



Point Robinson Lighthouse – Vashon Island, Washington

VASHON ISLAND SCHOOL DISTRICT No. 402
2021-2022 BUDGET

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

Approved/Adopted by the Board of Directors June 10th, 2021

2021-2022 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 2021-2022 fiscal year budget is outlined below and throughout this document. The Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2021-2022 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 2021, the administration met with school Principals to discuss the staffing needs of each school for the 2021-2022 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 2021-2022 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 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 2021-2022, with an estimate of 1,415 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	2020-2021 Budget	2021-2022 Budget	Change	Percent Change
General	25,665,416	26,186,194	+520,778	+2.03%
Capital	4,005,000	1,930,000	-2,075,000	-51.81%
Debt Service	3,911,275	3,558,300	-352,975	-9.03%
ASB	440,933	260,783	-180,150	-40.86%
Transportation	91,000	20,000	-71,000	-78.03%

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

ASB – Decrease due limited travel, less participation and events

Transportation – Decrease due to no bus purchase

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 2021-2022 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 2020-2021 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 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 does not 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.

FOUR-YEAR BUDGET PLAN SUMMARY				
Fund	2021-2022 Budget*	2022-2023 Budget*	2023-2024 Budget*	2024-2025 Budget*
General	26,186,194	26,325,590	26,532,305	26,681,550
Capital	1,930,000	1,500,000	1,500,000	1,500,000
Debt Service	3,428,300	3,435,000	3,521,100	3,588,400
ASB	260,783	295,000	311,000	325,000
Transportation	20,000	150,000	10,000	15,000

**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.

GENERAL FUND EXPENDITURE COMPARISON by OBJECT				
Object Code Description	2020-2021 Budget	2021-2022 Budget	+/- Change	Percent Change
<i>Salaries & Benefits</i>				
Salaries-Certificated (2000)	10,108,264	10,448,065	+339,801	+3.4%
Salaries-Classified (3000)	4,014,188	4,231,734	+217,546	+5.4%
Benefits (4000)	5,631,514	5,454,240	-177,274	-3.1%
Subtotal	19,753,966	20,134,039	+380,073	+1.9%
<i>MSOC – Materials, Supplies, & Operating Costs</i>				
Supplies & Materials (5000)	2,151,350*	2,131,455*	-19,895	-0.93%
Purchased Services (7000)	3,667,950	3,830,310	+162,360	+4.43%
Travel (8000)	37,150	32,390	-4,760	-12.81%
Capital (9000)	20,000	23,000	+3,000	+15.0%
FieldTurf Reserves (GL 870)	35,000*	35,000*	0	0%
Subtotal	5,911,450	6,052,155	+140,705	+2.38%
TOTAL	25,665,416	26,186,194	+520,788	+2.03%

*Budgeted in Supplies & Materials / Shown separately above

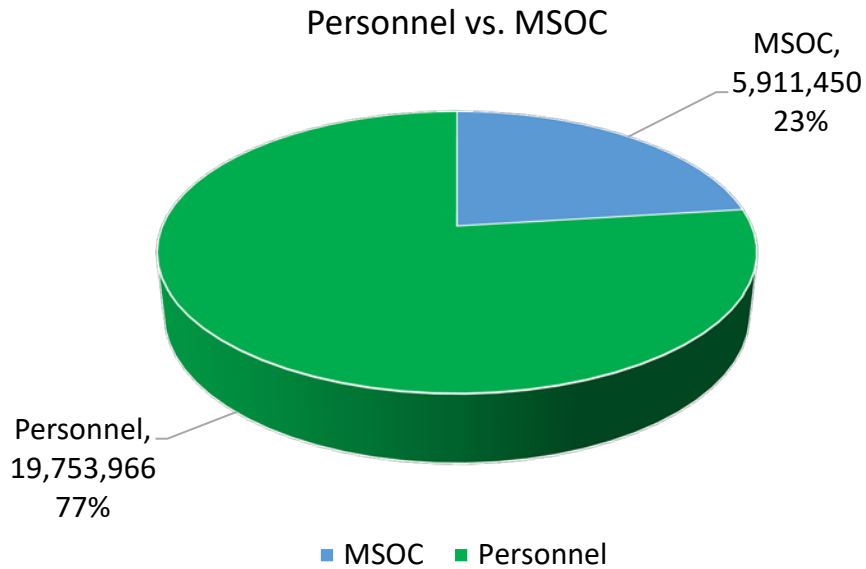
Comparing the 2020-2021 Expenditure Budget to the 2021-2022 Expenditure Budget above results in an overall estimated expenditure increase of +\$520,788 or +2.03%. The main increase, as seen above, is in salaries and benefits and contract services. The following page provides a chart with detailed explanations for the changes in each Object category.

OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+\$339,801	Increase due to bargained salaries for Certificated staff
3000	Salaries - Classified	+\$217,546	Increase due to bargained salaries and salaries for Classified staffing
4000	Benefits	-\$177,274	Decrease due to Retirement percentage and SEBB (benefits) decrease
5000	Supplies & Materials	-\$19,895	Decrease due to reduction of supplies because of enrollment decrease
7000	Purchased Services	+162,360	Increase due to contracted OT/Behavioral Specialist staffing, strategic planning, and the Risk Pool/insurance (+20%) increase
8000	Travel	-\$4,760	Decrease due to less travel
9000	Capital	+\$3,000	Increase due to Facilities purchases of needed machinery



Vashon Island High School – The Great Hall

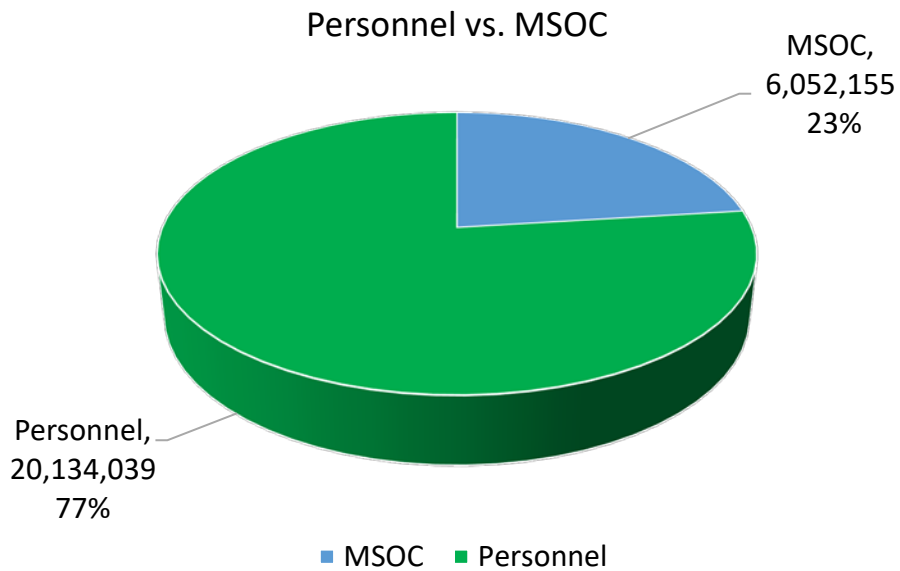
2020-2021 Budgeted Annual Expense \$25,665,450



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

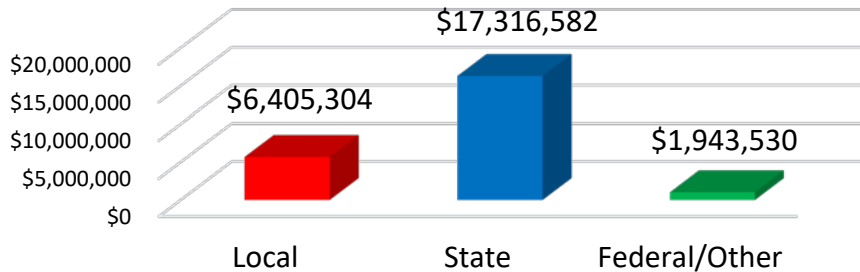
MSOC (Materials, Supplies, & Operating Costs) Expenses Include: School & Office Supplies, Purchased Services/Contracts, School Lunches/Commodities, Utilities, Maintenance & Grounds Supplies, Transportation, Rentals/Leases, Miscellaneous (NWRDC), Insurance, Travel, & Capital Projects/Equipment.

2021-2022 Budgeted Annual Expense \$26,186,194



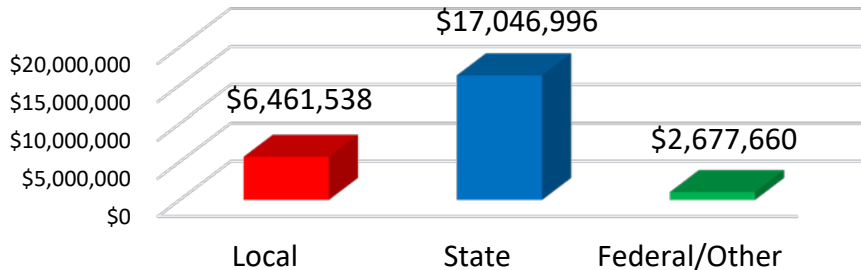
Financial support for District programs and services are substantially derived from local sources of revenue primarily from the Educational Programs and Operation (EP&O) Levy and the Capital & Technology (Cap/Tech) Levy, all paid for by local property taxes. In addition, the State legislature continues 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.”

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

2021-2022 Sources of Revenue



Revenue= 24.6% from Local / 65.1% from the State / 10.2% from Federal/Other
Total Revenue = \$26,186,194

We 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.

Dr. Slade McSheehy
 Superintendent

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	#2 – 2017-2021
ZABETTE MACOMBER <i>BOARD CHAIR</i>	#3 – 2019-2023
SPRING HECHT	#4 – 2017-2021
TOBY HOLMES <i>BOARD VICE CHAIR</i>	#5 – 2019-2023

DISTRICT ADMINISTRATION

SUPERINTENDENT	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
FINANCE DIRECTOR	KAY ADAMS (206) 463-8527
NETWORK ENGINEER	THANE GILL (206) 463-8642

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 204TH STREET

VASHON, WA 98070

(206) 463-9171

DANNY ROCK, PRINCIPAL

ANDREW GUSS, ASSISTANT PRINCIPAL

FAMILYLINK & STUDENTLINK – ALE (ALTERNATIVE LEARNING EXPERIENCE)

"LYNX"

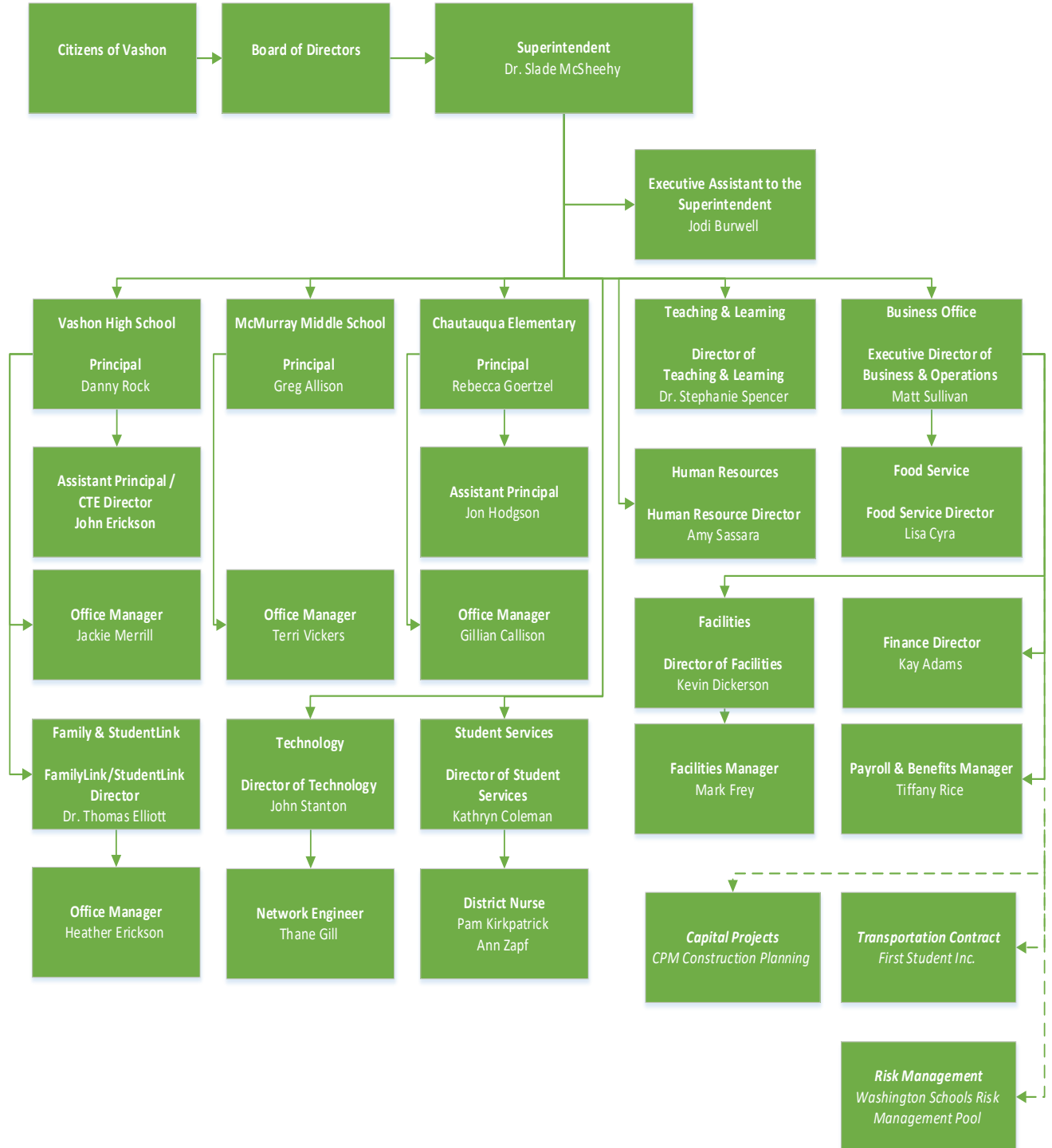
9600 SW 204TH STREET

VASHON, WA 98070

(206) 463-8686

DR. THOMAS ELLIOTT, DIRECTOR

VASHON ISLAND SCHOOL DISTRICT 2021-2022 ORGANIZATION CHART



VASHON ISLAND SCHOOL DISTRICT - STUDENT FEE SCHEDULE 2021-2022

Student Fee Schedule - General Fund		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	ASB & Other		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
CES GF	Art	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	CES ASB	ASB Fee	\$40.00	\$40.00	\$40.00	\$45.00	\$45.00
	Outdoor Education	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00		Yearbook	\$10 - \$15	\$10 - \$15	\$10 - \$20	\$10 - \$20	\$10 - \$20
	Preschool Full Tuition-AM	\$225.00	\$225.00	\$250.00	\$250.00	\$250.00							
	Preschool Reduced Tuition-AM	\$50.00	\$50.00	\$55.00	\$55.00	NO FEE							
	Preschool Activity Fee	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	McM ASB	ASB Fee	\$40.00	\$40.00	\$40.00	\$45.00	\$45.00
	Preschool Full Tuition-PM	\$300.00	\$300.00	\$325.00	\$325.00	\$325.00		Yearbook	\$35.00	\$35.00	\$40.00	\$40.00	\$40.00
	Preschool Reduce Tuition-PM	\$50.00	\$50.00	\$60.00	\$60.00	NO FEE		8th Grade Wild Waves	\$25.00	\$25.00	\$25.00	\$25.00	\$30.00
Math Fee per Competition	\$10.00	\$10.00	NO FEE	NO FEE	NO FEE	Dances		\$5 - \$7	\$5 - \$7	\$5 - \$7	\$5 - \$10	\$5 - \$10	
							Robotics	N/A	N/A	\$98.00	\$100.00	\$100.00	
McM GF	Art per semester	\$20 - \$40	\$20 - \$40	\$40.00	\$40.00	NO FEE	VHS ASB	ASB Fee	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
	Photography per semester	\$30.00	\$30.00	\$40.00	\$40.00	NO FEE		Yearbook	\$55 - \$75	\$55 - \$75	\$55 - \$75	\$55 - \$80	\$55 - \$80
	Sport Fee per sport	\$100.00	\$100.00	\$100.00	\$125.00	\$100.00		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	\$45.00	\$45.00	NO FEE	Dances	\$5 - \$30	\$5 - \$30	\$5 - \$30	\$5 - \$30	\$5 - \$40	
	CTE	\$20 - \$25	\$20 - \$25	\$25.00	\$25.00	NO FEE							
	Basic Mountain Biking	\$20.00	\$20.00	\$25.00	\$25.00	NO FEE							
	Outdoor Living	\$20.00	\$20.00	\$25.00	\$25.00	NO FEE							
	Food Program	N/A	\$30.00	\$30.00	\$30.00	NO FEE	Food Service	CES Lunch	\$3.50	\$3.50	\$3.50	\$3.75	\$3.75
	Exploratory Week	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00		VHS & McM Lunch	\$3.75	\$3.75	\$4.00	\$4.00	\$4.00
VHS GF	Sport Fee (per sport)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00		Adult Lunch	\$4.50	\$5.00	\$5.00	\$6.00	\$6.00
	Sport Late Fee	\$170.00	\$170.00	NO FEE	NO FEE	NO FEE		CES Breakfast	\$2.00	\$2.00	\$2.25	\$2.25	\$2.25
	Band (per trimester)	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		McM & VHS Breakfast	\$2.25	\$2.25	\$2.50	\$2.50	\$2.50
	AP Studio Art	N/A	N/A	\$75.00	\$75.00	NO FEE		Adult Breakfast	\$2.75	\$2.75	\$3.00	\$3.00	\$3.00
	Theater Arts	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Additional Entrée	\$2.00	\$2.00	\$2.00	\$3.00	\$3.00
	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	\$40.00	\$40.00	NO FEE							
	Summer School	\$100.00	\$150.00	\$150.00	\$150.00	\$150.00							
	Spanish	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE							
	Contemporary Craft	NO FEE	NO FEE	\$40.00	\$40.00	NO FEE							
CTE	CTE - Residential Carpentry	N/A	\$40.00	\$40.00	\$40.00	\$40.00							
	CTE - Jewelry	\$30.00	\$30.00	\$40.00	\$40.00	NO FEE							
	CTE - Ceramics	\$20.00	\$20.00	\$45.00	\$45.00	NO FEE							
	CTE - Woodworking	\$20.00	\$20.00	\$40.00	\$40.00	NO FEE							
	CTE - Digital Arts	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00							

VASHON ISLAND SCHOOL DISTRICT – 2021-2022 CALENDAR

Vashon Island School District No. 402
2021-2022 Student Calendar

T=Teacher in-service August 24 and 25
S=1st student day (Grades 1-12) August 30
Kindergarten ONLY Conferences August 30 and 31
K= Kindergarten 1st day September 1
H=Holiday (No School) September 6 – Labor Day
S/P=Preschool 1st day September 7
PDD= Professional Development Day
 *Early Release Friday CES @ 1:40 p.m.
 McM & VHS @ 12:40 p.m.
 September 10 & 24
CN= McM Curriculum night September 28;
CES Curriculum night September 29
VHS Curriculum night September 30

AUGUST/SEPTEMBER '21						
S	M	T	W	T	F	S
22	23	I	25	I	27	28
29	S	31	K	2	3	4
5	H	S/P	8	9	PDD	11
12	13	14	15	16	17	18
19	20	21	22	23	PDD	25
26	27	CN McM	CN CES	CN VHS		28

PDD=Professional Development Day
 *Early Release Friday February 11
B=Break (No School) February 21, 22, 23, 24, and 25 (Mid-Winter Break)

FEBRUARY '22						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	PDD	12
13	14	15	16	17	18	19
20	B	B	B	B	B	26
27	28					15

Teacher in-service (No school) October 8
PDD=Professional Development Day
 *Early Release Friday October 22

OCTOBER '21						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	T	9
10	11	12	13	14	15	16
17	18	19	20	21	PDD	23
24	25	26	27	28	29	30
31						30

T=Teacher in-service (No School)
I= Snow/Closure make-up day if necessary March 4
CC=CES and McM Conferences ONLY March 16, 17 & 18 (No school PreK - 8th grade)
ER=CES & McM ONLY Student Early Release: (10:45 a.m. McM 11:40 a.m. CES) March 16
PDD=Professional Development Day
 *Early Release Friday March 18

MARCH '22						
S	M	T	W	T	F	S
		1	2	3	I	5
6	7	8	9	10	11	12
13	14	15	ER	CC	CC	19
20	21	22	23	24		26
27	28	29	30	31		30

CC=CES Conferences Only (No school PreK - 5th grade; ECEAP on Regular Schedule November 3, 4 & 5
ER=Student Early Release: (10:45 a.m. McM/VHS 11:40 a.m. CES)
 November 3 – CES ONLY
 November 24
PDD=Professional Development Day
 *Early Release Friday November 5 & 19
H=Holiday (No School) November 11 – Veterans' Day
 November 25 – Thanksgiving November 26 – Native American Heritage Day

NOVEMBER '21						
S	M	T	W	T	F	S
	1	2	ER CES	CC CES	CC CES	6
7	8	9	10	H	12	13
14	15	16	17	18	PDD	20
21	22	23	ER	H	H	27
28	29	30				19

B=Break (No School) April 11, 12, 13, 14 and 15 (Spring Break)
PDD=Professional Development Day
 *Early Release Friday April 1 & 22

APRIL '22						
S	M	T	W	T	F	S
					PDD	2
3	4	5	6	7	8	9
10	B	B	B	B	B	16
17	18	19	20	21	PDD	23
24	25	26	27	28	29	30

PDD=Professional Development Day
 *Early Release Friday December 3 & 17
B=Break (No School) December 20, 21, 22, 23, 24, 27, 28, 29, 30, 31 (Winter Break)

DECEMBER '21						
S	M	T	W	T	F	S
			1	2	PDD	4
5	6	7	8	9	10	11
12	13	14	15	16	PDD	18
19	B	B	B	B	B	25
26	B	B	B	B	B	19

PDD=Professional Development Day
 *Early Release Friday May 6 & 20
H=Holiday (No School) May 30 – Memorial Day

MAY '22						
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	24	25	26	27	28
29	H	31				31

PDD=Professional Development Day
 *Early Release Friday January 14 and 28
H=Holiday (No School) January 17
 Martin Luther King Jr. Day
SEM=Last Day of Semester January 21
B=Break (No School) January 24 (Semester Break)

JANUARY '22						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	PDD	15
16	H	18	19	20	SEM	22
23	B	25	26	27	PDD	29
30	31					19

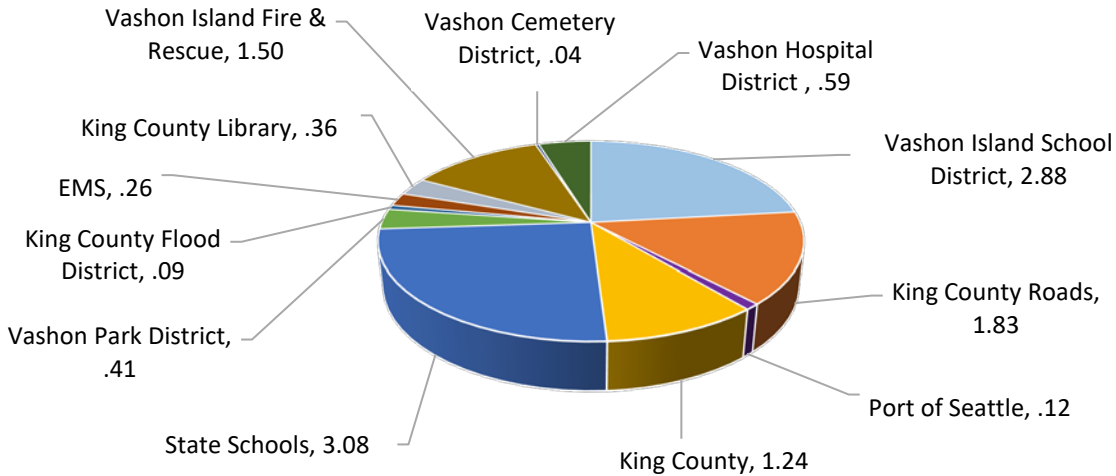
PDD=Professional Development Day
 *Early Release Friday June 3
 VHS Graduation – June 11
L/ER= Last Student Day Early Release – Dismissal times: McM/VHS: 10:45 a.m. CES: 11:55 a.m. June 16
I= Snow/Closure make-up days if necessary June 17 and 21 (June 20th is the observance of Juneteenth)

JUNE '22						
S	M	T	W	T	F	S
			1	2	PDD	4
5	6	7	8	9	10	11
12	13	14	15	L/ER	17I	18
19	20	21I	22	23	24	25
26	27	28	29	30		12

Revised: June 28, 2021

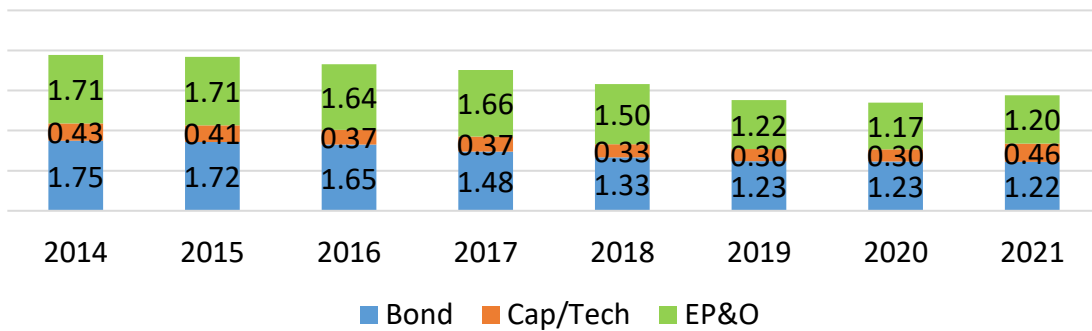
VASHON ISLAND PROPERTY TAX RATES 2021

2021 Property Taxes - Total Rate = \$12.40



Of the \$2.88 **locally** assessed levy for schools, \$1.22 goes towards the payment of the bond (Debt Service Fund), \$1.20 is for the Educational Programs and Operations (EP&O) Levy and \$.46 is for the Capital and Technology (Cap/Tech) Levy.

Historical & Current Levy Rates*



Historical Actual Collections**

	2014	2015	2016	2017	2018	2019	2020
EP&O	\$3,492,728	\$3,774,518	\$3,973,261	\$4,175,294	\$4,341,056	\$3,934,392	\$3,910,235
Cap/Tech	\$891,388	\$900,401	\$904,699	\$925,317	\$940,495	\$961,765	\$982,249
Bond	\$3,583,173	\$3,793,506	\$4,010,269	\$3,728,754	\$3,850,666	\$3,996,507	\$4,129,341

Note: The rates for 2021 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 and may include past due collections



BUDGET DEVELOPMENT PROCESS

What is a Budget?

- It is an 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 without a budget adjustment. 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 1st to August 31st 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

- Per District Policy 6000, 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
- Carryover will be budgeted (for capacity) from unexpended 2020-2021 revenues collected for grants (if allowable), donations, and student fees/fines
- Enrollment will be budgeted at 99% to 98% of the value of the cohort (class) projection, or at 1,415 FTE for 2021-2022
- 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.
- Dollars will be specifically allocated for professional learning communities, curriculum materials and professional development for staff
- 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
- Student fee schedules will be included as part of the budget adoption proposal
- Special Education staffing will be maintained, enhanced, or reduced based on student need and enrollment at each building/program
- Grant programs will be budgeted to operate within grant revenue awards less the deduction for allowed state or federal indirect administrative costs
- We will prioritize maintenance to protect District assets.



BUDGET SUMMARY & RESOLUTION

SUMMARY OF 2021-2022 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING FUND BALANCE
General	20-21	\$1,809,088	\$25,665,416	\$25,665,416	\$1,400,000	\$1,860,252
	21-22	<i>\$1,860,252</i>	\$26,186,194	\$26,186,194	\$1,630,000	\$1,899,103
Capital	20-21	\$2,432,778	\$1,466,800	\$4,005,000	-\$1,400,000	\$820,450
	21-22	<i>\$820,450</i>	\$1,529,395	\$1,930,000	-\$1,630,000	\$419,845
Debt Service	20-21	\$10,789,317	\$5,551,600	\$3,911,275	\$0	\$11,652,361
	21-22	<i>\$11,652,361</i>	\$5,267,788	\$3,558,300	\$0	\$13,361,849
ASB	20-21	\$252,566	\$422,500	\$440,933	\$0	\$232,669
	21-22	<i>\$232,669</i>	\$254,600	\$260,783	\$0	\$226,486
Transportation	20-21	\$90,340	\$17,800	\$91,000	\$0	\$39,260
	21-22	<i>\$39,260</i>	\$21,000	\$20,000	\$0	\$40,260

*20-21 Beginning Balance (in bold) 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; **(1) Restricted, (2) Committed, (3) Assigned, and (4) Unassigned.**

- (1) Restricted** accounts are for specific purposes imposed externally by creditors, grantors, contributors or imposed by law through constitutional provisions or legislation; **for VISD, this is where our carryover resides.**
- (2) Committed** accounts can only be used for specific purposes or by formal action (e.g. resolution or board policy). This cannot be changed without a similar action on the part of the Board; **for VISD, this is where our Field Turf Reserve resides.**
- (3) 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 Unemployment Liability Reserve resides.** Authority for making these assignments rests with administration of the District.
- (4) 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. 790

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 2021-2022 fiscal year. The 2021-2022 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 10th, 2021, 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 2021-2022 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 February 11th, 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 2021-2022 will be as follows:

	<u>Appropriation Level</u>
A. General Fund	\$26,186,194
B. Transportation Vehicle Fund	\$ 20,000
C. Capital Projects Fund	\$ 1,930,000
D. Debt Service Fund	\$ 3,558,300
E. Associated Student Body Fund	\$ 260,783

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 Fund Balance are hereby "Committed" if available in the amount of \$1,702,103 for the goal of 6.5%, while maintaining a 5% Minimum Fund Balance, and \$52,000 for Carryover; if available, additional reserves will be "Committed" for (1) Unemployment Insurance and for (2) Benefit Liability.

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 10th day of June, 2021. The Board hereby adopts the 2021-2022 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
		16-17	17-18	18-19	19-20	20-21	21-22
Beginning Balances	Restricted / Carryover - Donations & Fees	0	0	0	4,192	124,606	52,000
	Committed to Minimum Fund Balance	967,600	1,006,206	1,074,080	1,492,236	1,569,481	1,668,252
	Committed to Other Purposes - Field Turf Reserves	0	0	35,000	70,000	105,000	140,000
	Committed to Benefit Liability - Leave Cash Out & Unemployment	164,352	25,708	20,881	17,944	10,000	0
Revenues by Program							
1000	Local Taxes - EP&O Levy	4,072,536	4,283,437	4,112,743	3,890,581	3,984,512	3,956,438
2000	Local Non Tax - Tuition, Fees, & Donations - VSF / Food Service Fees / Sports Fees	952,026	975,543	882,195	801,295	787,602	873,100
3000	State, General Purpose - Basic Educaiton - Apportionment	10,071,755	10,861,207	13,181,949	13,543,589	13,870,095	13,553,434
4000	State, Special Purpose - Special Education	2,488,127	2,670,679	3,456,002	3,666,323	3,446,487	3,493,562
6000	Federal, Special Purpose - Special Education Grants - Title / "Capacity"	886,694	708,839	699,311	889,023	1,710,530	2,422,660
8000	Revenues From Other Agencies - Vashon Park District Contract / SBIRT Grant	100,800	50,000	200,354	217,008	233,000	255,000
9000	Other Financing - Cap/Tech Levy	1,188,701	1,644,190	812,237	1,114,034	1,633,190	1,632,000
Total - Revenues		19,760,639	21,193,895	23,344,791	24,121,853	25,665,416	26,186,194
Expenditures by Program							
00	Regular Instruction - Basic Education	11,027,936	11,713,446	12,398,847	12,803,822	13,086,246	13,280,764
10	Federal Special Purpose - ESSER Grant	N/A	N/A	N/A	N/A	N/A	451,793
20	Special Education Instruction	2,175,650	2,168,959	2,747,600	2,937,569	3,015,251	2,949,245
30	Vocational Education Instruction - CTE	436,852	726,747	906,495	917,093	987,799	1,061,325
50 & 60	Compensatory Education - Title / LAP / Bilingual	658,039	520,881	603,358	654,199	640,466	537,559
70	Other Instructional Programs - Summer School / Highly Capable / "Capacity"	255,974	148,438	181,375	183,526	1,206,256	1,185,498
80	Community Services - PIE / ECEAP	59,457	207,273	200,740	216,943	215,830	229,002
90	Support Services - Utilities / Insurance / Facilities / Food Service / Transportation	5,241,966	5,610,046	5,851,966	6,183,985	6,513,568	6,491,008
Total - Expenditures		19,855,874	21,095,790	22,890,381	23,897,137	25,665,416	26,186,194
Ending Balances							
	Restricted / Carryover - Donations & Fees	0	0	4,192	124,606	52,000	22,000
	Committed to Minimum Fund Balance - "Ending Fund Balance"	1,006,206	1,074,080	1,492,236	1,569,481	1,668,252	1,702,103
	Committed to Other Purposes - Field Turf Reserves	0	35,000	70,000	105,000	140,000	175,000
	Committed to Benefit Liability - Sick/Leave Cash Out & Unemployment	25,708	20,881	17,944	10,000	0	0

CLASSIFIED FTE (by OBJECT)												
	16-17		17-18		18-19		19-20		20-21		21-22	
	Actual	% of	Actual	% of	Actual	% of	Actual	% of	Current	% of	Current	% of
	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
TEACHING												
27 Teaching - Paraeducators	15.5708	25.3%	17.2100	26.1%	20.5030	29.1%	17.2200	30.4%	15.2859	24.8%	14.6948	23.5%
28 Extracurricular - Coaches	0.6842	1.1%	0.5800	0.9%	0.5000	0.7%	0.5000	0.9%	0.5000	0.8%	0.5000	0.8%
Subtotal	16.255	26.4%	17.7900	27.0%	21.0030	29.8%	17.7200	31.3%	15.7859	25.7%	15.1948	24.3%
TEACHING SUPPORT												
22 Learning Resources - Library	0.7806	1.3%	0.6433	1.0%	0.6430	0.9%	0.4350	0.8%	0.6198	1.0%	0.6198	1.0%
24 Guidance and Counseling	1.2957	2.1%	1.2856	1.9%	1.3770	2.0%	0.0000	0.0%	0.7346	1.2%	1.3766	2.2%
25 Pupil Management & Safety - Monitors	1.4309	2.3%	2.0467	3.1%	2.2040	3.1%	2.3550	4.2%	1.8711	3.0%	2.0987	3.4%
Subtotal	3.5072	5.7%	3.9756	6.0%	4.2240	6.0%	2.7900	4.9%	3.2255	5.2%	4.0951	6.5%
OTHER SUPPORT												
26 Health Related									0.032	0.1%	0.0320	0.1%
44 Food Service	3.8706	6.3%	3.8095	5.8%	4.8450	6.9%	5.4900	9.7%	4.5222	7.3%	5.2995	8.5%
62 Grounds	2.2500	3.7%	2.2500	3.4%	2.2500	3.2%	2.2500	4.0%	2.2500	3.7%	2.2500	3.6%
63 Custodial	10.7500	17.5%	10.7500	16.3%	10.7500	15.3%	9.7500	17.2%	10.0000	16.2%	10.0000	16.0%
64 Maintenance	2.0000	3.2%	3.5000	5.3%	3.5000	5.0%	2.5000	4.4%	3.5000	5.7%	3.5000	5.6%
72 Technology	4.0000	6.5%	4.0000	6.1%	4.0000	5.7%	3.6000	6.4%	3.6173	5.9%	3.6173	5.8%
Subtotal	22.8706	37.1%	24.3095	36.9%	25.3450	36.0%	23.5900	41.6%	23.8895	38.8%	24.6988	39.5%
BUILDING ADMINISTRATION												
23 Principal's Office - Office Managers/Aides	6.2804	10.2%	6.3600	9.6%	6.2710	8.9%	6.4020	11.3%	6.4117	10.4%	6.4115	10.2%
Subtotal	6.2804	10.2%	6.3600	9.6%	6.2710	8.9%	6.4020	11.3%	6.4117	10.4%	6.4115	10.2%
CENTRAL ADMINISTRATION												
12 Superintendent's Office	1.0000	1.6%	0.3500	0.5%	0.3500	0.5%	0.3500	0.6%	0.3231	0.5%	0.3137	0.5%
13 Business Office	4.0000	6.5%	4.2500	6.4%	4.2500	6.0%	4.2500	7.5%	4.2500	6.9%	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%	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%	2.2808	3.7%	2.2808	3.6%
41 Supervision - Food Service	1.1557	1.9%	0.7690	1.2%	0.7690	1.1%	1.2400	2.2%	1.0239	1.7%	1.0239	1.6%
61 Supervision - Facilities	3.0000	4.9%	3.0000	4.5%	3.0000	4.3%	2.0000	3.5%	2.5000	4.1%	2.5000	4.0%
Subtotal	12.0576	19.6%	12.1480	18.4%	11.8790	16.9%	11.2670	19.9%	11.6278	18.9%	11.6184	18.6%
11 Board	0.6250	1.0%	0.6250	0.9%	0.6500	0.9%	0.6500	1.1%	0.6000	1.0%	0.5825	0.9%
Subtotal	0.6250	1.0%	0.6250	0.9%	0.6500	0.9%	0.6500	1.1%	0.6000	1.0%	0.5825	0.9%
TOTAL FTE	61.5958	100%	65.2080	99%	69.3720	100%	62.4190	100%	61.5404	100%	62.6011	100.0%
<i>Budgeted FTE</i>	<i>63.9430</i>		<i>65.9580</i>		<i>69.3720</i>		<i>62.4190</i>		<i>61.5404</i>		<i>62.6011</i>	

CERTIFIED FTE (by OBJECT)												
	16-17		17-18		18-19		19-20		20-21		21-22	
	Actual	% of	Actual	% of	Actual	% of	Actual	% of	Estimate	% of	Estimate	% of
	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
TEACHING												
27 Teaching - Teachers	84.617	80.4%	87.263	79.2%	87.520	78.9%	84.600	79.7%	80.070	78.8%	77.400	78.8%
Subtotal	84.617	80.4%	87.263	79.2%	87.520	78.9%	84.600	79.7%	80.070	78.8%	77.400	78.8%
TEACHING SUPPORT												
22 Learning Resources - Library	2.000	1.9%	3.000	2.7%	3.000	2.7%	2.000	1.9%	2.000	2.0%	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%	5.000	5.1%
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%	5.779	5.9%
Subtotal	12.600	12.0%	13.600	12.3%	14.400	13.0%	13.600	12.8%	13.600	13.6%	12.779	13.0%
BUILDING ADMINISTRATION												
23 Principals	5.000	4.8%	5.810	5.3%	6.000	5.4%	5.000	4.7%	5.000	4.9%	5.000	5.1%
Subtotal	5.000	4.8%	5.810	5.3%	6.000	5.4%	5.000	4.7%	5.000	4.7%	5.000	5.1%
CENTRAL ADMINISTRATION												
12 Superintendent's Office	1.000	1.0%	1.000	0.9%	1.000	0.9%	1.000	0.9%	1.000	1.0%	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%	2.000	2.0%
Subtotal	3.000	2.9%	3.550	3.2%	3.000	2.7%	3.000	2.8%	3.000	3.0%	3.000	3.1%
TOTAL FTE	105.217	100%	110.223	100%	111.020	100%	106.200	100%	101.670	100%	98.179	100.0%
<i>Budgeted FTE</i>	105.217		110.223		111.020		106.200		101.670		98.179	

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 (2020-2021) and proposed (2021-2022) General Fund budgets are shown below.

REVENUE SOURCE	2020-2021 BUDGET	2021-2022 BUDGET	% CHANGE
Local Taxes	3,984,512	3,956,438	-0.7%
Local Support, Non-Tax	2,420,792	2,505,100	+3.48%
State General Purpose	13,870,095	13,553,434	-2.28%
State Special Purpose (Special Ed)	3,446,487	3,493,562	+1.37%
Federal Special Purpose	1,710,530	2,422,660	41.63%
Revenue - Other Entities	233,000	255,000	+9.44%
Total Revenue	25,665,416	26,186,194	+2.03%

Local Revenue - \$6,461,538 or 24.6% 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 - \$17,046,996 or 65.1 % 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 - \$2,677,660 or 10.2% of budgeted revenues: consists of revenue for grants such as the Learning Assistance Program (LAP), ESSER, Disadvantaged - Title I, Quality Schools – Title II, Limited English Proficiency – Title III, Individuals with Disabilities Education Act (IDEA), Student Support & Academic Enrichment - Title IV, Safety Net for Special Education, Perkins Grant for Career Technical Education (CTE), Bilingual, and federal timber tax, Commons Agreement w/ the Vashon Park District (\$75k), and SBIRT Grant (\$150k) and capacity (\$1MM).



ENROLLMENT

2021-2022 SUMMARY OF PROJECTED ENROLLMENT - FTE

GRADE	CES	McM	VHS	FAMILY LINK	STUDENT LINK	SUBTOTAL
K	60			1		61
1	65			3		68
2	82			6		88
3	72			15		87
4	90			14		104
5	101			13		114
6		110		11		121
7		115		11		126
8		115		8		123
9			126	1	7	134
10			145	1	5	151
11			118	3	10	131
12			85	0	22	107
TOTAL	470	340	474	87	44	1415

HISTORICAL & PROJECTED STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE	INCREASE/DECREASE	% +/-
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	1,456	+38	+2.67%
2014-2015	1,463	+7	+0.48%
2015-2016	1,463	0	0%
2016-2017	1,513	+50	+3.41%
2017-2018	1,509	-4	-0.26%
2018-2019	1,469	-40	-2.6%
2019-2020	1,461	-8	-0.05%
2020-2021*	1,421	-40	-2.7%
2021-2022**	1,415	-6	-0.4%
2022-2023**	1,430	+15	+1.06%
2023-2024**	1,440	+10	+0.69%
2024-2025**	1,445	+5	+0.34%

*Current Enrollment / **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%
2020-2021*	38	81	135	254	17.9%

*Current Enrollment

HISTORICAL RUNNING START STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE ENROLLMENT	INCREASE/DECREASE	% +/-
2006-2007	10.67	-	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%
2020-2021*	42.99	+3.74	+9.5%

*Current Enrollment