

SECTION ONE—STATEWIDE AVERAGE FINANCIAL TABLES AND CHARTS

Introduction

Section One of this publication contains twelve statewide tables, ten of which display charts, that provide public school district financial data in various formats. Total expenditures refer to all public school districts, charter schools, and tribal schools general fund expenditures in the state. The student enrollments used to calculate total expenditures per pupil include FTE for regular K–12, skill centers summer schools, detention centers and other state institutions, and special education headcount for birth-to-five programs as reported to OSPI. Detail reports for each school district, by enrollment size and by county, can be found in Section Three.

- Table One:** Ten-Year Comparison of Total General Fund Expenditures, Revenues, and Other Financing Sources
- Table Two:** Ten-Year Comparison of General Fund Expenditures Per Pupil
- Table Three:** Ten-Year Comparison of General Fund Revenues and Other Financing Sources Per Pupil and Percent of Total Revenues
- Table Four:** General Fund 2019–20 Expenditures by Program Groups
- Table Five:** General Fund 2019–20 Expenditures by Activity Groups
- Table Six:** General Fund 2019–20 Expenditures by Object
- Table Seven:** Total General Fund 2019–20 Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups
- Table Eight:** Total 2019–20 Expenditures and Revenues by Fund
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- Table Eleven:** Ten-Year Comparison of Tax Collections
- Table Twelve:** Ten-Year Comparison of General Long-Term Liabilities

TABLE ONE

**TEN-YEAR COMPARISON OF TOTAL GENERAL FUND
EXPENDITURES, REVENUES, AND OTHER FINANCING SOURCES**

Fiscal Year	Total General Fund Expenditures	Rate of Expenditure Increase	Total General Fund Revenue & O.F.S.	Rate of Revenue Increase
2019-20	\$ 16,529,878,456	3.9%	\$ 16,887,031,845	3.0%
2018-19	15,910,940,925	11.4%	16,395,911,456	13.6%
2017-18	14,281,633,855	9.2%	14,427,866,585	8.9%
2016-17	13,078,660,404	6.3%	13,248,700,869	4.9%
2015-16	12,308,143,017	9.0%	12,634,085,868	9.9%
2014-15	11,296,205,451	4.9%	11,496,213,459	5.8%
2013-14	10,763,802,742	6.9%	10,861,288,396	7.5%
2012-13	10,073,319,785	1.9%	10,107,617,074	1.4%
2011-12	9,889,351,043	0.3%	9,966,998,551	0.4%
2010-11	9,860,397,372	2.1%	9,927,789,037	0.5%

NOTE TO TABLE ONE: Table One presents a ten-year comparison of total General Fund expenditures, revenues, and other financing sources (O.F.S.) and the percentage of increase.

Total General Fund Expenditures, Revenues, and Other Financing Sources

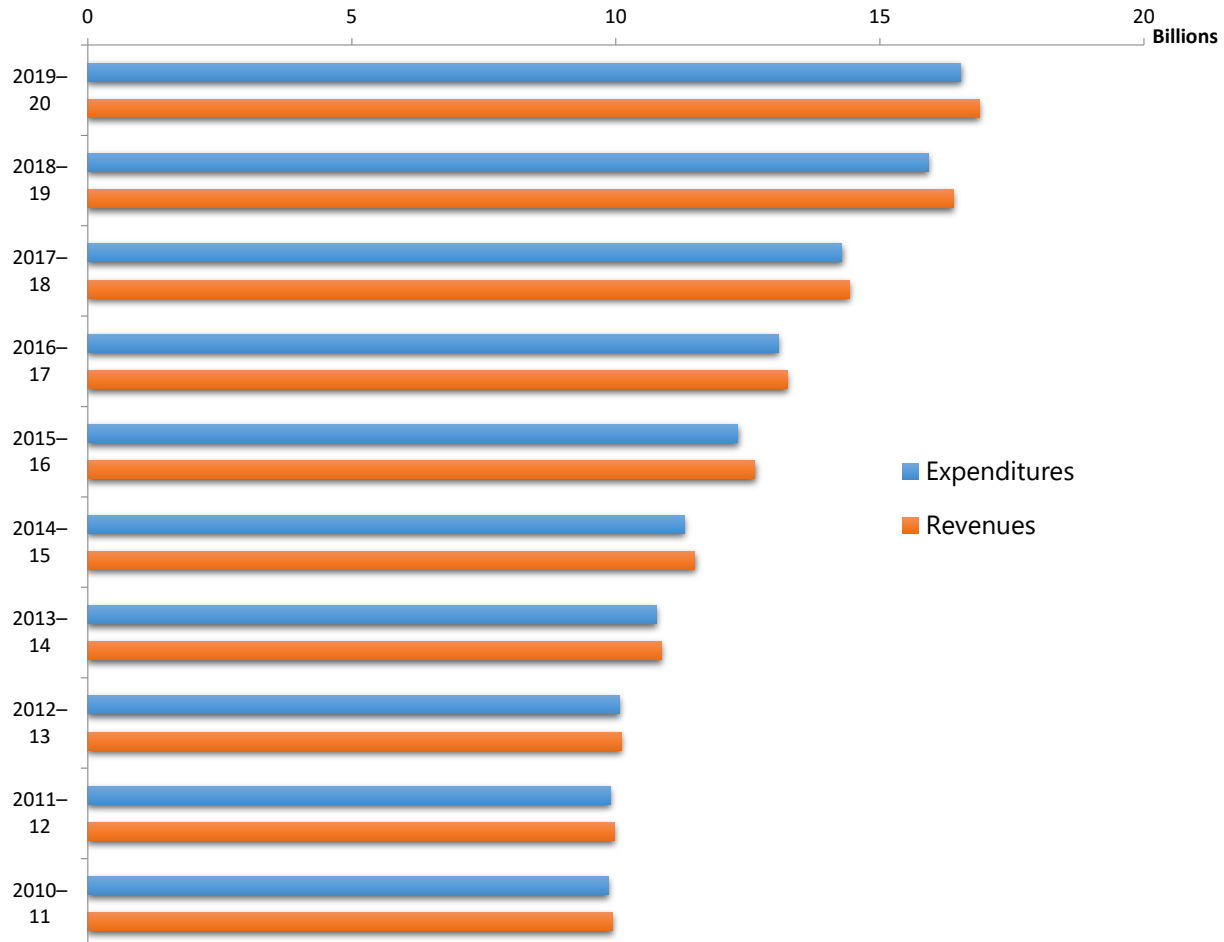


TABLE TWO

**TEN-YEAR COMPARISON OF
GENERAL FUND EXPENDITURES PER PUPIL**

Fiscal Year	Annual Total Enrollment *	Rate of Enrollment Increase	Total GF Expenditures Per Pupil*	Rate of Expenditure Increase Per Pupil*
2019–20	1,127,526.90	0.9%	\$14,660.30	3.0%
2018–19	1,117,394.73	0.4%	\$14,239.32	10.9%
2017–18	1,112,719.23	1.2%	\$12,834.89	7.9%
2016–17	1,099,227.62	2.3%	\$11,898.05	3.9%
2015–16	1,074,908.95	2.3%	\$11,450.41	6.5%
2014–15	1,051,082.92	1.3%	\$10,747.21	3.6%
2013–14	1,037,834.97	1.9%	\$10,371.40	4.9%
2012–13	1,018,977.45	0.3%	\$9,885.71	1.5%
2011–12	1,015,428.30	(0.2%)	\$9,739.09	0.5%
2010–11	1,017,158.42	0.5%	\$9,694.06	1.6%

NOTE TO TABLE TWO: Table Two presents a ten-year comparison of state average General Fund total expenditures per pupil and the rate of enrollment and expenditure increase.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

Total General Fund Expenditures Per Pupil

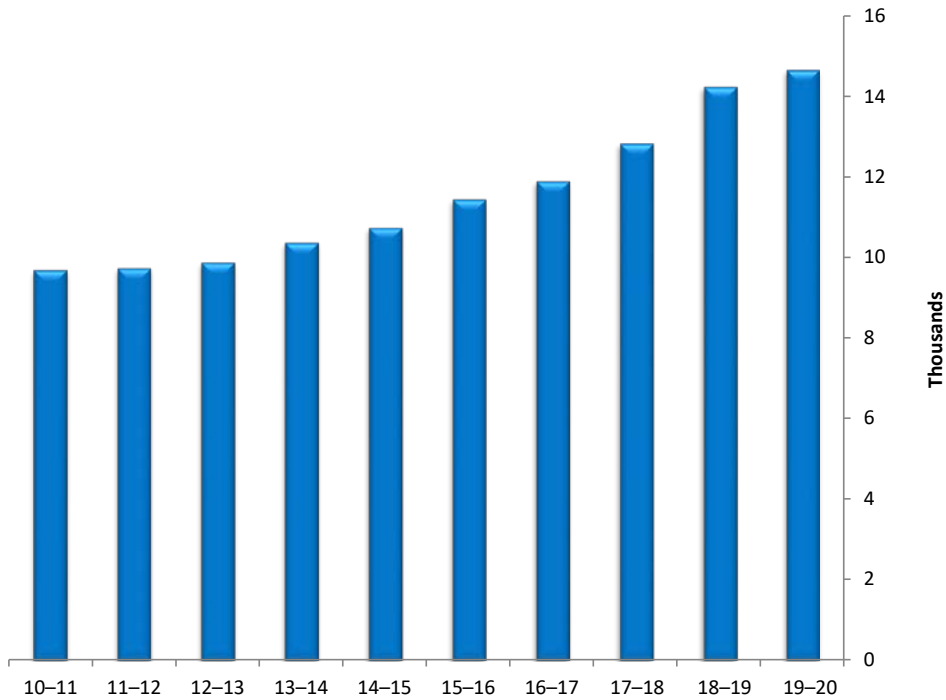


TABLE THREE

TEN-YEAR COMPARISON OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES PER PUPIL AND PERCENT OF TOTAL REVENUES

Fiscal Year	Total Revenues and O.F.S. \$/Per Pupil*	Local Revenues		State Revenues		Federal Revenues		Other Revenues and O.F.S.	
		\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total
2019-20	\$14,977.05	\$1,854.02	12.4%	\$12,012.30	80.2%	\$937.14	6.3%	\$173.60	1.2%
2018-19	\$14,673.34	\$2,155.93	14.7%	\$11,507.45	78.4%	\$855.47	5.8%	\$154.49	1.1%
2017-18	\$12,966.31	\$2,607.98	20.1%	\$9,357.30	72.2%	\$840.85	6.5%	\$160.18	1.2%
2016-17	\$12,036.58	\$2,518.79	20.9%	\$8,518.15	70.8%	\$857.66	7.1%	\$141.97	1.2%
2015-16	\$11,753.63	\$2,507.43	21.3%	\$8,243.71	70.1%	\$872.89	7.4%	\$129.60	1.1%
2014-15	\$10,937.49	\$2,453.23	22.4%	\$7,505.45	68.6%	\$854.98	7.8%	\$123.83	1.1%
2013-14	\$10,465.33	\$2,369.11	22.6%	\$7,139.71	68.2%	\$845.86	8.1%	\$110.65	1.1%
2012-13	\$9,919.37	\$2,348.97	23.7%	\$6,583.12	66.4%	\$888.51	9.0%	\$98.77	1.0%
2011-12	\$9,815.56	\$2,267.11	23.1%	\$6,521.61	66.4%	\$939.03	9.6%	\$87.81	0.9%
2010-11	\$9,760.32	\$2,129.30	21.8%	\$6,307.78	64.6%	\$1,245.63	12.8%	\$77.61	0.8%

NOTES TO TABLE THREE: Table Three presents the state average revenues per pupil and the percent of total revenues for the last ten years. Revenues shown in the "Other Revenues and O.F.S. Per Pupil" column are made up of revenues from other school districts, other agencies and associations, and other financing sources. The term "other financing sources" includes general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds for the sale of general fixed assets, and transfers in.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenues.*

General Fund Revenues and Other Financing Sources Per Pupil

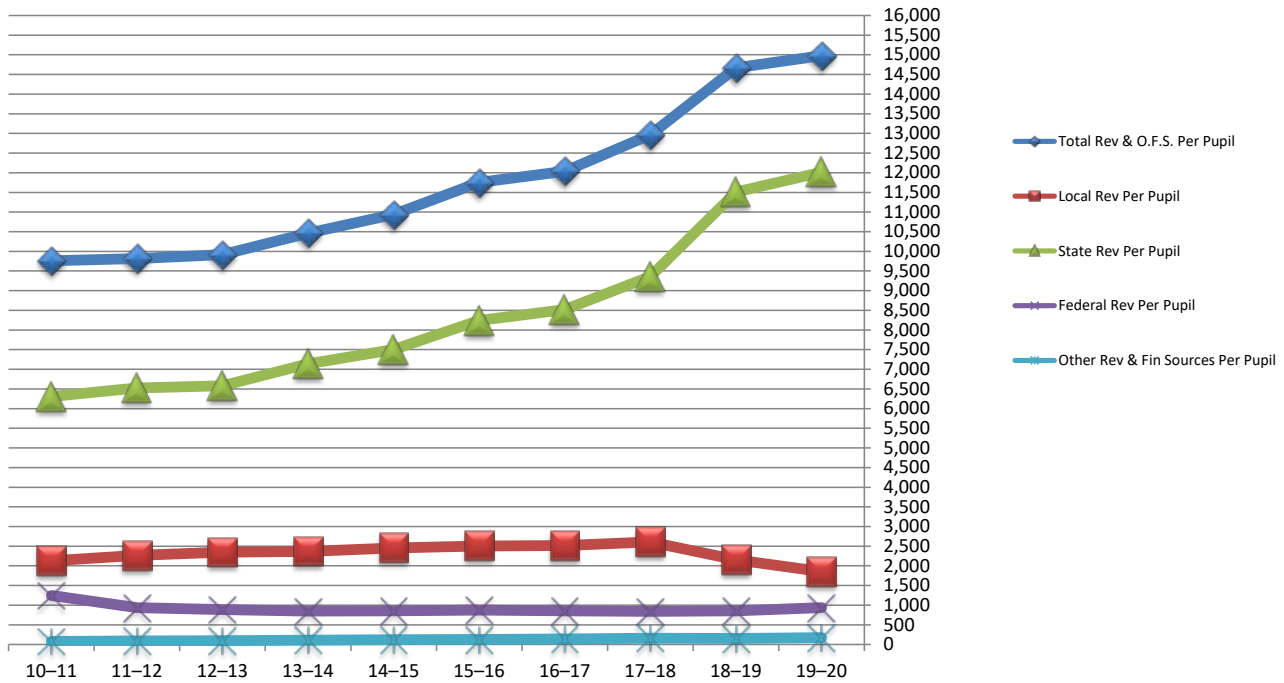


TABLE FOUR

GENERAL FUND 2019–20 EXPENDITURES BY PROGRAM GROUPS

<u>Program Groups</u>	<u>Dollars</u>	<u>% of Total General Fund Expenditures</u>	<u>\$/Per Pupil*</u>
Basic Education (Programs 01, 02, 03)	\$8,957,890,564	54.2%	\$7,944.72
Special Education (Programs 21, 22, 24, 25, 26, 29)	2,398,373,876	14.5%	\$2,127.11
Vocational/Skill Center (Programs 31, 34, 38, 39, 45, 46)	619,440,558	3.7%	\$549.38
Compensatory Education (Programs 51–69)	1,087,808,250	6.6%	\$964.77
Other Instructional Programs (Programs 71–79)	154,100,409	0.9%	\$136.67
Community Service (Programs 81, 86, 88, 89)	224,802,679	1.4%	\$199.38
Districtwide Support (Program 97)	2,110,076,342	12.8%	\$1,871.42
School Food Services (Program 98)	346,512,901	2.1%	\$307.32
Pupil Transportation (Program 99)	630,872,876	3.8%	\$559.52
Total General Fund Expenditures	\$16,529,878,456	100.0%	\$14,660.30

NOTES TO TABLE FOUR: Table Four presents a summarized comparison of expenditures by program groups. Programs of expenditures describe the categories that are directly involved in the instruction and education of students.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

Percent of Program Groups to Total General Fund Expenditures

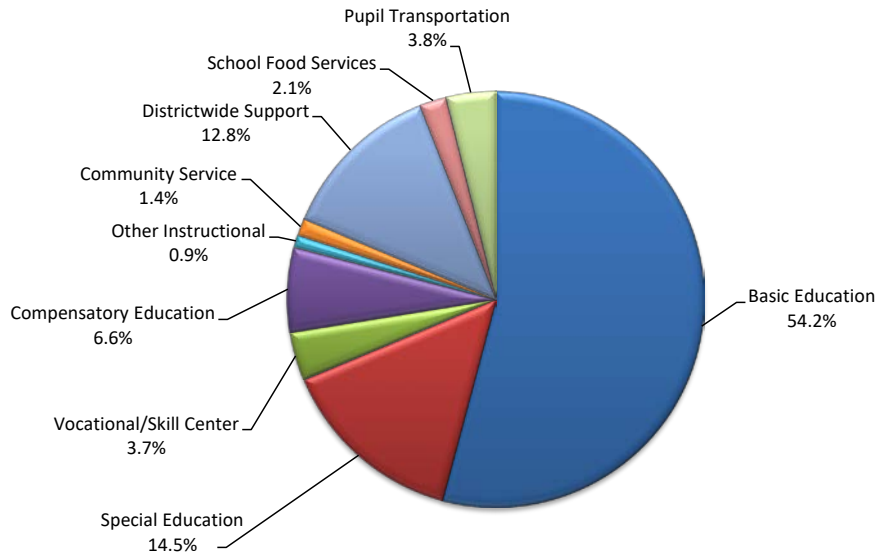


TABLE FIVE

GENERAL FUND 2019–20 EXPENDITURES BY ACTIVITY GROUPS

Activity	Dollars	% of Total	\$/Per Pupil*
Administration	\$2,050,597,407	12.4%	\$1,818.67
Building Administration	980,575,287	5.9%	\$869.67
23 Principal's Office	980,575,287	5.9%	\$869.67
Central Administration	1,070,022,119	6.5%	\$949.00
11 Board of Directors	45,681,834	.3%	\$40.52
12 Superintendent's Office	111,461,262	.7%	\$98.85
13 Business Office	195,711,528	1.2%	\$173.58
14 Human Resources	129,354,513	.8%	\$114.72
15 Public Relations	32,576,862	.2%	\$28.89
21 Instruction–Supervision	390,061,485	2.4%	\$345.94
41 School Food Services–Supervision	38,656,989	.2%	\$34.28
51 Pupil Transportation–Supervision	71,031,178	.4%	\$63.00
61 Maintenance & Operation–Supervision	55,486,470	.3%	\$49.21
Teaching and Teaching Support	11,940,945,495	72.2%	\$10,590.39
22 Learning Resources	176,384,566	1.1%	\$156.43
24 Guidance and Counseling	469,476,321	2.8%	\$416.38
25 Pupil Management and Safety	179,431,791	1.1%	\$159.14
26 Health/Related Services	660,292,474	4.0%	\$585.61
27 Teaching	9,518,215,600	57.6%	\$8,441.67
28 Extracurricular	234,064,342	1.4%	\$207.59
29 Payment to Other Districts	34,259,954	.2%	\$30.39
31 Instructional Professional Development	363,155,334	2.2%	\$322.08
32 Instructional Support	114,142,281	.7%	\$101.23
33 Curriculum	119,699,922	.7%	\$106.16
34 Professional Learning-State	71,822,910	.4%	\$63.70
Other Support	2,538,335,554	15.4%	\$2,251.24
Maintenance and Operations	1,102,159,303	6.7%	\$977.50
62 Grounds Maintenance	81,423,757	.5%	\$72.21
63 Operation of Buildings	476,824,472	2.9%	\$422.89
64 Maintenance	257,532,072	1.6%	\$228.40
65 Utilities	257,795,789	1.6%	\$228.64
67 Building & Property Security	28,583,212	.2%	\$25.35
Pupil Transportation	544,024,956	3.3%	\$482.49
52 Operations	454,710,560	2.8%	\$403.28
53 Maintenance	76,425,729	.5%	\$67.78
56 Transportation Insurance	12,888,668	.1%	\$11.43
School Food Services	374,825,011	2.3%	\$332.43
44 Operations	213,170,284	1.3%	\$189.06
42 Food	161,654,727	1.0%	\$143.37
Other	517,326,283	3.1%	\$458.82
68 Insurance (except transp.)	116,160,293	.7%	\$103.02
72 Information Systems	270,533,321	1.6%	\$239.94
73 Printing	10,209,748	.1%	\$9.05
74 Warehousing & Distribution	20,455,449	.1%	\$18.14
75 Motor Pool	10,737,730	.1%	\$9.52
85 Debt Service Expenditures	8,873,155	.1%	\$7.87
91 Public Activities	80,356,588	.5%	\$71.27
Total Expenditures	\$16,529,878,456	100.0%	\$14,660.30

NOTES TO TABLE FIVE: Table Five presents a summarized comparison of expenditures by activity. Activities of expenditures describe function areas that are directly involved in the object of the programs. Refer to the chart on the following page.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

TABLE FIVE (cont.)

2019–20 Percent of Activity Groups to Total General Fund Expenditures

% of Total Expenditures

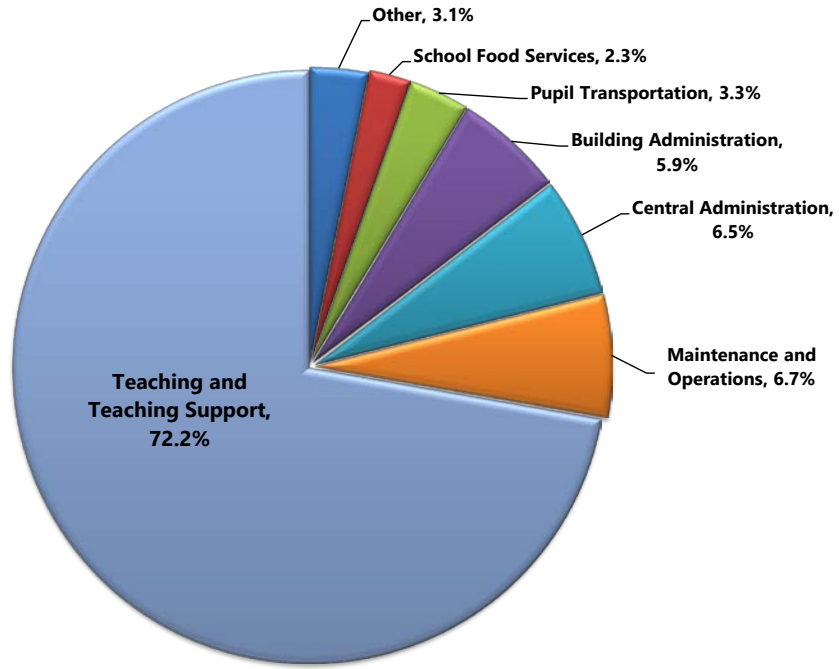


TABLE SIX

GENERAL FUND 2019–20 EXPENDITURES BY OBJECT

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Salaries and Benefits	\$13,936,463,463	84.3%	\$12,360.20
Certificated Salaries	7,310,049,040	44.2%	6,483.26
Classified Salaries	2,713,604,443	16.4%	2,406.69
Benefits–Certificated & Classified	3,912,809,980	23.7%	3,470.26
Purchased Services	1,770,115,027	10.7%	1,569.91
Central/Building Administration	120,148,709	.7%	106.56
Teaching/Teaching Support	856,184,391	5.2%	759.35
School Food Services	48,338,157	.3%	42.87
Utilities	253,463,258	1.5%	224.80
Insurance	129,001,084	.8%	114.41
Information Systems	84,965,854	.5%	75.36
Pupil Transportation	139,797,397	.8%	123.99
Other	138,216,178	.8%	122.58
Supplies and Instructional Materials	726,984,778	4.4%	644.76
Capital Outlay	77,091,837	.5%	68.37
Travel	19,223,352	.1%	17.05
Total Expenditures	\$16,529,878,456	100.0%	\$14,660.30

NOTES TO TABLE SIX: Table Six presents a summarized comparison of expenditures by object. Objects of expenditure describe the general nature of the goods or services required to accomplish the objectives of the program and activity.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

Percent of Objects to Total General Fund Expenditures

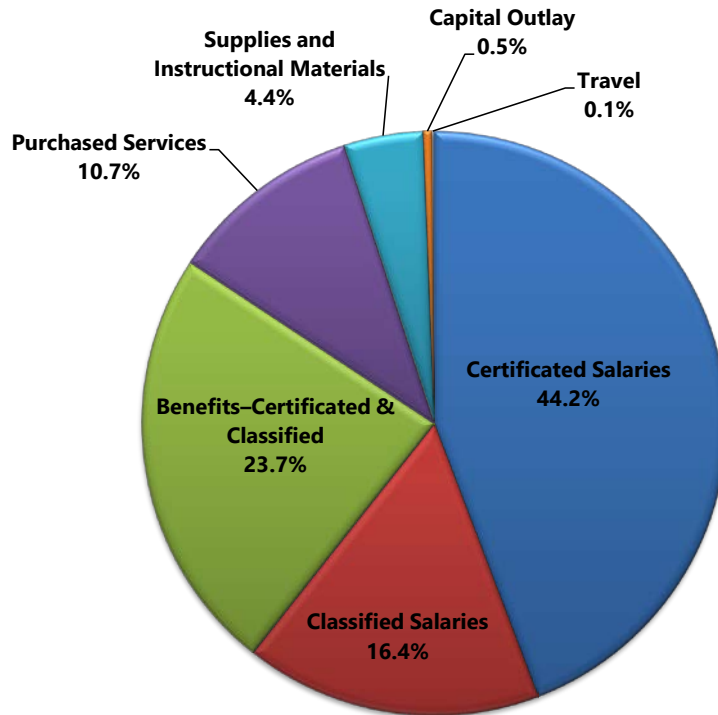


TABLE SEVEN

**TOTAL GENERAL FUND 2019–20 EXPENDITURES,
REVENUES, AND OTHER FINANCING SOURCES PER PUPIL
BY SCHOOL DISTRICT ENROLLMENT GROUPS**

Size Group	Annual Total Enrollment*	Percent of Total Enrollment	No. of Districts	Total Expenditures Per Pupil*	Total Revenues and O.F.S. Per Pupil*
Over 20,000	398,238.29	35.3%	15	\$15,051.86	\$15,316.55
10,000–19,999	268,899.29	23.8%	19	\$14,494.66	\$14,752.42
5,000–9,999	188,992.10	16.8%	27	\$14,114.35	\$14,412.66
3,000–4,999	114,458.40	10.2%	30	\$14,197.55	\$14,525.36
2,000–2,999	47,179.41	4.2%	19	\$14,298.36	\$14,707.44
1,000–1,999	53,845.11	4.8%	37	\$14,066.25	\$14,561.58
500–999	35,760.27	3.2%	50	\$14,779.91	\$15,440.95
100–499	17,738.80	1.6%	70	\$18,028.92	\$18,835.73
Under 100	2,415.23	0.2%	44	\$26,988.00	\$28,900.44
TOTALS:	1,127,526.90	100.0%	311	\$14,660.30	\$14,977.05

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2019–20 total expenditures, revenues, and other financing sources (O.F.S.) per pupil by school district enrollment groups.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenue.*

General Fund Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups

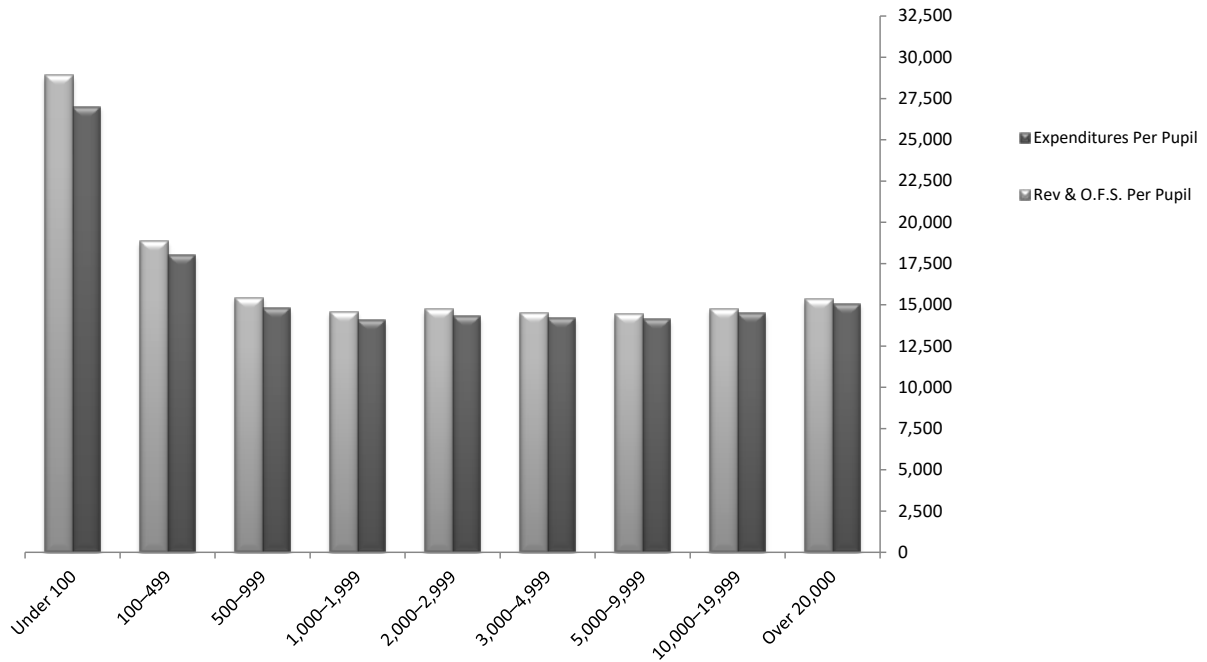


TABLE EIGHT

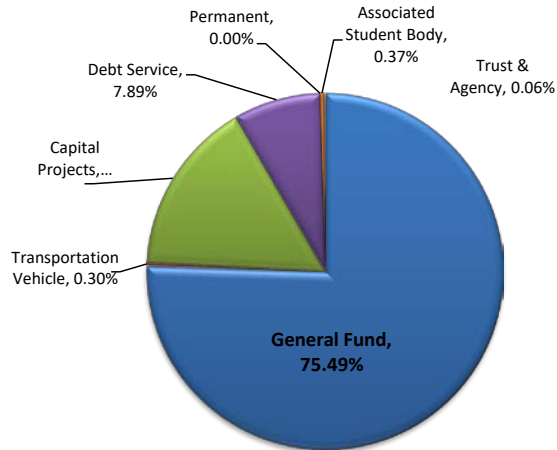
TOTAL 2019–20 EXPENDITURES AND REVENUES BY FUND

<u>Fund</u>	<u>Total All Fund Expenditures</u>	<u>% of Total For All Funds</u>	<u>\$ Per Pupil For All Funds*</u>	<u>Total All Fund Revenues</u>	<u>% of Total For All Funds</u>	<u>\$ Per Pupil For All Funds*</u>
General	\$16,529,878,456	75.49%	\$14,660.30	\$16,887,031,845	74.80%	\$14,977.05
Debt Service	1,727,937,779	7.89%	\$1,532.50	2,343,747,860	10.38%	\$2,078.66
Interest	659,977,717	3.01%	\$585.33			
Principal	1,067,960,062	4.88%	\$947.17			
Capital Projects	3,477,013,598	15.88%	\$3,083.75	3,169,892,695	14.04%	\$2,811.37
Sites	170,388,551	.78%	\$151.12			
Buildings	3,006,191,522	13.73%	\$2,666.18			
Equipment	163,202,137	.75%	\$144.74			
Instructional Technology	98,294,240	.45%	\$87.18			
Energy	27,700,043	.13%	\$24.57			
Sales and Lease	360,695	.00%	\$0.32			
Debt	10,876,410	.05%	\$9.65			
Transportation Vehicle	65,979,822	.30%	\$58.52	76,634,904	0.34%	\$67.97
Transportation Equipment	65,294,950	.30%	\$57.91			
Debt	684,872	.00%	\$0.61			
Permanent Fund	19,643	.00%	\$0.02	18,617	0.00%	\$0.02
Total Governmental Funds	21,800,829,298	99.57%	\$19,335.09	22,477,325,921	99.56%	\$19,935.07
Associated Student Body	82,014,156	.37%	\$72.74	89,171,888	0.39%	\$79.09
Other Trust & Agency Funds	13,004,696	.06%	\$11.53	9,428,947	0.04%	\$8.36
Total Expenditures For All Funds	\$21,895,848,149	100.0%	\$19,419.36	\$22,575,926,756	100.00%	\$20,022.52
Total Revenues For All Funds						

NOTES TO TABLE EIGHT: Table Eight presents a summarized total of all district funds. A fund is described as a major self-balancing account used to carry out a specific task.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenues.*

Percent of Governmental Funds to Total Expenditures For All Funds



Percent of Governmental Funds to Total Revenues For All Funds

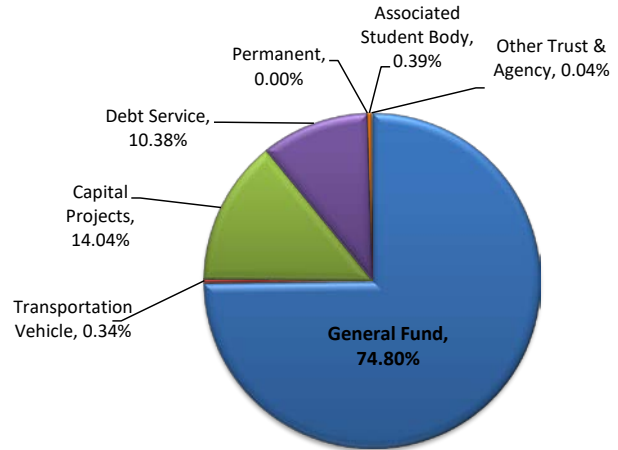


TABLE NINE

**TEN-YEAR COMPARISON OF
GENERAL FUND ENDING TOTAL FUND BALANCE**

Fiscal Year	Ending Total Fund Balance	Percentage of Change	Fund Balance as a Percentage of Total Expenditures	Fund Balance as a Percentage of Total Revenues	\$/Per Pupil*
2019-20	2,315,047,382	14.1%	14.0%	13.7%	\$2,053.21
2018-19	2,029,073,177	25.3%	12.8%	12.4%	\$1,815.90
2017-18	1,619,038,585	3.8%	11.3%	11.2%	\$1,455.03
2016-17	1,560,043,494	6.6%	9.4%	9.2%	\$1,419.22
2015-16	1,462,883,532	18.2%	11.9%	11.6%	\$1,360.94
2014-15	1,237,868,829	12.4%	10.1%	8.7%	\$1,177.71
2013-14	1,100,873,745	5.1%	8.9%	8.7%	\$1,060.74
2012-13	1,047,633,714	(1.2%)	9.7%	9.6%	\$1,028.12
2011-12	1,060,235,768	4.7%	10.7%	10.6%	\$1,044.13
2010-11	1,012,662,781	2.5%	10.3%	10.2%	\$995.58

NOTE TO TABLE NINE: Table Nine presents the General Fund Ending Total Fund Balance for the last ten years, the percentage change in Fund Balance, and the percentage that Total Fund Balance was of total General Fund expenditures and revenues in each year.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil revenues.*

**General Fund Ending Total Fund Balance as a Percentage
of Total Expenditures and of Total Revenues**

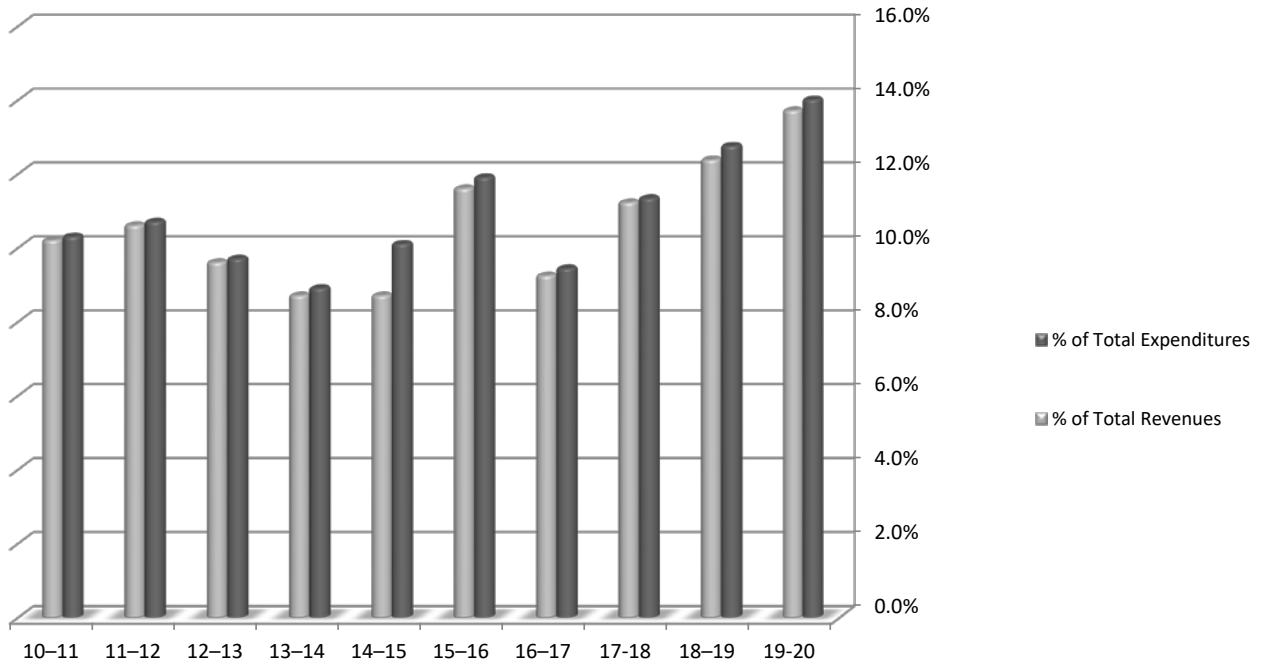


TABLE TEN

GENERAL FUND 2019–20 TOTAL ENDING FUND BALANCE

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Nonspendable Fund Balance-Inventory & Prepaid Items	\$78,847,963	3.4%	\$69.93
Total Nonspendable Fund Balance	\$78,847,963	3.4%	\$69.93
Restricted for Other Items	6,896,263	0.3%	\$6.12
Restricted for Unequalized Deductible Revenues	53,162	0.0%	\$0.05
Restricted for Carryover of Restricted Revenues	97,801,293	4.2%	\$86.74
Restricted for Debt Service	12,970,214	0.6%	\$11.50
Restricted for Self Insurance	2,735,844	0.1%	\$2.43
Restricted for Uninsured Risks	7,451,178	0.3%	\$6.61
Restricted for Skill Center	18,198,807	0.8%	\$16.14
Restricted for Carryover of Food Service	11,923,614	0.5%	\$10.58
Total Restricted Fund Balance	158,030,374	6.8%	\$140.16
Committed to Other Purposes	20,867,073	0.9%	\$18.51
Committed to Economic Stabilization	80,430,895	3.5%	\$71.33
Total Committed Fund Balance	101,297,968	4.4%	\$89.84
Assigned to Contingencies	80,914,699	3.5%	\$71.76
Assigned to Other Capital Projects	18,774,059	0.8%	\$16.65
Assigned to Other Purposes	425,184,813	18.4%	\$377.10
Total Assigned Fund Balance	524,873,571	22.7%	\$465.51
Unassigned to Minimum Fund Balance	520,302,255	22.5%	\$461.45
Unassigned Fund Balance	931,695,251	40.2%	\$826.32
Total Unassigned Fund Balance	1,451,997,506	62.7%	\$1,287.77
Total Ending Fund Balance	\$2,315,047,382	100.0%	\$2,053.21

NOTE TO TABLE TEN: Table Ten presents a statewide total for General Fund Reserved, Unreserved, and Total Ending Fund Balance, the percentage of Total Fund Balance, and the amount per pupil.

****Please see the Introduction to Section One for a description of the enrollment used for per-pupil fund balance.***

TABLE TEN (cont.)

General Fund 2019–20 Reserved and Unreserved Fund Balance as a Percentage of Total Ending Fund Balance

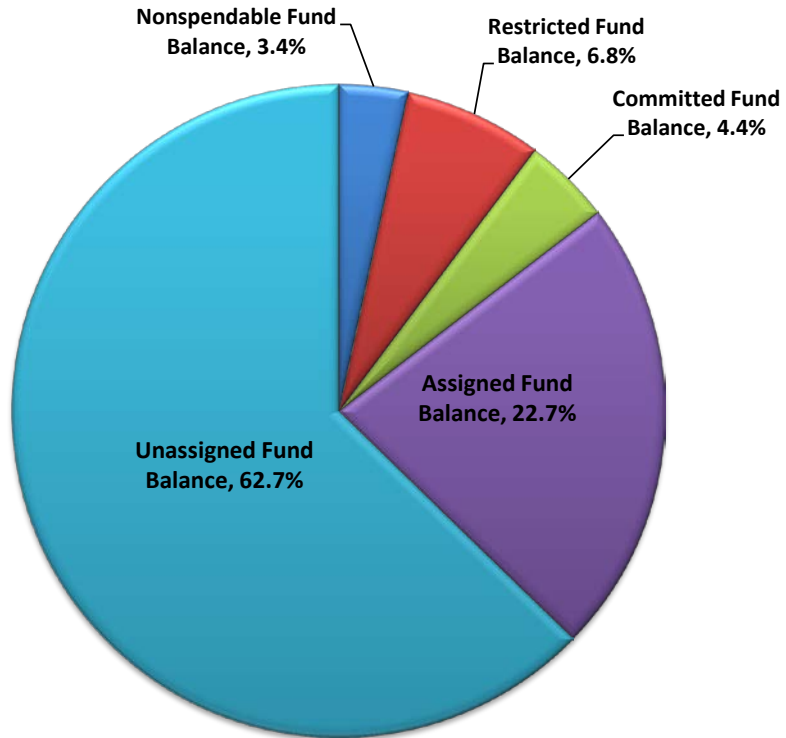


TABLE ELEVEN

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year Tax Collection	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
2019	\$1,529,349,273	55.37	44.84	100.22
2018	\$2,582,216,527	54.78	44.83	99.61
2017	\$2,460,534,159	54.87	44.84	99.71
2016	\$2,365,389,991	54.69	45.27	99.96
2015	\$2,277,046,778	54.81	45.56	100.37
2014	\$2,131,114,007	56.03	45.72	101.74
2013	\$2,077,493,568	54.18	45.81	99.99
2012	\$1,992,097,806	53.95	45.60	99.55
2011	\$1,920,656,047	53.42	45.79	99.21
2010	\$1,732,098,770	53.16	45.89	99.05

NOTE TO TABLE ELEVEN: Table Eleven presents the total General Fund excess levy amounts and the spring, fall, and the total tax collection percentages for the past ten years.

TABLE TWELVE

TEN-YEAR COMPARISON OF GENERAL LONG-TERM LIABILITIES

Fiscal Year	General Long-Term Liabilities	\$/Per Pupil*	Percentage of Change
2019–20	\$21,213,711,010	\$18,814	9.1%
2018–19	\$19,442,106,811	\$17,399	3.7%
2017–18	\$18,744,730,845	\$16,846	4.2%
2016–17	\$17,995,647,244	\$16,371	0.5%
2015–16	\$17,901,053,920	\$16,654	15.0%
2014–15	\$15,566,970,889	\$14,810	56.5%
2013–14	\$9,948,134,255	\$9,585	4.3%
2012–13	\$9,540,201,510	\$9,363	1.0%
2011–12	\$9,444,648,582	\$9,301	(0.5%)
2010–11	\$9,487,426,195	\$9,327	2.1%

NOTES TO TABLE TWELVE: Table Twelve presents the last ten years of general long-term liabilities as of year-end. This debt consists of compensated absences payable to employees, contracts and notes payable, capital leases, voted bonds, noncancellable operating leases, and claims & judgments. Over 95 percent of the liabilities reported each year are for voted bonds.

A significant accounting policy change occurred in Fiscal Year 2014-2015. Per GASB Statement 68, Accounting and Financial Reporting for Pension Plans, the districts proportionate share of the net pension liability reported by the Washington State Department of Retirement Systems is now reported on the Schedule of Long-Term Liabilities.

***Please see the Introduction to Section One for a description of the enrollment used for per-pupil long-term liabilities.**



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