516,595



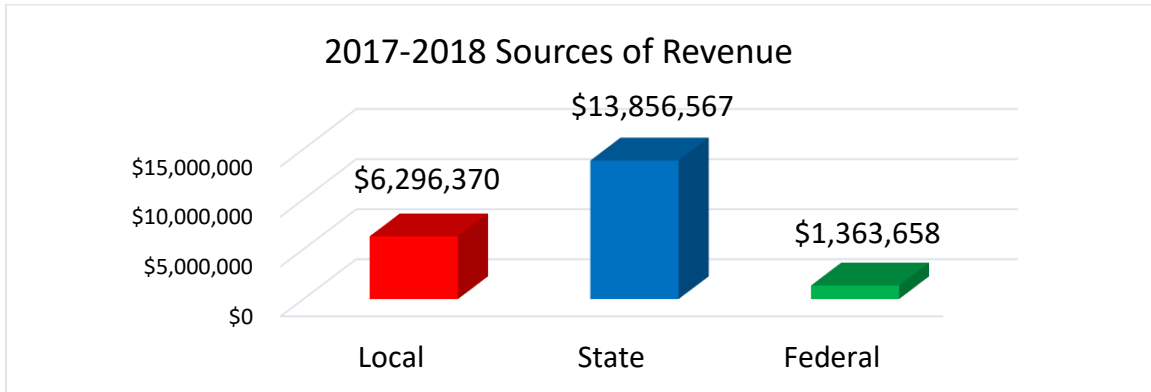
Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits/Medical

MSOC (Materials, Supplies, & Operating Costs) Expenses Include: School & Office Supplies, Purchased Services/Contracts, Food for School Lunches, Utilities, Maintenance & Grounds Supplies, Transportation, Rentals/Leases, Miscellaneous (NWRDC), Insurance, Travel, & Capital Projects/Equipment.

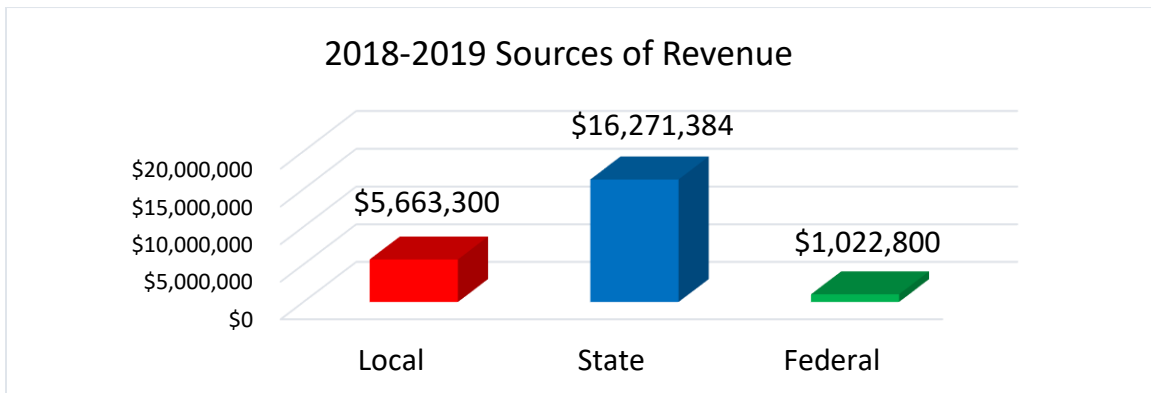
2018-2019 Budgeted Annual Expense \$22,957,484



Financial support for District programs and services are substantially derived from local sources of revenue primarily from the Maintenance and Operations (M&O) Levy (through calendar year 2018), the new Educational Programs and Operation (EP&O) Levy starting in 2019, which replaces the M&O Levy, and the Capital & Technology (Cap/Tech) Levy, all paid for by local property taxes. In addition, the State legislature continues to mandate many programs and services not funded by the State, thereby, negatively impacting local resources as well.



**Revenue = 29.3% from Local / 64.4% from State / 6.3% from Federal**  
**Total Revenue = \$21,516,595**



**Revenue = 24.6% from Local / 70.9% from the State / 4.5% from Federal**  
**Total Revenue = \$22,957,484**

We greatly appreciate and value the guidance and support provided by the School Board, staff, faculty, and the Vashon Island community for the development, implementation, and evaluation of the educational programs for students of the Vashon Island School District.

Michael Soltman  
 Superintendent of Schools

Matt Sullivan  
 Executive Director of Business & Operations



## DISTRICT INFORMATION

## BOARD OF DIRECTORS – “THE SCHOOL BOARD”

The School Board is made up of five volunteers who have been elected to guide and direct the District. As elected representatives, the Board is responsible for collecting input from the community. A school board’s main role is to set direction and establish goals for the District. Members of the School Board are responsible for governing, while the Superintendent and the administrative staff are responsible for managing. The Superintendent’s role is to implement and administer the direction set by the School Board. Together, the two make up the leadership team for the District.

	<u>POSITION / TERM</u>
DAN CHASAN	#1 – 2015-2019
RHEAGAN SPARKS	#2 – 2017-2021
ZABETTE MACOMBER <i>BOARD CHAIR</i>	#3 – 2015-2019
SPRING HECHT	#4 – 2017-2021
TOBY HOLMES <i>BOARD VICE CHAIR</i>	#5 – 2015-2019

## DISTRICT ADMINISTRATION

SUPERINTENDENT OF SCHOOLS	DR. SLADE MCSHEEHY (206) 463-8534
EXECUTIVE DIRECTOR OF BUSINESS & OPERATIONS	MATT SULLIVAN (206) 463-8524
DIRECTOR OF HUMAN RESOURCES	AMY SASSARA (206) 463-8529
DIRECTOR OF STUDENT SERVICES	KATHRYN COLEMAN (206) 463-8532
DIRECTOR OF TEACHING & LEARNING	DR. STEPHANIE SPENCER (206) 463-8531
DIRECTOR OF FACILITIES	KEVIN DICKERSON (206) 463-8629
DIRECTOR OF TECHNOLOGY	JOHN STANTON (206) 463-8633
DIRECTOR OF FOOD SERVICES	LISA CYRA (206) 463-1104

**SCHOOLS & PRINCIPALS**  
**CHAUTAUQUA ELEMENTARY SCHOOL**  
"ORCAS"

9309 SW CEMETERY RD  
VASHON, WA 98070  
(206) 463-2882

REBECCA GOERTZEL, PRINCIPAL  
JULIE KANGAS, ASSISTANT PRINCIPAL

**McMURRAY MIDDLE SCHOOL**  
"MUSTANGS"

9329 SW CEMETERY RD  
VASHON, WA 98070  
(206) 463-9168

GREG ALLISON, PRINCIPAL  
WINNIE MCGILTON, ASSISTANT PRINCIPAL

**VASHON ISLAND HIGH SCHOOL**  
"PIRATES"

20120 VASHON HWY SW  
VASHON, WA 98070  
(206) 463-9171

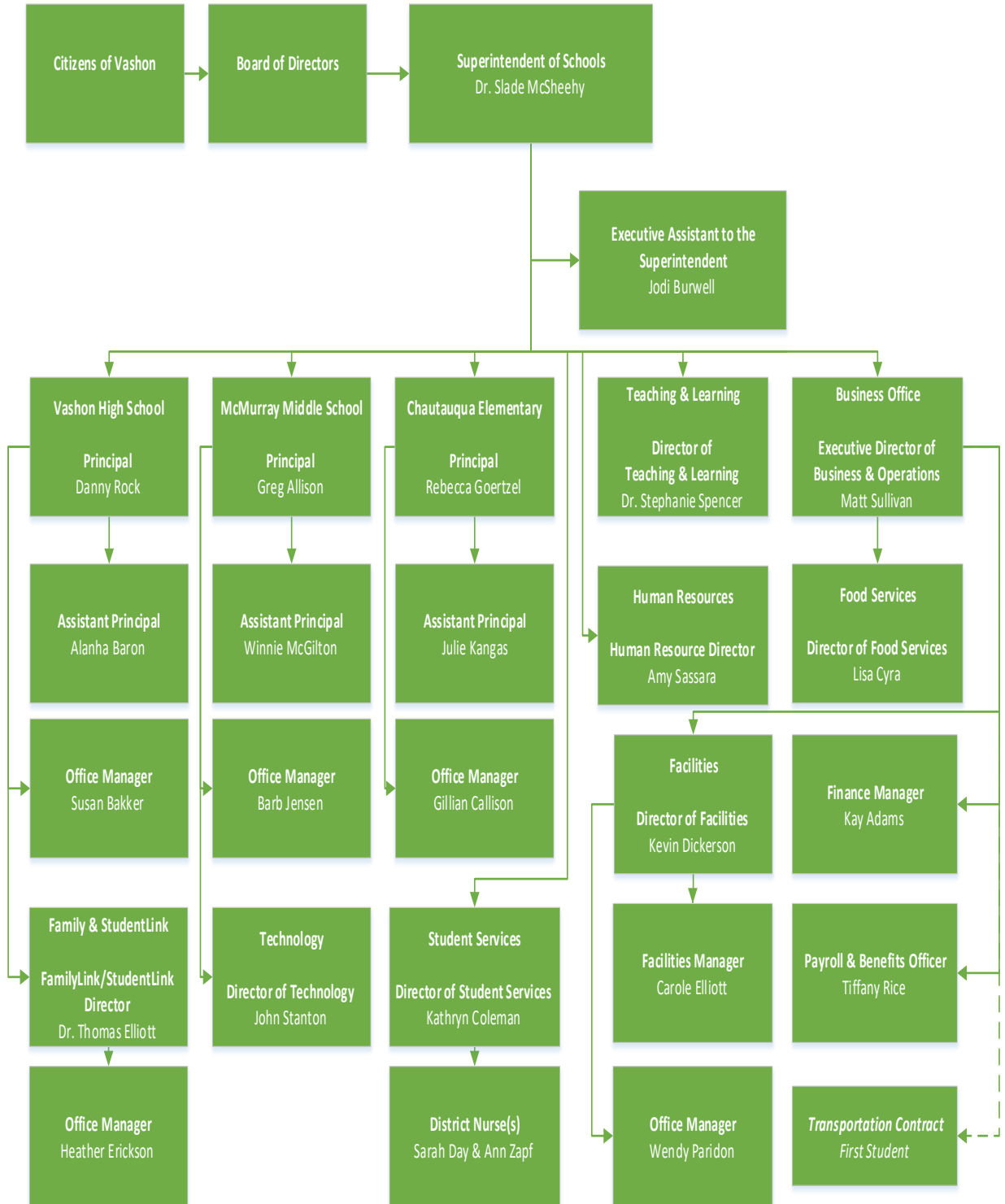
DANNY ROCK, PRINCIPAL  
ALANAH BARON, ASSISTANT PRINCIPAL

**FAMILYLINK & STUDENTLINK – ALE (ALTERNATIVE LEARNING EXPERIENCE)**

9600 SW 204<sup>TH</sup> STREET  
VASHON, WA 98070  
(206) 463-8686

DR. THOMAS ELLIOTT, DIRECTOR

# VASHON ISLAND SCHOOL DISTRICT 2018-2019 ORGANIZATION CHART





## VASHON ISLAND SCHOOL DISTRICT – STUDENT FEE SCHEDULE 2018-2019

Student Fee Schedule - General Fund		2014-15	2015-16	2016-17	2017-18	2018-19	ASB & Other	2014-15	2015-16	2016-17	2017-18	2018-19		
<b>CES GF:</b>	Art	\$15.00	NO FEE	NO FEE	NO FEE	NO FEE	<b>CES ASB:</b>	ASB Card	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	
	Camp Waskowitz	\$200.00	\$100.00	\$100.00	\$100.00	\$100.00		Yearbook	N/A	N/A	\$10 - \$15	\$10 - \$15	\$10-\$15	
	Preschool Full Tuition-AM	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00								
	Preschool Reduce Tuition-AM	\$100.00	\$50.00	\$50.00	\$50.00	\$50.00								
	Preschool Activity Fee	\$15.00	NO FEE	NO FEE	NO FEE	NO FEE	<b>McM ASB:</b>	ASB Card	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	
	Preschool Full Tuition-PM	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00		Yearbook	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	
	Preschool Reduce Tuition-PM	\$100.00	\$50.00	\$50.00	\$50.00	\$50.00		8th Grade Wild Waves	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	
	Math Fee per Competition	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00		Dances	\$5 - \$7	\$5 - \$7	\$5 - \$7	\$5 - \$7	\$5 - \$7	
<b>McM GF:</b>	Art per semester	\$20 - \$40	\$20 - \$40	\$20 - \$40	\$20 - \$40	\$20 - \$40	<b>VHS ASB:</b>	ASB Card	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	
	Photography per semester	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00		Yearbook	\$60 - \$70	\$55 - \$70	\$55 - \$70	\$55 - \$75	\$55 - \$75	
	Sport Fee per sport	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00		Admission Adult	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	
	Spanish Workbook	\$15.00	NO FEE	NO FEE	NO FEE	NO FEE		Admission Student	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	
	Ceramics	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	Dances	\$10 - \$30	\$5 - \$30	\$5 - \$30	\$5 - \$30	\$5 - \$30		
	CTE	\$20 - \$25	\$20 - \$25	\$20 - \$25	\$20 - \$25	\$20 - \$25								
	Basic Mountain Biking	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00								
	Outdoor Survival	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00								
	Food 101	N/A	N/A	N/A	N/A	\$30.00	<b>Food Services:</b>	CES Lunch	\$3.25	\$3.50	\$3.50	\$3.50	\$3.50	
	Exploratory Week	\$200-\$400	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00		VHS & McM Lunch	\$3.50	\$3.75	\$3.75	\$3.75	\$3.75	
								Adult Lunch	\$4.00	\$4.35	\$4.50	\$4.50	\$5.00	
								CES Breakfast	\$1.75	\$1.75	\$2.00	\$2.00	\$2.00	
	<b>VHS GF:</b>	Sport Fee (per sport)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00		McM & VHS Breakfast	\$2.00	\$2.00	\$2.25	\$2.25	\$2.25
		Sport Late Fee	\$170.00	\$170.00	\$170.00	\$170.00	\$170.00		Adult Breakfast	\$2.50	\$2.50	\$2.75	\$2.75	\$2.75
Band (per trimester)		\$25.00	NO FEE	NO FEE	NO FEE	NO FEE								
Percussion Ensemble		\$25.00	NO FEE	NO FEE	NO FEE	NO FEE								
Theater Arts II		\$25.00	NO FEE	NO FEE	NO FEE	NO FEE								
Debate Competition		\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	<b>VHS Theatre:</b>	Rental Per Hour	\$10.00	\$10.00	\$15.00	\$15.00	\$15.00	
Transcripts (4th or more)		\$5.00	\$5.00	\$5.00	\$5.00	\$5.00		Band Room Per Hour	\$5.00	\$5.00	\$10.00	\$10.00	\$10.00	
Library Excess Copies		\$5 to \$10	\$5 to \$10	NO FEE	NO FEE	NO FEE								
Biology		\$10.00	NO FEE	NO FEE	NO FEE	NO FEE								
Art		\$20.00	\$20.00	\$10.00	\$10.00	\$10.00	<b>Traffic Safety:</b>	Class Fee	\$460.00	\$480.00	\$480.00	\$480.00	\$480.00	
Ceramics		\$20.00	\$20.00	\$10.00	\$20.00	\$20.00								
Drawing & Painting		\$20.00	\$20.00	\$10.00	\$10.00	\$10.00								
Printmaking		\$20.00	\$20.00	\$10.00	\$10.00	\$10.00								
Digital Arts		\$10.00	\$10.00	\$10.00	\$10.00	\$10.00								
Summer School	\$100.00	\$100.00	\$100.00	\$100.00	\$150.00									
Spanish	\$20.00	\$10.00	NO FEE	NO FEE	NO FEE									
Japanese I, II, III	\$10.00	\$10.00	NO FEE	NO FEE	NO FEE									
<b>CTE:</b>	CTE - Jewelry Beginning	\$40.00	\$30.00	\$30.00	\$30.00	\$30.00								
	CTE - Jewelry Advanced	\$50.00	\$30.00	\$30.00	\$30.00	\$30.00								
	CTE - Woodworking Beginning	\$30.00	\$20.00	\$20.00	\$20.00	\$20.00								
	CTE - Woodworking Advanced	\$40.00	\$20.00	\$20.00	\$20.00	\$20.00								

**VASHON ISLAND SCHOOL DISTRICT #402  
2018-2019 STUDENT CALENDAR**

M	T	W	Th	F
<b>AUGUST/SEPTEMBER</b>				
27 T	28 T	29 T	30 T	31 B
3 H	4 S	5	6 S/K	7
10 P	11	12	13 PDD	14
17	18	19	20	21
24	25	26 CES CN	27 PDD	28 <sup>19</sup>

M	T	W	Th	F
<b>FEBRUARY</b>				
				1
4	5	6	7 PDD	8
11	12	13	14	15
18 B	19 B	20 B	21 B	22 B
25	26	27	28 PDD	<sup>15</sup>

<b>OCTOBER</b>				
1	2	3 MoM CN	4 VHS CN	5
8	9	10	11	12 T
15	16	17	18 PDD	19
22	23	24 CES ER	25 CC	26 CC
29	30	31		<sup>22</sup>

<b>MARCH</b>				
				1
4	5	6	7	8 T
11	12	13	14 PDD	15 TRI
18	19	20	21 MC/CC	22 MC/CC
25	26	27	28	29 <sup>26</sup>

<b>NOVEMBER</b>				
			1	2
5	6	7	8	9
12 H	13	14	15 PDD	16
19	20	21 S/ER	22 H	23 H
26	27	28	29	30 TRI <sup>19</sup>

<b>APRIL</b>				
1	2	3	4	5
8 B	9 B	10 B	11 B	12 B
15	16	17	18 PDD	19
22	23	24	25	26
29	30			<sup>17</sup>

<b>DECEMBER</b>				
3	4	5	6 PDD	7
10	11	12	13	14
17	18	19	20	21
24 B	25 B	26 B	27 B	28 B
31 B				<sup>15</sup>

<b>MAY</b>				
		1	2	3
6	7	8	9 PDD	10
13	14	15	16	17
20	21	22	23 PDD	24
27 H	28	29	30	31 <sup>22</sup>

<b>JANUARY</b>				
	1 B	2 B	3 B	4 B
7	8	9	10 PDD	11
14	15	16	17	18
21 H	22	23	24 SEM	25 B
28	29	30	31	<sup>17</sup>

<b>JUNE</b>				
3	4	5	6 PDD	7
10	11	12	13	14
17	18	19	20 L/ER	21*
24*	25	26	27	28 <sup>14</sup>

- CN** Curriculum Night: CES-8/28/18 - McMurray-10/3/18 - VHS- 10/4/18
- S** First Student Day – Full Day
- P** Preschool Programs Start
- S/K** Kindergarten first day. No school for Kindergarten students for family conferences on 10/25/18 and 10/26/18
- T** Teacher In-Service Days – Schools Not In Session.
- CES/ER** CES students only early release. Dismissal time: 11:55
- S/ER** Student Early Release. Dismissal Times: McMurray Middle School: 10:45; Vashon High School: 10:55; Chautauqua Elementary: 11:55.
- PDD** Professional Development Day. 2 ½ Hour Delayed Start. ECEAP will be on a normal schedule.
- CC** Student/Parent/Teacher Conference Days in October and March for Chautauqua Students. No classes held at Chautauqua PreK - 5<sup>th</sup> Grade.
- H** Holiday – Schools Not In Session
- TRI** Last day of Trimester – Chautauqua Elementary School
- MC** Student/Parent/Teacher Conference Days in March for McMurray Middle School. No classes at McMurray.
- B** Break – School Closed
- SEM** Last Day of Semester – McMurray Middle School, Vashon Island High School
- L/ER** Last Student Day –Dismissal Times: McMurray Middle School: 10:45; Vashon High School: 10:55; Chautauqua Elementary: 11:55
- \*** Snow/Closure day make up

**Holidays, Breaks, Non School Days:**

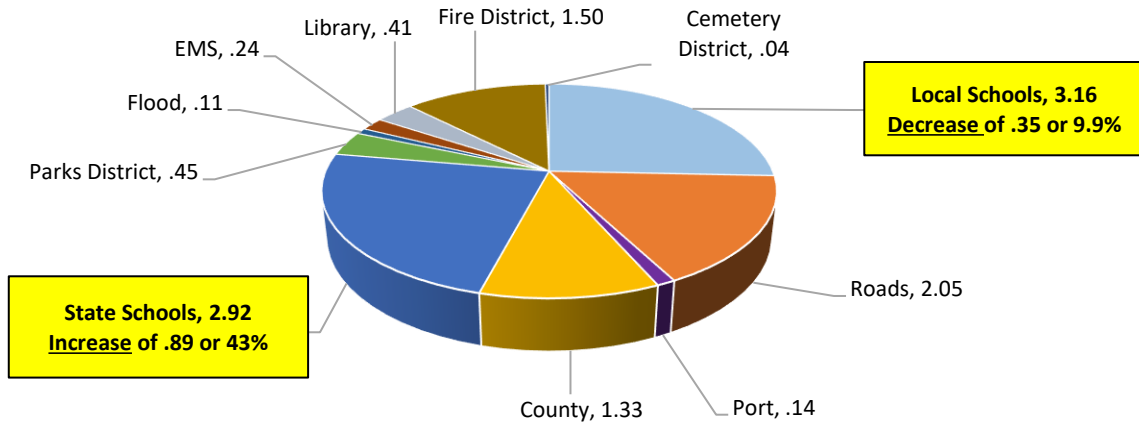
Labor Day: September 3, 2018  
 Teacher In-service Days: October 12, 2018 March 8, 2019  
 Veterans' Day: November 12, 2018 Holiday Celebrated  
 Thanksgiving Holiday: November 22 & 23, 2018  
 Winter Holiday: December 24, 2018 – January 4, 2019  
 Martin Luther King, Jr. Day: January 14, 2019

Semester Break, January 25, 2019  
 Presidents' Day/Mid-Winter Break February 18 – 22, 2019  
 Spring Break: April 8 – 12, 2019  
 Memorial Day: May 27, 2019  
 VHS Senior Class Graduation: June 16, 2019

**Revised: 1/16/18 FINAL: February 15, 2018**

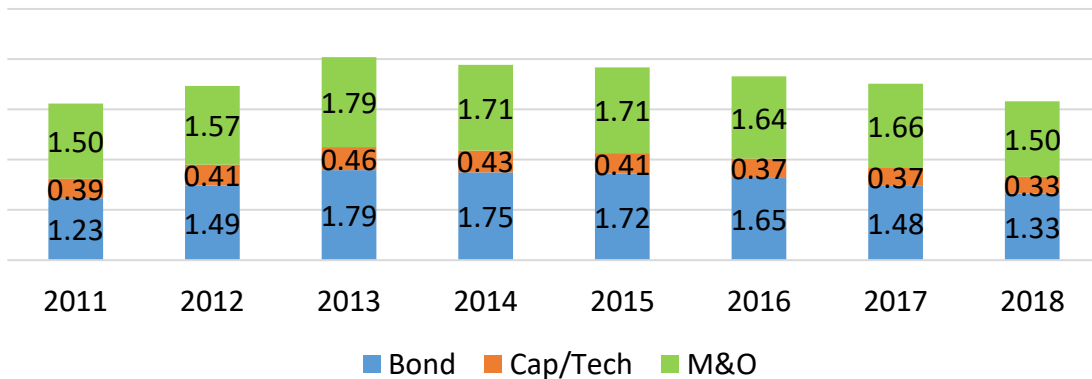
# VASHON ISLAND PROPERTY TAX RATES 2018

2018 Property Taxes - Total Rate = \$12.35\*



Of the \$3.16 **locally** assessed levy for schools, \$1.33 goes towards the payment of the bond (Debt Service Fund), \$1.50 is for the Maintenance and Operations (M&O) Levy and \$.33 is for the Capital and Technology (Cap/Tech) Levy.

## Historical & Current Levy Rates\*



## Historical Actual Collections\*\*

	2012	2013	2014	2015	2016	2017
M&O	\$3,406,660	\$3,497,586	\$3,492,728	\$3,774,518	\$3,973,261	\$4,175,294
Cap/Tech	\$ 880,460	\$ 902,052	\$ 891,388	\$ 900,401	\$ 904,699	\$925,317
Bond	\$3,232,701	\$3,496,804	\$3,583,173	\$3,793,506	\$4,010,269	\$3,728,754

Note: The rates for 2018 are based on current available data (estimates) via the King County Assessor's Office.  
 \*Levy rates are expressed in dollars per \$1,000.00 of assessed valuation (AV). \*\*Collection (dollar) figures are based on calendar year, NOT school year.



## BUDGET DEVELOPMENT PROCESS

## What is a Budget?

- The instrument that sets forth an annual financial plan for the District, which reflects District and community goals.
- Establishes maximum amounts the District can spend for each fund. There are five (5) funds: **General, Associated Student Body (ASB), Capital, Debt Service, and Transportation.**
- Provides a means of measuring and guiding performance by comparing planned expenditures and staffing levels against actual expenditures.
- Must be balanced.
- Covers the fiscal year, from September 1<sup>st</sup> to August 31<sup>st</sup> of the following calendar year.
- Must be formally approved/adopted by the School Board each year, and a copy submitted to the local educational service district (Puget Sound Educational Service District - PSESD) and State Superintendent of Public Instruction (OSPI) for review and approval.

## The Accounting System

The accounting system is organized and operated on a “fund” basis of accounting. The only funds school districts may use are those established by law. The Vashon Island School District uses the following five (5) funds:

- **General Fund** - used for all instructional and regular operations of the District.
- **Capital Projects Fund** - used for the purchase of land, the construction and equipping of new facilities, and facility renovations.
- **Debt Service Fund** - covers the principal and interest payments on outstanding construction bonds.
- **Associated Student Body Fund (ASB)** - used for all student activities, such as clubs, student government, and athletic programs. The acronym to remember what the ASB fund can be used for is “CARS,” which equals Cultural, Athletic, Recreational, and Social.
- **Transportation Vehicle Fund** - used exclusively for the purchase and repair of equipment approved for pupil transportation, or in common parlance = “big yellow buses.”

*Note: By law, funds in the Debt Service Fund, the Associated Student Body (ASB) Fund and the Transportation Vehicle Fund cannot be transferred to the General Fund nor used for instructional or regular operations of the District.*

## Budget Assumptions and Priorities

1. **A minimum of a 5% unreserved Fund Balance will be maintained.**
2. Carryover will be budgeted (for Capacity) from unexpended 2017-18 revenues collected for grants (if allowable), donations, and student fees/fines.
3. Enrollment will be budgeted at 99% of the value of the cohort (class) projection, or at 1,500 FTE for 2018-19.
4. An amount of at least \$100.00 per student for MSOC (materials, supplies, and operating costs) will be allocated to the buildings and may be adjusted as enrollment changes or as levy legislation changes.
5. Dollars will be specifically allocated for professional learning communities, curriculum materials and professional development for staff.
6. When the 5% committed (unreserved) fund balance goal is reached additional revenues will be committed, if available, for the following liabilities: (1) Unemployment Insurance, (2) Benefit Liability (*sick leave/annual leave and retirement cash out*) and Curriculum/Professional Development Reserve.
7. Student fee schedules will be included as part of the budget adoption proposal.
8. Special Education (SPED) staffing will be maintained, enhanced or reduced based on student need and enrollment at each building/program.
9. Grant programs will be budgeted to operate within grant revenue awards less the deduction for allowed state or federal indirect administrative costs.
10. We will adequately fund maintenance to protect District assets.



## BUDGET SUMMARY & RESOLUTION

## SUMMARY OF 2018-2019 BUDGETS – “FUND BALANCE”

FUND	YEAR	BEGINNING BALANCE*	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING FUND BALANCE*
General	17-18	\$1,031,914	\$21,516,595	\$21,516,595	\$0	\$1,103,194*
	18-19	\$1,103,194*	\$22,957,484	\$22,957,484	\$0	1,350,883*
Capital	17-18	\$10,603,727	\$1,008,215	\$10,326,441	\$940,000	\$9,483,726*
	18-19	\$9,483,276*	\$1,064,020	\$9,790,000	\$960,000	\$757,746*
Debt	17-18	\$2,352,478	\$4,671,840	\$5,380,825	\$0	\$2,244,797*
	18-19	\$2,244,797*	\$4,863,040	\$4,812,500	\$0	\$2,295,337*
ASB	17-18	\$225,733	\$555,050	\$517,940	\$0	\$228,112*
	18-19	\$228,112*	\$604,050	\$608,433	\$0	\$223,729*
Transportation	17-18	\$17,627	\$19,000	\$10,000	\$0	\$17,829*
	18-19	\$17,829*	\$19,500	\$10,000	\$0	\$37,329*

*\*17-18 & 18-19 Ending Balance is an estimate / 18-19 Beginning Balance is an estimate*

The “Ending Balance” is also referred to as the District’s “fund balance” or reserves which consists of several types of reserves; **Restricted, Committed, Assigned, and Unassigned.** **Restricted** accounts are restricted to specific purposes imposed (1) externally by creditors, grantors, contributors, laws or regulations of other governments or imposed (2) by law through constitutional provisions or enabling legislation. **Committed** accounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Formal action can be a resolution of the Board or a Board policy. Once created, a commitment cannot be changed without a similar action on the part of the Board. **Assigned** accounts represent amounts that are constrained by the school district’s intent to be used for a specific purpose, but are neither restricted nor committed. Authority for making these assignments rests with administration of the District. **Unassigned** accounts are the residual fund balance designation for the General Fund – Fund Balance. The amount represents fund balance that is spendable.



## VASHON ISLAND SCHOOL DISTRICT No.402

### RESOLUTION No. 758

**WHEREAS**, WAC 392-123-054 requires that the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year. Pursuant to RCW 28A.505.040, the District has completed the budget for the 2018-19 fiscal year. The 2018-19 budget provides a complete financial plan of the District for the ensuing 2018-19 fiscal year, a summary of the four budget plan and a four-year enrollment projection.

**WHEREAS**, a public notice was published announcing that on June 28<sup>th</sup>, 2018, the Board of Directors of Vashon Island School District No. 402, King County, Washington, would meet in public meeting for the purpose of fixing and adopting the 2018-2019 Budget of the District.

**WHEREAS**, interest earnings from investments in the Capital Projects Fund and the Debt Service Fund not required for immediate Capital Projects Fund and Debt Service Fund eligible necessities of the District may inure to the benefit of the General Fund to be expended for instructional supplies, equipment or capital outlay purposes per RCW 28A. 320.320.

**WHEREAS**, on April 26, 2016, the voters of the Vashon Island School District of King County, Washington passed a four year (2017-2020) Capital & Technology (Cap/Tech) Maintenance Levy in the Capital Projects Fund for a total of \$3,800,000 with the 2017 tax year collection in the amount of \$920,000, with the 2018 tax year collection in the amount of \$940,000, with the 2019 tax year collection in the amount of \$960,000, with the 2020 tax year collection in the amount of \$980,000, and;

**WHEREAS**, RCW 28A.320.330 (2) (f) requires a board resolution to transfer monies from the Capital Projects Fund to the General Fund for costs associated with the application and modernization of technology systems for operations and instruction, and;

**WHEREAS**, RCW 28A.320.330 (2) (g) requires a board resolution to transfer monies from the Capital Projects Fund to the General Fund for costs associated with major equipment repair, painting of facilities, and other major preventative maintenance purposes.

**WHEREAS**, the Accounting Manual for Public School Districts in the State of Washington requires "Committed" fund balance accounts monies to be established by a formal action such as this resolution.

**THEREFORE, BE IT RESOLVED** the Board of Directors of Vashon Island School District No. 402, King County, Washington, has determined that the final appropriation level of expenditures for each fund in 2018-2019 will be as follows:

	<u><b>Appropriation Level</b></u>
A. General Fund	\$ 22,957,484
B. Transportation Vehicle Fund	\$ 10,000
C. Capital Projects Fund	\$ 9,790,000
D. Debt Service Fund	\$ 4,812,500
E. Associated Student Body Fund	\$ 608,433

**BE IT FURTHER RESOLVED** by the Board of Directors that investment earnings in the Capital Projects Fund and the Debt Service Fund related to the capital levy are not required for immediate Capital Projects Fund and Debt Service Fund eligible necessities of the District and may inure to the benefit of the General Fund to be expended for instructional supplies, equipment or capital outlay per RCW 28A.320.320.

**BE IT FURTHER RESOLVED** by the Board of Directors that monies from the Capital Projects Fund Technology and Capital Maintenance Levy (Cap/Tech Levy) are authorized to be transferred to the General Fund for costs associated with the application and modernization of technology systems for operations and instruction and for costs associated with major equipment repair, painting of facilities, and other preventative maintenance purposes.

**BE IT FURTHER RESOLVED** by the Board of Directors that monies in the Beginning Fund Balance are hereby “Committed” in the amount of \$1,147,874 for 5% Minimum Fund Balance, in the amount of \$76,500 for Carryover; if available, additional reserves will be “Committed” in the amount of \$30,000 for (1) Unemployment Insurance, in the amount of \$145,905 for (2) Benefit Liability and in the amount of \$50,000 for (3) Curriculum/Professional Development.

**BE IT FURTHER RESOLVED** by the Board of Directors that on April 25, 2017 the electors of Vashon Island approved Proposition #1 for the issuance of general obligation bonds in the aggregate principal amount not to exceed \$9,997,500 to finance certain capital improvements; the District will set aside and maintain in a reserve account \$35,000, for a total of fifteen (15) consecutive years, from each the General Fund and the Technology & Facilities Capital Projects Levy (Cap/Tech) to replace the all-weather turf surface at the end of its life, for a total estimated ending amount of \$1,050,000.

**APPROVED** by the Board of Directors of Vashon Island School District No. 402, King County, Washington, in a meeting thereof held on the 28<sup>th</sup> day of June, 2018. The Board hereby adopts the 2018-19 budget, the four-year budget plan summary, and the four-year enrollment projection as so finally determined.

ATTEST: \_\_\_\_\_  
Secretary - Board of Directors

\_\_\_\_\_  
Director – Board Chair

\_\_\_\_\_  
Director – Board Vice Chair

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



## GENERAL FUND BUDGET SUMMARY

## GENERAL FUND SUMMARY

		Actual	Actual	Actual	Actual	Budget	Budget
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Beginning Fund Balance</b>	Restricted C/O (Donations & Fees)	320,468	8,793	251,965	0	178,360	76,500
	Restricted Self Ins (Unemployment)	30,000	30,000	30,000	30,000	30,000	30,000
	Assigned to Contingency (Lockbox)	40,000	40,000	0	0	0	0
	Committed to 5% Minimum Fund Balance	766,183	882,049	967,600	967,600	1,074,080	1,147,874
	Committed to Curriculum/Professional Dev	100,000	0	50,000		50,000	50,000
	Committed to Program	155,368	0	0	0	0	0
	Committed to Benefit Liability	145,905	0	145,905	134,352	145,905	145,905
	Committed to Long-Term Debt	0	0	0	0	0	0
	Unreserved Fund Balance	0	602,222	0	0	0	0
<b>Total - Beginning Fund Balance</b>		<b>1,557,924</b>	<b>1,563,064</b>	<b>1,445,470</b>	<b>1,131,952</b>	<b>1,478,345</b>	<b>1,450,279</b>
<b>Revenues</b>							
	1000 Local Taxes	3,510,707	3,652,064	3,901,334	4,072,536	4,298,170	3,900,000
	2000 Local Non-Tax	1,177,896	1,010,505	967,607	952,026	1,007,200	752,300
	3000 State, General Purpose	7,994,881	8,501,368	9,510,425	10,071,755	11,148,232	13,462,985
	4000 State, Special Purpose	1,885,968	2,189,527	2,443,272	2,488,127	2,708,335	2,808,399
	6000 Federal, Special Purpose	704,907	944,017	887,064	886,694	1,363,658	1,022,800
	8000 Revenues From Other Agencies	131,899	100,056	100,000	100,800	50,000	50,000
	9000 Other Financing	881,049	893,727	967,599	1,188,701	941,000	961,000
<b>Total - Revenues</b>		<b>16,287,307</b>	<b>17,291,264</b>	<b>18,777,301</b>	<b>19,760,639</b>	<b>21,516,595</b>	<b>22,957,484</b>
<b>Expenditures</b>							
	00 Regular Instruction - Basic Education	8,996,889	9,039,099	10,394,994	11,027,936	11,543,902	12,265,852
	20 Special Education Instruction	1,752,054	1,907,608	1,841,415	2,175,650	2,249,492	2,509,309
	30 Vocational Instruction - CTE	420,281	502,400	501,884	436,852	426,218	726,228
	50 & 60 Compensatory Education - Title / ECEAP / LAP	457,564	583,191	635,934	658,039	603,275	710,844
	70 Other Instructional Programs - TSE / Summer School	114,089	360,230	313,912	255,974	966,785	677,153
	80 Community Services - PIE	336	11,032	32,251	59,457	67,209	73,710
	90 Support Services - Utilities / Insurance / Admin	4,541,806	5,006,087	5,371,055	5,241,966	5,659,714	5,994,388
<b>Total - Expenditures</b>		<b>16,283,019</b>	<b>17,409,647</b>	<b>19,091,445</b>	<b>19,855,874</b>	<b>21,516,595</b>	<b>22,957,484</b>
<b>Ending Fund Balance</b>							
	Restricted for C/O (Donations & Fees)	8,793	251,965		0	158,360	32,500
	Restricted for Self Ins (Unemployment)	30,000	30,000	30,000	0	30,000	30,000
	Assigned to Contingency (Lockbox)	40,000	0	0	0	0	0
	Committed to 5% Minimum Fund Balance	882,048	967,600	967,600	1,006,206	1,074,080	1,147,874
	Committed to Curriculum/Professional Dev	0	50,000		0	50,000	50,000
	Committed to Program	0	0	0	0	0	0
	Committed to Benefit Liability	0	145,905	134,352	25,708	145,905	145,905
	Unreserved Fund Balance	602,223	0	0	0	0	0
<b>Total - Ending Fund Balance</b>		<b>1,563,064</b>	<b>1,445,470</b>	<b>1,131,952</b>	<b>1,031,914</b>	<b>1,458,345</b>	<b>1,406,279</b>

<b>CLASSIFIED FTE</b>											
		14-15		15-16		16-17		17-18		18-19	
		Actual	% of	Actual	% of	Actual	% of	Budgeted	% of	Budgeted	% of
		# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
<b>TEACHING</b>											
27	Teaching	12.198	22%	16.3700	26%	15.5708	24%	17.2100	26.09%	20.5030	0.291352
28	Extracurricular - Coaches	0.683	1%	0.6856	1%	0.6842	1%	0.5800	0.88%	0.5000	0.71%
<b>Subtotal</b>		<b>12.881</b>	<b>23%</b>	<b>17.0556</b>	<b>27%</b>	<b>16.255</b>	<b>25%</b>	<b>17.7900</b>	<b>26.97%</b>	<b>21.0030</b>	<b>29.85%</b>
<b>TEACHING SUPPORT</b>											
22	Learning Resources -Library	1.142	2%	1.2421	2%	0.7806	1%	0.6433	0.98%	0.6430	0.91%
24	Guidance and Counseling	0.860	2%	1.2950	2%	1.2957	2%	1.2856	1.95%	1.3770	1.96%
25	Pupil Management & Safety - Monitors	1.742	3%	1.5857	3%	1.4309	2%	2.0467	3.10%	2.2040	3.13%
26	Health Services -	0.595	1%	0.5969	1%	0.5969	1%	0.0000	0.00%	0.0000	0.00%
<b>Subtotal</b>		<b>4.339</b>	<b>8%</b>	<b>4.7197</b>	<b>7%</b>	<b>4.1041</b>	<b>6%</b>	<b>3.9756</b>	<b>6.03%</b>	<b>4.2240</b>	<b>6.00%</b>
<b>OTHER SUPPORT</b>											
44	Food Services	3.982	7%	3.8706	6%	3.8706	6%	3.8095	5.78%	4.845	6.88%
62	Grounds Maintenance	1.500	3%	1.9135	3%	3.7500	6%	2.2500	3.41%	2.250	3.20%
63	Custodial	9.000	16%	10.2500	16%	11.2500	18%	11.2500	17.06%	11.750	16.70%
64	Maintenance	2.500	4%	3.0000	5%	2.0000	3%	3.5000	5.31%	3.500	4.97%
72	Technology	4.000	7%	4.0000	6%	4.0000	6%	4.0000	6.06%	4.0000	5.68%
<b>Subtotal</b>		<b>20.982</b>	<b>38%</b>	<b>23.0341</b>	<b>37%</b>	<b>24.8706</b>	<b>39%</b>	<b>24.8095</b>	<b>37.61%</b>	<b>26.3450</b>	<b>37.44%</b>
<b>BUILDING ADMINISTRATION</b>											
23	Principal's Office	6.019	11%	6.1072	10%	6.2804	10%	6.3600	9.64%	6.2710	8.91%
<b>Subtotal</b>		<b>6.019</b>	<b>11%</b>	<b>6.1072</b>	<b>10%</b>	<b>6.280</b>	<b>10%</b>	<b>6.3600</b>	<b>9.64%</b>	<b>6.2710</b>	<b>8.91%</b>
<b>CENTRAL ADMINISTRATION</b>											
12	Superintendent's Office	0.977	2%	0.9770	2%	1.0000	2%	0.3500	0.53%	0.350	0.50%
13	Business Office	4.000	7%	4.0000	6%	4.0000	6%	4.2500	6.44%	4.250	6.04%
14	Human Resources	1.000	2%	1.0000	2%	1.0000	2%	1.7500	2.65%	1.750	2.49%
21	Supervision - SPED & Curriculum Directors	2.051	4%	2.0416	3%	1.9019	3%	2.0290	3.08%	1.760	2.50%
41	Supervision - Food Service	1.126	2%	0.7769	1%	1.1557	2%	0.7690	1.17%	0.769	1.09%
61	Supervision - Facilities	1.750	3%	2.7500	4%	2.7500	4%	3.2500	4.93%	3.000	4.26%
<b>Subtotal</b>		<b>10.904</b>	<b>20%</b>	<b>11.5455</b>	<b>18%</b>	<b>11.8076</b>	<b>18%</b>	<b>12.3980</b>	<b>18.80%</b>	<b>11.8790</b>	<b>16.88%</b>
11	Board	0.625	1%	0.5000	1%	0.625	1%	0.6250	0.94%	0.650	0.92%
<b>Subtotal</b>		<b>0.625</b>	<b>1%</b>	<b>0.5</b>	<b>1%</b>	<b>0.625</b>	<b>1%</b>	<b>0.6250</b>	<b>0.94%</b>	<b>0.650</b>	<b>0.92%</b>
<b>TOTAL FTE</b>		<b>55.750</b>	<b>100%</b>	<b>62.962</b>	<b>100%</b>	<b>63.943</b>	<b>100%</b>	<b>65.9580</b>	<b>100%</b>	<b>70.372</b>	<b>100.00%</b>
<i>Budgeted FTE</i>		<i>57.967</i>		<i>62.782</i>		<i>63.943</i>		<i>65.9580</i>		<i>70.372</i>	

CERTIFIED FTE													
		13-14		14-15		15-16		16-17		17-18		18-19	
		Actual	% of	Actual	% of	Actual	% of	Actual	% of	Budgeted	% of	Budgeted	% of
		# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
<b>TEACHING</b>													
27	Teaching	80.806	81%	77.904	80%	83.169	81%	84.617	80%	87.263	79.2%	87.62	78.92%
<b>Subtotal</b>		<b>80.806</b>	<b>81%</b>	<b>77.904</b>	<b>80%</b>	<b>83.169</b>	<b>81%</b>	<b>84.617</b>	<b>80%</b>	<b>87.263</b>	<b>79.2%</b>	<b>87.620</b>	<b>78.92%</b>
<b>TEACHING SUPPORT</b>													
22	Learning Resources - Library	1.500	2%	1.500	2%	2.000	2%	2.000	2%	3.000	2.7%	3	2.70%
24	Guidance and Counseling	4.000	4%	4.000	4%	5.000	5%	5.000	5%	5.000	4.5%	5	4.50%
26	Health Services - Nurses & PT's	5.800	6%	5.800	6%	5.100	5%	5.600	5%	5.600	5.1%	6.4	5.76%
<b>Subtotal</b>		<b>11.300</b>	<b>11%</b>	<b>11.300</b>	<b>12%</b>	<b>12.100</b>	<b>12%</b>	<b>12.600</b>	<b>12%</b>	<b>13.600</b>	<b>12.3%</b>	<b>14.4</b>	<b>12.97%</b>
<b>BUILDING ADMINISTRATION</b>													
23	Principal's Office	4.590	5%	5.000	5%	5.000	5%	5.000	5%	5.810	5.3%	6	5.40%
<b>Subtotal</b>		<b>4.590</b>	<b>5%</b>	<b>5.000</b>	<b>5%</b>	<b>5.000</b>	<b>5%</b>	<b>5.000</b>	<b>5%</b>	<b>5.810</b>	<b>5.3%</b>	<b>6</b>	<b>5.40%</b>
<b>CENTRAL ADMINISTRATION</b>													
12	Superintendent's Office	1.000	1%	1.000	1%	1.000	1%	1.000	1%	1.000	0.9%	1	0.90%
21	Supervision - SPED & Curriculum	1.900	2%	1.800	2%	2.000	2%	2.000	2%	2.550	2.3%	2	1.80%
<b>Subtotal</b>		<b>2.900</b>	<b>3%</b>	<b>2.800</b>	<b>3%</b>	<b>3.000</b>	<b>3%</b>	<b>3.000</b>	<b>3%</b>	<b>3.550</b>	<b>3.2%</b>	<b>3</b>	<b>2.70%</b>
<b>TOTAL FTE</b>		<b>99.596</b>	<b>100%</b>	<b>97.004</b>	<b>100%</b>	<b>103.269</b>	<b>100%</b>	<b>105.217</b>	<b>100%</b>	<b>110.223</b>	<b>100%</b>	<b>111.020</b>	<b>100.00%</b>
<i>Budgeted FTE</i>		<i>99.697</i>		<i>98.494</i>		<i>104.66</i>		<i>105.217</i>		<i>110.223</i>		<i>111.020</i>	



## GENERAL FUND REVENUES & EXPENDITURES

## Revenues to Support Operations

Programs and services included in the General Fund budget are primarily supported by local, state, and federal sources of revenue. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are shown below.

REVENUE SOURCE	2017-2018 BUDGET	2018-2019 BUDGET	PERCENT CHANGE
Local Taxes	4,298,170	3,900,000	-9.26%
Local Support, Non-Tax	1,007,200	752,300	-25.31%
State, General Purpose	11,148,232	13,462,985	+20.76%
State, Special Purpose	2,708,335	2,808,399	+3.69%
Federal, Special Purpose	1,363,658	1,022,800	-25.0%
Revenue - Other Entities	50,000	50,000	0%
Other Financing Sources	941,000	961,000	+2.12%
<b>Total Revenue</b>	<b>21,516,595</b>	<b>22,957,484</b>	<b>+6.69%</b>

**Local Revenue - \$4,652,300 or 20.2% of budgeted revenues:** consists of revenues from donations (Schools Foundation/PTSA), local property taxes (M&O & EP&O), student/sports fees, food service meal purchases, summer school, tuition for preschool, Traffic Safety Education (TSE), state timber revenue, rent/leases, and investment earnings.

**State Revenue - \$16,271,384 or 70.9% of budgeted revenues:** consists of revenue “apportionment” for Basic Education and Special Education (SPED) and grants for Special Education (SPED), Highly Capable, Early Childhood Education and Assistance Program (ECEAP), and funding for Food Service, and Transportation.

**Federal & Other Revenue - \$2,033,800 or 8.8% of budgeted revenues:** consists of revenue for grants such as the Learning Assistance Program (LAP), Disadvantaged - Title I, Quality Schools – Title II, Limited English Proficiency – Title III, Individuals with Disabilities Education Act, Student Support & Academic Enrichment - Title IV, Safety Net for Special Education (SPED), Perkins Grant for Career Technical Education (CTE), Medicaid – Birth to Three, Bilingual, and Federal Timber Tax.

General Fund expenditures are categorized in several ways in the budget. These categories are defined through the State of Washington’s accounting system that all districts are required to use and implement. Below, the expenditures are categorized into “Program(s).” Program budgeting allows the District to examine the costs of individual instructional areas or “Programs.” The major General Fund (GF) programs are:



EXPENDITURES BY OBJECT													
	SALARIES & BENEFITS	13-14 ACTUAL	% of Total	14-15 ACTUAL	% of Total	15-16 ACTUAL	% of Total	16-17 ACTUAL	% of Total	17-18 BUDGET	% of Total	18-19 BUDGET	% of Total
2	Certified Salaries	6,935,071	42.59%	7,080,784	40.67%	7,589,630	39.75%	8,068,322	40.62%	8,477,186	39.40%	8,953,733	39.00%
3	Classified Salaries	2,534,865	15.57%	2,863,301	16.45%	3,208,367	16.81%	3,217,098	16.20%	3,404,709	15.82%	3,555,142	15.49%
4	Benefits	3,452,588	21.20%	3,520,330	20.22%	4,070,485	21.32%	4,299,273	21.65%	4,433,977	20.61%	5,211,455	22.70%
	<b>Subtotal</b>	<b>12,922,524</b>	<b>79.36%</b>	<b>13,464,415</b>	<b>77.34%</b>	<b>14,868,482</b>	<b>77.88%</b>	<b>15,584,693</b>	<b>78.47%</b>	<b>16,315,872</b>	<b>75.83%</b>	<b>17,720,330</b>	<b>77.19%</b>
	<b>MSOC</b>												
5	Instructional Supplies	1,063,691	6.53%	1,109,900	6.38%	1,148,404	6.02%	1,115,347	5.62%	2,369,283	11.01%	1,937,654	8.44%
7	Purchased Services	2,073,074	12.73%	2,511,828	14.43%	2,859,885	14.98%	3,033,574	15.27%	2,678,190	12.45%	3,141,500	13.68%
8	Travel	10,248	0.06%	43,846	0.25%	36,454	0.19%	30,593	0.15%	18,250	0.08%	42,000	0.18%
9	Capital Outlay	213,482	1.31%	279,658	1.61%	178,220	0.93%	91,667	0.46%	100,000	0.46%	81,000	0.35%
	Turf Reserve (536)									35,000	0.16%	35,000	0.15%
0	Debit Transfers	7,041		19,257		20,578		24,667		16,600		19,000	
1	Credit Transfers	-7,041		-19,257		-20,578		-19,862		-16,600		-19,000	
	<b>Subtotal</b>	<b>3,360,495</b>	<b>20.64%</b>	<b>3,945,232</b>	<b>22.66%</b>	<b>4,222,963</b>	<b>22.12%</b>	<b>4,275,986</b>	<b>21.51%</b>	<b>5,200,723</b>	<b>24.17%</b>	<b>5,237,154</b>	<b>22.81%</b>
	<b>TOTAL</b>	<b>16,283,019</b>	<b>100.00%</b>	<b>17,409,647</b>	<b>100.00%</b>	<b>19,091,445</b>	<b>100.00%</b>	<b>19,860,679</b>	<b>99.98%</b>	<b>21,516,595</b>	<b>100.00%</b>	<b>22,957,484</b>	<b>100.00%</b>



## ENROLLMENT

## 2018-2019 SUMMARY OF ESTIMATED ENROLLMENT - FTE

GRADE	CES	McM	VHS	FAMILY LINK	STUDENT LINK	SUBTOTAL
K	80			4		84
1	86			6		92
2	88			4		92
3	90			7		97
4	100			4		104
5	104			7		111
6		127		4		131
7		125		3		128
8		144		3		147
9			140	1	1	142
10			140	1	3	144
11			110	1	6	117
12			98	1	12	111
<b>TOTAL</b>	<b>548</b>	<b>396</b>	<b>488</b>	<b>46</b>	<b>22</b>	<b>1,500</b>

## HISTORICAL & PROJECTED STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE	INCREASE/DECREASE	% +/-
2003-2004	1,445	-23	-1.56%
2004-2005	1,471	+26	+1.79%
2005-2006	1,506	+35	+2.37%
2006-2007	1,490	-16	-1.06%
2007-2008	1,501	+11	+0.74%
2008-2009	1,456	-45	-3%
2009-2010	1,451	-5	-.34%
2010-2011	1,452	+2	+0.11%
2011-2012	1,446	-7	-.41%
2012-2013	1,418	-28	-1.94%
2013-2014	1,456	+38	+2.67%
2014-2015	1,463	+7	+0.48%
2015-2016	1,463	0	0%
2016-2017	1,513	+50	+3.41%
2017-2018	1,509	-4	-.26%
2018-2019*	1,500	-9	-.59%
2019-2020*	1,506	+6	+0.4%
2020-2021*	1,509	+3	+0.19%
2021-2022*	1,512	+3	+0.19%

\*Estimate/Projection per RCW 28A.505.060

## HISTORICAL OFF-ISLAND STUDENT ENROLLMENT - FTE

YEAR	CHAUTAUQUA ELEMENTARY	McMURRAY MIDDLE SCHOOL	VASHON HIGH SCHOOL	TOTAL	% of TOTAL ENROLLMENT
03-04	2	18	24	44	3.0%
04-05	1	28	50	79	5.3%
05-06	3	28	72	103	6.8%
06-07	3	37	69	109	7.3%
07-08	1	47	79	127	8.4%
08-09	0	54	76	130	8.9%
09-10	0	40	78	118	8.1%
10-11	6	62	89	157	10.8%
11-12	15	84	94	193	13.3%
12-13	16	83	88	187	13.1%
13-14	18	91	98	207	14.2%
14-15	14	93	116	223	15.2%
15-16	21	103	133	257	17.5%
16-17	16	99	150	265	17.4%
17-18	28	88	127	243	16.1%

## HISTORICAL RUNNING START STUDENT ENROLLMENT

YEAR	YEAR-END AVERAGE ENROLLMENT	INCREASE/DECREASE	% +/-
2006-2007	10.67	N/A	N/A
2007-2008	16.81	+6.14	+57.5%
2008-2009	29.11	+12.3	+73.2%
2009-2010	26.02	-3.09	-10.6%
2010-2011	31.95	+5.93	+22.7%
2011-2012	26.13	-5.82	-18.2%
2012-2013	25.68	-.45	-1.7%
2013-2014	31.19	+5.51	+21.4%
2014-2015	36.25	+5.06	+16.2%
2015-2016	51.74	+15.49	+42.7
2016-2017	62.57	+10.83	+20.9%
2017-2018	57.21	-5.36	-8.56%



F-195