



A Citizens Guide to the Budget Sept. 1, 2016- Aug. 31, 2017

315 N. French Ave., Arlington, WA 98223
(360) 618-6200
asd.wednet.edu

Our District

Mission

Arlington Public Schools educates all students, preparing and inspiring them to graduate and seek their full potential as lifelong learners.

Goals

Student Learning and Achievement

Students will engage in learning that is rigorous, research-based and focused on successful grade transitions leading to graduation and further pursuits.

Safe and Caring Environment

We will cultivate and maintain a safe and caring environment that supports a positive culture to increase student achievement.

Resource Stewardship

We will align all resources (people, time, money and property) to support the District's mission.

Parent and Community Partnerships

We will engage and encourage parents and our community to partner in the education of students.

Student Information *(2016-17 OSPI Data)*

May 2017 Student Count: 5,573

Special Education Students: 12.9%

Free and Reduced Meal Program Participation: 31.4%

English Language Learners: 251

Student Demographics:

African American	0.9%
Asian American	1.4%
Hispanic	13.1%
Multiple ethnicities	6.1%
Native American	1.1%
Pacific Islander	0.3%
White	76.9%

Schools/Buildings

Schools:

4 elementary schools

2 middle schools

1 high school

1 alternative high school

1 alternative learning center/online academy

Age of our Schools:

Elementary - Average years 23 (Eagle Creek 1989/
Presidents 2003)

Middle - Average years 24 (Post Middle 1981/Haller Middle
2006)

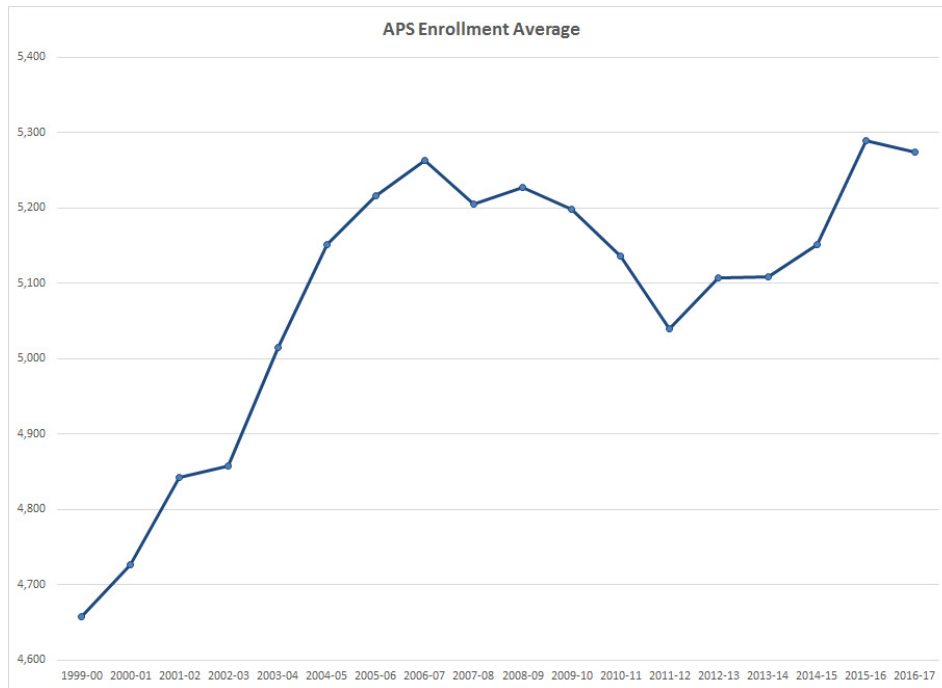
High - Arlington High School 15 years old

Support Facilities: Administrative Offices, Transportation
Department, Support Services Department



Student Enrollment

The graph below shows our district average enrollment history since the 1999-00 school year. Our state funding is based on the number of full-time equivalent students in our schools.

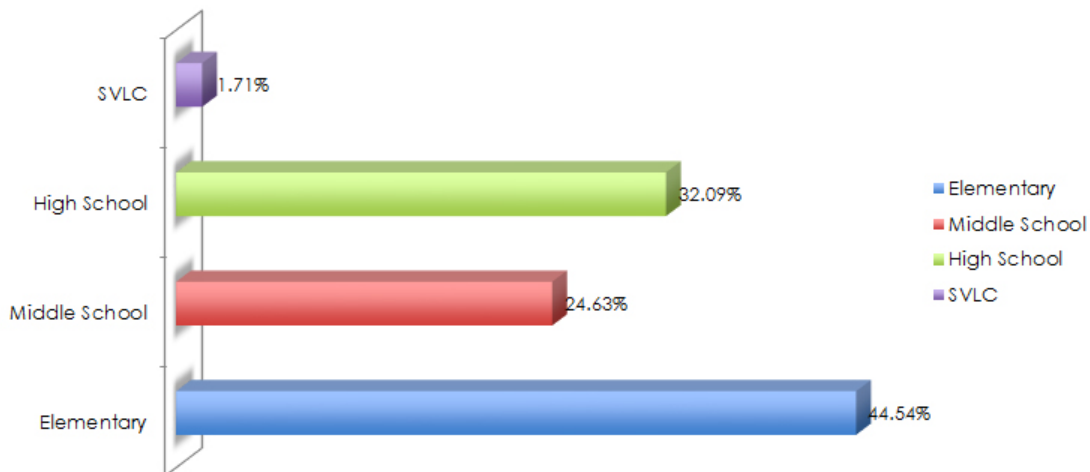


The Funding Driver: Student Enrollment

Although state law determines the amount of money each district will receive per student, it is the number of full-time students that drives that majority of school funding. The average number of full-time students enrolled each month determines state funding. Because not all students attend school on a full-time basis, the funded student count can be different from the “head count” enrollment.

The state portion of school funding is allocated per full-time student - approximately \$6,549.26 in 2016-17. Levy funds are needed for each student needing extra services, special education, highly capable studies, or English language learning since these state dollars do not cover the cost of this additional instruction. This is where a school system’s local special levies become necessary.

Student Enrollment (FTE) - October 2016 percentages



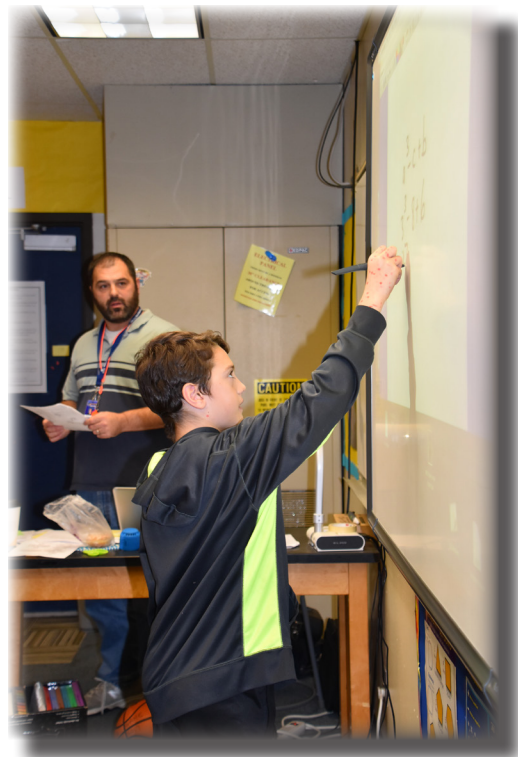
Our General Fund Sources of Revenue

How Your Taxes Support Schools

By law, local school levies can only be imposed for a maximum of four years. Levies are described as “for learning” since these dollars typically fund daily operations such as teacher salaries, textbooks and other classroom costs. Levy funds are also used for the “extras” such as drama or athletic programs. Unfortunately, as state funding has not kept pace with the actual cost of education, the special levy now funds more and more of the daily operations of schools. In 2016, Arlington voters approved a levy to replace an expiring levy. Similar to magazine subscriptions, local school levies must be renewed by voters to continue. Current law requires a simple majority of ‘50 percent plus one’ of the voters to agree to continue this funding. Approval of bonds used for “building” new classrooms, schools, remodels, and large scale maintenance such as room replacement, requires a super majority of ‘60 percent plus one’ votes to pass.

Public schools are limited as to how much money can be requested in a levy. For 2016-17, a maximum of 28 percent of the public school system’s state (and some federal) allocated revenues are used to calculate the maximum collection. This is commonly referred to as a “levy lid.”

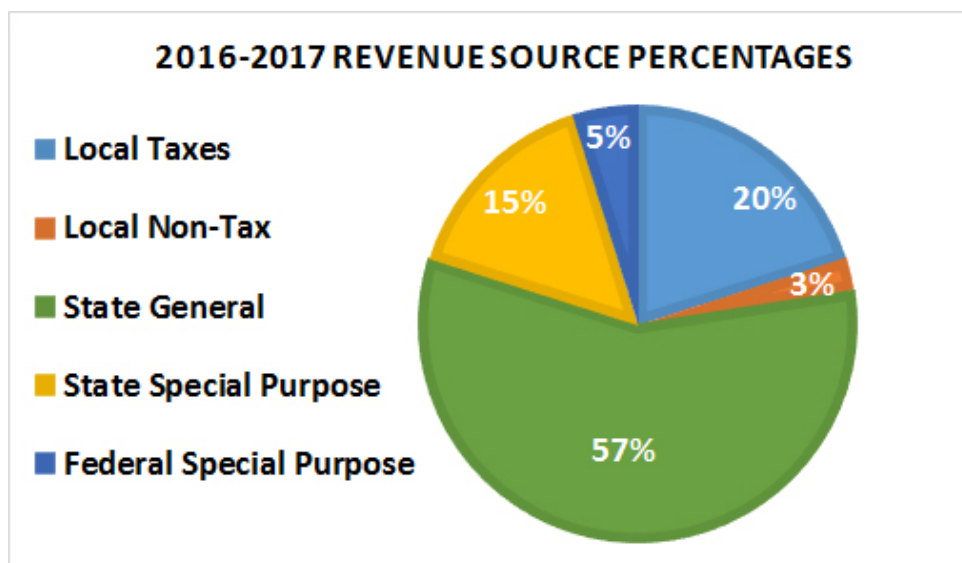
Arlington Public Schools collected \$13,172,665 in 2017 for educational program maintenance. This amount stays stable within the levy year. While property values may rise and fall, the amount of the total collected from the local school levy remains constant. As property values increase, the actual cost per \$1,000 of assessed property value decreases. No additional funds beyond the levy amount approved by voters can be collected by the public schools.



Revenue Sources for our General Fund (2016-17)

- State (apportionment, entitlements/grants) 73%
- Federal (entitlements/grants) 5%
- Local (taxes, fees) 22%

Total Actual Revenues for 2016-17 General Fund Account: \$63,621,560



Our General Fund Budget

General Fund Expenditures

The general fund makes up 82 percent of the total Arlington Public Schools budget. In 2016-17, nearly 87 percent of the general fund budget paid for employee salaries (reported in full-time equivalent staff), payroll taxes and employee benefits.

Certificated Staff 48%
 Classified "support" staff 16%
 Payroll taxes and benefits 23%

Total Expenditures for 2016-17 General Fund Account: \$63,176,039

<u>Regular Instruction</u>	<u>Special Education Instruction</u>	<u>Vocational Instruction</u>	<u>Compensatory Education</u>	<u>Other Instructional Programs</u>	<u>Community Service</u>	<u>Support Services</u>	<u>Capital Outlay</u>
\$37,057,826	\$8,566,796	\$2,226,133	\$2,556,262	\$414,141	\$208,327	\$11,778,998	\$367,556
Expenditures to provide appropriate kindergarten through 12th grade public education to pupils, which shall include instruction in reading, language arts, mathematics, social studies, science, music, art, health, physical education, industrial arts, and other subjects and activities deemed appropriate by the school district.	Includes the series of programs for the education of eligible special education students.	Expenditures for work skills programs that have been approved for funding by the Office of the Superintendent of Public Instruction. Vocational work skills include, but are not limited to, family and consumer sciences educations, business education, marketing education, agriculture education, health occupations education, trade and industrial education, technology education, and career education.	Expenditures for the following federal programs: Educationally deprived children living in low-income areas; limited English proficiency; school improvement programs; migratory children; Head Start; Indian education. Also includes the following state programs: to assist students who are deficient in basic skills achievement in reading, mathematics and language arts; state institutions, centers and homes for neglected or delinquent children; transitional bilingual; student achievement.	Includes expenditures for traffic safety, summer school, Highly Capable (gifted), and miscellaneous specific instructional programs.	Expenditures for operating programs primarily for the benefit of the community as a whole or some segment of the community, excluding regular instruction programs operated by the school district.	Expenditures for activities that support the educational opportunities of the district, including district-wide support, maintenance and custodial services, food services and pupil transportation.	Expenditures for capitalized equipment and improvements to buildings and/or grounds infrastructure. Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition costs which is the lesser of the capitalization policy established by the school district or \$5,000.

Our General Fund Budget

Just like your family, every budget needs a "savings" account for unexpected situations. In school districts, these funds are known as the fund balance. Board policy and responsible financial management requires the district to maintain at least 5 percent of its operating budget as a general fund balance to pay for one time only and unexpected costs in schools. It is recommended that school districts maintain a 7-9% general fund balance.

The district does not receive its budgeted revenues in 12 equal monthly installments. Additionally, expenditures are not equally distributed each month. Therefore, it is necessary and prudent business practice to maintain funds to use as working capital throughout the year to pay for unanticipated costs, revenue shortfalls, or both.

We ended the 2016-17 school year with \$5,852,814, or 9% of our operating costs as our general fund balance.

Our Total Budget

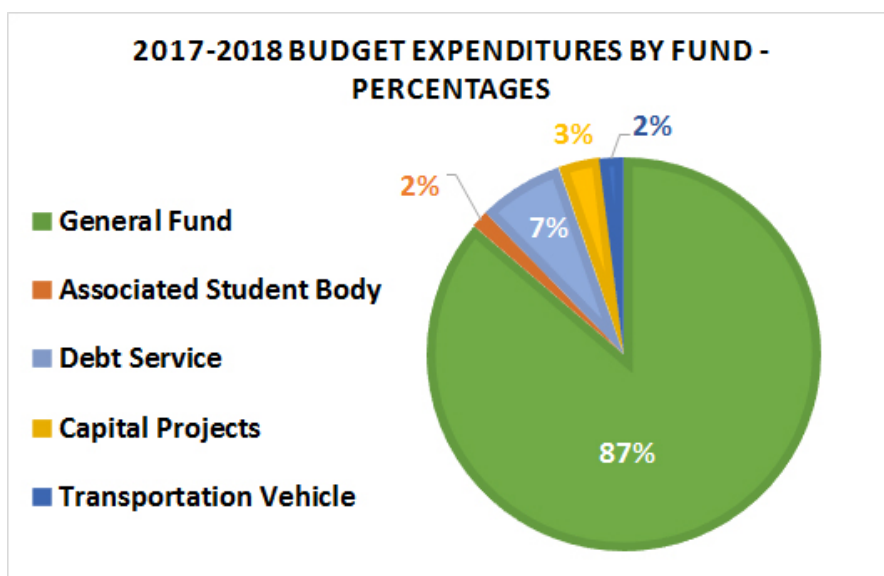
Each year, our School Board adopts a financial plan (budget) for the upcoming school year. The 2017-18 budget was developed through the efforts and involvement of the Board of Directors, administrative team members and staff at various levels throughout the district. The Board of Director members filter budget priorities based on the district’s mission, vision, and focus on student achievement.

The 2017-18 budget was designed to meet the budget development priorities and guidelines; to direct resources to teaching, learning and assessment activities; and to remain fiscally responsible.

Budget Fund Descriptions

Arlington Public Schools - Budget for 2017-18

<u>General Fund</u> \$67,881,892	<u>Debt Service Fund</u> \$5,460,320	<u>Transportation Vehicle Fund</u> \$1,514,283	<u>Capital Projects Fund</u> \$2,696,982	<u>Associated Student Body (ASB) Fund</u> \$1,127,550
Our main operating budget; the fund used to account for all financial resources except those required to be accounted for in another fund. Arlington Schools Replacement of Expiring School Programs & Operation Levy proceeds are deposited here. This fund pays for the instructional programs, daily operations of our schools and federal functions of our school district. More in-depth information on this fund is provided in the following pages of this publication.	The fund used for accumulating finances from taxes to pay long-term debt principal and interest, such as repayment on bonds issued to finance school construction and renovation.	The fund used to purchase or do major repairs to pupil transportation vehicles. This fund receives payments from the state for the replacement of school buses.	The fund used for all construction, remodeling and site acquisition costs. Bond proceeds are deposited here. These funds cannot be spent on school operations.	This fund is financed by the collection of fees from students and non-students for attendance or participation in non-credit events such as football games, extra curricular clubs or dances. In addition, money raised by student fundraisers and sales of ASB cards are also deposited in this fund. The student council must approve expenditures.



General Information About Our District

This guide is a summary of the district budget, including an overview of district funds, revenues and expenses. The district accounting system is aligned with the budget for the purposes of planning, coordinating, evaluating and controlling operations. The official budget document is prepared annually by the Financial Services Department, approved by the Board of Directors and submitted to the Office of the Superintendent of Public Instruction as prescribed by Revised Codes of Washington (RCWs). A public hearing is held each year on the preliminary budget during the August School Board meeting. Citizens may review the official F-195 budget document on our website at asd.wednet.edu under Administration / Financial Services / District Budget / 2017-18 Budget or at the administrative offices, 315 North French Ave., Arlington, WA 98223.

In addition to approving the annual budget, the School Board members receive a financial report each month. Annually, the state of Washington audits every school system's financial records to ensure business practices meet state law.

School Board Members

Dr. Jeff Huleatt	Board President	District 1
Ms. Kay Duskin	Vice President	District 4
Mr. Jim Weiss	Legislative Representative	District 2
Ms. Judy Fay	Director	District 3
Mr. Marc Rosson	Director	District 5

School District Contacts

Superintendent:

Dr. Chrys Sweeting (360) 618-6202

Assistant Superintendent:

Kathy Ehman (360) 618-6207

Executive Director of Financial Services:

Gina Zeutenhorst (360) 618-6203

Executive Director of Human Resources:

Eric DeJong (360) 618-6212

Executive Director of Operations:

Brian Lewis (360) 618-6238

Executive Director of Teaching and Learning:

Kari Henderson-Burke (360) 618-6220

Director of Communications:

Gary Sabol (360) 618-6217



Arlington Public Schools provides equal educational opportunity and treatment for all students in all aspects of the academic and activities program without discrimination based on race, religion, creed, color, national origin, age, honorably discharged veteran or military status, sex, sexual orientation, gender expression or identity, marital status, the presence of any sensory, mental, or physical disability, or the use of a trained dog guide or service animal by a person with a disability. The District will provide equal access to school facilities to the Boy Scouts of America and all other designated youth groups listed in Title 36 of the United States Code as a patriotic society. District programs will be free from sexual harassment. Auxiliary aids and services will be provided upon request to individuals with hearing, vision, or speech disabilities.

The following employees have been designated to handle questions and complaints of alleged discrimination:

TITLE IX OFFICER AND COMPLIANCE COORDINATOR

Mr. Eric DeJong
 Executive Director, Human Resources
 315 N French Ave.
 Arlington, WA 98223
 360.618.6212
edejong@asd.wednet.edu

SECTION 504 COORDINATOR

Mr. Dave McKellar
 Director of Special Education
 315 N French Ave.
 Arlington, WA 98223
 360.618.6209
dmckellar@asd.wednet.edu