

Budget Advisory Team Meeting

March 11, 2024



Land Acknowledgement

The Shoreline School District acknowledges the Coast Salish peoples of this land, the land which touches the shared waters of all tribes and bands within the Duwamish, Puyallup, Suquamish, Tulalip, Snoqualmie and Muckleshoot nations.

Land Acknowledgement Resources: <https://usdac.us/nativeland> <https://native-land.ca/>



[Understanding Coast Salish Design](#)

Norms

1. Start and end on time
2. Listen carefully and participate in discussions
3. Do not interrupt others
4. Consider the thoughts and ideas of those who are not represented/present
5. Assume positive intent
6. Be respectful of others
7. Encourage all voices, especially those who do not speak up
8. Treat all others as peers

Race & Equity Decision Tool



Race & Equity Impact Decision-Making Tool

The purpose of this tool is to engage everyone involved in Shoreline Schools to learn, think, and address how race and equity impacts choices in instruction, programming, staffing, funding, and policy. All members of the Shoreline Schools community should strive to improve anti-racist practices and equity awareness through all of our activities and choices. We encourage the application of this tool in any decisions that impact students, staff, and families.

A. Pause and examine YOU - Who are you?

- Who is involved in making a decision? (race, gender, class etc.)
- What inherent biases do you bring to the table?

B. Who is affected?

- What dimensions of diversity (race, gender, class, sexuality, gender identity, culture, age, ability, immigrant status, etc.) are in the impacted group?
- In which ways is the impacted group involved in the decision-making?

C. What are the impacts?

- How will the decision of this group advance equity in our system?
- What evaluation tools and measures do we need to determine the impacts of our decision?
- What are the potential challenges, structural barriers, or unexpected blind spots?

D. What do you think happened?

- Did you succeed in advancing equity?
 - To what degree?
 - How do you know? (What evaluation tools and measures were used to determine the impacts of our decision?)
- If no, what steps are we taking to ensure equity is still achieved?

Budget Advisory Team - Agenda

Outcome for this evening: To further understand State funding and the impact of legislative action on Shoreline Public Schools

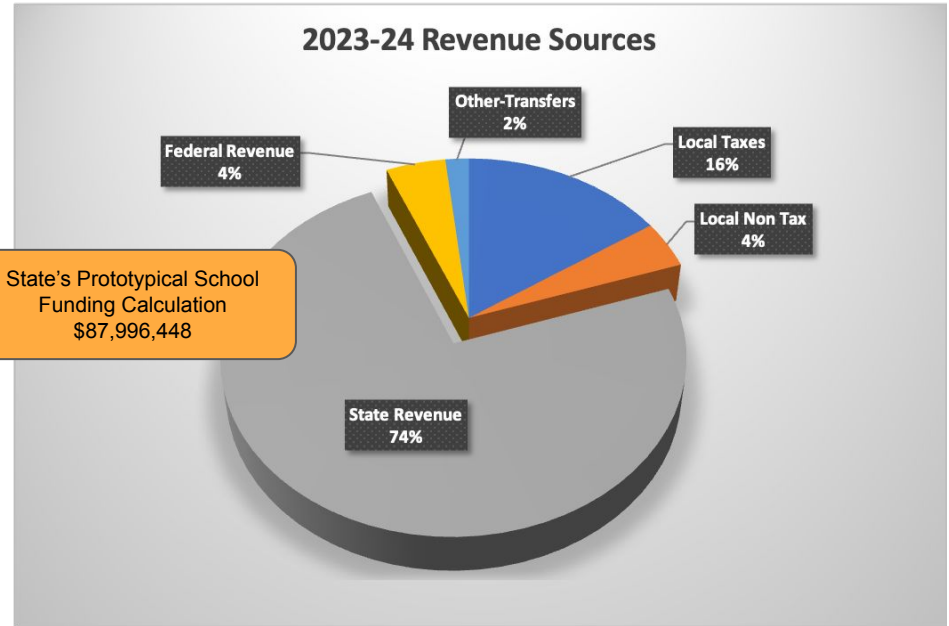
Agenda:

1. Prototypical School Funding Model Summary
2. Review of Non-Employee Costs
3. 2024 Legislative Impacts for 2024-25 School Year



Review of Revenue Sources

REVENUE SOURCE	2022-23	2023-24
Local Taxes	\$25,987,163	\$26,131,350
Local Non Tax	6,969,015	7,283,778
State Revenue	115,755,428	124,095,967
Federal Revenue	7,216,394	7,928,905
Other-Transfers	2,619,000	2,996,000
Total	\$158,547,000	\$168,136,000

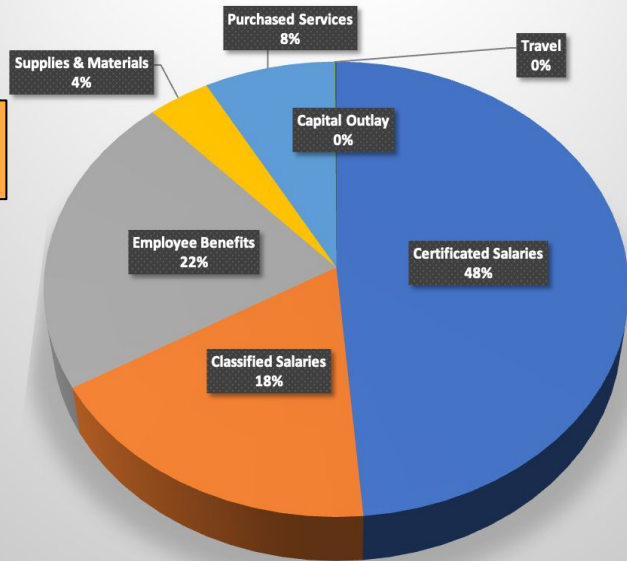


Review of Expenditure by Type (Object)

EXPENDITURE TYPE	2022-23	2023-24
Certificated Salaries	\$77,822,203	\$82,040,129
Classified Salaries	31,968,332	30,091,692
Employee Benefits	39,207,106	36,552,398
Supplies & Materials	6,861,808	6,361,122
Purchased Services	12,916,212	13,292,102
Travel	125,500	151,665
Capital Outlay	131,839	104,892
Total	\$169,033,000	\$168,594,000

Total Salaries & Benefits 88%

2023-24 Expenditures by Type (Object)



Overview of Prototypical School Funding Model - Staffing FTEs

Staff/Staffing Ratios	Elementary (Grades K-6 @ 400 Student FTE)		Middle School (Grades 7-8 @ 432 Student FTE)		High School (Grades 9-12 @ 600 Student FTE)	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	Principals	1.253	*	1.353	*	1.880
Teacher Librarian	0.663	*	0.519	*	0.523	*
Guidance Counselors	0.827	0.993	1.550	1.716	2.882	3.039
Health and Social Services						
School Nurses	0.416	0.585	0.612	0.888	0.582	0.824
Social Workers	0.222	0.311	0.060	0.088	0.089	0.127
Psychologists	0.075	0.104	0.016	0.024	0.035	0.049
Teaching Assistance	0.936	1.012	0.700	0.776	0.652	0.728
Office Support	2.012	2.088	2.325	2.401	3.269	3.345
Custodians	1.657	*	1.942	*	2.965	*
Student and Staff Safety	0.079	*	0.092	*	0.141	*
Parent Involvement Coordinators	0.0825	*	0.000	*	0.000	*

Highlighted staffing units are subject to staffing compliance.

** means the same as 2023-24*

Example: elementary school of 329 FTE students generates 1 principal ($329/400 \times 1.253 = 1.03$)

Overview of Prototypical School Funding Model - Salaries

	Certificated	Classified	Admin
Regionalized State Funded Salary @18%	\$88,994	\$63,842	\$132,101
# of Staff FTE	473.67	98.85	26.19
State Funding Generated	\$42.1M	\$6.3M	\$3.4M
Salary Range	\$66,287-\$112,295	Hourly Rate/Days/Time	

Source: 2023-24 F-195 Budget and February 2024 Apportionment Report

Review of Prototypical School Funding Model - MSOCs

4-Year Enhancement Levy

26,131,350

State Funding Categories	OSPI Funding	Shoreline Costs	Over/(Under) \$ Funding	Over/(Under) % Funding
Total Salaries	54,757,761	70,173,998	(15,416,237)	-28%
Total Benefits	19,468,062	24,039,520	(4,571,459)	-23%
Materials Supplies and Other Operating Costs (MSOCs)				
Technology	1,701,224	575,765	1,125,459	66%
Utilities/Insurance	3,709,746	5,458,273	(1,748,527)	-47%
Curriculum	1,604,421	247,900	1,356,521	85%
Library Materials	222,479	106,400	116,079	52%
Other Supplies	3,172,765	2,360,430	812,335	26%
Professional Development	251,397	260,485	(9,088)	-4%
Facilities Maintenance	1,834,947	1,834,947	-	0%
Disrict Wide Support	1,273,645	1,273,645	-	0%
Total Salaries/Benefits/MSOCs	87,996,448	106,331,363	(18,334,915)	-21%

Special Ed Costs Not Covered by State and Federal Funding

(6,288,314)

Athletic Programs Not Covered by Student Fees

(1,811,950)

Review of Prototypical School Funding Model and MSOCs

Basic Education Entitlement

	A.	B.	C.	D.	E.	F.
	Regular Instruction	Grades 9-12 Additional	Grades 7-8 CTE - Exploratory	Grades 9-12 CTE - Exploratory	Grades 9-12 CTE - Preparatory	Skill Center
1. Student Units	8,359.26	2,848.39	28.73	431.94	0.00	0.00
2. Technology	\$ 1,496,140.35	125,443.10	4,955.06	74,496.69	0.00	0.00
3. Utilities/Insurance	\$ 3,479,625.57	0.00	14,368.73	216,026.15	0.00	0.00
4. Curriculum	\$ 1,374,931.08	136,893.62	5,450.08	81,939.02	0.00	0.00
5. Library Materials	\$ 189,337.24	17,232.76	990.90	14,897.61	0.00	0.00
6. Other Supplies	\$ 2,729,632.76	267,948.05	10,900.45	163,882.36	0.00	0.00
7. Professional Dvlpmt	\$ 212,659.57	22,815.60	990.90	14,897.61	0.00	0.00
8. Facilities Maintenance	\$ 1,723,846.60	0.00	6,937.15	104,296.23	0.00	0.00
9. District Wide Support	\$ 1,194,287.48	0.00	4,955.06	74,496.69	0.00	0.00
10. Total Allocated MSOC	\$ 12,400,460.65	570,333.13	49,548.33	744,932.36	0.00	0.00

Basic Education Entitlement Rate Table

	A.	B.	C.	D.	E.	F.
	Regular Instruction	Grades 9-12 Additional	Grades 7-8 CTE - Exploratory	Grades 9-12 CTE - Exploratory	Grades 9-12 CTE - Preparatory	Skill Center
2. Technology	\$ 178.98	44.04	172.47	172.47	172.47	172.47
3. Utilities/Insurance	\$ 416.26	0.00	500.13	500.13	500.13	500.13
4. Curriculum	\$ 164.48	48.06	189.70	189.70	189.70	189.70
5. Library Materials	\$ 22.65	6.05	34.49	34.49	34.49	34.49
6. Other Supplies	\$ 326.54	94.07	379.41	379.41	379.41	379.41
7. Professional Dvlpmt	\$ 25.44	8.01	34.49	34.49	34.49	34.49
8. Facilities Maintenance	\$ 206.22	0.00	241.46	241.46	241.46	241.46
9. District Wide Support	\$ 142.87	0.00	172.47	172.47	172.47	172.47
10. Total Allocated MSOC	\$ 1,483.44	200.23	1,724.62	1,724.62	1,724.62	1,724.62

Review of Projected Revenues (Next 4 Years)

REVENUE SOURCES	2023-24	2024-25	2025-26	2026-27
Local Taxes	26,131,350	26,895,000	28,023,000	29,532,000
Local Non Tax	7,283,778	7,520,000	7,630,000	7,764,000
State General Purpose	97,472,851	101,619,000	103,740,000	105,632,000
State Special Purpose	26,623,116	27,717,000	28,277,000	28,780,000
Federal General Purpose	2,713	3,000	3,000	3,000
Federal Special Purpose	7,626,192	7,915,000	8,061,000	8,217,000
Other Entities	50,000	0	0	0
Other Financing	2,946,000	2,868,000	2,002,000	2,001,000
Totals	168,136,000	174,537,000	177,736,000	181,929,000

Source: 2023-24 F-195 Budget Document

Critical Points to Emphasize

- Shoreline and other districts in our area **need additional revenues** to improve their financial situation (fund balance).
- Voters approved the current 4-year levy in February 2022, so three of the four years are remaining (2023-24, 2024-25, and 2025-26). The District is eligible to run the next levy in February 2026, but not collect the funds until March 2027. Shoreline will be able to **increase its local levy support** should voters approve the next levy.
- The legislature **may** provide **additional state revenues** over the next three years (2024 for 2024-25), (2025 for 2025-26), and (2026 for 2026-27). This is always an unknown until after the close of each legislative session. Unfunded mandates are always possible and most likely will occur.
- Due to the time it will take for revenues to improve, **reductions will be considered as necessary**. If fund balance reaches \$0 or is negative, binding conditions will be imposed on us by the State. The ESD and OSPI will direct Shoreline's financial decisions, but it does not come with new or additional revenues.

2024 Legislative Impact on the 2024-25 School Year

The legislative session ended March 7, 2024.

The four key issues relating to **funding** of school districts:

1. Increasing Prototypical School Staffing - Paraeducators (SB 5882)
2. Increasing State Funding for Operating Costs (HB 2494)
3. Special Education (SJM 8007/HB 2180/SB 5852)
4. Transportation (HB 1368)

2024 Legislative Impact on the 2024-25 School Year

#1 - Increasing Prototypical School Staffing - Paraeducators (SB 5882)

Bill	Progress																														
<p>SB 5882 - Increasing prototypical school staffing to better meet student needs. Increase the minimum allocation for paraeducators and non-instructional aides</p>	<p>PASSED BOTH CHAMBERS - Final changes: “Teaching assistance” becomes “Paraeducators” in the definition of staffing in the prototypical school funding model and allocations increase as follows: <i>Starting in the 2023-2024 school year:</i></p> <table border="1" data-bbox="504 456 1489 718"> <thead> <tr> <th data-bbox="504 456 875 496" rowspan="2">Staff Role</th> <th colspan="3" data-bbox="875 456 1489 496">Staffing Allocations</th> </tr> <tr> <th data-bbox="875 496 1083 558">Elementary (400 FTE students)</th> <th data-bbox="1083 496 1286 558">Middle (432 FTE students)</th> <th data-bbox="1286 496 1489 558">High (600 FTE students)</th> </tr> </thead> <tbody> <tr> <td data-bbox="504 558 875 656">Paraeducators, including any aspect of educational instructional services provided by classified employees</td> <td data-bbox="875 558 1083 656">0.936 1.012</td> <td data-bbox="1083 558 1286 656">0.700 0.776</td> <td data-bbox="1286 558 1489 656">0.652 0.728</td> </tr> <tr> <td data-bbox="504 656 875 718">Office support and other noninstructional aides</td> <td data-bbox="875 656 1083 718">2.042 2.088</td> <td data-bbox="1083 656 1286 718">2.325 2.401</td> <td data-bbox="1286 656 1489 718">3.260 3.345</td> </tr> </tbody> </table> <p><i>Starting in the 2024-2025 school year:</i></p> <table border="1" data-bbox="504 767 1489 1029"> <thead> <tr> <th data-bbox="504 767 875 808" rowspan="2">Staff Role</th> <th colspan="3" data-bbox="875 767 1489 808">Staffing Allocations</th> </tr> <tr> <th data-bbox="875 808 1083 869">Elementary (400 FTE students)</th> <th data-bbox="1083 808 1286 869">Middle (432 FTE students)</th> <th data-bbox="1286 808 1489 869">High (600 FTE students)</th> </tr> </thead> <tbody> <tr> <td data-bbox="504 869 875 967">Paraeducators, including any aspect of educational instructional services provided by classified employees</td> <td data-bbox="875 869 1083 967">1.042 2.000</td> <td data-bbox="1083 869 1286 967">0.776 1.000</td> <td data-bbox="1286 869 1489 967">0.728 1.000</td> </tr> <tr> <td data-bbox="504 967 875 1029">Office support and other noninstructional aides</td> <td data-bbox="875 967 1083 1029">2.088 3.000</td> <td data-bbox="1083 967 1286 1029">2.401 3.500</td> <td data-bbox="1286 967 1489 1029">3.345 3.500</td> </tr> </tbody> </table>	Staff Role	Staffing Allocations			Elementary (400 FTE students)	Middle (432 FTE students)	High (600 FTE students)	Paraeducators, including any aspect of educational instructional services provided by classified employees	0.936 1.012	0.700 0.776	0.652 0.728	Office support and other noninstructional aides	2.042 2.088	2.325 2.401	3.260 3.345	Staff Role	Staffing Allocations			Elementary (400 FTE students)	Middle (432 FTE students)	High (600 FTE students)	Paraeducators, including any aspect of educational instructional services provided by classified employees	1.042 2.000	0.776 1.000	0.728 1.000	Office support and other noninstructional aides	2.088 3.000	2.401 3.500	3.345 3.500
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2024 Legislative Impact on the 2024-25 School Year

#2 - Increasing State Funding for Operating Costs (HB 2494)

Bill	Progress
HB 2494 - Increasing state funding for operating costs in schools. Updates the prototypical school funding formula to increase the MSOC per pupil amount	PASSED BOTH CHAMBERS - Final changes: MSOC funding is increased starting in the 2023-24 school year and include a \$28.81 per pupil increase, from \$1,483.44 to \$1,512.25 per pupil.

2024 Legislative Impact on the 2024-25 School Year

#3 - Special Education (SJM 8007/HB 2180/SB 5852)

Bill	Progress
SJM 8007 - Requesting Congress to fully fund 40 percent of the costs of IDEA	PASSED BOTH CHAMBERS
HB 2180 - Increasing the special education enrollment funding cap. Lifts artificial funding cap to 17.25% Note: this would not help Shoreline at this moment, however is an important change in special education funding we support.	PASSED BOTH CHAMBERS Final amount after amendments passed on the Floor was to lift the cap to 16%
SB 5852 - Concerning special education safety net awards. Would prevent districts from being penalized for non-substantive errors or omissions in Safety Net funding grant applications	PASSED BOTH CHAMBERS

2024 Legislative Impact on the 2024-25 School Year

#4 - Transportation (HB 1368)

Bill	Progress
<p>HB 1368 - Requiring and funding the purchase of zero emission school buses. Starting Sept 1, 2030, requires 75% of buses being used for student transportation must be zero emission.</p>	<p>PASSED BOTH CHAMBERS</p>

Initial Information and Data

At your table, discuss the following:

1. What stood out to you?
2. What additional data and information we should consider?

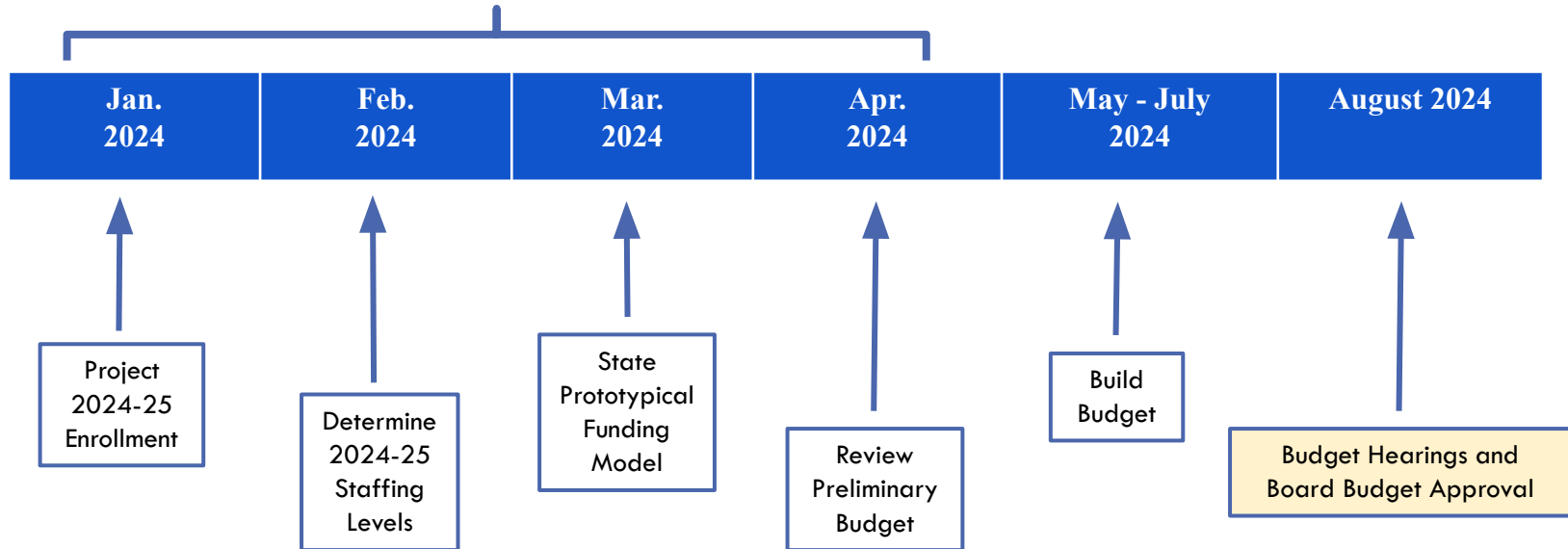
A representative from each group will share their findings.



Process and Timeline

BAT:

1. Overview of school district finance
2. Update on financial status, enrollment, and potential future implications
3. Review of prototypical school funding model, legislative impacts, and materials, supplies, and operating costs (MSOCs)
4. Review of strategic plan and priorities, and 2024-25 budget planning



BAT Meetings and Tentative Topics:

Dates	Topics
December 18, 2023	Budget 101
January 8, 2024	2022-23 Financial Reports (Board presentation December 19)
February 12, 2024	2023-24 Enrollment and Financial Update 2023-24 Post Budget Adoption Changes 2024-25 Considerations Review of 2024-25 Enrollment Projections
March 11, 2024	Review of Materials, Supplies, and Operating Costs (MSOCs) Review of Prototypical School Funding Model Legislative Overview 2024-25
April 8, 2024	Review of Strategic Plan and Priorities 2024-25 Budget Planning

Wrap-Up

- **Future Meetings Discussion/Strategic Planning Survey**

- **On the notecard provided, please take a few minutes to respond to one or both of the following prompts:**
 - I'm eager to learn more about...

 - A question or questions I have is/are...



Thank you!