



VASHON ISLAND SCHOOL DISTRICT No. 402
2015-2016 BUDGET

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

Approved/Adopted by the Board of Directors July 9th, 2015

2015-2016 Budget

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VASHON ISLAND

SCHOOL DISTRICT

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
PO Box 547
Vashon, WA 98070-0547

Dear School Board Members,

The Vashon Island School District 2015-2016 fiscal year budget is outlined below. The District Superintendent and the Executive Director of Business Services assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2015-2016 General Fund, Capital Fund, Debt Service Fund, Associated Student Body Fund (ASB), and Transportation Vehicle Fund Budgets were completed with a detailed review of every revenue and expenditure within the context of the District's mission, goals, and financial policies. Starting in January, meetings were held with budget managers throughout the District, to include: school principals and their office managers, program managers, and District staff so that all parties had ample input.

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 impact with all parties. We believe that interaction among interested groups consistently leads to operations and educational improvements for students in the Vashon Island School District.

Our goal in the presentation of the budget is to provide accurate information to both the Board and to our community about the District's educational programs and services for the 2015-2016 fiscal year as it is translated into a financial plan, the budget.

Goals and Themes

Starting in fiscal year 2013-2014, School Board members and District Administration have been operating with the District’s new strategic plan in place as the vehicle to improve the education program(s). Personnel and financial resources are then allocated via the budget to achieve the adopted strategic plan of the District.

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

Budget Process and Significant Changes

The budget process is comprised of five parts: (1) planning, (2) preparation, (3) adoption, (4) implementation, and (5) evaluation. 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. These priorities were discussed and refined over several public meetings. The School Board and District Administration discussed the student enrollment forecast for 2015-2016, with an estimate of 1,469 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.

Expenditure Comparison for All Funds				
Fund	2014-2015 Budget	2015-2016 Budget	Change	Percent Change
General	17,635,959	19,350,998	1,715,039	+9%*
Capital	1,182,942	910,000	-272,942	-23%
Debt Service	4,468,913	4,488,163	19,250	+4%
ASB	445,134	466,098	20,964	+5%
Transportation	67,478	84,684	17,206	+ 26%
TOTAL	23,800,426	25,299,943	1,499,517	

**Increase from 13-14 to 14-15 was \$989,041 or +6%*

Analysis of Proposed Capital, Debt Service, Transportation, and Associated Student Body (ASB) Budgets

Capital - the major decrease in the Capital fund is due to the completion of the new high school and the loss of state match in 15-16.

Debt Service – the increase in the Debt Service is due to slight increase in interest rates on our purchased bonds.

Transportation – we anticipate the purchase of a new (used) bus for the 15-16 school year.

ASB – the increase in the ASB fund is mainly due to the anticipated Spanish Club trip to Cuba and the Japanese Club going to Japan.

Analysis of Proposed General Fund Budget

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 2015-2016 fiscal year, salaries and benefits are 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 the State of Washington provides only a portion of the necessary funding. Almost one-third of the salaries and benefits are provided by local taxpayers through the Maintenance and Operations Levy (M&O), state and federal (grant) funding, and/or through local community fundraising.

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.

General Fund Expenditure Comparison by Object				
Object Code	2014-2015 Budget	2015-2016 Budget	Change	Percent Change
<i>Salaries & Benefits</i>				
Salaries – Certificated	7,041,977	7,734,644	692,667	9%
Salaries – Classified	2,542,266	3,035,307	493,041	19%
Benefits	3,445,119	4,029,113	583,994	16%
Subtotal	13,029,362	14,799,064	1,769,702	14%
<i>MSOC – Materials, Supplies, & Operating Costs</i>				
Supplies & Materials	1,911,142	1,958,058	46,916	2%
Purchased Services	2,483,719	2,316,821	-166,898	-7%
Travel	12,481	34,550	22,069	176%
Capital	199,255	236,000	43,250	21%
Subtotal	4,606,597	4,551,934	-54,663	-1%
TOTAL	17,635,959	19,351,993	1,715,039	+9%

Comparing the 2014-2015 Expenditure Budget to the 2015-2016 Expenditure Budget above results in an overall expenditure increase of \$1,715,039. The largest cause of the 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
2	Salaries – Certificated	692,667	Estimated 2% COLA (Cost Of Living Allowance) / Step Increases / Previously discussed/added FTE's
3	Salaries - Classified	493,041	Average 3% increases due to anticipated collective bargaining outcomes & 3 FTE Para Educators
4	Benefits	583,994	30% increase in retirement rates for teachers (TERS) and 25% increase for classified staff (PERS & SERS)

5	Supplies & Materials	46,916	\$30k+ in required refurbishment and new football helmets for VHS & McM
7	Purchased Services	-166,898	Decrease in: utility costs (fuel, electricity, natural gas, & water) / legal fees / election costs / audit costs; carryover amounts are now accounted for in Capacity.
8	Travel	22,069	\$18k for VARSAs travel costs – pass-through amount, fully reimbursed via King County
9	Capital	43,250	\$30k increase in Maintenance/Capital projects
Net Change		1,715,039	

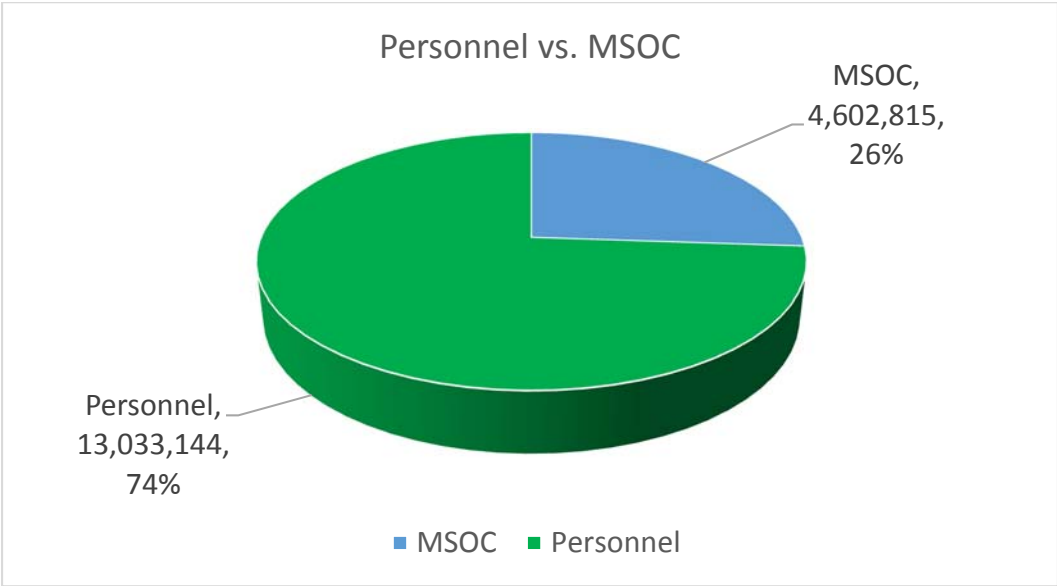
The chart below outlines Board budget priorities for 2015-2016; these items have been included in the budget.

Priority Budget Allocations

Items Included in the Budget	Notes	Cost
Provide additional classroom teacher at 2 nd grade to maintain reasonable class sizes and to avoid a “split”	Added 1.0 FTE classroom teacher	\$75,000
Enhance CES counseling program	Added fulltime classified position to assist with tier II/III interventions	\$45 – 50,000
Enhance McM counseling program	Added .5 FTE certificated counselor for tier II/III interventions	\$50,000
Provide additional sections of core courses at VHS to increase access and maintain reasonable class sizes	Added .5 science, .3 PE, .3 math, = 1.1 FTE	\$90,000
Provide Pathways Program at high school as alternative program to earn graduation credits and credit retrieval	Added .8 FTE for 4 sections	\$85,000
Enhance Nursing services	.2 FTE supplemental nursing and added .2 FTE = .4 FTE	\$40,000
McMurray and VHS AVID program (promoting college ready study skills and post-secondary planning)	Annual AVID contract cost is \$10,000	\$10,000
Enhance ELL services	Added increased hours per week of service with certificated teacher supervision	\$10,000

Provide enhanced per student allocation to schools for supplies, materials, libraries	Consulted with each school to identify needs for additional supply allocations	\$17,000
Course fee reductions/elimination	Eliminate most classroom fees (Band, Foreign Lang.) except for courses with consumable materials (woodshop and art)	\$18,000
“Train the trainers” professional development opportunities over the summer (PBIS, AVID,)	Allocated out of existing PD funds in the general fund budget	No additional cost
Planning time for teaching teams during summer, evenings, weekends, or release	Additional curriculum rate planning at contracted \$25/hr. Can be allocated out of existing PD funds in the general fund budget	No additional cost
Increase allocation for maintenance projects in the general fund	Increased \$30,000 for planned capital projects	\$30,000
State COLA for all employees	2% cola = local cost of increase	\$100,000
Provide support for Robotics and Math is Cool clubs	Support for leadership stipends and some supplies	\$3,000

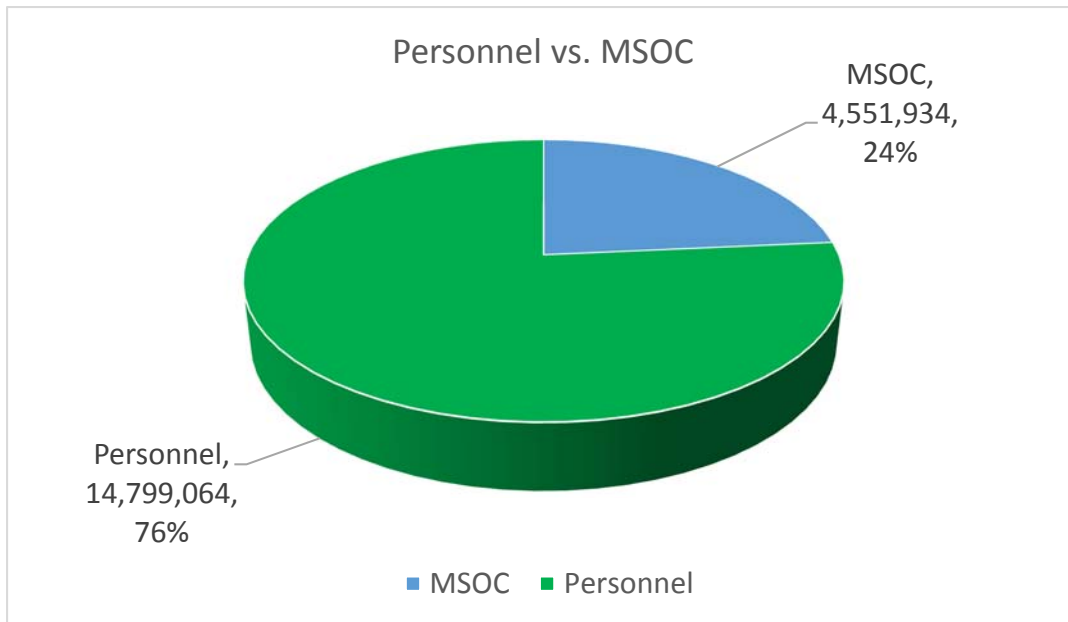
2014-2015 Budgeted Annual Expense \$17,635,959.00



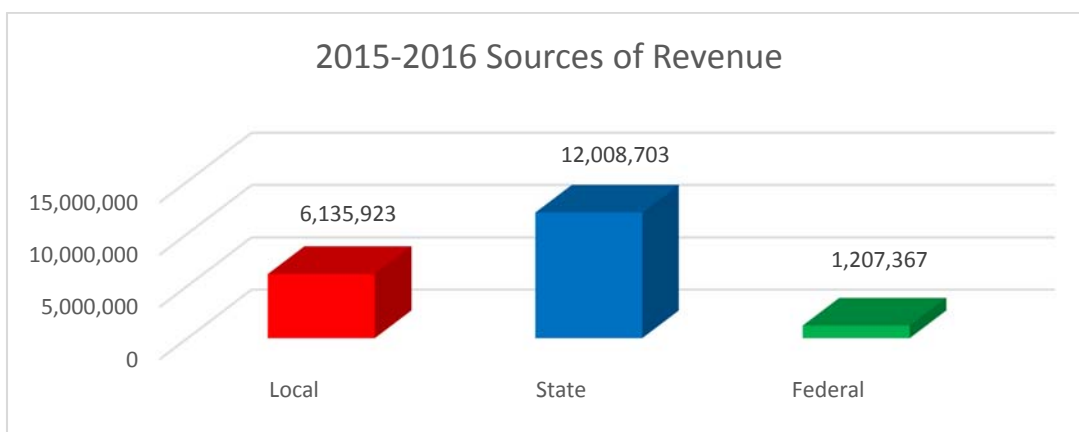
Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits/Medical

MSOC Expenses Include: School & Office Supplies, Purchased Services/Contracts/Buses, Utilities, Maintenance & Grounds Supplies, Transportation (Field Trips), Rentals/Leases, Miscellaneous (NWRDC), Insurance, Travel, & Capital Projects/Equipment.

2015-2016 Budgeted Annual Expense \$19,350,998.00



In the current and upcoming fiscal year the District may benefit from positive trends in student enrollment. Financial support for District programs and services are substantially and increasingly derived from local sources of revenue, primarily the Maintenance and Operations (M&O) Levy and the Capital & Technology (Cap/Tech) Levy, both paid for by local property taxes, though with the State legislature needing to meet the state supreme court requirement to fully fund basic education use of levies for local support may disappear. In addition, the State legislature continues to mandate many programs and services not funded by the State, thereby, negatively impacting local resources as well.



We appreciate the guidance and support provided by the District Board of Directors and the Vashon Island Community for the development, implementation, and evaluation of the educational programs for the students of the Vashon Island School District.

Michael Soltman
Superintendent

Matt Sullivan
Executive Director of Business Services



DISTRICT INFORMATION

BOARD OF DIRECTORS

	POSITION / TERM
DAN CHASAN	#1 – 2015
BOB HENNESSEY	#2 – 2017
KATHY JONES	#3 – 2015
STEVE ELLISON	#4 – 2017
LAURA WISHIK	#5 – 2015

DISTRICT ADMINISTRATION

SUPERINTENDENT	MICHAEL SOLTMAN (206) 463-8534
EXECUTIVE DIRECTOR OF BUSINESS SERVICES	MATT SULLIVAN (206) 463-8524
DIRECTOR OF HUMAN RESOURCES	AMY SASSARA (206) 463-8529
DIRECTOR OF STUDENT SERVICES	PAULA CUMMINGS (206) 463-8532
DIRECTOR OF TEACHING & LEARNING	DR. STEPHANIE SPENCER (206) 463-8531
DIRECTOR OF FACILITIES	DAVE WILKE (206) 463-5110
INFORMATION TECHNOLOGY MANAGER	PETER SERKO (206) 463-7312

SCHOOLS & PRINCIPALS

CHAUTAUQUA ELEMENTARY SCHOOL

“ORCAS”

9309 SW CEMETERY RD

VASHON ISLAND, WA 98070

(206) 463-2882

JODY METZGER, PRINCIPAL

KATHY ROBINSON, ASSISTANT PRINCIPAL

McMURRAY MIDDLE SCHOOL

“MUSTANGS”

9329 SW CEMETERY RD

VASHON ISLAND, WA 98070

(206) 463-9168

GREG ALLISON, PRINCIPAL

VASHON ISLAND HIGH SCHOOL

“PIRATES”

20120 VASHON HWY SW

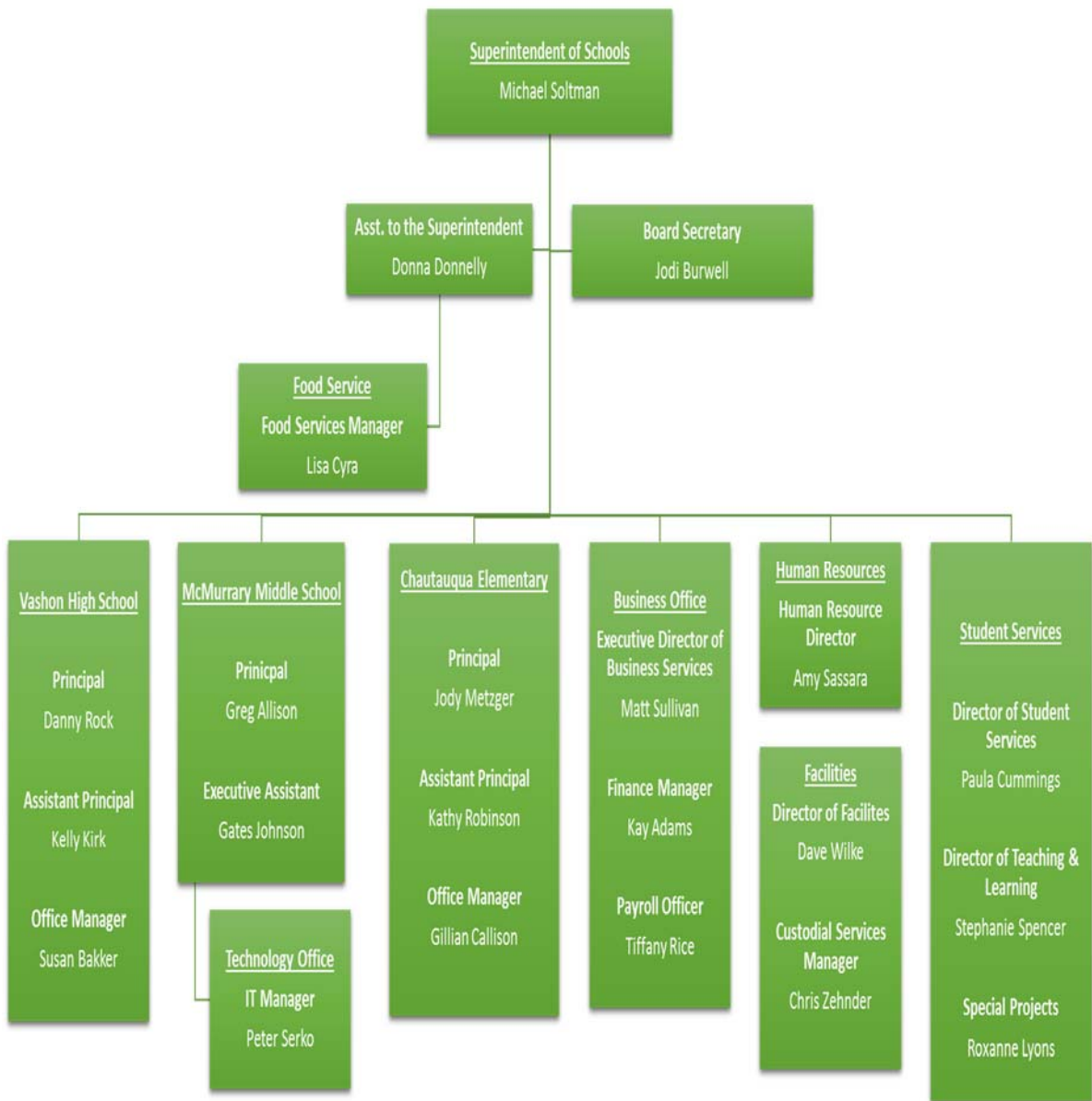
VASHON ISLAND, WA 98070

(206) 463-9171

DANNY ROCK, PRINCIPAL

KELLY KIRK, ASSISTANT PRINCIPAL

VASHON ISLAND SCHOOL DISTRICT 2015-2016



VASHON ISLAND SCHOOL DISTRICT STUDENT CALENDAR 2015-2016

M	T	W	Th	F
AUGUST/SEPTEMBER				
31 T	1 T	2 T	3 T	4
7 H	8 S	9	10	11
14	15	16	17 PDD	18
21	22	23 CES OH	24 VHS OH	25
28	29	30 McM OH		17

M	T	W	Th	F
FEBRUARY				
1	2	3	4	5
8	9	10	11 PDD	12
15 H	16 B	17 B	18 B	19 B
22	23	24	25 PDD	26
29				16

OCTOBER				
			1 PDD	2
5	6	7	8	9
12	13	14	15	16 T
19	20	21 CC	22 CC	23 CC
26	27	28	29	30 21

MARCH				
	1	2	3	4
7	8	9	10	11 T*
14	15	16	17 PDD	18
21	22	23	24 MC	25 MC/Tri
28	29	30	31 PDD	22

NOVEMBER				
2	3	4	5 PDD	6
9	10	11 H	12	13
16	17	18	19 PDD	20
23	24	25	26 H	27 H
30				18

APRIL				
				1
4	5	6	7	8
11 B	12 B	13 B	14 B	15 B
18	19	20	21 PDD	22
25	26	27	28	29 16

DECEMBER				
	1	2	3	4 TRI
7	8	9	10 PDD	11
14	15	16	17	18
21 B	22 B	23 B	24 B	25 B
28 B	29 B	30 B	31 B	14

MAY				
2	3	4	5	6
9	10	11	12 PDD	13
16	17	18	19	20
23	24	25	26 PDD	27
30 H	31			21

JANUARY				
				1 B
4	5	6	7	8
11	12	13	14 PDD	15
18 H	19	20	21	22
25	26	27	28 SEM	29 T 18

JUNE				
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23 S/K	24*
27*	28*	29	30	17

- OH** Open House Dates: CES- 9/23/14; VHS-9/24/15; McMurray-9/30/15
VHS Seniors and their Parents Night with Counselors: October 10/8/15, 6:30 p.m.
- S** First Student Day – Full Day
- T** Teacher In-Service Days
- S/K** Student Half Day (All Kindergarten Students Attend) Dismissal Times: McMurray Middle School: 10:45;
Vashon High School: 10:55; Chautauqua Elementary: 11:50. No breakfast or lunch served.
- PDD** Professional Development Day. 2 ½ Hour Delayed Start.
- CC** Student/Parent/Teacher Conference Days in October for Chautauqua Students. No classes held at Chautauqua PreK - 5th 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
- *** Snow day make up

Holidays, Breaks, Non School Days:

- Labor Day: September 7th
- Teacher In-service Days: October 16th, Jan. 29th, March 11th
- 19th
- Veterans' Day: November 11th
- Thanksgiving Holiday: November 26th & 27th
- Winter Holiday: December 21 – January 1st

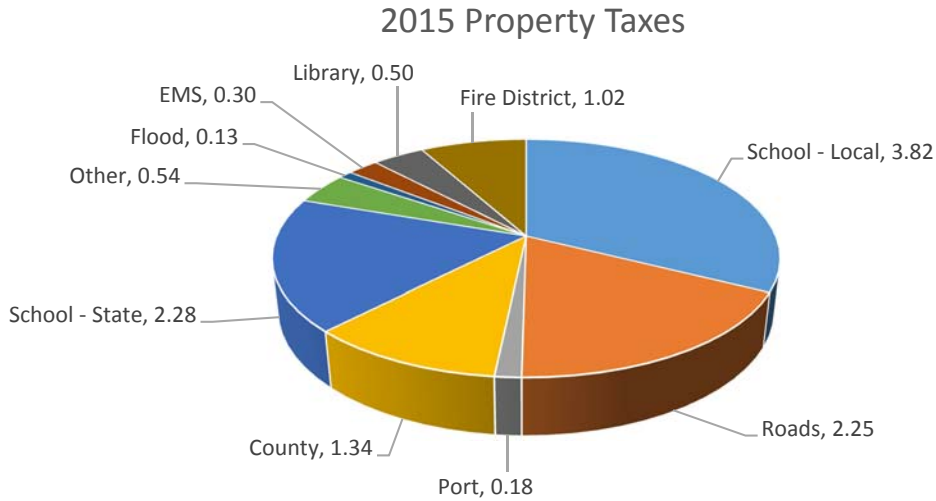
VHS Senior Class Graduation: June 18, 2016

- Martin Luther King, Jr. Day: January 18th
- Presidents' Day/Mid-Winter Break February 15th –
- Spring Break: April 11th – 15th
- Memorial Day: May 30th

VASHON ISLAND SCHOOL DISTRICT – STUDENT FEE SCHEDULE 2015-2016

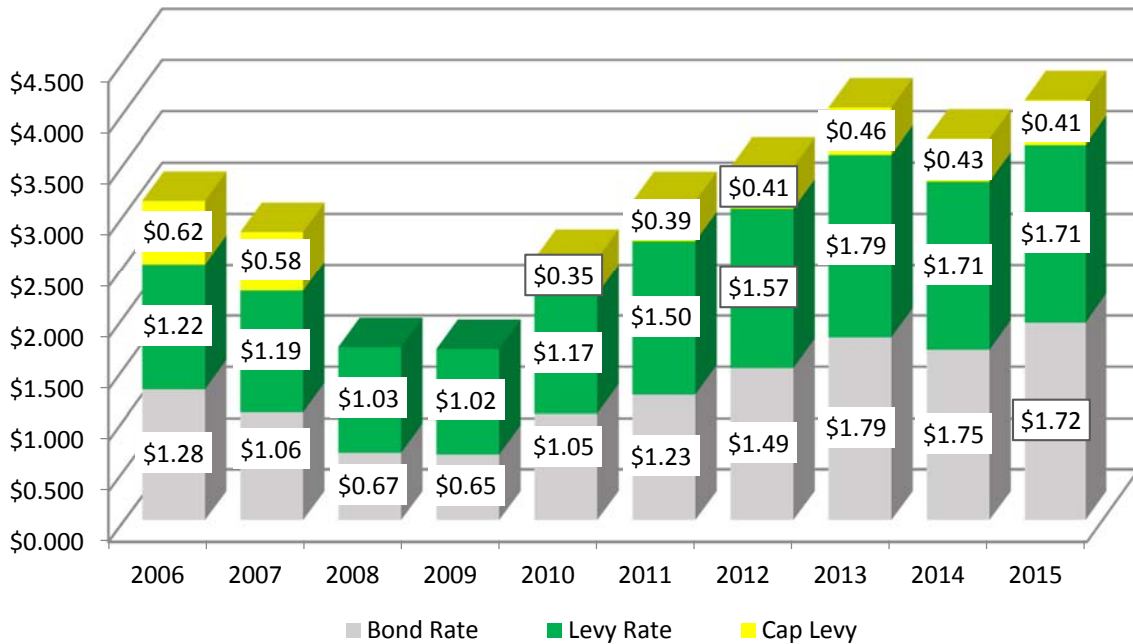
Student Fees - 2015-2016					
CES GF	Art	NO FEE	CES ASB	ASB Card	\$40.00
	Camp Waskowitz	\$100.00		Math per Competition	\$10.00
	PS Full Tuition-AM	\$225.00			
	PS Reduce Tuition-AM	\$50.00			
	PS Activity fee	NO FEE			
	PS Full Tuition-PM	\$300.00			
	PS Reduce Tuition-PM	\$50.00			
	Full Day Kindergarten	\$375.00			
	FDK Reduced	\$100.00			
McM GF	Art per semester	\$25.00	McM ASB	ASB Card	\$40.00
	3-D Art per semester	\$30.00		Yearbook	\$35.00
	Photography per sem.	\$35.00		8th Grade Wild Waves	\$25.00
	Sport Fee per sport	\$100.00		Dances	\$5-\$7
	Spanish Workbook	NO FEE			
	Ceramics	\$30.00			
	CTE - How Stuff Works	\$20.00			
	Exploratory Week	\$200.00			
VHS GF	Sport Fee per sport	\$150.00	VHS ASB:	ASB Card	\$50.00
	Sport Fee late	\$170.00		Yearbook	\$55-70
	Band per trimester	NO FEE		Admission Adult	\$6.00
	Percussion Ensemble	NO FEE		Admission Student	\$4.00
	Theater Arts II	NO FEE		Vending	\$1.00-1.50
	Debate Competition	\$150.00		Dances	\$5-30
	Transcripts (4th or more)	\$5.00		Traffic Safety Fee	\$480.00
	Library Excess Copies	\$5 to \$10			
	Biology	NO FEE			
	Art	\$20.00			
	Ceramics	\$20.00			
	Drawing & Painting	\$20.00			
	Printmaking	\$20.00		Food Services	
	Spanish	\$10.00		CES	\$3.50
	Japanese I, II, III	\$10.00		VHS & McM	\$3.75
				Adult	\$4.25
	CTE - Jewelry Beginning	\$30.00			
	CTE - Jewelry Advanced	\$30.00			
	CTE - Woodworking Beginning	\$20.00			
	CTE - Woodworking Advanced	\$20.00			
	CTE- Graphic Art	\$10.00			
	CTE- Bio Tech	\$20.00			

VASHON ISLAND PROPERTY TAX RATES



Of the \$3.82 of the locally assessed levy for schools, \$1.72 goes towards the payment of the bond (debt service), \$1.71 is for the Maintenance and Operations (M&O) Levy and \$.41 is for the Capital and Technology (Cap/Tech) Levy.

Historical and Projected Levy Rates



Note: The rates for 2015 - 2016 are **projections** based on current available data via the King County Assessors Office. Levy rates are expressed in dollars per \$1000.00 of assessed valuation (AV).



BUDGET DEVELOPMENT PROCESS

What Is A Budget?

- The instrument that sets forth an annual financial plan for the District reflecting 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, and Transportation.
- Provides a means of measuring and guiding performance by comparing planned expenditures and staffing levels against actual expenditures and staffing levels.
- Must be balanced. For example, beginning fund balance plus revenues must equal or exceed expenditures in each fund.
- Covers the fiscal year, from September 1 to August 31 of the following calendar year.
- Must be formally adopted by the Board of Directors each year, and a copy submitted to the State Superintendent of Public Instruction.
- Provides the historical data required for realistic future budget preparation.

The Accounting System

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

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

Note: By law, funds in the Capital Projects Fund, Debt Service Fund, the Associated Student Body 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 from unexpended 2014-15 revenues collected for grants, donations, and student fees/fines.
3. Enrollment will be budgeted at 100% of the value of the cohort survival projection, or at 1469 FTE for 2015-16. Please note: *Budgeted FTE values may be adjusted as the budget process progresses based on enrollment confirmation from the buildings.*
4. A minimal amount of \$100.00 per student will be allocated to the buildings for site level budgets and may be adjusted as enrollment changes or as Levy Cap 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 reserves will be committed for the following liabilities: (1) Unemployment Insurance, (2) Vehicle Replacement Reserve, and (3) Benefit Liability (sick leave/annual leave and retirement cash out).
7. Student fee schedules will be included as part of the budget adoption proposal.
8. Special Education staffing will be maintained, enhanced or reduced based on student need and enrollment at each building/program. An allocation will be designated as a district office contingency to fund unanticipated Special Education student needs.
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

Vashon Island School District

Summary of 2015-16 Budgets

Fund	Year	Beginning Balance	Revenues	Expenditures	Operating Transfers	Ending Balance
General	2014-15	\$1,682,088	\$17,325,531	\$17,635,959		\$1,377,480
	2015-16	\$1,479,361	\$19,351,993	\$19,351,993		\$1,479,361
Capital Projects	2014-15	\$830,979	\$1,471,386	\$1,182,942	\$918,416	\$1,119,423
	2015-16	\$1,941,295	\$910,000		\$910,000	\$1,941,295
Debt Service	2014-15	\$1,680,224	\$4,522,259	\$4,468,913		\$1,733,570
	2015-16	\$1,933,791	\$4,727,692	\$4,488,163		\$2,173,320
Associated Student Body	2014-15	\$204,214	\$463,062	\$445,134		\$222,142
	2015-16	\$194,916	\$460,900	\$466,098		\$189,718
Transportation Vehicle	2014-15	\$67,478	\$16,000	\$67,478		\$16,000
	2015-16	\$68,700	\$16,150	\$84,684		\$166

Ending Balance

The "Ending Balance" is also referred to as the District's "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 school district's intent to be used for specific purposes, but are neither restricted nor committed. Authority for making these assignments may rest with senior administration of the district. Unassigned accounts are the residual fund balance designation for the General Fund Balance. The amount represents fund balance that is spendable.

VASHON ISLAND SCHOOL DISTRICT No.402

RESOLUTION No. 724

WHEREAS WAC 392-123-054 requires that the Board of Directors of every school district to meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year.

WHEREAS a public notice was published announcing that on July 9, 2015, 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 2015-2016 Budget of the District.

WHEREAS interest earnings from investments in the Capital Projects Fund not required for immediate Capital Projects 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.

WHEREAS, on February 14, 2012, the voters of the Vashon Island School District of King County, Washington passed a four year Technology and Capital Maintenance Levy in the Capital Projects Fund for a total of \$3,600,000, with the 2015 tax year collection in the amount of \$910,000, 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 2015-2016 will be as follows:

Appropriation Level

A. General Fund	\$ 19,351,993
B. Transportation Vehicle Fund	\$ 84,684
C. Capital Projects Fund	\$ 910,000
D. Debt Service Fund	\$ 4,488,163
E. Associated Student Body Fund	\$ 466,098

BE IT FURTHER RESOLVED by the Board of Directors that investment earnings in the Capital Projects Fund related to the capital levy are not required for immediate Capital Projects 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.

BE IT FURTHER RESOLVED by the Board of Directors that monies from the Capital Projects Fund Technology and Capital Maintenance 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 major 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 \$967,600 for 5% Minimum Fund Balance, in the amount of \$285,856 for Carryover, in the amount of \$50,000 for Curriculum/Professional Development, in the amount of 145,905 for Benefit Liability, and in the amount of \$30,000 for Long Term Debt.

APPROVED by the Board of Directors of Vashon Island School District No. 402, King County, Washington, in a meeting thereof held on the 9th day of July, 2015.

ATTEST: _____

Secretary, Board of Directors

Director

Director

Director

Director

Director



GENERAL FUND BUDGET SUMMARY

2015-16 GENERAL FUND BUDGET SUMMARY

	Actual	Actual	Actual	Actual	Actual	Budget	Budget
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
BEG:							
Restrict C/O (Donate & Fees & MSOC)	\$158,609	\$2,383	\$187,023	\$325,500	\$345,014	\$384,376	\$350,000
Restrict Self Ins (Unemployment)	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000
Assigned to Contingency (Lockbox)	\$0	\$0	\$0	\$20,000	\$40,000	\$40,000	\$40,000
Committed to 5% Min FB	\$0	\$0	\$0	\$0	\$722,144	\$766,183	\$882,049
Committed to Curriculum/Pro Dev	\$0	\$0	\$0	\$0	\$250,000	\$100,000	\$0
Committed to Pgm	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Committed to Benefit Liability	\$0	\$0	\$0	\$0	\$145,905	\$145,905	\$145,905
Committed to LT Debt	\$0	\$0	\$0	\$0	\$91,419	\$0	\$91,419
Unreserved Fund Balance	\$398,609	\$300,000	\$619,697	\$380,000	\$0	\$0	\$142,715
Beginning Fund Balance	\$398,609	\$302,383	\$806,720	\$1,153,883	\$1,578,577	\$1,466,464	\$1,682,088
1000 Local Taxes	\$2,677,685	\$2,885,587	\$3,208,578	\$3,393,837	\$3,478,582	\$3,510,707	\$3,607,865
2000 Local Non-Tax	744,186	839,702	936,594	1,192,914	1,242,159	1,177,896	1,128,140
3000 State, General Purpose	7,191,860	7,693,719	7,296,293	7,399,681	7,200,262	7,994,884	8,266,654
4000 State, Special Purpose	2,102,510	1,550,722	1,574,142	1,614,891	1,684,534	1,885,968	1,975,307
5000 Federal, General Purpose	5,386	4,779	4,235	908	862	852	800
6000 Federal, Special Purpose	1,224,415	935,637	1,103,171	661,732	709,114	704,907	1,277,669
7000 Revenues from Other Districts	0	0	0	0	0	0	0
8000 Revenues From Other Agencies	59,936	15,174	103,428	33,420	83,620	131,899	150,500
9000 Other Financing	0	567,584	766,838	678,341	903,877	881,049	918,416
Total Revenues	\$14,005,977	\$14,492,904	\$14,993,278	\$14,975,724	\$15,303,020	\$16,288,159	\$17,325,351
905 Operating Transfer to TVF	0	0	0	0	0	0	0
905 Operating Transfer to DSF	0	0	0	0	0	0	0
TOTAL Funds Available	\$14,404,586	\$14,795,287	\$15,799,998	\$16,129,607	\$16,881,597	\$17,754,623	\$19,007,439
LESS: Expenditures							
00 Regular Instruction	\$7,006,459	\$7,452,326	\$7,580,560	\$7,795,230	\$8,301,509	\$8,996,889	\$9,604,814
10 Federal Stimulus	\$664,087	\$340,071	\$513,819	\$7,924	\$0	\$0	\$0
20 Special Education Instruction	1,595,306	1,586,160	1,577,960	1,746,941	1,748,002	1,752,054	1,796,294
30 Vocational Instruction	392,036	417,317	419,152	443,925	417,645	420,281	427,766
40 Skill Center Instruction	0	0	0	0	0	0	0
50&60 Compensatory Education	945,039	315,761	301,231	314,158	390,605	457,564	412,681
70 Other Instructional Programs	143,957	131,186	102,632	58,340	137,291	114,089	726,749
80 Community Services	53	5,750	57,958	29,549	1,233	336	800
90 Support Services	3,355,266	3,739,994	4,092,802	4,154,814	4,327,388	4,541,806	4,666,855
Total Expenditures	\$14,102,203	\$13,988,567	\$14,646,115	\$14,550,881	\$15,323,673	\$16,283,019	\$17,635,959
Prior Year Adjustment	0	0	0	149	0	5,140	0
Ending Fund Balance	\$302,383	\$806,720	\$1,153,883	\$1,578,577	\$1,557,924	\$1,466,464	\$1,371,480
Restricted for: C/O (Donations & Fees & MSOC)			\$345,014	\$0	\$0	\$323,271	\$273,526
Restricted for: Self Ins (Unemployment)			\$30,000	\$0	\$0	\$27,000	\$30,000
Assigned to Contingency (Lockbox)			\$40,000	\$20,000	\$20,000	\$40,000	\$40,000
Committed to 5% Min FB			\$722,144	\$769,948	\$803,532	\$882,049	\$967,600
Committed to Curriculum/Pro Dev			\$250,000	\$0	\$0	\$0	\$0
Committed to Pgm			\$100,000	\$0	\$0	\$0	\$0
Committed to Benefit Liability			\$0	\$0	\$0	\$145,905	\$145,905
Committed to LT Debt			\$91,419	\$0	\$0	\$112,171	\$0
Unreserved Fund Balance			\$0	\$2,708	\$0	\$0	\$0

2015-16 COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	10-11	11-12	12-13	13-14	14-15	15-16	% To Total
	Budgeted No. of FTE	Budgeted No. of FTE	Budgeted No. of FTE	Budgeted No. of FTE	Budgeted No. of FTE	Budgeted No. of FTE	% To Total
TEACHING ACTIVITIES							
27 Teaching	79,583	76,267	77,249	79,107	79,394	84,460	80.699
28 Extracurricular	0.400	0.400	0.000	0.000	0.000	0.000	0.000
TOTAL TEACHING ACTIVITIES	79,983	76,667	77,249	79,107	79,394	84,460	80.699
TEACHING SUPPORT							
22 Learning Resources	1,000	1,500	1,500	1,500	1,500	1,500	1.433
24 Guidance and Counseling	3,300	3,800	4,070	4,000	4,000	4,500	4.300
25 Pupil Management and Safety	0.000	0.000	0.000	0.000	0.000	0.000	0.000
26 Health Services	4,800	5,011	5,610	5,800	5,800	6,200	5.924
TOTAL TEACHING SUPPORT	9,100	10,300	11,110	11,300	11,300	12,200	11.657
OTHER SUPPORTIVE ACTIVITIES							
44 Nutritional Services Operations	0.000	0.000	0.000	0.000	0.000	0.000	0.000
52 Operating Buses	0.000	0.000	0.000	0.000	0.000	0.000	0.000
62 Grounds Maintenance	0.000	0.000	0.000	0.000	0.000	0.000	0.000
63 Operation of Buildings	0.000	0.000	0.000	0.000	0.000	0.000	0.000
64 Maintenance	0.000	0.000	0.000	0.000	0.000	0.000	0.000
67 Building Security	0.000	0.000	0.000	0.000	0.000	0.000	0.000
72 Information Systems	0.500	0.000	0.000	0.000	0.000	0.000	0.000
73 Printing	0.000	0.000	0.000	0.000	0.000	0.000	0.000
74 Warehousing & Distribution	0.000	0.000	0.000	0.000	0.000	0.000	0.000
75 Motor Pool	0.000	0.000	0.000	0.000	0.000	0.000	0.000
91 Public Activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL OTHER SUPPORT ACT	0.500	0.000	0.000	0.000	0.000	0.000	0.000
UNIT ADMINISTRATION							
23 Principals Office	3,500	3,600	4,000	4,990	5,000	5,000	4.777
CENTRAL ADMINISTRATION							
12 Superintendent's Office	1,000	1,000	1,000	1,000	1,000	1,000	0.955
13 Business Office	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 Human Resources	0.000	0.000	0.000	0.000	0.000	0.000	0.000
21 Supervision - Instruction	1,700	1,800	1,900	2,900	1,800	2,000	1.911
41 Supervision - Nutritional Services	0.000	0.000	0.000	0.000	0.000	0.000	0.000
51 Supervision - Transportation	0.000	0.000	0.000	0.000	0.000	0.000	0.000
61 Supervision - Maintenance	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL CENTRAL ADMIN	2,700	2,800	2,900	3,900	2,800	3,000	2.866
TOTAL FTE STAFF	95,783	100,000	100,000	99,297	98,494	104,660	100.000

2015-16 COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	10-11	11-12	12-13	13-14	14-15	15-16	% To Total
	Budgeted No. of FTE	% To Total	Budgeted No. of FTE	% To Total	Budgeted No. of FTE	% To Total	Budgeted No. of FTE
TEACHING ACTIVITIES							
27 Teaching	9.559	20.216	11.277	22.577	10.571	21.043	12.632
28 Extracurricular	0.684	1.447	0.722	1.445	0.789	1.571	0.788
TOTAL TEACHING ACTIVITIES	10.243	21.662	11.999	24.023	11.360	22.613	13.420
TEACHING SUPPORT							
22 Learning Resources	0.196	0.415	0.666	1.333	0.653	1.300	0.656
24 Guidance and Counseling	1.019	2.155	1.184	2.370	1.191	2.371	0.951
25 Pupil Management & Safety	1.139	2.409	1.425	2.853	1.566	3.117	2.174
26 Health Services	1.231	2.603	0.530	1.061	0.538	1.071	0.538
TOTAL TEACHING SUPPORT	3.585	7.582	3.805	7.618	3.948	7.859	4.319
OTHER SUPPORTIVE ACTIVITIES							
44 Nutritional Services Operations	3.307	6.994	2.660	5.325	3.572	7.110	3.453
52 Operating Buses	0.000	0.000	0.000	0.000	0.000	0.000	0.000
62 Grounds Maintenance	1.250	2.644	1.250	2.503	1.250	2.488	1.500
63 Operation of Buildings	8.635	18.262	8.550	17.117	8.633	17.185	9.500
64 Maintenance	2.000	4.230	2.000	4.004	2.000	3.981	2.500
72 Information Systems	2.721	5.754	2.970	5.946	3.000	6.000	3.500
73 Printing	0.000	0.000	0.000	0.000	0.000	0.000	0.000
74 Warehousing & Distribution	0.000	0.000	0.000	0.000	0.000	0.000	0.000
75 Motor Pool	0.000	0.000	0.000	0.000	0.000	0.000	0.000
91 Public Activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL OTHER SUPPORT ACTIVITIES	17.913	37.883	17.430	34.896	18.455	36.737	20.453
UNIT ADMINISTRATION							
23 Principal's Office	6.226	13.167	6.468	12.949	6.426	12.792	6.474
CENTRAL ADMINISTRATION							
11 Board of Directors	0.500	1.057	0.500	1.001	0.500	0.985	0.500
12 Superintendent's Office	0.977	2.066	0.977	1.956	0.969	1.929	0.977
13 Business Office	4.000	8.459	4.000	8.008	4.000	7.962	4.000
14 Human Resources	0.989	2.049	0.989	1.940	0.969	1.929	0.977
15 Public Relations	0.000	0.000	0.000	0.000	0.000	0.000	0.000
21 Supervision - Instruction	1.063	2.248	0.947	1.896	1.136	2.261	1.123
41 Supervision - Nutritional Services	0.828	1.751	1.842	3.688	1.181	2.351	1.829
51 Supervision - Transportation	0.000	0.000	0.000	0.000	0.000	0.000	0.000
61 Supervision - Maintenance	1.481	3.132	1.512	3.027	1.792	3.567	1.750
TOTAL CENTRAL ADMINISTRATION	9.318	19.706	10.247	20.515	10.047	20.000	10.656
TOTAL FTE STAFF	47.285	100.000	49.949	100.000	50.236	100.000	55.322



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	2014-2015 Budget	2015-2016 Budget	Percent Change
Local Taxes	3,607,370	3,900,423	8%
Local Support, Non-Tax	1,128,140	1,175,500	4%
State, General Purpose	8,266,654	9,587,082	15%
State, Special Purpose	1,975,307	2,421,621	22%
Federal, General Purpose	800	800	0%
Federal, Special Purpose	1,277,669	1,206,567	-6%
Revenue – Other Sources	150,500	150,000	0%
Other Financing Sources	918,416	910,000	-1%
Total General Fund Revenue	17,325,351	19,351,993	10%

Local Revenue - \$6,135,923 or 32% of budgeted revenues: Local Taxes, Local Support, Non-Tax, Revenue – Other Sources, and Other Financing Sources are made up of: donations (Schools Foundation/PTSA), local property taxes (M&O / Cap/Tech), student fees, timber excise tax, and investment earnings.

State Revenue - \$12,008,703 or 62% of budgeted revenues: State, General Purpose and State, Special Purpose is made up of: apportionment and grants such as support for SPED, Birth to Three, and IDEA.

Federal Revenue - \$1,207,367 or 6% of budgeted revenues: Federal, General Purpose and Federal, Special Purpose is made up of: grants such as Learning Assistance Program (LAP), Disadvantaged - Title I, Quality Schools – Title II, Limited English Proficiency – Title III, and Bilingual.

2014-2015 EXPENDITURES BY PROGRAM

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DISTRIBUTION BY PROGRAM	08-09 Actual	%	09-10 Budget	%	10-11 Actual	%	11-12 Actual	%	12-13 Actual	%	13-14 Actual	%	14-15 Budget	%	15-16 Budget	%
01 Basic Education	7,006,459	49.68%	7,560,652	53.68%	7,252,377	49.52%	7,481,910	51.42%	8,013,208	52.28%	8,655,870	53.16%	9,223,337	52.30%	10,068,130	52.03%
02 State Alternative Ed Program	0	0.00%	0	0.00%	328,182	2.24%	313,318	2.15%	288,301	1.88%	340,534	2.09%	381,477	2.16%	387,476	2.00%
Total REGULAR INSTRUCTION	7,006,459	49.68%	7,560,652	53.68%	7,580,559	51.76%	7,795,228	53.57%	8,301,509	54.17%	8,996,404	55.25%	9,604,814	54.46%	10,455,606	54.03%
11 Title I Stimulus	0	0.00%	36,924	0.26%	36,685	0.25%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
13 State Stabilization Stimulus	664,087	4.71%	187,672	1.33%	310,961	2.12%	4,846	0.03%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
14 DEA Stimulus	0	0.00%	148,501	1.05%	166,173	1.13%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total FEDERAL STIMULUS	664,087	4.71%	373,097	2.65%	513,819	3.51%	4,846	0.03%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
21 Special Education	1,321,097	9.37%	1,242,805	8.82%	1,236,568	8.44%	1,372,856	9.43%	1,405,793	9.17%	1,427,226	8.76%	1,414,748	8.02%	1,667,354	8.62%
22 Spl Ed Infants & Toddlers	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	14,000	0.09%	10,000	0.06%	20,000	0.10%
24 Federal Special Education	274,208	1.94%	253,588	1.80%	341,391	2.33%	377,162	2.59%	342,209	2.23%	310,209	1.91%	371,546	2.11%	302,875	1.57%
Total SPECIAL ED	1,595,306	11.31%	1,496,393	10.62%	1,577,959	10.77%	1,750,018	12.03%	1,748,002	11.41%	1,751,435	10.76%	1,796,294	10.19%	1,990,229	10.28%
31 Vocational Education	384,839	2.73%	388,329	2.76%	413,040	2.82%	438,255	3.01%	391,360	2.55%	394,054	2.42%	404,342	2.29%	510,579	2.64%
34 Middle School Voc Ed	0	0.00%	0	0.00%	0	0.00%	0	0.00%	17,586	0.11%	17,897	0.11%	16,069	0.09%	38,948	0.20%
38 Federal Vocational Education	7,197	0.05%	7,261	0.05%	6,112	0.04%	5,670	0.04%	8,698	0.06%	8,328	0.05%	7,355	0.04%	7,987	0.04%
Total VOCATIONAL ED	392,036	2.78%	395,590	2.81%	419,152	2.86%	443,925	3.05%	417,644	2.73%	420,279	2.58%	427,766	2.43%	557,514	2.88%
51 Title I Disadvantaged	118,055	0.84%	119,617	0.85%	60,557	0.41%	89,789	0.62%	152,601	1.00%	170,848	1.05%	147,988	0.84%	148,133	0.77%
52 School Improvement	48,577	0.34%	48,720	0.35%	44,652	0.30%	35,559	0.24%	37,760	0.25%	34,671	0.21%	34,444	0.20%	34,540	0.22%
55 Learning Assistance Program	65,007	0.46%	50,714	0.36%	58,927	0.40%	89,761	0.62%	75,416	0.49%	138,609	0.85%	138,089	0.79%	156,928	0.81%
58 Special and Pilot Programs	49,287	0.35%	48,212	0.34%	77,145	0.53%	72,221	0.50%	88,591	0.58%	78,159	0.48%	60,500	0.34%	187,502	0.97%
63 Better Schools Professional Dev.	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
64 Title III Limited English Proficiency	0	0.00%	3,305	0.02%	4,250	0.03%	4,749	0.03%	5,113	0.03%	0	0.00%	5,600	0.03%	6,002	0.03%
65 Transitional Bilingual	18,648	0.13%	14,807	0.11%	19,332	0.13%	22,076	0.15%	31,123	0.20%	35,795	0.22%	25,540	0.14%	51,857	0.27%
66 Student Achievement	645,464	4.58%	0	0.00%	36,366	0.25%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
69 Other Compensatory	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total COMPENSATORY ED	945,039	6.70%	285,375	2.03%	301,229	2.06%	314,155	2.16%	390,604	2.55%	457,562	2.81%	412,681	2.34%	593,962	3.07%
71 Traffic Safety Education	38,852	0.28%	31,016	0.22%	33,560	0.23%	34,250	0.24%	33,567	0.22%	34,859	0.21%	40,501	0.23%	23,890	0.12%
73 Summer School	523	0.00%	0	0.00%	0	0.00%	0	0.00%	86	0.00%	1,942	0.01%	2,389	0.01%	8,876	0.05%
74 Highly Capable	11,645	0.08%	11,294	0.08%	11,488	0.08%	11,177	0.08%	13,494	0.09%	12,488	0.08%	11,694	0.07%	1,000	0.01%
75 Math/Sci Professional Dev.	29,817	0.21%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
79 Other Instructional Programs	63,120	0.45%	374,944	2.66%	57,563	0.39%	12,912	0.09%	90,142	0.59%	66,741	0.41%	672,165	3.81%	689,385	3.56%
Total OTHER INSTRUCTION	143,957	1.02%	417,254	2.96%	102,631	0.70%	58,339	0.40%	137,289	0.90%	116,030	0.71%	726,749	4.12%	723,151	3.74%
89 Other Community Services	53	0.00%	0	0.00%	57,958	0.40%	29,548	0.20%	1,232	0.01%	336	0.00%	800	0.00%	1,000	0.01%
Total COMMUNITY SERVICES	53	0.00%	0	0.00%	57,958	0.40%	29,548	0.20%	1,232	0.01%	336	0.00%	800	0.00%	1,000	0.01%
97 District-wide Support	2,318,310	16.44%	2,635,280	18.71%	3,004,010	20.51%	3,006,622	20.66%	3,176,532	20.73%	3,316,256	20.37%	3,455,509	19.59%	3,733,502	19.29%
98 Food Services	333,356	2.36%	342,000	2.43%	498,659	3.40%	483,644	3.32%	470,504	3.07%	548,436	3.37%	502,814	2.85%	565,975	2.92%
99 Pupil Transportation	703,600	4.99%	579,224	4.11%	590,132	4.03%	664,546	4.57%	680,350	4.44%	677,112	4.16%	708,551	4.02%	731,054	3.78%
Total SUPPORT SERVICES	3,355,266	23.79%	3,556,504	25.25%	4,092,801	27.94%	4,154,812	28.55%	4,327,386	28.24%	4,541,804	27.89%	4,666,854	26.46%	5,030,531	25.99%
Fund Transfers to TVF	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
GRAND TOTALS	14,102,203	100%	14,084,865	100%	14,646,108	100%	14,550,871	100%	15,323,666	100%	16,283,850	100%	17,635,958	100%	19,351,993	100%

2015-2016 EXPENDITURE COMPARISON BY OBJECT

OBJECT	08-09	09-10	10-11	11-12	12-13	13-14	14-15 BUDGET	15-16 BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		
2 CERTIFICATED SALARIES	6,569,648	6,392,985	6,509,537	6,270,669	6,459,225	6,935,070	7,041,974	7,734,644
	46.59%	45.70%	44.45%	43.09%	42.15%	42.59%	39.93%	39.98%
3 CLASSIFIED SALARIES	1,952,905	2,108,183	2,065,861	2,160,273	2,359,782	2,534,865	2,542,264	3,035,307
	13.85%	15.07%	14.11%	14.85%	15.40%	15.57%	14.42%	15.69%
4 EMPLOYEE BENEFITS	2,970,614	2,768,389	2,762,161	2,928,893	3,073,798	3,452,588	3,445,123	4,029,113
	21.06%	19.79%	18.86%	20.13%	20.06%	21.20%	19.53%	20.83%
Total Salaries & Benefits	11,493,168	11,269,557	11,337,559	11,359,855	11,892,805	12,922,523	13,029,361	14,799,064
	81.50%	80.56%	77.41%	78.07%	77.61%	79.36%	73.86%	76.50%
5 INSTRUCTIONAL SUPPLIES	679,839	657,226	860,028	851,240	998,381	1,063,691	1,911,142	1,958,058
	4.82%	4.70%	5.87%	5.85%	6.52%	6.53%	10.84%	10.12%
7 PURCHASED SERVICES	1,910,970	1,799,400	2,135,099	2,055,091	2,227,486	2,073,074	2,483,719	2,316,821
	13.55%	12.86%	14.58%	14.12%	14.54%	12.73%	14.08%	11.98%
8 TRAVEL	11,840	7,208	8,464	14,081	12,472	10,247	12,481	34,550
	0.08%	0.05%	0.06%	0.10%	0.08%	0.06%	0.07%	0.18%
9 CAPITAL OUTLAY	6,386	255,175	304,965	270,614	192,529	213,482	199,255	236,000
	0.05%	1.82%	2.08%	1.86%	1.26%	1.31%	1.13%	1.22%
0 DEBIT TRANSFERS	1,666	1,427	3,764	1,091	4,463	7,041	2,900	7,500
	0.01%	0.01%	0.03%	0.01%	0.03%	0.04%	0.02%	0.04%
1 CREDIT TRANSFERS	-1,666	-1,427	-3,764	-1,091	-4,463	-7,041	-2,900	-7,500
	-0.01%	-0.01%	-0.03%	-0.01%	-0.03%	-0.04%	-0.02%	-0.04%
Total Operating Costs	2,609,036	2,719,010	3,308,556	3,191,026	3,430,868	3,360,494	4,606,597	4,545,429
	18.50%	19.44%	22.59%	21.93%	22.99%	20.64%	26.12%	23.50%
TOTAL	14,102,203	13,988,567	14,646,115	14,550,881	15,323,673	16,283,017	17,635,958	19,344,493
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	0	0	0	0	0	0	0	0
	14,102,203	13,988,567	14,646,115	14,550,881	15,323,673	16,283,017	17,635,958	19,344,493



ENROLLMENT

Vashon Island School District							
2015-2016 Enrollment Budget*							
Grade / School	CES	McM	VHS	CTE	Flink**	Slink**	TOTAL
K	41				3		41
1	88				7		88
2	97				11		97
3	103				3		103
4	103				8		103
5	115				6		115
6		92			3		92
7		143			1		143
8		118			3	0	118
9			154		2	0	154
10			159		1	1	159
11			140		0	8	140
12			116		0	9	116
TOTAL	547	353	569		48	18	1469
% of Total Enrollment	37%	24%	39%				
*Based on numbers provided by Building Administration							
**Family Link & Student Link are current year Average FTE, and are not combined into the total count							
Note: The District uses a modified cohort survival method for calculating enrollment numbers @ 100%.							

Vashon Island School District
Summary of Student FTE Enrollment

School Yr	Annual Avg	Increase or (Decrease)	% Increase or (Decrease)
99-00	1577		
00-01	1543	(34)	-2.15%
01-02	1514	(29)	-1.91%
02-03	1468	(46)	-3.04%
03-04	1445	(23)	-1.56%
04-05	1471	26	1.80%
05-06	1506	35	2.39%
06-07	1490	(16)	-1.06%
07-08	1501	11	0.74%
08-09	1456	(45)	-3.00%
09-10	1451	(5)	-0.35%
10-11	1452	2	0.11%
11-12	1446	(7)	-0.45%
12-13	1418	(28)	-1.91%
13-14	1413	(5)	-0.35%
14-15	1469	56	3.96%



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