



Chetzemoka Ferry – Vashon Island, Washington

VASHON ISLAND SCHOOL DISTRICT No. 402
2023-2024 BUDGET

*“Every student is Welcomed, Known, and
Treasured, and graduates confident and
competent to thrive in a future they imagine”*

Approved/Adopted by the Board of Directors June 22nd, 2023

2023-2024 Budget

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LINKS Alternative Learning
VASHON ISLAND SCHOOL DISTRICT

Vashon Island School District – New LINKS ALE Logo



INTRODUCTION

EXECUTIVE SUMMARY



Dear School Board Members,

The Vashon Island School District 2023-2024 fiscal year budget is outlined below and throughout this document. The Superintendent and the Director of Business & Finance assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2023-2024 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 2023, the administration met with school administrators to discuss the staffing needs of each school for the 2023-2024 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 2023-2024 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 and input from the School Board. The School Board and District Administration discussed the student enrollment forecast for 2023-2024, with an estimate of 1,438 student FTEs (full time equivalents) for the coming fiscal (school) 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	2022-2023 Budget	2023-2024 Budget	Change	Percent Change
General	27,271,491	27,974,629	+703,138	+2.51%
Capital	12,650,000	1,995,008	-10,654,992	-84.23%
Debt Service	3,809,600	3,525,100	-284,500	-7.47%
ASB	259,933	343,125	+83,192	32.1%
Transportation	20,000	20,000	0	0

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

Capital – Decrease due to bond not being run

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

ASB – Increase due to resumed participation in activities and events and increased travel.

Transportation – No Change

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 2023-2024 school year, salaries and benefits are budgeted to account for approximately 76.83% of the expenditures in the General Fund (GF), with MSOC’s (Material Supplies and Operating Costs) accounting for 23.17%. In comparison, for the 2022-2023 school year, salaries and benefits were budgeted to account for approximately 79% of the expenditures in the General Fund (GF), with MSOC’s (Material Supplies and Operating Costs) accounting for 21%. 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	2022-2023 Budget*	2023-2024 Budget*	2024-2025 Budget*	2025-2026 Budget*
General	27,271,491	27,974,629	27,952,550	28,136,750
Capital	12,650,000	1,995,008	1,995,008	1,995,008
Debt Service	3,809,600	3,525,100	3,688,400	20,709,225
ASB	259,933	343,125	351,000	355,000
Transportation	20,000	20,000	20,000	110,000

**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	2022-2023 Budget	2023-2024 Budget	+/- Change	Percent Change
<i>Salaries & Benefits</i>				
Salaries-Certificated (2000)	11,155,043	11,268,660	+113,617	1.0%
Salaries-Classified (3000)	4,629,290	4,843,899	+214,609	4.6%
Benefits (4000)	5,798,639	5,379,445	-419,614	-7.2%
Subtotal	21,582,972	21,492,004		
<i>MSOC – Materials, Supplies, & Operating Costs</i>				
Supplies & Materials (5000)	2,085,999*	2,772,664	+686,665	+32.91%
Purchased Services (7000)	3,466,630	3,569,961	+103,331	+2.98%
Travel (8000)	80,890	85,000	+4,110	+4.38%
Capital (9000)	20,000	20,000	0	0
FieldTurf Reserves (GL 870)	35,000*	35,000*	0	0
Subtotal	5,688,519	6,482,625	+794,106	=13.95%
TOTAL	27,271,491	27,974,629	+703,148	+2.51%

*Budgeted in Supplies & Materials / Shown separately above

Comparing the 2022-2023 Expenditure Budget to the 2023-2024 Expenditure Budget above results in an overall estimated expenditure increase of +\$703,138 or +2.51%. The main increase, as seen above, is MSOCs. The following page provides a chart with more detailed explanations for the changes in each Object category.



Vashon Island School District – “Staff Appreciation Week”

OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+1%	Increase due to bargained salaries for certificated staff and non-represented certified staff
3000	Salaries - Classified	+4.6%	Increase due to bargained salaries for classified staff and non-represented classified staff
4000	Benefits	-7.2%	Decrease due to SEBB (benefits) via the State of Washington
5000	Supplies & Materials	32.1%	Increase due to inflation on goods and materials, such as insurance, utilities, supplies
7000	Purchased Services	2.98%	Increase due to contracts not paid by grants that no longer exist
8000	Travel	4.38%	Increase due to anticipated increase in ferry costs
9000	Capital	0%	No change

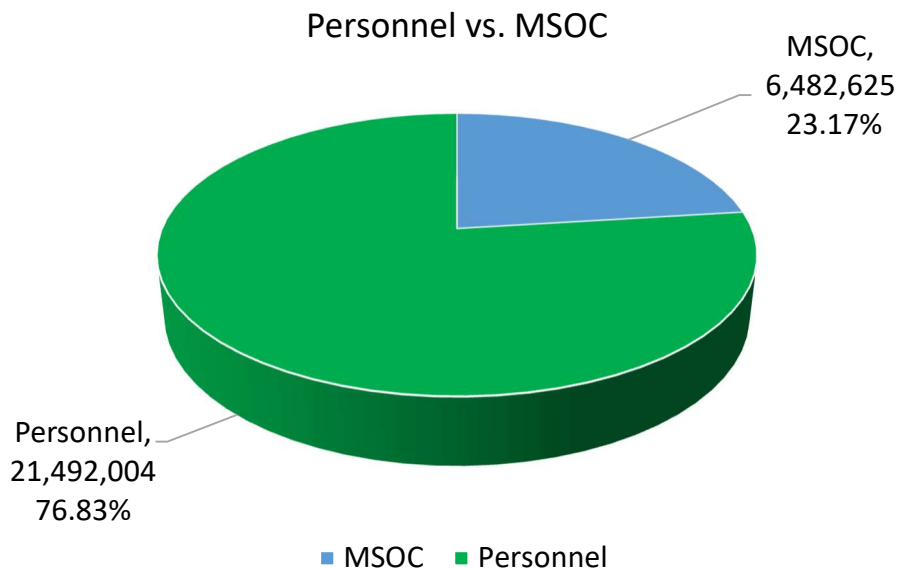


Vashon High School - Graduation

2023-2024 Budgeted Annual Expense \$27,974,629

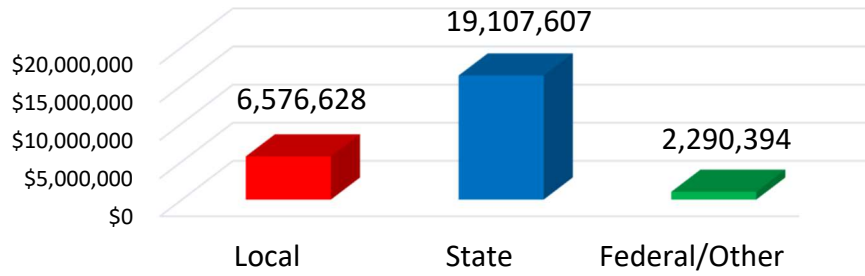
Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits – Medical/Dental/Vision

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.



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.”

2023-2024 Sources of Revenue



Revenue= 23.5% from Local 68.3% from the State / 8.2% from Federal/Other
Total Revenue = \$27,974,629

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

Kim Mayer
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-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>
LUCIA ARMENTA <i>BOARD VICE CHAIR</i>	#1 / 2019-2023
MARIEL THURASINGHAM	#2 / 2021-2025
ZABETTE MACOMBER	#3 / 2019-2023
ALLISON KRUTSINGER <i>BOARD CHAIR</i>	#4 / 2021-2025
TOBY HOLMES	#5 / 2019-2023

DISTRICT ADMINISTRATION

SUPERINTENDENT	DR. SLADE MCSHEEHY (206) 463-8534
DIRECTOR OF BUSINESS & FINANCE	KIM MAYER (206) 463-8527
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

JULIE KANGAS, PRINCIPAL

KAREN JAMES, 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

JOHN ERICKSON, PRINCIPAL

SABRINA KOVACS, ASSISTANT PRINCIPAL

FAMILY LINK & STUDENT LINK – ALE (ALTERNATIVE LEARNING EXPERIENCE)

“LYNX”

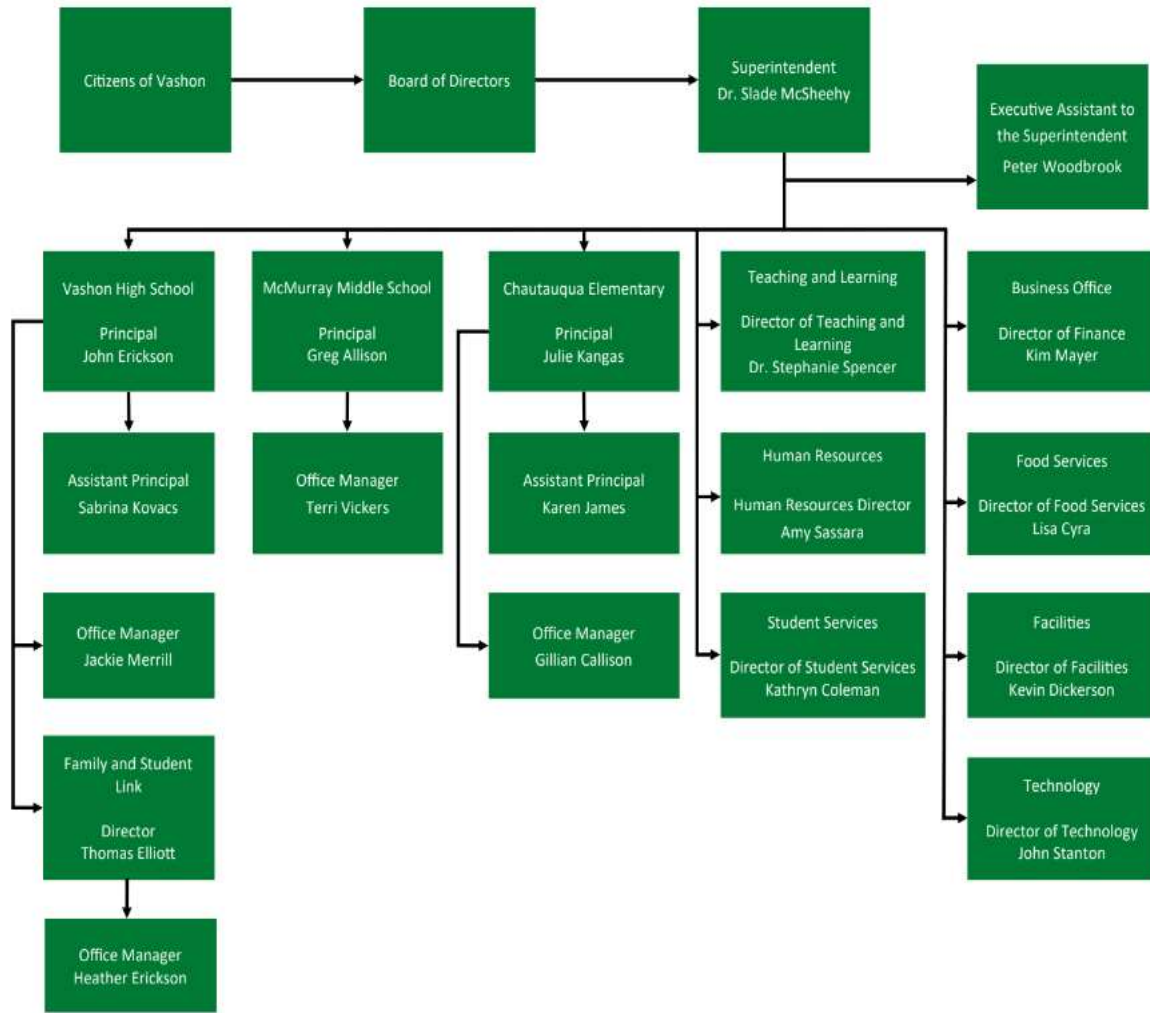
9600 SW 204TH STREET

VASHON, WA 98070

(206) 463-8686

DR. THOMAS ELLIOTT, DIRECTOR

VASHON ISLAND SCHOOL DISTRICT 2023-2024 ORGANIZATION CHART



Chautauqua Elementary School – “Orca Pod, Welcome Back”

VASHON ISLAND SCHOOL DISTRICT - STUDENT FEE SCHEDULE 2023-2024

Student Fee Schedule - General Fund						ASB & Other								
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024			
CES GF	Art	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE	CES ASB	ASB Fee	\$40.00	\$45.00	\$45.00	\$45.00	\$45.00	
	Outdoor Education	\$100.00	\$100.00	\$100.00	\$100-\$200	\$100-\$200		Yearbook	\$10-\$20	\$10-\$20	\$10-\$20	\$10-\$25	\$10-\$25	
	Preschool Full Tuition-AM	\$250.00	\$250.00	\$250.00	\$275.00	\$275.00								
	Preschool Reduced Tuition-AM	\$55.00	\$55.00	NO FEE	\$60.00	\$60.00								
	Preschool Activity Fee	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE								
	Preschool Full Tuition-PM	\$325.00	\$325.00	\$325.00	\$360.00	\$360.00								
	Preschool Reduce Tuition-PM	\$60.00	\$60.00	NO FEE	\$65.00	\$65.00								
Math Fee per Competition	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE									
McM GF							McM ASB	ASB Fee	\$40.00	\$45.00	\$45.00	\$45.00	\$45.00	
	Art per semester	\$40.00	\$40.00	NO FEE	\$25.00	\$30.00		Yearbook	\$40.00	\$40.00	\$40.00	\$30-\$50	\$30-\$50	
	Photography per semester	\$40.00	\$40.00	NO FEE	NO FEE	NO FEE		8th Grade Wild Waves	\$25.00	\$25.00	\$30.00	N/A	N/A	
	Sport Fee per sport	\$100.00	\$125.00	\$100.00	\$100.00	\$125.00		Dances	\$5-\$7	\$5-\$10	\$5-\$10	\$5-\$10	\$5-\$10	
	Spanish Workbook	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Robotics	\$98.00	\$100.00	\$100.00	\$100.00	\$100.00	
	Ceramics	\$45.00	\$45.00	NO FEE	\$45.00	\$55.00								
	CTE	\$25.00	\$25.00	NO FEE	NO FEE	NO FEE								
	Basic Mountain Biking	\$25.00	\$25.00	NO FEE	\$25.00	\$30.00								
	Outdoor Living	\$25.00	\$25.00	NO FEE	NO FEE	NO FEE								
	Food Program	\$30.00	\$30.00	NO FEE	NO FEE	NO FEE								
Exploratory Week	≤\$200.00	≤\$200.00	≤\$200.00	\$200-\$400	\$200-\$400									
VHS GF							VHS ASB	ASB Fee	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	
	Sport Fee (per sport)	\$150.00	\$150.00	\$150.00	\$150.00	\$175.00		Yearbook	\$55-\$75	\$55-\$80	\$55-\$80	\$55-\$80	\$55-\$80	
	Sport Late Fee	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Admission Adult	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	
	Band	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		Admission Student	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	
	AP Studio Art	\$75.00	\$75.00	NO FEE	\$50.00	\$75.00		Dances	\$5 - \$30	\$5-\$30	\$5-\$40	\$5-\$50	\$5-\$50	
	Theater Arts	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE								
	Debate	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00								
	Transcripts (4th or more)	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00								
	Library Excess Copies	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE								
	Biology	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE		VHS Theatre	Rental Per Hour	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
	Art & Design	\$40.00	\$40.00	NO FEE	\$30.00	\$40.00			Band Room Per Hour	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
	Summer School	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00								
	Spanish	NO FEE	NO FEE	NO FEE	NO FEE	NO FEE								
CTE							Food Service	CES Lunch	\$3.50	\$3.75	\$3.75	\$3.75	\$4.25	
	CTE - Residential Carpentry	\$40.00	\$40.00	\$40.00	NO FEE	NO FEE		VHS & McM Lunch	\$4.00	\$4.00	\$4.00	\$4.00	\$4.50	
	CTE - Jewelry	\$40.00	\$40.00	NO FEE	NO FEE	NO FEE		Adult Lunch	\$5.00	\$6.00	\$6.00	\$6.00	\$6.50	
	CTE - Ceramics	\$45.00	\$45.00	NO FEE	NO FEE	NO FEE		CES Breakfast	\$2.25	\$2.25	\$2.25	\$2.25	\$2.75	
	CTE - Woodworking	\$40.00	\$40.00	NO FEE	NO FEE	NO FEE		McM & VHS Breakfast	\$2.50	\$2.50	\$2.50	\$2.50	\$3.00	
	CTE - Guitar Building	N/A	\$150.00	\$150.00	\$150.00	\$150.00		Adult Breakfast	\$3.00	\$3.00	\$3.00	\$3.00	\$3.50	
	CTE - Digital Arts	\$10.00	\$10.00	\$10.00	NO FEE	NO FEE		Additional Entrée	\$2.00	\$3.00	\$3.00	\$3.00	\$3.50	



McMurray Middle School – “We Are McMurray”

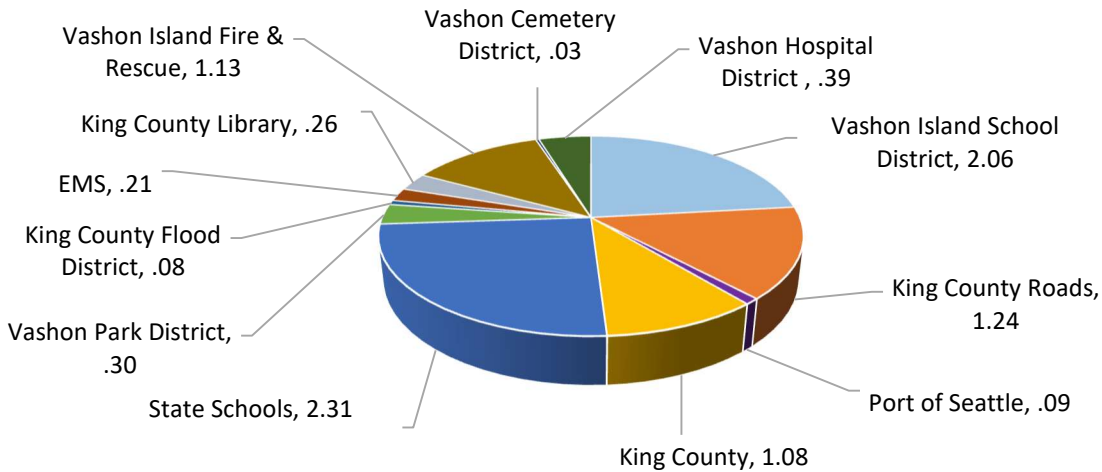
VASHON ISLAND SCHOOL DISTRICT – 2023-2024 CALENDAR

Aug/Sept					Important Dates	February				
M	T	W	TH	F		M	T	W	TH	F
		30	31	1	August 30: First Day of School				1	2
4	5	6	7	8	September 1: First day of Kindergarten	5	6	7	8	9
11	12	13	14	15	September 4: Labor Day (No School)	12	13	14	15	16
18	19	20	21	22	October 6: Teacher In-service Day (No School)	19	20	21	22	23
25	26	27	28	29	November 10: Veteran’s Day Observed (No School)	26	27	28	29	
October					November 20-22: CES Conferences (No School CES)	March				
M	T	W	TH	F	November 22: Early Release	M	T	W	TH	F
2	3	4	5	6	November 23-24: Thanksgiving Holiday (No School)					1
9	10	11	12	13	December 18 – January 1: Winter Break (No School)	4	5	6	7	8
16	17	18	19	20	January 15: Martin Luther King, Jr. Day Observed (No School)	11	12	13	14	15
23	24	25	26	27	January 25: End of Semester	18	19	20	21	22
30	31				January 26: End of Semester Break (No School)	25	26	27	28	29
November					February 19-23: Mid-winter Break (No School)	April				
M	T	W	TH	F	March 8: Teacher In-service Day (No School)	M	T	W	TH	F
		1	2	3	March 13: CES/McM Conferences (Early Release CES/MCM)	1	2	3	4	5
6	7	8	9	10	March 14-15: CES/McM Conferences (No School CES/MCM)	8	9	10	11	12
13	14	15	16	17	April 8-12: Spring Break (No School)	15	16	17	18	19
20	21	22	23	24	May 27: Memorial Day (No School)	22	23	24	25	26
27	28	29	30		June 18: Last Day of School	29	30			
December					June 19: Juneteenth (No School)	May				
M	T	W	TH	F	June 20-21: Snow Day Make-ups (If Needed)	M	T	W	TH	F
				1				1	2	3
4	5	6	7	8		6	7	8	9	10
11	12	13	14	15		13	14	15	16	17
18	19	20	21	22		20	21	22	23	24
25	26	27	28	29		27	28	29	30	31
January						June				
M	T	W	TH	F		M	T	W	TH	F
1	2	3	4	5		3	4	5	6	7
8	9	10	11	12		10	11	12	13	14
15	16	17	18	19		17	18	19	20	21
22	23	24	EOS	26		24	25	26	27	28
29	30	31								

= PDD Late Start: McM/VHS @ 9:45, CES @ 10:45

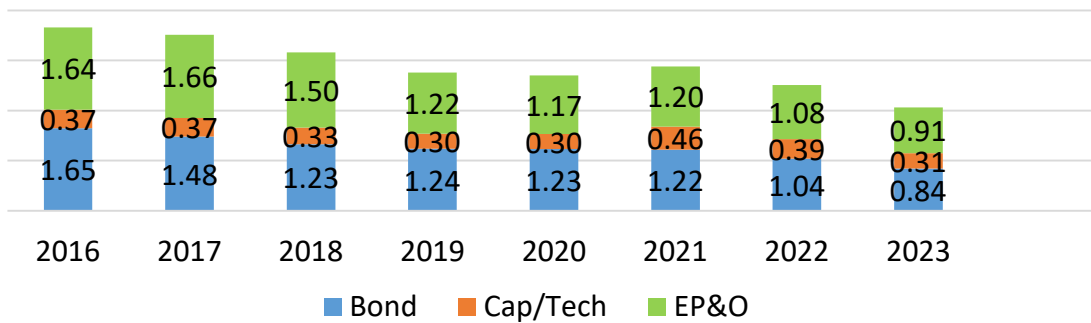
VASHON ISLAND PROPERTY TAX RATES 2023

2023 Property Taxes - Total Rate = \$9.18



Of the \$2.06 **locally** assessed levy for schools, \$0.84 goes towards the payment of the bond (Debt Service Fund), \$0.91 is for the Educational Programs and Operations (EP&O) Levy and \$0.31 is for the Capital and Technology (Cap/Tech) Levy.

Historical & Current Levy & Bond Rate(s)*



Historical Actual Collections**

	2016	2017	2018	2019	2020	2021	2022
	\$3,973,261	\$4,175,294	\$4,341,056	\$3,934,392	\$3,910,235	\$3,899,393	\$3,994,600
	\$904,699	\$925,317	\$940,495	\$961,765	\$982,249	\$1,484,265	\$1,487,628
	\$4,010,269	\$3,728,754	\$3,850,666	\$3,996,507	\$4,129,341	\$3,989,540	\$3,971,264

Note: The rates for 2022 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 2022-2023 revenues collected for grants (if allowable), donations, and student fees/fines.
- Enrollment will be budgeted at 98% to 99% of the value of the cohort (class) projection, or at 1,438 FTE for 2023-2024.
- An amount of at least \$85.00 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 2023-2024 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING FUND BALANCE
General	22-23	\$1,523,333	27,271,491	\$27,271,491	\$1,650,000	1,310,059
	23-24	<i>1,310,059</i>	27,974,629	27,974,629	\$1,650,000	1,525,613
Capital	22-23	820,450	1,529,395	1,930,000	1,630,000	\$419,835
	23-24	<i>419,835</i>	1,350,324	1,540,000	1,650,000	\$230,159
Debt Service	22-23	\$13,946,742	\$5,267,788	\$3,558,300	\$0	\$14,146,742
	23-24	<i>\$14,146,742</i>	\$4,700,416	\$3,525,100	\$0	\$15,321,788
ASB	22-23	\$253,854	\$254,600	\$260,783	\$0	\$231,932
	23-24	<i>\$231,932</i>	\$377,120	\$343,125	\$0	\$265,927
Transportation	22-23	\$64,498	\$21,000	\$20,000	\$0	\$59,642
	23-24	<i>\$59,642</i>	\$19,700	\$20,000	\$0	\$59,342

*22-23 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 FieldTurf 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. 810

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 2023-2024 fiscal year. The 2023-2024 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 22, 2023, 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 2023-2024 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 2023-2024 will be as follows:

	<u>APPROPRIATION LEVEL</u>
A. General Fund	\$27,974,679
B. Transportation Vehicle Fund	\$ 20,000
C. Capital Projects Fund	\$ 1,995,008
D. Debt Service Fund	\$ 3,525,100
E. Associated Student Body Fund	\$ 343,125

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 \$1,309,309 for the goal of 6.5%, while maintaining a 5% Minimum Fund Balance, and \$26,500 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 22nd day of June, 2023. The Board hereby adopts the 2023-2024 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



STAFFING BUDGET SUMMARY

CLASSIFIED FTE (by OBJECT)													
	18-19		19-20		20-21		21-22		22-23		23-24		
	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 - Paraeducators	20.5030	29.1%	17.2200	30.4%	13.6380	22.8%	14.6948	23.7%	15.6490	24.9%	17.0088	26.7%	
28 Extracurricular - Coaches	0.5000	0.7%	0.5000	0.9%	0.5000	0.8%	0.5000	0.8%	0.2000	0.3%	0.2024	0.3%	
Subtotal	21.0030	29.8%	17.7200	31.3%	14.1380	23.6%	15.1948	24.5%	15.8490	25.2%	17.2112	27.1%	
TEACHING SUPPORT													
22 Learning Resources - Library	0.6430	0.9%	0.4350	0.8%	0.6198	1.0%	0.6198	1.0%	0.6428	1.0%	0.6428	1.0%	
24 Guidance and Counseling	1.3770	2.0%	0.0000	0.0%	0.7346	1.2%	0.7346	1.2%	0.9467	1.5%	0.9467	1.5%	
25 Pupil Management & Safety - Monitors	2.2040	3.1%	2.3550	4.2%	1.8711	3.1%	2.0987	3.4%	1.3125	2.1%	1.6549	2.6%	
Subtotal	4.2240	6.0%	2.7900	4.9%	3.2255	5.4%	3.4531	5.6%	2.9020	4.6%	3.2444	5.1%	
OTHER SUPPORT													
26 Health Related					0.032	0.1%	0.0320	0.1%	1.2397	2.0%	0.5051	0.8%	
44 Food Service	4.8450	6.9%	5.4900	9.7%	4.5222	7.6%	5.2995	8.6%	4.5548	7.3%	5.4470	8.6%	
62 Grounds	2.2500	3.2%	2.2500	4.0%	2.2500	3.8%	2.2500	3.6%	2.2500	3.6%	3.0000	4.7%	
63 Custodial	10.7500	15.3%	9.7500	17.2%	10.0000	16.7%	10.0000	16.1%	10.0000	15.9%	9.2500	14.5%	
64 Maintenance	3.5000	5.0%	2.5000	4.4%	3.5000	5.8%	3.5000	5.6%	3.5000	5.6%	3.5000	5.5%	
72 Technology	4.0000	5.7%	3.6000	6.4%	3.6173	6.0%	3.6173	5.8%	3.6173	5.8%	3.6202	5.7%	
Subtotal	25.3450	36.0%	23.5900	41.6%	23.8895	39.9%	24.6988	39.9%	25.1618	40.1%	25.3223	39.8%	
BUILDING ADMINISTRATION													
23 Principal's Office - Office Managers/Aides	6.2710	8.9%	6.4020	11.3%	6.4117	10.7%	6.4115	10.3%	6.6414	10.6%	6.9680	11.0%	
Subtotal	6.2710	8.9%	6.4020	11.3%	6.4117	10.7%	6.4115	10.3%	6.6414	10.6%	6.9680	11.0%	
CENTRAL ADMINISTRATION													
12 Superintendent's Office	0.3500	0.5%	0.3500	0.6%	0.3231	0.5%	0.3137	0.5%	0.7121	1.1%	0.7121	1.1%	
13 Business Office	4.2500	6.0%	4.2500	7.5%	4.2500	7.1%	4.2500	6.9%	3.3125	5.3%	3.3125	5.2%	
14 Human Resources	1.7500	2.5%	1.2500	2.2%	1.2500	2.1%	1.2500	2.0%	1.3125	2.1%	1.3125	2.1%	
21 Supervision - Special Ed/Student Services	1.7600	2.5%	2.1770	3.8%	2.2808	3.8%	2.2808	3.7%	2.6192	4.2%	2.3661	3.7%	
41 Supervision - Food Service	0.7690	1.1%	1.2400	2.2%	1.0239	1.7%	1.0239	1.7%	1.3425	2.1%	1.1458	1.8%	
61 Supervision - Facilities	3.0000	4.3%	2.0000	3.5%	2.5000	4.2%	2.5000	4.0%	2.5000	4.0%	1.5000	2.4%	
Subtotal	11.8790	16.9%	11.2670	19.9%	11.6278	19.4%	11.6184	18.8%	11.7988	18.8%	10.3490	16.3%	
11 Board	0.6500	0.9%	0.6500	1.1%	0.6000	1.0%	0.5825	0.9%	0.4500	0.7%	0.5000	0.8%	
Subtotal	0.6500	0.9%	0.6500	1.1%	0.6000	1.0%	0.5825	0.9%	0.4500	0.7%	0.5000	0.8%	
TOTAL FTE	69.3720	100%	62.4190	100%	59.8925	100%	61.9591	100.0%	62.8030	100.0%	63.5949	100.0%	
<i>Budgeted FTE</i>	69.3720		62.4190		59.8925		61.9591		62.8030		63.5949		

CERTIFIED FTE (by OBJECT)												
	18-19		19-20		20-21		21-22		22-23		23-24	
	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	87.620	78.9%	84.600	79.7%	80.438	78.7%	77.400	78.8%	78.655	78.8%	74.900	78.1%
Subtotal	87.620	78.9%	84.600	79.7%	80.438	78.7%	77.400	78.8%	78.655	78.8%	74.900	78.1%
TEACHING SUPPORT												
22 Learning Resources - Library	3.000	2.7%	2.000	1.9%	2.000	2.0%	2.000	2.0%	1.800	1.8%	1.600	1.7%
24 Guidance and Counseling	5.000	4.5%	5.000	4.7%	5.000	4.9%	5.000	5.1%	5.000	5.0%	5.000	5.2%
26 Health Services - Nurses, PT's, SLP's, & Psychs	6.400	5.8%	6.600	6.2%	6.725	6.6%	5.779	5.9%	6.400	6.4%	6.400	6.7%
Subtotal	14.400	13.0%	13.600	12.8%	13.725	13.6%	12.779	13.0%	13.200	13.2%	13.000	13.6%
BUILDING ADMINISTRATION												
23 Principals	6.000	5.4%	5.000	4.7%	5.000	4.9%	5.000	5.1%	5.000	5.0%	5.000	5.2%
Subtotal	6.000	5.4%	5.000	4.7%	5.000	4.7%	5.000	5.1%	5.000	5.0%	5.000	5.2%
CENTRAL ADMINISTRATION												
12 Superintendent's Office	1.000	0.9%	1.000	0.9%	1.000	1.0%	1.000	1.0%	1.000	1.0%	1.000	1.0%
21 Special Education - Teaching & Curriculum	2.000	1.8%	2.000	1.9%	2.000	2.0%	2.000	2.0%	2.000	2.0%	2.000	2.1%
Subtotal	3.000	2.7%	3.000	2.8%	3.000	2.9%	3.000	3.1%	3.000	3.0%	3.000	3.1%
TOTAL FTE	111.020	100%	106.200	100%	102.163	100%	98.179	100.0%	99.855	100.0%	95.900	100.0%
<i>Budgeted FTE</i>	111.020		106.200		102.163		98.179		99.855		95.900	

3.755

0.200

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 (2022-2023) and proposed (2023-2024) General Fund budgets are shown below.

REVENUE SOURCE	2022-2023 BUDGET	2023-2024 BUDGET	% CHANGE
Local Taxes	4,144,038	4,354,623	+5.08%
Local Support, Non-Tax	2,456,265	2,222,005	-9.53%
State General Purpose	14,583,439	14,966,968	+2.63%
State Special Purpose (Special Ed)	3,620,599	4,140,639	+14.36%
Federal Special Purpose	2,172,150	2,015,394	-7.21%
Revenue - Other Entities	295,000	275,000	-6.77%
Total Revenue	27,271,491	27,974,629	+2.51%

Local Revenue - \$6,576,628 or 23.5% 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 - \$19,107,607 or 68.3 % 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 - \$2,290,394 or 8.2% 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, and SBIRT Grant (\$220k) and capacity (\$1MM).



ENROLLMENT

2023-2024 SUMMARY OF PROJECTED ENROLLMENT - FTE

GRADE	CES	McM	VHS	FAMILY LINK	STUDENT LINK	SUBTOTAL
K	58			1		59
1	76			3		79
2	82			3		85
3	86			6		92
4	76			23		99
5	92			10		102
6		125		11		126
7		118		9		127
8		127		6		133
9			153		10	143
10			132		9	141
11			104		11	115
12			78		29	107
TOTAL	470	370	467	72	59	1438

HISTORICAL & PROJECTED STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE	INCREASE/DECREASE	% +/-
2007-2008	1501	+11	+.74%
2008-2009	1456	-45	-3%
2009-2010	1451	-5	-.34%
2010-2011	1452	+2	+.11%
2011-2012	1446	-7	-.41%
2012-2013	1418	-28	-1.94%
2013-2014	1456	+38	+2.67%
2014-2015	1463	+7	+.48%
2015-2016	1463	0	0%
2016-2017	1513	+50	+3.41%
2017-2018	1509	-4	-2.6%
2018-2019	1469	-40	-2.6%
2019-2020	1461	-8	-.05%
2020-2021	1421	-40	-2.7%
2021-2022	1448	+33	+2.4%
2022-2023*	1430	+15	+1.06%
2023-2024**	1438	+8	+.56%
2024-2025**	1425	-13	-.905%
2025-2026**	1425	0	0
2026-2027**	1425	0	0

*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
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%
2021-2022	34	92	136	262	18.1%
2022-2023*					

*Current Enrollment

HISTORICAL RUNNING START STUDENT ENROLLMENT - FTE

YEAR	YEAR-END AVERAGE ENROLLMENT	INCREASE/DECREASE	% +/-
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%
2021-2022	30.00	-12.99	-30.2%
2022-2023*			

*Current Enrollment



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