

## **Section One: Statewide Average Financial Tables**

### **Introduction**

Section One of this publication displays 11 tables which provide school district financial data in various formats. Total expenditures refer to all school districts' general fund expenditures in the state. The total expenditures for all school districts are listed in Section 3, Total General Fund Expenditure Per FTE Enrollment report. The FTE student enrollments used to calculate total expenditures per FTE include regular K–12, vocational-secondary, special education, skills center, detention centers, and state institutions.

- Table One:** Ten-Year Comparison of State Average General Fund Expenditures Per FTE Student
- Table Two:** Ten-Year Comparison of General Fund Revenues and Other Financing Sources Per FTE Student
- Table Three:** Total General Fund Expenditures, Revenues, and Other Financing Sources Per FTE Student by School District Size Group
- Table Four:** Ten-Year Comparison of Statewide Ending General Fund Balance
- Table Five:** Ten-Year Comparison of Tax Collections
- Table Six:** Ten-Year Comparison of General Fund Long-Term Debt
- Table Seven:** School District Enrollment, Staff, Expenditures, and Revenues
- Table Eight:** General Fund Expenditures by Object
- Table Nine:** General Fund Expenditures by Activity
- Table Ten:** General Fund Expenditures by Program
- Table Eleven:** Expenditures by Fund

**TABLE ONE**

**TEN-YEAR COMPARISON OF STATE AVERAGE  
GENERAL FUND EXPENDITURES PER FTE STUDENT**

<b><u>Fiscal Year</u></b>	<b><u>Total FTE Student Enrollment</u></b>	<b><u>Rate of Enrollment Increase</u></b>	<b><u>Total Expenditures Per FTE Student</u></b>	<b><u>Rate of Expenditure Increase</u></b>
1997-98	949,349.09	1.4%	\$6,168.95	3.6%
1996-97	936,394.71	2.0%	5,953.46	1.8%
1995-96	917,652.48	2.1%	5,845.46	2.5%
1994-95	899,203.00	2.1%	5,701.63	3.1%
1993-94	880,699.66	2.3%	5,532.43	2.1%
1992-93	860,763.93	2.9%	5,416.77	4.2%
1991-92	836,827.41	2.2%	5,196.42	4.3%
1990-91	818,656.18	3.8%	4,983.93	9.4%
1989-90	788,961.48	2.7%	4,556.05	7.0%
1988-89	768,545.38	2.0%	4,259.05	6.3%

**NOTES TO TABLE ONE:** Table One presents a ten-year comparison of state average general fund total expenditures per FTE student.

**TABLE TWO**

**TEN-YEAR COMPARISON OF GENERAL FUND  
REVENUES AND OTHER FINANCING SOURCES PER FTE STUDENT**

<b><u>Fiscal Year</u></b>	<b><u>Total Rev. and O.F.S. Per FTE</u></b>	<b><u>Local Revenue Per FTE</u></b>	<b><u>State Revenue Per FTE</u></b>	<b><u>Federal Revenue Per FTE</u></b>	<b><u>Other Rev. and O.F.S. Per FTE</u></b>
1997-98	\$6,186.36	\$1,095.93	\$4,610.55	\$421.77	\$58.11
1996-97	6,019.42	1,078.55	4,514.23	380.75	45.89
1995-96	5,901.75	1,016.34	4,471.73	364.40	49.28
1994-95	5,749.70	964.42	4,385.80	361.28	38.20
1993-94	5,600.92	921.91	4,290.94	348.78	39.29
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

**NOTES TO TABLE TWO:** Table Two shows the state average revenue per FTE student data for the last ten years. Revenues shown in the "Other Rev. and O.F.S. Per FTE" column are made up of revenues from other school districts, revenues from other agencies and associations, and other financing sources. The term "other financing sources" includes proceeds from the sale of bonds, the sale of equipment, the compensation for the loss of fixed assets, and the proceeds from long-term financing.

**TABLE THREE**

**TOTAL GENERAL FUND EXPENDITURES,  
REVENUES, AND OTHER FINANCING SOURCES PER FTE STUDENT  
BY SCHOOL DISTRICT SIZE GROUP**

<u>Size Group</u>	<u>Average Annual Enrollment</u>	<u>Percent of Total FTE Students</u>	<u>No. of Districts</u>	<u>Total Expend. Per FTE Student</u>	<u>Total Rev./ Other Fin. Sources Per FTE Student</u>
Over - 20,000	216,915.37	22.87	8	\$6,471.66	\$6,533.72
10,000 - 19,999	289,089.66	30.47	21	6,017.69	6,003.88
5,000 - 9,999	157,290.05	16.59	23	5,973.72	5,962.17
3,000 - 4,999	103,065.71	10.88	26	5,949.54	5,968.37
2,000 - 2,999	67,361.16	7.12	28	6,073.83	6,102.04
1,000 - 1,999	62,085.46	6.56	43	6,000.75	6,017.23
500 - 999	34,267.72	3.64	46	6,332.98	6,399.60
100 - 499	17,376.44	1.85	67	8,146.36	8,194.56
Under - 100	1,897.52	.02	34	10,598.76	10,987.87
TOTALS:	949,349.09	100.00	296	6,168.95	6,186.36

**NOTES TO TABLE THREE:** Table Three compares the average FY 1997–98 total revenue and other financing sources per FTE student as listed in Section 3 on Percentage by Source of Total General Fund Revenues and Other Financing Sources report to the average FY 1997–98 expenditures per FTE student listed in Section 3 on Total General Fund Expenditures Per FTE Enrollment report.

**TABLE FOUR**

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

<u>Fiscal Year</u>	<u>Total Ending Fund Balance</u>	<u>Percentage of Change</u>	<u>Fund Balance as a Percentage of Total Expenditures</u>
1997–98	\$445,646,804	+0.08	7.61
1996–97	445,308,720	+10.41	7.90
1995–96	403,325,300	+8.20	7.52
1994–95	372,789,102	+7.20	7.27
1993–94	347,736,593	+13.56	7.14
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

**NOTE TO TABLE FOUR:** Table Four shows the general fund total ending 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 in each year.

**TABLE FIVE**

**TEN-YEAR COMPARISON OF TAX COLLECTIONS**

<b>Tax Collection Year</b>	<b>Total General Fund Excess Levy</b>	<b>Statewide Tax Collection Percentages</b>		
		<b>Spring</b>	<b>Fall</b>	<b>Total</b>
1998	\$825,779,243	53.60	46.17	99.77
1997	854,958,441	52.87	46.27	99.14
1996	803,338,381	53.00	46.00	99.00
1995	727,141,620	53.07	46.34	99.41
1994	704,307,620	53.43	46.00	99.43
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

**NOTE TO TABLE FIVE:** Table Five shows the total general fund excess levy amounts and the spring, fall, and total tax collection percentages for the past ten years.

**TABLE SIX**

**TEN-YEAR COMPARISON OF GENERAL LONG-TERM DEBT**

<b><u>Year</u></b>	<b><u>General Long-Term Debt</u></b>	<b><u>Percentage Change</u></b>
1998	\$5,233,439,835	8.76
1997	4,811,999,983	11.06
1996	4,332,889,517	5.90
1995	4,091,519,118	6.23
1994	3,851,651,886	11.59
1993	3,451,622,000	12.63
1992	3,064,446,000	26.72
1991	2,418,261,000	19.12
1990	2,030,161,000	47.27
1989	1,378,543,303	-12.48

**NOTE TO TABLE SIX:** Table Six shows for the last ten years the general long-term debt as of August 31 from 1989 through 1998. This debt consists of compensated absences payable to employees, contracts payable, and bonds payable. Over 95 percent of the debt reported each year is bonds payable. The amounts for 1990 through 1993 are rounded to the nearest thousand dollars because this is how these amounts appear in OSPI's records for those years.

**TABLE SEVEN**

**SCHOOL DISTRICT ENROLLMENT, STAFF, EXPENDITURES, AND REVENUES**

	<b><u>State Total</u></b>	<b><u>Average District</u></b>
<b>Total FTE Student Enrollment</b>	<b>949,349</b>	<b>3,207</b>
<b>Total FTE Staff-Certificated</b>	<b>58,659</b>	<b>198</b>
<b>Total FTE Staff-Classified</b>	<b>32,678</b>	<b>110</b>
<b>Total Expenditures (all funds)</b>	<b>\$7,341,428,319</b>	<b>\$24,802,123</b>
<b>General Fund Expenditures</b>	<b>\$5,856,489,735</b>	<b>\$19,785,438</b>
<b>General Fund Revenues</b>	<b>\$5,873,014,097</b>	<b>\$19,841,264</b>
State	4,377,020,018	14,787,230
Local	1,040,417,636	3,514,924
Federal	400,403,372	1,352,714
Other	55,173,070	186,396

**NOTES TO TABLE SEVEN:** Table Seven presents a summarized comparison of district student enrollment, staff, expenditures, and revenues. The staff FTE data source is from the school district personnel summary report (S-275). The average per district is a simple average using the total number of school districts (296).

**TABLE EIGHT**

**GENERAL FUND EXPENDITURES BY OBJECT**

<b><u>Object of Expenditure</u></b>	<b><u>Dollars</u></b>	<b><u>% of Total</u></b>	<b><u>\$/FTE Student</u></b>
<b>Salaries and Benefits</b>	<b>\$4,810,553,137</b>	<b>82.2%</b>	<b>\$5,067</b>
Certificated	2,735,530,037	46.7%	2,881
Classified	988,215,317	16.9%	1,041
Benefits	1,086,807,783	18.6%	1,145
<b>Purchased Services</b>	<b>546,304,115</b>	<b>9.3%</b>	<b>575</b>
Utilities	138,370,920	2.4%	146
Instruction	173,793,861	3.0%	183
Pupil Transportation	58,457,842	1.0%	62
Administration	37,791,030	0.6%	40
Insurance	31,274,408	0.5%	33
Other	106,616,054	1.8%	112
<b>Supplies and Materials</b>	<b>218,781,468</b>	<b>3.7%</b>	<b>230</b>
<b>Instructional Materials</b>	<b>158,099,651</b>	<b>2.7%</b>	<b>167</b>
<b>Capital Outlays</b>	<b>103,216,326</b>	<b>1.8%</b>	<b>109</b>
<b>Travel</b>	<b>19,535,099</b>	<b>0.3%</b>	<b>21</b>
<b>Total Expenditures</b>	<b>\$5,856,489,796</b>	<b>100.0%</b>	<b>\$6,169</b>

**NOTES TO TABLE EIGHT:** Table Eight presents a summarized comparison of district student expenditures by object. Objects of expenditures describe the general nature of the goods or services required to accomplish the objectives of the program and activity.

**TABLE NINE**

**GENERAL FUND EXPENDITURES BY ACTIVITY**

<b><u>Activity</u></b>	<b><u>Dollars</u></b>	<b><u>% of Total</u></b>	<b><u>\$/Student</u></b>
<b>Administration</b>	<b>\$780,180,172</b>	<b>13.3%</b>	<b>\$821</b>
Principals' Office	363,678,372	6.2%	383
Instruction – Supervision	161,335,829	2.8%	170
Superintendents' Office	68,629,006	1.2%	72
Business Office	73,684,530	1.3%	78
Human Resources	32,551,141	0.6%	34
Pupil Transp. – Supervision	23,614,175	0.4%	25
Board of Directors	24,181,648	0.4%	25
Facilities – Supervision	19,408,394	0.3%	20
Food Service – Supervision	13,097,077	0.2%	14
<b>Instruction</b>	<b>\$4,057,453,671</b>	<b>69.3%</b>	<b>\$4,274</b>
Teaching	3,445,280,828	58.8%	3,629
Guidance and Counseling	153,449,174	2.6%	162
Learning Resources	136,791,079	2.3%	144
Extracurricular	108,429,508	1.9%	114
Pupil Management and Safety	40,905,192	0.7%	43
Health Related	149,697,713	2.6%	158
Payments to Other Dists.	22,900,177	0.4%	24
<b>School Facilities</b>	<b>\$516,653,617</b>	<b>8.8%</b>	<b>\$543</b>
Operation of Buildings	205,203,514	3.5%	216
Utilities	140,781,574	2.4%	148
Maintenance	130,065,172	2.2%	137
Grounds Maintenance	33,563,316	0.6%	35
Plant Security	7,040,041	0.1%	7
<b>Pupil Transportation</b>	<b>\$204,381,831</b>	<b>3.5%</b>	<b>\$216</b>
Bus Operations	163,759,466	2.8%	173
Transportation Insurance	339,804	0.0	<1
Bus Maintenance	40,282,561	0.7%	43
<b>Food Service</b>	<b>\$178,719,826</b>	<b>3.1%</b>	<b>\$189</b>
Food Prep. and Operations	92,623,596	1.6%	98
Food	72,827,974	1.2%	77
Commodities	13,268,256	0.2%	14
<b>Other</b>	<b>\$116,100,414</b>	<b>2.0%</b>	<b>\$123</b>
Information Systems	49,418,206	0.8%	52
Insurance (w/o transp.)	27,934,604	0.5%	29
Public Activities	14,841,133	0.3%	16
Warehousing and Distrib.	11,012,757	0.2%	12
Printing	7,316,779	0.1%	8
Principal and Interest Exp.	2,132,027	0.0%	2
Motor Pool	3,444,908	0.1%	4
<b>Total Expenditures</b>	<b>\$5,856,489,735</b>	<b>100.0%</b>	<b>\$6,169</b>

**NOTES TO TABLE NINE:** Table Nine presents a summarized comparison of district student expenditures by activity. Activities of expenditures describe function areas that are directly involved in the object of the programs.

**TABLE TEN**

**GENERAL FUND EXPENDITURES BY PROGRAM**

<b><u>Direct Program</u></b>	<b><u>Dollars</u></b>	<b><u>% of Total</u></b>	<b><u>\$/Student</u></b>
<b>Basic Instruction</b>	<b>\$2,664,574,996</b>	<b>45.5%</b>	<b>\$2,807</b>
<b>Special Education</b>	<b>503,650,540</b>	<b>8.6%</b>	<b>531</b>
<b>Vocational/Skills Center</b>	<b>225,926,578</b>	<b>3.9%</b>	<b>238</b>
<b>Pupil Transportation</b>	<b>231,668,745</b>	<b>4.0%</b>	<b>244</b>
<b>Food Services</b>	<b>191,955,423</b>	<b>3.3%</b>	<b>202</b>
<b>Compensatory Education</b>	<b>\$295,937,342</b>	<b>5.1%</b>	<b>312</b>
Remediation	104,498,775	1.8%	110
Learning Assistance	61,105,779	1.0%	64
Bilingual Education	43,999,758	0.8%	46
Special and Pilot	37,479,580	0.6%	40
Institutions	15,499,563	0.3%	16
All Other	33,353,887	0.6%	35
<b>Other Instruction</b>	<b>\$155,804,178</b>	<b>2.7%</b>	<b>164</b>
Local Ed. Prog. Enhancement	63,324,528	1.1%	67
Traffic Safety Education	15,397,497	0.3%	16
Highly Capable	10,699,584	0.2%	11
All Other	66,382,569	1.1%	70
<b>Community Service</b>	<b>\$28,818,543</b>	<b>0.5%</b>	<b>30</b>
<b>Other</b>	<b>\$1,558,153,392</b>	<b>26.6%</b>	<b>1,641</b>
<b>Total Expenditures</b>	<b>\$5,856,489,796</b>	<b>100.0%</b>	<b>\$6,169</b>

**NOTES TO TABLE TEN:** Table Ten presents a summarized comparison of district student expenditures by program. Programs of expenditures describe the categories that are directly involved in the instruction and education of students.

**TABLE ELEVEN**

**EXPENDITURES BY FUND**

<b><u>Fund</u></b>	<b><u>Dollars</u></b>	<b><u>% of Total</u></b>	<b><u>\$/Student</u></b>
<b>General</b>	<b>\$5,856,489,735</b>	<b>79.8%</b>	<b>\$6,169</b>
<b>Capital Projects</b>	<b>908,160,956</b>	<b>12.4%</b>	<b>957</b>
Buildings	687,030,414	9.4%	724
Equipment	95,731,091	1.3%	101
Sites	76,229,989	1.0%	80
Vehicles	27,197,956	0.4%	29
Energy	433,863	0.0%	<1
Other	21,537,643	0.3%	23
<b>Debt Service</b>	<b>484,337,388</b>	<b>6.6%</b>	<b>510</b>
Interest	253,888,234	3.5%	267
Principal	230,449,154	3.1%	243
<b>Associated Student Body</b>	<b>91,049,222</b>	<b>1.2%</b>	<b>96</b>
<b>Fiduciary</b>	<b>1,391,018</b>	<b>0.0%</b>	<b>1</b>
<b>Total Expenditures</b>	<b>\$7,341,428,319</b>	<b>100.0%</b>	<b>\$7,733</b>

**NOTES TO TABLE ELEVEN:** Table Eleven presents a summarized total of all district funds. A fund can be described as a major self-balancing account used to carry out a specific task.