

April 15, 1994

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(X) Informational

BULLETIN NO. 8-94 ADMINISTRATIVE AND SCHOOL BUSINESS SERVICES

TO : Educational Service District Superintendents
Chief School District Administrators
Assistant Superintendents for Business and/or Business Managers

FROM: Judith A. Billings, State Superintendent of Public Instruction

RE: School District General Fund Reports and the Combined Balance Sheet for All Funds
--Fiscal Year Ending August 31, 1993

This bulletin provides reports which can be used to make financial comparisons between school districts in the state of Washington. The primary sources of the financial data provided are the Annual Financial Statements (Report F-196) and certain enrollment reports filed by each school district for the fiscal year ended August 31, 1993.

The reports display summaries of school district General Fund operations for the fiscal year ended August 31, 1993. In the front of each report group is a description sheet (white in color) with information relating to each report.

The remainder of this bulletin displays the following five tables, providing school district financial data in various formats:

- Table I Ten-Year Comparison of State Average General Fund Expenditures
Per FTE Pupil
- Table II Ten-Year Comparison of General Fund Revenues and Other
Financing Sources Per FTE Pupil
- Table III FY 1992-93 Total General Fund Expenditures, Revenues, and Other
Financing Sources Per FTE Pupil by School District Size Group
- Table IV Ten-Year Comparison of Statewide Ending General Fund Balance
- Table V Ten-Year Comparison of Tax Collections

TABLE I
TEN-YEAR COMPARISON OF STATE AVERAGE
GENERAL FUND EXPENDITURES PER FTE PUPIL

<u>Fiscal Year</u>	<u>Total FTE Enrollment</u>	<u>Total Expenditures Per FTE Pupil</u>	<u>Net Expend. Per FTE Pupil</u>	<u>Net Expend. Per FTE Pupil W/O Transp.</u>
1992-93	860,763.93	\$5,416.77	\$4,270.53	\$4,012.74
1991-92	836,827.41	5,196.42	4,117.85	3,873.38
1990-91	818,656.18	4,983.93	3,966.80	3,728.55
1989-90	788,961.48	4,556.05	3,626.15	3,403.47
1988-89	768,545.38	4,259.05	3,391.55	3,183.36
1987-88	753,256.26	4,007.71	3,211.85	3,014.14
1986-87	740,958.29	3,805.14	3,077.60	2,887.36
1985-86	726,411.39	3,463.42	2,786.59	2,594.59
1984-85	718,711.79	3,332.96	2,705.53	2,522.33
1983-84	714,789.29	3,097.33	2,536.19	2,365.93

NOTES TO TABLE I: Table I presents a ten-year comparison of state average General Fund expenditures per FTE pupil. The term "total expenditures" is used and sometimes the term "net expenditures" is used.

"Total expenditures" refers to all school districts' General Fund expenditures in the state. The total expenditures for all school districts are listed on Report 1077A for FY 1992-93. The FTE pupil enrollments used to calculate total expenditures per FTE include regular K-12, vocational-secondary, handicapped, learning center, skills center, detention center, and state institutions.

"Net expenditures" as shown in Report 1041, are direct expenditures from Programs 01 - Basic Education, 31 - Vocational Education, 98 - Food Services, and 99 - Pupil Transportation, plus indirect expenditure allocations less abatements (abatements are the reduction of expenditures through expenditure recoveries, such as insurance recoveries), as calculated in the F-196 Part III. The FTE pupil enrollments used to calculate net expenditures per FTE include regular K-12 and vocational-secondary. The FTE count does not include handicapped, learning center, skills center, detention center, and state institution enrollments.

Beginning with FY 1986-87, the employers' share of contributions to the Teachers' Retirement System was paid by school districts. The state increased the amount of the school districts' apportionment to partially pay for this expenditure increase. A portion of the increase in total expenditures per pupil (\$230.88) from FY 1985-86 to FY 1986-87 was due to this change.

TABLE II
TEN-YEAR COMPARISON OF GENERAL FUND
REVENUE AND OTHER FINANCING SOURCES PER FTE PUPIL

<u>Fiscal</u> <u>Year</u>	<u>Total</u> <u>Revenue</u> <u>Per FTE</u>	<u>Local</u> <u>Revenue</u> <u>Per FTE</u>	<u>State</u> <u>Revenue</u> <u>Per FTE</u>	<u>Federal</u> <u>Revenue</u> <u>Per FTE</u>	<u>Other</u> <u>Per FTE</u>
1992-93	\$5,499.88	\$839.37	\$4,294.06	\$328.50	\$37.95
1991-92	5,240.58	776.88	4,111.80	313.42	38.48
1990-91	4,987.03	745.06	3,914.82	299.22	27.92
1989-90	4,581.20	706.10	3,561.30	286.30	27.50
1988-89	4,277.46	665.42	3,311.98	277.05	23.01
1987-88	4,019.28	615.00	3,126.33	257.75	20.20
1986-87	3,804.99	564.99	2,973.53	249.50	17.37
1985-86	3,442.34	517.73	2,676.19	231.22	17.21
1984-85	3,341.74	511.65	2,612.53	203.52	14.04
1983-84	3,131.88	489.45	2,427.54	199.86	15.03

NOTES TO TABLE II: Table II shows the state average revenue per FTE pupil data for the last ten years. The total revenue and other financing sources per FTE pupil is shown on Report 1078 for all school districts.

Revenues shown in the "Other Per FTE" column are made up of revenues from other school districts, revenues from other agencies and associations, and other financing sources. The term "revenue and other financing sources" includes proceeds from the sale of bonds, the sale of equipment, compensation for the loss of fixed assets, and the proceeds from long-term financing.

The FTE pupil enrollments used to calculate total revenue and other financing sources per FTE include regular K-12, vocational-secondary, handicapped, skills center, detention center, and state institutions.

Beginning with FY 1986-87, the employers' share of contributions to the Teachers' Retirement System was paid by school districts. The state increased the amounts apportioned to school districts to partially pay for this increase in expenditures. A portion of the increase in state revenue per pupil (\$196.75) from FY 1985-86 to FY 1986-87 was due to this change.

TABLE III
FY 1992-93 TOTAL GENERAL FUND EXPENDITURES,
REVENUES, AND OTHER FINANCING SOURCES PER FTE PUPIL
BY SCHOOL DISTRICT SIZE GROUP

<u>Size Group</u>	<u>FTE Pupils</u>	<u>Percent of Total FTE Pupils</u>	<u>No. of Districts</u>	<u>Total Expend. Per FTE Pupil</u>	<u>Total Rev./ Other Fin. Sources Per FTE Pupil</u>
Over - 20,000	147,406.53	17.12	5	\$5,861.28	\$5,949.14
10,000 - 19,999	277,384.76	32.22	(*) 20	5,328.17	5,376.85
5,000 - 9,999	151,057.29	17.55	(*) 21	5,248.82	5,349.04
3,000 - 4,999	104,727.32	12.17	27	5,161.76	5,257.80
2,000 - 2,999	62,884.03	7.31	26	5,303.16	5,389.13
1,000 - 1,999	61,569.87	7.15	44	5,125.11	5,250.64
700 - 999	24,228.26	2.81	29	5,340.97	5,398.52
500 - 699	12,104.69	1.41	21	5,734.83	5,862.27
400 - 499	4,975.60	.58	(**) 11	6,113.31	6,157.04
300 - 399	3,432.68	.40	(**) 10	6,326.57	6,381.54
200 - 299	4,971.13	.58	20	7,364.00	7,619.49
100 - 199	4,445.96	.52	30	8,225.73	8,437.86
50 - 99	1,145.79	.13	17	9,258.23	9,500.64
Under - 50	430.02	.05	15	9,579.99	10,018.35
TOTALS:	860,763.93	100.00	296	5,416.77	5,499.88

NOTES TO TABLE III: Table III compares the FY 1992-93 total revenue and other financing sources per FTE pupil as listed on Report 1078 to the FY 1992-93 total expenditures per FTE pupil from Report 1077A.

The FTE pupils by size group were obtained from Report 1078, and include regular K-12, vocational-secondary, handicapped, learning center, skills center, detention center, and state institutions.

* The number of districts listed above for size groups 10,000 - 19,999 and 5,000 - 9,999 on Report 1078 are different from Report 1077A. (This difference involves only the Mukilteo School District.)

** The number of districts listed above for size groups 400 - 499 and 300 - 399 on Report 1078 are different from Report 1077A. (This difference involves only the Naselle-Grays River Valley School District.)

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These differences exist because Table III ranks districts by total enrollments, whereas Report 1077A ranks districts only by the total of regular K-12, vocational, and handicapped FTE enrollments.

TABLE IV
TEN-YEAR COMPARISON OF
STATEWIDE ENDING GENERAL FUND BALANCE

<u>Fiscal</u> <u>Year</u>	<u>Total Ending</u> <u>Fund Balance</u>	<u>Percentage</u> <u>of Change</u>	<u>Ending Fund</u> <u>Balance as a % of</u> <u>Total Expenditures</u>
1992-93	\$306,204,166	+23.53	6.57
1991-92	247,885,424	+11.40	5.70
1990-91	222,509,006	-1.93	5.45
1989-90	226,881,132	+6.48	6.31
1988-89	213,077,101	+3.61	6.51
1987-88	205,646,158	+1.41	6.81
1986-87	202,791,455	-2.65	7.19
1985-86	208,304,110	-8.26	8.28
1984-85	227,060,249	+1.31	9.48
1983-84	224,122,638	+14.51	10.12

NOTE TO TABLE IV: Table IV shows the ending fund balance and percentage changes over the last ten years for the General Fund. In addition, the percentage of the General Fund Ending Fund Balance to the total General Fund Expenditures is shown for the last ten years.

TABLE V
TEN-YEAR COMPARISON OF TAX COLLECTIONS

<u>Tax</u> <u>Collection</u> <u>Year</u>	<u>Total</u> <u>General Fund</u> <u>Excess Levy</u>	<u>Statewide</u> <u>Tax Collection Percentages</u>		
		<u>Spring</u>	<u>Fall</u>	<u>Total</u>
1993	\$637,654,375	53.57	45.99	99.56
1992	541,233,777	53.75	45.71	99.46
1991	504,396,203	53.35	45.55	98.90
1990	441,531,571	54.26	46.28	100.55
1989	418,518,185	53.81	45.79	99.60
1988	369,610,484	54.37	45.58	99.95
1987	345,985,322	53.91	45.19	99.10
1986	280,505,745	54.18	45.00	99.18
1985	274,764,504	53.56	44.60	98.16
1984	255,645,345	55.25	44.18	99.43

NOTE TO TABLE V: Table V shows the total General Fund excess levy amounts and the spring, fall, and total tax collection percentages for the past ten years. Please refer to Reports 1155A and 1155B.

If you have any questions, suggestions, or comments regarding these reports or tables, please call the School Financial Services Section, Office of Superintendent of Public Instruction, (206) 753-3584 or SCAN 234-3584. The agency TDD number is (206) 664-3631.

ADMINISTRATIVE AND
SCHOOL BUSINESS SERVICES

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JAB:mf

Attachments