

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
24-25	21,081,063,858	4.0%	21,042,656,915	3.6%
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%

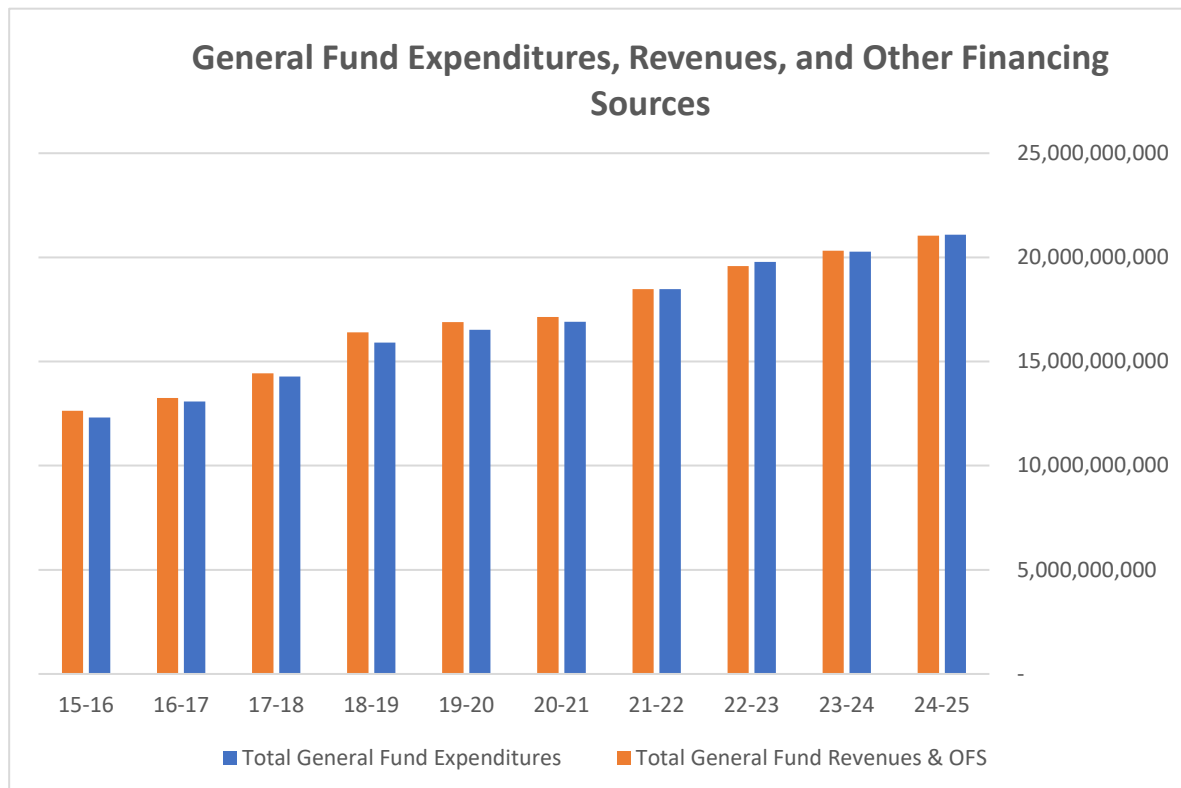


Table Two**TEN-YEAR COMPARISON OF
GENERAL FUND EXPENDITURES PER PUPIL**

Fiscal Year	Total Annual Enrolment*	Rate of Enrollment Increase	Total GF Expenditures Per Pupil	Expenditure Increase Per Pupil
24-25	1,088,272	0.3%	19,371	5.8%
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.

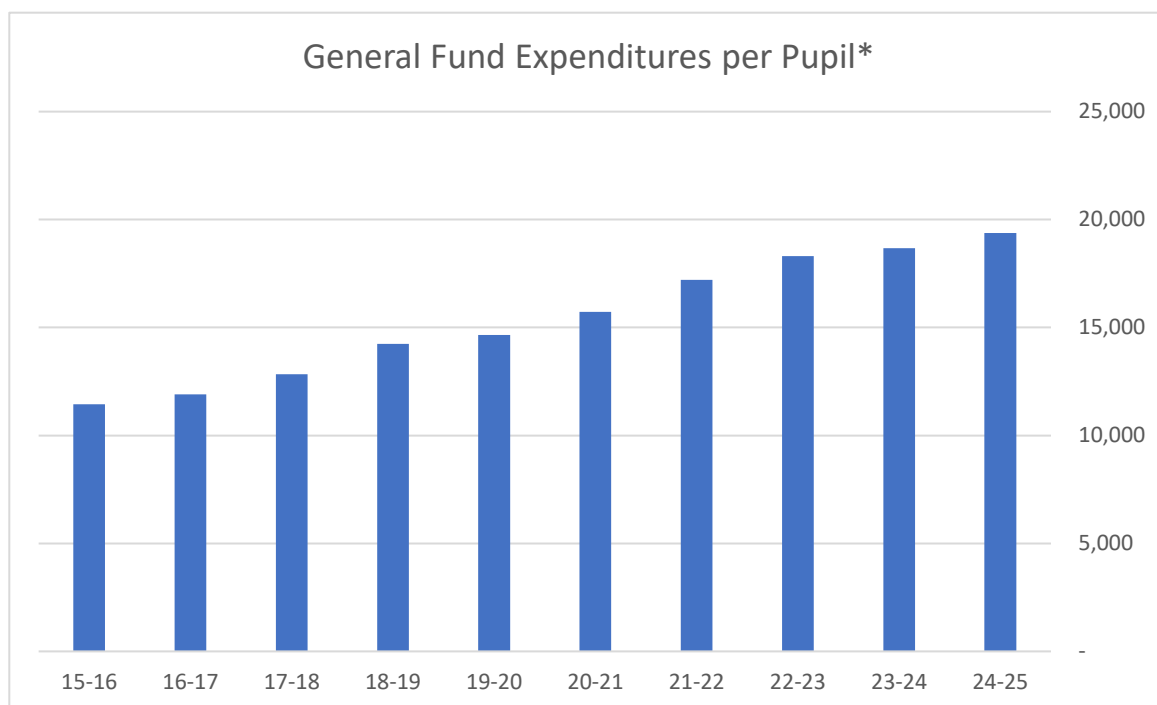


Table Three

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 Reveues and OFS	% of Total
	\$ Per Pupil	\$ Per Pupil		\$ Per Pupil		\$ Per Pupil		\$ Per Pupil	
24-25	19,090.04	2,857.52	14.97%	14,875.01	77.92%	1,208.86	6.33%	148.65	0.78%
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%
13-14	10,465.33	2,369.11	22.64%	7,139.71	68.22%	845.86	8.08%	110.65	1.06%
12-13	9,919.37	2,348.97	23.68%	6,583.12	66.37%	888.51	8.96%	98.77	1.00%
11-12	9,815.56	2,267.11	23.10%	6,521.61	66.44%	939.03	9.57%	87.81	0.89%
10-11	9,760.32	2,129.30	21.82%	6,307.78	64.63%	1,245.63	12.76%	77.61	0.80%
09-12	9,753.58	1,989.09	20.39%	6,399.84	65.62%	1,292.02	13.25%	72.64	0.74%

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.

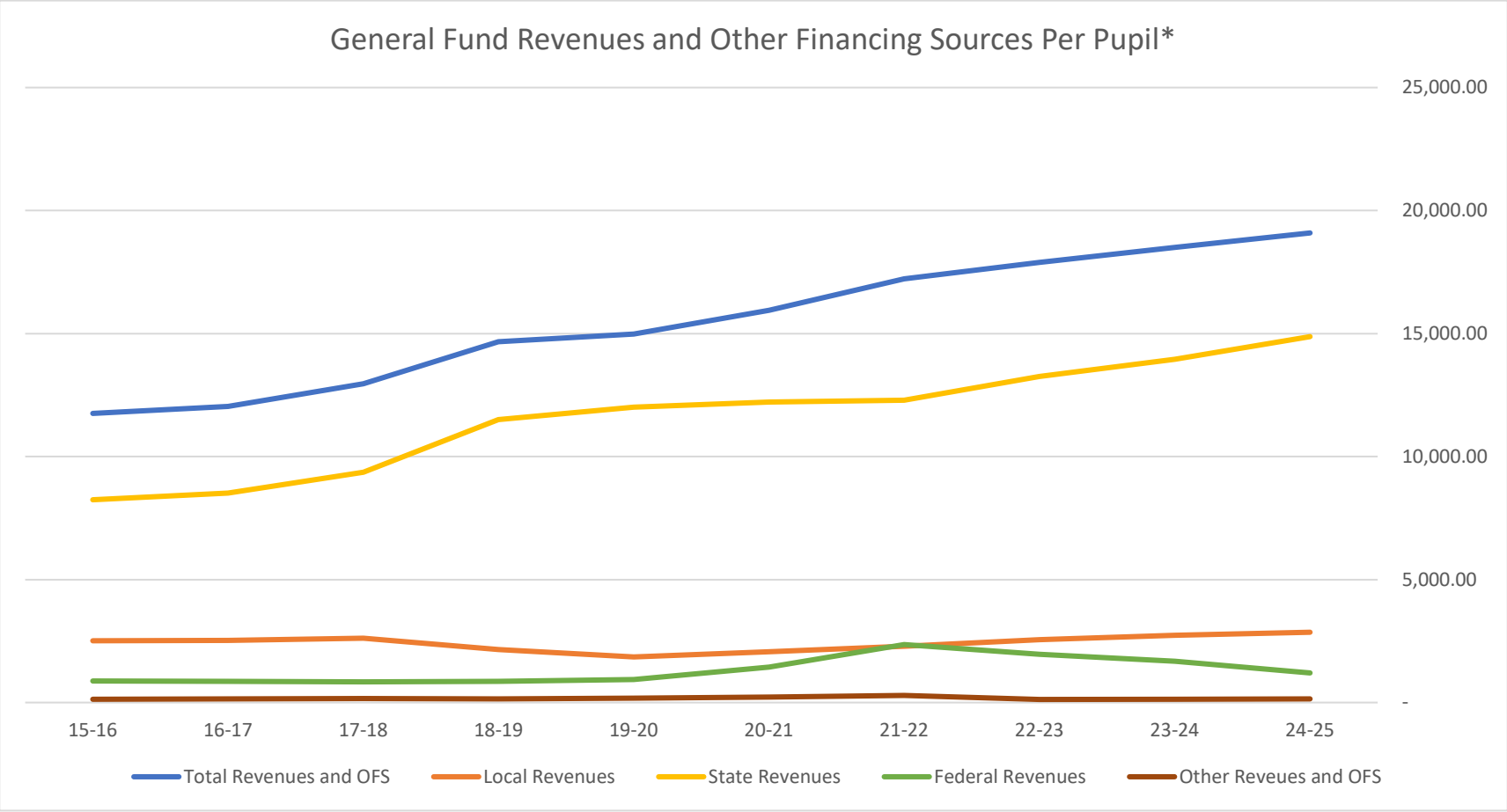


Table Four

GENERAL FUND 2024-25 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)	10,620,052,030.37	50.4%	9,758.64
CARES Act COVID-19	(Programs 11, 12, 13, 14, 19)	3,491,547.55	0.0%	3.21
Special Education	(Programs 21, 22, 23, 24, 25, 26, 29)	3,409,096,447.35	16.2%	3,132.58
Vocational/Skill Center	(Programs 31, 34, 38, 39, 45, 46, 47)	917,004,227.68	4.3%	842.62
Compensatory Education	(Programs 51–69)	1,452,714,021.27	6.9%	1,334.88
Other Instructional Programs	(Programs 71–79)	213,791,263.57	1.0%	196.45
Community Service	(Programs 81, 86, 88, 89)	181,605,889.28	0.9%	166.88
Districtwide Support	(Program 97)	2,790,479,387.52	13.2%	2,564.14
School Food Services	(Program 98)	636,542,599.33	3.0%	584.91
Pupil Transportation	(Program 99)	856,286,444.02	4.1%	786.83
Total General Fund Expenditures		21,081,063,858	100.0%	19,371.14

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.

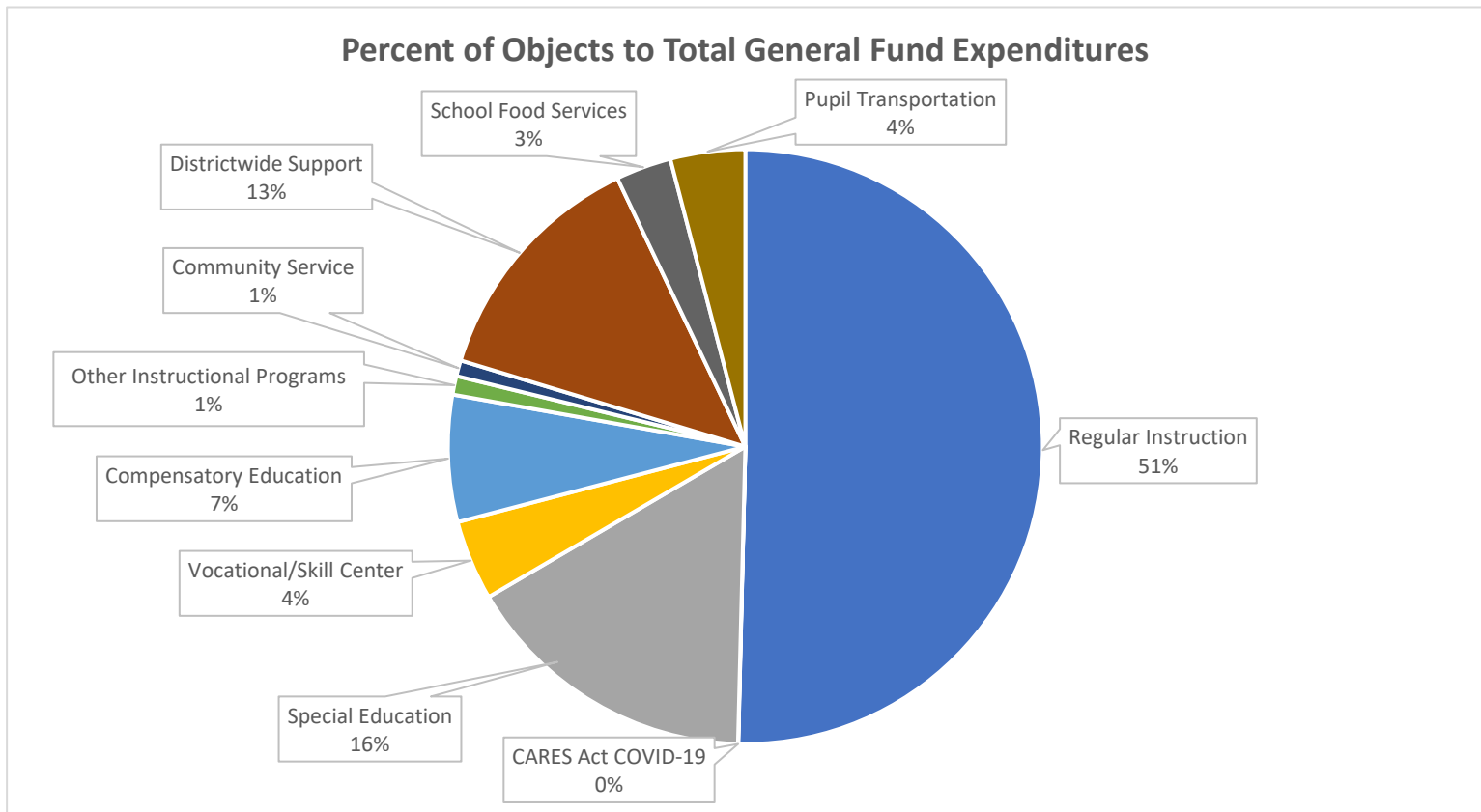


Table Five

GENERAL FUND 2024-25 EXPENDITURES BY ACTIVITY GROUPS

Activity		Dollars	% of Total	\$ Per Pupil
Total Teaching		12,182,126,047.40	57.79%	11,194.01
27	Teaching	11,789,949,869.89	55.93%	10,833.64
28	Extracurricular	338,777,536.27	1.61%	311.30
29	Payments to School Districts	53,398,641.24	0.25%	49.07
Total Building Administration		1,682,966,214.91	7.98%	1,546.46
21	Supervision - Instruction	476,703,053.38	2.26%	438.04
23	Principal's Office	1,206,263,161.53	5.72%	1,108.42
Total Student and Teaching Support		2,888,519,887.68	13.70%	2,654.23
22	Learning Resources	168,623,813.71	0.80%	154.95
24	Guidance and Counseling	674,467,970.97	3.20%	619.76
25	Pupil Management	197,760,841.92	0.94%	181.72
26	Health and Related Services	986,041,327.58	4.68%	906.06
31	Instructional Professional Development	419,144,689.85	1.99%	385.15
32	Instructional Technology	105,763,980.71	0.50%	97.19
33	Curriculum	152,368,249.84	0.72%	140.01
34	Professional Learning - State	133,349,575.21	0.63%	122.53
35	Pupil Safety	50,999,437.89	0.24%	46.86
Total Maintenance and Operations		1,731,566,686.05	8.21%	1,591.12
61	Supervision - Maintenance and Operations	68,293,191.69	0.32%	62.75
62	Grounds Maintenance	97,290,638.53	0.46%	89.40
63	Operations of Buildings	597,615,750.45	2.83%	549.14
64	Maintenance	313,767,987.38	1.49%	288.32
65	Utilities	357,581,689.90	1.70%	328.58
66	E-Rate	9,340,535.82	0.04%	8.58
67	Building and Property Security	31,644,346.97	0.15%	29.08
68	Insurance - Maintenance and Operations	256,032,545.31	1.21%	235.27
Total Central Administration		643,152,143.87	3.05%	590.98
11	Board of Directors	61,398,321.37	0.29%	56.42
12	Superintendent's Office	130,188,657.78	0.62%	119.63
13	Business Office	236,571,704.34	1.12%	217.38
14	Human Resources	169,394,203.40	0.80%	155.65
15	Public Relations	45,599,256.98	0.22%	41.90
Total Food Service		637,927,098.38	3.03%	586.18
41	Supervision - Food Service	52,425,261.74	0.25%	48.17
42	Food	235,136,851.37	1.12%	216.06
44	Operations - Food Service	354,229,824.33	1.68%	325.50
49	Transfers - Food Service	(3,864,839.06)	-0.02%	(3.55)
Total Transportation		832,217,761.27	3.95%	764.71
51	Supervision - Transportation	89,880,774.94	0.43%	82.59
52	Operations - Transportation	682,420,047.10	3.24%	627.07
53	Maintenance - Transportation	91,105,302.74	0.43%	83.72
56	Insurance - Transportation	21,354,017.71	0.10%	19.62
58	Remote Learning Operations	16,688.27	0.00%	0.02
59	Transfers - Transportation	(52,559,069.49)	-0.25%	(48.30)

Table Five

GENERAL FUND 2024-25 EXPENDITURES BY ACTIVITY GROUPS

Total Other		482,588,018.38	2.29%	443.44
72	Informational Systems	332,136,124.37	1.58%	305.20
73	Printing	8,502,743.31	0.04%	7.81
74	Warehousing and Distribution	23,017,296.84	0.11%	21.15
75	Motor pool	14,112,687.62	0.07%	12.97
83	Interest	7,045,941.73	0.03%	6.47
84	Principal	37,919,593.02	0.18%	34.84
85	Debt Service	7,847,288.52	0.04%	7.21
91	Public Activities	52,006,342.97	0.25%	47.79
Total Expenditures		21,081,063,857.94	100.00%	19,371.14

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.*

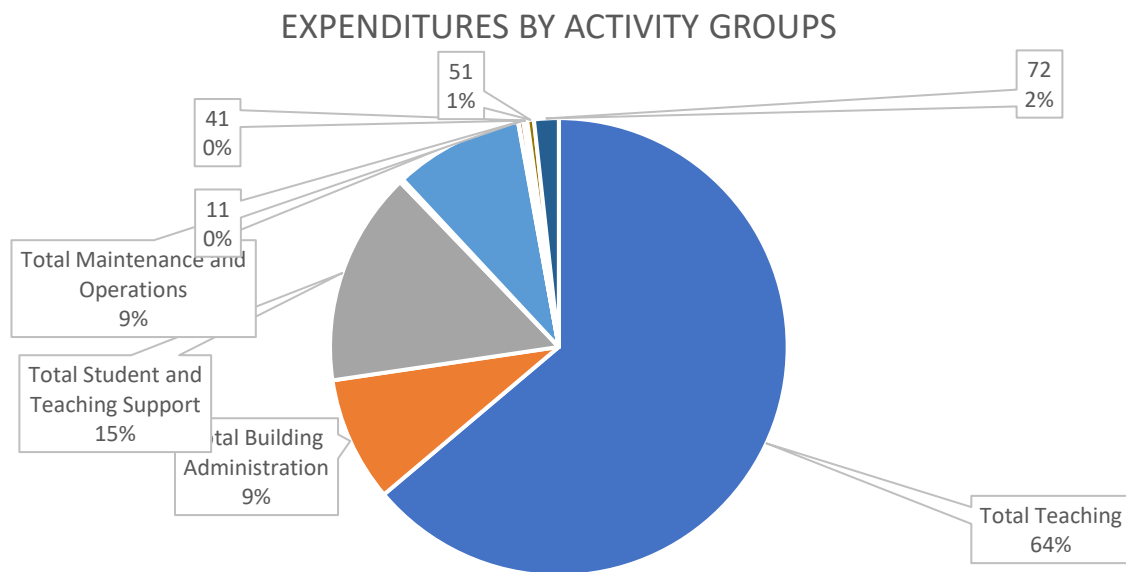


Table Six**GENERAL FUND 2024-25 EXPENDITURES BY OBJECT**

Object of Expenditure	Dollars	% of Total	\$ Per Pupil*
Salaries and Benefits	17,410,242,370	82.6%	15,998.06
Certificated Salaries	9,293,219,562	44.1%	8,539.43
Classified Salaries	3,629,877,627	17.2%	3,335.45
Employee Benefits	4,487,145,181	21.3%	4,123.18
Purchased Services	2,654,812,986	12.6%	2,439.48
Teaching & School Level Support	1,254,955,326	6.0%	1,153.16
Maintenance & Operations	778,002,380	3.7%	714.90
Administration	145,890,706	0.7%	134.06
Food Services	83,826,827	0.4%	77.03
Transportation	236,552,139	1.1%	217.36
District Support	155,585,608	0.7%	142.97
Supplies and Instructional Materials	885,074,919	4.2%	813.28
Capital Outlay	95,143,716	0.5%	87.43
Travel	35,789,868	0.2%	32.89
Total Expenditures	21,081,063,858	100.0%	19,371.14

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.

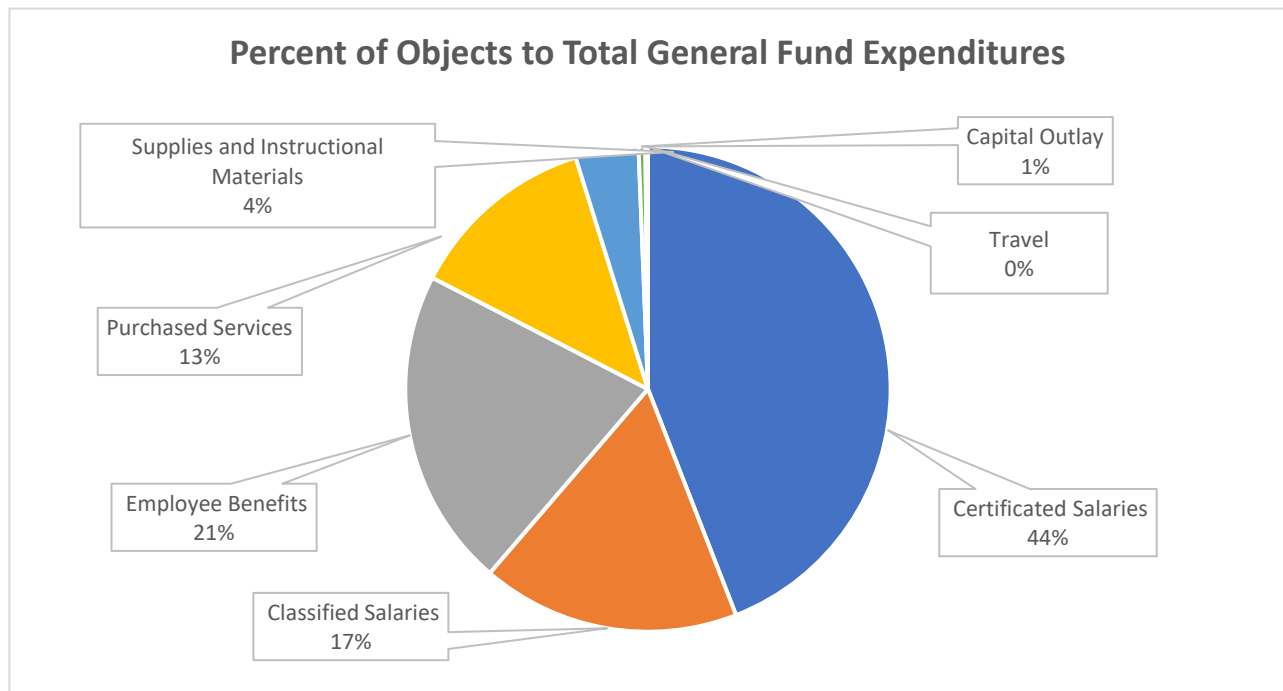


Table Seven

**TOTAL GENERAL FUND 2024-25 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	337,820	31.0%	13	20,282	19,101
10,000–19,999	269,909	24.8%	18	19,283	18,271
5,000–9,999	205,222	18.9%	29	18,493	17,742
3,000–4,999	107,138	9.8%	28	18,383	17,974
2,000–2,999	59,963	5.5%	24	18,579	17,806
1,000–1,999	50,340	4.6%	36	18,364	17,793
500–999	35,157	3.2%	49	19,083	18,791
100–499	20,494	1.9%	81	22,982	23,412
Under 100	2,219	0.2%	42	35,935	35,456
TOTALS:	1,088,262	100%	320	19,371	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.*

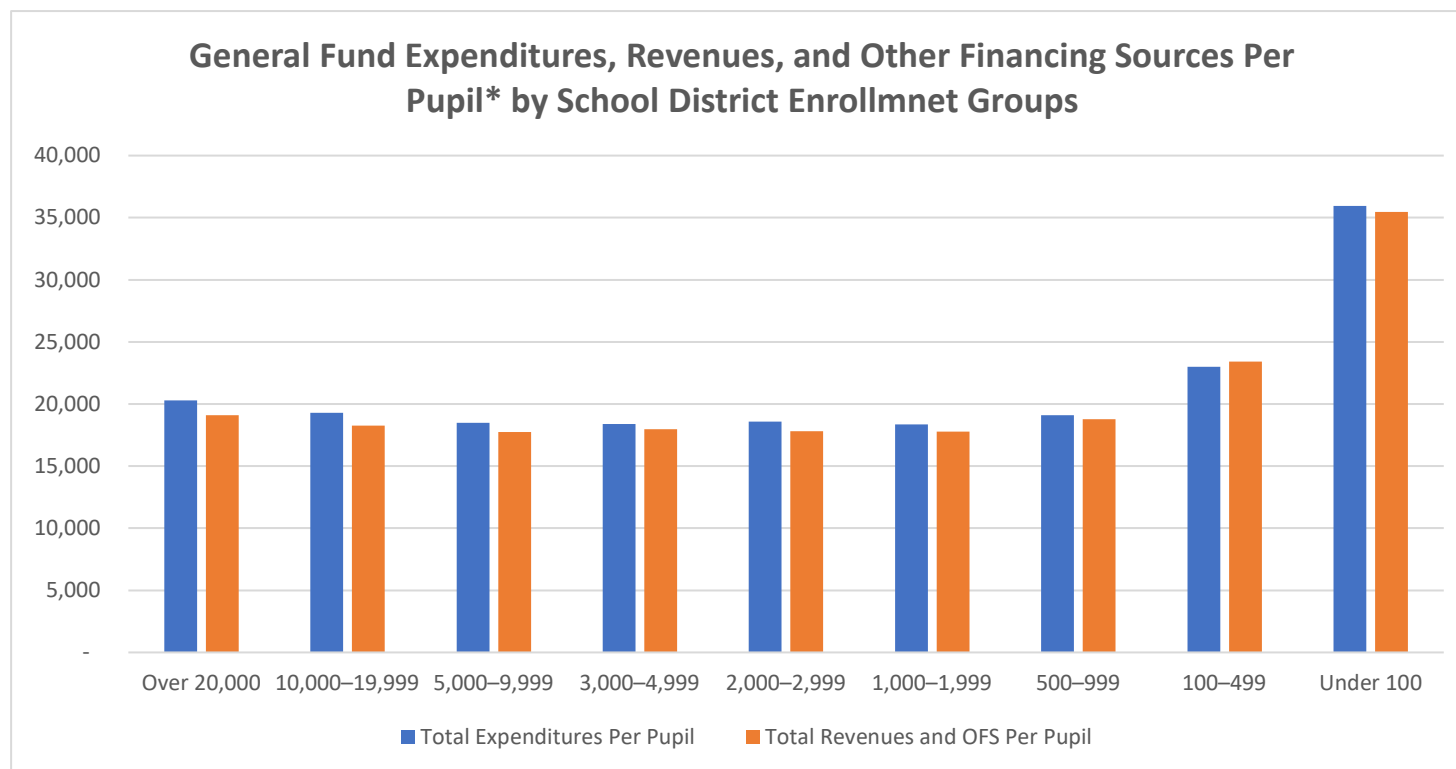


Table Eight

TOTAL 2024-25 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	21,081,063,858	82.2%	19,426.15	20,775,151,196	76.0%	19,144.25
Debt Service	1,672,736,705	6.5%	1,541.42	1,628,015,557	6.0%	1,500.21
Interest	639,560,822	2.5%	589.35			
Principal	1,033,175,883	4.0%	952.07			
Capital Projects	2,650,574,472	10.3%	2,442.50	1,886,038,295	6.9%	1,737.98
Sites	225,856,466	0.9%	208.13			
Buildings	1,986,520,659	7.7%	1,830.57			
Equipment	153,789,783	0.6%	141.72			
Instructional Technology	197,808,027	0.8%	182.28			
Energy	67,014,726	0.3%	61.75			
Sales and Lease	799,217	0.0%	0.74			
Debt	18,785,593	0.1%	17.31			
Transportation Vehicle	117,508,656	0.5%	108.28	132,206,389	0.5%	121.83
Transportation Equipment	117,340,366	0.5%	108.13			
Energy	-	0.0%	-			
Debt	19,515	0.0%	0.02			
Permanent Fund	4230780.0%	0.0%	0.04	59,962	0.0%	0.06
Total Governmental Funds	25,521,925,999	99.5%	23,518.39	24,421,471,398	89.4%	22,504.33
Associated Student Body	130,479,366	0.5%	120.24	2,898,007,162	10.6%	2,670.51
Fiduciary Funds	2,609,455	0.0%	2.40	5,929,018	0.0%	5.46
Total Expenditures For All Funds	25,655,014,819	100.0%	23,641.04			
Total Revenues For All Funds				27,325,407,578	100.00%	25,180.30

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.

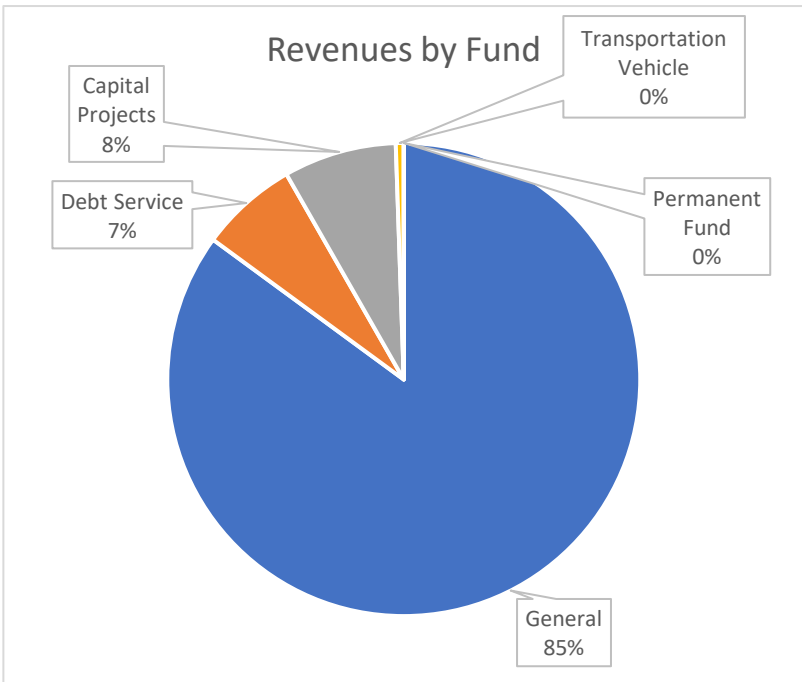
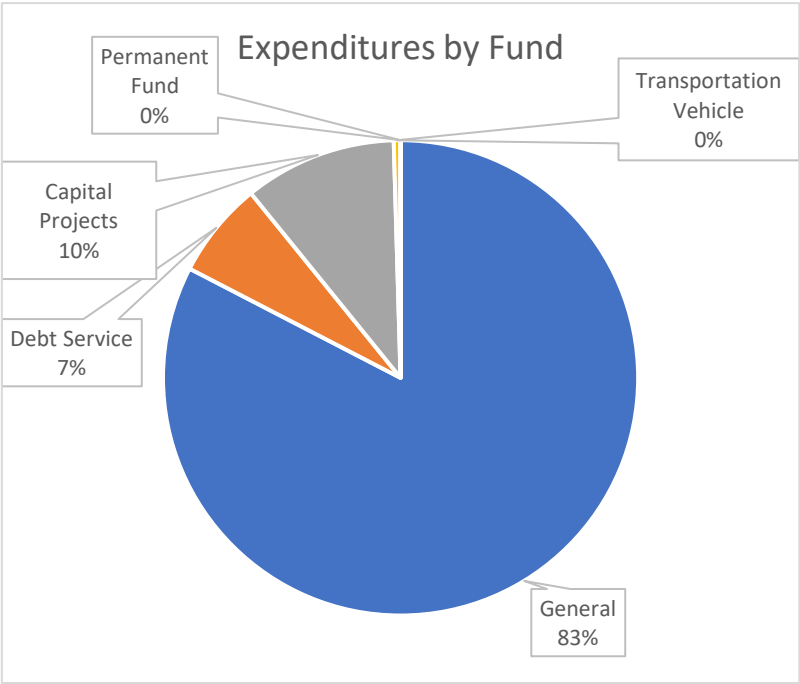


Table Nine**TEN-YEAR COMPARISON OF
GENERAL FUND ENDING TOTAL FUND BALANCE**

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*
2023-23	2,021,272,793	-4.67%	9.6%	9.6%	1,857.32
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.

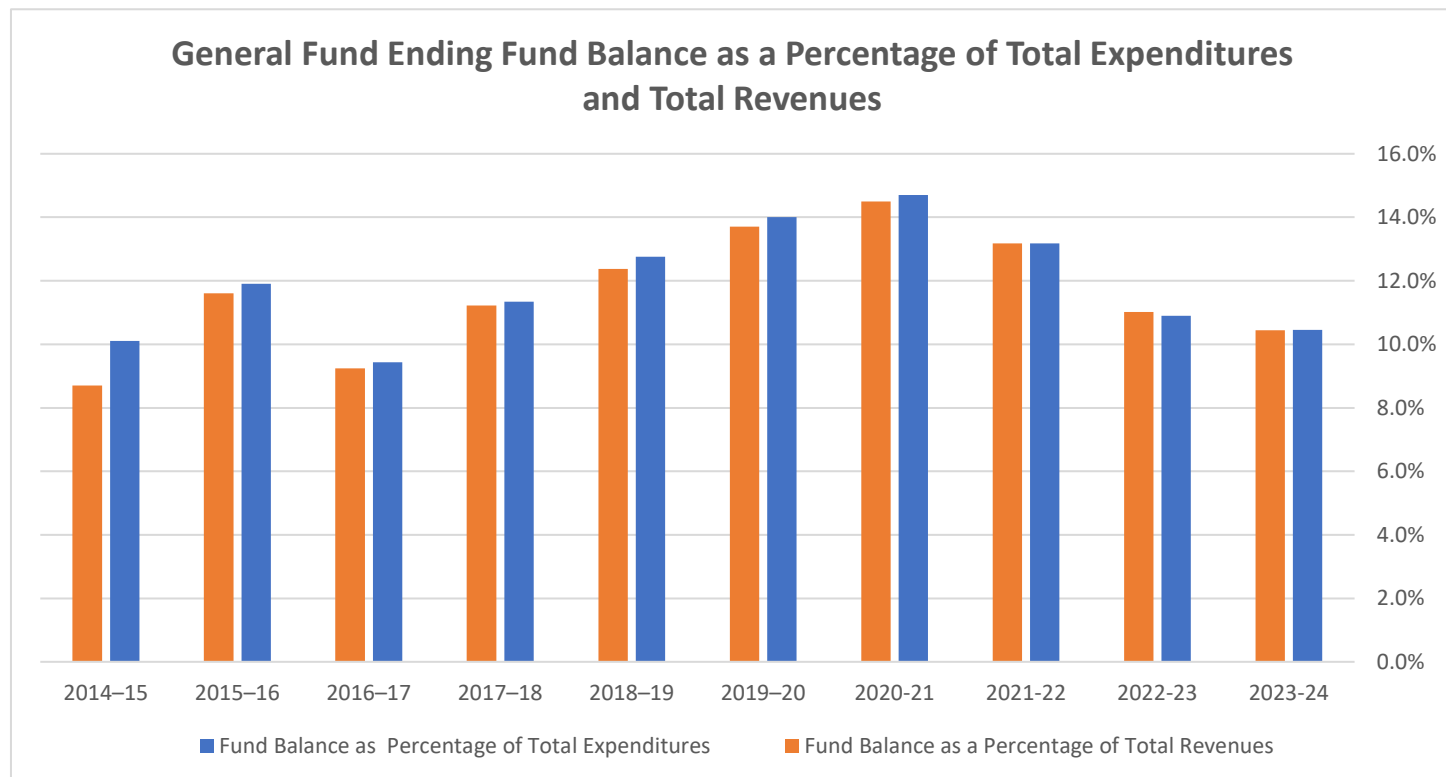


Table Ten

GENERAL FUND 2024-25 TOTAL ENDING FUND BALANCE

Fiscal Year	Total \$	% of Total	\$ Per Pupil*
Nonspendable Fund Balance-Inventory & Prepaid Items	135,785,626.32	7%	125.13
Total Nonspendable Fund Balance	135,785,626.32	7%	125.13
Restricted for Other Items	10,561,303.65	1%	9.73
Restricted for Unequalized Deductible Revenues	9,765.20	0%	0.01
Restricted for Carryover of Restricted Revenues	93,002,401.09	5%	85.70
Restricted for Debt Service	24,200,643.90	1%	22.30
Restricted for Self Insurance	13,062,885.59	1%	12.04
Restricted for Uninsured Risks	4,942,920.00	0%	4.55
Restricted for Transition to Kindergarten	8,076,968.49		
Restricted for Skill Center	21,449,706.31	1%	19.77
Restricted for Carryover of Food Service	39,515,677.46	2%	36.41
Total Restricted Fund Balance	214,822,271.69	11%	197.96
Committed to Other Purposes	21,418,706.62	1%	19.74
Committed to Economic Stabilization	34,426,188.93	2%	31.72
Total Committed Fund Balance	56,604,163.77	3%	52.16
Assigned to Contingencies	68,566,087.82	3%	63.18
Assigned to Other Capital Projects	12,371,926.57	1%	11.40
Assigned to Other Purposes	279,670,263.85	14%	257.72
Total Assigned Fund Balance	360,608,278.24	18%	332.30
Unassigned to Minimum Fund Balance	638,771,226.94	32%	588.63
Unassigned Fund Balance	614,681,225.89	30%	566.43
Total Unassigned Fund Balance	1,253,452,452.83	62%	1,155.05
Total Ending Fund Balance	2,021,272,792.85	100%	1,862.60

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.**

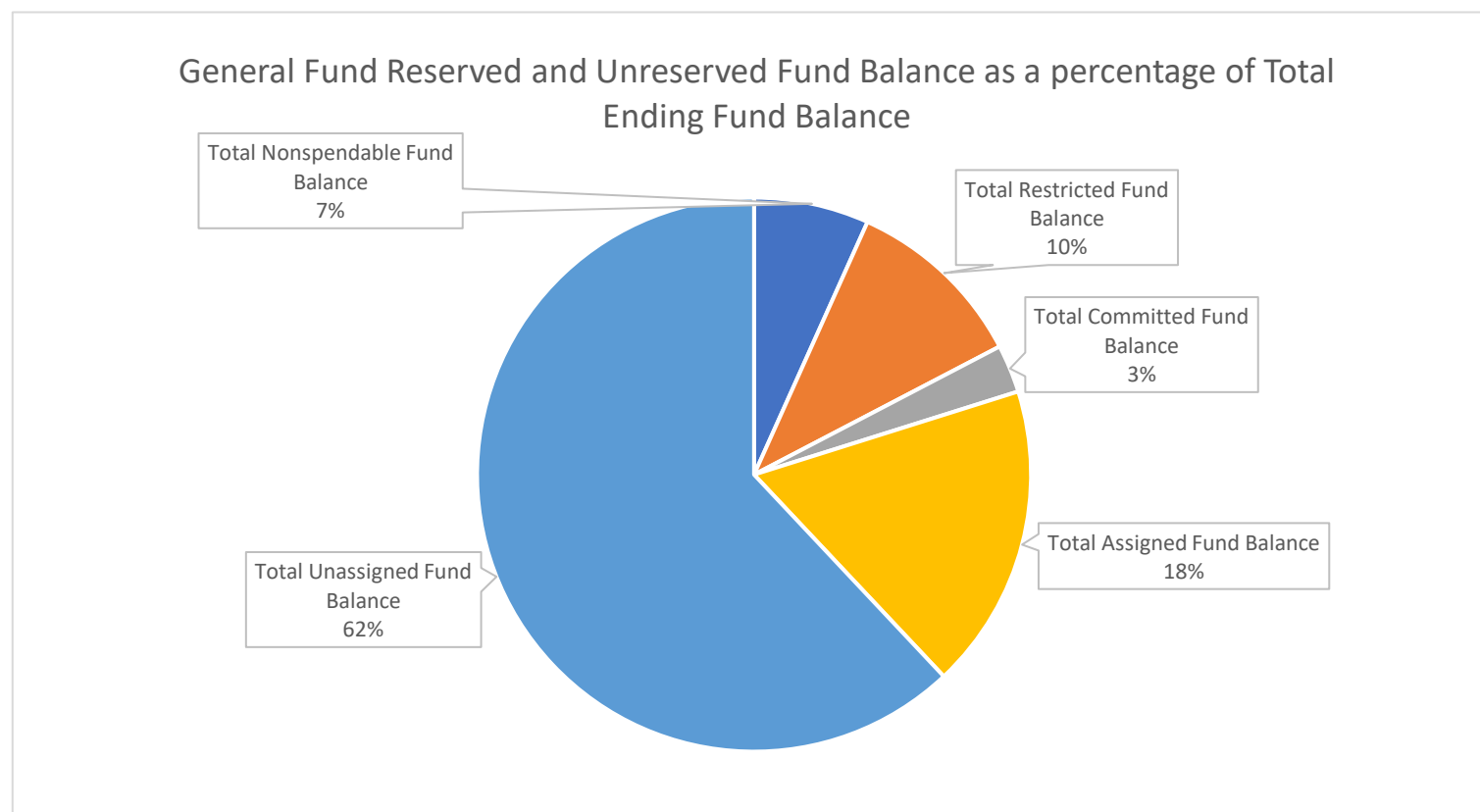


Table Eleven

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
2025	2,833,058,761	53.94%	40.56%	94.50%
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
2024-25	18,547,491,682	17,043	4.99%
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%