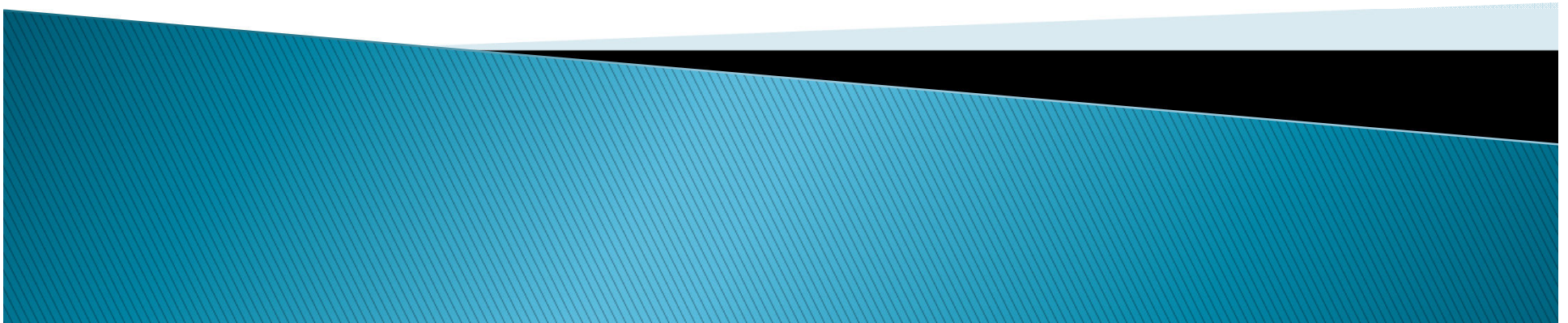


# Vancouver Public Schools

## Revenue/Expenditure Comparison 2007–2012

Source: Office of Superintendent of Public Instruction (OSPI)



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

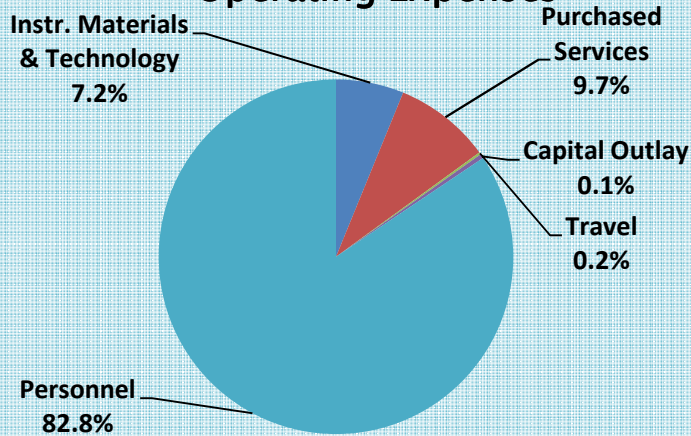
### Accounting Changes for 2011–12

The State School District Accounting Advisory Committee and OSPI made a significant change in the state accounting code structure for school districts beginning in fiscal year 2011–12. This change created two new expenditure activity codes under the Teaching Support category. These additions are activity 31, Instructional Professional Development and activity 32, Instructional Technology. Prior to fiscal 2011–12, these expenditures were charged to Teaching activity codes 27, Teaching; 28, Extracurricular; and 29, Payments to School Districts.

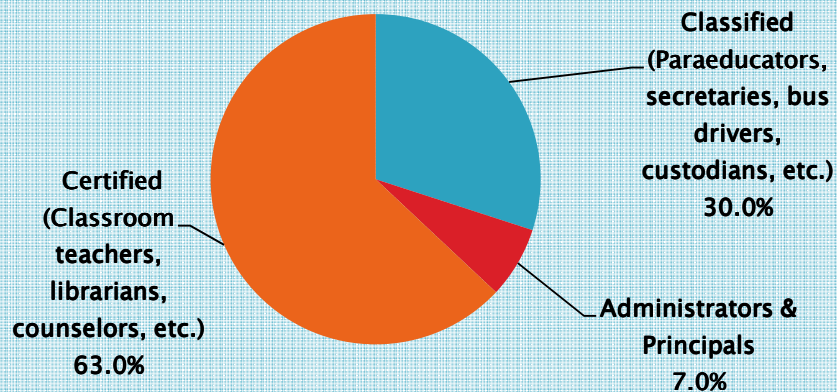
Due to these changes, approximately \$5.7 million of Vancouver Public Schools expenditures previously listed under the category of Teaching have been re-categorized under Teaching Support for FY 2011–12.

# Vancouver Public Schools Expenditures 2011-2012

## 2011-12 General Fund Operating Expenses



## 2011-12 General Fund Salary Costs by Employee Group



In 2011-12 each operating dollar in general fund was proportionally spent on students in these areas:



81 cents were spent for teaching, transporting, instructional technology, supervising, counseling and school lunch



4 cents were used for library/media materials, staff training and curriculum development



10 cents went towards operating and maintaining facilities



5 cents went towards central and fiscal services, general administration and district technology

# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Glossary of Expense Categories

**Teaching:** Direct expenditures for instructing students in a teacher–pupil learning or classroom situation. Extracurricular expenditures are also included.

**Teaching Support:** Expenditures for student support services such as library, guidance and counseling, student safety, attendance and health related.

Also includes instructional professional development and technology, which were included in the teaching category prior to 2011–12.

**Maintenance & Operations:** Expenditures related to maintaining the district facilities and grounds. Includes roof and other building repairs, utilities, insurance, custodial costs, mechanical maintenance and building and property security.

# Vancouver Public Schools

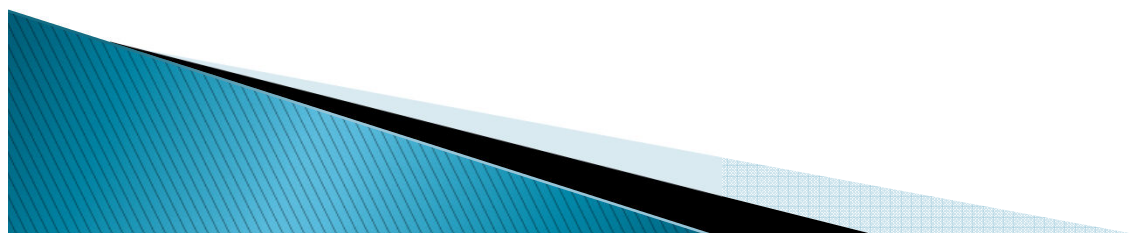
## Revenue/Expenditures Comparison 2007–2012

### Glossary – continued

Building Administration: Costs associated with the building principal's office operation including the principal's salary, secretary and clerical salaries.

Central Office Administration: This area includes expenditures for non-school administrative operations. Included are the school board, superintendent's office, fiscal services, human resources, community relations and the supervision of food service, teaching and learning, transportation and maintenance departments.

Transportation: Expenditures related to transporting students to and from school, field trips and extracurricular trips. Includes office staff, mechanics and bus drivers.



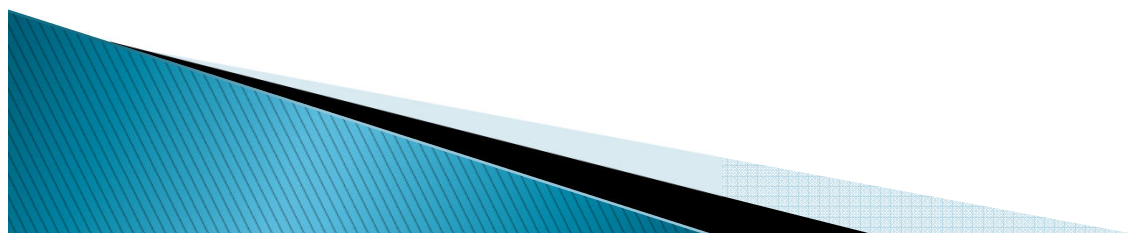
# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Glossary – continued

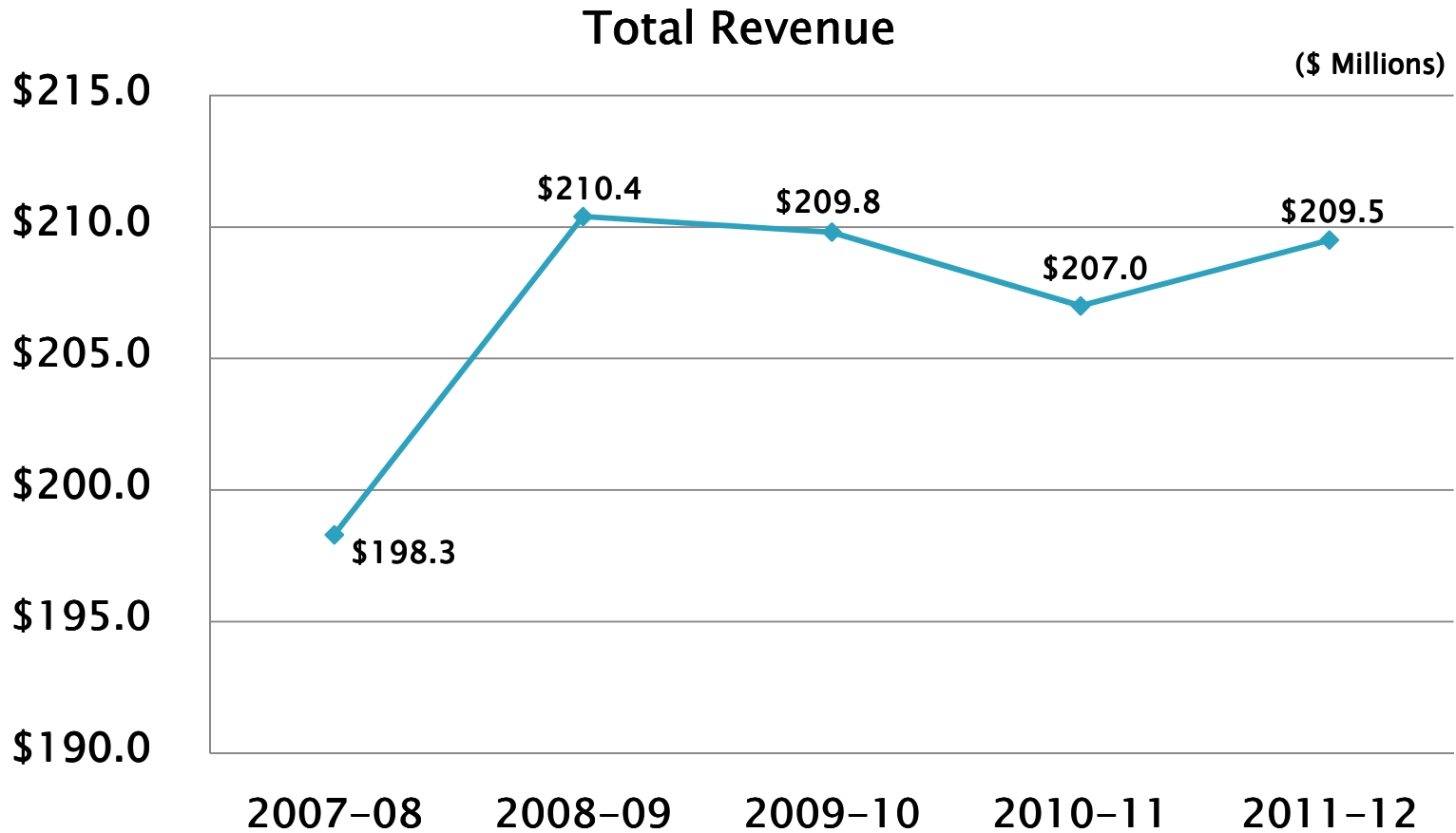
Food Service: This area includes all non-administrative costs to prepare and serve the district's breakfast and lunch food service program. Costs include food, cooking staff, support staff and other supplies and materials.

Other Building Support: This category of expenditures is to support the operations of our schools and district offices in the areas of technology, warehousing and community facility usage.



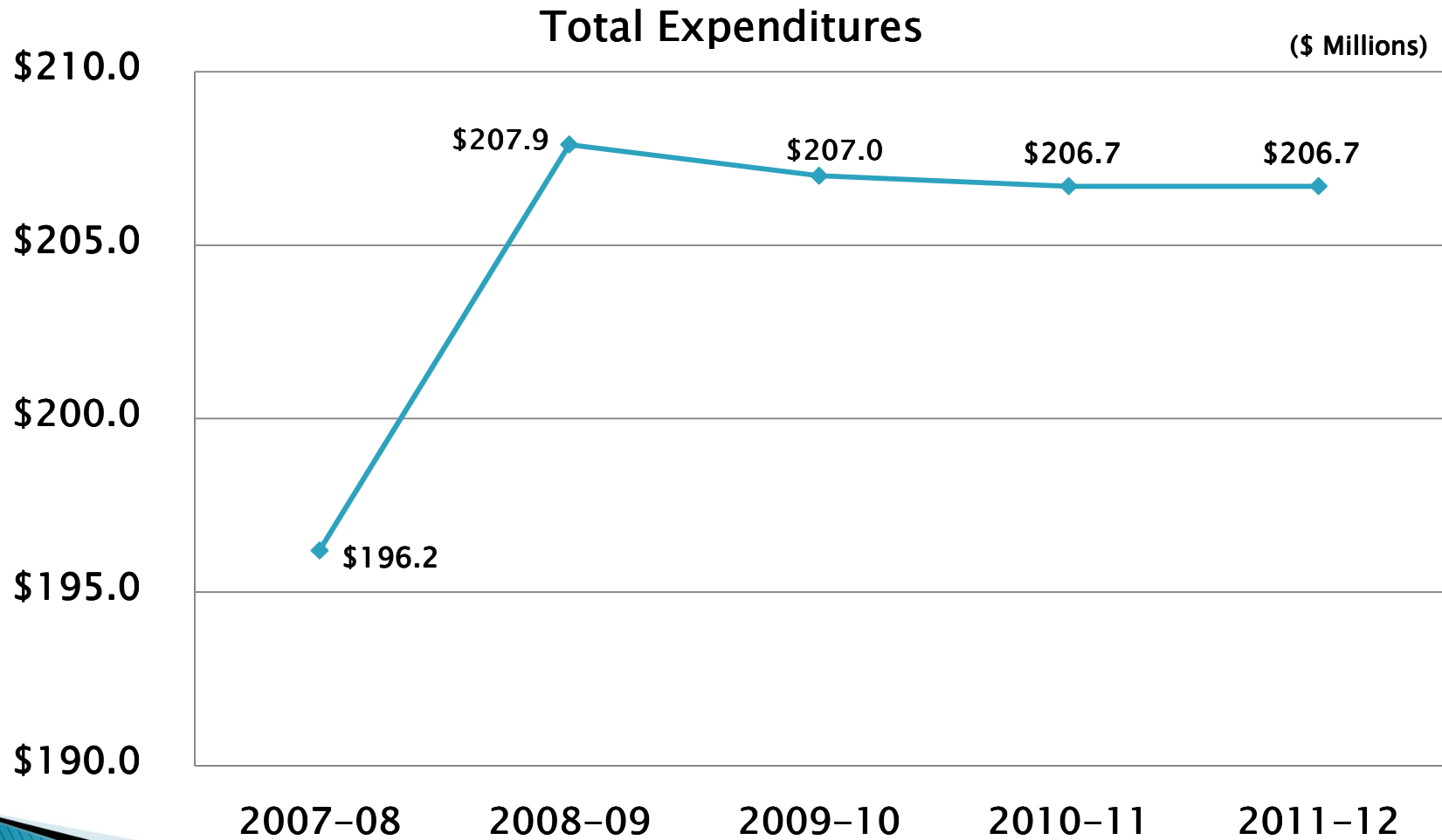
# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012



# Vancouver Public Schools

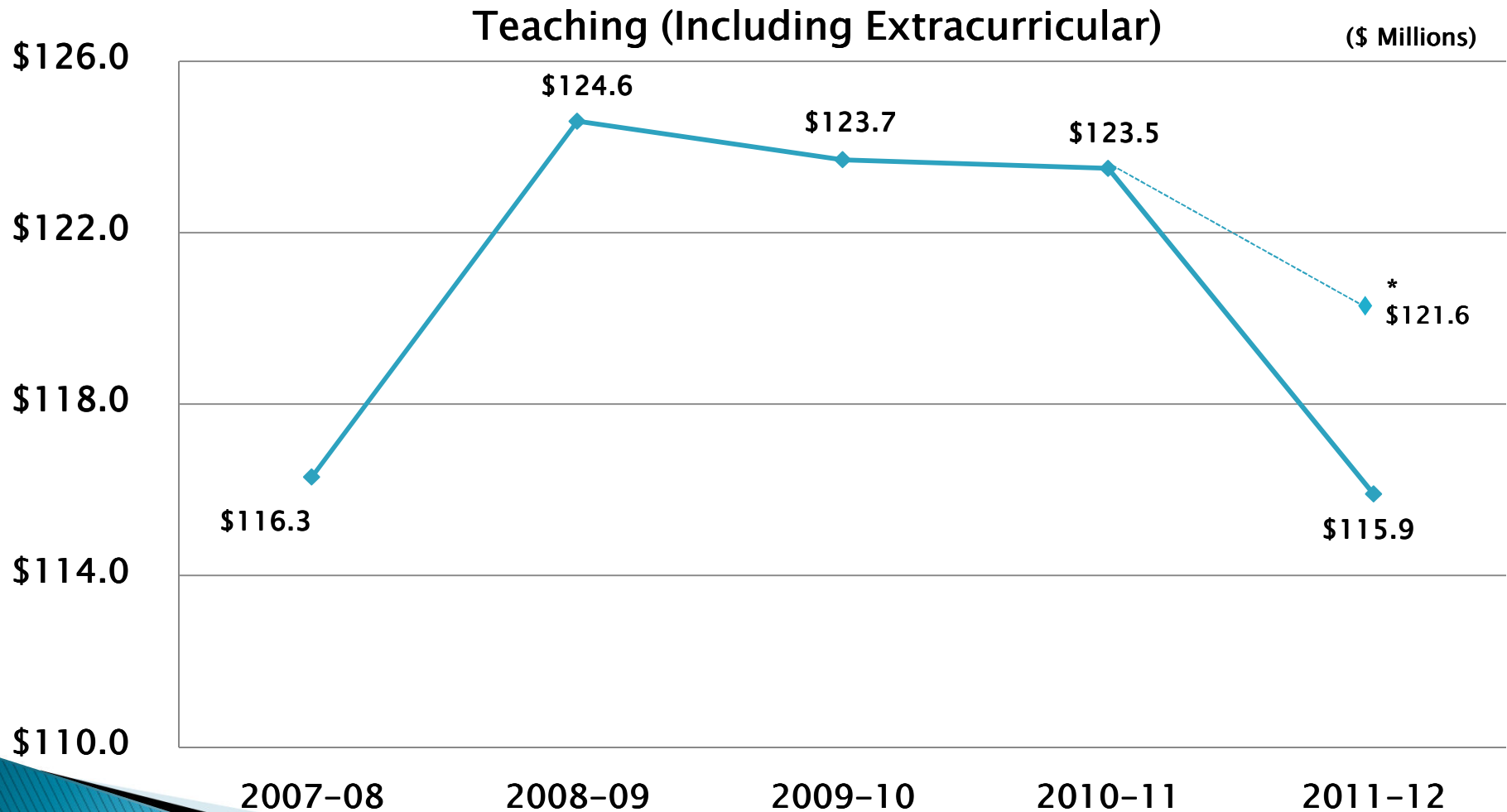
## Revenue/Expenditures Comparison 2007-2012





# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

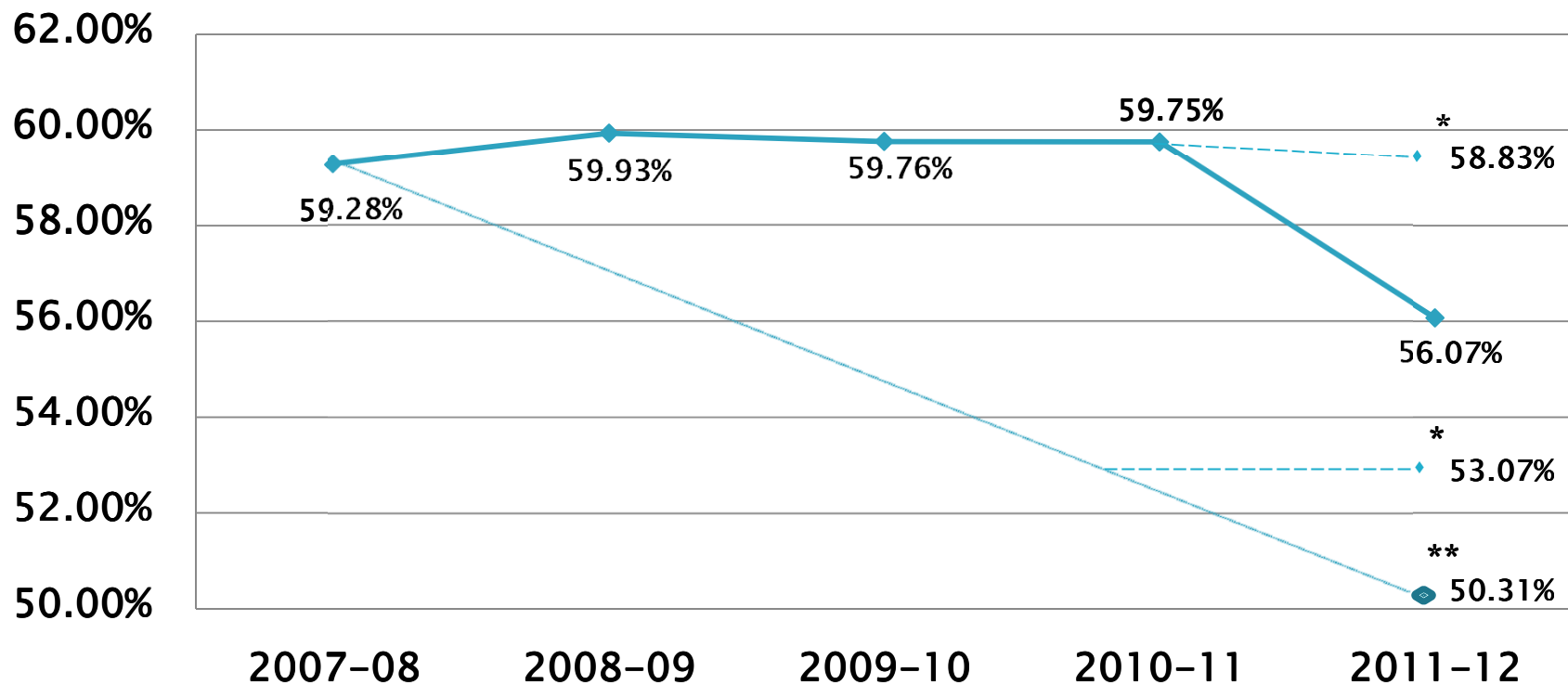


\* Proforma without accounting code changes for 2011-12

# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Teaching (Including Extracurricular) Percentage of Budget



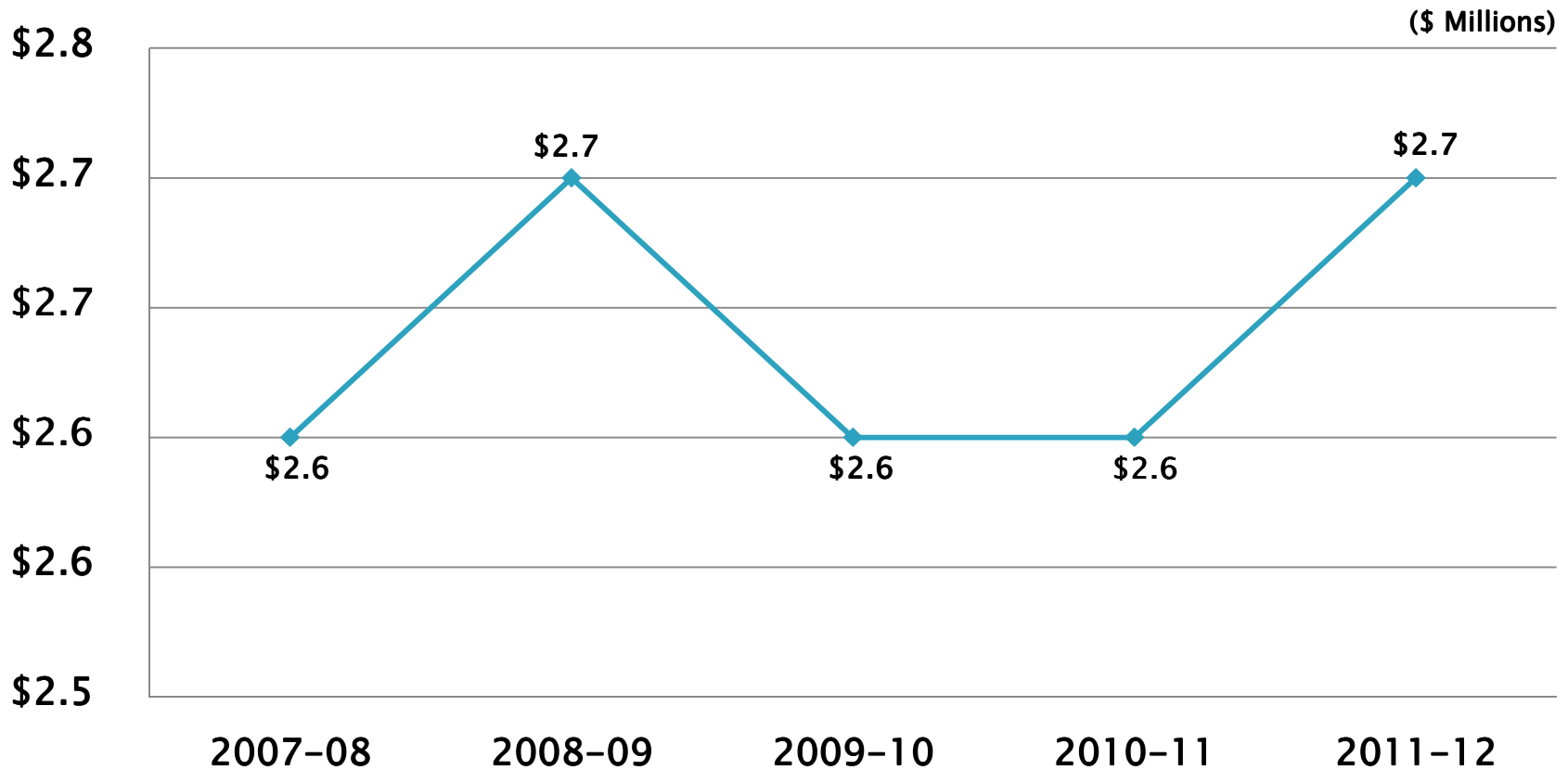
\* Proforma without accounting code changes for 2011-12

\*\* Impact of I-728 reduction & K-4 Enhancement

# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

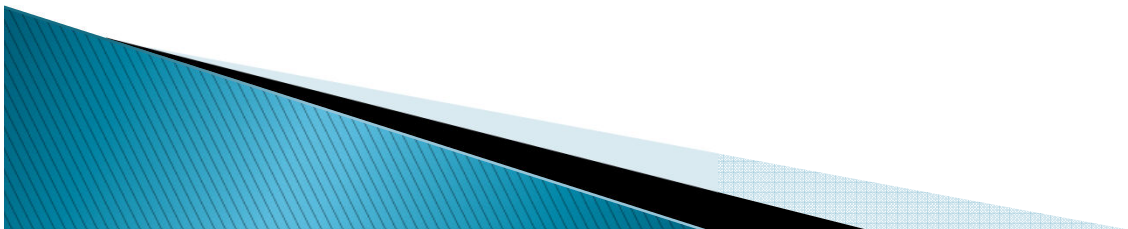
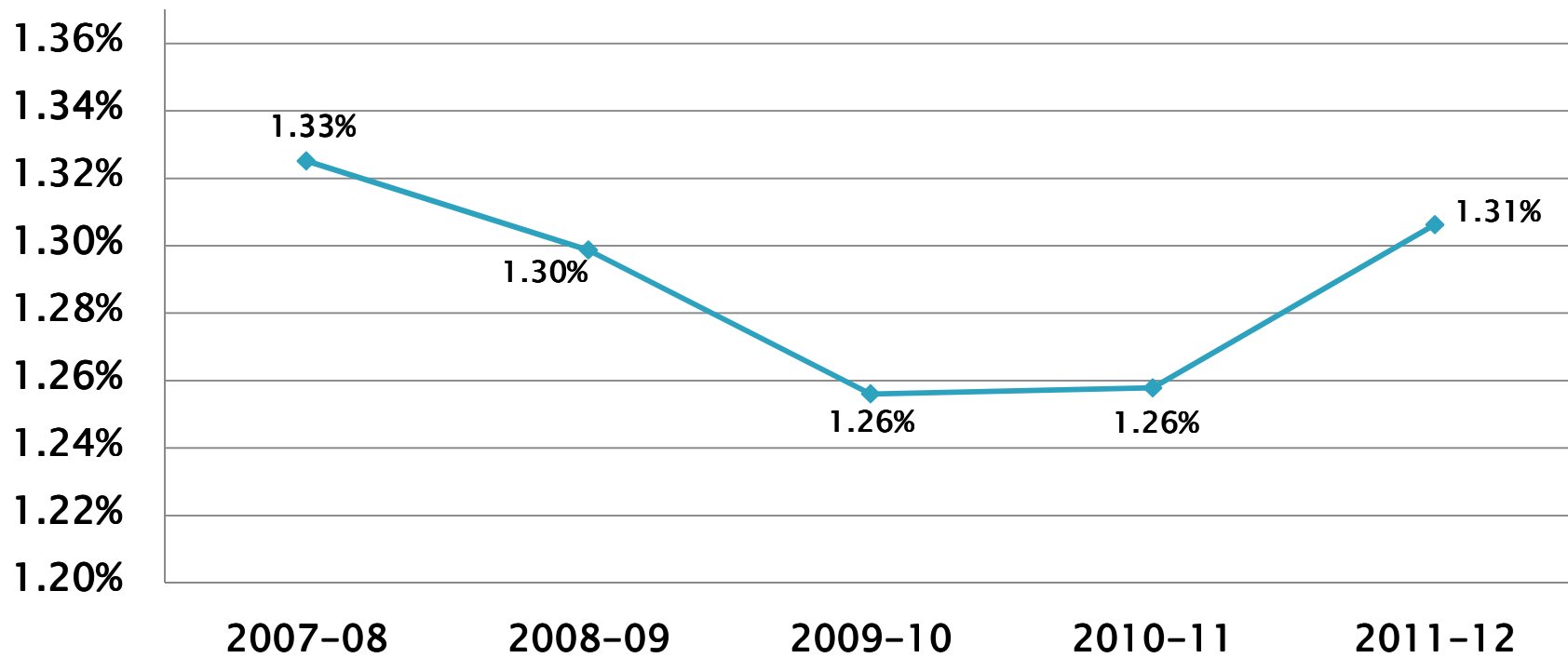
### Extracurricular Expenditures



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007-2012

### Extracurricular Percentage of Expenditures

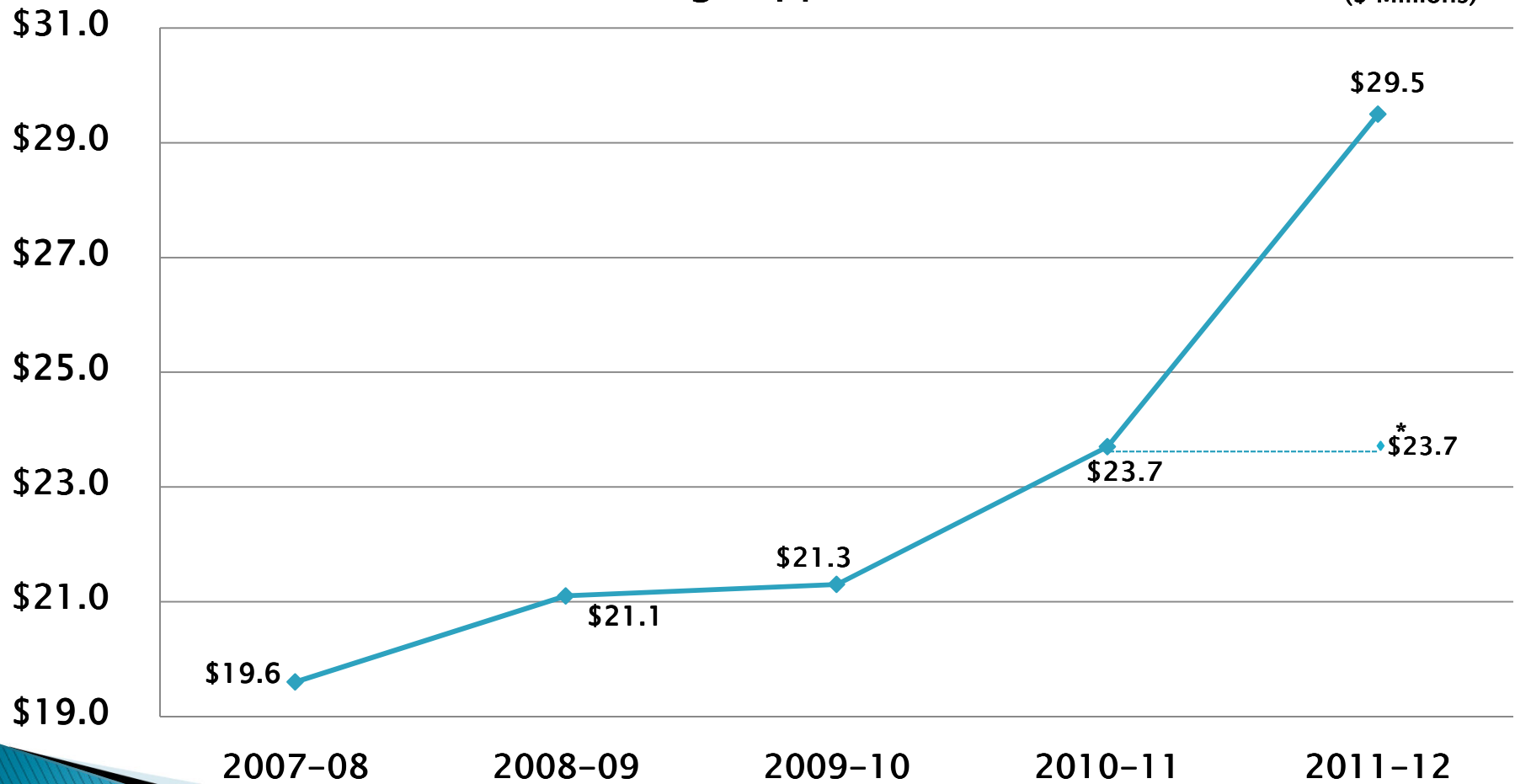


# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Teaching Support

(\$ Millions)

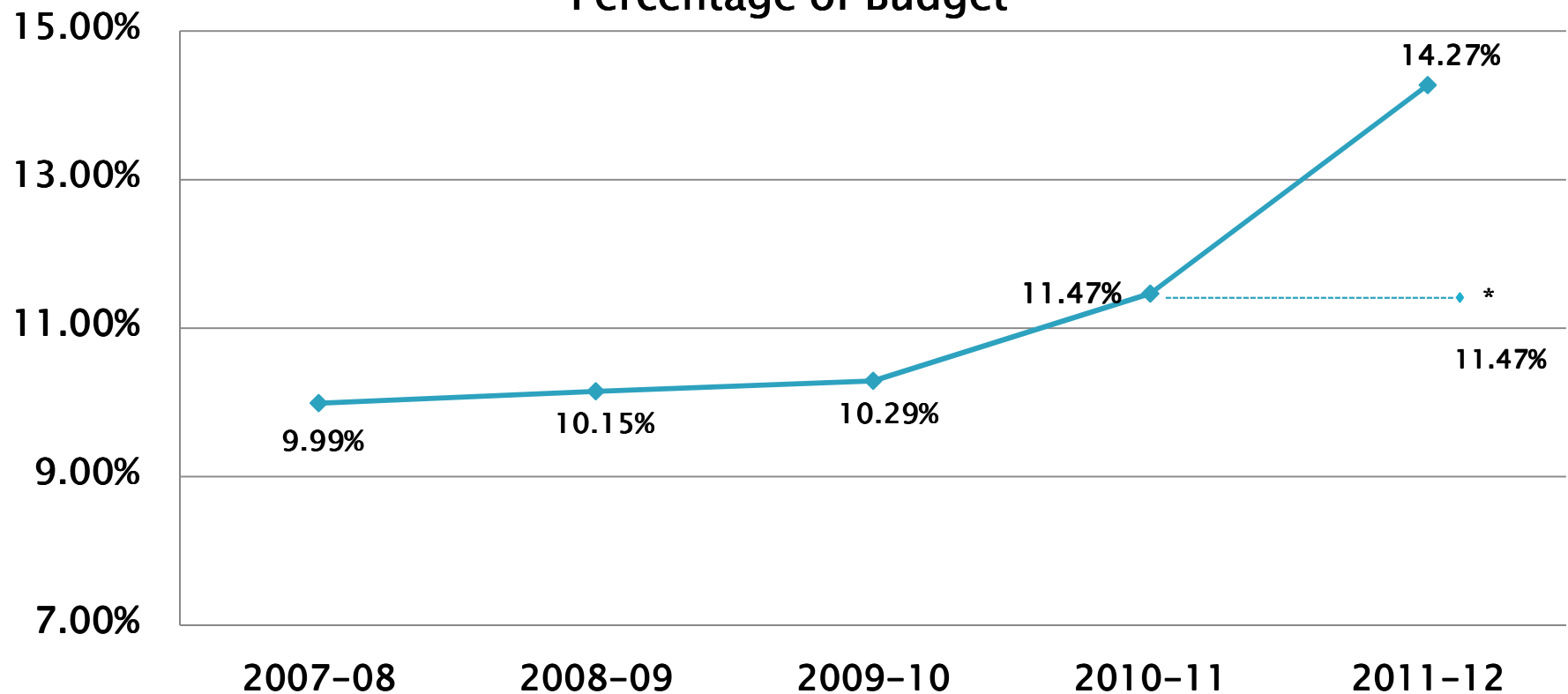


\* Proforma without accounting code changes for 2011-12

# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Teaching Support Percentage of Budget

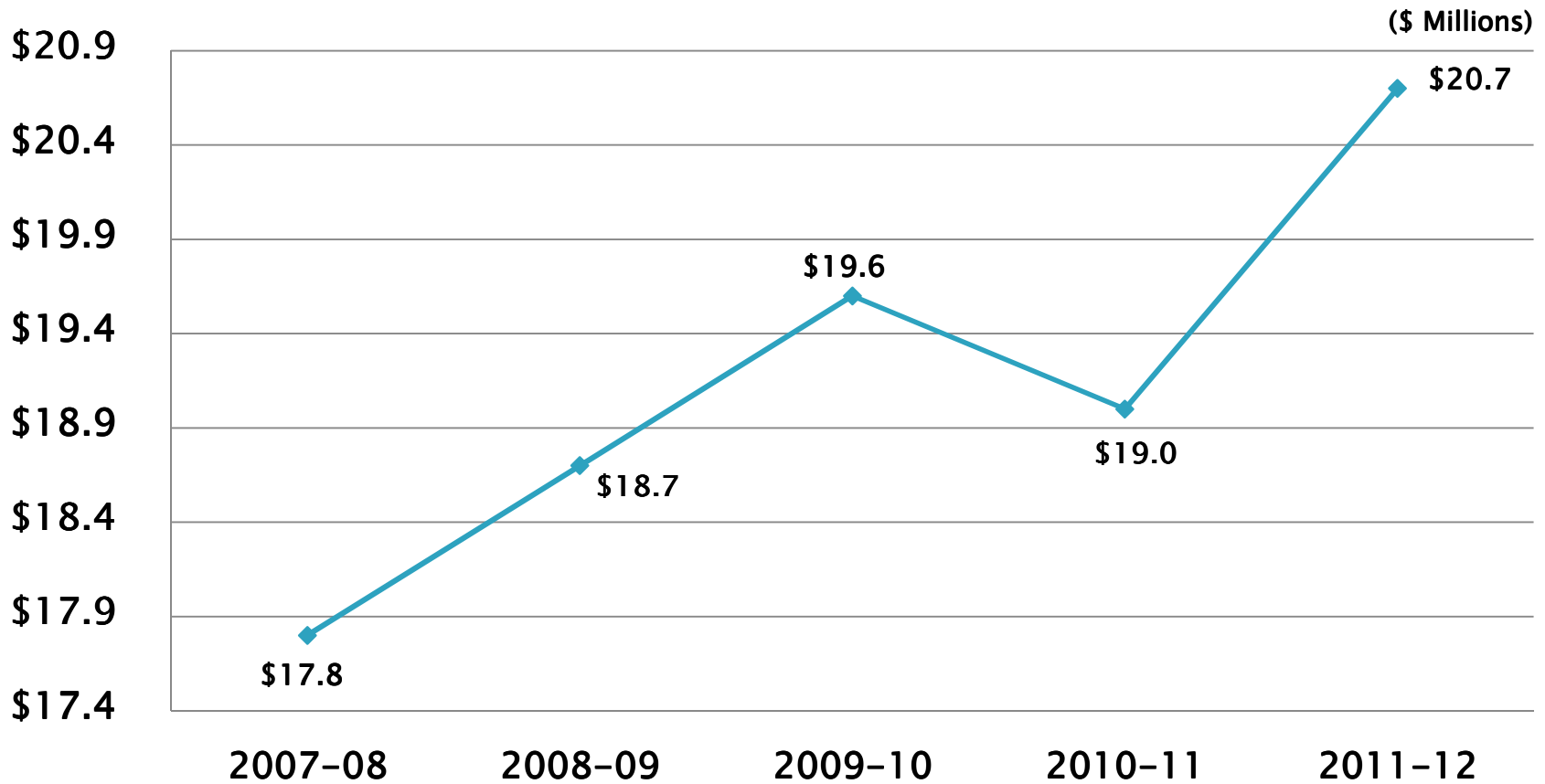


\*Proforma without accounting code changes for 2011-12

# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

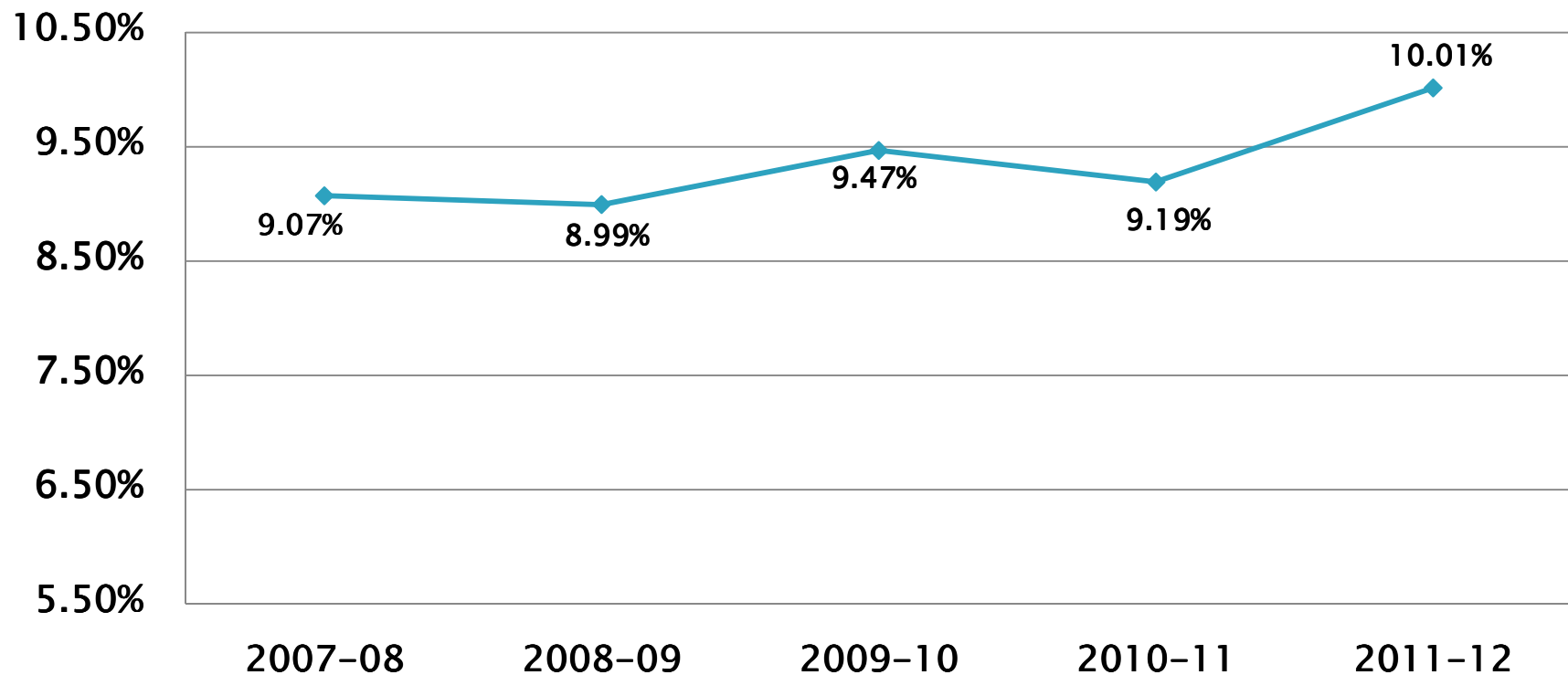
### Maintenance/Operations/Facilities



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Maintenance/Operations/Facilities Percentage of Budget

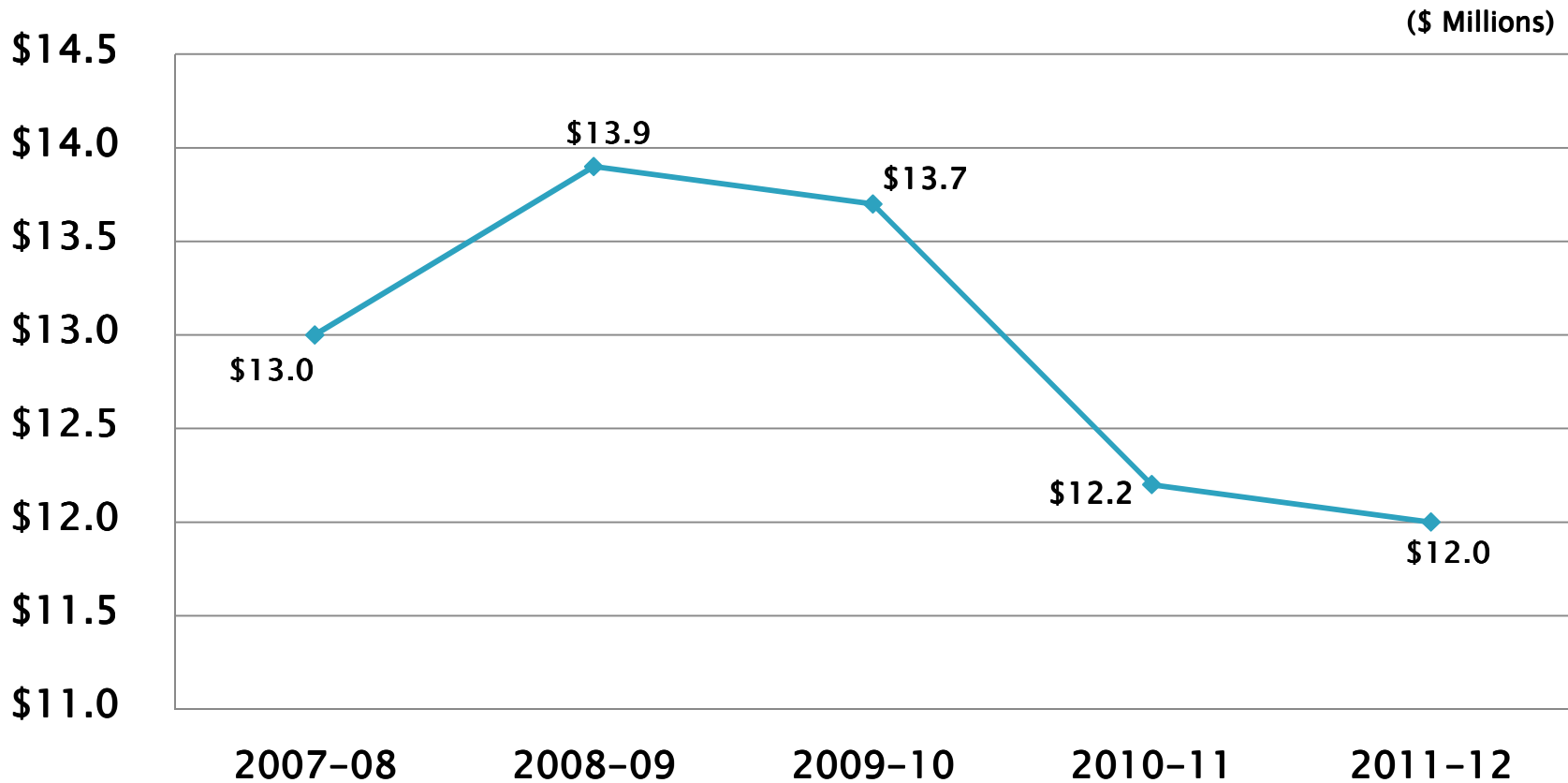




# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

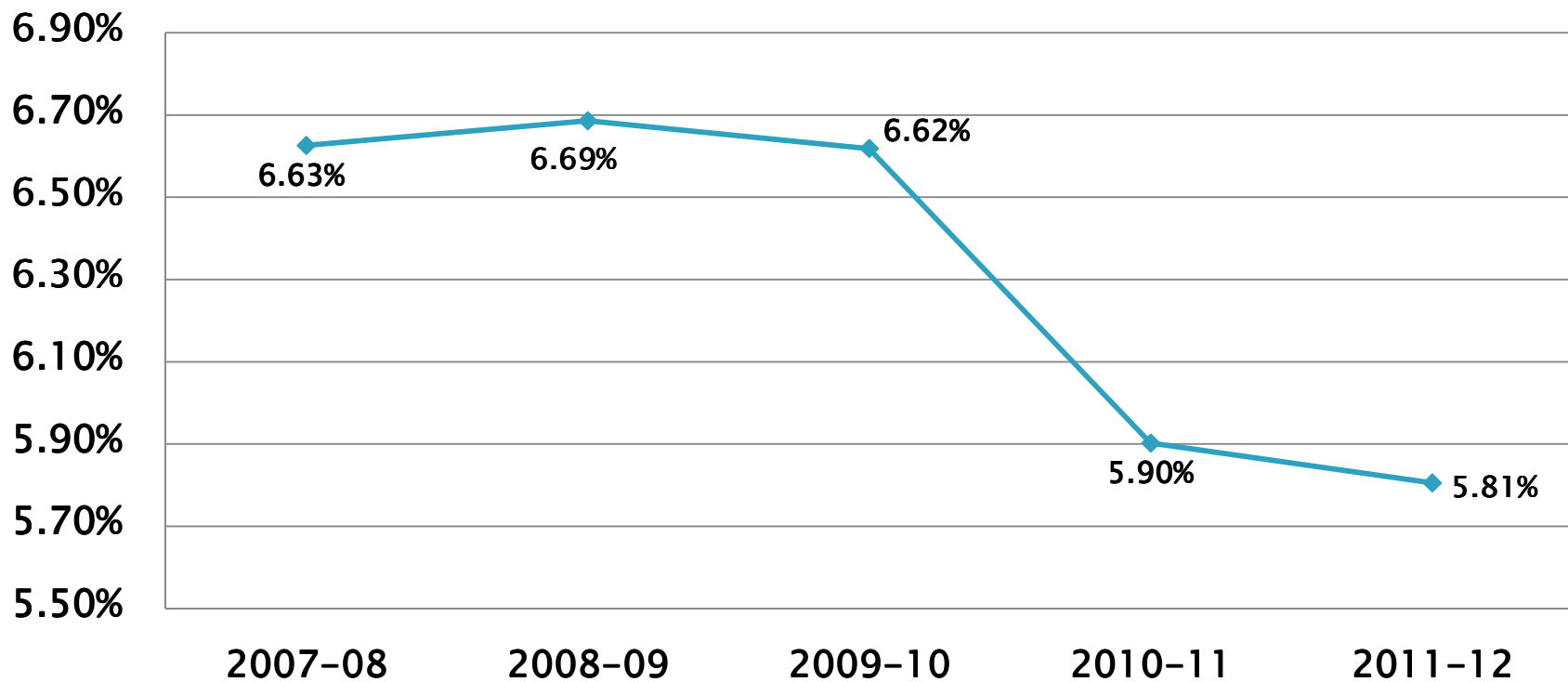
### Building Administration



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

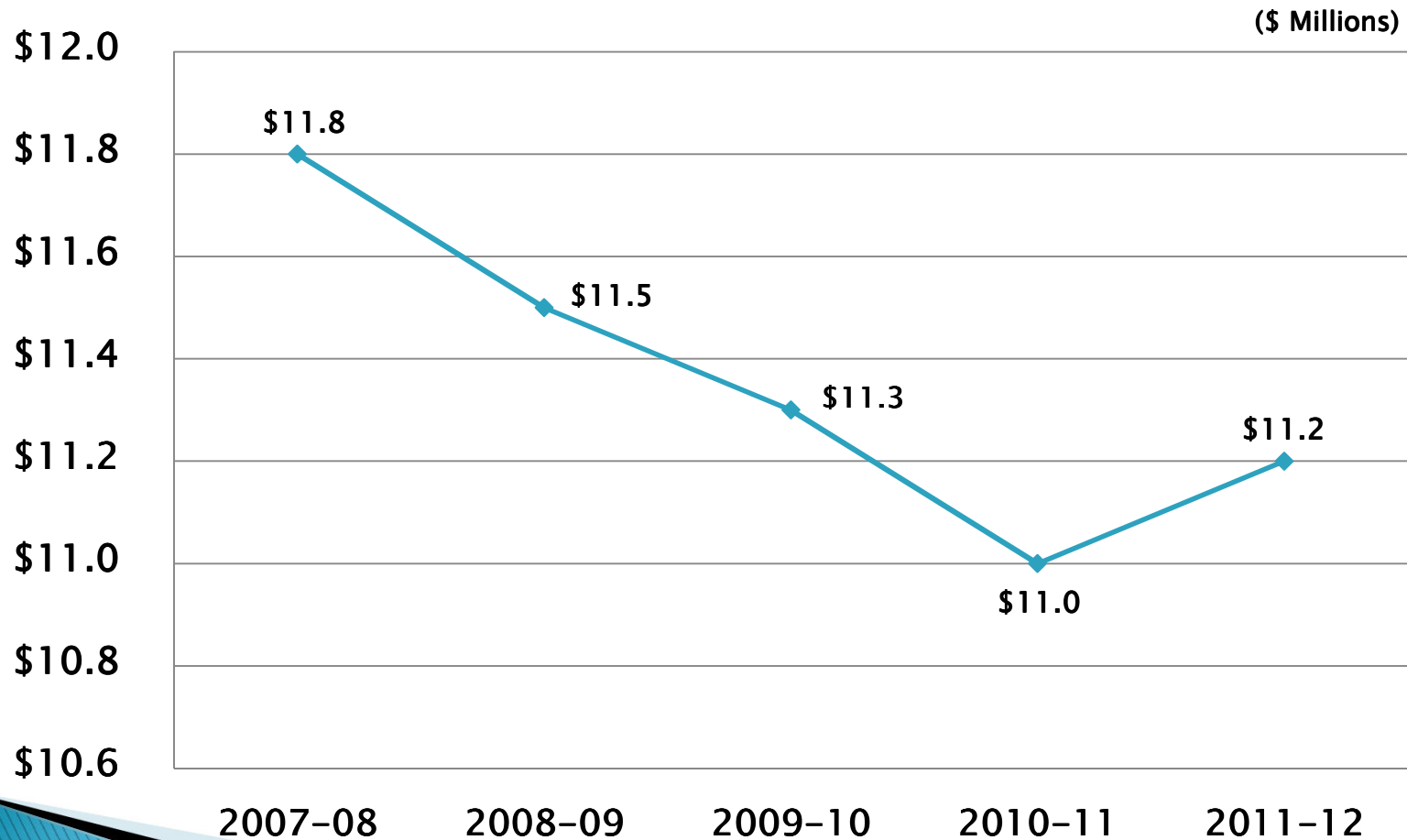
### Building Administration Percentage of Expenditures



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

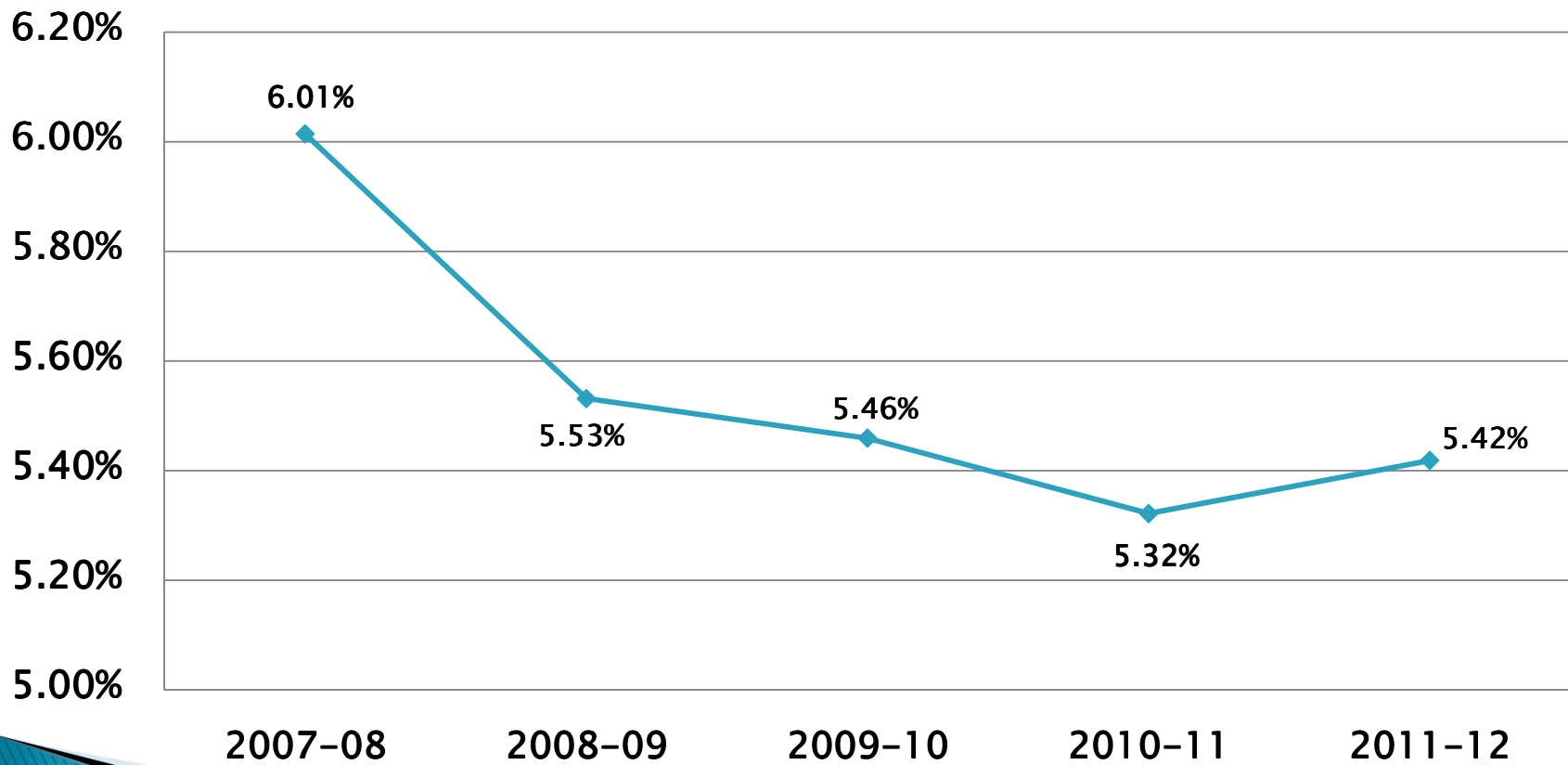
### Central Office Administration



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

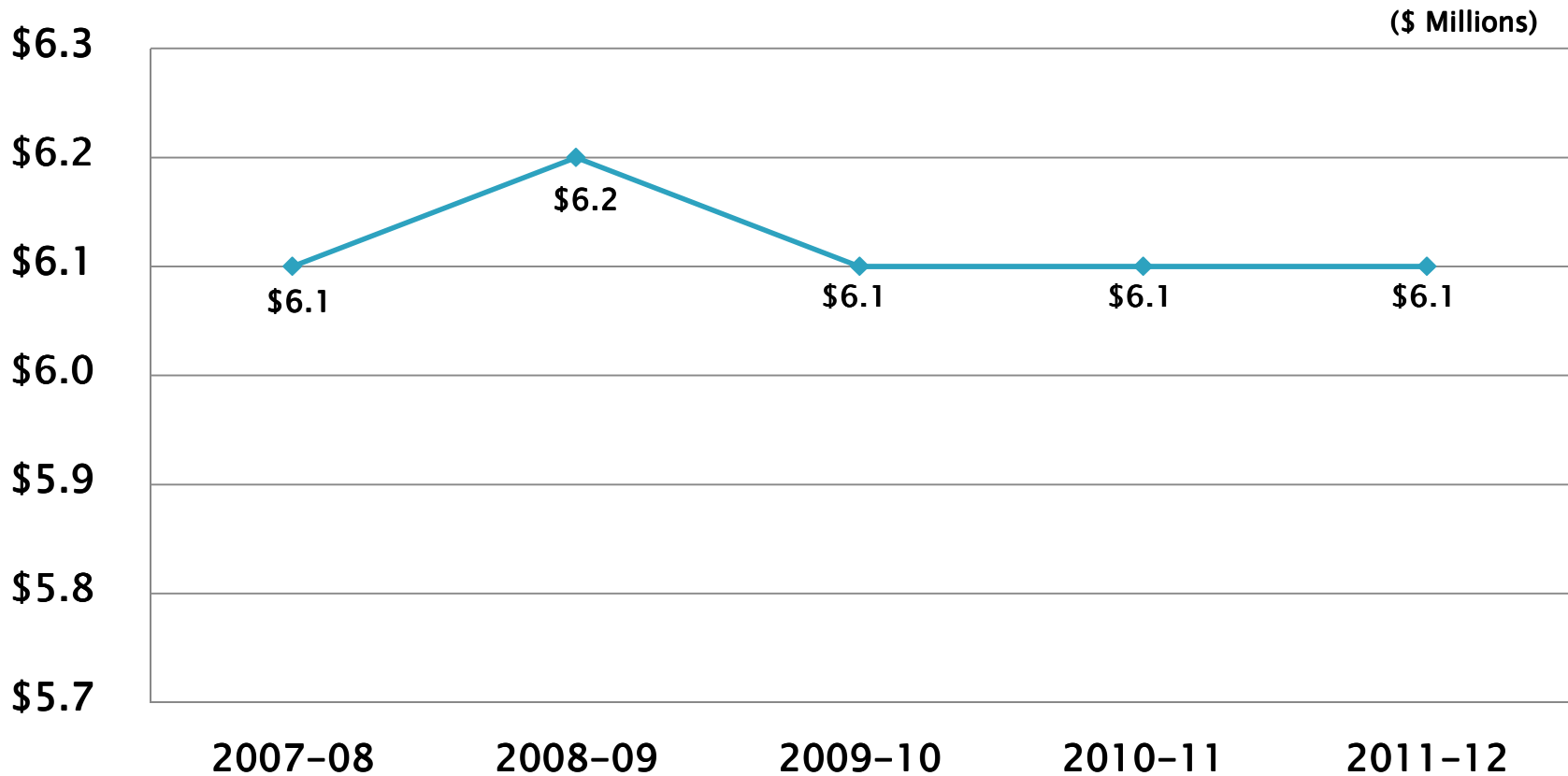
### Central Office Administration Percentage of Expenditures



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007-2012

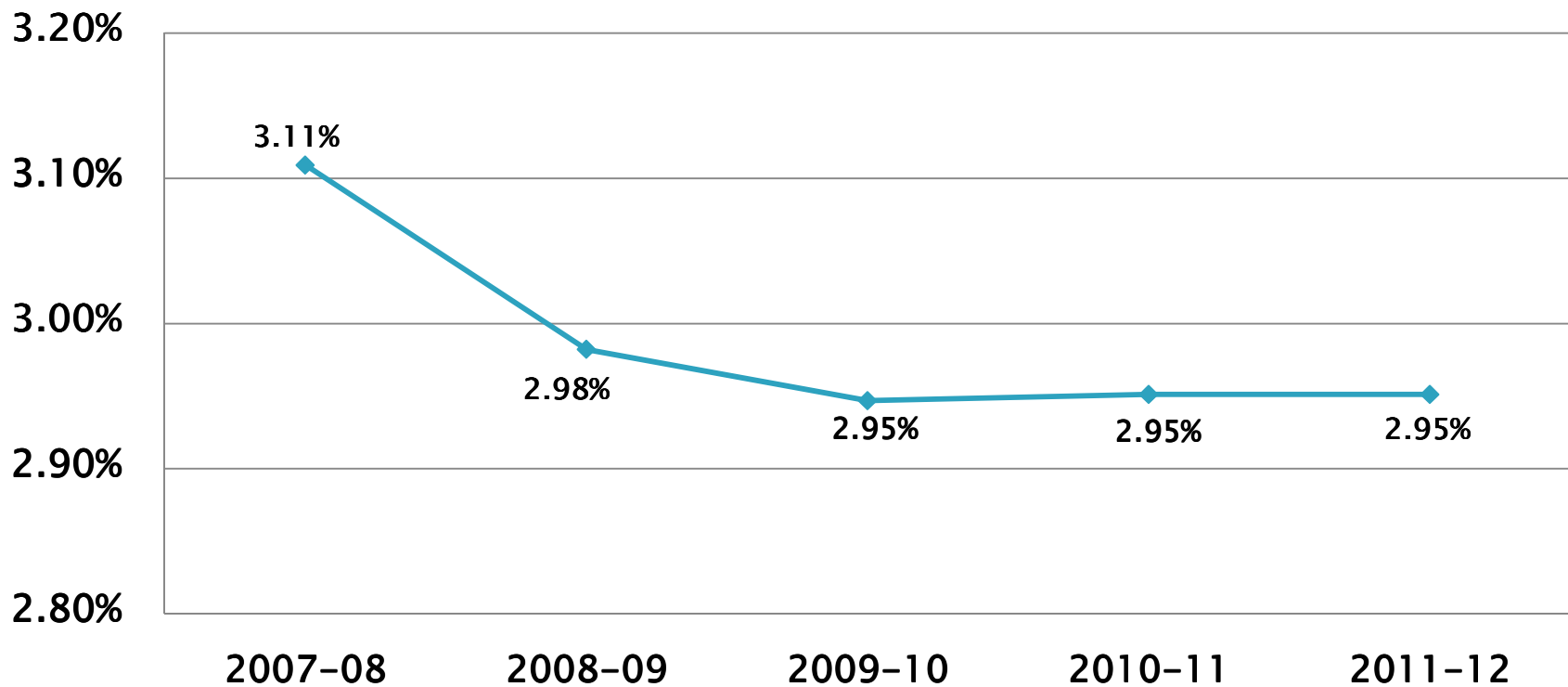
### Transportation



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007-2012

### Transportation Percentage of Expenditures

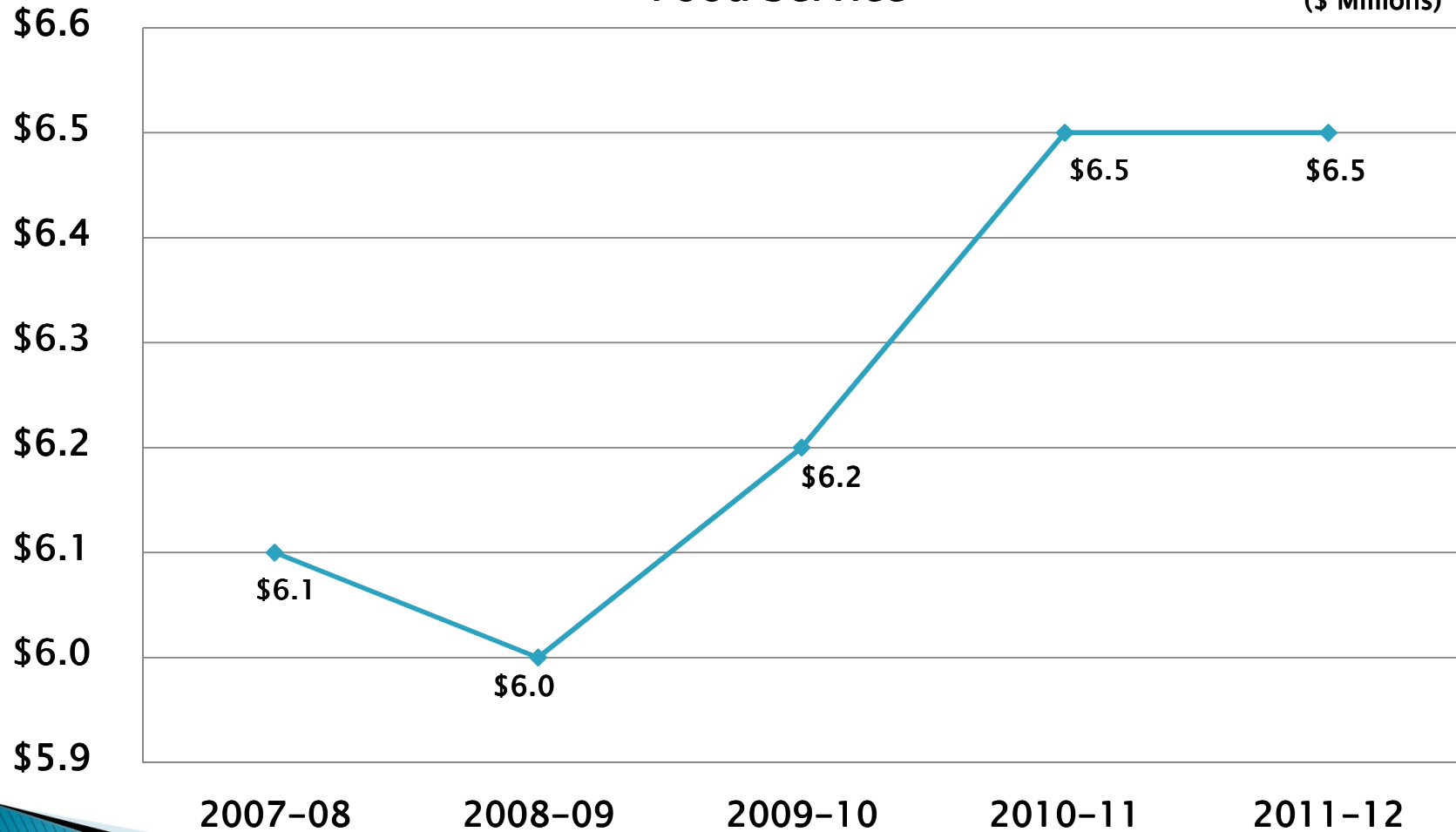


# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Food Service

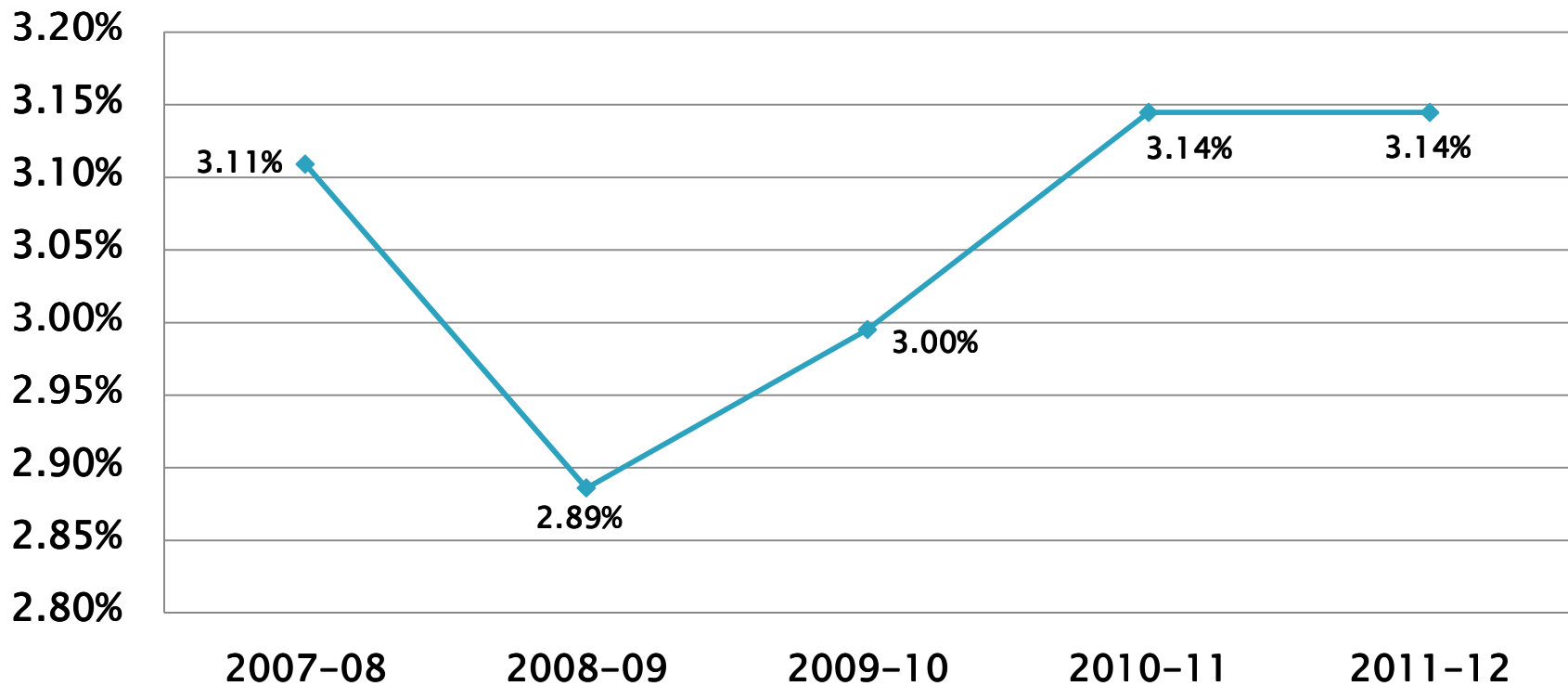
(\$ Millions)



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007-2012

### Food Service Percentage of Expenditures

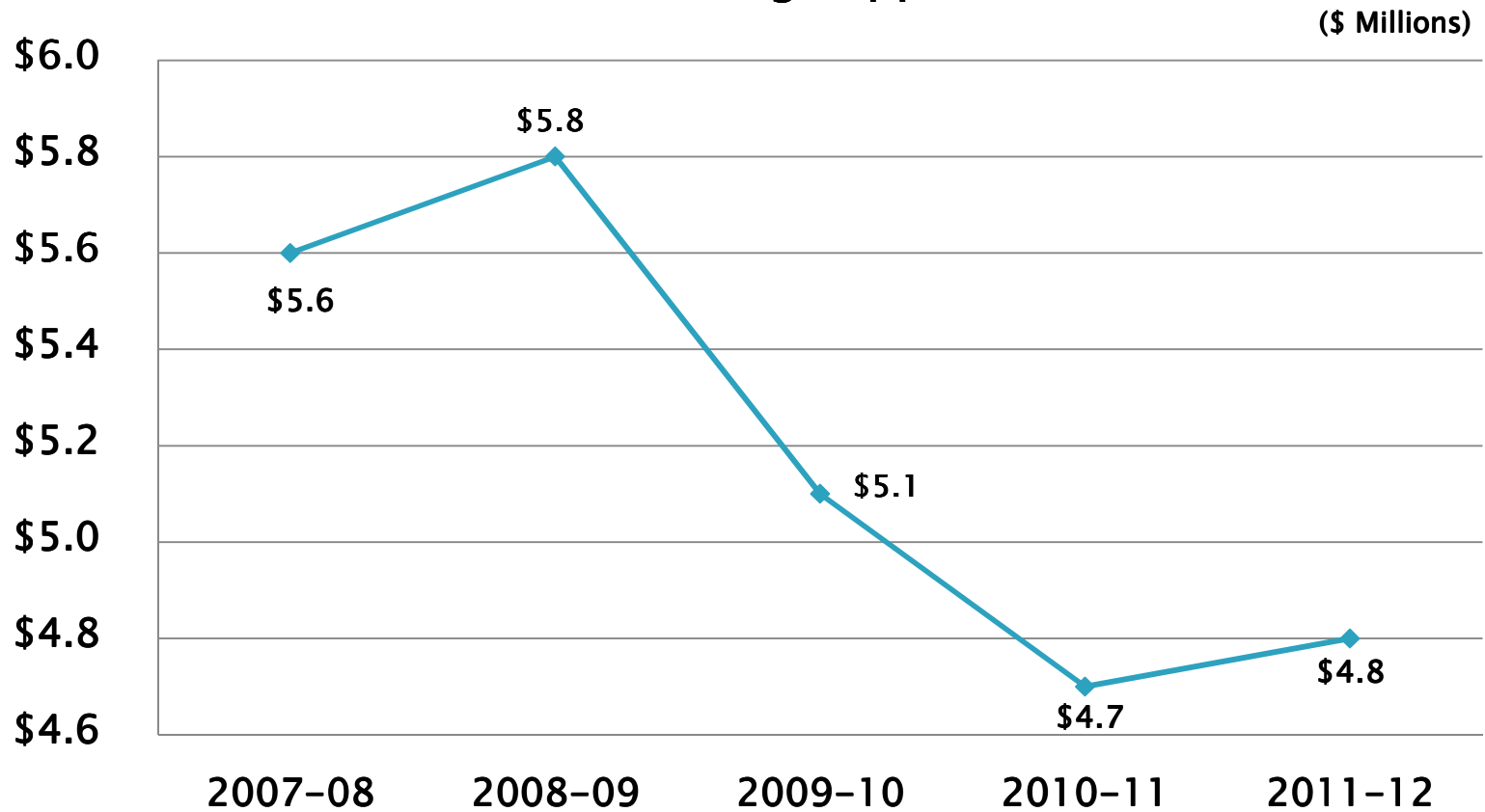




# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

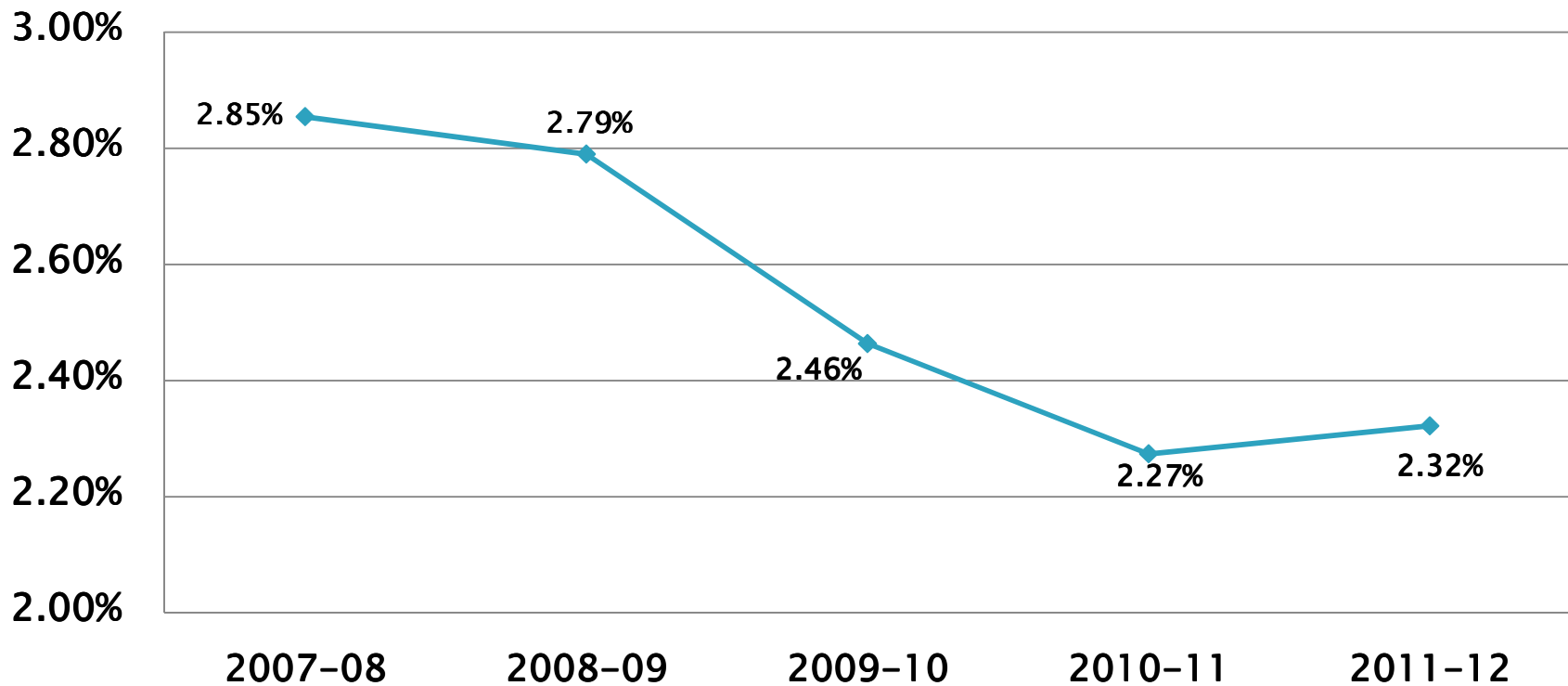
### Other Building Support



# Vancouver Public Schools

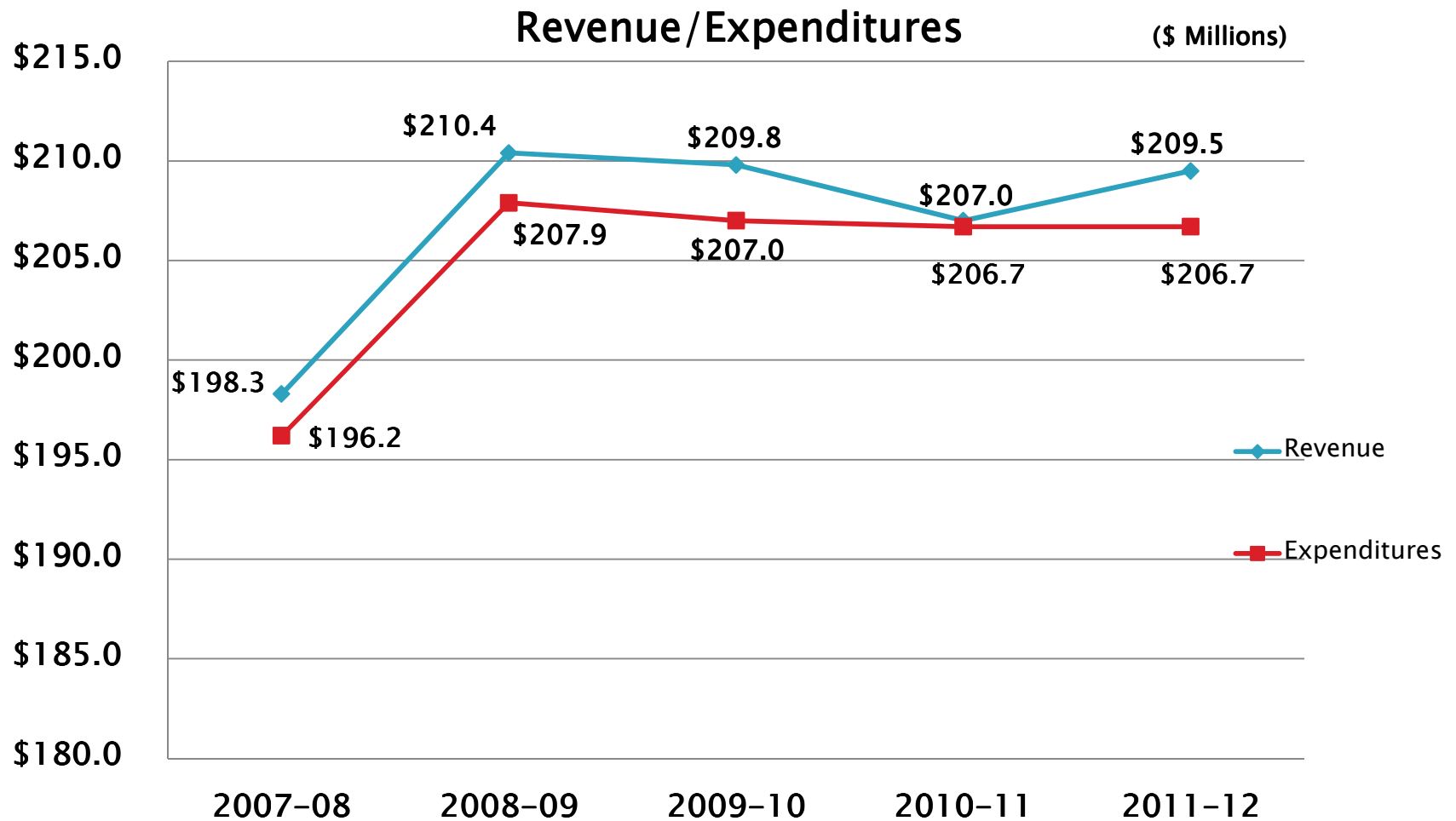
## Revenue/Expenditures Comparison 2007–2012

### Other Building Support Percentage of Expenditures



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012



# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007-2012

### Totals

(\$ Millions)

	2007-08	2008-09	2009-10	2010-11	Actual 2011-12	Proforma 2011-12	Increase/ (Decrease) 2008-2012
<b>Expenditures</b>							
Teaching	\$ 116.3	\$ 124.6	\$ 123.7	\$ 123.5	\$ 115.9	\$ 121.6	4.6%
Teaching Support	\$ 19.6	\$ 21.1	\$ 21.3	\$ 23.7	\$ 29.5	\$ 23.7	20.9%
Maint/Operations	\$ 17.8	\$ 18.7	\$ 19.6	\$ 19.0	\$ 20.8		16.9%
Building Admin	\$ 13.0	\$ 13.9	\$ 13.7	\$ 12.2	\$ 12.1		(6.9%)
Central Office Admin	\$ 11.8	\$ 11.6	\$ 11.3	\$ 11.0	\$ 11.2		(5.1%)
Transportation	\$ 6.0	\$ 6.2	\$ 6.1	\$ 6.1	\$ 6.1		1.7%
Food Service	\$ 6.1	\$ 6.0	\$ 6.2	\$ 6.5	\$ 6.5		6.6%
Other Bldng Support	\$ 5.6	\$ 5.8	\$ 5.1	\$ 4.7	\$ 4.8		(14.3%)
<b>Total Expenditures</b>	<b>\$ 196.2</b>	<b>\$ 207.9</b>	<b>\$ 207.0</b>	<b>\$ 206.7</b>	<b>\$ 206.7</b>		<b>5.4%</b>
<b>Totals</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>		<b>2008-2012</b>
Revenue	\$ 198.3	\$ 210.4	\$ 209.8	\$ 207.0	\$ 209.5		5.6%
Expenditures	\$ 196.2	\$ 207.9	\$ 207.0	\$ 206.7	\$ 206.7		5.4%

# Vancouver Public Schools

## 2010-11 & 2011-12

### Comparisons

	Fiscal Year 2010-2011			Fiscal Year 2011-2012		
	<u>VPS</u>	<u>Top 9 Avg</u>	<u>State Avg</u>	<u>VPS</u>	<u>Top 9 Avg</u>	<u>State Avg</u>
Ending Fund Balance	6.96%	9.43%	10.27%	8.26%	9.93%	10.72%
Ending Fund Balance per Pupil	\$658	\$947	\$996	\$779	\$1,003	\$1,044
Teaching Expenditures	59.8%	61.5%	61.5%	56.1%	58.80%	59.3%
Teaching Expenditures per Pupil	\$5,655	\$6,177	\$5,965	\$5,287	\$5,942	\$5,772
Teaching Support Expenditures	11.5%	9.4%	8.5%	14.2%	11.8%	10.3%
Teaching Support Expenditures per Pupil	\$1,084	\$945	\$819	\$1,343	\$1,189	\$1,009
Total Teaching Expenditures	71.2%	70.9%	70.0%	70.3%	70.6%	69.6%
Total Teaching Expenditures per Pupil	\$6,739	\$7,122	\$6,783	\$6,630	\$7,131	\$6,781
Central Admin Expenditures	5.3%	5.7%	6.4%	5.4%	5.5%	6.4%
Central Admin Expenditures per Pupil	\$501	\$573	\$622	\$512	\$553	\$620
Building Admin Expenditures	5.9%	6.2%	5.8%	5.8%	6.3%	5.9%
Building Admin Expenditures per Pupil	\$560	\$623	\$563	\$549	\$636	\$574
Food Service Expenditures	3.2%	3.0%	3.2%	3.2%	3.1%	3.3%
Food Service Expenditures per Pupil	\$298	\$297	\$306	\$297	\$311	\$320
Maintenance Expenditures	9.2%	8.0%	8.2%	10.0%	8.2%	8.3%
Maintenance Expenditures per Pupil	\$870	\$804	\$798	\$946	\$826	\$806
Transportation Expenditures	2.9%	3.6%	3.7%	2.9%	3.6%	3.7%
Transportation Expenditures per Pupil	\$278	\$362	\$359	\$277	\$364	\$365
Certificated Salaries	44.0%	47.3%	45.4%	42.9%	46.6%	44.8%
Classified Salaries	19.2%	16.7%	16.9%	18.5%	16.4%	16.7%
Benefits	20.80%	20.20%	20.30%	21.3%	21.0%	21.3%
Supplies & Instructional Materials	7.0%	5.2%	6.0%	7.2%	5.3%	5.9%
Travel	0.20%	0.20%	0.20%	0.2%	0.2%	0.2%
Tax Collections	100.11%	99.24%	99.20%	99.53%	99.83%	99.55%
Total Expenditures per Pupil	\$9,463	\$10,042	\$9,694	\$9,431	\$10,103	\$9,739

# Vancouver Public Schools

## Revenue/Expenditures Comparison 2007–2012

### Addendum

Certain categories demonstrate larger changes in recent years. These changes are driven by the following:

- **Teaching**                      The reduction in the Teaching category is primarily due to accounting code changes for teacher professional development and classroom technology. During 2011–12, this change resulted in \$5.7 million being charged to Teaching Support that would have been charged to Teaching. Other reductions are related to the expiration of some federal grants such as ARRA.
- **Teaching Support**                      The increase in Teaching Support expenditures is the result of accounting code changes listed above, plus the addition of Family Resource Center Coordinators.

