



ORCAS, MUSTANGS, & PIRATES

VASHON ISLAND SCHOOL DISTRICT No. 402
2016-2017 BUDGET

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

Approved/Adopted by the Board of Directors June 23rd, 2016

2016-2017 Budget

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INTRODUCTION

EXECUTIVE SUMMARY



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

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

Dear School Board Members,

The Vashon Island School District 2016-2017 fiscal year budget is outlined below. The District Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2016-2017 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 February, multiple 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 impacts 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 and concise information to both the School Board and to our community about the District's educational programs and services for the 2016-2017 fiscal year as it translates to 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 Strategic Plan through financial and operating policies. The budget is a balance among policy choices. It also represents a balance between the educational needs of the students and the ability of the 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, prioritized, and refined over several public meetings. The School Board and District Administration discussed the student enrollment forecast for 2016-2017, with an estimate of 1,476 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 | 2015-2016 Budget | 2016-2017 Budget | Change | Percent Change |
| General | 19,351,993 | 20,124,124 | 772,131 | 3.9% |
| Capital | 910,000 | 1,120,000 | 210,000 | 23.1% |
| Debt Service | 4,488,163 | 4,501,763 | 13,600 | .04% |
| ASB | 466,098 | 428,038 | (38,060) | -8.9% |
| Transportation | 84,684 | 100,000 | 15,316 | 1.1% |
| TOTAL | 25,300,938 | 26,273,925 | 972,987 | 3.7% |

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

Capital - the increase was to plan for any additional expenditures/contingencies.

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

Transportation – continued savings of state allocated depreciation for future bus purchase.

ASB – the decrease in the ASB fund is mainly due to no major trips planned for 16-17.

Analysis of Proposed General Fund Budgeted Expenditures

The education of students is a labor-intensive enterprise, as reflected in the personnel salary and benefit costs of the District. The workforce of the District is determined by staffing policies and guidelines of the School Board on the basis of projected student enrollment and education or curricular requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements (CBA's) and the State of Washington mandated salary schedules. **For the 2016-2017 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 Description | 2015-2016 Budget | 2016-2017 Budget | Change | Percent Change |
| <i>Salaries & Benefits</i> | | | | |
| Salaries – Certificated | 7,734,644 | 7,964,901 | 230,257 | 2.9% |
| Salaries – Classified | 3,035,307 | 3,169,289 | 133,982 | 4.4% |
| Benefits | 4,029,113 | 4,193,220 | 164,107 | 4.0% |
| Subtotal | 14,799,064 | 15,327,410 | 528,346 | 3.5% |
| <i>MSOC – Materials, Supplies, & Operating Costs</i> | | | | |
| Supplies & Materials | 1,958,058 | 2,114,970 | 156,912 | 8.0% |
| Purchased Services | 2,316,821 | 2,495,088 | 178,267 | 7.6% |
| Travel | 34,550 | 31,656 | -2,894 | -8.3% |
| Capital | 236,000 | 155,000 | -81,000 | -34.3% |
| Subtotal | 4,552,929 | 4,796,714 | 251,285 | 5.3% |
| TOTAL | 19,351,993 | 20,124,124 | 772,131 | 3.9% |

Comparing the 2015-2016 Expenditure Budget to the 2016-2017 Expenditure Budget above results in an overall expenditure increase of \$772,131. The main increase, as seen above, is in salaries and benefits. The following page provides a chart with detailed explanations for the changes in each Object category.

Major Expenditures - Changes by Object

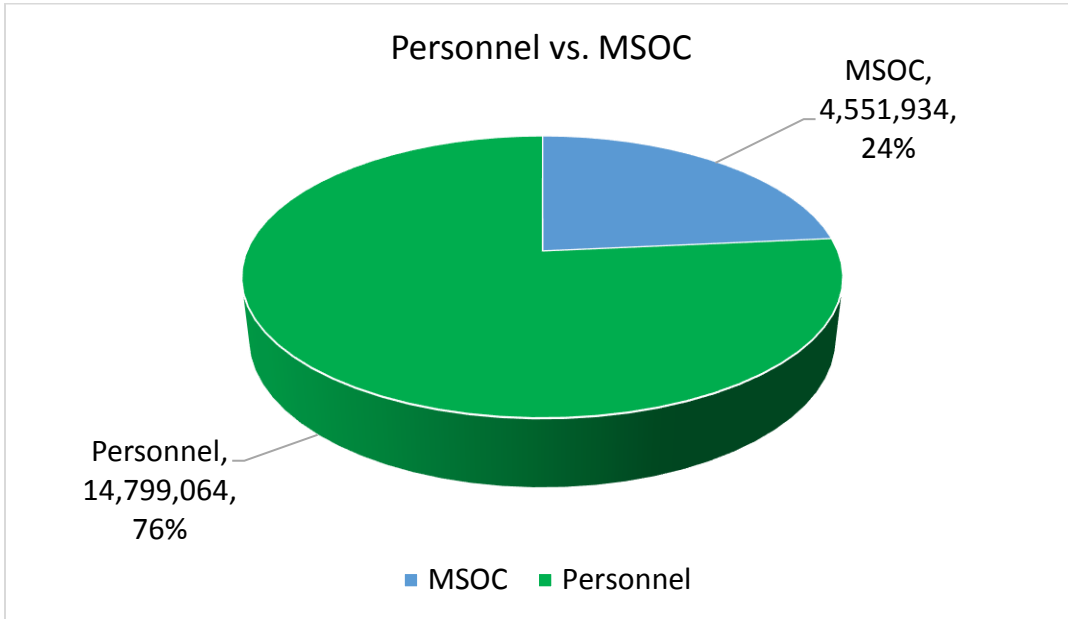
| Object | Description | Change | Explanation |
|-------------------|-------------------------|-----------------|--|
| 2 | Salaries – Certificated | +230,257 | Estimated increase due to collective bargaining outcomes – (salaries/TRI) and 2.0 FTE for Full Day Kindergarten |
| 3 | Salaries - Classified | +133,982 | Increase due to bargained SEIU wage and step/merit increases |
| 4 | Benefits | +164,107 | Increase in retirement and medical contributions |
| 5 | Supplies & Materials | +156,912 | State increase in MSOC allocation, continued elimination/reduction of student fees, and recoding of supplies and materials from Capital |
| 7 | Purchased Services | +178,267 | Increase in participation in Running Start, Transportation Contract , Title II Professional Development Grant and Contract for School Psychologist |
| 8 | Travel | -2,894 | Elimination of multiple (unused) travel accounts |
| 9 | Capital | -81,000 | Decrease due to recoding of supplies & material purchases less than \$5k out of Capital |
| Net Change | | +772,131 | |

The chart below outlines Board budget priorities for 2016-2017; **these items have been included in the budget.**

Priority Budget Allocations

| Items Included in the Budget | Cost |
|--|----------------|
| Continued Reduction of Student Fees | \$5,000.00 |
| Districtwide Custodial Substitute – 1 FTE | Budget Neutral |
| Districtwide Nurse – 1 FTE | Budget Neutral |
| Full Day Kindergarten – 2 FTE | \$150,000.00 |
| Full Day Kindergarten – New Classroom Furniture/Supplies | \$20,000.00 |

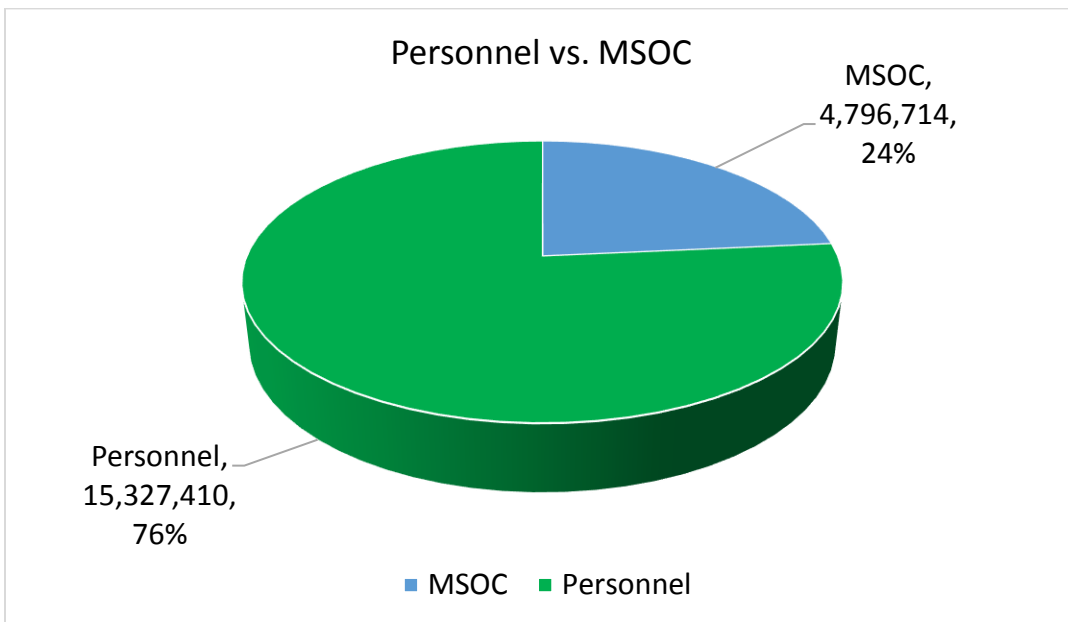
2015-2016 Budgeted Annual Expense \$19,350,998.00



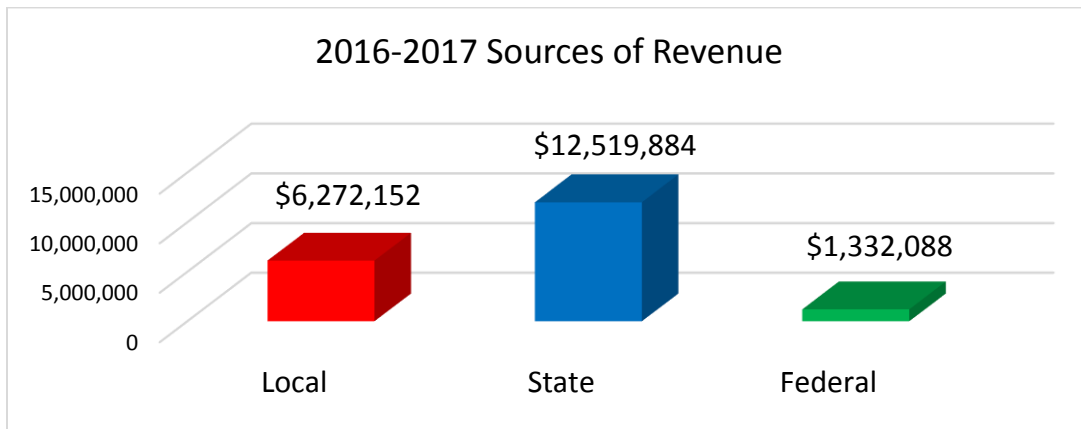
Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits/Medical

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

2016-2017 Budgeted Annual Expense \$20,124,124



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.



Revenue = 31.1% from Local / 62.2% from State / 6.6% from Federal

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

Michael Soltman
Superintendent

Matt Sullivan
Executive Director of Business & Operations



DISTRICT INFORMATION

BOARD OF DIRECTORS

| | POSITION / TERM |
|--|-----------------|
| DAN CHASAN | #1 – 2015-2019 |
| BOB HENNESSEY <i>BOARD CHAIR</i> | #2 – 2013-2017 |
| ZABETTE MACOMBER | #3 – 2015-2019 |
| STEVE ELLISON <i>BOARD VICE CHAIR</i> | #4 – 2013-2017 |
| TOBY HOLMES | #5 – 2015-2019 |

DISTRICT ADMINISTRATION

SUPERINTENDENT

MICHAEL SOLTMAN
(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

DAVE WILKE
(206) 463-5110

SCHOOLS & PRINCIPALS

CHAUTAUQUA ELEMENTARY SCHOOL

“ORCAS”

9309 SW CEMETERY RD

VASHON ISLAND, WA 98070

(206) 463-2882

REBECCA GOERTZEL, PRINCIPAL

JULIE KANGAS, 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

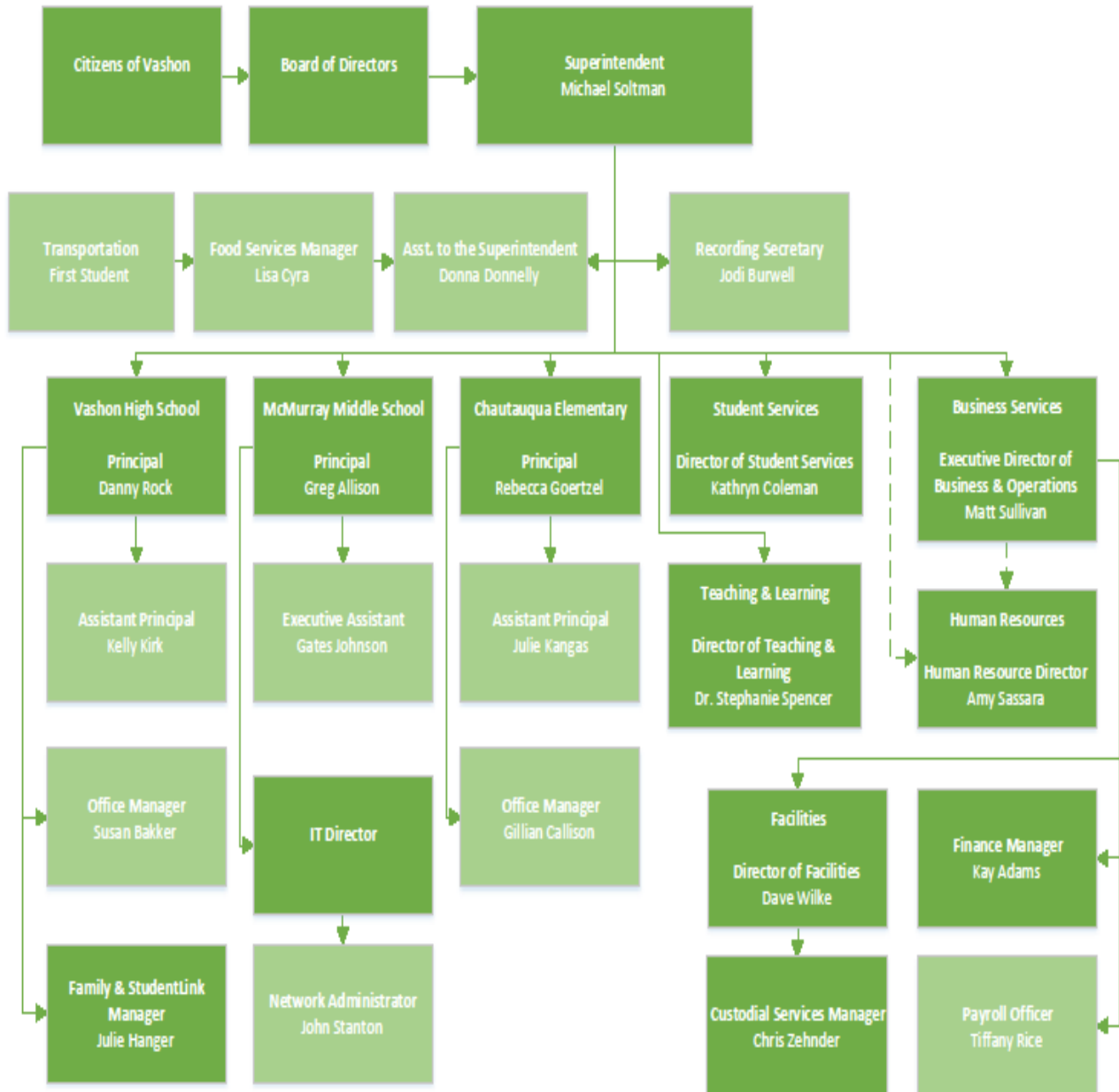
VASHON ISLAND, WA 98070

(206) 463-9171

DANNY ROCK, PRINCIPAL

KELLY KIRK, ASSISTANT PRINCIPAL

VASHON ISLAND SCHOOL DISTRICT 2016-2017 ORGANIZATION CHART



VASHON ISLAND SCHOOL DISTRICT – STUDENT FEE SCHEDULE 2016-2017

| Student Fee Schedule 2016-2017 | | | | 2014-15 | 2015-16 | 2016-17 | | 2014-15 | 2015-16 | 2016-17 | | |
|--------------------------------|-----------------------|-------------|-------------|----------|---------|---------|-----------------|-----------------------|------------------|------------|-------------|--------|
| CES GF: | Art | \$15.00 | NO FEE | NO FEE | | | CES ASB: | ASB Card | \$40.00 | \$40.00 | \$40.00 | |
| | Camp Waskowitz | \$200.00 | \$100.00 | \$100.00 | | | | Yearbook | - | - | \$10 - \$15 | |
| | PS Full Tuition-AM | \$225.00 | \$225.00 | \$225.00 | | | | | | | | |
| | PS Reduce Tuition-AM | \$100.00 | \$50.00 | \$50.00 | | | | | | | | |
| | PS Activity fee | \$15.00 | NO FEE | NO FEE | | | | | | | | |
| | PS Full Tuition-PM | \$300.00 | \$300.00 | \$300.00 | | | | | | | | |
| | PS Reduce Tuition-PM | \$100.00 | \$50.00 | \$50.00 | | | | | | | | |
| | Full Day Kindergarten | \$375.00 | \$375.00 | NO FEE | | | | | | | | |
| | Full Day K Reduced | \$187.50 | \$100.00 | NO FEE | | | | | | | | |
| Math per Competition | \$10.00 | \$10.00 | \$10.00 | | | | | | | | | |
| McM GF: | | | | | | | McM ASB: | ASB Card | \$40.00 | \$40.00 | \$40.00 | |
| Art per semester | \$20 - \$40 | \$20 - \$40 | \$20 - \$40 | | | | | Yearbook | \$35.00 | \$35.00 | \$35.00 | |
| Photography per semester | \$30.00 | \$30.00 | \$30.00 | | | | | 8th Grade Wild Wa | \$25.00 | \$25.00 | \$25.00 | |
| Sport Fee per sport | \$100.00 | \$100.00 | \$100.00 | | | | | Dances | \$5 - \$7 | \$5 - \$7 | \$5 - \$7 | |
| Spanish Workbook | \$15.00 | NO FEE | NO FEE | | | | | | | | | |
| Ceramics | \$40.00 | \$40.00 | \$40.00 | | | | | | | | | |
| CTE | \$20 - \$25 | \$20 - \$25 | \$20 - \$25 | | | | | | | | | |
| Basic Mountain Biking | \$20.00 | \$20.00 | \$20.00 | | | | | | | | | |
| Outdoor Survival | \$20.00 | \$20.00 | \$20.00 | | | | | | | | | |
| Exploratory Week | \$200-\$400 | \$200.00 | ≤\$200.00 | | | | | | | | | |
| VHS GF: | | | | | | | VHS ASB: | ASB Card | \$50.00 | \$50.00 | \$50.00 | |
| Sport Fee - per sport | \$150.00 | \$150.00 | \$150.00 | | | | | Yearbook | \$60 - \$70 | \$55 - 70 | \$55 - 70 | |
| Sport Fee late | \$170.00 | \$170.00 | \$170.00 | | | | | Admission Adult | \$6.00 | \$6.00 | \$6.00 | |
| Band per trimester | \$25.00 | NO FEE | NO FEE | | | | | Admission Student | \$4.00 | \$4.00 | \$4.00 | |
| Percussion Ensemble | \$25.00 | NO FEE | NO FEE | | | | | Dances | \$10 - \$30 | \$5 - \$30 | \$5 - \$30 | |
| Theater Arts II | \$25.00 | NO FEE | NO FEE | | | | | Traffic Safety Fee | \$360.00 | \$480.00 | \$480.00 | |
| Debate Competition | \$150.00 | \$150.00 | \$150.00 | | | | | | | | | |
| Transcripts (4th or more) | \$5.00 | \$5.00 | \$5.00 | | | | | | | | | |
| Library Excess Copies | \$5 to \$10 | \$5 to \$10 | NO FEE | | | | | | | | | |
| Biology | \$10.00 | NO FEE | NO FEE | | | | | | | | | |
| Art | \$20.00 | \$20.00 | \$10.00 | | | | | | | | | |
| Ceramics | \$20.00 | \$20.00 | \$10.00 | | | | | | | | | |
| Drawing & Painting | \$20.00 | \$20.00 | \$10.00 | | | | | | | | | |
| Printmaking | \$20.00 | \$20.00 | \$10.00 | | | | | Food Services: | CES Lunch | \$3.25 | \$3.50 | \$3.50 |
| Spanish | \$20.00 | \$10.00 | NO FEE | | | | | | VHS & McM Lunch | \$3.50 | \$3.75 | \$3.75 |
| Japanese I, II, III | \$10.00 | \$10.00 | NO FEE | | | | | | Adult Lunch | \$4.00 | \$4.35 | \$4.50 |
| CTE: | | | | | | | | | CES Breakfast | \$1.75 | \$1.75 | \$2.00 |
| CTE - Jewelry Beginning | \$40.00 | \$30.00 | \$30.00 | | | | | | McM & VHS Breakf | \$2.00 | \$2.00 | \$2.25 |
| CTE - Jewelry Advanced | \$50.00 | \$30.00 | \$30.00 | | | | | | Adult Breakfast | \$2.50 | \$2.50 | \$2.75 |
| CTE - Woodworking Begin | \$30.00 | \$20.00 | \$20.00 | | | | | | | | | |
| CTE - Wordworking Advan | \$40.00 | \$20.00 | \$20.00 | | | | | | | | | |

VASHON ISLAND SCHOOL DISTRICT #402 2016-2017 STUDENT CALENDAR

| M | T | W | Th | F |
|-------------------------|------|-----------|-----------|-------|
| AUGUST/SEPTEMBER | | | | |
| 29 T | 30 T | 31 T | 1 T | 2 |
| 5 H | 6 S | 7 | 8 S/K | 9 |
| 12 | 13 | 14 | 15 PDD | 16 |
| 19 | 20 | 21 CES OH | 22 VHS OH | 23 |
| 26 | 27 | 28 McM OH | 29 PDD | 30 19 |

| M | T | W | Th | F |
|-----------------|------|------|--------|------|
| FEBRUARY | | | | |
| | | 1 | 2 PDD | 3 |
| 6 | 7 | 8 | 9 | 10 |
| 13 | 14 | 15 | 16 PDD | 17 |
| 20 H | 21 B | 22 B | 23 B | 24 B |
| 27 | 28 | | | 15 |

| OCTOBER | | | | |
|----------------|----|-------|-------|-------|
| 3 | 4 | 5 | 6 | 7 |
| 10 | 11 | 12 | 13 | 14 T |
| 17 | 18 | 19 CC | 20 CC | 21 CC |
| 24 | 25 | 26 | 27 | 28 |
| 31 | | | | 20 |

| MARCH | | | | |
|--------------|----|----|--------|-----------|
| | | 1 | 2 | 3 |
| 6 | 7 | 8 | 9 | 10 T* |
| 13 | 14 | 15 | 16 | 17 |
| 20 | 21 | 22 | 23 MC | 24 MC/TRI |
| 27 | 28 | 29 | 30 PDD | 31 22 |

| NOVEMBER | | | | |
|-----------------|----|---------|--------|------|
| | 1 | 2 | 3 PDD | 4 |
| 7 | 8 | 9 | 10 | 11 H |
| 14 | 15 | 16 | 17 PDD | 18 |
| 21 | 22 | 23 S/ER | 24 H | 25 H |
| 28 | 29 | 30 | | 19 |

| APRIL | | | | |
|--------------|------|------|--------|-------|
| | | | | |
| 3 | 4 | 5 | 6 | 7 |
| 10 B | 11 B | 12 B | 13 B | 14 B |
| 17 | 18 | 19 | 20 PDD | 21 |
| 24 | 25 | 26 | 27 | 28 15 |

| DECEMBER | | | | |
|-----------------|------|------|--------|---------|
| | | | 1 PDD | 2 TRI |
| 5 | 6 | 7 | 8 | 9 |
| 12 | 13 | 14 | 15 PDD | 16 |
| 19 B | 20 B | 21 B | 22 B | 23 B |
| 26 B | 27 B | 28 B | 29 B | 30 B 12 |

| MAY | | | | |
|------------|----|----|--------|----|
| 1 | 2 | 3 | 4 | 5 |
| 8 | 9 | 10 | 11 PDD | 12 |
| 15 | 16 | 17 | 18 | 19 |
| 22 | 23 | 24 | 25 PDD | 26 |
| 29 H | 30 | 31 | | 22 |

| JANUARY | | | | |
|----------------|----|----|--------|------|
| 2 B | 3 | 4 | 5 | 6 |
| 9 | 10 | 11 | 12 PDD | 13 |
| 16 H | 17 | 18 | 19 | 20 |
| 23 | 24 | 25 | 26 SEM | 27 B |
| 30 | 31 | | | 19 |

| JUNE | | | | |
|-------------|-----|-----|----|---------|
| | | | 1 | 2 |
| 5 | 6 | 7 | 8 | 9 |
| 12 | 13 | 14 | 15 | 16 |
| 19 | 20 | 21 | 22 | 23 L/ER |
| 26* | 27* | 28* | 29 | 30 17 |

- OH** Open House Dates: CES-9/21/16; VHS-9/22/16; McMurray-9/29/16
S First Student Day – Full Day
S/K Kindergarten first day. No school for kindergarten students for family conferences on 9/6/16, 9/7/16.
T Teacher In-Service Days – Schools Not In Session. (Subject to VEA negotiations Spring 2016)
S/ER Student Early Release. Dismissal Times: McMurray Middle School: 10:45; Vashon High School: 10:55; Chautauqua Elementary: 11:55.
PDD Professional Development Day. 2 ½ Hour Delayed Start. (Subject to VEA negotiations Spring 2016)
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
L/ER Last Student Day – Dismissal Times: McMurray Middle School: 10:45; Vashon High School: 10:55; Chautauqua Elementary: 11:55
 * Snow/Closure day make up

VHS Senior Class Graduation: June 17, 2017

- Martin Luther King, Jr. Day: January 16th
 Presidents' Day/Mid-Winter Break February 20th – 24th
 Spring Break: April 10th – 14th
 Memorial Day: May 29th

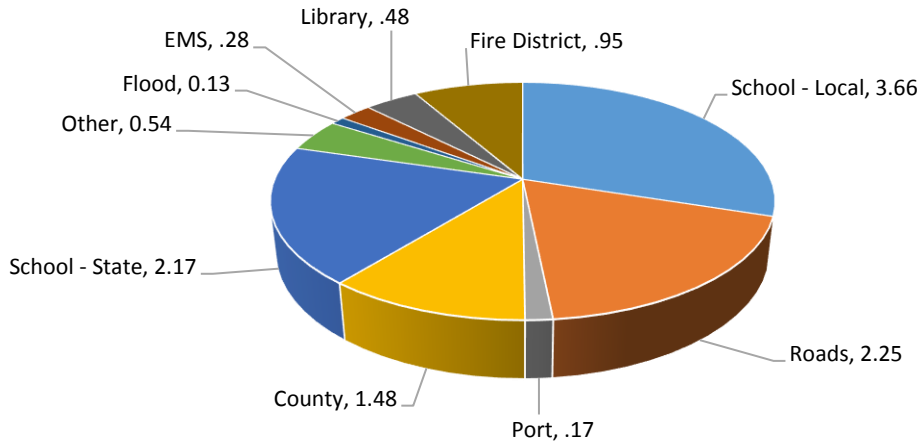
Holidays, Breaks, Non School Days:

- Labor Day: September 5th
 Teacher In-service Days: October 14th, Jan.27th, March 10th
 Veterans' Day: November 11th
 Thanksgiving Holiday: November 24th & 25th
 Winter Holiday: December 19th – January 2nd

6/20/16 Final

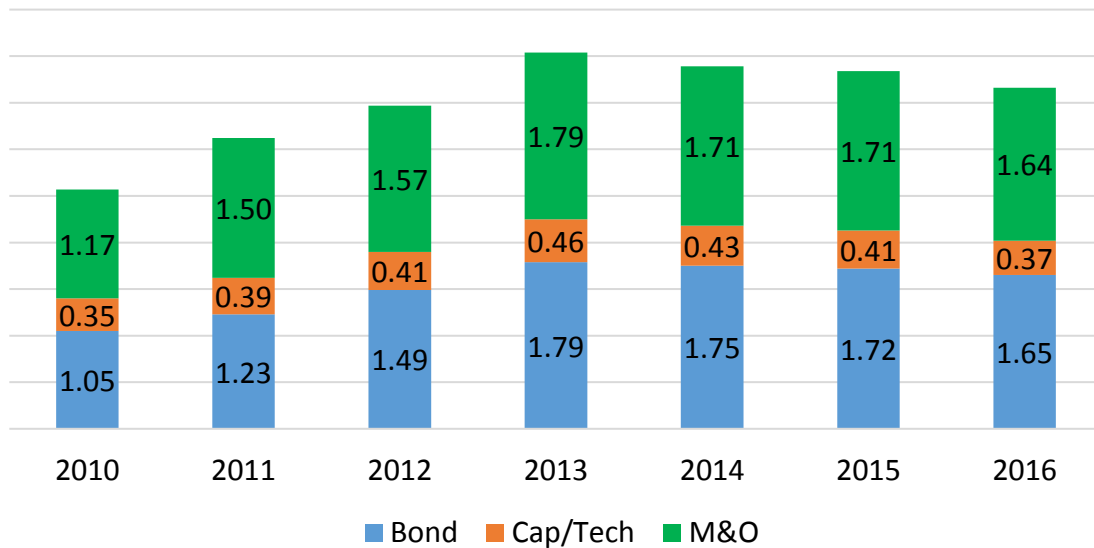
VASHON ISLAND PROPERTY TAX RATES

2016 Property Taxes - Total Rate = \$12.11*



Of the \$3.66 of the locally assessed levy for schools, \$1.65 goes towards the payment of the bond (Debt Service Fund), \$1.64 is for the Maintenance and Operations (M&O) Levy and \$.37 is for the Capital and Technology (Cap/Tech) Levy.

Historical & Current Levy Rates*



Note: The rates for 2016 - 2017 are based on current available data via the King County Assessor's 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 Service, and Transportation.**
- Provides a means of measuring and guiding performance by comparing planned expenditures and staffing levels against actual expenditures.
- Must be balanced. For example, beginning fund balance + revenues must equal or exceed expenditures in each fund.
- Covers the fiscal year, from September 1st to August 31st of the following calendar year.
- Must be formally adopted by the School Board each year, and a copy submitted to the local Educational Service District (ESD) and State Superintendent of Public Instruction (OSPI) for approval.

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 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 used to remember what the ASB fund is 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, “big yellow buses.”

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

Budget Assumptions and Priorities

1. **A minimum of a 5% unreserved Fund Balance will be maintained.**
2. Carryover will be budgeted (for Capacity) from unexpended 2015-16 revenues collected for grants (if allowable), donations, and student fees/fines.
3. Enrollment will be budgeted at 99% of the value of the cohort (class) projection, or at 1,476 FTE for 2016-17.
4. An amount of at least \$100.00 per student for MSOC (materials, supplies, and operating costs) will be allocated to the buildings and may be adjusted as enrollment changes or as levy legislation changes.
5. Dollars will be specifically allocated for professional learning communities, curriculum materials and professional development for staff.
6. When the 5% committed (unreserved) fund balance goal is reached additional revenues will be committed, if available, for the following liabilities: (1) Unemployment Insurance, (2) Benefit Liability (*sick leave/annual leave and retirement cash out*) and Curriculum/Professional Development Reserve.
7. Student fee schedules will be included as part of the budget adoption proposal.
8. Special Education (SPED) staffing will be maintained, enhanced or reduced based on student need and enrollment at each building/program.
9. Grant programs will be budgeted to operate within grant revenue awards less the deduction for allowed state or federal indirect administrative costs.
10. We will adequately fund maintenance to protect District assets.



BUDGET SUMMARY & RESOLUTION

SUMMARY OF 2016-2017 BUDGETS

| Fund | Year | Beginning Balance* | Revenues | Expenditures | Operating Transfers | Ending Fund Balance* |
|-----------------------|-------|--------------------|--------------|--------------|---------------------|----------------------|
| General | 15-16 | \$1,445,470 | \$19,351,993 | \$19,391,993 | \$0 | \$1,405,470 |
| | 16-17 | \$1,405,470 | \$20,124,124 | \$20,124,124 | \$0 | \$1,405,470 |
| Capital | 15-16 | \$1,520,615 | \$910,000 | \$80,000 | \$910,000 | \$1,440,615 |
| | 16-17 | \$1,440,615 | \$944,200 | \$200,000 | \$920,000 | \$1,264,815 |
| Debt | 15-16 | \$1,933,791 | \$4,727,692 | \$4,488,163 | \$0 | \$2,173,320 |
| | 16-17 | \$2,173,320 | \$4,735,307 | \$4,501,763 | \$0 | \$2,406,864 |
| ASB | 15-16 | \$194,916 | \$460,900 | \$466,098 | \$0 | \$189,718 |
| | 16-17 | \$189,718 | \$479,000 | \$428,038 | \$0 | \$240,680 |
| Transportation | 15-16 | \$68,700 | \$16,387 | \$0 | \$0 | \$85,087 |
| | 16-17 | \$85,087 | \$16,600 | \$100,000 | \$0 | \$1,687 |

**15-16 & 16-17 Ending Balance is an estimate / 16-17 Beginning Balance is an estimate*

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 the school district’s intent to be used for a specific purpose, but are neither restricted nor committed. Authority for making these assignments rests with administration of the District. **Unassigned** accounts are the residual fund balance designation for the General Fund – Fund Balance. The amount represents fund balance that is spendable.

VASHON ISLAND SCHOOL DISTRICT No.402

RESOLUTION No. 738

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.

WHEREAS a public notice was published announcing that on June 23, 2016, 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 2016-2017 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 (2013-2016) Capital & Technology Maintenance Levy in the Capital Projects Fund for a total of \$3,600,000.00 with the 2016 tax year collection in the amount of \$900,000.00 and;

WHEREAS, on April 26, 2016, the voters of the Vashon Island School District of King County, Washington passed a four year (2017-2020) Capital & Technology Maintenance Levy in the Capital Projects Fund for a total of \$3,800,000.00 with the 2017 tax year collection in the amount of \$920,000.00 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 2016-2017 will be as follows:

Appropriation Level

| | |
|---------------------------------|---------------|
| A. General Fund | \$ 20,124,124 |
| B. Transportation Vehicle Fund | \$ 100,000 |
| C. Capital Projects Fund | \$ 1,120,000 |
| D. Debt Service Fund | \$ 4,501,763 |
| E. Associated Student Body Fund | \$ 428,038 |

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 (Cap/Tech Levy) are authorized to be transferred to the General Fund for costs associated with the application and modernization of technology systems for operations and instruction and for costs associated with major equipment repair, painting of facilities, and other preventative maintenance purposes.

BE IT FURTHER RESOLVED by the Board of Directors that monies in the Beginning Fund Balance are hereby "Committed" in the amount of \$1,006,206 for 5% Minimum Fund Balance, in the amount of \$173,359 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.

APPROVED by the Board of Directors of Vashon Island School District No. 402, King County, Washington, in a meeting thereof held on the 23rd day of June, 2016.

ATTEST: _____

Secretary, Board of Directors

Director

Director

Director

Director

Director



GENERAL FUND BUDGET SUMMARY

GENERAL FUND SUMMARY

| | | Actual | Actual | Actual | Actual | Budget | Budget |
|--------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Beginning Fund Balance | Restricted C/O (Donations & Fees) | 325,500 | 345,014 | 320,468 | 8,793 | 251,965 | 173,359 |
| | Restricted Self Ins (Unemployment) | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | Assigned to Contingency (Lockbox) | 20,000 | 40,000 | 40,000 | 40,000 | 0 | 0 |
| | Committed to 5% Minimum Fund Balance | 0 | 722,144 | 766,183 | 882,049 | 967,600 | 1,006,206 |
| | Committed to Curriculum/Professional Dev | 0 | 250,000 | 100,000 | 0 | 50,000 | 50,000 |
| | Committed to Program | 0 | 100,000 | 155,368 | 0 | 0 | 0 |
| | Committed to Benefit Liability | 0 | 0 | 145,905 | 0 | 145,905 | 145,905 |
| | Committed to Long-Term Debt | 0 | 91,419 | 0 | 0 | 0 | 0 |
| | Unreserved Fund Balance | 380,000 | 0 | 0 | 602,222 | 0 | 0 |
| Actual Beginning Fund Balance | | 1,153,883 | 1,578,577 | 1,557,924 | 1,563,064 | 1,445,470 | 1,405,470 |
| Revenues | | | | | | | |
| | 1000 Local Taxes | 3,393,837 | 3,478,592 | 3,510,707 | 3,652,064 | 3,900,423 | 4,194,818 |
| | 2000 Local Non-Tax | 1,192,914 | 1,242,159 | 1,177,896 | 1,010,505 | 1,175,500 | 1,007,334 |
| | 3000 State, General Purpose | 7,399,681 | 7,200,262 | 7,994,881 | 8,501,368 | 9,587,082 | 9,972,122 |
| | 4000 State, Special Purpose | 1,614,891 | 1,684,534 | 1,885,968 | 2,189,527 | 2,421,621 | 2,547,762 |
| | 5000 Federal, General Purpose | 908 | 862 | 852 | 788 | 0 | 800 |
| | 6000 Federal, Special Purpose | 661,732 | 709,114 | 704,907 | 944,017 | 1,206,567 | 1,331,288 |
| | 8000 Revenues From Other Agencies | 33,420 | 83,620 | 131,899 | 100,056 | 150,000 | 150,000 |
| | 9000 Other Financing | 678,341 | 903,877 | 881,049 | 893,727 | 910,000 | 920,000 |
| Total Revenues | | 14,975,724 | 15,303,020 | 16,288,159 | 17,292,052 | 19,351,193 | 20,124,124 |
| Expenditures | | | | | | | |
| | 00 Regular Instruction | 7,795,230 | 8,301,509 | 8,996,889 | 9,039,099 | 10,455,606 | 11,031,992 |
| | 20 Special Education Instruction | 1,746,941 | 1,748,002 | 1,752,054 | 1,907,608 | 1,990,229 | 1,917,820 |
| | 30 Vocational Instruction | 443,925 | 417,645 | 420,281 | 502,400 | 557,514 | 400,777 |
| | 50 & 60 Compensatory Education | 314,158 | 390,605 | 457,564 | 583,191 | 593,962 | 645,428 |
| | 70 Other Instructional Programs | 58,340 | 137,291 | 114,089 | 360,230 | 723,151 | 709,798 |
| | 80 Community Services | 29,549 | 1,233 | 336 | 11,032 | 1,000 | 35,695 |
| | 90 Support Services | 4,154,814 | 4,327,388 | 4,541,806 | 5,006,087 | 5,030,531 | 5,382,614 |
| Total Expenditures | | 14,542,957 | 15,323,673 | 16,283,019 | 17,409,647 | 19,351,993 | 20,124,124 |
| Ending Fund Balance | | | | | | | |
| | Restricted for C/O (Donations & Fees) | 345,014 | 320,468 | 8,793 | 251,965 | 251,965 | 173,359 |
| | Restricted for Self Ins (Unemployment) | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | Assigned to Contingency (Lockbox) | 40,000 | 401,273 | 40,000 | 0 | 0 | 0 |
| | Committed to 5% Minimum Fund Balance | 722,144 | 766,183 | 882,048 | 967,600 | 967,600 | 1,006,206 |
| | Committed to Curriculum/Professional Dev | 250,000 | 0 | 0 | 50,000 | 10,109 | 50,000 |
| | Committed to Program | 100,000 | 40,000 | 0 | 0 | 0 | 0 |
| | Committed to Benefit Liability | 0 | 0 | 0 | 145,905 | 145,905 | 145,905 |
| | Committed to Long-Term Debt | 91,419 | 0 | 0 | 0 | 0 | 0 |
| | Unreserved Fund Balance | 0 | 0 | 602,223 | 0 | 0 | 0 |
| Ending Fund Balance | | 1,578,577 | 1,557,924 | 1,563,064 | 1,445,470 | 1,405,579 | 1,405,470 |

| CLASSIFIED FTE | | | | | | | | | | | | | |
|--------------------------------|------------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|----------------|-------------|----------------|-------------|
| | | 11-12 | | 12-13 | | 13-14 | | 14-15 | | 15-16 | | 16-17 | |
| | | Actual | % of | Actual | % of | Actual | % of | Actual | % of | Actual | % of | Budgeted | % of |
| | | # of FTE | Total | # of FTE | Total | # of FTE | Total | # of FTE | Total | # of FTE | Total | # of FTE | Total |
| TEACHING | | | | | | | | | | | | | |
| 27 | Teaching | 11.271 | 23% | 10.571 | 21% | 12.018 | 23% | 12.198 | 22% | 16.3700 | 26% | 15.5708 | 24% |
| 28 | Extracurricular | 0.684 | 1% | 0.684 | 1% | 0.683 | 1% | 0.683 | 1% | 0.6856 | 1% | 0.6842 | 1% |
| Subtotal | | 11.955 | 24% | 11.255 | 23% | 12.701 | 24% | 12.881 | 23% | 17.0556 | 27% | 16.255 | 25% |
| TEACHING SUPPORT | | | | | | | | | | | | | |
| 22 | Learning Resources | 0.643 | 1% | 0.444 | 1% | 0.656 | 1% | 1.142 | 2% | 1.2421 | 2% | 0.7806 | 1% |
| 24 | Guidance and Counseling | 1.125 | 2% | 1.191 | 2% | 0.879 | 2% | 0.860 | 2% | 1.2950 | 2% | 1.2957 | 2% |
| 25 | Pupil Management & Safety | 0.920 | 2% | 1.125 | 2% | 1.896 | 4% | 1.742 | 3% | 1.5857 | 3% | 1.4309 | 2% |
| 26 | Health Services | 0.497 | 1% | 0.505 | 1% | 0.505 | 1% | 0.595 | 1% | 0.5969 | 1% | 0.5969 | 1% |
| Subtotal | | 3.185 | 6% | 3.264 | 7% | 3.936 | 7% | 4.339 | 8% | 4.7197 | 7% | 4.1041 | 6% |
| OTHER SUPPORT | | | | | | | | | | | | | |
| 44 | Nutritional Services Operations | 2.677 | 5% | 3.119 | 6% | 3.294 | 6% | 3.982 | 7% | 3.8706 | 6% | 3.8706 | 6% |
| 62 | Grounds Maintenance | 1.250 | 3% | 1.250 | 3% | 1.500 | 3% | 1.500 | 3% | 1.9135 | 3% | 3.7500 | 6% |
| 63 | Operation of Buildings - Custodial | 8.635 | 18% | 8.633 | 17% | 9.500 | 18% | 9.000 | 16% | 10.2500 | 16% | 11.2500 | 18% |
| 64 | Maintenance | 2.000 | 4% | 2.000 | 4% | 2.500 | 5% | 2.500 | 4% | 3.0000 | 5% | 2.0000 | 3% |
| 72 | Information Systems | 2.970 | 6% | 3.000 | 6% | 3.500 | 7% | 4.000 | 7% | 4.0000 | 6% | 4.0000 | 6% |
| Subtotal | | 17.532 | 36% | 18.002 | 36% | 20.294 | 38% | 20.982 | 38% | 23.0341 | 37% | 24.8706 | 39% |
| BUILDING ADMINISTRATION | | | | | | | | | | | | | |
| 23 | Principal's Office | 5.981 | 12% | 6.557 | 13% | 5.404 | 10% | 6.019 | 11% | 6.1072 | 10% | 6.2804 | 10% |
| Subtotal | | 5.981 | 12% | 6.557 | 13% | 5.404 | 10% | 6.019 | 11% | 6.1072 | 10% | 6.280 | 10% |
| CENTRAL ADMINISTRATION | | | | | | | | | | | | | |
| 12 | Superintendent's Office | 0.977 | 2% | 0.969 | 2% | 0.977 | 2% | 0.977 | 2% | 0.9770 | 2% | 1.0000 | 2% |
| 13 | Business Office | 4.000 | 8% | 4.000 | 8% | 4.000 | 8% | 4.000 | 7% | 4.0000 | 6% | 4.0000 | 6% |
| 14 | Human Resources | 0.969 | 2% | 0.969 | 2% | 0.977 | 2% | 1.000 | 2% | 1.0000 | 2% | 1.0000 | 2% |
| 21 | Supervision - Instruction | 1.036 | 2% | 1.037 | 2% | 1.043 | 2% | 2.051 | 4% | 2.0416 | 3% | 1.9019 | 3% |
| 41 | Supervision - Nutritional Services | 1.137 | 2% | 1.137 | 2% | 1.137 | 2% | 1.126 | 2% | 0.7769 | 1% | 1.1557 | 2% |
| 61 | Supervision - Maintenance | 1.750 | 4% | 1.750 | 4% | 1.750 | 3% | 1.750 | 3% | 2.7500 | 4% | 2.7500 | 4% |
| Subtotal | | 9.869 | 20% | 9.862 | 20% | 9.884 | 19% | 10.904 | 20% | 11.5455 | 18% | 11.8076 | 18% |
| 11 | Board | 0.5 | 1% | 0.5 | 1% | 0.5 | 1% | 0.625 | 1% | 0.5000 | 1% | 0.625 | 1% |
| Subtotal | | 0.5 | 1% | 0.5 | 1% | 0.5 | 1% | 0.625 | 1% | 0.5 | 1% | 0.625 | 1% |
| TOTAL FTE | | 49.022 | 100% | 49.440 | 100% | 52.719 | 100% | 55.750 | 100% | 62.962 | 100% | 63.943 | 100% |
| <i>Budgeted FTE</i> | | <i>49.949</i> | | <i>50.236</i> | | <i>55.322</i> | | <i>57.967</i> | | <i>62.782</i> | | <i>63.943</i> | |

| CERTIFIED FTE | | | | | | | | | | | | | |
|----------------------|--------------------------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
| | | 11-12 | | 12-13 | | 13-14 | | 14-15 | | 15-16 | | 16-17 | |
| | | Actual | % of | Actual | % of | Actual | % of | Actual | % of | Actual | % of | Budgeted | % of |
| | | # of FTE | Total | # of FTE | Total | # of FTE | Total | # of FTE | Total | # of FTE | Total | # of FTE | Total |
| | TEACHING | | | | | | | | | | | | |
| 27 | Teaching | 75.266 | 81% | 77.249 | 82% | 80.806 | 81% | 77.904 | 80% | 83.169 | 81% | 84.617 | 80% |
| | Subtotal | 75.266 | 81% | 77.249 | 82% | 80.806 | 81% | 77.904 | 80% | 83.169 | 81% | 84.617 | 80% |
| | TEACHING SUPPORT | | | | | | | | | | | | |
| 22 | Learning Resources | 1.500 | 2% | 1.500 | 2% | 1.500 | 2% | 1.500 | 2% | 2.000 | 2% | 2.000 | 2% |
| 24 | Guidance and Counseling | 4.000 | 4% | 4.000 | 4% | 4.000 | 4% | 4.000 | 4% | 5.000 | 5% | 5.000 | 5% |
| 26 | Health Services | 5.550 | 6% | 4.610 | 5% | 5.800 | 6% | 5.800 | 6% | 5.100 | 5% | 5.600 | 5% |
| | Subtotal | 11.050 | 12% | 10.110 | 11% | 11.300 | 11% | 11.300 | 12% | 12.100 | 12% | 12.600 | 12% |
| | BUILDING ADMINISTRATION | | | | | | | | | | | | |
| 23 | Principal's Office | 4.000 | 4% | 4.000 | 4% | 4.590 | 5% | 5.000 | 5% | 5.000 | 5% | 5.000 | 5% |
| | Subtotal | 4.000 | 4% | 4.000 | 4% | 4.590 | 5% | 5.000 | 5% | 5.000 | 5% | 5.000 | 5% |
| | CENTRAL ADMINISTRATION | | | | | | | | | | | | |
| 12 | Superintendent's Office | 1.000 | 1% | 1.000 | 1% | 1.000 | 1% | 1.000 | 1% | 1.000 | 1% | 1.000 | 1% |
| 21 | Supervision - Instruction | 1.900 | 2% | 1.900 | 2% | 1.900 | 2% | 1.800 | 2% | 2.000 | 2% | 2.000 | 2% |
| | Subtotal | 2.900 | 3% | 2.900 | 3% | 2.900 | 3% | 2.800 | 3% | 3.000 | 3% | 3.000 | 3% |
| | TOTAL FTE | 93.216 | 100% | 94.259 | 100% | 99.596 | 100% | 97.004 | 100% | 103.269 | 100% | 105.217 | 100% |
| | <i>Budgeted FTE</i> | <i>93.367</i> | | <i>94.259</i> | | <i>99.697</i> | | <i>98.494</i> | | <i>104.669</i> | | <i>105.217</i> | |



GENERAL FUND REVENUES & EXPENDITURES

Revenues to Support Operations

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

| Revenue Source | 2015-2016 Budget | 2016-2017 Budget | Percent Change |
|-----------------------------------|-------------------|-------------------|----------------|
| Local Taxes | 3,900,423 | 4,194,818 | 7.4% |
| Local Support, Non-Tax | 1,175,500 | 1,007,334 | -14.3% |
| State, General Purpose | 9,587,082 | 9,972,122 | 4.0% |
| State, Special Purpose | 2,421,621 | 2,547,762 | 5.2% |
| Federal, General Purpose | 800 | 800 | 0% |
| Federal, Special Purpose | 1,206,567 | 1,331,288 | 10.3% |
| Revenue – Other Sources | 150,000 | 150,000 | 0% |
| Other Financing Sources | 910,000 | 920,000 | 1.1% |
| Total General Fund Revenue | 19,351,993 | 20,124,124 | 3.9% |

Local Revenue - \$6,272,152 or 31.1% of budgeted revenues: consists of revenues from donations (Schools Foundation/PTSA), local property taxes (M&O / Cap/Tech), student/sports fees, summer school, tuition for preschool, Traffic Safety Education (TSE), state timber revenue, rent/leases, and investment earnings.

State Revenue - \$12,519,884 or 62.2% of budgeted revenues: consists of revenue (apportionment) for Basic Education and Special Education (SPED) and grants for Special Education (SPED), Highly Capable, Early Childhood Education and Assistance Program (ECEAP), and funding for Food Service, and Transportation.

Federal Revenue - \$1,332,088 or 6.6% 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 (IDEA)/Safety Net for Special Education (SPED), Perkins Grant for Career Technical Education (CTE), Medicaid – Birth to Three, Bilingual, and Federal Timber Tax.

EXPENDITURES BY PROGRAM

| PROGRAM | 11-12 Actual | % of Total | 12-13 Actual | % of Total | 13-14 Actual | % of Total | 14-15 Actual | % of Total | 15-16 Budget | % of Total | 16-17 Budget | % of Total |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Regular Instruction | | | | | | | | | | | | |
| 01 Basic Education | 7,481,910 | 51.44% | 8,013,208 | 52.29% | 8,655,870 | 53.16% | 8,683,595 | 49.88% | 10,068,130 | 52.03% | 10,611,445 | 52.73% |
| 02 State Alternative Ed Program | 313,318 | 2.15% | 288,301 | 1.88% | 340,534 | 2.09% | 355,504 | 2.04% | 387,476 | 2.00% | 420,548 | 2.09% |
| Subtotal | 7,795,228 | 53.59% | 8,301,509 | 54.17% | 8,996,404 | 55.25% | 9,039,099 | 51.92% | 10,455,606 | 54.03% | 11,031,993 | 54.82% |
| Special Education | | | | | | | | | | | | |
| 21 Special Education - SPED | 1,372,856 | 9.44% | 1,405,793 | 9.17% | 1,427,226 | 8.76% | 1,588,292 | 9.12% | 1,667,354 | 8.62% | 1,655,599 | 8.23% |
| 22 SPED Infants & Toddlers | 0 | 0.00% | 0 | 0.00% | 14,000 | 0.09% | 16,380 | 0.09% | 20,000 | 0.10% | 29,593 | 0.15% |
| 24 Federal Special Education | 377,162 | 2.59% | 342,209 | 2.23% | 310,209 | 1.91% | 302,936 | 1.74% | 302,875 | 1.57% | 232,628 | 1.16% |
| Subtotal | 1,750,018 | 12.03% | 1,748,002 | 11.41% | 1,751,435 | 10.76% | 1,907,608 | 10.96% | 1,990,229 | 10.28% | 1,917,820 | 9.53% |
| Vocational Education | | | | | | | | | | | | |
| 31 Vocational Education - CTE | 438,255 | 3.01% | 391,360 | 2.55% | 394,054 | 2.42% | 467,580 | 2.69% | 510,579 | 2.64% | 376,935 | 1.87% |
| 34 Middle School Voc Ed - CTE | 0 | 0.00% | 17,586 | 0.11% | 17,897 | 0.11% | 27,845 | 0.16% | 38,948 | 0.20% | 17,517 | 0.09% |
| 38 Federal Vocational Education | 5,670 | 0.04% | 8,698 | 0.06% | 8,328 | 0.05% | 6,975 | 0.04% | 7,987 | 0.04% | 6,324 | 0.03% |
| Subtotal | 443,925 | 3.05% | 417,644 | 2.73% | 420,279 | 2.58% | 502,400 | 2.89% | 557,514 | 2.88% | 400,776 | 1.99% |
| Compensatory Education | | | | | | | | | | | | |
| 51 Title I, Disadvantaged | 89,789 | 0.62% | 152,601 | 1.00% | 170,848 | 1.05% | 165,236 | 0.95% | 148,133 | 0.77% | 156,790 | 0.78% |
| 52 School Improvement | 35,559 | 0.24% | 37,760 | 0.25% | 34,671 | 0.21% | 32,499 | 0.19% | 43,540 | 0.22% | 37,700 | 0.19% |
| 55 Learning Assistance Program | 89,761 | 0.62% | 75,416 | 0.49% | 138,089 | 0.85% | 144,139 | 0.83% | 156,928 | 0.81% | 167,104 | 0.83% |
| 58 Special and Pilot Programs | 72,221 | 0.50% | 88,591 | 0.58% | 78,159 | 0.48% | 201,500 | 1.16% | 187,502 | 0.97% | 211,193 | 1.05% |
| 64 Title III, Limited English Proficiency | 4,749 | 0.03% | 5,113 | 0.03% | 0 | 0.00% | 5,882 | 0.03% | 6,002 | 0.03% | 0 | 0.00% |
| 65 Translational Bilingual | 22,076 | 0.15% | 31,123 | 0.20% | 35,795 | 0.22% | 33,936 | 0.19% | 51,857 | 0.27% | 72,641 | 0.36% |
| Subtotal | 314,155 | 2.16% | 390,604 | 2.55% | 457,562 | 2.81% | 583,192 | 3.35% | 593,962 | 3.07% | 645,428 | 3.21% |
| Other Instruction | | | | | | | | | | | | |
| 71 Traffic Safety Education - TSE | 34,250 | 0.24% | 33,567 | 0.22% | 34,859 | 0.21% | 34,814 | 0.20% | 23,890 | 0.12% | 45,000 | 0.22% |
| 73 Summer School | 0 | 0.00% | 86 | 0.00% | 1,942 | 0.01% | 0 | 0.00% | 8,876 | 0.05% | 9,105 | 0.05% |
| 74 Highly Capable | 11,177 | 0.08% | 13,494 | 0.09% | 12,488 | 0.08% | 13,839 | 0.08% | 1,000 | 0.01% | 15,456 | 0.08% |
| 79 Other Instructional Programs | 12,912 | 0.09% | 90,142 | 0.59% | 66,741 | 0.41% | 311,577 | 1.79% | 689,385 | 3.56% | 640,236 | 3.18% |
| Subtotal | 58,339 | 0.40% | 137,289 | 0.90% | 116,030 | 0.71% | 360,230 | 2.07% | 723,151 | 3.74% | 709,797 | 3.53% |
| Community Services | | | | | | | | | | | | |
| 88 Preschool | | | | | | | 10,999 | 0.06% | | | | |
| 89 Other Community Services | 29,548 | 0.20% | 1,232 | 0.01% | 336 | 0.00% | 32 | 0.00% | 1,000 | 0.01% | 35,695 | 0.18% |
| Subtotal | 29,548 | 0.20% | 1,232 | 0.01% | 336 | 0.00% | 11,031 | 0.06% | 1,000 | 0.01% | 35,695 | 0.18% |
| Support Services | | | | | | | | | | | | |
| 97 District-Wide Support | 3,006,622 | 20.67% | 3,176,532 | 20.73% | 3,316,256 | 20.37% | 3,698,355 | 21.24% | 3,733,502 | 19.29% | 4,026,544 | 20.01% |
| 98 Food Services | 483,644 | 3.32% | 470,504 | 3.07% | 548,436 | 3.37% | 509,990 | 2.93% | 565,975 | 2.92% | 605,018 | 3.01% |
| 99 Transportation | 664,546 | 4.57% | 680,350 | 4.44% | 677,112 | 4.16% | 797,742 | 4.58% | 731,054 | 3.78% | 751,053 | 3.73% |
| Subtotal | 4,154,812 | 28.56% | 4,327,386 | 28.24% | 4,541,804 | 27.89% | 5,006,087 | 28.75% | 5,030,531 | 25.99% | 5,382,615 | 26.75% |
| TOTAL | 14,546,025 | 100% | 15,323,666 | 100% | 16,283,850 | 100% | 17,409,647 | 100% | 19,351,993 | 100% | 20,124,124 | 100% |

| EXPENDITURES BY OBJECT | | | | | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|----------------|
| | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | % of Total | % of Total | % of Total | % of Total |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | | | | |
| | % of Total | % of Total | % of Total | % of Total | % of Total | % of Total | | | | |
| SALARIES & BENEFITS | | | | | | | | | | |
| Certified Salaries | 6,270,689 | 6,459,225 | 6,935,071 | 7,080,784 | 7,734,644 | 7,964,901 | 43.09% | 42.59% | 40.67% | 39.97% |
| Classified Salaries | 2,160,273 | 2,359,782 | 2,534,865 | 2,863,301 | 3,035,307 | 3,169,289 | 14.85% | 15.57% | 16.45% | 15.68% |
| Benefits | 2,928,893 | 3,073,798 | 3,452,588 | 3,520,330 | 4,029,113 | 4,193,220 | 20.13% | 21.20% | 20.22% | 20.82% |
| Subtotal | 11,359,855 | 11,892,805 | 12,922,524 | 13,464,415 | 14,799,064 | 15,327,410 | 78.07% | 79.36% | 77.34% | 76.47% |
| MSOC | | | | | | | | | | |
| Instructional Supplies | 851,240 | 998,381 | 1,063,691 | 1,109,900 | 1,958,058 | 2,114,970 | 5.85% | 6.53% | 6.38% | 10.12% |
| Purchased Services | 2,055,091 | 2,227,486 | 2,073,074 | 2,511,828 | 2,316,821 | 2,495,088 | 14.12% | 12.73% | 14.43% | 11.97% |
| Travel | 14,081 | 12,472 | 10,248 | 43,846 | 34,550 | 31,656 | 0.10% | 0.06% | 0.25% | 0.18% |
| Capital Outlay | 270,614 | 192,529 | 213,482 | 279,658 | 236,000 | 155,000 | 1.86% | 1.31% | 1.61% | 1.22% |
| Debit Transfers | 1,091 | 4,463 | 7,041 | 19,257 | 7,500 | 2,500 | | | | 0.04% |
| Credit Transfers | -1,091 | -4,463 | -7,041 | -19,257 | | -2,500 | | | | |
| Subtotal | 3,191,026 | 3,430,868 | 3,360,495 | 3,945,232 | 4,552,929 | 4,796,714 | 21.93% | 20.64% | 22.66% | 23.53% |
| TOTAL | 14,550,881 | 15,323,673 | 16,283,019 | 17,409,647 | 19,351,993 | 20,124,124 | 100.00% | 100.00% | 100.00% | 100.00% |



ENROLLMENT

2016-2017 SUMMARY OF ESTIMATED ENROLLMENT - FTE

| Grade | CES | McM | VHS | Family Link | Student Link | Total | Total by School |
|--------------|------------|------------|------------|-------------|--------------|--------------|-----------------|
| K | 75 | | | 2 | | 77 | |
| 1 | 81 | | | 6 | | 87 | |
| 2 | 86 | | | 6 | | 92 | |
| 3 | 92 | | | 6 | | 98 | |
| 4 | 90 | | | 5 | | 95 | |
| 5 | 96 | | | 4 | | 100 | 549 |
| 6 | | 125 | | 4 | | 129 | |
| 7 | | 125 | | 3 | | 128 | |
| 8 | | 130 | | 2 | | 132 | 389 |
| 9 | | | 130 | 2 | | 132 | |
| 10 | | | 145 | 2 | | 147 | |
| 11 | | | 120 | 1 | 8 | 129 | |
| 12 | | | 118 | 2 | 10 | 130 | 538 |
| TOTAL | 520 | 380 | 513 | 45 | 18 | 1,476 | 1,476 |

HISTORICAL STUDENT ENROLLMENT - FTE

| SCHOOL YEAR | YEAR-END AVERAGE FTE | INCREASE/DECREASE | % +/- |
|--------------------|----------------------|-------------------|---------------|
| 2000-2001 | 1,543 | -34 | -2.15% |
| 2001-2002 | 1,514 | -29 | -1.87% |
| 2002-2003 | 1,468 | -46 | -3.03% |
| 2003-2004 | 1,445 | -23 | -1.56% |
| 2004-2005 | 1,471 | +26 | +1.79% |
| 2005-2006 | 1,506 | +35 | +2.37% |
| 2006-2007 | 1,490 | -16 | -1.06% |
| 2007-2008 | 1,501 | +11 | +0.74% |
| 2008-2009 | 1,456 | -45 | -3% |
| 2009-2010 | 1,451 | -5 | -0.34% |
| 2010-2011 | 1,452 | +2 | +0.11% |
| 2011-2012 | 1,446 | -7 | -0.41% |
| 2012-2013 | 1,418 | -28 | -1.94% |
| 2013-2014 | 1,413 | -5 | -0.35% |
| 2014-2015 | 1,469 | +56 | +3.96% |
| 2015-2016* | 1,461 | -8 | -0.54% |
| 2016-2017** | 1,476 | +12 | +0.81% |

*Current Actual / **Estimate

HISTORICAL OFF-ISLAND STUDENT ENROLLMENT - FTE

| YEAR | CHAUTAUQUA ELEMENTARY | McMURRAY MIDDLE SCHOOL | VASHON HIGH SCHOOL | TOTAL | % of TOTAL ENROLLMENT |
|--------------|----------------------------------|-----------------------------------|-------------------------------|--------------|----------------------------------|
| 03-04 | 2 | 18 | 24 | 44 | 3.0% |
| 04-05 | 1 | 28 | 50 | 79 | 5.3% |
| 05-06 | 3 | 28 | 72 | 103 | 6.8% |
| 06-07 | 3 | 37 | 69 | 109 | 7.3% |
| 07-08 | 1 | 47 | 79 | 127 | 8.4% |
| 08-09 | 0 | 54 | 76 | 130 | 8.9% |
| 09-10 | 0 | 40 | 78 | 118 | 8.1% |
| 10-11 | 6 | 62 | 89 | 157 | 10.8% |
| 11-12 | 15 | 84 | 94 | 193 | 13.3% |
| 12-13 | 16 | 83 | 88 | 187 | 13.1% |
| 13-14 | 18 | 91 | 98 | 207 | 14.6% |
| 14-15 | 14 | 93 | 116 | 223 | 15.1% |
| 15-16 | 21 | 103 | 133 | 257 | 17.5% |



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