

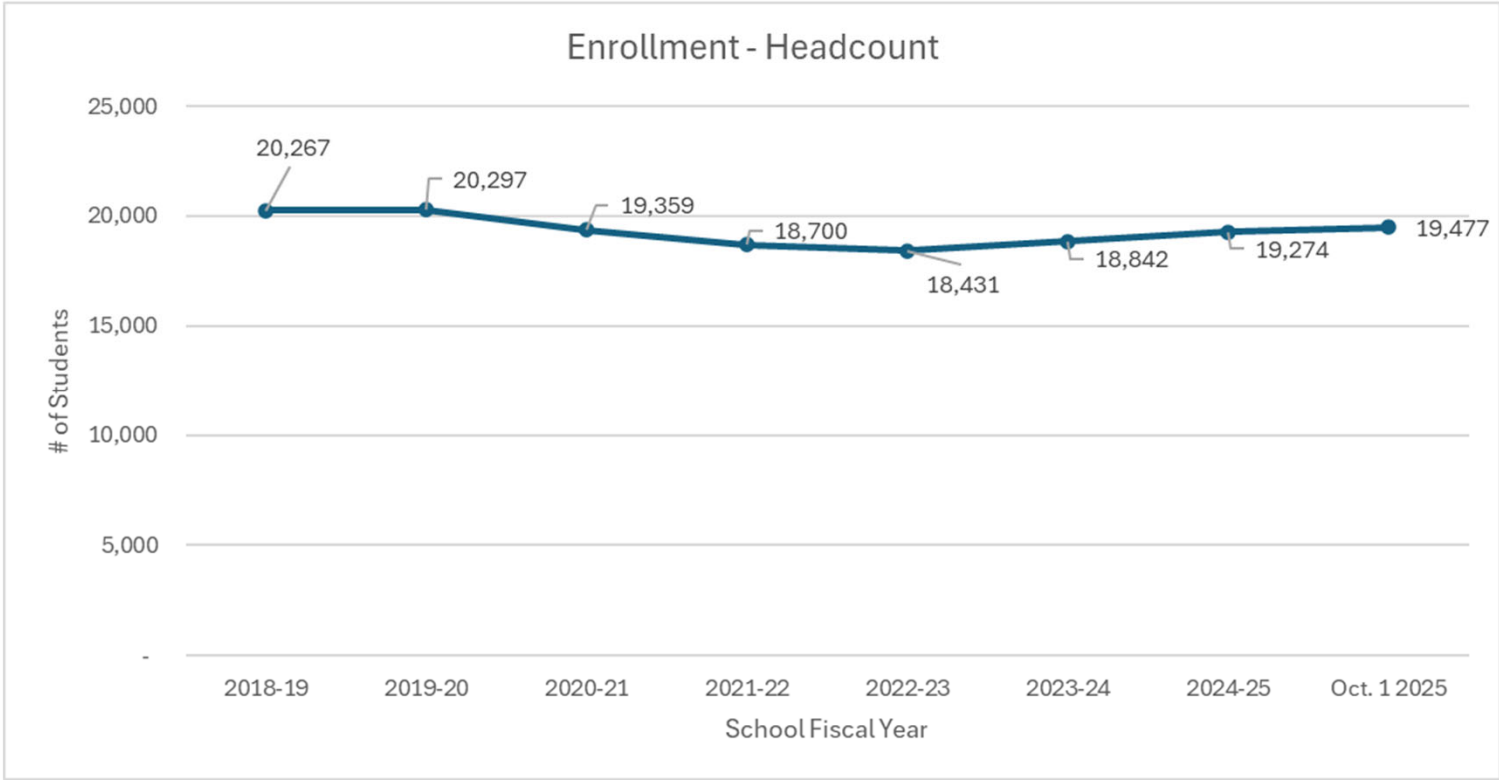
Board Study Session:

Preliminary Year-End
Financials/Enrollment

October 16th , 2025

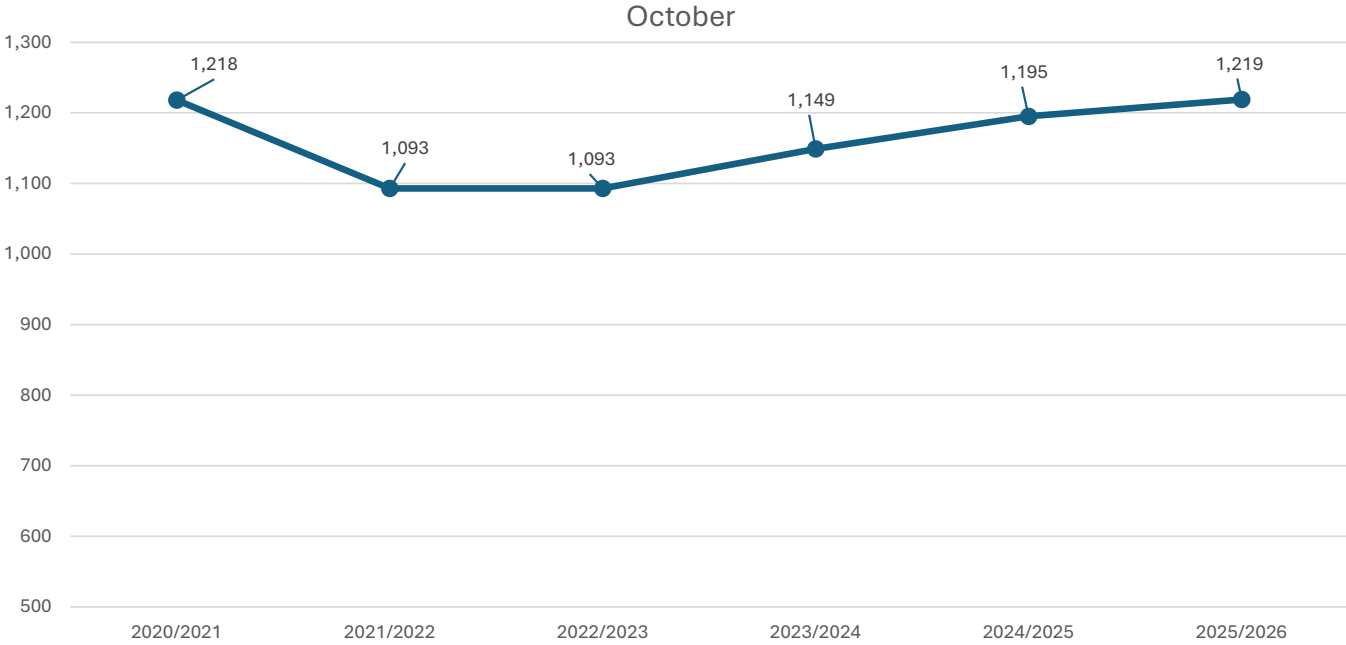


Enrollment – 10.1.25 Student Headcount



Source: 2025-26 Oct 1, 2025 reflects headcount as of Oct 1st. K-12 Headcount for 2018-19 thru 2024-25 per OSPI report 1251H, not including Running Start or Open Doors enrollment.

Enrollment -10.1.25 Kindergarten Headcount

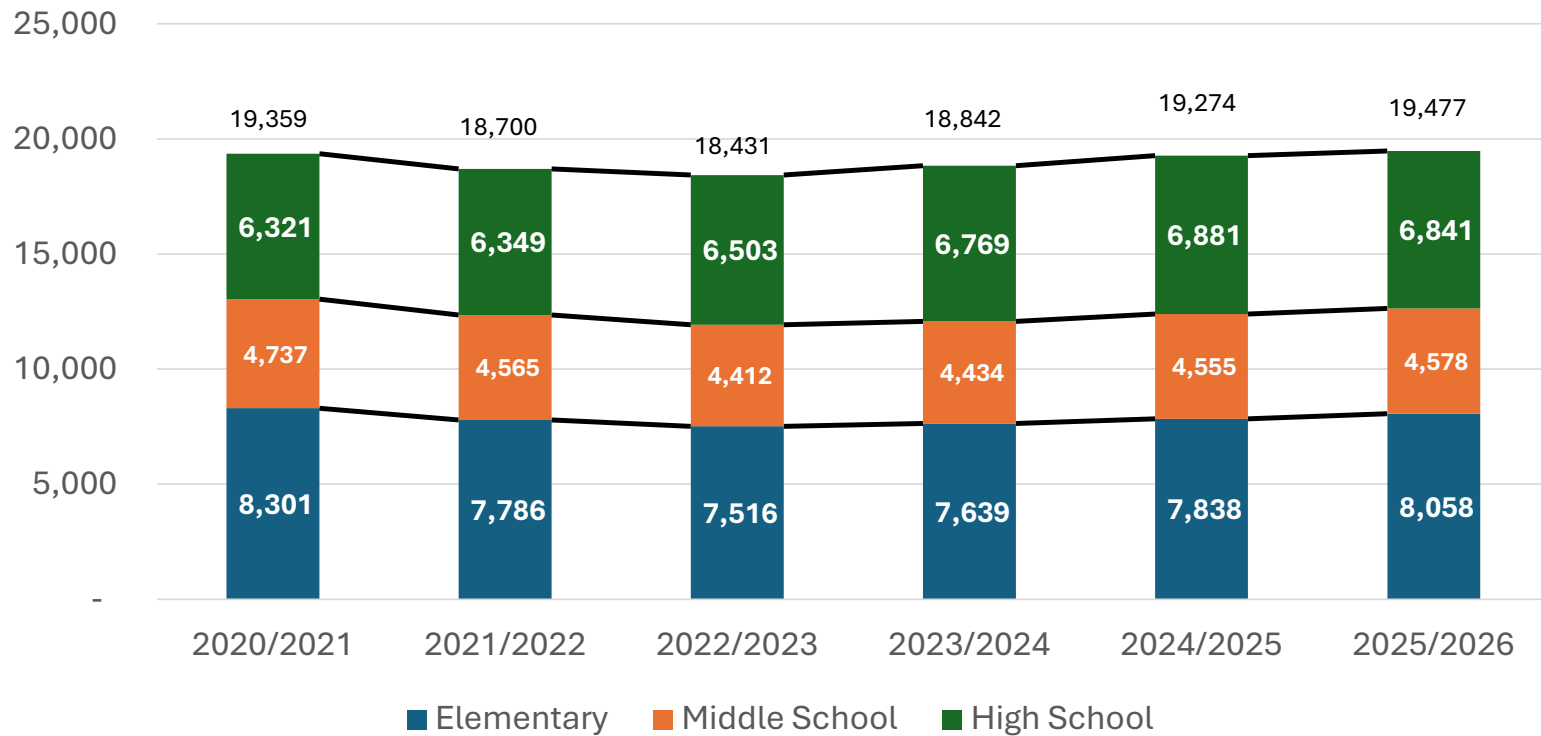


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October 1st Headcount by Level



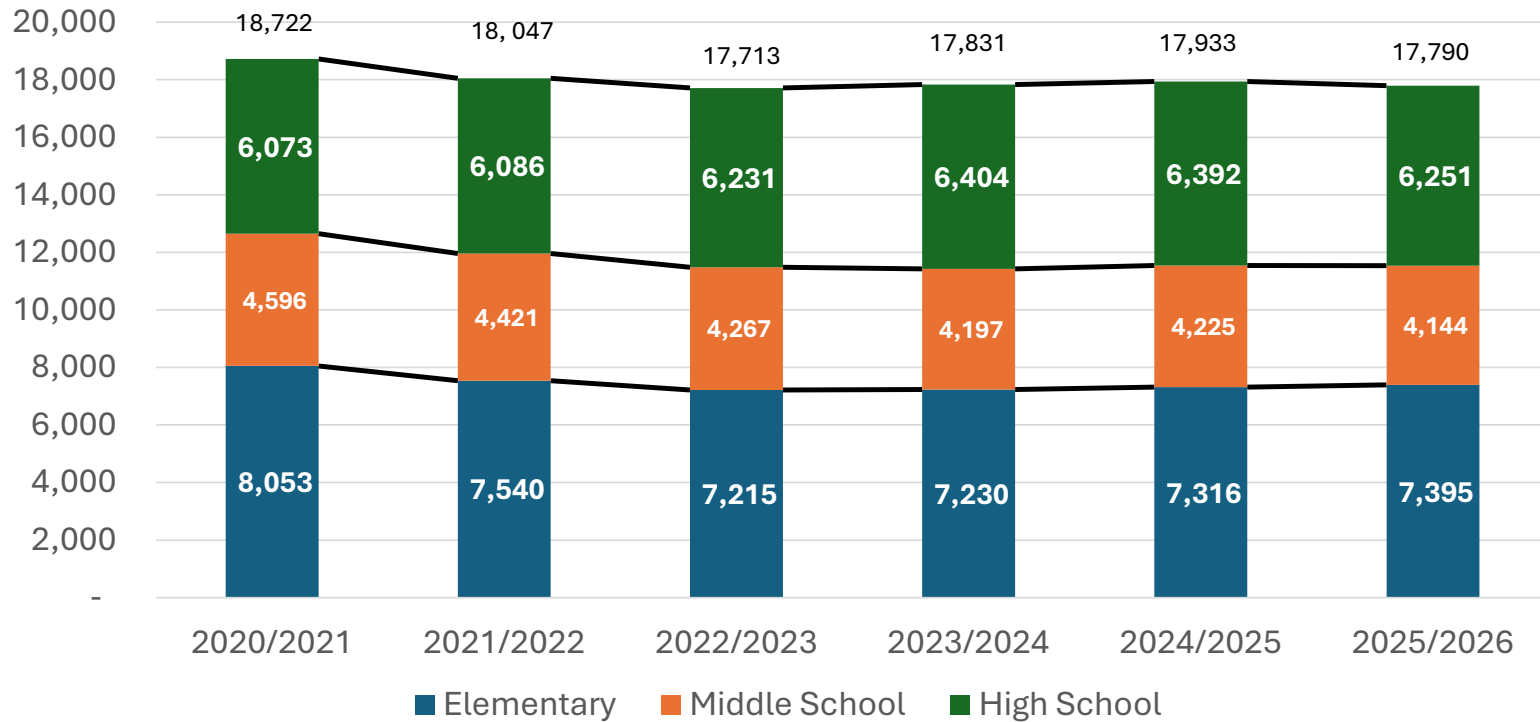
Enrollment by Level



Resident Headcount by Level



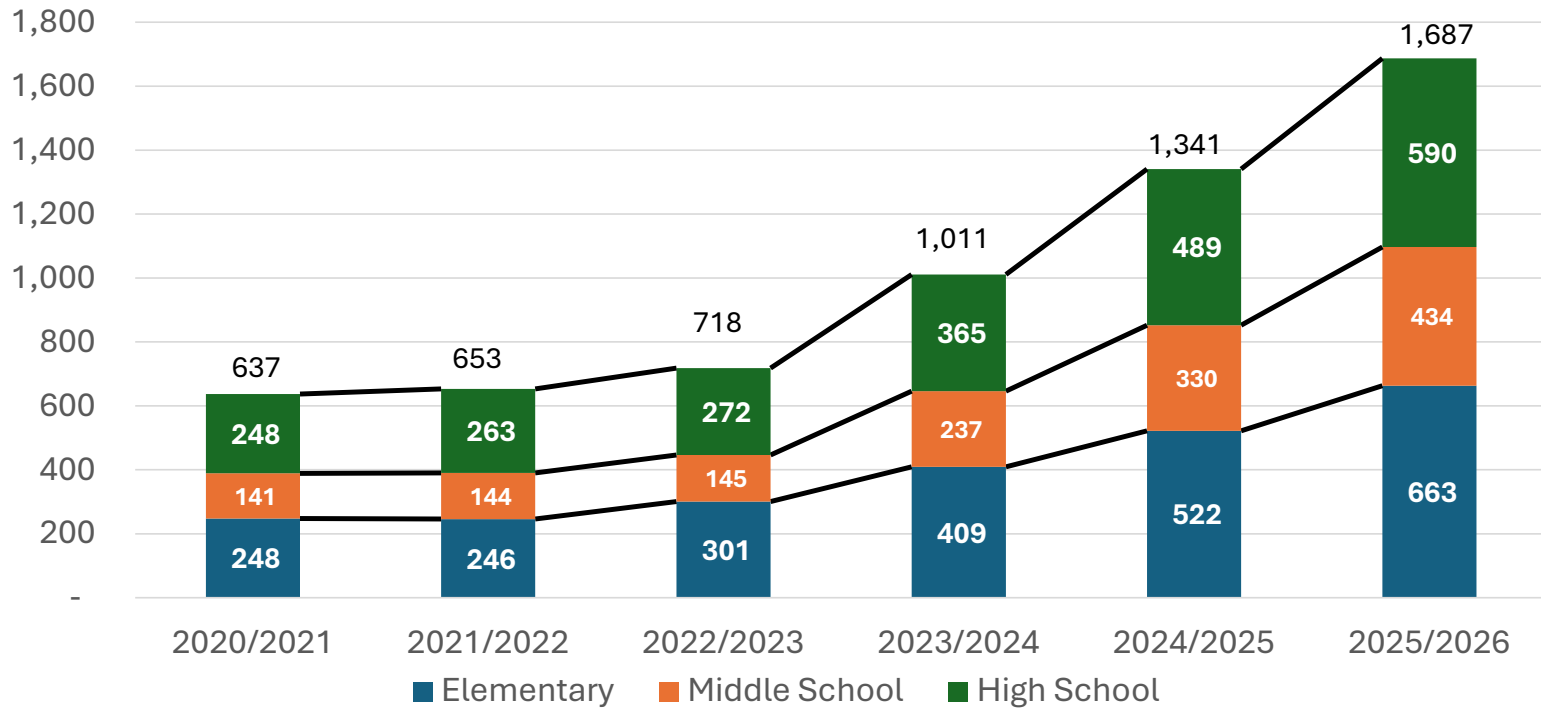
Enrollment by Level





Non-Resident Headcount by Level

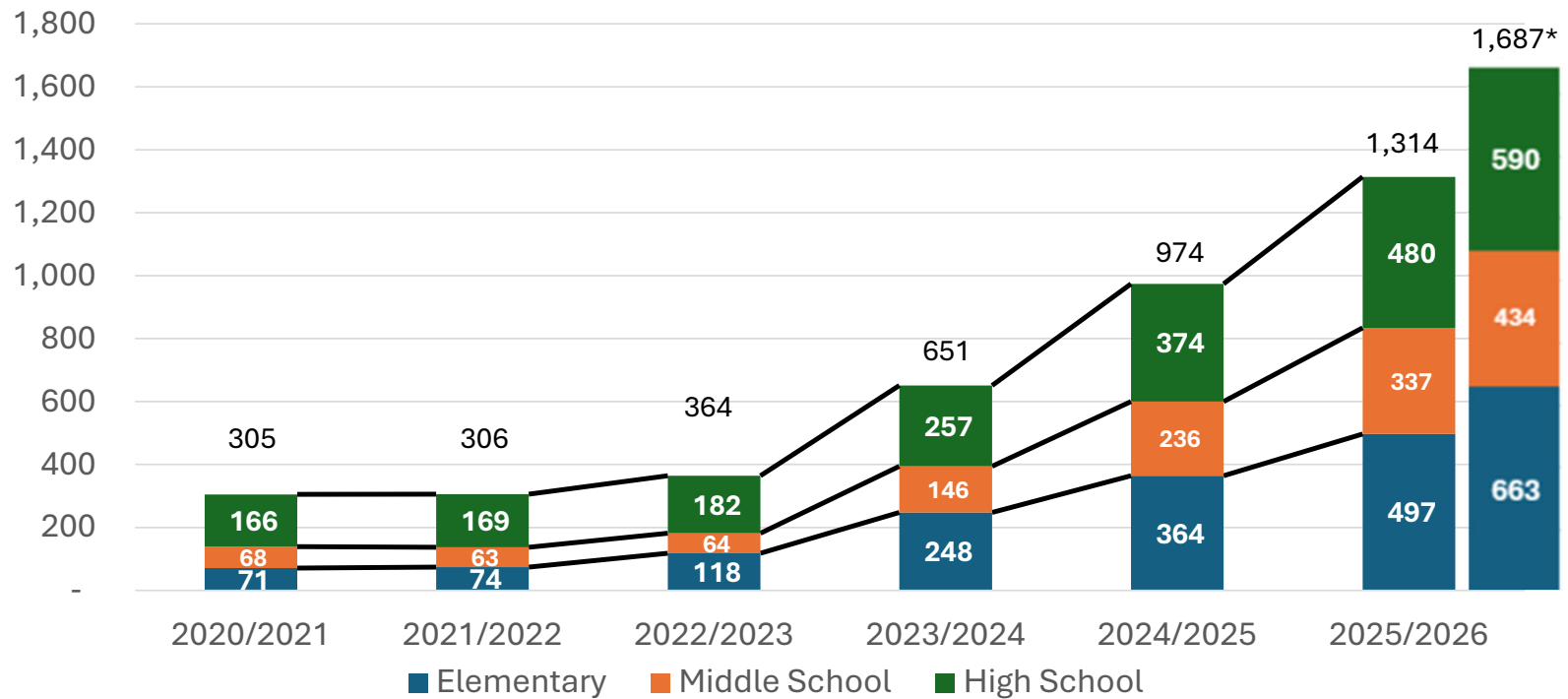
Enrollment by Level



Non-Resident/Non-Employee Headcount



Enrollment by Level



*Includes non-resident employee children



Non-Resident Student Enrollment Processes

Policy 3141 and Procedure 3141P

Application Process

Criteria for Acceptance

Space in grade, class, or program

Availability to meet educational services/needs

No safety risks posed by the student

No history of violence/disruptive behavior or gang membership

no suspensions/expulsions longer than 10 consecutive days

No undue financial hardship on BSD

Families must provide transportation

WIAA rules apply to high school sports eligibility

Accepted students can stay in feeder pattern

Resident students are prioritized

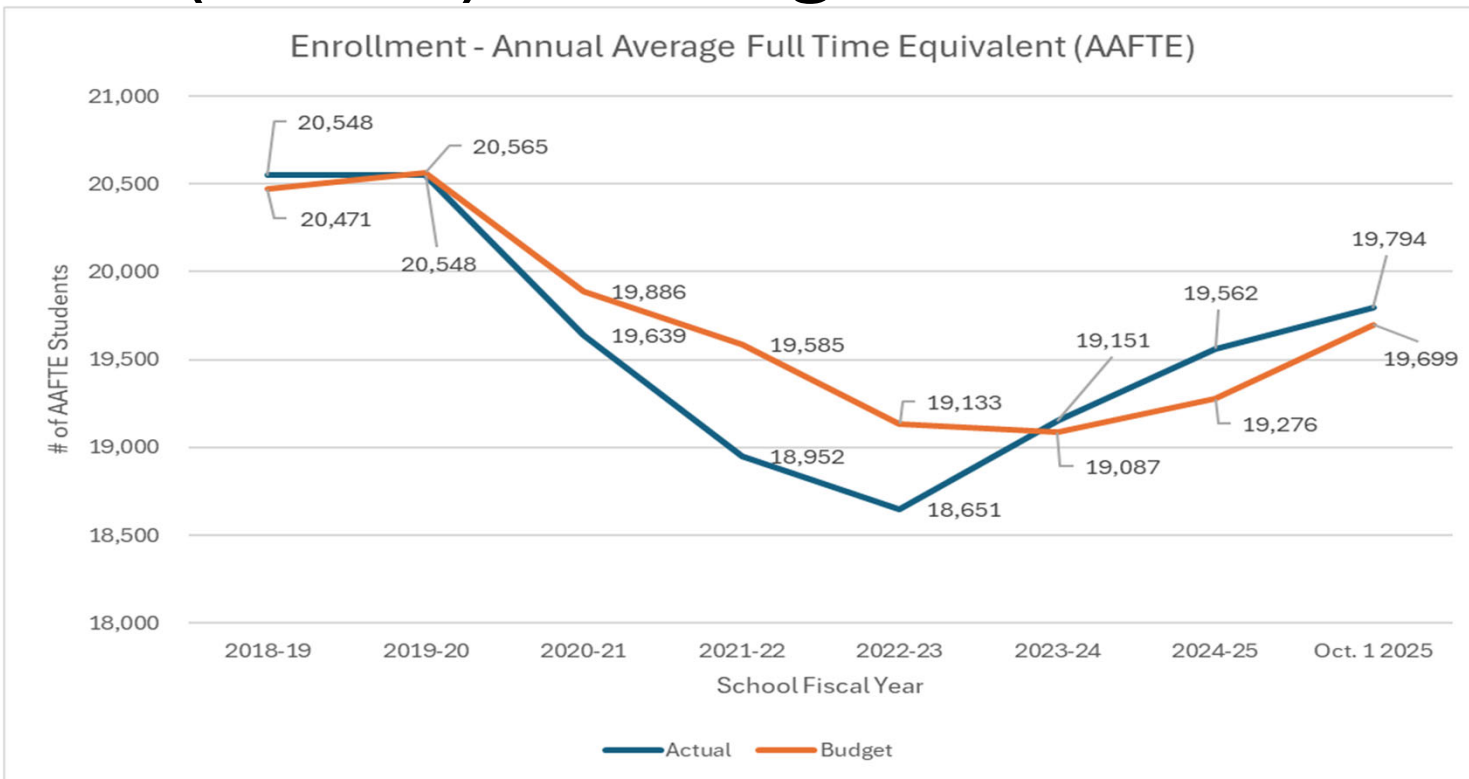
Non-Resident Student Enrollment Funding Implications



- Non-Resident/Non-Employee Students represent 4.98% of Levy funds collected = \$3.7 million
- Represent \$0.03 of the levy tax rate (4.98%)
 - For a \$1 Million AV home = \$30/yr of the EP&O levy amount
- State Apportionment is roughly \$10.8 million
- For **combined revenue of \$14.5 million**
- Enrolling non-resident students helps maintain stable class sizes while reducing the need for staffing cuts and limiting reductions in elective offerings.



AAFTE (Actual) vs. Budget



Source: 2025-26 reflects FTE as of Oct 1, 2025. AAFTE for all years includes Running Start and Open Doors enrollment. 2018-19 thru 2024-25 per OSPI report 1251 FTE.



2024-2025 Year End Financial Update (Preview)

Item	Revised Budget* Adopted 06/26	July Projection Presented 09/04	Year End Preview As of 10/15	Year End vs July
Total Revenues	418,305,478	412,894,113	417,090,664	4,196,551
Total Expenditures	432,692,204	426,216,490	426,193,674	(22,816)
Ending Fund Balance	(5,977,538)	(4,913,189)	(693,822)	4,219,367
*Based on March Data				



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The background of the slide is a teal color with a repeating pattern of colorful speech bubbles. Each bubble is a different color (red, yellow, pink, white) and contains a dark blue question mark. The bubbles are scattered across the entire page, creating a vibrant and thematic backdrop for the text.

Questions/Discussion