



Highline Public Schools Board Action Report

DATE: October 8, 2025

FROM: Dr. Ivan Duran, Superintendent

LEAD STAFF: Jackie Bryan, Chief Financial Officer

For Introduction: 10/15/2025 For Action: 11/12/2025

I. TITLE Motion to Approve Resolution No. 14-25 for Certification of 2026 Excess Property Taxes

Select one: ☐ New Item ☐ Renewed Item ☒ Annual Item ☐ Revised Item

II. WHY BOARD ACTION IS NECESSARY

To allow Highline Public Schools to collect up to the voter approved General Fund Excess Property levy (i.e., tax) amount up to \$69,873,487. To allow Highline Public Schools to collect the Debt Service Fund Excess Property levy of \$73,000,000.

III. BACKGROUND INFORMATION

Every year, the Board must certify the levy collection amounts for the coming calendar year. This resolution would certify Highline's 2026 levy collection amounts. In 2026, there will be collections for the General Fund and Debt Service Fund.

The background of the General Fund collection amount is that in November 2021, voters approved a four-year General Fund Educational Programs and Operation (EP&O) levy that authorizes the collection of up to \$69,873,487 for calendar-year 2026, subject to state per-pupil funding limits.

The background of the Debt Service Fund collection amount is that in order to pay outstanding debt from voter-approved capital projects, a levy authorizing the collection of \$73,000,000 is necessary for calendar-year 2026.

IV. RECOMMENDED MOTION

I move that the Highline School Board approve Resolution No. 14-25 for Certification of 2026 Excess Property Taxes.

V. FISCAL IMPACT/REVENUE SOURCE

The effect of this resolution will result in a collection up to \$69,873,487 in General Fund levy and \$73,000,000 in Debt Service Fund levy.

Expenditure: ☐ One-time ☒ Annual

VI. APPLICABLE POLICY(S)

This action is in compliance with the following:
Policy 6020

VII. ALTERNATIVES

Failure to approve this resolution would result in the inability of Highline Public Schools to collect the levy amounts approved by voters, as well as repay its outstanding debt. Failure to repay outstanding debt would have significant financial, legal, and operational impacts.

VIII. COMMUNITY ENGAGEMENT

Community Engagement Required: ☒ Yes ☐ No

Voters had the opportunity to approve or reject the General Fund EP&O levy proposition in November 2021. Voters also had the opportunity to approve or reject capital bond propositions over prior decades that resulted in the long-term debt that is repaid through the Debt Service Fund levy. All the tax-related propositions associated with this resolution were approved by voters.

IX. ATTACHMENTS

Highline Resolution No. 14-25

HIGHLINE SCHOOL DISTRICT NO. 401
KING COUNTY, WASHINGTON

RESOLUTION NO. 14-25

CERTIFICATION OF 2026 EXCESS PROPERTY TAXES

A RESOLUTION of the Board of Directors of Highline School District No. 401, King County, Washington, certifying to the Metropolitan King County Council and the Superintendent of Puget Sound Educational Service District, the amount of excess property taxes to be levied in year 2025 and collected in year 2026 for the District's General Fund and Debt Service Fund; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HIGHLINE SCHOOL DISTRICT NO. 401, KING COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Highline School District No. 401, King County, Washington (the "District") takes note of the following facts and makes the following findings and determinations:

(a) By Resolution No. 08-25, the Board adopted a budget for Fiscal Year 2025-26 (the "2025-26 Budget") that included certified General Fund educational programs and operation excess property taxes in the amount of \$67,788,140 to be levied in 2025 and collected in 2026. The Board has determined that the amount of the District's General Fund educational programs and operation excess tax levy previously certified in the 2025-26 Budget of \$67,788,140 should now be increased to the amount of \$69,873,487, which amount was authorized by the voters on November 2, 2021.

(b) The 2025-26 Budget also included certified Debt Service Fund excess property taxes to pay debt service on all of the District's outstanding unlimited tax general obligation bonds in the amount of \$71,090,716 to be levied in 2025 and collected in 2026. The Board has determined that the amount of the District's Debt Service Fund excess tax levy previously certified in the 2025-26 Budget of \$71,090,716 should now be increased to the amount of \$73,000,000.

Section 2. Certification of General Fund Excess Property Tax Levy; Assessor Authorization. Pursuant to RCW 84.52.020, the Board certifies to the Metropolitan King County Council and the Superintendent of Puget Sound Educational Service District, an excess property tax levy in the amount of \$69,873,487 to be levied in calendar year 2025 and collected in calendar year 2026 for the District's General Fund. The King County Department of Assessments is authorized and directed, without further Board action, to reduce the General Fund excess property tax levy amount to be extended upon the tax rolls and collected in calendar year 2026 to be consistent with the limitations imposed by RCW 84.52.0531.

Section 3. Certification of Debt Service Fund Excess Property Tax Levy. Pursuant to RCW 84.52.020, the Board certifies to the Metropolitan King County Council and the Superintendent of Puget Sound Educational Service District, an excess property tax levy in the amount of \$73,000,000 to be levied in calendar year 2025 and collected in calendar year 2026 for the District's Debt Service Fund.

Section 4. Execution; General Authorization and Ratification. This resolution may be executed by the Directors being present and voting in favor of the resolution, or only the President of the Board (the “President”), and attested by the Secretary to the Board (the “Secretary”), in tangible medium, manual, facsimile or electronic form under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, or in any other manner evidencing its adoption. The Secretary, the District’s Chief Financial Officer, the District’s Controller, and the President are hereby further severally authorized and directed to take such actions and to create, accept, execute, send, use and rely upon such tangible medium, manual, facsimile or electronic documents, records and signatures under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, as in their judgment may be necessary or desirable to effectuate the provisions of this resolution. All actions taken prior to the effective date of this resolution in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

Section 5. Effective Date. This resolution takes effect from and after its adoption.

ADOPTED by the Board of Directors of Highline School District No. 401, King County, Washington, at a regular open public meeting held this 12th day of November, 2025.

HIGHLINE SCHOOL DISTRICT NO. 401
KING COUNTY, WASHINGTON

President and Director

Vice President and Director

Director

Director

Director

ATTEST:

DR. IVAN DURAN
Secretary to the Board of Directors