

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.

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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 Revenues & OFS	Rate of Revenue Increase
23-24	20,272,431,869	2.5%	20,314,049,461	3.7%
22-23	19,784,149,242	7.1%	19,580,423,163	6.0%
21-22	18,468,601,374	9.3%	18,478,741,014	7.8%
20-21	16,901,746,710	2.2%	17,143,760,672	1.5%
19-20	16,529,878,456	3.9%	16,887,031,845	3.0%
18-19	15,910,940,925	11.4%	16,395,911,456	13.6%
17-18	14,281,633,855	9.2%	14,427,866,585	8.9%
16-17	13,078,660,404	6.3%	13,248,700,869	4.9%
15-16	12,308,143,017	9.0%	12,634,085,868	9.9%
14-15	11,296,205,451	4.9%	11,496,213,459	5.8%
12-13	10,073,319,785	1.9%	10,107,617,074	1.4%
11-12	9,889,351,043	0.3%	9,966,998,551	0.4%
10-11	9,860,397,372	2.1%	9,927,789,037	0.5%
09-10	9,661,442,054		9,874,105,866	

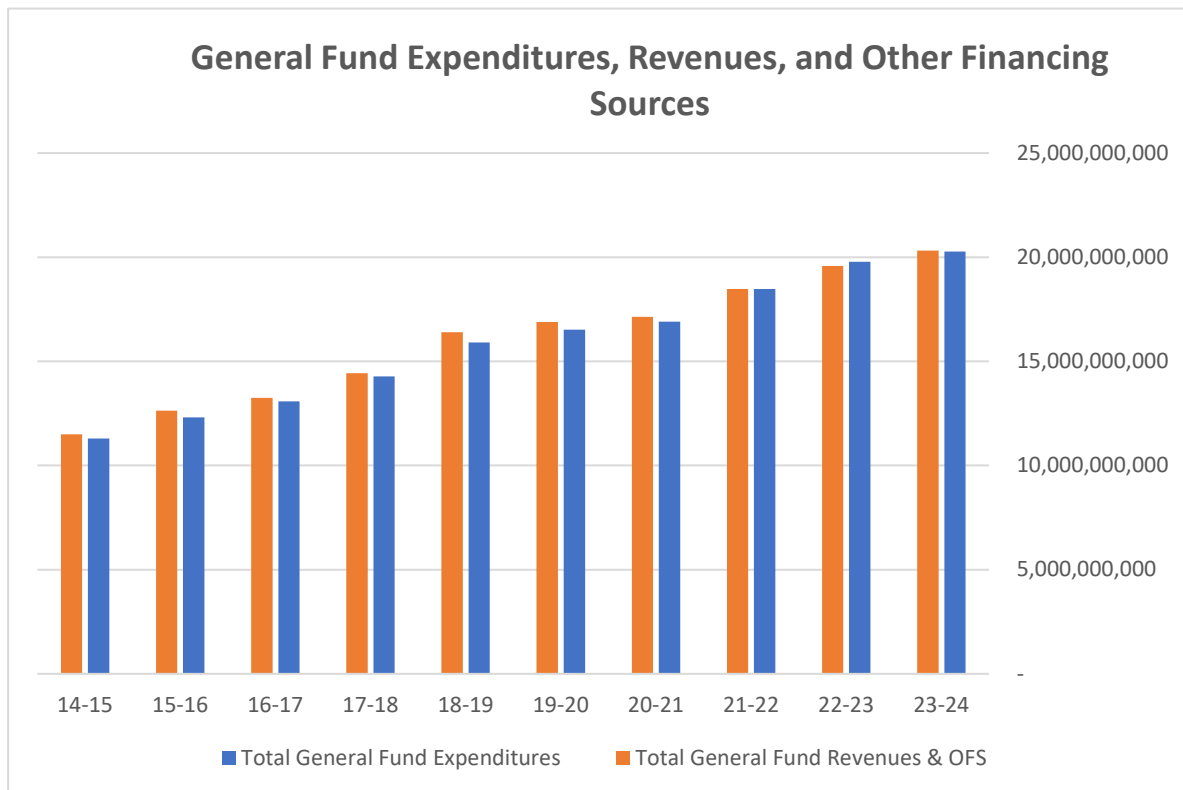


Table Two

TEN-YEAR COMPARISON OF GENERAL FUND EXPENDITURES PER PUPIL

Fiscal Year	Total Annual Enrolment*	Rate of Enrollment Increase	Total GF Expenditures Per Pupil	Expenditure Increase Per Pupil
23-24	1,085,190	0.4%	18,681	8.5%
22-23	1,080,350	0.7%	18,313	6.4%
21-22	1,072,895	-0.2%	17,214	9.5%
20-21	1,075,247	-4.6%	15,719	7.2%
19-20	1,127,527	0.9%	14,660	3.0%
18-19	1,117,395	0.4%	14,239	10.9%
17-18	1,112,719	1.2%	12,835	7.9%
16-17	1,099,228	2.3%	11,898	3.9%
15-16	1,074,909	2.3%	11,450	6.5%
14-15	1,051,083	1.3%	10,747	3.6%

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.

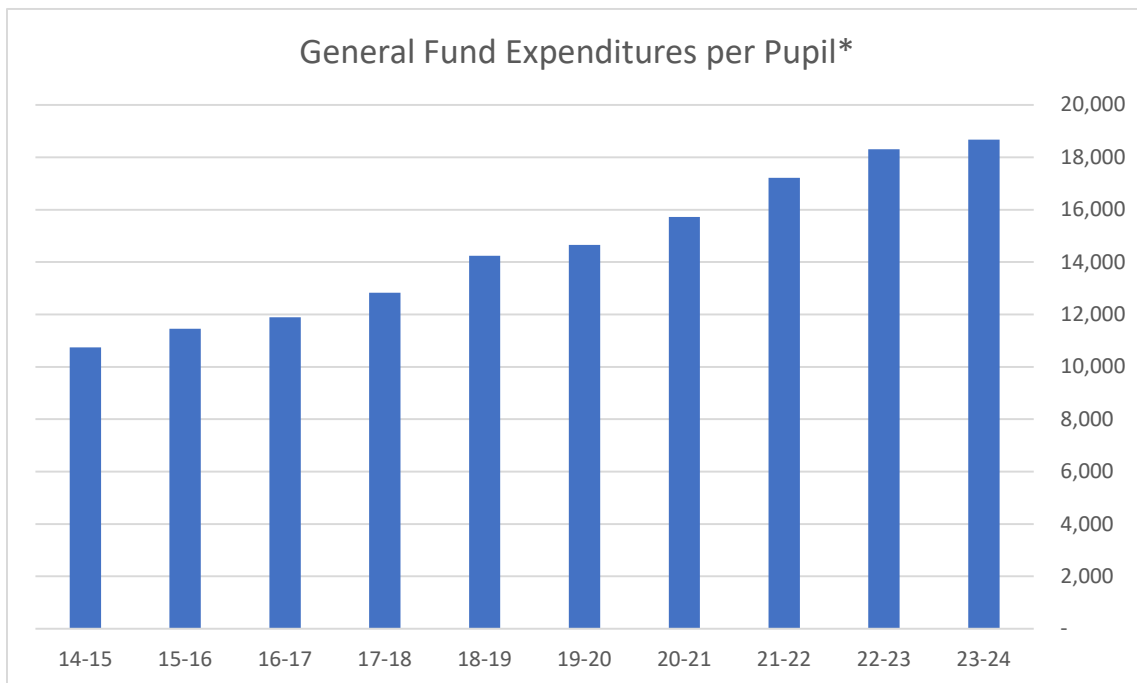


Table Three

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

Fiscal Year	Total Revenues and OFS	Local Revenues	% of Total	State Revenues	% of Total	Federal Revenues	% of Total	Other Revenues and OFS	% of Total
	\$ Per Pupil	\$ Per Pupil		\$ Per Pupil		\$ Per Pupil		\$ Per Pupil	
23-24	18,502.14	2,737.82	14.80%	13,955.81	75.43%	1,674.36	9.05%	134.15	0.73%
22-23	17,900.25	2,559.36	14.30%	13,259.36	74.07%	1,956.39	10.93%	125.14	0.70%
21-22	17,223.26	2,283.25	13.26%	12,294.51	71.38%	2,356.73	13.68%	288.77	1.68%
20-21	15,944.02	2,069.96	12.98%	12,214.17	76.61%	1,440.37	9.03%	219.52	1.38%
19-20	14,977.05	1,854.02	12.38%	12,012.30	80.20%	937.14	6.26%	173.60	1.16%
18-19	14,673.34	2,155.93	14.69%	11,507.45	78.42%	855.47	5.83%	154.49	1.05%
17-18	12,966.31	2,607.98	20.11%	9,357.30	72.17%	840.85	6.48%	160.18	1.24%
16-17	12,036.58	2,518.79	20.93%	8,518.15	70.77%	857.66	7.13%	141.97	1.18%
15-16	11,753.63	2,507.43	21.33%	8,243.71	70.14%	872.89	7.43%	129.60	1.10%
14-15	10,937.49	2,453.23	22.43%	7,505.45	68.62%	854.98	7.82%	123.83	1.13%

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.

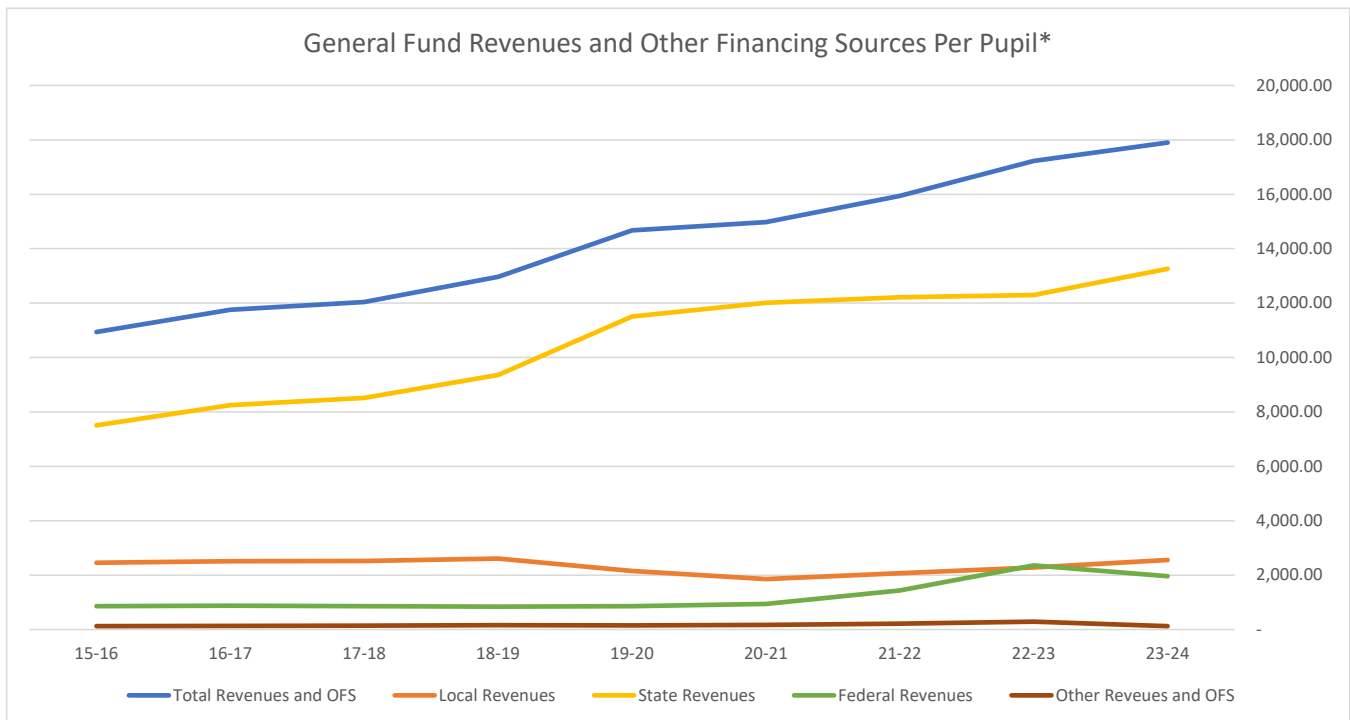


Table Four

GENERAL FUND 2023-24 EXPENDITURES BY PROGRAM GROUPS

<u>Program Groups</u>	<u>Programs</u>	<u>Dollars</u>	<u>% of Total General Fund Expenditures</u>	<u>\$ Per Pupil*</u>
Regular Instruction	(Programs 01, 02, 03, 09)	10,127,973,768.42	50.0%	9,332.90
CARES Act COVID-19	(Programs 11, 12, 13, 14, 19)	373,807,978.69	1.8%	344.46
Special Education	(Programs 21, 22, 24, 25, 26, 29)	3,076,449,868.72	15.2%	2,834.94
Vocational/Skill Center	(Programs 31, 34, 38, 39, 45, 46, 47)	844,558,418.54	4.2%	778.26
Compensatory Education	(Programs 51–69)	1,351,477,471.85	6.7%	1,245.38
Other Instructional Programs	(Programs 71–79)	212,199,594.91	1.0%	195.54
Community Service	(Programs 81, 86, 88, 89)	167,085,452.60	0.8%	153.97
Districtwide Support	(Program 97)	2,697,711,185.21	13.3%	2,485.93
School Food Services	(Program 98)	608,274,309.43	3.0%	560.52
Pupil Transportation	(Program 99)	812,893,820.65	4.0%	749.08
Total General Fund Expenditures		20,272,431,869	100.0%	18,681.00

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.

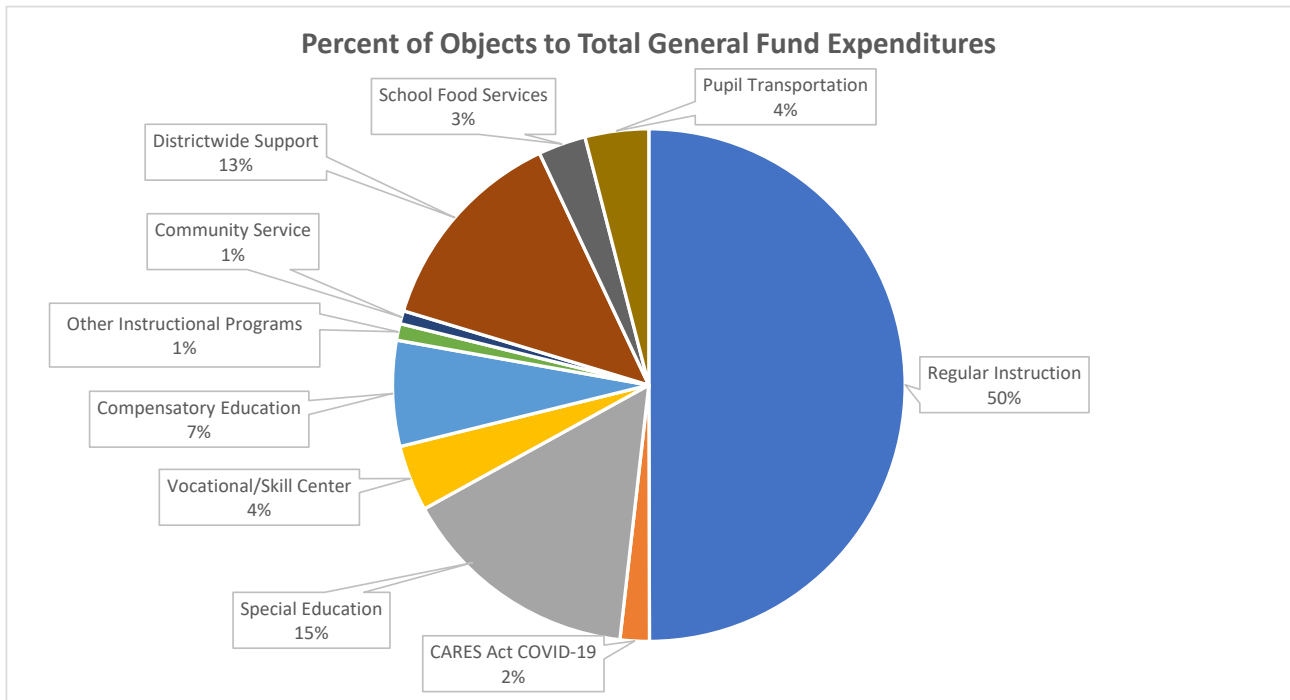


Table Five

GENERAL FUND 2023-24 EXPENDITURES BY ACTIVITY GROUPS

	Activity	Dollars	% of Total	\$ Per Pupil
Total Teaching		11,610,842,668.67	57.27%	10,699.36
27	Teaching	11,235,703,433.06	55.42%	10,353.67
28	Extracurricular	328,480,554.09	1.62%	302.69
29	Payments to School Districts	46,658,681.52	0.23%	43.00
Total Building Administration		1,653,355,117.64	8.16%	1,523.56
21	Supervision - Instruction	490,211,905.43	2.42%	451.73
23	Principal's Office	1,163,143,212.21	5.74%	1,071.83
Total Student and Teaching Support		2,795,703,168.47	13.79%	2,576.23
22	Learning Resources	182,347,136.41	0.90%	168.03
24	Guidance and Counseling	651,807,444.37	3.22%	600.64
25	Pupil Management	195,056,698.25	0.96%	179.74
26	Health and Related Services	912,704,258.17	4.50%	841.05
31	Instructional Professional Development	421,274,033.71	2.08%	388.20
32	Instructional Technology	122,041,094.11	0.60%	112.46
33	Curriculum	145,524,382.76	0.72%	134.10
34	Professional Learning - State	124,837,981.25	0.62%	115.04
35	Pupil Safety	40,110,139.44	0.20%	36.96
Total Maintenance and Operations		1,694,667,251.64	8.36%	1,561.63
61	Supervision - Maintenance and Operations	65,983,868.81	0.33%	60.80
62	Grounds Maintenance	98,977,291.55	0.49%	91.21
63	Operations of Buildings	592,442,122.08	2.92%	545.93
64	Maintenance	338,298,807.08	1.67%	311.74
65	Utilities	339,147,442.11	1.67%	312.52
66	E-Rate	6,902,663.13	0.03%	6.36
67	Building and Property Security	33,036,905.11	0.16%	30.44
68	Insurance - Maintenance and Operations	219,874,096.71	1.08%	202.61
69	Depreciation Sub-Fund	4,055.06	0.00%	0.00
Total Central Administration		640,565,530.02	3.16%	590.28
11	Board of Directors	66,725,419.79	0.33%	61.49
12	Superintendent's Office	131,613,218.00	0.65%	121.28
13	Business Office	235,030,380.86	1.16%	216.58
14	Human Resources	161,844,197.86	0.80%	149.14
15	Public Relations	45,352,313.51	0.22%	41.79
Total Food Service		611,937,702.36	3.02%	563.90
41	Supervision - Food Service	49,824,669.58	0.25%	45.91
42	Food	232,369,303.25	1.15%	214.13
44	Operations - Food Service	333,616,781.68	1.65%	307.43
49	Transfers - Food Service	(3,873,052.15)	-0.02%	(3.57)
Total Transportation		791,012,311.14	3.90%	728.92
51	Supervision - Transportation	85,531,805.00	0.42%	78.82
52	Operations - Transportation	649,171,979.84	3.20%	598.21
53	Maintenance - Transportation	88,599,914.54	0.44%	81.64
56	Insurance - Transportation	18,616,973.46	0.09%	17.16
58	Remote Learning Operations	20,788.61	0.00%	0.02
59	Transfers - Transportation	(50,929,150.31)	-0.25%	(46.93)
Total Other		474,348,119.08	2.34%	437.11
72	Informational Systems	321,552,263.82	1.59%	296.31
73	Printing	14,244,654.21	0.07%	13.13
74	Warehousing and Distribution	22,321,041.24	0.11%	20.57

Table Five

GENERAL FUND 2023-24 EXPENDITURES BY ACTIVITY GROUPS

75	Motor pool	14,871,769.09	0.07%	13.70
83	Interest	7,666,049.13	0.04%	7.06
84	Principal	35,563,298.95	0.18%	32.77
85	Debt Service	7,473,846.31	0.04%	6.89
91	Public Activities	50,655,196.33	0.25%	46.68
Total Expenditures		20,272,431,869.02	100.00%	18,681.00

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.*

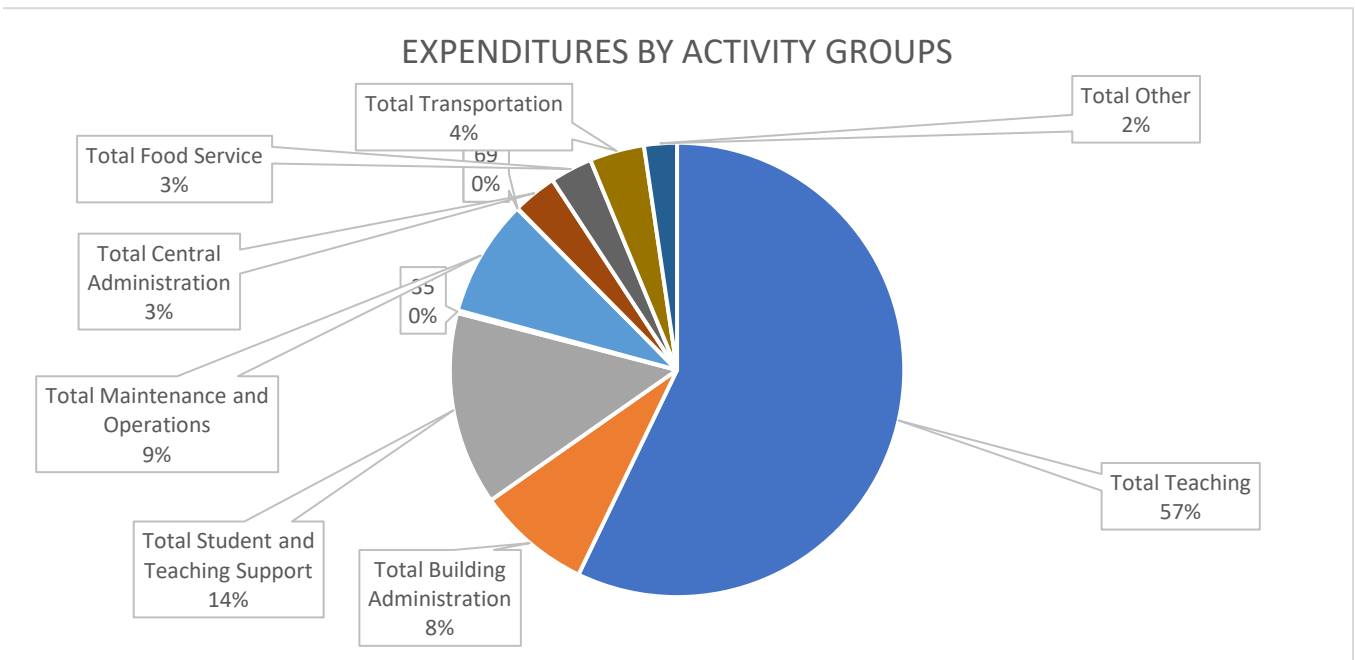


Table Six

GENERAL FUND 2023-24 EXPENDITURES BY OBJECT

Object of Expenditure	Dollars	% of Total	\$ Per Pupil*
Salaries and Benefits	16,723,407,849	82.5%	15,410.58
Certificated Salaries	8,992,891,243	44.4%	8,286.93
Classified Salaries	3,460,885,743	17.1%	3,189.20
Employee Benefits	4,269,630,862	21.1%	3,934.45
Purchased Services	2,488,121,352	12.3%	2,292.80
Teaching & School Level Support	1,168,925,555	5.8%	1,077.16
Maintenance & Operations	733,180,331	3.6%	675.62
Administration	126,528,523	0.6%	116.60
Food Services	75,012,029	0.4%	69.12
Transportation	225,834,363	1.1%	208.11
District Support	158,640,551	0.8%	146.19
Supplies and Instructional Materials	900,795,864	4.4%	830.08
Capital Outlay	121,447,313	0.6%	111.91
Travel	38,659,492	0.2%	35.62
Total Expenditures	20,272,431,869	100.0%	18,681.00

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.

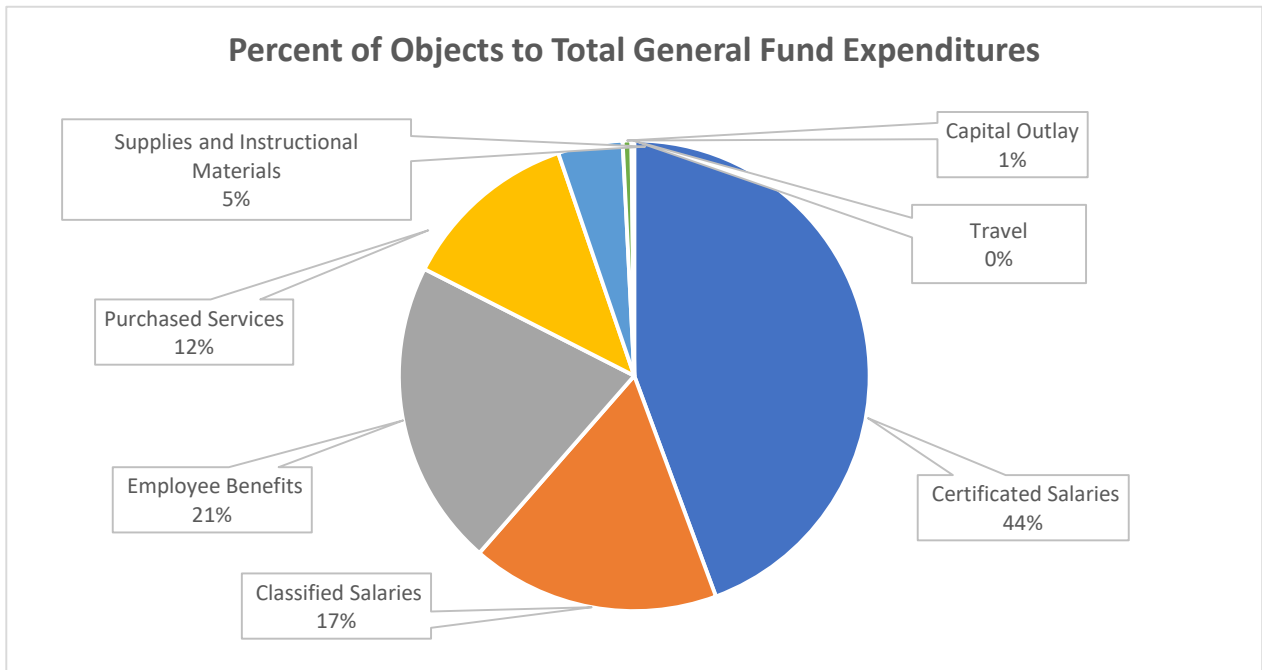


Table Seven

TOTAL GENERAL FUND 2022-23 EXPENDITURES, REVENUES, AND OTHER FINANCING SOURCES PER PUPIL* BY SCHOOL DISTRICT ENROLLMENT GROUPS

Size Group	Annual Total Enrollment	Percentage of Total Enrollment	Number of Districts	Total Expenditures Per Pupil	Total Revenues and OFS Per Pupil
Over 20,000	336,812	31.0%	13	19,490	19,101
10,000–19,999	268,710	24.8%	18	18,487	18,271
5,000–9,999	205,320	18.9%	29	17,867	17,742
3,000–4,999	113,007	10.4%	30	18,003	17,974
2,000–2,999	51,918	4.8%	21	17,821	17,806
1,000–1,999	51,945	4.8%	37	17,814	17,793
500–999	34,709	3.2%	49	18,566	18,791
100–499	20,484	1.9%	81	22,613	23,412
Under 100	2,283	0.2%	43	34,631	35,456
TOTALS:	1,085,190	100%	321	18,681	18,502

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2022-23 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.*

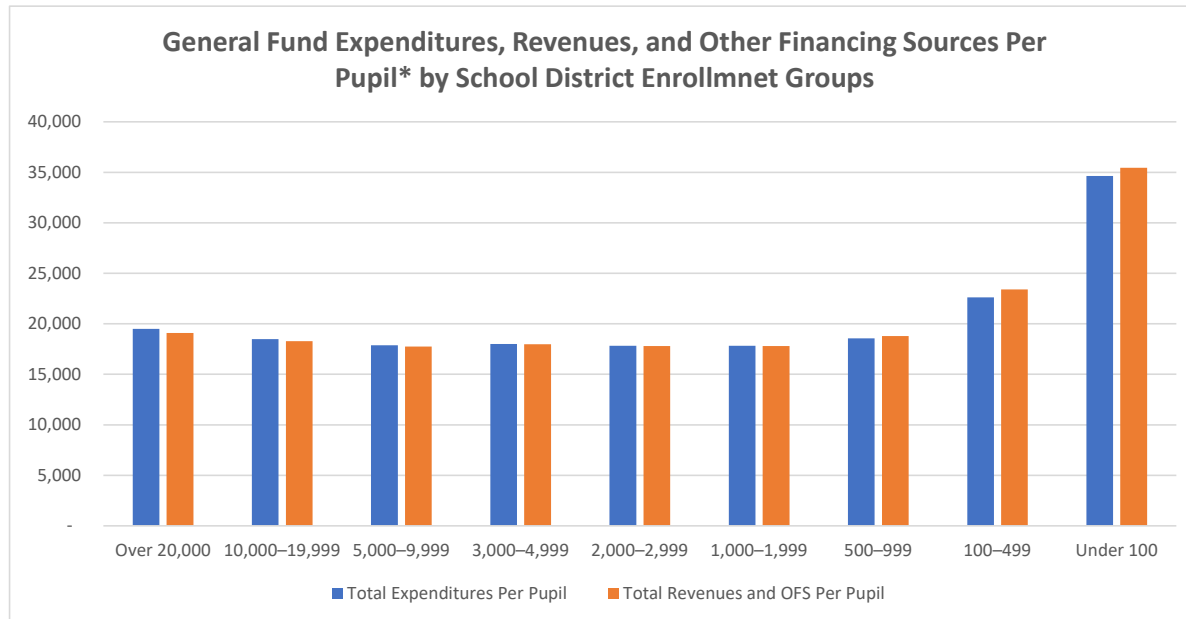


Table Eight

TOTAL 2023-24 EXPENDITURES AND REVENUES BY FUND

Fund	Expenditures by Fund	% of Total For All Funds	\$ Per Pupil For All Funds*	Revenues by Fund	% of Total For All Funds	\$ Per Pupil For All Funds*
General	20,272,431,869	82.8%	18,681.00	20,078,340,606	84.8%	18,502.14
Debt Service	1,692,610,813	6.9%	1,559.74	1,626,562,256	6.9%	1,498.87
Interest	636,326,133	2.6%	586.37			
Principal	1,056,284,680	4.3%	973.36			
Capital Projects	2,325,770,712	9.5%	2,143.19	1,705,428,765	7.2%	1,571.55
Sites	190,581,384	0.8%	175.62			
Buildings	1,813,890,844	7.4%	1,671.50			
Equipment	153,942,061	0.6%	141.86			
Instructional Technology	109,438,638	0.4%	100.85			
Energy	40,659,352	0.2%	37.47			
Sales and Lease	936,651	0.0%	0.86			
Debt	16,321,782	0.1%	15.04			
Transportation Vehicle	76,148,618	0.3%	70.17	123,015,650	0.5%	113.36
Transportation Equipment	75,851,452	0.3%	69.90			
Energy		0.0%	-			
Debt	297,165	0.0%	0.27			
Permanent Fund	11,894	0.0%	0.01	55,429	0.0%	0.05
Total Governmental Funds	24,366,973,906	99.5%	22,454.11	23,533,402,707	99.5%	21,685.98
Associated Student Body	121,123,609	0.5%	111.62	129,946,706	0.5%	119.75
Fiduciary Funds		0.0%	-		0.0%	-
			-			
Total Expenditures For All Funds	24,488,097,515	100.0%	22,565.72			
Total Revenues For All Funds				23,663,349,413	100.00%	21,805.72

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.

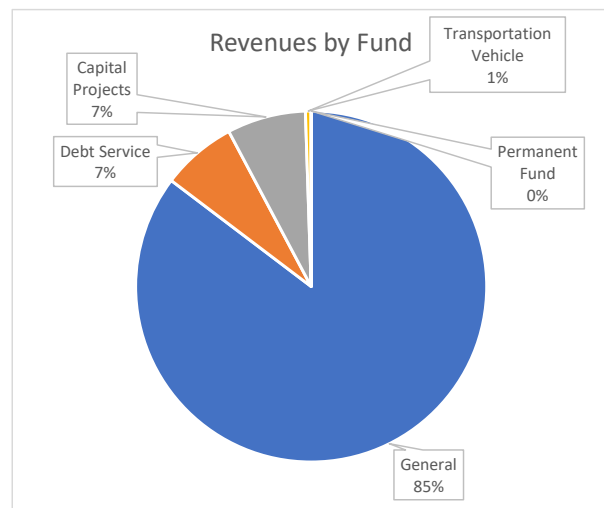
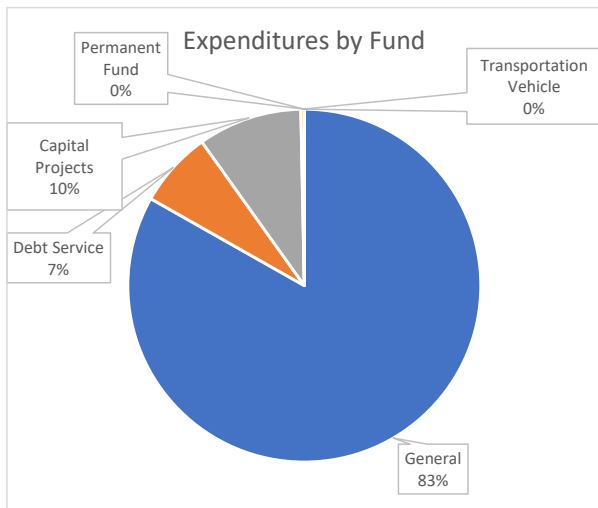


Table Nine

TEN-YEAR COMPARISON OF GENERAL FUND ENDING TOTAL FUND BALANCE

Fiscal Year	Ending Total Fund Balance	Percentage of Change	Fund Balance as Percentage of Total Expenditures	Fund Balance as a Percentage of Total Revenues	\$ Per Pupil*
2023-24	2,120,263,830	-1.71%	10.5%	10.4%	1,953.82
2022-23	2,157,150,392	-11.40%	10.9%	11.0%	1,996.71
2021-22	2,434,689,509	-2.04%	13.2%	13.2%	2,269.27
2020-21	2,485,371,626	7.36%	14.7%	14.5%	2,311.44
2019-20	2,315,047,382	14.1%	14.0%	13.7%	2,053.21
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%	9.4%	9.2%	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

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.

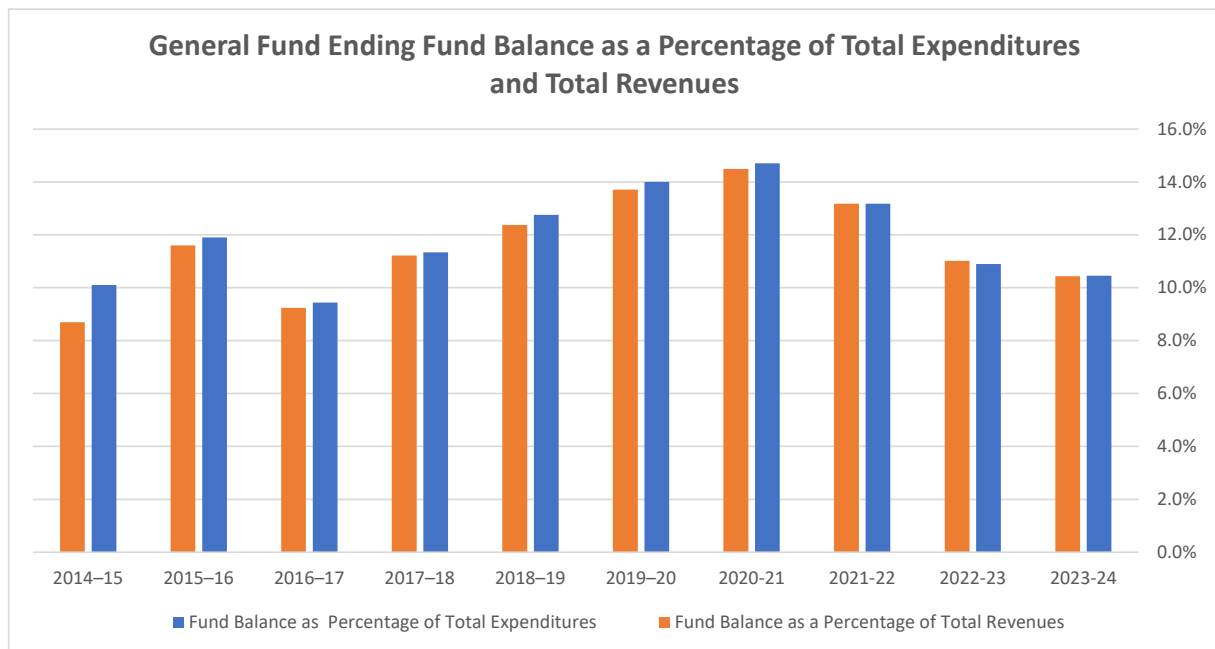


Table Ten

GENERAL FUND 2022-23 TOTAL ENDING FUND BALANCE

Fiscal Year	Total \$	% of Total	\$ Per Pupil*
Nonspendable Fund Balance-Inventory & Prepaid Items	144,557,670	7%	133.21
Total Nonspendable Fund Balance	144,557,670	7%	133.21
Restricted for Other Items	7,966,947	0%	7.34
Restricted for Unequalized Deductible Revenues	32,434	0%	0.03
Restricted for Carryover of Restricted Revenues	99,259,490	5%	91.47
Restricted for Debt Service	14,332,205	1%	13.21
Restricted for Self Insurance	12,304,508	1%	11.34
Restricted for Uninsured Risks	6,137,481	0%	5.66
Restricted for Transition to Kindergarten	4,374,280		
Restricted for Skill Center	19,462,404	1%	17.93
Restricted for Carryover of Food Service	41,004,909	2%	37.79
Total Restricted Fund Balance	204,874,658	10%	188.79
Committed to Other Purposes	34,305,180	2%	31.61
Committed to Economic Stabilization	34,273,368	2%	31.58
Total Committed Fund Balance	68,578,548	3%	63.19
Assigned to Contingencies	68,674,014	3%	63.28
Assigned to Other Capital Projects	25,683,489	1%	23.67
Assigned to Other Purposes	332,206,345	16%	306.13
Total Assigned Fund Balance	426,563,849	20%	393.08
Unassigned to Minimum Fund Balance	577,579,888	27%	532.24
Unassigned Fund Balance	697,940,505	33%	643.15
Total Unassigned Fund Balance	1,275,520,394	60%	1,175.39
Total Ending Fund Balance	2,120,095,118	100%	1,953.66

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.*

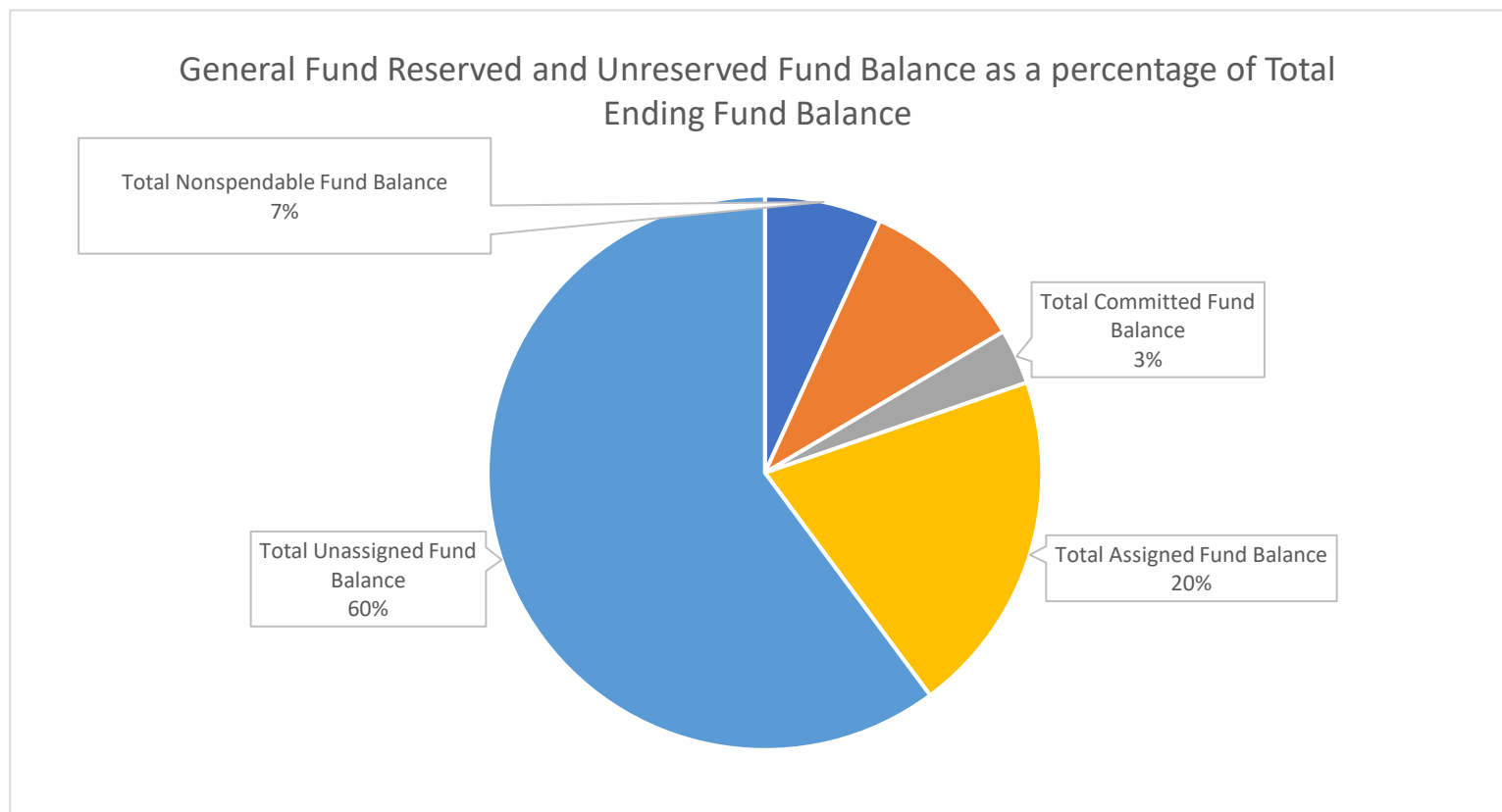


Table Eleven

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
2024	2,701,261,753	52.95%	40.81%	93.76%
2023	2,543,747,512	54.24%	40.26%	94.50%
2022	2,206,563,874	54.27%	39.63%	93.90%
2021	2,037,316,762	58.48%	43.05%	101.53%
2020	1,966,122,998	54.74%	44.19%	98.92%
2019	1,529,349,273	54.74%	45.09%	99.97%
2018	2,582,216,527	54.62%	45.07%	99.69%
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	62.21%	37.72%	99.94%

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 LONG-TERM LIABILITIES

Fiscal Year	Long-Term Liabilities	\$ Per Pupil*	Percentage of Change
2023-24	17,665,938,194	16,279	-1.54%
2022-23	17,941,553,535	16,607	-3.62%
2021-22	18,614,632,768	17,350	7.27%
2020-21	17,352,459,372	16,138	-18.20%
2019-20	21,213,711,010	18,814	9.11%
2018-19	19,442,106,811	17,399	3.72%
2017-18	18,744,730,845	16,846	4.16%
2016-17	17,995,647,244	16,371	0.53%
2015-16	17,901,053,920	16,654	14.99%
2014-15	15,566,970,889	14,810	56.48%