

Benchmarking 2022-2023

10 largest school districts in Washington



Source: OSPI 2022-23 Report Card

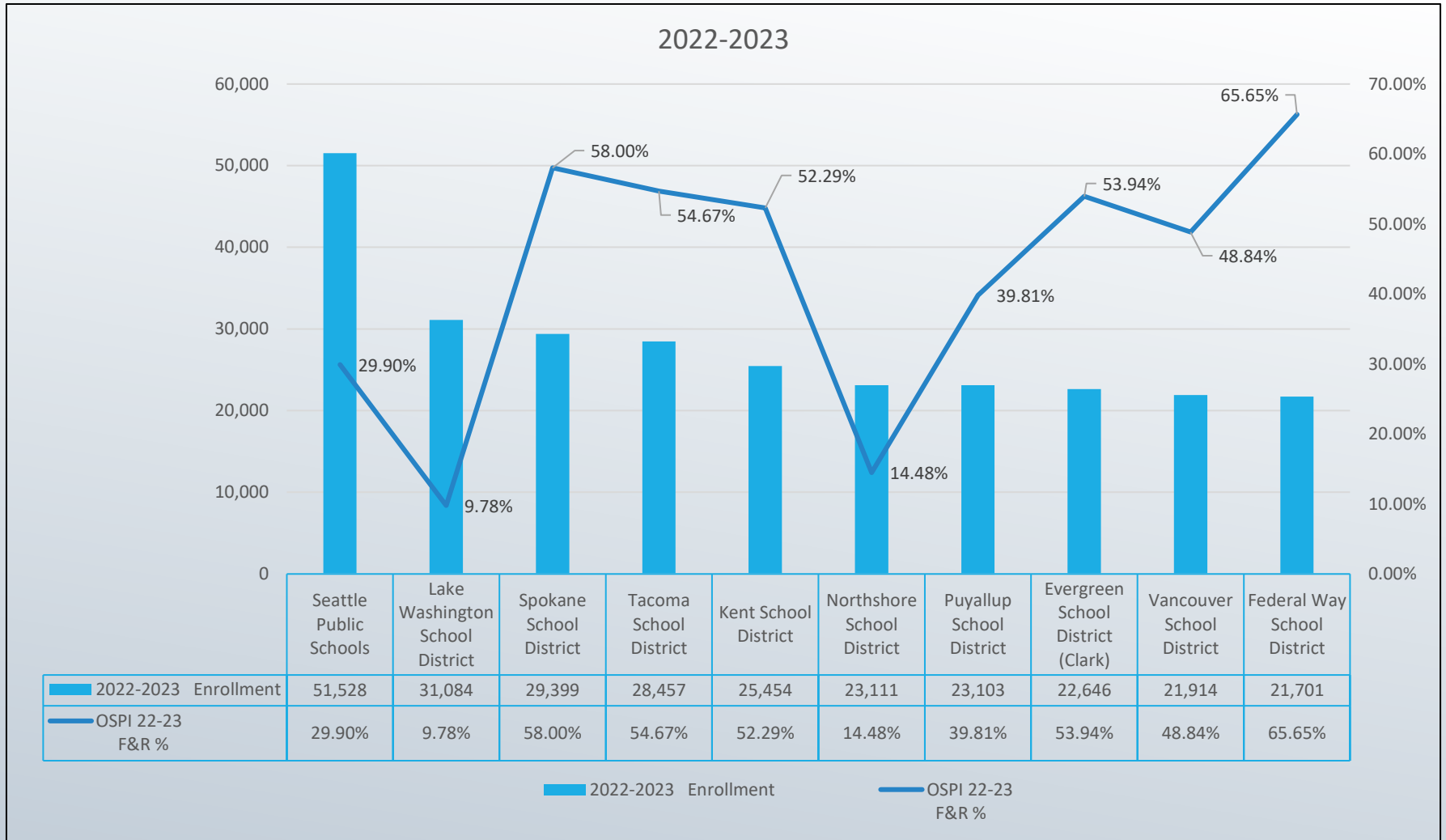
Enrollment

2022-2023



Source: OSPI 2022-23 Report Card

Student Enrollment and Free/Reduced Meal %



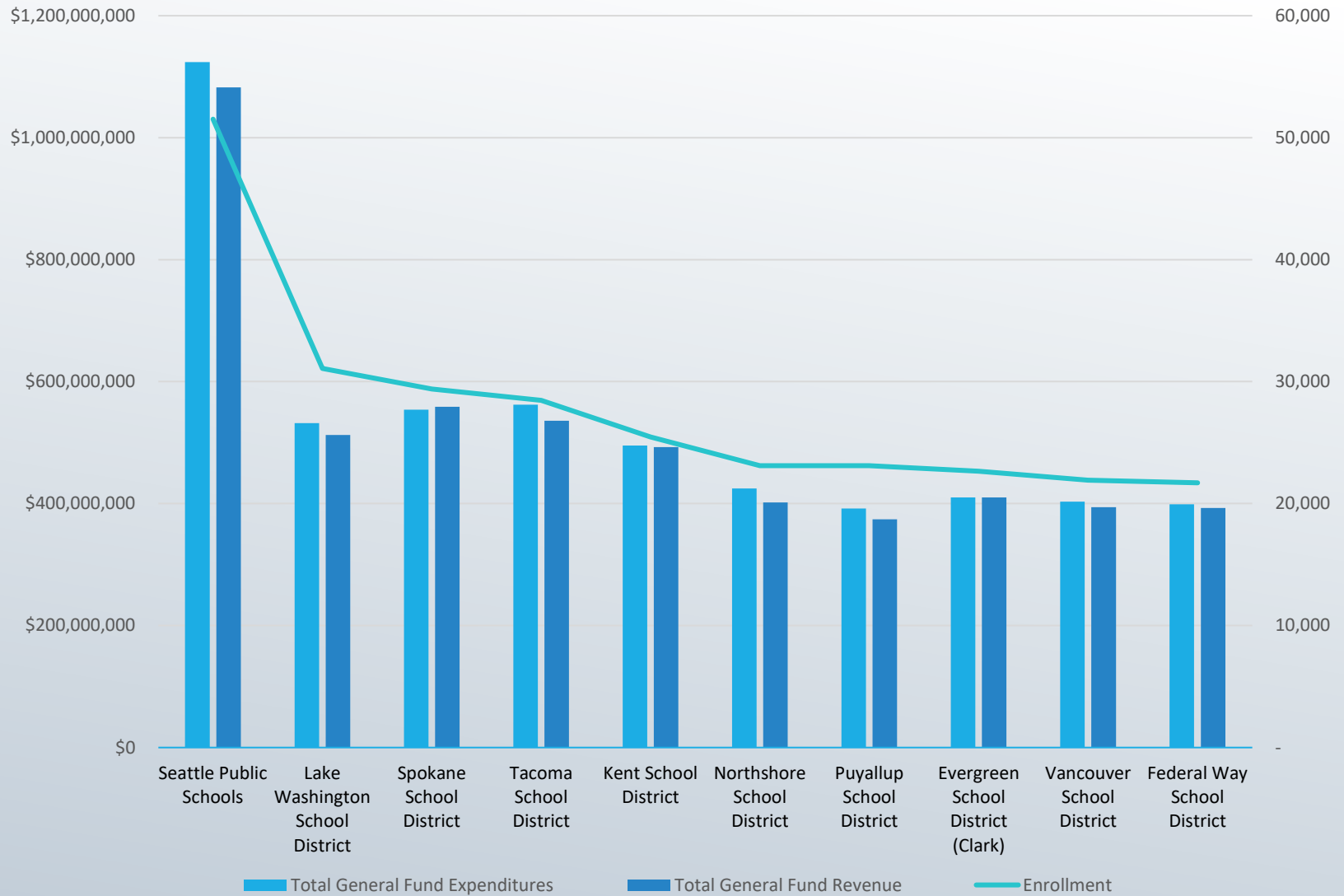
Summary

2022-2023



Source: OSPI 2022-23 Report Card

2022-2023 General Fund Revenues and Expenditures



Revenues

2022-2023



Source: OSPI 2022-23 Report Card

2022-2023 General Fund Revenues



	Seattle	Lake Washington	Spokane	Tacoma	Kent	Northshore	Puyallup	Evergreen (Clark)	Vancouver	Federal Way
Other	\$95,565,432	\$9,764,100	\$11,567,241	\$11,844,703	\$1,691,421	\$15,305,093	\$1,593,928	\$13,623,179	\$11,344,524	\$10,414,701
Federal	\$77,610,300	\$15,471,341	\$92,689,949	\$75,949,612	\$59,430,822	\$14,211,883	\$24,366,131	\$45,733,276	\$50,874,686	\$52,147,007
State	\$702,781,503	\$392,956,358	\$373,401,117	\$365,922,028	\$352,159,484	\$297,975,871	\$280,868,233	\$306,064,563	\$279,745,364	\$290,307,874
Local	\$206,652,703	\$94,022,834	\$81,095,553	\$82,211,558	\$79,258,727	\$74,183,431	\$67,154,610	\$44,364,443	\$52,187,212	\$39,855,315

Local State Federal Other

2022-2023 General Fund Revenues per Student



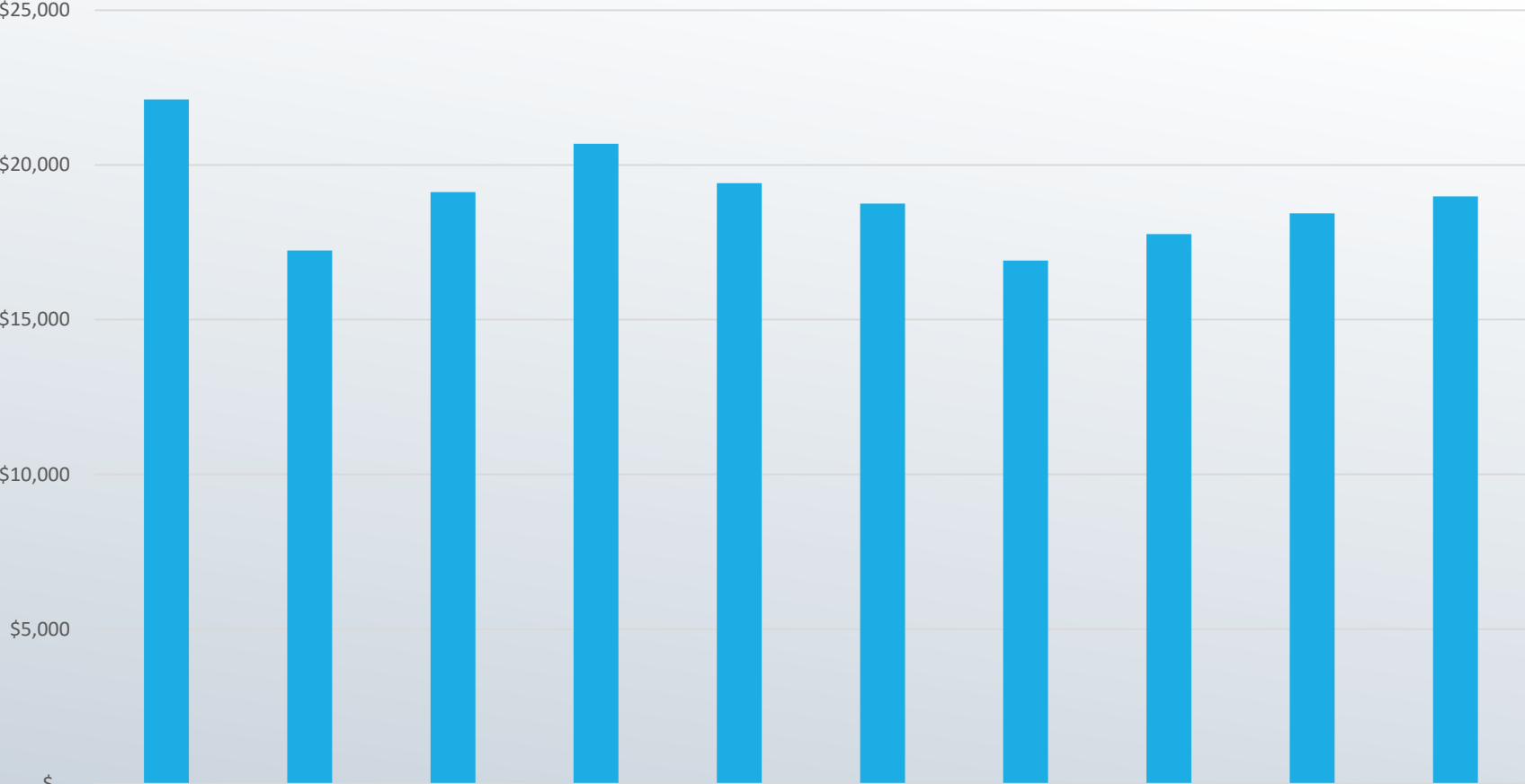
Expenditures

2022-2023



Source: OSPI 2022-23 Report Card

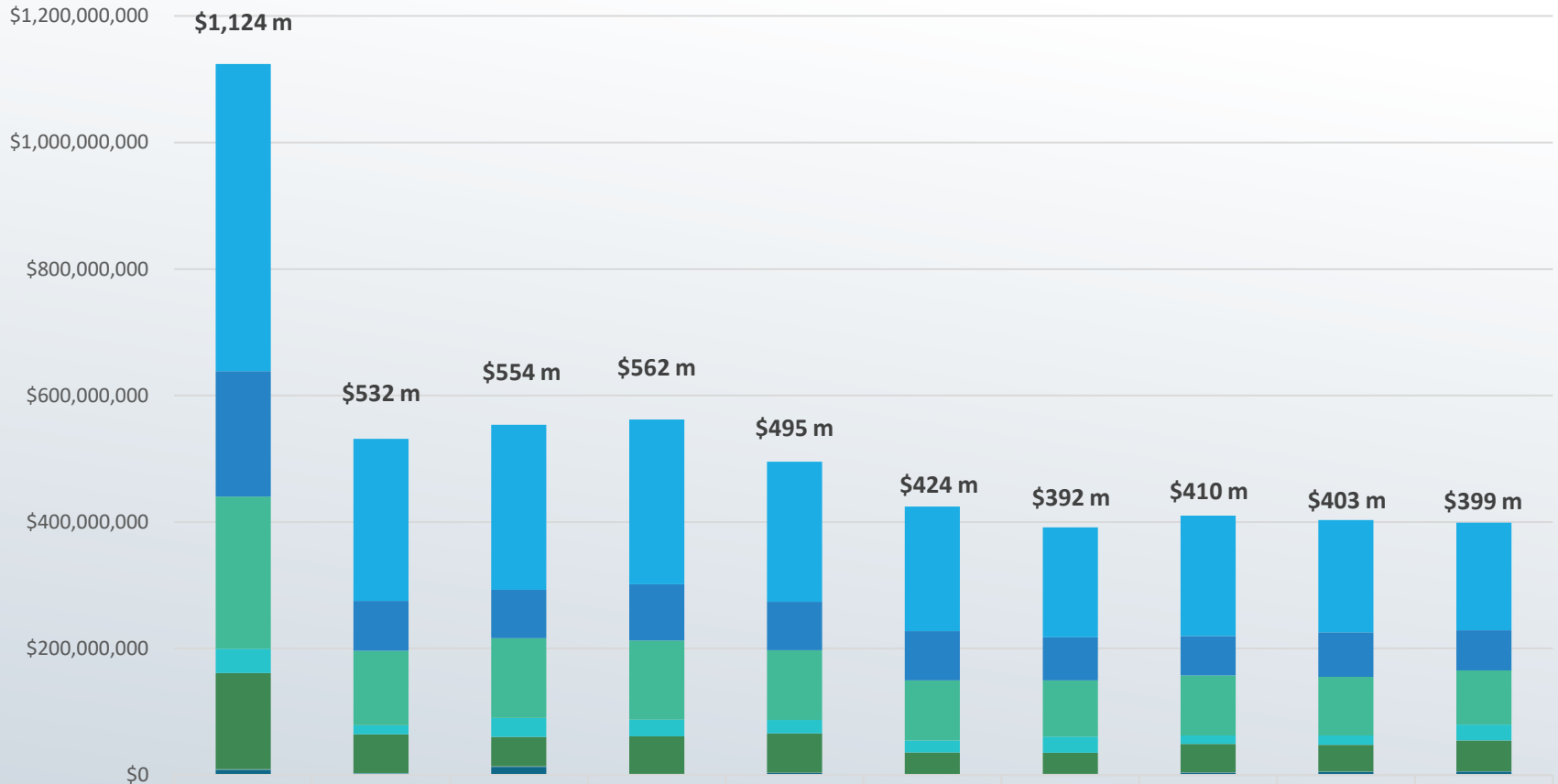
2022-2023 General Fund Expenditures per Student (AAFTE)



	Seattle Public Schools	Lake Washington School District	Spokane School District	Tacoma School District	Kent School District	Northshore School District	Puyallup School District	Evergreen School District (Clark)	Vancouver School District	Federal Way School District
■ General Fund	\$22,114	\$17,233	\$19,121	\$20,680	\$19,406	\$18,746	\$16,910	\$17,767	\$18,431	\$18,984

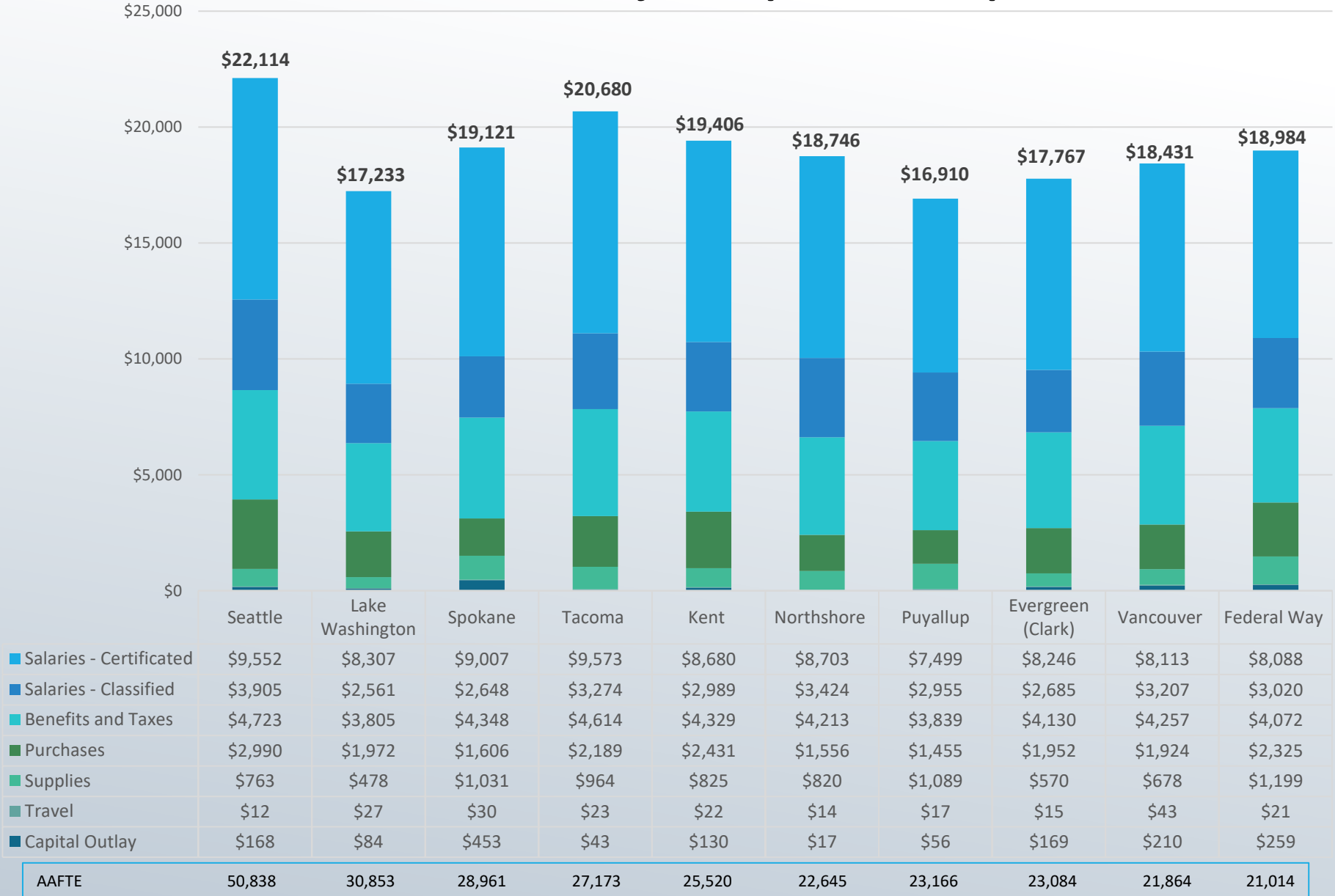
AAFTE	50,838	30,853	28,961	27,173	25,520	22,645	23,166	23,084	21,864	21,014
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2022-2023 General Fund Object Expenditures

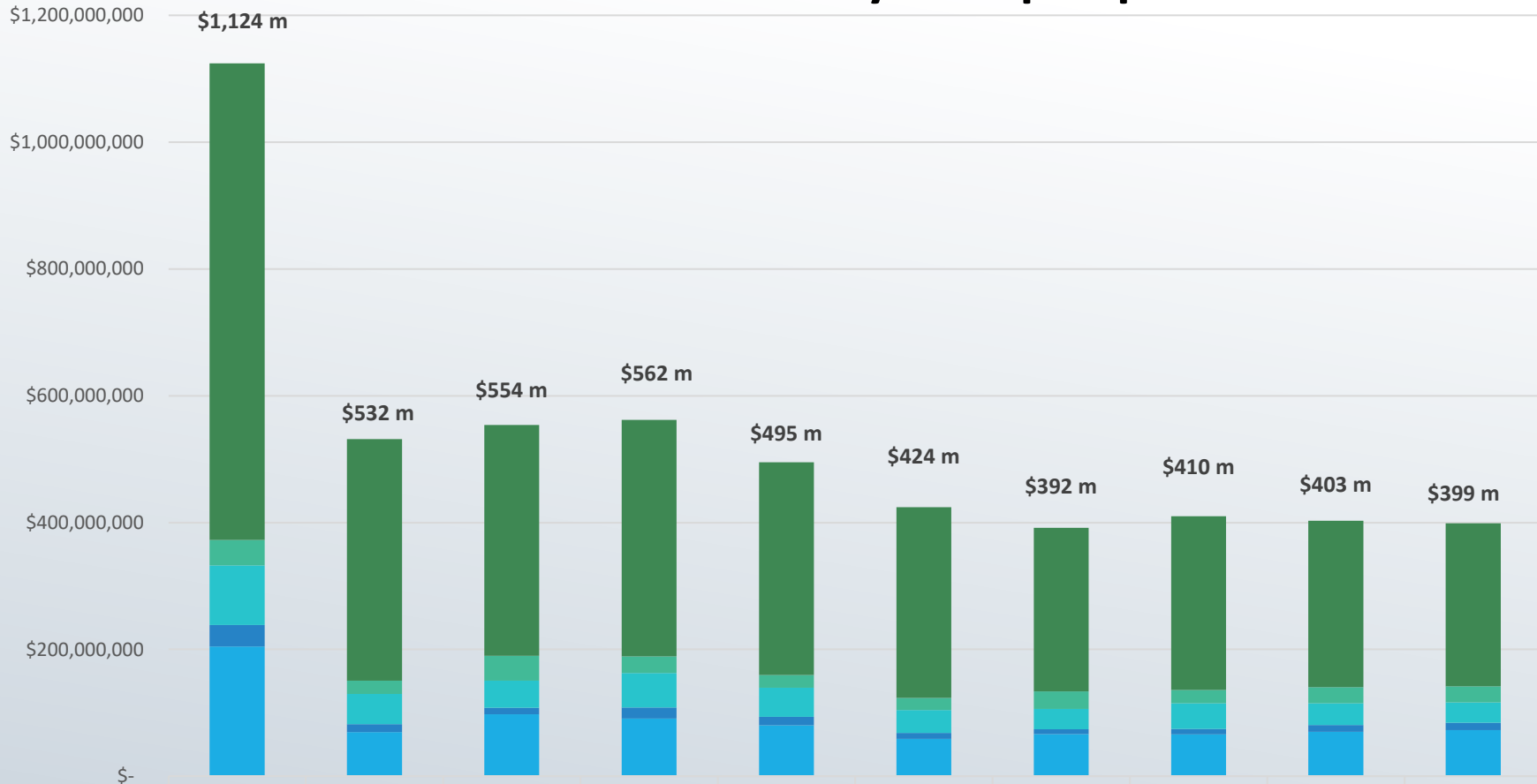


	Seattle	Lake Washington	Spokane	Tacoma	Kent	Northshore	Puyallup	Evergreen (Clark)	Vancouver	Federal Way
Salaries - Certificated	\$485,619,96	\$256,291,63	\$260,839,45	\$260,131,71	\$221,525,71	\$197,068,37	\$173,720,98	\$190,345,64	\$177,388,84	\$169,968,70
Salaries - Classified	\$198,524,22	\$79,013,583	\$76,684,328	\$88,957,405	\$76,274,342	\$77,531,363	\$68,451,609	\$61,971,456	\$70,109,045	\$63,461,116
Benefits and Taxes	\$240,105,01	\$117,388,37	\$125,921,19	\$125,374,65	\$110,468,16	\$95,393,423	\$88,928,290	\$95,336,834	\$93,082,611	\$85,574,752
Supplies	\$38,806,258	\$14,739,750	\$29,863,671	\$26,188,172	\$21,063,222	\$18,569,792	\$25,231,511	\$13,169,114	\$14,821,609	\$25,198,018
Purchases	\$151,988,57	\$60,833,020	\$46,498,466	\$59,481,114	\$62,033,447	\$35,232,074	\$33,699,543	\$45,067,262	\$42,056,089	\$48,856,064
Travel	\$607,339	\$826,033	\$854,895	\$620,978	\$559,199	\$326,801	\$399,167	\$350,439	\$933,263	\$443,769
Capital Outlay	\$8,563,579	\$2,594,295	\$13,110,330	\$1,174,650	\$3,316,202	\$376,852	\$1,302,661	\$3,894,998	\$4,586,906	\$5,436,060

2022-2023 General Fund Object Expenditures per Student

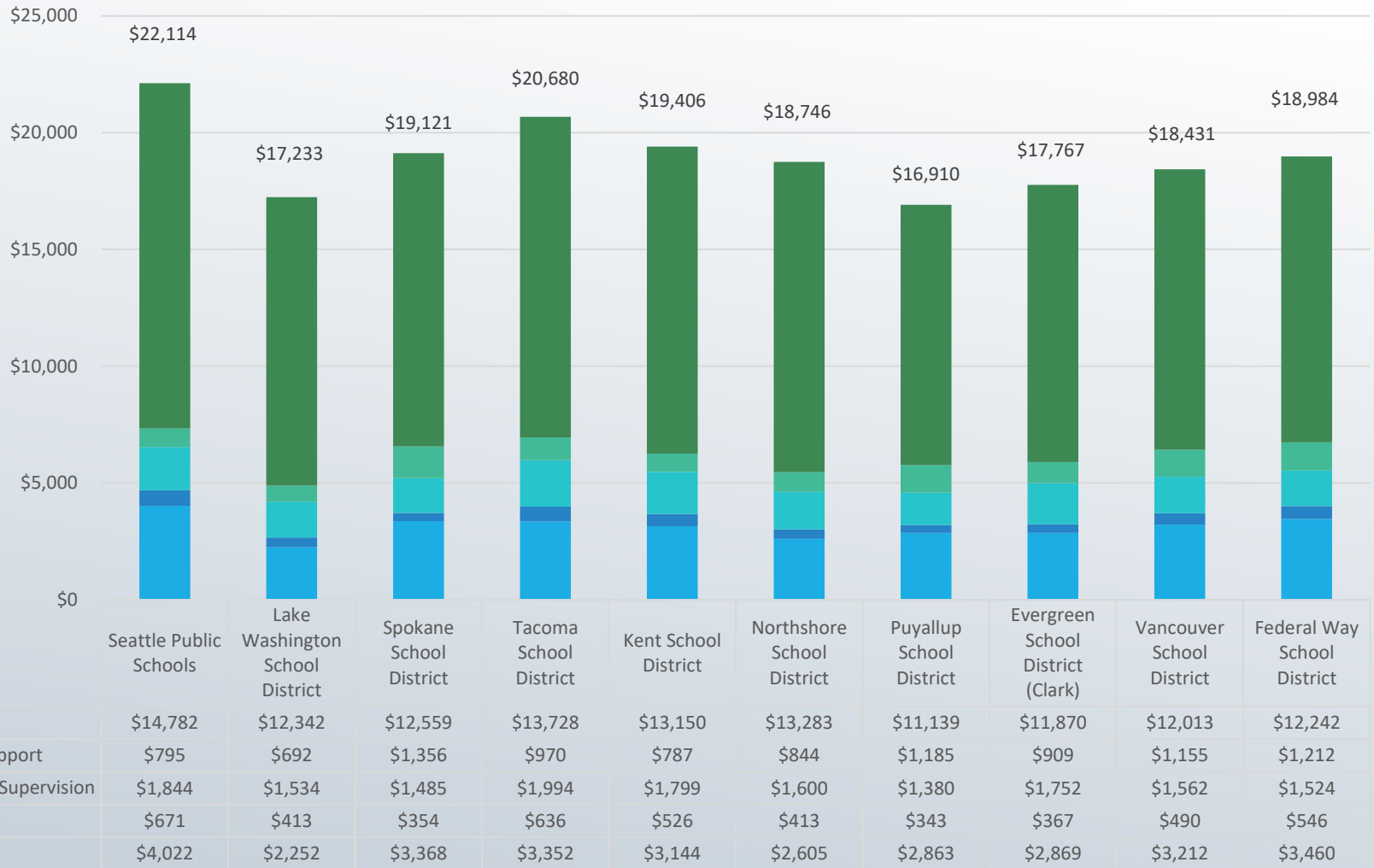


2022-2023 General Fund Activity Group Expenditures



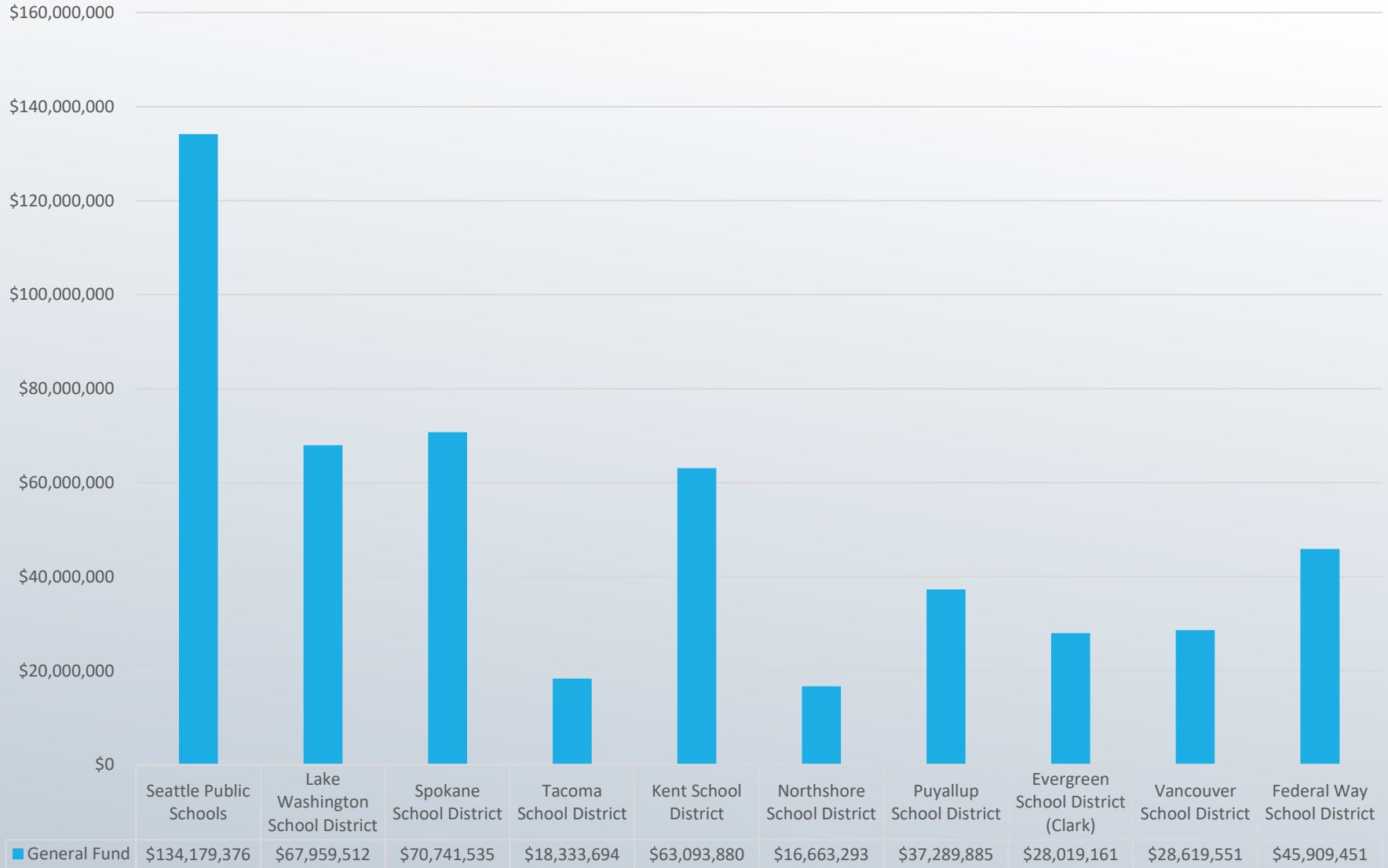
	Seattle Public Schools	Lake Washington School District	Spokane School District	Tacoma School District	Kent School District	Northshore School District	Puyallup School District	Evergreen School District (Clark)	Vancouver School District	Federal Way School District
■ Instruction	\$751,474,514	\$380,797,834	\$363,716,248	\$373,018,441	\$335,580,766	\$300,802,195	\$258,044,094	\$274,003,710	\$262,644,788	\$257,250,254
■ Instructional Support	\$40,398,633	\$21,341,394	\$39,275,471	\$26,356,431	\$20,085,694	\$19,120,157	\$27,440,363	\$20,986,145	\$25,254,719	\$25,475,202
■ Administration/Supervision	\$93,765,004	\$47,343,104	\$42,999,661	\$54,183,833	\$45,908,760	\$36,221,576	\$31,960,542	\$40,433,130	\$34,146,011	\$32,032,965
■ Central Admin	\$34,100,423	\$12,734,605	\$10,242,795	\$17,293,374	\$13,429,542	\$9,362,361	\$7,953,237	\$8,474,880	\$10,706,969	\$11,476,292
■ Other	\$204,476,375	\$69,469,751	\$97,538,159	\$91,076,616	\$80,235,531	\$58,992,390	\$66,335,523	\$66,237,887	\$70,225,881	\$72,703,773

2022-2023 General Fund Activity Group Expenditures per Student (AAFTE)



AAFTE	50,838	30,853	28,961	27,173	25,520	22,645	23,166	23,084	21,864	21,014
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August 31, 2023 General Fund Balances



Trending 5-Year History

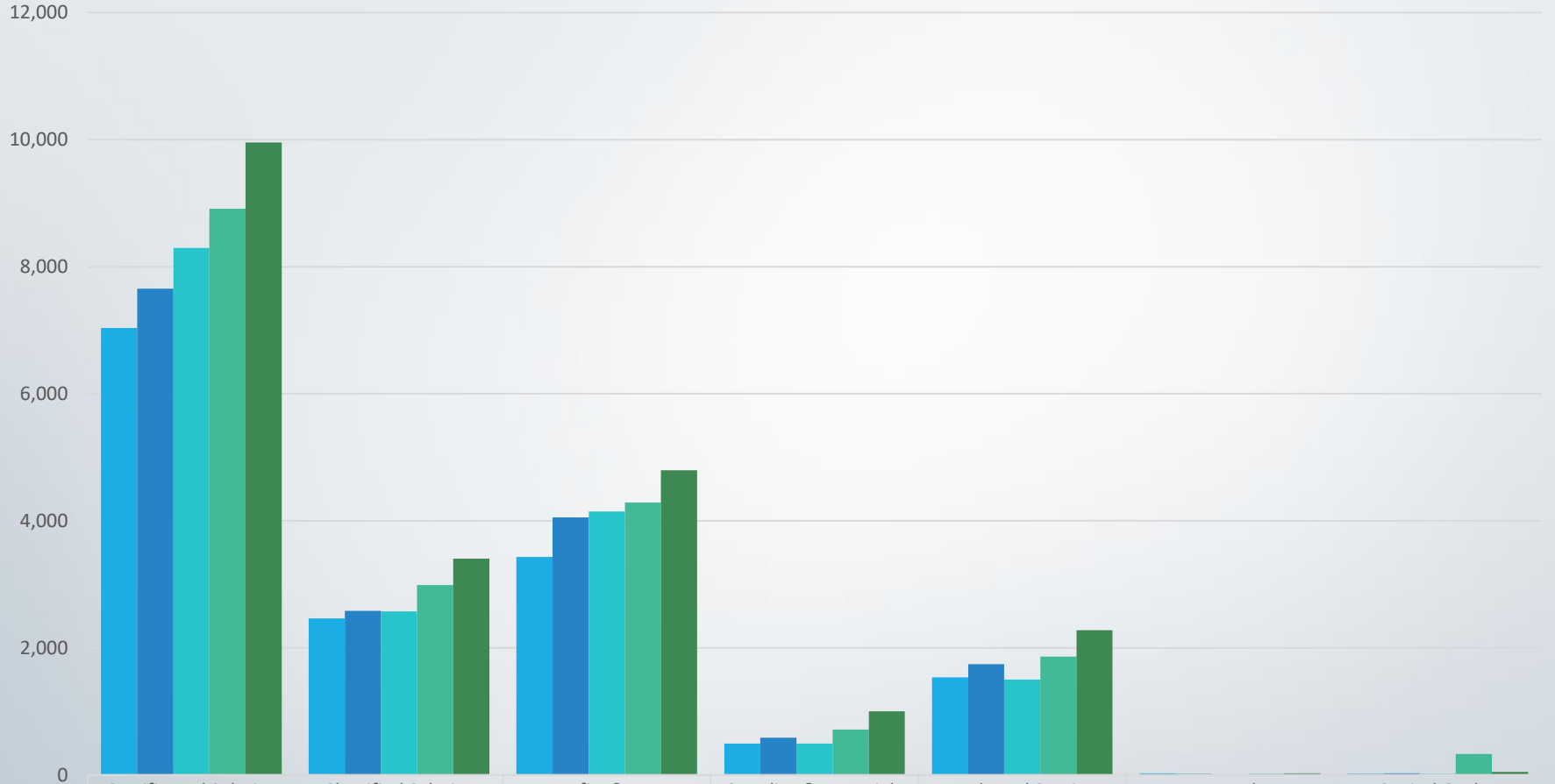
2022-2023



Source: OSPI 2022-23 Report Card

TACOMA SCHOOL DISTRICT

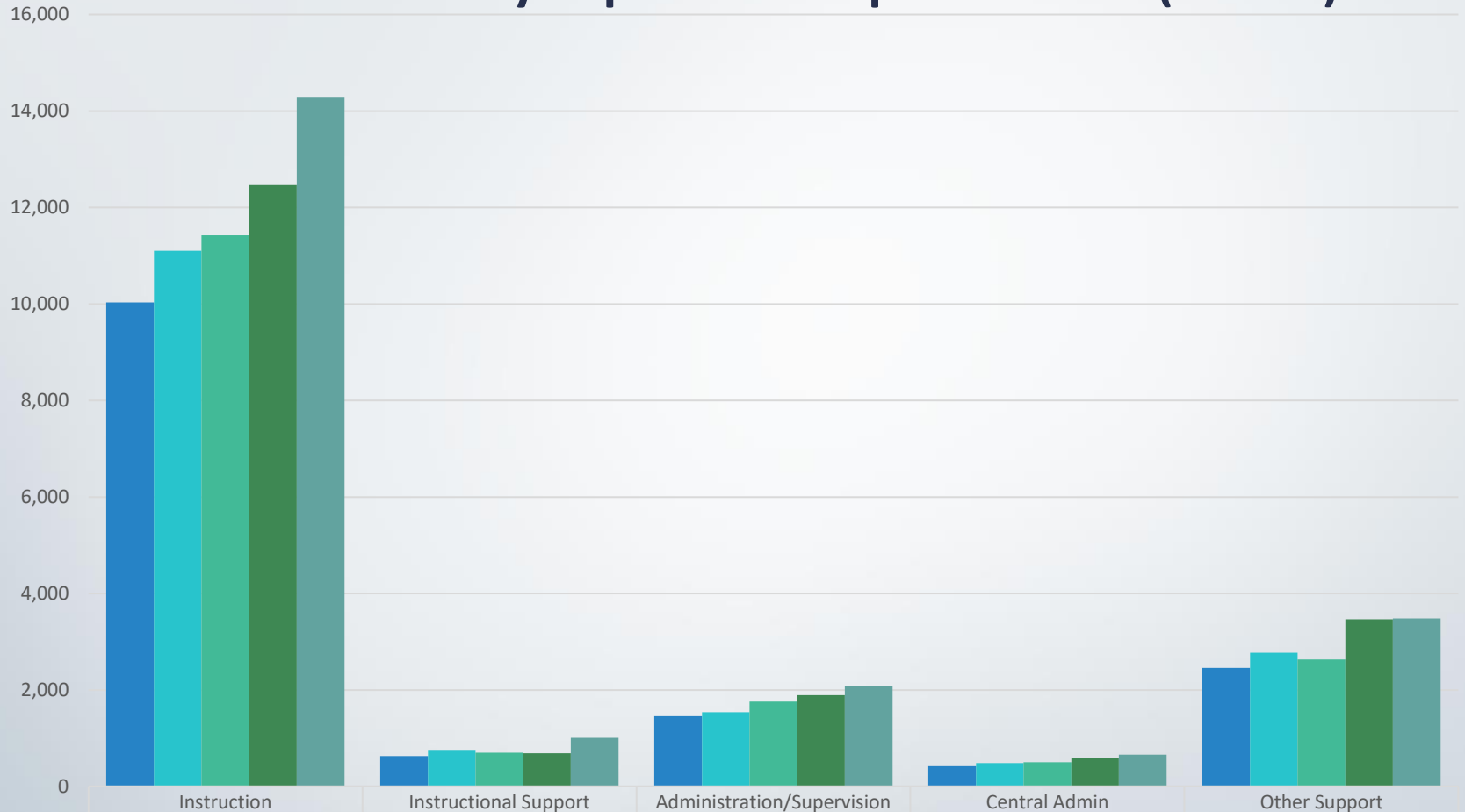
General Fund Object Expenditures per Student (AAFTE)



	Certificated Salaries	Classified Salaries	Benefits & Taxes	Supplies & Materials	Purchased Services	Travel	Capital Outlay
■ 18-19 Actual	7,037	2,463	3,431	493	1,534	26	20
■ 19-20 Actual	7,655	2,582	4,054	585	1,743	16	25
■ 20-21 Actual	8,294	2,572	4,148	493	1,499	5	15
■ 21-22 Actual	8,915	2,988	4,290	714	1,861	14	328
■ 22-23 Actual	9,955	3,404	4,798	1,002	2,276	24	45

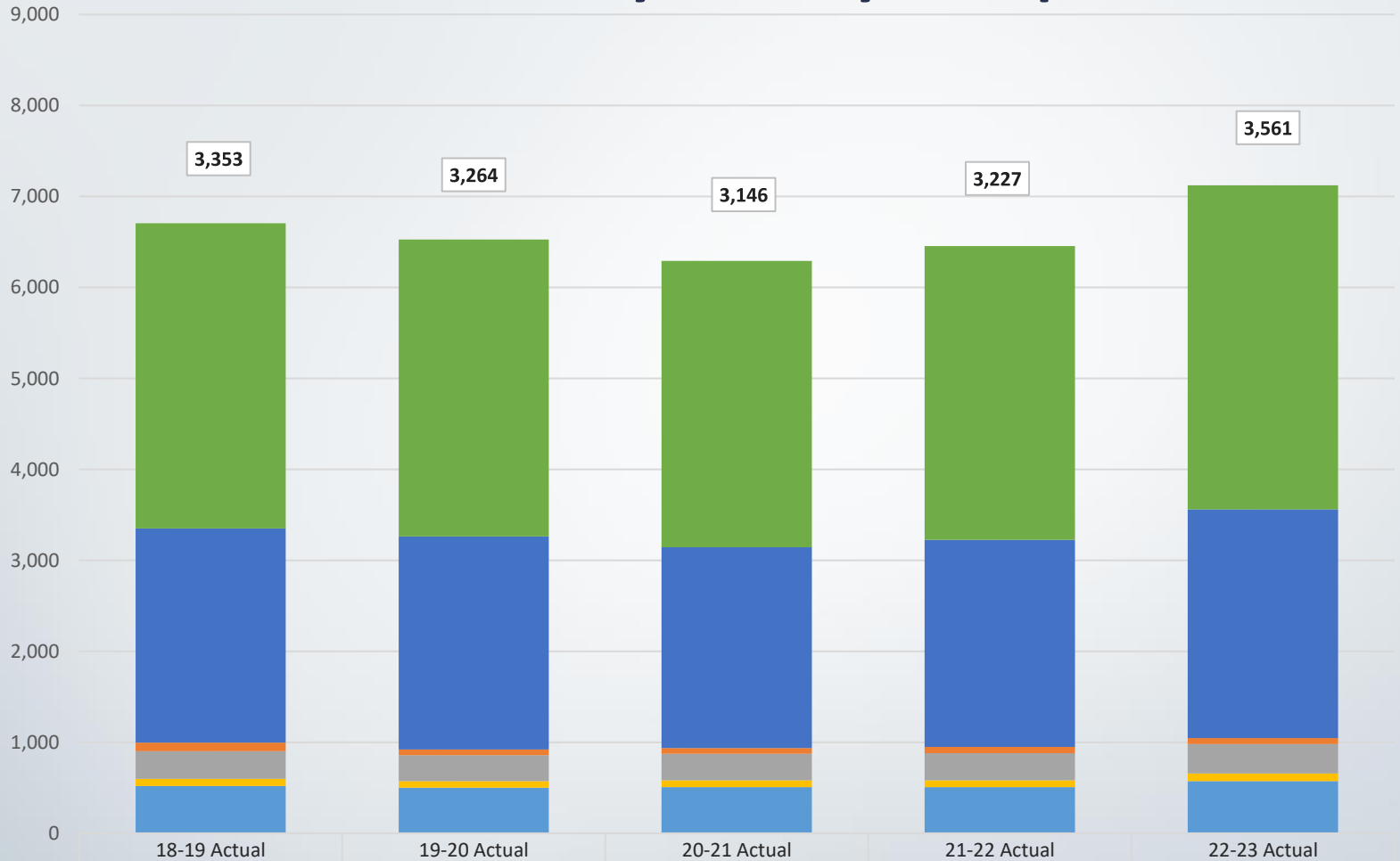
TACOMA SCHOOL DISTRICT

General Fund Activity Expenditures per Student (AAFTE)



	Instruction	Instructional Support	Administration/Supervision	Central Admin	Other Support
18-19 Actual	10,034	630	1,456	423	2,460
19-20 Actual	11,105	760	1,541	483	2,772
20-21 Actual	11,425	699	1,760	504	2,635
21-22 Actual	12,466	692	1,893	589	3,469
22-23 Actual	14,275	1,009	2,074	662	3,485

TSD Staff FTE by Activity Group



	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual
TOTAL	3,353	3,264	3,146	3,227	3,561
Instruction	2,357	2,343	2,209	2,278	2,513
Instructional Support	92	61	62	68	67
Administration/Supervision	304	286	292	298	321
Central Admin	79	73	73	75	86
Other Support	521	501	510	508	574

Historical Comparisons

2022-2023



Source: OSPI 2022-23 Report Card

TSD SALARIES & BENEFITS – ALL GROUPS

	<u>Expenditures</u>	Percent of Total Spend
2013-2014	\$286,147,816	84.94%
2014-2015	\$293,438,540	84.54%
2015-2016	\$317,013,207	83.84%
2016-2017	\$340,346,206	85.26%
2017-2018	\$360,827,257	86.36%
2018-2019	\$392,067,128	86.19%
2019-2020	\$406,532,295	85.78%
2020-2021	\$407,199,607	88.18%
2021-2022	\$438,871,942	84.74%
2022-2023	\$474,463,782	84.43%
2022-2023 State Top 10 Average	\$443,145,281	83.69%

TSD CENTRAL ADMINISTRATIVE COSTS

	<u>Expenditures</u>	Percent of Total Spend
2013-2014	\$10,861,257	3.22%
2014-2015	\$10,490,878	3.02%
2015-2016	\$12,370,012	3.27%
2016-2017	\$14,513,677	3.64%
2017-2018	\$13,290,132	3.18%
2018-2019	\$12,828,905	2.82%
2019-2020	\$13,748,094	2.90%
2020-2021	\$13,677,852	2.96%
2021-2022	\$15,970,169	3.08%
2022-2023	\$17,293,374	3.08%
2022-2023 State Top 10 Average	\$13,577,448	2.56%

Glossary

2022-2023



Source: OSPI Accounting Manual

Activity Codes

Activity #	Activity Group	Activity Description	Includes
11	Central Admin	Board of Directors	Board of Directors, audits, elections, legal services
12	Central Admin	Superintendent's Office	Superintendent's office and general administration
13	Central Admin	Business Office	Fiscal control, business administration; budgeting, accounting, purchasing, payroll
14	Central Admin	Human Resources	Employment services, employee assistance, labor relations, recruitment and development
15	Central Admin	Public Relations	Communication of educational and administrative information to staff, students, parents and community
21	Administration/Supervision	Supervision - Instruction	Oversight of instructional programs and materials, and student services programs and materials
23	Administration/Supervision	Principal's office	Principals, Assistant Principals, secretarial and clerical assistants, including attendance secretaries
22	Instruction	Learning Resources	Services and materials designed to improve learning through the use of instructional/educational aids; including books, films, etc.
24	Instruction	Guidance and Counseling	Counselors, social workers, guidance directors, etc.
25	Instruction	Pupil Management	School security officers, crossing guards, bus aides, noon hour supervisors and pupil security personnel
26	Instruction	Health / Related Services	Nurses, occupational and physical therapists, psychologists, language and audio specialists, etc.
27	Instruction	Teaching	Teachers, teachers' aides, instructional and classroom materials, student supplies
28	Instruction	Extra-Curricular	Coaching, activity advising, Skill Center projects
29	Instruction	Payments to School Districts	Payments to other school districts (Special Ed, Skill Center, etc.)
31	Instructional Support	Instructional Professional Development	Professional development of district personnel, including registration fees, tuition, training or travel; and add'l contract pay designated for prof dev.
32	Instructional Support	Instructional Technology	School and classroom based computers and related equipment, including printers, projectors, document cameras, smart boards, etc.
33	Instructional Support	Curriculum	Development and implementation of curriculum, including textbooks, instructional software, electronic resources & instructional materials
34	Instructional Support	Professional Learning - State	State-funded professional learning for certificated instructional staff and may include workshops, courses, etc.
35	Instructional Support	Pupil Safety	Safety and security staff working on school property when students are present, school resource officer, campus security officer

Activity Codes

Activity #	Activity Group	Activity Description	Includes
41	Other Support	Supervision - Food Services	Supervision of food services staff and operations, including lunchroom Supervisors
42	Other Support	Food	Food costs, including processing, freight, delivery and storage
44	Other Support	Operations	Cooks, cashiers, kitchen help, contractual services, supplies and materials other than food
49	Other Support	Transfers	Charge outs for non-school related food services (banquets, day cares, etc.)
51	Other Support	Supervision - Transportation	Supervision of pupil transportation program, staff and operations
52	Other Support	Operations	Bus drivers, contracted payments for transporting students, fuel costs
53	Other Support	Maintenance	Bus maintenance and repairs including related services for the garage, grounds and equipment
56	Other Support	Insurance	Insurance for buses, including liability, property damage, collision, fire and theft damage
58	Other Support	Remote Learning Operations	Operating expenditures for buses in the remote learning operations
59	Other Support	Transfers	Expenditures for providing transportation for students on trips connected with educational programs including field trips, environmental sites, etc.
61	Other Support	Supervision - Maintenance	Supervision of Maintenance and Operations staff and operations
62	Other Support	Grounds Maintenance	Maintenance external to the buildings
63	Other Support	Operation of Buildings	Custodians, supplies and rental expenditures for land and buildings
64	Other Support	Maintenance	Up keep of property and equipment necessary to realize the useful life of a building
65	Other Support	Utilities	Water, electricity, sewage, gas, etc.
67	Other Support	Building & Property Security	Security supervision, security patrols and anti-intrusion devices
68	Other Support	Insurance	Property insurance

Activity Codes

Activity #	Activity Group	Activity Description	Includes
72	Other Support	Information Systems	Operation of the districts information systems, including services, networks, internet, software, databases, etc.
73	Other Support	Printing	Print shop and contracted printing services
74	Other Support	Warehousing & Distribution	Central warehouse costs, distribution of supplies, mail services
75	Other Support	Motor Pool	Motor vehicles other than for pupil transportation (maintenance vehicles, delivery trucks)
83	Other Support	Interest	Interest on contracts, purchase agreements, interfund loans
84	Other Support	Principal	Principal portion of matured debt
85	Other Support	Debt-Related Expenditures	Debt issuance costs and U.S. Treasury rebating arbitrage earnings
91	Other Support	Public Activities	Community service programs not charged elsewhere. Include ski schools, days care centers, community transit bus fleets, etc.
<i>Note:</i>	<i>Secretarial or clerical assistance including support costs remain within each activity</i>		

Program Codes

Program #	Program Group	Description
01	Regular Basic Education Instruction	Basic Education
02	Regular Basic Education Instruction	Basic Education - Alternative Learning Experience (ALE)
03	Regular Basic Education Instruction	Basic Education - Dropout Reengagement
09	Regular Basic Education Instruction	Transition to Kindergarten
11	Federal Special Purpose Funding	Federal Stimulus - SLFRF
12	Federal Special Purpose Funding	Federal Stimulus - ESSER II
13	Federal Special Purpose Funding	Federal Stimulus - ESSER III
14	Federal Special Purpose Funding	Federal Stimulus - ESSER III - Supplemental - Learning Loss
18	Federal Special Purpose Funding	Federal Stimulus - Reserve G
19	Federal Special Purpose Funding	Federal Stimulus - CARES Act - Other
21	Special Education Instruction	Special Education - Supplemental - State
22	Special Education Instruction	Special Education - Infants and Toddlers - State
23	Special Education Instruction	Special Education - ARP-IDEA - Federal
24	Special Education Instruction	Special Education - Supplemental - Federal
25	Special Education Instruction	Special Education - Infants and Toddlers - Federal
26	Special Education Instruction	Special Education - Institutions - State
29	Special Education Instruction	Special Education - Other - Federal
31	Vocational Education "CTE" Instruction	Vocational - Basic - State
34	Vocational Education "CTE" Instruction	Middle School Career & Technical Education - State
38	Vocational Education "CTE" Instruction	Vocational - Federal
39	Vocational Education "CTE" Instruction	Vocational - Other Categorical

Program Codes

Program #	Program Group	Description
45	Skill Center Instruction	Skills Center - Basic - State
46	Skill Center Instruction	Skills Center - Federal
47	Skill Center Instruction	Skills Center - Facility Upgrades
51	Compensatory Education Instruction	ESEA Disadvantaged - Federal
52	Compensatory Education Instruction	Other Title Grants under ESEA - Federal
53	Compensatory Education Instruction	ESEA Migrant - Federal
54	Compensatory Education Instruction	Reading First - Federal
55	Compensatory Education Instruction	Learning Assistance Program - State
56	Compensatory Education Instruction	State Institutions, Centers & Homes - Delinquent
57	Compensatory Education Instruction	State Institutions - Neglected & Delinquent - Federal
58	Compensatory Education Instruction	Special and Pilot Programs - State
59	Compensatory Education Instruction	Institutions - Juveniles in Adult Jails
61	Compensatory Education Instruction	Head Start - Federal
62	Compensatory Education Instruction	Math & Science - Professional Development - Federal
64	Compensatory Education Instruction	Limited English Proficiency - Federal
65	Compensatory Education Instruction	Transitional Bilingual - State
67	Compensatory Education Instruction	Indian Education - Federal - JOM
68	Compensatory Education Instruction	Indian Education - Federal - ED
69	Compensatory Education Instruction	Compensatory - Other

Program Codes

Program #	Program Group	Description
71	Other Instructional Programs	Traffic Safety
73	Other Instructional Programs	Summer School
74	Other Instructional Programs	Highly Capable
76	Other Instructional Programs	Targeted Assistance - Federal
78	Other Instructional Programs	Youth Training Programs - Federal
79	Other Instructional Programs	Instructional Programs - Other
81	Community Services	Public Radio and Television
86	Community Services	Community Schools
88	Community Services	Early Learning
89	Community Services	Other Community Services
97	Support Services	Districtwide Support
98	Support Services	School Food Services
99	Support Services	Pupil Transportation