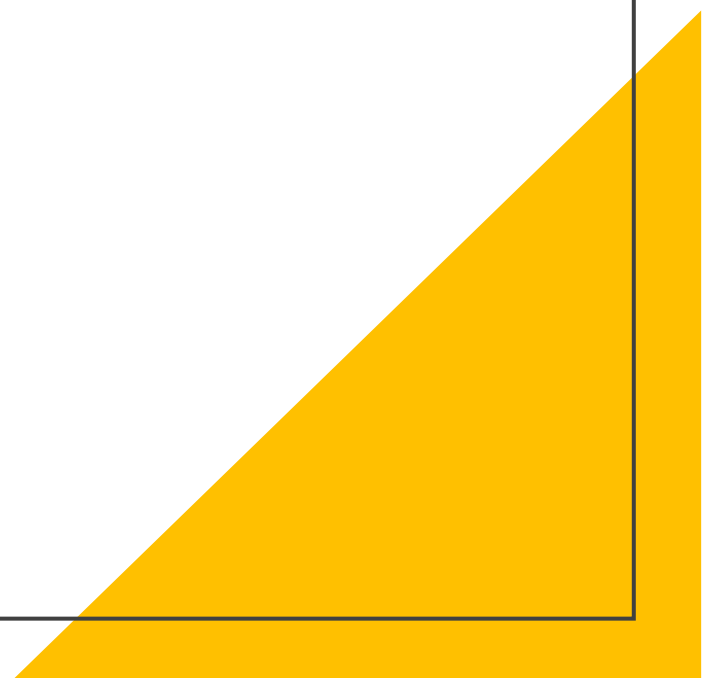
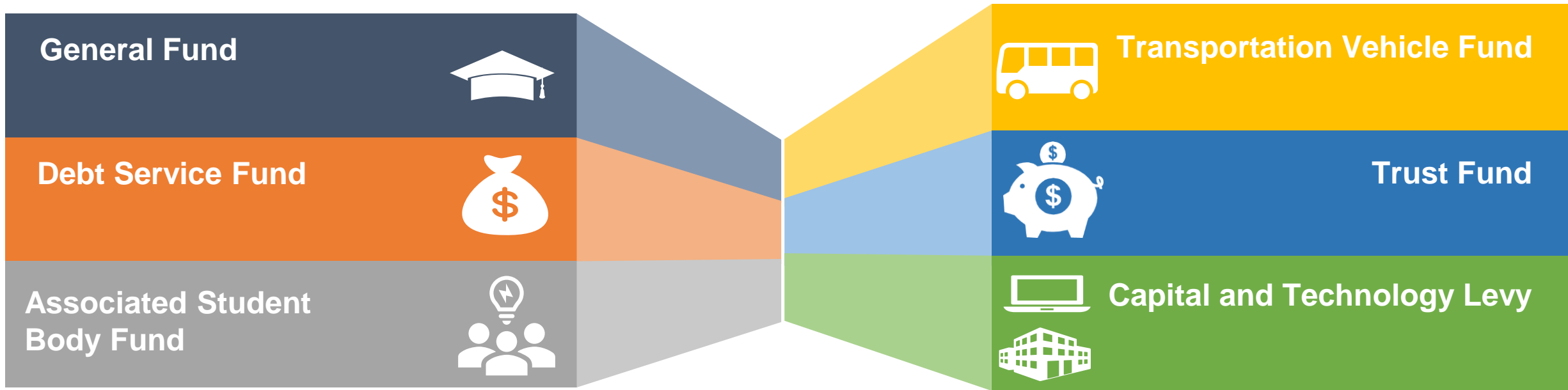


Education Funding Information Series - Part 3

Tacoma School Board
Superintendent's Update
January 9, 2025



District Funds – Dedicated to Specific Uses (refresher)



Funds are like separate checking accounts.

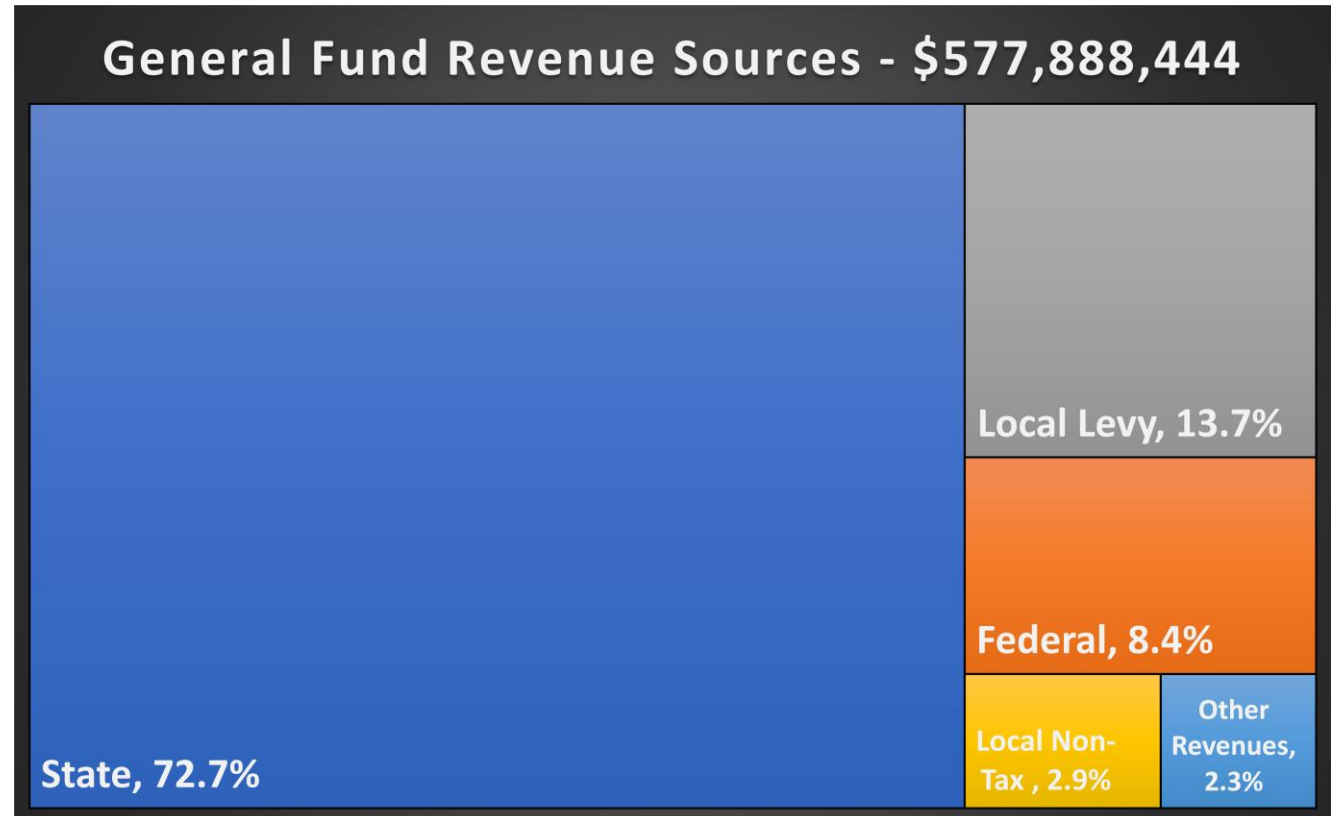
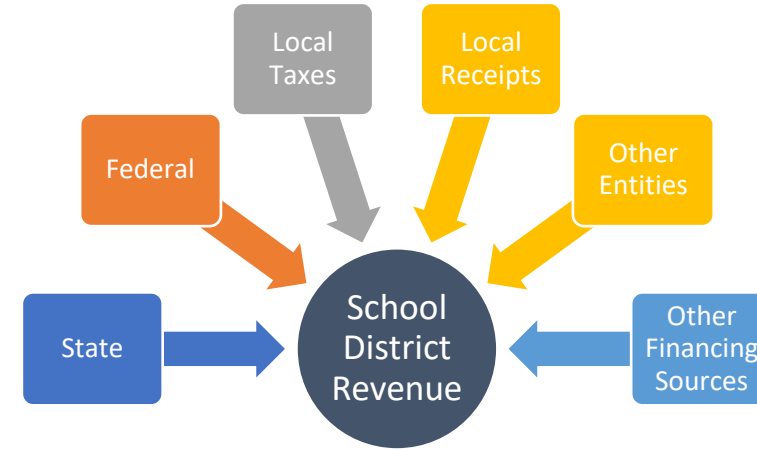
They can't be used outside of their intended uses.

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

District Revenue Sources

(refresher)

- **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

Funding Provided by WA State



TSD qualifies for CEP as a district



OSPI distributes funds on behalf of US Department of Agriculture

Student Meal & Snack Participation

A rate per meal or snack, established by USDA & OSPI for each school year, and funded monthly

Breakfast

School Breakfast Program (SBP) - **\$2.37** for each qualified meal served. Includes Breakfast beyond the Bell (BBB).

Lunch

National School Lunch Program (NSLP) - **\$4.43** for each qualified meal served.

Snack

Afterschool Snack Program (ASSP) - **\$1.21** for each qualified snack served.



Community Eligibility Provision (CEP) – School districts with more than 40 percent “Identified Students” must participate in CEP. Continues for four years before re-applying. (TSD is at 53 percent.) Every student receives a meal.



Qualified Meal – Nutritious meals as outlined in SBP, NSLP, and ASSP. (i.e. qualified lunch includes 3 of 5 offered components, with 1 of the 3 required to be a fruit or vegetable.)



Meals Served to Students are Reimbursed

School Year	Student Enrollment (headcount)	Lunch Meals Served & Percent
2021-2022	26,780	13,331 / 50%
2022-2023	26,427	11,005 / 42%
2023-2024	26,469	12,903 / 49%
2024-2025	26,690	15,131 / 57%
2025-2026 (estimate)	26,690	15,600 / 58%

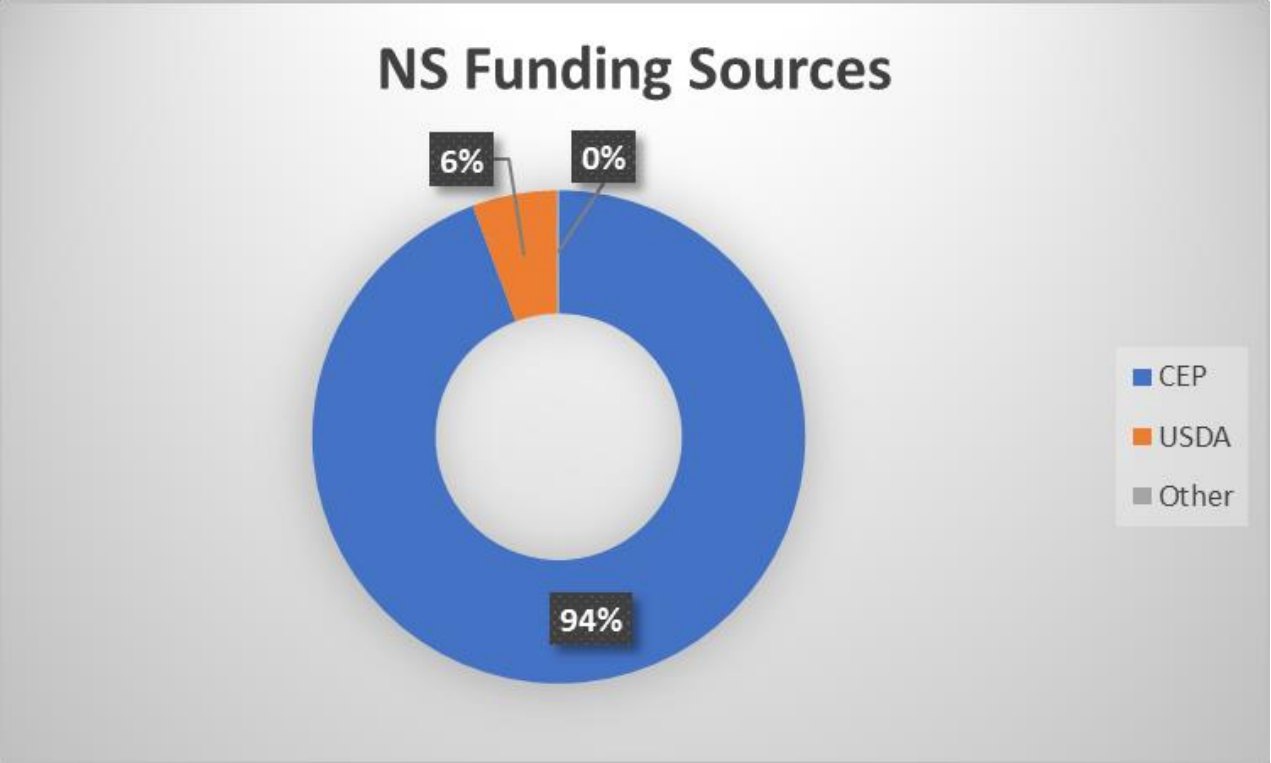
Total Meals Served on an Average Day

About 64 schools served each weekday in our district by NS staff and subs

2024-25 School Year Average Day	
Breakfast	11,387
Lunch	15,381
Snack	1,155
Total	27,923
Schools	64
NS Staff	~190

Budgeted Revenue for 2024-25

The majority of funding is through CEP, based on student meal participation



CEP	\$ 17,160,182
USDA	\$ 1,000,000
Other	\$ 31,058

Note: Nutrition Services funding of \$18M is 3% of the District's \$578M budgeted annual Revenues

Nutrition Services 2024-25 Budgeted Costs



Staffing

\$12.8 million / 64%



Food

\$6.8 million / 34%



Supplies & Other

\$0.4 million / 2%

Nutrition Services \$20M costs covered by \$18M revenues plus \$2M from local taxes

Future Financial Impact Ideas

Increase Revenues

- Apply for grants that become available
- Increase non-student meal participation
- Increase student participation
 - Food varieties and options
 - Accessibility to food
 - Communication to parents

Decrease Expenditures

- Reduce food costs
 - Using alternate (local) food sources
 - Reduce food waste
- Reduce labor costs
 - Staff size using meals per labor hour (MPLH) modeling
 - Increase training
- Central Kitchen

Formula Allocations *(99% of State Funds)*

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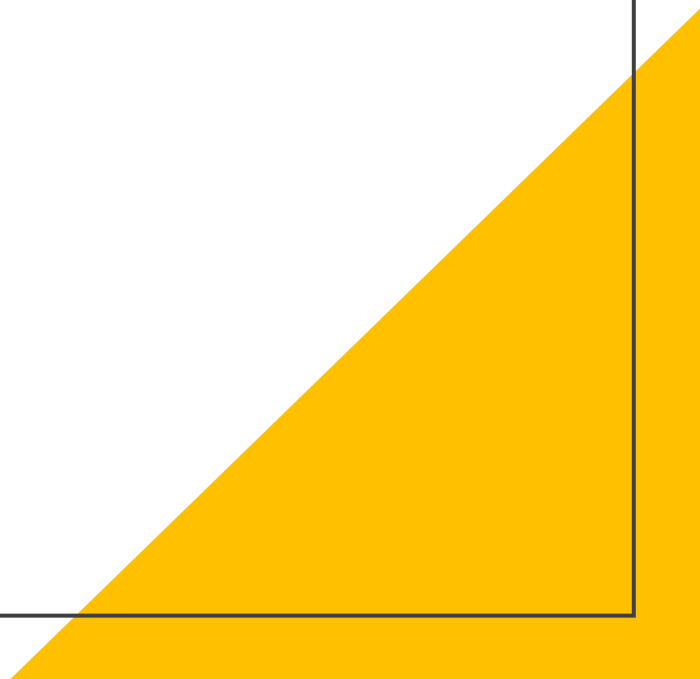
Special
Education
Formula

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Meals Served

Needs-Based
Formula

Appendix



Acronym Key

- ASSP – Afterschool Snack Program
- CEP – Community Eligibility Provision
- MPLH – Meals per Labor Hour
- NS – Nutrition Services
- NSLP – National School Lunch Program
- OSPI – Office of the Superintendent of Public Instruction
- SBP – School Breakfast Program
- TSD – Tacoma School District
- USDA – U.S. Department of Agriculture

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%



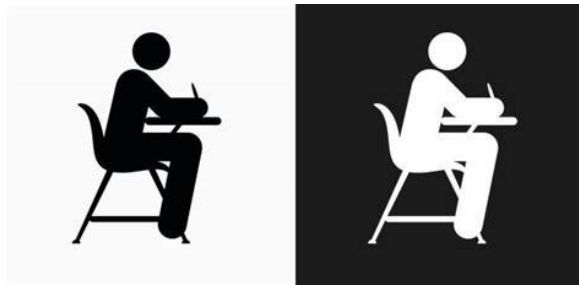
Based on Student Enrollment



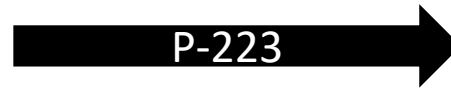
District's Apply / Compete

- 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.