

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' 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 center summer, 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 2015–16 Expenditures by Program Groups

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Table Seven: Total General Fund 2015–16 Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups

Table Eight: Total 2015–16 Expenditures and Revenues by Fund

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Table Ten: General Fund 2015–16 Total Ending Fund Balance

Table Eleven: Ten-Year Comparison of Tax Collections

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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
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%
2009–10	9,661,442,054	(1.1%)	9,874,105,866	(0.2%)
2008–09	9,772,000,596	6.5%	9,892,583,836	6.9%
2007–08	9,179,302,727	6.8%	9,255,294,942	7.0%
2006–07	8,593,835,932	6.3%	8,653,049,612	6.3%

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

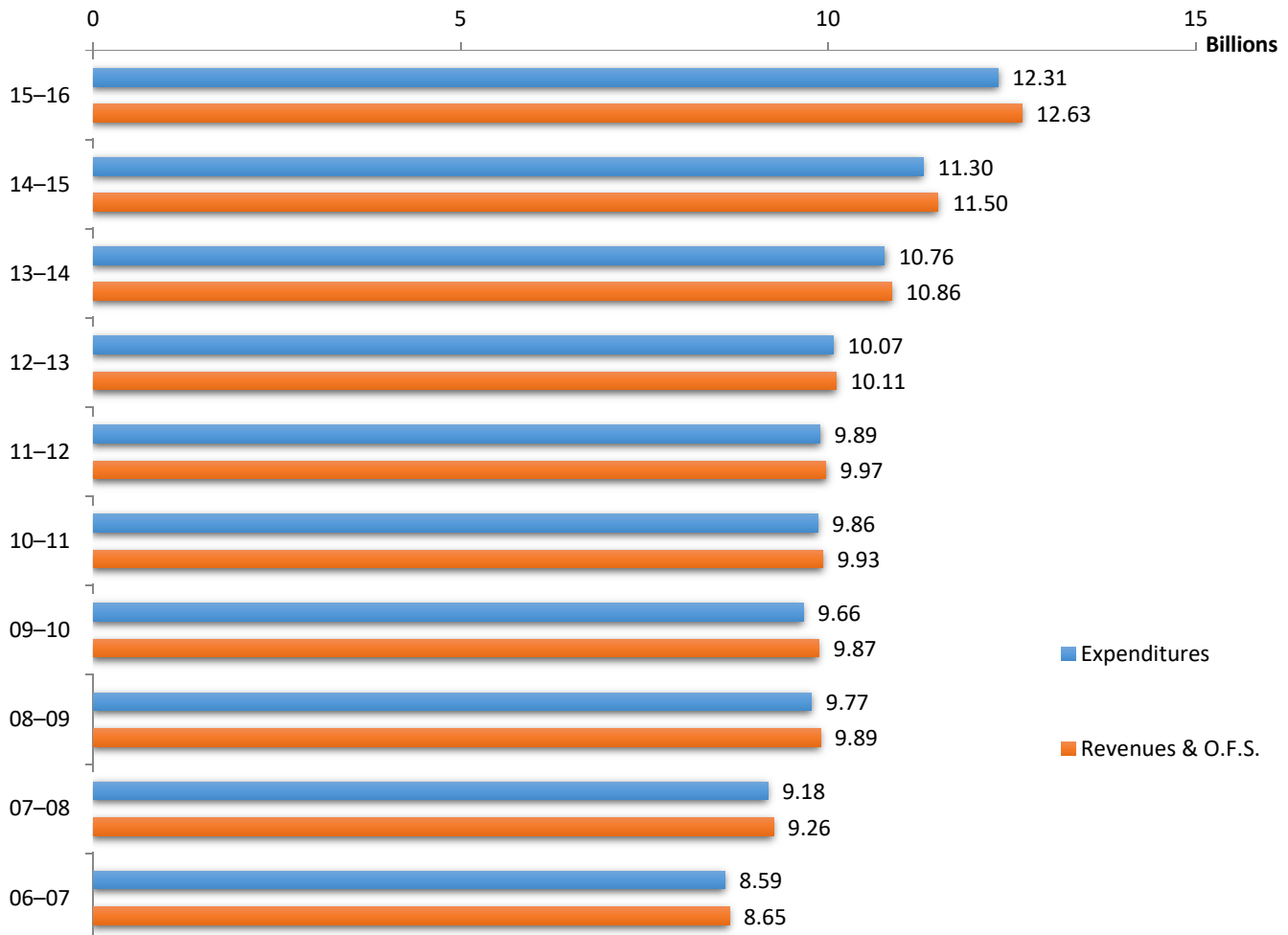


TABLE TWO

**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*
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%
2009-10	1,012,356.69	0.8%	9,543.52	(1.9%)
2008-09	1,004,284.56	1.0%	9,730.31	5.0%
2007-08	994,250.36	0.6%	9,267.38	6.6%
2006-07	988,706.27	0.2%	8,692.00	6.1%

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

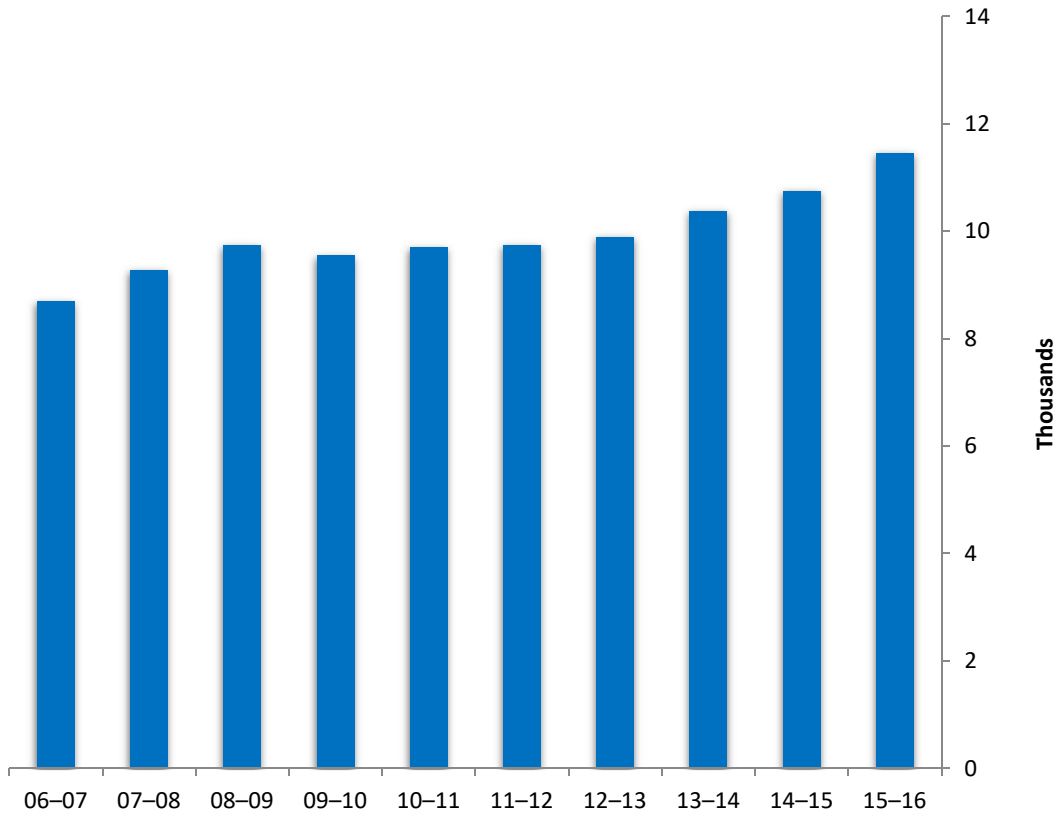


TABLE THREE

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
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%
2009-10	9,753.58	1,989.09	20.4%	6,399.84	65.6%	1,292.02	13.2%	72.64	0.7%
2008-09	9,850.38	1,893.81	19.2%	6,595.55	67.0%	1,293.97	13.1%	67.05	0.7%
2007-08	9,308.82	1,823.22	19.6%	6,607.09	71.0%	821.37	8.8%	57.14	0.6%
2006-07	8,751.89	1,760.51	20.1%	6,136.57	70.1%	807.51	9.2%	47.30	0.5%

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

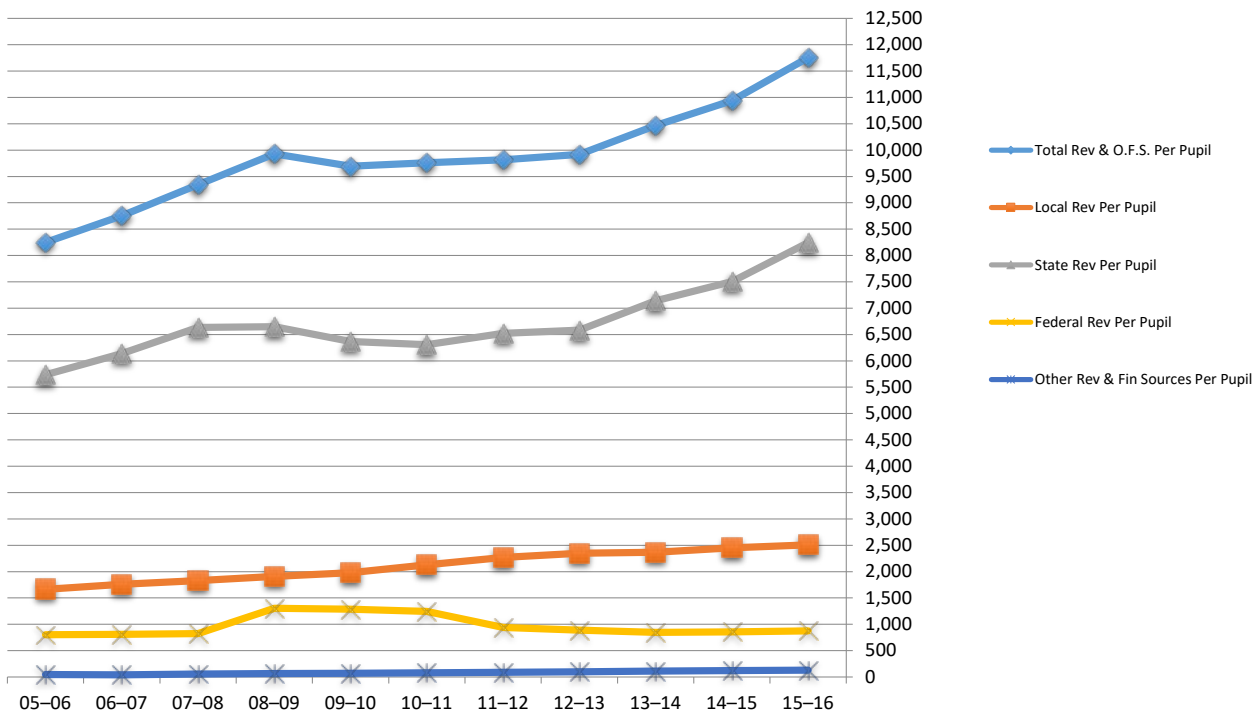


TABLE FOUR

GENERAL FUND 2015–16 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)	\$6,709,283,620	54.5%	\$6,241.72
Federal Stimulus (Programs 11, 12, 13, 14, 18, 19)	5,454,166	0.1%	5.07
Special Education (Programs 21, 22, 24, 25, 26, 29)	1,571,399,416	12.8%	1,461.89
Vocational/Skill Center (Programs 31, 34, 38, 39, 45, 46)	421,221,720	3.4%	391.87
Compensatory Education (Programs 51–69)	789,038,216	6.4%	734.05
Other Instructional Programs (Programs 71–79)	144,726,540	1.2%	134.64
Community Service (Programs 81, 86, 88, 89)	77,556,005	0.6%	72.15
Districtwide Support (Program 97)	1,735,399,144	14.1%	1,614.46
School Food Services (Program 98)	394,388,660	3.2%	366.90
Pupil Transportation (Program 99)	459,675,530	3.7%	427.64
Total General Fund Expenditures	\$12,308,143,017	100.0%	\$11,450.39

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

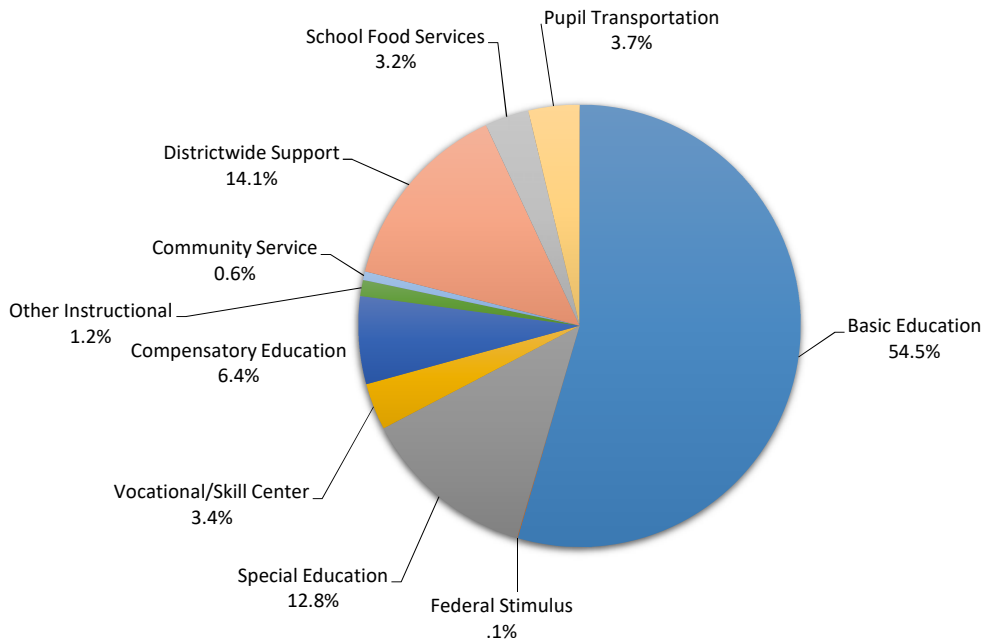


TABLE FIVE**GENERAL FUND 2015–16 EXPENDITURES BY ACTIVITY GROUPS**

<u>Activity</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Administration	\$1,564,986,876	12.7%	\$1,455.93
Building Administration	746,937,336	6.1%	694.88
23 Principal's Office	746,937,336	6.1%	694.88
Central Administration	818,049,540	6.6%	761.04
21 Instruction–Supervision	284,649,342	2.3%	264.81
12 Superintendent's Office	92,040,256	.7%	85.63
13 Business Office	149,229,415	1.2%	138.83
14 Human Resources	99,860,534	.8%	92.90
15 Public Relations	24,609,429	.2%	22.89
51 Pupil Transportation–Supervision	51,695,836	.4%	48.09
11 Board of Directors	39,592,687	.3%	36.83
61 Maintenance & Operation–Supervision	43,161,971	.4%	40.15
41 School Food Services–Supervision	33,210,071	.3%	30.90
Teaching and Teaching Support	8,638,202,003	70.2%	8,036.22
27 Teaching	6,840,119,338	55.6%	6,363.44
26 Health/Related Services	436,434,522	3.5%	406.02
24 Guidance and Counseling	308,573,340	2.5%	287.07
22 Learning Resources	167,515,012	1.4%	155.84
28 Extracurricular	212,546,448	1.7%	197.73
25 Pupil Management and Safety	118,508,472	1.0%	110.25
29 Payment to Other Districts	45,746,586	.4%	42.56
31 Instructional Professional Development	317,405,376	2.6%	295.29
32 Instructional Support	79,162,734	.6%	73.65
33 Curriculum	112,190,174	.9%	104.37
Other Support	2,104,954,138	17.1%	1,958.26
Maintenance and Operations	966,281,769	7.9%	898.94
63 Operation of Buildings	382,851,388	3.1%	356.17
65 Utilities	245,282,989	2.0%	228.19
64 Maintenance	245,267,166	2.0%	228.17
62 Grounds Maintenance	70,825,553	.6%	65.89
67 Building & Property Security	22,054,674	.2%	20.52
Pupil Transportation	401,437,758	3.3%	373.46
52 Operations	330,120,589	2.7%	307.11
56 Transportation Insurance	8,573,485	.1%	7.98
53 Maintenance	62,743,684	.5%	58.37
School Food Services	363,311,891	2.9%	337.99
44 Operations	208,574,534	1.7%	194.04
42 Food	154,737,357	1.2%	143.95
Other	373,922,719	3.0%	347.86
72 Information Systems	209,662,245	1.7%	195.05
68 Insurance (except transp.)	75,635,489	.6%	70.36
91 Public Activities	49,066,248	.4%	45.65
74 Warehousing & Distribution	16,141,159	.1%	15.02
73 Printing	8,505,438	.1%	7.91
85 Debt Service Expenditures	5,147,472	.0%	4.79
75 Motor Pool	9,764,668	.1%	9.08
Total Expenditures	\$12,308,143,017	100.0%	\$11,450.41

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.)

Percent of Activity Groups to Total General Fund Expenditures

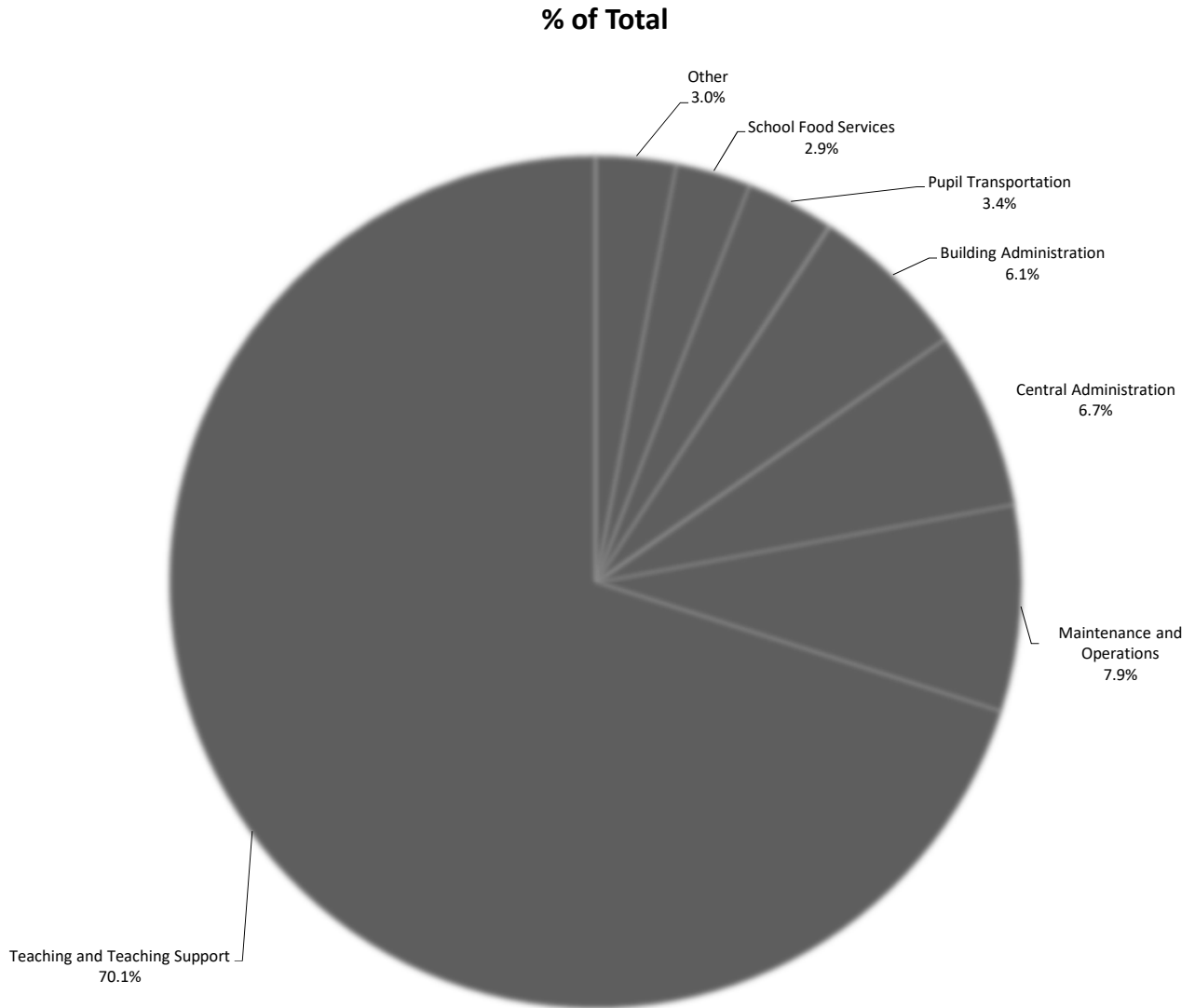


TABLE SIX

GENERAL FUND 2015–16 EXPENDITURES BY OBJECT

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Salaries and Benefits	\$10,112,745,498	82.2%	\$9,408.00
Certificated Salaries	5,311,731,266	43.2%	4,941.56
Classified Salaries	2,043,612,291	16.6%	1,901.20
Benefits–Certificated & Classified	2,757,401,941	22.4%	2,565.24
Purchased Services	1,371,294,897	11.1%	1,275.73
Central/Building Administration	107,605,320	.9%	100.11
Teaching/Teaching Support	581,208,306	4.7%	540.70
School Food Services	51,588,972	.4%	47.99
Utilities	241,198,468	1.9%	224.39
Insurance	83,963,896	.7%	78.11
Information Systems	71,513,466	.6%	66.53
Pupil Transportation	109,035,323	.9%	101.44
Other	125,181,146	1.0%	116.46
Supplies and Instructional Materials	716,585,913	5.8%	666.65
Capital Outlay	71,639,585	.6%	66.65
Travel	35,877,124	.3%	33.38
Total Expenditures	\$12,308,143,017	100.0%	\$11,450.41

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

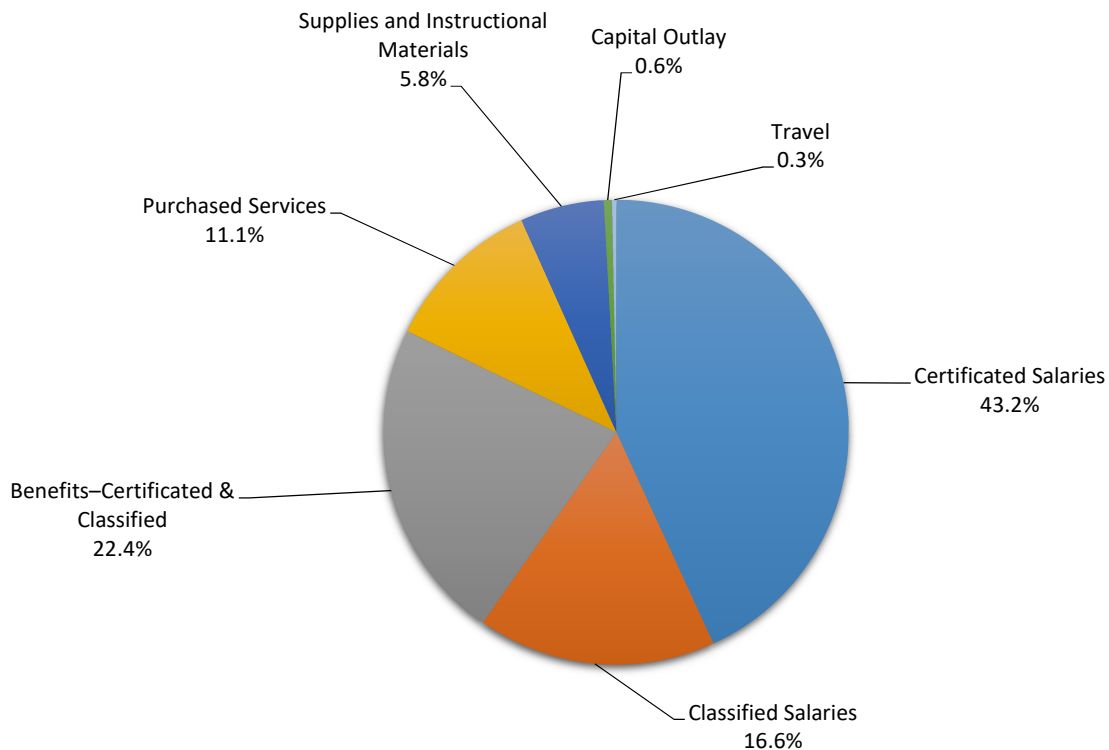


TABLE SEVEN

**TOTAL GENERAL FUND 2015–16 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	302,853.75	28.2%	11	\$11,796.18	\$12,048.84
10,000–19,999	296,531.46	27.6%	19	11,359.28	11,652.16
5,000–9,999	204,978.49	19.1%	28	10,924.24	11,250.76
3,000–4,999	115,125.64	10.7%	30	11,053.44	11,440.59
2,000–2,999	51,855.94	4.8%	21	11,076.23	11,365.90
1,000–1,999	49,532.83	4.6%	34	11,332.35	11,606.20
500–999	35,753.07	3.3%	48	12,001.98	12,318.54
100–499	15,884.08	1.5%	62	14,798.13	15,354.94
Under 100	2,393.69	0.2%	45	23,235.23	24,208.21
TOTALS:	1,074,908.95	100.0%	298	11,450.41	\$11,753.63

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2015–16 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**

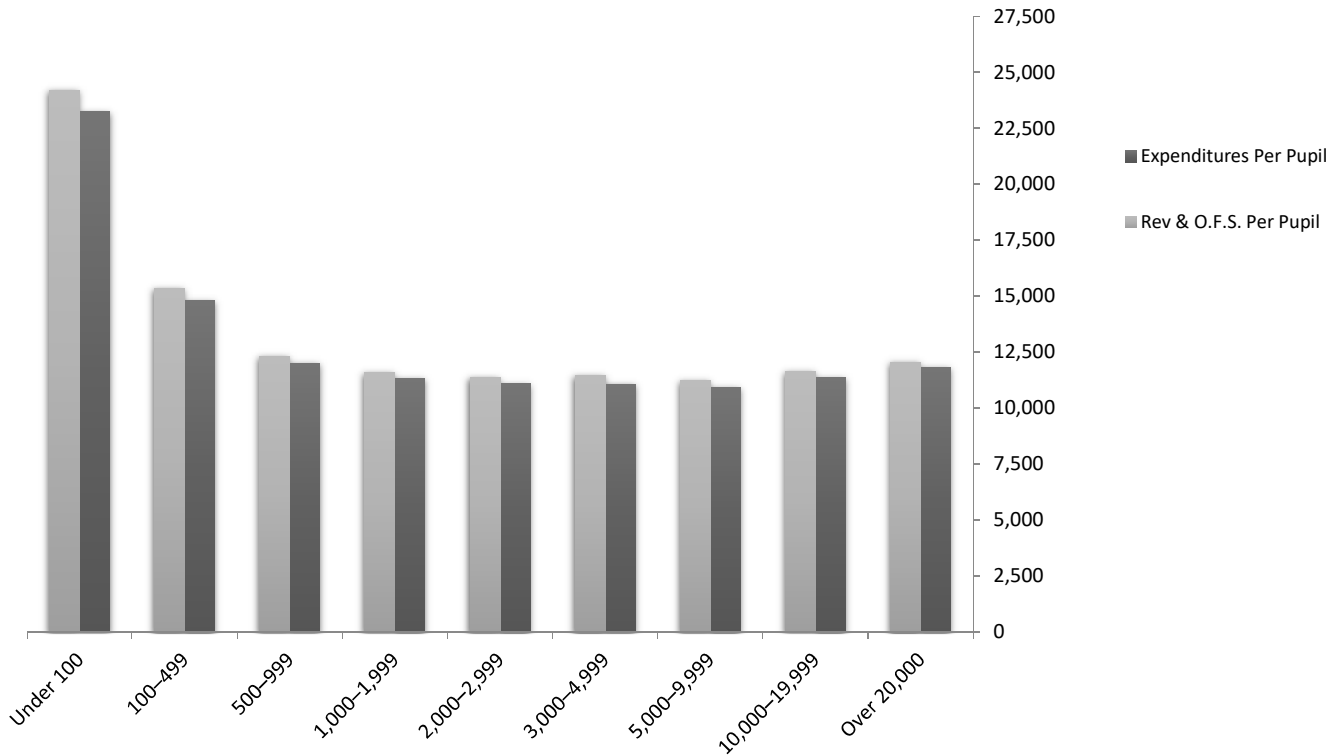


TABLE EIGHT

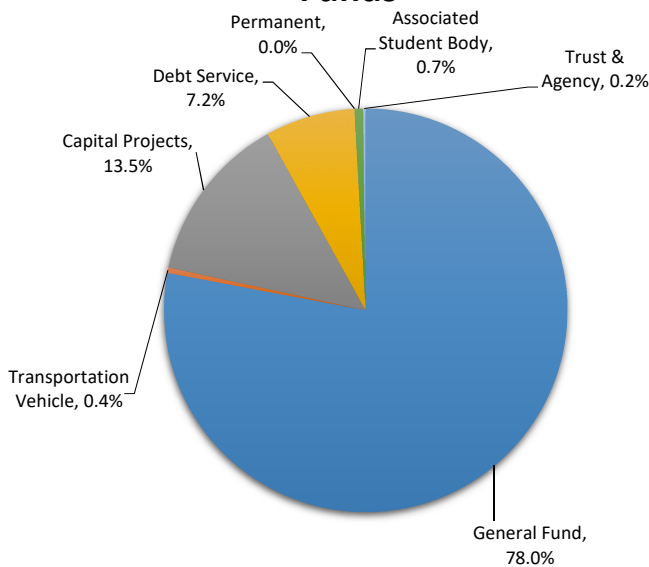
TOTAL 2015-16 EXPENDITURES AND REVENUES BY FUND

<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	\$12,308,143,017	78.0%	\$11,450.41	\$12,634,085,868	70.3%	\$11,753.63
Debt Service	1,120,364,516	7.2%	1,042.29	1,938,076,230	10.8%	1,803.01
Interest	456,441,800	2.9%	424.63			
Principal	663,922,716	4.3%	617.65			
Capital Projects	2,132,778,114	13.5%	1,984.15	3,159,654,691	17.6%	2,939.46
Sites	194,496,587	1.2%	180.94			
Buildings	1,738,748,592	11.0%	1,617.58			
Equipment	113,020,353	.7%	105.14			
Instructional Technology	61,635,513	.4%	57.34			
Energy	12,104,595	.1%	11.26			
Sales and Lease	478,292	.0%	0.44			
Debt	12,294,181	.1%	11.44			
Transportation Vehicle	70,394,656	.4%	65.49	72,842,032	.4%	67.77
Transportation Equipment	69,309,671	.4%	64.48			
Debt	1,084,985	.0%	1.01			
Permanent Fund	0	.0%	0.00	8,392	.0%	0.01
Total Governmental Funds	15,631,680,303	99.1%	14,542.33	17,804,667,212	99.1%	16,563.88
Associated Student Body	120,428,163	.7%	112.04	122,849,610	0.7%	114.29
Other Trust & Agency Funds	34,812,804	.2%	32.39	35,454,993	.2%	32.98
Total Expenditures For All Funds	\$15,786,921,270	100.0%	\$14,686.75			
Total Revenues For All Funds				\$17,962,971,816	100.0%	\$16,711.16

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

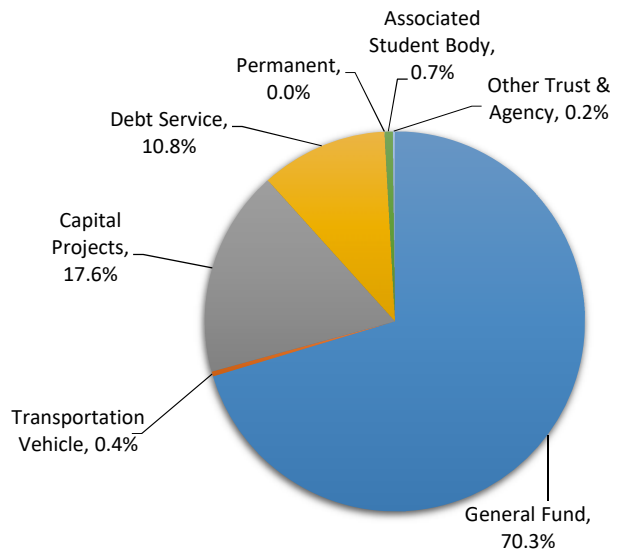


TABLE NINE

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

<u>Fiscal Year</u>	<u>Ending Total Fund Balance</u>	<u>Percentage of Change</u>	<u>Fund Balance as a Percentage of Total Expenditures</u>	<u>Fund Balance as a Percentage of Total Revenues</u>	<u>\$/Per Pupil*</u>
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
2009-10	987,326,983	23.2%	10.2%	10.0%	975.28
2008-09	801,549,954	15.2%	8.2%	8.1%	798.13
2007-08	696,049,976	7.6%	7.6%	7.5%	700.08
2006-07	647,199,523	5.9%	7.5%	7.5%	654.59

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**

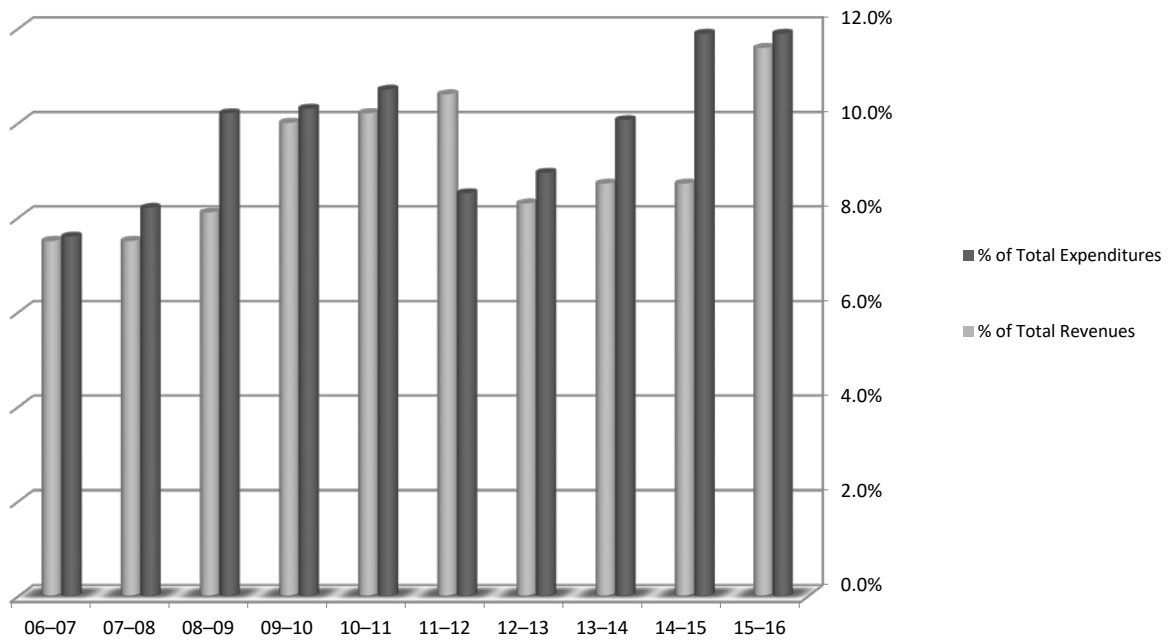


TABLE TEN

GENERAL FUND 2015–16 TOTAL ENDING FUND BALANCE

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Nonspendable Fund Balance-Inventory & Prepaid Items	\$59,573,108	4.1%	\$55.42
Total Nonspendable Fund Balance	\$59,573,108	4.1%	\$55.42
Restricted for Other Items	10,845,187	0.7%	\$10.09
Restricted for Unequalized Deductible Revenues	-47,648	0.0%	-\$0.04
Restricted for Carryover of Restricted Revenues	34,719,552	2.4%	\$32.30
Restricted for Debt Service	15,187,010	1.0%	\$14.13
Restricted for Self Insurance	5,869,770	0.4%	\$5.46
Restricted for Uninsured Risks	8,133,420	0.6%	\$7.57
Restricted for Skill Center	5,295,271	0.4%	\$4.93
Restricted for Carryover of Food Service	15,102,085	1.0%	\$14.05
Total Restricted Fund Balance	95,104,649	6.5%	\$88.48
Committed to Other Purposes	37,569,606	2.6%	\$34.95
Committed to Economic Stabilization	38,407,150	2.6%	\$35.73
Total Committed Fund Balance	75,976,757	5.2%	\$70.68
Assigned to Contingencies	41,378,743	2.8%	\$38.50
Assigned to Other Capital Projects	33,722,742	2.3%	\$31.37
Assigned to Other Purposes	301,751,211	20.6%	\$280.72
Total Assigned Fund Balance	376,852,696	25.7%	\$350.59
Unassigned to Minimum Fund Balance	285,193,367	19.5%	\$265.32
Unassigned Fund Balance	570,182,956	39.0%	\$530.45
Total Unassigned Fund Balance	855,376,323	58.5%	\$795.77
Total Ending Fund Balance	\$1,462,883,532	100.0%	\$1,360.94

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 2015–16 Reserved and Unreserved Fund Balance as a Percentage of Total Ending Fund Balance

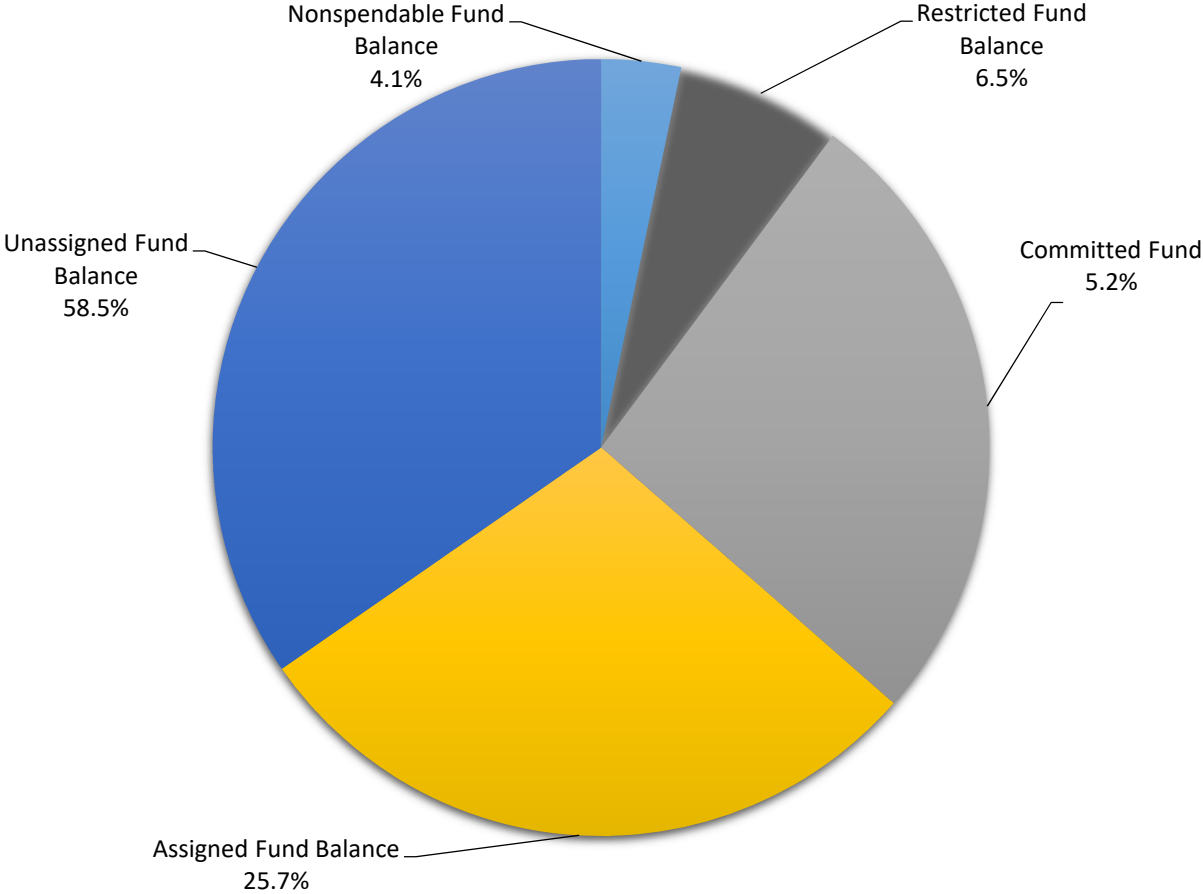


TABLE ELEVEN

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year Tax Collection	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
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	99.20
2010	1,732,098,770	53.16	45.89	99.04
2009	1,632,569,771	52.85	45.80	98.65
2008	1,509,788,966	53.22	45.77	98.99
2007	1,423,523,778	53.78	45.84	99.62

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
2015–16	\$17,901,053,920	\$16,653.55	12.4%
2014–15	15,566,970,889	14,810.41	54.5%
2013–14	9,948,134,255	9,585.47	2.4%
2012–13	9,540,201,510	9,362.52	0.7%
2011–12	9,444,648,582	9,301.15	(0.3%)
2010–11	9,487,426,195	9,327.38	1.6%
2009–10	9,293,558,376	9,180.12	(1.9%)
2008–09	9,402,000,566	9,361.89	(1.0%)
2007–08	9,403,275,831	9,457.65	3.8%
2006–07	9,062,236,328	9,165.75	6.3%

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.**