



Vashon Island High School

VASHON ISLAND SCHOOL DISTRICT No. 402
2019-2020 BUDGET

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

Approved/Adopted by the Board of Directors June 27th, 2019

2019-2020 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 2019-2020 fiscal year budget is outlined below. The Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2019-2020 General Fund, Capital Fund, Debt Service Fund, Associated Student Body Fund (ASB), and Transportation Vehicle Fund (TVF) 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 2019, the administration met with school Principals to discuss the staffing needs of each school for the 2019-2020 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 2019-2020 fiscal year as it translates into a financial plan, the budget.

Goals and Themes

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

Budget Process and Significant Changes

The planning and preparation of the budget started in January with a budget calendar (timeline) and input from the School Board. The School Board and District Administration discussed the student enrollment forecast for 2019-2020, with an estimate of 1,450 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.

EXPENDITURES COMPARISON for ALL FUNDS				
Fund	2018-2019 Budget	2019-2020 Budget	Change	Percent Change
General	22,957,484	24,145,874	+1,188,390	+5.18
Capital	9,790,000	4,383,000	-5,407,000	-55.2
Debt Service	4,812,500	3,663,975	-1,148,525	-23.9
ASB	608,433	589,083	-19,350	-3.2
Transportation	10,000	0	-10,000	-100.0

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 schedule of payments

ASB – No major changes to programs

Transportation – no purchases scheduled

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 District policies. For the 2019-2020 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 22%. In comparison, for the 2018-2019 school year, salaries and benefits accounted for approximately 77% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 23%. For the 2017-2018 school year salaries and benefits accounted 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 despite the McCleary decision, the State of Washington STILL provides only a portion of the necessary funding for basic education. 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	2019-2020 Budget*	2020-2021 Budget*	2021-2022 Budget*	2022-2023 Budget*
General	24,145,874	24,245,748	24,341,571	24,500,000
Capital	4,383,000	1,055,000	1,100,000	1,200,00
Debt Service	3,663,975	3,462,275	3,564,800	3,600,000
ASB	589,083	613,000	613,500	613,500
Transportation	0	0	0	125,000

**Per RCW 28A.505.060 the State of Washington (now) 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	2018-2019 Budget	2019-2020 Budget	+/- Change	Percent Change
<i>Salaries & Benefits</i>				
Salaries – Certificated	8,953,733	9,719,593	+765,860	+8.55
Salaries – Classified	3,555,142	3,550,855	-4,287	-0.012
Benefits	5,211,455	5,391,262	+179,807	+3.45
Subtotal	17,720,330	18,661,710	+941,380	+5.31
<i>MSOC – Materials, Supplies, & Operating Costs</i>				
Supplies & Materials	1,937,654	1,753,464	-184,190	-9.45
Purchased Services	3,141,500	3,581,300	+439,800	+14.0
Travel	42,000	31,400	-10,600	-25.2
Capital	81,000	83,000	+2,000	+2.47
FieldTurf Reserves	35,000	35,000	0	0
Subtotal	5,237,154	5,484,164	+247,010	+4.72
TOTAL	22,957,484	24,145,874	+1,188,390	+5.18

Comparing the 2018-2019 Expenditure Budget to the 2019-2020 Expenditure Budget (above) results in a total expenditure increase of +\$1,188,390 or +5.18%. 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.

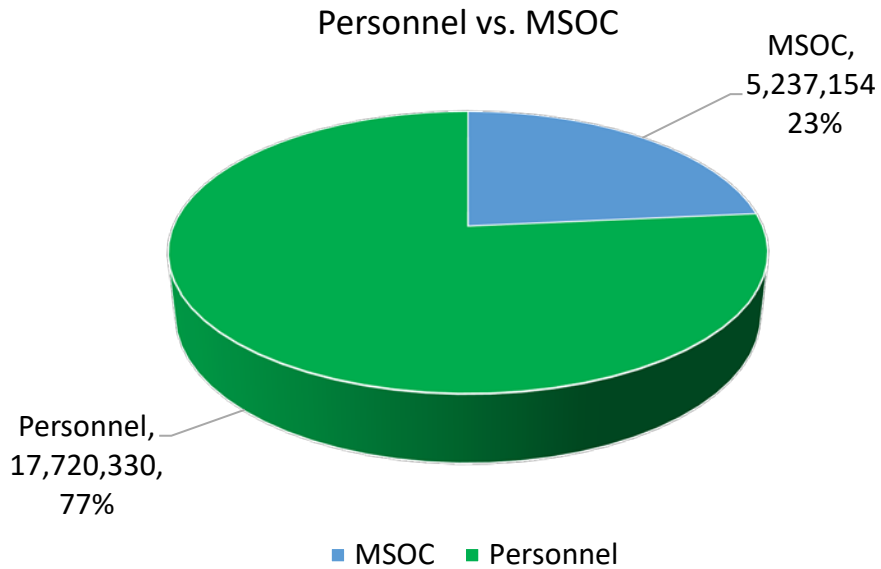
Major Expenditure Changes by Object

OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+8.55	Increase due to bargained salaries for certificated staff
3000	Salaries - Classified	-0.012	Decreased Classified staffing
4000	Benefits	+3.45	Increase due to State of Washington mandated move to (and payment for) SEBB (School Employees Benefits Board) for all school districts
5000	Supplies & Materials	-9.45	Overall decrease in supplies, materials, and savings (decrease) with new copier lease
7000	Purchased Services	+14.0	Increase in the pupil transportation contract with First Student (+85K), Cap/Tech Funding (+20K), SBIRT Grant (+150K), Utilities (+40K), Running Start (+100K), and Election & Auditor (35K)
8000	Travel	-25.2	Decrease due to less overall travel
9000	Capital	+2.47	Increase due to major purchases of large capital equipment (technology purchases via Cap/Tech)



Point Robinson Lighthouse – Maury Island

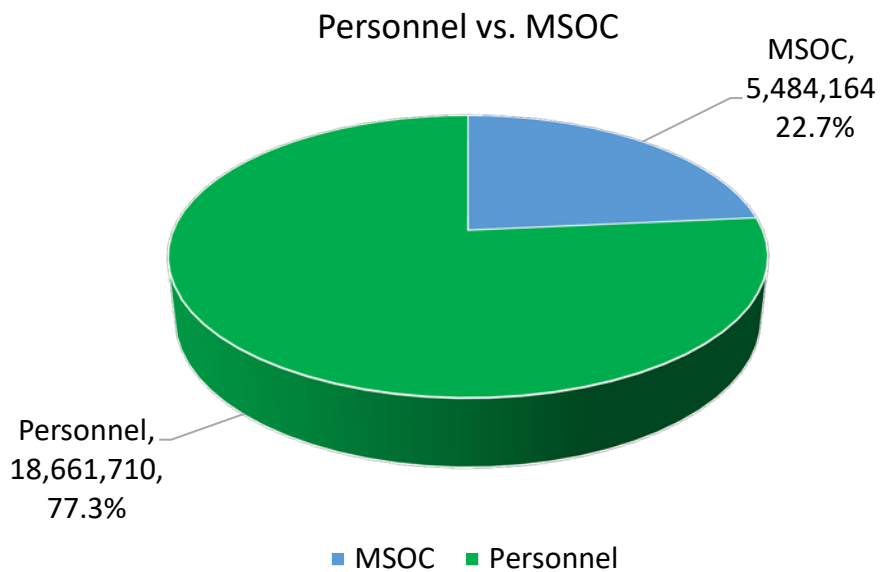
2018-2019 Budgeted Annual Expense \$22,957,484



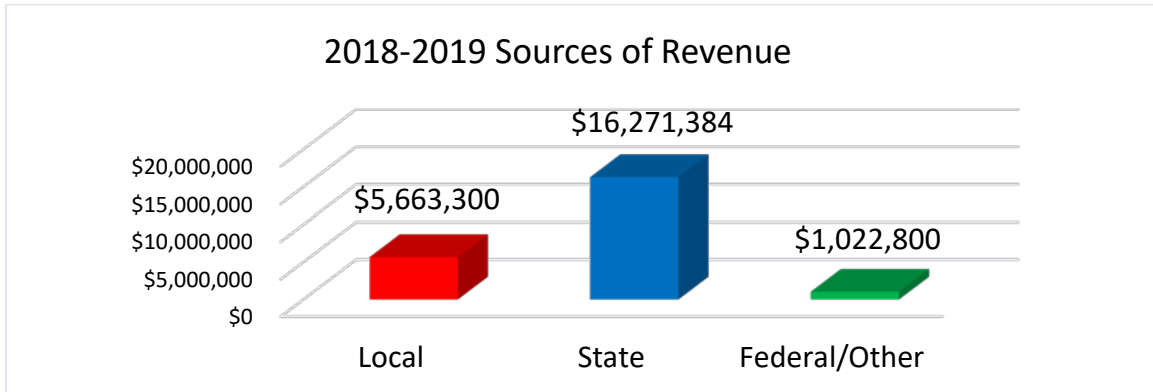
Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits/Medical

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

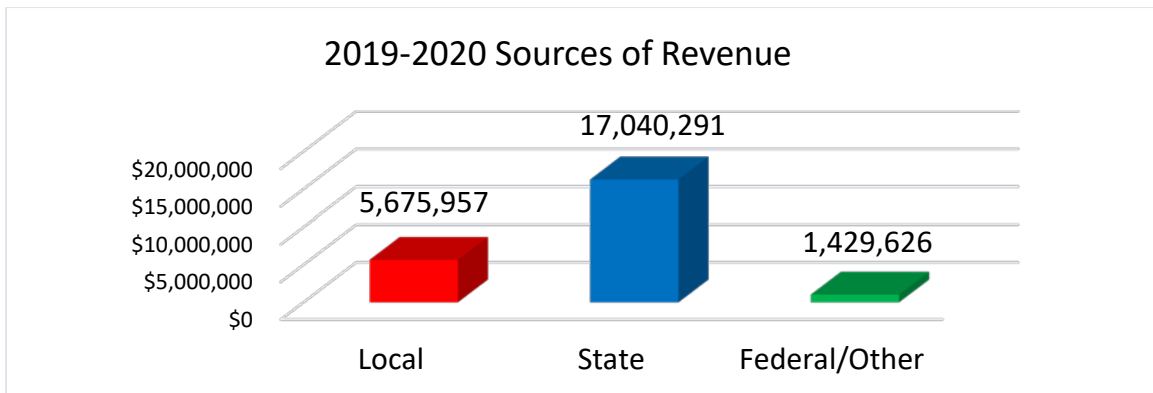
2019-2020 Budgeted Annual Expense \$24,145,874



Financial support for District programs and services are substantially derived from local sources of revenue primarily from the new Educational Programs and Operation (EP&O) Levy starting in 2019, which replaces the M&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 and services not funded by the State, thereby, negatively impacting local resources as well; we know these as “unfunded mandates.”



Revenue= 24.6% from Local / 70.9% from the State / 4.5% from Federal/Other
Total Revenue = \$22,957,484



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

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

Dr. Slade McSheehy
 Superintendent of Schools

Matt Sullivan
 Executive Director of Business & Operations



DISTRICT INFORMATION

BOARD OF DIRECTORS – “THE SCHOOL BOARD”

The School Board is made up of five volunteers who have been elected to serve four (4) year terms to guide and direct the District. As elected representatives, the Board is responsible for collecting input from the community. A school board’s main role is to set direction and establish goals for the District. Members of the School Board are responsible for governing, while the Superintendent and the administrative staff are responsible for managing. The Superintendent’s role is to implement and administer the direction set by the School Board.

	<u>POSITION / TERM</u>
DAN CHASAN	#1 – 2015-2019
RHEAGAN SPARKS <i>BOARD VICE CHAIR</i>	#2 – 2017-2021
ZABETTE MACOMBER	#3 – 2015-2019
SPRING HECHT	#4 – 2017-2021
TOBY HOLMES <i>BOARD CHAIR</i>	#5 – 2015-2019

DISTRICT ADMINISTRATION

SUPERINTENDENT OF SCHOOLS	DR. SLADE MCSHEEHY (206) 463-8534
EXECUTIVE DIRECTOR OF BUSINESS & OPERATIONS	MATT SULLIVAN (206) 463-8524
DIRECTOR OF HUMAN RESOURCES	AMY SASSARA (206) 463-8529
DIRECTOR OF STUDENT SERVICES	KATHRYN COLEMAN (206) 463-8532
DIRECTOR OF TEACHING & LEARNING	DR. STEPHANIE SPENCER (206) 463-8531
DIRECTOR OF FACILITIES	KEVIN DICKERSON (206) 463-8629
DIRECTOR OF TECHNOLOGY	JOHN STANTON (206) 463-8633
FOOD SERVICE DIRECTOR	LISA CYRA (206) 463-1104

**DISTRICT ADMINISTRATION
SCHOOLS & PRINCIPALS/DIRECTORS**

CHAUTAUQUA ELEMENTARY SCHOOL

“ORCAS”

9309 SW CEMETERY RD

VASHON, WA 98070

(206) 463-2882

REBECCA GOERTZEL, PRINCIPAL

JON HODGSON, ASSISTANT PRINCIPAL

McMURRAY MIDDLE SCHOOL

“MUSTANGS”

9329 SW CEMETERY RD

VASHON, WA 98070

(206) 463-9168

GREG ALLISON, PRINCIPAL

VACANT, ASSISTANT 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)

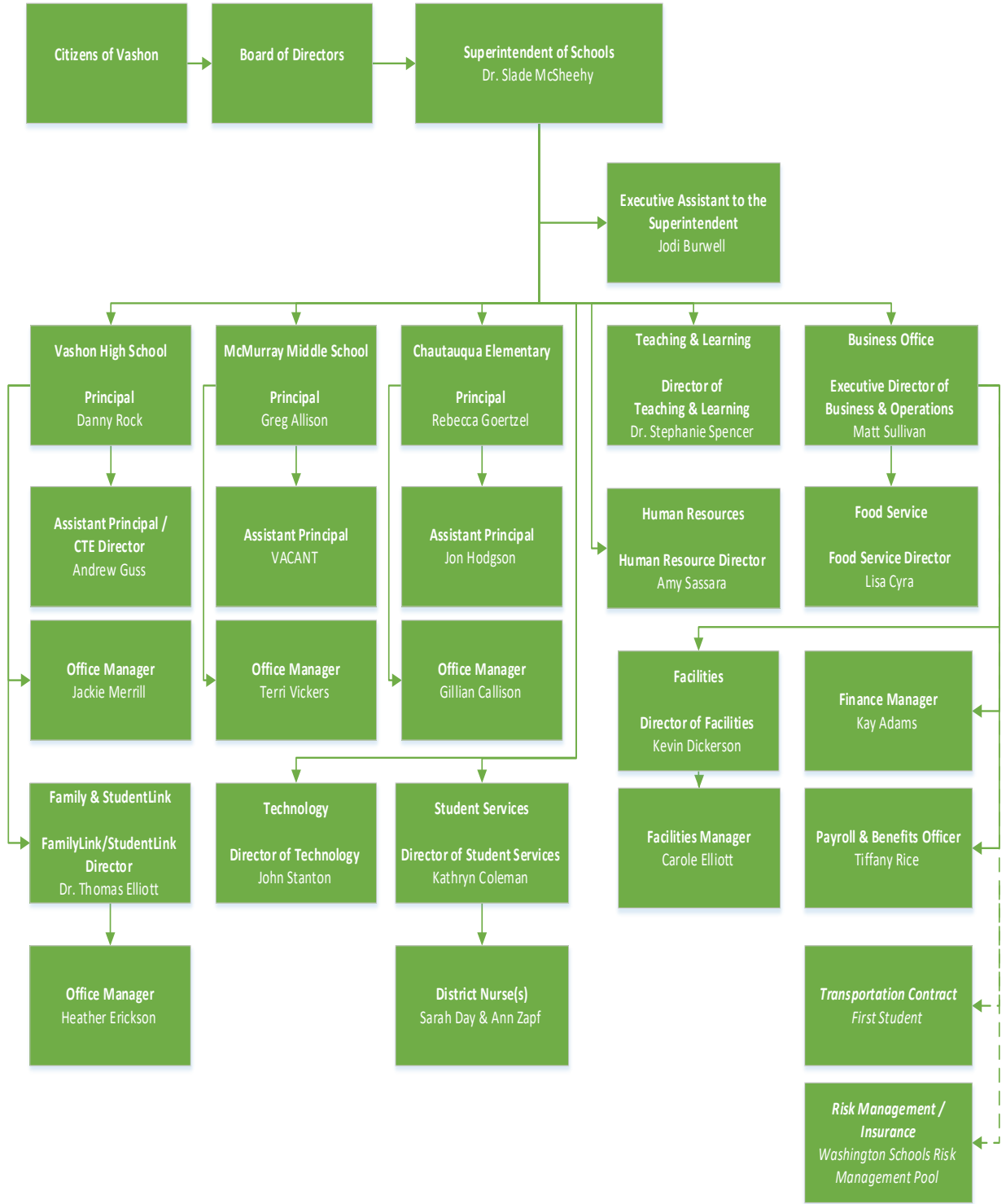
9600 SW 204TH STREET

VASHON, WA 98070

(206) 463-8686

DR. THOMAS ELLIOTT, DIRECTOR

VASHON ISLAND SCHOOL DISTRICT 2019-2020 ORGANIZATION CHART



VASHON ISLAND SCHOOL DISTRICT – STUDENT FEE SCHEDULE 2019-2020

Student Fee Schedule - General Fund		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	ASB & Other		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
CES GF	Art	\$15.00	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	CES ASB	ASB Fee	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
	Camp Waskowitz	\$200.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00		Yearbook	N/A	N/A	\$10-\$15	\$10-\$15	\$10-\$15	\$10-\$20
	Preschool Full Tuition-AM	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$250.00								
	Preschool Reduce Tuition-AM	\$100.00	\$50.00	\$50.00	\$50.00	\$50.00	\$75.00								
	Preschool Activity Fee	\$15.00	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	McM ASB	ASB Fee	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
	Preschool Full Tuition-PM	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$325.00		Yearbook	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$40.00
	Preschool Reduce Tuition-PM	\$100.00	\$50.00	\$50.00	\$50.00	\$50.00	\$75.00		8th Grade Wild Waves	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
	Math Fee per Competition	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	NO FEE		Dances	\$5-\$7	\$5-\$7	\$5-\$7	\$5-\$7	\$5-\$7	\$5-\$7
McM GF															
	Art per semester	\$20-\$40	\$20-\$40	\$20-\$40	\$20-\$40	\$20-\$40	\$40.00	VHS ASB	ASB Fee	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
	Photography per semester	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$40.00		Yearbook	\$60-\$70	\$55-\$70	\$55-\$70	\$55-\$75	\$55-\$75	\$55-\$75
	Sport Fee per sport	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00		Admission Adult	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
	Spanish Workbook	\$15.00	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Admission Student	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
	Ceramics	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$45.00		Dances	\$10-\$30	\$5-\$30	\$5-\$30	\$5-\$30	\$5-\$30	\$5-\$30
	CTE	\$20-\$25	\$20-\$25	\$20-\$25	\$20-\$25	\$20-\$25	\$25.00								
	Basic Mountain Biking	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$25.00								
	Outdoor Survival	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$25.00								
	Food Program	N/A	N/A	N/A	N/A	\$30.00	\$30.00	Food Services	CES Lunch	\$3.25	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
Exploratory Week	\$200-\$400	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00	≤\$200.00		VHS & McM Lunch	\$3.50	\$3.75	\$3.75	\$3.75	\$3.75	\$4.00	
VHS GF									Adult Lunch	\$4.00	\$4.35	\$4.50	\$4.50	\$5.00	\$5.00
	Sport Fee (per sport)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00		CES Breakfast	\$1.75	\$1.75	\$2.00	\$2.00	\$2.00	\$2.25
	Sport Late Fee	\$170.00	\$170.00	\$170.00	\$170.00	\$170.00	NO FEE		McM & VHS Breakfast	\$2.00	\$2.00	\$2.25	\$2.25	\$2.25	\$2.50
	Band (per trimester)	\$25.00	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Adult Breakfast	\$2.50	\$2.50	\$2.75	\$2.75	\$2.75	\$3.00
	AP Studio Art	N/A	N/A	N/A	N/A	N/A	\$75.00								
	Theater Arts	\$25.00	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE								
	Debate	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	VHS Theatre	Rental Per Hour	\$10.00	\$10.00	\$15.00	\$15.00	\$15.00	\$15.00
	Transcripts (4th or more)	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00		Band Room Per Hour	\$5.00	\$5.00	\$10.00	\$10.00	\$10.00	\$10.00
	Library Excess Copies	\$5 to \$10	\$5 to \$10	NO FEE	NO FEE	NO FEE	NO FEE								
	Biology	\$10.00	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE								
	Drawing & Painting	\$20.00	\$20.00	\$10.00	\$10.00	\$10.00	\$40.00								
	Summer School	\$100.00	\$100.00	\$100.00	\$100.00	\$150.00	\$150.00								
Spanish	\$20.00	\$10.00	NO FEE	NO FEE	NO FEE	NO FEE									
Japanese	\$10.00	\$10.00	NO FEE	NO FEE	NO FEE	NO FEE									
CTE	CTE - Residential Carpentry	N/A	N/A	N/A	N/A	\$40.00	\$40.00								
	CTE - Jewelry	\$40.00	\$30.00	\$30.00	\$30.00	\$30.00	\$40.00								
	CTE - Printmaking	\$20.00	\$20.00	\$10.00	\$10.00	\$10.00	\$40.00								
	CTE - Ceramics	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$45.00								
	CTE - Contemporary Craft	N/A	N/A	N/A	N/A	N/A	\$40.00								
	CTE - Woodworking	\$30.00	\$20.00	\$20.00	\$20.00	\$20.00	\$40.00								
	CTE - Digital Arts	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00								

Yonkers Island School District No. 402
2019-2020 Student Calendar

S = 1st student day
S/K = 1st student day for kindergarten class
T = Teacher In-service
A = August 26, 27, 28, 29
B = Break (No School)
A = August 30
H = Holiday (No School)
S = September 2 – Labor Day
S/P = Preschool 1st day
S = September 9
PDD = Professional Development Day
***2 1/2 hour delayed start**
ECEAP on a normal schedule.
S = September 12, 26
CES Curriculum night
S = September

AUGUST/SEPTEMBER '19						
S	M	T	W	T	F	S
25	26	27	28	29	30	31
1	H	S	4	S/K	6	7
8	S/P	10	11	PDD	13	14
15	16	17	18	19	20	21
22	23	24	25	PDD	27	28
29	30					30

PDD = Professional Development Day*
February 13
B = Break (No School)
February 17, 18, 19, 20, 21
(Mid-Winter Break)

FEBRUARY '20						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	PDD	14	15
16	B	B	B	B	B	22
23	24	25	26	27	28	29

McM Curriculum night
October
VHS Curriculum night
October
T = Teacher In-service
(No school)
October 11
PDD = Professional Development Day*
October 17 and 31

OCTOBER '19						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	T	12
13	14	15	16	PDD	18	19
20	21	22	23	24	25	26
27	28	29	30	PDD		31

T = Teacher In-service
(No School)
1 = Snow/Closure
make-up day if necessary
March 6
PDD = Professional Development Day*
March 12
ER = **McM and CES Only**
Early Release (10:45am
(McM) and 11:55am(CES))
March 18
CC = CES and McM Conferences
(No school PresK - 5th grade; ECEAP on Regular Schedule)
March 19 and 20

MARCH '20						
S	M	T	W	T	F	S
1	2	3	4	5	T!	7
8	9	10	11	PDD	13	14
15	16	17	ER	CC	CC	21
22	23	24	25	26	27	28
29	30	31				31

ER = **CES Only** Early Release
(11:55am) November 6
CC = **CES Only** Conferences
(No school PresK - 5th grade; ECEAP
on Regular Schedule)
November 7 and 8
ER = Student Early Release;
(10:45am (McM/VHS
11:55am CES)
November 27
H = Holiday (No School)
November 11 - Veterans' Day
November 28 - Thanksgiving
November 29 - Native American Heritage Day

NOVEMBER '19						
S	M	T	W	T	F	S
					1	2
3	4	5	ER	CC	CC	9
10	H	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	ER	H	H	30

B = Break (No School)
April 6, 7, 8, 9, 10
(Spring Break)
PDD = Professional Development Day*
April 16

APRIL '20						
S	M	T	W	T	F	S
			1	2	3	4
5	B	B	B	B	B	11
12	13	14	15	PDD	17	18
19	20	21	22	23	24	25
26	27	28	29	30		30

PDD = Professional Development Day*
December 5
B = Break (No School)
December 23, 24, 25, 26, 27, 30, 31
(Winter Break)

DECEMBER '19						
S	M	T	W	T	F	S
1	2	3	4	PDD	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	B	B	B	B	B	28
29	B	B				31

PDD = Professional Development Day*
May 7 and 21
H = Holiday (No School)
May 25 - Memorial Day

MAY '20						
S	M	T	W	T	F	S
					1	2
3	4	5	6	PDD	8	9
10	11	12	13	14	15	16
17	18	19	20	PDD	22	23
24	H	26	27	28	29	30

B = Break (No School)
January 1, 2, 3
(Winter Break)
January 27
(Semester Break)
PDD = Professional Development Day
January 9 and 30
H = Holiday (No School)
January 20
Martin Luther King Jr. Day
SEM = Last Day of Semester
January 24

JANUARY '20						
S	M	T	W	T	F	S
			B	B	B	4
5	6	7	8	PDD	10	11
12	13	14	15	16	17	18
19	H	21	22	23	SEM	25
26	B	28	29	PDD	31	31

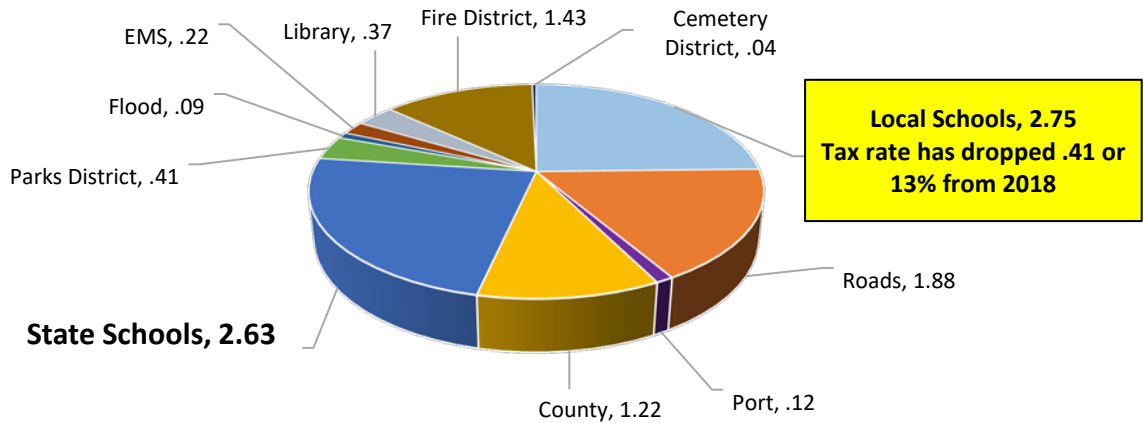
PDD = Professional Development Day*
June 4
L/ER = Last Student Day
June 18
-Dismissal times:
McM: 10:45 a.m.
VHS: 10:55 a.m.
CES: 11:55 a.m.
1 = Snow/Closure
make-up day if necessary

JUNE '20						
S	M	T	W	T	F	S
	1	2	3	PDD	5	6
7	8	9	10	11	12	13
14	15	16	17	L/ER	19!	20
21	22!	23	24	25	26	27
28	29	30				30

Revised: March 11, 2019

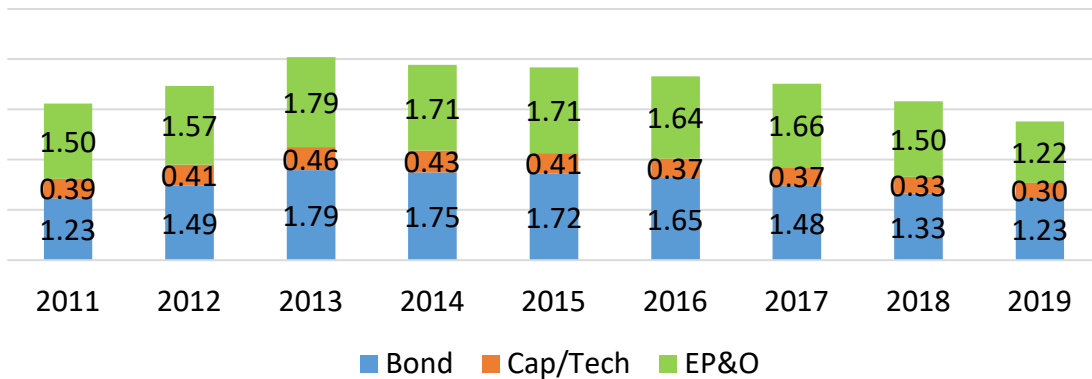
VASHON ISLAND PROPERTY TAX RATES 2019

2019 Property Taxes - Total Rate = \$11.16



Of the \$2.75 **locally** assessed levy for schools, \$1.23 goes towards the payment of the bond (Debt Service Fund), \$1.22 is for the Educational Programs and Operations (EP&O) Levy and \$.30 is for the Capital and Technology (Cap/Tech) Levy.

Historical & Current Levy Rates*



Historical Actual Collections**

	2012	2013	2014	2015	2016	2017	2018
EP&O	\$3,406,660	\$3,497,586	\$3,492,728	\$3,774,518	\$3,973,261	\$4,175,294	\$4,341,056
Cap/Tech	\$ 880,460	\$ 902,052	\$ 891,388	\$ 900,401	\$ 904,699	\$925,317	\$940,495
Bond	\$3,232,701	\$3,496,804	\$3,583,173	\$3,793,506	\$4,010,269	\$3,728,754	\$3,850,666

Note: The rates for 2018 are based on current available data (estimates) via the King County Assessor's Office.
 *Levy rates are expressed in dollars per \$1,000.00 of assessed valuation (AV). **Collection (dollar) figures are based on calendar year, NOT school year.



BUDGET DEVELOPMENT PROCESS

What is a Budget?

- The instrument that sets forth an annual financial plan for the District, which reflects District and community goals.
- Establishes maximum amounts the District can spend for each fund. There are five (5) funds: **General, Associated Student Body (ASB), Capital, Debt Service, and Transportation (TVF).**
- 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 (TVF)** - used exclusively for the purchase and repair of equipment approved for pupil transportation, or in common parlance = “big yellow buses.”

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

Budget Assumptions and Priorities

1. It is the goal of the District to maintain a fund balance of six and one-half percent (6.5%) of the current fiscal year budgeted expenditures with a minimum unreserved fund balance of no less than five percent (5%). The unreserved ending fund balance will be preserved as an emergency fund
2. Carryover will be budgeted (for capacity) from unexpended 2018-2019 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 1,450 FTE for 2019-20
4. An amount of at least \$100.00 per student for MSOC (materials, supplies, and operating costs) will be allocated to the buildings and may be adjusted as enrollment changes or as levy legislation changes. For 2019-2020, the average per student MSOC amount is \$252.00
5. Dollars will be specifically allocated for professional learning communities, curriculum materials and professional development for staff
6. When the 6.5% 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 2019-2020 BUDGETS – “FUND BALANCE”
AND/OR “OPERATIONAL RESERVES”

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING FUND BALANCE*
General	18-19	\$1,129,961	\$22,957,484	\$22,957,484	\$0	\$1,492,236
	19-20	<i>\$1,492,236</i>	<i>\$24,145,874</i>	<i>\$24,145,874</i>	<i>\$0</i>	<i>\$1,569,481</i>
Capital	18-19	\$7,146,771	\$1,064,980	\$3,665,338	-\$960,000	\$3,586,413
	19-20	<i>\$3,586,413</i>	<i>\$1,047,436</i>	<i>\$3,403,000</i>	<i>-\$980,000</i>	<i>\$250,849</i>
Debt	18-19	\$7,406,878	\$4,833,040	\$4,822,500	\$0	\$7,417,418
	19-20	<i>\$7,417,418</i>	<i>\$5,056,900</i>	<i>\$3,663,975</i>	<i>\$0</i>	<i>\$8,810,343</i>
ASB	18-19	\$201,694	\$262,525	\$263,220	\$0	\$200,999
	19-20	<i>\$200,999</i>	<i>\$564,200</i>	<i>\$589,083</i>	<i>\$0</i>	<i>\$176,116</i>
Transportation	18-19	\$41,194	\$33,936	\$0	\$0	\$75,130
	19-20	<i>\$75,130</i>	<i>\$37,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$112,130</i>

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 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; **for VISD, this where our Field Turf Reserve resides.** “Formal action” can be a resolution of the Board or a Board policy. Once created, a commitment cannot be changed without a similar action on the part of the Board. **Assigned** accounts represent amounts that are constrained by the school district’s intent to be used for a specific purpose, but are neither restricted nor committed; **for VISD, this is where our Curriculum/Professional Development and Unemployment Liability Reserve resides.** Authority for making these assignments rests with administration of the District. **Unassigned** accounts are the residual fund balance designation for the General Fund – Fund Balance; **for VISD, this is where our fund balance resides.**

VASHON ISLAND SCHOOL DISTRICT No.402

RESOLUTION No. 770

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 2019-2020 fiscal year. The 2019-2020 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 27th, 2019, 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 2019-2020 Budget of the District.

WHEREAS, interest earnings from investments in the Capital Projects Fund and the Debt Service Fund not required for immediate Capital Projects Fund and Debt Service Fund eligible necessities of the District may inure to the benefit of the General Fund to be expended for instructional supplies, equipment or capital outlay purposes per RCW 28A. 320.320.

WHEREAS, on April 26, 2016, the voters of the Vashon Island School District of King County, Washington passed a four year (2017-2020) Capital & Technology (Cap/Tech) Maintenance Levy in the Capital Projects Fund for a total of \$3,800,000 with the 2017 tax year collection in the amount of \$920,000, with the 2018 tax year collection in the amount of \$940,000, with the 2019 tax year collection in the amount of \$960,000, with the 2020 tax year collection in the amount of \$980,000, and;

WHEREAS, 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 2019-2020 will be as follows:

	<u>Appropriation Level</u>
A. General Fund	\$ 24,145,874
B. Transportation Vehicle Fund	\$ 0
C. Capital Projects Fund	\$ 4,383,000
D. Debt Service Fund	\$ 3,663,975
E. Associated Student Body Fund	\$ 589,083

BE IT FURTHER RESOLVED by the Board of Directors that investment earnings in the Capital Projects Fund and the Debt Service Fund related to the capital levy are not required for immediate Capital Projects Fund and Debt Service Fund eligible necessities of the District and may inure to the benefit of the General Fund to be expended for instructional supplies, equipment or capital outlay per RCW 28A.320.320.

BE IT FURTHER RESOLVED by the Board of Directors that monies from the Capital Projects Fund Technology and Capital Maintenance Levy (Cap/Tech Levy) are authorized to be transferred to the General Fund for costs associated with the application and modernization of technology systems for operations and instruction and for costs associated with major equipment repair, painting of facilities, and other preventative maintenance purposes.

BE IT FURTHER RESOLVED by the Board of Directors that monies in the Beginning Fund Balance are hereby “Committed” if available, in the amount of \$1,569,481 for 6.5% Minimum Fund Balance, in the amount of \$76,500 for Carryover; if available, additional reserves will be “Committed” in the amount of \$30,000 for (1) Unemployment Insurance, in the amount of \$145,905 for (2) Benefit Liability and in the amount of \$50,000 for (3) Curriculum/Professional Development.

BE IT FURTHER RESOLVED by the Board of Directors that on April 25, 2017 the electors of Vashon Island approved Proposition #1 for the issuance of general obligation bonds in the aggregate principal amount not to exceed \$9,997,500 to finance certain capital improvements; the District will set aside and maintain in a reserve account \$35,000, for a total of fifteen (15) consecutive years, from each the General Fund and the Technology & Facilities Capital Projects Levy (Cap/Tech) 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 27th day of June, 2019. The Board hereby adopts the 2019-2020 budget, all salaries, benefits, positions, personnel, 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	Budget	Budget
		15-16	16-17	17-18	18-19	19-20
Beginning Fund Balance	Restricted / Carryover - Donations & Fees	251,965	0	178,360	76,500	0
	Committed to 6.5% Minimum Fund Balance	967,600	967,600	1,074,080	1,147,874	1,492,236
	Committed to Curriculum/Professional Development	50,000	0	50,000	50,000	50,000
	Committed to Other Purposes - Field Turf Reserves	0	0	0	35,000	70,000
	Committed to Benefit Liability - Leave Cash Out & Unemployment	175,905	164,352	175,905	175,905	145,905
Total - Beginning Fund Balance		1,445,470	1,131,952	1,478,345	1,485,279	1,758,141
Revenues by Program						
	1000 Local Taxes - EP&O Levy	3,901,334	4,072,536	4,298,170	3,900,000	3,911,172
	2000 Local Non-Tax - Tuition, Fees, & Donations - VSF / Food Service / Sports	967,607	952,026	1,007,200	752,300	784,785
	3000 State, General Purpose - Apportionment	9,510,425	10,071,755	11,148,232	13,462,985	13,566,478
	4000 State, Special Purpose - SPED	2,443,272	2,488,127	2,708,335	2,808,399	3,473,813
	6000 Federal, Special Purpose - Grants	887,064	886,694	1,363,658	1,022,800	1,202,626
	8000 Revenues From Other Agencies - Vashon Park District Contract	100,000	100,800	50,000	50,000	225,000
	9000 Other Financing - Cap/Tech Levy	967,599	1,188,701	941,000	961,000	982,000
Total - Revenues		18,777,301	19,760,639	21,516,595	22,957,484	24,145,874
Expenditures by Program						
	00 Regular Instruction - Basic Education	10,394,994	11,027,936	11,543,902	12,265,852	13,159,078
	20 Special Education Instruction - SPED	1,841,415	2,175,650	2,249,492	2,509,309	2,798,586
	30 Vocational Instruction - CTE	501,884	436,852	426,218	726,228	801,927
	50 & 60 Compensatory Education - Title / ECEAP / LAP	635,934	658,039	603,275	710,844	725,521
	70 Other Instructional Programs - TSE / Summer School / High Cap / Capacity	313,912	255,974	966,785	677,153	701,045
	80 Community Services - PIE / Community ECEAP Paraeducator	32,251	59,457	67,209	73,710	15,500
	90 Support Services - Utilities / Insurance / Admin / Facilities / Food Service	5,371,055	5,241,966	5,659,714	5,994,388	5,944,217
Total - Expenditures		19,091,445	19,855,874	21,516,595	22,957,484	24,145,874
Ending Fund Balance						
	Restricted / Carryover - Donations & Fees	0	0	158,360	32,500	0
	Committed to 6.5% Minimum Fund Balance	967,600	1,006,206	1,074,080	1,147,874	1,569,481
	Committed to Curriculum / Professional Development	0	0	50,000	50,000	50,000
	Committed to Other Purposes - Field Turf Reserves	0	0	35,000	70,000	105,000
	Committed to Benefit Liability - Leave Cash Out & Unemployment	164,352	25,708	175,905	175,905	175,905
Total - Ending Fund Balance		1,131,952	1,031,914	1,493,345	1,476,279	1,900,386

CLASSIFIED FTE (by OBJECT)											
		15-16		16-17		17-18		18-19		19-20	
		Actual	% of	Actual	% of	Actual	% of	Budgeted	% of	Budgeted	% of
		# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
TEACHING											
27	Teaching - Paraeducators	16.3700	26%	15.5708	24%	17.2100	26.09%	20.5030	29.14%	14.5550	25.69%
28	Extracurricular - Coaches	0.6856	1%	0.6842	1%	0.5800	0.88%	0.5000	0.71%	0.5000	0.88%
Subtotal		17.0556	27%	16.255	25%	17.7900	26.97%	21.0030	29.85%	15.0550	26.57%
TEACHING SUPPORT											
22	Learning Resources -Library	1.2421	2%	0.7806	1%	0.6433	0.98%	0.6430	0.91%	0.4350	0.77%
24	Guidance and Counseling	1.2950	2%	1.2957	2%	1.2856	1.95%	1.3770	1.96%	0.7690	1.36%
25	Pupil Management & Safety - Monitors	1.5857	3%	1.4309	2%	2.0467	3.10%	2.2040	3.13%	2.3550	4.16%
26	Health Services - Health Aide	0.5969	1%	0.5969	1%	0.0000	0.00%	0.0000	0.00%	0.0000	0.00%
Subtotal		4.7197	7%	4.1041	6%	3.9756	6.03%	4.2240	6.00%	3.5590	6.28%
OTHER SUPPORT											
44	Food Services	3.8706	6%	3.8706	6%	3.8095	5.78%	4.845	6.88%	5.144	9.08%
62	Grounds Maintenance	1.9135	3%	3.7500	6%	2.2500	3.41%	2.250	3.20%	2.250	3.97%
63	Custodial	10.2500	16%	11.2500	18%	11.2500	17.06%	11.750	16.70%	8.750	15.44%
64	Maintenance	3.0000	5%	2.0000	3%	3.5000	5.31%	3.500	4.97%	2.500	4.41%
72	Technology	4.0000	6%	4.0000	6%	4.0000	6.06%	4.0000	5.68%	3.0000	5.29%
Subtotal		23.0341	37%	24.8706	39%	24.8095	37.61%	26.3450	37.44%	21.6440	38.20%
BUILDING ADMINISTRATION											
23	Principal's Office - Office Managers/Aides	6.1072	10%	6.2804	10%	6.3600	9.64%	6.2710	8.91%	5.1060	9.01%
Subtotal		6.1072	10%	6.280	10%	6.3600	9.64%	6.2710	8.91%	5.1060	9.01%
CENTRAL ADMINISTRATION											
12	Superintendent's Office	0.9770	2%	1.0000	2%	0.3500	0.53%	0.350	0.50%	0.350	0.62%
13	Business Office	4.0000	6%	4.0000	6%	4.2500	6.44%	4.250	6.04%	4.000	7.06%
14	Human Resources	1.0000	2%	1.0000	2%	1.7500	2.65%	1.750	2.49%	1.000	1.76%
21	Supervision - SPED/Student Services	2.0416	3%	1.9019	3%	2.0290	3.08%	1.760	2.50%	1.811	3.20%
41	Supervision - Food Service	0.7769	1%	1.1557	2%	0.7690	1.17%	0.769	1.09%	1.24	2.19%
61	Supervision - Facilities	2.7500	4%	2.7500	4%	3.2500	4.93%	3.000	4.26%	2.250	3.97%
Subtotal		11.5455	18%	11.8076	18%	12.3980	18.80%	11.8790	16.88%	10.6510	18.80%
11	Board	0.5000	1%	0.625	1%	0.6250	0.94%	0.650	0.92%	0.650	1.15%
Subtotal		0.5	1%	0.625	1%	0.6250	0.94%	0.650	0.92%	0.650	1.15%
TOTAL FTE		62.962	100%	63.943	100%	65.9580	100%	70.372	100.00%	56.665	100.00%
<i>Budgeted FTE</i>		<i>62.782</i>		<i>63.943</i>		<i>65.9580</i>		<i>70.372</i>		<i>56.665</i>	

CERTIFIED FTE (by OBJECT)											
		15-16		16-17		17-18		18-19		19-20	
		Actual	% of	Actual	% of	Actual	% of	Budgeted	% of	Budgeted	% of
		# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total	# of FTE	Total
TEACHING											
27	Teaching	83.169	81%	84.617	80%	87.263	79.2%	87.62	78.92%	83.533	80.2%
Subtotal		83.169	81%	84.617	80%	87.263	79.2%	87.620	78.92%	83.533	80.2%
TEACHING SUPPORT											
22	Learning Resources - Library	2.000	2%	2.000	2%	3.000	2.7%	3.000	2.70%	2.000	1.9%
24	Guidance and Counseling	5.000	5%	5.000	5%	5.000	4.5%	5.000	4.50%	5.000	4.8%
26	Health Services - Nurses & PT's	5.100	5%	5.600	5%	5.600	5.1%	6.400	5.76%	5.600	5.4%
Subtotal		12.100	12%	12.600	12%	13.600	12.3%	14.400	12.97%	12.600	12.1%
BUILDING ADMINISTRATION											
23	Principal's Office	5.000	5%	5.000	5%	5.810	5.3%	6.000	5.40%	5.000	4.8%
Subtotal		5.000	5%	5.000	5%	5.810	5.3%	6.000	5.40%	5.000	4.8%
CENTRAL ADMINISTRATION											
12	Superintendent's Office	1.000	1%	1.000	1%	1.000	0.9%	1.000	0.90%	1.000	1.0%
21	Supervision - SPED & Curriculum	2.000	2%	2.000	2%	2.550	2.3%	2.000	1.80%	2.000	1.9%
Subtotal		3.000	3%	3.000	3%	3.550	3.2%	3.000	2.70%	3.000	2.9%
TOTAL FTE		103.269	100%	105.217	100%	110.223	100%	111.020	100.00%	104.133	100%
<i>Budgeted FTE</i>		104.66		105.217		110.223		111.020		104.133	

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 (2018-2019) and proposed (2019-2020) General Fund budgets are shown below.

REVENUE SOURCE	2018-2019 BUDGET	2019-2020 BUDGET	% CHANGE
Local Taxes	3,900,000	3,911,172	+0.30
Local Support, Non-Tax	752,300	784,785	+4.32
State General Purpose	13,462,985	13,566,478	+0.77
State Special Purpose (SPED)	2,808,399	3,473,813	+23.7
Federal Special Purpose	1,022,800	1,202,626	+17.6
Revenue - Other Entities	50,000	225,000	+450.0
Other Financing Sources	961,000	982,000	+2.2
Total Revenue	22,957,484	24,145,874	+5.18

Local Revenue - \$5,675,957 or 23.5% of budgeted revenues: consists of revenues from “Local Taxes” - local property taxes (EP&O Levy) and state timber tax and “Local Support, Non-Tax” - donations (Schools Foundation/PTSA), student/sports fees, food service meal purchases, summer school, tuition for preschool, state timber revenue, rent/leases, and investment earnings.

State Revenue - \$17,040,291 or 70.6% of budgeted revenues: consists of revenue from “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 & Other Revenue - \$1,429,626 or 5.9% of budgeted revenues: consists of revenue for grants such as the Learning Assistance Program (LAP), Disadvantaged - Title I, Quality Schools – Title II, Limited English Proficiency – Title III, Individuals with Disabilities Education Act, Student Support & Academic Enrichment - Title IV, Safety Net for Special Education (SPED), Perkins Grant for Career Technical Education (CTE), Medicaid – Birth to Three, Bilingual, and federal timber tax, Commons Agreement w/ Vashon Park District (\$75k), and SBIRT Grant (\$150k).



ENROLLMENT

2019-2020 SUMMARY OF ESTIMATED ENROLLMENT - FTE

GRADE	CES	McM	VHS	FAMILY LINK	STUDENT LINK	SUBTOTAL
K	68			3		71
1	72			5		77
2	82			10		92
3	92			5		97
4	97			4		101
5	99			7		106
6		130		4		134
7		131		5		136
8		132		3		135
9			140	3	5	148
10			140	1	4	145
11			105	1	9	115
12			75	2	16	93
TOTAL	510	393	460	53	34	1450

HISTORICAL & PROJECTED STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE	INCREASE/DECREASE	% +/-
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	-.34%
2010-2011	1,452	+2	+0.11%
2011-2012	1,446	-7	-.41%
2012-2013	1,418	-28	-1.94%
2013-2014	1,456	+38	+2.67%
2014-2015	1,463	+7	+0.48%
2015-2016	1,463	0	0%
2016-2017	1,513	+50	+3.41%
2017-2018	1,509	-4	-.26%
2018-2019	1,469	-40	-2.6%
2019-2020*	1,450	-18	-1.2%
2020-2021*	1,460	+10	+0.7%
2021-2022*	1,465	+5	+0.35%
2022-2023*	1,470	+5	+0.35%

*Estimate/Projection per RCW 28A.505.060

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

YEAR	CHAUTAUQUA ELEMENTARY	McMURRAY MIDDLE SCHOOL	VASHON HIGH SCHOOL	TOTAL	% of TOTAL ENROLLMENT
2003-2004	2	18	24	44	3.0%
2004-2005	1	28	50	79	5.3%
2005-2006	3	28	72	103	6.8%
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%

HISTORICAL RUNNING START STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE ENROLLMENT	INCREASE/DECREASE	% +/-
2006-2007	10.67	N/A	N/A
2007-2008	16.81	+6.14	+57.5%
2008-2009	29.11	+12.3	+73.2%
2009-2010	26.02	-3.09	-10.6%
2010-2011	31.95	+5.93	+22.7%
2011-2012	26.13	-5.82	-18.2%
2012-2013	25.68	-.45	-1.7%
2013-2014	31.19	+5.51	+21.4%
2014-2015	36.25	+5.06	+16.2%
2015-2016	51.74	+15.49	+42.7
2016-2017	62.57	+10.83	+20.9%
2017-2018	57.21	-5.36	-8.56%
2018-2019	45.73	-11.48	-20.06%



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