



Budget Recommendation

2020-21 School Year

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HIGHLINE PUBLIC SCHOOLS

Budget Recommendation

2020-21 School Year

Superintendent

Susan Enfield, Ed.D.

School Board

Angelica Alvarez, President
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Introduction

Message from the Superintendent and Chief Financial Officer
Budget-at-a-Glance

Message from the Superintendent and Chief Financial Officer

Building a budget is always difficult, but this year was especially challenging as Fall 2020 presents many unknowns. We anticipate this will be the last year the district will see significant revenue increases for the foreseeable future. We are facing declining enrollment, which drives funding, coupled with a state budget shortage. It is too early to predict specific impacts for Highline Public Schools.

As we built this budget, we anchored ourselves in our commitment to equity and to keeping students at the center of all decisions. This budget supports our promise to know every student by name, strength and need so they graduate ready for the future they choose. It contains new investments in:

- Full-time educational assistants to replace part-time assistant principals at four elementary schools.
- Becoming A Man (BAM), a program to help young men of color navigate difficult circumstances that threaten their future.
- Success deans at two secondary schools.
- Crisis prevention training for three staff members at each school.
- Custodial operations and grounds maintenance to care for the facilities in which our community has invested its tax dollars.

This spring we were hit with a revenue loss of nearly \$3.5 million from school lunches and facility rentals when the pandemic forced closure of our school facilities. Our costs remained largely unchanged, because we continued to pay our workforce through June as staff moved to remote instruction and work arrangements.

We were forced to rethink our planned investments and make additional cuts in order to afford our contractual obligations. The following tough reductions are being proposed:

- Delay Chromebook replacements
- Delay curriculum adoption in 2019-20
- Freeze travel for all district staff
- Reduce central office staffing and support

More details of budget additions and cuts can be found throughout this budget.

The district anticipates receiving CARES Act funding near the end of the current fiscal year. This funding will help offset the expenses associated with reopening schools in the fall and/or distance learning. As we are experiencing an unprecedented public health crisis, we will monitor this budget carefully and respond appropriately as good stewards of public funds.

Susan Enfield, Ed.D.
Superintendent

Kate Davis
Chief Financial Officer

Budget-at-a-Glance

Budget Funds

Our budget has four funds:

- General Fund – the operating budget. The general fund is split into two sub-funds: state and federal sub-fund and local sub-fund. The levy goes into the local sub-fund.
- Associated Student Body (ASB) Fund – funding raised by students to support extracurricular activities.
- Capital Projects Fund – used to fund construction and renovation of our facilities.
- Debt Service Fund – used to pay the principal and interest on bonds we issue.

2020-21 All Funds Summary

	General Fund	ASB Fund	Capital Projects Fund	Debt Service Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$34,103,006	\$945,721	\$47,188,983	\$21,607,854	\$1,404,273
Total Revenues	326,469,873	1,043,660	62,732,583	47,588,801	661,250
Total Expenditures	337,804,822	1,146,032	88,350,172	53,500,000	1,400,000
Net Change in Fund Balance	(11,334,949)	(102,372)	(25,617,589)	(5,911,199)	(738,750)
Ending Fund Balance	\$22,768,057	\$843,349	\$21,571,394	\$15,696,655	\$665,523

All Funds Summary History

General Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$14,492,626	\$15,229,069	\$39,900,000	\$34,103,006
Total Revenues	272,171,970	314,607,050	321,823,975	326,469,873
Other Financing Sources	0	100	0	0
Total Expenditures	269,187,696	301,743,393	327,630,414	337,804,822
Net Change in Fund Balance	736,443	12,863,757	(5,806,439)	(11,334,949)
Prior Year Corrections	2,247,831			
Ending Fund Balance	\$15,229,069	\$28,092,826	\$34,093,561	\$22,768,057

ASB Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$683,349	\$776,235	\$912,842	\$945,721
Total Revenues	886,896	861,778	1,043,660	1,043,660
Total Expenditures	794,010	771,081	1,146,032	1,146,032
Net Change in Fund Balance	92,886	90,697	(102,372)	(102,372)

Ending Fund Balance	\$776,235	\$866,932	\$810,470	\$843,349
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Capital Projects Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$242,919,732	\$203,906,645	\$113,193,202	\$47,188,983
Total Revenues	7,726,529	6,587,634	5,785,000	62,732,583
Other Financing Sources	0	64,784,381	0	0
Total Expenditures	46,739,616	131,894,949	85,116,260	88,350,172
Net Change in Fund Balance	(39,013,087)	(60,522,933)	(79,331,260)	(25,617,589)
Ending Fund Balance	\$203,906,645	\$143,383,712	\$33,861,942	\$21,571,394

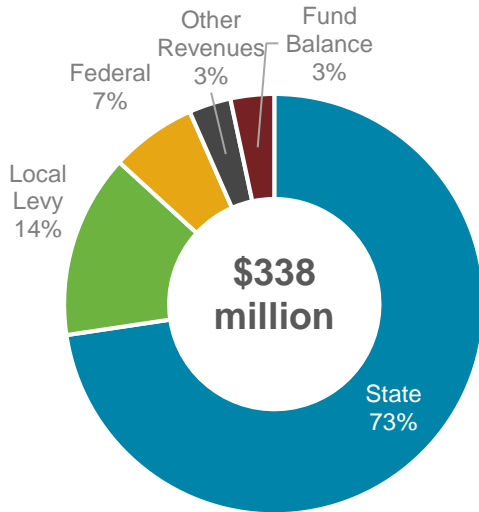
Debt Service Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$15,279,575	\$14,991,419	\$20,244,400	\$21,607,854
Total Revenues	38,665,172	45,385,482	51,926,573	47,588,801
Other Financing Sources	0	4,953	0	0
Total Expenditures	38,953,328	40,479,072	50,019,300	53,500,000
Net Change in Fund Balance	(288,156)	4,911,363	1,907,273	(5,911,199)
Ending Fund Balance	\$14,991,419	\$19,902,782	\$22,151,673	\$15,696,655

Transportation Vehicle Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$1,288,114	\$796,758	\$716,623	\$1,404,273
Total Revenues	692,057	802,221	688,229	661,250
Total Expenditures	1,183,413	287,629	700,000	1,400,000
Net Change in Fund Balance	(491,356)	514,593	(11,771)	(738,750)
Ending Fund Balance	\$796,758	\$1,311,351	\$704,852	\$665,523

General Fund – Where does our money come from?

2020-21 Budgeted Resources by Type

Percentages may not total to 100% due to rounding



General fund total resources include district revenue and planned use of fund balance.

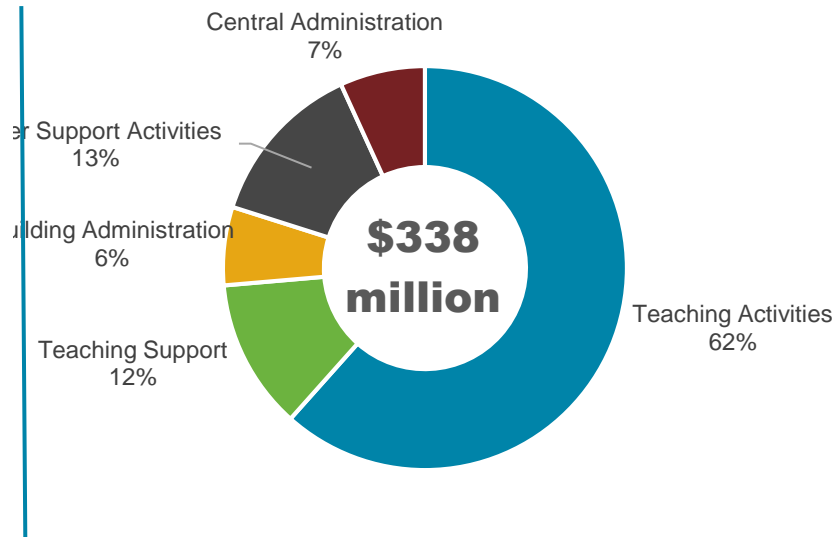
General Fund – Where does our money go?

2020-21 Budgeted Expenditures by Activity

Percentages may not total to 100% due to rounding

74% of our budget is spent on Teaching and Teaching Support.

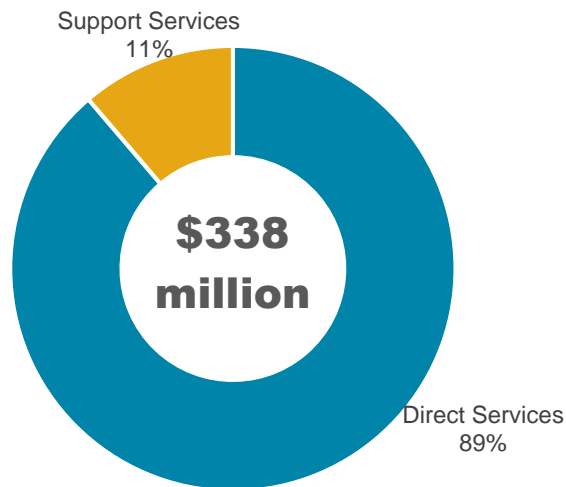
This includes teachers, nurses, librarians, counselors, instructional assistants, textbooks and student supplies.



How Much Is Spent Directly On Students Compared to Support Services?

2020-21 Budget Comparing Direct Services to Support Services

Percentages may not total to 100% due to rounding



89% of the budget is spent on direct services to students

How do we classify Direct Services?

Direct Services can be categorized in two groups: 1) the school allocation budget, which is managed by the individual schools, and 2) centrally held budget that pays for staff and supplies that are exclusively in the schools, such as teachers, nurses, instructional assistants, custodians and food service workers. This also includes the costs of transporting students to and from school.

How do we classify Support Services?

Support Services include the staff that do not work directly in the schools with students, but rather support the staff in schools and are instrumental to running a district. Support Services include the costs of processing payroll, paying bills, administering programs, managing grants and hiring staff. It also includes the costs of our technology team, warehouse staff, insurance and the utilities that heat our schools.

Organization

School Board

About Highline

School Board

The Highline Public Schools Board of Directors is made up of five elected members responsible for oversight and governance of the district, including the following areas:



Vision: The board, with participation by the community, shall envision the future of the school district's educational program and formulate goals, define outcomes and set the course for the school district. This will be done within the context of racial, ethnic and religious diversity and with a commitment to educational excellence and equity for all students.

Structure: To achieve the vision, the board will establish a structure which reflects local circumstances and creates an environment designed to ensure all students the opportunity to attain their maximum potential through a sound organizational framework. This includes employing a superintendent, developing and approving policies, formulating budgets, setting high instructional and learning goals for staff and students, and nurturing a climate conducive to continuous improvement.

Accountability: The board's accountability to the community includes adopting a system of continuous assessment of all conditions affecting education, including assessments for measuring staff and student progress towards goals. The public will be kept informed about programs and progress. Staff and board training will be provided to ensure continuous improvement of student achievement.

Advocacy: The board shall serve as a key advocate on behalf of students and their schools. The board shall work to advance the community's vision for its schools, pursue the district's goals, encourage progress, energize systemic change, and ensure that students are treated as whole persons in a diverse society.

School Board Governance (Policy 1000)

Legal Status

The board of directors of Highline Public Schools is the corporate entity established by the state of Washington to plan and direct all aspects of the district's operations to the end that students shall have ample opportunity to achieve their individual and collective

learning needs.

The policies of the board define the organization of the board and the manner of conducting its official business. The board's operating policies are those that the board adopts from time to time to facilitate the performance of its responsibilities.

Organization

The corporate name of this school district is Highline School District No. 401, King County, state of Washington. The district is classified as a first-class district and is operated in accordance with the laws and regulations pertaining to first-class districts.

In order to achieve its primary goal of preparing students for college, career, and citizenship, the board shall exercise the full authority granted to it by the laws of the state. Its legal powers, duties and responsibilities are derived from state statute and regulation. Sources such as the school code (Title 28A RCW), attorney general's opinions and regulations of the state board of education (Title 180 WAC) and the state superintendent of public instruction (Title 392 WAC) delineate the legal powers, duties and responsibilities of the board.

Number of Members and Terms of Office

The board shall consist of five members, elected by ballot by the registered voters of the district. Except as otherwise provided by law, board members shall hold office for terms of four years and until re-election or their successors are elected and qualified. Terms of board members shall be staggered as provided by law.

Newly-elected directors shall take office at the first official meeting of the board of directors after the election results have been certified by the county auditor. Prior to beginning their term, directors shall take and subscribe to an oath of office.

School Board Meetings

The Board holds regular meetings twice a month from September through June and one meeting each in July and August. Special meetings are scheduled and announced publicly as needed. All meetings are open to the public as provided by law, and agenda items are prepared in advance.

About Highline

Highline Public Schools serves around 18,000 students grades K-12 in the communities of Burien, Des Moines, Normandy Park, SeaTac and White Center in Washington State.

The district has 33 schools, employs more than 2,000 staff members, and offers a wide variety of educational opportunities from early childhood to college preparation.

We are committed to equity in education, high expectations for all and partnering with families and the community to ensure that all children achieve their potential.

Fast Facts

At a Glance

- Total Enrollment: 19,287 (PreK-12)
- Schools: 33
- Languages: 101
- Graduation Rate: 83.3%
- Classroom Teachers: 1,125
- Budget: \$308 M

Student Enrollment by Grade Level

- Elementary (K-6): 10,277
- Middle (Grades 7-8): 2,521
- High (Grades 9-12): 5,782

Diversity

- American Indian/Alaskan Native - 0.9%
- Asian - 14.6%
- Pacific Islander - 3.9%
- Black - 14.6%
- Hispanic - 38.9%
- White - 22.9%
- Multi-racial - 6.1%

Student Demographics

- Male: 52.2%
- Female: 47.8%
- Free or reduced-priced meals: 69.0%
- English Language Learners: 28.8%
- Special Education: 16.1%
- Highly Capable: 4.0%

Top Eight Languages

- English
- Spanish
- Vietnamese
- Somali
- Amharic
- Punjabi
- Arabic
- Cambodian

All data points are for the 2018-19 school year.

Financial Planning

Budget Development Process

Budget Timeline

Financial Management for Equity

Budget Through an Equity Lens

Financial Policies

Budget Development Process

The budget is the official document that describes the district's financial plan for the next year. It is also the plan to achieve the district's goals and objectives expressed in dollars and a key tool in controlling operations. The budget authorizes a maximum amount of expenditures (called an appropriation) for each fund. By state law, the district may not exceed this maximum spending amount with the exception of some specified emergencies.

The budget covers a single fiscal year, which runs from September 1, 2019 to August 31, 2020. State law requires district staff to prepare a recommended budget no later than July 10. Formal adoption of the budget requires approval of the Board of Directors by August 31 and submission of the approved budget to the state. The district cannot collect tax revenues or incur expenditures until a legally adopted budget is in place.

Budget development is an ongoing process beginning in the fall and concluding with budget adoption in the summer. The process is conducted through cabinet and school input. Schools are engaged in the process through resource alignment meetings allowing each school to provide input.

PLANNING

The planning phase starts with the creation of a budget calendar listing key activities and dates. Senior administrators meet to assess program needs, analyze enrollment and revenue projections, and discuss goals and initiatives for the upcoming year.

DEVELOPMENT

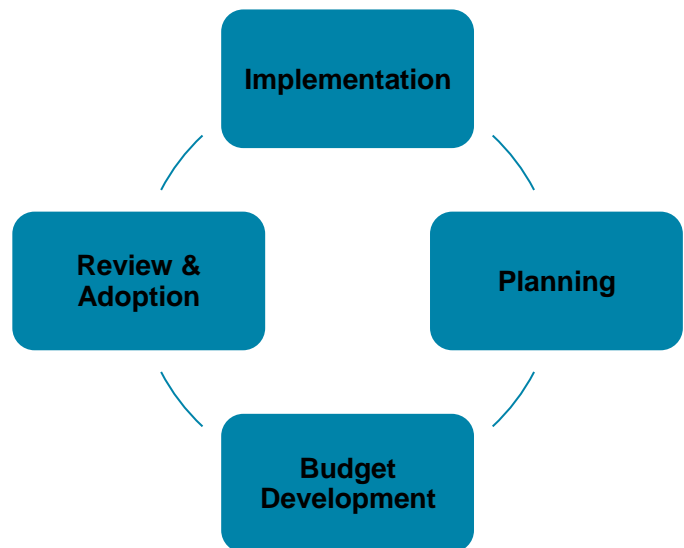
Schools and central departments build budgets to reflect goals and objectives for the upcoming year. Central staff compile these plans to create a recommended budget proposal that balances spending plans with anticipated revenues.

ADOPTION

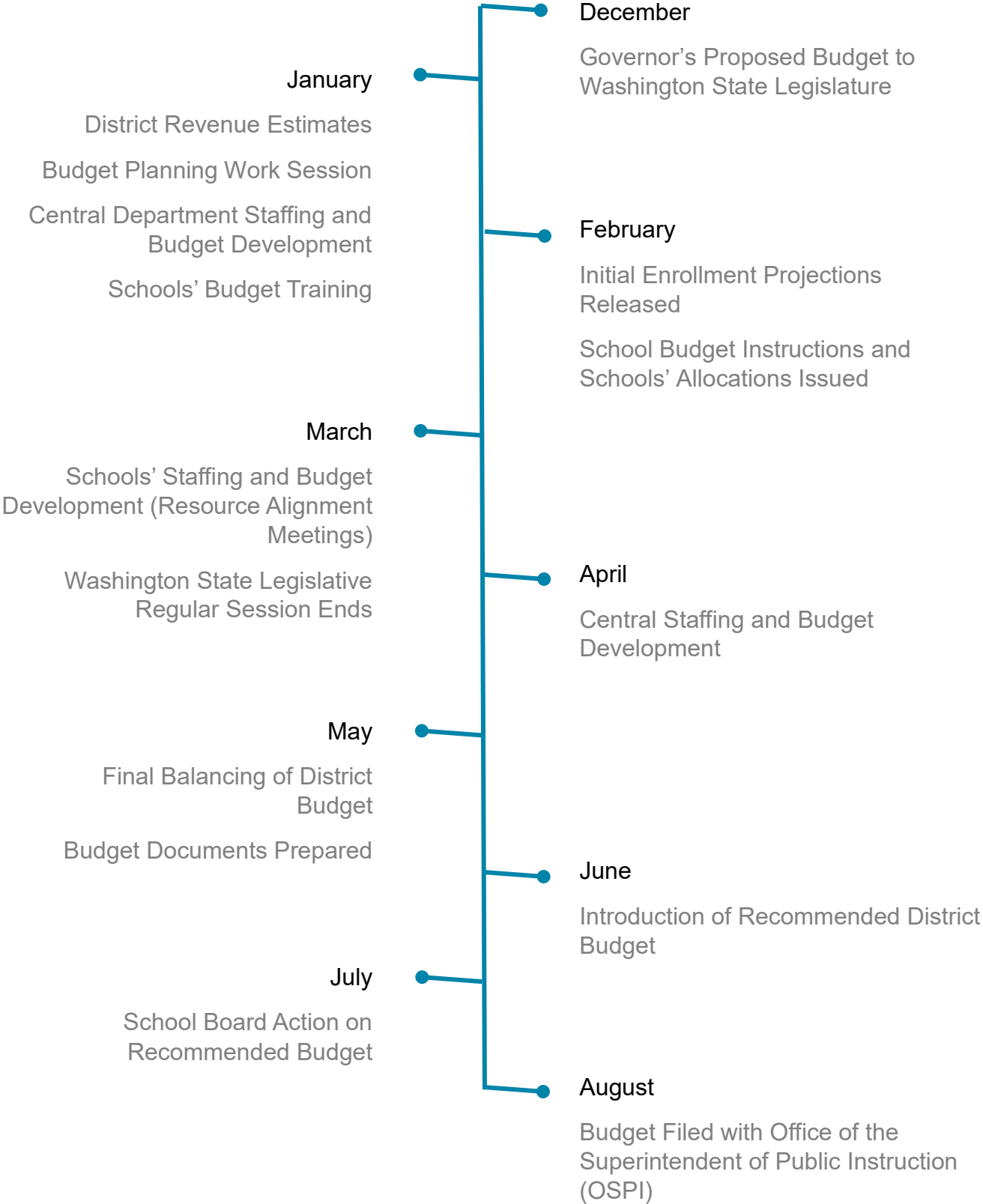
The recommended budget is formally introduced to the School Board in a regular board meeting in June. Board Members hear public comment, request additional information, recommend adjustments, and adopt the final budget in July.

IMPLEMENTATION

Principals and program managers monitor and make budget adjustments to meet changing needs.



Budget Timeline



Policy 6000 - Financial Management for Equity

As trustee of local, state, and federal funds allocated for use in public education, the School Board shall be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated. The Board is committed to using the District's Equity Lens, as found in Policy and Procedure 0010, when determining the equitable fiscal practices for the district.

The board's goals for district fiscal management, including budget development, are:

1. To distribute Highline resources in a way that considers equity in a student-centered mindset to eliminate or significantly reduce systemic, measurable inequities in achievement.
2. To ensure open communication with staff, families and community as to how the district strategies are guiding resource allocation decisions.
3. To keep in mind the long-term fiscal and academic impacts of any budget decision.
4. To recognize the importance of and maintain adequate resources for operational support for schools, staffs, and students.
5. To provide timely and appropriate information to staff who have fiscal management responsibilities.
6. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.
7. To establish a strong system of internal control to safeguard district assets, to assure management that financial transactions occur as intended, and to protect employees.

Schools Budgeting through an Equity Lens

Policy 0010 is the district's policy on Equity, Race and Identity. Within this policy is a tool, known as the Equity lens, and its aim is to reduce inequities within the institution, including disproportionality in student outcomes. Below is the Equity Lens applied to the process of school budgeting.

Overview

Over time, the district has worked with labor partners to identify the elements that every school needs to be successful. The result is a school allocation formula that provides a basic foundation for school staffing. School principals receive a staff allocation and may determine who they hire for these positions.

In addition, schools are provided a categorical allocation that is based on the needs of the students attending the school. Factors include the number of students that are served by the special education program, English language learner program, or are not meeting academic standards. Principals have discretion, within allowable program uses, on how to use funds to meet the needs of students at their schools.

When the categorical allocation is layered on top of the foundational school allocation, resources are distributed more equitably than equally. Below is the equity lens we use in making budget decisions.

1. Who are the groups affected by this policy, program, practice or decision? What are the potential impacts on these groups?

- Consider students with IEPs, Language Learners, and those who may need additional supports to engage in learning.
- Consider families' abilities to be engaged in their students' learning.

2. Does this policy, program, practice or decision have unintended consequences, such as ignoring or worsening existing disparities?

- Principals are able to hire the best fit for the students and the school. This can lead to more experienced teachers concentrating in schools with fewer students that need additional support.

3. How have we intentionally involved stakeholders who are also members of the communities impacted by this policy, program, practice or decision? Can the stakeholders validate your assessments in questions 1 and 2?

- To begin budget development, we asked staff for their top budget priorities. This was our first year using a Thought Exchange survey to seek budget feedback. In future years we will engage more with our families and students. The top responses from staff were:
 - Mental health supports for students.
 - Staffing for students with special needs and English language learners.
 - School office staff support.

4. What are the barriers to a more equitable implementation of your policy, program, practice or decision? (Consider mandates, politics, emotions, finances, or programs.)

- Insufficient state funding for prototypical staff and special education. We know that our students need more social emotional and mental health supports in our schools. Currently, we receive state funding for 44 social/emotional support staff for our 33 schools and 18,000 students; we hire 116. (This includes counselors, nurses, psychologists, social workers and school safety officers.)
- State staffing-level requirements for K-3 class size. The State requires districts to maintain a student-to-staff ratio of 17:1 in grades kindergarten to three. The staff ratio is made up of teachers, librarians, and other specialists. This requirement means that we have low class sizes in these early grades, but jump to much higher class sizes beginning in grade 4.
- An obligation to support staff and manage workloads. The program of education is mainly delivered through the hard work of dedicated staff. To ensure we have the best teachers and support staff, we must maintain high quality working conditions. At times our scarce financial resources mean that staff take on higher workloads and ever increasing demands.

5. How will you mitigate any negative impacts and address any barriers that you have identified?

- Supplement state funding with levy dollars.
- Lobby for additional state dollars.
- Address K-3 class size on a district wide average.
- Work closely with labor partners to meet student needs.

Financial Policies

Fund Accounting

Transactions for the district are recorded in five separate funds. A fund is a fiscal entity with its own set of accounting records. A budget is presented for the five largest of these funds (the sixth fund is a Private Purpose Trust Fund; no budget is required for this type of fund). The various funds are grouped into governmental and fiduciary funds as follows:

Governmental Funds

General Fund

All school districts must have a General Fund. State, federal, and local revenues make up the General Fund. These revenues are used to pay for the annual operations of the school district, such as teachers, food services, building maintenance, and student transportation.

Associated Student Body (ASB) Fund

The ASB Fund is financed in part by the collection of fees from students and non-students as a condition of their attendance at any student activities, such as dances, sporting events, or student performances. These revenues are restricted to uses that benefit students.

Capital Projects Fund

The Capital Projects Fund is financed from the sale of voted and non-voted bonds, special levies, state capital funding, leases or sales of buildings or land, and interest earnings. These revenues are used to buy land or buildings, construct or remodel buildings, and to purchase equipment. Under certain conditions, as specified in the State's "Accounting Manual for Public Schools", expenditures for improvements to buildings and grounds, remodeling of buildings, replacements of roofs, and technology upgrades can be included in the Capital Projects Fund. Based on Accounting Manual guidance, some of these costs are recorded in the General Fund with a reimbursement or "transfer" from the Capital Projects Fund. These transfer amounts have been included in the attached budgets for both the General and Capital funds.

Debt Service Fund

The Debt Service Fund is used to pay for the principal and interest on bonds the district issues and to account for the accumulation of resources to pay for them. In the case of taxpayer-approved bonds, resources are received from property taxes and interest earnings. In the case of non-voted bonds, money is provided by transfers from the General Fund or the Capital Projects Fund to the Debt Service Fund.

Transportation Vehicle Fund

The Transportation Vehicle Fund is provided for the purchase and major repair of student transportation equipment, primarily buses. The Transportation Vehicle Fund is generally financed by the state reimbursement to school districts for depreciation of student transportation equipment

Fiduciary Funds

Private-Purpose Trust Fund

The purpose of the Private-Purpose Trust Fund is to account for monies or other assets donated to school districts that benefit individuals or private organizations. Examples are resources donated to school districts for scholarships, student aid, charity, and other like uses. The authority to use the resources comes from the donor who specifies a use or range of allowed uses for assets to be held in trust and, accordingly, the school board has the authority to determine the use of the assets only within the confines of the original trust agreement. For this reason, school boards are required to formalize, by board resolution, the acceptance of any monies or other assets to be held in trust.

Basis of Accounting

Governmental fund financial statements are reported using the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered “measurable” if the amount of the transaction can be readily determined. Revenues are considered “available” when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Expenses are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which are recorded when due. Purchases of capital assets are recorded as expenses during the year they are purchased. For federal grants, the recognition of expenses is dependent on when a purchase order has been issued, contracts have been awarded, or goods or services have been received.

Budgets

Chapter 28A.505 Revised Code of Washington (RCW) and Chapter 392-123 Washington Administrative Code (WAC) set school district budget policies and procedures. The board adopts annual budgets for all governmental funds. These budgets are set at the fund level and constitute the legal authority for expenses at that level. Appropriations lapse at the end of the fiscal period.

Budgets are adopted on the same modified accrual basis as used for financial reporting. Fund balance is budgeted as available resources and, under statute, the budgeted fund balance may not be negative, unless the district enters into binding conditions with state oversight pursuant to RCW 28A.505.110.

District Policy regarding restricted or unrestricted resources

The district receives state funding for specific categorical education-related programs. Amounts received for these programs that are not used in the current school year may be carried forward into the subsequent school year, where they may be used only for

the same purpose as they were originally intended. When the district has carryover, those funds are used before any amounts received in the current year.

The district also has other restrictions placed on its financial resources. When expenditures are recorded for purposes for which a restriction, commitment, or assignment of fund balance is available, those funds that are restricted, committed, or assigned to that purpose are considered first before any unrestricted or unassigned amounts are used.

Funding Background and Information

State Basic Education

Property Taxes

School Staffing and Funding

Student Enrollment

State Basic Education

What does the Washington State Constitution provide regarding K-12 public schools?

"It is the paramount duty of the state to make ample provision for the education of all children residing within its borders, without distinction or preference on account of race, color, caste or sex."

—*Washington Constitution, article IX, section 1*

This constitutional provision is unique to Washington. While other states have constitutional provisions related to education, no other state makes K-12 education the "paramount duty" of the state.

How has the State implemented the Program of Basic Education?

Currently, at least some portion of these programs fall within the Legislature's definition of basic education:

- General Apportionment;
- Special Education;
- Pupil Transportation;
- Learning Assistance Program;
- Transitional Bilingual Instruction Program; and
- Highly Capable Program.

General Apportionment

The General Apportionment formula provides foundational state funding to school districts and funds basic education as well as some non-basic education adjustments. The amount received by each school district varies based on certain characteristics of the district with enrollment being the largest factor.

Generally, enrollment drives the number of staff, and the associated salaries and benefits, allocated to the district as well as the allocation of funds for other non-employee related costs.

As of May 2020, the average allocation to Highline Public Schools through the General Apportionment formula is estimated to be **\$9,604** per student in the 2019-20 school year.

Prototypical School Formula

General Apportionment funding is calculated using what is called the Prototypical School Formula. The prototype illustrates a level of resources to operate a school of a particular size with particular types and grade levels of students. Allocations to school districts are based on actual full-time equivalent (FTE) student enrollment in each grade in the district.

Funding is for allocation purposes only (except for the categorical, or dedicated, programs), and it is up to the school district to budget the funds at the local level.

Class Size

The number of funded teachers is derived from class size and teacher planning time. Class sizes vary from those allocated by the State because the district must also use these resources to hire other teaching positions like music and arts teachers, physical education teachers, interventionists and specialists.

State Prototypical Class Size	
Grades K-3	17.00
Grades 4-6	27.00
Grades 7-8	28.53
Grades 9-12	28.74
Career & Technical Ed (Grades 7-12)	23.00
Skills Center	20.00
Lab Science (Grades 9-12)	19.98

Other School Staff

Other staff types are derived by using staff ratios for each school type: elementary, middle, and high school. Each prototype has a theoretical number of students and designated levels of staffing. For example, an elementary school is assumed to have 400 students in the prototypical model. If a district has 800 elementary-grade students, it will receive funding for double the number of staff positions.

School Staff Positions	Elementary School	Middle School	High School
------------------------	-------------------	---------------	-------------

Prototypical School Size

Number of Students	400	432	600
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Staff Per School

Principals & Assistant Principals	1.253	1.353	1.880
Librarians & Media Specialists	0.663	0.519	0.523
School Nurse	0.076	0.060	0.960
Social Workers	0.042	0.006	0.015
Psychologists	0.017	0.002	0.007
Guidance Counselors	0.493	1.216	2.539
Instructional Aides	0.936	0.700	0.652
Office Support & Non-Instructional Aides	2.012	2.325	3.269
Custodians	1.657	1.942	2.965
Student & Staff Safety	0.079	0.920	0.141
Family Engagement Coordinators	0.0825	-	-

District-Wide Support and Central Administration

District-wide support is funded under the prototypical model in addition to the staffing levels presumed to be needed for individual school buildings, since these services need to be provided across the district. Funding is based on overall student enrollment levels.

District-Wide Support Staff per 1,000 Students	
Technology	0.628
Facilities, Maintenance, Grounds	1.813
Warehouse, Laborers, Mechanics	0.332

Central administration is funded as an additional 5.3 percent of other staffing units generated by the formula. These general staffing units on which the 5.3 percent is

calculated include K-12 teachers, school-level staffing, and district-wide support; it does not include additional staffing for vocational programs, specialized classes, or categorical programs such as programs for highly capable students, special education, or the learning assistance program.

Materials, Supplies, and Operating Costs (MSOC)

The prototypical funding formula for General Apportionment includes an allocation for MSOC, formerly known as non-employee related costs. MSOCs are funded as dollars per pupil FTE. The general education allocations are listed in the table below. The portion of student FTE that is enrolled in career and technical education or skills center courses generates \$1,554.46 instead of the allocation below.

Materials Supplies and Operating Costs (2020-21 Budget)	Grades K-12	Grades 9-12 enhancement
Technology	\$138.08	\$39.70
Utilities and Insurance	375.20	-
Curriculum and Textbooks	148.26	43.32
Other Supplies	293.62	84.37
Library Materials	21.12	5.87
Instructional Professional Development	22.93	7.22
Facilities Maintenance	185.87	-
Security and Central Office	128.77	-
Total MSOC per Student	\$1,313.85	\$180.48

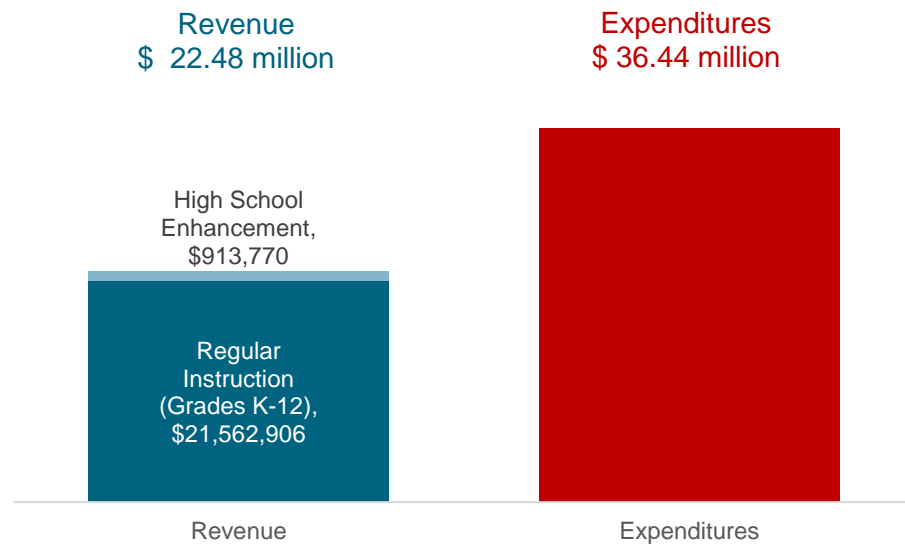
Comparison of Highline to State Funding

Non-Staffing

2020-21 Budgeted Materials Supplies and Operating Costs Comparison of Revenues and Expenditures

\$14 million

above state
funding is spent
on Materials,
Supplies, and
Operating Costs



Special Education

Every student qualifies for basic education services first and the state funding formula for special education is based on the additional "excess costs" of educating students receiving special education services. For five to 21-year old, the state special education allocation is a multiplier of the district's average per-student General Apportionment allocation.

The formula was implemented in 1995 and did not change until the 2018 legislative session when the special education excess cost multiplier was increased from 0.9309 to 0.9609. Beginning in the 2020-21 school year the formula is changing to a tiered multiplier. The tiered multiplier is 1.0075 for students spending 80 percent or more in a general education setting, and 0.995 for students spending less than 80 percent in a general education setting.

For birth through four-year-olds who are eligible for and enrolled in special education, the special education allocation is 115 percent of the district's average per-student General Apportionment allocation.

In addition to the per-student special education allocations described above, the special education funding structure includes safety net funding for districts that can show extraordinary special education program costs beyond state and federal resources.

Highline Public Schools applied for **\$2,344,436** in safety net funding in the 2019-20 school year.

Pupil Transportation

A revised transportation formula was effective September 1, 2011, and fully implemented in the 2014-15 school year.

The new formula phased in funding for the transportation of students "to and from school" as part basic education. The new formula requires the funding to be calculated using a regression analysis of major cost factors that are expected to increase (or decrease) the prior year's pupil-transportation costs, including the count of basic and special education-student ridership, district land area (geography), roadway miles, the average distance to school, and other statistically-significant coefficients.

As part of this funding, the state provides funding for school bus replacement costs using a depreciation schedule. Annual payments are made to districts from the year a bus is purchased until it reaches the end of its scheduled lifecycle. State allocations are deposited into the district's Transportation Vehicle Fund to be used only for the purchase of new buses or for major repairs.

Learning Assistance Program (LAP)

LAP provides remediation assistance to students scoring below grade level in reading, math, and language arts. However, districts receive LAP allocations based on the number of students in poverty, as measured by eligibility for free or reduced-price lunch.

As with other categorical programs, the prototypical funding formula provides a designated number of hours of instruction per week. (A "categorical" program is one in which funds may be used for only the dedicated program and may not be re-allocated for use elsewhere in the school district.) State law provides 2.3975 hours of LAP instruction per week, assuming class sizes of 15 students per certificated instructional staff.

In 2017 a new program was created within LAP. It is a high-poverty, school-based allocation for schools with at least 50 percent of the students who are eligible for free- or reduced-priced meals. The additional allocation is a statewide average 1.1 hours per week in extra instruction with a class size of 15.

School districts must distribute this high-poverty LAP allocation to the school buildings that generate the allocation. The funding must supplement and not supplant the district's expenditures for LAP for these schools.

Transitional Bilingual Instructional Education (TBIP)

State TBIP funding supports students whose primary language is other than English and whose English skills impair learning to achieve proficiency in English. TBIP funds may also be used to provide training to staff in the TBIP.

As with other categorical programs, the funding formula provides a designated number of hours of instruction. For students in grades K through 6 and assuming class sizes of 15 students per certificated instructional staff, the formula provides 4.778 hours of bilingual instruction per week. Two additional hours of instruction per week is provided for students in grades 7 through 12, increasing the minimum allocation to a total of 6.778 hours, with a class size of 15 students.

Funding for transitional support for up to two years after a student has exited the TBIP is also provided to assist students who have met the proficiency standards. 3.0 hours of additional instruction are provided for students who exited the program in the immediate prior two years.

Highly Capable Program

The Highly Capable, or gifted students, program is funded for up to 5.0 percent of a school district's basic education student enrollment. As with other categorical programs, the funding formula for the Highly Capable Program provides a designated number of hours of instruction per week, in this case 2.159, assuming class sizes of 15 students per certificated instructional staff.

Property taxes

Property taxes collected by Washington state are distributed to individual school districts based on guidelines set by the state legislature. School districts may choose to augment state funding by asking voters to approve excess taxes levied on taxable property within the district.

Highline Public Schools (HPS) has historically had strong support from the community in renewing the Enrichment (operations) Levy and School Bond. In February 2018, Highline voters approved the expiring enrichment levy. The enrichment levy supports the critical day-to-day HPS operations and needs of students while the bond helps alleviate partial funding from the state on construction and additions for new schools, major maintenance and repairs. In 2020-21, the enrichment levy will contribute **\$47.8 million** to supplement education services not fully funded by the state.

The school levy rate is based on the assessed value of property in the district, the overall amount approved by voters, and any limits set by state law.

- Prior to 2019, the state set the limit that school districts could collect as a percentage of the state and federal funding received by the school district in the prior year.
- In 2019 the maximum enrichment levy changed to the lesser of \$2,500 per pupil or a rate of \$1.50 per \$1,000 of assessed value.
- Beginning in 2020, the maximum enrichment levy is increased to the lesser of \$2,550 per pupil or a rate of \$2.50 per \$1,000 of assessed value. The \$2,550 per pupil cap is increased by inflation.

While overall property tax bills may have increased, Highline School District property tax rates have gone down. The assessed value and tax rate table below shows that tax rates decreased as assessed values rose and changes by the legislature limited the allowable levy collections. The lowest tax rates were in calendar year 2019.

In calendar year 2018, the owner of a \$450K home would have paid \$2,421 in property taxes dedicated to Highline Schools. The tax amount dropped to \$1,724 in calendar year 2020.

Tax Rates per \$1000 of Assessed Valuation

Year	Assessed Value (in billions)	Enrichment Levy	Bond	Total Tax Rate	School Taxes Assessed on a \$450,000 Home
2015	\$13.34	\$3.67	\$1.71	\$5.38	\$2,421
2016	14.953	3.52	1.64	5.16	\$2,322
2017	16.524	3.38	2.33	5.71	\$2,570
2018	18.796	3.33	2.05	5.38	\$2,421
2019	21.292	1.50	1.78	3.28	\$1,476
2020	22.735	2.10	1.73	3.83	\$1,724
2021*	23.644	1.98	1.73	3.71	\$1,670

* estimated

How schools are staffed and funded

Allocation Model

The district allocates staffing based on student to staff ratios defined within labor contracts and student need. In some cases, class size and student to staff ratios are smaller than defined within the contracts due to the prototypical model funded by the state and by district decisions. The model also allocates non-instructional staff such as administrators, office staff, counselors, and librarians, as well as non-staff funding.

Additionally, schools receive allocations for supplemental services to students with special needs. These additional allocations are based on projected enrollment for the transitional bilingual (also called English Language Learners or ELL) program and special education students in various programs.

Categorical Funding

The district uses poverty indicators (Free or Reduced Lunch or FRL), academic achievement needs, and ELL counts to allocate individual school amounts for district-wide categorical grants. Categorical grants include Title I, Learning Assistance Program (LAP) and State Transitional Bilingual Program (STBP). Schools with a high number of students needing extra academic or emotional support receive additional funding.

Teacher-Pupil Ratios and Class Size

Since 2011-2012, the state funds schools according to a “prototypical model”. Along with the prototypical model, the state began phasing in lower class sizes for K-3 students. As of the 2017-18 school year, all grade K-3 students are funded at a ratio of 17:1, provided that each district demonstrates a teacher to pupil ratio that is at or above the state’s funding ratio. For the 2017-18 and 2018-19 school years, the state waived the requirement to demonstrate teacher to pupil ratios at 17:1 in order to receive lower class size funding. Beginning with the 2019-20 school year, the state is no longer waiving the requirement to receive the maximum funding for grades K-3. In 2020-21, Highline Public Schools reduced class size funding will be determined on the number of K-3 teachers the district reports to the state.

Class Size

The funded teacher-pupil ratio is not the same as class size. The Office of Superintendent of Public Instruction (OSPI) has interpreted the teacher to pupil ratios as based on all teachers of students, not only homeroom classrooms. In simplest terms, a student is served by more than one teacher during each school day, and those additional teachers are included in the calculations of the teacher/pupil ratio. The actual number of children assigned to a classroom may be larger than the ratios at which the state funds because more than one teacher works with that group of students throughout the day.

Example: A group of nineteen 1st grade students sees art, music and PE teachers during the week, amounting to approximately 0.125 additional teacher time. The nineteen

children in the classroom are served by 1.125 teachers, and this reflects a 1-to-17 teacher to pupil ratio.

Resources Above the Model

Due to the variety of programs and student demographics, Highline's schools have many unique needs. The allocations are intended to provide the foundation that every school needs. Other district resources, including categorical grant funding, are used to address the unique academic needs of each school.

Resource Alignment Meetings

In March of each year, cross-functional district leaders meet with each school's administration to discuss the strategic alignment and use of resources for the upcoming year. This analysis is based on data-driven rationale and individual school need. Specific school allocations are evaluated during the meeting, including the use of allocated and categorical funds.

Do Allocations Change During the Year?

School staffing is reviewed and may be adjusted in the fall once actual enrollment is confirmed. Typically, enrollment stabilizes after the first month of the school year, with October being the highest enrollment of the year for most schools. Occasionally, a school's staffing may need to be adjusted later in the year due to a significant change in general enrollment or special needs students; these changes are addressed as they occur.

Support to Schools Funded Centrally

In addition to the funding supplied directly to schools through the allocation model and categorical funding, the district provides support to each school for student support services. Budget is held centrally for student health services (nurses), school and staff safety personnel, pupil transportation, student nutrition, custodial and maintenance services. Some special education services are also budgeted centrally, including, audiologists, occupational therapists, physical therapists, and psychologists. These support services are managed out of centrally budgeted resources to reduce the administrative burden on the schools.

Understanding the Individual School Budgets

The School Budget section shows the individual budgets for each school. Student headcount and FTE are 2020-21 projected enrollment for each individual school. Special Education and Bilingual Education counts are an estimate of 2020-21 programs. Free and Reduced Lunch (FRL) student counts, which are used to calculate some categorical allocations, are as of October 2019.

2019-20 YEAR-TO-DATE SNAPSHOT

October Headcount:
18,130

October FTE:
17,739.04

Estimated AAFTE:
17,699.31

2018-19 PRIOR YEAR SNAPSHOT

October Headcount:
18,260

October FTE:
17,855.61

AAFTE:
17,704.54

Student Enrollment

What is meant by “enrollment”?

The term “enrollment” can have several different meanings as it applies to various aspects of K-12 school funding. Some of the most basic definitions are as follows:

Headcount Enrollment

Headcount is the total number of students calculated by counting each individual student enrolled as “1” (e.g. the total number of individual students), as of a specific point in time, such as the first school-day of each month. Headcount is useful for determining classroom capacity.

Full Time Equivalent (FTE) Enrollment

Each student’s Full Time Equivalent (FTE) enrollment is based on a state-mandated minimum number of hours averaged per year. This minimum is 1,000 annual instruction hours for students enrolled in grades K-8, and 1,080 annual instruction hours for students enrolled in grades 9-12. A student enrolled for less than the minimum shall be counted as a partial full-time equivalent student. As an example, a secondary student enrolled in a course of study covering 1,388 minutes per week would be enrolled as a 0.83 FTE.

Annual Average FTE (AAFTE) Enrollment

The Office of Superintendent of Public Instruction (OSPI) averages the monthly FTE reported over ten months, from September to June, and uses the resulting Annual Average FTE (AAFTE) as the basis for funding school districts.

How enrollment generates funding from the state

Annual Average Full Time Equivalent (AAFTE) is the major variable that determines each districts’ funding from the state. Because districts update enrollment monthly, AAFTE changes each month and the state recalculates district revenue. The district’s 10-month AAFTE determines final state funding for that school year. Each district must also report specific enrollment sub-sets that may be included in, or be in addition to, the total enrollment.

The table below reflects the AAFTE for students enrolled in regular education, career and technical education (CTE), skills

center programs, and alternative learning education (ALE). This number is the basis on which basic education funding is allocated by the state.

State-funded Basic Education Enrollment	2017-18 Actual	2018-19 Actual	2019-20 YTD	2020-21 Budget
Grades K-5	9,117.6	8,843.3	8,596.5	8,322.0
Grades 6-8	3,913.2	3,890.7	4,007.9	4,109.0
Grades 9-12	5,345.7	5,019.6	5,092.6	5,063.0
Sub-Total	18,376.5	17,753.5	17,696.9	17,494.0
Running Start	446.7	480.5	455.0	452.3
Open Doors	373.1	326.6	284.6	284.4
Total	19,196.3	18,560.6	18,436.6	18,230.7

YTD as of May 2020

In addition to the basic education enrollment shown above, the district reports enrollment separately for students attending classes on college campuses through running start and open doors credit retrieval students.

Student enrollment in Alternative Learning (ALE), Career and Technical (CTE), and Skills Center programs are included in the basic education enrollment totals (shown above). Students receiving special services, such as special education and transitional bilingual Instruction, are first included in the basic education enrollment and reported again separately for the specific state funded supplemental services they receive.

How enrollment is used for schools' allocations

School allocations are calculated on projected October FTE enrollment. These projections are based on an estimated October headcount for the upcoming year, adjusted by individual grade-by-grade FTE factors for each school. As historic FTE factors for grades kindergarten through five are generally negligible, FTE for these grades mirror headcount at the school level. FTE factors for most high school grades range between 87.2% and 96.3%, and between 99.2% and 100% for middle school grades.

Enrollment used in the School Allocations:

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget
Grades K-5	9,189.2	8,867.7	8,591.3	8,322.0
Grades 6-8	3,928.5	3,893.6	4,011.5	4,109.0
Grades 9-12	5,390.2	5,094.4	5,136.2	5,063.0

	18,507.	17,855.	17,739.	17,494.
Total	9	6	0	0

Enrollment projections

Student enrollment projections have been developed with a contracted demographer using two methods: 1) cohort survival – this method applies historical enrollment trends to the classes of existing students progressing through the system; and, 2) development tracking – this method projects the number of students anticipated from new development.

Cohort Survival

King County live birth data is used to predict future kindergarten enrollment. Actual King County live births through 2018 are used to project kindergarten enrollment through the 2023-24 school year. After 2024, the number of live births is based on King County projections. Historical data is used to estimate the future number of kindergarten students that will be generated from county births.

For other grade levels, cohort survival trends compare students in a particular grade in one year to the same group of students in prior years. From this analysis, a cohort survival trend is determined. This historical trend is applied to predict future enrollment.

Development Tracking

To ensure the accuracy and validity of enrollment projections, a major emphasis has been placed on the collection and tracking of data of known new housing developments within the district. This information is obtained from the cities and county. It provides the foundation for a database of known future developments and assures the district's plan is consistent with the comprehensive plans of the local permitting jurisdictions.

Regional Trends

We also consider regional population and K-12 population trends, making sure that the District projections align with expected population growth within King County and the Puget Sound.

Budget

All Funds Summary

General Fund

Budget Capacity

Major Grants

Other Funds

Budget Adds List

Budget Cuts List

Staff Summary

Staff Changes

All Funds Summary

	General Fund	ASB Fund	Capital Projects Fund	Debt Service Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$34,103,006	\$945,721	\$47,188,983	\$21,607,854	\$1,404,273
Total Revenues	326,469,873	1,043,660	62,732,583	47,588,801	661,250
Total Expenditures	337,804,822	1,146,032	88,350,172	53,500,000	1,400,000
Net Change in Fund Balance	(11,334,949)	(102,372)	(25,617,589)	(5,911,199)	(738,750)
Ending Fund Balance	\$22,768,057	\$843,349	\$21,571,394	\$15,696,655	\$665,523

General Fund Summary

The general fund is the largest fund in the district and account for the day to day operations of Highline Public Schools. It supports funding for all schools and supporting departments. The following includes a summary and detailed view of the general fund.

General Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$14,492,626	\$15,229,069	\$39,900,000	\$34,103,006
Total Revenues	272,171,970	314,607,050	321,823,975	326,469,873
Other Financing Sources	0	100	0	0
Total Expenditures	269,187,696	301,743,393	327,630,414	337,804,822
Net Change in Fund Balance	736,443	12,863,757	(5,806,439)	(11,334,949)
Prior Year Corrections	2,247,831			
Ending Fund Balance	\$15,229,069	\$28,092,826	\$34,093,561	\$22,768,057

General Fund Summary Detail

General Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Revenue and Other Financing Sources				
Local Tax	\$59,276,926	\$46,313,270	\$40,298,953	\$47,819,383
Local Support Nontax	4,930,054	7,910,758	14,682,377	7,868,901
State, General Purpose	135,889,028	172,262,166	175,680,773	180,034,003
State, Special Purpose	46,627,000	63,534,287	65,468,880	65,362,966
Federal, General Purpose	12,693	5,616	15,000	0
Federal, Special Purpose	23,185,895	21,923,886	23,519,348	22,327,020
Revenues from Other School Districts	1,039,995	1,062,725	575,000	600,000
Revenues from Other Entities	1,210,379	1,594,242	1,583,644	2,457,600
Other Financing Sources	0	100	0	0
Total	\$272,171,970	\$314,607,050	\$321,823,975	\$326,469,873
Expenditures				
Regular Instruction	\$143,656,050	\$154,598,440	\$174,354,709	\$181,033,138
Special Education	35,289,853	45,244,420	46,667,327	46,353,370
Vocational Education	5,820,225	6,716,720	6,753,483	7,604,781
Skills Center Instruction	3,711,603	3,942,267	4,825,489	4,698,310
Compensatory Education Instruction	26,756,873	34,497,139	33,137,286	35,585,983
Other Instructional Programs	2,165,847	2,629,547	2,446,572	2,940,160
Community Services	1,642,567	1,902,487	2,897,135	3,006,187
Support Services	50,144,678	52,212,372	56,548,413	56,582,893
Total	\$269,187,696	\$301,743,393	\$327,630,414	\$337,804,822
Revenue less Expenditures	\$2,984,274	\$12,863,657	(\$5,806,439)	(\$11,334,949)
Beginning Fund Balance				
Carryover of Restricted Revenue	\$1,717,955	\$4,952,666	\$2,015,000	\$6,100,000
Nonspendable - Inventory & Prepaid Items	2,585,556	224,344	325,000	250,000
Assigned to Other Purposes	7,621,674	936,789	23,560,000	8,230,856
Unassigned Fund Balance	2,567,441	9,115,270	14,000,000	19,522,150
Total	\$14,492,626	\$15,229,069	\$39,900,000	\$34,103,006
Ending Fund Balance				
Carryover of Restricted Revenue	\$4,952,666	\$6,006,249	\$1,325,000	\$1,600,000
Nonspendable - Inventory & Prepaid Items	224,344	227,131	325,000	325,000
Assigned to Other Purposes	936,789	12,978,000	17,699,559	2,620,943
Unassigned Fund Balance	9,115,270	8,881,345	14,469,002	18,222,114
Total	\$15,229,069	\$28,092,726	\$34,093,561	\$22,768,057

General Fund Total Resources

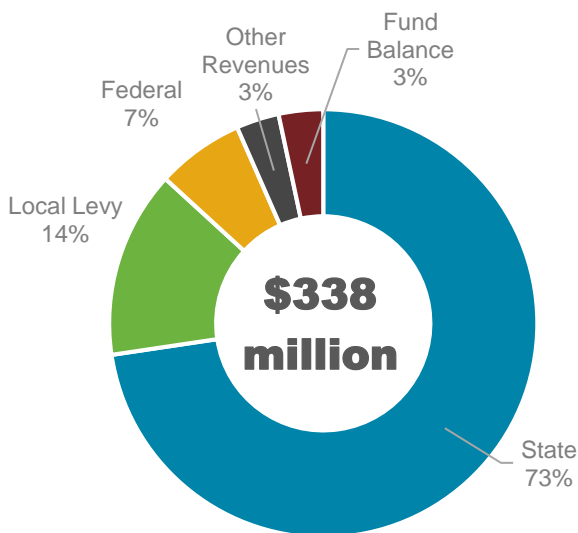
Where does the money come from?

The general fund uses funding from a variety of sources totaling **\$326.5 million** for the 2020-21 budget. There are four major revenue types including state, local levy, federal, and other revenue. In addition to revenue, the general fund uses the district fund balance of **\$11.3 million** which includes federal CARES act funding of \$6 million.

The following section is an explanation of each type of resource and major changes anticipated this year.

2020-21 Budgeted Resources by Type

Percentages may not total to 100% due to rounding



General fund total resources include district revenue and planned use of fund balance. The fund balance includes federal CARES act funding of \$6 million.

State Funding

State funding provides the largest portion of district revenue at **\$245.4 million** or 73% of total resources. This amount includes both state general purpose funding and state special purpose funding. Overall, state funding is anticipated to increase by \$4.2 million compared to 2019-20.

State General Purpose Funding

State general purpose funding, or apportionment, accounts for **\$180 million** or 55% of total general fund revenue. Apportionment is calculated using the number of students attending our schools multiplied by a legislative funding formula. For 2020-21, state general apportionment is budgeted to increase \$4.3 million compared to 2019-20.

State Special Purpose Funding

State special purpose funding provides **\$65.4 million** or 20% of budgeted resources. State special purpose funding is designated for programs such as special education, English language learner education, student transportation, and education enhancements. Most of these revenues are provided for a specific program and are not available for other purposes. State special purpose funds are budgeted to decrease \$106,000. Changes to state special purpose funding included below.

State, Special Purpose	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Special Purpose, Unassigned	\$0	\$30	\$0	\$0
Special Education	18,496,913	25,914,476	27,408,156	30,302,092
Special Education - Infants and Toddlers	1,309,281	1,817,132	1,876,690	0
Learning Assistance	10,092,985	13,689,678	13,678,789	14,179,950
Special and Pilot Programs	2,184,804	2,764,907	2,303,722	1,935,322
Transitional Bilingual	6,354,663	8,920,905	9,340,117	9,717,507
Highly Capable	432,718	564,674	580,540	594,670
School Food Services	198,282	254,042	200,000	136,000
Transportation - Operations	6,179,165	7,694,305	7,950,866	6,167,425
Other State Agencies	1,363,461	(9,793)	2,100,000	0
Special Education - Other State Agencies	14,728	32,491	30,000	30,000
Child Care	0	1,891,439	0	2,300,000
Total	\$46,627,000	\$63,534,287	\$65,468,880	\$65,362,966

Local Levy Funding

Local operating levies approved by Highline voters support general education programs and operations. Levy funds will provide **\$47.8 million** or 15% of budgeted resources in 2020-21 and are the second largest revenue source for Highline Public Schools.

The maximum amount the district was allowed to collect from voters in levy elections in calendar year 2018 was set by the legislature to a percentage of our state and federal

revenue. In calendar year 2019, the maximum amount was changed to a maximum tax rate of \$1.50 per \$1,000 of assessed property values. Beginning calendar year 2020, the maximum amount was changed to student enrollment multiplied by \$2,500, adjusted for inflation. Operating levy revenue is anticipated to increase by \$7.5 million in 2020-21.

Voter approved collection of total local levy amounts do not change after they are approved; however, the dollar rate of collection is adjusted as property values change. If property values increase, the dollar rate per thousand decreases. If property values decrease, the dollar rate per thousand increases. For calendar year 2020, Highline had a tax rate at \$2.10 per \$1,000 of assessed value.

Local Operating Levy	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Tax Rate	\$3.33	\$1.50	\$2.10	\$1.98
Levy (Calendar Year)	\$62,542,000	\$31,938,000	\$47,637,000	\$47,980,992
Year-to-Year change		(\$30,604,000)	\$15,699,000	\$343,992

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Levy (School Year)	\$59,276,926	\$46,313,270	\$40,298,953	\$47,819,383
Year-to-Year change		(\$12,963,656)	(\$6,014,317)	\$7,520,430

Federal Funding

Federal funding provides **\$22.3 million** or 7% of Highline Public School's resources. These monies fund programs such as Title programs. They also provide additional funding for special education programs and support free and reduced rate lunches in the food service program. These revenues may only be used for their specific program purpose.

Other Revenue

Other revenue funding provides **\$10.9 million** or 3% of budgeted resources. These monies are grouped into three categories: Local Revenue, Revenue from Other School Districts, and Revenue from Other Entities.

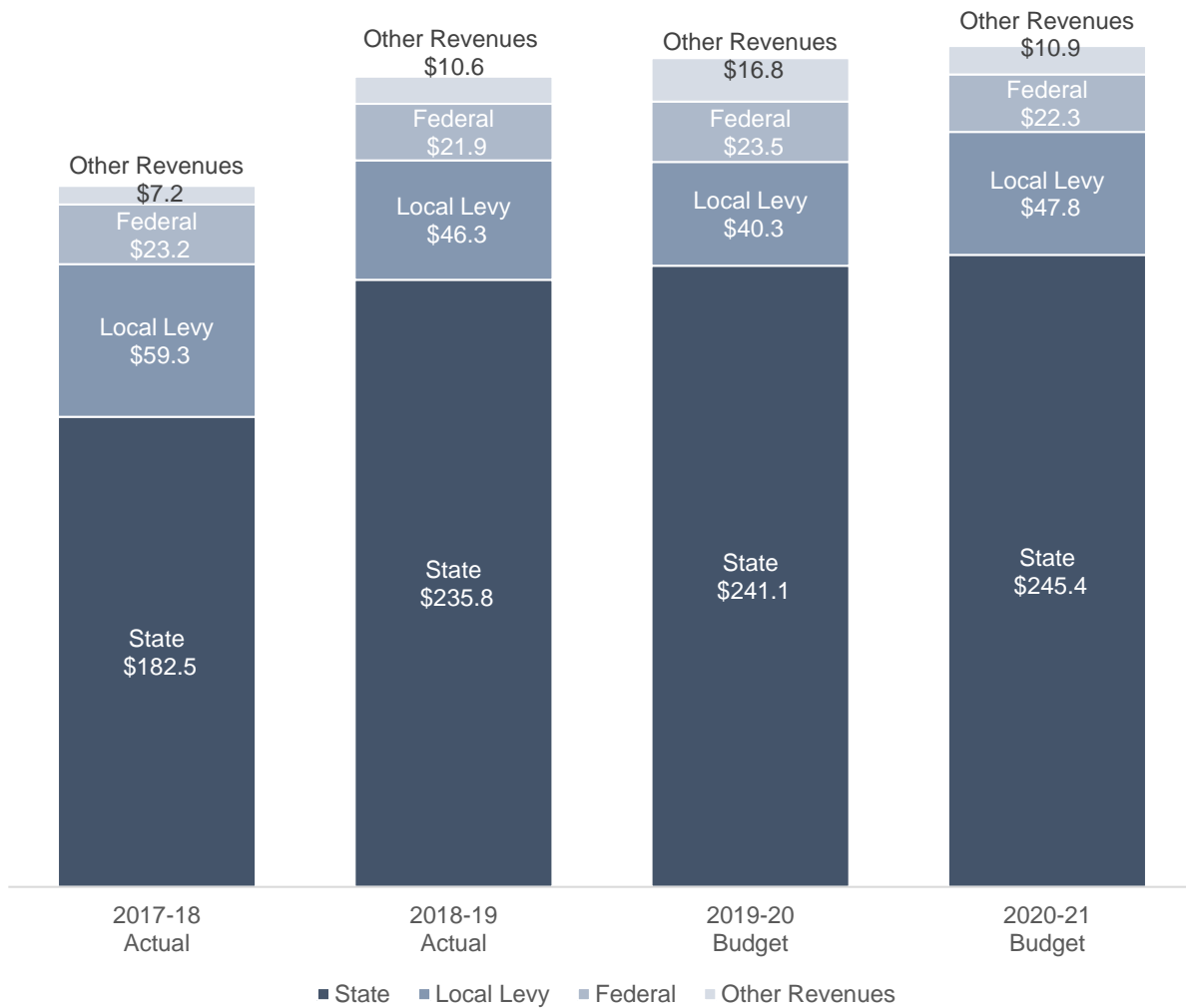
- **Local revenue** includes facility rental income, investment earnings, food service fees, gifts and donations.
- **Revenue from other school districts** is substantially for serving students that are enrolled in another district with special education or transportation needs.
- **Revenue from other entities** comes from private foundations and government entities like King County grants for Best Start for Kids and Chronic Absenteeism.

Four Year Comparison of Total Resources

General Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Dollar Change	Percent Change
State	\$182,516,028	\$235,796,453	\$241,149,653	\$245,396,969	\$4,247,316	2%
Local Levy	59,276,926	46,313,270	40,298,953	47,819,383	7,520,430	16%
Federal	23,198,588	21,929,502	23,534,348	22,327,020	(1,207,328)	-5%
Other Revenues	7,180,428	10,567,825	16,841,021	10,926,501	(5,914,520)	-54%
Total Revenue	\$272,171,970	\$314,607,050	\$321,823,975	\$326,469,873	\$4,645,898	1%
Fund Balance			5,806,439	11,334,949	5,528,510	49%
Total Resources	\$272,171,970	\$314,607,050	\$327,630,414	\$337,804,822	\$10,174,408	3%

Total Resources by Source

Dollars in millions



General Fund Revenues and Other Financing Sources

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Local Taxes				
Local Property Tax	\$59,276,319	\$46,306,230	\$40,297,953	\$47,819,383
Sale of Tax Title Property	591	7,021	0	0
Other	16	19	1,000	0
Total	\$59,276,926	\$46,313,270	\$40,298,953	\$47,819,383
Local Support Nontax				
Tuition and Fees	\$755,021	\$692,036	\$573,500	\$168,000
Sale of Goods, Supplies, and Services	732,114	666,740	666,700	325,750
School Food Services	859,567	978,121	1,004,577	605,000
Investment Earnings	335,495	720,693	472,000	340,000
Gifts and Donations	380,584	431,941	407,000	267,500
Fines and Damages	26,745	23,658	24,500	17,500

Rentals and Leases	842,386	825,009	775,000	160,000
Insurance Recoveries	8,588	51,816	0	28,000
Local Support Nontax	674,061	1,834,490	6,659,100	4,029,000
E-Rate	315,493	1,686,254	4,100,000	1,928,151
Total	\$4,930,054	\$7,910,758	\$14,682,377	\$7,868,901

State, General Purpose				
Apportionment	\$127,316,64	\$165,450,53	\$169,532,00	\$173,806,04
	2	8	5	4
Special Education - General Apportionment	4,535,947	5,793,418	6,148,768	6,227,959
Local Effort Assistance	4,036,439	1,018,211	0	0
Total	\$135,889,02	\$172,262,16	\$175,680,77	\$180,034,00
	8	6	3	3

State, Special Purpose				
Special Purpose, Unassigned	\$0	\$30	\$0	\$0
Special Education	18,496,913	25,914,476	27,408,156	30,302,092
Special Education - Infants and Toddlers	1,309,281	1,817,132	1,876,690	0
Learning Assistance	10,092,985	13,689,678	13,678,789	14,179,950
Special and Pilot Programs	2,184,804	2,764,907	2,303,722	1,935,322
Transitional Bilingual	6,354,663	8,920,905	9,340,117	9,717,507
Highly Capable	432,718	564,674	580,540	594,670
School Food Services	198,282	254,042	200,000	136,000
Transportation - Operations	6,179,165	7,694,305	7,950,866	6,167,425
Other State Agencies	1,363,461	(9,793)	2,100,000	0
Special Education - Other State Agencies	14,728	32,491	30,000	30,000
Child Care	0	1,891,439	0	2,300,000
Total	\$46,627,000	\$63,534,287	\$65,468,880	\$65,362,966

General Fund Revenues and Other Financing Sources, cont.

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Federal, General Purpose				
Federal Forests	\$12,693	\$5,616	\$15,000	\$0
Total	\$12,693	\$5,616	\$15,000	\$0

Federal, Special Purpose				
Special Education	\$4,540,406	\$3,998,926	\$4,167,419	\$3,900,000
Secondary Vocational Education	104,207	107,585	135,000	160,000
Skill Center	62,881	74,865	85,000	100,000
Disadvantaged	6,319,155	5,850,381	7,832,438	7,766,740
School Improvement	859,680	1,094,800	1,032,427	1,361,481
Limited English Proficiency	719,934	701,109	636,786	736,263

Child Care	103,193	95,885	0	0
Other Community Services	141,944	116,842	0	0
School Food Services	7,531,899	7,385,314	7,281,045	6,817,936
Direct Special Purpose Grants	1,164,589	1,064,777	1,156,000	539,000
Indian Education	107,257	79,095	80,000	95,000
Federal Grants Through Other Agencies	57,064	85,982	25,000	55,600
Medicaid Administrative Match	94,368	191,424	310,000	200,000
Competitive Grants	110,525	0	0	0
Special Education - Medicaid Reimburse	37,120	82,189	95,000	80,000
Head Start	425,219	28,943	0	0
Youth Training	20,681	234,619	15,000	15,000
USDA Commodities	785,773	731,152	668,233	500,000
Total	\$23,185,895	\$21,923,886	\$23,519,348	\$22,327,020

Revenues from Other School Districts				
Special Education	\$632,451	\$676,773	\$475,000	\$400,000
Skill Center - Facility Upgrades	10,675	22,475	0	0
Transportation	378,020	356,216	100,000	200,000
Nonhigh Participation	8,031	7,261	0	0
Total	\$1,039,995	\$1,062,725	\$575,000	\$600,000

Revenues from Other Entities				
Governmental Entities	\$388,361	\$844,813	\$957,000	\$698,000
Private Foundations	696,777	599,513	472,644	1,607,600
Nonfederal, ESD	125,241	149,916	154,000	152,000
Total	\$1,210,379	\$1,594,242	\$1,583,644	\$2,457,600

Other Financing Sources				
Sale of Bonds	\$0	\$100	\$0	\$0
Total	\$0	\$100	\$0	\$0

Total General Fund Revenue	\$272,171,970	\$314,607,050	\$321,823,975	\$326,469,873
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General Fund Expenditures

Where Does the Money Go?

Highline Public Schools records and reports its general fund expenses through a Program-Activity-Object format as specified in the Accounting Manual for School Districts published by the Office of Superintendent of Public Instruction (OSPI) in Washington State. Each expense is categorized with these classifications so that expenses may be viewed in different ways that describe the purpose of the expense. The following is a summary of each expenditure format.

General Fund Expenditure	2018-19 Actual	% of Total	2019-20 Budget	% of Total	2020-21 Budget	% of Total
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By Program						
Regular Instruction	\$154,598,440	51%	\$174,354,709	53%	\$181,033,138	54%
Special Education	45,244,420	15%	46,667,327	14%	46,353,370	14%
Vocational Education	6,716,720	2%	6,753,483	2%	7,604,781	2%
Skills Center Instruction	3,942,267	1%	4,825,489	1%	4,698,310	1.4%
Compensatory Education	34,497,139	11%	33,137,286	10%	35,585,983	11%
Other Instructional Programs	2,629,547	1%	2,446,572	1%	2,940,160	0.9%
Community Services	1,902,487	1%	2,897,135	1%	3,006,187	0.9%
Support Services	52,212,372	17%	56,548,413	17%	56,582,893	17%
Total	\$301,743,393	100%	\$327,630,414	100%	\$337,804,822	100%

By Activity						
Teaching Activities	\$177,383,300	59%	\$202,763,012	62%	\$208,068,696	62%
Teaching Support	44,603,471	15%	40,598,233	12%	40,660,528	12%
Building Administration	17,721,613	6%	17,732,105	5%	21,167,350	6%
Other Support Activities	42,857,963	14%	45,297,216	14%	44,861,069	13%
Central Administration	19,177,047	6%	21,239,848	6%	23,047,179	7%
Total	\$301,743,394	100%	\$327,630,414	100%	\$337,804,822	100%

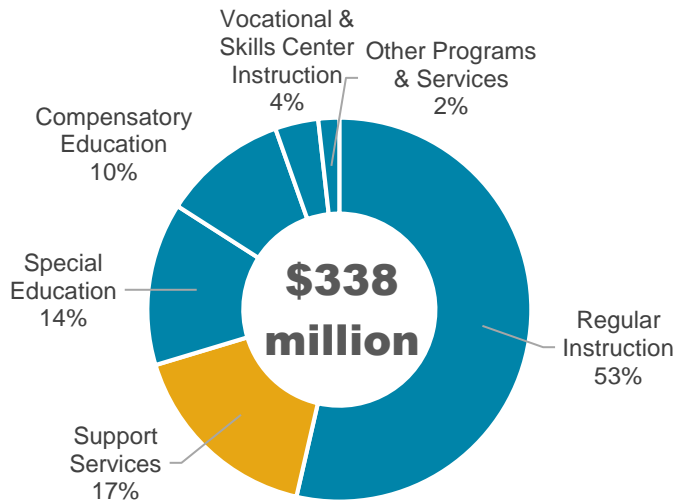
By Object						
Debit Transfer	\$1,729,292	1%	\$604,002	0%	\$517,299	0%
Credit Transfer	(1,729,292)	-1%	(604,002)	0%	(517,299)	0%
Certificated Salaries	132,607,622	44%	136,477,396	42%	142,823,898	42%
Classified Salaries	49,303,464	16%	55,293,057	17%	57,265,499	17%
Employee Benefits	67,979,738	23%	79,548,831	24%	84,098,366	25%
Supplies & Materials	15,859,204	5%	20,321,899	6%	18,636,050	6%
Purchased Services	35,175,810	12%	35,132,879	11%	34,528,577	10%
Travel	498,105	0%	366,472	0%	194,581	0%
Capital Outlay	319,450	0%	489,880	0%	257,851	0%
Total	\$301,743,393	100%	\$327,630,414	100%	\$337,804,822	100%

Expenditure Programs

Program codes describe the direct expenses using state defined programs (e.g. basic education, special education, school food services, etc.). State defined activity codes label expenses by the activities accomplished with the expense (e.g. teaching, counseling, maintenance, utilities, etc.). Certain activity codes, such as teaching, may be used with many programs, while other activities are restricted to a limited number of programs.

2020-21 Budget Expenditures by State Program

Percentages may not total to 100% due to rounding



Programs	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Regular Instruction				
Basic Education	\$140,537,373	\$151,003,525	\$171,296,457	\$177,744,648
Alternative Learning Experience	316,743	381,322	342,295	525,381
Dropout Reengagement	2,801,934	3,213,594	2,715,957	2,763,109
Total	\$143,656,050	\$154,598,440	\$174,354,709	\$181,033,138
Special Education Instruction				
Special Education, Supplemental, State	\$29,135,335	\$38,283,809	\$41,034,708	\$41,942,630
Special Education, Infants & Toddlers, State	1,270,073	1,550,487	1,733,330	35,271
Special Education, Supplemental, Federal	4,884,445	5,410,124	3,899,289	4,375,469
Total	\$35,289,853	\$45,244,420	\$46,667,327	\$46,353,370

Programs	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Vocational Education Instruction				
Vocational, Basic, State	\$4,689,806	\$5,520,306	\$5,416,416	\$6,050,621
Middle School Career & Technical Ed, State	1,030,249	1,091,973	1,206,442	1,394,160
Vocational, Federal & Other Categorical	100,170	104,441	130,625	160,000
Total	\$5,820,225	\$6,716,720	\$6,753,483	\$7,604,781
Skills Center Instruction				
Skills Center, Basic, State	\$3,650,907	\$3,869,590	\$4,743,243	\$4,604,690
Skills Center, Federal	60,696	72,678	82,246	93,620
Total	\$3,711,603	\$3,942,267	\$4,825,489	\$4,698,310
Compensatory Education Instruction				
Disadvantage, Federal	\$6,073,531	\$5,674,401	\$7,586,631	\$7,242,599
School Improvement, Federal	828,744	1,062,810	1,052,205	1,335,887
Learning Assistance, State	8,638,642	13,512,889	13,249,505	14,240,859
Special and Pilot Programs, State	2,514,400	2,747,591	792,112	861,913
Head Start, Federal	404,618	10,340	0	0
Limited English Proficiency, Federal	756,413	687,362	616,154	710,535
Transitional Bilingual, State	5,503,681	8,518,641	8,653,903	9,388,084
Indian Education, Federal	70,041	77,815	81,278	95,000
Other	1,966,805	2,205,290	1,105,498	1,711,106
Total	\$26,756,873	\$34,497,139	\$33,137,286	\$35,585,983
Other Instructional Programs				
Summer School	\$19,456	\$17,684	\$0	\$0
Highly Capable	400,909	544,536	566,831	552,127
Youth Training Programs, Federal	25,358	240,484	69,889	15,000
Other Instructional Programs	1,720,124	1,826,843	1,809,852	2,373,033
Total	\$2,165,847	\$2,629,547	\$2,446,572	\$2,940,160
Community Services				
Child Care	\$103,193	\$392,369	\$2,100,000	\$2,300,000
Other Community Services	1,539,374	1,510,117	797,135	706,187
Total	\$1,642,567	\$1,902,487	\$2,897,135	\$3,006,187
Support Services				
District-Wide Support	\$33,763,702	\$35,179,905	\$37,837,679	\$37,993,048
School Food Services	8,235,034	8,474,927	8,735,761	8,936,572
Pupil Transportation	8,145,942	8,557,540	9,974,973	9,653,273
Total	\$50,144,678	\$52,212,372	\$56,548,413	\$56,582,893

Total General Fund Expenditures	\$269,187,696	\$301,743,393	\$327,630,414	\$337,804,822
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Expenditure Activities

Activity codes are divided amongst five activity group categories of operating expenditures and include the following description and summary detail of district expenditures within these categories.

Teaching – Teaching includes expenditures for teachers, educational assistants, extracurricular activities, and teaching supplies.

Teaching Support – Teaching support includes librarians, counselors, psychologists, health services, security officers, playground and lunch supervisors, coaches, and student safety personnel. Also included are textbooks, curriculum, instructional technology, professional development, assessment, and curriculum development.

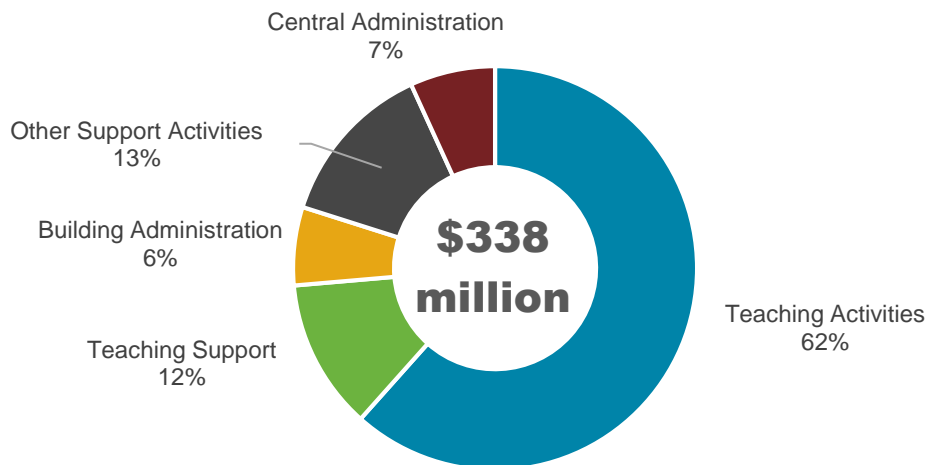
Principal’s Office – Principal’s office (also called unit administration) includes principals, assistant principals, school office support, and school office supplies.

Other Support Activities – Other support activities include the cost of building operations, including grounds, building maintenance, custodial services, utilities, property management, property and liability insurance, technology services, printing, mailroom services, procurement, and warehouse services. This group also includes the expenses for school buses, Metro bus passes, and the food and operations of the district lunch and breakfast program.

Central Administration – Central administration includes the Superintendent, Deputy Superintendent, Assistant Superintendents and the Board of Directors. Also included are business and human resource services, communications, legal costs, and the supervision of the central departments mentioned above in Other Support Activities.

2020-21 Budget Expenditures by State Activity

Percentages may not total to 100% due to rounding



Activities	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Teaching Activities				
Teaching	\$154,663,870	\$174,832,259	\$200,941,725	\$206,258,139
Extracurricular	2,258,467	2,349,266	1,805,287	1,810,557
Other School Districts	204,531	201,775	16,000	0
Total	\$157,126,868	\$177,383,300	\$202,763,012	\$208,068,696
Teaching Support				
Learning Resources	\$4,151,663	\$4,959,307	\$5,286,634	\$2,846,348
Guidance and Counseling	6,126,147	7,671,869	8,124,155	8,642,400
Pupil Management and Safety	4,686,627	4,517,520	4,338,592	4,384,270
Health Related Services	12,770,430	15,291,540	14,180,139	13,814,983
Instructional Professional Development	5,323,066	6,077,163	4,992,984	7,580,217
Instructional Technology	1,337,554	4,148,214	2,661,689	2,195,689
Curriculum	1,270,073	1,253,317	1,014,040	1,098,571
Professional Learning State	0	684,541	0	98,050
Total	\$36,377,252	\$44,603,471	\$40,598,233	\$40,660,528
Other Support Activities				
Nutrition Services	\$4,090,294	\$4,085,946	\$3,829,000	\$3,829,000
Nutrition Services - Operations	4,119,486	4,280,985	4,158,534	4,593,430
Nutrition Services - Transfers	(38,448)	(74,928)	(2,000)	(3,500)
Transportation	7,549,543	7,808,947	8,476,236	8,137,061
Transportation - Transfers	(1,419,711)	(1,255,426)	(405,294)	(442,044)
Grounds Maintenance	1,270,168	1,613,317	1,629,350	2,032,649
Operation of Buildings	6,909,567	7,407,546	11,384,069	7,719,071
Maintenance	4,143,438	4,318,778	4,609,808	4,063,990

Utilities	6,757,957	6,555,367	1,215,147	5,564,147
Building and Property Security	842,554	829,453	822,348	1,020,613
Insurance	2,276,991	2,344,591	2,500,000	2,859,000
Information Systems	3,804,503	3,743,216	6,554,248	4,926,872
Printing	0	0	0	0
Warehousing and distribution	393,290	393,098	493,784	364,036
Motor Pool	0	(0)	(180,300)	(60,000)
Public Activities	811,398	807,073	212,286	256,744
Total	\$41,511,030	\$42,857,963	\$45,297,216	\$44,861,069

Building Administration				
Principal's Office	\$17,043,186	\$17,721,613	\$17,732,105	\$21,167,350
Total	\$17,043,186	\$17,721,613	\$17,732,105	\$21,167,350

Activities	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Central Administration				
Board of Directors	\$528,300	\$189,931	\$391,000	\$350,200
Superintendent's Office	1,229,861	1,449,875	1,504,999	1,547,209
Business Office	1,767,250	1,995,413	2,250,151	2,409,082
Human Resources	3,096,370	3,404,513	3,580,147	4,091,171
Public Information	639,570	662,526	697,042	885,384
Supervision of Instruction	7,564,053	8,904,554	9,650,915	11,168,803
Supervision of Nutrition Services	587,835	687,235	1,170,762	788,303
Supervision of Transportation	1,008,074	1,079,156	1,088,385	1,110,548
Supervision of Maintenance and Operation	708,049	803,844	906,447	696,479
Total	\$17,129,362	\$19,177,047	\$21,239,848	\$23,047,179
Total General Fund Expenditures	\$269,187,698	\$301,743,394	\$327,630,414	\$337,804,822

Expenditure Objects

Object codes represent expenses in a way that describes the item or service that was purchased or performed such as salaries and benefits, supplies and materials, contract services, etc. Objects may be used in combination with nearly all program and activity codes.

2020-21 Budget Expenditures by State Object

Percentages may not total to 100% due to rounding

Note: Travel and Capital Outlays are not shown due to percentages totaling less than 1%.



	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Object Codes				
Debit Transfer	\$1,853,467	\$1,729,292	\$604,002	\$517,299
Credit Transfer	(1,853,467)	(1,729,292)	(604,002)	(517,299)
Certificated Salaries	116,442,440	132,607,622	136,477,396	142,823,898
Classified Salaries	45,215,555	49,303,464	55,293,057	57,265,499
Employee Benefits	62,040,386	67,979,738	79,548,831	84,098,366
Supplies & Materials	13,167,279	15,859,204	20,321,899	18,636,050
Purchased Services	31,627,531	35,175,810	35,132,879	34,528,577
Travel	453,240	498,105	366,472	194,581
Capital Outlay	241,266	319,450	489,880	257,851
Total	\$269,187,697	\$301,743,393	\$327,630,414	\$337,804,822

Budget Capacity

The adoption of the budget limits the total spending of the district to a set amount, and it is necessary to build room in the budget, for potential unknown revenues, called budget capacity. Included in the general fund budget is **\$15.3 million** of budget capacity: which are reserves not backed by revenue at this time.

Without this capacity, the district would need to go through the expensive and time-consuming process of formally requesting and filing a budget extension with the Washington State Office of Superintendent of Public Instruction (OSPI) each time one of the following events occurs:

- A need arises to use unanticipated prior year under-spend
- New funds are received such as new or increased grant awards
- Additional funding is granted from the state legislature after this budget is published
- Staff adjustments based on actual enrollment versus budgeted enrollment projections

To allow the school board and staff to focus on educational issues, the district adds capacity to the budget, based on history and future estimates.

Budget capacity funds are released for expenditures only when the final amounts from the prior school year are known or if new funds are received.

Budget Capacity	2020-21
Capacity for new grants or grant funding increases received after the budget is adopted	\$4,235,000
Capacity to allow schools and central departments to carry into 2019-20 potential under spend from the prior school year	6,057,000
Capacity for funds to allow schools and departments to receive and expend funds collected in the current school year	5,000,000

Total

\$15,292,000

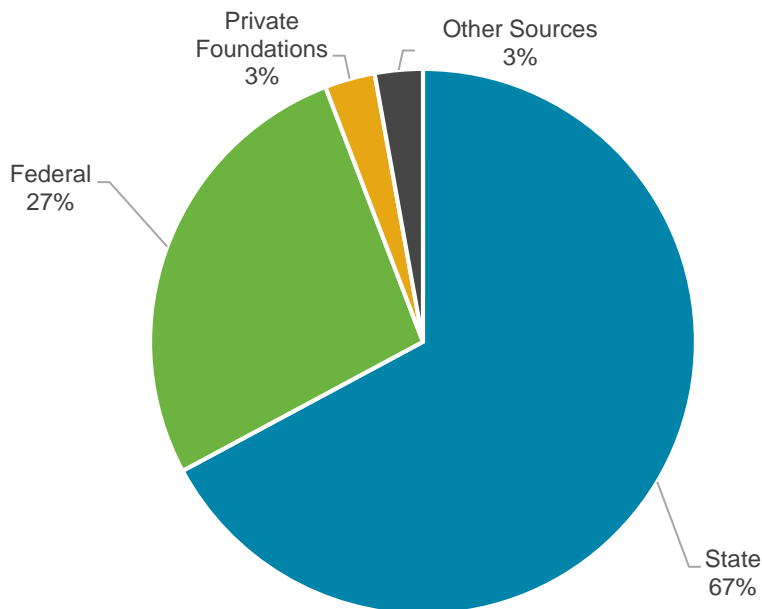
Major Grants

Highline Public Schools grant resources are projected to total **\$39.4 million** for the 2020-21 budget. The major revenue types Highline Public Schools receives includes State, Local Government, Federal, Gifts, Donations, PTSA, and Private Foundations. The following section is an explanation of each type of grant resource.

Each grantor has its own set of rules and regulations governing the grants that it makes. Grants are intended to supplement, not replace, basic funding for a schools' operations.

2020-21 Grant Revenue by Type

Percentages may not total to 100% due to rounding. Other Sources includes Local Government, Gifts and Donations, and other Financing Sources.



Grant Resource Type	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Dollar Change	Percent Change
Federal	\$9,251,627	\$9,139,252	\$10,832,651	\$10,634,084	(\$198,567)	-2%
State	19,065,170	28,137,397	25,903,168	26,427,449	524,281	2%
Local Government	388,361	844,813	957,000	698,000	(259,000)	-37%
Gifts, Donations, PTSA	380,584	431,941	407,000	267,500	(139,500)	-52%
Private Foundations	696,777	599,513	472,644	1,172,600	699,956	60%
Other Financing Sources	125,241	149,916	154,000	152,000	(2,000)	-1%
Total Revenue	\$29,907,760	\$39,302,832	\$38,726,463	\$39,351,633	\$625,170	2%

Federal Grants

Federal formula grants make up a large portion of the district's grant revenue, at **\$10,634,084**. Many federal grants, such as the Elementary and Secondary Education Act (e.g., Title I, Part A) may be "passed through" to the district from the primary grantee recipient within the state such as the Office of Superintendent of Public Instruction (OSPI). Major federal grants include the following:

- Title I, Part A supports our highest poverty elementary schools, middle and high schools. 30 schools in Highline receive Title I, Part A funding to provide support for struggling students in mathematics, reading and writing. Title I, Part A is allocated to schools based on the number of students qualifying for Free or Reduced Lunch (FRL) at each building. Elementary schools with 35% or higher FRL, Middle schools 65% or higher FRL and all schools with 75% or higher FRL receive a Title I allocation. Schools typically use Title I, Part A budget to provide supporting instructional materials and services in ways of literacy and math intervention teachers along with after school, Saturday school or summer school programs. These services are to help students meet the state academic standards aligned with common core. Additionally, Title I, Part A budget supports district and building level professional development and family engagement activities.
- Individuals with Disabilities Education Act (IDEA) allows the district to provide early intervention, special education and related services to youth within the district. The district's special education program uses the IDEA grant to provide services that are based on student Individualized Education Programs.
- Title II Part A budget provides teachers with professional development in efforts to increase student academic achievement. The district uses school-based specialists to support teachers with developing and implementing strategies and activities that improve the quality of the teaching force.
- Title III, Part A Transitional Bilingual Instruction Program helps to ensure that children with limited English proficiency, including immigrant children and youth, attain English proficiency. This grant supports professional development for teachers to integrate English language development into their daily lessons. Title III also provides funding for Native American literacy development programs.
- Additional federal formula grants include Title I Part D, Title III, Carl Perkins and the ESEA Priority and Focus school grants.
- In accordance with Title IX, Part E equitable service rules, the district must use a portion of federal formula grants to provide services to eligible private school students and teachers within the Highline Public Schools.

State Grants

State grants total **\$26,427,449** and may be received from various state agencies such as OSPI and the Department of Social and Health Services.

Learning Assistance Program

The largest portion of district revenue from state formula grants comes from the Learning Assistance Program (LAP) at **\$14,240,859**. LAP Base Allocation supports Kindergarten through 4th grade students who are below grade level in reading and math. Elementary schools typically use their allocation to fund school-based specialists or interventionists who provide students with one-on-one or small group instruction. Funding is also used to provide para educator support and extended day programs. Additionally, LAP base allocation supports 5th through 8th grade students performing below grade level in reading and math. Secondary schools utilize their LAP dollars for transition services for 9th grade students and graduation assistance for 11th and 12th grade students who are off track to graduate or credit deficient. Secondary schools often add additional teaching staff to provide a second math or language arts class for underperforming students. The secondary schools may offer additional sections of core courses for 11th and 12th grade students who need to repeat a class to graduate and some secondary schools fund extended day and extended year tutoring programs.

LAP High Poverty School Allocation was created in the 2017 Legislative session and resulted in an additional LAP distribution for schools with 50% or more of their students qualifying for Free and Reduced Lunch. 28 schools will receive the LAP High Poverty School Allocation. LAP High Poverty is intended to provide supports above and beyond those funded by LAP Base. Before and after school programs, professional development for staff, and social-emotional learning (SEL) were areas of focus in 2019-20.

State Transitional Bilingual Instructional program

The State Transitional Bilingual Instructional Program (TBIP) provides approximately **\$9,388,084** in support for over 5,000 English language learners in Highline. The program funds ELL teachers and bilingual para-educators who provide direct services to students as well as school-based and district-based specialists who manage testing, monitor student progress, and provide professional development to staff on strategies for English language development and accessible content instruction for English learners. The TBIP grant also provides substantial support for dual language programs that are designed to develop English skills while maintaining strong home language skills, allowing students to achieve high levels of bilingualism and biliteracy as part of Highline's strategic plan goals.

Local Government

This portion of district grant revenue is primarily from King County for Best Start for Kids and Chronic Absenteeism totaling **\$698,000**.

Gifts, Donation, PTSA

This portion of district grant revenue is primarily from Parent Teacher Student Association (PTA/PTSA) groups across the district totaling **\$267,500**.

Private Foundations

Private foundation grant funding totals nearly **\$1,172,600** and supports students directly in schools as well as districtwide support services.

Other Funds

Associated Student Body (ASB) Fund

The Associated Student Body (ASB) Fund is used to account for funds raised by students to support optional, extra-curricular activities that promote the cultural, athletic, recreational, or social growth of students. ASB programs were created to encourage students to participate in extra-curricular activities outside of their basic education classes. In order to have ASB activities, Washington State law requires each school, grade seven or higher, to establish a student led Associated Student governing body.

The ASB is a formal organization where student involvement in decision-making is integral to the program's management. Students are required to submit a constitution, bylaws and an annual budget for their school's planned activities. Student leaders must approve all expenses for their programs and ensure that they have both enough revenues to pay bills as well as sufficient spending authority within their budget to cover costs.

The ASB Fund may consist of both public and private money. Public money represents fees collected from students and non-students as a condition of attendance at any extracurricular activity such as school sporting events or dances. Private money includes donations or money raised from charitable activities such as funds for local community projects, or relief funds for natural disasters.

Each individual school is responsible for managing and working within its ASB budget limitations. The district submits a combined ASB program budget for all schools to the School Board for approval on an annual basis. The recommended budget for the 2020-21 ASB Fund is **\$1,146,032**.

ASB Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$683,349	\$776,235	\$912,842	\$945,721
Total Revenues	886,896	861,778	1,043,660	1,043,660
Total Expenditures	794,010	771,081	1,146,032	1,146,032
Net Change in Fund Balance	92,886	90,697	(102,372)	(102,372)
Ending Fund Balance	\$776,235	\$866,932	\$810,470	\$843,349

ASB Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Revenue				
General Student Body	\$428,764	\$435,149	\$480,000	\$480,000
Athletics	169,011	162,248	150,000	150,000
Classes	49,502	51,078	42,500	42,500
Clubs	218,002	201,433	351,050	351,050
Private Moneys	21,617	11,870	20,110	20,110
Total	\$886,896	\$861,778	\$1,043,660	\$1,043,660
Expenditures				
General Student Body	\$332,504	\$313,108	\$401,041	\$401,041
Athletics	144,942	168,251	284,225	284,225
Classes	34,960	39,429	47,100	47,100
Clubs	263,072	201,752	388,855	388,855
Private Moneys	18,532	48,541	24,811	24,811
Total	\$794,010	\$771,081	\$1,146,032	\$1,146,032
Revenue less Expenditures	\$92,886	\$90,697	(\$102,372)	(\$102,372)
Beginning Fund Balance				
Restricted to Fund Purposes	\$683,349	\$776,235	\$912,842	\$945,721
Total	\$683,349	\$776,235	\$912,842	\$945,721
Ending Fund Balance				
Restricted to Fund Purposes	\$776,235	\$866,932	\$810,470	\$843,349
Total	\$776,235	\$866,932	\$810,470	\$843,349

Capital Projects Fund

The Capital Projects Fund is used for the construction, renovation, and major maintenance of facilities, technology systems, and equipment. Capital projects support educational programs, conservation programs, and health and safety for all persons in our buildings.

Planned expenditures total **\$88,350,172**, which includes building a new Highline High School, major maintenance, and other projects associated with the 2016 voter-approved bond.

Capital Projects Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$242,919,732	\$203,906,645	\$113,193,202	\$47,188,983
Total Revenues	7,726,529	6,587,634	5,785,000	62,732,583
Other Financing Sources	0	64,784,381	0	0
Total Expenditures	46,739,616	131,894,949	85,116,260	88,350,172
Net Change in Fund Balance	(39,013,087)	(60,522,933)	(79,331,260)	(25,617,589)
Ending Fund Balance	\$203,906,645	\$143,383,712	\$33,861,942	\$21,571,394

Project Description	2020-21 Budget
Highline High School	\$62,000,000
Glacier Middle School	5,000,000
Des Moines Elementary	1,500,000
Safety, Security & Critical Improvements	1,429,667
Evergreen High School	750,000
Pacific Middle School	750,000
Tyee High School	750,000
Management and Staff Support	1,970,505
Program Contingency	7,000,000
Capital Non-Bond	5,000,000
Resource Conservation	200,000
K-3 Class Size Reduction Grant (SB 6080)	2,000,000
Total Expenditures	\$88,350,172

Capital Projects Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Revenue and Other Financing Sources				
Local Nontax Support	\$3,398,891	\$5,974,299	\$3,285,000	\$4,167,034
State Special Purpose	4,327,638	613,335	2,500,000	40,088,723
Federal General Purpose	0	0	0	18,476,826
Other Financing Sources	0	64,784,381	0	0
Total	\$7,726,529	\$71,372,015	\$5,785,000	\$62,732,583
Expenditures				
Sites	\$88,023	\$11,539	\$17,387,500	\$13,079,559
Buildings	46,600,984	130,795,893	61,028,760	70,791,621
Equipment	50,609	714,235	6,700,000	4,478,992
Bond/Levy Issuance	0	373,281	0	0
Total	\$46,739,616	\$131,894,948	\$85,116,260	\$88,350,172
Revenue less Expenditures	(\$39,013,087)	(\$60,522,933)	(\$79,331,260)	(\$25,617,589)
Beginning Fund Balance				
Restricted from Bond Proceeds	\$235,185,376	\$195,083,007	\$104,141,092	\$47,188,983
Restricted from State Proceeds	0	1,560,949	0	0
Restricted from Other Proceeds	0	7,262,689	1,550,000	0
Assigned to Fund Purposes	7,734,356	0	7,502,110	0
Unassigned Fund Balance	0	0	0	0
Total	\$242,919,732	\$203,906,645	\$113,193,202	\$47,188,983
Ending Fund Balance				
Restricted from Bond Proceeds	\$195,083,007	\$138,013,577	\$0	\$0
Restricted from Other Proceeds	1,560,949	0	0	0
Assigned to Fund Purposes	7,262,689	5,370,135	33,861,942	21,571,394
Total	\$203,906,645	\$143,383,712	\$33,861,942	\$21,571,394

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related expenses.

The district's long-term expected debt totals **\$423.6 million** as of September 2020 and is in the form of eight Unlimited Tax General Obligation (UTGO) bonds. The budget for the debt service fund is as follows:

Debt Service Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$15,279,575	\$14,991,419	\$20,244,400	\$21,607,854
Total Revenues	38,665,172	45,385,482	51,926,573	47,588,801
Other Financing Sources	0	4,953	0	0
Total Expenditures	38,953,328	40,479,072	50,019,300	53,500,000
Net Change in Fund Balance	(288,156)	4,911,363	1,907,273	(5,911,199)
Ending Fund Balance	\$14,991,419	\$19,902,782	\$22,151,673	\$15,696,655

Debt Service Fund Summary Details

Debt Service Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Revenue and Other Financing Sources				
Local Taxes	\$38,466,868	\$45,385,482	\$51,926,573	\$47,431,024
Local Nontax Support	198,304	0	0	157,777
Other Financing Sources	0	4,953	0	0
Total	\$38,665,172	\$45,390,435	\$51,926,573	\$47,588,801

Expenditures				
Matured Bond Expenditures	\$19,400,000	\$20,485,000	\$29,885,000	\$34,927,200
Interest on bonds	19,553,328	19,994,072	20,124,300	18,562,800
Bond Transfer Fees			10,000	10,000
Total	\$38,953,328	\$40,479,072	\$50,019,300	\$53,500,000
Revenue less Expenditures	(\$288,156)	\$4,906,410	\$1,907,273	(\$5,911,199)

Beginning Fund Balance				
Restricted for Debt Service	\$15,279,575	\$14,991,419	\$20,244,400	\$21,607,854
Total	\$15,279,575	\$14,991,419	\$20,244,400	\$21,607,854

Ending Fund Balance				
Restricted for Debt Service	\$14,991,419	\$19,902,782	\$22,151,673	\$15,538,878
Assigned to Fund Purposes	0	0	0	157,777
Total	\$14,991,419	\$19,902,782	\$22,151,673	\$15,696,655

Bond Rating

Highline School District continues to maintain a bond rating of Aa3 from Moody's Investors. This credit rating is on par with the State of Washington and allows the district to sell bonds in a competitive market with a favorable interest rate.

Debt Policy

It is the current policy of the School Board that prior to borrowing any funds or issuing bonds, the district shall identify and designate the source of funds to pay all debt service, including principal and interest. Special levies are used to fund voted bonds. In the case of non-voted bonds, the debt service is paid by transfers from the general or capital funds. The schedule of annual requirements to pay debt as of September 2020 is as follows:

Calendar Year	Principal	Interest	Total
2021	\$22,915,000	\$18,067,800	\$40,982,800
2022	25,745,000	16,771,300	42,516,300
2023	28,630,000	15,573,719	44,203,719
2024	31,780,000	14,311,200	46,091,200
2025-29	122,365,000	50,499,800	172,864,800
2030-34	119,175,000	26,032,550	145,207,550
2035-36	48,770,000	2,801,600	51,571,600
Total	\$399,380,000	\$144,057,969	\$543,437,969

Transportation Vehicle Fund

The Transportation Vehicle Fund accounts for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund includes state depreciation funds and investment income. Approximately **98%** of the **\$661,250** in projected revenue comes from the State of Washington for the purchase of school buses. The allocation is generated based on a depreciation schedule of the district's bus fleet. Investment earnings of **\$11,250** accounts for **2%** of the projected revenue.

The only expenditure planned in the Transportation Vehicle Fund will be for school buses. The **\$1,400,000** budget is for the purchase of approximately three electric buses to replace aging equipment.

Transportation Vehicle Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Fund Balance	\$1,288,114	\$796,758	\$716,623	\$1,404,273
Total Revenues	692,057	802,221	688,229	661,250
Total Expenditures	1,183,413	287,629	700,000	1,400,000
Net Change in Fund Balance	(491,356)	514,593	(11,771)	(738,750)
Ending Fund Balance	\$796,758	\$1,311,351	\$704,852	\$665,523

Transportation Vehicle Fund	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Revenue and Other Financing Sources				
Sales of Goods, Supplies, and Services	\$1,568	\$923	\$0	\$0
Investment Earnings	10,110	15,200	9,500	11,250
Transportation Reimbursement				
Depreciation	678,729	642,396	678,729	650,000
Sale of Equipment	1,650	0	0	0
Governmental Entities	0	143,702	0	0
Total	\$692,057	\$802,221	\$688,229	\$661,250
Expenditures				
Transportation Equipment	\$1,183,413	\$287,629	\$700,000	\$1,400,000
Total	\$1,183,413	\$287,629	\$700,000	\$1,400,000
Revenue less Expenditures	(\$491,356)	\$514,593	(\$11,771)	(\$738,750)
Beginning Fund Balance				
Restricted to Fund Purposes	\$1,288,114	\$796,758	\$716,623	\$1,404,273
Total	\$1,288,114	\$796,758	\$716,623	\$1,404,273
Ending Fund Balance				
Restricted to Fund Purposes	\$796,758	\$1,311,351	\$704,852	\$665,523
Total	\$796,758	\$1,311,351	\$704,852	\$665,523

2020-21 Budget Expenditure Adds List

General Fund BEA Budget

School Staff & Program Changes	\$1,014,000
Education Assistant Positions at Elementary Schools In 2019-20 the district staffed 4 elementary schools with 0.5 FTE Assistant Principals. Part-time staff in these leadership roles were difficult to operationalize. For 2020-21, the district will staff these four schools with full-time Education Assistant positions rather than the part-time Assistant Principals.	\$300,000
Becoming A Man BAM was launched to help young men navigate difficult circumstances that threaten their future. The program provides young men with weekly group sessions and the support of a trauma-informed BAM counselor. Highline launched the program in 2019 with the support of the Ballmer Group. Additional resources are necessary to maintain the program.	\$200,000
Success Deans In 2019-20 the district partially funded 2.0 FTE Success Deans with GEAR UP grant funding. That grant has ended and other funding is required to maintain support for these positions at the high school level.	\$150,000
Resource Center Support for our instructional materials management including science kits that was previously funded through contracts with other districts.	\$140,000
Custodial Operations An additional 1.5 custodians to maintain facilities. In 2019-20 the district increased square footage by 186,450 feet but did not increase custodial staffing.	\$108,000
Alternative Education Revisions Funding is provided to implement recommendations of the Alternative Education Review Report at New Start High School. This includes changing the student supervisor position to a student dean position and increasing the registrar hours from 4.0 hours to 8.0 hours per day. The registrar serves students enrolled in open doors program.	\$76,000
Crisis Prevention (CPI) Training At least three staff at each school will be trained to prevent and safely address the behaviors that can spark violence.	\$20,000
Graduation Anticipate holding graduation for class of 2021 at Showare Center because Highline Stadium and parking lots may still be under construction.	\$20,000

2020-21 Budget Expenditure Adds List

General Fund BEA Budget

District Wide Salary & Benefit Changes	\$7,629,336
Annual Salary Adjustments As part of bargained contracts and salary schedules, staff may be entitled to step increases or inflationary adjustments. The adjustment varies based on position and experience level.	\$5,149,142
School Employee Health Benefits In January 2020, the school district transitioned to the School Employee Benefits program as required by state law. Under the new benefits program, staff that are anticipated to work 630 hours are eligible for full benefits. Contributing to rising costs, in January 2020, 772 staff became eligible for full benefits rather than partial or no benefits. The required monthly employer contribution per staff member is anticipated to be \$1,000 in school year 2020-21.	\$2,440,194
Employee Assistance Group An employee assistance program is not provided as a part of the school employees' benefits program. The district is contracting with a separate company to provide coaching and problem solving services to employees that are free, convenient, and confidential with a licensed behavioral health provider. These services are important especially during the Covid-19 pandemic.	\$40,000
District Wide Facilities Changes	\$640,500
Insurance The district spends \$2.5 million on insurance. Each year these costs have normal inflationary adjustments. It is anticipated to increase 15 percent in 2020-21.	\$375,000
Utilities The district spends \$4.1 million on utilities. Each year these costs have normal inflationary adjustments. It is anticipated to increase 5 percent in 2020-21.	\$204,500
Grounds Maintenance In 2019, Highline added Glacier Middle School. In order to maintain the building that our community built we must adequately staff our ground maintenance department. 1.0 FTE is added to Grounds Maintenance.	\$61,000

2020-21 Budget Expenditure Adds List

General Fund BEA Budget

Information Systems Changes	\$150,000
NetApp Storage Our servers and storage are end of life and too small for the amount of data that is created by our end users. The district will transition to a combination of onsite and online storage using NetApp, Microsoft Office365 and Google G-Suite.	\$50,000
Other Contractual Obligations The district spends \$2.2 million in information technology contracts. Each year these contracts have normal inflationary adjustments. It is anticipated to increase 1.8 percent in 2020-21.	\$40,000
Frontline Replace the District's HR recruiting and hiring software. The district replaces 5-15% of its workforce each year. It is critical to have efficient, quality system for that process.	\$40,000
Mobile Device Management Especially during the current COVID-19 crisis, we continue to increase our mobile devices but we have no way to automate the management of software deployment, updates or security. Purchasing a mobile device management system will easily help deploy updates to teachers and students.	\$20,000
Central Office Staffing & Support Changes	\$106,000
Social Services Support Administrator A new administrator position is added to oversee social work, teen parent, students experiencing homelessness and foster care, and mental health services. These programs have expanded over the last several years and now require dedicated support.	\$91,000
Translation & Interpretation Contracts Steady increase in interpretation requests each year.	\$15,000

2020-21 Budget Expenditure Cuts List

General Fund BEA Budget

School Resource Changes	-\$2,215,000
Chromebooks To maintain a five-year replacement cycle on all student Chromebook, we need to budget \$2 million per year. We will delay Chromebook replacement purchases in 2020-21. \$500,000 is maintained for replacing the most critical devices.	(\$1,500,000)
Curriculum Adoption Curriculum adoption for Language Arts is delayed in 2019-20. Savings from 2019-20 will not be rolled over to 2020-21. Funding is sufficient in 2020-21 to complete a curriculum adoption.	(\$625,000)
School Safety - Operations SRO program will have a minimum 25% reduction. Currently negotiating with local jurisdictions to determining viability of moving forward with current SRO model in High Schools.	(\$90,000)
District Wide Changes	-\$300,000
Travel All employee travel beyond local travel is restricted through the end of next school year, August 31, 2021. Local travel is defined as travel within 50 miles of the employee's primary work location or primary residence, whichever is closer. Exceptions may be given to programs or grants that require travel or is paid for by outside sources. Student travel, including adults accompanying students, is allowable.	(\$300,000)
District Wide Facilities Changes	-\$416,000
Facilities Projects One-time funding was provided for projects in 2019-20. These projects included repairs and maintenance of parking lots, elevators, fire alarm and suppression systems, hazmat and indoor air quality systems. Once those projects are completed, the funding does not need to remain in the budget.	(\$400,000)
Insurance - Operations Transition Camp Waskowitz from current vendor to SIAW	(\$16,000)

2020-21 Budget Expenditure Cuts List

General Fund BEA Budget

Information Systems Changes	-\$14,611
Tools4Ever/UMRA - Department of Technology Services Will be replaced with ClassLink, which includes secure sign on and QR reader logins for students and account provisioning vis OneRoster methodology.	(\$14,611)
Central Office Staffing & Support Changes	-\$1,412,000
Independent Contracts Excess budget capacity for undetermined independent contracts is removed. This is placeholder funding that was set aside without a specified use.	(\$535,000)
Position Cuts See staff list for details of positions that were reduced or eliminated.	(\$501,000)
TLL Central Office Support This funding decrease will impact program implementation and support for professional learning.	(\$100,000)
Orchestra Infrastructure Support (One-Time Costs) Support remains for half the budget. The 2019-20 budget had one-time funding to purchase instruments and develop the program for orchestra throughout the system. \$75,000 was left in the budget for 20-21 to support further development.	(\$90,000)
Secondary Program These funds supported the master schedule development and work with high school principals including funds to support the Schools by Design contract.	(\$50,000)
Health Services The Health Services team is cutting independent contract by \$40k (\$30k remains and will be used for CPR trainings). These funds are intended to be used for contracting with agency nurses, however there is no contract in place for these funds	(\$40,000)
Forecast 5 - Business Services Discontinue contract for budgeting software. Will use Excel models to forecast district revenues and expenditures.	(\$35,000)
SEBB Implementation To help guide the district through the implementation of the School Employees Benefits, we contracted with the Partners Group. Now that the district has fully implemented the new benefits program we no longer need to continue our contract with the Partners Group.	(\$22,500)

2020-21 Budget Expenditure Cuts List

General Fund BEA Budget

Central Office Staffing & Support Changes

Student Placement & Online Enrollment

The Student Placement team is cutting \$4k that was set aside to create a video for families with instructions for online enrollment. We are also cutting \$6,000 in extra-service contracts, set aside for bilingual and support staff to assist families with online enrollment. (\$10,000)

Independent Contracts - Communications

We will commit to fewer products/projects, reducing our use of contractors (\$10,000)

Mailroom Savings

Reduced the budgeted amount to align closer to actuals. Purchased a device that makes the mailroom more efficient. (\$10,000)

Executive Coaching

The Student Support & Family Engagement budget is cutting a contract for executive coaching for the Chief Engagement & Partnership Officer (\$7,500)

Communications Equipment

Communications will forgo the purchase of communications equipment (\$1,000)

Staff Summary

Job Type*	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
1				
1 Superintendent	1.0	1.0	1.0	1.0
1				
2 Deputy/Assistant Superintendent	5.3	5.0	2.0	2.0
1				
3 Other District Administrator	24.1	27.2	24.9	23.1
2				
1 Elementary Principal	19.9	19.0	19.0	20.0
2				
2 Elementary Vice Principal	15.8	15.9	14.8	13.0
2				
3 Secondary Principal	12.0	13.0	13.0	13.8
2				
4 Secondary Vice Principal	14.8	12.9	14.0	14.0
2				
5 Other School Administrator	1.0	1.0	1.0	1.2
3				
1 Elementary Homeroom Teacher	469.6	417.9	369.0	424.5
3				
2 Secondary Teacher	405.3	381.3	416.9	362.4
3				
3 Other Teacher	148.8	154.3	169.7	190.3
3				
4 Elementary Specialist Teacher	36.4	67.7	57.2	68.5
4				
0 Other Support Personnel	86.1	122.0	137.6	134.7
4				
1 Library Media Specialist	23.4	26.2	27.0	17.3
4				
2 Counselor	45.5	45.4	52.0	52.1
4				
3 Occupational Therapist	16.7	14.7	15.5	15.0
4				
4 Social Worker	8.0	10.7	10.2	11.1
4				
5 Speech Language Pathologist or Audiologist	31.9	36.6	37.4	38.2
4				
6 Psychologist	23.6	23.7	22.6	22.9
4				
7 Nurse	12.9	15.5	15.5	18.1
4				
8 Physical Therapist	2.0	3.0	3.7	2.7
4				
9 Behavior Analyst	0.0	0.0	0.0	0.0

5							
1	Extracurricular	0.0	0.0	0.0	0.0	0.0	0.0
5							
2	Substitute Teacher	5.0	4.0	6.0	12.0		
6							
1	Certificated on Leave	1.0	1.0	1.0	0.0		
6							
3	Contractor Teacher	0.0	0.0	0.0	0.0		
6							
4	Contractor ESA	0.0	0.0	0.0	0.0		
9							
0	Classified on Leave	0.0	0.0	0.0	0.0		
9							
1	Aide	269.4	255.7	440.8	537.3		
9							
2	Crafts/Trades	26.4	29.5	30.5	26.5		
9							
3	Laborer	10.4	11.3	14.0	14.0		
9							
4	Office/Clerical	130.0	131.2	169.0	136.8		
9							
5	Operator	19.2	14.5	76.1	67.7		
9							
6	Professional	65.6	73.1	81.8	83.8		
9							
7	Service Worker	149.0	150.6	189.9	188.3		
9							
8	Technical	30.5	29.7	31.4	49.9		
9							
9	Director/Supervisor	16.1	16.7	19.4	24.5		
	Total	2,126.4	2,131.1	2,483.5	2,586.8		

*As defined by state duty code

Staff Comparison

Comparison of Staff FTE by Activity Group	2019-20			2020-21			Net FTE Change		
	Grant	Non Grant	Total	Grant	Non Grant	Total	Grant	Non Grant	Total
Teaching	185.3	1,378.8	1,564.1	248.2	1,425.0	1,673.3	62.9 (22.3)	46.3	109.2
Teaching Support	56.8	258.8	315.6	34.5	272.0	306.4)	13.1	(9.2)
Building Administration	0.0	152.3	152.3	0.0	155.9	155.9	0.0	3.6	3.6
Central Administration	21.6	119.5	141.1	25.2	120.4	145.6	3.6	0.9	4.5
Other Supportive Activities	0.0	310.1	310.1	0.0	305.3	305.3	0.0	(4.8)	(4.8)
Total	263.7	2,219.5	2,483.3	307.9	2,278.7	2,586.5	44.2	59.1	103.3

Other Information

Glossary of Terms

Glossary of Terms

Activity – Specific and distinguishable service performed by a school district to accomplish a function for which the school district is responsible.

Alternative Learning Experience Schools (ALE) – These schools offer learning experiences for public school students developed and supervised by individual student learning plans and certificated teachers. They provide an academic program which supports a variety of student interests and abilities.

Annual Average FTE (AAFTE) – School districts report to the Office of Superintendent of Public Instruction the number of full-time equivalent (FTE) students enrolled on the fourth school day of September and the first school day of October through June. These ten counts are then averaged to obtain an annual average FTE enrollment count.

Apportionment – A state formula funded revenue allocation provided to school districts, subject to recovery if not expended for a specific purpose during the school year. It can be for general purpose or capital needs. It can also be advanced or redirected.

Appropriation – Maximum expenditure authorization during a given fiscal period. The Seattle Public Schools budget authorizes a maximum amount of expenditures for each fund, and by state law, cannot exceed these.

Associated Student Body (ASB) Fund – A special revenue fund that is financed in part, by the establishment and collection of fees from students and non-students, both public and private, as a condition of their attendance at any optional non-credit extracurricular events of the district that promote cultural, athletic, recreational, or social growth of students. As a Special Revenue Fund, the ASB Fund is under the control, supervision, and approval of the board of directors, and the school district legally owns the resources accounted for in the ASB fund.

Benefits – Payments made for employees for services provided under an annuity, pension plan, or insurance policy including industrial insurance, health insurance and the supplemental pension contribution, unemployment compensation, certificated employee Teachers' Retirement System contribution, and classified employee Public Employees' Retirement system contributions. An object used to record all expenditures for employee payroll-generated benefits and employer taxes.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality. Bonds are used to fund capital improvements and new construction.

Budget – A plan of operations based on an estimate of expected income and expense for a given period. Also, a plan to achieve the district's goals and objectives expressed in dollars, and a tool in controlling operations.

Capital Projects Fund – A fund used to account for all moneys and resources set aside for the acquisition of capital assets through construction and remodeling projects.

Career Technical Education (CTE) – A planned program of courses and learning experiences that begins with exploration of career options; supports academic and life skills; and enables achievement of high academic standards, leadership, and preparation for career and college.

Debt Service Fund – A fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

Enrollment – A count of students attending school, used as a basis for providing resources to schools. In Washington state, districts are required to report enrollment the 4th school day of September and the first school day of each month. Enrollment is reported as both headcount and as full-time enrollment (FTE).

Expenditure – The process of making a payment or an appropriation for benefits, goods, supplies, or services. A decrease in net financial resources.

Free and Reduced Lunch (FRL) – A program required for participation in the federally funded school lunch program under the National School Lunch and Child Nutrition Acts. It provides free or reduced-price meals to children determined to be eligible under the program. The enrollment of these students is included in calculations for the distribution of discretionary or grant allocations to schools.

Full-Time Equivalence - The amount of staff time required in a part-time position expressed in proportion to that required in a full-time position, with “1.0” representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Full-Time Equivalent Student - Each individual student who is enrolled full time in each of the prescribed count days for the school months running from September through June. To be full-time, a student must be enrolled to attend school for a given number of minutes each day. Form SPI P-223 provides the minimum qualifying time by category of students such as kindergarten, elementary, and secondary.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, restrictions, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance. The difference between assets and liabilities reported in a governmental fund.

General Fund – A fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The general fund is used to finance the ordinary operations of a school system.

Grant – Contributions or gifts of cash or other assets from another government or other entity to be used or expended for a special purpose, activity, or facility for which no repayment is expected.

Headstart – A federal grant that provides a comprehensive child development program to children ages three to five years old from income-eligible families.

High Poverty LAP – Distribution of Learning Assistance Program funds to schools based on the number of low-income students above 50% established by the Office of Superintendent of Public Instruction.

Individualized Education Program (IEP) - A written document that includes (1) a statement of the student's present level of functioning, (2) a statement of annual goals and short-term objectives for achieving those goals, (3) a statement of services to be provided and the extent of regular programming, (4) the starting date and expected duration of services, and (5) evaluation procedures and criteria for monitoring progress. The IEP is developed mutually by the child's parents with a team of Highline Public Schools specialists.

Individuals with Disabilities Education Act (IDEA) – 1975 federal mandate to provide education for all children with disabilities. In 1986 Congress added Infants and Toddlers with Disabilities – Part H to IDEA that created a mandatory early intervention program for developmentally delayed infants and toddlers, aged birth to 3, and their families. In 1997 it was strengthened, providing a new emphasis on improving educational results. It was signed into law on December 3, 2004 with the intent to improve the educational outcomes for children with disabilities who are eligible for special education. IDEA Part B has been allocated for special education supplemental and special education preschool in Washington state based on October 1 enrollment, the district rate of poverty, and the district's hold harmless award known as the base.

Interfund Activity or Transfer – The activity between the funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal interfund activity comprises interfund transfers and interfund reimbursements.

International Baccalaureate (IB) – The IB program is a rigorous high school curriculum based on an internationally developed and reviewed curricular program that can lead to college credit. The IB learner profile describes a broad range of human capacities and responsibilities that go beyond academic success. They imply a commitment to help all members of the school community learn to respect themselves, others and the world around them.

Learning Assistance Program (LAP) - Washington state funded program that provides additional academic support to eligible students. LAP funds are available to support programs in grades K-12 in reading, writing, mathematics, and readiness for those subjects.

Levy – To impose taxes or special assessments; or the total of taxes or special assessments imposed by a governmental unit. There are four types of school district levies: excess general fund levies (also known as maintenance and operations levies), debt service fund levies, transportation vehicle fund levies, and capital project fund levies.

Multi-Tiered System of Support (MTSS) – A system used by Highline Public Schools to communicate the belief that for a child to reach his or her highest potential, the needs of the whole child must be considered. It emphasizes integration of both academics and behavior as critical to student success through support rather than intervention. The four domains of every learner encompass academic, social, emotional and behavioral needs.

Object of Expenditures – A class of expenditures that are a sub-classification of the program and activity codes. They describe the general nature of the goods purchased or services obtained, as distinguished from the results obtained from expenditures, that are required to accomplish the objectives of the program and activity codes. It includes debit and credit transfers, certificated and classified employees, benefits and payroll taxes, supplies and instructional resources, purchased services, travel, and capital outlay.

Program – A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instruction and education of students. Supportive service programs consist of activities of a school district that support the educational programs. This includes basic education, special education, compensatory education, other instructional programs, community and support services.

Private Purpose Trust Fund (PPT) – A fiduciary-type of fund used to report assets held by a district in a trust capacity or as agent for individuals, private organizations, or other governmental units.

Purchased Services – An object used to record expenditures for services and associated goods from independent contractors or service providers (persons, organizations or other agencies) that are rendered to the school district under expressed or implied contracts, with the exception of specific expenditures entered into for the expressed purposes of travel.

Revenue – Additions to the assets of a fund of a school district during a fiscal period that are available to finance the fund's expenditures during the fiscal period. Revenue does not accompany the increase of liabilities or represent refunds of previous

expenditures. Revenue may be in the form of cash or in the form of non-cash assets such as donated commodities.

Running Start – A recognized alternative course offered by colleges made available to high school students who have earned enough credits to obtain at least 11th grade standing. Students must demonstrate readiness for college level or professional/technical coursework in a college environment.

Salary – A total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district.

Supply – Material items of an expendable nature that are consumed, worn out, or deteriorated in use or lose their identity through fabrication or incorporation into different or more complex units or substances.

Title I, Part A - A federal program that provides financial assistance to local educational agencies and public schools with high numbers or high percentages of poor children to help ensure all children meet challenging state academic standards, and for "improving the academic achievement of the disadvantaged."

Title II-Part A - A federal program that focuses attention on addressing the learning outcomes of students at highest risk of not meeting academic standards, by providing training to teachers that enables them to assist students to meet challenging academic content standards.

Non-Discrimination Statement

Highline Public Schools, District #401, complies with all federal rules and regulations and does not discriminate in admission, access, treatment, or employment in education programs or hiring practices on the basis of race, creed, religion, color, national origin, age, sex, sexual orientation including gender expression or identity, marital status, honorably-discharged veteran or military status, the presence of any sensory, mental, or physical disability, or the use of a trained dog guide or service animal by a person with a disability. This holds true for all students who are interested in participating in educational programs and/or extracurricular activities.

Any person having inquiries should contact:

- Age Discrimination Act, Americans with Disabilities Act, Affirmative Action, and Civil Rights Act (employees): Chief Talent Officer, 206.631.3121
- Civil Rights Act (students) and Title IX: District Ombudsman, 206.631.3100, civilrightscoordinator@highlineschools.org; titleixofficer@highlineschools.org;
- Section 504 of the Rehabilitation Act: Health & Social Services Compliance Manager, 206.631.3011, 504coordinator@highlineschools.org
- Address: 15675 Ambaum Blvd. SW, Burien, WA 98166