



BUDGET RECOMMENDATION

2025-2026 School Year



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Letter from CFO

Dear Highline Public Schools Community,

Highline's financial outlook for the 2025-26 school year remains stable, thanks to steady student enrollment and past budget adjustments. However, state underfunding in key areas continues. During the 2025 legislative session, the "Big Three" issues-- Special Education, Materials, Supplies, and Operating Costs (MSOCs), and Transportation-- highlighted the persistent underfunding of basic education across Washington state.

Governor Bob Ferguson recently signed the state's new two-year budget into law. While it includes some increased investments in Special Education and operational costs, substantial funding gaps remain. In 2019, K-12 education made up 51% of the state's budget. Today, that number has dropped to 43%. We will continue to advocate for the full funding of basic education in the state of Washington, the paramount duty of our state's constitution.

With limited relief from the state legislature, we anticipate additional budget reductions will need to take place in future years. Changes to funding at the federal and state level may impact our budget and ultimately, our students, staff, and community. We will continue to improve efficiency and align resources with our Strategic Plan goals.

This year's budget was developed through a collaborative and data-informed process. We gathered community input through surveys, advisory committees, and public meetings. This input, combined with internal analysis of enrollment trends, staffing needs, and program goals, guided our decisions to ensure both fiscal responsibility and student success.

In recent years, Highline has made targeted budget reductions to address structural deficits. These tough but necessary choices have put us in a more stable position, with greater predictability, preserved core services, and fewer reactive adjustments.

We remain committed to fiscal transparency and using our resources to deliver on our Highline Promise to know all students by name, strength and need, so that they graduate prepared for the future they choose.

Living the Promise,

Jackie Bryan

Chief Financial Officer

This budget document presents a proposed financial plan and is intended for planning and informational purposes only. All figures are subject to change. Totals may not sum exactly due to rounding.

This budget document was prepared before official state reporting tools were available, and as such may differ.

Organization

About Highline Public Schools

School Board

Cabinet

About Highline Public Schools

Highline Public Schools serves around 17,000 students grades PK-12 in the communities of Burien, Des Moines, Normandy Park, SeaTac and White Center in Washington State. The district has 34 schools, employs more than 2,000 staff members, and offers a wide variety of educational opportunities from early childhood to college preparation.

Strategic Plan

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

Strategic Plan

Living our Promise, our three-year strategic plan, will guide us towards challenging, equitable learning. We have four big goals:



School Board

The Highline Public Schools Board of Directors is made up of five elected members responsible for oversight and governance of the district's operations.



**Joe
Van**
President
District 3



**Stephanie
Tidholm**
Vice President
District 1



**Angelica
Alvarez**
District 2



**Dr. Damarys
Espinoza**
District 4



**Blaine
Holien**
District 5

Joe Van – President - *District 3*

Joe Van is a 1995 graduate of Tyee High School, holds a degree in Administration of Justice from Highline College and is a graduate of the Des Moines Police Reserves Academy.

He previously worked at Owens & Minor, a global healthcare distributor based in Richmond, Virginia, where he led nationwide teams producing surgical kits. He also has experience as a senior warehouse manager for a local pharmaceutical company and in supply chain management.

Joe is active in a number of civic activities and is a soccer coach and referee. He lives in SeaTac with his wife, Leslee, also a Tyee graduate. Their three children are also Tyee alumni. Joe's parents came to the U.S. from Vietnam, and Joe speaks fluent Vietnamese.

Stephanie Tidholm – Vice President - *District 1*

Stephanie Tidholm is a first-generation college graduate and holds an associate's degree in psychology from South Seattle College and is studying for a bachelor's degree in psychology at the University of Washington.

Stephanie brings her experience working as a social worker and substance abuse counselor and her passion for community and advocacy. Stephanie serves on several boards and committees supporting at risk youth, marginalized communities and the unhoused.

Stephanie lives in White Center with her two sons, who attend Highline schools and their sweet dog, Zhenola. Her daughter is a college student.

Angelica Alvarez - *District 2*

Angelica Alvarez was born and raised in San Luis, Arizona to migrant field workers, and she worked in the fields alongside her family most of her childhood. Following high school graduation, Angelica worked ten years at the Merced County Office of Education before moving to Burien to start a bilingual church with her husband.

Angelica holds a bachelor's degree in education from Goddard College and a master's in educational leadership and administration from Eastern Washington University. She is employed by the Puget Sound Educational Service District as a director of student & family centered improvement initiatives. She previously worked for an agency dedicated to promoting equity for children, building community stability, and encouraging school readiness and for the non-profit Child Care Resources. Angelica has been a trained community response team member since 2006, serving SeaTac, Burien, and Normandy Park.

Angelica is a strong advocate for all children. She lives in Burien with her husband and is a fluent Spanish speaker.

Dr. Damarys Espinoza - *District 4*

Dr. Damarys Espinoza brings more than 20 years of experience as an educator and organizational leader, with a focus on public health, equity and systems change.

She serves as Chief Equity and Policy Officer at Mary's Place, teaches at the University of Washington, and co-leads a consulting business that supports nonprofit organizations.

Dr. Espinoza lives in Des Moines with her partner and three young children.

Blaine Holien - *District 5*

Blain Holien is a first-generation college graduate, he studied political science and economics at the University of Washington.

He spent several years in sales, eventually advancing to a district manager role. He recently stepped away from his career to spend more time with his family.

He is married to a Highline educator and enjoys skiing, swimming and traveling with his family.

Director District Schools

District 1

- Cascade Middle School
- Evergreen High School
- Innovation Heights Academy
- Mount View Elementary
- Shorewood Elementary
- White Center Heights Elementary

District 2

- Cedarhurst Elementary
- Gregory Hts. Elementary
- Hazel Valley Elementary
- Puget Sound Skills Center
- Seahurst Elementary
- Sylvester Middle School

District 3

- Beverly Park Elementary
- Highline High School
- Glacier Middle School
- Hilltop Elementary
- McMicken Heights Elementary
- Raisbeck Aviation High School

District 4

- Big Picture
- Bow Lake Elementary
- Chinook Middle School
- CHOICE Academy
- Highline Virtual Academy
- Madrona Elementary
- Maritime High School
- Marvista Elementary
- North Hill Elementary
- Tyee High School
- Valley View Early Learning Center

District 5

- Des Moines Elementary
- Midway Elementary
- Mount Rainier High School
- Pacific Middle School
- Parkside Elementary

Board of Directors (Policy 1000)

Legal Status

The board of directors of the Highline School District 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.

Cabinet

The Superintendent's Cabinet is the team that oversees the way our strategic plan and other guiding principles are put into action. Each person in the cabinet has an area of strength that corresponds to the various demands of running a school district.

Dr. Ivan Duran – Superintendent

Dr. Ivan Duran is a proud product of public education. He was born and raised in Denver, Colorado. An early passion for reading and learning sparked his interest in being an educator. He has served over 30 years in public education, most recently as the Chief of Acceleration and Recovery for the Renton School District.

Dr. Duran previously served as superintendent for the Bellevue School District. As superintendent, Dr. Duran led with a focus on racial equity and inclusion, creating systems to support academic, social-emotional, and behavior development for all students.



Prior to Bellevue, Dr. Duran was deputy superintendent of the Dallas Independent School District and assistant superintendent for elementary education for Denver Public Schools. He has also served as a principal supervisor, director of instructional technology, principal, assistant principal, and teacher.

Dr. Duran's core values include a passionate commitment to educational equity, dedication to continuous improvement aimed at results, and a collaborative and transparent leadership style. He holds a doctorate in Education Leadership and Policy Study from the University of Denver, a master's degree in Curriculum and Instruction from the University of Colorado, and a bachelor's degree in Elementary Education from Metropolitan State University of Denver.

Superintendent's Cabinet



Dr. Jenniffer Reinig
Deputy Superintendent



Kisa Hendrickson
Assistant
Superintendent



Dr. Steve Grubb
Associate
Superintendent



Holly Ferguson J.D.
Chief Policy & Strategy
Officer



Jackie Bryan
Chief Financial Officer



Tove Tupper, APR
Chief Communications
Officer



Erinn Bennett J.D.
Chief Policy & Strategy
Officer



Teshon Christie
Chief Transformation &
Innovation

Introduction

Financial Management for Equity

Moody's Rating: Credit Opinion

Financial Policies

Financial Management for Equity

Board Policy 6000

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 in alignment with the District's Strategic Plan goals. 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 opportunity.
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.

Moody's Rating: Credit Opinion

Moody's provides credit ratings for school districts based on their financial health, stability, and overall creditworthiness. These ratings are assigned using a combination of letter grades and numbers, reflecting the district's financial position. Highline Public Schools was rated **Aa3 stable** based on its 2023 and 2024 financials, indicating a strong financial standing with low credit risk. The rating considers several factors, including the district's revenue sources, such as property taxes and state aid, its debt levels, and its overall financial management practices. According to Moody's, ***"The stable outlook reflects our expectation that the district will maintain a satisfactory financial position, supported by proactive budget management."*** Additionally, the district benefits from ***"solid governance supported by sound budget management and policy credibility and effectiveness,"*** which further contributes to its favorable credit rating. This combination of factors signals a low likelihood of financial distress in the foreseeable future.

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.

Budget Development Process

Budget Development Process

Budget Timeline

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. 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, 2025 to August 31, 2026. 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 staff, school, student and community 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 compiled 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 comments, request additional information, recommend adjustments, and adopt the final budget in June or July.

Implementation

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



Schools

Highline Public Schools contracts yearly with a professional demographer for updated enrollment projections. These projections evaluate both historical and forecasted regional change variables that influence our enrollment numbers. At a detailed level, the demographer considers birth rates and population trends as well as new housing developments. Schools staffing and budgets are developed based on these enrollment projections.

Highline leaders engage in sequence of resource alignment trainings, strategic conversations, and technical meetings that bring together school and district leaders to discuss budget allocations, categorical plans, programmatic decisions and human resources questions. The goal of Resource Alignment Meetings Series (RAMS) is to provide strategic alignment and use of resources for the upcoming year based on data-driven rationale and need. This is accomplished by providing operational specific allocations including the use of categorical funds and course schedules and class configuration efficiency aligned to the school's Annual Action Plan (AAP).

Central

School district leaders engage in a comprehensive, multistep budget planning process to ensure resources are effectively allocated to support the district's goals and priorities. This process begins with a thorough analysis of program resources, assessing the current needs in each area. Leaders work to align department objectives with the district's strategic vision, ensuring that funding decisions are focused on enhancing student outcomes, improving staff support, and maintaining operational efficiency. Throughout this planning process, careful consideration is given to balancing fiscal responsibility with the needs of students, staff, and the community, ultimately creating a budget that reflects the district's long-term goals and immediate priorities.

Advisory Committees

Our advisory committees play a vital role in shaping the direction of our district, bringing together a diverse group of individuals - students, community members, and staff. Each committee is designed with a unique charge and focus, ensuring that a variety of perspectives are considered in decision-making processes. These committees work collaboratively to address key priorities, fostering engagement and contributing to the overall success and growth of our community. Whether focused on academic initiatives, family engagement, or capital projects, each committee is dedicated to driving positive change and supporting the mission of Highline Public Schools.

These advisory committees meet regularly throughout the year, working closely with district leadership to ensure alignment with our broader goals and priorities. Through these meetings, committee members have the opportunity to provide valuable insights, offer feedback, and collaborate on key initiatives. The ongoing dialogue between the committees and district leadership ensures that decisions are informed by diverse perspectives, fostering a strong, unified approach to meeting the needs of our students, staff, and community.

Superintendent Student Leadership Team Meeting

MISSION: Students working directly with the Superintendent, bringing the student voice to district level decision-making.

COMMITTEE CHARGE: Provides input on goals and strategies for the strategic plan refresh.

Focuses on various topics including but not limited to school community, curriculum, school safety, social justice and opportunities for students.

MEMBERSHIP: The Superintendent's Student Leadership Team members are selected by application and lottery. The Assistant Superintendent will be the Superintendent's representative for the council. Team members will be offered training opportunities in understanding the school system, leadership, advocacy, team building and other topics.

The team represents all high school campuses (sophomore, junior or senior students; 4 from comprehensive campuses and 2 from small school campuses). To ensure the team reflects the diverse population of Highline, we recruit students who represent and reflect the diversity of the district, including ethnicity, language, race, gender identity, sexual orientation, socio-economic status, student programs.



Family Action Committee Meeting

MISSION: Families working directly with the superintendent, bringing the family voice to district-level decision-making.

COMMITTEE CHARGE:

- Providing the superintendent and staff with strategies around effective family engagement practices.
- Providing input and feedback on school district policies and department strategies and practices.
- Holding the district accountable for strategic plan goals. District staff will report on specific metrics on a regular basis.

MEMBERSHIP: The committee will be composed of up to 40 parents, guardians, and/or family members. To ensure the committee reflects the diverse population of Highline Public Schools, we will recruit family members who represent those who have traditionally been less involved in schools, including diversity in ethnicity, language, race, gender, sexual orientation, socio-economic status, type of family (single parent, foster care, kinship), geographic locations (at least one rep from each service area), student programs, school level (at least one rep from each school level, preschool, elementary, middle and high). Must be a parent, family member or guardian of a Highline Public Schools student.

Superintendent Advisory Leadership Meeting

MEMBERSHIP & COMMITTEE CHARGE: The Superintendent's Advisory Leadership Team is composed of a representative group of district leaders. The team evaluates and advises on the use of district resources and explores opportunities to distribute them more equitably, in alignment with our Strategic Plan goals and Equity Policy 0010.



Capital Facilities Advisory Committee

MISSION: CFAC members from across the district work together to prioritize future construction needs for Highline Public Schools.

COMMITTEE CHARGE: Develop Community Recommendations for Future Facilities when timely, including prioritizing and reviewing school facilities built prior to 2000.

MEMBERSHIP: CFAC membership consists of 47 seats for community volunteers and appointees with balanced representation from across the district. A little more than half of the members are selected by lottery from the four main service areas in our district. Other members are appointed by various local organizations, district staff associations and jurisdictions. We also seek student appointments from secondary schools.



Budget Timeline

October

Capital Facilities Advisory Committee Meeting

November

Superintendent Advisory Leadership Team Meeting
First budget estimates based on actual enrollment

December

Governor's Proposed Budget to Washington State Legislature
Board Budget Work Session

January

District Revenue Estimates
Budget Planning & Training with Principals and Central Departments leaders
Legislative Session Begins

February

Initial Enrollment Projections Released to Principals and Central Department leaders
School Budget Instructions and Schools' Allocations Issued
Superintendent Advisory Leadership Team Meeting
Capital Facilities Advisory Committee Meeting

March

School Staffing and Budget Development (Resource Alignment Meeting Series)
Central Budget Meetings
Board Budget Work Session

April

Washington State Legislative Regular Session Ends
Superintendent Student Leadership Team Meeting
Family Action Committee Meeting
Superintendent Advisory Leadership Meeting
Capital Facilities Advisory Committee Meeting

May

Final Balancing of District Budget
Budget Documents Prepared

June/July/August

Introduction of Recommended District Budget
School Board Action on Recommended Budget
Capital Facilities Advisory Committee Meeting
Budget Filed with Office of the Superintendent of Public Education (OSPI)

Funding Background and Information

State Basic Education

Property Taxes

State Basic Education

"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.

Basic Education Program

The following fall under the Legislature's definition of basic education:

- General Apportionment
- Special Education
- Pupil Transportation
- Learning Assistance Program
- Transitional Bilingual Instruction Program
- 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 2025, the average allocation to Highline Public Schools through the General Apportionment formula is estimated to be **\$11,698** per student in the 2025-26 school year.

Prototypical School Formula

General Apportionment funding is calculated using what is called the Prototypical School Formula. The prototype illustrates a level of state allocated resources provided to operate a school of a particular size with 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.

Grade Level	State Prototypical Class Size
K - 3	17.00
4 - 6	27.00
7 - 8	28.53
9 - 12	28.74
Career & Technical Ed (grades 7-12)	23.00
Skills Center	19.00
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.

Prototypical School Size

	Elementary School	Middle School	High School
Number of students	400	432	600

Staff Per School

Principals & Assistant Principals	1.253	1.353	1.880
Librarians & Media Specialists	0.663	0.519	0.523
School Nurses	0.585	0.888	0.824
Social Workers	0.311	0.088	0.127
Psychologists	0.104	0.024	0.049
Guidance Counselors	0.993	1.716	3.039
Instructional Aides	1.012	0.776	0.728
Office Support & Non-Instructional Aides	2.088	2.401	3.345
Custodians	1.657	1.942	2.965
Student & Staff Safety	0.079	0.092	0.141
Family Engagement Coordinators	0.0825	-	-

Districtwide 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.

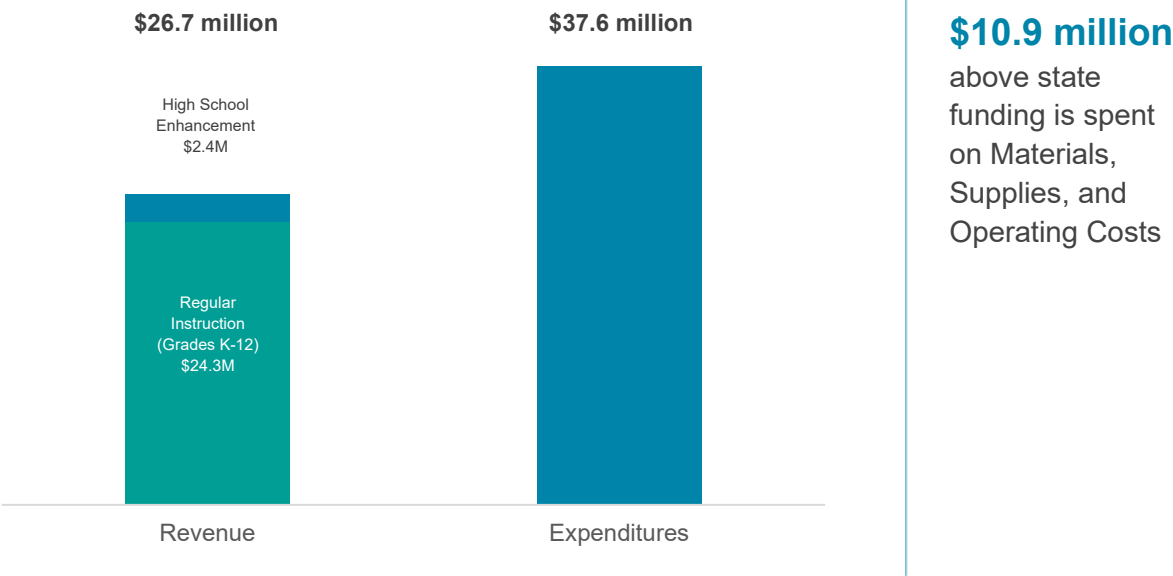
Materials, Supplies, and Operating Costs (MSOC)

The Prototypical School Funding Formula for General Apportionment includes an allocation for Materials, Supplies, and Operating Costs (MSOC), which is funded on a per-pupil, full-time equivalent (FTE) basis. The general education MSOC allocation is outlined in the table below, with a total of **\$1,614.28** allocated per pupil.

Materials, Supplies and Operating Costs (MSOC)	Grades K-12	Grades 9-12 Enhancement
Total MSOC per Student	\$1,614.28	\$214.84

For students enrolled in Career and Technical Education (CTE) courses or Skills Centers, the portion of student FTE generates **\$1,829.12** per student, which is higher than the general education MSOC allocation. This increased allocation reflects the unique needs and costs associated with CTE and Skills Center programs, including instructional materials, specialized equipment, and supplies required for technical courses. The additional MSOC funding helps cover operational expenses, ensuring that both CTE programs and Skills Centers have the resources needed to deliver high-quality, industry-relevant education.

Comparison of Highline to State Funding
Non-Staffing



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 students ages 5 to 22, the state special education allocation is a multiplier of the district’s average per-student General Apportionment allocation. The formula, originally implemented in 1995, remained unchanged until the 2018 legislative session, when the excess cost multiplier was increased from 0.9309 to 0.9609. Beginning with the 2022–23 school year, the formula shifted to a tiered multiplier: 1.12 for students spending 80 percent or more of their time in a general education setting, and 1.06 for those spending less than 80 percent in such settings.

Starting in the 2025–26 school year, the state eliminated the 16% enrollment funding cap and replaced the tiered multiplier system with a single multiplier of 1.16, applied to the district’s average per-student General Apportionment allocation. Additionally, the Office of Superintendent of Public Instruction (OSPI) may reserve up to 0.006 of the excess cost allocations for statewide special education activities, including data reviews, technical assistance, and required self-assessments for districts with disproportionate identification rates.

In addition to these per-student allocations, the special education funding structure includes safety net funding for districts that can demonstrate extraordinary program costs beyond what is covered by state and federal resources. For example, Highline Public Schools applied for \$4.7 million in safety net funding for the 2024–25 school year.

Pupil Transportation

A revised transportation funding formula was introduced on September 1, 2011, and fully implemented in the 2014–15 school year. This formula phased in funding for the transportation of students “to and from school” as part of basic education. It uses a regression analysis to calculate allocations based on cost factors such as basic and special education student ridership, district land area, roadway miles, average distance to school, and other statistically significant variables.

For the 2025–26 school year, the Student Transportation Allocation Reporting System (STARS) continues to use this regression-based model, applying updated coefficients derived from 2024–25 school year data. These coefficients are calculated using statewide transportation expenditures and district-reported data, including counts of students in basic and special programs, students in early education, bilingual programs, and those experiencing homelessness or in foster care.

Additionally, the state provides funding for school bus replacement through a depreciation schedule, with annual payments made from the year a bus is purchased until the end of its scheduled lifecycle. These funds are deposited into each district’s Transportation Vehicle Fund, which may only be used for purchasing new buses or making major repairs.

Learning Assistance Program (LAP)

LAP is a state-funded program designed to enhance educational opportunities for students not yet meeting academic standards through supplemental academic and nonacademic services. LAP services are delivered within Multi-Tiered System of Supports, targeting students with tiered interventions to accelerate learning and remove barriers that prevent students from fully benefiting from universal instruction. LAP aids students scoring below grade level in English Language Arts or Math. Districts receive LAP allocations based on the number of students in poverty, as measured by eligibility for free and 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 a three-year rolling average of 50% poverty. The additional allocation is a statewide average of 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. TBIP funds may also be used to provide training for staff in 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 approving construction financing bonds. In November 2021, 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 2025-26, the enrichment levy will contribute **\$62.9 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 increased to the lesser of \$2,500 per pupil or a rate of \$2.50 per \$1,000 of assessed value. The \$2,500 per pupil cap is increased yearly by inflation.
- Beginning in 2026, under new legislation passed in 2025 (HB 2049-S.E), the per-student cap will gradually increase, reaching \$5,035 by 2031. This change allows districts to generate more local revenue to support educational services

In calendar year 2024, the owner of a \$500K home would have paid **\$2,045** in property taxes dedicated to Highline Schools.

Tax Rates per \$1000 of Assessed Valuation

Year	Assessed Value (in billions)	Enrichment Levy	Bond	Tech Levy	Total Tax Rate	School Taxes Assessed on a \$500,000 Home
2018	18.796	3.33	2.05	0.00	5.38	\$2,690
2019	21.292	1.50	2.39	0.00	3.89	\$1,945
2020	22.735	2.10	2.36	0.00	4.46	\$2,230
2021	23.598	2.05	1.78	0.00	4.51	\$2,255
2022	25.088	2.03	1.72	0.68	4.41	\$2,205
2023	28.713	1.93	2.11	0.66	4.04	\$2,020
2024	29.415	1.89	2.20	0.00	4.09	\$2,045
2025	31.544	1.82	2.14	0.00	3.96	\$1,980
2026*	32.805	2.07	2.29	0.00	4.36	\$2,180

*Estimated, and does not include new bonds

**This chart is for informational purposes, and does not represent average home prices in the area

School Staffing and Funding

Student Enrollment

Student Enrollment Projections

School Funding Model

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 district’s 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 Education Enrollment	2023-24 Budget	2024-25 Budget	2025-26 Budget
Grades K-5	7,666.0	7,411.0	7,674.0
Grades 6-8	3,471.0	3,423.0	3,450.0
Grades 9-12	5,426.0	5,216.0	5,246.0
Sub Total	16,563.0	16,050.0	16,370.0
Running Start	406.0	525.0	660.0
Open Doors	223.0	234.0	220.0
ALE	253.0	348.0	410.0
Total	17,455.0	17,157.0	17,660.0

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 comprehensive high school grades ranged between 84% and 92%, and between 99% and 100% for middle school grades in 2024-25.

State-Funded Education Enrollment	2023-24 Budget	2024-25 Budget	2025-26 Budget
Grades K-5	7,666.0	7,411.0	7,674.0
Grades 6-8	3,471.0	3,423.0	3,450.0
Grades 9-12	5,426.0	5,216.0	5,246.0
Sub Total	16,563.0	16,050.0	16,370.0

Student Enrollment Projections

Highline Public Schools contracts annually with a professional demographer to provide updated enrollment projections. These projections analyze both historical data and forecasted regional change variables, such as birth rates, population trends, and new housing developments, that influence student enrollment numbers. The demographer generates three possible trajectories—low, medium, and high—which help guide decision-making. For budgeting and staffing purposes, the district uses the medium trajectory to allocate resources, ensuring that funding for both staff and non-staff needs is distributed appropriately across schools. This data-driven approach enables the district to anticipate changes in student populations and make informed decisions about resource allocation, ensuring schools receive the necessary support based on projected enrollment trends.

Cohort Survival

King County live birth data is used to predict future kindergarten enrollment. Actual King County live births through 2023 are used to project kindergarten enrollment through the 2028-29 school year. After 2029, 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.

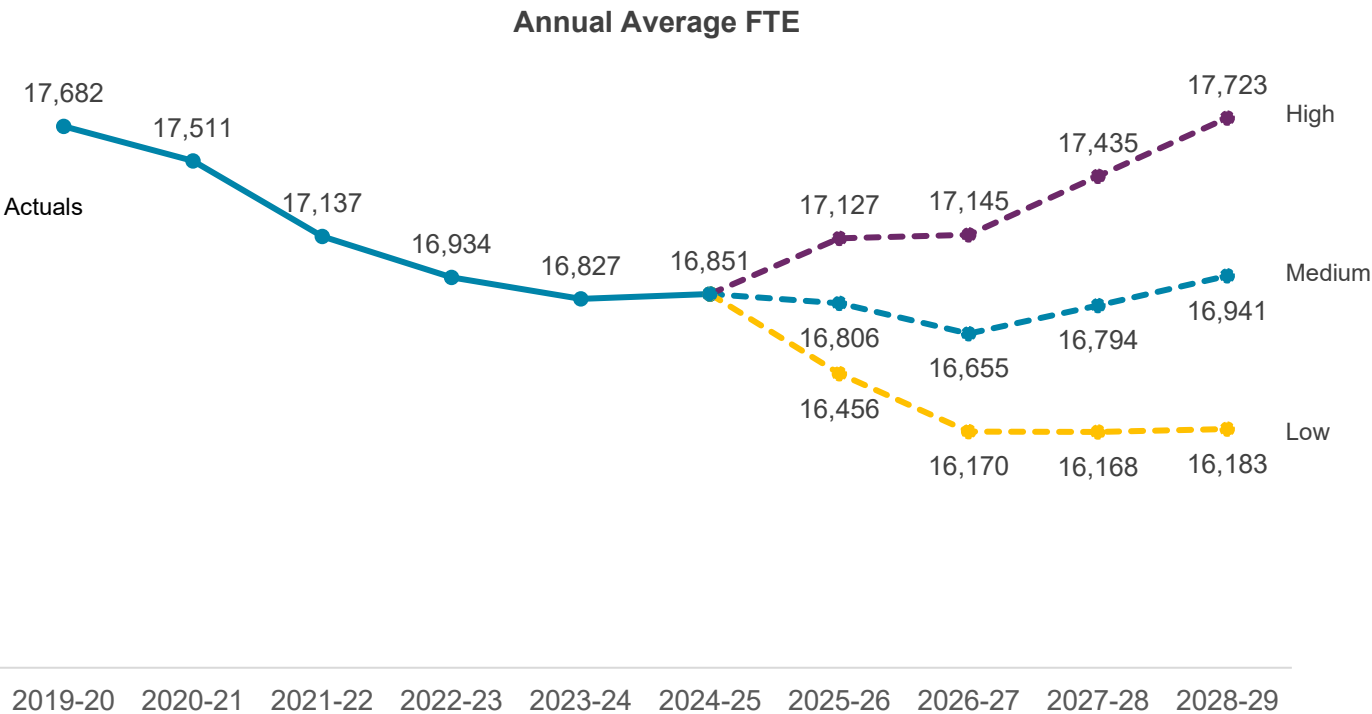
Development Tracking

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.

2025-26 Student Enrollment Projections



School Funding Model

At Highline School District, our approach to school funding is designed to ensure equitable resource distribution while meeting the diverse needs of our students and staff. We allocate staffing based on a combination of contract language, state guidelines, and key factors such as safety requirements and Individualized Education Plans (IEPs). In addition to staffing allocations, we provide schools with separate categorical dollars, which they can utilize to address specific needs—either through additional staffing or non-staffing expenditures. We also allocate centrally designated staffing to support districtwide priorities and ensure consistent services across all schools. This model ensures that each school has the flexibility to tailor its resources to best support student success while maintaining fiscal responsibility.

General Education Funding

To ensure equitable resource distribution, we allocate funding to our general education elementary, middle, and high schools at different staffing ratios. These ratios are tailored to the distinct needs and structures of each grade level.

Schools receive general education dollars, providing them with the autonomy to allocate funds in ways that best meet the needs of their students and school community. This flexibility allows schools to spend on a variety of non-staffing needs, including classroom supplies and materials, program development, additional professional development for staff, and other activities. By directly allocating these dollars to schools, we empower them to tailor their spending to enhance the learning experience and address specific challenges or opportunities within their school.

For staffing ratios please see Appendix A.

Categorical Funding

In addition to general education staffing, we allocate categorical dollars to schools to address specific needs. These funds are provided separately from general funding and can be used for either staffing or non-staffing purposes, depending on each school's priorities. Schools have the flexibility to plan how these dollars are spent based on factors such as program needs, student services, or other specific initiatives. This approach ensures that schools have the resources they need to address the unique challenges and opportunities within their communities.

Title 1 Part A, OSSI, Learning Assistance Program Base (LAP Base), LAP High Poverty (LAP HiPOV) and Transitional Bilingual Instructional Program (TBIP) are supplemental funding sources to provide equity, learning acceleration, and a well-rounded education for all. In service to students, categorical formula grants are allocated as an additional layer for districts and schools to meet their Strategic District and school Annual Action Plan goals. Budget expenditures are supplemental to basic education and expected to meet the program's intent.

Schools that qualify for categorical funds receive a per pupil dollar amount. School leaders have the responsibility to plan funds to best meet their school needs in alignment with their Annual Action Plan (AAP). Schools receiving these funds are expected to follow evidence-based practices that demonstrate improvements in student performance.

Inclusive Model

At Highline School District, we are committed to implementing a continuum of services at every school and eliminate segregated programming, cognizant of the past and present disproportionate displacement of students due to disciplinary action, language learning status, disability, and any other label we have assigned our students. The district aims to create a system where all students receive the support they need without being separated from their peers.

Centrally Allocated Resources

In addition to school-based allocations, Highline School District provides centrally designated staffing to support districtwide priorities and ensure equitable access to essential services across all schools. These centrally funded positions are strategically allocated to address areas such as instructional support, mental health services, language access, and academic interventions. By managing certain staffing resources at the district level, we can ensure that every school—regardless of size or individual budget constraints—benefits from consistent levels of support and expertise. This approach promotes system-wide alignment, fosters equity, and helps maintain a strong foundation of services that are critical to student success.

Budget

All Funds Summary

General Fund Summary

All Funds Summary

The district records its financial activities across five primary funds. The following includes a summary and detailed view of each fund.

	General Fund	ASB Fund	Capital Projects Fund	Debt Services Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$48,090,441	\$1,334,457	\$109,769,767	\$26,320,170	\$2,947,578
Total Revenues	421,524,511	1,385,800	155,085,568	71,090,716	2,800,000
Other Financing Sources	5,926,816	0	0	0	0
Total Expenditures	428,067,011	1,413,600	124,054,416	71,500,000	2,700,000
Transfers Out	0	(27,800)	5,926,816	0	0
Net Change in Fund Balance	(6,542,499)	(27,800)	25,104,336	(409,284)	100,000
Ending Fund Balance	41,547,942	\$1,306,657	\$146,727,735	\$25,910,886	\$3,047,578

The general fund is the largest fund in the district accounting for the day-to-day operations of Highline Public Schools. It supports funding for all schools and supporting departments.

General Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$42,043,636	\$42,754,047	\$48,524,095	\$48,090,441
Total Revenues	411,336,156	390,723,807	397,929,013	421,524,511
Other Financing Sources	12,292,058	9,874,361	7,241,250	5,926,816
Total Expenditures	417,946,157	391,642,911	404,641,275	428,067,011
Net Change in Fund Balance	(6,610,001)	(919,104)	(6,712,262)	(6,542,499)
Prior Year Corrections	0	0	0	0
Ending Fund Balance	\$35,433,635	\$41,843,943	\$41,811,833	\$41,547,942

The Associated Student Body (ASB) Fund is supported by activity fees and is used exclusively for programs and events that benefit students.

ASB Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$910,000	\$1,049,499	\$1,039,569	\$1,334,457
Total Revenues	1,090,199	1,086,130	1,162,810	1,385,800
Total Expenditures	1,367,605	1,333,103	1,290,790	1,413,600
Net Change in Fund Balance	(207,406)	(46,973)	(127,980)	(27,800)
Ending Fund Balance	\$632,594	\$1,002,526	\$911,589	\$1,306,657

The Capital Projects Fund is used for major facility and equipment investments and is primarily funded through bonds, levies, and state capital resources, with some expenditures reimbursed to the General Fund as guided by state accounting rules.

Capital Projects Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$47,000,000	\$280,473,644	\$145,495,064	\$109,769,767
Total Revenues	15,849,444	6,352,656	162,499,818	155,085,568
Other Financing Sources	0	0	0	0
Total Expenditures	19,281,000	234,007,130	249,537,507	124,054,416
Other Financing Uses-Transfers Out	(12,292,614)	(9,874,361)	(7,241,250)	(5,926,816)
Net Change in Fund Balance	(15,723,614)	(237,528,835)	(94,9278,939)	25,104,336
Ending Fund Balance	\$31,276,386	\$42,944,809	\$51,216,125	\$134,874,103

The Debt Service Fund is used to repay bond principal and interest, funded by property taxes for voter-approved bonds or by transfers from other funds for non-voted bonds.

Debt Services Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$7,914,326	\$21,121,704	\$16,293,670	\$26,320,170
Total Revenues	43,432,863	62,710,707	66,021,704	71,090,716
Other Financing Sources	0	0	0	0
Total Expenditures	41,000,000	69,000,000	58,000,000	71,500,000
Net Change in Fund Balance	2,432,863	(6,289,293)	8,021,704	(409,000)
Ending Fund Balance	\$10,347,189	\$14,832,411	\$24,315,374	\$25,910,886

The Transportation Vehicle Fund supports the purchase and major repair of school buses, primarily funded through state depreciation reimbursements.

Transportation Vehicle Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$1,487,787	\$3,100,000	\$4,247,932	\$2,947,578
Total Revenues	694,615	1,800,000	5,833,530	2,800,000
Total Expenditures	1,155,698	2,400,000	5,633,530	2,700,000
Net Change in Fund Balance	(461,083)	(600,000)	200,000	100,000
Ending Fund Balance	\$1,026,704	\$2,500,000	\$4,447,932	\$3,047,578

General Fund Summary

Revenue and Other Financing Sources	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Local Tax	\$52,106,561	\$55,727,873	\$56,102,897	\$62,952,072
Local Support Nontax	8,274,950	10,645,995	10,117,100	9,725,946
State, General Purpose	185,598,980	189,781,919	196,191,719	212,708,240
State, Special Purpose	69,462,409	76,527,175	89,062,735	92,404,192
Federal, General Purpose	0	0	0	0
Federal, Special Purpose	80,115,233	41,962,758	32,317,768	32,192,495
Revenues from Other School Districts	950,000	1,220,000	950,000	1,300,000
Revenues from Other Entities	2,535,965	4,983,726	5,945,544	4,314,750
Other Financing Sources	12,292,058	9,874,361	7,241,250	5,926,816
Total	\$411,336,156	\$390,723,807	\$397,929,013	\$421,524,511

Expenditures	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Regular Instruction	\$186,098,615	\$185,919,102	\$200,688,637	\$207,946,892
Federal Special Purpose	44,193,088	11,793,389	0	0
Special Education	52,457,395	56,445,328	62,846,989	74,143,652
Vocational Education	9,140,452	9,094,645	9,989,886	10,878,091
Skills Center Instruction	7,815,941	5,852,024	6,533,301	6,705,183
Compensatory Education Instruction	39,129,026	40,196,723	41,684,606	43,340,620
Other Instructional Programs	3,602,043	3,070,589	5,265,692	4,347,850
Community Services	2,595,797	3,123,407	3,688,817	4,041,183
Support Services	72,913,800	76,147,704	73,943,347	76,663,540
Total	\$417,946,157	\$391,642,911	\$404,641,275	\$428,067,011
Revenue Less Expenditures	\$(6,610,001)	\$(919,104)	\$(6,712,262)	\$(6,542,500)

Beginning Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Carryover of Restricted Revenue	\$7,400,000	\$7,804,000	\$8,078,537	\$8,199,298
Nonspendable – Inventory & Prepaid Items	325,000	150,000	215,336	158,275
Committed to Other Purposes	0	10,000,000	7,500,000	5,000,000
Assigned to Other Purposes	1,500,000	1,200,000	6,000,000	6,133,293
Unassigned Fund Balance	32,818,636	23,600,047	26,730,222	28,599,575
Total	\$42,043,636	\$42,754,047	\$48,524,095	\$48,090,441

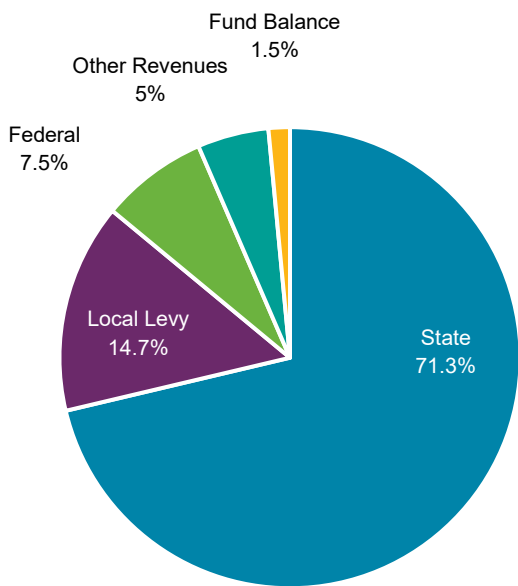
Ending Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Carryover of Restricted Revenue	\$3,400,000	\$6,800,000	\$7,305,557	\$7,199,296
Nonspendable – Inventory & Prepaid Items	325,000	150,000	215,336	158,275
Committed to Other Purposes	0	7,500,000	5,000,000	2,500,000
Assigned to Other Purposes	0	1,000,000	3,000,000	4,633,290
Unassigned Fund Balance	31,767,301	26,384,943	26,290,940	27,057,081
Total	\$35,492,301	41,834,943	\$41,811,833	\$41,547,942

General Fund Total Resources

The general fund uses funding from a variety of sources totaling **\$428.0** million for the 2025-26 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 \$6.5 million. The following section is an explanation of each type of resource and major changes anticipated this year.

2025-26 Budgeted Resources by Type

Percentages may not total to 100% due to rounding



\$428.0 million

General fund total resources include district revenue and planned use of fund balances

State Funding

State Funding State funding provides the largest portion of district revenue at **\$305.1 million** or 71.3% of total resources. This amount includes both state general purpose funding and state special purpose funding.

State General Purpose Funding

State general purpose funding, or apportionment, accounts **for \$212.7 million** or 49.7% of total general fund revenue. Apportionment is calculated using the number of students attending our schools multiplied by a legislative funding formula.

State Special Purpose Funding

State special purpose funding provides **\$92.4 million** or 21.6% of budgeted resources. State special purpose funding is designated for programs such as special education, Multilingual 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	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Transition to Kindergarten	\$0	\$0	\$0	\$707,710
Special Education	28,858,922	35,414,024	42,313,079	43,510,071
Special Education, Infants and Toddlers	0	0	0	0
Learning Assistance	15,164,768	14,667,312	15,016,801	15,707,878
Special and Pilot Programs	5,140,100	5,100,000	5,600,000	4,070,000
Transitional Bilingual	10,167,983	10,621,724	12,345,387	13,291,983
Highly Capable	602,094	603,497	618,468	646,550
School Food Services	185,000	85,860	660,000	1,270,000
Transportation – Operations	6,898,230	7,434,758	9,600,000	10,000,000
Other State Agencies	0	0	0	0
Special Education – Other State Agencies	0	0	0	0
Child Care	2,445,312	2,600,000	2,909,000	3,200,000
Total	\$69,462,409	\$76,527,175	\$89,062,735	\$92,404,192

Local Levy Funding (Enrichment Levy)

Local operating levies approved by Highline voters support general education programs and operations. Levy funds will provide **\$62.9 million** or 14.7% of budgeted resources in 2025-26 and are the third largest revenue source for Highline Public Schools. 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.

Federal Funding

Federal funding provides **\$32.2 million** or 7.5% 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 **\$21.3 million** or 5% 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	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget	Dollar Change	Percent Change
State	\$255,061,389	\$266,309,094	\$285,254,454	\$305,112,432	\$19,857,978	6.5%
Local Levy	52,106,561	55,727,873	56,102,897	62,952,072	6,849,175	10.9
Federal	80,115,233	41,962,758	32,317,768	32,192,495	(125,273)	-0.4
Other Revenues	24,052,973	26,724,082	24,253,894	21,267,512	(2,986,382)	-14
Total Revenues	411,336,156	390,723,807	397,929,013	421,524,511	23,595,498	5.6
Fund Balance	6,610,001	919,104	6,712,262	6,542,500	(169,762)	-2.6
Total	\$417,946,157	\$391,642,911	\$404,641,275	\$428,067,011	\$23,425,736	5.5%

General Fund Revenues and Other Financing Sources

Local Taxes	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Local Property Tax	\$52,106,561	\$55,727,873	\$56,102,897	\$62,952,072
Sale of Tax Title Property	0	0	0	0
Other	0	0	0	0
Total	\$52,106,561	\$55,727,873	\$56,102,897	\$62,952,072

Local Support Nontax	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Tuition and Fees	\$466,000	\$510,000	\$820,000	\$793,000
Sale of Goods, Supplies, and Services	272,250	308,850	420,100	528,900
School Food Services	630,000	405,000	402,500	404,000
Investment Earnings	36,200	2,400,000	2,500,000	2,000,000
Gifts and Donations	157,500	97,500	97,500	270,000
Fines and Damages	15,000	26,500	26,500	21,000
Rentals and Leases	665,000	820,000	1,065,000	1,430,000
Insurance Recoveries	40,000	36,500	10,500	10,000
Local Support Nontax	4,293,000	4,041,645	2,775,000	2,269,046
E-Rate	1,700,000	2,000,000	2,000,000	2,000,000
Total	\$8,274,950	\$10,645,995	\$10,117,100	\$9,725,946

State, General Apportionment	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Apportionment	\$179,856,385	\$183,642,811	\$189,503,032	\$205,925,937
Special Education- General Apportionment	5,742,595	6,139,108	6,688,687	6,782,303
Local Effort Assistance	0	0	0	0
Total	\$185,598,980	\$189,781,919	\$196,191,719	\$212,708,240

State, Special Purpose	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Special Purpose, Unassigned	\$0	\$0	\$0	\$707,710
Special Education	28,858,922	35,414,024	42,313,079	43,510,071
Special Education, Infants and Toddlers	0	0	0	0
Learning Assistance	15,164,768	14,667,312	15,016,801	15,707,878
Special and Pilot Programs	5,140,100	5,100,000	5,600,000	4,070,000
Transitional Bilingual	10,167,983	10,621,724	12,345,387	13,291,983
Highly Capable	602,094	603,497	618,468	646,550
School Food Services	185,000	85,860	660,000	1,270,000
Transportation – Operations	6,898,230	7,434,758	9,600,000	10,000,000
Other State Agencies	0	0	0	0
Special Education – Other State Agencies	0	0	0	0
Child Care	2,445,312	2,600,000	2,909,000	3,200,000
Total	\$69,462,409	\$76,527,175	\$89,062,735	\$92,404,192

Federal, General Purpose	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Federal Forests	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0

Federal, Special Purpose	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
ESSER II	\$4,846,334	\$0	\$0	\$0
ESSER III	42,347,315	10,730,337	0	0
ESSER III – Learning Loss	7,369,909	1,063,052	0	0
Transition to Kindergarten	0	600,000	0	0
Special Education	4,090,000	4,290,000	5,095,000	4,898,000
Secondary Vocational Education	160,000	160,000	224,000	224,000
Skill Center	110,000	110,000	98,000	95,000
Disadvantaged	7,729,381	8,926,486	9,359,546	10,168,222
School Improvement	1,989,958	1,770,979	1,883,000	2,026,505
Limited English Proficiency	1,201,788	1,115,541	1,460,000	1,720,768
ESSER I	0	0	0	0
Other Community Services	0	0	656,000	0
School Food Services	9,525,548	12,446,363	11,832,222	11,450,000
Direct Special Purpose Grants	0	0	0	0
Indian Education	0	100,000	225,000	225,000
Federal Grants Through Other Agencies	95,000	0	0	0
Medicaid Administrative match	150,000	150,000	350,000	450,000
Special Education – Medicaid Reimbursement	0	0	0	0
Youth Training	0	0	135,000	135,000
USDA Commodities	500,000	500,000	1,000,000	800,000
Total	\$80,115,233	\$41,962,758	\$32,317,768	\$32,192,495

Revenues from Other School Districts	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Special Education	\$600,000	\$950,000	\$800,000	\$800,000
Skill Center – Facility Upgrades	0	0	0	0
Transportation	350,000	270,000	150,000	500,000
Nonhigh Participation	0	0	0	0
Local Effort Assistance	0	0	0	0
Total	\$950,000	\$1,220,000	\$950,000	\$1,300,000

Revenues from Other Entities	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Government Entities	\$398,900	\$459,467	\$3,360,544	\$1,300,000
Private Foundations	1,972,065	4,524,259	2,485,000	2,914,750
Nonfederal, ESD	165,000	0	100,000	100,000
Total	\$2,535,965	\$4,983,726	\$5,945,544	\$4,314,750

Other Financing Sources	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Sale of Bonds	\$0	\$0	\$0	\$0
Capital Fund Transfers	12,292,058	9,874,361	7,241,250	5,926,816
Total	\$12,292,058	\$9,874,361	\$7,241,250	\$5,926,816

Total General Fund Revenue	\$411,336,156	\$390,723,807	\$397,929,013	\$421,524,511
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General Fund Expenditures

Highline Public Schools records and reports its general fund expenses using 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.

By Program	2023-24 Budget	% of Total	2024-25 Budget	% of total	2025-26 Budget	% of total
Regular Instruction	\$197,712,491	50%	\$200,688,637	50%	\$207,946,892	49%
Special Education	56,445,328	14%	62,846,989	16%	74,143,652	17%
Vocational Education	9,094,645	2%	9,989,886	2%	10,878,091	2.5%
Skills Center Instruction	5,852,024	1.5%	6,533,301	1.6%	6,705,183	1.5%
Compensatory Education	40,196,723	10%	41,684,606	10%	43,340,620	10%
Other Instructional Programs	3,070,589	0.8%	5,265,692	1.3%	4,347,850	1%
Community Services	3,123,407	0.8%	3,688,817	0.9%	4,041,183	1%
Support Services	76,147,707	19%	73,943,347	18%	76,663,540	18%
Total	\$391,642,911	100%	\$404,641,275	100%	\$428,067,011	100%

By Activity	2023-24 Budget	% of Total	2024-25 Budget	% of total	2025-26 Budget	% of total
Teaching Activities	\$221,344,186	57%	\$236,122,383	58%	\$254,317,665	60%
Teaching Support	55,139,695	14%	58,140,127	14%	60,125,077	14%
School Administration	22,618,127	6%	23,484,433	6%	24,397,384	6%
Other Support Activities	61,730,520	16%	57,740,380	14%	60,656,827	14%
Central Administration	30,810,383	8%	29,153,952	7%	28,570,058	7%
Total	\$391,642,911	100%	\$404,641,275	100%	\$428,067,011	100%

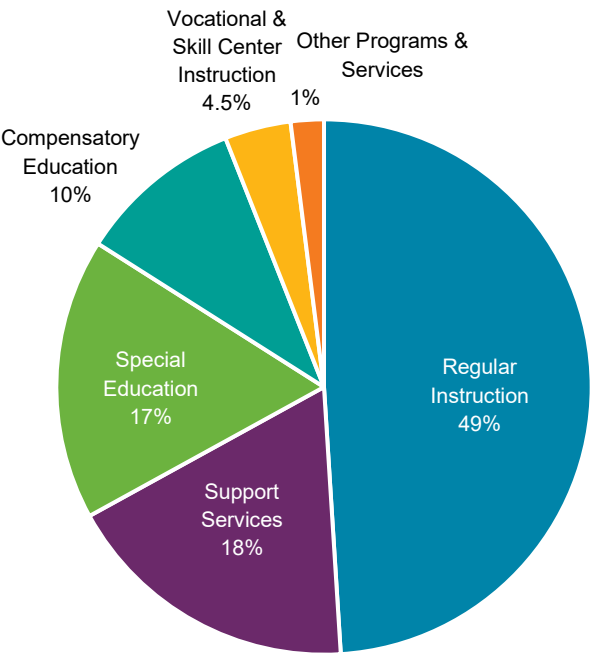
By Object	2023-24 Budget	% of Total	2024-25 Budget	% of total	2025-26 Budget	% of total
Debit Transfer	\$579,070	0%	\$555,000	0%	\$848,430	0%
Credit Transfer	(579,070)	0%	(555,000)	0%	(848,430)	0%
Certificated Salaries	168,222,813	43%	179,246,523	44%	192,632,208	45%
Classified Salaries	74,114,076	19%	77,528,575	19%	85,193,114	21%
Employee Benefits	87,105,929	22%	89,982,384	22%	90,624,548	21%
Supplies & Materials	22,672,896	6%	20,085,782	5%	17,189,894	4%
Purchased Services	39,207,194	10%	37,596,070	9%	42,031,315	10%
Travel	270,003	0%	151,941	0%	328,932	0%
Capital Outlay	50,000	0%	50,000	0%	67,000	0%
Total	\$391,642,911	100%	\$404,641,275	100%	\$428,067,011	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.

2025-26 Budgeted Expenditures by State Program

Percentages may not total to 100% due to rounding



\$428.0 million

Regular Instruction	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Basic Education	\$182,959,864	\$181,916,131	\$196,725,713	\$204,532,402
Alternative Learning Experience	638,722	922,978	628,640	388,798
Dropout Reengagement	2,500,029	2,285,853	2,409,373	2,112,000
Transitional Kindergarten	0	794,140	924,911	913,692
GEER	0	0	0	0
ESSER II	0	0	0	0
ESSER III	37,591,169	10,730,337	0	0
ESSER III – Learning Loss	6,601,919	1,063,052	0	0
Total	\$230,291,703	\$197,712,491	\$200,688,637	\$207,946,892

Special Education	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Special Education, Supplemental, State	\$48,698,539	\$52,706,435	\$58,561,746	\$69,232,395
Special Education, Infants & Toddlers, State	0	0	0	0
Special Education, ARP, IDEA, Federal	89,599	0	0	0
Special Education, Supplemental, Federal	3,669,257	3,738,893	4,285,243	4,911,257
Total	\$52,457,395	\$56,445,328	\$62,846,989	\$74,143,652

Vocational Education Instruction	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Vocational, Basic, State	\$7,693,009	\$7,747,573	\$8,649,309	\$9,608,380
Middle School Career & Technical Ed, State	1,447,443	1,208,072	1,124,457	1,125,711
Vocational, Federal & Other Categorical	0	139,000	216,120	144,000
Total	\$9,140,452	\$9,094,645	\$9,989,886	\$10,878,091

Skills Center Instruction	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Skills Center, Basic, State	\$7,730,260	\$5,788,325	\$6,437,968	\$6,518,581
Skills Center, Federal	85,681	63,699	95,333	186,602
Total	\$7,815,941	\$5,852,024	\$6,533,301	\$6,705,183

Compensatory Education Instruction	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Disadvantage, Federal	\$7,723,882	\$8,544,699	\$9,027,340	\$8,816,582
School Improvement, Federal	1,989,958	1,755,741	1,782,407	1,915,343
Learning Assistance Programs, State	15,940,785	15,355,704	15,783,918	16,114,482
Special and Pilot Programs, State	1,100,000	1,549,733	1,032,914	1,149,129
Limited English Proficiency, Federal	1,206,788	1,115,541	1,408,179	1,641,955
Transitional Bilingual, State	9,591,738	10,516,663	11,096,361	11,875,876
Indian Education, Federal	75,875	92,101	214,686	215,620
Other	1,500,000	1,266,541	1,338,801	1,611,633
Total	\$39,129,026	\$40,196,723	\$41,684,606	\$43,340,620

Other Instructional Programs	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Highly Capable	\$602,043	\$627,000	\$618,469	\$654,205
Youth Training Programs, Federal	0	0	128,941	51,338
Other Instructional Programs	3,000,000	2,443,589	4,518,282	3,642,307
Total	\$3,602,043	\$3,070,589	\$5,265,692	\$4,347,850

Community Services	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Child Care	\$2,235,694	\$2,341,534	\$2,909,734	\$3,149,880
Other Community Services	360,103	781,873	779,083	891,303
Total	\$2,595,797	\$3,123,407	\$3,688,817	\$4,041,183

Support Services	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
District-Wide Support	\$50,970,711	\$53,392,633	\$52,185,521	\$54,755,860
School Food Services	11,163,159	11,455,842	10,900,246	10,982,042
Pupil Transportation	10,779,930	11,299,229	10,857,580	10,925,638
Total	\$72,913,800	\$76,147,704	\$73,943,347	\$76,663,540

Total General Fund Expenditures	\$417,946,157	\$391,642,911	\$404,641,275	\$428,067,011
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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.

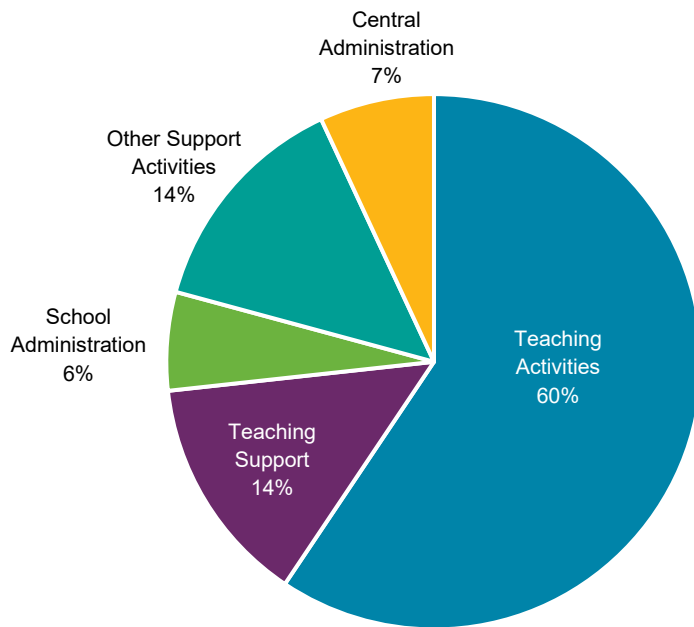
Principal's Office – Principal's office (also called school administration) includes principals, assistant principals, school office support, and school office supplies.

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.

Budgeted Expenditures by State Activity

Percentages may not total to 100% due to rounding



\$428.0 million

79% funds instructional activities

Teaching Activities	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Teaching	\$231,496,127	\$219,517,626	\$233,574,008	\$251,941,539
Extracurricular	1,794,757	1,826,560	2,548,375	2,562,194
Other School Districts	0	0	0	0
Total	\$233,290,884	\$221,344,186	\$236,122,383	\$254,503,733

Teaching Support	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Learning Resources	\$3,082,219	\$3,113,775	\$3,234,683	3,295,477
Guidance and Counseling	12,552,145	12,267,048	12,613,229	13,189,470
Pupil Management & Safety	4,902,449	5,078,187	5,528,039	5,568,911
Health Related Services	16,417,809	18,223,407	19,873,761	20,960,130
Instructional Professional Development	8,318,096	9,027,649	9,575,603	9,384,169
Instructional Technology	10,202,855	4,727,004	4,629,391	4,500,272
Curriculum	4,182,047	1,020,598	991,397	1,148,901
Professional Learning State	2,823,995	1,682,027	1,694,024	1,891,679
Total	\$62,481,615	\$55,139,695	\$58,140,127	\$59,939,009

Other Support Activities	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Nutrition Services	\$4,674,500	\$4,704,500	\$4,514,670	\$4,299,170
Nutrition Services – Operations	5,543,633	6,321,224	5,902,356	6,481,385
Nutrition Services – Transfers	0	0	0	0
Transportation	7,306,521	9,147,993	8,498,834	8,725,043
Transportation – Transfers	(349,500)	(479,836)	(444,270)	(738,260)
Grounds Maintenance	1,722,027	2,040,717	2,087,341	2,035,672
Operations of Buildings	9,851,330	10,092,579	10,284,420	10,104,006
Maintenance	15,066,509	4,856,500	5,040,318	5,216,374
Utilities	5,365,450	4,606,340	5,568,500	7,217,396
Building & Property Security	1,041,678	1,740,786	1,527,220	1,693,635
Insurance	4,039,500	4,000,000	4,600,000	6,088,958
Information Systems	13,379,838	14,084,845	9,542,927	8,907,986
Printing	0	0	0	0
Warehouse & Distribution	401,290	442,942	443,146	448,557
Motor Pool	(73,400)	(75,900)	(81,800)	(83,800)
Public Activities	214,549	247,830	256,718	260,705
Total	\$68,183,925	\$61,730,520	\$57,740,380	\$60,656,827

School Administration	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Principal's Office	\$22,594,760	\$22,618,127	\$23,484,433	\$24,397,384
Total	\$22,594,760	\$22,618,127	\$23,484,433	\$24,397,384

Central Administration	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Board of Directors	\$390,200	\$393,950	\$389,950	\$339,950
Superintendent's Office	1,977,801	3,114,384	2,763,778	2,284,919
Business Office	3,275,643	3,135,795	2,955,464	3,042,808
Human Resources	5,555,906	6,033,361	5,664,567	5,680,206
Public Information	1,566,957	1,361,958	1,315,434	1,361,406
Supervision of Instruction	15,492,181	13,651,866	12,878,369	12,394,111
Supervision of Nutrition Services	956,726	806,498	805,456	600,688
Supervision of Transportation	1,281,090	1,493,520	1,524,703	1,624,053
Supervision of Maintenance and Operations	898,469	819,051	856,231	1,241,917
Total	\$31,394,973	\$30,810,383	\$29,153,952	\$28,570,058

Total General Fund Expenditures	\$417,946,157	\$391,642,911	\$404,641,275	\$428,067,011
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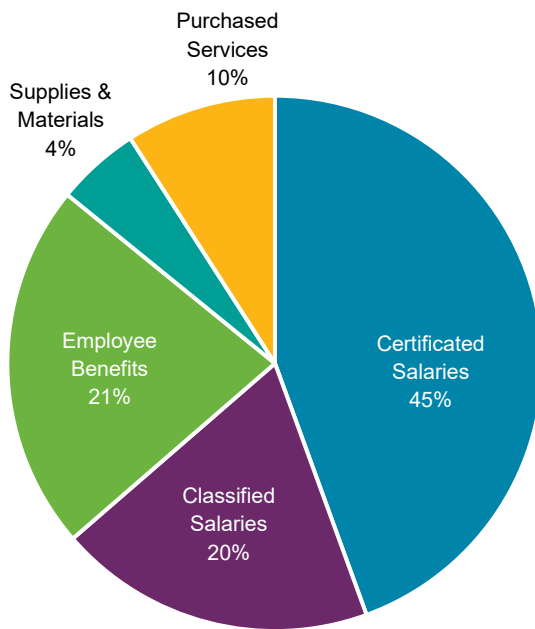
Expenditure Objects

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.

2025-26 Budgeted 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%.



\$428.0 million

86% funds staff salaries and benefits

Object Codes	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Debit Transfers	\$446,820	\$579,070	\$555,000	\$848,430
Credit Transfers	(446,820)	(579,070)	(555,000)	(848,430)
Certificated Salaries	169,241,364	168,222,813	179,246,523	192,632,208
Classified Salaries	70,744,893	74,114,076	77,528,575	85,193,114
Employee Benefits	89,340,308	87,105,929	89,982,384	90,624,548
Supplies & Materials	28,165,663	22,672,896	20,085,782	17,189,894
Purchased Services	59,423,404	39,207,194	37,596,070	42,031,315
Travel	145,525	270,003	151,941	328,932
Capital Outlay	885,000	50,000	50,000	67,000
Total General Fund Expenditures	\$417,946,157	\$391,642,911	\$404,641,275	\$428,067,011

Grant Revenue

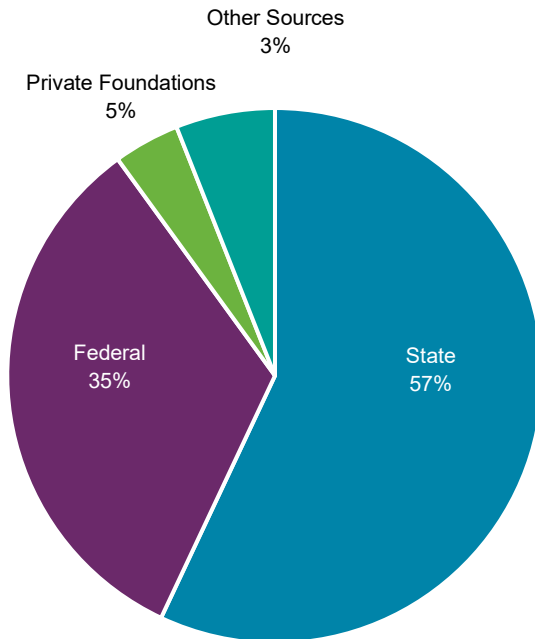
Major Grants

Highline Public Schools grant resources are projected to total **\$55.3 million** for the 2025-26 budget. The major revenue types Highline Public Schools receives include 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.

2025-26 Grant Revenue by Type

Percentages may not total to 100% due to rounding

Note: Other Sources includes Local Government, Gifts and Donations, and Other Funding Sources



\$55.3 million

Grant Resource Type	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Federal	\$15,281,127	\$16,373,006	\$18,119,546	\$19,132,495
State	28,134,845	28,578,393	31,549,656	31,549,656
Local Government	398,900	459,467	3,360,544	1,300,000
Gifts, Donations, PTSA	157,500	97,500	97,500	270,000
Private Foundations	2,578,635	4,524,259	2,485,000	2,914,750
Other Financing Sources	165,000	0	100,000	100,000
Total General Fund Revenues	\$46,716,007	\$50,032,625	\$55,712,246	\$55,266,901

State Grants

State grants total **\$31,519,656** and are received from various state agencies such as OSPI and the Department of Social and Health Services.

Learning Assistance Program (LAP)

The largest portion of district revenue from state formula grants comes from the Learning Assistance Program (LAP) at **\$15,707,878**.

Learning Assistance Program (LAP) is as a two-part State grant that is designed to enhance educational opportunities for students who are not *yet* meeting academic standards by providing supplemental supports and services. Within the framework of a Multi-Tiered System of Supports (MTSS), LAP supports and services are targeted (tier 2) or intensive (tier 3) supports that are added to accelerate learning and remove barriers that prevent students from benefiting fully from universal instruction.

These supplemental supports are most effective and efficient when they are matched to need, evidence-based, aligned across learning environments, and implemented with fidelity. Students who are eligible for LAP supports and services *typically* include:

- Students in TK through 12th grade who are not yet meeting academic standards in basic skill areas, including reading, writing, math, or readiness associated with these skill areas.
- Students in 9th through 12th grade who are not yet on track to meet graduation requirements, which includes 8th and 9th grade students who need additional transition support into high school.

LAP Base Allocation supports Kindergarten through 5th 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 6th 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. **26** 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. Classified support for small groups, professional development for staff, and social-emotional learning (SEL) will be the areas of focus in 2025-26.

LAP High Poverty school funds supplement, and must not supplant, LAP Base funds. These funds are generated by eligible schools within the LEA (RCW 28A.165.055). Schools that are eligible for LAP high poverty funds are those with a three-year rolling average of 50% or more of FRPL as reported in CEDARS, or those that qualify through the CEP or HB 1238 provisions. These funds must be expended in alignment with the comprehensive strengths and needs of participating students in the building that generated them.

Transitional Bilingual Instructional Program (TBIP)

The State Transitional Bilingual Instructional Program (TBIP) provides approximately **\$13,291,983** in support for over 6,000 English language learners in Highline. The program funds Multilingual Learner teachers and bilingual para-educators who provide direct services to students as well as school-based and district-based specialists who support the instructional programming in our newcomer classes, and monitors student progress, and provide professional development to staff on strategies for language development and accessible content instruction for Multilingual 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

Federal Grants

Federal formula grants make up a large portion of the district's grant revenue, at **\$19,132,495**. 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

Title I, Part A supports our highest poverty elementary, middle, and high schools. Title I, Part A is allocated to schools whose poverty is at least 35% and **33** schools in Highline receive Title I, Part A funding. The intention of Title I, Part A is to close educational achievements gaps and provide customized instruction that helps students meet academic standards. Additionally, Title I, Part A supports district and building level professional development and family engagement activities.

Individuals with Disabilities Education Act (IDEA)

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

Title II, Part A program is intended to support districts with ongoing staff development; the funds are targeted towards recruitment, onboarding, and retention programs. Currently Highline's Title II budget funds central office content specialists who provide 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. Heading into 2025-26, the Professional Learning team is planning to launch a new affinity-based mentor program, in addition to our Peer Mentor program (which is funded largely through our BEST grant).

Title III, Part A

Title III, Part A is the Multilingual Education Services grant which provides funds for additional support for Multilingual Learners, as well as services for American Indian and Alaska Native students. This grant supports professional development for teachers to integrate English language development into their daily lessons. Instructional services for American Indian and Alaska Native students who qualify under Title III must be culturally and linguistically appropriate. As many AI/AN students may speak English as their primary language, these services are inherently different than those provided for other eligible multilingual English learners. Title III Services for AI/AN students are planned with Tribal Consultation, collaborating with Title IV Coordinator, and selected from a specific Professional Learning Menu, which includes John McCoy (Iulilaš) Since Time Immemorial Curriculum. Ahead of the 25-26 School Year, Highline's Native Education team facilitated our Tribal Consultation with Muckleshoot Tribal partners, highlighting our ongoing work to elevate culturally responsive, place-based instruction and implement Since Time Immemorial Curriculum.

Office of Systems and School Improvement (OSSI)

(OSSI) grants are allocated to schools that have been identified on the Washington School Improvement Framework (WSIF) for Tier 2, Tier 3, or Tier 3+ supports. The OSSI grants support the implementation of school improvement strategies based on school's comprehensive needs assessment and ongoing work to ensure data-driven, evidence-based strategies are implemented in support of student learning and student support. The Budget Strategy team partners closely with Student Learning division and school leaders to align resources according to our Strategic Plan and schools' annual action plans.

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. Each spring, we facilitate consultations with our partnering Private Schools to plan for how the equitable share services will be provided to Private School students who live in the Highline service area.

Local Government

This portion of district grant revenue is received from local government agencies, totaling **\$1,300,000**.

Gifts, Donation, PTSA

This portion of district grant revenue is primarily from Parent Teacher Student Association (PTA/PTSA) groups across the district totaling **\$270,000**.

Private Foundations

Private foundation grant funding totals nearly **\$2,914,750** and supports students directly in schools as well as districtwide support services.

Other Funds

Associated Student Body Fund

Capital Projects Fund

Debt Services Fund

Transportation Vehicle Fund

Associated Student Body 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. School districts who charge a fee for attendance at or participation in any optional, noncredit extracurricular event must adopt a policy for waiving all fees for students who are low income. The process for charging and collecting Associated Student Body (ASB) card fees, school-based athletic program fees, optional noncredit school club fees, and other fees from students in grades 9–12 must be the same for all students, regardless of their free or reduced-price lunch (FRPL) eligibility. 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 2025-26 ASB Fund is **\$1,413,600**.

ASB Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$1,099,947	\$1,049,499	\$1,039,569	\$1,334,457
Total Revenues	1,090,199	1,086,130	1,162,810	1,385,800
Total Expenditures	1,367,605	1,333,103	1,290,790	1,413,600
Net Change in Fund Balance	(277,406)	(46,973)	(127,980)	(27,800)
Ending Fund Balance	\$822,541	\$1,002,526	\$911,589	\$1,306,657

ASB Fund Summary Details

Revenues	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
General Student Body	\$662,499	\$430,360	\$339,110	\$516,500
Athletics	165,400	282,700	536,700	547,400
Classes	31,300	47,400	35,300	74,000
Clubs	183,675	271,705	222,500	216,100
Private Monies	47,325	56,965	29,300	31,800
Total ASB Revenues	\$1,090,199	\$1,086,130	\$1,162,910	\$1,385,800

Expenditures	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
General Student Body	\$762,682	\$417,800	\$362,490	\$515,400
Athletics	271,600	283,550	594,400	554,000
Classes	31,600	56,400	61,200	87,800
Clubs	240,498	314,378	236,990	221,200
Private Monies	61,225	60,975	35,710	35,200
Total ASB Expenditures	\$1,367,605	\$1,133,103	\$1,290,790	\$1,413,600
Revenue less Expenditures	(\$277,406)	(\$43,973)	(\$127,980)	(27,800)

Beginning Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted to Fund Purposes	\$1,099,947	\$1,049,499	\$1,039,569	\$1,334,457
Total ASB Beginning Fund Balance	\$1,099,947	\$1,049,499	\$1,039,569	\$1,334,457

Ending Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restrictions to Fund Purposes	\$822,541	\$1,002,526	\$911,689	\$1,306,657
Corrections or Restatements	0	0	0	0
Total ASB Ending Fund Balance	\$822,541	\$1,002,526	\$911,689	\$1,306,657

Capital Projects Fund

The Capital Projects Fund is 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 **\$124,054,416** which includes planning for new buildings and critical upgrades at existing buildings.

Capital Projects Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$47,000,000	\$280,473,644	\$145,495,064	\$109,769,767
Total Revenues	15,849,444	6,352,656	162,499,818	155,085,568
Other Financing Sources	0	0	0	0
Total Expenditures	19,281,000	234,007,130	249,537,507	124,054,416
Other Financing Uses-Transfers Out	(12,292,058)	(9,874,361)	(7,241,250)	5,926,816
Net Change in Fund Balance	(15,723,614)	(237,528,835)	(94,278,939)	25,104,336
Ending Fund Balance	\$31,276,386	\$42,944,809	\$51,216,125	\$134,874,103

Capital Projects Fund Summary Details

Revenue and Other Financing Sources	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Local Taxes	\$7,849,444	\$0	\$0	\$0
Local Nontax Support	0	0	6,704,973	21,495,879
State Special Purpose	1,200,000	1,852,656	0	35,589,689
Federal General Purpose	4,000,000	3,500,000	17,794,845	0
Other Financing Sources	2,800,000	1,000,000	138,000,000	98,000,000
Total Revenues	\$15,849,444	\$6,352,656	\$162,499,818	\$155,085,568

Expenditures	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Sites	\$1,448,000	\$13,186,362	\$2,855,817	\$330,356
Buildings	16,694,900	198,489,175	227,764,654	123,215,537
Equipment	988,100	21,243,083	17,275,511	9,327
Bond/Levy Issuance	150,000	852,910	1,321,525	407,544
Energy	0	235,600	320,000	41,652
Sales and Lease	0	0	0	50,000
Total Balance	\$19,281,000	\$234,007,130	\$249,537,507	\$124,054,416
Other Financing Uses – Transfers Out	(\$12,292,058)	(\$9,874,361)	(\$7,241,250)	\$(5,926,816)
Revenue less Expenditures	(\$15,723,614)	(\$237,528,835)	(\$94,278,939)	25,104,336

Beginning Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted from Bond Proceeds	\$0	\$228,116,500	\$107,092,259	\$85,443,863
Restricted from Levy Proceeds	0	11,500,000	11,140,520	7,325,901
Restricted from State Proceeds	9,500,000	0	0	0
Restricted from Other Proceeds	0	0	0	5,020,257
Committed to Other Purposes	0	0	0	6,899,582
Assigned to Fund Purposes	37,500,000	40,857,144	27,262,285	5,080,164
Unassigned Fund Balance	0	0	0	0
Total Balance	\$47,000,000	\$280,473,644	\$145,495,064	\$109,769,767

Ending Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted from Bond Proceeds		\$6,381,078	\$14,374,203	\$94,629,135
Restricted from Levy Proceeds		1,625,639	4,061,770	1,519,085
Restricted from Other Proceeds				5,020,257
Committed to Other Purposes				6,900,110
Assigned to Fund Purposes	31,276,386	34,938,092	32,780,352	26,805,516
Total Balance	\$31,276,386	\$42,944,809	\$51,216,325	\$134,874,103

Capital Projects Fund Project Descriptions

Project Description	2025-26 Budget
Capital Projects Legal Fees	\$42,576
Highline Stadium Drainage	45,981
Bond Issuance	50,000
Signage Upgrades	57,500
Evergreen High School Replacement Project	87,749
PSSC Minor Repair Grant	93,814
Facility Cond. Assessment	96,789
Glacier Freezer Cooling	98,840
Olympic Freezer	119,641
Mt Rainier Tennis Courts	153,243
Copper Line Replacement	188,295
Bond	202,559
Mot Building J	320,226
Camp Waskowitz Conservation Funds	331,776
Resource Conservation	407,544
Management Support	418,399
Cab South improvements Phase 2	439,828
Tcu Overlay	572,565
Small Works Project Salaries	648,156
Maritime High School	777,450
Cab South Improvements Phase 3	979,246
Roof Restoration	1,043,260
Boiler Study & Repair	1,443,498
Building L	1,474,194
Bond Salaries	1,625,076
Southern Heights Fire Response	1,887,139
Critical Needs	3,263,247
Southern Heights Rebuild	4,849,509
Bond Contingency	8,550,132
Tyee High School Replacement Project	12,119,720
Evergreen High School Replacement Project	19,101,397
Pacific Middle School Replacement Project	62,565,066
Total	\$124,054,416

Debt Services 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 budget for the debt service fund is as follows:

Debt Services Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$7,914,326	\$21,121,704	\$16,293,670	\$26,320,170
Total Revenues	43,432,863	62,710,707	66,021,704	71,090,716
Other Financing Sources	0	0	0	0
Total Expenditures	41,000,000	69,000,000	58,000,000	71,500,000
Net Change in Fund Balance	2,432,863	(6,289,293)	8,021,704	409,284
Ending Fund Balance	\$10,347,189	\$14,832,411	\$24,315,374	\$25,910,886

Debt Services Fund Summary Details

Revenue and Other Financing Sources	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Local Taxes	\$43,432,863	\$62,710,707	\$66,021,704	\$71,090,716
Local Nontax Support	0	0	0	0
Federal Financing Sources	0	0	0	0
Total Revenues	\$43,432,863	\$62,710,707	\$66,021,704	\$71,090,716

Expenditures	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Matured Bond Expenditures	\$24,575,694	\$39,932,558	\$31,212,563	\$40,256,169
Interest on Bonds	15,914,306	29,057,442	26,777,437	30,833,831
Bond Transfer Fees	500,000	0	0	400,000
Arbitrage Rebate	10,000	10,000	10,000	10,000
Total	\$41,000,000	\$69,000,000	\$58,000,000	\$71,500,000
Revenue less Expenditures	\$2,432,863	(\$6,289,293)	\$8,021,704	(409,284)

Beginning Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted for Debt Services	\$7,914,326	\$21,121,704	\$16,293,670	\$26,320,170
Total Beginning Fund Balance	\$7,914,326	\$21,121,704	\$16,293,670	\$26,320,170

Ending Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted for Debt Services	\$10,347,189	\$14,832,411	\$24,315,374	\$25,910,886
Assigned to Fund Purposes	0	0	0	0
Total Ending Fund Balance	\$10,347,189	\$14,832,411	\$24,315,374	\$25,910,886

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 is as follows:

Fiscal Year	Principal	Interest	Total
2024-25	\$28,390,000	\$24,816,206	\$53,206,206
2025-26	38,300,000	31,404,040	69,704,040
2026-27	38,535,000	27,720,781	66,255,781
2027-28	19,585,000	26,267,781	45,852,781
2028-29	22,415,000	25,217,781	47,632,781
2029-2034	25,465,000	24,105,706	49,570,706
2034-2039	195,470,000	97,069,981	292,539,981
2039-2044	147,050,000	54,001,731	201,051,731
2044-2045	162,555,000	18,454,322	181,009,322
Total	\$649,375,000	\$304,242,124	\$953,617,124

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 **\$800,000** 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.

The only expenditure planned in the Transportation Vehicle Fund will be for school buses.

Transportation Vehicle Fund	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$1,487,787	\$3,100,000	\$4,247,932	\$2,947,578
Total Revenues	694,615	1,800,000	5,833,530	2,800,000
Total Expenditures	1,155,698	2,400,000	5,633,530	2,700,000
Net Change in Fund Balance	(461,083)	(600,000)	200,000	100,000
Ending Fund Balance	\$1,026,704	\$2,500,000	\$4,447,932	\$3,047,578

Transportation Vehicle Fund Summary Details

Revenue and Other Financing Sources	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Sales of Goods, Supplies, and Services	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0
Transportation Reimbursement Depreciation	694,615	800,000	800,000	800,000
Sale of Equipment	0	0	0	0
Governmental Entities	0	1,000,000	5,033,530	2,000,000
Total Revenues	\$694,615	\$1,800,000	\$5,833,530	\$2,800,000

Expenditures	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Transportation Equipment	\$1,154,898	\$2,400,000	\$5,633,530	\$2,700,000
Interest	800	0	0	0
Total	\$1,155,698	\$2,400,000	\$5,633,530	\$2,700,000
Revenue less Expenditures	(\$461,083)	(\$600,000)	\$200,000	\$100,000

Beginning Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted to Fund Purposes	\$1,487,787	\$3,100,000	\$4,247,932	\$2,947,578
Total Beginning Fund Balance	\$1,487,787	\$3,100,000	\$4,247,932	\$2,947,578

Ending Fund Balance	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget
Restricted to Fund Purposes	\$1,026,704	\$2,500,000	\$4,447,932	\$3,047,578
Total Beginning Fund Balance	\$1,026,704	\$2,500,000	\$4,447,932	\$3,047,578

Glossary of Terms

Glossary

Glossary

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 Highline 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.

Compensatory Programs – This refers to our supplemental grant programs, also often referred to as Categorical Programs. In Highline, our Compensatory Programs includes our state, federal, and other grant programs that provide supplementary funding to our Basic Education Allocation (BEA).

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.

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.

Appendix A

Elementary School Allocation Ratios

Middle School Allocation Ratios

Comprehensive High School Allocation Ratios

Non-Traditional Secondary Schools Allocation Ratios

Elementary School Allocation Ratios

Certificated Classroom Staff (FTE)

Grade Level	Staffing Ratio (used for staffing purposes)	Class Size Ratio (per CBA)	Overload Qualification (per CBA)	Balance (per CBA)
Kindergarten	20:1	23:1	24,25,26	27
1-3	21.5:1	24:1	25,26,27	28
4-5	26.5:1	27:1	28,29,30	31

Administrative Staff (FTE)

Building Headcount	Principal	Assistant Principal
0-300 students	1.0	.5*
301-450 students	1.0	.5*
451+ students	1.0	1.0

All Elementaries are currently funded for 1.0 FTE Assistant Principal

Certificated Support Staff (FTE)

Building Headcount	Counselor Ratio	Librarian
0-400 students	1.0	1.0
401-600 students	1.5	1.0
601+ students	2.0	1.0

Classified Support Staff (Hours)

Building Headcount	Office Manager	Office Assistant	Paraeducator-Monitor
0-399 students	8.0	6.0	11.0
400-499 students	8.0	9.0	11.5
500+ students	8.0		
500-599 students		11.0	12.5
600-699 students		12.0	13.5
700+ students		13.0	14.5
Building Headcount	Library Assistant		
0-375 students	2.0		
376-425 students	3.0		
426-475 students	4.0		
476-525 students	5.0		
526+ students	6.0		

Elementary librarians teaching 23-25 sections are entitled to one additional hour of library assistant time per day. Elementary librarians teaching 26 sections and above are entitled to two hours of additional hours of library assistant time per day.

Elementary Special Education Inclusive Staffing – Case Managers

	Level 1	Level 2	Level 3	Total
Percentage	4%	8%	12%	
Case Manager FTE	=4% * student FTE	=8% * student FTE	=12% * student FTE	=L1 + L2 + L3 round up to nearest .5

Elementary Special Education Inclusive Staffing – Paraeducators

Level 1		Level 2 Primary		Level 2 Intermediate		Level 3	
Student FTE	Hrs	Student FTE	Hrs	Student FTE	Hrs	Student FTE	Hrs
1 - 12	2	1 - 13	14	1 - 13	7	1 - 4	7
13 - 25	4	14 - 20	21	14 - 20	10.5	5 - 8	14
26 - 37	6	21 - 26	28	21 - 26	14	9 - 12	21
38 - 50	8	27 - 33	35	27 - 33	17.5	13 - 16	28
51 - 62	10	34 - 39	42	34 - 39	21	17 - 20	35

Elementary Teacher Elementary – Science 2025-26

Teacher Classes	Specialist FTE
26-27	1.3
24-25	1.2
22-23	1.1
20-21	1.0
18-19	.9
16-17	.8
15	.7

Elementary General Music/Arts & PE Staffing (FTE)

FTE	Classes (max number)	Sections (range)	Teaching Minutes
1.0	15 (14.5)	28-30	1350
.9	13.5	25-27	1215
.8	12	22-24	1080
.7	10.5	19-21	945
.6	9	16-18	810
.5	7.5	13-15	675
.4	6	10-12	540
.3	4.5	7-9	405
.2	3	4-6	270
.1	1.5	1-3	135

*Schools will be allocated an additional **.1 music FTE for band instruction**.

This is a Student Learning programmatic allocation rather than a CBA staffing allocation.

A 1.0 FTE lead teacher works with up to 15 classes. Itinerant teachers will teach fewer than the usual number of classes and/or sections when needed to accommodate travel time in their schedules. For schools with arts specialists in two different disciplines (e.g., visual art and music), there are two options for delivery models over the course of the year. Please review Section 4B.7F of the HEA/HSD CBA in order to inform the planning process.

PE/Music Allocation for Inclusive Schools

Specialist allocations for Inclusive Elementary Schools will follow the progressive plan outlined below. District designated standalone special education classroom(s) will receive specialist allocation as if the standalone is a homeroom general education class.

PE/Music Specialist Progressive Allocation for Inclusion Cohorts Reducing Stand Alone Special Education Classes		
	Allocation	Purpose
Year 1	Maintain allocation per HEA/HSD CBA 4B.7 A	Allows for capacity building. Existing stand-alone special education classes may continue for portions of the day.
Year 2	Maintain allocation per HEA/HSD CBA 4B.7 A	Allows for support as inclusion increases. Amongst other things, allows for specialist learning about specific student supports.
Year 3	Reduce allocation per HEA/HSD CBA 4B.7 A by 1 special education stand-alone class not to result in less than specialist staffing for 1 special education stand-alone class	As inclusion is more fully implemented, need for stand-alone classes is reduced. Fading of specialist allocation accounts for the reduction of stand-alone while allowing for continued support with adjustments.
Year 4	Allocate for homeroom classes, District designated stand-alone classes, +1 additional class	Faded specialist allocation increases alignment with need for planning while continuing some transitional support.
Year 5+	Allocate for homeroom and District designated stand-alone classes only. Additional support may be requested, vetted and approved/denied during Spring RAMs	Inclusions should be fully implemented. Unique situations may require some support that could come in a variety of forms. This is an exception to the program model.

PE/Music Specialist Progressive Allocation for Inclusion Cohorts Without Stand Alone Special Education Classes Keeping Neighborhood Students		
	Allocation	Purpose
Year 1	Allocate for homeroom classes only. Additional support may be requested, vetted and approved/denied during Spring RAMs through October	Allows flexibility to adjust teacher supports to grow in understanding and skill of new neighborhood students' learning needs.
Year 2+	Allocate for homeroom classes only. Additional support may be requested, vetted and approved/denied during Spring RAMs with opportunity for adjustment upon request through October.	Considers unique situations requiring teacher support to effectively address known learning needs neighborhood students.

Middle School Allocation Ratios

Certificated Classroom Staff (FTE)

Class Type	Staffing Ratio (used for staffing purposes)	Math used to calculate allocation	Ratio used for calculation
Basic Education	28:1	28 students/6 classes * 5 periods	23.33
CTE	23:1	23 students/6 classes * 5 periods	19.17
ELL	18:1	18 students/6 classes * 5 periods	15.00

Administrative Staff (FTE)

Building Headcount	Principal	Assistant Principal
0-1000 students	1.0	1.0
1000+ students	1.0	2.0

Certificated Support Staff (FTE)

Building Headcount	Librarian	Athletic/Activity Director	Interventionist	Counselor
0-100 students				.5
101-275 students				1.0
276-550 students				2.0
551-825 students				3.0
826-1100 students				4.0
0-1000 students	1.0	.2	1.0	
1000+ students	1.0	.2	1.0	

Classified Support Staff (Hours)

Building Headcount	Office Manager	Registrar	Bookkeeper	Attendance	Library Tech
0-1000 students	8.0	8.0	8.0	8.0	6.0
1000+ students	8.0	8.0	8.0	12.0	6.0

Comprehensive High School Allocation Ratios

Certificated Classroom Staff (FTE)

Class Type	Staffing Ratio (used for staffing purposes)	Math used to calculate allocation	Ratio used for calculation
Basic Education	28.5:1	28.5 students/6 classes * 5 periods	23.75
CTE	23:1	23 students/6 classes * 5 periods	19.17
ELL	18:1	18 students/6 classes * 5 periods	15.00

Administrative Staff (FTE)

Building Headcount	Principal	Assistant Principal
0-1000 students	1.0	1.0
1001-1500 students	1.0	2.0
1500-2000 students	1.0	3.0

Certificated Support Staff (FTE)

Building Headcount	Librarian	Athletic/Activity Director	Interventionist	Counselor
0-100 students				.5
101-275 students				1.0
276-550 students				2.0
551-825 students				3.0
826-1100 students				4.0
1101-1375 students				5.0
1376-1650 students				6.0
1651-1925 students				7.0
1926-2200 students				8.0
0-1000 students	1.0	1.0	1.0	
1000+ students	1.0	1.0	1.0	

Classified Support Staff (Hours)

Building Headcount	Office Manager	Office Assistant or Secretary	Registrar	Bookkeeper	Attendance	Library Tech
0-1000 students	8.0	8.0	8.0	8.0	8.0	6.0
1000+ students	8.0	8.0	8.0	8.0	16.0	6.0

Non-Traditional Secondary School Allocation Ratios

Certificated Classroom Staff (FTE)

Class Type	Staffing Ratio (used for staffing purposes)	Math used to calculate allocation	Ratio used for calculation
Basic Education	25.5:1	28.5 students/6 classes * 5 periods	21.5
CTE	23:1	23 students/6 classes * 5 periods	19.17
ELL	18:1	18 students/6 classes * 5 periods	15.00

*Innovation Heights, Raisbeck Aviation, CHOICE

Administrative Staff (FTE)

Building Headcount	Principal
0-1000 students	1.0
1001-1500 students	1.0
1500-2000 students	1.0

Classified Support Staff (Hours)

Building Headcount	Office Manager	Registrar	Bookkeeper	Attendance	Library Tech
0-1000 students	8.0	8.0	8.0	8.0	6.0
1000+ students	8.0	8.0	8.0	12.0	6.0