



ISSAQUAH
SCHOOL DISTRICT 411

A Guide to Understanding the 2015-16 Budget

Draft: Final Budget Pending Board Approval

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Overview of the Issaquah School District 2015-16 Budget

The District

Issaquah School District is an urban school district of approximately 19,000 students, fifteen elementary schools, five middle schools, three comprehensive high schools, and an alternative high school. Over the past two decades the district has experienced very rapid expansion requiring the addition of seven elementary schools, two middle schools and one high school. This rapid growth continues and the District anticipates adding more school facilities in the next few years. Total enrollment will continue to grow at a quick and steady pace in the near term. Long term enrollment patterns will be dependent upon land use decisions and the overall pace of housing development.

The Budget Process

Each spring the budget process begins with the Board establishing broad parameters for budget development. (Adopted 1-28-2015) The Administration follows the Board's parameters and reinforces these parameters during actual budget development. These guidelines have been observed and incorporated into the 2015-16 Budget.

From 2009-10 to 2011-12 (3 fiscal years) the District has had cumulative reductions in state funding totaling nearly \$16 million. State funding as a percentage of District revenues has dropped from 68% in 2008-09 to 60.8% in 2012-13. The trend of declining state revenue subsided in 2012-13 and for budget years, 2013-14 and 2014-15, there was an actual increase in state revenue. State revenue has continued to grow 2015-16 and will now comprise 63.1% of the District's operating revenue, an increase of 2.3% over the District's historical low. The State is still 4.9% below the recent peak in state funding as a percentage of total operating revenue.

The aforementioned reduction in state revenue during the "great recession" was devastating to the education systems across the nation and State of Washington. However, we in Issaquah were very fortunate that during this economic downturn our local voters supported a four-year maintenance and operations levy with increased funding for our schools. The change in statute which allows for this increase expires in 2017 and provides an additional \$13.6 million a year in funding. The State legislature has continued to increase education funding pursuant to the McCleary decision, however we are only \$266 per student greater than 2008-09 per pupil funding levels, when adjusting for inflation.

In order to keep staff and community informed and seek input, we offer several communication avenues: the District creates a budget website with a timeline and ongoing updates, the School Board scheduled time at each business meeting for legislative and budget updates (podcasted for the public), administrators met with key groups such as the PTSA to provide updates, the District asked for comments and suggestions via a budget e-mail account, and the District shared information via eNews and staff e-mail messages.

Where the Money Comes From

The District receives funding from three primary sources. The State of Washington provides approximately 62.3% of the funding for general operating costs, the federal government provides 2.9%, and 34.6% is generated through local fees and the M&O Levy.

There are 295 school districts in the State of Washington. Issaquah School District is ranked 273 out of the 295 school districts in terms of revenue per student. This means that funding is a challenge for the district. The average district receives \$10,465 in revenue for each student while Issaquah School District receives \$9,599 per student. This puts Issaquah School District at a revenue disadvantage of \$16.2 million per year when compared to the state average per student rate.

Where the Money Goes

The Issaquah School District is the second largest employer in Issaquah with over 2,200 full time and part time staff members. These employees are represented by 1,250 teachers, 315 educational assistants, 125 bus drivers, 70 food service workers, 190 office/support staff, 125 custodial/maintenance personnel, and other administrative and support staff.

The District budget is represented by seven distinct cost centers. These cost centers encompass all of the above staff and help to present a visual picture of the district and its many programs and services. These cost centers are defined as follows:

(1) Basic Education (Classroom Services)

Educational services for the district's 19,000 students are provided in fifteen elementary schools, five middle schools, and three comprehensive high schools. The basic education class room staffing allocation goal for each grade level has been established as follows:

K-2	21 students to 1 teacher (Range of 18 to 24)
3-5	25 students to 1 teacher (Range of 22 to 28)
6-8	25.5 students to 1 teacher (Range of 26 to 32 when adjusted for prep period)
9-12	26.5 students to 1 teacher (Range of 28 to 34 when adjusted for prep period)

The district offers a full program of basic education services to students. Each school is equipped with a library, counseling services, nursing services, and extra-curricular programs. The Teaching and Learning Department and Student Assessment Department work together to align the classroom curriculum with local, state and national learning goals.

Parent participation in the educational process is extremely high. Membership in PTSA is 100% in some schools and approaches this rate in most schools. Parental support is vital to the success of Issaquah School District.

The District offers the latest in technology to support student learning. Teachers are provided opportunities to learn how to use technology in the classroom to best enhance the learning environment. Equipment and software tools are upgraded on a continuous basis.

The district also provides many co-curricular and extra-curricular opportunities for students. These activities are designed to promote physical, intellectual and leadership development. In addition, students are able to participate in a Running Start Program that enables them to earn college credit for classes taken in high school while advancing their standing in higher education and in the pursuit of a future career.

(2) Basic Education (Support Services)

Support services for the district connects our many schools and programs through educational leadership and by providing the materials, equipment, facilities and other support needed for a quality educational environment. The departments in this cost center provide for the governance of the district, the hiring of 150-250 staff members each year, and maintaining the grounds and buildings to ensure a quality learning environment. Many of the items we all take for granted, such as heat, lights, water, telephones, insurance, warehousing services and data processing services are associated with support services.

(3) Special Education

The District serves approximately 1,750 special education students. These services are designed to provide an individualized educational program to meet the handicapping condition of each student. This is a quality program that results in many students meeting the same demanding curriculum standards as regular education students. The cost of the program is approximately 19.8 million dollars next year.

The District participated in an appeal to the State Supreme Court regarding the inadequate funding of special education programs. The district lost its case against the State, but still believes that the legislature should define special education as part of the basic education program, and require it to be fully funded under the parameters established in the state constitution. The district is budgeting \$3.8 million in the coming year to backfill the special education shortfall in funding created by the state's current funding formula.

(4) Echo Glen

The State of Washington contracts with the Issaquah School District to provide educational programs to serve the Echo Glen Children's Center for juvenile offenders. This program provides educational programs to approximately 130-155 students belonging to districts all around the State of Washington. This program is not a financial responsibility of the Issaquah School District and is fully funded by the State of Washington.

(5) Food Services

The Food Service Program provides over 7,000 lunches to students and staff members every day. That is the equivalent of 1.25 million meals each year. The state and federal government provide minimal funding to support this program. Approximately 91% of the cost of this program is paid for from the fees charged for each meal served. This program represents about 4.75 million dollars of the total district operating budget.

(6) Transportation

Approximately 50% of the students ride the bus on any given day. This means that about 9,000 students ride the bus from home to school, and back home on a daily basis. The district has over 150 school buses that are operated and maintained by district employees and travel over 1.3 million miles each year. The cost of providing these services will be approximately 8.1 million dollars next year.

Like special education, transportation is defined as part of the basic education program; thus it is required to be fully funded by the state under the parameters established in the state constitution. The state currently funds approximately 74% of this obligation, leaving the other 26% to be funded from the local Maintenance and Operations (M&O) Levy. According to the State, they have fully funded the to/from school transportation model.

(7) Other Programs

The district provides a number of other educational programs including remediation in reading, assistance for English language learners, ROTC and traffic safety. The district also provides a full day kindergarten program, after school child care program and night/summer school programs that are totally funded by tuition and fees charged for these services.

Budgetary Goals and Philosophy for 2015-16

The Board of Directors and Superintendent have established the primary goal of funding a comprehensive educational program that reflects overall community values and directs resources in support of the District Mission and Ends learning goals for students. This endeavor is to be accomplished within the parameters of:

- The District Mission and Ends Learning Goals
- Providing a comprehensive educational program that allows opportunity and growth for all students
- Maintaining an unassigned fund balance of 3-7% of the general fund budget
- Establishing staff compensation and benefit levels that do not deviate materially from the local professional market, insofar as district resources allow
- Maintaining administrative costs at a level no higher than the King County average (Currently: 12.10%) for school districts. (Issaquah's admin expense is set for 8.53% in 2015-16 Budget)
- Maintaining and managing the district's resources to protect district assets and guarantee the board's financial goals

Major Budget Drivers for 2015-16:

- Additional “net” state revenue of \$5.1 million, as the legislature begins to restore reductions made during the “great recession” and that are required by the McCleary decision.
- “Net” State revenue is funding that does not increase local operating costs. Major portions of new state revenue came in the form of increased pension contribution rates and State COLA. Both of which have unfunded local costs, totaling \$2.8 million for 2015-16.
- Projected enrollment growth of 430+ student FTE
- Additional \$3.4 million in local levy revenue over prior year due to enrollment growth and increasing state revenues
- A \$1 million investment for our Positive Behavior Support Initiative, which increases support to challenging students and provides staff with training in best practices around student discipline and classroom management.
- Further increases for 7th period “on demand” and class size mitigation at our high schools
- Locally funded salary increases of \$2.5 million and COLA backfill of \$1.8 million.
- Continued restoration of a portion of support staff that were reduced in the “great recession”
- Increased non-employee costs; fuel, commodities, insurance, and utilities.

Summary

Although funding remains a challenge for Issaquah School District, the District is recognized for having a high quality educational program. The testing of students for reading and math results in scores that rank among the highest in the State of Washington. Graduation rates are very high (100% in some years) and the percentage of students continuing on for advanced education after graduation is also excellent.

The educational facilities are well maintained and create a positive learning environment. The citizens of the district are highly committed to education and continue to be supportive in providing the facilities required to meet the needs of a high quality educational program.

**ISSAQUAH SCHOOL DISTRICT
BOARD OF DIRECTOR'S BUDGET DEVELOPMENT GUIDELINES**

I. The budget should direct resources toward the support of:

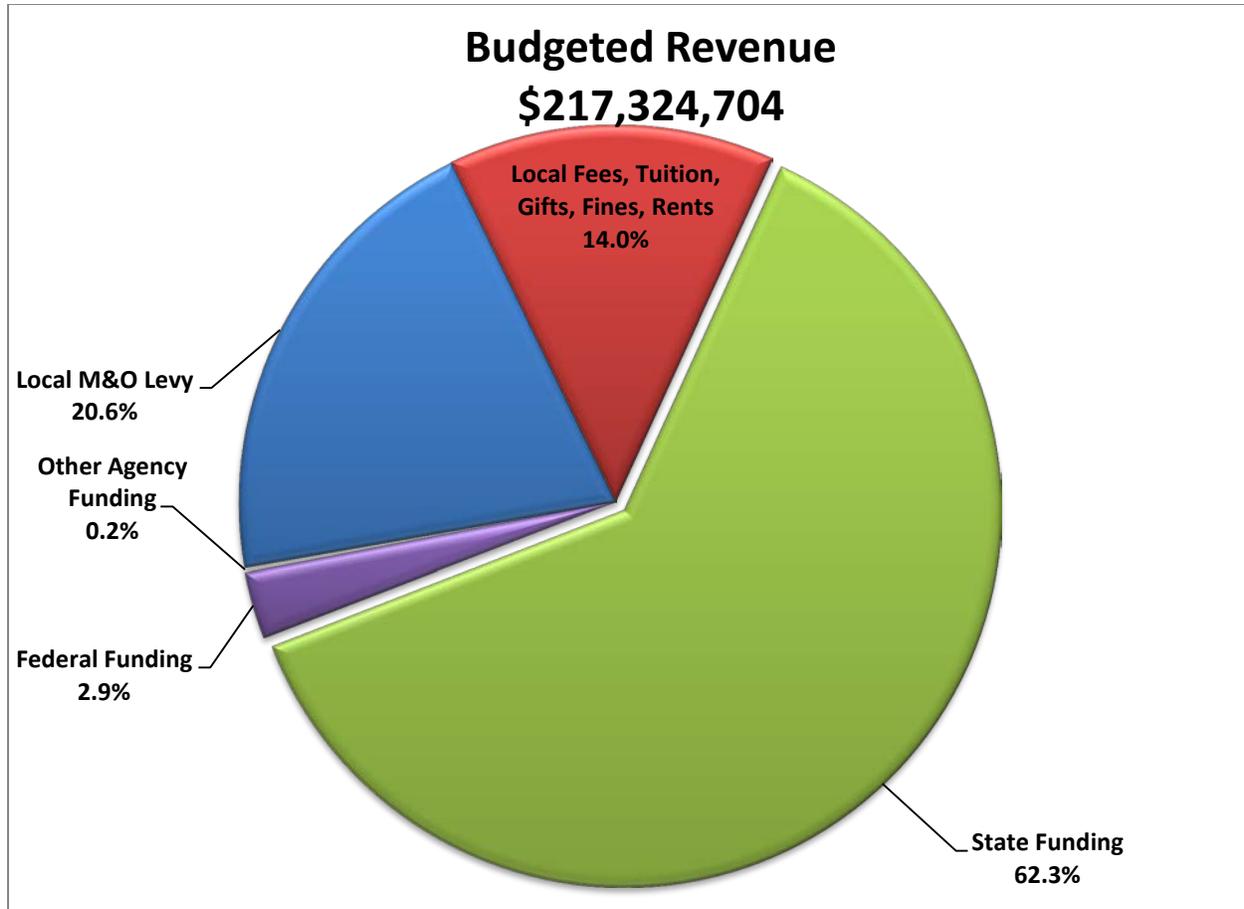
- The District Mission and Ends learning goals for students.
- A comprehensive educational program which reflects overall community values and interests and provides a balanced educational experience for all students.
- Overall growth in student learning toward state and federal learning targets, as well as growth for each of the disaggregated groups. This includes students working above standard.
- A comprehensive educational program balanced to reflect overall community values including the course capacity and opportunity for all students to take four years of mathematics, three years of lab-based science, and at least two years of world languages.

II. In directing District resources toward the accomplishment of the above, the following guidelines will be observed:

- Financial planning for any fiscal year, or the remaining part of any fiscal year, shall not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan, including the following specific requirements
 - Maintain an unrestricted reserve fund of 3-7% of the general fund budget.
 - Maintain sufficient reserves for start-up operating costs associated with new schools.
 - Limit use of the Board-designated emergency reserve fund; (\$1,000,000) to emergency capital equipment and/or facility repair/replacement needs, and/or other unforeseen liabilities or expenses while maintaining the fund at an adequate level.
- The Superintendent shall not cause or allow corporate assets to be unprotected, inadequately maintained, or unnecessarily risked.
- The Superintendent shall not provide less for Board prerogatives during the year than is set forth in Board policy entitled "Cost of Governance."
- With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the Superintendent shall not cause or allow jeopardy to fiscal integrity or to public image. Further, the Superintendent shall:
 - not change the Superintendent's own compensation and benefits, except as his/her benefits are consistent with a package for all other employees.
 - not allow current compensation and benefits to deviate materially from the geographic and/or professional market for the skills employed, insofar as District resources allow.
 - not create obligations over a longer term than revenues can be safely projected or fail to establish provisions for modifying obligations in the event of revenue loss.

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Where does the money come from? – Revenue



State Apportionment – The largest portion (62.3%) of the Issaquah School District’s general fund revenue comes directly from the state in the form of “state apportionment”. The amount received is determined by enrollment and a series of formula factors including legislatively set base salaries, employee benefits, and non-labor allocations.

The state also provides categorical funding for programs such as special education, pupil transportation, English as a second language, learning assistance, Echo Glen, and other educational enhancements. These revenues are received for specific programs and are not available for other purposes.

Local Levy – The local operations levy provides 20.6% of the district’s general fund revenues. The levy amount is capped by the legislature and must be approved by district voters in a special election every two to four years. In 2010-11 the State increased the District’s levy authority by 4% to 28.97% this additional authority is set to expire on December 31st, 2017.

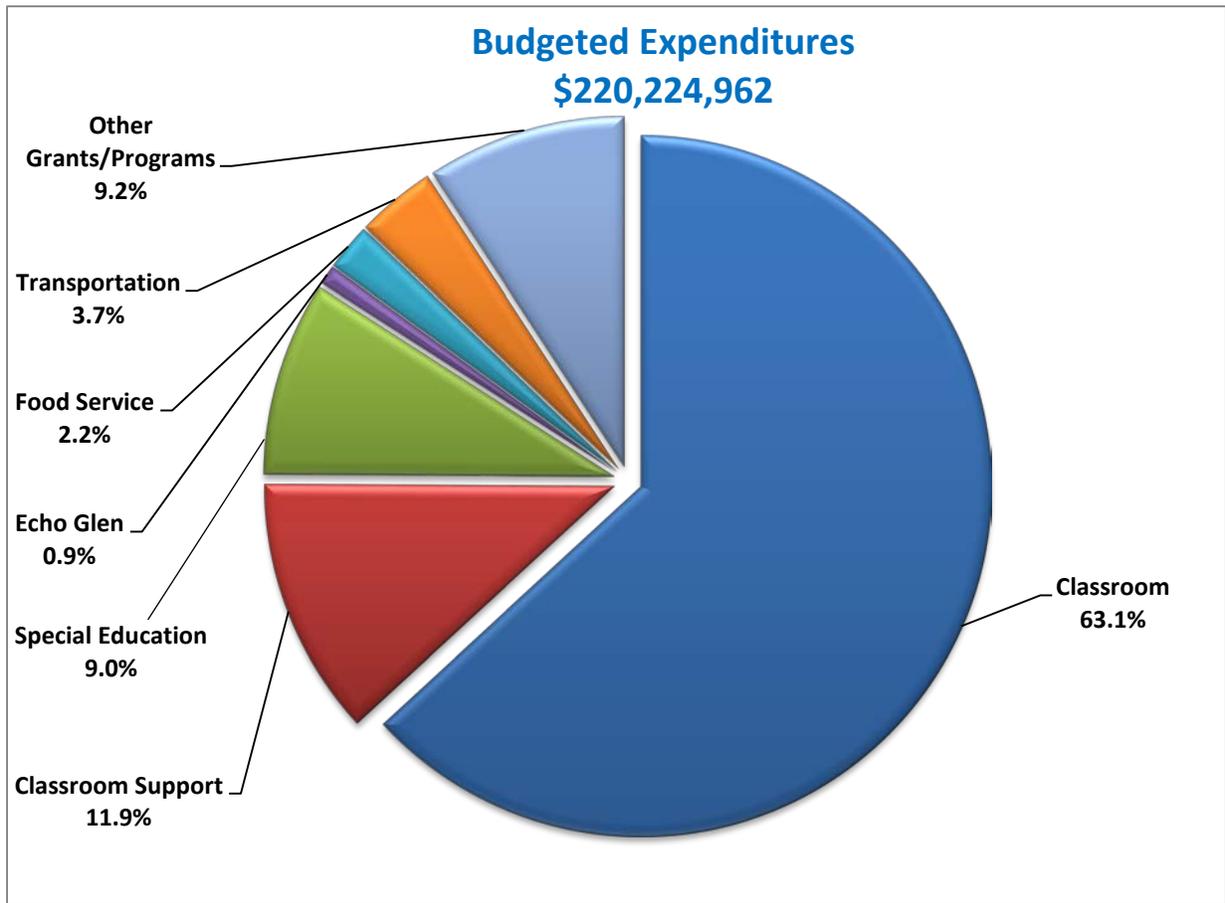
Federal Funds – Federal categorical funds comprise 2.9% of district revenues. These monies fund supplemental special education programs, Head Start, Title I, and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

Tuition and Fees – This 14.0% in local non-tax funds is generated by fee-based programs such as school lunches, childcare, and full-day kindergarten. Also included are investment interest earnings.

Other School District & Agency Funds – Payments from other districts for participation in joint programs and grants from non-state agencies account for 0.20% of budgeted revenues.

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Where does the money go? – Expenditures



Classroom – 63.1% of the district budget is spent directly on the classroom (this excludes special education which is 9.0% of the budget). This includes expenditures for teachers, counselors, librarians, principals, educational assistants, teaching supplies, materials, textbooks, extra curricular programs, staff development, curriculum development, and technology support.

Classroom Support – Classroom support represents 11.9% of the district budget. It includes district administration, maintenance, custodial services, utilities, security, insurance, etc.

Special Education – 9.0% of the district budget is spent to assist children with special needs. 19% of this program (\$3.75 million) is funded from the Maintenance and Operations Levy, and 20% is funded by the Federal government.

Echo Glen – The district runs the educational program for the state detention facility at Echo Glen. This program represents 0.90% of the district budget and is 100% funded by the state.

Food Service – This program represents 2.2% of the district budget and provides lunches for students at mid-day. The goal is for this program to be totally self-supporting.

Transportation – 3.7% of the district budget is used for the costs of transporting students between home and school for the regular school day. 74% of this program is now state funded.

Other Grants/Programs – 9.2% of the district budget goes to support special programs such as LAP, Traffic Safety, Full Day Kindergarten and Day Care. These programs are fully paid for from state and federal grants or fees paid by parents for services.

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FUND 1 - GENERAL FUND Budget Summary

Beginning Fund Balance 9-1-2015

Reserve for Inventory	\$ 250,000	
Reserve for Uninsured Risks	500,000	
Restricted for Revenue Carryover	1,051,192	
Committed to Other Purposes	1,088,220	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	6,500,000	
Unassigned Balance	<u>12,610,588</u>	
Total Beginning Fund Balance		\$ 22,500,000

Revenue:

M & O Levy	\$ 44,769,675	
Tuition/Fees/Gifts/Fines/Rents/Interest	30,406,947	
State Funding	135,385,898	
Federal Funding	6,249,861	
Other District/Agency Funds	<u>512,327</u>	
Total Revenue		<u>217,324,708</u>

Total Available Resources \$ 239,824,708

Expenditures:

Basic Education - Classroom	\$ 139,069,401	
Basic Education - Support Services	26,300,694	
Special Education	19,801,389	
Echo Glen	1,956,552	
Food Services	4,756,304	
Transportation	8,077,907	
Other Grants/Programs	<u>20,262,715</u>	
Total Expenditures		<u>220,224,962</u>

Ending Fund Balance 8-31-2016

Reserve for Inventory	\$ 250,000	
Reserve for Uninsured Risks	500,000	
Restricted for Revenue Carryover	1,051,192	
Committed to Other Purposes	1,088,220	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	6,500,000	
Unassigned Balance	<u>9,710,334</u>	
Total Ending Fund Balance		<u><u>\$ 19,599,746</u></u>

General Fund - Used for recording day to day operational expenses of the school district.

Note: Although the budget shows a draw down of Fund Balance from \$22,500,000 to \$19,599,746 the district is actually projecting stable or flat year-end Fund Balance

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Fund 1 - General Fund Budget Comparisons

Enrollment - October 1st

	Actual 2013-14	Budget 2014-15	Budget 2015-16	% Change
Elementary K-5	8,103.2	8,144.0	8,431.0	3.5%
Middle School 6-8	4,321.3	4,346.0	4,612.0	6.1%
High Schools 9-12	5,045.1	5,250.0	5,392.0	2.7%
Running Start (College Classes)	294.4	290.0	318.8	9.9%
Alternative Learning Enroll. (ALE)	6.0	4.9	6.8	39.3%
Total Enrollment	17,770.0	18,034.9	18,760.6	4.0%

Budgeted Expenditures

	Actual 2013-14	Budget 2014-15	Budget 2015-16	% Change
Salaries and Benefits	\$ 144,597,903	\$ 162,987,557	\$ 184,371,836	13.1%
Supplies & Materials	11,610,407	12,716,646	13,987,310	10.0%
Contract Services	16,123,697	18,011,351	19,921,014	10.6%
Travel	275,775	321,214	343,428	6.9%
Capital Outlay	1,201,978	1,483,176	1,601,374	8.0%
Total Budgeted Expenses	\$ 173,809,760	\$ 195,519,944	\$ 220,224,962	12.6%

Staffing

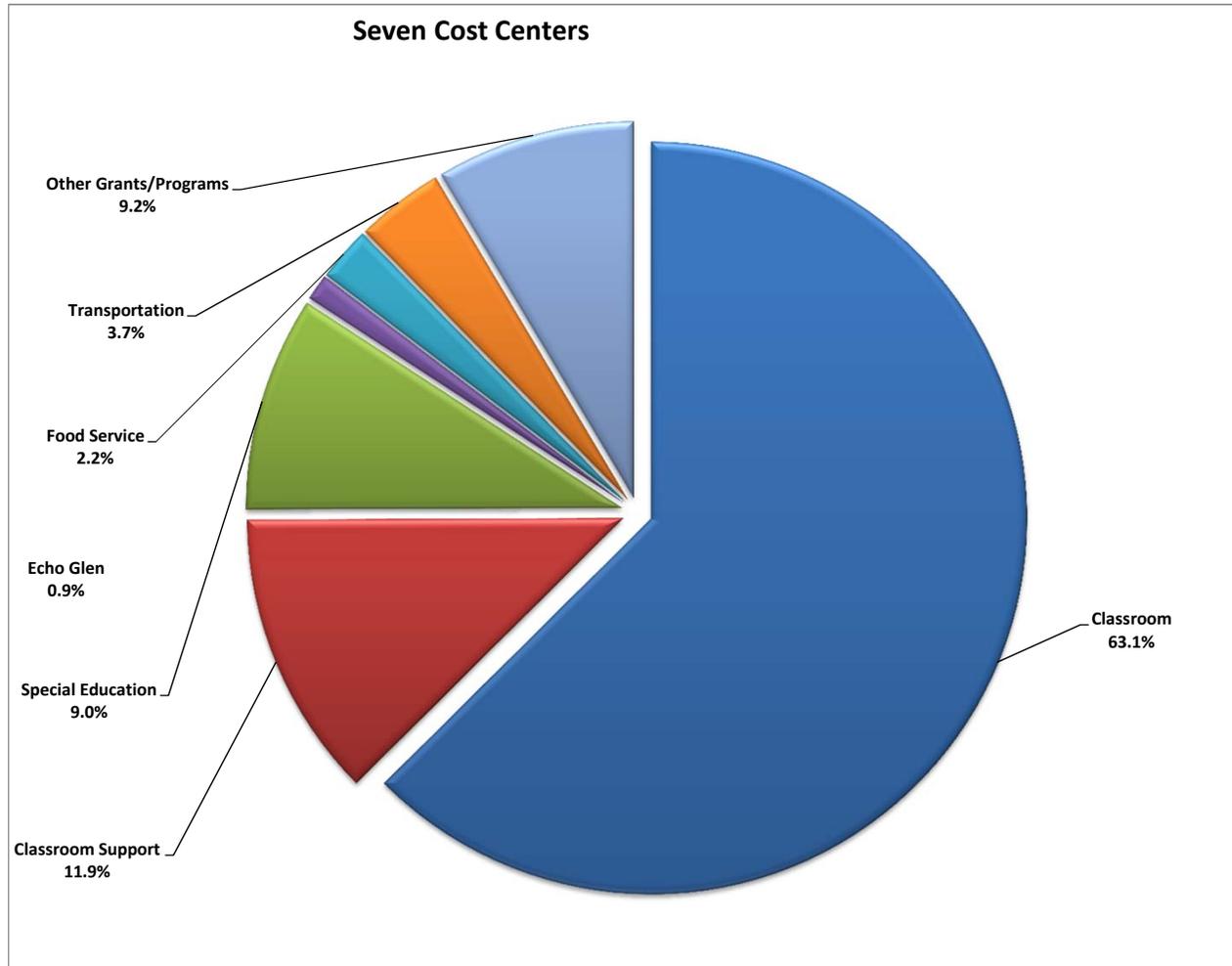
	Actual 2013-14	Budget 2014-15	Budget 2015-16	% Change
Certificated Staff	1,095.0	1,160.0	1,216.9	4.9%
Classified Staff	569.2	664.1	705.9	6.3%
Total Staff	1,664.2	1,824.1	1,922.8	5.4%

Summary of the Seven Cost Centers

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Basic Ed. - Classroom	\$ 139,069,401	\$ 262,259	\$ 125,557,333	\$ 6,125,389	\$ 5,822,978	\$ 182,904	\$ 1,118,538	1,024.54	196.53
Basic Ed. - Support	26,300,694	2,708	15,326,369	1,276,053	9,401,746	63,106	230,712	2.00	171.68
Special Education	19,801,389	-	16,984,917	250,602	2,514,868	28,500	22,502	119.80	90.16
Echo Glen	1,956,552	2	1,855,924	27,208	68,906	1,502	3,010	13.00	5.26
Food Services	4,756,304	(389,754)	2,797,952	2,137,898	175,706	4,500	30,002	-	41.16
Transportation	8,077,907	(749,200)	6,931,103	1,159,700	700,804	11,000	24,500	-	83.12
Other Grants/Programs	20,262,715	873,985	14,918,238	3,010,460	1,236,006	51,916	172,110	57.60	118.04
Total Expenditure Summary	\$ 220,224,962	\$ -	\$ 184,371,836	\$ 13,987,310	\$ 19,921,014	\$ 343,428	\$ 1,601,374	1,216.94	705.94

Source of Funding

Local M&O Levy	\$ 44,769,676	20.3%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	30,406,947	13.8%
State Funding	135,396,244	61.5%
Federal Funding	6,239,514	2.8%
Other Agency Funding	512,327	0.2%
Use of Fund Balance - (To) From	2,900,254	1.3%
Total Funding	\$ 220,224,962	100.0%



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Basic Education - Classroom Services

	Totals	Debit/Credit Transfer	(2)	Salaries/ Benefits	Supplies & Materials	(3)	Contract Services	(4)	Travel	(5)	Capital Outlay	(6)	Cert FTE	(7)	Class FTE	(8)
Classroom	\$ 101,677,265	\$ 12,343	(2)	\$ 93,331,464	\$ 4,456,148	(2)	\$ 2,805,528	(2)	\$ 50,341	(2)	\$ 1,021,441	(2)	893.18	(1)	54.95	
Extra Curricular	3,578,983	242,000	(3)	3,333,923	-		310		2,750		-		2.26		10.71	
Student Assessment	800,595	-		576,791	98,200	(13)	117,602		2,002		6,000		2.50		3.50	
Curriculum & Instruction	1,712,019	-		1,479,363	63,206		142,950	(5)	8,000	(5)	18,500		5.00	(11)	3.72	
Technology Department	2,267,328	2		2,139,166	79,200	(6)	34,960	(6)	4,500		9,500		4.50		13.25	
Tech Specialists	1,553,013	-		1,549,013	1,000		2,000		1,000		-		-		20.39	
Certificated Web/Tech	2,048,156	-	(14)	2,048,156	-		-		-		-		-		-	
Running Start/Payments	1,895,000	-		-	-		1,895,000		-		-		-		-	
Library	2,884,141	-		2,686,825	176,056	(7)	15,160	(7)	1,540		4,560	(7)	25.30		1.04	
Principal's Office	8,637,135	4,060		8,304,182	112,730	(2)	85,544	(2)	98,297	(8)	32,322	(2)	38.00		23.48	
Guidance/Counseling	4,510,025	3,500		4,186,436	22,130		295,176	(15)	1,572		1,211		32.00	(10)	15.05	
Student Mgmt/Safety	1,584,104	-		1,241,600	2		332,500	(9)	-		10,002		-		18.96	
Health Services	3,109,502	2		3,067,668	26,184		12,444		2,202		1,002		14.80		27.53	
Elem/Sec./CTE Directors	1,715,604	352		1,612,746	29,002		48,804		10,700		14,000		7.00	(12)	3.95	(12)
Payments to Other Dist.	35,000	-		-	-		35,000		-		-		-		-	
Curriculum	1,061,531	-		-	1,061,531	(4)	-		-		-		-		-	
Total Basic Ed	\$ 139,069,401	\$ 262,259		\$ 125,557,333	\$ 6,125,389		\$ 5,822,978		\$ 182,904		\$ 1,118,538		1,024.54		196.53	

Source of Funding

Local M&O Levy	\$ 31,727,161	22.8%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	8,862,725	6.4%
State Funding	94,653,030	68.1%
Federal Funding	110,000	0.1%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	3,716,486	2.7%
Total Funding	\$ 139,069,401	100.0%

Footnotes:

1. Student/Teacher Allocations: K-2 21:1; 3-5 25:1; 6-8 25.5 : 1; 9-12 26.5 : 1
2. Building Budgets: Elem. \$104.25 per student; Mid. Sch. \$105.85 per student; High Sch. \$114.52 per student, Voc Grant Reserve \$50,000
3. High School Sports/ASB Transportation
4. Textbook Adoptions, Curriculum Refurbishment, Enrollment Increase Textbooks
5. Staff Dev. Contracts, Orchestra Instrument Repair, 1st Aide Training, 5th Grade Arts Program
6. Supplies and contracts for operations, training, equipment repair
7. Building Budgets, Library Support
8. Principal Leadership Training on law, instruction, discipline, risk management human relations, sports, Title IX, evaluation, etc.
9. School Resource Officers
10. Counselors: Elem. .5 FTE; Middle School 2.0 FTE; High School 3 to 4 FTE
11. Asst. Supt of TLS 1.0 FTE, TLS Directors 2.0 FTE., & 3.0 FTE TOSA
12. Dir. Elem. Ed., Dir. Sec. Ed., Dir. MS Ed., CTE Dir., Library/Counseling Time, Support Staff
13. Testing and Scoring of Assessments
14. Technology training and Web Presence for Certificated Staff
15. Contracted Mental Health Counseling Services

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Basic Education - Support Services

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Board of Directors	\$ 598,956	\$ 4	\$ -	\$ 16,352	\$ 558,600 (1)	\$ 19,000	\$ 5,000	-	-
Superintendent's Office	556,553	4	512,801	17,000	14,750	7,000	4,998	1.00	0.87
Business Office	1,914,977	1,000	1,742,323	61,000 (2)	90,654 (3)	9,000	11,000	-	16.03 (13)
Human Resources	1,162,056	1,000	1,005,554	20,500	120,002 (4)	7,500	7,500	1.00	6.82
Public Relations	376,853	-	274,003	24,500 (11)	70,850 (11)	2,500	5,000	-	1.72
Supervision of Cust/Maint	503,728	-	468,376	16,750	8,102	5,000	5,500	-	4.15
Grounds Dept.	1,762,838	-	1,405,834	138,500 (5)	156,500 (6)	2,000	60,004	-	16.68
Custodial Dept.	6,098,878	500	5,623,826	380,850 (7)	51,002	2,500	40,200	-	83.36 (12)
Maintenance Dept.	2,928,677	-	1,740,485	504,787 (8)	632,405 (8)	2,500	48,500	-	18.86 (14)
Utilities	5,552,558	-	-	-	5,552,558 (9)	-	-	-	-
Plant Security	83,648	-	3,646	2	76,000	-	4,000	-	-
Insurance	1,044,962	-	-	-	1,044,962	-	-	-	-
Data Processing	1,763,372	-	845,120	5,000	893,252 (10)	3,000	17,000	-	7.11
Printing	35,546	-	546	-	35,000 (11)	-	-	-	-
Warehouse	400,343	-	372,156	20,002	4,585	100	3,500	-	4.66
Motor Pool	276,064	-	225,364	37,700	10,500	-	2,500	-	2.50
Operations Coord.	142,334	200	113,524	6,100	19,008	1,502	2,000	-	1.00
Emergency Preparedness	54,406	-	24,304	15,002	12,600	500	2,000	-	-
Construction Dept.	871,471	-	871,433	8	16	4	10	-	6.93
Telecomm Operations	172,474	-	97,074	12,000	50,400	1,000	12,000	-	1.00
Total Support Services	\$ 26,300,694	\$ 2,708	\$ 15,326,369	\$ 1,276,053	\$ 9,401,746	\$ 63,106	\$ 230,712	2.00	171.69

Source of Funding

Local M&O Levy	\$ 6,000,215	22.8%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	951,198	3.6%
State Funding	17,900,705	68.1%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>1,448,575</u>	5.5%
Total Funding	\$ 26,300,694	100.0%

Footnotes:

1. Audit Fees, Election Expenses, Legal Fees, Policy Governance and Board Professional Development
2. Postage, Software, Purchase Orders, Warrants, Forms, Paper, etc.
3. Unemployment Claims Contract, King County Banker Fees, Software, Copiers
4. EAP Program, Sub-System, Advertising, Finger Printing, Flex Plan, Legal Fees
5. Fuel, Lumber, Irrigation Parts, Sand/Gravel, Play Grd. Chips, Fertilizer
6. Asphalt Repair, Fencing, Tree Removal, Pest Management, Pond/Drain Cleaning
7. Soap, Waxes, Hand Towels, Toilet Paper, Garbage Liners, etc.
8. HVAC, Lights, Painting, Plumbing, Fire Alarm and Elevator Permits
9. Power, Natural Gas, Water/Sewer, Telephones, Data and Waste Disposal
10. Systems Support and Training – Student Records and Financial Management Systems (Payroll, Purchasing, Accts. Payable/Receivable, HR, Budget, Inventories, etc.)
11. News Letter; Community/Staff Communications; Surveys; Printing; Postage; Paper; etc.
12. Custodians: Elem. 2.0-2.5 FTE; Middle School 3.5 FTE; High Schools 0.5- 9.0 FTE
13. CFO/COO, Admin Assistant, Budget Director, Finance Director, 2.0 Accountants/Auditor
4.0 Accts. Pay., Accts. Rec., Purchasing Director, Pur. Sec., Inventory, Payroll Sup.,
3.0 Cert. Payroll, 2 Class. Payroll, Health Benefits
14. Maintenance: 2 Carpenters, 4 Electricians, 6 HVAC, 3 Painters, 3 Plumbers,
1 Locksmith, 1 Boiler Specialist

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Special Education

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Supervision	\$ 873,396	-	710,192	16,502	126,202 (1)	14,000	6,500	3.00	2.05 (7)
Guidance/Counseling	2	-	2	-	-	-	-	-	-
Health	4,680,294	-	4,191,994	72,500 (2)	401,300 (3)	7,500	7,000	39.80 *	5.81
Classroom	14,177,695	-	12,082,729	161,600 (5)	1,917,364 (6)	7,000	9,002	77.00 (4)	82.31
Payment to Other Districts	70,002	-	-	-	70,002	-	-	-	-
Total Special Ed	\$ 19,801,389	\$ -	\$ 16,984,917	\$ 250,602	\$ 2,514,868	\$ 28,500	\$ 22,502	119.80	90.16

Source of Funding

Local M&O Levy	\$ 3,759,393	19.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	12,083,490	61.0%
Federal Funding	3,958,506	20.0%
Other Agency Funding	1	0.0%
Use of Fund Balance - (To) From	(1)	0.0%
Total Funding	\$ 19,801,389	100.0%

* Health Cert. Staffing FTE

Psychologists	14.60
OT/PT	8.25
Speech/Communication	16.95
Total	39.80

Footnotes:

1. Placement/IEP Hearing Fees, IEP Software
2. Unique Needs, testing materials, supplies for Psych, OT, PT, SLP and Nurses
3. Contracts for Psych, OT, PT and Other Related Services
4. PS – 12:1; LRC I Elem 27:1; LRC I Mid. Sch./High Sch. 30:1
LRC II Elem/Mid. Sch. 10:1; LRC II High Schools 12:1
5. Special Education classroom materials
6. Out of District Placements (i.e. Overlake, San Marcos, Fairfax, HW Hearing)
Birth thru 2, ESY, etc.) Federal Grant Reserve \$700,000
7. Asst. to Director, Grant/Staffing/Budget Secretary, IEP Secretaries

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Echo Glen

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Principals Office	\$ 276,341	\$ -	\$ 274,101	\$ 1,030	\$ 204	\$ 1,000	\$ 6	1.00	1.00
Library/Tech	50,464	-	48,112	2,150	200	-	2	-	0.64
Student Mgmt/Safety	56,123	-	56,123	-	-	-	-	-	0.88
Health	7,183	-	6,383	800	-	-	-	-	-
Classroom	1,566,441	2	1,471,205	23,228	68,502	(1) 502	3,002	12.00	2.74
Total Echo Glen	\$ 1,956,552	\$ 2	\$ 1,855,924	\$ 27,208	\$ 68,906	\$ 1,502	\$ 3,010	13.00	5.26

Source of Funding

Local M&O Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	1,727,719	88.3%
Federal Funding	250,000	12.8%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(21,167)	-1.1%
Total Funding	\$ 1,956,552	100.0%

Footnotes:

1. Grant Reserve \$60,000
2. Computers, Desks and Equipment

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Food Service

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Supervision	\$ 302,766	\$ -	\$ 285,762	\$ 6,500	\$ 7,002	\$ 3,500	\$ 2	-	2.49
Food	1,758,000	-	-	1,758,000	-	-	-	-	-
Commodities	329,248	-	-	190,046	139,202	-	-	-	-
Cooks/Servers	2,756,044	-	2,512,190	183,352	(1) 29,502	(2) 1,000	30,000	-	38.66 (3)
Transfers	(389,754)	(389,754)	-	-	-	-	-	-	-
Total Food Services	\$ 4,756,304	\$ (389,754)	\$ 2,797,952	\$ 2,137,898	\$ 175,706	\$ 4,500	\$ 30,002	-	41.15

Source of Funding

Local M&O Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	4,320,433	90.8%
State Funding	6,000	0.1%
Federal Funding	858,000	18.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(428,129)	-9.0%
Total Funding	\$ 4,756,304	100.0%

Footnotes:

1. Paper and Cleaning Supplies
2. Health Permits, Point of Sale Software
3. Managers, Bakers, Food Assistants, Cashiers

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Transportation

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Supr/Training/Dispatch	\$ 696,845	\$ 800	\$ 650,645	\$ 19,700	\$ 14,700 (1)	\$ 5,000	\$ 6,000	-	6.43 (6)
Bus Operations	6,922,695	-	5,582,995	857,000 (2)	468,700 (3)	4,000	10,000	-	69.19 (7)
Mechanics	1,068,367	-	697,463	283,000 (4)	77,404 (5)	2,000	8,500	-	7.50
Insurance	140,000	-	-	-	140,000 (8)	-	-	-	-
Transfers	(750,000)	(750,000)	-	-	-	-	-	-	-
Total Transportation	\$ 8,077,907	\$ (749,200)	\$ 6,931,103	\$ 1,159,700	\$ 700,804	\$ 11,000	\$ 24,500	-	83.12

Source of Funding

Local M&O Levy	\$ 1,682,907	20.8%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	395,000	4.9%
State Funding	6,000,000	74.3%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 8,077,907	100.0%

Footnotes:

1. Physicals, Drug/Alcohol Testing, CDL Licensing, Versatrans Software
2. Fuel
3. Charter Services, Mckinney V, CDL Testing, Physicals
4. Parts, Tires, Tools, Grease/Oil, Filters, Lights, etc.
5. Major Contracted Repairs (Engines/Transmissions)
6. Director, Secretary, Payroll Routing Secretary, Trainer, Dispatch/Versatrans, Supervisor of Bus Drivers
7. Bus Drivers
8. Insurance

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Other Grants/Programs

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Title I/LAP	\$ 1,764,805	\$ 65,010	\$ 1,560,741	\$ 98,550	(2) \$ 40,502	(2) \$ 2	\$ -	17.00	(1) -
Teacher Quality	274,369	(3) -	268,863	5,502	2	2	-	3.00	-
Teacher Asst./Prof. Standards	113,298	-	103,298	-	10,000	-	-	-	-
State Pilot Programs	823,665	(9) -	(9) 723,655	6	100,002	(8) 2	-	-	-
Head Start	198,082	40,000	150,432	4,500	1,400	1,250	500	-	2.24
English as 2nd Language	1,461,297	-	1,436,287	7,104	14,904	1,502	1,500	13.10	(4) 5.14
NROTC	265,204	-	221,124	4,580	37,000	(8) 2,500	-	-	2.00
Traffic Safety	137,277	(5) -	97,277	6,900	2,600	500	30,000	-	-
Summer/Night School	210,650	(5) 500	203,550	5,000	1,500	100	-	-	-
Gifted	267,626	(6) -	215,824	50,952	750	50	50	2.00	-
Full Day K/Gifts/Grants	5,710,582	(7) 34	3,203,532	2,251,366	(10) 252,584	6	3,060	22.50	18.77
School Age Care	9,035,860	(7) 768,441	6,733,655	576,000	774,762	46,002	137,000	-	89.90
Other	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Grants/Programs	\$ 20,262,715	\$ 873,985	\$ 14,918,238	\$ 3,010,460	\$ 1,236,006	\$ 51,916	\$ 172,110	57.60	118.05

Source of Funding

Local M&O Levy	\$ 1,600,000	7.9%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	15,877,591	78.4%
State Funding	3,025,300	14.9%
Federal Funding	1,063,008	5.2%
Other Agency Funding	512,326	2.5%
Use of Fund Balance - (To) From	<u>(1,815,510)</u>	-9.0%
Total Funding	<u>\$ 20,262,715</u>	100.0%

Footnotes:

1. 0.4 to 2.5 teachers per bldg. based on poverty factor and % meeting standard;
2. Title I required "set asides"
3. Teacher training – Aligns curriculum across grade spans - TOSA's 3.0 FTE
4. Cert/Class distributed based on number of ELL students served.
5. TSE and summer school self supporting
6. Expended for purpose money is given
7. Full Day K/School Age Care are both self supporting
8. Grant Reserve(s) - \$75,000 and \$35,000 (NROTC)
9. Budget Capacity for National Board Stipend (State Pass Through)
10. Full Day K Supplies & Budget Capacity for Gifts/Donations

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Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2015	\$ 100,000,000
Revenue:	
Local Property Tax	\$ 11,723,313
Investment Earnings	700,006
Rental Fees/Misc.	17,002
Impact Fees	1,501,501
Bond Premium/Subsidy	535,000
Sale of Bonds	150,000,001
Total Revenue	<u>164,476,823</u>
Total Available Resources	\$ 264,476,823
Expenditures:	
Sites	\$ 90,000,000
Buildings	108,900,000
Equipment	10,000,000
Debt (Arbitrage)	<u>100,000</u>
Total Expenditures	<u>209,000,000</u>
Ending Fund Balance 8-31-2016	<u>\$ 55,476,823</u>

Capital Projects Fund - Used for the acquisition of school sites, the construction of new schools, or the renovation of existing schools.

Fund 3 - Debt Service Fund Budget Summary

Beginning Fund Balance 9-1-2015		\$ 20,500,000
Revenue:		
Local Property Tax	\$ 38,457,079	
Investment Earnings	150,004	
Total Revenue		38,607,083
Total Available Resources		\$ 59,107,083
Expenditures:		
Bonds Redeemed	\$ 13,455,000	
Interest on Bonds	20,500,000	
Transfer Fees	30,008	
Total Expenditures		33,985,008
Ending Fund Balance 8-31-2016		\$ 25,122,075

Debt Service Fund - Pays the principal and interest payments on outstanding bonds which were sold to pay for building new schools and remodeling existing schools.

Fund 4 - Associated Student Body Fund Budget Summary

Beginning Fund Balance 9-1-2015		\$ 1,300,000
Revenue:		
General ASB	\$ 5,057,228	
Athletics	1,925,642	
Classes	211,775	
Clubs	763,816	
Private Monies	252,602	
Total Revenue		8,211,063
Total Available Resources		\$ 9,511,063
Expenditures:		
General ASB	\$ 4,631,326	
Athletics	2,469,761	
Classes	213,400	
Clubs	646,574	
Private Monies	250,002	
Total Expenditures		8,211,063
Ending Fund Balance 8-31-2016		<u><u>\$ 1,300,000</u></u>

Associated Student Body Fund - A special fund used for student activities in student government, athletic programs, classes, and clubs.

Fund 5 - Transportation Vehicle Fund Budget Summary

Beginning Fund Balance 9-1-2015		\$ 5,200,000
Revenue:		
Local Property Tax	\$ 799,002	
Investment Earnings	20,001	
State Depreciation Reimbursement	1,200,000	
Other Financing Sources	<u>2,001</u>	
Total Revenue		<u>2,021,004</u>
Total Available Resources		\$ 7,221,004
Expenditures:		
School Bus Purchases		<u>3,700,000</u>
Ending Fund Balance 8-31-2016		<u><u>\$ 3,521,004</u></u>

Transportation Vehicle Fund - Used exclusively for the purchase of school buses for student transportation.

Administrative Costs 2015-16 F-195 (Budget)

	Actual King County Dist. Average <u>2013-14</u>	Actual Issaquah <u>2013-14</u>	Budget Issaquah <u>2015-16</u>
11 Board of Directors	0.37%	0.23%	0.27%
12 Superintendents Office	0.56%	0.39%	0.32%
13 Finance Office	1.02%	1.01%	0.87%
14 Human Resources	0.82%	0.61%	0.53%
15 Public Relations	0.20%	0.23%	0.17%
21 Supervision-Instruction	2.21%	1.47%	1.63%
41 Supervision-Food Service	0.19%	0.15%	0.14%
51 Supervision-Transportation	0.37%	0.39%	0.32%
61 Supervision-Maintenance/Operations	0.22%	0.24%	0.23%
Total Central Administration	<u>5.96%</u>	<u>4.71%</u>	<u>4.47%</u>
23 Building Administration	6.14%	4.50%	4.06%
Total Central & Building Admin.	<u><u>12.10%</u></u>	<u><u>9.21%</u></u>	<u><u>8.53%</u></u>

**Issaquah School District
2015-16
Enrollment Projections**

FTE GRADE	FTE PROJECTION										
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	FTE 2019-20
K	593.30	612.50	609.00	650.50	653.50	693.50	662.04	654.59	663.93	659.99	661.26
1ST	1319.10	1390.30	1395.37	1360.80	1489.00	1494.00	1559.83	1492.30	1477.02	1500.66	1489.75
2ND	1351.20	1354.00	1423.00	1467.10	1413.81	1552.00	1539.09	1608.25	1544.07	1524.85	1547.38
3RD	1298.40	1385.20	1373.30	1496.40	1526.00	1477.50	1595.65	1586.26	1660.79	1592.63	1571.40
4TH	1371.60	1318.50	1416.10	1440.20	1498.02	1544.70	1499.23	1618.83	1607.93	1673.19	1607.39
5TH	1258.20	1400.70	1346.10	1448.00	1477.23	1555.10	1575.06	1531.53	1651.71	1641.04	1705.31
6TH	1285.90	1268.90	1407.10	1361.80	1461.96	1511.70	1565.13	1586.45	1544.04	1663.23	1652.10
7TH	1299.50	1326.20	1310.74	1447.40	1391.33	1490.90	1541.84	1594.58	1613.36	1568.41	1686.20
8TH	1254.80	1297.40	1345.41	1338.80	1463.01	1432.30	1505.29	1560.86	1613.41	1630.28	1585.73
9TH	1326.80	1327.10	1361.04	1412.10	1343.78	1494.60	1474.41	1542.57	1592.71	1638.13	1658.91
10TH	1171.30	1332.60	1319.24	1353.10	1403.63	1351.60	1486.49	1465.08	1532.74	1582.34	1627.25
11TH	1132.30	1109.40	1232.97	1225.40	1233.44	1292.40	1248.94	1376.63	1353.23	1417.09	1467.35
12TH	1147.20	1014.90	1020.89	1145.60	1110.26	1115.30	1181.92	1141.27	1264.74	1236.51	1299.85
TOTAL - FTE	15809.60	16137.70	16560.26	17147.20	17464.97	18005.60	18434.91	18759.20	19119.69	19328.34	19559.88
K-5TH	7191.80	7461.20	7562.87	7863.00	8057.56	8316.80	8430.90	8491.77	8605.46	8592.36	8582.50
6TH-8TH	3840.20	3892.50	4063.25	4148.00	4316.30	4434.90	4612.25	4741.89	4770.81	4861.92	4924.02
9TH-12TH	4777.60	4784.00	4934.14	5136.20	5091.11	5253.90	5391.76	5525.54	5743.41	5874.06	6053.36
TOTAL - FTE	15809.60	16137.70	16560.26	17147.20	17464.97	18005.60	18434.91	18759.20	19119.69	19328.34	19559.88
Running Start	267.54	259.94	223.99	227.00	294.40	310.00	310.00	310.00	310.00	310.00	310.00
Total FTE	16077.14	16397.64	16784.25	17374.20	17759.37	18315.60	18744.91	19069.20	19429.69	19638.34	19869.88
Growth		320.50	386.61	589.95	385.17	556.23	429.31	324.29	360.49	208.65	231.54

Note: First six years reflect actual enrollments on Oct. 1st.
Last five years reflect projected enrollments on Oct. 1st.
Running Start per August 31 - 1191E