

Vashon College – Vashon Island (Burton), Washington – circa 1904

VASHON ISLAND SCHOOL DISTRICT No. 402  
**2020-2021 BUDGET**

*“Equipping Every Student to Engage, Thrive, and Contribute  
in an Ever-Changing World.”*

Approved/Adopted by the Board of Directors June 11<sup>th</sup>, 2020

# 2020-2021 Budget

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INTRODUCTION

EXECUTIVE SUMMARY



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

Dear School Board Members,

The Vashon Island School District 2020-2021 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 2020-2021 General Fund, Capital Fund, Debt Service Fund, Associated Student Body Fund (ASB), and Transportation Vehicle Fund Budgets were completed with a review of revenues and expenditures within the context of the District's mission, goals, and financial policies. Starting in early 2020, the administration met with school Principals to discuss the staffing needs of each school for the 2020-2021 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 2020-2021 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 and values. It 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. The School Board and District Administration discussed the student enrollment forecast for 2020-2021, with an estimate of 1,456 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>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Change</b>	<b>Percent Change</b>
General	24,145,874	25,665,416	1,519,542	+6.3%
Capital	4,383,000	4,005,000	-378,000	-8.6%
Debt Service	3,663,975	3,911,275	247,300	+6.7%
ASB	589,083	440,933	-148,150	-25.2%
Transportation	0	91,000	91,000	+100%

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

**Capital** – Decrease due to estimated completion of most capital projects

**Debt Service** – Increase in the Debt Service is due to established schedule of payments

**ASB** – Decrease due to assumed no out of state travel due to COVID-19

**Transportation** – Increase due to purchase of new (small – 30 passenger) bus

## 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, education and curricular requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements (CBA's) and District policies. For the 2020-2021 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 2019-2020 school year, salaries and benefits were budgeted to account for approximately 77% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 22%. For the 2018-2019 school year, salaries and benefits accounted for approximately 77% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 23%. It must be noted that despite the McCleary decision, the State of Washington STILL provides only a portion of necessary funding for basic education and special education. It should be noted that state funding doesn't provide for facility construction or major maintenance. Lastly, almost one-third of the salaries and benefits are provided by local taxpayers through 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>2020-2021 Budget*</b>	<b>2021-2022 Budget*</b>	<b>2022-2023 Budget*</b>	<b>2023-2024 Budget*</b>
General	25,665,416	25,953,847	26,142,516	26,232,305
Capital	4,005,000	1,500,000	1,500,000	1,500,000
Debt Service	3,911,275	3,560,800	3,565,000	3,521,100
ASB	440,933	550,500	560,000	565,000
Transportation	91,000	0	0	0

*\*Per RCW 28A.505.060 the State of Washington 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>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>+/- Change</b>	<b>Percent Change</b>
<i>Salaries &amp; Benefits</i>				
Salaries–Certificated (2000)	9,719,593	10,108,264	388,671	+4.0%
Salaries–Classified (3000)	3,550,855	4,014,188	463,333	+13.05%
Benefits (4000)	5,391,262	5,631,514	240,252	+4.46%
<b>Subtotal</b>	<b>18,661,710</b>	<b>19,753,966</b>	<b>1,092,256</b>	<b>+5.85</b>
<i>MSOC – Materials, Supplies, &amp; Operating Costs</i>				
Supplies & Materials (5000)	1,753,464	2,151,350	397,886	+22.69%
Purchased Services (7000)	3,581,300	3,667,950	86,650	+2.42%
Travel (8000)	31,400	37,150	5,750	+18.31%
Capital (9000)	83,000	20,000	-63,000	-75.9%
FieldTurf Reserves (GL 536)	35,000	35,000	-	-
<b>Subtotal</b>	<b>5,484,164</b>	<b>5,911,450</b>	<b>427,286</b>	<b>+7.79</b>
<b>TOTAL</b>	<b>24,145,874</b>	<b>25,665,416</b>	<b>1,519,542</b>	<b>+6.3</b>

Comparing the 2019-2020 Expenditure Budget to the 2020-2021 Expenditure Budget above results in an overall estimated expenditure increase of +\$1,519,542 or +6.3%. The main increase, as seen above, is in salaries and benefits, an increase of \$500k in capacity to account for additional grants, donations and COVID-19 reimbursements and an +\$500k from the Cap/Tech Levy. The following page provides a chart with detailed explanations for the changes in each Object category.

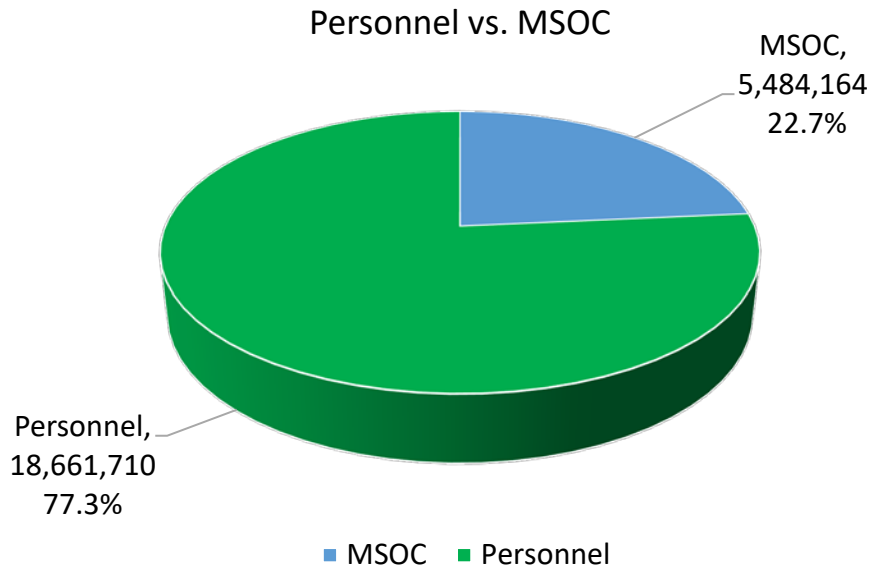


OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+4.0%	Increase due to bargained salaries for Certificated staff
3000	Salaries - Classified	+13.05%	Increase due to bargained salaries for Classified staffing
4000	Benefits	+4.46%	Increase due to State of Washington mandated move to (and payment for) SEBB (School Employees Benefits Board) for all school districts
5000	Supplies & Materials	+22.69%	Increase is due to a \$500K increase in capacity
7000	Purchased Services	+2.42%	Increase is due to additional funds from the Cap/Tech Levy
8000	Travel	+18.31%	Increase due to bargained professional development
9000	Capital	-75.9%	Decrease due to budget cuts



*Vashon Island High School – The Courtyard*

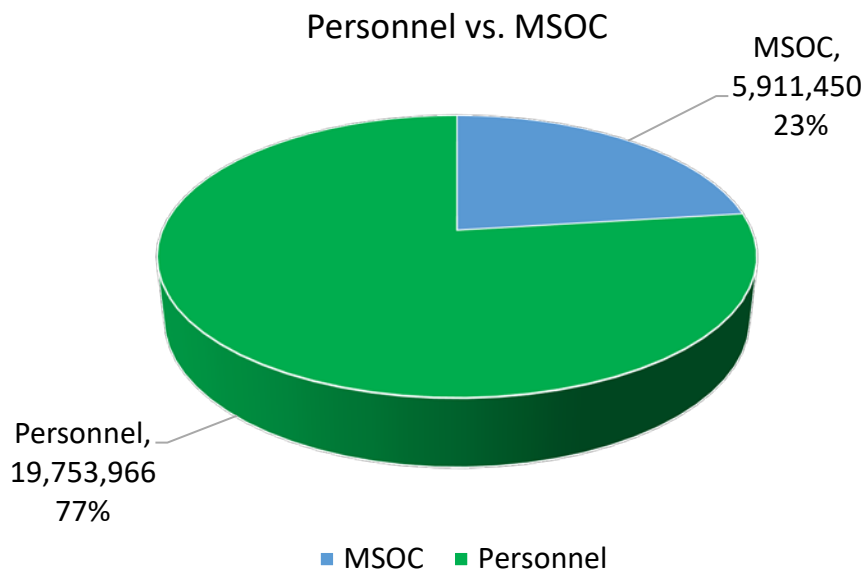
2019-2020 Budgeted Annual Expense \$24,145,874



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

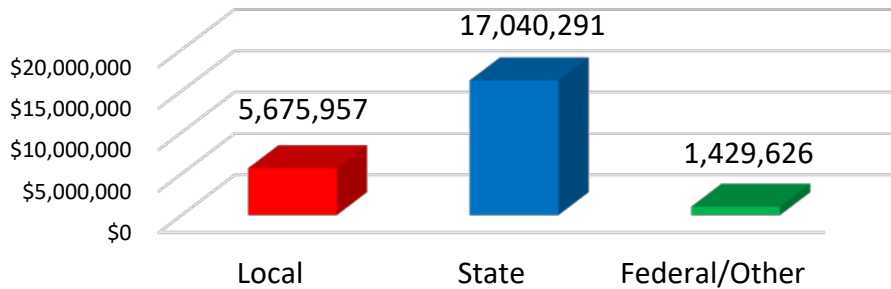
MSOC (Materials, Supplies, & Operating Costs) Expenses Include: School & Office Supplies, Purchased Services/Contracts, School Lunches, Utilities, Maintenance & Grounds Supplies, Transportation, Rentals/Leases, Miscellaneous (NWRDC), Insurance, Travel, & Capital Projects/Equipment.

2020-2021 Budgeted Annual Expense \$25,665,416



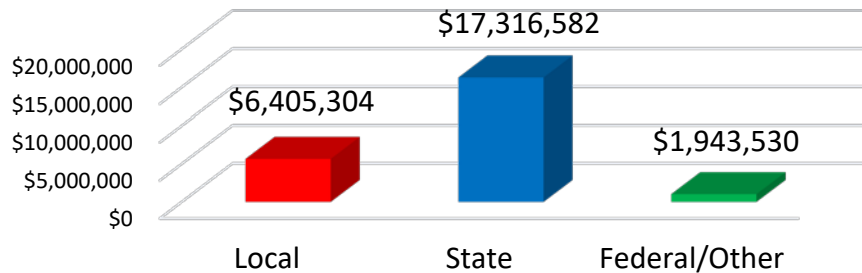
Financial support for District programs and services are substantially derived from local sources of revenue primarily from the Educational Programs and Operation (EP&O) Levy and the Capital & Technology (Cap/Tech) Levy, all paid for by local property taxes. In addition, the State legislature continues to mandate many programs, services, and reporting not funded by the State, thereby, negatively impacting local resources as well; we know these as “unfunded mandates.”

### 2019-2020 Sources of Revenue



**Revenue= 23.5% from Local / 70.6% from the State / 5.9% from Federal/Other**  
**Total Revenue = \$24,145,874**

### 2020-2021 Sources of Revenue



**Revenue= 24.9% from Local / 67.5% from the State / 7.6% from Federal/Other**  
**Total Revenue = \$25,665,416**

We truly 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.

Dr. Slade McSheehy  
 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 serve four (4) year terms 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.

	<u>POSITION / TERM</u>
BOB HENNESSEY	#1 – 2019-2023
RHEAGAN SPARKS <i>BOARD CHAIR</i>	#2 – 2017-2021
ZABETTE MACOMBER	#3 – 2019-2023
SPRING HECHT <i>BOARD VICE CHAIR</i>	#4 – 2017-2021
TOBY HOLMES	#5 – 2019-2023

## 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
FOOD SERVICE DIRECTOR	LISA CYRA (206) 463-1104

**DISTRICT ADMINISTRATION  
SCHOOLS & PRINCIPALS/DIRECTORS**

**CHAUTAUQUA ELEMENTARY SCHOOL**

*"ORCAS"*

9309 SW CEMETERY RD

VASHON, WA 98070

(206) 463-2882

REBECCA GOERTZEL, PRINCIPAL

JON HODGSON, ASSISTANT PRINCIPAL

**McMURRAY MIDDLE SCHOOL**

*"MUSTANGS"*

9329 SW CEMETERY RD

VASHON, WA 98070

(206) 463-9168

GREG ALLISON, PRINCIPAL

**VASHON ISLAND HIGH SCHOOL**

*"PIRATES"*

9600 SW 204<sup>TH</sup> STREET

VASHON, WA 98070

(206) 463-9171

DANNY ROCK, PRINCIPAL

ANDREW GUSS, ASSISTANT PRINCIPAL

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

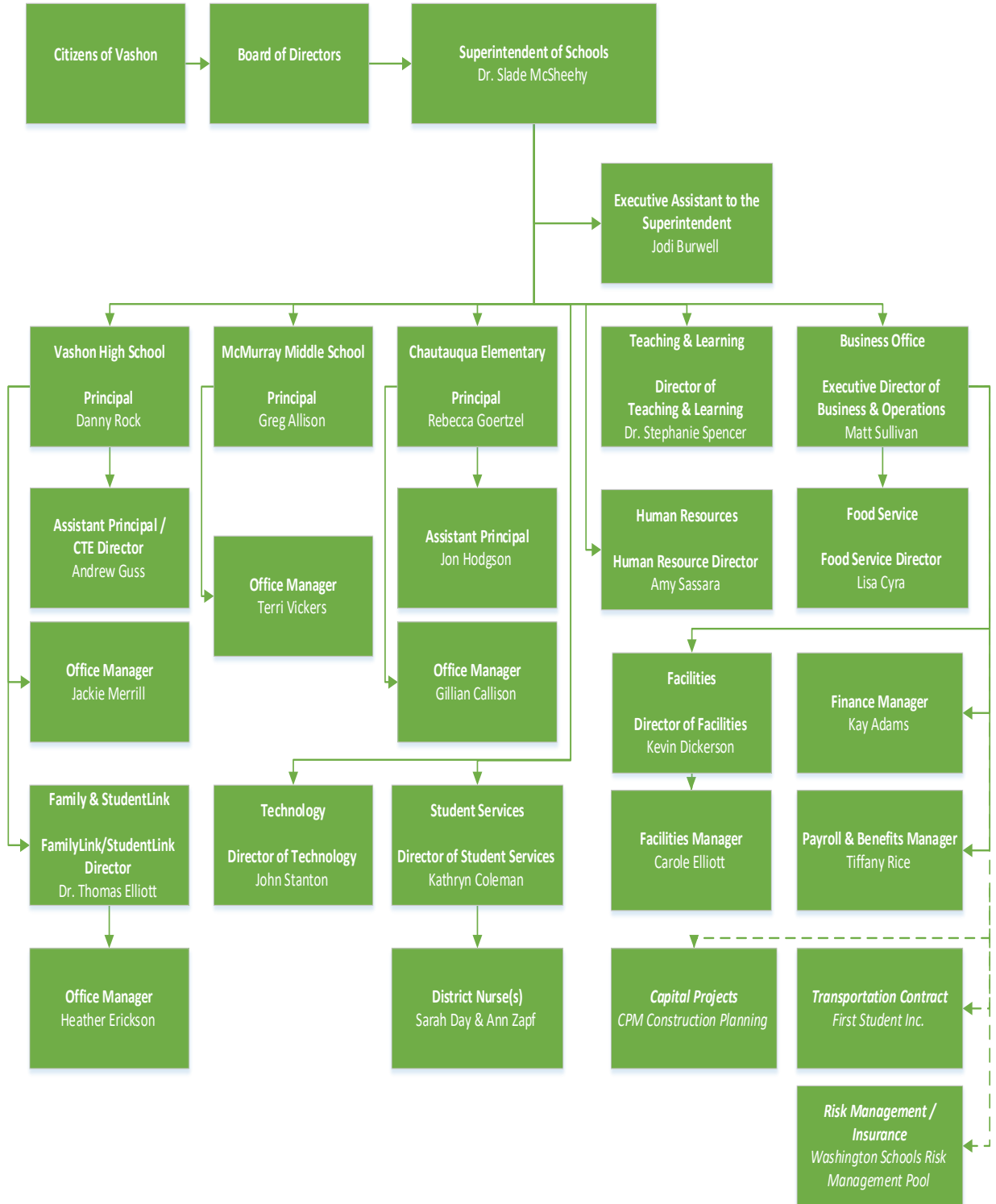
9600 SW 204<sup>TH</sup> STREET

VASHON, WA 98070

(206) 463-8686

DR. THOMAS ELLIOTT, DIRECTOR

# VASHON ISLAND SCHOOL DISTRICT 2020-2021 ORGANIZATION CHART





## VASHON ISLAND SCHOOL DISTRICT – STUDENT FEE SCHEDULE 2020-2021

Student Fee Schedule - General Fund		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	ASB & Other		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CES GF	Art	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	CES ASB	ASB Fee	\$40.00	\$40.00	\$40.00	\$40.00	\$45.00
	Outdoor Education	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00		Yearbook	\$10-\$15	\$10-\$15	\$10-\$15	\$10-\$20	\$10-\$20
	Preschool Full Tuition-AM	\$225.00	\$225.00	\$225.00	\$250.00	\$250.00							
	Preschool Reduce Tuition-AM	\$50.00	\$50.00	\$50.00	\$55.00	\$55.00							
	Preschool Activity Fee	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	McM ASB	ASB Fee	\$40.00	\$40.00	\$40.00	\$40.00	\$45.00
	Preschool Full Tuition-PM	\$300.00	\$300.00	\$300.00	\$325.00	\$325.00		Yearbook	\$35.00	\$35.00	\$35.00	\$40.00	\$40.00
	Preschool Reduce Tuition-PM	\$50.00	\$50.00	\$50.00	\$60.00	\$60.00		8th Grade Wild Waves	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
	Math Fee per Competition	\$10.00	\$10.00	\$10.00	NO FEE	NO FEE		Dances	\$5-\$7	\$5-\$7	\$5-\$7	\$5-\$7	\$5-\$10
							Robotics	N/A	N/A	N/A	\$98.00	\$100.00	
McM GF	Art per semester	\$20-\$40	\$20-\$40	\$20-\$40	\$40.00	\$40.00	VHS ASB	ASB Fee	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
	Photography per semester	\$30.00	\$30.00	\$30.00	\$40.00	\$40.00		Yearbook	\$55-\$70	\$55-\$75	\$55-\$75	\$55-\$75	\$55-\$80
	Sport Fee per sport	\$100.00	\$100.00	\$100.00	\$100.00	\$125.00		Admission Adult	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
	Spanish Workbook	NO FEE	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	\$45.00	\$45.00	Dances	\$5-\$30	\$5-\$30	\$5-\$30	\$5-\$30	\$5-\$30	
	CTE	\$20-\$25	\$20-\$25	\$20-\$25	\$25.00	\$25.00							
	Basic Mountain Biking	\$20.00	\$20.00	\$20.00	\$25.00	\$25.00							
	Outdoor Living	\$20.00	\$20.00	\$20.00	\$25.00	\$25.00							
	Food Program	N/A	N/A	\$30.00	\$30.00	\$30.00	Food Service	CES Lunch	\$3.50	\$3.50	\$3.50	\$3.50	\$3.75
	Exploratory Week	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00		VHS & McM Lunch	\$3.75	\$3.75	\$3.75	\$4.00	\$4.00
								Adult Lunch	\$4.50	\$4.50	\$5.00	\$5.00	\$6.00
VHS GF	Sport Fee (per sport)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00		CES Breakfast	\$2.00	\$2.00	\$2.00	\$2.25	\$2.25
	Sport Late Fee	\$170.00	\$170.00	\$170.00	NO FEE	NO FEE		McM & VHS Breakfast	\$2.25	\$2.25	\$2.25	\$2.50	\$2.50
	Band (per trimester)	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Adult Breakfast	\$2.75	\$2.75	\$2.75	\$3.00	\$3.00
	AP Studio Art	N/A	N/A	N/A	\$75.00	\$75.00		Additional Entrée	\$2.00	\$2.00	\$2.00	\$2.00	\$3.00
	Theater Arts	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE							
	Debate	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	VHS Theatre	Rental Per Hour	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
	Transcripts (4th or more)	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00		Band Room Per Hour	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
	Library Excess Copies	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE							
	Biology	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE							
	Drawing & Painting	\$10.00	\$10.00	\$10.00	\$40.00	\$40.00							
	Summer School	\$100.00	\$100.00	\$150.00	\$150.00	\$150.00							
	Spanish	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE							
	Japanese	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE							
	Math - Guitar Building	N/A	N/A	N/A	\$150.00	\$150.00							
CTE	CTE - Residential Carpentry	N/A	N/A	\$40.00	\$40.00	\$40.00							
	CTE - Jewelry	\$30.00	\$30.00	\$30.00	\$40.00	\$40.00							
	CTE - Printmaking	\$10.00	\$10.00	\$10.00	\$40.00	\$40.00							
	CTE - Ceramics	\$20.00	\$20.00	\$20.00	\$45.00	\$45.00							
	CTE - Contemporary Craft	N/A	N/A	N/A	\$40.00	\$40.00							
	CTE - Woodworking	\$20.00	\$20.00	\$20.00	\$40.00	\$40.00							
	CTE - Digital Arts	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00							

Watson Island School District No. 402  
2020-2021 Student Calendar

**T =Teacher in-service**  
August 25 & 27  
**H =Holiday (No School)**  
September 7 –Labor Day  
**S =1<sup>st</sup> student day –Aug 31**  
**S/K =1<sup>st</sup> student day for kindergarten class –Sept. 3**  
**S/P =Preschool 1<sup>st</sup> day**  
September 8  
**PDD =Professional Development Day**  
\*2 ½ hour delayed start  
ECEAP on a normal schedule.  
September 10 & 24  
**CN =CES Curriculum night**  
September 23  
**VHS Curriculum night**  
September 24; **McM Curriculum night** September 29

AUGUST/SEPTEMBER '20						
S	M	T	W	T	F	S
23	24	T	26	T	28	29
30	S	1	2	S/K	4	5
6	H	S/P	9	PDD	11	12
13	14	15	16	17	18	19
20	21	22	CN CES	PDD CN VHS	25	26
27	28	CN McM	30			22

**PDD =Professional Development Day\***  
February 11  
**B =Break (No School)**  
February 15, 16, 17, 18, 19  
(Mid-Winter Break)

FEBRUARY '21						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	PDD	12	13
14	B	B	B	B	B	20
21	22	23	24	25	26	27
28						15

**T =Teacher in-service**  
(No school)  
October 9  
**PDD =Professional Development Day\***  
October 15 & 29

OCTOBER '20						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	T	10
11	12	13	14	PDD	16	17
18	19	20	21	22	23	24
25	26	27	28	PDD	30	31
						21

**T =Teacher in-service**  
(No School)  
**I = Snow/Closure**  
make-up day if necessary  
March 5  
**PDD =Professional Development Day\***  
March 11  
**ER = McM and CES Only Early Release** (10:45am (McM) and 11:55am (CES))  
March 17  
**CC =CES and McM Conferences**  
(No school PreK - 8th grade; ECEAP on Regular Schedule 17 & 18) March 18 and 19

MARCH '21						
S	M	T	W	T	F	S
	1	2	3	4	T!	6
7	8	9	10	PDD	12	13
14	15	16	ER	CC	CC	20
21	22	23	24	25	26	27
28	29	30	31			22

**ER =CES Only Early Release** (11:55am) November 4  
**CC =CES Only Conferences** (No school PreK - 8<sup>th</sup> grade; ECEAP on Regular Schedule 4 & 5)  
November 5 & 6  
**ER = Student Early Release;** (10:45am (McM)/VHS 11:55am CES)  
November 4 –CES ER ONLY  
November 25  
**H =Holiday (No School)**  
November 11 –Veterans' Day  
November 26 –Thanksgiving Day November 27 –Native American Heritage Day

NOVEMBER '20						
S	M	T	W	T	F	S
1	2	3	ER	CC	CC	7
8	9	10	H	12	13	14
15	16	17	18	19	20	21
22	23	24	ER	H	H	28
29	30					18

**B =Break (No School)**  
April 5, 6, 7, 8, 9  
(Spring Break)  
**PDD =Professional Development Day\***  
April 15

APRIL '21						
S	M	T	W	T	F	S
				1	2	3
4	B	B	B	B	B	10
11	12	13	14	PDD	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	17

**PDD =Professional Development Day\***  
December 3  
**B =Break (No School)**  
December 21, 22, 23, 24, 25, 28, 29, 30, 31  
(Winter Break)

DECEMBER '20						
S	M	T	W	T	F	S
		1	2	PDD	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	B	B	B	B	B	26
27	B	B	B	B		14

**PDD =Professional Development Day\***  
May 6 and 20  
**H =Holiday (No School)**  
May 24 –Memorial Day

MAY '21						
S	M	T	W	T	F	S
						1
2	3	4	5	PDD	7	8
9	10	11	12	13	14	15
16	17	18	19	PDD	21	22
23	H	25	26	27	28	29
30	31					20

**B =Break (No School)**  
January 1  
(Winter Break)  
January 25  
(Semester Break)  
**PDD =Professional Development Day**  
January 7 and 28  
**H =Holiday (No School)**  
January 18  
Martin Luther King Jr. Day  
**SEM =Last Day of Semester**

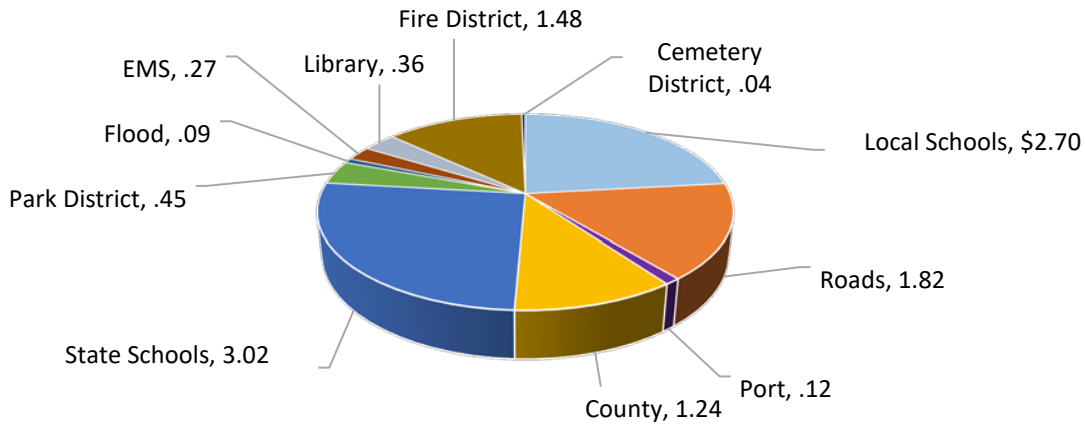
JANUARY '21						
S	M	T	W	T	F	S
					B	2
3	4	5	6	PDD	8	9
10	11	12	13	14	15	16
17	H	19	20	21	SEM	23
24	B	26	27	PDD	29	30
31						18

**PDD =Professional Development Day\***  
June 3  
**L/ER = Last Student Day**  
Early Release  
June 17  
–Dismissal times:  
McM: 10:45 a.m.  
VHS: 10:55 a.m.  
CES: 11:55 a.m.  
**I = Snow/Closure**  
make-up days if necessary

JUNE '21						
S	M	T	W	T	F	S
		1	2	PDD	4	5
6	7	8	9	10	11	12
13	14	15	16	L/ER	18!	19
20	21!	22	23	24	25	26
27	28	29	30			13

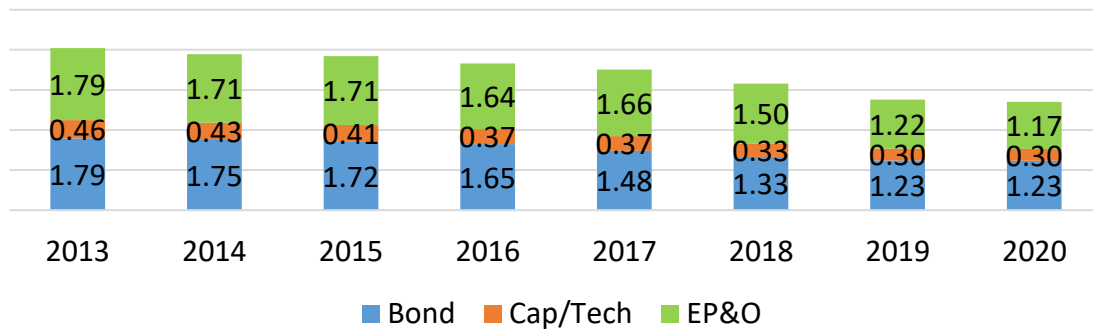
# VASHON ISLAND PROPERTY TAX RATES 2020

## 2020 Property Taxes - Total Rate = \$11.59



Of the \$2.70 **locally** assessed levy for schools, \$1.23 goes towards the payment of the bond (Debt Service Fund), \$1.17 is for the Educational Programs and Operations (EP&O) Levy and \$.30 is for the Capital and Technology (Cap/Tech) Levy. **The 2019 levy rate was \$11.16; the 2020 rate is \$11.59.** The \$.43 increase is due to State Schools (+\$.39), King County Roads (+\$.06) Emergency Medical Services/Medic One (+\$.05), Vashon Island Fire & Rescue (+\$.05) and Vashon Park District (+\$.04); **Vashon Island School District decreased (-\$.05)**

### Historical & Current Levy Rates\*



### Historical Actual Collections\*\*

	2013	2014	2015	2016	2017	2018	2019
EP&O	\$3,497,586	\$3,492,728	\$3,774,518	\$3,973,261	\$4,175,294	\$4,341,056	\$3,934,392
Cap/Tech	\$ 902,052	\$ 891,388	\$ 900,401	\$ 904,699	\$925,317	\$940,495	\$961,765
Bond	\$3,496,804	\$3,583,173	\$3,793,506	\$4,010,269	\$3,728,754	\$3,850,666	\$3,996,507

Note: The rates for 2020 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 the 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. It is the goal of the District to maintain a fund balance of six and one-half percent (6.5%) of the current fiscal year budgeted expenditures with a minimum unreserved fund balance of no less than five percent (5%). The unreserved ending fund balance will be preserved as an emergency fund
2. Carryover will be budgeted (for capacity) from unexpended 2019-2020 revenues collected for grants (if allowable), donations, and student fees/fines
3. Enrollment will be budgeted at 99% to 98% of the value of the cohort (class) projection, or at 1,456 FTE for 2020-2021
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. For 2020-2021, the average per student MSOC amount is \$245.00
5. Dollars will be specifically allocated for professional learning communities, curriculum materials and professional development for staff
6. When the goal of 6.5% committed (unreserved) fund balance 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 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 prioritize maintenance to protect District assets.



## BUDGET SUMMARY & RESOLUTION

## SUMMARY OF 2020-2021 BUDGETS – “OPERATIONAL RESERVES”

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING FUND BALANCE*
General	19-20	\$1,584,372	\$24,145,874	\$24,145,874	\$980,000	\$1,569,481
	20-21	\$1,569,481	\$25,665,416	\$25,665,416	\$1,400,000	\$1,163,250
Capital	19-20	\$3,473,850	\$1,047,436	\$3,403,000	-\$980,000	\$3,073,368
	20-21	\$3,073,368	1,466,800	\$4,005,000	-\$1,400,000	\$535,168
Debt Service	19-20	\$8,919,111	\$5,056,900	\$3,663,975	\$0	\$10,312,036
	20-21	\$10,312,036	\$5,251,600	\$3,911,275	\$0	\$11,652,361
ASB	19-20	\$206,985	\$564,200	\$589,083	\$0	\$182,102
	20-21	\$182,102	\$422,500	\$440,933	\$0	\$163,669
Transportation	19-20	\$75,460	\$37,000	\$0	\$0	\$112,460
	20-21	\$112,460	\$17,800	\$91,000	\$0	\$39,260

\*19-20 Beginning Balance is actual / Italicized numbers are estimates

The “Ending Balance” is also referred to as the District’s “fund balance” or “operational reserves” which consists of several types of accounts; **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; **for VISD, this where our Field Turf Reserve resides.** “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; **for VISD, this is where our Curriculum/Professional Development and Unemployment Liability Reserve resides.** 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; **for VISD, this is where our fund balance resides.**



## VASHON ISLAND SCHOOL DISTRICT No.402

### RESOLUTION No. 779

**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 2020-2021 fiscal year. The 2020-2021 budget provides a complete financial plan of the District for the coming fiscal year, a summary of the four-year budget plan, and a four-year enrollment projection.

**WHEREAS**, a public notice was published announcing that on June 11<sup>th</sup>, 2020, the Board of Directors of Vashon Island School District No. 402, King County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2020-2021 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<sup>th</sup>, 2016, the voters of the Vashon Island School District No. 402 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**, on February 11<sup>th</sup>, 2020, the voters of the Vashon Island School District No. 402 of King County, Washington passed a four year (2021-2024) Capital & Technology (Cap/Tech) Maintenance Levy in the Capital Projects Fund for a total of \$6,000,000 with the 2021 tax year collection in the amount of \$1,500,000, with the 2022 tax year collection in the amount of \$1,500,000, with the 2023 tax year collection in the amount of \$1,500,000, with the 2024 tax year collection in the amount of \$1,500,000, 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 2020-2021 will be as follows:

	<u>Appropriation Level</u>
A. General Fund	\$25,665,416
B. Transportation Vehicle Fund	\$ 91,000
C. Capital Projects Fund	\$ 4,005,000
D. Debt Service Fund	\$ 3,911,275
E. Associated Student Body Fund	\$ 440,933

**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” if available in the amount of \$1,668,252 for the goal of 6.5%, while maintaining a 5% Minimum Fund Balance, and \$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 Levy) 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 11<sup>th</sup> day of June, 2020. The Board hereby adopts the 2020-2021 Budget, to include all salaries, benefits, positions, personnel, projects, purchases, 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
		15-16	16-17	17-18	18-19	19-20	20-21
<b>Beginning Balances</b>	Restricted / Carryover - Donations & Fees	251,965	0	0	0	4,192	10,000
	Committed to 6.5% Minimum Fund Balance - <b>Beginning Fund Balance</b>	967,600	967,600	1,006,206	1,074,080	1,492,236	1,569,481
	Committed to Curriculum/Professional Development	50,000	0	0	0	0	0
	Committed to Other Purposes - Field Turf Reserves	0	0	0	35,000	70,000	105,000
	Committed to Benefit Liability - Leave Cash Out & Unemployment	175,905	164,352	25,708	20,881	17,944	0
<b>Revenues by Program</b>							
1000	Local Taxes - EP&O Levy	3,901,334	4,072,536	4,283,437	4,112,743	3,911,172	3,984,512
2000	Local Non-Tax - Tuition, Fees, & Donations - VSF / Food Service Fees / Sports Fees	967,607	952,026	975,543	882,195	784,785	787,602
3000	State, General Purpose - Basic Educaiton - Apportionment	9,510,425	10,071,755	10,861,207	13,181,949	13,566,478	13,870,095
4000	State, Special Purpose - Special Education	2,443,272	2,488,127	2,670,679	3,456,002	3,473,813	3,446,487
6000	Federal, Special Purpose - Special Education Grants - Title / "Capacity"	887,064	886,694	708,839	699,311	1,202,626	1,710,530
8000	Revenues From Other Agencies - Vashon Park District Contract / SBIRT Grant	100,000	100,800	50,000	200,354	225,000	233,000
9000	Other Financing - Cap/Tech Levy	967,599	1,188,701	1,644,190	812,237	982,000	1,633,190
<b>Total - Revenues</b>		<b>18,777,301</b>	<b>19,760,639</b>	<b>21,193,895</b>	<b>23,344,791</b>	<b>24,145,874</b>	<b>25,665,416</b>
<b>Expenditures by Program</b>							
00	Regular Instruction - Basic Education	10,394,994	11,027,936	11,713,446	12,398,847	13,159,078	13,086,246
20	Special Education Instruction	1,841,415	2,175,650	2,168,959	2,747,600	2,798,586	3,015,251
30	Vocational Education Instruction - CTE	501,884	436,852	726,747	906,495	801,927	987,799
50 & 60	Compensatory Education - Title / LAP / Bilingual	635,934	658,039	520,881	603,358	725,521	640,466
70	Other Instructional Programs - Summer School / High Capable / "Capacity"	313,912	255,974	148,438	181,375	701,045	1,206,256
80	Community Services - PIE / ECEAP	32,251	59,457	207,273	200,740	15,500	215,830
90	Support Services - Utilities / Insurance / Facilities / Food Service / Transportation	5,371,055	5,241,966	5,610,046	5,851,966	5,944,217	6,513,568
<b>Total - Expenditures</b>		<b>19,091,445</b>	<b>19,855,874</b>	<b>21,095,790</b>	<b>22,890,381</b>	<b>24,145,874</b>	<b>25,665,416</b>
<b>Ending Balances</b>							
	Restricted / Carryover - Donations & Fees	0	0	0	4,192	10,000	3,520
	Committed to 6.5% Minimum Fund Balance - <b>Ending Fund Balance</b>	967,600	1,006,206	1,074,080	1,492,236	1,569,481	1,163,250
	Committed to Curriculum / Professional Development	0	0	0	0	0	0
	Committed to Other Purposes - Field Turf Reserves	0	0	35,000	70,000	105,000	140,000
	Committed to Benefit Liability - Sick/Leave Cash Out & Unemployment	164,352	25,708	20,881	17,944	0	0

CLASSIFIED FTE (by OBJECT)											
		16-17		17-18		18-19		19-20		20-21	
		Actual	% of	Actual	% of	Actual	% of	Current	% of	Estimate	% of
		# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
	<b>TEACHING</b>										
27	Teaching - Paraeducators	15.5708	25.3%	17.2100	26.1%	20.5030	29.1%	17.2200	30.4%	16.2853	26.1%
28	Extracurricular - Coaches	0.6842	1.1%	0.5800	0.9%	0.5000	0.7%	0.5000	0.9%	0.5000	0.8%
	<b>Subtotal</b>	<b>16.255</b>	<b>26.4%</b>	<b>17.7900</b>	<b>27.0%</b>	<b>21.0030</b>	<b>29.8%</b>	<b>17.7200</b>	<b>31.3%</b>	<b>16.7853</b>	<b>26.9%</b>
	<b>TEACHING SUPPORT</b>										
22	Learning Resources - Library	0.7806	1.3%	0.6433	1.0%	0.6430	0.9%	0.4350	0.8%	0.6198	1.0%
24	Guidance and Counseling	1.2957	2.1%	1.2856	1.9%	1.3770	2.0%	0.0000	0.0%	0.0000	0.0%
25	Pupil Management & Safety - Monitors	1.4309	2.3%	2.0467	3.1%	2.2040	3.1%	2.3550	4.2%	2.0869	3.3%
	<b>Subtotal</b>	<b>3.5072</b>	<b>5.7%</b>	<b>3.9756</b>	<b>6.0%</b>	<b>4.2240</b>	<b>6.0%</b>	<b>2.7900</b>	<b>4.9%</b>	<b>2.7067</b>	<b>4.3%</b>
	<b>OTHER SUPPORT</b>										
44	Food Service	3.8706	6.3%	3.8095	5.8%	4.8450	6.9%	5.4900	9.7%	4.9947	8.0%
62	Grounds	2.2500	3.7%	2.2500	3.4%	2.2500	3.2%	2.2500	4.0%	2.5000	4.0%
63	Custodial	10.7500	17.5%	10.7500	16.3%	10.7500	15.3%	9.7500	17.2%	10.2500	16.4%
64	Maintenance	2.0000	3.2%	3.5000	5.3%	3.5000	5.0%	2.5000	4.4%	3.0000	4.8%
72	Technology	4.0000	6.5%	4.0000	6.1%	4.0000	5.7%	3.6000	6.4%	3.6000	5.8%
	<b>Subtotal</b>	<b>22.8706</b>	<b>37.1%</b>	<b>24.3095</b>	<b>36.9%</b>	<b>25.3450</b>	<b>36.0%</b>	<b>23.5900</b>	<b>41.6%</b>	<b>24.3447</b>	<b>39.0%</b>
	<b>BUILDING ADMINISTRATION</b>										
23	Principal's Office - Office Managers/Aides	6.2804	10.2%	6.3600	9.6%	6.2710	8.9%	6.4020	11.3%	6.3083	10.1%
	<b>Subtotal</b>	<b>6.2804</b>	<b>10.2%</b>	<b>6.3600</b>	<b>9.6%</b>	<b>6.2710</b>	<b>8.9%</b>	<b>6.4020</b>	<b>11.3%</b>	<b>6.3083</b>	<b>10.1%</b>
	<b>CENTRAL ADMINISTRATION</b>										
12	Superintendent's Office	1.0000	1.6%	0.3500	0.5%	0.3500	0.5%	0.3500	0.6%	0.3500	0.6%
13	Business Office	4.0000	6.5%	4.2500	6.4%	4.2500	6.0%	4.2500	7.5%	4.2500	6.8%
14	Human Resources	1.0000	1.6%	1.7500	2.7%	1.7500	2.5%	1.2500	2.2%	1.2500	2.0%
21	Supervision - Special Ed/Student Services	1.9019	3.1%	2.0290	3.1%	1.7600	2.5%	2.1770	3.8%	2.0382	3.3%
41	Supervision - Food Service	1.1557	1.9%	0.7690	1.2%	0.7690	1.1%	1.2400	2.2%	1.2472	2.0%
61	Supervision - Facilities	3.0000	4.9%	3.0000	4.5%	3.0000	4.3%	2.0000	3.5%	2.5000	4.0%
	<b>Subtotal</b>	<b>12.0576</b>	<b>19.6%</b>	<b>12.1480</b>	<b>18.4%</b>	<b>11.8790</b>	<b>16.9%</b>	<b>11.2670</b>	<b>19.9%</b>	<b>11.6354</b>	<b>18.6%</b>
11	Board	0.6250	1.0%	0.6250	0.9%	0.6500	0.9%	0.6500	1.1%	0.6500	1.0%
	<b>Subtotal</b>	<b>0.6250</b>	<b>1.0%</b>	<b>0.6250</b>	<b>0.9%</b>	<b>0.6500</b>	<b>0.9%</b>	<b>0.6500</b>	<b>1.1%</b>	<b>0.6500</b>	<b>1.0%</b>
	<b>TOTAL FTE</b>	<b>61.5958</b>	<b>100%</b>	<b>65.2080</b>	<b>99%</b>	<b>69.3720</b>	<b>100%</b>	<b>62.4190</b>	<b>100%</b>	<b>62.4304</b>	<b>100%</b>
	<i>Budgeted FTE</i>	63.9430		65.9580		69.3720		62.4190		62.4304	

<b>CERTIFIED FTE (by OBJECT)</b>											
		16-17		17-18		18-19		19-20		20-21	
		Actual	% of	Actual	% of	Actual	% of	Current	% of	Estimate	% of
		# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
<b>TEACHING</b>											
27	Teaching - Teachers	84.617	80.4%	87.263	79.2%	87.620	78.9%	84.600	79.7%	79.833	78.7%
<b>Subtotal</b>		<b>84.617</b>	<b>80.4%</b>	<b>87.263</b>	<b>79.2%</b>	<b>87.620</b>	<b>78.9%</b>	<b>84.600</b>	<b>79.7%</b>	<b>79.833</b>	<b>78.7%</b>
<b>TEACHING SUPPORT</b>											
22	Learning Resources - Library	2.000	1.9%	3.000	2.7%	3.000	2.7%	2.000	1.9%	2.000	2.0%
24	Guidance and Counseling	5.000	4.8%	5.000	4.5%	5.000	4.5%	5.000	4.7%	5.000	4.9%
26	Health Services - Nurses, PT's, SLP's, & Psychs	5.600	5.3%	5.600	5.1%	6.400	5.8%	6.600	6.2%	6.600	6.5%
<b>Subtotal</b>		<b>12.600</b>	<b>12.0%</b>	<b>13.600</b>	<b>12.3%</b>	<b>14.400</b>	<b>13.0%</b>	<b>13.600</b>	<b>12.8%</b>	<b>13.600</b>	<b>13.6%</b>
<b>BUILDING ADMINISTRATION</b>											
23	Principals	5.000	4.8%	5.810	5.3%	6.000	5.4%	5.000	4.7%	5.000	4.9%
<b>Subtotal</b>		<b>5.000</b>	<b>4.8%</b>	<b>5.810</b>	<b>5.3%</b>	<b>6.000</b>	<b>5.4%</b>	<b>5.000</b>	<b>4.7%</b>	<b>5.000</b>	<b>4.7%</b>
<b>CENTRAL ADMINISTRATION</b>											
12	Superintendent's Office	1.000	1.0%	1.000	0.9%	1.000	0.9%	1.000	0.9%	1.000	1.0%
21	Special Education - Teaching & Curriculum	2.000	1.9%	2.550	2.3%	2.000	1.8%	2.000	1.9%	2.000	2.0%
<b>Subtotal</b>		<b>3.000</b>	<b>2.9%</b>	<b>3.550</b>	<b>3.2%</b>	<b>3.000</b>	<b>2.7%</b>	<b>3.000</b>	<b>2.8%</b>	<b>3.000</b>	<b>3.0%</b>
<b>TOTAL FTE</b>		<b>105.217</b>	<b>100%</b>	<b>110.223</b>	<b>100%</b>	<b>111.020</b>	<b>100%</b>	<b>106.200</b>	<b>100%</b>	<b>101.433</b>	<b>100%</b>
<i>Budgeted FTE</i>		105.217		110.223		111.020		106.200		101.433	

## Revenues to Support Operations

Programs and services included in the General Fund budget are supported by local, state, and federal sources of revenue. A comparison of revenue sources to support operations for the current (2019-2020) and proposed (2020-2021) General Fund budgets are shown below.

REVENUE SOURCE	2019-2020 BUDGET	2020-2021 BUDGET	% CHANGE
Local Taxes	3,911,172	3,984,512	+1.87%
Local Support, Non-Tax	1,766,785	2,420,792	+37%
State General Purpose	13,566,478	13,870,095	+2.23%
State Special Purpose (Special Ed)	3,473,813	3,446,487	-.78%
Federal Special Purpose	1,202,626	1,710,530	+42.23%
Revenue - Other Entities	225,000	233,000	+3.55%
<b>Total Revenue</b>	<b>24,145,874</b>	<b>25,665,416</b>	<b>+6.29</b>

**Local Revenue - \$6,405,304 or 24.9% of budgeted revenues:** consists of revenues from “Local Taxes” - local property taxes - EP&O Levy, state timber tax and “Local Support, Non-Tax” - donations (Schools Foundation/PTSA), student/sports fees, Cap/Tech Levy, food service meal purchases, summer school, tuition for preschool, state timber revenue, rent/leases, and investment earnings.

**State Revenue - \$17,316,582 or 67.5 % of budgeted revenues:** consists of revenue from “apportionment” for Basic Education and Special Education 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 - \$1,943,530 or 7.6% 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, Perkins Grant for Career Technical Education (CTE), Medicaid – Birth to Three, Bilingual, and federal timber tax, Commons Agreement w/ Vashon Park District (\$75k), and SBIRT Grant (\$150k) and capacity (\$1MM).**



## ENROLLMENT



## 2020-2021 SUMMARY OF ESTIMATED ENROLLMENT - FTE

GRADE	CES	McM	VHS	FAMILY LINK	STUDENT LINK	SUBTOTAL
K	63			1		64
1	76			2		78
2	76			10		86
3	88			10		98
4	99			9		108
5	94			8		102
6		117		7		124
7		120		7		127
8		130		7		137
9			140		3	143
10			145		8	153
11			117		12	129
12			89		18	107
<b>TOTAL</b>	<b>496</b>	<b>367</b>	<b>491</b>	<b>61</b>	<b>41</b>	<b>1456</b>

## HISTORICAL & PROJECTED STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE	INCREASE/DECREASE	% +/-
2006-2007	1,490	-16	-1.06%
2007-2008	1,501	+11	+7.4%
2008-2009	1,456	-45	-3%
2009-2010	1,451	-5	-.34%
2010-2011	1,452	+2	+1.1%
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	+4.8%
2015-2016	1,463	0	0%
2016-2017	1,513	+50	+3.41%
2017-2018	1,509	-4	-.26%
2018-2019	1,469	-40	-2.6%
2019-2020*	1,461	-8	-.05%
2020-2021**	1,456	-5	-.03%
2021-2022**	1,446	-10	-.06%
2022-2023**	1,440	-6	-.04%
2023-2024**	1,435	-5	-.03%

\*Year-End Estimate/\*\*Projection as required per RCW 28A.505.06

## HISTORICAL OFF-ISLAND (“COMMUTER”) STUDENT ENROLLMENT - FTE

YEAR	CHAUTAUQUA ELEMENTARY	McMURRAY MIDDLE SCHOOL	VASHON HIGH SCHOOL	TOTAL	% of TOTAL ENROLLMENT
2006-2007	3	37	69	109	7.3%
2007-2008	1	47	79	127	8.4%
2008-2009	0	54	76	130	8.9%
2009-2010	0	40	78	118	8.1%
2010-2011	6	62	89	157	10.8%
2011-2012	15	84	94	193	13.3%
2012-2013	16	83	88	187	13.1%
2013-2014	18	91	98	207	14.2%
2014-2015	14	93	116	223	15.2%
2015-2016	21	103	133	257	17.5%
2016-2017	16	99	150	265	17.4%
2017-2018	28	88	127	243	16.1%
2018-2019	33	84	122	239	16.2%
2019-2020*	31	94	121	246	16.8%

\*Current Enrollment

## HISTORICAL RUNNING START STUDENT ENROLLMENT - FTE

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%
2018-2019	45.73	-11.48	-20.06%
2019-2020*	39.25	-6.48	-14.2%

\*Current Enrollment



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