

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, 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 2016–17 Expenditures by Program Groups
- Table Five:** General Fund 2016–17 Expenditures by Activity
- Table Six:** Groups General Fund 2016–17 Expenditures by Object
- Table Seven:** Total General Fund 2016–17 Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups
- Table Eight:** Total 2016–17 Expenditures and Revenues by Fund
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- Table Ten:** General Fund 2016–17 Total Ending Fund Balance **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
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%
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%

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

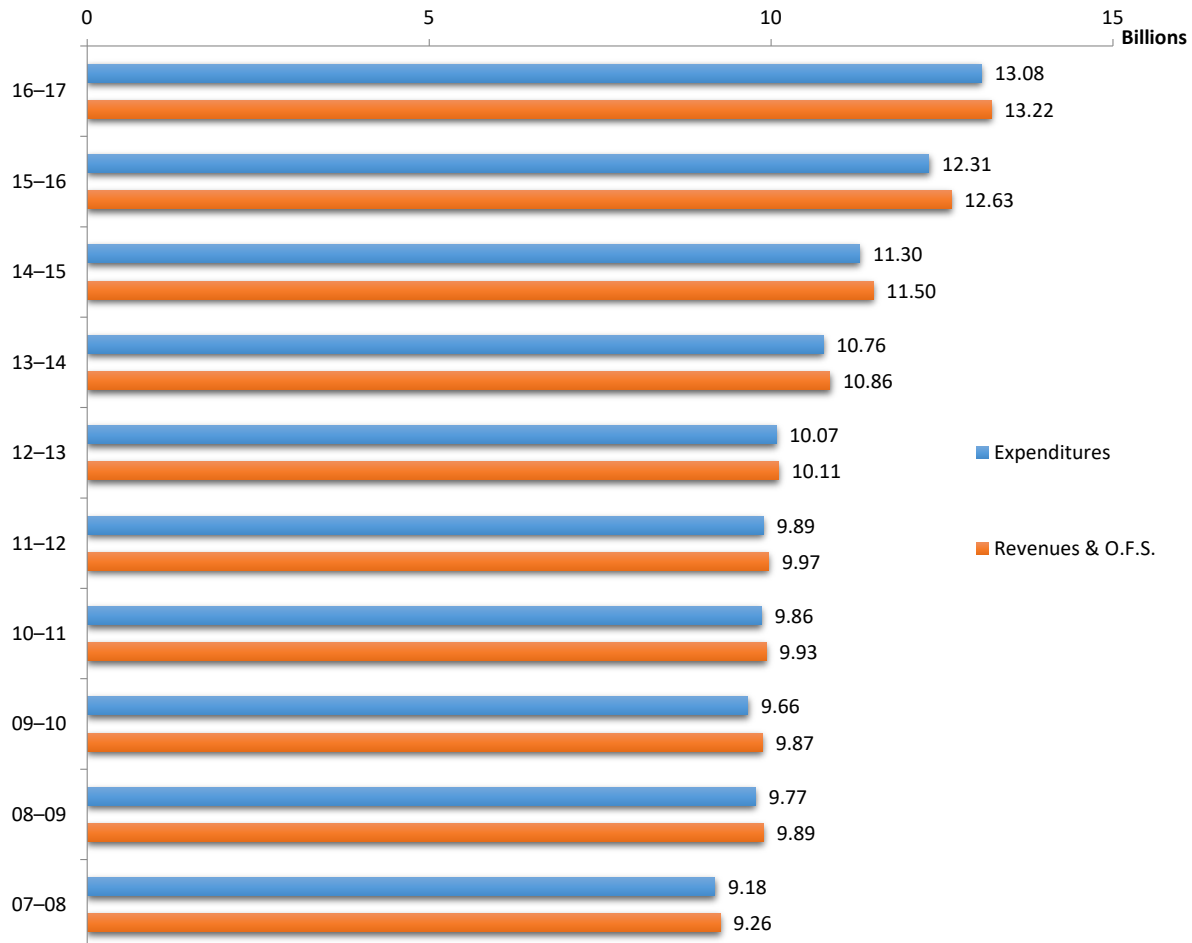


TABLE TWO

**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*
2016-17	1,100,703.43	2.4%	\$11,882.09	3.8%
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%

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

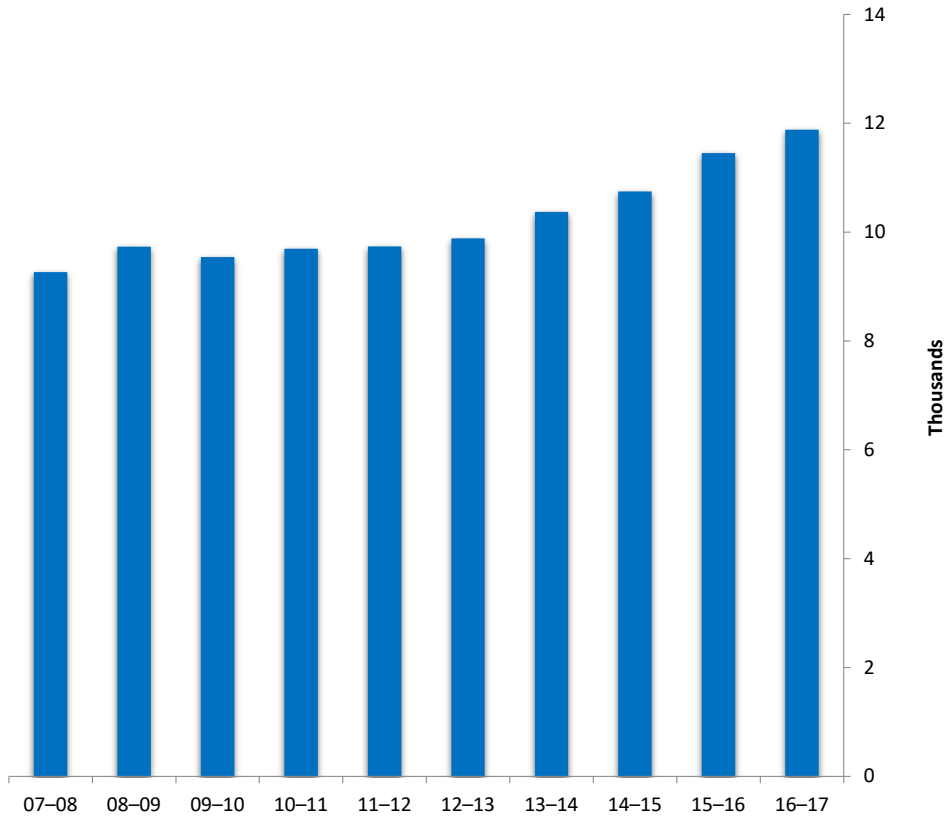


TABLE THREE

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.	Local Revenues		State Revenues		Federal Revenues		Other Revenues and O.F.S.	
	\$/Per Pupil*	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total
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%
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%

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

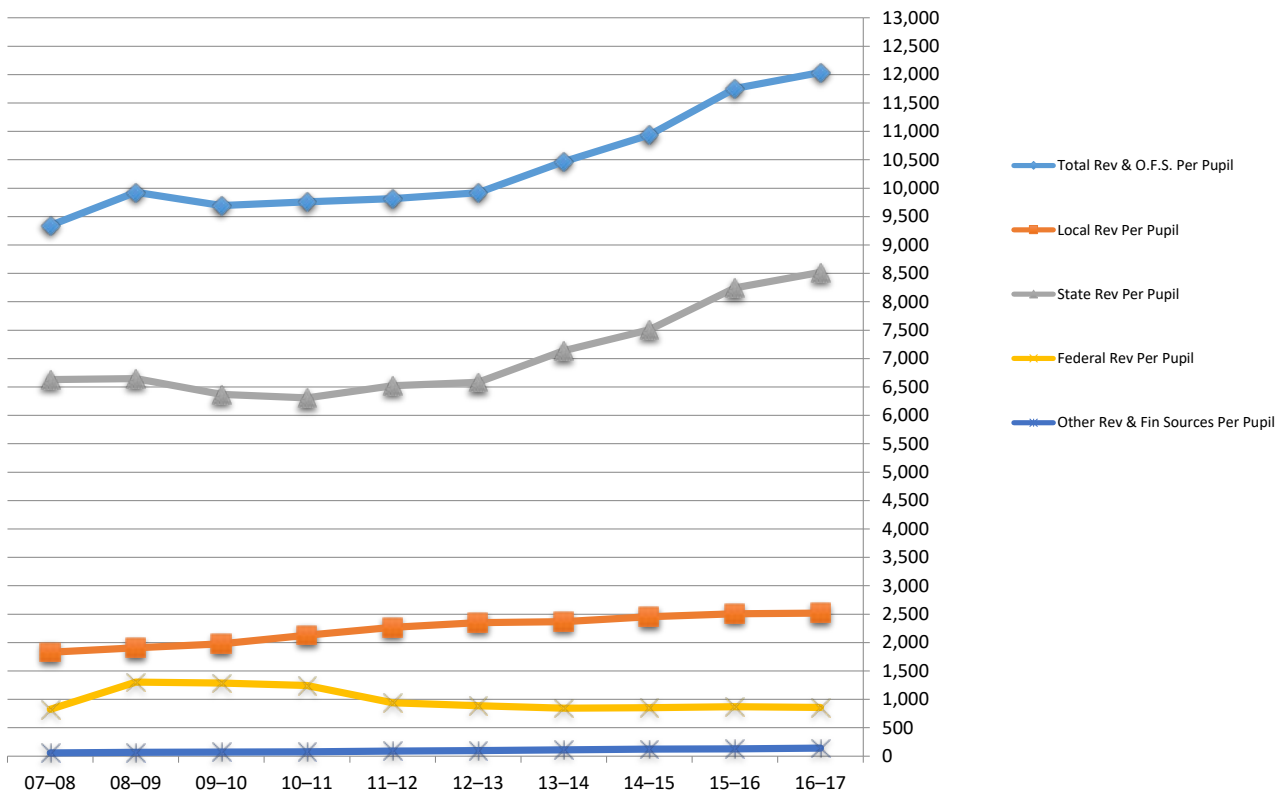


TABLE FOUR

GENERAL FUND 2016-17 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)	\$7,185,437,565	54.9%	\$6,528.04
Federal Stimulus (Programs 11, 12, 13, 14, 18, 19)	2,460,294	0.0%	\$2.24
Special Education (Programs 21, 22, 24, 25, 26, 29)	1,715,012,576	13.1%	\$1,558.11
Vocational/Skill Center (Programs 31, 34, 38, 39, 45, 46)	437,647,807	3.3%	\$397.61
Compensatory Education (Programs 51-69)	811,433,008	6.2%	\$737.19
Other Instructional Programs (Programs 71-79)	129,933,821	1.0%	\$118.05
Community Service (Programs 81, 86, 88, 89)	81,944,892	0.6%	\$74.45
Districtwide Support (Program 97)	1,814,329,274	13.9%	\$1,648.34
School Food Services (Program 98)	404,182,208	3.1%	\$367.20
Pupil Transportation (Program 99)	496,278,959	3.8%	\$450.87
Total General Fund Expenditures	\$13,078,660,404	100.0%	\$11,882.09

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

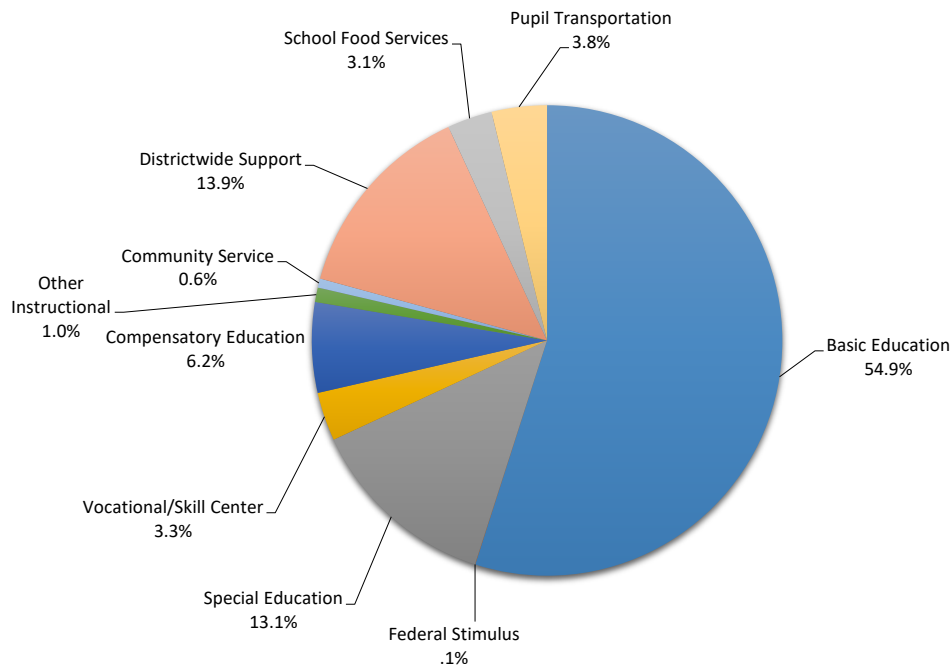


TABLE FIVE**GENERAL FUND 2016–17 EXPENDITURES BY ACTIVITY GROUPS**

<u>Activity</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Administration	\$1,667,196,950	12.7%	\$1,514.66
Building Administration	800,588,427	6.1%	727.34
23 Principal's Office	800,588,427	6.1%	727.34
Central Administration	866,608,523	6.6%	787.32
21 Instruction–Supervision	304,038,113	2.3%	276.22
12 Superintendent's Office	96,232,187	.7%	87.43
13 Business Office	160,899,711	1.2%	146.18
14 Human Resources	105,647,070	.8%	95.98
15 Public Relations	26,167,609	.2%	23.77
51 Pupil Transportation–Supervision	56,419,165	.4%	51.26
11 Board of Directors	36,995,414	.3%	33.61
61 Maintenance & Operation–Supervision	46,072,868	.4%	41.86
41 School Food Services–Supervision	34,136,384	.3%	31.01
Teaching and Teaching Support	9,210,218,551	70.4%	8,367.58
27 Teaching	7,235,340,283	55.3%	6,573.38
26 Health/Related Services	467,210,289	3.6%	424.47
24 Guidance and Counseling	346,056,688	2.6%	314.40
22 Learning Resources	173,092,679	1.3%	157.26
28 Extracurricular	224,592,485	1.7%	204.04
25 Pupil Management and Safety	155,300,428	1.2%	141.09
29 Payment to Other Districts	47,409,995	.4%	43.07
31 Instructional Professional Development	348,448,739	2.7%	316.57
32 Instructional Support	84,094,930	.6%	76.40
33 Curriculum	128,672,035	1.0%	116.90
Other Support	2,201,244,903	16.8%	1,999.85
Maintenance and Operations	1,008,121,103	7.7%	915.89
63 Operation of Buildings	402,562,280	3.1%	365.73
65 Utilities	261,208,330	2.0%	237.31
64 Maintenance	246,374,089	1.9%	223.83
62 Grounds Maintenance	74,800,290	.6%	67.96
67 Building & Property Security	23,176,113	.2%	21.06
Pupil Transportation	430,771,192	3.3%	391.36
52 Operations	358,313,910	2.7%	325.53
56 Transportation Insurance	8,868,152	.1%	8.06
53 Maintenance	63,589,130	.5%	57.77
School Food Services	372,762,566	2.9%	338.66
44 Operations	215,371,576	1.6%	195.67
42 Food	157,390,990	1.2%	142.99
Other	389,590,041	3.0%	353.95
72 Information Systems	219,296,787	1.7%	199.23
68 Insurance (except transp.)	75,612,166	.6%	68.69
91 Public Activities	50,726,473	.4%	46.09
74 Warehousing & Distribution	16,455,611	.1%	14.95
73 Printing	10,312,542	.1%	9.37
85 Debt Service Expenditures	6,813,606	.1%	6.19
75 Motor Pool	10,372,857	.1%	9.42
Total Expenditures	\$13,078,660,404	100.0%	\$11,882.09

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

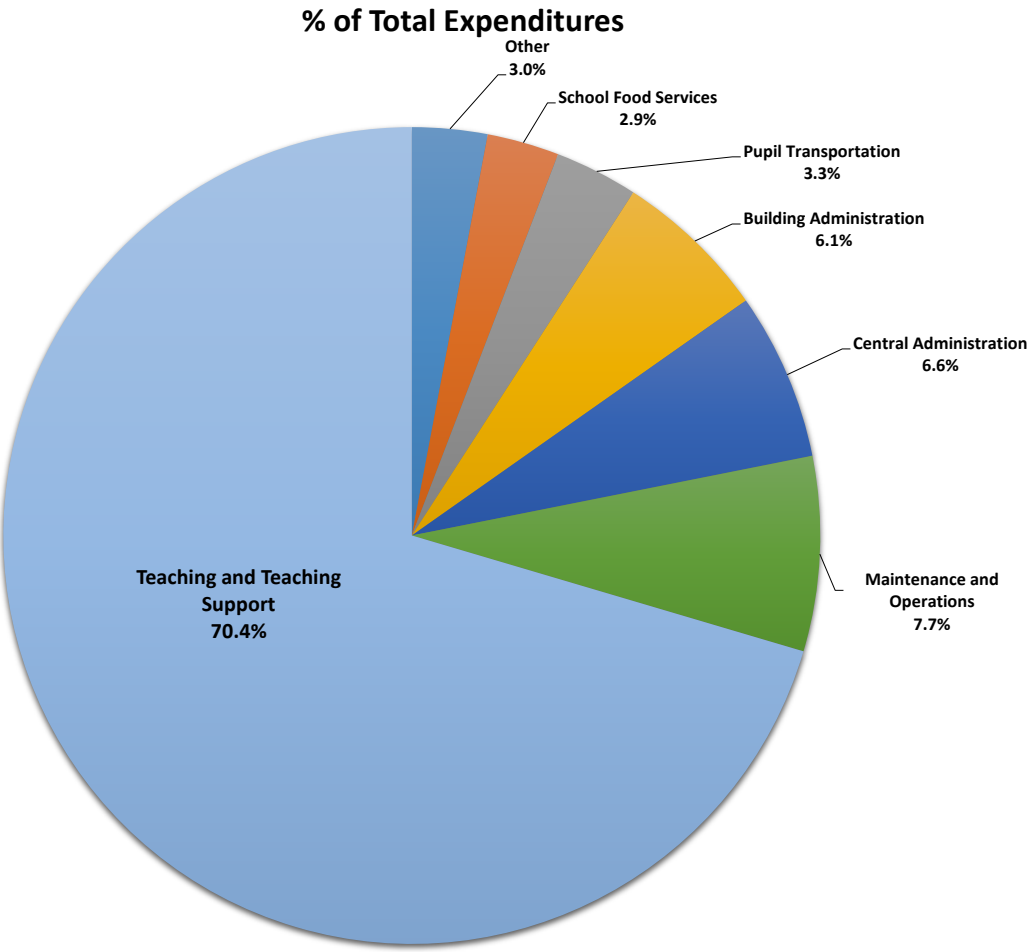


TABLE SIX

GENERAL FUND 2016–17 EXPENDITURES BY OBJECT

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Salaries and Benefits	\$10,810,228,014	82.7%	\$9,821.20
Certificated Salaries	5,694,334,037	43.5%	5,173.36
Classified Salaries	2,197,029,487	16.8%	1,996.02
Benefits–Certificated & Classified	2,918,864,490	22.3%	2,651.82
Purchased Services	1,451,684,128	11.1%	1,318.87
Central/Building Administration	108,354,506	.8%	98.44
Teaching/Teaching Support	630,446,240	4.8%	572.77
School Food Services	53,395,398	.4%	48.51
Utilities	256,678,664	1.9%	233.20
Insurance	84,415,757	.6%	76.69
Information Systems	71,360,480	.5%	64.83
Pupil Transportation	117,965,906	.9%	107.17
Other	129,067,178	1.0%	117.26
Supplies and Instructional Materials	721,850,380	5.5%	655.81
Capital Outlay	57,215,475	.4%	51.98
Travel	37,682,406	.3%	34.23
Total Expenditures	\$13,078,660,404	100.0%	\$11,882.09

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

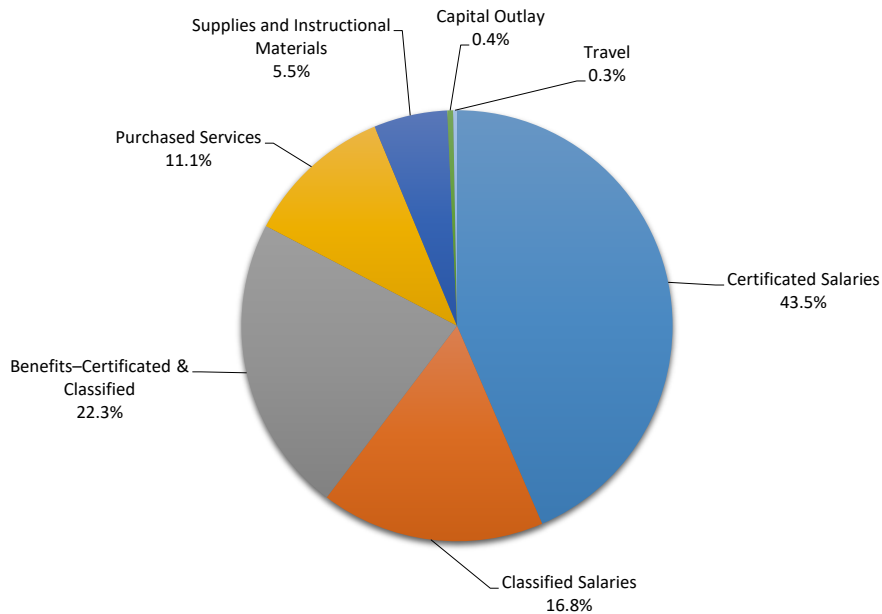


TABLE SEVEN

**TOTAL GENERAL FUND 2016–17 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	371,312.11	33.7%	14	\$12,208.75	\$12,300.06
10,000–19,999	262,214.16	23.8%	18	11,750.95	11,896.53
5,000–9,999	198,960.03	18.1%	28	11,298.32	11,496.48
3,000–4,999	107,238.24	9.7%	28	11,581.03	11,761.01
2,000–2,999	51,204.56	4.7%	20	11,452.06	11,686.21
1,000–1,999	53,974.75	4.9%	37	11,864.99	12,012.42
500–999	35,281.61	3.2%	49	12,194.98	12,499.94
100–499	18,059.35	1.6%	74	14,726.09	15,104.28
Under 100	2,458.62	0.2%	48	20,858.11	21,551.04
TOTALS:	1,100,703.43	100.0%	316	11,882.09	\$12,036.58

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

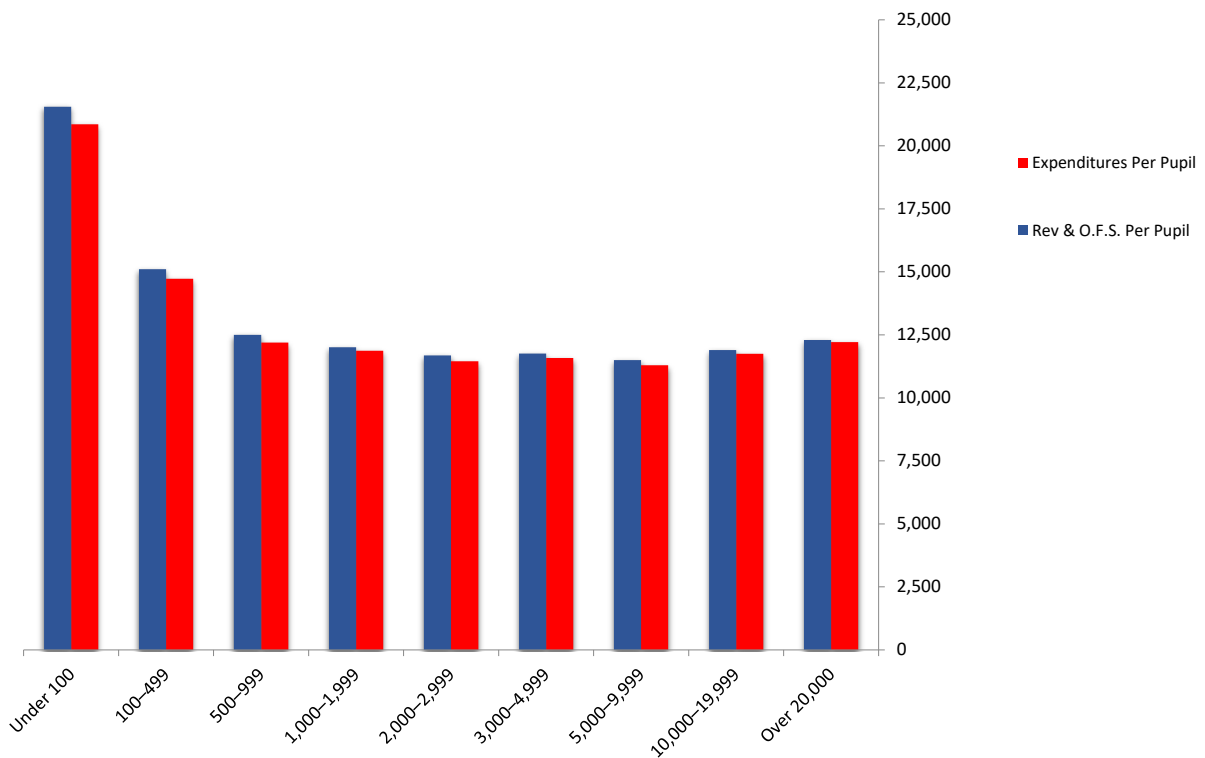


TABLE EIGHT

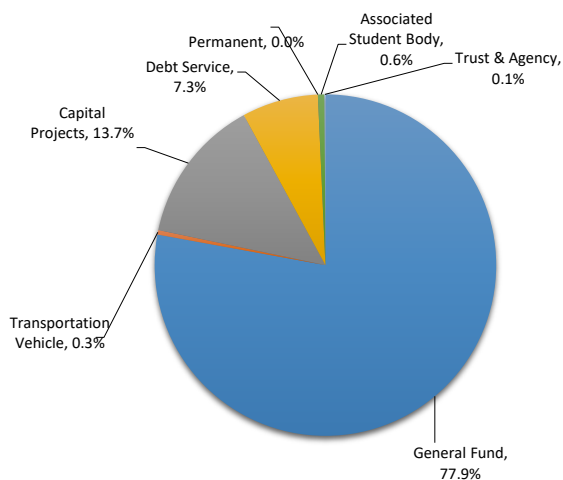
TOTAL 2016–2017 EXPENDITURES AND REVENUES BY FUND

<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	\$13,078,660,404	77.9%	\$11,882.09	\$13,248,700,869	73.4%	\$12,036.58
Debt Service	1,213,027,949	7.3%	\$1,102.05	1,534,900,117	8.5%	\$1,394.47
Interest	501,960,499	3.0%	\$456.04			
Principal	711,067,450	4.3%	\$646.01			
Capital Projects	2,296,394,163	13.7%	\$2,086.30	3,059,034,720	16.9%	\$2,779.16
Sites	186,602,239	1.1%	\$169.53			
Buildings	1,877,626,191	11.2%	\$1,705.84			
Equipment	130,107,818	.8%	\$118.20			
Instructional Technology	77,561,332	.5%	\$70.47			
Energy	9,309,350	.1%	\$8.46			
Sales and Lease	2,014,445	.0%	\$1.83			
Debt	13,172,790	.1%	\$11.97			
Transportation Vehicle	72,115,499	.3%	\$65.52	73,330,338	.4%	\$66.62
Transportation Equipment	71,432,625	.4%	\$64.90			
Debt	682,874	.0%	\$0.62			
Permanent Fund	6,391	.0%	\$0.01	165,775	.0%	\$0.15
Total Governmental Funds	16,660,204,405	99.3%	15,135.96	17,916,131,819	99.2%	16,276.98
Associated Student Body	122,272,502	.6%	111.09	123,933,449	0.7%	\$112.59
Other Trust & Agency Funds	13,508,043	.1%	12.27	16,418,484	.1%	\$14.92
Total Expenditures For All Funds	\$16,795,984,950	100.0%	\$15,259.32	\$18,056,483,753	100.0%	\$16,404.49
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

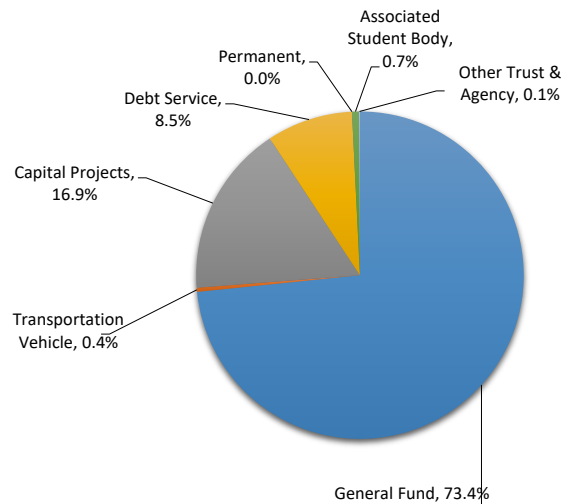


TABLE NINE

**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*
2016-17	\$1,560,043,494	6.6%	11.9%	11.8%	\$1,417.32
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

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

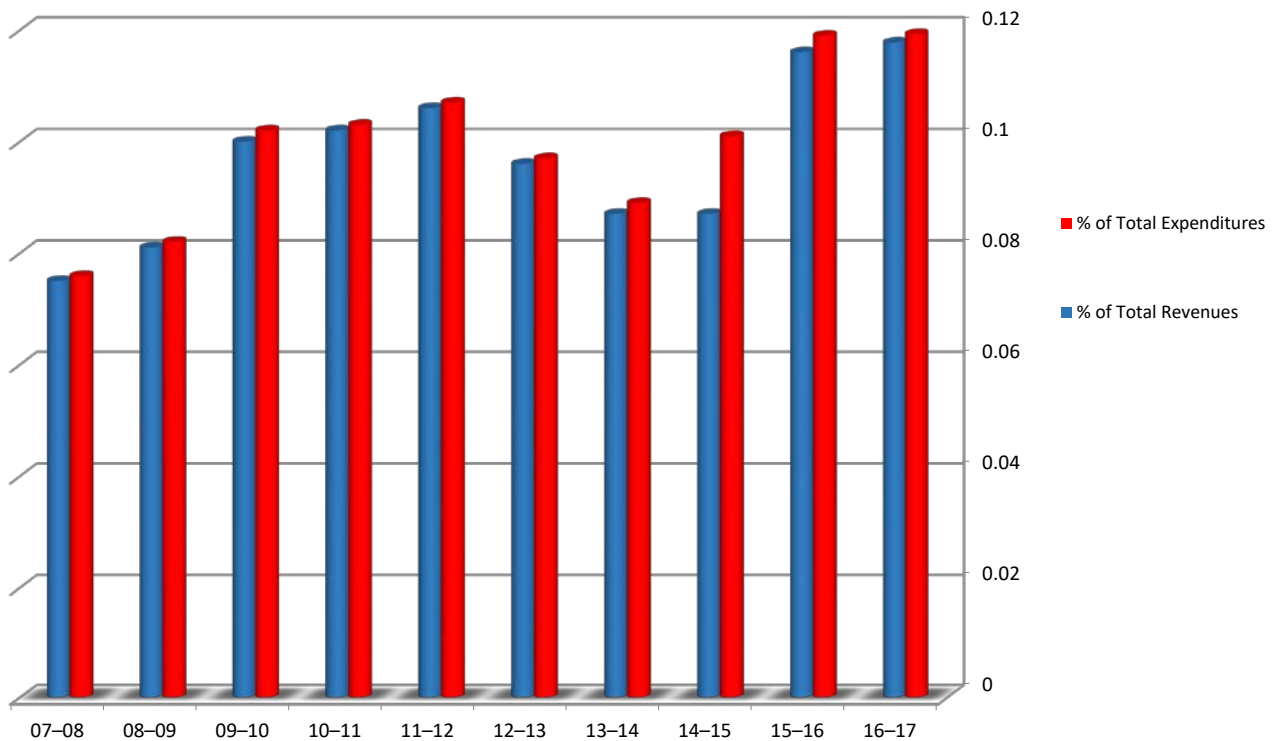


TABLE TEN

GENERAL FUND 2016–17 TOTAL ENDING FUND BALANCE

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Nonspendable Fund Balance-Inventory & Prepaid Items	\$75,480,429	4.8%	\$68.57
Total Nonspendable Fund Balance	\$75,480,429	4.8%	\$68.57
Restricted for Other Items	10,263,792	0.7%	\$9.32
Restricted for Unequalized Deductible Revenues	463,752	0.0%	\$0.42
Restricted for Carryover of Restricted Revenues	41,614,696	2.7%	\$37.81
Restricted for Debt Service	20,962,034	1.3%	\$19.04
Restricted for Self Insurance	6,332,257	0.4%	\$5.75
Restricted for Uninsured Risks	8,744,850	0.6%	\$7.94
Restricted for Skill Center	4,613,477	0.3%	\$4.19
Restricted for Carryover of Food Service	13,856,736	0.9%	\$12.59
Total Restricted Fund Balance	106,851,594	6.8%	\$97.08
Committed to Other Purposes	39,906,118	2.6%	\$36.26
Committed to Economic Stabilization	45,468,165	2.9%	\$41.31
Total Committed Fund Balance	85,374,282	5.5%	\$77.56
Assigned to Contingencies	40,212,759	2.6%	\$36.53
Assigned to Other Capital Projects	38,649,048	2.5%	\$35.11
Assigned to Other Purposes	305,990,566	19.6%	\$278.00
Total Assigned Fund Balance	384,852,373	24.7%	\$349.64
Unassigned to Minimum Fund Balance	319,364,342	20.5%	\$290.15
Unassigned Fund Balance	588,120,474	37.7%	\$534.31
Total Unassigned Fund Balance	907,484,816	58.2%	\$824.46
Total Ending Fund Balance	\$1,560,043,494	100.0%	\$1,417.32

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 2016–2017 Reserved and Unreserved Fund Balance as a Percentage of Total Ending Fund Balance

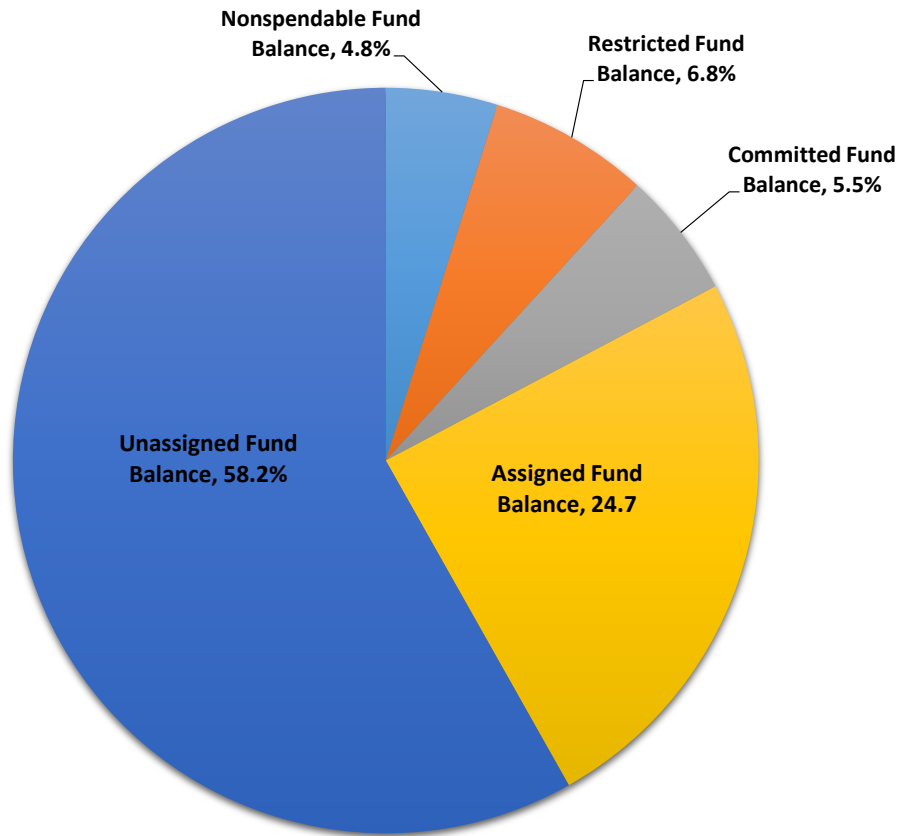


TABLE ELEVEN

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year Tax Collection	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
2017	\$2,453,396,512	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	99.20
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

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
2016-17	\$17,995,647,244	\$16,349.22	(1.8%)
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%

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.**