

Education Funding Information Series

Tacoma School Board

Superintendent's Update

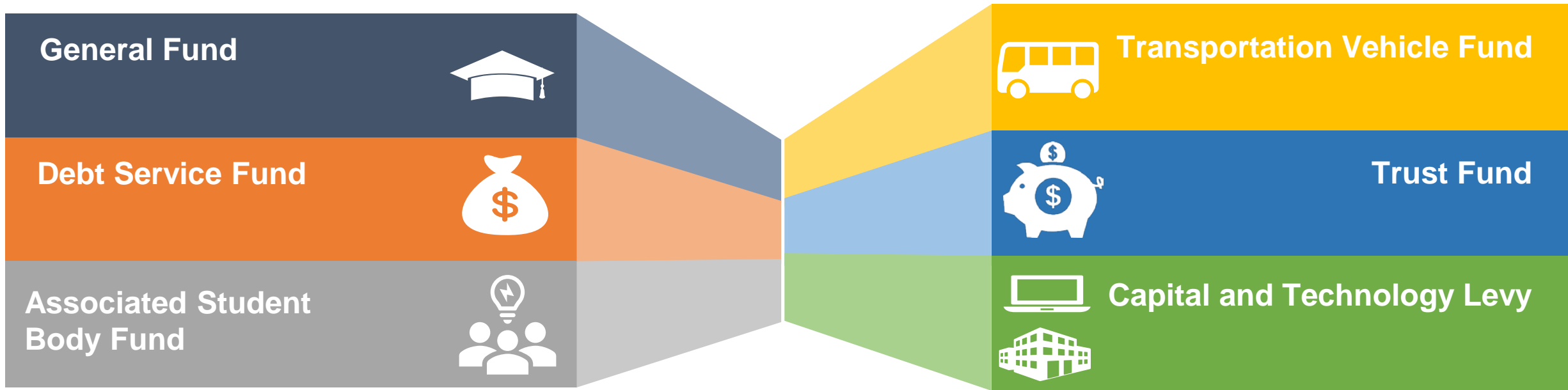
November 14, 2024



Why an Education Series?

- Districts in the news
 - 6 districts in binding conditions
 - La Conner School District
 - Mount Baker School District
 - Prescott School District
 - Tukwila School District
 - Yelm School District
 - Marysville School District
 - 14 on the 'watch list'
 - Increasingly difficult to make ends meet
- School funding is complex
- We have many stakeholders who gain information from multiple sources

District Funds – Dedicated to Specific Uses



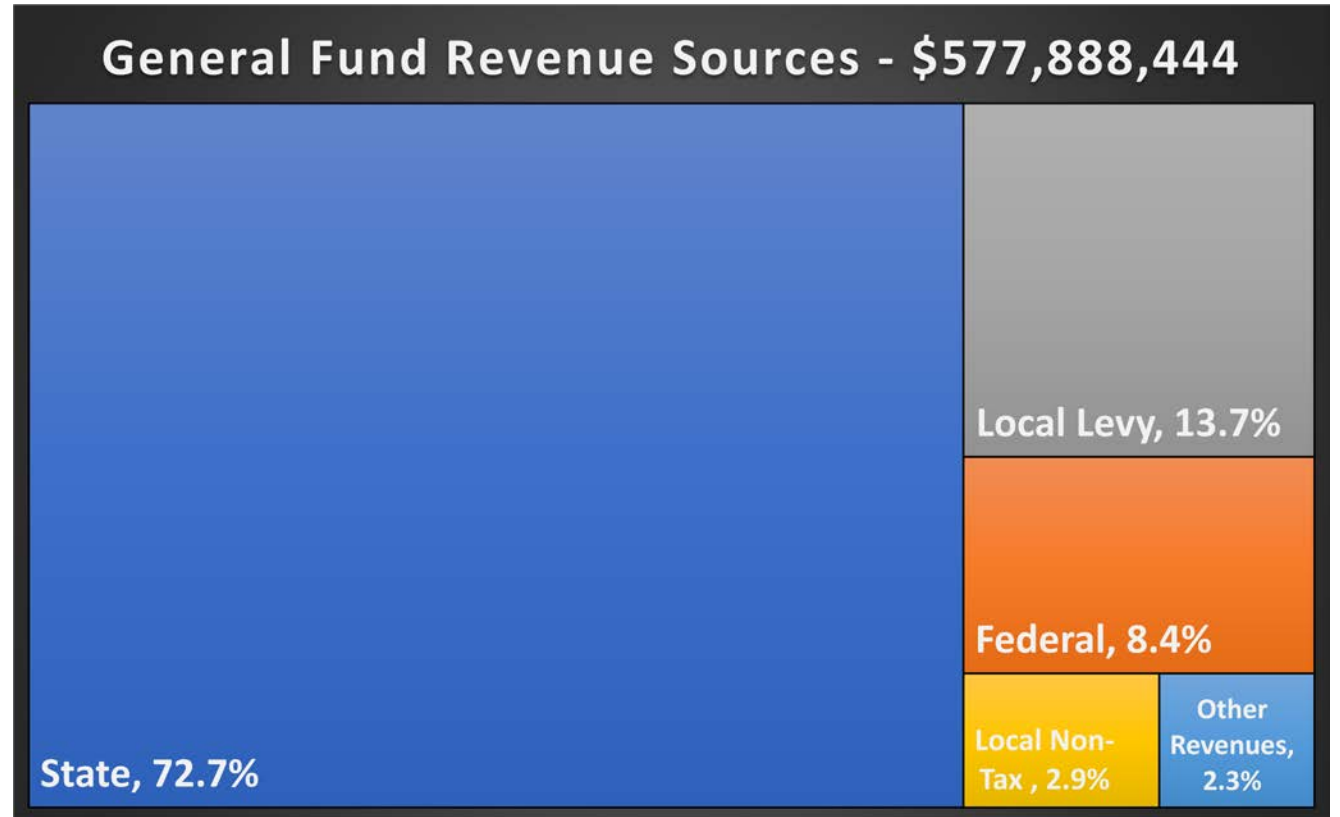
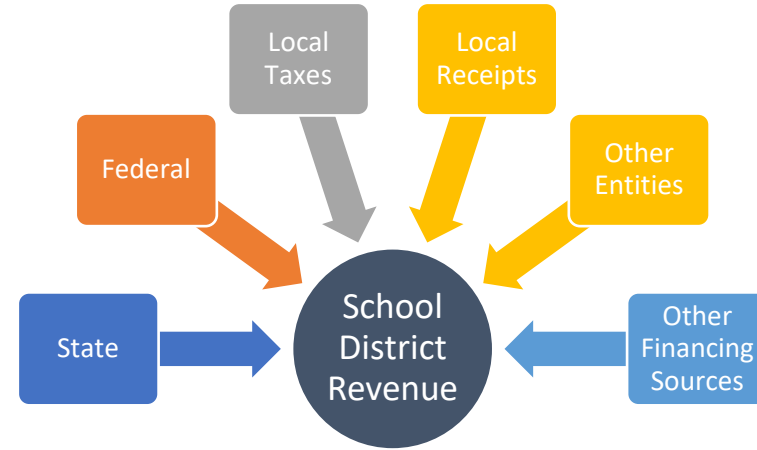
Funds are like separate checking accounts.

They can't be used outside of their intended uses.

Budgets are not submitted for Trust Funds – those dollars are held on behalf of others.

District Revenue Sources

- **State Funds**
 - Office of Superintendent of Public Instruction (OSPI)
 - State Legislature
- **Federal Agencies**
 - Department of Education
 - USDA
 - Other Federal Agencies
- **Local Taxpayers**
 - Enrichment levies (thank you Tacoma voters!)
- **Other Entities**
 - Grants from other agencies
 - Rental of facilities
 - Community services
 - Private foundations
- **Local Collections**
 - Fees/fines
- **Other Financing Sources**
 - Sale equipment
 - Transfers from another fund



State Funding – 73% of 2024-25 Budget

Legislative Operating Budget

(Biennial – 2 Year Budget)



Office of Superintendent of Public Instruction (OSPI)



Formula Allocations > 99%

Competitive Grants < 1%



Based on Student Enrollment



- First Washington Lego League
- First Washington Robotics Comp
- Outdoor Learning Grant Program
- Beginning Educator Support Team
- CTE Graduation Pathways

District's Apply / Compete

Formula Allocation Examples *(99% of State Funds)*

Basic Education
Apportionment
and Highly
Capable

Career &
Technical
Education

Special
Education

Transportation

Child
Nutrition

Learning
Assistance

Prototypical
Funding
Model

Prototypical
Funding
Model +
Enhancement

Special
Education
Formula

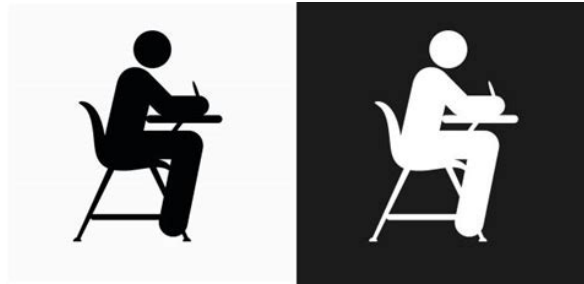
Transportation
Funding
Formula

Meals Served

Needs-Based
Formula

Based on Student Enrollment

Most Calculations Include Student Enrollment



Student Enrollment is reported



- School districts report the number of full-time equivalent (FTE) students enrolled
 - Fourth school day of September
 - First school day of October through June
- These ten counts are then averaged to obtain an annual average FTE (AAFTE) enrollment.

Prototypical School Funding Formula



Student Enrollment



Prototypical Funding Formula

Converts student enrollment into funded staff "units"

Enrollment is input into the **prototypical school funding formula** to determine the number of allocated staffing units

The Prototypical School Funding Formula:

- Is for allocation purposes only
- There is nothing in legislation that requires school districts to staff their buildings according to the prototypical model
- Districts maintain full decision-making authority with respect to how to utilize state funds to best meet the needs of their students

Notable Basic Education Funding Gaps

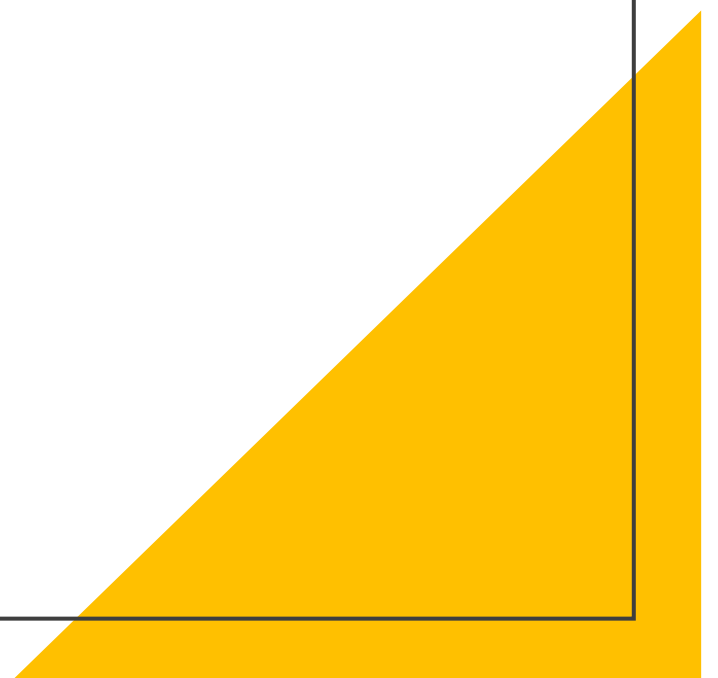
	State Funded FTE	Actual Tacoma State (+) Levy FTE
Teachers	1,353	1,388
School Office Supports	122	162
Custodial	103	182
Security	5	35
Teaching Assistants	44	87
Athletics	\$0	\$5.7 million

Next Time - December 12th

We will dig deeper into the Prototypical Funding Model and how these funding gaps exist!



Appendix



Acronym Key

- FTE – Full Time Equivalent
- AAFTE – Annualized Average Full Time Equivalent
- OSPI – Office of the Superintendent of Public Instruction
- CTE – Career & Technical Education
- SPED – Special Education
- ASB – Associated Student Body