



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

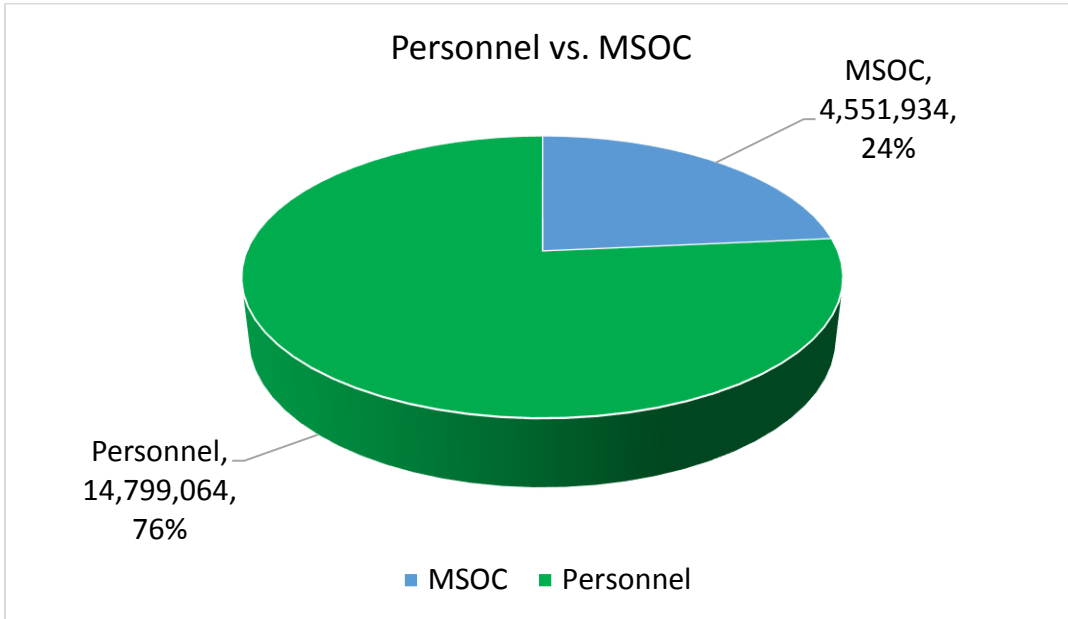
Object	Description	Change	Explanation
2	Salaries – Certificated	+230,257	Estimated increase due to collective bargaining outcomes – (salaries/TRI) and 2.0 FTE for Full Day Kindergarten
3	Salaries - Classified	+133,982	Increase due to bargained SEIU wage and step/merit increases
4	Benefits	+164,107	Increase 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

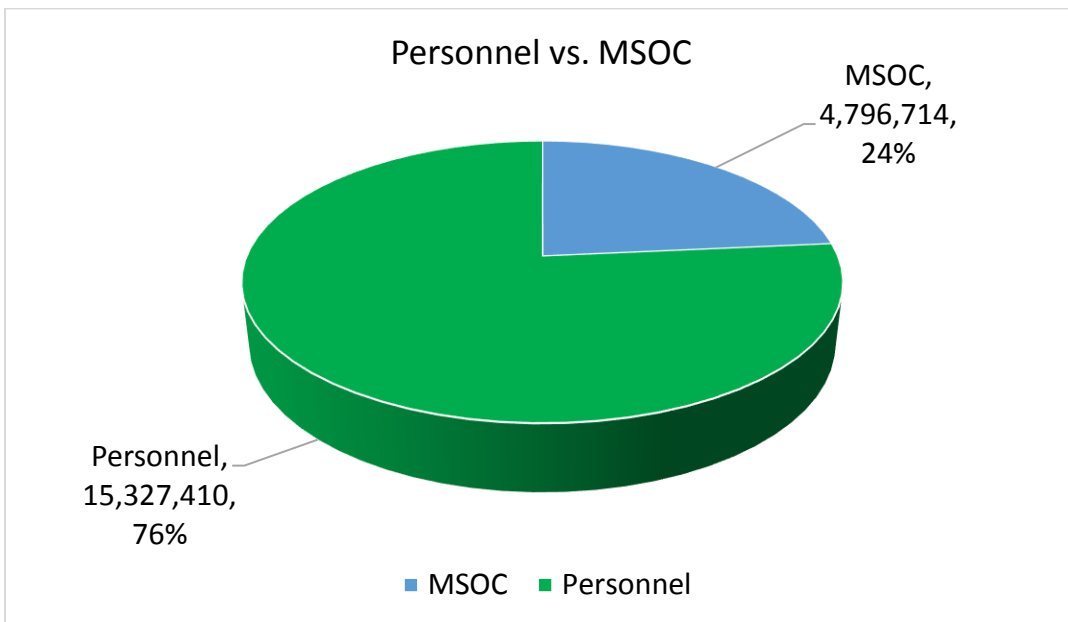
2015-2016 Budgeted Annual Expense \$19,350,998.00



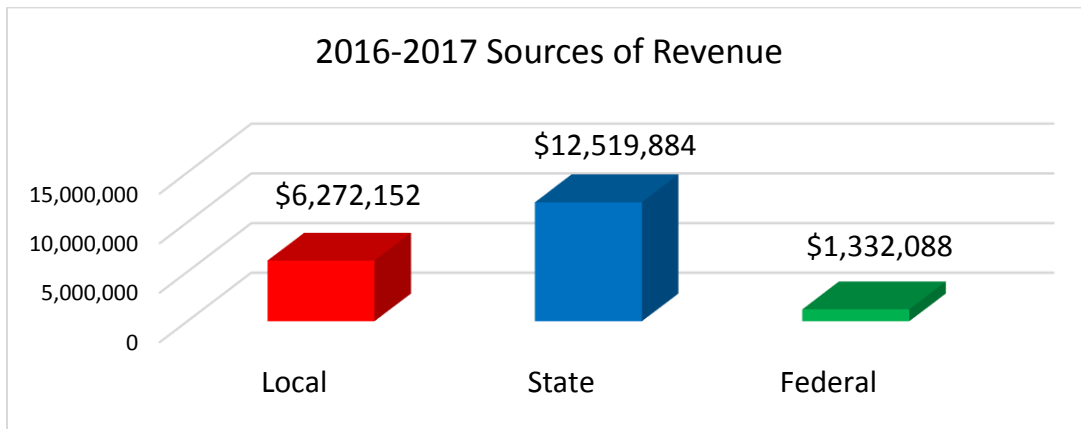
Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits/Medical

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

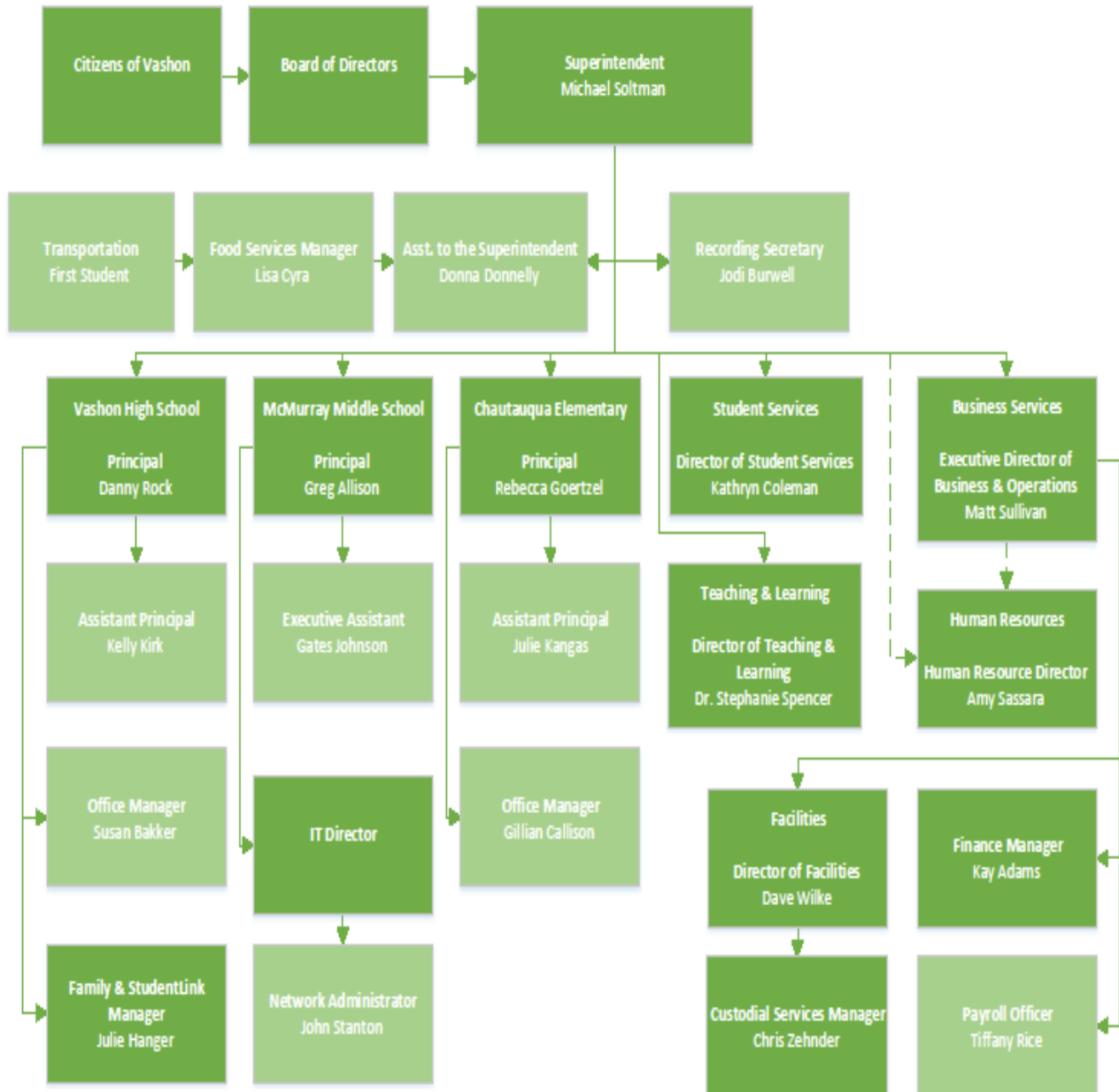
VASHON ISLAND, WA 98070

(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

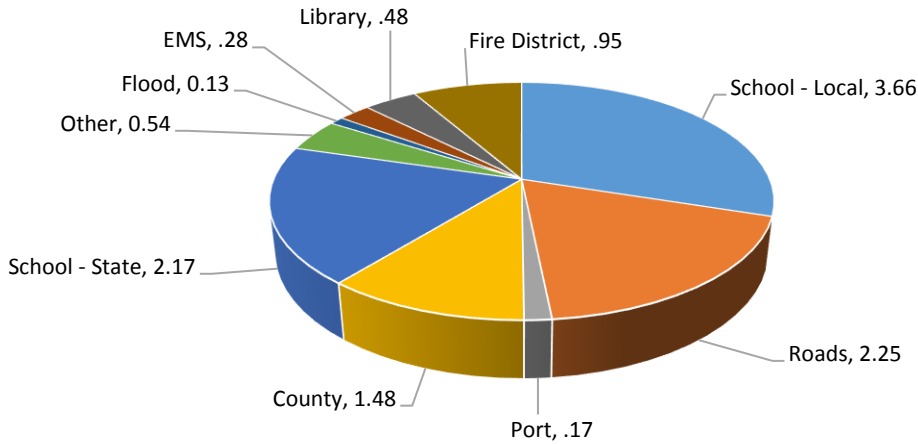
Holidays, Breaks, Non School Days:

- 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

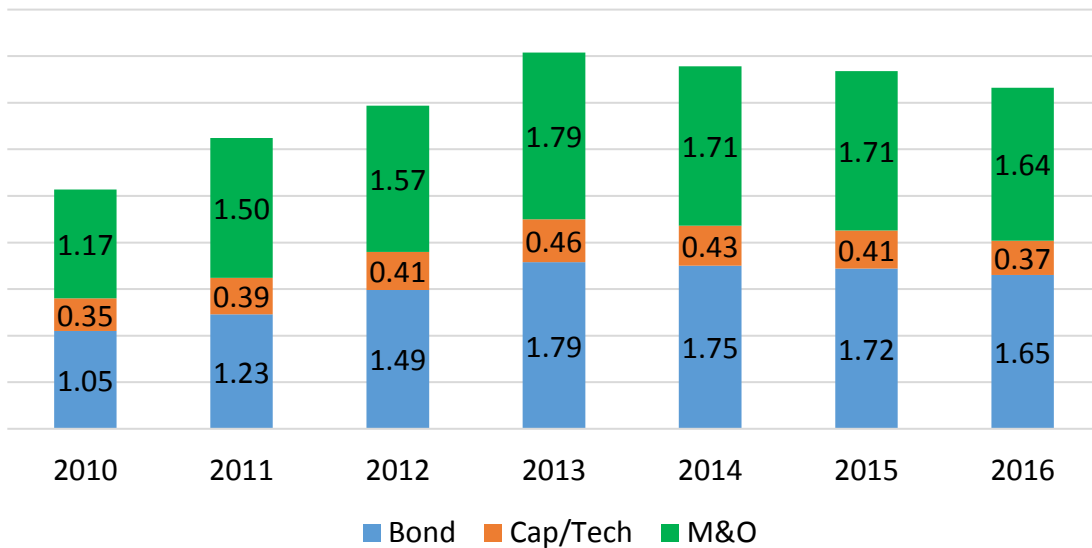
VASHON ISLAND PROPERTY TAX RATES

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 Transitional 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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