

# 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 2018–19 Expenditures by Program Groups

**Table Five:** General Fund 2018–19 Expenditures by Activity Groups

**Table Six:** General Fund 2018–19 Expenditures by Object

**Table Seven:** Total General Fund 2018–19 Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups

**Table Eight:** Total 2018–19 Expenditures and Revenues by Fund

**Table Nine:** Ten-Year Comparison of General Fund Ending Total Fund Balance

**Table Ten:** General Fund 2018–19 Total Ending Fund Balance

**Table Eleven:** Ten-Year Comparison of Tax Collections

**Table Twelve:** Ten-Year Comparison of General Long-Term Liabilities

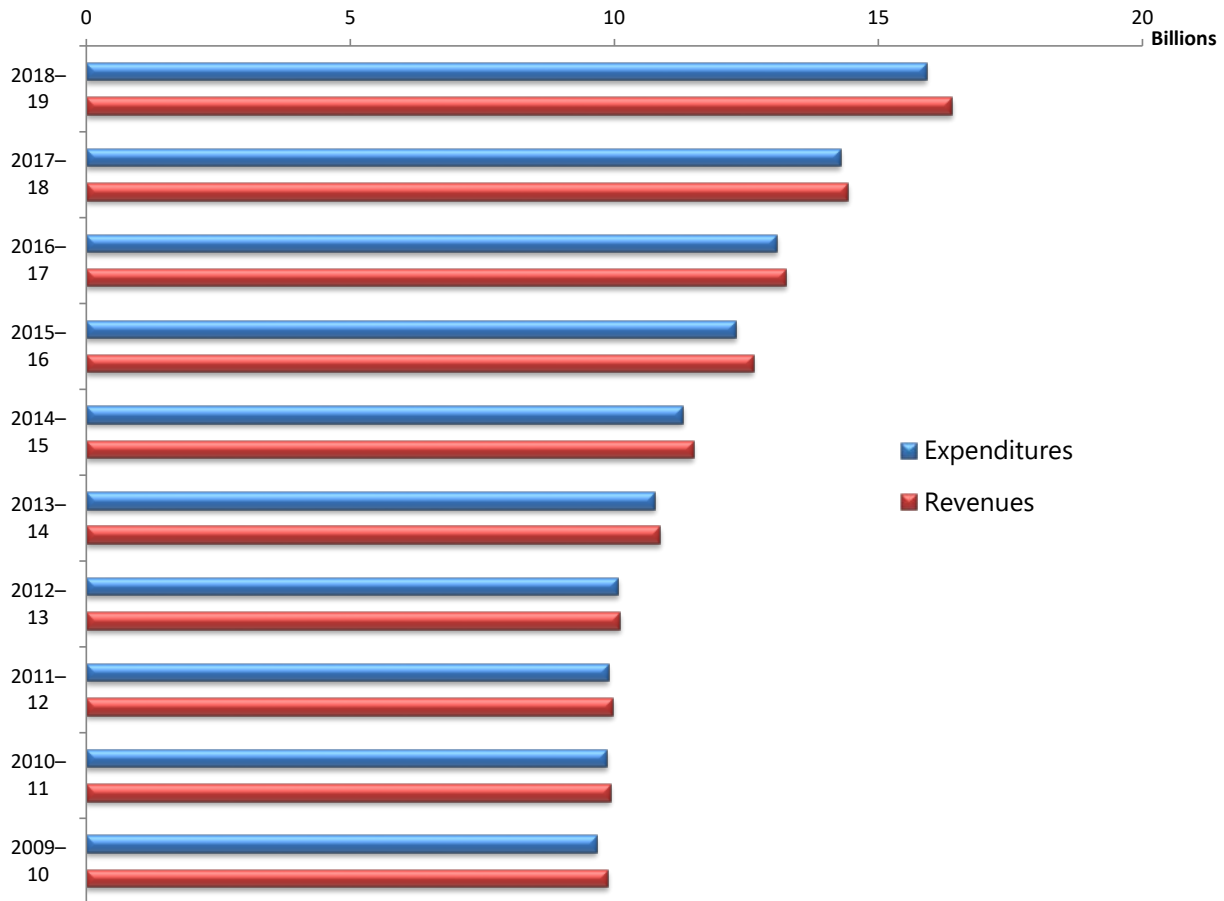
**TABLE ONE**

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

<b>Fiscal Year</b>	<b>Total General Fund Expenditures</b>	<b>Rate of Expenditure Increase</b>	<b>Total General Fund Revenue &amp; O.F.S.</b>	<b>Rate of Revenue Increase</b>
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%
2009-10	9,661,442,054	(1.1%)	9,874,105,866	(0.2%)

**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**

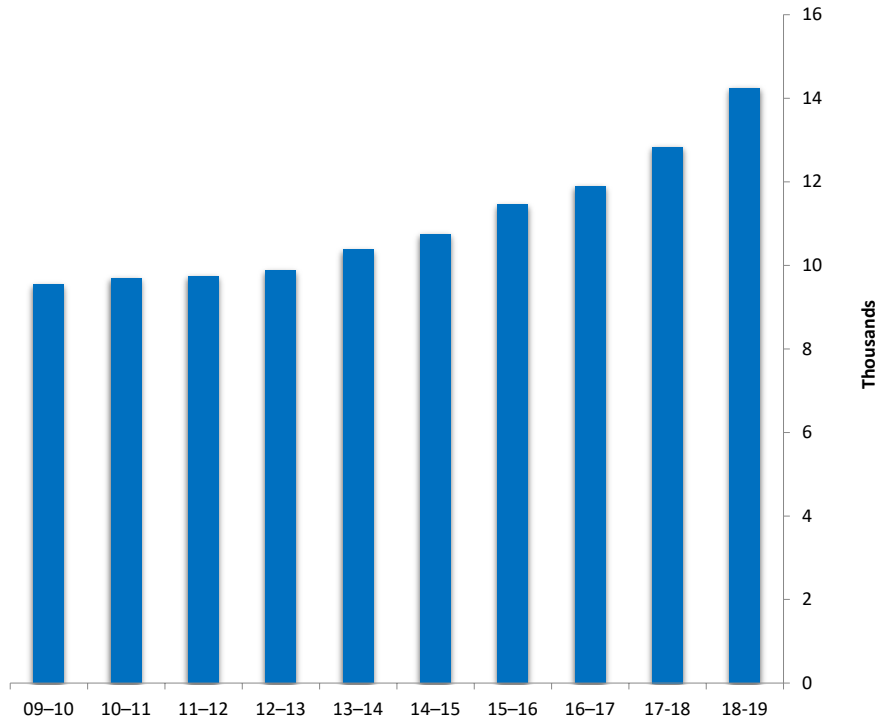
**TEN-YEAR COMPARISON OF  
GENERAL FUND EXPENDITURES PER PUPIL**

<b>Fiscal Year</b>	<b>Annual Total Enrollment *</b>	<b>Rate of Enrollment Increase</b>	<b>Total GF Expenditures Per Pupil*</b>	<b>Rate of Expenditure Increase Per Pupil*</b>
2018-19	1,117,394.73	0.4%	\$14,239	10.9%
2017-18	1,112,719.23	1.2%	\$12,835	7.9%
2016-17	1,099,227.62	2.3%	\$11,898	3.9%
2015-16	1,074,908.95	2.3%	\$11,450	6.5%
2014-15	1,051,082.92	1.3%	\$10,747	3.6%
2013-14	1,037,834.97	1.9%	\$10,371	4.9%
2012-13	1,018,977.45	0.3%	\$9,886	1.5%
2011-12	1,015,428.30	(0.2%)	\$9,739	0.5%
2010-11	1,017,158.42	0.5%	\$9,694	1.6%
2009-10	1,012,356.69	0.8%	\$9,544	(1.9%)

**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**

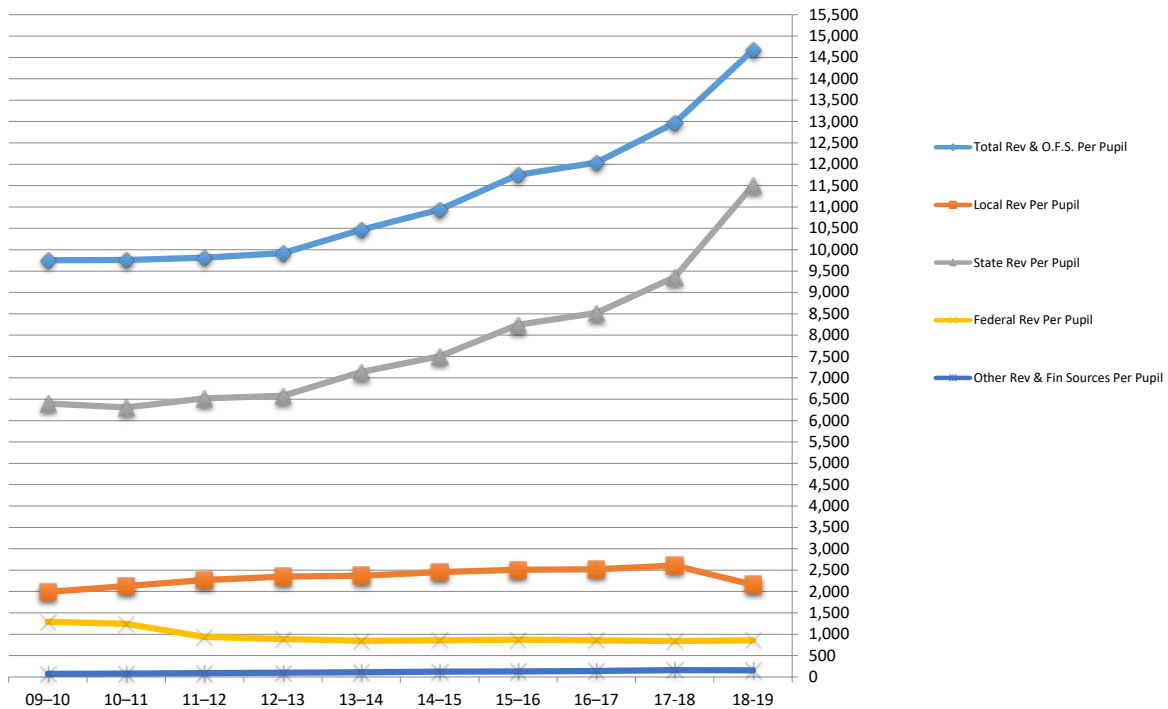
**TEN-YEAR COMPARISON OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES PER PUPIL AND PERCENT OF TOTAL REVENUES**

Fiscal Year	Total Revenues and O.F.S.		Local Revenues		State Revenues		Federal Revenues		Other Revenues and O.F.S.	
	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total
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%
2009-10	\$9,753.58		\$1,989.09	20.4%	\$6,399.84	65.6%	\$1,292.02	13.2%	\$72.64	0.7%

**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**

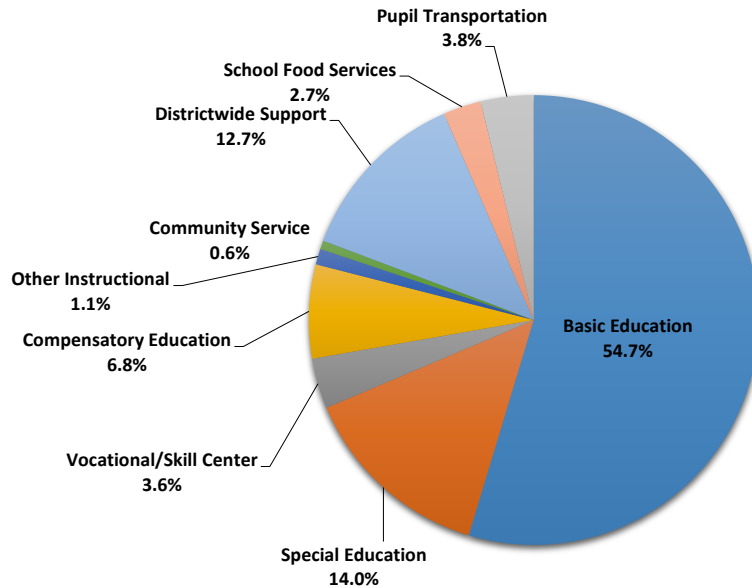
**GENERAL FUND 2018–19 EXPENDITURES BY PROGRAM GROUPS**

<b>Program Groups</b>	<b>Dollars</b>	<b>% of Total General Fund Expenditures</b>	<b>\$/Per Pupil*</b>
Basic Education (Programs 01, 02, 03)	\$8,698,551,376	54.7%	\$7,784.67
Special Education (Programs 21, 22, 24, 25, 26, 29)	2,220,044,987	14.0%	\$1,986.80
Vocational/Skill Center (Programs 31, 34, 38, 39, 45, 46)	575,584,336	3.6%	\$515.11
Compensatory Education (Programs 51–69)	1,073,745,614	6.8%	\$960.94
Other Instructional Programs (Programs 71–79)	179,719,987	1.1%	\$160.84
Community Service (Programs 81, 86, 88, 89)	97,975,204	0.6%	\$87.68
Districtwide Support (Program 97)	2,026,170,649	12.7%	\$1,813.30
School Food Services (Program 98)	434,887,502	2.7%	\$389.20
Pupil Transportation (Program 99)	604,261,269	3.8%	\$540.78
<b>Total General Fund Expenditures</b>	<b>\$15,910,940,925</b>	<b>100.0%</b>	<b>\$14,239.32</b>

**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 2018–19 EXPENDITURES BY ACTIVITY GROUPS

<u>Activity</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
<b>Administration</b>	<b>\$1,954,527,757</b>	<b>12.3%</b>	<b>\$1,749.18</b>
<b>Building Administration</b>	<b>938,123,969</b>	<b>5.9%</b>	<b>\$839.56</b>
23 Principal's Office	938,123,969	5.9%	\$839.56
<b>Central Administration</b>	<b>1,016,403,788</b>	<b>6.4%</b>	<b>\$909.62</b>
11 Board of Directors	40,337,696	.3%	\$36.10
12 Superintendent's Office	109,081,926	.7%	\$97.62
13 Business Office	184,408,764	1.2%	\$165.03
14 Human Resources	122,075,810	.8%	\$109.25
15 Public Relations	30,050,394	.2%	\$26.89
21 Instruction–Supervision	371,015,516	2.3%	\$332.04
41 School Food Services–Supervision	38,162,429	.2%	\$34.15
51 Pupil Transportation–Supervision	68,188,940	.4%	\$61.02
61 Maintenance & Operation–Supervision	53,082,313	.3%	\$47.51
<b>Teaching and Teaching Support</b>	<b>11,489,679,969</b>	<b>72.2%</b>	<b>\$10,282.56</b>
22 Learning Resources	196,298,254	1.2%	\$175.67
24 Guidance and Counseling	449,876,460	2.8%	\$402.61
25 Pupil Management and Safety	160,676,222	1.0%	\$143.80
26 Health/Related Services	612,906,745	3.9%	\$548.51
27 Teaching	9,105,078,618	57.2%	\$8,148.49
28 Extracurricular	253,013,117	1.6%	\$226.43
29 Payment to Other Districts	49,450,786	.3%	\$44.26
31 Instructional Professional Development	393,780,680	2.5%	\$352.41
32 Instructional Support	99,000,730	.6%	\$88.60
33 Curriculum	132,727,825	.8%	\$118.78
34 Professional Learning-State	36,870,532	.2%	\$33.00
<b>Other Support</b>	<b>2,466,733,198</b>	<b>15.5%</b>	<b>\$2,207.58</b>
<b>Maintenance and Operations</b>	<b>1,104,781,208</b>	<b>6.9%</b>	<b>\$988.71</b>
62 Grounds Maintenance	82,560,101	.5%	\$73.89
63 Operation of Buildings	460,514,965	2.9%	\$412.13
64 Maintenance	264,330,213	1.7%	\$236.56
65 Utilities	269,325,492	1.7%	\$241.03
67 Building & Property Security	28,050,439	.2%	\$25.10
<b>Pupil Transportation</b>	<b>522,637,246</b>	<b>3.3%</b>	<b>\$467.73</b>
52 Operations	436,747,444	2.7%	\$390.86
53 Maintenance	74,800,979	.5%	\$66.94
56 Transportation Insurance	11,088,823	.1%	\$9.92
<b>School Food Services</b>	<b>399,377,487</b>	<b>2.5%</b>	<b>\$357.42</b>
44 Operations	242,051,420	1.5%	\$216.62
42 Food	157,326,067	1.0%	\$140.80
<b>Other</b>	<b>439,937,256</b>	<b>2.8%</b>	<b>\$393.72</b>
68 Insurance (except transp.)	101,947,455	.6%	\$91.24
72 Information Systems	237,043,383	1.5%	\$212.14
73 Printing	10,226,531	.1%	\$9.15
74 Warehousing & Distribution	18,907,823	.1%	\$16.92
75 Motor Pool	11,300,381	.1%	\$10.11
85 Debt Service Expenditures	6,774,995	.0%	\$6.06
91 Public Activities	53,736,688	.3%	\$48.09
<b>Total Expenditures</b>	<b>\$15,910,940,925</b>	<b>100.0%</b>	<b>\$14,239.32</b>

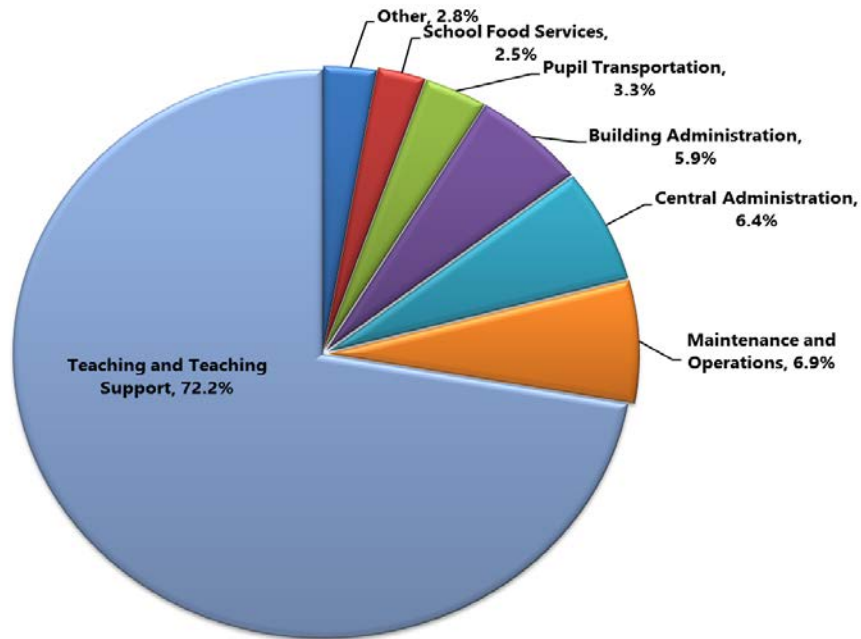
**NOTES TO TABLE FIVE:** Table Five presents a summarized comparison of expenditures by activity. Activities of expenditures describe function areas that are directly involved in the object of the programs. Refer to the chart on the following page.

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

**TABLE FIVE (cont.)**

**2018–19 Percent of Activity Groups to Total General Fund Expenditures**

**% of Total**



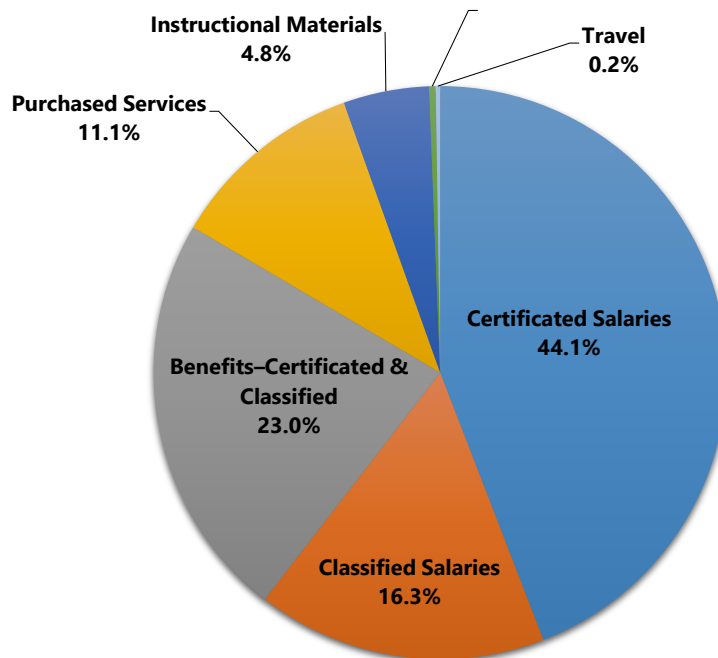
**TABLE SIX**

**GENERAL FUND 2018–19 EXPENDITURES BY OBJECT**

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
<b>Salaries and Benefits</b>	<b>\$13,279,790,909</b>	<b>83.5%</b>	<b>\$11,884.60</b>
Certificated Salaries	7,023,067,344	44.1%	6,285.22
Classified Salaries	2,599,236,329	16.3%	2,326.16
Benefits–Certificated & Classified	3,657,487,236	23.0%	3,273.23
<b>Purchased Services</b>	<b>1,763,772,038</b>	<b>11.1%</b>	<b>1,578.47</b>
Central/Building Administration	118,176,518	.7%	105.76
Teaching/Teaching Support	848,864,678	5.3%	759.68
School Food Services	57,416,603	.4%	51.38
Utilities	264,444,225	1.6%	236.66
Insurance	113,008,636	.7%	101.14
Information Systems	75,214,697	.5%	67.31
Pupil Transportation	144,781,622	.9%	129.57
Other	141,865,059	.9%	126.96
<b>Supplies and Instructional Materials</b>	<b>768,921,165</b>	<b>4.8%</b>	<b>688.14</b>
<b>Capital Outlay</b>	<b>58,778,695</b>	<b>.4%</b>	<b>52.60</b>
<b>Travel</b>	<b>39,678,116</b>	<b>.2%</b>	<b>35.51</b>
<b>Total Expenditures</b>	<b>\$15,910,940,925</b>	<b>100.0%</b>	<b>\$14,239.32</b>

**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.*





**TABLE SEVEN**

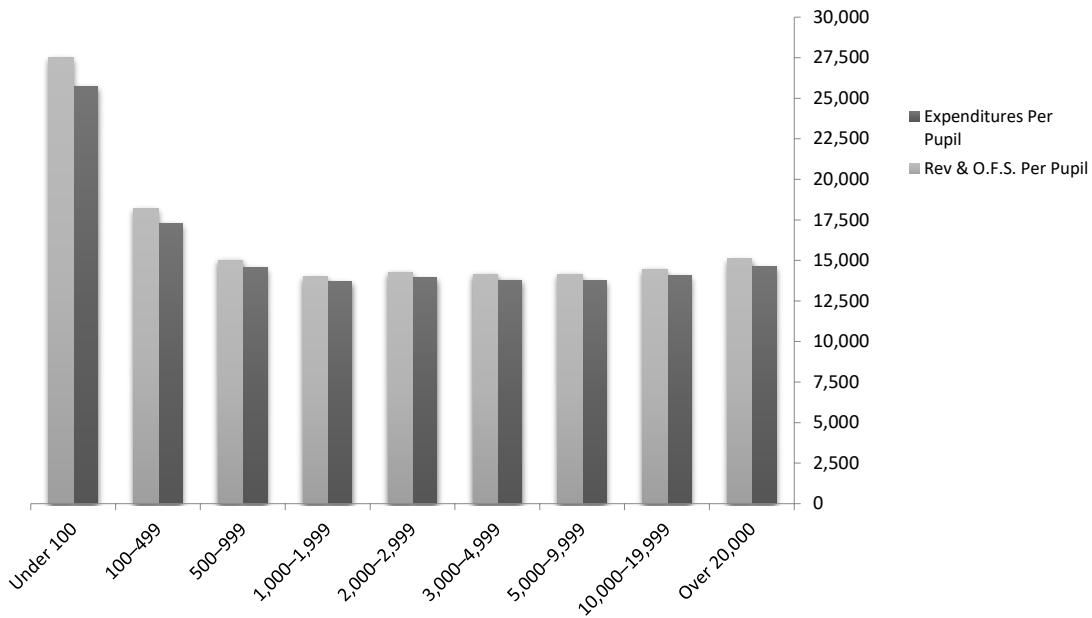
**TOTAL GENERAL FUND 2018–19 EXPENDITURES,  
REVENUES, AND OTHER FINANCING SOURCES PER PUPIL  
BY SCHOOL DISTRICT ENROLLMENT GROUPS**

<b>Size Group</b>	<b>Annual Total Enrollment*</b>	<b>Percent of Total Enrollment</b>	<b>No. of Districts</b>	<b>Total Expenditures Per Pupil*</b>	<b>Total Revenues and O.F.S. Per Pupil*</b>
Over 20,000	394,302.64	35.3%	15	\$14,615.02	\$15,107.54
10,000–19,999	246,691.54	22.1%	17	\$14,055.16	\$14,459.36
5,000–9,999	207,247.33	18.5%	29	\$13,754.70	\$14,143.74
3,000–4,999	110,129.49	9.9%	29	\$13,778.36	\$14,140.02
2,000–2,999	46,050.60	4.1%	18	\$13,926.47	\$14,258.47
1,000–1,999	56,176.85	5.0%	38	\$13,681.41	\$13,992.20
500–999	36,008.04	3.2%	50	\$14,545.11	\$15,004.77
100–499	18,355.37	1.6%	73	\$17,254.79	\$18,177.28
Under 100	2,432.87	0.2%	44	\$25,698.95	\$27,494.81
<b>TOTALS:</b>	<b>1,117,394.73</b>	<b>100.0%</b>	<b>313</b>	<b>\$14,239.32</b>	<b>\$14,673.34</b>

**NOTE TO TABLE SEVEN:** Table Seven compares the average FY 2018–19 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**

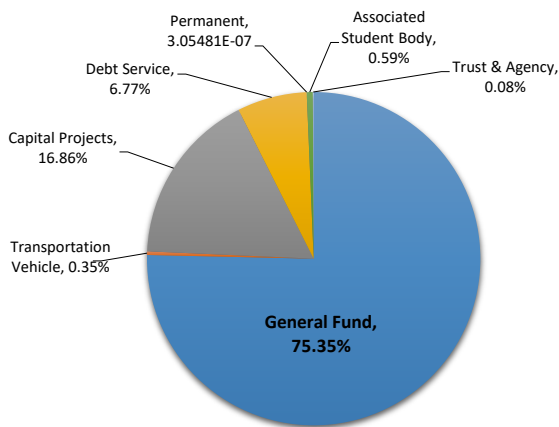
**TOTAL 2018–19 EXPENDITURES AND REVENUES BY FUND**

<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>
<b>General</b>	<b>\$15,910,940,925</b>	<b>75.35%</b>	<b>\$14,239.32</b>	<b>\$16,395,911,456</b>	<b>75.93%</b>	<b>\$14,673.34</b>
<b>Debt Service</b>	<b>1,429,545,887</b>	<b>6.77%</b>	<b>\$1,279.36</b>	<b>1,552,207,948</b>	<b>7.19%</b>	<b>\$1,394.97</b>
Interest	636,062,521	3.01%	\$569.24			
Principal	793,483,366	3.76%	\$710.12			
<b>Capital Projects</b>	<b>3,559,489,505</b>	<b>16.86%</b>	<b>\$3,185.53</b>	<b>3,411,837,491</b>	<b>15.80%</b>	<b>\$3,053.39</b>
Sites	197,874,597	.94%	\$177.09			
Buildings	3,059,992,904	14.49%	\$2,738.51			
Equipment	149,523,895	.71%	\$133.81			
Instructional Technology	110,360,672	.52%	\$98.77			
Energy	26,342,679	.12%	\$23.58			
Sales and Lease	552,611	.00%	\$0.49			
Debt	14,842,146	.07%	\$13.28			
<b>Transportation Vehicle</b>	<b>74,364,434</b>	<b>.35%</b>	<b>\$66.55</b>	<b>85,835,976</b>	<b>0.40%</b>	<b>\$76.82</b>
Transportation Equipment	73,563,399	.35%	\$65.83			
Debt	801,035	.00%	\$0.72			
<b>Permanent Fund</b>	<b>6,450</b>	<b>.00%</b>	<b>\$0.01</b>	<b>64,407</b>	<b>0.00%</b>	<b>\$0.06</b>
<b>Total Governmental Funds</b>	<b>20,974,347,201</b>	<b>99.33%</b>	<b>\$18,770.76</b>	<b>21,445,857,279</b>	<b>99.32%</b>	<b>\$19,273.38</b>
<b>Associated Student Body</b>	<b>124,624,607</b>	<b>.59%</b>	<b>\$111.53</b>	<b>128,412,172</b>	<b>0.59%</b>	<b>\$114.92</b>
<b>Other Trust &amp; Agency Funds</b>	<b>16,669,198</b>	<b>.08%</b>	<b>\$14.92</b>	<b>18,325,100</b>	<b>0.08%</b>	<b>\$16.40</b>
<b>Total Expenditures For All Funds</b>	<b>\$21,115,641,005</b>	<b>100.0%</b>	<b>\$18,897.21</b>			
<b>Total Revenues For All Funds</b>				<b>\$21,592,594,551</b>	<b>100.00%</b>	<b>\$19,324.05</b>

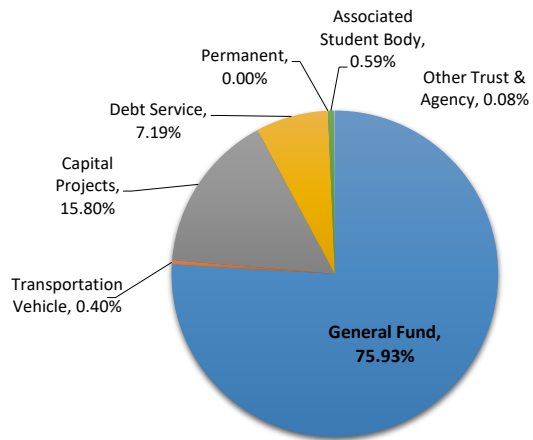
**NOTES TO TABLE EIGHT:** Table Eight presents a summarized total of all district funds. A fund is described as a major self-balancing account used to carry out a specific task.

*\*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**

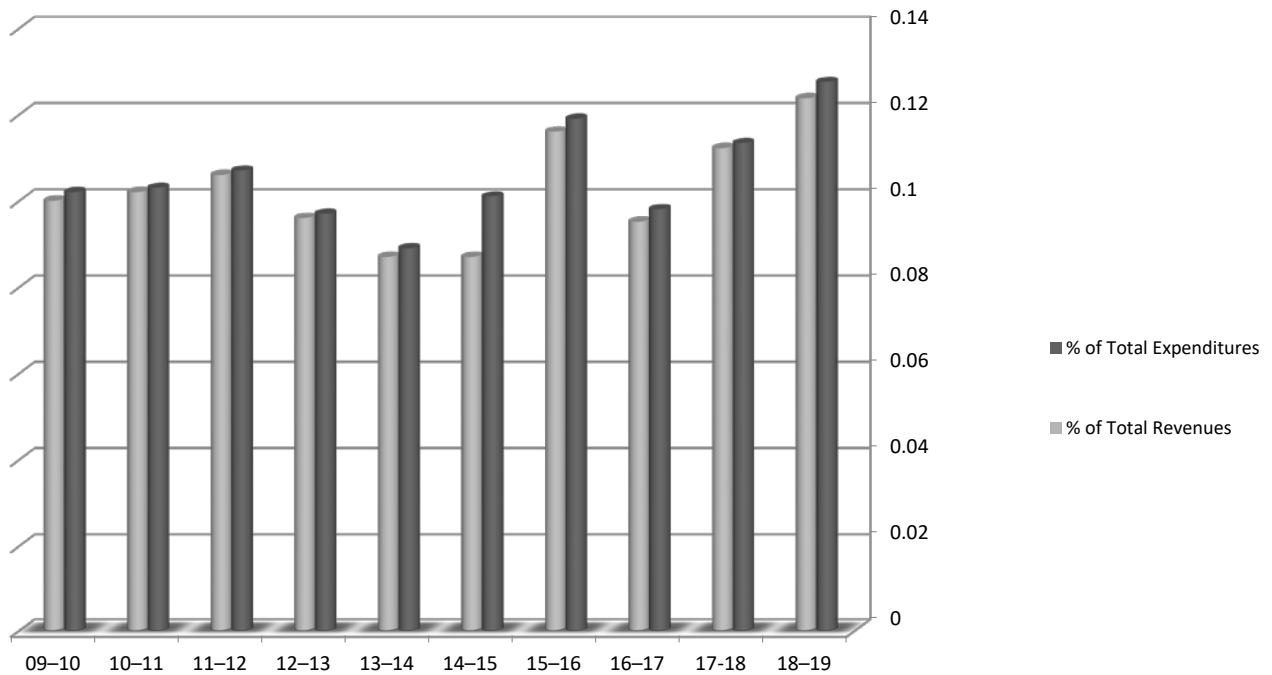
**TEN-YEAR COMPARISON OF  
GENERAL FUND ENDING TOTAL FUND BALANCE**

<b>Fiscal Year</b>	<b>Ending Total Fund Balance</b>	<b>Percentage of Change</b>	<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>Fund Balance as a Percentage of Total Revenues</b>	<b>\$/Per Pupil*</b>
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%	9.8%	9.5%	\$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
2009-10	\$987,326,983	23.2%	10.2%	10.0%	\$975.28

**NOTE TO TABLE NINE:** Table Nine presents the General Fund Ending Total Fund Balance for the last ten years, And the percentage change in Fund Balance, the percentage that total fund balance was of total general fund and 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 2018–19 TOTAL ENDING FUND BALANCE**

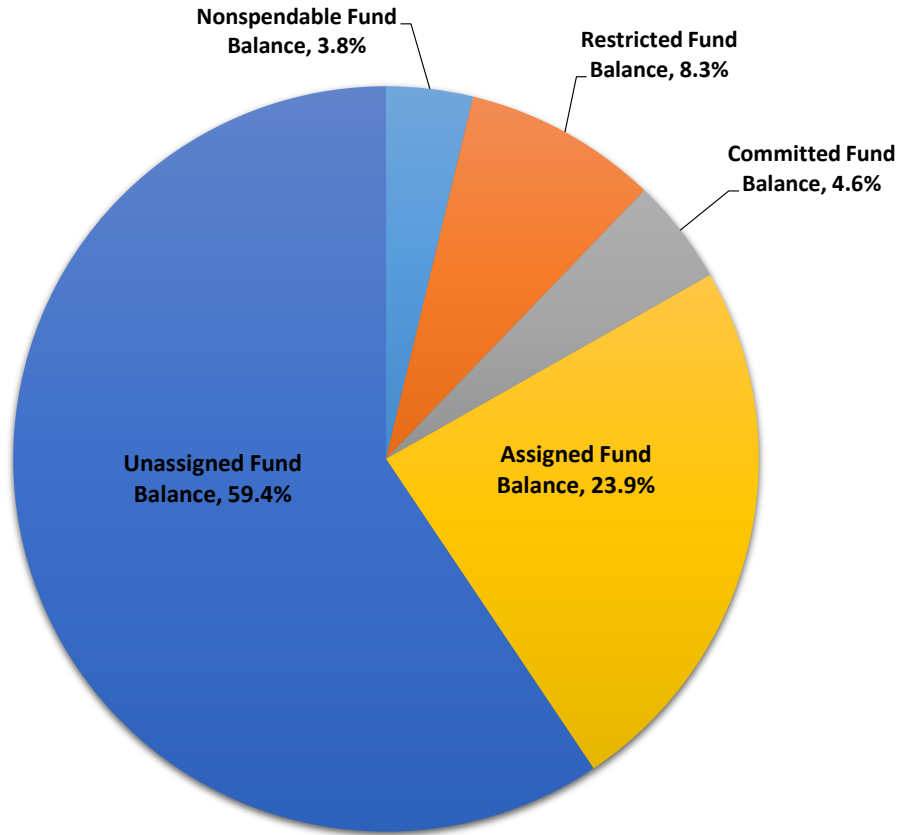
	<b>Total \$</b>	<b>% of Total</b>	<b>\$/Per Pupil*</b>
Nonspendable Fund Balance-Inventory & Prepaid Items	\$76,234,231	3.8%	\$68.22
<b>Total Nonspendable Fund Balance</b>	<b>\$76,234,231</b>	<b>3.8%</b>	<b>\$68.22</b>
Restricted for Other Items	11,380,999	0.6%	\$10.19
Restricted for Unequalized Deductible Revenues	13,628	0.0%	\$0.01
Restricted for Carryover of Restricted Revenues	98,056,353	4.8%	\$87.75
Restricted for Debt Service	20,971,205	1.0%	\$18.77
Restricted for Self Insurance	3,470,600	0.2%	\$3.11
Restricted for Uninsured Risks	9,135,586	0.5%	\$8.18
Restricted for Skill Center	10,155,806	0.5%	\$9.09
Restricted for Carryover of Food Service	15,867,044	0.8%	\$14.20
<b>Total Restricted Fund Balance</b>	<b>169,051,221</b>	<b>8.3%</b>	<b>\$151.29</b>
Committed to Other Purposes	38,818,258	1.9%	\$34.74
Committed to Economic Stabilization	54,325,646	2.7%	\$48.62
<b>Total Committed Fund Balance</b>	<b>93,143,904</b>	<b>4.6%</b>	<b>\$83.36</b>
Assigned to Contingencies	64,706,088	3.2%	\$57.91
Assigned to Other Capital Projects	19,884,396	1.0%	\$17.80
Assigned to Other Purposes	400,726,367	19.7%	\$358.63
<b>Total Assigned Fund Balance</b>	<b>485,316,851</b>	<b>23.9%</b>	<b>\$434.33</b>
Unassigned to Minimum Fund Balance	460,062,378	22.7%	\$411.73
Unassigned Fund Balance	745,264,591	36.7%	\$666.97
<b>Total Unassigned Fund Balance</b>	<b>1,205,326,970</b>	<b>59.4%</b>	<b>\$1,078.69</b>
<b>Total Ending Fund Balance</b>	<b>\$2,029,073,177</b>	<b>100.0%</b>	<b>\$1,815.90</b>

**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 2018–19 Restricted and Unrestricted Fund Balance as a Percentage of Total Ending Fund Balance**



**TABLE ELEVEN**

**TEN-YEAR COMPARISON OF TAX COLLECTIONS**

<u>Fiscal Year Tax Collection</u>	<u>Total General Fund Excess Levy</u>	<u>Statewide Tax Collection Percentages</u>		
		<u>Spring</u>	<u>Fall</u>	<u>Total</u>
		2018	\$2,575,171,210	54.78
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	99.20
2010	\$1,732,098,770	53.16	45.89	99.04
2009	\$1,632,569,771	52.85	45.80	98.65

**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**

<u>Fiscal Year</u>	<u>General Long-Term Liabilities</u>	<u>\$/Per Pupil*</u>	<u>Percentage of Change</u>
2018-19	\$19,442,106,811	\$17,399	3.3%
2017-18	\$18,744,730,845	\$16,846	2.9%
2016--17	\$17,995,647,244	\$16,371	(1.7%)
2015-16	\$17,901,053,920	\$16,654	12.4%
2014-15	\$15,566,970,889	\$14,810	54.5%
2013-14	\$9,948,134,255	\$9,585	2.4%
2012-13	\$9,540,201,510	\$9,363	0.7%
2011-12	\$9,444,648,582	\$9,301	(0.3%)
2010-11	\$9,487,426,195	\$9,327	1.6%
2009-10	\$9,293,558,376	\$9,180	(1.9%)

**NOTES TO TABLE TWELVE:** Table Twelve presents the last ten years of general long-term liabilities as of fiscal 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.**