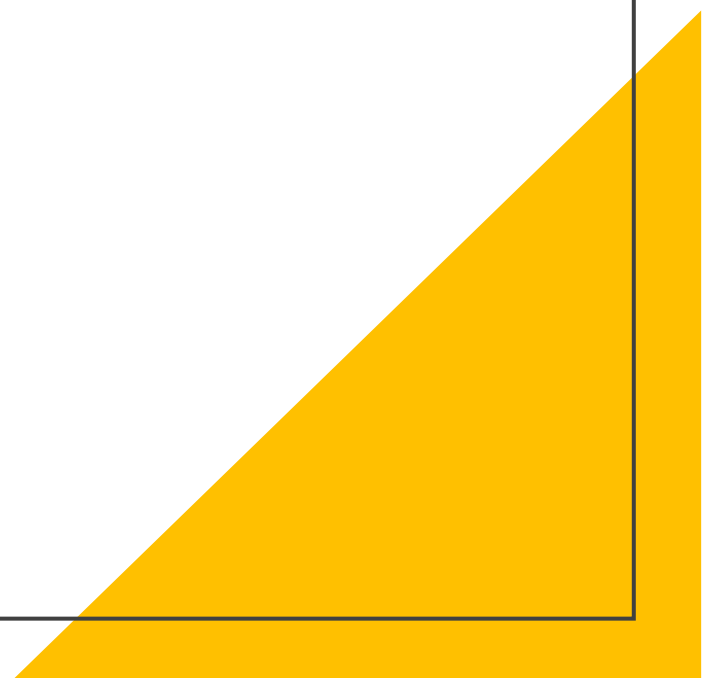
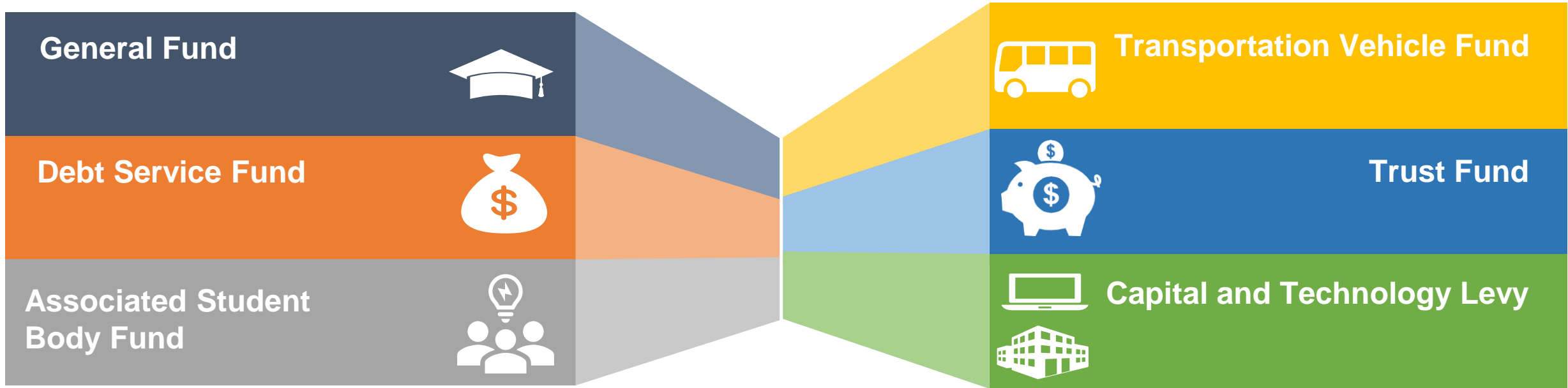


Education Funding Information Series - Part 4

Tacoma School Board
Superintendent's Update
February 13, 2025



District Funds – Dedicated to Specific Uses



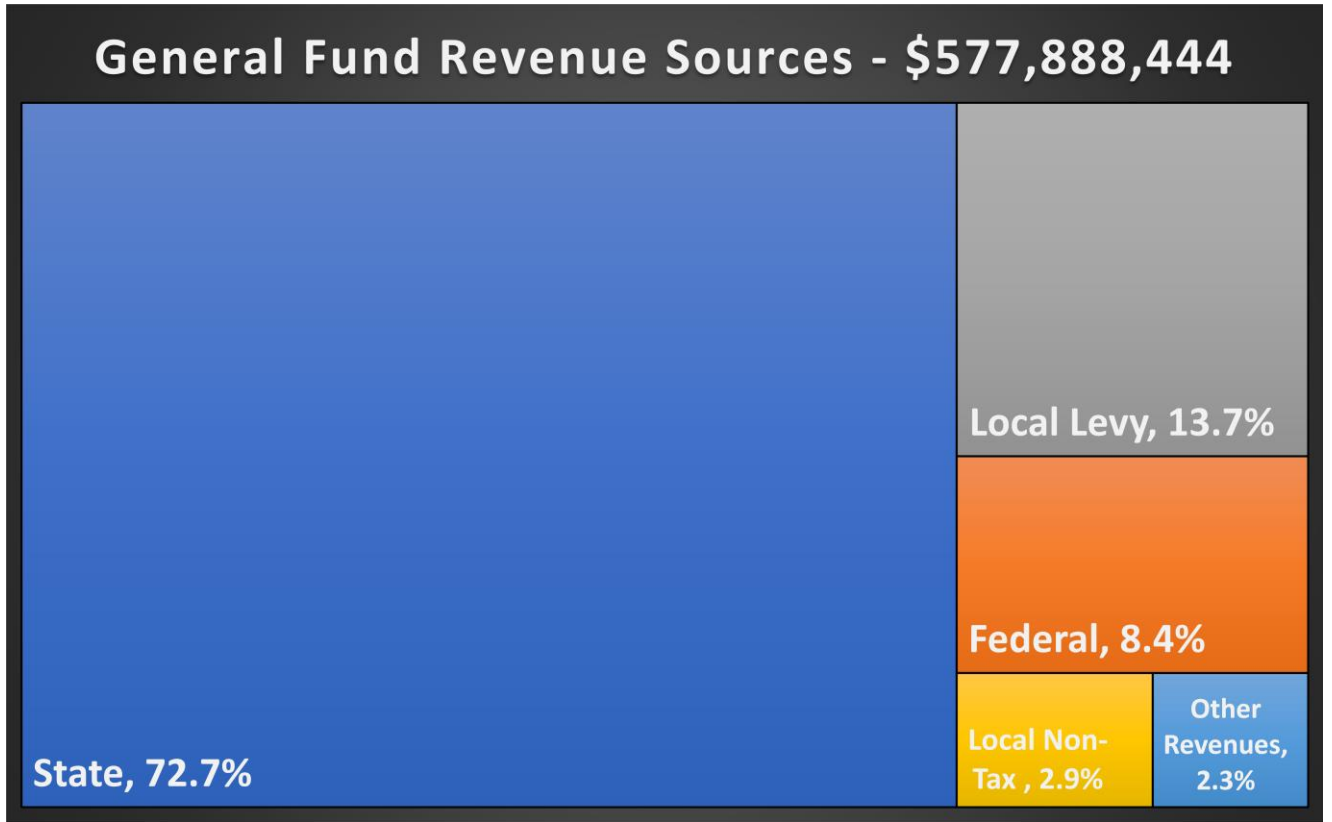
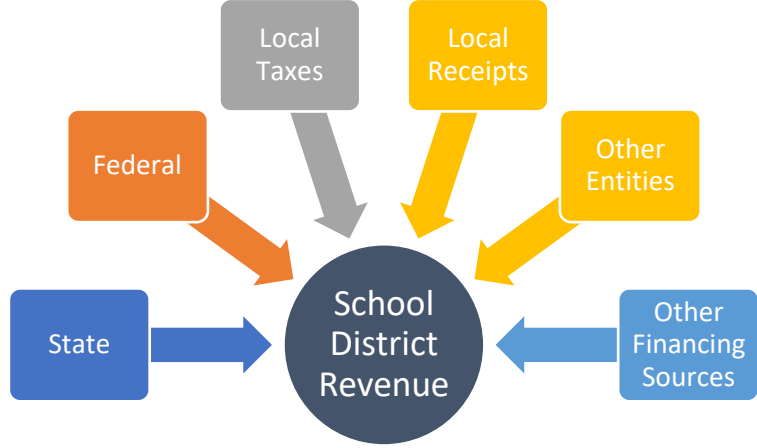
Funds are like separate checking accounts.

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

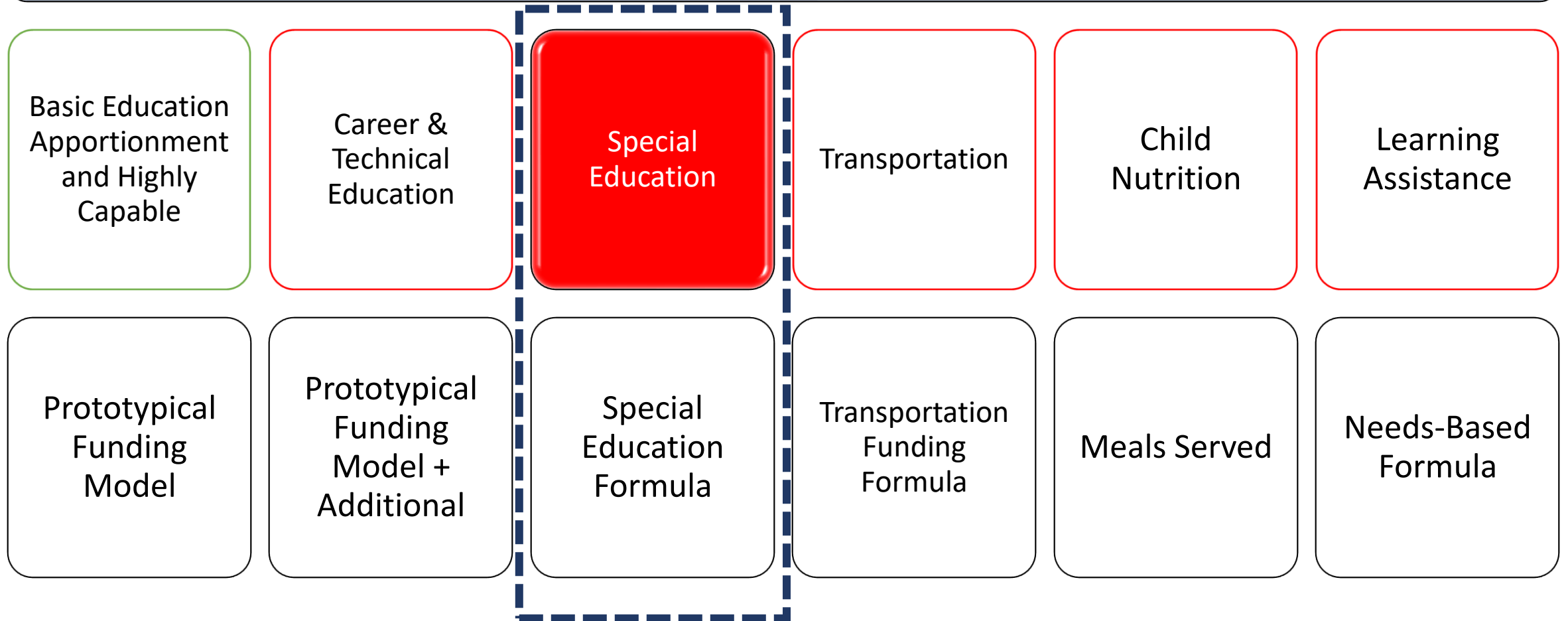
Budgets are not submitted for Trust Funds – those dollars are held on behalf of others

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

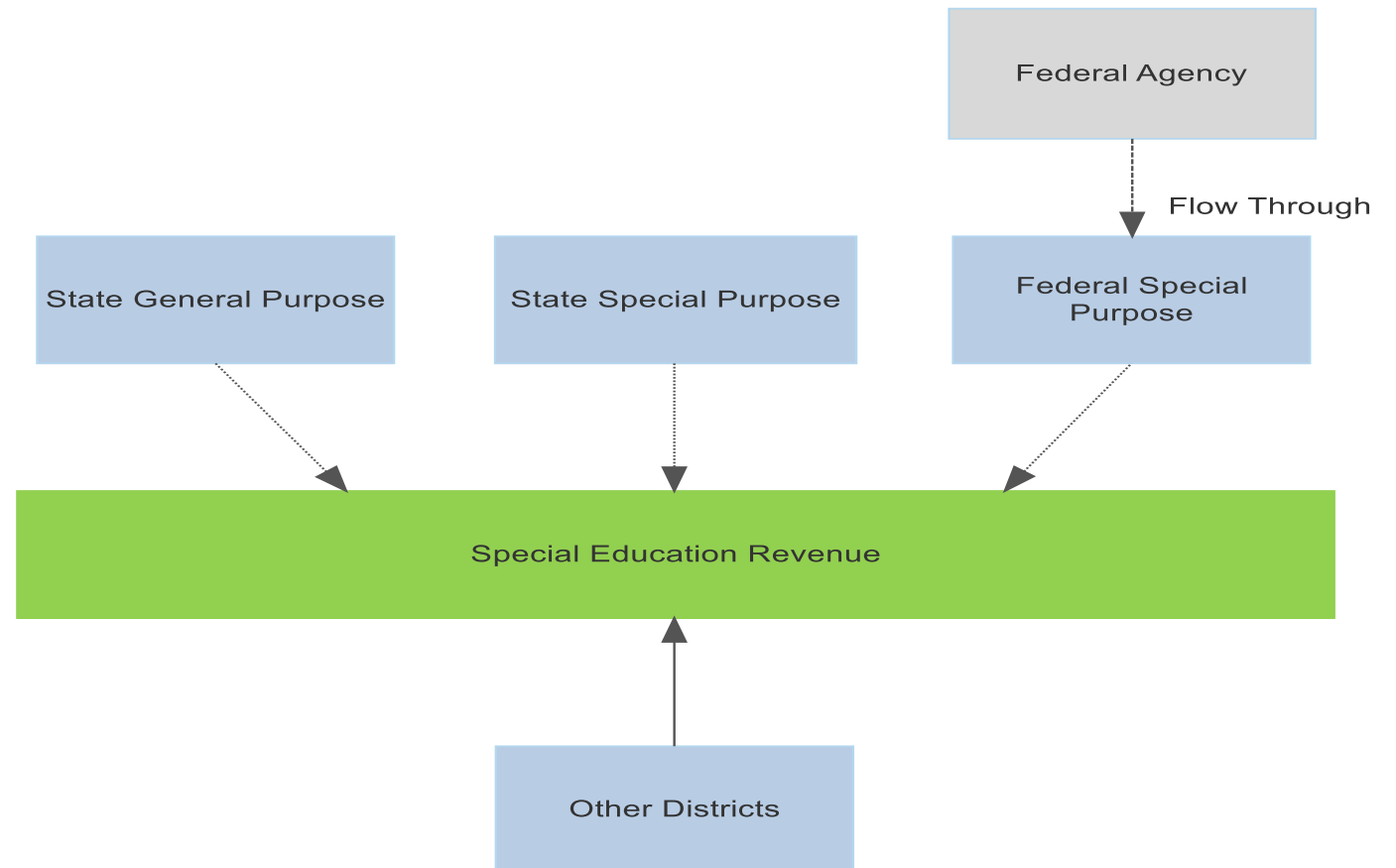


Formula Allocations *(99% of State Funds)*

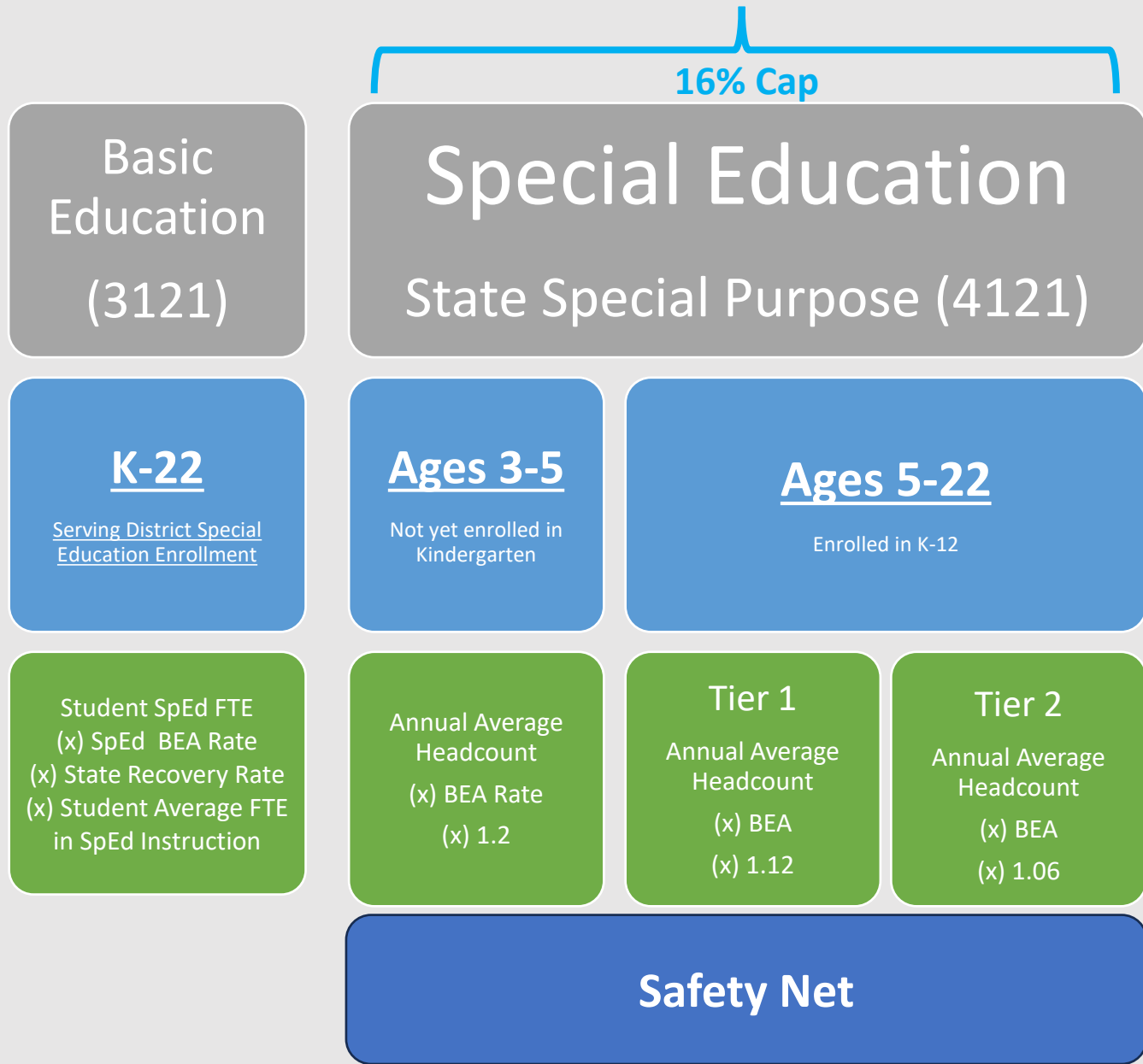


Special Education Funding

Washington school districts are legally required to serve all students with disabilities, regardless of cost. Despite recent funding enhancements, districts continue to face a significant gap between their expenditures for special education services and state funding.



State Special Education Formula



Special Education Funding is in EXCESS of the full basic education allocation (BEA) available for any student.

Excess funding is capped at 16% of the resident K-22 full time enrollment.

Our current year projected % is at 15.29%.

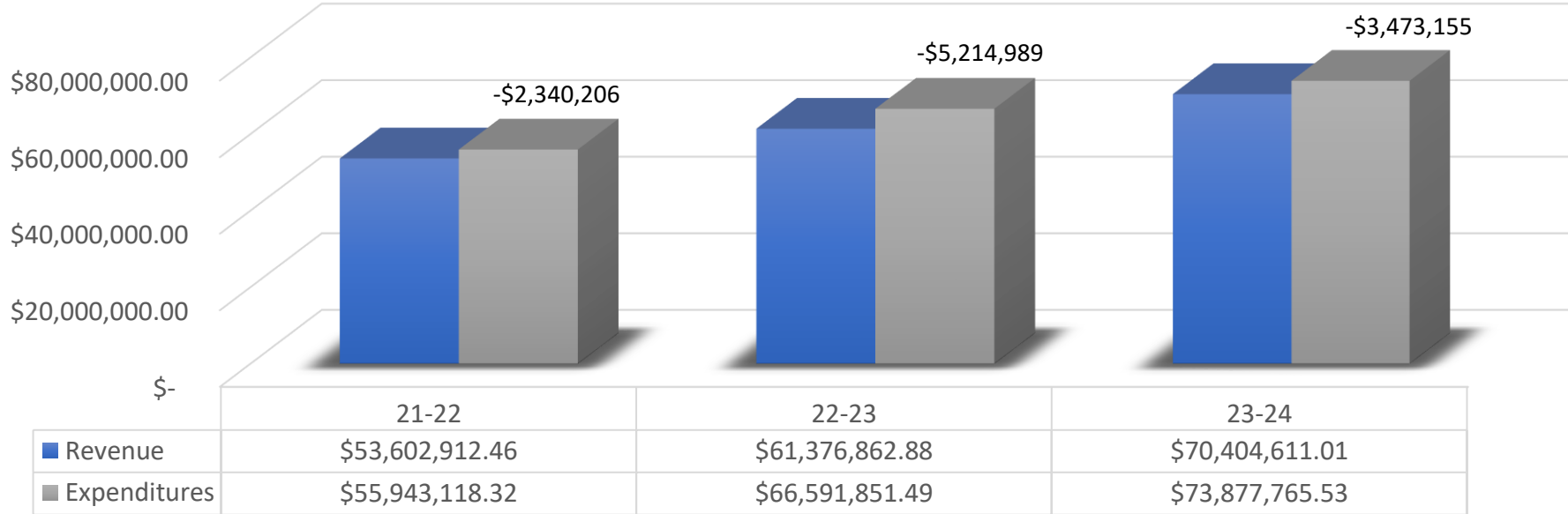
Tier 1: Students eligible for and receiving special education who spend 80% or more of their school day in general education settings.

Tier 2: Students eligible for and receiving special education who spend less than 80% of their school day in general education settings.

Threshold \$41,763

TPS Special Education Funding Gap

Revenue to Expenditure Comparison Special Education



Data Source: F196
 Data does not include Federal IDEA B nor Federal Safety Net Resources/Expenditures