

FINANCIAL UPDATE - DECEMBER

Tacoma School Board Presentation

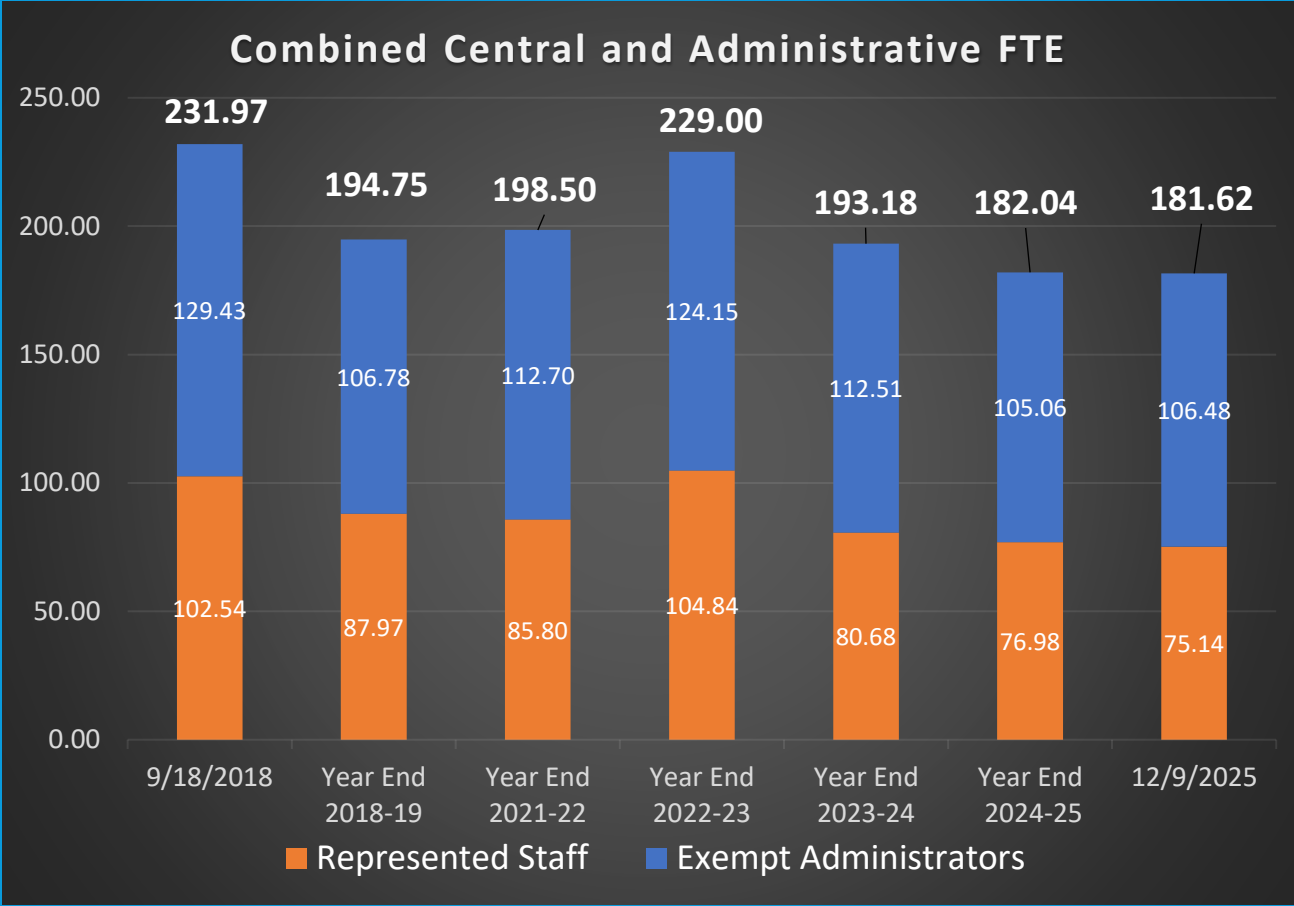
December 10, 2025

Rosalind Medina

FINANCIAL POSITION STRESSORS

- Enrollment down
 - Novembers AAFTE projection down 470 students across Basic Education
 - Pockets of enrollment are up which may drive added revenue to specific programs (e.g. SPED, CTE)
- Wages are on target with budget
 - Minimal number of vacancies
 - Full staffing adds pressure by limiting financial capacity
- Tax payment disruption
 - Cash disruptions are occurring in all funds due to lower collections in December
- Low Fund Balance
 - To offset this – the budget team has been working to capture spending plans outlining all expenses in our largest departments. Costs not identified in spending plans are called out and evaluated separately.

PROGRESS MONITORING "ADMINISTRATIVE" GROUP



Includes all central administration* positions and spending in any union group in the following activities:

- Activity 11 - Board of Directors
- Activity 12 - Superintendent's Office
- Activity 13 - Business Office
- Activity 14 - Human Resources
- Activity 15 - Public Relations
- Activity 21 - Instructional Supervision
- Activity 41 - Supervision - Nutrition
- Activity 51 - Supervision - Transportation
- Activity 61 - Supervision - Maintenance

Includes all non-represented staff (exempt)

"Administrative" positions currently represent 5.4% of all FTE positions

*Central Administration activities are defined in the OSPI F-195 instructions.