

# TACOMA

PUBLIC SCHOOLS

*EVERY STUDENT. EVERY DAY.*

## Budget Advisory Committee

April 22, 2025

# Agenda

## Budget Advisory Committee

April 22<sup>nd</sup>, 2025

5:30pm-7:30pm



### Agenda

- Welcome / Housekeeping
- Foundational Budget Concepts
  - State Funding Overview
  - Prototypical Funding Formula
- Break
- Financial Update
- Preparation for April 29<sup>th</sup> meeting
  - Review the proposals below and bring any questions/concerns you may have relative to the work and/or current investments.
    - Advanced Programs
    - Equity and Diversity
    - Early Learning
    - Transitional to Kindergarten
    - Social Emotional Learning
    - Nutritional Services

### Resources

| Name            | Email                                                                  | Phone        |
|-----------------|------------------------------------------------------------------------|--------------|
| Rosalind Medina | <a href="mailto:Rmedina@tacoma.k12.wa.us">Rmedina@tacoma.k12.wa.us</a> | 253.571.1201 |
| Kristin Bell    | <a href="mailto:KBell2@tacoma.k12.wa.us">KBell2@tacoma.k12.wa.us</a>   | 253.571.1212 |

#### Online Committee Resources

Budget Advisory Committee Page

Budget Website



# VOCABULARY

REVIEW

# Common Acronyms

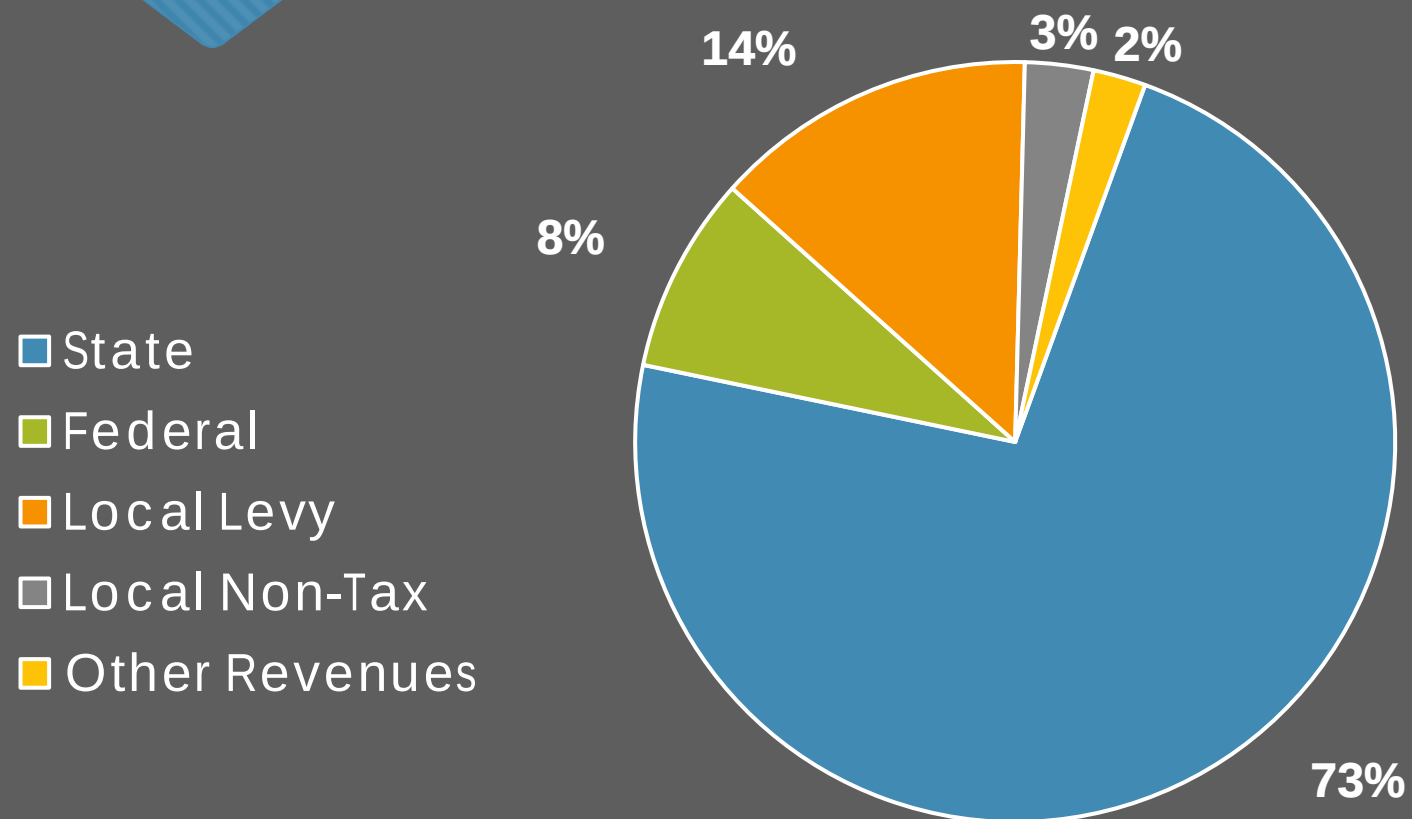
- FTE – Full Time Equivalent
- AAFTE – Annualized Average Full Time Equivalent
- OSPI – Office of the Superintendent of Public Instruction
- CTE – Career & Technical Education
- CIS – Certificated Instructional Units
- CAS – Certificated Administrative Units
- CLS – Classified Units
- SPED – Special Education

# Foundational Budget Concepts

State funding



# 2024-25 General Fund Revenue Sources



# State Funding

## Legislative Operating Budget

*(Biennial – 2 Year Budget)*



## Office of Superintendent of Public Instruction (OSPI)



**Formula Allocations > 99%**

**Competitive Grants < 1%**

- Classroom Teachers
- Materials / Supplies / Operating Costs
- Special Education
- CTE
- Highly Capable

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

**Based on Student Enrollment**

**District's Apply / Compete**

The Legislature provides an initial appropriation based on estimates and provides additional funding in a supplemental budget if needed.

# State Apportionment

*State General Purpose*  
*73% of State Funding in 2024-25*

Basic Education

Career &  
Technical  
Education

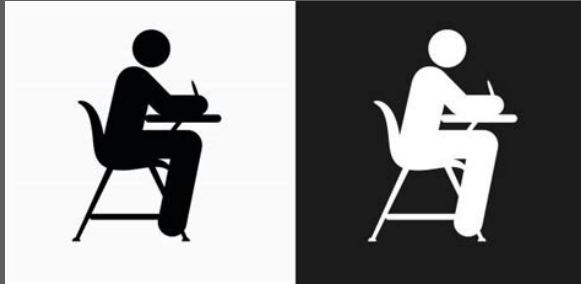
Special  
Education

Prototypical  
Model

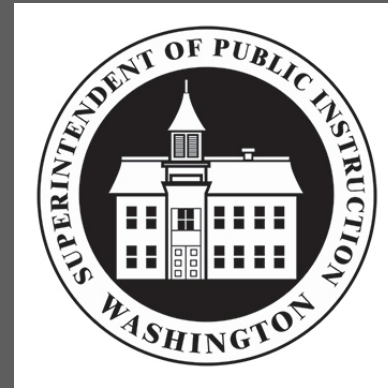
Prototypical  
Model

Special Education  
Formula

# 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 Jun
- 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

# Prototypical School Level Staff Funding

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

| School Level Staff             | Elementary<br>400 | Middle<br>School 432 | High<br>School 600 |
|--------------------------------|-------------------|----------------------|--------------------|
| Principal                      | 1.253             | 1.353                | 1.88               |
| Teacher Librarian              | .663              | .519                 | .523               |
| Guidance Counselors            | .993              | 1.716                | 3.039              |
| School Nurses                  | .585              | .888                 | .824               |
| Social Workers                 | .311              | .088                 | .127               |
| Psychologists                  | .104              | .024                 | .049               |
| Teaching Assistance            | 1.012             | .776                 | .728               |
| Office Support                 | 2.088             | 2.401                | 3.345              |
| Custodians                     | 1.657             | 1.942                | 2.965              |
| Student and Staff Safety       | .079              | .092                 | .141               |
| Parent Involvement Coordinator | .0825             | -                    | -                  |

Prototypical school sizes are defined by grade level and student FTE

# Calculation Activity 1

How many Funded Certificated Instructional Staff (CIS) Units will the State provide for “School Level Staff” for a High School with 1,344 Student FTE?

|                     | Student FTE | (/) | Prototypical School Size | (x) | Prototypical FTE Allocation | (=) | Funded Units |
|---------------------|-------------|-----|--------------------------|-----|-----------------------------|-----|--------------|
| Teacher Librarian   |             | (/) |                          | (x) |                             | (=) |              |
| Guidance Counselors |             | (/) |                          | (x) |                             | (=) |              |
| School Nurses       |             | (/) |                          | (x) |                             | (=) |              |
| Social Workers      |             | (/) |                          | (x) |                             | (=) |              |
| Psychologists       |             | (/) |                          | (x) |                             | (=) |              |
| Total CIS Units     |             |     |                          |     |                             |     |              |

# Calculation Activity 1

$$1344 / 600 = 2.24$$

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

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

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

|                                 |      |   |       |   |       |     |
|---------------------------------|------|---|-------|---|-------|-----|
| 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

| 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 |

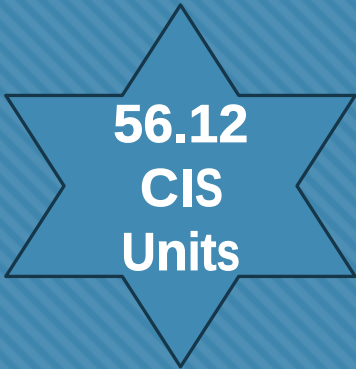
| Planning Time Factor*   |       |
|-------------------------|-------|
| Primary (Grades K-6)    | 15.5% |
| Secondary (Grades 7-12) | 20.0% |

\*The planning time factor represents the increased number of teachers, expressed by percentage, needed to cover the classes of teachers who are not in front of students due to planning time.

*TPS embeds Specialist teachers during these times at the Elementary Level*

- Music
- Library
- PE

*The funded Class Size Ratio is determined by the Legislature*



# Calculation Activity 2

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

- Step 1: Identify Student FTE = 1,344
- Step 2: Identify Class Size = 28.74
- Step 3: Identify Planning = 20% or .20
- Step 4: Calculate the equation

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

| 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 |

|                   |             |     |                         |     |                           |     |               |
|-------------------|-------------|-----|-------------------------|-----|---------------------------|-----|---------------|
|                   | Student FTE | (/) | Prototypical Class Size | (x) | (1+ Planning Time Factor) | (=) | Teacher Units |
| Classroom Teacher |             | (/) |                         | (x) |                           | (=) |               |

*(Enrollment / Class Size) \* (1 + Planning Time Factor) = Teacher Units*

# Converting Prototypical Generated Staffing Units into Funding

| Current Funding Formula |     |                     |     |                 |   |                   |
|-------------------------|-----|---------------------|-----|-----------------|---|-------------------|
| CIS Units               | (x) | Average State Rate* | (x) | Regionalization | = | Funded Allocation |
|                         | (x) | \$78,209            | (x) | 12% or 1.12     | = | \$87,594          |

*\*Includes applied Implicit Price Deflator (IPD) for given budgeted year.*

1. Identified Units (x) state recognized salary level
2. Implicit Price Deflator is applied to Statewide Base Salary
3. Regionalization percentage is applied

# Calculation Activity 3

How much funding does the State provide for the identified Staffing Units?

| Staffing Units |        | (x) State Determined Average Salary* | (x) Regionalization* | = Funding    |
|----------------|--------|--------------------------------------|----------------------|--------------|
| CIS            | 10.219 | \$ 78,209                            | 1.12                 | \$ 895,124   |
| CLS            | 16.081 | \$ 56,105                            | 1.12                 | \$ 1,010,491 |
| CAS            | 4.21   | \$ 116,092                           | 1.12                 | \$ 547,397   |

|                                 |           |      |                                 |
|---------------------------------|-----------|------|---------------------------------|
| CIS<br>Professional Development | \$895,124 | Days | 3 Days Professional Development |
|                                 |           | 180  | \$14,919                        |

\*2024-25 average Salaries/Regionalization

# Prototypical District Level Funding



## Materials Supplies and Operating Costs (MSOC)

**\$1,533.02 per Student FTE**  
**+\$204.03 per Student FTE in Grades 9-12**



## District Wide Support 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**

*Intended to provide staffing positions and cover costs related to the operation of the entire school district*

# Key Budget Development Challenges

- Salaries are negotiated locally by the district and its employees
  - Negotiations are not tied to any level of state funding
- State formula does not provide sufficient allocation per funded staffing “unit”
  - Even if we staffed exactly to the number in the Prototypical Model, the funded allocation falls short of those salaries
  - We use Levy / Enrichment dollars to cover the variance between funded “units” and actual cost of staff
- Our *student needs* for teachers and staff are greater than the number of “units” that the prototypical model currently funds
  - **If not for the LEVY, we wouldn’t be able to hire as many staff as we have**

THANK YOU, TACOMA VOTERS!

**Break**

# Financial Update