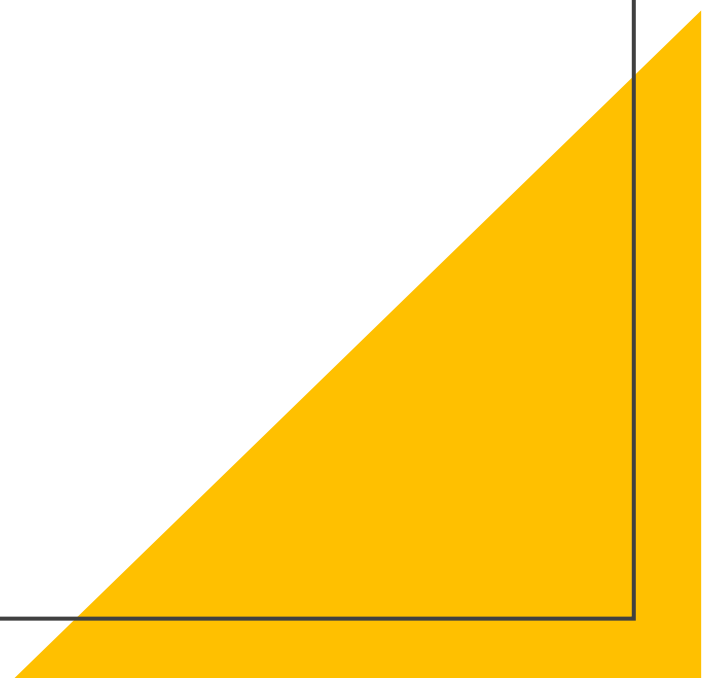
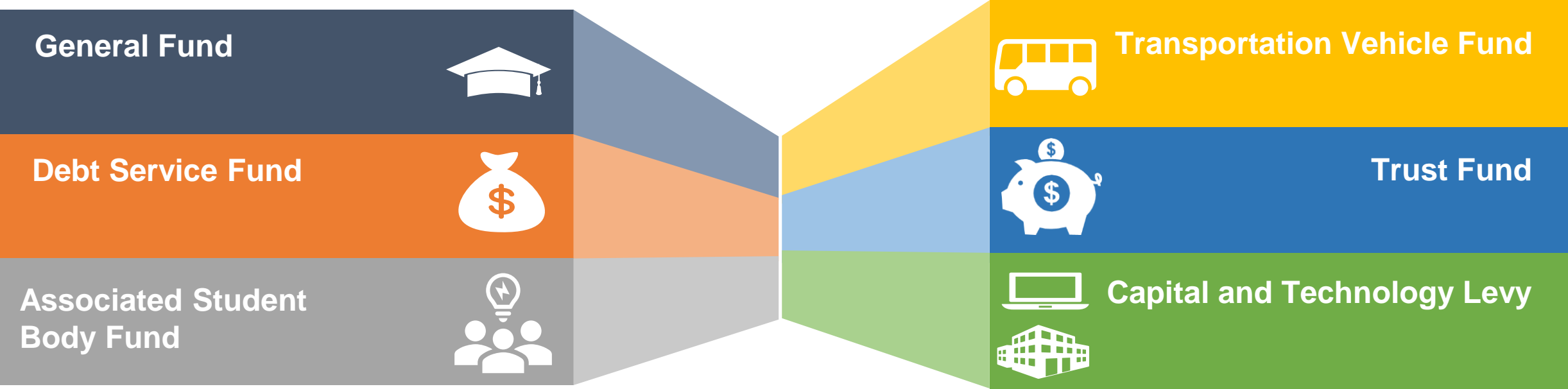


# Education Funding Information Series - Part 2

Tacoma School Board  
Superintendent's Update  
December 12, 2024



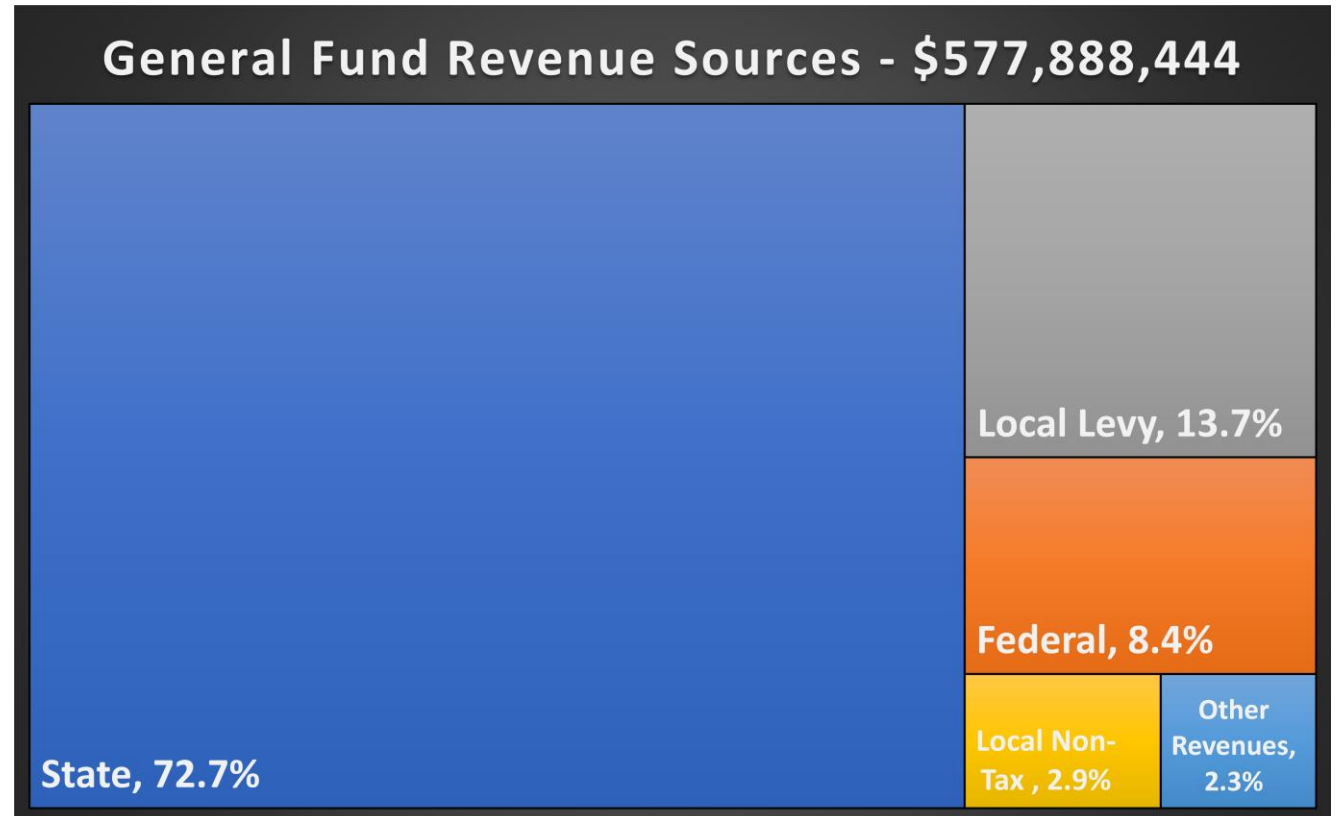
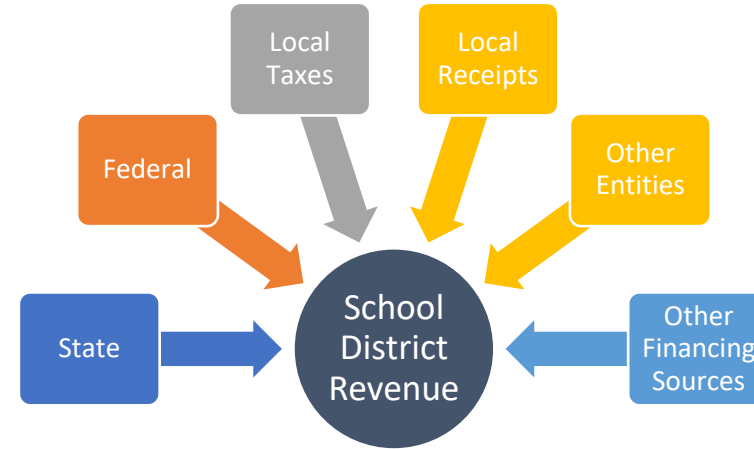
# District Funds – Dedicated to Specific Uses



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
- **Local Taxpayers –**
  - Enrichment levies (thank you Tacoma voters!)
- **Other Entities**
  - Grants from other agencies
  - Rental of Facilities
  - Community Services
  - Private Foundations
  - Other School Districts
- **Local School District Collections**
  - Fees/Fines
- **Other Financing Sources**
  - Sale equipment
  - Transfers from another fund



# Formula Allocations *(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 +  
Additional

Special  
Education  
Formula

Transportation  
Funding  
Formula

Meals Served

Needs-Based  
Formula

# Notable Basic Education Funding Gaps

	<b>State Funded FTE</b>	<b>Actual Tacoma State (+) Levy FTE</b>
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

# Prototypical School Funding Formula



Student Enrollment



## Prototypical Funding Formula

*Converts student enrollment into funded staff "units"*

### School Level Staff Allocations

Allocation formulas determine funds allocated for principal and support staff within a school building

### Classroom Teaching Allocations

Allocations define number of teachers funded in school buildings

### District Wide Allocations


Allocations provide for myriad of basic school needs both district wide and in school buildings including materials, supplies and operating costs



**Allocation Model Only** – Legislation does not require school districts to staff their buildings according to the prototypical model allocations



**Districts maintain full decision-making authority over funds distributed by OSPI** - Utilize state funds to best meet the needs of their students



# Prototypical School Level Staff Funding Parameters

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Prototypical school sizes are defined by grade level and student FTE

Category	Elementary (K-6)	Middle (7-8)	High Grades (9-12)
Base Enrollment (Student FTE)	400	432	600

School Level Staff	Elementary 400	Middle School 432	High School 600
Principal	1.253	1.353	1.880
Teacher Librarian	0.663	0.519	0.523
Guidance Counselors	0.993	1.716	3.039
School Nurses	0.585	0.888	0.824
Social Workers	0.311	0.088	0.127
Psychologists	0.104	0.024	0.049
Teaching Assistance	1.012	0.776	0.728
Office Support	2.088	2.401	3.345
Custodians	1.657	1.942	2.965
Student and Staff Safety	0.079	0.092	0.141
Parent Involvement Coordinator	0.0825	-	-

# Calculation For Hypothetical School Level Staff Allocation

High School  
1,344 Students

$$1,344 / 600 = 2.24$$

**Certificated Administrative Staff (CAS) Units - 4.211**

**Certificated Instructional Staff (CIS) Units - 10.219**

**Classified Staff (CLS) Units - 16.081**

School Level Staff	High School 1,344/600		High School Funding Ratio		Total Units Generated	Unit Type
Principals	2.24	x	1.880	=	4.211	CAS
Teacher Librarian	2.24	x	0.523	=	1.172	CIS
Guidance Counselors	2.24	x	3.039	=	6.807	CIS
School Nurses	2.24	x	0.824	=	1.846	CIS
Social Workers	2.24	x	0.127	=	0.284	CIS
Psychologists	2.24	x	0.049	=	0.110	CIS
Teaching Assistance	2.24	x	0.728	=	1.631	CLS
Office Support	2.24	x	3.345	=	7.493	CLS
Custodians	2.24	x	2.965	=	6.642	CLS
Student and Staff Safety	2.24	x	0.141	=	0.316	CLS
Parent Involvement Coordinators	2.24	x	0.000	=	0.000	CLS



# Prototypical Classroom Teacher Funding

*Class Size Ratios are determined  
by the State Legislature*

## School Class Size Ratios

Grade	K	17.00
Grade	1	17.00
Grade	2	17.00
Grade	3	17.00
Grade	4	27.00
Grade	5-6	27.00
Grade	7-8	28.53
Grade	9-12	28.74

# Activity 2

How many Funded Teacher Units will the State provide for a High School with 1,344 Student FTE?

School Classroom Ratios		
Grade	K	17.00
Grade	1	17.00
Grade	2	17.00
Grade	3	17.00
Grade	4	27.00
Grade	5-6	27.00
Grade	7-8	28.53
Grade	9-12	28.74

Planning Time Factor*	
Primary (Grades K-6)	15.5%
Secondary (Grades 7-12)	20.0%

**56.12** funded teacher units

1,344 students divided by 28.74 Class Size Ratio multiplied by 20% for planning time = 56.12 funded teacher units.

# Prototypical District Level Funding



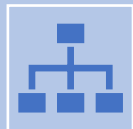
Materials Supplies and Operating Costs

\$1533.02 per Student



Operating Costs

Warehouse/Laborers/Mechanics (.332 per 1000 FTE)  
Facilities/Maintenance/Grounds (1.813 per 1000 FTE)  
Technology (.628 Per 1000 FTE)



Central Administration

5.3% of Total Staffed Units

- 25.47% of CAS
- 74.53% of CLS

# Converting Prototypical Generated Staffing Units into Funding

1. The funded allocation is added to the State Funding bucket to be provided by OSPI to the district for their determination of needed classroom teachers
2. Allocations to schools from the district are based on multiple factors (e.g. number of students in each grade, course and building offerings)
3. Actual cost of an average high school teacher salary in 2024-25 \$119,000 without benefits. \$160,400 with benefits.

## Current Funding Formula

Teacher Units	(x)	Funded Allocation	=	Funded Allocation
56.12	(x)	\$87,594	=	\$4,915,775
Actual 58.00	(x)	Actual Average \$119,000	=	Actual Spend \$6,902,000

# Formula Allocations *(99% of State Funds)*

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Apportionment  
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Technical  
Education

Special  
Education

Transportation

Child  
Nutrition

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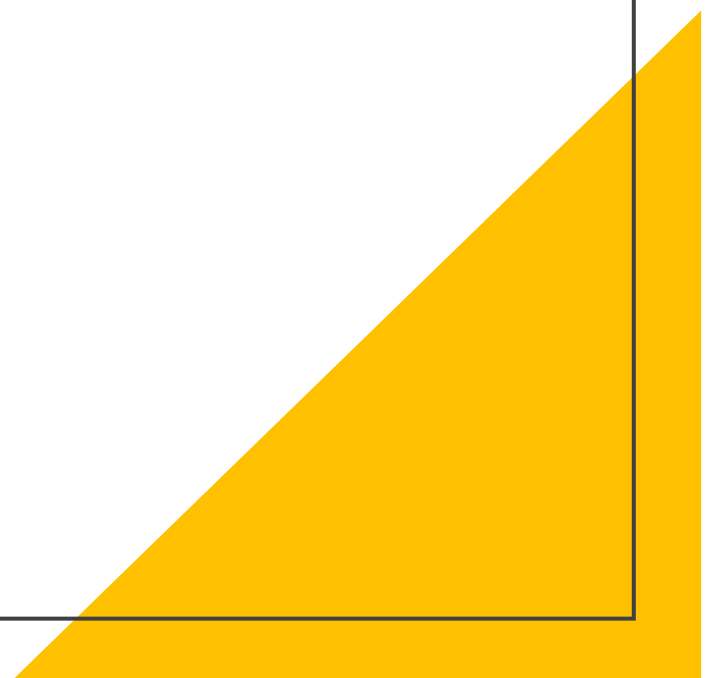


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# Appendix



# 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



# 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%**



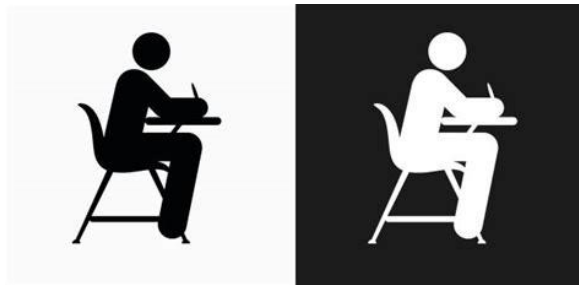
Based on Student Enrollment



District's Apply / Compete

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

# 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.