

# Budget Status Update



Jackie Bryan  
Executive Director, Budget  
April 13, 2022





# OUR PROMISE

Every student in Highline Public Schools is known by name, strength and need, and graduates prepared for the future they choose.



# Outline

- Enrollment Projections
- 2021-22 Year End Projections
- 2022-23 Budget Outlook
  - Revenues
  - Expenditures
- Four Year Outlook
- ESSER Update



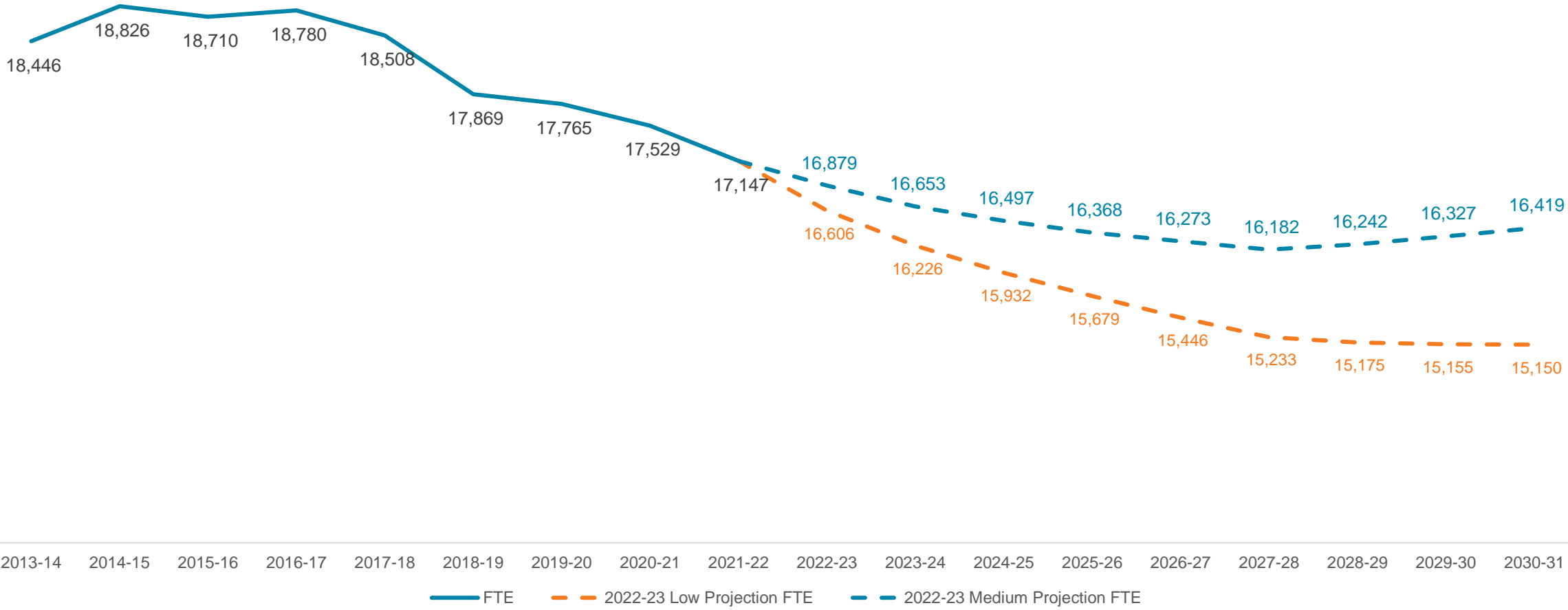


# 2022-23 Enrollment Report



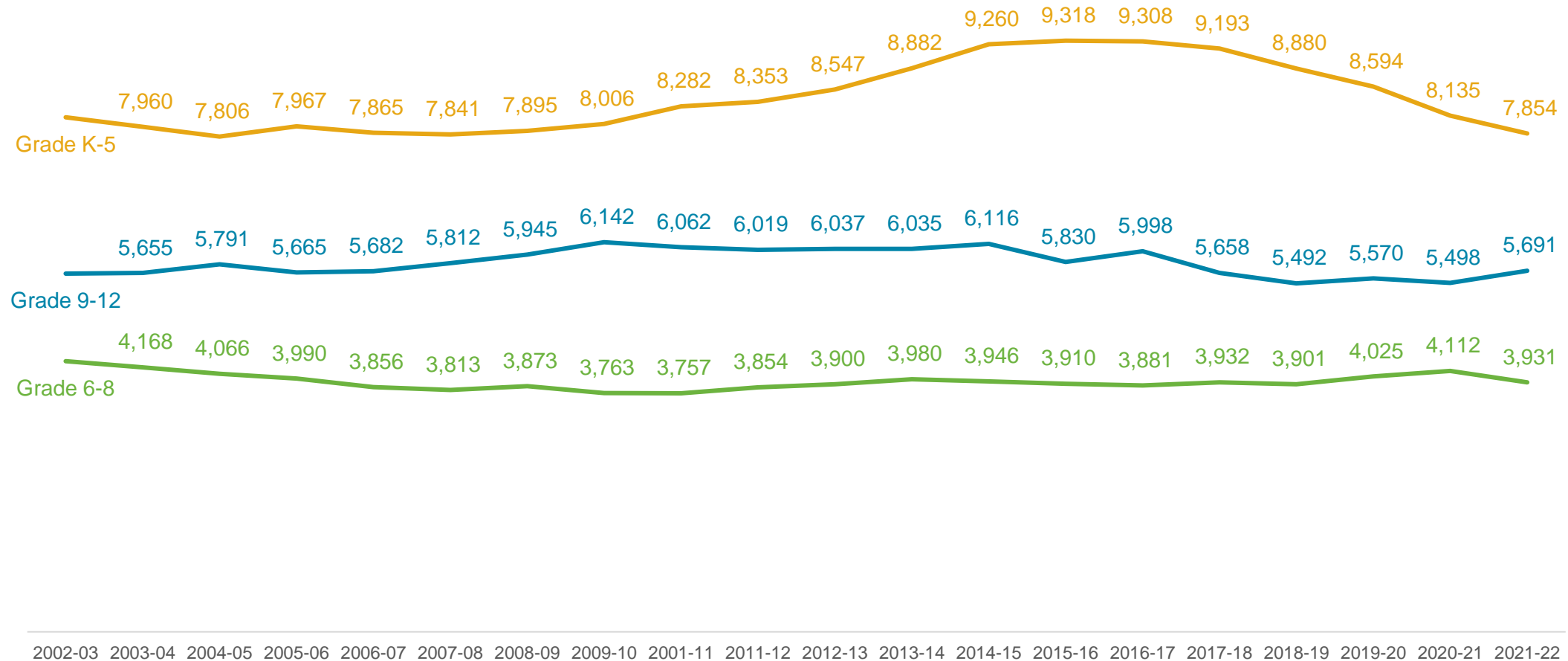
**HIGHLINE**  
PUBLIC SCHOOLS

# 2022-23 Enrollment Report



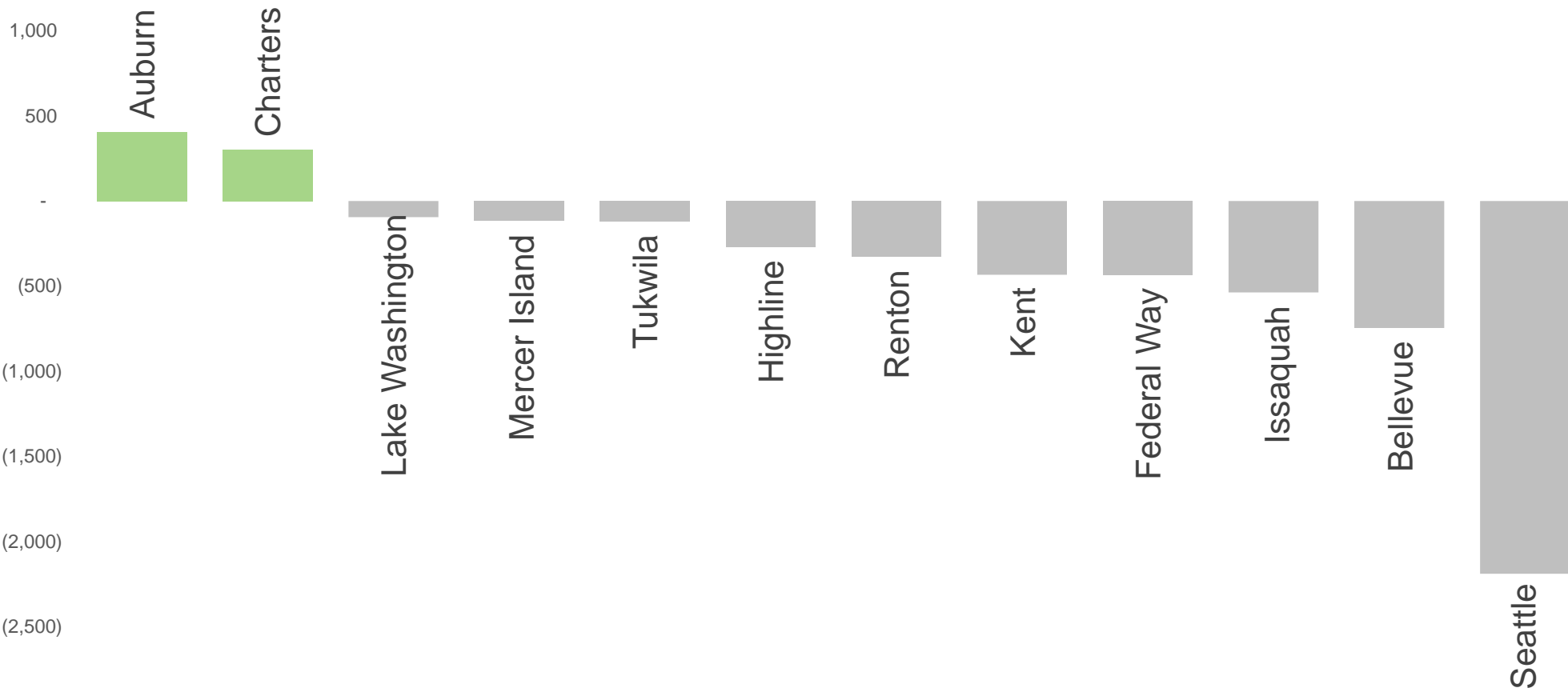
# 2022-23 Enrollment Report

## Enrollment by Grade Span



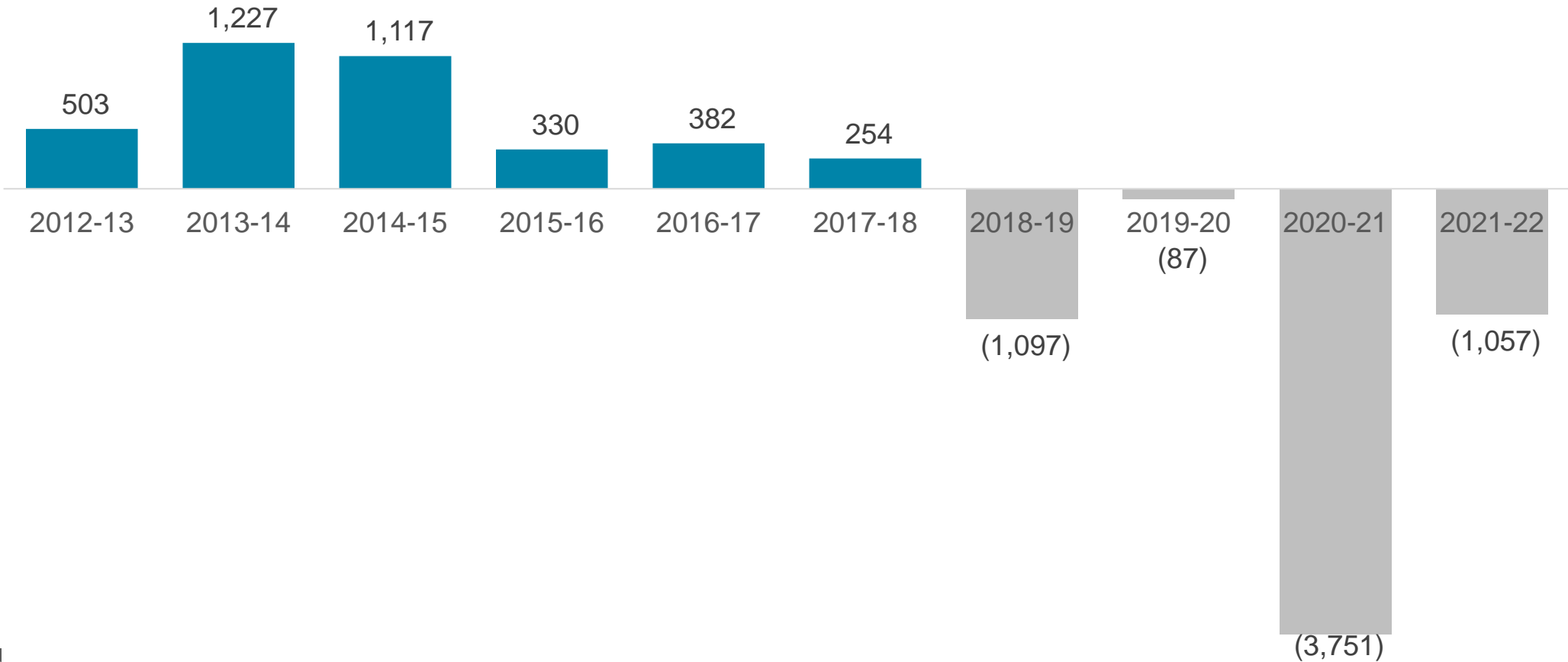
# 2022-23 Enrollment Report

Enrollment change from 2019-20 to 2021-22 for sample districts in King County



# 2022-23 Enrollment Report

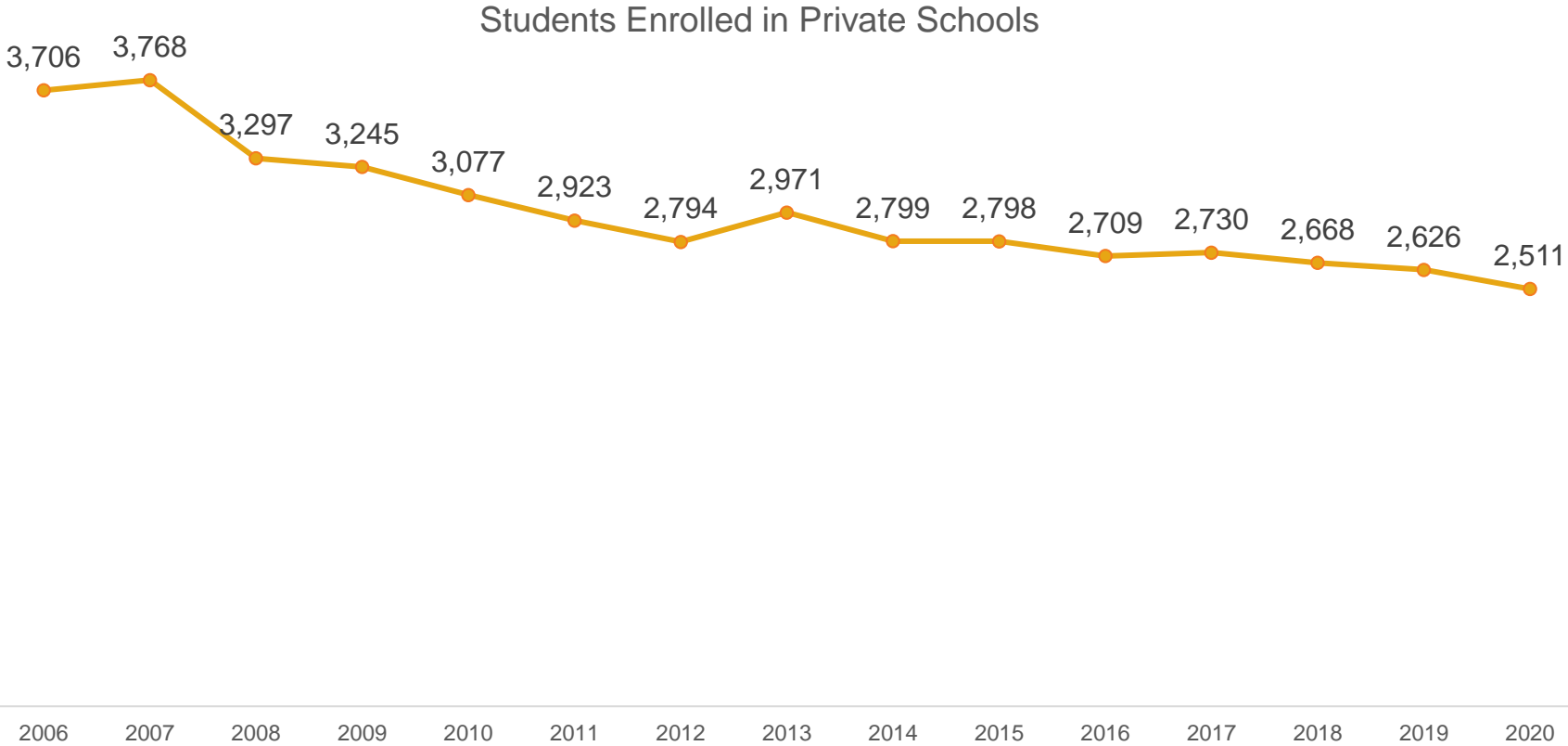
## South King County Change in Enrollment from Prior School Year Auburn, Federal Way, Highline, Kent, Renton





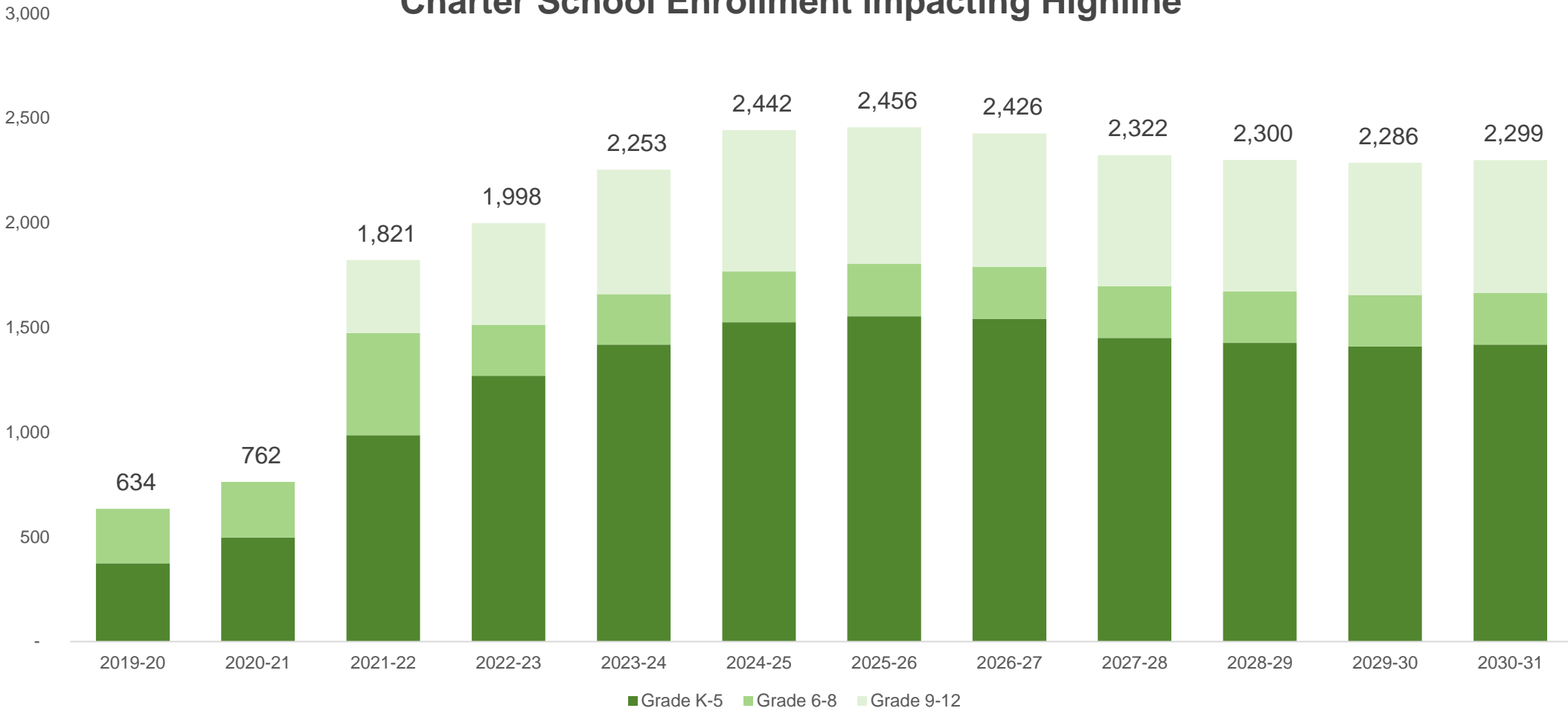
# 2022-23 Enrollment Report

## Private School Enrollment in Highline's Boundaries (K-12 only)



# 2022-23 Enrollment Report

## Charter School Enrollment impacting Highline





# 2021-22 Year End Projections



# 2021-22 Year End Projections

<b>Beginning Fund Balance</b>	<b>\$35,485,382</b>
+ Revenues	\$371,529,000
- Expenditures	\$365,990,000
<b>Ending Fund Balance</b>	<b>\$41,024,382</b>
<i>Restricted Fund Balance</i>	<i>\$10,502,945</i>
<i>Unrestricted Fund Balance</i>	<i>\$30,521,437</i>
<i>Increase in Fund Balance</i>	<i>\$5,539,000</i>

# 2021-22 Year End Projections

Increase in Fund Balance	\$5,539,000
Revenue Changes	
Enrollment Stabilization	\$4,430,000
Enrollment Decline	\$(4,600,000)
Expenditure Changes	
Shift to ESSER	\$5,200,000
Vacancy Savings	\$2,000,000



# 2022-23 Projections



**HIGHLINE**  
PUBLIC SCHOOLS

# 2022-23 Projections

<b>Beginning Fund Balance</b>	<b>\$41,024,000</b>
+ Revenues	\$398,993,000
- Expenditures	\$402,855,000
<b>Ending Fund Balance</b>	<b>\$37,163,000</b>
<i>Restricted Fund Balance</i>	<i>\$8,503,000</i>
<i>Unrestricted Fund Balance</i>	<i>\$28,660,000</i>
<i>Decrease in Fund Balance</i>	<i>\$(3,861,000)</i>

# 2022-23 Revenue Projections

## **Enrollment Decline \$(2,661,000)**

Projected decline of 272 FTE

## **Salary Inflationary Adjustment \$6,173,000**

IPD increase of 5.5% on all positions within the prototypical model

## **Benefits Adjustment \$1,127,000**

## **Other Inflationary Adjustments \$3,493,000**

Inflationary adjustment to MSOC allocations and levy calculation

## **Prototypical Model Changes \$3,177,000**

Physical, Social, and Emotional support positions added into the prototypical model



# 2022-23 Expenditure Projections

## Salary Increases \$10,928,000

5.5% IPD applied to all groups except:

T1: CBA agreement of 7.8% CPI

T2: CBA agreement of 7.8% CPI plus second 50% of market adjustment

HEA: Bargaining begins April 29th

## Benefits Increases \$2,000,000

SEBB increase from \$11,616 to \$12,312

## Inflationary Increases \$2,300,000

Inflationary increases to contracts and utilities

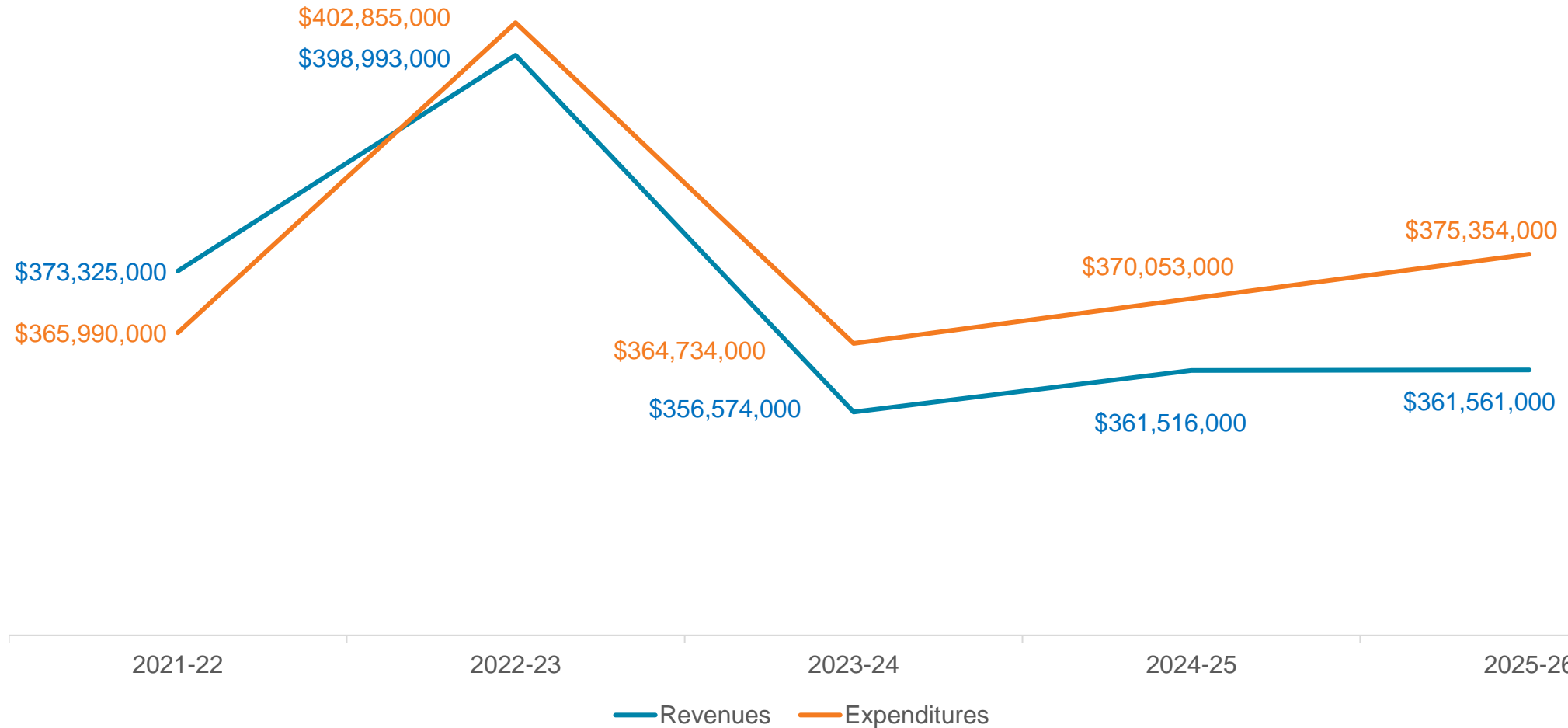


# Four Year Outlook



**HIGHLINE**  
PUBLIC SCHOOLS

# Four Year Outlook



# Four Year Outlook

	2022-23	2023-24	2024-25	2025-26
<b>Beginning Fund Balance</b>	<b>\$41,024,000</b>	<b>\$37,163,000</b>	<b>\$29,003,000</b>	<b>\$20,466,000</b>
+ Revenues	\$398,993,000	\$356,574,000	\$361,516,000	\$361,651,000
- Expenditures	\$402,855,000	\$364,734,000	\$370,053,000	\$375,354,000
<b>Ending Fund Balance</b>	<b>\$37,163,000</b>	<b>\$29,003,000</b>	<b>\$20,466,000</b>	<b>\$6,763,000</b>
<i>Restricted Fund Balance</i>	<i>\$8,503,000</i>	<i>\$7,503,000</i>	<i>\$6,503,000</i>	<i>\$4,503,000</i>
<i>Unrestricted Fund Balance</i>	<i>\$28,660,000</i>	<i>\$21,500,000</i>	<i>\$13,963,000</i>	<i>\$2,260,000</i>
<i>Change in Fund Balance</i>	<i>\$(3,861,000)</i>	<i>\$(8,160,000)</i>	<i>\$(8,537,000)</i>	<i>\$(13,703,000)</i>

# Four Year Outlook

	2022-23	2023-24	Decrease
+ Revenues	\$398,993,000	\$356,574,000	\$(42,419,000)
- Expenditures	\$402,855,000	\$364,734,000	\$(38,121,000)

Revenue: Loss of ESSER funds

Expenditures: ESSER expenditures must be reduced or shifted to General Fund

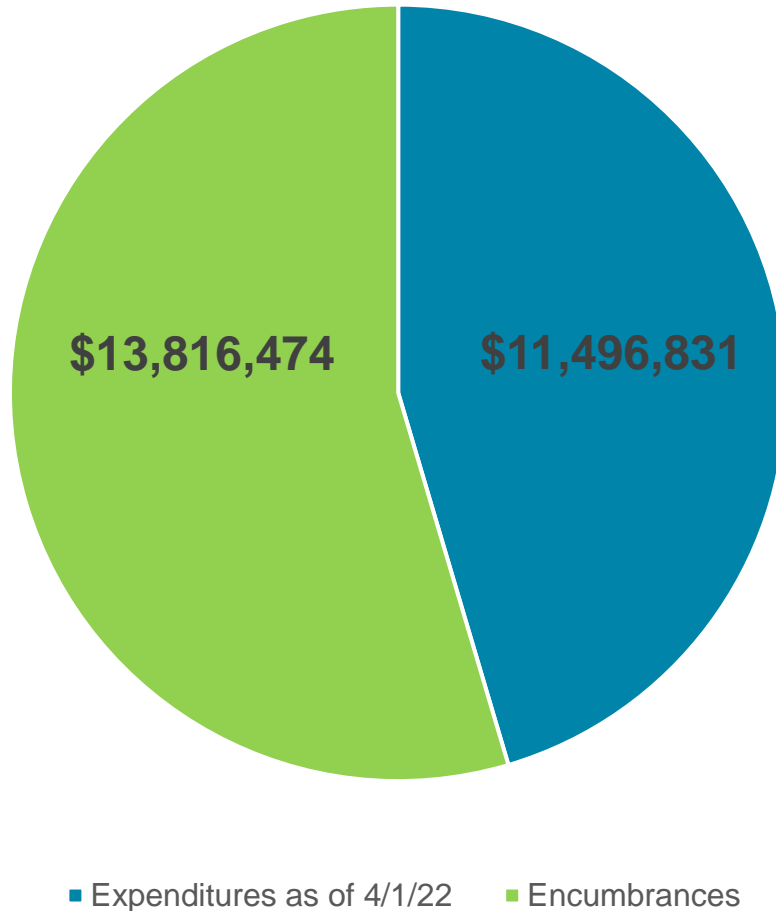


# ESSER Update



**HIGHLINE**  
PUBLIC SCHOOLS

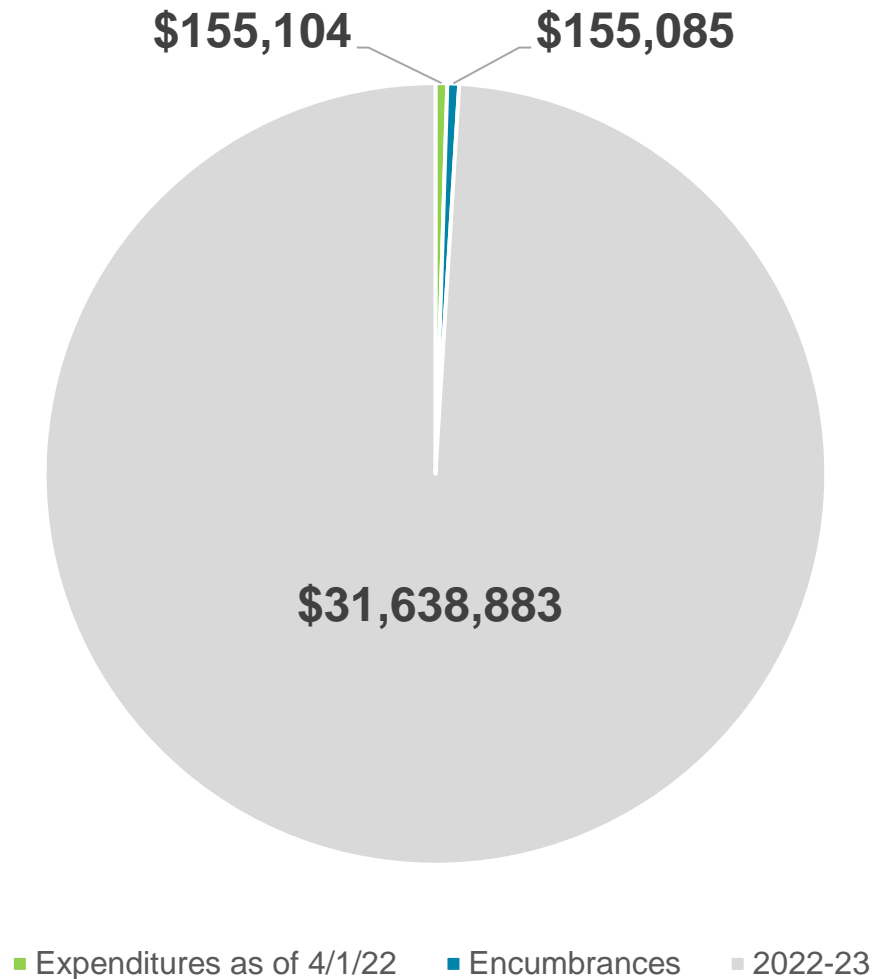
# ESSER II



100% of ESSER II funds are spent or encumbered.

Encumbrances include HVAC upgrades to begin this summer.

# ESSER III



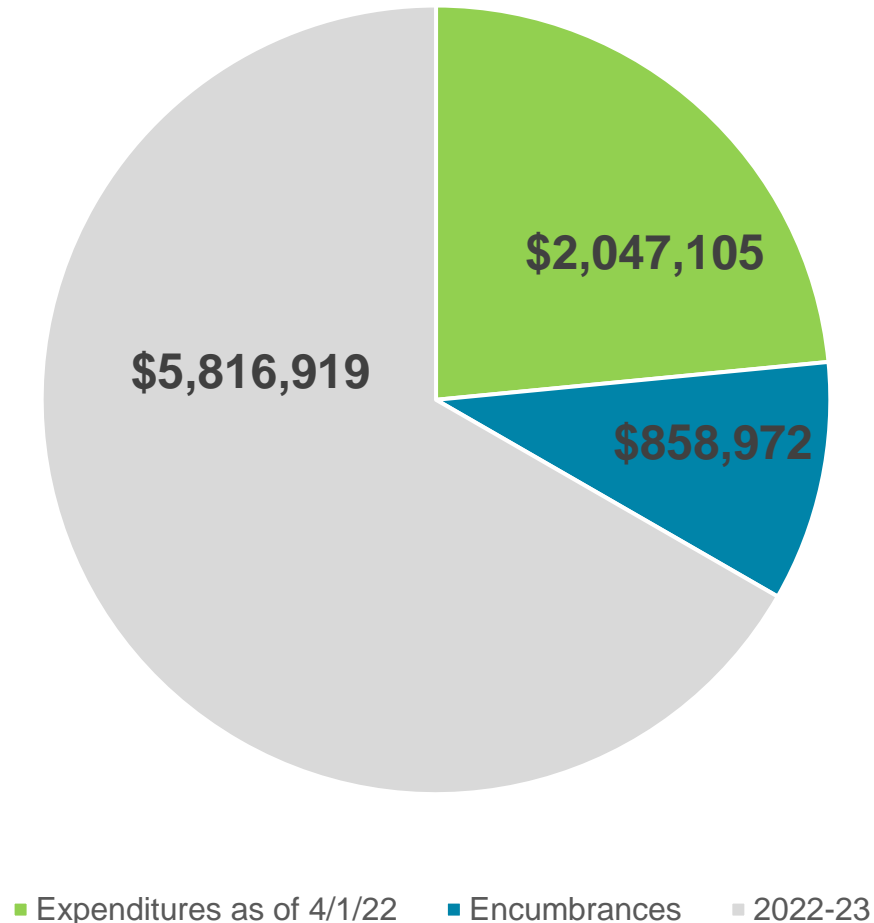
Continuing ESSER II programs will shift to ESSER III in 2022-23.

Programs include:

- Highline Virtual Academy
- Highline Virtual Elementary
- CARE Committee Recommendations
- HVAC upgrades



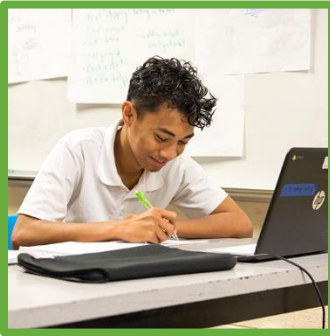
# Learning Recovery (ESSER III)



Learning Recovery Programs continue into 2022-23.

Programs include:

- Family Connection Meetings
- Family and Community Partnerships
- School Directed Learning Acceleration Grants



# Questions & Comments

