

Board Work Session #1

2025-26 Budget Development

December 11, 2024

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Our Promise

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



LAND ACKNOWLEDGEMENT

“We begin by acknowledging that we are on the ancestral land stewarded since time immemorial by the Salish people of the Duwamish, Green, White, Cedar, and Upper Puyallup Rivers, many of these giving birth to the contemporary citizens of the Muckleshoot Indian Tribe. We honor and give thanks that we are able to collectively engage in this conversation on their sacred homelands about the future of teaching and caring for our sacred children and youth.”





CULTURE OF BELONGING

A culture where all are welcome, valued, and safe.



INNOVATIVE LEARNING

Academic experiences that engage, empower, and challenge every student.



BILINGUAL & BILITERATE

Multicultural skills that enable students to live, work, and communicate across cultures.



FUTURE READY

Students explore possibilities and develop mindsets that prepare them for a changing future.

*Our Promise: Every student is known by **name**, **strength** and **need**, and graduates prepared for the **future they choose**.*

Objectives

- Review Board Policy 6000 Financial Management for Equity
- Understand the 2023-24 Year End financials and long-term fiscal health of Highline Public Schools
- Understand current 2024-25 enrollment and initial 2024-25 projections
- Review the 2025-26 budget development timeline and long-term plan



Policy 6000 - Financial Management for Equity

"As trustee of local, state, and federal funds allocated for use in public education, the 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."



Policy 6000 - Financial Management for Equity

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

- 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.
- To ensure open communication with staff, families and community as to how the district strategies are guiding resource allocation decisions.
- To keep in mind the long-term fiscal and academic impacts of any budget decision.
- To recognize the importance of and maintain adequate resources for operational support for schools, staffs, and students.
- To provide timely and appropriate information to staff who have fiscal management responsibilities.
- 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.
- 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."



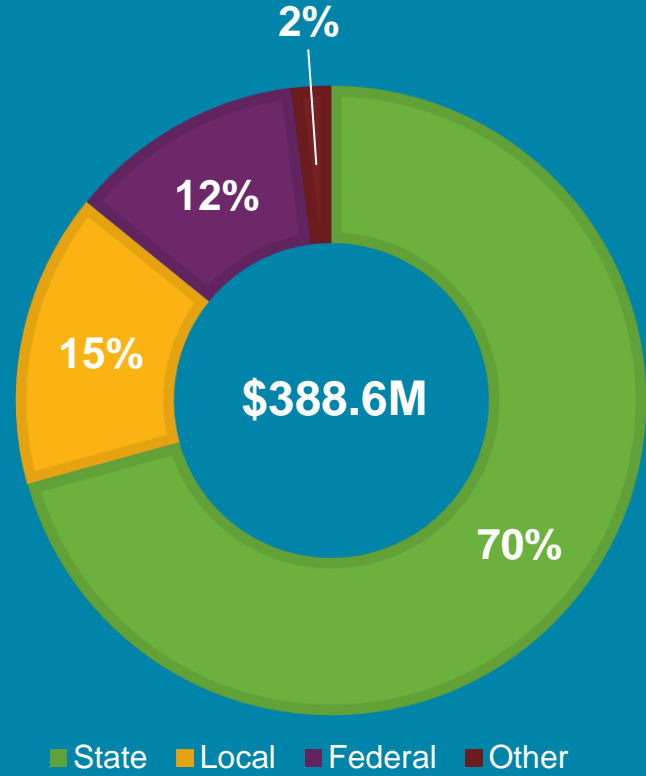
2023-24 Year End Financials

- 2023-24 Revenue Sources
- 2023-24 Expenditures
- 2023-24 Ending Fund Balance



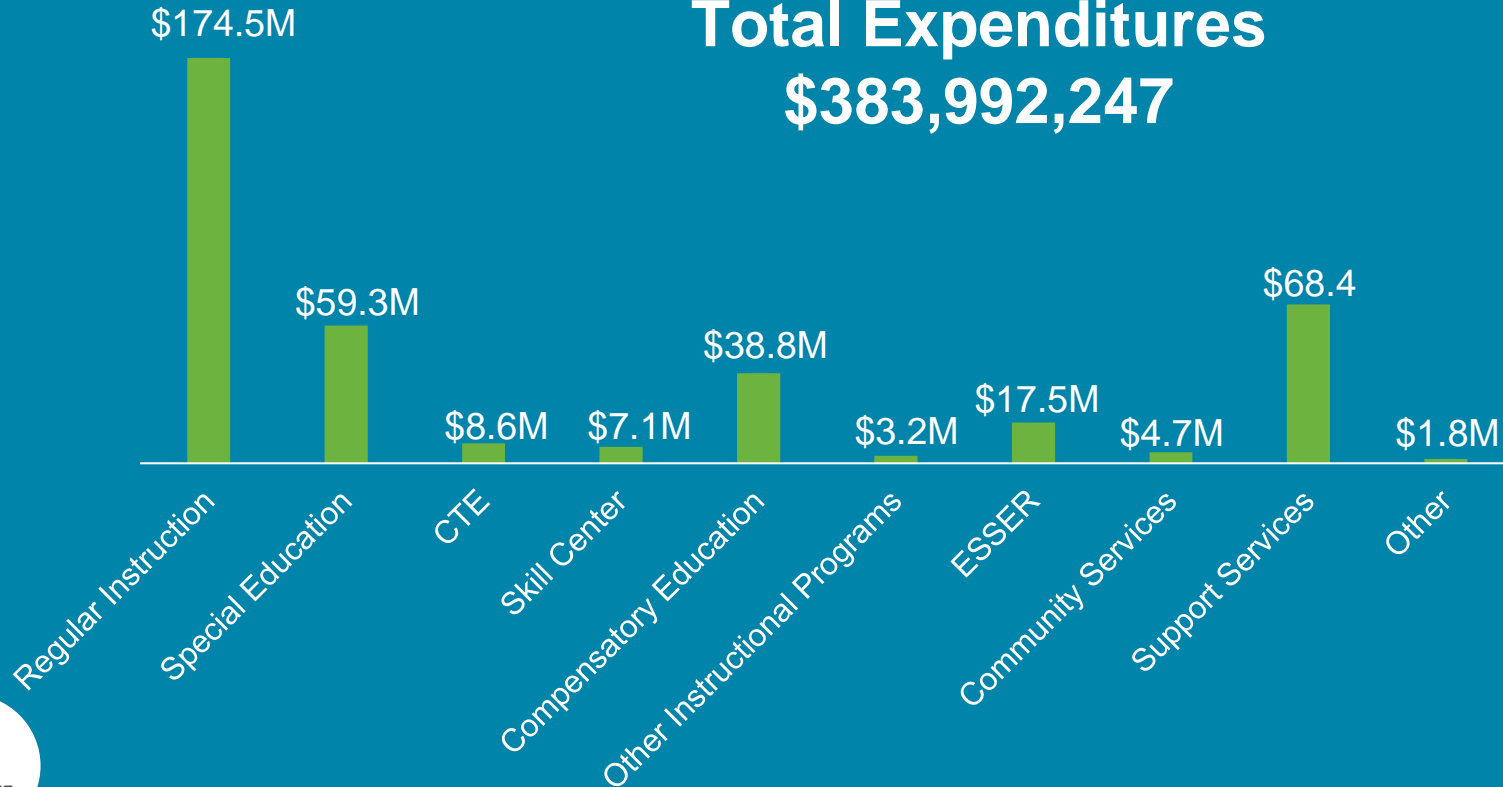
2023-24 Revenue Sources

Revenue Type	Amount
State	\$273.5M
Local	\$60.1M
Federal	\$47.7M
Other	\$7.3M
Total	\$388,647,998



2023-24 Expenditures

Total Expenditures
\$383,992,247



2023-24 Regular Instruction

Basic Education, Alternative Learning Experiences (ALE), Dropout Reengagement, Transitional Kindergarten



800 Certificated Teachers,
Librarians, & Specialists



50 Paraeducators



63 Elementary &
Secondary Counselors



98 School Office Staff



20 School Nurses



66 School Administrators



13 Campus Safety Officers



13 District Administrators



* FTE Staffing levels from S275
(as of October 2023) does not include vacancies

2023-24 State Special Education

 **151** Certificated Teachers & Specialists

 **25** Occupational & Physical Therapists

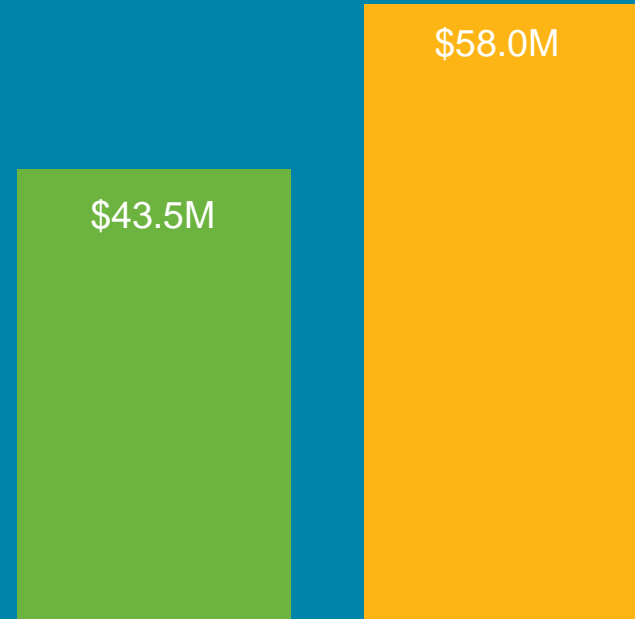
 **46** Speech Language Pathologists & Audiologists

 **28** Psychologists & Behavior Analysts

 **141** Paraeducators

 **\$4.5M** Contracts & Agency Staff

Underfunded by \$14.5M



■ Revenue ■ Expenditures

2023-24 Support Services

Transportation, Nutrition Services, Districtwide Support Services



33 Bus Drivers & Monitors



\$4.1M McKinney Vento
Transportation



702,845 Breakfasts Served



1,733,769 Lunches Served



101 Custodial Staff



36 Facilities & Grounds Staff



\$4.7M Districtwide Insurance



\$5.6M Districtwide Utilities

EQUITY POLICY (0010)

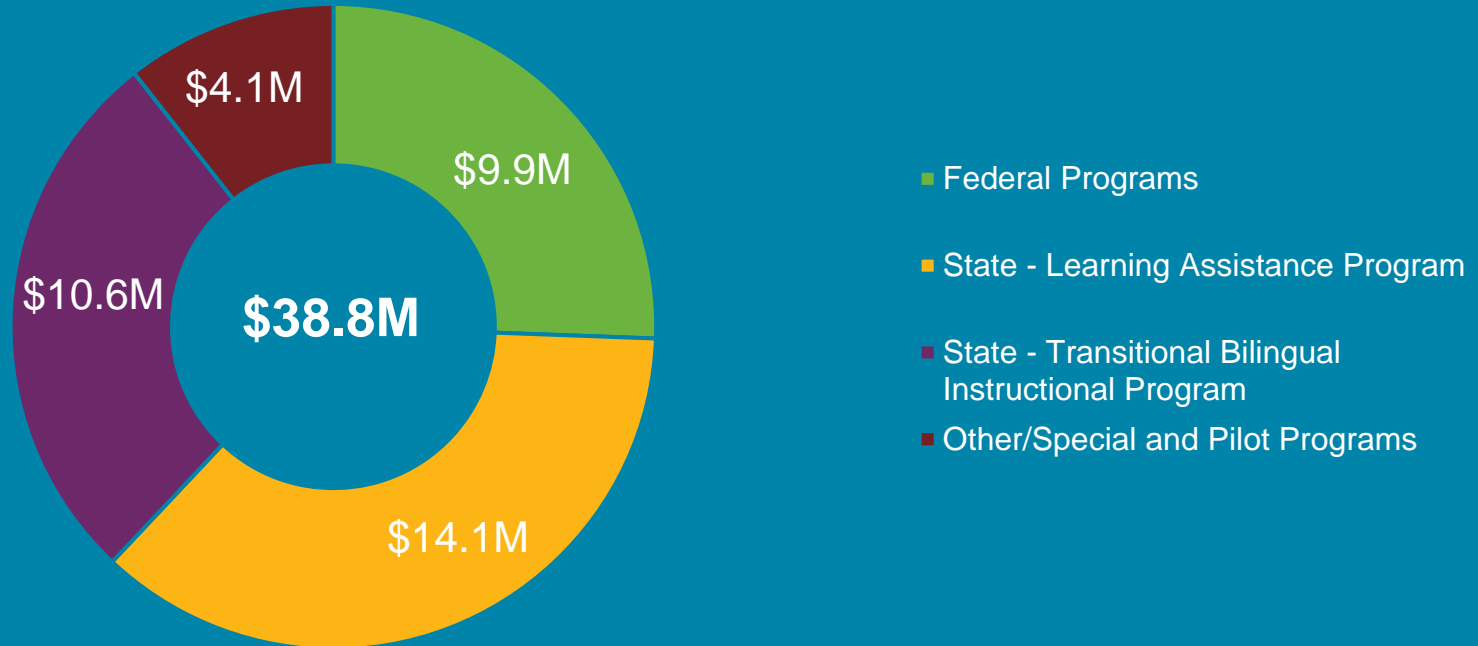
“Our strategic plan *is* our equity plan, and calls on us to disrupt institutional biases and end inequitable practices so all students have an equal chance at success.”

"Potentially unequal learning needs among students require **equitable**, *not* equal, **distribution of resources**."

2023-24 Compensatory Education

Federal Title Programs, Learning Assistance Program (LAP), Transitional Bilingual (TBIP)

Compensatory Education Expenditures



Learning Assistance Program (LAP)

- LAP services are aligned with a Multi-Tiered System of Supports to provide either Tier 2 or 3 supports *based on student need*
- Focus on literacy and math instruction, and on meeting graduation requirements, including transitional support



MTSS



**Literacy &
Language
Development**

2023-24 Fund Balance


Beginning Fund Balance	\$43,434,692
+ Revenues	\$388,647,998
- Expenditures	\$383,992,247
Ending Fund Balance	\$48,090,442

+\$4,655,750



Fund Balance

1. **Non-spendable:** Items that are not in spendable form or are legally required to remain intact.
2. **Restricted:** Funds with constraints imposed by law or legislation.
3. **Committed:** Funds with constraints imposed by school board.
4. **Assigned:** Funds intended for a particular function.
5. **Unassigned:** Remaining spendable funds after amounts are set aside for various restrictions.



Board policy 6022 requires an **unassigned fund balance** above 3% of expenditures attributable to basic education, special education, CTE, skills centers, support services and transportation.



2023-24 Ending Fund Balance

	2023-24 Ending Fund Balance (Actuals)	2024-25 Beginning Fund Balance (Budget)
Restricted	\$8,357,573	\$8,293,873
Committed	\$7,500,000	\$7,500,000
Assigned	\$6,133,292	\$6,000,000
<i>Unassigned</i>	<i>\$26,099,577 (7%)</i>	<i>\$26,730,222 (7%)</i>
Total	\$48,090,442	\$48,524,095

\$48,498,884

\$25,211





Questions?

2024-25 Budget Updates

2024-25 Enrollment Update

2024-25 Initial Projections



2024-25 Enrollment Update (Budget to Actual)

	2024-25 Projection (Budget)	November Enrollment	Delta (+/-)
Elementary Schools	7,481	7,735	254
Middle Schools	3,212	3,273	61
Comprehensive High Schools	4,034	4,050	16
Choice Schools	1,671	1,807	136
<i>Total</i>	<i>16,398</i>	<i>16,865</i>	<i>467</i>



*FTE

2024-25 Enrollment – Puget Sound (October)

School District	October 2024 Enrollment	2024-25 Budget	October 2024 to Budget
Auburn	16,817	17,226	- 409
Bellevue	18,990	18,456	+ 534
Enumclaw	4,196	4,167	+ 29
Federal Way	20,418	19,995	+ 423
Highline	16,851	16,398	+ 453
Issaquah	17,976	18,243	- 267
Kent	24,106	23,945	+ 161
Lake Washington	30,005	30,298	- 293
Mercer Island	3,909	3,815	+ 94
Northshore	21,639	21,662	- 23
Renton	13,554	13,458	+ 96
Riverview	2,820	2,953	- 133
Seattle	48,552	47,692	+ 860
Shoreline	9,010	8,875	+ 135
Skykomish	43	42	+ 1
Snoqualmie Valley	6,815	6,786	+ 29
Tacoma	8,616	8,656	- 40
Tukwila	2,595	2,620	- 25
Vashon Island	1,401	1,399	+ 2

2024-25 Enrollment Update (2023-24 to 2024-25)

	2023-24 Annual Average	November Enrollment	Delta (+/-)
Elementary Schools	7,744	7,735	-9
Middle Schools	3,236	3,273	37
Comprehensive High Schools	4,117	4,050	-67
Choice Schools	1,730	1,807	77
<i>Total</i>	<i>16,827</i>	<i>16,865</i>	<i>38</i>



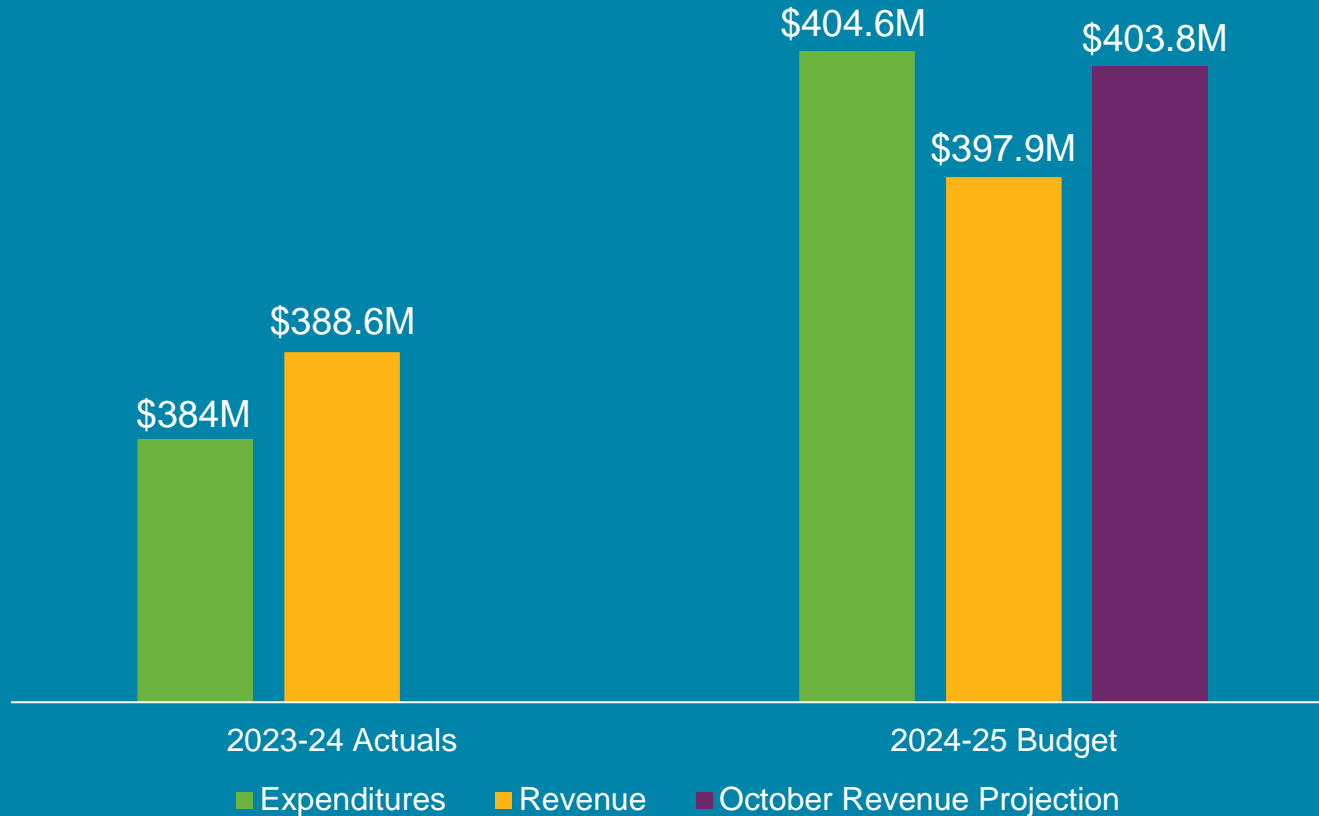
*FTE

2024-25 Enrollment – Puget Sound (October)

School District	October 2024 Enrollment	2023-24 Annual Average	October 2024 to 23-24 Annual Average
Auburn	16,817	16,688	+ 129
Bellevue	18,990	18,557	+ 433
Enumclaw	4,196	4,168	+ 28
Federal Way	20,418	19,990	+ 428
Highline	16,851	16,827	+ 24
Issaquah	17,976	18,382	- 407
Kent	24,106	23,938	+ 168
Lake Washington	30,005	29,966	+ 39
Mercer Island	3,909	3,881	+ 28
Northshore	21,639	21,945	- 306
Renton	13,554	13,807	- 253
Riverview	2,820	2,949	- 129
Seattle	48,552	48,576	- 24
Shoreline	9,010	8,921	+ 89
Skykomish	43	43	0
Snoqualmie Valley	6,815	6,837	- 23
Tacoma	8,616	8,604	+ 12
Tukwila	2,595	2,657	- 63
Vashon Island	1,401	1,408	- 7

2024-25 Initial Projections

(based on October enrollment, subject to change)



2025-26 Budget Development

2025-26 Budget Development Assumptions

2025-26 Timeline & Next Steps



2025-26 Budget Development Assumptions *as of December 2024*

- If enrollment maintains throughout the 2024-25 school year, the ending fund balance should remain at 7% unassigned balance.
- Many unknowns remain as a long legislative session begins in January, but there is potential additional revenue in special education, transportation, and materials, supplies, and operating costs (MSOCs).
- Once enrollment projections are received in December, updated long-term projections will be shared at a monthly board meeting budget update.
- Currently, ***no reductions*** are planned for 2025-26.
- Continue to be guided by Policy No. 6000



2025-26 Budget Development Timeline

Board & School Leader Engagement



2025-26 Budget Development Timeline

Staff, Family, & Community Engagement

Staff

Superintendent
Advisory Leadership
Team- SALT

Resource Alignment
Meetings

Central Budget
Development Meetings

ThoughtExchange (2)

Students

Student Superintendent
Leadership Team-
SSLT

ThoughtExchange (2)

Associated Student
Budget (ASB) Fund
development

Families

Family Action
Committee- FAC

Capital Facilities
Advisory Committee-
CFAC

ThoughtExchange (2)

Public Hearing

Community

Capital Facilities
Advisory Committee-
CFAC

Capital Oversight
Committee

ThoughtExchange (2)

Public Hearing

Long-Term Planning

Next Steps

- Continue to work with Legislators to fully fund basic education
- Multi-year plan to explore equitable funding models with the Superintendent Advisory Leadership Team (SALT)
- Enrichment (previously EP&O) levy renewal on November 2025 ballot
- New bond planned for November 2026 ballot



Questions?



Policy 6000 Discussion

Are there questions or clarification about how we implement Policy 6000?

As we think through 2025-26 budget development, do you have any comments around using this policy as guiding principles?

