

Yakima School District

2017/18
Fiscal Year-End Report

December 14, 2018

Executive Summary

Actual Ending 2017/18 Fund Balance

\$ 18,739,775

2017/18 Fund Balance Change

Beginning Fund Balance

\$ 24,322,498

2017/2018 Revenues over (under) expenditures

\$ (5,582,723)

2017/18 Ending Fund Balance

\$ 18,739,775

- Enrollment 16,158 ; Enrollment up 341 FTE from budget
- 2016/17 enrollment was 16,157
- Special Education budget revenue over (under) expenditures **(\$6,420,434)**
- Davis Auditorium Phase 1 Completed

Executive Summary

Teaching & Learning Focus for 2017-18

- [Intentional Data Reviews](#)
 - Focused on increasing Student Achievement and meeting District Goals based on data
- [Instructional Leadership Teams \(ILT\)](#)
 - Focused on professional development to increase effectiveness of district, building and grade level/content teams

Executive Summary

Teaching & Learning Focus for 2017-18 (cont)

• Academic Achievement

- Focused on Literacy
 - Implementation of StudySync and Collections curriculum at the secondary level
 - Continued refinement of Reading Wonders/Wonder Works/Maravillas at the Elementary level
- Determined new curriculum in P-5 Science and 6-12 Social Studies
- Districtwide backward planning in ELA and Mathematics

• Social/Emotional Support

- Implementation of PBIS: Positive Behavior Intervention and Supports
- Focused on Tier I student support teams

General Fund Revenue & Expenditure Executive Summary 2017/18

2017-18 FINAL

ANALYSIS OF THE ACTUAL REVENUE AND EXPENDITURES

DESCRIPTION	REVENUE	EXPENDITURES	Over/(Under)
REGULAR INSTRUCTION		100,640,471	
DISTRICT WIDE SUPPORT SERVICES		32,093,757	
	97,351,675	132,734,228	(35,382,553)
SPECIAL EDUCATION	19,582,596	26,003,030	(6,420,434)
CAREER & TECHNICAL EDUCATION	8,991,151	9,272,987	(281,836)
SKILLS CENTER INSTRUCTION	4,657,393	4,263,041	394,352
LAP (INCLUDING HIGH POVERTY ENHANCEMENT)	9,635,804	9,127,216	508,588
BILINGUAL	5,374,466	5,402,770	(28,304)
HIGHLY CAPABLE	229,179	241,169	(11,990)
FEDERAL GRANTS	15,086,605	15,458,935	(372,330)
OTHER STATE GRANTS/PROGRAMS	3,438,322	3,949,255	(510,933)
LOCAL GRANTS	277,075	248,228	28,847
FOOD SERVICES PROGRAM	9,894,313	8,982,068	912,245
PUPIL TRANSPORTATION OPERATIONS	3,201,222	3,292,913	(91,691)
LEVY	13,950,627		13,950,627
LOCAL EFFORT ASSISTANCE	19,188,275		19,188,275
MISCELLANEOUS LOCAL REVENUES	1,721,500		1,721,500
FEDERAL GRANT INDIRECTS	299,817		299,817
LAP, BILINGUAL, HIGHLY CAPABLE INDIRECTS	1,032,998		1,032,998
OTHER STATE GRANTS INDIRECTS	136,979		136,979
Subtotal	\$214,049,997	\$218,975,842	(\$4,925,844)
TRANSFER TO DEBT SERVICE FUND (LEVY)			(656,879)
TOTALS	\$214,049,997	\$218,975,842	(\$5,582,723)

BEGINNING FUND BALANCE: \$24,322,498

YEAR-END FUND BALANCE: \$18,739,775

(\$5,582,723)

Fund Balance Detail

BREAKDOWN OF ENDING FUND BALANCE

Restricted:

GL 821 Restricted for Carryover of Restricted Revenues:

Program 31 & 34 - Career & Tech Ed	508,164
Program 55 - LAP & LAP High Poverty Enhancement	963,946
Programs 06xx - 09xx Local Grants	172,999
Programs 58xx, 79xx	194,909

Total GL 821

1,840,018

GL 825 Restricted for Skills Centers

800,628

GL 830 Restricted for Debt Service

657,400

GL 845 Restricted for Self Insurance

2,500,000

GL 850 Restricted for Uninsured Risks

350,000

Total Restricted Fund Balance

6,148,046

Committed:

GL 870 Committed ESD105 Unemployment Pool

213,851

Total Committed Fund Balance

213,851

Assigned:

GL 884 Capital Projects

GL 888 Other Purposes:

Building Budgets	620,466
EE Group Inservice (CBA)	33,744
Levy - T&L	560,256
Department Budgets	214,619

Total GL 888

1,429,085

Total Assigned Fund Balance

1,429,085

Unassigned:

GL 890 Unassigned Fund Balance

GL 891 Unassigned Minimum Fund Balance Policy

10,948,793

Total Unassigned Fund Balance

10,948,793

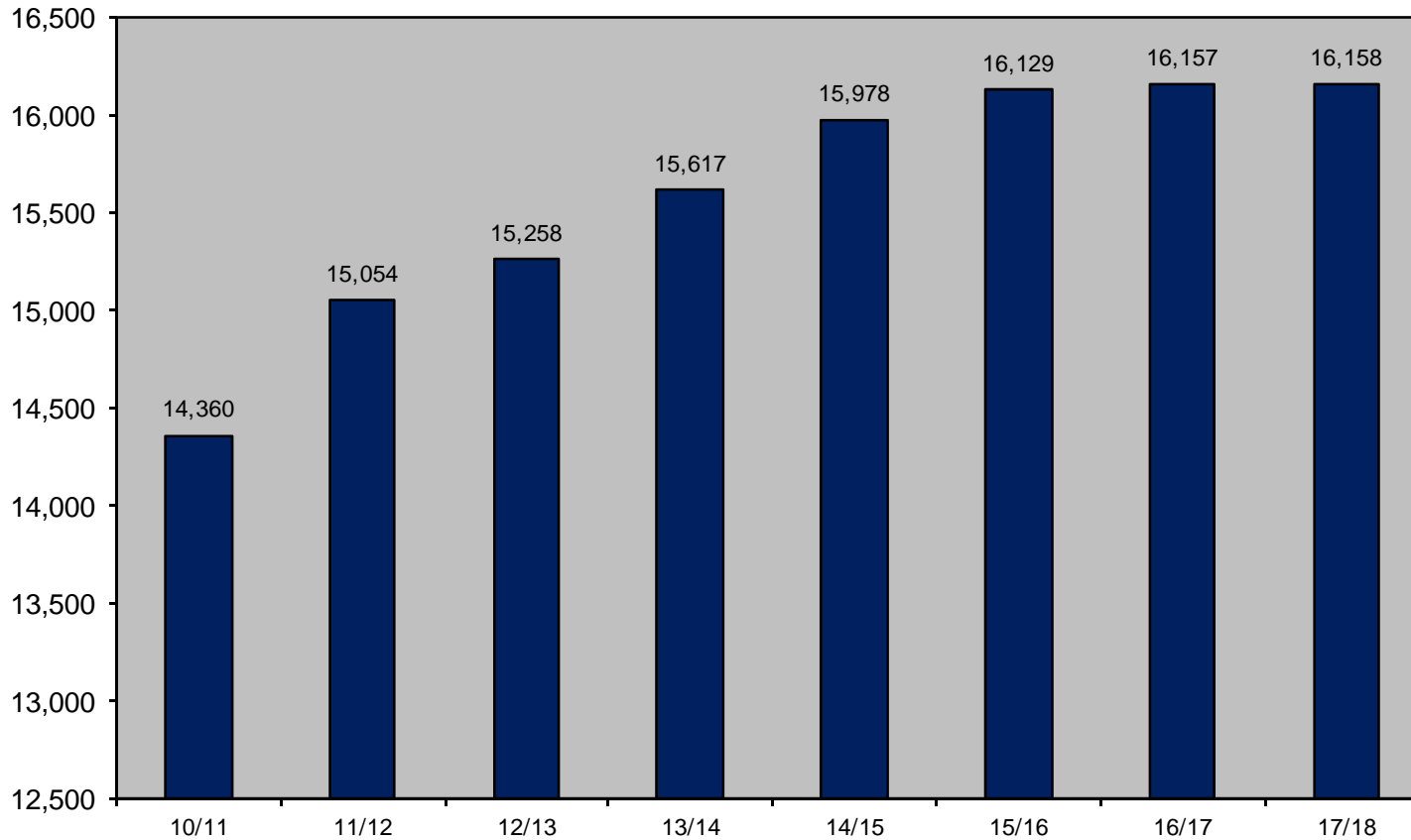
Total Ending Fund Balance

\$18,739,775

Student Enrollment

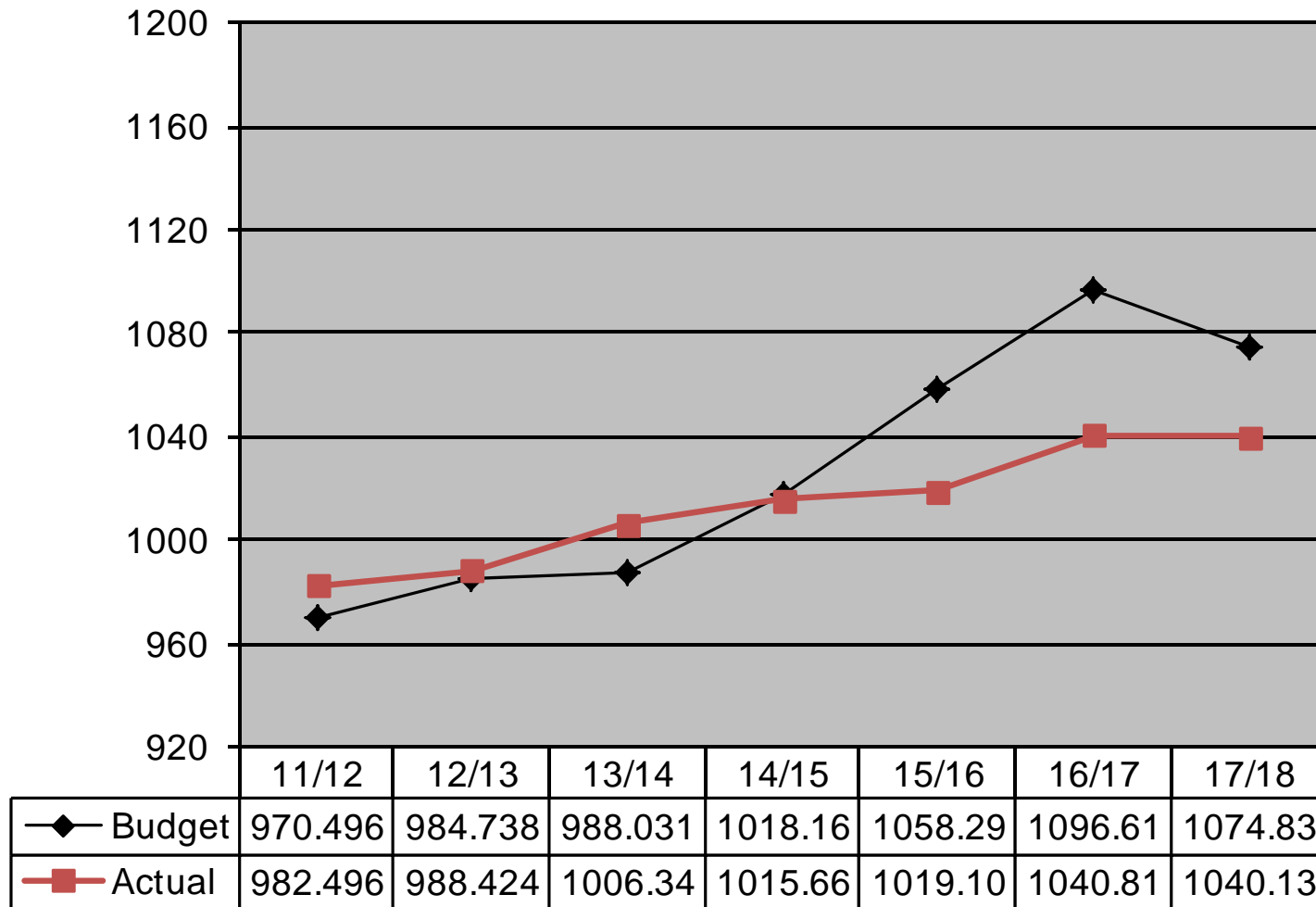
10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
14,360	15,054	15,258	15,617	15,978	16,129	16,157	16,158

Enrollment figures per final OSPI apportionment report



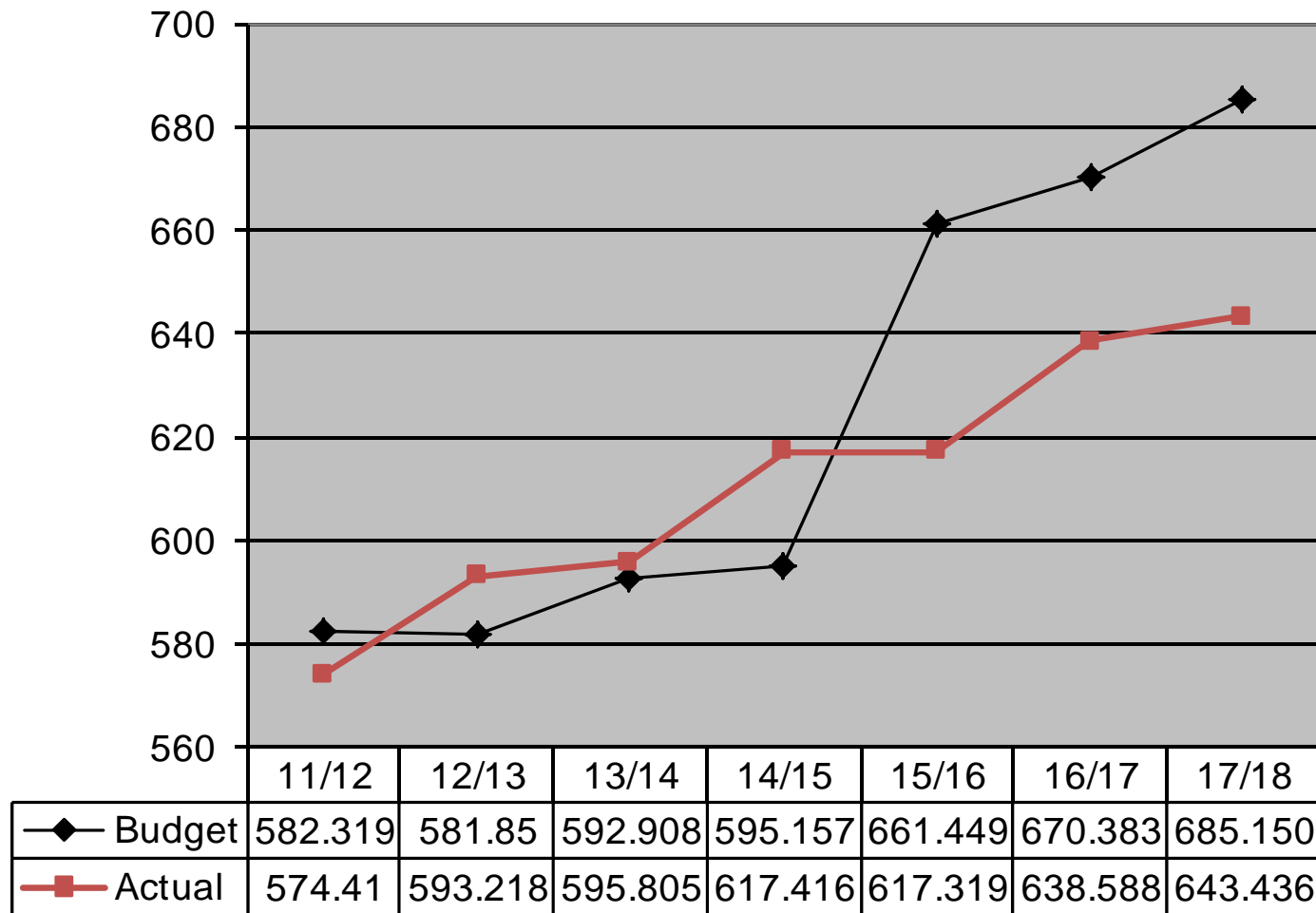
Staffing – Certificated FTE

Salary for persons who hold a professional education certificate issued by the Office of Superintendent of Public Instruction



Staffing – Classified FTE

Salary for persons in positions that are not certificated, such as para-educators, office/clerical staff, bus drivers, cooks, maintenance staff and custodians



Revenue History

REVENUE TYPE	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
LOCAL TAXES (10) <i>% of Total Revenues</i>	\$13,670,616 7.39%	\$13,952,283 7.25%	\$14,153,149 7.14%	\$13,950,627 6.52%
LOCAL NON-TAX (20) <i>% of Total Revenues</i>	\$1,670,230 0.90%	\$1,157,970 0.60%	\$2,414,688 1.22%	\$1,635,403 0.76%
STATE FUNDING (30, 40) <i>% of Total Revenues</i>	\$137,067,615 74.12%	\$151,270,275 78.58%	\$155,585,257 78.52%	\$172,301,028 78.52%
FEDERAL FUNDING (50, 60) <i>% of Total Revenues</i>	\$24,498,165 13.25%	\$25,557,776 13.28%	\$25,251,751 12.74%	\$25,722,060 12.02%
FEDERAL STIMULUS FUNDING (6111-6119) <i>% of Total Revenues</i>	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%
OTHER FIN. SOURCES (70, 80, 90) <i>% of Total Revenues</i>	\$8,031,454 4.34%	\$552,617 0.29%	\$756,409 0.38%	\$440,880 0.21%
TOTAL REVENUES	\$184,938,080	\$192,490,921	\$198,161,254	\$214,049,997

Expenditures By Program

PROGRAM	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
Regular Instruction (00) % of Total Budget	\$83,940,333 46.4%	\$84,353,562 46.4%	\$94,144,616 48.0%	\$100,369,957 45.8%
Federal Stimulus (11/12/13/14/18/19) % of Total Budget	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$0 0.0%
Special Education (20) % of Total Budget	\$20,847,738 11.5%	\$23,034,218 12.7%	\$25,049,159 12.7%	\$29,394,481 13.4%
Vocational Instruction (30) % of Total Budget	\$6,900,352 3.8%	\$6,909,676 3.8%	\$6,910,335 3.5%	\$9,419,632 4.3%
Skills Center Instruction (40) % of Total Budget	\$4,016,847 2.2%	\$3,862,673 2.1%	\$4,005,088 2.0%	\$4,326,293 2.0%
Compensatory Programs (50/60) % of Total Budget	\$23,497,617 13.0%	\$26,001,247 14.3%	\$25,076,736 12.7%	\$28,983,769 13.2%
Other Instructional Programs (70) % of Total Budget	\$839,645 0.5%	\$1,017,035 0.6%	\$1,233,872 0.6%	\$1,329,161 0.6%
Community Services (80) % of Total Budget	\$387,397 0.2%	\$391,347 0.2%	\$427,980 0.2%	\$468,790 0.2%
Support Services (90) % of Total Budget	\$40,485,999 22.4%	\$36,142,311 19.9%	\$39,923,591 20.3%	\$44,683,759 20.4%
TOTAL EXPENDITURES	\$180,915,928	\$181,712,069	\$196,771,377	\$218,975,842

Salaries & Benefits By Program

PROGRAM	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Budget 2017/18	Budget to Actual
Regular Instruction (00)	\$75,576,634	\$76,794,578	\$83,647,044	\$90,013,418	\$87,814,476	(\$2,198,942)
Special Education (20)	\$17,921,029	\$19,608,419	\$21,635,549	\$24,913,694	\$26,333,872	\$1,420,178
Vocational Instruction (30)	\$4,760,633	\$5,343,129	\$5,920,674	\$6,456,115	\$6,272,456	(\$183,659)
Skills Center Instruction (40)	\$2,577,784	\$2,468,280	\$2,650,385	\$2,798,155	\$2,762,206	(\$35,949)
Compensatory Programs (50/60)	\$19,732,850	\$21,730,402	\$22,736,659	\$24,748,102	\$22,033,516	(\$2,714,586)
Other Instructional Programs (70)	\$741,135	\$960,220	\$974,661	\$1,194,415	\$3,214,723	\$2,020,308
Community Services (80)	\$356,473	\$355,881	\$385,079	\$380,271	\$419,620	\$39,349
Support Services (90)	\$18,109,942	\$19,209,009	\$19,884,210	\$21,360,745	\$21,234,944	(\$125,801)
TOTAL EXPENDITURES	\$139,776,480	\$146,469,918	\$157,834,261	\$171,864,915	\$170,085,813	(\$1,779,102)

Expenditures By Activity...

	Actual 2014/15	Actual 205/16	Actual 2016/17	Actual 2017/18
TEACHING ACTIVITIES				
27 - Teaching	\$98,986,111	\$101,754,269	\$107,976,681	\$122,419,860
28 - Extracurricular	\$2,571,238	\$2,707,962	\$2,917,221	\$3,047,097
TOTAL TEACHING ACTIVITIES	\$101,557,350	\$104,462,231	\$110,893,901	\$125,466,957
TEACHING SUPPORT				
22 - Learning Resources	\$2,628,672	\$2,772,612	\$3,072,279	\$2,548,692
24 - Guidance and Counseling	\$5,169,292	\$5,553,742	\$6,050,133	\$6,723,555
25 - Pupil Management & Safety	\$1,736,823	\$1,560,067	\$1,618,427	\$1,731,125
26 - Health Services	\$6,474,439	\$7,276,507	\$7,631,610	\$9,355,927
29 - Payments to Other School Districts	\$0	\$0	\$0	\$0
31 - Instructional PD	\$5,860,437	\$6,907,831	\$7,361,323	\$7,182,982
32 - Instructional Technology	\$106,695	\$489,952	\$1,134,821	\$1,786,782
33 - Curriculum	\$1,586,748	\$1,245,788	\$2,663,612	\$1,885,834
TOTAL TEACHING SUPPORT	\$23,563,106	\$25,806,499	\$29,532,204	\$31,214,897

TEACHING COST COMPARISON BY COUNTY

FTE SIZE

2016-2017

District Name	Total Enrollment	Total General Fund Expenditures	Teaching (Activity Codes 27, 28, 29)			Teaching Support (Activity Codes 22, 24, 25, 26, 31, 32, 33)			Total Teaching (Activity Codes 22 & 24-33)		
			Teaching Expenditures	% Teaching to Total	Teaching Per Pupil	Teaching Support Expenditures	% Teaching Support to Total	Teaching Support Per Pupil	Total Teaching Expenditures	% Total Teaching to Total	Total Per Pupil
State Total	1,100,703.43	13,078,660,404	7,507,342,764	57.4%	6,820.50	1,702,875,787	13.0%	1,547.08	9,210,218,551	70.4%	8,367.58
10,000-19,999											
Highline	19,717.32	249,733,873	145,039,516	58.1%	7,355.94	33,993,190	13.6%	1,724.03	179,032,706	71.7%	9,079.97
Bethel	19,537.86	218,473,695	119,121,472	54.5%	6,096.96	29,284,483	13.4%	1,498.86	148,405,955	67.9%	7,595.81
Kennewick	18,615.96	201,438,418	117,995,215	58.6%	6,338.39	29,313,582	14.6%	1,574.65	147,308,797	73.1%	7,913.04
Pasco	17,750.53	205,568,196	125,563,614	61.1%	7,073.80	22,872,413	11.1%	1,288.55	148,436,027	72.2%	8,362.34
Yakima	16,470.17	196,771,377	110,893,901	56.4%	6,733.01	29,532,204	15.0%	1,793.07	140,426,106	71.4%	8,526.09
Auburn	16,140.55	197,646,117	107,715,672	54.5%	6,673.61	38,725,793	19.6%	2,399.29	146,441,464	74.1%	9,072.89
Renton	15,916.07	191,787,321	109,444,059	57.1%	6,876.32	27,892,096	14.5%	1,752.45	137,336,155	71.6%	8,628.77
Mukilteo	15,579.94	186,177,242	117,187,864	62.9%	7,521.71	18,609,755	10.0%	1,194.47	135,797,619	72.9%	8,716.18
North Thurston	15,081.98	175,168,643	88,773,531	50.7%	5,886.07	34,197,079	19.5%	2,267.41	122,970,610	70.2%	8,153.48
Central Valley	13,754.07	151,283,337	89,441,582	59.1%	6,502.92	18,198,901	12.0%	1,323.16	107,640,483	71.2%	7,826.08
Richland	13,324.75	148,575,021	82,382,961	55.4%	6,182.70	22,404,170	15.1%	1,681.40	104,787,131	70.5%	7,864.10
Battle Ground	13,282.65	148,251,867	88,172,935	59.5%	6,638.20	14,984,170	10.1%	1,128.10	103,157,105	69.6%	7,766.30
Clover Park	13,069.61	165,706,839	89,226,667	53.8%	6,827.03	26,460,737	16.0%	2,024.60	115,687,404	69.8%	8,851.63
Bellingham	11,448.62	135,177,420	80,504,625	59.6%	7,031.82	17,367,607	12.8%	1,517.00	97,872,231	72.4%	8,548.82
Central Kitsap	11,271.51	135,035,220	83,062,705	61.5%	7,369.26	13,826,171	10.2%	1,226.65	96,888,876	71.8%	8,595.91
Marysville	11,091.72	138,870,120	78,105,515	56.2%	7,041.79	19,028,728	13.7%	1,715.58	97,134,243	69.9%	8,757.37
Snohomish	10,122.40	120,212,669	68,392,832	56.9%	6,756.58	15,798,473	13.1%	1,560.74	84,191,305	70.0%	8,317.33
Olympia	10,038.45	115,389,049	69,678,879	60.4%	6,941.20	12,711,842	11.0%	1,266.32	82,390,721	71.4%	8,207.51
Subtotal (18 districts)	262,214.16	3,081,266,423	1,770,703,545	57.5%	6,752.89	425,201,394	13.8%	1,621.58	2,195,904,939	71.3%	8,374.47

COMPARISON BY COUNTY

2016-2017

County	District	Total Enrollment	Total General Fund Expenditures	Teaching (Activity Codes 27, 28, 29)			Teaching Support (Activity Codes 22, 24, 25, 26, 31, 32, 33)			Total Teaching (Activity Codes 22 & 24-33)		
				Teaching Expenditures	% Teaching to Total	Teaching Per Pupil	Teaching Support Expenditures	% Teaching Support to Total	Teaching Support Per Pupil	Total Teaching Expenditures	% Total Teaching to Total	Total Per Pupil
State Total		1,100,703.43	13,078,660,404	7,507,342,764	57.4%	6,820.50	1,702,875,787	13.0%	1,547.08	9,210,218,551	70.4%	8,367.58
Yakima Co.												
	Union Gap	640.70	7,408,431	3,970,879	53.6%	6,197.72	809,776	10.9%	1,263.89	4,780,655	64.5%	7,461.61
	Naches Valley	1,325.16	15,312,527	8,751,001	57.1%	6,603.73	1,254,442	8.2%	946.63	10,005,443	65.3%	7,550.37
	Yakima	16,470.17	196,771,377	110,893,901	56.4%	6,733.01	29,532,204	15.0%	1,793.07	140,426,106	71.4%	8,526.09
	East Valley	3,199.63	36,371,014	19,949,620	54.9%	6,234.98	5,085,397	14.0%	1,589.37	25,035,017	68.8%	7,824.35
	Selah	3,618.20	40,434,594	24,292,960	60.1%	6,714.10	4,267,273	10.6%	1,179.39	28,560,233	70.6%	7,893.49
	Mabton	904.06	10,693,204	5,362,150	50.1%	5,931.19	1,379,754	12.9%	1,526.18	6,741,904	63.0%	7,457.36
	Grandview	3,733.27	40,018,168	20,342,269	50.8%	5,448.91	6,391,958	16.0%	1,712.16	26,734,227	66.8%	7,161.08
	Sunnyside	6,788.75	75,285,086	37,910,811	50.4%	5,584.36	10,150,518	13.5%	1,495.20	48,061,330	63.8%	7,079.56
	Toppenish	4,288.66	48,471,360	26,706,743	55.1%	6,227.29	5,027,873	10.4%	1,172.36	31,734,616	65.5%	7,399.66
	Highland	1,167.96	14,316,821	8,196,890	57.3%	7,018.13	1,071,025	7.5%	917.00	9,267,915	64.7%	7,935.13
	Granger	1,500.12	18,080,182	10,073,825	55.7%	6,715.35	1,747,675	9.7%	1,165.02	11,821,500	65.4%	7,880.37
	Zillah	1,319.39	14,094,311	7,957,672	56.5%	6,031.33	1,174,918	8.3%	890.50	9,132,589	64.8%	6,921.83
	Wapato	3,368.03	39,331,503	20,554,481	52.3%	6,102.82	4,720,863	12.0%	1,401.67	25,275,343	64.3%	7,504.49
	West Valley	5,244.02	53,905,374	29,256,537	54.3%	5,579.03	6,543,581	12.1%	1,247.82	35,800,117	66.4%	6,826.85
	Mount Adams	937.21	14,019,558	7,412,703	52.9%	7,909.33	1,349,935	9.6%	1,440.38	8,762,637	62.5%	9,349.71
	County Totals	54,505.33	624,513,511	341,632,441	54.7%	6,267.87	80,507,190	12.9%	1,477.05	422,139,632	67.6%	7,744.92

Expenditures By Activity...

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
OTHER SUPPORTIVE ACTIVITIES				
42 - Food Costs	\$707,544	\$654,664	\$821,595	\$890,992
44 - Food Services - Operations	\$7,394,237	\$8,111,763	\$7,949,413	\$8,102,436
49 - Food Services - Catering	(\$2,284)	(\$3,042)	(\$12,329)	(\$8,751)
52 - Transportation Operations	\$2,439,737	\$2,407,360	\$2,493,055	\$2,789,379
53 - Transportation Maintenance	\$330,030	\$343,565	\$428,688	\$389,669
56 - Transportation Insurance	\$107,752	\$113,693	\$115,762	\$134,501
59 - Transportation In-District Transfers	(\$447,277)	(\$436,592)	(\$473,166)	(\$562,878)
62 - Grounds Maintenance	\$8,721,020	\$2,020,564	\$1,345,284	\$1,118,176
63 - Operation of Buildings - Custodial	\$5,067,176	\$5,253,566	\$5,531,976	\$5,701,271
64 - Maintenance Department	\$3,051,504	\$3,937,283	\$6,452,149	\$10,192,725
65 - Utilities	\$3,662,493	\$3,608,348	\$4,271,021	\$3,916,170
67 - Building Security	\$40,300	\$34,775	\$32,836	\$25,560
68 - Insurance	\$973,446	\$1,268,174	\$1,305,366	\$1,371,835
72 - Information Systems	\$3,038,818	\$3,066,959	\$3,668,743	\$3,908,522
73 - Printing	(\$13,557)	\$25,602	\$18,802	\$20,140
74 - Warehousing and Distribution	\$331,903	\$237,483	\$220,244	\$222,844
75- Mtr Pool	\$0	\$0	\$0	\$911
TOTAL OTHER SUPPORTIVE ACT	\$35,402,841	\$30,644,165	\$34,169,440	\$38,213,504

SUPPORT SERVICES COST COMPARISON BY FTE SIZE 2016-2017

District Name	Total Enrollment	Total General Fund Expenditures	School Food Service (Activity Codes 42 & 44 Less 49)			Maintenance & Operation (Activity Codes 62-65 & 67)		
			School Food Service Expenditures	% School Food Service to Total	School Food Service Per Pupil	Maintenance & Operation Expenditures	% Maintenance & Operation to Total	Maintenance & Operation Per Pupil
State Total	1,100,703.43	13,078,660,404	372,762,566	2.9%	338.66	1,008,121,103	7.7%	915.89
10,000-19,999								
Highline	19,717.32	249,733,873	8,303,753	3.3%	421.14	18,938,438	7.6%	960.50
Bethel	19,537.86	218,473,695	6,652,626	3.0%	340.50	16,851,601	7.7%	862.51
Kennewick	18,615.96	201,438,418	6,893,966	3.4%	370.33	13,667,258	6.8%	734.17
Pasco	17,750.53	205,568,196	7,227,746	3.5%	407.18	12,902,152	6.3%	726.86
Yakima	16,470.17	196,771,377	8,758,679	4.5%	531.79	17,633,266	9.0%	1,070.62
Auburn	16,140.55	197,646,117	5,820,563	2.9%	360.62	12,804,407	6.5%	793.31
Renton	15,916.07	191,787,321	5,085,399	2.7%	319.51	13,683,106	7.1%	859.70
Mukilteo	15,579.94	186,177,242	5,366,335	2.9%	344.44	13,553,507	7.3%	869.93
North Thurston	15,081.98	175,168,643	5,372,733	3.1%	356.24	12,781,723	7.3%	847.48
Central Valley	13,754.07	151,283,337	4,828,856	3.2%	351.09	10,789,453	7.1%	784.46
Richland	13,324.75	148,575,021	3,711,467	2.5%	278.54	10,171,619	6.8%	763.36
Battle Ground	13,282.65	148,251,867	3,183,596	2.1%	239.68	12,582,122	8.5%	947.26
Clover Park	13,069.61	165,706,839	6,371,959	3.8%	487.54	11,294,022	6.8%	864.14
Bellingham	11,448.62	135,177,420	3,691,376	2.7%	322.43	9,914,347	7.3%	865.99
Central Kitsap	11,271.51	135,035,220	3,341,748	2.5%	296.48	10,457,810	7.7%	927.81
Marysville	11,091.72	138,870,120	4,304,144	3.1%	388.05	10,318,094	7.4%	930.25
Snohomish	10,122.40	120,212,669	2,443,118	2.0%	241.36	8,103,846	6.7%	800.59
Olympia	10,038.45	115,389,049	2,767,085	2.4%	275.65	9,610,423	8.3%	957.36
Subtotal (18 districts)	262,214.16	3,081,266,423	94,125,150	3.1%	358.96	226,057,195	7.3%	862.11

**SUPPORT SERVICES COST COMPARISON BY
FTE SIZE
2016-2017 (Cont)**

2016-2017 District Name	Total Enrollment	Total General Fund Expenditures	Pupil Transportation (Activity Codes 52, 53, 56 less 59)			Other (Activity Codes 68 & 72-91)		
			Pupil Transportation Expenditures	% Pupil Transportation to Total	Pupil Transportation Per Pupil	Total Other Expenditures	% Other to Total	Other Per Pupil
State Total	1,100,703.43	13,078,660,404	430,771,192	3.3%	391.36	389,590,041	3.0%	353.95
10,000-19,999								
Highline	19,717.32	249,733,873	5,637,949	2.3%	285.94	4,822,660	1.9%	244.59
Bethel	19,537.86	218,473,695	10,305,054	4.7%	527.44	7,349,186	3.4%	376.15
Kennewick	18,615.96	201,438,418	4,736,671	2.4%	254.44	6,349,100	3.2%	341.06
Pasco	17,750.53	205,568,196	6,301,196	3.1%	354.99	5,097,557	2.5%	287.18
Yakima	16,470.17	196,771,377	2,564,340	1.3%	155.70	5,213,155	2.6%	316.52
Auburn	16,140.55	197,646,117	6,025,024	3.0%	373.28	3,799,376	1.9%	235.39
Renton	15,916.07	191,787,321	6,457,293	3.4%	405.71	3,966,001	2.1%	249.18
Mukilteo	15,579.94	186,177,242	6,117,647	3.3%	392.66	5,192,676	2.8%	333.29
North Thurston	15,081.98	175,168,643	5,327,984	3.0%	353.27	5,833,471	3.3%	386.78
Central Valley	13,754.07	151,283,337	4,069,836	2.7%	295.90	6,661,934	4.4%	484.36
Richland	13,324.75	148,575,021	3,250,749	2.2%	243.96	7,469,349	5.0%	560.56
Battle Ground	13,282.65	148,251,867	7,704,532	5.2%	580.04	3,203,275	2.2%	241.16
Clover Park	13,069.61	165,706,839	5,276,043	3.2%	403.69	4,652,463	2.8%	355.98
Bellingham	11,448.62	135,177,420	2,828,611	2.1%	247.07	2,580,551	1.9%	225.40
Central Kitsap	11,271.51	135,035,220	4,477,618	3.3%	397.25	4,823,954	3.6%	427.98
Marysville	11,091.72	138,870,120	5,449,247	3.9%	491.29	3,658,199	2.6%	329.81
Snohomish	10,122.40	120,212,669	4,238,110	3.5%	418.69	6,148,696	5.1%	607.43
Olympia	10,038.45	115,389,049	3,245,217	2.8%	323.28	2,752,305	2.4%	274.18
Subtotal (18 districts)	262,214.16	3,081,266,423	94,013,122	3.1%	358.54	89,573,908	2.9%	341.61

COMPARISON BY COUNTY

2016-2017

County	District	Total Enrollment	Total General Fund Expenditures	School Food Service (Activity Codes 42 & 44 Less 49)			Maintenance & Operation (Activity Codes 62-65 & 67)		
				School Food Service Expenditures	% School Food Service to Total	School Food Service Per Pupil	Maintenance & Operation Expenditures	% Maintenance & Operation to Total	Maintenance & Operation Per Pupil
State Total		1,100,703.43	13,078,660,404	372,762,566	2.9%	338.66	1,008,121,103	7.7%	915.89
Yakima Co.									
	Union Gap	640.70	7,408,431	476,016	6.4%	742.96	767,644	10.4%	1,198.13
	Naches Valley	1,325.16	15,312,527	536,921	3.5%	405.17	1,434,972	9.4%	1,082.87
	Yakima	16,470.17	196,771,377	8,758,679	4.5%	531.79	17,633,266	9.0%	1,070.62
	East Valley	3,199.63	36,371,014	1,199,317	3.3%	374.83	3,291,260	9.0%	1,028.64
	Selah	3,618.20	40,434,594	1,254,158	3.1%	346.62	3,106,991	7.7%	858.71
	Mabton	904.06	10,693,204	508,704	4.8%	562.69	882,315	8.3%	975.95
	Grandview	3,733.27	40,018,168	2,120,802	5.3%	568.08	3,186,804	8.0%	853.62
	Sunnyside	6,788.75	75,285,086	4,380,667	5.8%	645.28	6,323,949	8.4%	931.53
	Toppenish	4,288.66	48,471,360	2,366,857	4.9%	551.89	4,632,724	9.6%	1,080.23
	Highland	1,167.96	14,316,821	597,056	4.2%	511.20	1,261,237	8.8%	1,079.86
	Granger	1,500.12	18,080,182	1,018,050	5.6%	678.65	1,282,307	7.1%	854.80
	Zillah	1,319.39	14,094,311	568,976	4.0%	431.24	1,179,220	8.4%	893.76
	Wapato	3,368.03	39,331,503	1,990,558	5.1%	591.02	2,880,534	7.3%	855.26
	West Valley	5,244.02	53,905,374	1,697,579	3.1%	323.72	4,798,427	8.9%	915.03
	Mount Adams	937.21	14,019,558	532,701	3.8%	568.39	1,537,620	11.0%	1,640.64
	County Totals	54,505.33	624,513,511	28,007,043	4.5%	513.84	54,199,269	8.7%	994.38

COMPARISON BY COUNTY

2016-2017 (cont)

County	District	Total Enrollment	Total General Fund Expenditures	Pupil Transportation (Activity Codes 52, 53, 56 less 59)			Other (Activity Codes 68 & 72-91)		
				Pupil Transportation Expenditures	% Pupil Transportation to Total	Pupil Transportation Per Pupil	Total Other Expenditures	% Other to Total	Other Per Pupil
State Total		1,100,703.43	13,078,660,404	430,771,192	3.3%	391.36	389,590,041	3.0%	353.95
Yakima Co.									
	Union Gap	640.70	7,408,431	97,463	1.3%	152.12	274,659	3.7%	428.69
	Naches Valley	1,325.16	15,312,527	744,193	4.9%	561.59	519,282	3.4%	391.86
	Yakima	16,470.17	196,771,377	2,564,340	1.3%	155.70	5,213,155	2.6%	316.52
	East Valley	3,199.63	36,371,014	1,181,019	3.2%	369.11	1,089,901	3.0%	340.63
	Selah	3,618.20	40,434,594	1,055,508	2.6%	291.72	1,039,168	2.6%	287.21
	Mabton	904.06	10,693,204	147,991	1.4%	163.70	457,271	4.3%	505.80
	Grandview	3,733.27	40,018,168	814,296	2.0%	218.12	1,211,973	3.0%	324.64
	Sunnyside	6,788.75	75,285,086	2,037,210	2.7%	300.09	3,428,239	4.6%	504.99
	Toppenish	4,288.66	48,471,360	861,335	1.8%	200.84	1,794,139	3.7%	418.34
	Highland	1,167.96	14,316,821	601,246	4.2%	514.78	746,515	5.2%	639.16
	Granger	1,500.12	18,080,182	311,483	1.7%	207.64	705,114	3.9%	470.04
	Zillah	1,319.39	14,094,311	292,316	2.1%	221.55	679,862	4.8%	515.29
	Wapato	3,368.03	39,331,503	1,172,323	3.0%	348.07	1,573,829	4.0%	467.28
	West Valley	5,244.02	53,905,374	1,339,081	2.5%	255.35	2,758,708	5.1%	526.07
	Mount Adams	937.21	14,019,558	558,244	4.0%	595.64	444,298	3.2%	474.06
	County Totals	54,505.33	624,513,511	13,778,047	2.2%	252.78	21,936,113	3.5%	402.46

Expenditures By Activity

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
UNIT ADMINISTRATION				
23 - Principal's Office	\$10,503,750	\$10,924,741	\$11,933,907	\$12,518,898
	5.81%	6.01%	6.06%	5.72%
CENTRAL ADMINISTRATION				
11 - Board of Directors	\$276,586	\$414,321	\$397,658	\$623,909
12 - Superintendent's Office	\$1,267,241	\$1,240,202	\$1,299,251	\$1,441,385
13 - Business Office	\$1,587,277	\$1,630,110	\$1,756,626	\$1,886,919
14 - Human Resources	\$990,664	\$1,118,354	\$1,079,668	\$1,272,971
15 - Public Relations	\$183,751	\$178,024	\$195,420	\$218,442
21 - Supervision - Instruction	\$4,387,532	\$3,917,516	\$4,034,749	\$4,558,627
41 - Supervision - Food Services	\$271,518	\$316,047	\$349,535	\$368,579
51 - Supervision - Transportation	\$408,791	\$481,381	\$554,448	\$242,241
61 - Supervision - Maint/Operations	\$500,019	\$578,478	\$574,570	\$648,512
85 - Debt-Related Expenditures	\$15,500	\$0	\$0	\$0
TOTAL CENTRAL ADMINISTRATION	\$9,888,881	\$9,874,433	\$10,241,925	\$11,261,586
	5.47%	5.43%	5.20%	5.14%

ADMINISTRATION COST COMPARISON BY FTE SIZE 2016-2017

District Name	Total Enrollment	Total General Fund Expenditures	Central Administration (Activity Codes 11-15, 21, 41, 51, 61)			Building Administration (Activity Code 23)			Total Administration (Activity Codes 11-15, 21, 23, 41, 51, 61)		
			Central Admin. Expenditures	% Central Admin. to Total	Central Admin. Per Pupil	Building Admin. Expenditures	% Building Admin. to Total	Building Per Pupil	Total Admin. Expenditures	% Total Admin. to Total	Total Per Pupil
State Total	1,100,703.43	13,078,660,404	866,608,523	6.6%	787.32	800,588,427	6.1%	727.34	1,667,196,950	12.7%	1,514.66
10,000-19,999											
Highline	19,717.32	249,733,873	16,280,901	6.5%	825.72	16,717,465	6.7%	847.86	32,998,367	13.2%	1,673.57
Bethel	19,537.86	218,473,695	13,949,645	6.4%	713.98	14,959,629	6.8%	765.67	28,909,274	13.2%	1,479.65
Kennewick	18,615.96	201,438,418	9,801,543	4.9%	526.51	12,681,083	6.3%	681.19	22,482,626	11.2%	1,207.71
Pasco	17,750.53	205,568,196	13,175,444	6.4%	742.26	12,428,073	6.0%	700.15	25,603,517	12.5%	1,442.41
Yakima	16,470.17	196,771,377	10,241,925	5.2%	621.85	11,933,907	6.1%	724.58	22,175,832	11.3%	1,346.42
Auburn	16,140.55	197,646,117	10,656,048	5.4%	660.20	12,099,235	6.1%	749.62	22,755,284	11.5%	1,409.82
Renton	15,916.07	191,787,321	13,404,167	7.0%	842.18	11,855,200	6.2%	744.86	25,259,367	13.2%	1,587.04
Mukilteo	15,579.94	186,177,242	10,318,096	5.5%	662.27	9,831,361	5.3%	631.03	20,149,457	10.8%	1,293.29
North Thurston	15,081.98	175,168,643	12,395,012	7.1%	821.84	10,487,110	6.0%	695.34	22,882,123	13.1%	1,517.18
Central Valley	13,754.07	151,283,337	7,031,264	4.6%	511.21	10,261,511	6.8%	746.07	17,292,775	11.4%	1,257.28
Richland	13,324.75	148,575,021	10,033,013	6.8%	752.96	9,151,693	6.2%	686.82	19,184,706	12.9%	1,439.78
Battle Ground	13,282.65	148,251,867	8,787,960	5.9%	661.61	9,633,277	6.5%	725.25	18,421,237	12.4%	1,386.86
Clover Park	13,069.61	165,706,839	12,724,501	7.7%	973.59	9,700,446	5.9%	742.21	22,424,947	13.5%	1,715.81
Bellingham	11,448.62	135,177,420	8,977,548	6.6%	784.16	9,312,755	6.9%	813.44	18,290,304	13.5%	1,597.60
Central Kitsap	11,271.51	135,035,220	8,314,568	6.2%	737.66	6,730,645	5.0%	597.14	15,045,213	11.1%	1,334.80
Marysville	11,091.72	138,870,120	9,369,906	6.7%	844.77	8,636,287	6.2%	778.62	18,006,193	13.0%	1,623.39
Snohomish	10,122.40	120,212,669	8,342,459	6.9%	824.16	6,745,134	5.6%	666.36	15,087,593	12.6%	1,490.52
Olympia	10,038.45	115,389,049	7,395,447	6.4%	736.71	7,227,850	6.3%	720.02	14,623,298	12.7%	1,456.73
Subtotal (18 districts)	262,214.16	3,081,266,423	191,199,448	6.2%	729.17	190,392,662	6.2%	726.10	381,592,110	12.4%	1,455.27

COMPARISON BY COUNTY

2016-2017

County	District	Total Enrollment	Total General Fund Expenditures	Central Administration (Activity Codes 11-15, 21, 41, 51, 61)			Building Administration (Activity Code 23)			Total Administration (Activity Codes 11-15, 21, 23, 41, 51 & 61)		
				Central Admin. Expenditures	% Central Admin. to Total	Central Admin. Per Pupil	Building Admin. Expenditures	% Building Admin. to Total	Building Per Pupil	Total Admin. Expenditures	% Total Admin. to Total	Total Per Pupil
State Total		1,100,703.43	13,078,660,404	866,608,523	6.6%	787.32	800,588,427	6.1%	727.34	1,667,196,950	12.7%	1,514.66
Yakima Co.												
	Union Gap	640.70	7,408,431	627,662	8.5%	979.65	384,332	5.2%	599.86	1,011,994	13.7%	1,579.51
	Naches Valley	1,325.16	15,312,527	1,086,353	7.1%	819.79	985,363	6.4%	743.58	2,071,716	13.5%	1,563.37
	Yakima	16,470.17	196,771,377	10,241,925	5.2%	621.85	11,933,907	6.1%	724.58	22,175,832	11.3%	1,346.42
	East Valley	3,199.63	36,371,014	2,585,557	7.1%	808.08	1,988,942	5.5%	621.62	4,574,499	12.6%	1,429.70
	Selah	3,618.20	40,434,594	2,766,873	6.8%	764.71	2,651,663	6.6%	732.87	5,418,536	13.4%	1,497.58
	Mabton	904.06	10,693,204	1,213,602	11.3%	1,342.39	741,417	6.9%	820.10	1,955,019	18.3%	2,162.49
	Grandview	3,733.27	40,018,168	3,471,797	8.7%	929.96	2,478,270	6.2%	663.83	5,950,067	14.9%	1,593.80
	Sunnyside	6,788.75	75,285,086	6,906,263	9.2%	1,017.31	4,147,428	5.5%	610.93	11,053,690	14.7%	1,628.24
	Toppenish	4,288.66	48,471,360	4,132,209	8.5%	963.52	2,949,480	6.1%	687.74	7,081,689	14.6%	1,651.26
	Highland	1,167.96	14,316,821	937,017	6.5%	802.27	905,836	6.3%	775.57	1,842,853	12.9%	1,577.84
	Granger	1,500.12	18,080,182	1,918,908	10.6%	1,279.17	1,022,821	5.7%	681.83	2,941,729	16.3%	1,961.00
	Zillah	1,319.39	14,094,311	1,339,088	9.5%	1,014.93	902,259	6.4%	683.85	2,241,348	15.9%	1,698.78
	Wapato	3,368.03	39,331,503	3,645,777	9.3%	1,082.47	2,793,138	7.1%	829.31	6,438,916	16.4%	1,911.77
	West Valley	5,244.02	53,905,374	4,110,137	7.6%	783.78	3,401,325	6.3%	648.61	7,511,462	13.9%	1,432.39
	Mount Adams	937.21	14,019,558	1,318,904	9.4%	1,407.27	865,153	6.2%	923.12	2,184,057	15.6%	2,330.38
	County Totals	54,505.33	624,513,511	46,302,071	7.4%	849.50	38,151,336	6.1%	699.96	84,453,406	13.5%	1,549.45

Expenditures By Object...

Certificated Salaries – salary for persons who hold a professional education certificate issued by the Office of Superintendent of Public Instruction

Classified Salaries – salary for person in positions that are not certificated, such as para-educators, office/clerical staff, bus drivers, cooks, maintenance staff and custodians

Employee Benefits – employee payroll-generated benefits and employer taxes, including Social Security, Medicare, state retirement, unemployment insurance, workers' compensation, and health care

OBJECT	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
2 - Certificated Salaries	\$73,898,232	\$75,923,827	\$83,201,876	\$89,079,484
% of Total Budget	40.86%	41.78%	42.29%	40.68%
3 - Classified Salaries	\$27,028,924	\$28,412,183	\$29,787,187	\$32,355,017
% of Total Budget	14.94%	15.64%	15.14%	14.78%
4 - Employee Benefits	\$38,849,230	\$42,133,869	\$44,845,220	\$50,430,441
% of Total Budget	21.47%	23.19%	22.79%	23.03%
TOTAL	\$139,776,387	\$146,469,879	\$157,834,284	\$171,864,942

CERTIFICATED SALARIES & BENEFITS

	PROGRAM #	ACTUAL 2015/16	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	BUDGET TO ACTUAL
BASIC EDUCATION	01/03	\$67,544,132	\$73,990,251	\$79,507,812	\$77,412,304	(\$2,095,508)
ALTERNATIVE LEARN EXPERIENCE	02	\$349,368	\$357,962	\$367,931	\$364,200	(\$3,731)
SPECIAL EDUCATION	21	\$10,270,201	\$11,720,316	\$13,461,680	\$14,021,603	\$559,923
SPECIAL EDUCATION - INFANTS & TODDLERS	22	\$184,474	\$173,793	\$0	\$244,073	\$244,073
SPECIAL EDUCATION - SUPPLEMENTAL - FEDERAL	24	\$1,432,847	\$1,478,618	\$1,594,820	\$1,597,522	\$2,702
VOCATIONAL BASIC STATE	31	\$4,373,104	\$4,733,144	\$5,202,612	\$5,107,374	(\$95,238)
MS CTE	34	\$678,658	\$914,837	\$935,292	\$903,013	(\$32,279)
VOCATIONAL - FEDERAL	38	\$0	\$0	\$0	\$0	\$0
SKILLS CENTER	45	\$2,023,383	\$2,248,897	\$2,355,323	\$2,317,565	(\$37,758)
SKILLLS CENTER FEDERAL	46	\$72,435	\$66,920	\$53,916	\$77,625	\$23,709
DISADVANTAGED FEDERAL	51	\$5,642,323	\$5,848,961	\$5,015,734	\$4,978,073	(\$37,661)
OTHER TITLE GRANTS FEDERAL	52	\$577,631	\$575,491	\$1,163,079	\$736,901	(\$426,178)
MIGRANT FEDERAL	53	\$545,270	\$590,350	\$645,447	\$669,772	\$24,325
LAP STATE	55	\$2,455,031	\$2,412,064	\$3,674,665	\$2,663,247	(\$1,011,418)

CERTIFICATED SALARIES & BENEFITS (CONT)

	PROGRAM #	ACTUAL 2015/16	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	BUDGET TO ACTUAL
STATE INSTITUTIONS CENTERS AND HOMES	56	\$432,403	\$440,835	\$573,613	\$470,529	(\$103,084)
SPECIAL AND PILOT PROGRAMS STATE	58	\$2,123,583	\$2,157,497	\$2,056,778	\$1,645,527	(\$411,251)
LIMITED ENGLISH PROFICIENCY FEDERAL	64	\$262,631	\$561,713	\$489,682	\$298,250	(\$191,432)
TRANSITIONAL BILINGUAL STATE	65	\$2,371,305	\$2,554,997	\$2,729,202	\$2,388,650	(\$340,552)
INDIAN EDUCATION	68	\$60	\$861	\$247	\$13,337	\$13,090
HIGHLY CAPABLE	74	\$117,992	\$114,659	\$173,945	\$103,076	(\$70,869)
INTSTRUCTIONAL PROGRAMS -OTHER	79	\$503,809	\$495,648	\$595,545	\$2,651,600	\$2,056,055
CHILDCARE	88	\$447	\$0	\$273	\$0	(\$273)
OTHER COMMUNITY SERVICES	89	\$0	\$0	\$0	\$0	\$0
DISTRICT WIDE SUPPORT	97	\$1,351,771	\$1,294,282	\$1,507,286	\$1,424,763	(\$82,523)
SCHOOL FOOD SERVICES	98	\$0	\$0	\$0	\$0	\$0
PUPIL TRANSPORTATION	99	\$0	\$0	\$0	\$0	\$0
TOTAL		\$103,312,856	\$112,732,097	\$122,104,882	\$120,089,004	(\$2,015,878)

CLASSIFIED SALARIES & BENEFITS

	PROGRAM #	ACTUAL 2015/16	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	BUDGET TO ACTUAL
BASIC EDUCATION	01/03	\$8,828,188.04	\$9,222,995.39	\$10,056,505.31	\$9,615,141.00	(\$441,364.31)
ALTERNATIVE LEARN EXPERIENCE	02	\$72,860.91	\$75,921.21	\$84,196.14	\$74,959.00	(\$9,237.14)
SPECIAL EDUCATION	21	\$5,754,996.09	\$6,437,377.20	\$8,129,460.54	\$8,293,126.00	\$163,665.46
SPECIAL EDUCATION - INFANTS & TODDLERS	22	\$136,705.94	\$118,426.08	\$54,251.37	\$154,102.00	\$99,850.63
SPECIAL EDUCATION - SUPPLEMENTAL - FEDERAL	24	\$1,829,191.44	\$1,707,002.55	\$1,673,474.53	\$2,023,446.00	\$349,971.47
VOCATIONAL BASIC STATE	31	\$212,971.30	\$214,443.77	\$218,697.33	\$202,587.00	(\$16,110.33)
MS CTE	34	\$78,395.47	\$58,246.22	\$99,511.77	\$59,476.00	(\$40,035.77)
VOCATIONAL - FEDERAL	38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SKILLS CENTER	45	\$372,460.46	\$334,560.11	\$388,922.31	\$367,012.00	(\$21,910.31)
SKILLS CENTER FEDERAL	46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DISADVANTAGED FEDERAL	51	\$911,626.33	\$967,042.97	\$1,339,498.11	\$849,953.00	(\$489,545.11)
OTHER TITLE GRANTS FEDERAL	52	\$25,198.52	\$47,782.22	\$4,473.82	\$36,611.00	\$32,137.18
MIGRANT FEDERAL	53	\$988,859.56	\$1,002,883.18	\$847,455.16	\$1,118,419.00	\$270,963.84
LAP STATE	55	\$3,260,882.95	\$3,330,853.26	\$3,618,360.87	\$3,671,327.00	\$52,966.13

CLASSIFIED

SALARIES & BENEFITS (CONT)

	PROGRAM #	ACTUAL 2015/16	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	BUDGET TO ACTUAL
STATE INSTITUTIONS CENTERS AND HOMES	56	\$846	\$49	\$5,239	\$0	(\$5,239)
SPECIAL AND PILOT PROGRAMS STATE	58	\$87,713	\$101,755	\$105,106	\$64,005	(\$41,101)
LIMITED ENGLISH PROFICIENCY FEDERAL	64	\$46,541	\$43,548	\$39,194	\$48,789	\$9,595
TRANSITIONAL BILINGUAL STATE	65	\$1,949,732	\$2,050,211	\$2,386,498	\$2,324,992	(\$61,506)
INDIAN EDUCATION	68	\$48,778	\$49,774	\$53,837	\$55,130	\$1,293
HIGHLY CAPABLE	74	\$15,685	\$20,739	\$3,205	\$16,212	\$13,007
INTSTRUCTIONAL PROGRAMS -OTHER	79	\$322,732	\$343,616	\$421,716	\$443,829	\$22,113
CHILDCARE	88	\$355,435	\$385,075	\$380,000	\$419,620	\$39,620
OTHER COMMUNITY SERVICES	89	\$0	\$0	\$0	\$0	\$0
DISTRICT WIDE SUPPORT	97	\$11,547,878	\$12,057,642	\$13,009,075	\$12,812,237	(\$196,838)
SCHOOL FOOD SERVICES	98	\$3,626,738	\$3,725,290	\$3,898,603	\$4,066,153	\$167,550
PUPIL TRANSPORTATION	99	\$2,682,607	\$2,806,952	\$2,942,782	\$2,931,804	(\$10,978)
TOTAL		\$ 43,157,022	\$ 45,102,186	\$ 49,760,061	\$ 49,648,930	\$ (111,131)

Expenditures By Object...

Supplies/Materials – supplies, instructional resources - expendable and consumed in use such as textbooks, computers and related supplies, office supplies, on-line assessment and testing

Purchased Services – services from independent contractors or service providers (not district employees) that are rendered to the school district under expressed or implied contracts, i.e., training consultants for staff development, conference registration, and printer/copier repair

OBJECT	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
5 - Supplies / Materials	\$10,464,443	\$9,881,806	\$11,949,050	\$14,554,068
% of Total Budget	5.78%	5.44%	6.07%	6.65%
7 - Purchased Services	\$21,953,563	\$22,674,305	\$25,568,262	\$29,343,948
% of Total Budget	12.13%	12.47%	12.99%	13.40%
TOTAL	\$32,418,006	\$32,556,111	\$37,517,313	\$43,898,016

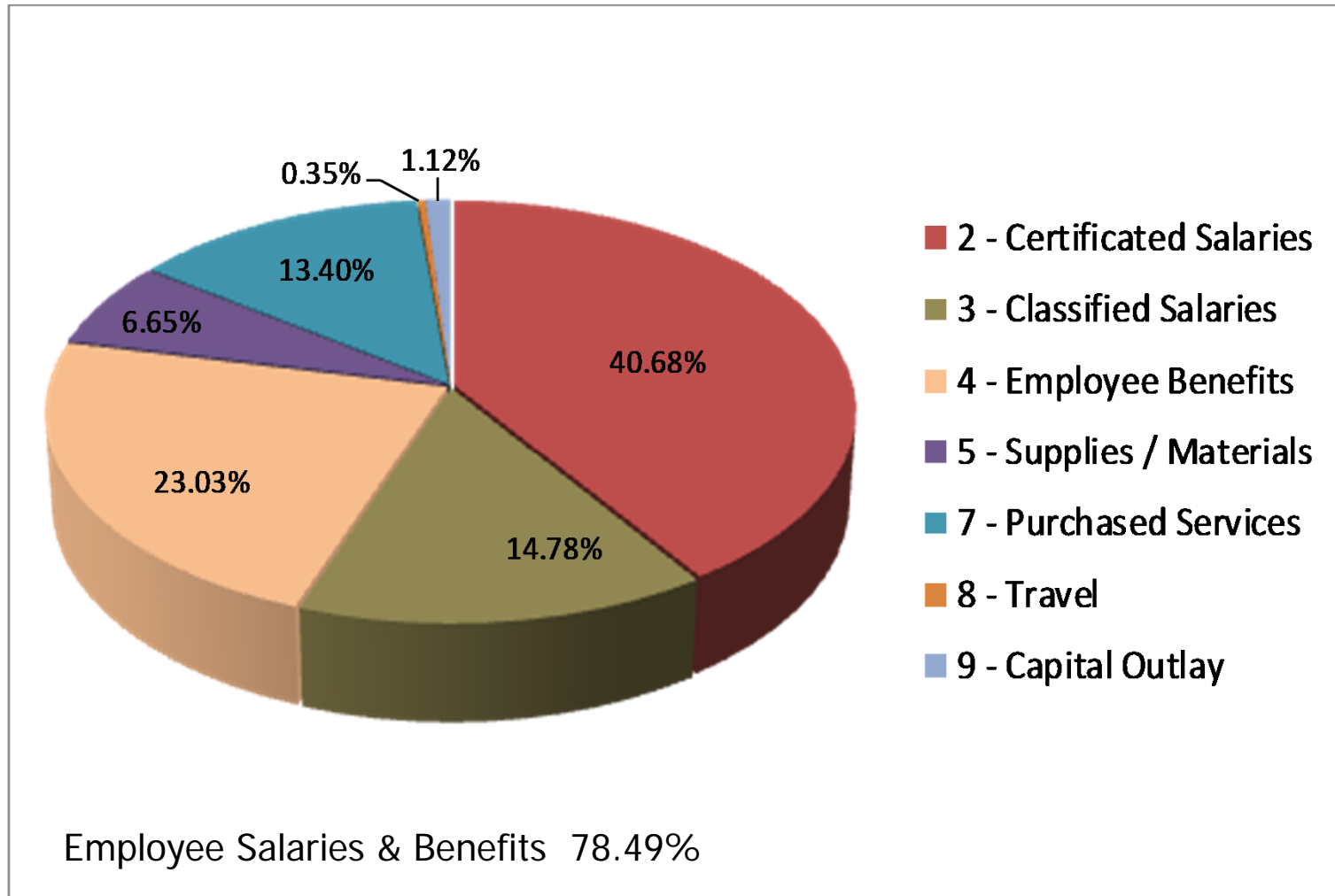
Expenditures By Object

Travel – travel authorized by policies of the school district. Does not include pupil transportation

Capital Outlay – capitalized equipment and improvements to buildings and/or grounds infrastructure. Equipment is defined as an item having a useful life of more than one year, such as lawn mowers, snow blowers, district vehicles. Improvement to buildings and/or grounds are defined as those expenditures that materially increase the value or useful life of the building or grounds facility.

OBJECT	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
8 - Travel	\$599,428	\$810,237	\$804,832	\$766,712
% of Total Budget	0.33%	0.45%	0.41%	0.35%
9 - Capital outlay	\$8,122,106	\$1,875,842	\$614,949	\$2,446,171
% of Total Budget	4.49%	1.03%	0.31%	1.12%
TOTAL	\$8,721,534	\$2,686,079	\$1,419,781	\$3,212,883

Expenditures By Object



SPECIAL EDUCATION

OBJECT	Actual 2015/16	Actual 2016/17	Actual 2017/18
2 - Certificated Salaries	\$8,735,287	\$9,860,169	\$10,962,279
3 - Classified Salaries	\$4,755,531	\$5,095,675	\$6,005,555
4 - Employee Benefits	\$6,117,601	\$6,679,705	\$7,945,860
5 - Supplies	\$239,257	\$353,675	\$283,800
7 - Purchased Services	\$3,148,297	\$3,005,164	\$4,166,703
8 - Travel	\$31,550	\$30,927	\$24,439
9- Capital Outlay	\$0	\$13,432	\$0
0750 - Pupil Transportation	\$6,699	\$10,429	\$5,851
TOTAL	<u>\$23,034,222</u>	<u>\$25,049,176</u>	<u>\$29,394,487</u>

SPECIAL EDUCATION TOTAL PROGRAM BY ENROLLMENT COMPARISON

District Name	Basic Education Programs 01, 02, 11, 12, 13, 14, 18, 19	Federal Stimulus Programs 21, 22, 24, 26, 29	Special Education Programs 31, 34, 38, 39	Vocational Education Programs 45, 46	Skill Center Programs 51-69	Compensatory Education Programs 71-79	Other Instructional Programs 81, 86, 88, 89	Community Services Program 97	School Food Services Program 98	Pupil Transportation Program 99	Total	SPED % of Total Exps	
10,000-19,999													
Highline	132,469,722	249,803	33,633,100	6,255,420	3,520,352	24,132,962	2,200,701	1,650,375	29,748,923	8,381,813	7,490,702	249,733,873	13.47%
Bethel	118,407,597	-	27,937,033	7,459,851	2,862,021	10,174,400	2,031,094	871,066	29,813,271	7,161,624	11,755,739	218,473,695	12.79%
Kennewick	115,186,275	-	22,739,083	5,912,904	4,139,380	14,592,364	1,786,791	313,863	23,722,554	7,582,814	5,462,391	201,438,418	11.29%
Pasco	117,737,709	-	22,546,424	5,149,877	-	19,802,750	677,127	229,023	23,893,156	8,134,518	7,397,612	205,568,196	10.97%
Yakima	94,144,616	-	25,049,159	6,910,335	4,005,088	25,076,736	1,233,872	427,980	27,696,589	9,108,213	3,118,788	196,771,377	12.73%
Auburn	113,975,915	331,782	24,686,832	6,925,360	-	14,830,074	883,193	991,985	21,482,728	6,352,336	7,185,911	197,646,117	12.49%
Renton	102,806,444	243,384	29,867,144	6,474,855	-	13,887,603	192,392	1,771,444	23,331,158	5,430,750	7,782,147	191,787,321	15.57%
Mukilteo	103,295,365	-	26,216,815	4,039,584	3,950,030	11,288,979	1,711,278	34,941	23,061,641	5,734,371	6,844,238	186,177,242	14.08%
North Thurston	97,451,214	-	26,428,206	5,803,277	-	7,812,650	661,937	238,415	25,222,415	5,753,775	5,796,754	175,168,643	15.09%
Central Valley	85,791,740	-	23,832,720	3,121,960	799,956	6,392,098	245,469	2,985,401	18,344,573	5,164,919	4,604,500	151,283,337	15.75%
Richland	90,427,398	-	16,579,400	3,579,103	-	5,601,580	890,050	363,269	23,414,414	3,911,616	3,808,191	148,575,021	11.16%
Battle Ground	84,077,363	-	18,309,936	5,900,819	-	5,617,375	1,605,388	621,625	20,767,329	3,206,741	8,145,291	148,251,867	12.35%
Clover Park	82,865,214	-	24,037,012	4,650,468	-	14,628,330	3,805,226	426,487	22,328,410	6,455,207	6,510,485	165,706,839	14.51%
Bellingham	79,938,485	-	18,516,141	3,246,791	-	7,491,260	978,987	564,133	17,151,269	3,780,489	3,509,866	135,177,420	13.70%
Central Kitsap	72,516,626	-	22,846,352	5,475,450	-	4,659,897	1,260,671	1,113,880	18,325,572	3,700,195	5,136,577	135,035,220	16.92%
Marysville	73,311,369	-	18,869,527	5,095,271	-	7,655,585	4,715,287	710,186	17,973,188	4,372,443	6,167,264	138,870,120	13.59%
Snohomish	68,599,374	-	18,188,183	3,527,904	-	2,727,363	833,259	2,313,318	16,553,740	2,462,015	5,007,512	120,212,669	15.13%
Olympia	63,039,596	-	18,678,317	5,296,729	-	4,611,333	754,101	70,069	16,182,495	2,950,059	3,806,350	115,389,049	16.19%
TOTAL (18 districts)	1,696,042,022	824,970	418,961,382	94,825,958	19,276,827	200,983,338	26,466,821	15,697,459.61	399,013,427	99,643,899	109,530,320	3,081,266,423	13.76%

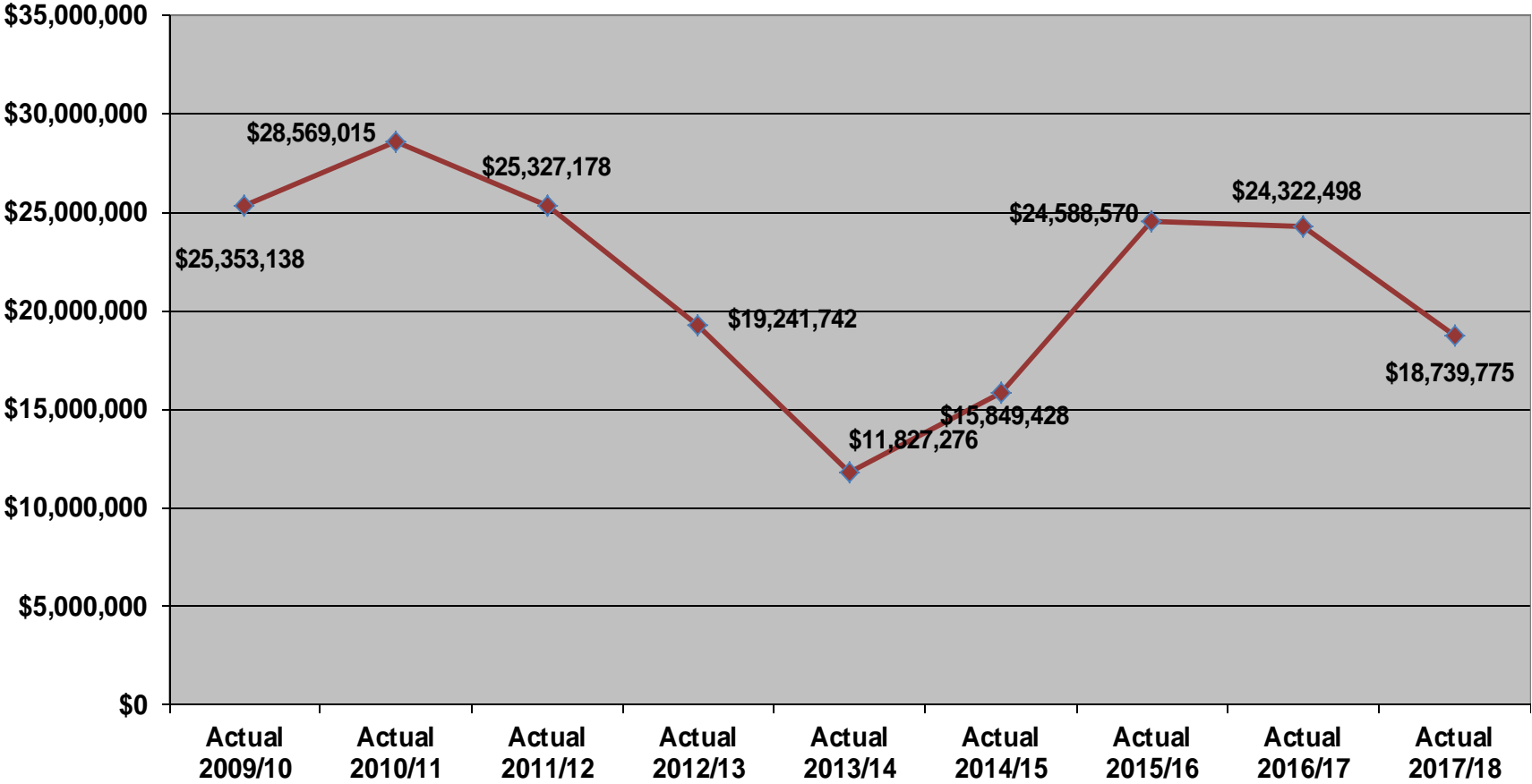
SPECIAL EDUCATION TOTAL EXPENSE BY PROG BY COUNTY COMPARISON

District Name	Basic Education Programs 01, 02, 03	Federal Stimulus Programs 11, 12, 13, 14, 18, 19	Special Education Programs 21, 22, 24, 26, 29	Vocational Education Programs 31, 34, 38, 39	Skill Center Programs 45, 46	Compensatory Education Programs 51-69	Other Instructional Programs 71-79	Community Services Programs 81, 86, 88, 89	Districtwide Support Program 97	School Food Services Program 98	Pupil Transportation Program 99	Grand Totals	SPED as a % of Total Exps
	7,185,437,565	2,460,294	1,715,012,576	393,370,818	44,276,989	811,433,008	129,933,821	81,944,892	1,814,329,274	404,182,208	496,278,959		
Union Gap	3,829,335	-	630,560	-	-	735,530	-	53,432	1,550,858	494,580	114,135	7,408,431	8.51%
Naches Valley	8,243,419	-	1,388,593	680,463	-	914,681	15,979	-	2,679,043	538,077	852,272	15,312,527	9.07%
Yakima	94,144,616	-	25,049,159	6,910,335	4,005,088	25,076,736	1,233,872	427,980	27,696,589	9,108,213	3,118,788	196,771,377	12.73%
East Valley	20,800,516	-	3,746,378	1,020,733	-	1,947,736	318,720	-	5,835,328	1,312,785	1,388,817	36,371,014	10.30%
Selah	21,167,136	-	4,466,573	1,238,052	-	2,601,176	2,667,909	63,206	5,680,449	1,347,056	1,203,039	40,434,594	11.05%
Mabton	5,072,426	-	858,308	446,922	-	1,363,252	65,935	12,232	2,151,794	563,064	159,271	10,693,204	8.03%
Grandview	19,795,437	-	3,862,655	1,383,366	-	4,752,111	300,326	64,584	6,793,457	2,158,048	908,184	40,018,168	9.65%
Sunnyside	35,217,495	-	7,745,794	1,554,667	-	11,536,167	430,810	18,137	12,029,847	4,504,694	2,247,475	75,285,086	10.29%
Toppenish	22,603,302	-	4,412,383	2,504,896	-	6,064,167	109,996	233,210	8,956,123	2,507,880	1,079,401	48,471,360	9.10%
Highland	7,121,468	-	1,337,308	361,938	-	1,507,743	58,933	-	2,668,084	659,245	602,102	14,316,821	9.34%
Granger	8,206,930	-	1,555,916	908,535	-	2,186,372	699,900	-	3,008,958	1,102,064	411,506	18,080,182	8.61%
Zillah	7,179,691	-	1,243,789	255,998	-	1,216,148	287,814	27,101	2,890,526	629,127	364,118	14,094,311	8.82%
Wapato	18,680,312	-	3,627,293	1,539,570	-	5,176,610	386,631	-	6,456,109	2,138,445	1,326,533	39,331,503	9.22%
West Valley	29,197,405	-	5,979,704	2,564,160	-	2,608,378	149,771	9,118	9,932,530	1,894,624	1,569,685	53,905,374	11.09%
Mount Adams	6,056,740	-	1,487,958	388,888	-	2,001,211	63,083	-	2,828,523	535,851	657,304	14,019,558	10.61%
County Totals	307,316,229	-	67,392,372	21,758,522	4,005,088	69,688,020	6,789,678	909,000	101,158,218	29,493,753	16,002,630	624,513,511	9.76%

Facilities Maintenance

PROJECT TYPE	2019	2020	2021	2022- 2045	TOTAL
Asphalt Preservation	\$135,000	\$710,000	\$145,000	\$5,885,000	\$6,875,000
Athletic Track	\$75,000	\$1,295,000	\$55,000	\$7,615,000	\$9,040,000
Carpentry & Painting	\$355,000	\$355,000	\$290,000	\$1,369,000	\$2,369,000
Concrete	\$271,000	\$488,000	\$389,000	\$2,916,500	\$4,064,500
Davis	\$0	\$370,000	\$0	\$2,535,000	\$2,905,000
Eisenhower	\$0	\$255,000	\$260,000	\$40,000	\$555,000
Flooring	\$147,000	\$275,000	\$255,000	\$1,615,000	\$2,292,000
HVAC	\$113,000	\$1,597,400	\$1,215,400	\$7,983,400	\$10,909,200
Plumbing	\$300,000	\$278,000	\$210,000	\$1,690,000	\$2,478,000
Projectors	\$0	\$225,000	\$150,000	\$1,170,000	\$1,545,000
Roofing	\$1,092,000	\$490,000	\$470,000	\$11,470,400	\$13,522,400
Security	\$125,000	\$260,000	\$0	\$0	\$385,000
TOTAL	\$2,613,000	\$6,598,400	\$3,439,400	\$44,289,300	\$56,940,100

Fund Balance History



General Fund Recap

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Adopted Budget 2018/19
Beginning Fund Balance	\$11,827,276	\$15,849,428	\$24,588,570	\$24,322,498	\$18,739,775 *
Revenue:	\$177,438,080	\$192,490,921	\$198,161,254	\$214,049,997	\$235,013,788
Other Financing Sources:	\$7,500,000	\$0	\$0	\$0	\$0
ESD 105 Unemployment Pool Assets Adj	\$0	\$337,478	\$0	\$0	\$0
Expenditures:	(\$180,915,928)	(\$181,712,069)	(\$196,771,377)	(\$218,975,842)	(\$235,439,617)
Transfer to Trans. Vehicle Fund:	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Service Fund:	\$0	(\$477,188)	(\$655,950)	(\$656,879)	(\$700,000)
Transfer to Capital Projects:	\$0	(\$1,900,000)	(\$1,000,000)	\$0	\$0
Ending Fund Balance:	\$15,849,428	\$24,588,570	\$24,322,498	\$18,739,775	\$17,613,946
Percentage of Expenditures:	8.76%	13.53%	12.36%	8.56%	7.48%

*2018/19 budgeted beginning fund balance \$20,776,646

Looking Ahead

Budget as Adopted

	ACTUALS				
	2017/18	2018/19	2019/20	2020/21	2021/22
Beginning Fund Balance	\$ 24,322,498	\$ 18,739,775	\$ 17,613,946	\$ 9,441,131	\$ 3,048,483
Estimated excess revenues over expenditures	\$ (5,582,723)	\$ (1,125,829)	\$ (8,172,815)	\$ (6,392,648)	\$ (7,778,057)
Estimated ending fund balance	\$ 18,739,775	\$ 17,613,946	\$ 9,441,131	\$ 3,048,483	\$ (4,729,574)

Budget with YEA settlement

	ACTUALS				
	2017/18	2018/19	2019/20	2020/21	2021/22
Estimated Beginning Fund Balance	\$ 24,322,498	\$ 18,739,775	\$ 13,687,925	\$ 2,951,589	\$ (6,786,087)
Estimated excess revenues (over) expenditures	\$ (5,582,723)	\$ (5,051,850)	\$ (10,736,336)	\$ (9,737,676)	\$ (10,757,133)
Estimated ending fund balance	\$ 18,739,775	\$ 13,687,925	\$ 2,951,589	\$ (6,786,087)	\$ (17,543,220)

ASB Fund Recap

The ASB fund is financed, in part, by the establishment and collection of fees from students and non-students as a condition of their attendance at any optional non-credit extracurricular event of the district. As a special revenue fund, the ASB fund is under the control, supervision, and approval of the Board of Directors, and the school district legally owns the resources accounted for in the ASB fund.

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
Beginning Fund Balance:	\$485,017	\$435,580	\$472,238	\$527,991
Revenue:	\$613,590	\$726,759	\$829,118	\$715,468
Expenditures:	(\$663,026)	(\$690,101)	(\$773,364)	(\$688,381)
Ending Fund Balance:	\$435,580	\$472,238	\$527,991	\$555,078

Debt Service Fund

Washington State law requires that a fund be established in the county treasury for the redemption of outstanding bonds and payment of interest. The County Treasurer also handles disbursement for the district.

Provisions must be made annually for the making of a levy sufficient to meet payment of principal and interest. The County Treasurer holds collected levy monies in authorized interest earning accounts and/or securities until bond maturity or interest payment date.

2017/18 expenditures of \$7,852,410 include payments for:

\$7,195,531	Voted debt principal and interest
\$ 656,879	Non-voted debt principal and interest

Debt Service Fund Recap

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
Beginning Fund Balance:	\$5,926,878	\$7,281,254	\$8,586,513	\$9,862,805
Revenue:	\$8,164,608	\$8,288,864	\$8,355,236	\$8,256,759
Other Financing Sources:	\$0	\$220,741	\$0	\$0
Transfer In From General Fund:	\$0	\$477,188	\$655,950	\$656,879
Expenditures:	(\$6,810,231)	(\$7,681,533)	(\$7,734,894)	(\$7,852,410)
Ending Fund Balance:	\$7,281,254	\$8,586,513	\$9,862,805	\$10,924,032

Current Debt:

Voted Debt \$94,255,000
 Non-Voted Debt \$ 6,450,000

2017 Bond Rate \$1.57 per \$1,000
 2017 Levy Rate \$2.94 per \$1,000

Capital Projects Fund Recap

The Capital Projects Fund includes all monies and resources set aside for the construction of buildings, certain purchases of new equipment, conducting energy audits, and making capital improvements to buildings. The Capital Projects Fund also pays for the replacement of roofs, carpets, and services systems. This fund usually includes the proceeds of the sale of bonds, state matching funds where applicable, transfers from the General Fund, special levies, and investment earnings.

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
Beginning Fund Balance:	\$12,667,803	\$8,314,335	\$8,161,155	\$4,701,523
Revenue:	\$26,824,113	\$3,588,142	\$733,400	\$542,032
Other Financing Sources:	\$0	\$0	\$0	\$0
Transfer In From General Fund:	\$0	\$1,900,000	\$1,000,000	\$0
Expenditures:	(\$31,177,581)	(\$5,641,322)	(\$5,193,032)	(\$1,967,404)
Ending Fund Balance:	\$8,314,335	\$8,161,155	\$4,701,523	\$3,276,152

Transportation Vehicle Fund Recap

The Transportation Vehicle Fund is provided to account for the state reimbursement to school districts for depreciation of approved school busses, and for the purchase and major repair of pupil transportation equipment.

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18
Beginning Fund Balance:	\$1,381,258	\$606,422	\$1,166,238	\$892,879
Revenue:	\$498,125	\$540,337	\$523,822	\$553,571
Other Financing Sources:	\$19,300	\$19,478	\$3,810	\$6,000
Transfer In From General Fund:	\$0	\$0	\$0	\$0
Expenditures:	(\$1,292,261)	\$0	(\$800,991)	(\$739,250)
Ending Fund Balance:	\$606,422	\$1,166,237	\$892,879	\$713,200