

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
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%
13-14	10,763,802,742	6.9%	10,861,288,396	7.5%

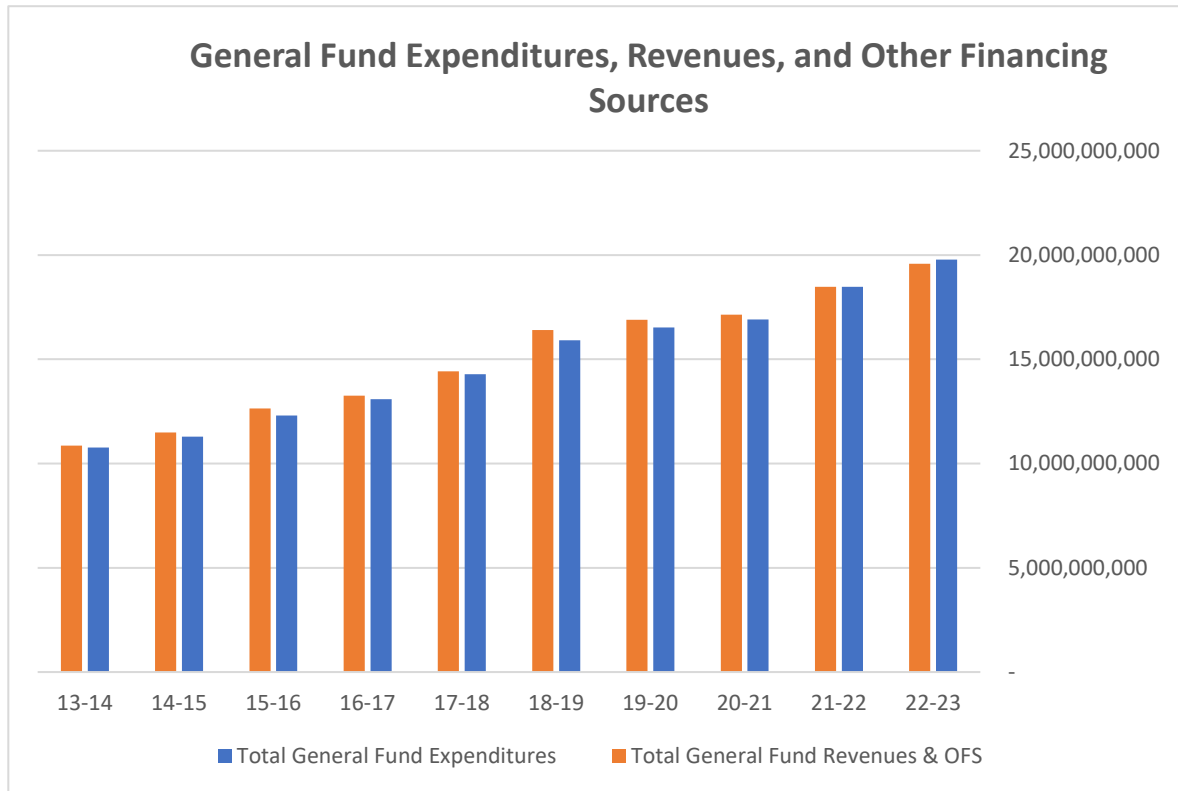


Table Two

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

Fiscal Year	Total Annual Enrollment*	Rate of Enrollment Increase	Total GF Expenditures Per Pupil	Expenditure Increase Per Pupil
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%
13-14	1,037,835	1.9%	10,371	4.9%

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.

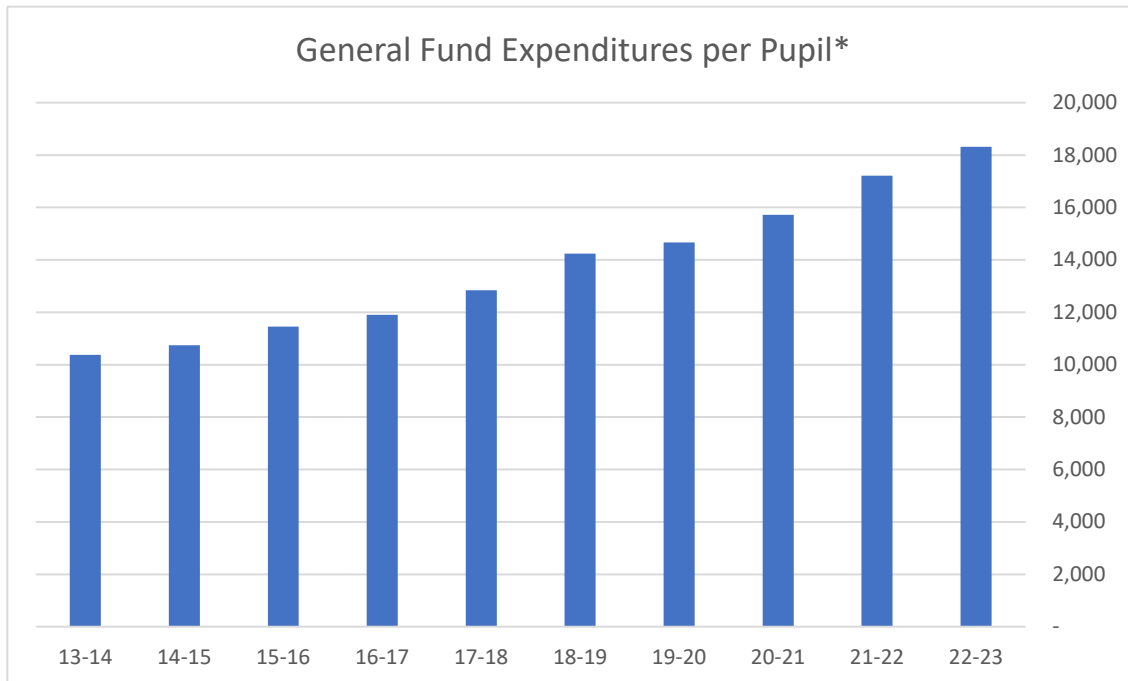


Table Three

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	
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%

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.

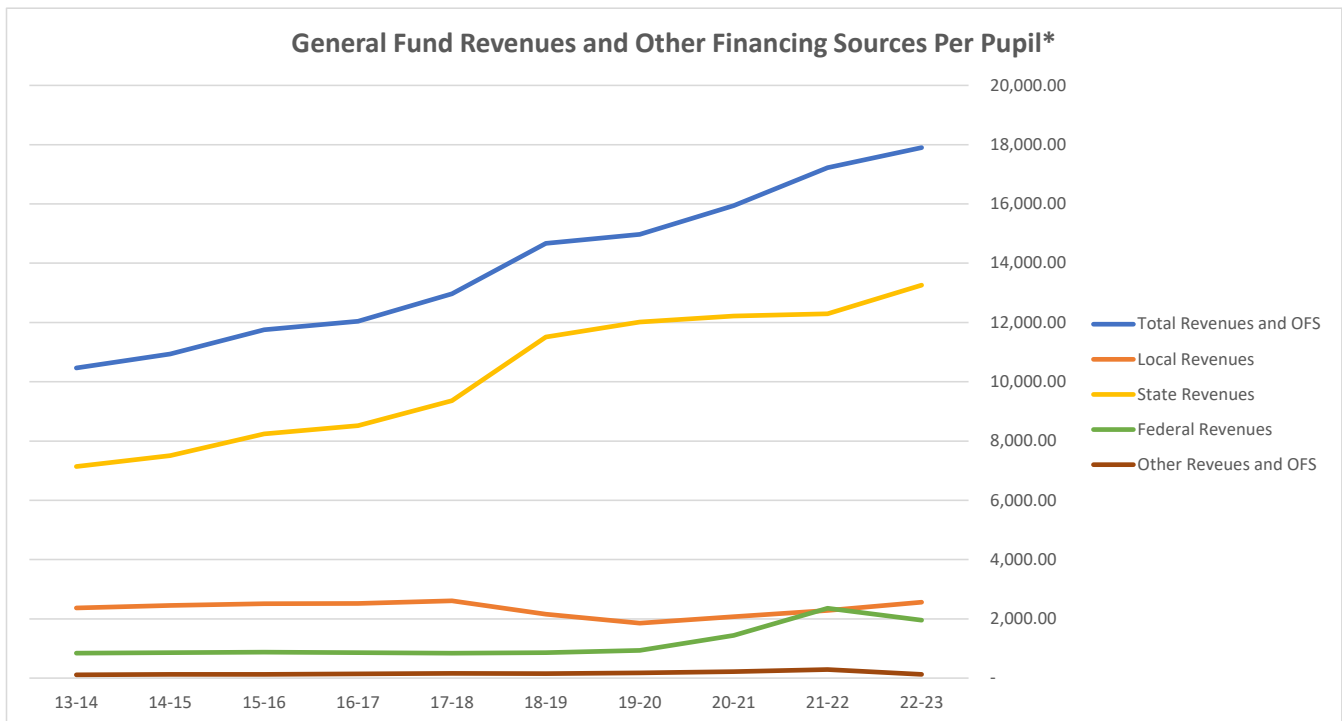


Table Four

GENERAL FUND 2022-23 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>
Basic Education	(Programs 01,02,03)	9,928,460,754.13	50.2%	9,190.04
CARES Act COVID-19	(Programs 11, 12, 13, 14, 19)	756,300,216.60	3.8%	700.05
Special Education	(Programs 21, 22, 24, 25, 26, 29)	2,779,063,656.51	14.0%	2,572.37
Vocational/Skill Center	(Programs 31, 34, 38, 39, 45, 46, 47)	793,466,132.86	4.0%	734.45
Compensatory Education	(Programs 51–69)	1,290,466,341.19	6.5%	1,194.49
Other Instructional Programs	(Programs 71–79)	190,184,310.09	1.0%	176.04
Community Service	(Programs 81, 86, 88, 89)	149,412,956.71	0.8%	138.30
Districtwide Support	(Program 97)	2,577,759,711.47	13.0%	2,386.04
School Food Services	(Program 98)	560,208,450.02	2.8%	518.54
Pupil Transportation	(Program 99)	758,826,712.85	3.8%	702.39
Total General Fund Expenditures		19,784,149,242	100.0%	18,312.72

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.

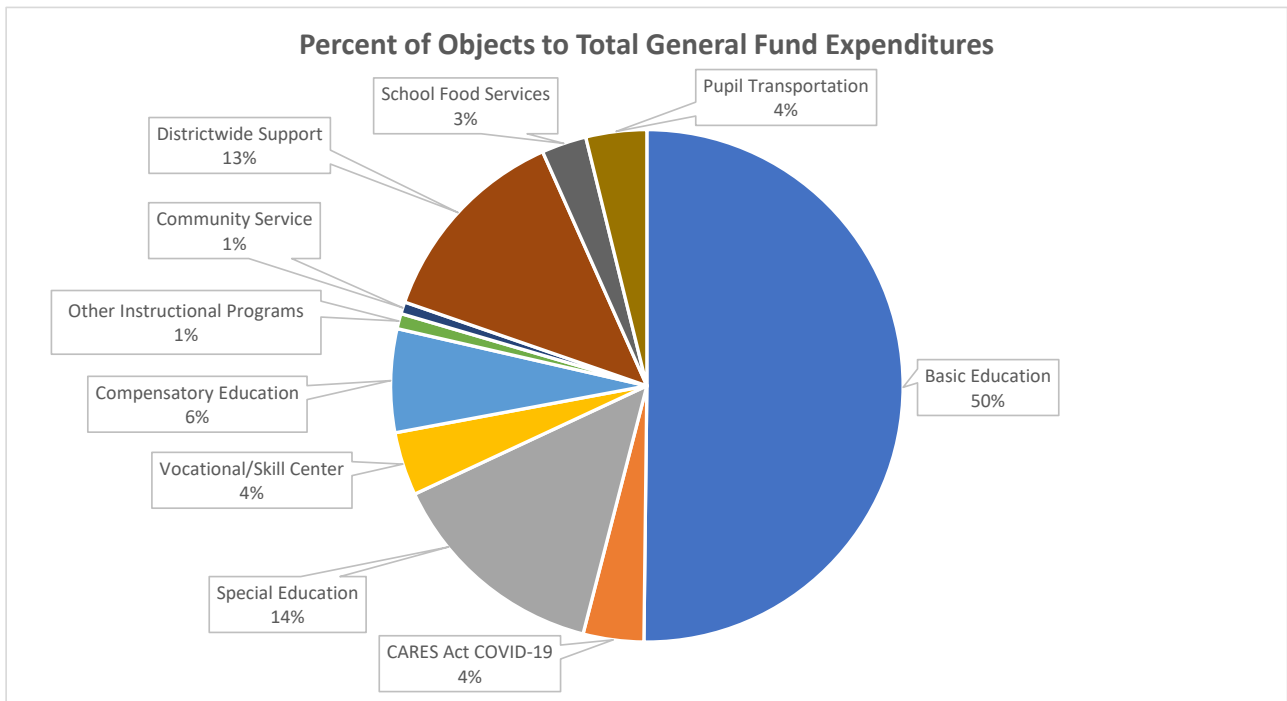


Table Five

GENERAL FUND 2022-23 EXPENDITURES BY ACTIVITY GROUPS

	Activity	Dollars	% of Total	\$ Per Pupil
Total Teaching		11,346,412,093.99	57.35%	10,502.53
27	Teaching	10,988,856,520.00	55.54%	10,171.57
28	Extracurricular	317,558,745.35	1.61%	293.94
29	Payments to School Districts	39,996,828.64	0.20%	37.02
Total Building Administration		1,650,908,397.33	8.34%	1,528.12
21	Supervision - Instruction	492,194,664.60	2.49%	455.59
23	Principal's Office	1,158,713,732.73	5.86%	1,072.54
Total Student and Teaching Support		2,752,860,468.55	13.91%	2,548.12
22	Learning Resources	186,380,916.51	0.94%	172.52
24	Guidance and Counseling	614,810,389.81	3.11%	569.08
25	Pupil Management and Safety	224,506,029.38	1.13%	207.81
26	Health and Related Services	863,268,708.16	4.36%	799.06
31	Instructional Professional Development	430,106,216.18	2.17%	398.12
32	Instructional Technology	136,593,797.32	0.69%	126.43
33	Curriculum	170,966,234.81	0.86%	158.25
34	Professional Learning - State	126,228,176.38	0.64%	116.84
Total Maintenance and Operations		1,614,059,824.99	8.16%	1,494.02
61	Supervision - Maintenance and Operations	64,754,264.27	0.33%	59.94
62	Grounds Maintenance	97,427,158.91	0.49%	90.18
63	Operations of Buildings	575,016,867.31	2.91%	532.25
64	Maintenance	328,859,723.83	1.66%	304.40
65	Utilities	339,052,042.25	1.71%	313.84
67	Building and Property Security	33,460,194.77	0.17%	30.97
68	Insurance - Maintenance and Operations	175,489,573.65	0.89%	162.44
Total Central Administration		618,346,488.93	3.13%	572.36
11	Board of Directors	54,795,973.99	0.28%	50.72
12	Superintendent's Office	131,873,695.74	0.67%	122.07
13	Business Office	226,914,747.50	1.15%	210.04
14	Human Resources	160,785,505.88	0.81%	148.83
15	Public Relations	43,976,565.82	0.22%	40.71
Total Food Service		562,559,681.58	2.84%	520.72
41	Supervision - Food Service	46,726,936.88	0.24%	43.25
42	Food	208,153,536.93	1.05%	192.67
44	Operations - Food Service	310,451,191.71	1.57%	287.36
49	Transfers - Food Service	(2,771,983.94)	-0.01%	(2.57)
Total Transportation		745,191,623.24	3.77%	689.77
51	Supervision - Transportation	82,502,887.63	0.42%	76.37
52	Operations - Transportation	610,761,363.59	3.09%	565.34
53	Maintenance - Transportation	84,083,435.62	0.43%	77.83
56	Insurance - Transportation	15,324,525.27	0.08%	14.18
58	Remote Learning Operations	62,511.38	0.00%	0.06
59	Transfers - Transportation	(47,543,100.25)	-0.24%	(44.01)
Total Other		493,810,663.82	2.50%	457.08
72	Informational Systems	342,162,570.82	1.73%	316.71
73	Printing	8,475,420.73	0.04%	7.85
74	Warehousing and Distribution	22,597,826.31	0.11%	20.92
75	Motor pool	13,998,214.87	0.07%	12.96

Table Five

GENERAL FUND 2022-23 EXPENDITURES BY ACTIVITY GROUPS

83	Interest	3,293,043.83	0.02%	3.05
84	Principal	33,333,094.12	0.17%	30.85
85	Debt Service	22,555,189.69	0.11%	20.88
91	Public Activities	47,395,303.45	0.24%	43.87
Total Expenditures		19,784,149,242.43	100.00%	18,312.72

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.*

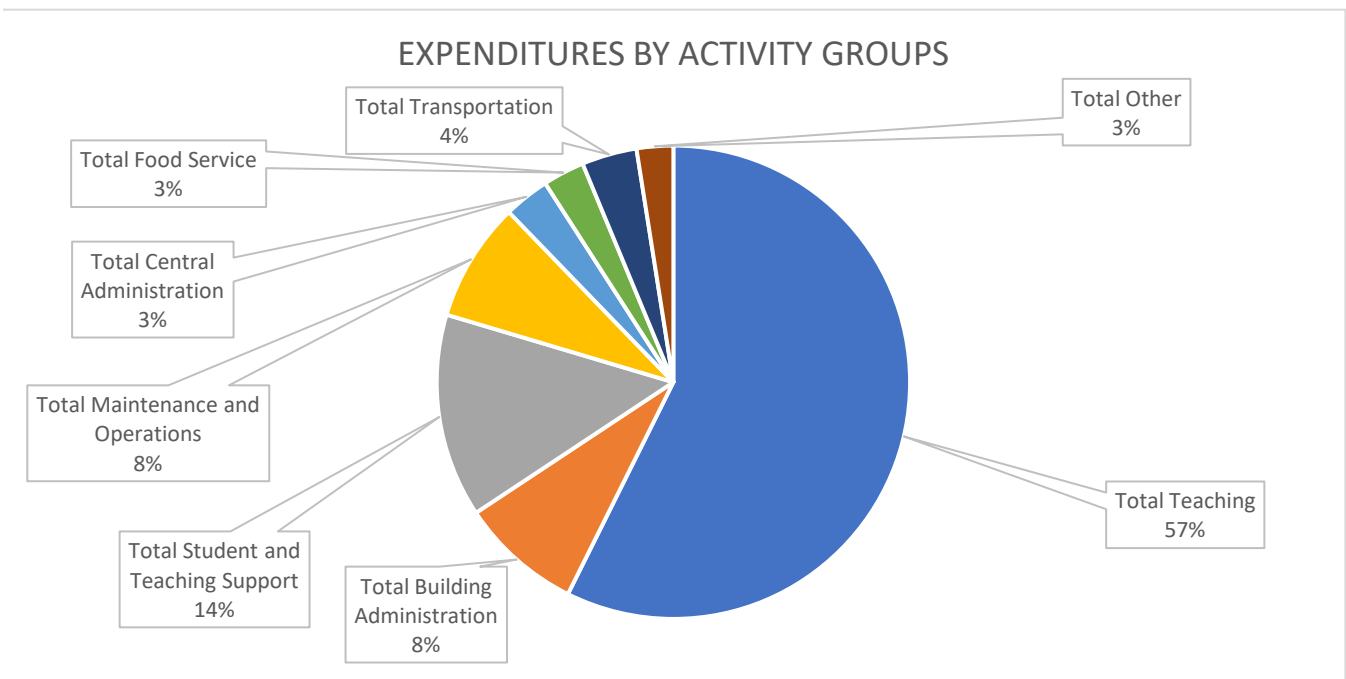


Table Six

GENERAL FUND 2022-23 EXPENDITURES BY OBJECT

Object of Expenditure	Dollars	% of Total	\$ Per Pupil*
Salaries and Benefits	16,337,193,415	82.6%	15,122.13
Certificated Salaries	8,623,898,178	43.6%	7,982.50
Classified Salaries	3,262,334,437	16.5%	3,019.70
Employee Benefits	4,450,960,800	22.5%	4,119.92
Purchased Services	2,274,810,204	11.5%	2,105.62
Central/Building Administration	156,728,444	0.8%	145.07
Teaching/Teaching Support	1,033,014,245	5.2%	956.18
School Food Services	56,617,805	0.3%	52.41
Utilities	335,037,558	1.7%	310.12
Insurance	190,711,905	1.0%	176.53
Information Systems	103,254,946	0.5%	95.58
Pupil Transportation	200,957,771	1.0%	186.01
Other	198,487,529	1.0%	183.73
Supplies and Instructional Materials	977,589,399	4.9%	904.88
Capital Outlay	154,976,882	0.8%	143.45
Travel	39,579,342	0.2%	36.64
Total Expenditures	19,784,149,242	100.0%	18,312.72

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.

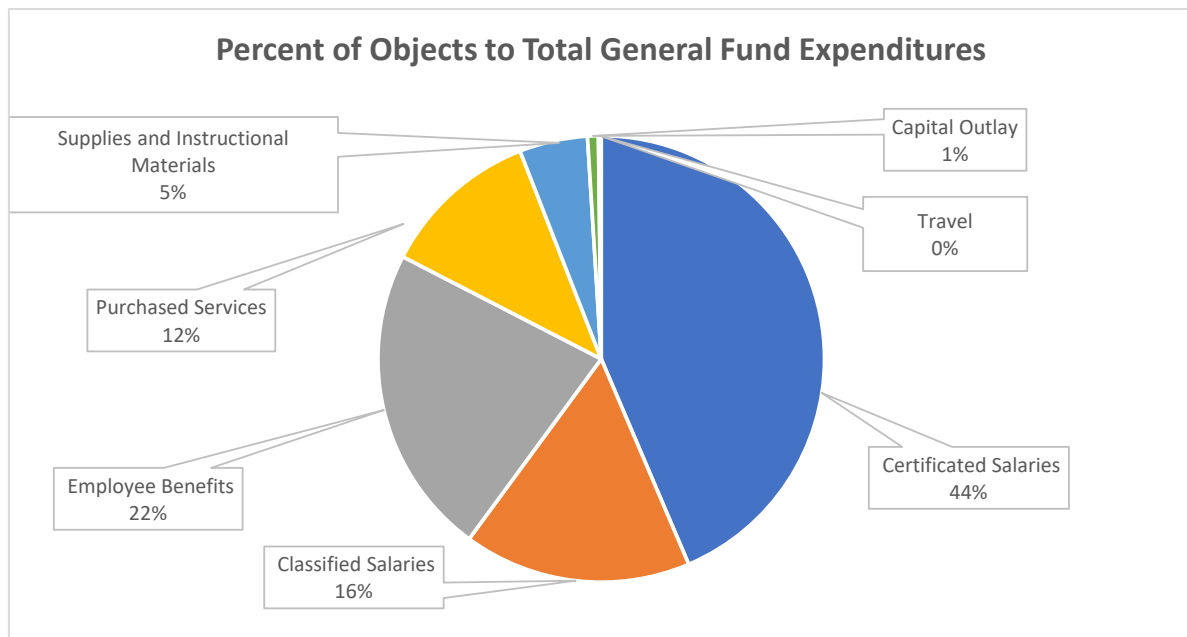


Table Seven

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	316,160	29.3%	12	19,045	18,176
10,000–19,999	287,259	26.6%	19	18,259	17,866
5,000–9,999	205,025	19.0%	29	17,482	17,232
3,000–4,999	112,354	10.4%	30	17,610	17,610
2,000–2,999	51,441	4.8%	21	17,604	17,359
1,000–1,999	51,883	4.8%	37	17,590	17,492
500–999	32,829	3.0%	46	18,366	18,572
100–499	21,002	1.9%	80	21,689	22,134
Under 100	2,397	0.2%	44	32,786	33,744
TOTALS:	1,080,350	100%	318	18,313	17,900

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.*

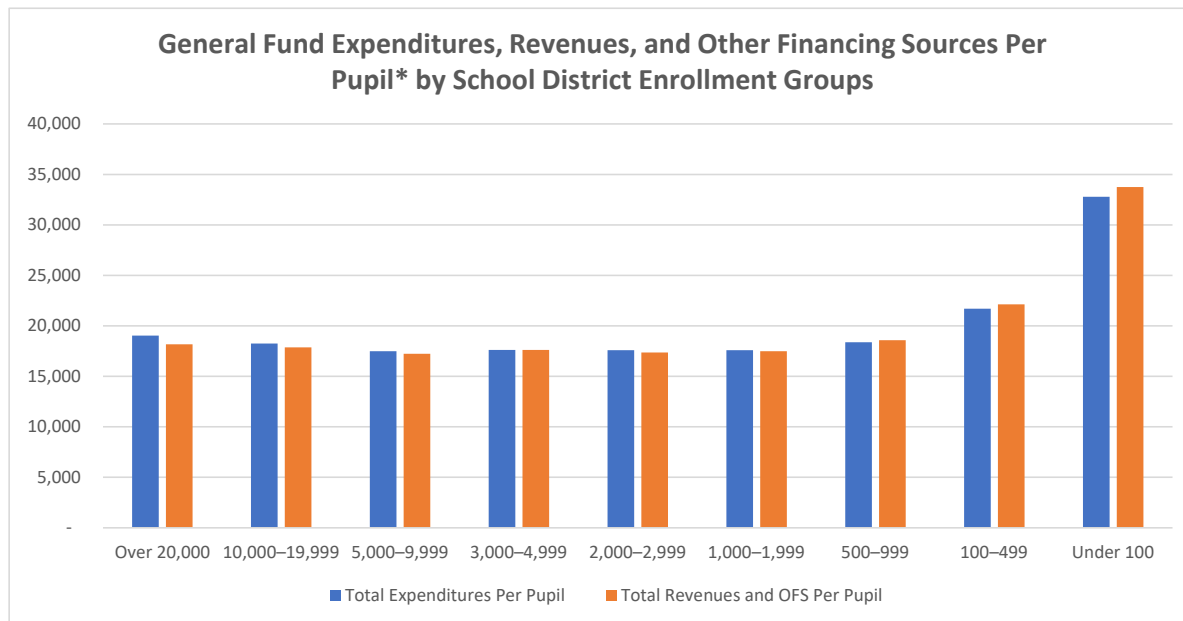


Table Eight

TOTAL 2022-23 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	19,784,149,242	82.5%	18,312.72	19,338,536,529	84.7%	17,900.25
Debt Service	1,680,710,723	7.0%	1,555.71	1,646,297,514	7.2%	1,523.86
Interest	624,128,597	2.6%	577.71			
Principal	1,056,582,126	4.4%	978.00			
Capital Projects	2,331,437,118	9.7%	2,158.04	1,610,135,870	7.1%	1,490.38
Sites	197,832,213	0.8%	183.12			
Buildings	1,777,426,747	7.4%	1,645.23			
Equipment	190,632,554	0.8%	176.45			
Instructional Technology	119,503,206	0.5%	110.62			
Energy	29,943,753	0.1%	27.72			
Sales and Lease	1,796,674	0.0%	1.66			
Debt	14,301,971	0.1%	13.24			
Transportation Vehicle	60,264,665	0.3%	55.78	110,343,792	0.5%	102.14
Transportation Equipment	58,682,060	0.2%	54.32			
Energy	1,074,769	0.0%	0.99			
Debt	507,836	0.0%	0.47			
Permanent Fund	30,223	0.0%	0.03	150,457	0.0%	0.14
Total Governmental Funds	23,856,591,971	99.5%	22,082.28	22,705,464,163	99.4%	21,016.76
Associated Student Body	116,932,871	0.5%	108.24	125,013,707	0.5%	115.72
Fiduciary Funds	1,148,147	0.0%	1.06	5,374,601	0.0%	4.97
			-			
Total Expenditures For All Funds	23,974,672,989	100.0%	22,191.58			
Total Revenues For All Funds				22,835,852,471	100.00%	21,137.46

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.

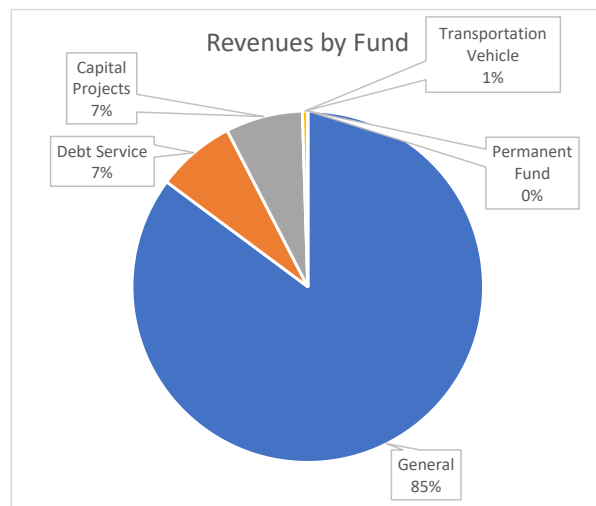
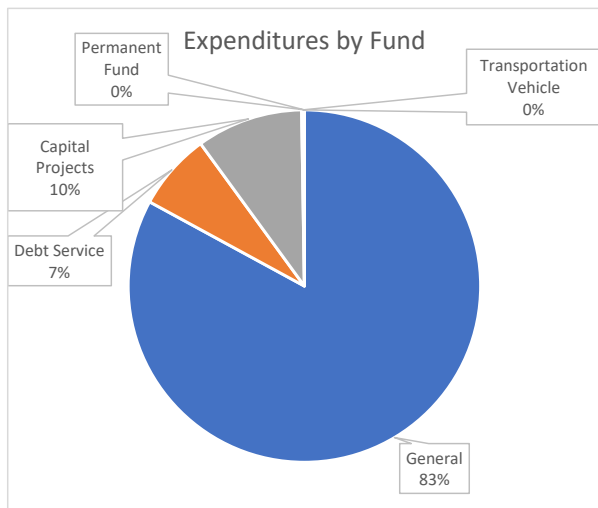


Table Nine

**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*
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
2013-14	1,100,873,745	5.1%	8.9%	8.7%	1,060.74

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.

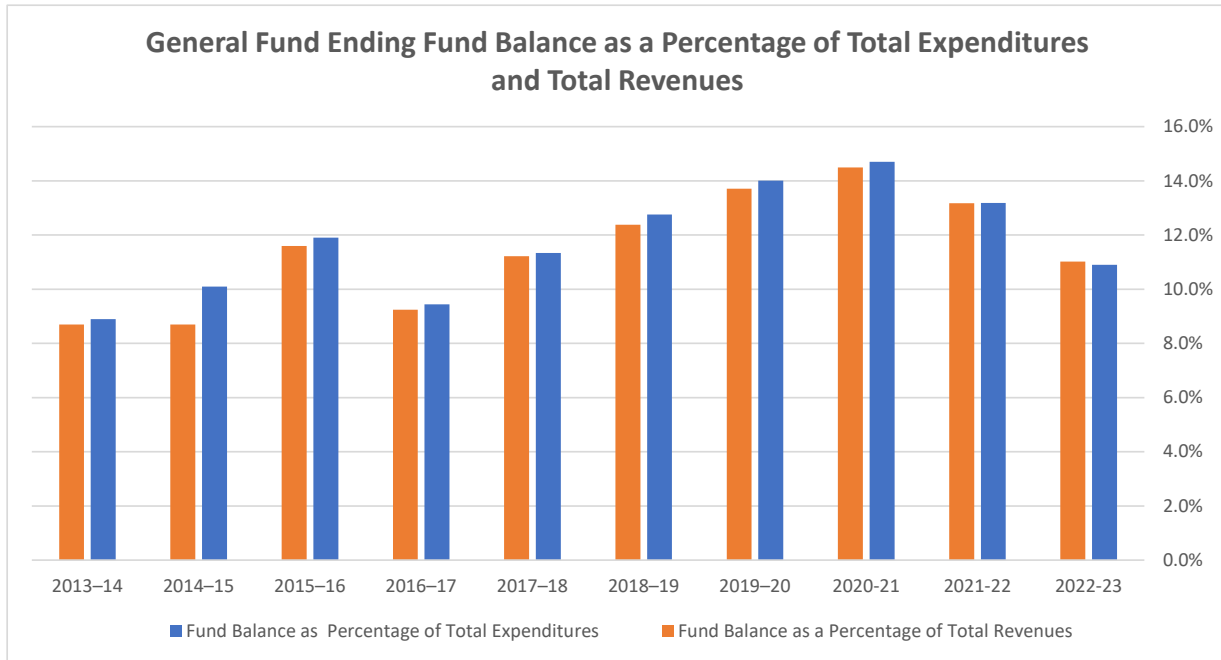


Table Ten

GENERAL FUND 2022-23 TOTAL ENDING FUND BALANCE

Fiscal Year	Total \$	% of Total	\$ Per Pupil*
Nonspendable Fund Balance-Inventory & Prepaid Items	125,967,495	6%	116.60
Total Nonspendable Fund Balance	125,967,495	6%	116.60
Restricted for Other Items	8,552,703	0%	7.92
Restricted for Unequalized Deductible Revenues	32,119	0%	0.03
Restricted for Carryover of Restricted Revenues	102,998,471	5%	95.34
Restricted for Debt Service	13,856,536	1%	12.83
Restricted for Self Insurance	6,865,101	0%	6.35
Restricted for Uninsured Risks	5,416,873	0%	5.01
Restricted for Skill Center	19,618,380	1%	18.16
Restricted for Carryover of Food Service	43,270,129	2%	40.05
Total Restricted Fund Balance	200,610,312	9%	185.69
Committed to Other Purposes	39,708,662	2%	36.76
Committed to Economic Stabilization	60,323,204	3%	55.84
Total Committed Fund Balance	100,031,866	5%	92.59
Assigned to Contingencies	34,525,157	2%	31.96
Assigned to Other Capital Projects	31,118,163	1%	28.80
Assigned to Other Purposes	339,905,156	16%	314.63
Total Assigned Fund Balance	405,548,476	19%	375.39
Unassigned to Minimum Fund Balance	586,184,196	27%	542.59
Unassigned Fund Balance	738,808,048	34%	683.86
Total Unassigned Fund Balance	1,324,992,244	61%	1,226.45
Total Ending Fund Balance	2,157,150,392	100%	1,996.71

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.*

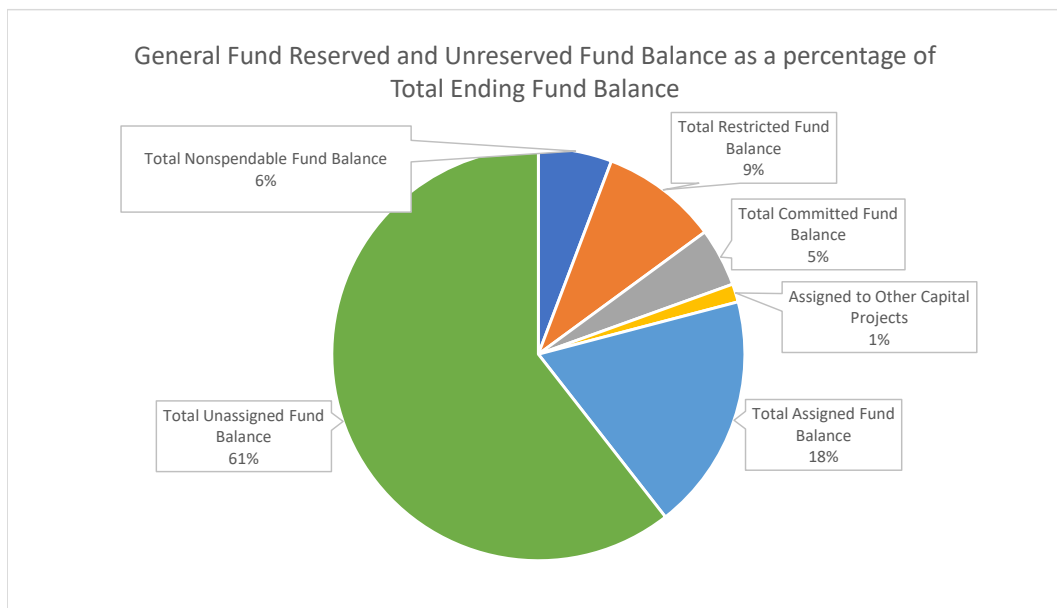


Table Eleven

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
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%
2014	2,131,114,007	58.66%	38.89%	97.56%
2013	2,077,493,568	58.41%	42.04%	100.46%
2012	1,992,097,806	57.42%	42.73%	100.15%
2011	1,920,656,047	53.42%	45.79%	99.21%

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
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%
2013-14	9,948,134,255	9,585	4.28%
2012-13	9,540,201,510	9,363	1.01%
2011-12	9,444,648,582	9,301	-0.45%
2010-11	9,487,426,195	9,327	2.09%