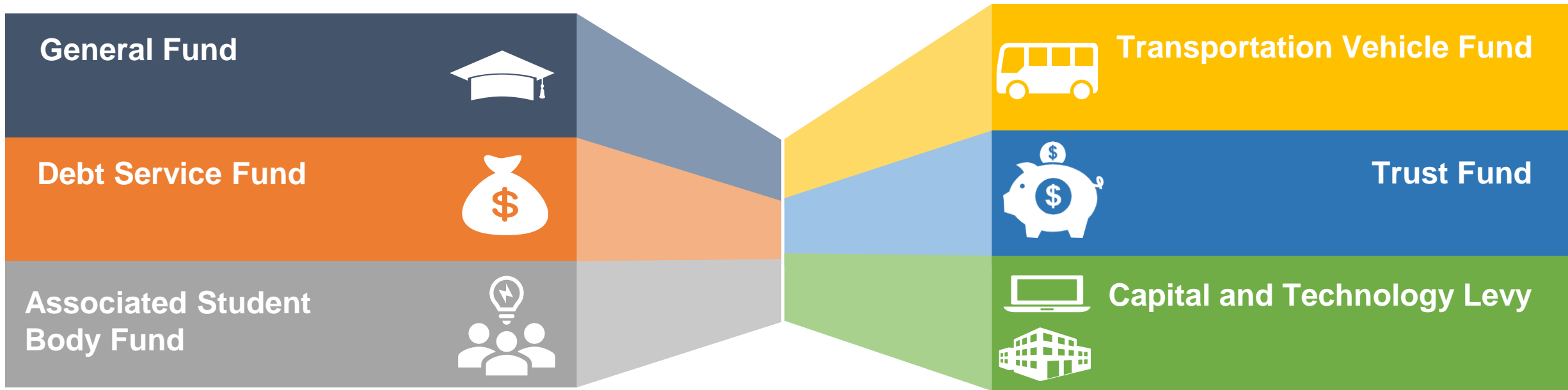


Education Funding Information Series - Part 5 - Transportation

Tacoma School Board
Superintendent's Update
March 27, 2025



District Funds – Dedicated to Specific Uses (refresher)



Funds are like separate checking accounts.

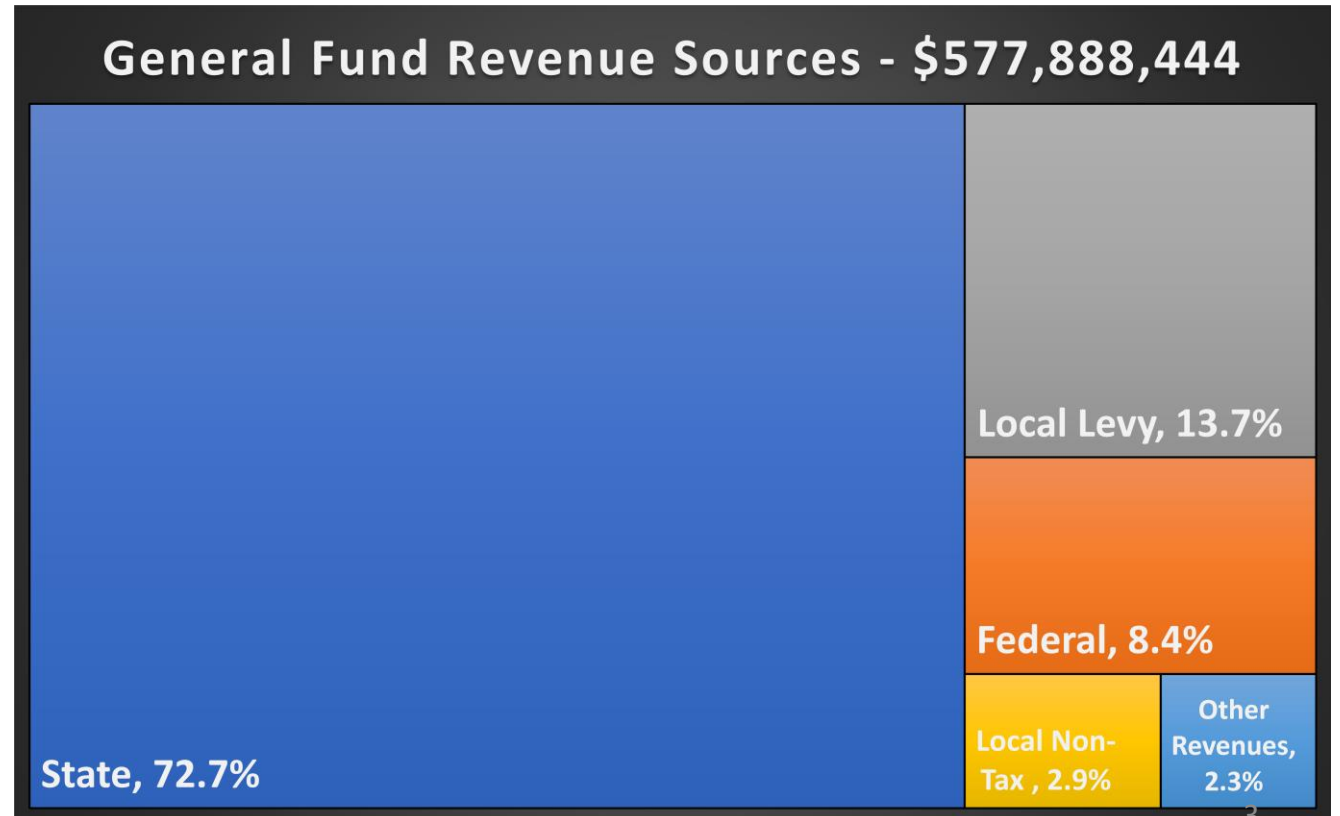
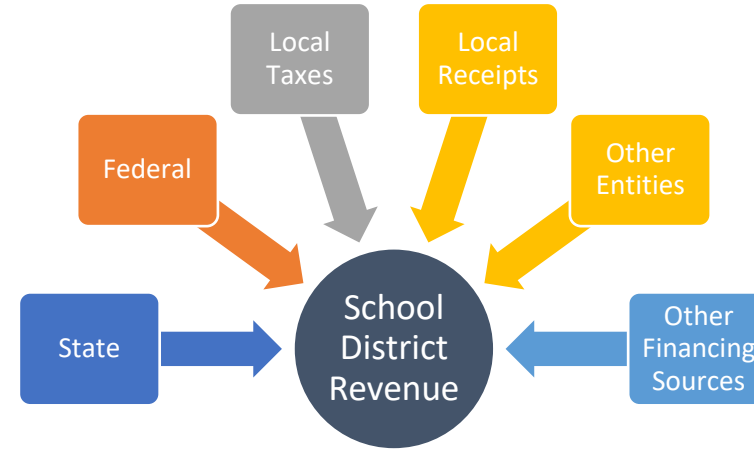
They can't be used outside of their intended uses.

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

Transportation is funded with four components



See RCW 28A.160.180
Also, WAC 392-141-360

1. Ridership 1026A (state)
 - a) About 92% of annual funding
 - b) STARS workbook
2. Safety Net (state)
 - a) About 5% of annual funding
 - b) OSPI allocates extra \$ for “special passengers”
3. In-lieu (state)
 - a) About 3% of annual funding
 - b) Depreciation for buses purchased by First Student (not TVF)
4. Grants (various agencies)
 - a) Less than 1%
 - b) Example: EV buses

Student Transportation Allocation Reporting System



Four sections to the STARS allocation for a district

A – Calculation of Expected Allocation

STARS uses a regression analysis to determine an estimate necessary to fund the expected expenditures for each school district's transportation operations

B – Alternate Funding System Adjustments

OSPI has the authority to determine alternate funding mechanisms for non-high, low ridership (*does not apply to TPS*)

C – Other Adjustments

Applies to the allocation on a pro-rated basis for districts using an alternate calendar (*does not apply to TPS*)

D – Determination of Final STARS Allocation


Recalculation of the allocation based on prior school year spring, current year fall, and current year winter ridership and expenditures (adjusted each February)



Legislative Adjustments – legislative salary and benefit adjustments



Actual Allocation Amount – calculations from A-D, impacted by Legislative Adjustments



Calculation of Expected Allocation

Report 1026A

Allocation Items:

- Land Area, #3
- Average Distance, #4
- Destinations, #5
- Basic Program (Riders), #1
- Special Program (Riders), #2
 - Non-High (Yes/No)

Enter Values

(x) Coefficient Rate

= Calculated Value

Calculation of Expected Allocation

Report 1026A

Coefficient Rate



TSD 1026A for 2023-24 (received Feb 2024)

SECTION A - CALCULATION OF EXPECTED ALLOCATION

Allocation Items	Values	Coefficient Rate	Calculated Value
Land Area (Ln)	52.0	0.04374	0.17283
Average Distance	3.03202	0.04259	0.12913
Destinations	62.25000	0.01627	1.01281
Basic Program (Ln)	9,100.63	0.67012	6.10895
Special Program (Ln)	1401.63	0.11381	0.82468
Non-High Yes	No	0.00000	0.00000
Non-High No	No	-0.18929	0.00000
A.1. Sum of Calculated Values			8.24840
A.2. Expected Allocation Constant Value			8.36534
A.3. Expected Allocation Value			16.61374
A.4. Initial Allocation			\$16,415,504.36
A.5. Local Characteristics Factor	1.00000		
A.6. CALCULATED EXPECTED ALLOCATION			\$16,415,504.35

Total of \$16,809,171 to include \$393,667 Legislative Salary & Benefit Adjustment

TSD 1026A for 2024-25 (received Feb 2025)

SECTION A - CALCULATION OF EXPECTED ALLOCATION

Allocation Items	Values	Coefficient Rate	Calculated Value
Land Area (Ln)	52.0	0.06072	0.23992
Average Distance	2.82108	0.02963	0.08359
Destinations	57.50000	0.01535	0.88263
Basic Program (Ln)	9,210.63	0.68110	6.21723
Special Program (Ln)	1431.75	0.10362	0.75304
Non-High Yes	No	0.00000	0.00000
Non-High No	No	-0.20779	0.00000
A.1. Sum of Calculated Values			8.17641
A.2. Expected Allocation Constant Value			8.37210
A.3. Expected Allocation Value			16.54851
A.4. Initial Allocation			\$15,378,891.36
A.5. Local Characteristics Factor	1.00000		
A.6. CALCULATED EXPECTED ALLOCATION			\$15,378,891.35

Total of \$15,835,944 to include \$457,053 Legislative Salary & Benefit Adjustment

2023-24 vs. 2024-25 Ridership Funding



2023-24 Allocation 1026A

Budget \$16.7 million

Actual \$16.8 million



Focus on efficiencies

Reduced routes

Increased riders

Reduced other costs



2024-25 Allocation 1026A

Budget \$18.8 million

Actual \$15.8 million

TPS has discussed with OSPI; no specific information on how to positively impact the “Black Box”

Student Transportation Financials

Year	2021-22	2022-23	2023-24	2024-25 Fcst	2024-25 Bdgt	Fcst vs Bdgt
Revenue	14,920,294	15,572,689	18,633,169	17,439,444	20,640,727	(3,201,283)
Expenditures	15,412,535	19,382,299	20,157,012	20,179,451	20,911,714	732,263
Balance	(492,241)	(3,809,610)	(1,523,843)	(2,740,007)	(270,987)	(2,469,020)
Change in Rev		652,395	3,060,480	(1,193,725)	2,007,558	(3,201,283)
Change in Exp		3,969,764	774,713	22,439	754,702	732,263
Change in Rev		4%	20%	-6%	11%	
Change in Exp		26%	4%	0%	4%	

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Appendix

Acronym Key

- Black Box – Coefficient Rates used for calculating Expected Allocation in STARS
- EV – Electric Vehicle
- OSPI – Office of the Superintendent of Public Instruction
- STARS – Student Transportation Allocation Reporting System
- TSD – Tacoma School District
- TVF – Transportation Vehicle Fund