

## 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' general fund expenditures in the state. The student enrollments used to calculate total expenditures per pupil include FTE for regular K-12, skills 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.

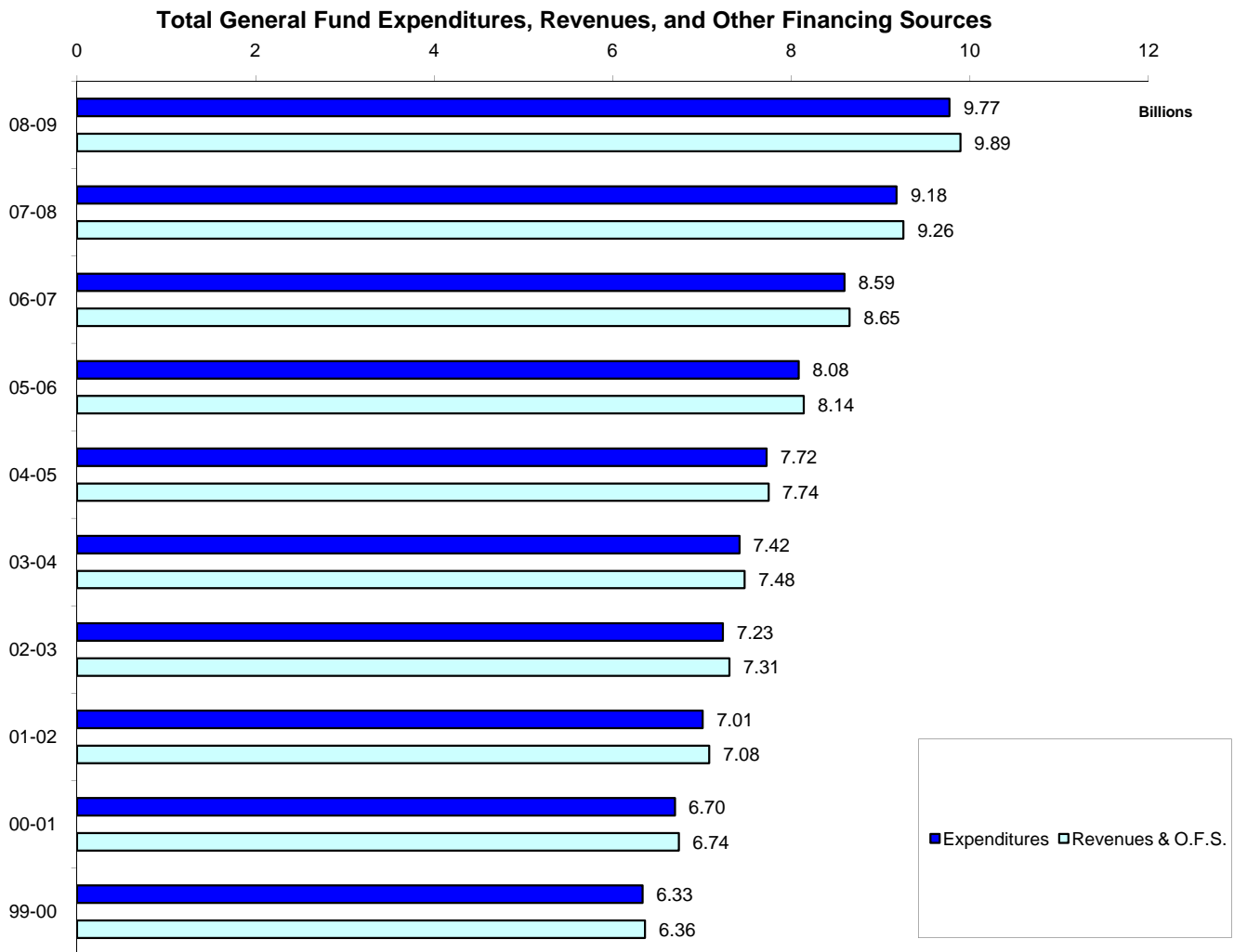
- Table One:** Ten-Year Comparison of Total General Fund Expenditures, Revenues, and Other Financing Sources
- Table Two:** Ten-Year Comparison of General Fund Expenditures Per Pupil
- Table Three:** Ten-Year Comparison of General Fund Revenues and Other Financing Sources Per Pupil and Percent of Total Revenue
- Table Four:** General Fund Expenditures by Program Groups
- Table Five:** General Fund Expenditures by Activity Groups
- Table Six:** General Fund Expenditures by Object
- Table Seven:** Total General Fund Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups
- Table Eight:** Total Expenditures and Revenues by Fund
- Table Nine:** Ten-Year Comparison of General Fund Ending Total Fund Balance
- Table Ten:** General Fund Reserved, Unreserved, and Total Ending Fund Balance
- Table Eleven:** Ten-Year Comparison of Tax Collections
- Table Twelve:** Ten-Year Comparison of General Long-Term Debt

**TABLE ONE**

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

<b><u>Fiscal Year</u></b>	<b><u>Total General Fund Expenditures</u></b>	<b><u>Rate of Expenditure Increase</u></b>	<b><u>Total General Fund Revenue &amp; O.F.S.</u></b>	<b><u>Rate of Revenue Increase</u></b>
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%
2005-06	8,081,806,223	4.6%	8,139,545,534	5.1%
2004-05	7,724,204,969	4.1%	7,744,513,319	3.6%
2003-04	7,418,903,273	2.6%	7,477,686,062	2.3%
2002-03	7,232,688,322	3.2%	7,306,749,887	3.2%
2001-02	7,006,933,746	4.7%	7,081,049,150	5.1%
2000-01	6,695,579,338	5.7%	6,739,204,069	5.9%
1999-00	6,332,489,613	4.9%	6,361,132,255	4.9%

**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.



**TABLE TWO**

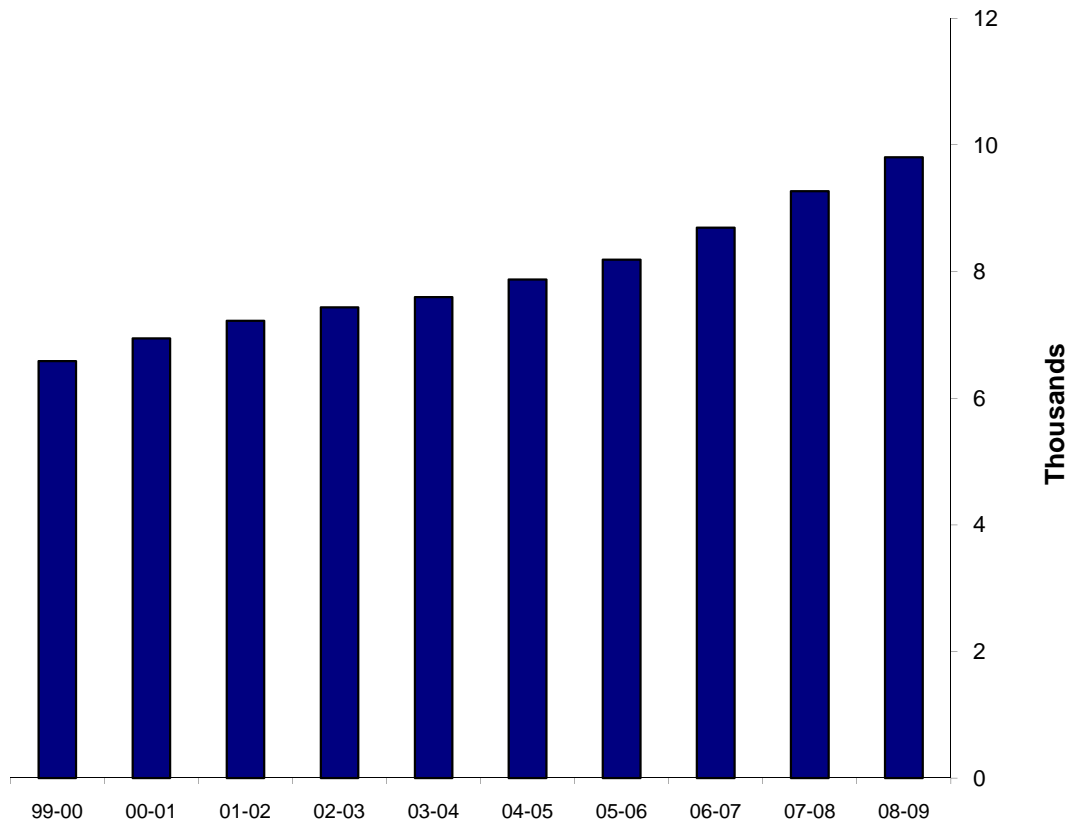
**TEN-YEAR COMPARISON OF  
GENERAL FUND EXPENDITURES PER PUPIL**

<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>
2008-09	996,431.61	.6%	\$9,807.00	5.8%
2007-08	990,495.70	.1%	9,267.38	6.6%
2006-07	988,706.27	.2%	8,692.00	6.1%
2005-06	986,877.18	.6%	8,189.27	4.0%
2004-05	980,715.95	.4%	7,876.09	3.6%
2003-04	976,466.44	.4%	7,597.70	2.2%
2002-03	972,639.25	.3%	7,436.15	2.9%
2001-02	969,838.13	.6%	7,224.85	3.8%
2000-01	963,942.01	.3%	6,946.04	5.5%
1999-00	961,448.90	.2%	6,586.40	4.7%

**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**

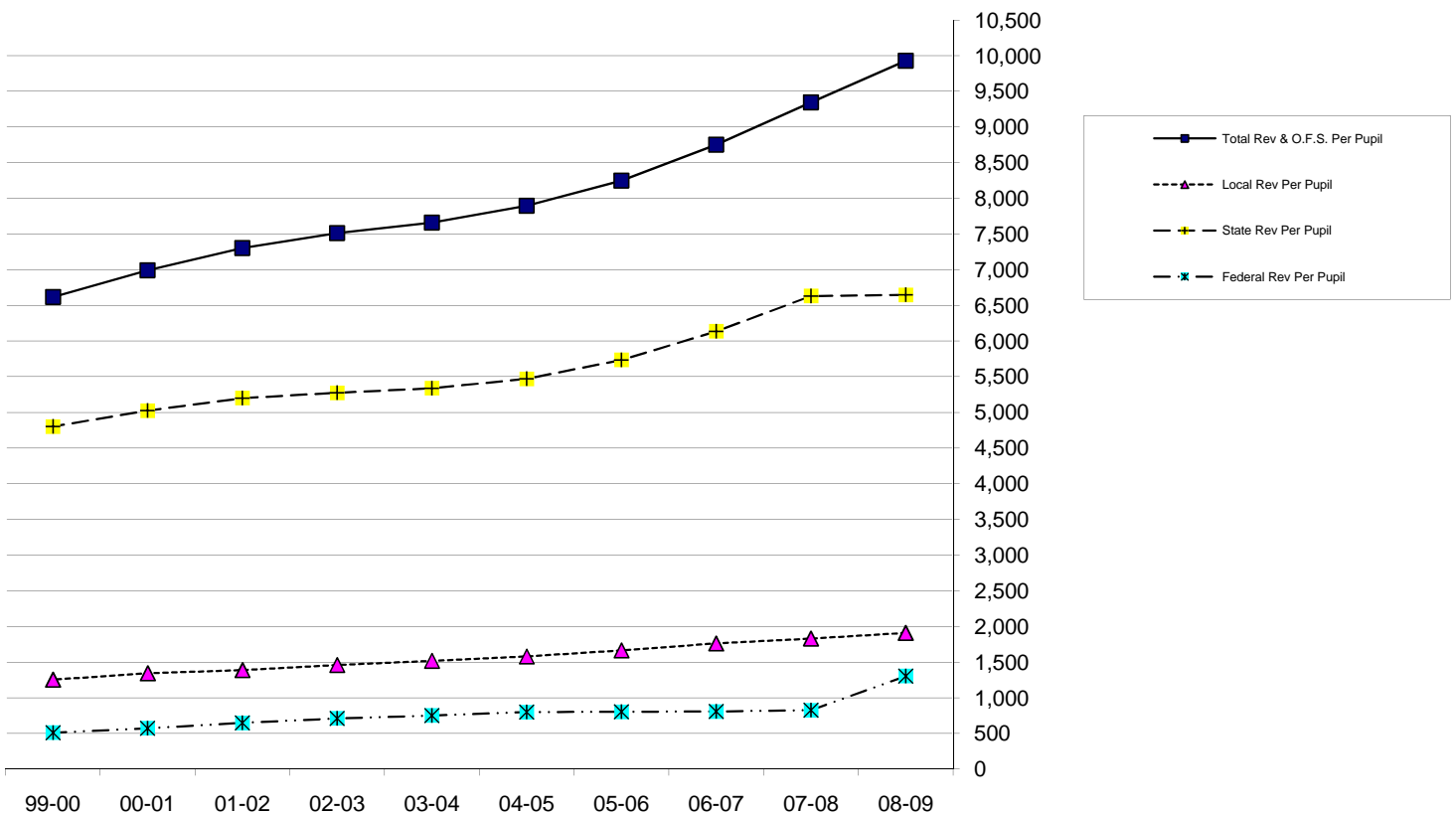
**TEN-YEAR COMPARISON OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES PER PUPIL AND PERCENT OF TOTAL REVENUE**

Fiscal Year	Total Revenue and O.F.S. \$/Per Pupil*	Local Revenue		State Revenue		Federal Revenue		Other Revenue and O.F.S.	
		\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total
2008-09	\$9,928.01	\$1,908.73	19.2%	\$6,647.53	67.0%	\$1,304.17	13.1%	\$67.58	0.7%
2007-08	9,344.10	1,830.13	19.6%	6,632.13	71.0%	824.48	8.8%	57.36	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%
2005-06	8,247.78	1,663.42	20.2%	5,736.01	69.5%	802.35	9.7%	45.99	0.6%
2004-05	7,896.80	1,577.63	20.0%	5,470.25	69.3%	798.09	10.1%	50.82	0.6%
2003-04	7,657.90	1,517.15	19.8%	5,338.66	69.8%	749.87	9.8%	52.22	0.7%
2002-03	7,512.29	1,458.29	19.4%	5,274.44	70.2%	710.78	9.5%	68.78	0.9%
2001-02	7,301.27	1,386.44	19.0%	5,199.61	71.2%	645.36	8.8%	69.89	1.0%
2000-01	6,991.30	1,342.51	19.2%	5,024.40	71.9%	573.49	8.2%	50.89	0.7%
1999-00	6,616.19	1,252.49	18.9%	4,802.02	72.6%	510.56	7.7%	51.12	0.8%

**NOTES TO TABLE THREE:** Table Three presents the state average revenue per pupil and the percent of total revenue for the last ten years. Revenues shown in the "Other Revenue 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 revenue.*

**General Fund Revenues and Other Financing Sources Per Pupil**



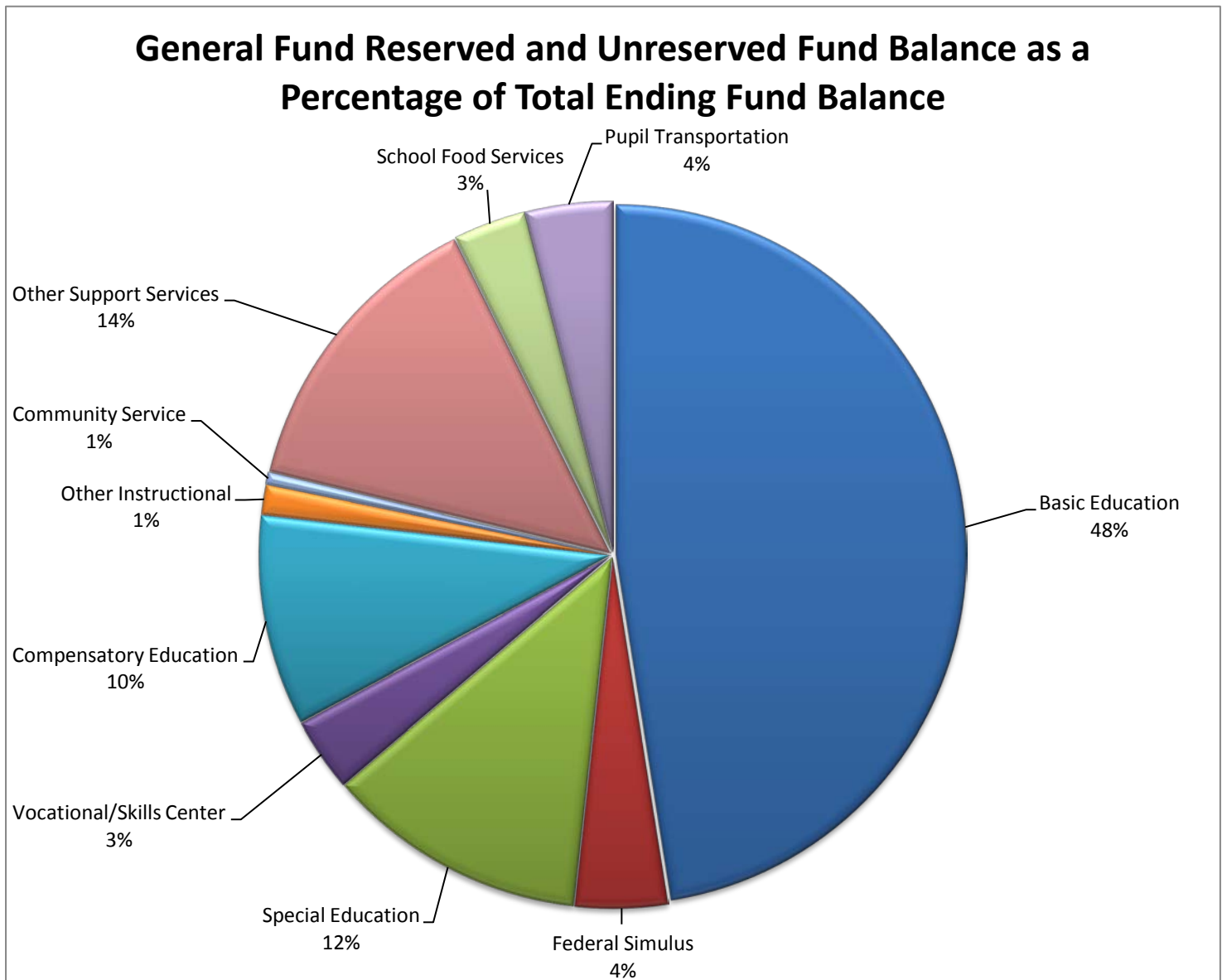
**TABLE FOUR**

**GENERAL FUND EXPENDITURES BY PROGRAM GROUPS**

<u>Program Groups</u>	<u>Dollars</u>	<u>% of Total General Fund Expenditures</u>	<u>\$/Per Pupil*</u>
Basic Education (Program 01)	4,640,434,395	47.5%	\$4,657.05
Federal Stimulus (Programs 11, 12, 13, 14, 18, 19)	415,350,967	4.3%	\$416.84
Special Education (Programs 21, 24, 26, & 29)	1,174,020,479	12.0%	1,178.22
Vocational/Skills Center (Programs 31, 38, 39, 45, & 46)	330,837,458	3.4%	332.02
Compensatory Education (Programs 51–69)	947,674,602	9.7%	951.07
Other Instructional Programs (Programs 71–79)	133,438,087	1.4%	133.92
Community Service (Programs 81, 86, 88, & 89)	54,567,901	0.6%	54.76
Districtwide Support (Program 97)	1,358,260,649	13.8%	1,363.12
School Food Services (Program 98)	327,292,705	3.3%	328.46
Pupil Transportation (Program 99)	390,123,351	3.9%	391.52
<b>Total General Fund Expenditures</b>	<b>\$9,772,000,596</b>	<b>100.0%</b>	<b>\$9,807.00</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.*



**TABLE FIVE****GENERAL FUND EXPENDITURES BY ACTIVITY GROUPS**

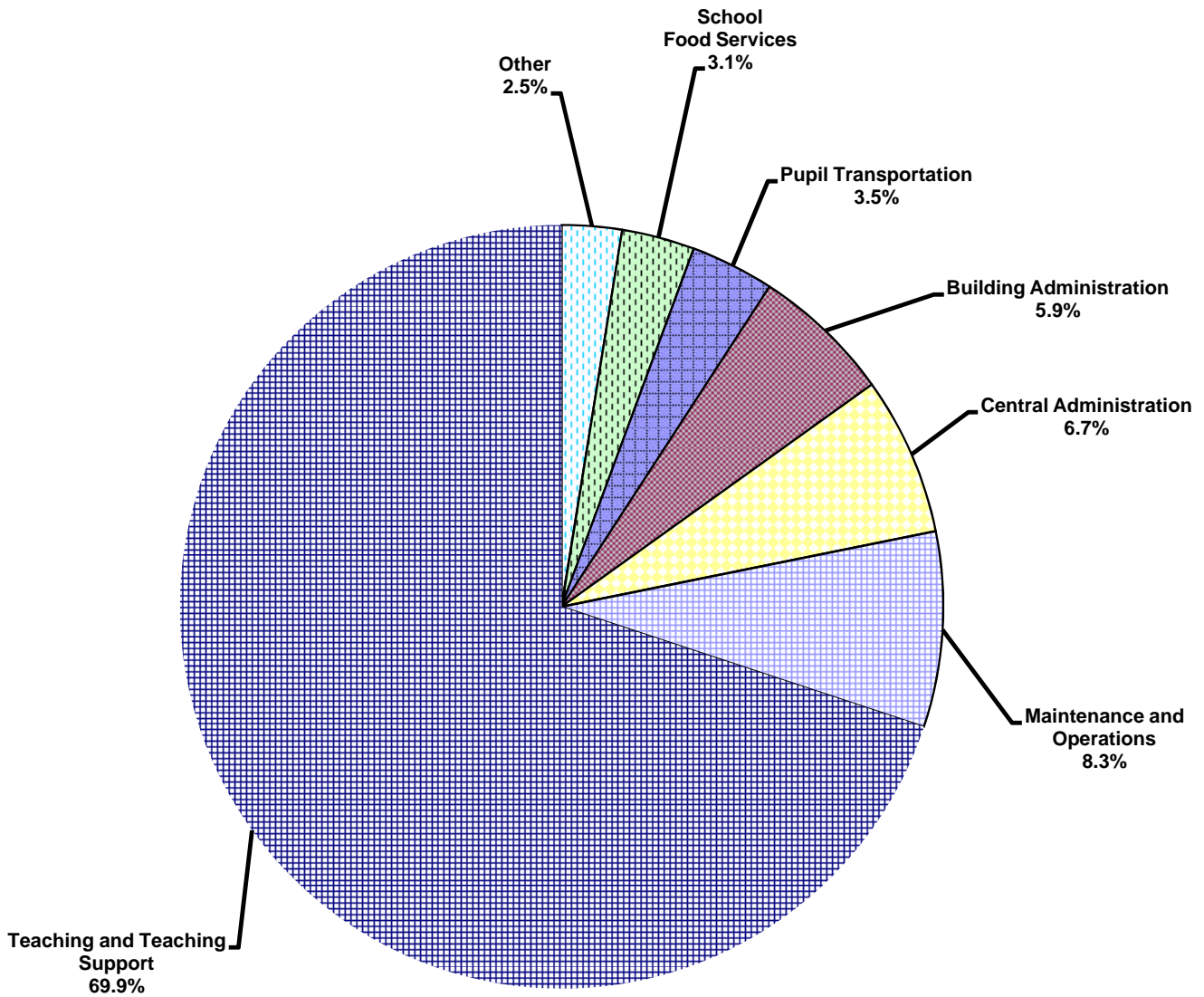
<b>Activity</b>	<b>Dollars</b>	<b>% of Total</b>	<b>\$/Per Pupil*</b>
<b>Administration</b>	<b>1,236,696,547</b>	<b>12.7%</b>	<b>\$1,241.13</b>
<b>Building Administration</b>	<b>580,301,453</b>	<b>5.9%</b>	<b>582.38</b>
Principal's Office	580,301,453	5.9%	582.38
<b>Central Administration</b>	<b>656,395,094</b>	<b>6.7%</b>	<b>658.75</b>
Instruction–Supervision	248,571,153	2.5%	249.46
Superintendent's Office	78,139,841	.8%	78.42
Business Office	120,480,934	1.2%	120.91
Human Resources	68,241,813	.7%	68.49
Public Relations	15,191,247	.2%	15.25
Pupil Transportation–Supervision	40,512,931	.4%	40.66
Board of Directors	28,043,591	.3%	28.14
Maintenance & Operation–Supervision	30,984,156	.3%	31.10
School Food Services–Supervision	26,229,428	.3%	26.32
<b>Teaching and Teaching Support</b>	<b>6,831,502,196</b>	<b>69.9%</b>	<b>6,855.96</b>
Teaching	5,775,862,890	59.1%	5,796.55
Health/Related Services	328,415,033	3.4%	329.59
Guidance and Counseling	245,123,685	2.5%	246.00
Learning Resources	178,383,403	1.8%	179.02
Extracurricular	177,188,216	1.8%	177.82
Pupil Management and Safety	87,117,629	.9%	87.43
Payment to Other Districts	39,411,341	.4%	39.55
<b>Other Support</b>	<b>1,703,801,850</b>	<b>17.4%</b>	<b>1,709.90</b>
<b>Maintenance and Operations</b>	<b>807,754,098</b>	<b>8.3%</b>	<b>810.65</b>
Operation of Buildings	326,973,500	3.3%	328.14
Utilities	244,242,971	2.5%	245.12
Maintenance	168,475,808	1.7%	169.08
Grounds Maintenance	53,058,671	.5%	53.25
Building & Property Security	15,003,148	.2%	15.06
<b>Pupil Transportation</b>	<b>346,160,665</b>	<b>3.5%</b>	<b>347.40</b>
Operations	289,434,025	3.0%	290.47
Transportation Insurance	6,231,188	.1%	6.25
Maintenance	50,495,452	.4%	50.68
<b>School Food Services</b>	<b>301,322,932</b>	<b>3.1%</b>	<b>302.40</b>
Food Prep. and Operations	163,936,288	1.6%	164.52
Food	137,386,644	1.4%	137.88
<b>Other</b>	<b>248,564,155</b>	<b>2.5%</b>	<b>249.45</b>
Information Systems	133,317,317	1.3%	133.79
Insurance (except transp.)	52,377,793	.5%	52.57
Public Activities	32,039,134	.3%	32.15
Warehousing & Distribution	14,562,212	.1%	14.61
Printing	9,393,666	.1%	9.43
Debt Service Expenditures	1,525,140	.0%	1.53
Motor Pool	5,348,893	.1%	5.37
<b>Total Expenditures</b>	<b>9,772,000,596</b>	<b>100.0%</b>	<b>\$9,807.00</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.)**

**Percent of Activity Groups to Total General Fund Expenditures**



**TABLE SIX**

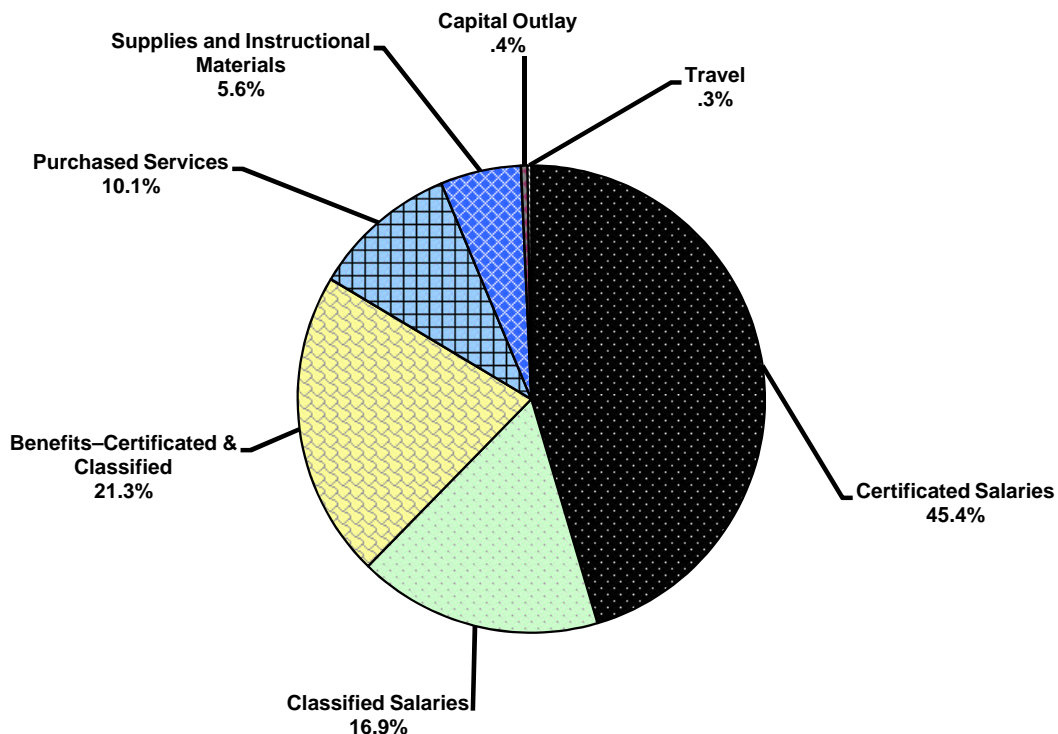
**GENERAL FUND EXPENDITURES BY OBJECT**

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
<b>Salaries and Benefits</b>	<b>\$8,167,615,020</b>	<b>83.6%</b>	<b>\$8,196.87</b>
Certificated Salaries	4,439,162,743	45.4%	4,455.06
Classified Salaries	1,650,896,272	16.9%	1,656.81
Benefits—Certificated & Classified	2,077,556,004	21.3%	2,085.00
<b>Purchased Services</b>	<b>990,172,603</b>	<b>10.1%</b>	<b>993.73</b>
Central/Building Administration	86,189,832	.9%	86.50
Teaching/Teaching Support	373,749,206	3.8%	375.09
School Food Services	30,577,670	.3%	30.69
Utilities	240,247,012	2.5%	241.11
Insurance	58,522,663	.6%	58.73
Information Systems	49,960,996	.5%	50.14
Pupil Transportation	82,005,908	.8%	82.30
Other	68,919,315	.7%	69.17
<b>Supplies and Instructional Materials</b>	<b>544,680,531</b>	<b>5.6%</b>	<b>546.63</b>
<b>Capital Outlay</b>	<b>42,985,385</b>	<b>.4%</b>	<b>43.14</b>
<b>Travel</b>	<b>26,547,057</b>	<b>.3%</b>	<b>26.64</b>
<b>Total Expenditures</b>	<b>\$9,772,000,596</b>	<b>100.0%</b>	<b>\$9,807.00</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.*

**Percent of Objects to Total General Fund Expenditures**



**TABLE SEVEN**

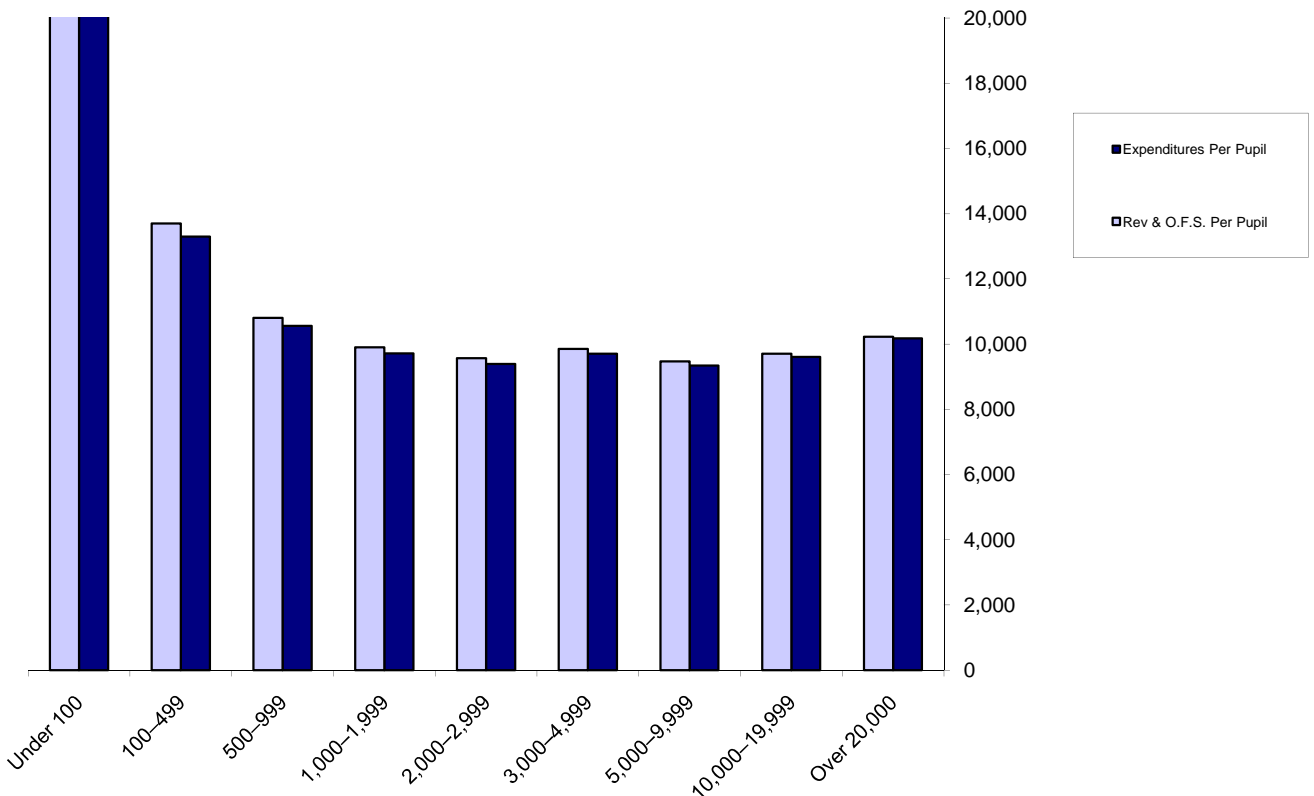
**TOTAL GENERAL FUND EXPENDITURES,  
REVENUES, AND OTHER FINANCING SOURCES PER PUPIL  
BY SCHOOL DISTRICT ENROLLMENT GROUPS**

<u>Size Group</u>	<u>Annual Total Enrollment*</u>	<u>Percent of Total Enrollment</u>	<u>No. of Districts</u>	<u>Total Expenditures Per Pupil*</u>	<u>Total Revenue and O.F.S. Per Pupil*</u>
Over 20,000	239,316.93	24.0%	9	\$10,174.77	\$10,223.15
10,000–19,999	301,927.18	30.3%	21	9,604.89	9,710.58
5,000–9,999	203,026.33	20.4%	30	9,342.77	9,475.10
3,000–4,999	83,278.49	8.4%	22	9,710.87	9,857.86
2,000–2,999	65,931.49	6.6%	27	9,395.27	9,572.44
1,000–1,999	52,688.28	5.3%	37	9,713.82	9,904.66
500–999	31,481.87	3.2%	43	10,558.95	10,801.52
100–499	16,890.36	1.7%	66	13,300.10	13,704.53
Under 100	1,890.66	0.2%	40	22,840.71	23,785.05
<b>TOTALS:</b>	<b>996,431.61</b>	<b>100.00%</b>	<b>295</b>	<b>\$9,807.00</b>	<b>\$9,928.01</b>

**NOTE TO TABLE SEVEN:** Table Seven compares the average FY 2008–09 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**

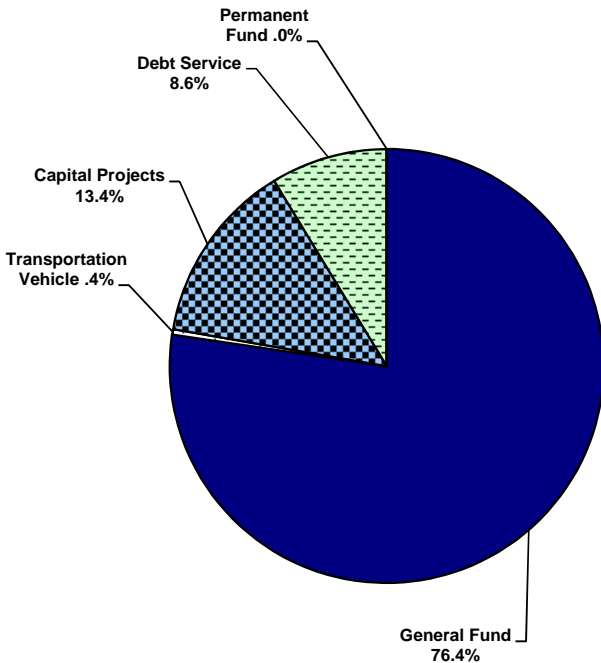
**TOTAL EXPENDITURES AND REVENUES BY FUND**

<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>\$9,772,000,596</b>	<b>76.4%</b>	<b>\$9,807.00</b>	<b>\$9,892,583,836</b>	<b>77.9%</b>	<b>\$9,928.01</b>
<b>Debt Service</b>	<b>1,100,341,943</b>	<b>8.6%</b>	<b>1,104.28</b>	<b>1,171,749,386</b>	<b>9.2%</b>	<b>1,175.95</b>
Interest	416,313,662	3.3%	417.80			
Principal	684,028,281	5.3%	686.48			
<b>Capital Projects</b>	<b>1,715,147,062</b>	<b>13.4%</b>	<b>1,721.30</b>	<b>1,422,134,444</b>	<b>11.2%</b>	<b>1,427.23</b>
Sites	129,103,102	1.0%	129.57			
Buildings	1,431,424,780	11.2%	1,436.55			
Equipment	130,209,006	1.0%	130.68			
Energy	17,499,350	.1%	17.56			
Debt	6,910,824	.1%	6.94			
<b>Tranportation Vehicle</b>	<b>55,590,798</b>	<b>.4%</b>	<b>55.79</b>	<b>60,648,626</b>	<b>.5%</b>	<b>60.87</b>
Transportation Equipment	54,414,446	.4%	54.61			
Debt	1,176,352	.0%	1.18			
<b>Permanent Fund</b>	<b>36,611</b>	<b>.0%</b>	<b>0.04</b>	<b>89,042</b>	<b>.0%</b>	<b>0.09</b>
<b>Total Governmental Funds</b>	<b>12,643,117,009</b>	<b>98.8%</b>	<b>12,688.40</b>	<b>12,547,205,334</b>	<b>98.8%</b>	<b>12,592.14</b>
<b>Associated Student Body</b>	<b>121,115,608</b>	<b>.9%</b>	<b>121.55</b>	<b>121,018,481</b>	<b>1.0%</b>	<b>121.45</b>
<b>Other Trust &amp; Agency Fund</b>	<b>26,096,154</b>	<b>.2%</b>	<b>26.19</b>	<b>29,166,870</b>	<b>.2%</b>	<b>29.27</b>
<b>Total Expenditures For All Funds</b>	<b><u>\$12,790,328,772</u></b>	<b><u>100.0%</u></b>	<b><u>\$12,836.13</u></b>			
<b>Total Revenues For All Funds</b>				<b><u>\$12,697,390,685</u></b>	<b><u>100.0%</u></b>	<b><u>\$12,742.86</u></b>

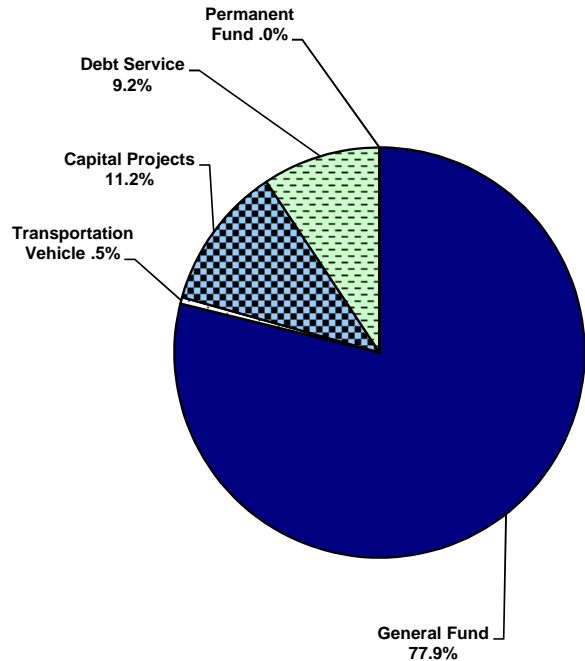
**NOTES TO TABLE EIGHT:** Table Eight presents a summarized total of all district funds. A fund is described as a major self-balancing account used to carry out a specific task.

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

**Percent of Governmental Funds to Total Expenditures For All Funds**



**Percent of Governmental Funds to Total Revenues For All Funds**



**TABLE NINE**

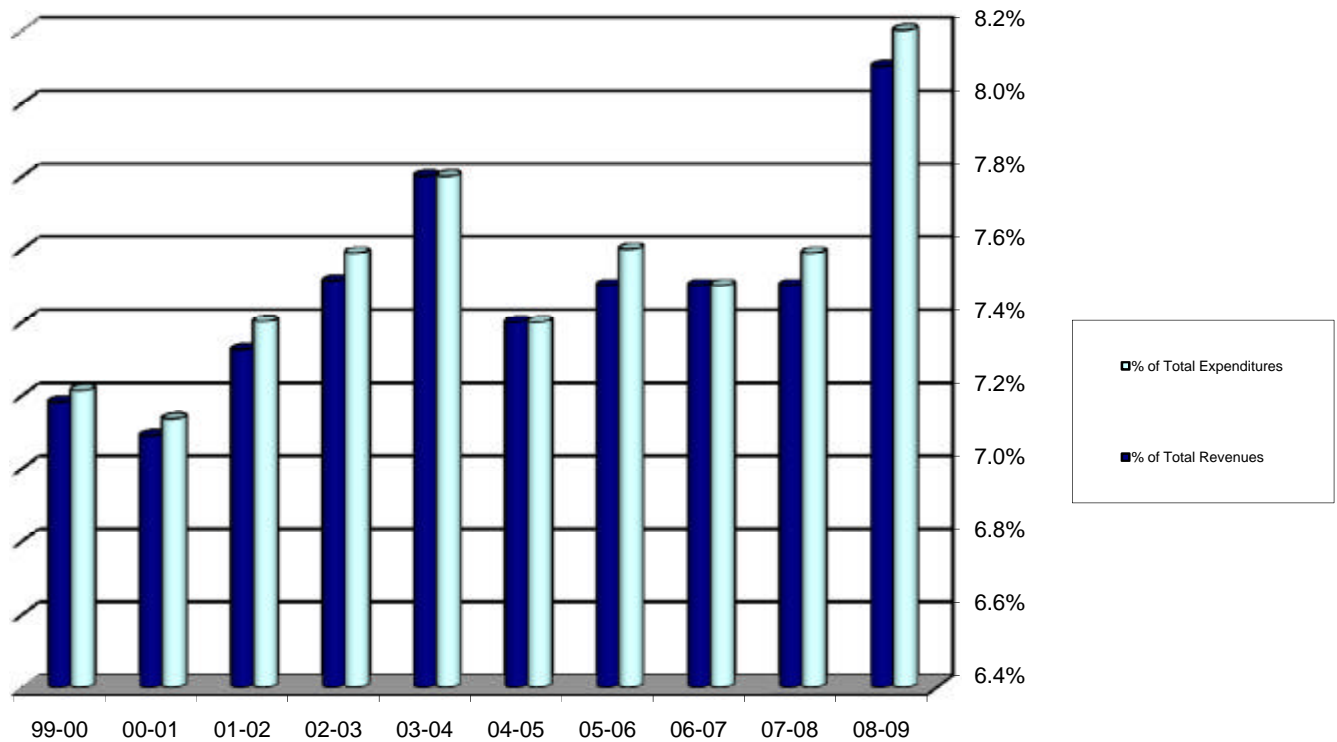
**TEN-YEAR COMPARISON OF  
GENERAL FUND ENDING TOTAL FUND BALANCE**

<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>
2008-09	\$801,549,954	+15.2%	8.2%	8.1%	\$804.42
2007-08	696,049,976	+7.6%	7.6%	7.5%	702.73
2006-07	647,199,523	+5.9%	7.5%	7.5%	654.59
2005-06	611,377,287	+6.4%	7.6%	7.5%	619.51
2004-05	574,504,001	-1.7%	7.4%	7.4%	585.80
2003-04	584,450,617	+3.5%	7.8%	7.8%	598.54
2002-03	548,920,937	+5.8%	7.6%	7.5%	564.36
2001-02	518,650,792	+8.5%	7.4%	7.3%	534.78
2000-01	477,841,112	+4.6%	7.1%	7.0%	495.72
1999-00	456,806,569	+2.2%	7.2%	7.2%	475.12

**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 revenue.*

**General Fund Ending Total Fund Balance as a Percentage of Total Expenditures and of Total Revenues**



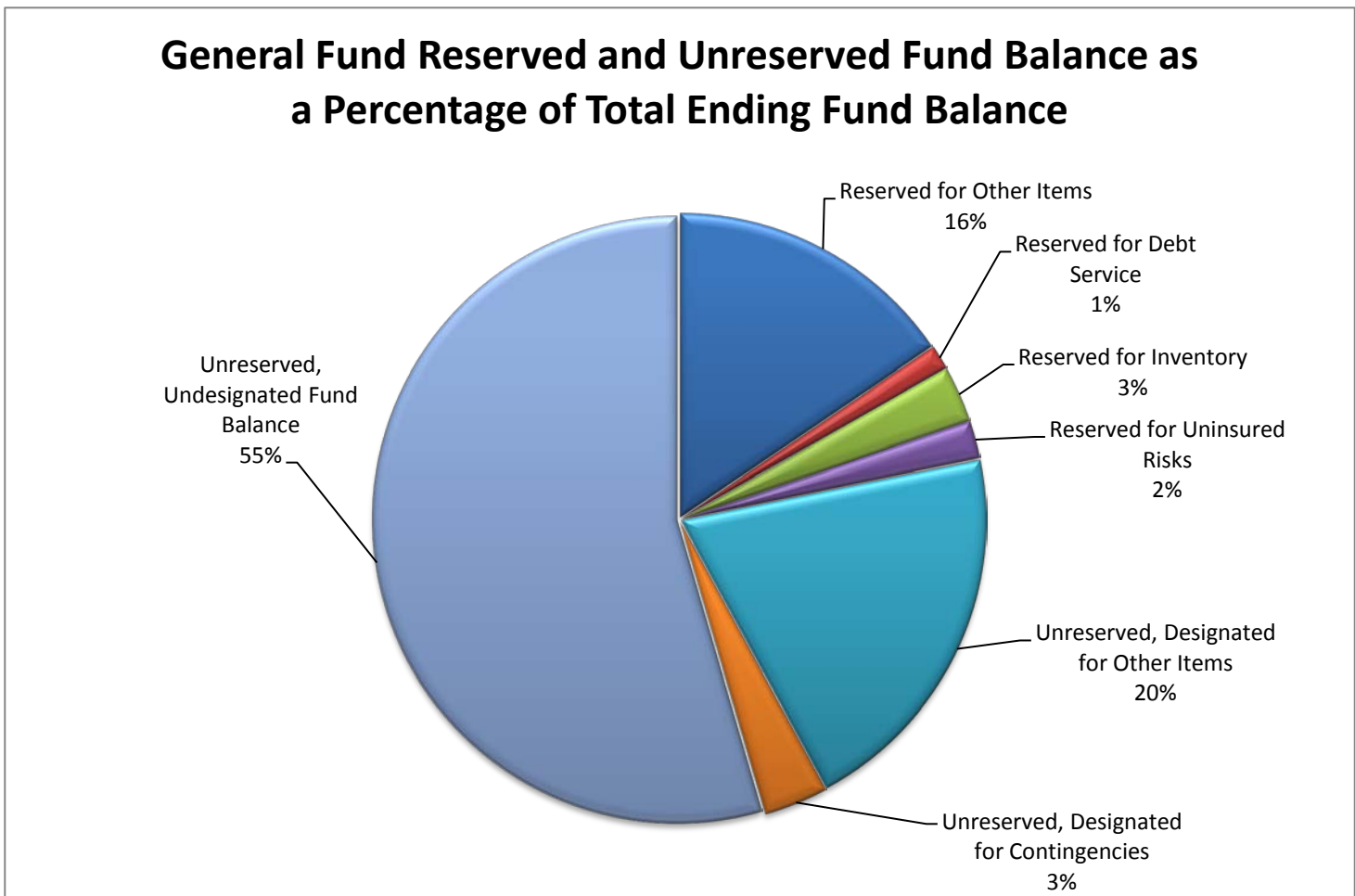
**TABLE TEN**

**GENERAL FUND RESERVED, UNRESERVED, AND TOTAL ENDING FUND BALANCE**

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Reserved for Other Items	\$123,108,704	15.5%	\$123.55
Reserved for Debt Service	10,629,706	1.3%	10.67
Reserved for Inventory	23,655,634	3.0%	23.74
Reserved for Uninsured Risks	15,702,420	2.0%	15.76
<b>Total Reserved Fund Balance</b>	<b>173,096,463</b>	<b>21.7%</b>	<b>173.72</b>
Unreserved, Designated for Other Items	162,836,604	20.3%	163.42
Unreserved, Designated for Contingencies	27,296,728	3.4%	27.39
Unreserved, Undesignated Fund Balance	438,320,154	54.6%	439.89
<b>Total Unreserved Fund Balance</b>	<b>628,453,486</b>	<b>78.3%</b>	<b>630.70</b>
<b>Total Ending Fund Balance</b>	<b>\$801,549,954</b>	<b>100.0%</b>	<b>\$800.64</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 ELEVEN

### TEN-YEAR COMPARISON OF TAX COLLECTIONS

<u>Fiscal Year</u> <u>Tax</u> <u>Collection</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>
2009	\$1,632,569,771	57.15	49.52	106.67
2008	1,509,788,966	53.22	45.77	98.99
2007	1,423,523,778	53.78	45.84	99.62
2006	1,346,864,412	54.01	45.78	99.78
2005	1,273,060,647	54.02	45.83	99.85
2004	1,224,846,616	54.19	45.87	100.06
2003	1,166,878,163	53.87	45.71	99.58
2002	1,093,521,952	53.39	46.01	99.41
2001	1,041,817,982	53.34	46.10	99.44
2000	1,005,303,812	53.28	45.90	99.18

**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 DEBT

<u>Fiscal</u> <u>Year</u>	<u>General Long-Term</u> <u>Debt</u>	<u>\$/Per Pupil*</u>	<u>Percentage</u> <u>of Change</u>
2008-09	\$9,402,000,566	\$9,435.67	(1.0%)
2007-08	9,403,275,831	9,493.50	3.8%
2006-07	9,062,236,328	9,165.75	6.3%
2005-06	8,525,367,770	8,638.73	12.2%
2004-05	7,597,548,777	7,746.94	3.1%
2003-04	7,368,560,432	7,546.15	4.4%
2002-03	7,057,530,976	7,256.06	5.5%
2001-02	6,690,438,623	6,898.51	11.0%
2000-01	5,996,251,188	6,220.55	3.3%
1999-00	5,807,554,885	6,040.42	2.2%

**NOTES TO TABLE TWELVE:** Table Twelve presents the last ten years of general long-term debt as of year-end. This debt consists of compensated absences payable to employees, contracts and notes payable, capital leases, voted bonds, noncancellable operating leases, Qualified Zone Academy Bonds (QZAB), and claims & judgements. Over 95 percent of the debt reported each year is for voted bonds.

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