

## BUDGET ADVISORY TASK FORCE MEETING



October 8, 2024

Dr. Chrys Sweeting, Superintendent

Gina Zeutenhorst, Executive Director of Financial Services

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## Agenda

6:00-6:15	Welcome & Introductions
6:15-6:25	Review Charter
6:25-6:40	Post Middle School Capital Levy
6:40-7:00	Current Financial Update
7:00-7:15	School Funding Videos
7:15-7:30	Board Legislative Priorities
7:30	Wrap-Up & Closing

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## Budget Advisory Task Force

- Mary Andersen – Community Member, Parent
- Xander Andersen – Student, Post MS
- Jackson Bauer – Student, Haller MS
- Rafael Carranza – Community Member, Parent
- Erika Coghill – Community Member, Parent
- Mike Cross – Community Member, Parent
- Darlene Fulfs – APS Classified Staff – Bus Driver
- Angie Hansen – APS Principal Representative
- Scott Hodgson – Community Member, Parent
- Nanci Johnson – APS PSE President/Nurse Staff
- Matt Jurick – APS Director of Technology
- Michelle Kinney – APS Classified Staff - Fiscal Secretary
- Jason Klein – APS AEA President/Teacher
- Britt Kleinman – Community/ACE Chair, Parent
- Verlaine Meyers – APS Certificated Staff - Teacher
- Virginia Muniz – APS Classified Staff - Librarian
- Nathan Nichols – Student, Arlington High School
- Courtney Normand – Community Member, Parent
- Baile O'Brien Linklater – Student, Arlington High School
- Trent Olson – Community Member, Parent
- Erica Rose – Community Member, Parent
- Marc Rosson – Community Member, Former School Board Member
- Rebecca Sahlin Lyons – Community Member, Parent
- Chad Schmidt – Community Member, Parent
- Chrys Sweeting – APS Superintendent
- Elena Twitchell – Student, Arlington High School
- Maegan Voorhies-Oestreich – Community Member, Parent
- Jamie Wilson – APS AEA Representative/Teacher
- Gina Zeutenhorst – APS Executive Director of Financial Services

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## BATF Charter



Arlington Public Schools  
**Budget Advisory Task Force Charter**  
 Revised October 2024

### **Charter/Purpose**

The Budget Advisory Task Force is a district-led advisory group designed to solicit citizen participation in the district's budget process. Members of this task force will increase their understanding of school district finances, public school funding and education learning needs. This task force will provide feedback regarding budget priorities and make recommendations to the superintendent.

### **Task Force Participants**

25 - 30 members representing various stakeholders throughout the district and community, with additional resource support members. Confirmation of members will take place in the fall of each school year. Interested citizens can complete an online application.

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# BATF Charter

## **Duration**

This Task Force will meet throughout the 2024-2025 school year at the district office from 6:00-7:00 pm.

Proposed meeting dates include:

- October 10, 2024 (In person)
- November 13, 2024 (via Zoom)
- January 21, 2025 (via Zoom)
- February 25, 2025 ( via Zoom)
- March 18, 2025 (via Zoom)
- April 15, 2025 (via Zoom)

## **Leadership**

The Task Force will be facilitated by the Executive Director of Financial Services and supported by the Superintendent.

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# BATF Charter

## **Scope of the Work and Responsibilities**

- Gain a clear understanding of the district's financial landscape and budgeting process
- Provide feedback and help identify priorities that will support the district's decision making in the budgeting process.

## **Level of Authority**

Advisory to the Superintendent

## **District Norms and Working Agreements**

Members will follow the District Norms and working agreements below:

### **District Norms**

- 1.) Assume positive intent
- 2.) Be professional in all interactions
- 3.) Be kinder than necessary
- 4.) Be fully present and engaged
- 5.) Be prepared

### **BATF Working Agreements**

- 1.) Share differing point of view and engage in debate with care and respect
- 2.) Respect everyone's time by starting and ending on schedule

## **Expectations**

- Attend all meetings, if possible
- Contact the superintendent's office if you need to miss a meeting

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# Post Middle School Capital Levy




## EDUCATE PREPARE INSPIRE

November 2024 Capital Levy to Replace Post Middle School

ARLINGTON PUBLIC SCHOOLS

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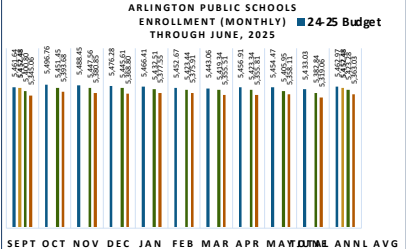


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# Current Financial Update

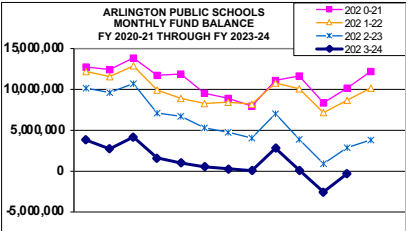
- Enrollment
- Fund Balance

ARLINGTON PUBLIC SCHOOLS  
ENROLLMENT (MONTHLY) ■ 24-25 Budget  
THROUGH JUNE, 2025



SEPT OCT NOV DEC JAN FEB MAR APR MAY JUNE ANNL AVG

ARLINGTON PUBLIC SCHOOLS  
MONTHLY FUND BALANCE  
FY 2020-21 THROUGH FY 2023-24



15,000,000  
10,000,000  
5,000,000  
0  
-5,000,000

202 0-21  
202 1-22  
202 2-23  
202 3-24

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## Enrollment

2024-2025 Student Enrollment											
	Presidents	Eagle Creek	Kent Prairie	Pioneer	Post	Haller	AHS	Weston	SVLC	Open Doors	Total
September	515.00	661.08	618.00	499.00	639.90	576.63	1577.55	91.94	241.38	32.00	5452.48
October											0.00
November											0.00
December											0.00
January											0.00
February											0.00
March											0.00
April											0.00
May											0.00
June											0.00
Average	515.00	661.08	618.00	499.00	639.90	576.63	1577.55	91.94	241.38	32.00	5452.48
Budget	528.00	652.00	597.00	493.00	642.00	561.00	1591.00	102.00	215.00	55.00	5436.00
Difference	(13.00)	9.08	21.00	6.00	(2.10)	15.63	(13.45)	(10.06)	26.38	(23.00)	16.48
2023-24 Ave	535.06	672.89	605.90	505.60	627.21	571.78	1504.60	105.21	233.23	61.80	5423.28

- Enrollment is up 16 FTE from the budget

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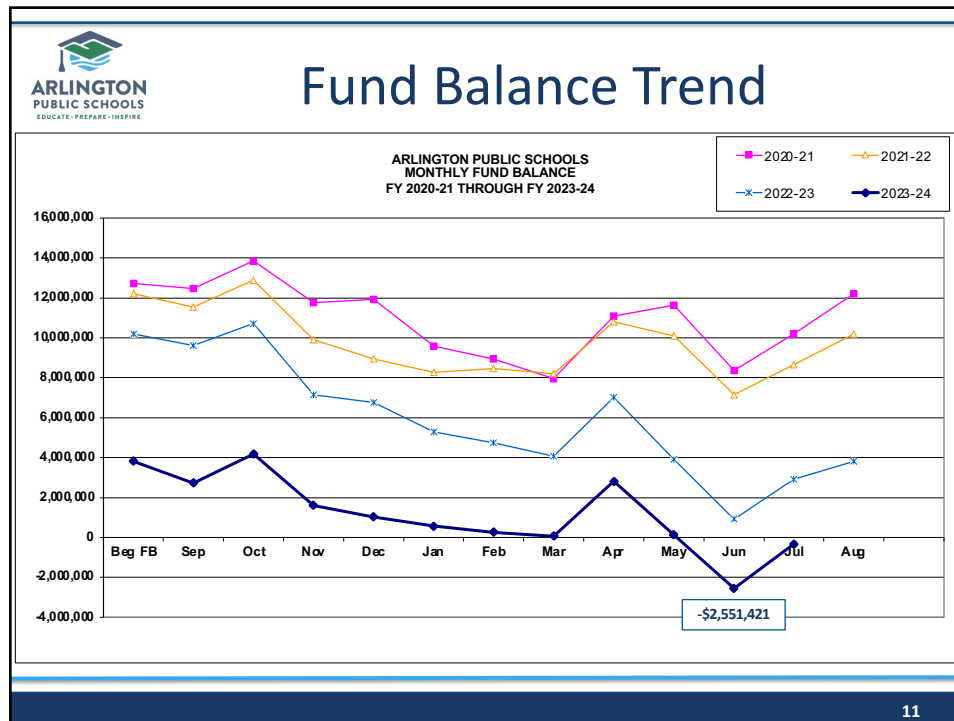
## Enrollment by Grade & Building

Full Time Equivalent (FTE) by Grade and Building											
SEPT 2024	Presidents	Eagle Creek	Kent Prairie	Pioneer	Post	Haller	AHS	Weston	SVLC	Open Doors	Total
Kindergarten	71.00	80.00	97.00	87.00					18.00		353.00
1st Grade	88.00	101.00	82.00	83.00					22.00		376.00
2nd Grade	94.00	114.00	92.00	73.00					24.00		397.00
3rd Grade	90.00	110.00	113.00	92.00					12.00		417.00
4th Grade	73.00	111.00	122.00	83.00					16.00		405.00
5th Grade	99.00	145.08	112.00	81.00					18.00		455.08
6th Grade					212.00	202.00			13.00		427.00
7th Grade					215.30	179.00			26.00		420.30
8th Grade					212.60	195.63			28.17		436.40
9th Grade							456.55	14.00	5.19		475.74
10th Grade							427.81	23.81	9.38		461.00
11th Grade							341.22	23.56	19.63		384.41
12th Grade							351.97	30.57	30.01	32.00	444.55
TOTALS	515.00	661.08	618.00	499.00	639.90	576.63	1577.55	91.94	241.38	32.00	5452.48

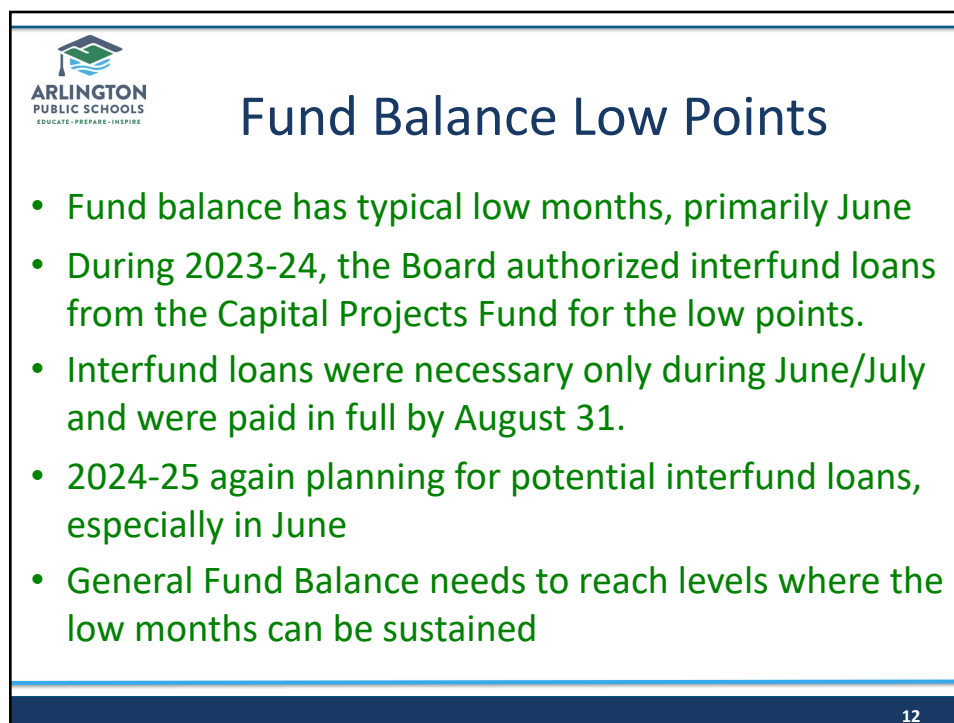
- Sept enrollment is the first measure to see if we are on target with the advance planning between HR & building principals to have number of teachers needed in each grade band at each building where class sizes, 1) align with collective bargaining agreements, 2) demonstrate legal compliance with K3 ratio or special education service delivery requirements, 3) and good for kids, while still being within our means

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## Fund Balance (FB)

- Monthly ups & downs of Fund Balance – Illustrated
  - State funds are the District’s largest funding source. The State disburses funds to District’s on a legally defined schedule which is not in equal monthly increments:

State Allocation for the year:		\$86,000
State Allocation % by Month		
Sept	9.0%	\$7,740
Oct	8.0%	\$6,880
Nov	5.0%	\$4,300
Dec	9.0%	\$7,740
Jan	8.5%	\$7,310
Feb	9.0%	\$7,740
Mar	9.0%	\$7,740
Apr	9.0%	\$7,740
May	5.0%	\$4,300
Jun	6.0%	\$5,160
Jul	12.5%	\$10,750
Aug	10.0%	\$8,600

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## Fund Balance (FB)

- Monthly ups & downs FB – Illustrated
  - Hypothetical amounts

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Total:
State apportionment %	9%	8%	5%	9%	8.5%	9%	9%	9%	5%	6%	12.5%	10%	
Beg Fund Bal \$1,000	1,000	740	4,620	920	660	-30	-290	-550	4,190	490	-2,350	400	1,000
Revenue State: \$86,000	7,740	6,880	4,300	7,740	7,310	7,740	7,740	7,740	4,300	5,160	10,750	8,600	86,000
Revenue Levy: \$10,000		5,000						5,000					10,000
Total Revenue: \$96,000													96,000
Average Monthly Exp	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
total Expend: \$96,000													
End Fund Bal \$1,000	740	4,620	920	660	-30	-290	-550	4,190	490	-2,350	400	1,000	1,000
					**	**	**			**			

- Beginning FB \$1,000

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## Fund Balance (FB)

- Monthly ups & downs FB – Illustrated
- Hypothetical amounts

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Total:
State apportionment %	9%	8%	5%	9%	8.5%	9%	9%	9%	5%	6%	12.5%	10%	
Beg Fund Bal \$2,000	2,000	1,740	5,620	1,920	1,660	970	710	450	5,190	1,490	-1,350	1,400	2,000
Revenue State: \$86,000	7,740	6,880	4,300	7,740	7,310	7,740	7,740	7,740	4,300	5,160	10,750	8,600	86,000
Revenue Levy: \$10,000		5,000						5,000					10,000
Total Revenue: \$96,000													96,000
Average Monthly Exp	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
total Expend: \$96,000													
End Fund Bal \$2,000	1,740	5,620	1,920	1,660	970	710	450	5,190	1,490	-1,350	1,400	2,000	2,000
										**			

- Beginning FB \$2,000

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## Fund Balance (FB)

- Monthly ups & downs FB – Illustrated
- Hypothetical amounts

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Total:
State apportionment %	9%	8%	5%	9%	8.5%	9%	9%	9%	5%	6%	12.5%	10%	
Beg Fund Bal \$4,000	4,000	3,740	7,620	3,920	3,660	2,970	2,710	2,450	7,190	3,490	650	3,400	4,000
Revenue State: \$86,000	7,740	6,880	4,300	7,740	7,310	7,740	7,740	7,740	4,300	5,160	10,750	8,600	86,000
Revenue Levy: \$10,000		5,000						5,000					10,000
Total Revenue: \$96,000													96,000
Average Monthly Exp	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
total Expend: \$96,000													
End Fund Bal \$4,000	3,740	7,620	3,920	3,660	2,970	2,710	2,450	7,190	3,490	650	3,400	4,000	4,000

- Beginning FB \$4,000

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## Past Conditions Around Beginning & Ending Fund Balance Trend

- Pandemic induced federal and state aid were ceasing
- Enrollment was recovering more slowly than hoped
- The district continued providing high levels of services/staffing, many of which were previously bolstered by federal/state aid
- Board directed fund balance be used as 'rainy-day-one-time-funds' to continue mitigating impacts and accelerating learning, even as costs were rising, rather than reducing staff for 2022-23
- Estimated using roughly half of reserves by the end of 2022-23
- State funding models continue to lead to funding gaps
- Budget reductions were implemented for 2023-24 & 2024-25



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## Actions taken for 2024-25

- **2024-25 Reduced Education Program including:**
  - Tightened certificated & classified staffing, admin furlough days, \$1.5M-\$2M
  - Pause on admin professional development allocations, reduced school budgets, middle school junior varsity teams, utility consumption, printing & other costs.
  - Decreased program subsidies & redesigned grant funded services (LAP/Summer School, SPED, LAP/Title, CTE)
  - Increase in student fees and facility use rental rates

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## Multi-Year Look Fund Balance Level

- Fund balance to creep upwards by end of 2024-25, but as in 2023-24 is at critical low point to start

General Fund Summary Multi-Year	Proposed Budget 2024-25	Working Forecast 2025-26	Working Forecast 2026-27	Working Forecast 2027-28
Beginning Fund Balance	1,157,000	2,644,000	3,577,000	4,219,000
Revenues	105,468,000	109,186,000	112,579,000	115,661,000
Expenditures	103,981,000	108,253,000	111,937,000	115,649,000
<b>Ending Fund Balance</b>	<b>2,644,000</b>	<b>3,577,000</b>	<b>4,219,000</b>	<b>4,231,000</b>

Board Adopted Budget August 12, 2024

- Changes made last year and for 2024-25
- Continue to hold costs down and maximize revenues



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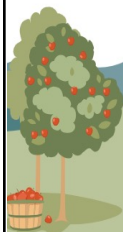
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## School Funding Videos

<https://www.waschoolfunding.org/>

### Issues at the Core of Washington State's School Funding Dilemma



A declining state priority. Increased student needs.  
Rising costs. Unfunded requirements.

These core issues are causing countless school districts across Washington to experience a financial crisis. The state of Washington is constitutionally responsible for fully funding the costs of basic education but even after reforms (the McCleary "Solution"), the state's efforts aren't keeping up with actual expenses.



[VIEW VIDEOS](#)

<https://www.youtube.com/playlist?list=PLGH0cvimEQBrHExp9TKfUe13tR8Nc29ca>

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## Board Legislative Priorities

- Leg Session scheduled to go until end of April
- Legislative Priorities
  - SPED funding
  - Transportation funding
  - MSOC funding (Materials, Supplies, & Other Costs)



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## APS - 2025 Legislative Priorities

### FULLY FUND SPECIAL EDUCATION

APS urges the Legislature to fully fund the cost of special education services. In Arlington, funding received for 2023-24, including Safety Net, did not cover the cost of services requiring more than \$1.4 million dollars from local sources including local levies. To ensure Arlington and other school districts are provided with funding that reflects the actual costs of service delivery, the Legislature must increase special education tiered multipliers and remove the arbitrary funding cap.

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## APS - 2025 Legislative Priorities

### FIX THE PUPIL TRANSPORTATION FORMULA

APS urges the Legislature to fix the pupil transportation formula. In Arlington, funding received for 2023-24 did not cover the actual costs of services by more than \$300,000. The Student Transportation Allocation Reporting System (STARS), is not meeting its intent, and is consistently underfunding. The STARS system does not account for geographic characteristics of a district such as bodies of water and mountains that influence the reimbursement rates. In addition, STARS does not accurately account for the actual cost of transporting students experiencing homelessness or receiving support through foster care. It also does not account for support needed for students receiving special education, such as bus monitors to help unload students in wheel chairs. The STARS formula cannot forecast allocations with reliable accuracy, and completing this in February complicates budget decisions for APS and other districts. APS has received a 100% efficiency rating, and this is used against us resulting in less funding.

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## APS - 2025 Legislative Priorities

### FIX MSOC UNDERFUNDING

APS urges the Legislature to address the significant underfunding of allocations for Materials, Supplies, and Operating Costs (MSOC). While staffing represents the largest expense for school districts, there are many costs to running a school district which are non-staff related. In Arlington, our insurance costs have more than quadrupled since I arrived as superintendent in 2016. In 2016-17 school year our insurance costs were \$321,234, and are now estimated to be \$1,323,320 for 2024-25. State funding for MSOC has not kept pace with actual costs and requires Arlington to use local levies and other local resources to fill the gap. Costs of food, utilities, insurance and fuel have increased significantly at no fault of the school district, and we cannot operate our district without these.

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## Next Meetings for BATF

To be held on Zoom:

- Nov. 13, 2024
- Jan. 21, 2025
- Feb. 25, 2025
- Mar. 18, 2025
- April 15, 2025



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## Questions?



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