



ISSAQUAH
SCHOOL DISTRICT 411

**A Guide to Understanding the
2021-22 Budget**

CONTENTS

Financial Plan Overview	Pages	1 - 8
Board Guidelines for Budget Development	Page	9 - 10
Where Does the Money Come From? - Revenues	Page	11
Where Does the Money Go? - Expenditures	Page	12
Fund 1 – General Fund	Page	13
Budget Comparisons	Page	14
❖ Enrollment		
❖ Expenditures		
❖ Staffing		
Seven Cost Centers	Pages	15 - 22
Fund 2 – Capital Project Fund	Page	23
Fund 3 – Debt Service Fund	Page	24
Fund 4 – ASB Fund	Page	25
Fund 5 – Transportation Vehicle Fund	Page	26
Administrative Cost Comparisons	Page	27
Enrollment Projections	Page	28

Overview of the Issaquah School District 2021-22 Budget

The District

Issaquah School District is an urban school district of approximately 20,000 students, sixteen elementary schools, six middle schools, three comprehensive high schools, and a choice high school. Over the past two decades the district has experienced very rapid expansion requiring the addition of eight elementary schools, three middle schools and one high school. The growth, following a steep decline in enrollment due to Covid-19 will hopefully continue. The District plans on adding new school facilities in the next few years. Total enrollment should continue to grow at a steady pace in the long term. Long term enrollment patterns will be dependent upon land use decisions and the overall pace of housing development. The District experienced rapid enrollment decline in 2020-21 due to Covid-19. In a single year the District lost nearly 1200 FTE, and is projecting further declines in the 2021-22 fiscal year. The two year loss in student FTE is projected to be approximately 1550 students. This huge loss in student FTE required a reduction in force of both classified and certificated staff.

The Budget Process

Each spring the budget process begins with the Board establishing broad parameters for budget development. (Adopted 2-11-2021) The Administration follows the Board's parameters and reinforces these parameters during actual budget development. These guidelines have been observed and incorporated into the 2021-22 Budget.

State revenue as a percentage of total revenue appears to have peaked in 2018-19 (71.4%) and will now comprise 67.1% of the District's operating revenue, a decrease of 3.5% over the prior fiscal year (70.6%). The State is now 4.3% below the recent historical peak in state funding as a percentage of total operating revenue.

The State legislature has continued to increase education funding pursuant to the McCleary decision, however a large portion of this "new" revenue comes in the form of salary and benefit allocations, making the funds less flexible than local levy dollars.

The legislature has provided significant structural changes to the education funding for 2019-20 and beyond, which included a decrease in local levy authority (capped at \$2500 per student or \$2.50/1000, whichever is less & adjusted by CPI annually). This drop in local levy funding is coupled with new restrictions on what and how local levy funds can be used to support and supplement basic education.

The District is very close to its statutory 2022 levy authority of \$54,000,000. This was possible given the passage of HB 1476 which allowed the District to base its levy authority on 2019-20 enrollment or 2020-21, whichever is greater. The 2021-22 Budget has a 2022 calendar year levy of \$2,663.39 per student.

Due to pandemic driven enrollment decline the District had to reduce programs significantly, with a mid-year reduction in force of classified staff and a larger reduction

in force of both certificated and classified staff that was authorized by the Board on April 14th, 2021. The program reduction action rationale summary is provided as follows:

Enrollment Decline and Effect on Reserves:

As noted above the District has and will likely continue to face student enrollment declines due to the Covid-19 pandemic. (An estimated 1,652 students over a two year period). A decline in enrollment directly effects revenue that is generated on a per student basis from local, state and federal funding formulas. Furthermore, the District's tuition based programs such as Food Service, Before and After School Care (BASC) and facility rentals have also declined significantly and do not drive the historical program revenue needed to keep self-sufficient.

The District's financial decline has been rapid, with a total beginning fund balance of \$42.3M for 2019-2020 and an estimated ending fund balance of \$27M for the current fiscal year. \$27M represents a total fund balance of 7.8% of expenditures. Prior year equity balances of \$42.3M or 13.77% of actual expenditures. The decline of equity reserves from \$42.3M to an estimated \$27M is \$15.3M or a 36% decrease in reserve balances.

Uncertainty from Legislature and Federal Stimulus (As of 4-14-2021):

The program reductions before the Board today, assumes no additional hold harmless funding from the State legislature (as only the Senate Budget thus far provides this funding) and ESSER funds totaling \$6.4M or \$331 per student. A portion of ESSER funds will be supplanted (in allowable activities) to assist with the huge budget shortfall facing the District. The District finds itself in an unfortunate revenue position as the State House and Senate have yet to reach political/budgetary agreement:

- *No surety on hold harmless due to Covid-19 enrollment decline for 2020-21 (Senate is proposing a \$1500 student minimum when combined with ESSER funds, which would net the District \$20 to \$22M)*
- *No sign that we will not have continued enrollment declines for 2021-22 (K registration is down again)*
- *No financial assurances/direction for transportation funding for 2021-22. (The District has missed 2 ridership counts and will likely have reduced Spring ridership, effecting next year's transportation revenue significantly (\$6 to \$7M unless the legislature provides funding)*
- *No concurrence as of yet from the House on HB 1476 (This bill has yet to become a law but could allow the District to collect its full levy authorization.*

Increased expenditures, enrollment decline, opening of new buildings, and more:

Why is there a need for a program reduction this significant? Given increased expenditures and as noted earlier a huge loss in student enrollment, the District is facing a "perfect financial storm." Overall, the District was authorized to make reductions of just under \$22 million. Following the close of the legislative session and the confirmation of hold harmless funding for enrollment decline, transportation, ESSER (federal stimulus) and the passage of HB 1476 the District was able to restore \$4.2 million in reductions in counseling and social/emotional supports.

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 67.1% of the funding for general operating costs, the federal government provides 4.4%, and 28.3% is generated through local fees and the Educational Programs/Operations Levy (M&O).

There are 295 school districts in the State of Washington and 16 other Local Education Agencies that receive funding. Issaquah School District is ranked 245 out of 311 in terms of total revenue per student. The average district in 2019-20 received \$14,977 in revenue for each student while Issaquah School District received \$14,201 per student during the same fiscal period. This puts Issaquah School District at a revenue disadvantage of \$14.4 million per year when compared to the state average per student in 2019-20.

Where the Money Goes

The Issaquah School District is the second largest employer in Issaquah with over 2,900 full time and part time staff members. (This excludes several hundred substitute employees) These employees are represented by 1,300 teachers, 350 educational assistants, 135 bus drivers, 70 food service workers, 185 office/support staff, 140 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 20,000 students are provided in sixteen elementary schools, six 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-3	20 students to 1 teacher (Range of 18 to 24)
4-5	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	25.75 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 hundreds of 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 over 1,700 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 \$38.7 million 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 \$7.2 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 80 students belonging to

districts all around the State of Washington. This program is not a financial responsibility of the Issaquah School District and should be fully funded by the State of Washington.

(5) Food Services

The Food Service Program provides over 8,500 lunches to students and staff members every day. That is the equivalent of 1.5 million meals each year. The state and federal government provide minimal funding to support this program. Approximately 95% of the cost of this program is paid for from the fees charged for each meal served. This program represents \$7.2M of the total district operating budget.

(6) Transportation

Approximately 50% of the students ride the bus on any given day. This means that nearly 10,000 students ride the bus from home to school, and back home on a daily basis. The district has over 155 school buses that are operated and maintained by district employees and travel over 1.5 million miles each year. The cost of providing these services will be approximately \$12.8 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 72.4% of this obligation, leaving the remaining percentage to be funded from the Local Levy/Fees. 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 before and 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 2021-22

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, Executive Limitations, and Ends learning goals for students.
- A comprehensive educational program which reflects overall community values and interests and provides an equitable and 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 program that allows students to:

- ✓ Meet the requirements for a Washington State high school diploma;
 - ✓ Meet the standards set forth by the Student Achievement Council for baccalaureate institutions or community and technical colleges to meet each student's High School and Beyond Plan;
 - ✓ Have access to student-driven opportunities to explore non-core options especially in the areas of CTE, STEM and the arts, providing career-connected learning;
 - ✓ Consider student opinion in academic remediation and acceleration opportunities.
 - ✓ Provide targeted resources to combat the Covid-19 pandemic as it relates to student/staff safety and learning loss.
-
- 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: 11.86%) for school districts. (Issaquah's admin expense is set for 8.83% in the 2021-22 Budget)
 - Maintaining and managing the district's resources to protect district assets and guarantee the board's financial goals, including an annual review of program that is sufficient to determine how much local Educational Programs and Operations levy must be collected/rolled back.

Major Budget Drivers for 2021-22:

9/1/2021	EST Beg. Fund Balance (Prior to Legislature)	\$	27,000,000
4/29/2021	Hold Harmless for 2020-21	\$	15,259,037
	Revised Beginning Fund Balance:	\$	42,259,037
Increased Costs or Loss of Revenue			
		\$	(7,500,000) IEA Negotiated Increases (2% IPD and 3% Local, total of 5%)
		\$	(2,952,000) Other Negotiated (other bargaining units increases vary)
		\$	(1,500,000) Increase in MSOCS (Fuel, Utilities, Insurance)
		\$	(2,200,000) Fixed Cost for Opening Middle School 6
		\$	(1,500,000) Fixed Cost for Opening E16
		\$	(4,000,000) Adopted Fund Balance Spend Down From 2020-21 Budget (Deficit)
		\$	(16,600,000) Prior Year Enrollment Decline & loss of Program Revenue
		\$	(5,600,000) Budgeted Decline for 2021-22 of 572 less FTE from PY 10-1 Count
		\$	(6,000,000) Estimated Loss of Transportation Revenue 2/3
	Subtotal	\$	(47,852,000)
	Increases in Revenue(s)	\$	1,537,000 Increase in state revenue driven by 2.0% IPD
		\$	4,400,000 Increase in Local Levy with Hold Harmless HB 1476
		\$	4,000,000 ESSER 2 and 3 (Amt to be supplanted)
		\$	4,846,022 Hold Harmless Transportation
		\$	- Hold Harmless Enrollment ESSER Floor of \$500
	Subtotal	\$	14,783,022
	Remaining Deficit	\$	(33,068,978)
Reductions as of 4-29-2021			
		\$	10,010,000 Cert Staffing Reductions (Enrollment Driven) 77 FTE
		\$	1,600,000 Previously Executed Para and Office Pro Reductions
		\$	770,000 Building Admin Reductions (4 FTE) Enrollment Driven
		\$	290,000 Middle School Deans (2 FTE)
		\$	700,000 Middle School Counselors (Gross Reduction of 5) Net loss of 3 FTE
	Restored	\$	- Swedish Mental Health (3 FTE)
		\$	167,000 Business Office Reduction of (1.6 FTE)
		\$	270,000 Asst Supt of Special Projects (1 FTE)
	Restored	\$	- PBSES Coaches (7.5 FTE)
	Restored	\$	- Elementary Counselors (7.5 FTE)
		\$	980,000 PLC Coaches (7 FTE)
		\$	950,000 Suspension of overload resulting from RIF
		\$	750,000 Reduction of Extended Day Contracts
		\$	130,000 PLC Coaches Classified (2 FTE)
	Restored	\$	- Math Path Cert Staffing (8 FTE)
		\$	140,000 Counseling TOSA (1 FTE)
		\$	130,000 CTE Enhancement (1 FTE)
		\$	290,000 Theatre Managers (3 FTE)
	Restored	\$	- High School Grad Specialist (3 FTE)
		\$	130,000 On-line learning building support (1 FTE)
		\$	208,000 Assessment Dept. Restructure (1 FTE)
	Partially Restored	\$	117,000 Assessment Dept. Restructure (Changes to only 1 FTE)
		\$	210,000 TLS TOSA (1.5 FTE)
	Total Reductions	\$	17,842,000
	Total use of Fund Balance	\$	(15,226,978) Balance
	Estimated Ending Fund Balance	\$	27,032,059
Result: Restoration of Significant Counseling Supports, PBSES positions, Graduation Specialists, Math/Science Class Size Reduction Staffing & Assessment Support			
	Total \$\$\$ Restored to program:	\$	4,150,000
	Total FTE Restored		30.00

Summary:

The 2021-22 budget was a difficult spending plan to put together given the volatility/uncertainty created by the COVID-19 pandemic. Covid-19 has injected a huge amount of uncertainty to the District budget. We will likely face budget reductions in the 2022-23 budget as the District is deficit spending \$17 to \$20 million in 2021-22. The budget as created does meet the Board of Directors Adopted Budget Parameters.

The District takes great pride in our obligation to manage public resources and that management has to be responsive in recession and boom times.

Finally, thanks to the Board of Directors for providing stable governance and supporting our students, staff, and community. Also, a huge amount of gratitude to our local voters who supported the District's two year EP & O levy in February of 2020.

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

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

- The District Mission, Executive Limitations, and Ends learning goals for students.
- A comprehensive educational program which reflects overall community values and interests and provides a balanced and equitable 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 program that allows students to:
 - Meet the requirements for a Washington State high school diploma;
 - Meet the standards set forth by the Student Achievement Council for baccalaureate institutions or community and technical colleges to meet each student's High School and Beyond Plan;
 - Have access to student-driven opportunities to explore non-core options especially in the areas of CTE, STEM and the arts, providing career-connected learning;
 - Consider student opinion in academic remediation and acceleration opportunities.
 - Provide targeted resources to combat the Covid-19 pandemic as it relates to student/staff safety and learning loss.

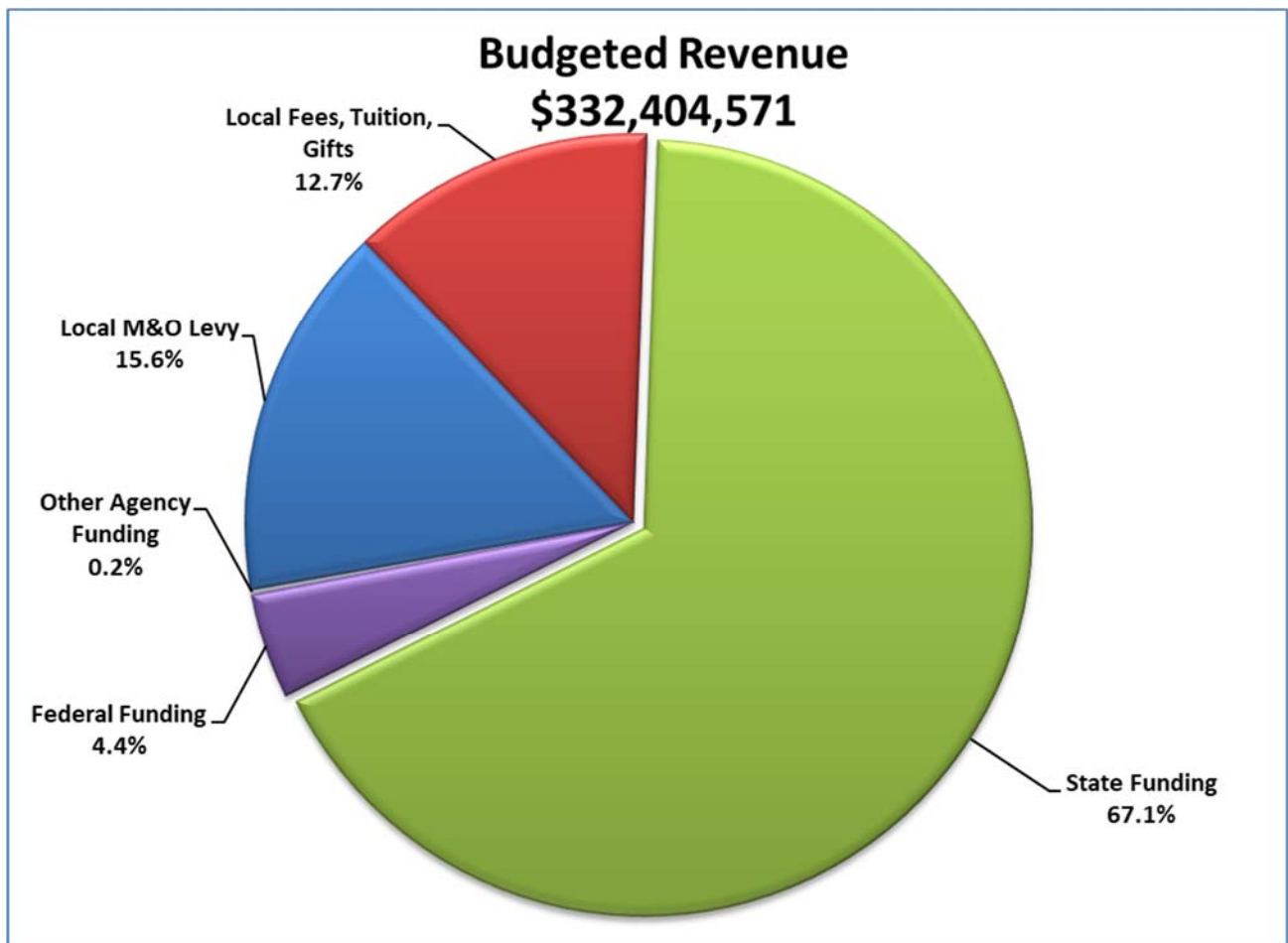
II. In directing District resources toward the accomplishment of the above, the following guidelines will be observed:

- 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.
 - Annually, provide sufficient program detail that will allow for Board of Directors to determine the amount of revenue that must be collected or rolled-back from the local Educational Programs and Operations Levy.
- 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.

Board action: 2-11-2021

Where does the money come from? – Revenue



State Apportionment – The largest portion (67.1%) 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, and Echo Glen. These revenues are received for specific programs and are not available for other purposes.

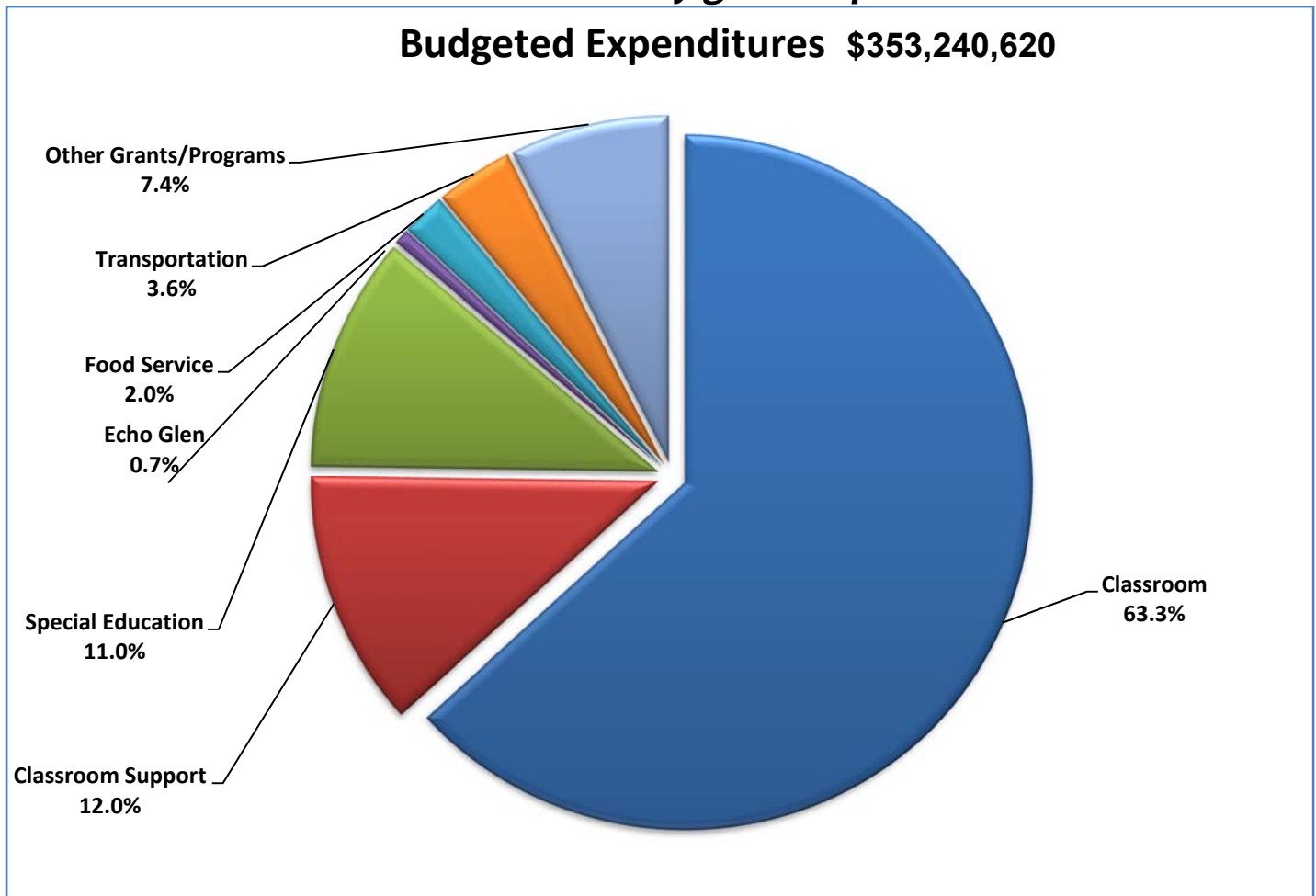
Local Levy – The local operations levy provides 15.6% of the district’s general fund revenues. The levy amount is capped by the legislature and must be approved by district voters in a special election every two to four years. The District’s levy authority has been reduced significantly as state revenue has grown. Local levy is now capped at \$2,500 per student or \$2.50/1000 of assessed value whichever is less adjusted by CPI annually.

Federal Funds – Federal categorical funds comprise 4.4% 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 12.7% in local non-tax funds is generated by fee-based programs such as school lunches and before and after school care. 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.

Where does the money go? – Expenditures



Classroom – 63.3% of the district budget is spent directly on the classroom (this excludes special education which is 11% of the budget). This includes expenditures for teachers, counselors, librarians, principals, educational assistants, teaching supplies, materials, textbooks, extracurricular programs, staff development, curriculum development, and technology support.

Classroom Support – Classroom support represents 12.0% of the district budget. It includes district administration, maintenance, custodial services, utilities, security, insurance, etc.

Special Education – 11% of the district budget is spent to assist children with special needs. 18.7% of this program (\$7.25 million) is funded from the local “Educational Programs and Operations levy”, and 31% 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 0.70% of the district budget and is required to be 100% funded by state or federal funds.

Food Service – This program represents 2.0% of the district budget and provides lunches for students at mid-day. The goal is for this program to be totally self-supporting.

Transportation – 3.6% of the district budget is used for the costs of transporting students between home and school for the regular school day. 72.5% of this program is now state funded.

Other Grants/Programs – 7.4% of the district budget goes to support special programs such as LAP (remediation) and before and after school childcare. These programs are fully paid for from state and federal grants or fees paid by parents for services.

FUND 1 - GENERAL FUND Budget Summary

Beginning Fund Balance 9-1-2021

Reserve for Inventory	\$ 5,800,000	
Reserve for Uninsured Risks	500,000	
Committed to Other Purposes	1,108,220	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	4,500,000	
Unassigned Balance	<u>31,591,780</u>	
Total Beginning Fund Balance		\$ 44,000,000

Revenue:

M & O Levy	\$ 51,904,271	
Tuition/Fees/Gifts/Fines/Rents/Interest	42,294,054	
State Funding	222,920,032	
Federal Funding	14,722,048	
Other District/Agency Funds	<u>564,166</u>	
Total Revenue		<u>332,404,571</u>

Total Available Resources **\$ 376,404,571**

Expenditures:

Basic Education - Classroom	\$ 223,567,420	
Basic Education - Support Services	42,162,845	
Special Education	38,709,477	
Echo Glen	2,535,962	
Food Services	7,219,816	
Transportation	12,838,886	
Other Grants/Programs	<u>26,206,214</u>	
Total Expenditures		<u>353,240,620</u>

Ending Fund Balance 8-31-2022

Reserve for Inventory	\$ 5,800,000	
Reserve for Uninsured Risks	500,000	
Committed to Other Purposes	1,108,220	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	4,500,000	
Unassigned Balance	<u>10,755,732</u>	
Total Ending Fund Balance		<u>\$ 23,163,952</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 \$44,000,000 to \$23.16M the district is actually projecting a draw down of fund balance to \$27M in total.

Fund 1 - General Fund Budget Comparisons

Enrollment - October 1st

	Actual 2019-20	Budget 2020-21	Budget 2021-22	% Change
Elementary K-5	9,579.9	9,350.0	8,289.0	-11.3%
Middle School 6-8	5,050.8	5,215.0	4,751.0	-8.9%
High Schools 9-12	5,593.2	5,796.0	5,542.0	-4.4%
Running Start (College Classes)	636.3	565.0	788.0	39.5%
Alternative Learning Enroll. (ALE)	11.8	14.3	10.2	-28.8%
Total Enrollment	20,872.0	20,940.3	19,380.2	-7.5%

Budgeted Expenditures

	Actual 2019-20	Budget 2020-21	Budget 2021-22	% Change
Salaries and Benefits	\$ 263,486,512	\$ 295,095,112	\$ 297,028,562	0.7%
Supplies & Materials	10,536,567	17,249,694	18,290,249	6.0%
Contract Services	30,614,824	32,051,098	35,663,437	11.3%
Travel	265,157	640,251	621,227	-3.0%
Capital Outlay	2,356,064	1,785,437	1,637,145	-8.3%
Total Budgeted Expenses	\$ 307,259,124	\$ 346,818,592	\$ 353,240,620	1.9%

Staffing

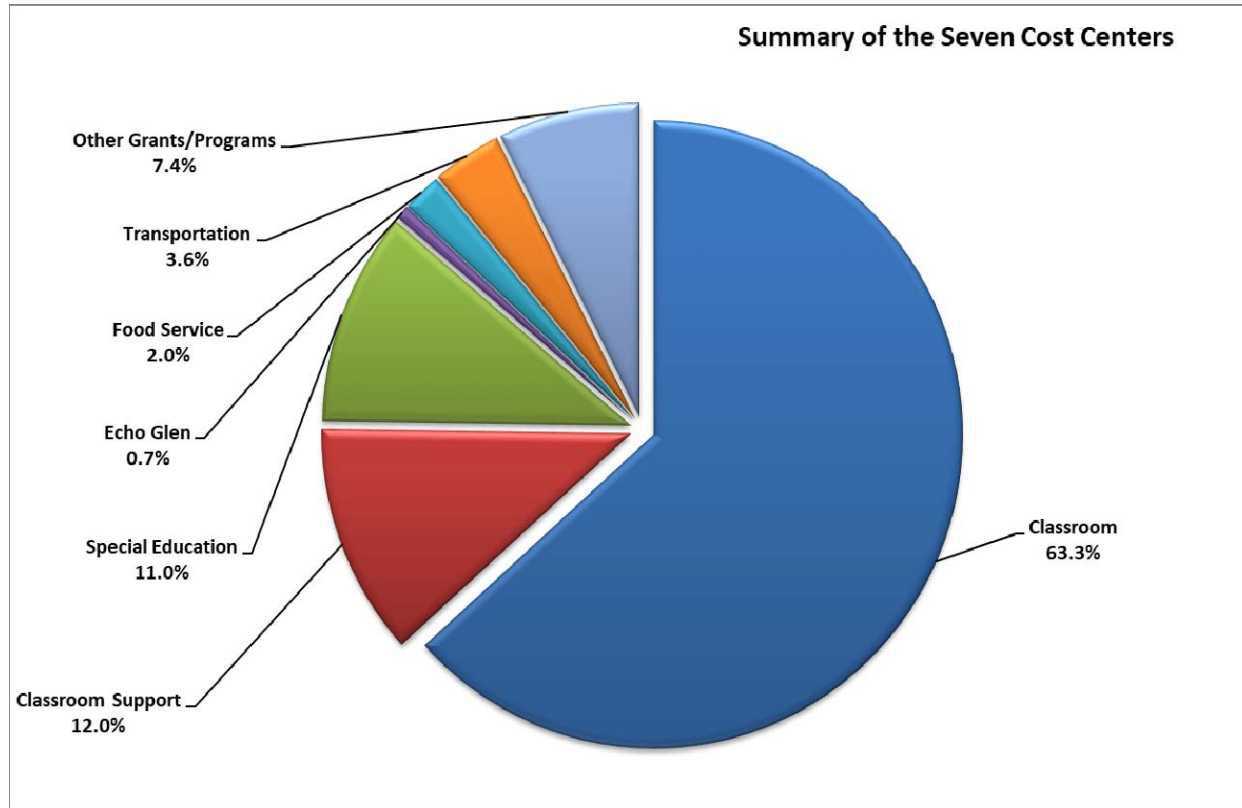
	Actual 2019-20	Budget 2020-21	Budget 2021-22	% Change
Certificated Staff	1,410.1	1,451.7	1,364.0	-6.0%
Classified Staff	756.0	865.5	823.7	-4.8%
Total Staff	2,166.1	2,317.3	2,187.6	-5.6%

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	\$ 223,567,420	\$ 537,414	\$ 199,185,693	\$ 8,333,325	\$ 14,362,312	\$ 383,252	\$ 765,424	1,119.27	246.79
Basic Ed. - Support	42,162,845	2,508	25,824,752	1,816,532	13,735,401	93,086	690,566	6.00	221.47
Special Education	38,709,477	-	34,926,546	359,112	3,351,314	45,000	27,505	166.90	113.73
Echo Glen	2,535,962	2	1,990,042	29,408	510,752	4,250	1,508	7.00	9.63
Food Services	7,219,816	(462,647)	4,566,550	2,892,402	197,009	6,500	20,002	-	49.33
Transportation	12,838,886	(1,302,410)	11,036,181	1,297,000	1,766,615	13,000	28,500	-	93.65
Other Grants/Programs	26,206,214	1,225,133	19,498,798	3,566,942	1,740,126	76,139	99,076	64.80	89.08
Total Expenditure Summary	\$ 353,240,620	\$ -	\$ 297,028,562	\$ 18,294,721	\$ 35,663,529	\$ 621,227	\$ 1,632,581	1,363.97	823.68

Source of Funding

Local Levy	\$ 51,904,271	14.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	42,294,054	12.0%
State Funding	222,920,032	63.1%
Federal Funding	14,722,048	4.2%
Other Agency Funding	564,166	0.2%
Use of Fund Balance - (To) From	20,836,049	5.9%
Total Funding	\$ 353,240,620	100.0%



Basic Education - Classroom Services

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Classroom	\$ 155,330,901	\$ 177,196 (2)	\$ 143,658,066	\$ 6,080,827	(2) \$ 4,657,638	(2) \$ 157,019	(2) \$ 600,155	(2) 943.77	(1) 73.86
Extra Curricular	4,821,395	345,000 (3)	4,398,343	-	75,302	2,750	-	-	9.93
Student Assessment	829,072	-	688,368	40,200 (13)	92,502	2,002	6,000	2.00	2.00
Curriculum & Instruction	2,020,323	-	1,736,155	71,518	174,150 (5)	17,000	(5) 21,500	5.50	(11) 5.72
Technology Department	4,248,911	2	4,094,749	93,000 (6)	30,960	(6) 19,200	11,000	9.00	17.25
Tech Specialists	3,034,352	-	3,030,352	1,000	1,000	2,000	-	-	31.45
Certificated Web/Tech	3,585,447	(14)	3,510,447	-	75,000	-	-	-	-
Running Start/Payments	6,950,000	-	-	-	6,950,000	-	-	-	-
Library	3,937,591	2	3,723,107	196,193 (7)	13,458	(7) 542	4,289	(7) 23.00	0.06
Principal's Office	13,659,397	4,060	13,155,199	220,438 (2)	125,966	(2) 108,231	(8) 45,503	(2) 51.00	25.42
Guidance/Counseling	10,056,106	11,000	8,517,988	40,915	1,480,474 (15)	3,806	1,923	49.00	(10) 18.56
Student Mgmt/Safety	2,453,251	-	2,050,742	12,002	357,502 (9)	2	33,003	-	22.84
Health Services	6,958,317	2	6,827,646	33,019	79,446	7,200	11,004	24.50	(16) 34.08
Elem/Sec./CTE Directors	4,242,196	152	3,794,531	104,164	248,802	63,500	31,047	11.50	(12) 5.62
Prof Development (State)	-	-	-	-	-	-	-	-	-
Curriculum	1,440,049	-	-	1,440,049 (4)	-	-	-	-	-
Total Basic Ed	\$ 223,567,308	\$ 537,414	\$ 199,185,693	\$ 8,333,325	\$ 14,362,200	\$ 383,252	\$ 765,424	1,119.27	246.79

Source of Funding

Local Levy	\$ 33,648,652	15.1%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	17,088,760	7.6%
State Funding	156,157,135	69.8%
Federal Funding	110,000	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	16,562,761	7.4%
Total Funding	\$ 223,567,308	100.0%

Footnotes:

1. Student/Teacher Allocations: K-3 20:1; 4-5 25:1; 6-8 25.5 : 1; 9-12 25.75 : 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, Reserve Budget Capacity
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. 1.0 FTE; Middle School 2.0 FTE; High School 3 to 5 FTE
11. 1.0 FTE, Ex. Dir, TLS Directors 2.0 FTE., & 2.5 FTE TOSA
12. Ed Directors, Counseling and 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
16. Nurses, Health Room Techs, and PBSES Support

Special Education

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Supervision	\$ 2,128,329	-	1,917,825	21,502	155,502 (1)	25,000	8,500	7.00	3.57 (7)
Guidance/Counseling	2	-	2	-	-	-	-	-	-
Health	8,801,877	-	7,916,169	90,504 (2)	775,202 (3)	10,000	10,002	46.00	* 9.99
Classroom	27,579,267	-	25,092,550	247,106 (5)	2,220,608 (6)	10,000	9,003	113.90	(4) 100.18
Payment to Other Districts	200,002	-	-	-	200,002	-	-	-	-
Total Special Ed	\$ 38,709,477	\$ -	\$ 34,926,546	\$ 359,112	\$ 3,351,314	\$ 45,000	\$ 27,505	166.90	113.73

Source of Funding

Local Levy	\$ 7,245,891	18.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	19,392,446	50.1%
Federal Funding	12,071,140	31.2%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 38,709,477	100.0%

* Health Cert. Staffing FTE

Psychologists	18.80
OT/PT	10.00
Speech/Communication	17.20
Total	46.00

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; (Min 2 per bldg) 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 \$750,000
7. Asst. to Director, Grant/Staffing/Budget Secretary, IEP Secretaries

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	\$ 348,830	\$ -	\$ 345,776	\$ 550	\$ 1,250	\$ 750	\$ 504	1.00	1.00
Library/Tech	74,598	-	\$ 72,896	1,500	200	-	2	-	0.73
Student Mgmt/Safety	157,731	-	\$ 157,731	-	-	-	-	-	2.00
Health	1,477	-	\$ 1,227	250	-	-	-	-	-
Classroom	1,953,326	2	1,412,412	27,108	509,302 (1)	3,500	1,002 (2)	6.00	5.91
Total Echo Glen	\$ 2,535,962	\$ 2	\$ 1,990,042	\$ 29,408	\$ 510,752	\$ 4,250	\$ 1,508	7.00	9.63

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	2,097,415	82.7%
Federal Funding	340,000	13.4%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>98,547</u>	3.9%
Total Funding	\$ <u>2,535,962</u>	100.0%

Footnotes:

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

Other Grants/Programs

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Title I/LAP	\$ 3,114,020	\$ 25,010	\$ 2,847,874	\$ 186,626	(2) \$ 11,508	(2) \$ 3,000	\$ 40,002	19.20	(1) -
Teacher Quality	600,386	(3) -	566,378	24,004	10,002	2	-	3.50	-
State Pilot Programs	1,835,491	(9) -	1,478,602	80,071	274,309	(8) 2,509	-	-	-
Head Start	-	-	-	-	-	-	-	-	-
English as 2nd Language	4,579,035	-	4,506,264	63,607	5,660	2,004	1,500	32.10	(4) 0.87
NROTC	286,386	-	238,806	4,580	37,000	(8) 6,000	-	-	2.00
Traffic Safety	79	(5) -	63	8	4	2	2	-	-
Summer/Night School	232,258	(5) 2,000	209,658	4,500	16,000	100	-	-	-
Gifted	1,323,548	(6) -	1,207,795	107,153	7,050	1,500	50	9.00	-
Gifts/Grants	3,455,687	(10) 24	684,475	2,501,038	270,082	6	62	1.00	4.58
School Age Care	10,779,324	(7) 1,198,099	7,758,883	595,355	1,108,511	61,016	57,460	-	81.63
Other	-	-	-	-	-	-	-	-	-
Total Grants/Programs	\$ 26,206,214	\$ 1,225,133	\$ 19,498,798	\$ 3,566,942	\$ 1,740,126	\$ 76,139	\$ 99,076	64.80	89.08

Source of Funding

Local Levy	\$ 1,600,000	6.1%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	16,088,902	61.4%
State Funding	6,520,162	24.9%
Federal Funding	1,271,008	4.9%
Other Agency Funding	564,166	2.2%
Use of Fund Balance - (To) From	161,976	0.6%
Total Funding	\$ 26,206,214	100.0%

Footnotes:

1. 0 to 3 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 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. School Age Care is self supporting
8. Grant Reserve(s) - \$75,000 and \$35,000 (NROTC)
9. Budget Capacity for National Board Stipend (State Pass Through)
10. Budget Capacity for potential gifts & Donations

Basic Education - Support Services

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Board of Directors	\$ 905,956	\$ 4	\$ -	\$ 19,352	\$ 861,100	(1) \$ 22,000	\$ 3,500	-	-
Superintendent's Office	1,136,557	4	1,084,553	14,500	24,502	8,000	4,998	2.00	1.48
Business Office	2,673,303	1,000	2,452,845	85,002	(2) 97,956	(3) 12,000	24,500	-	17.65 (13)
Human Resources	2,250,202	1,000	1,876,196	37,502	297,004	(4) 21,000	17,500	3.00	7.94
Public Relations	756,913	-	559,209	12,002	(11) 172,202	(11) 3,500	10,000	1.00	1.78
Supervision of Cust/Maint	875,034	-	810,426	39,850	10,274	7,982	6,502	-	4.72
Grounds Dept.	2,527,214	-	1,904,210	153,000	(5) 218,000	(6) 2,000	250,004	-	17.95
Custodial Dept.	10,772,370	500	9,956,114	632,552	(7) 60,504	2,500	120,200	-	115.91 (12)
Maintenance Dept.	4,913,455	-	3,090,047	638,002	(8) 977,906	(8) 2,500	205,000	-	25.88 (14)
Utilities	6,845,265	-	127,159	-	6,718,106	(9) -	-	-	0.88
Plant Security	80,612	-	610	4,000	76,000	-	2	-	-
Insurance	3,010,334	-	-	-	3,010,334	-	-	-	-
Data Processing	2,450,415	-	1,416,861	5,000	1,001,054	(10) 5,500	22,000	-	9.13
Printing	10,551	-	551	-	10,000	(11) -	-	-	-
Warehouse	482,102	-	439,411	24,004	16,087	100	2,500	-	4.16
Motor Pool	369,627	-	309,623	40,654	17,000	-	2,350	-	2.50
Operations Coord.	116,607	-	82,153	9,100	21,354	2,000	2,000	-	0.50
Emergency Preparedness	225,051	-	24,449	90,000	95,602	3,000	12,000	-	-
Construction Dept.	1,561,019	-	1,560,977	12	16	4	10	-	10.00
Telecomm Operations	200,258	-	129,358	12,000	50,400	1,000	7,500	-	1.00
Total Support Services	\$ 42,162,845	\$ 2,508	\$ 25,824,752	\$ 1,816,532	\$ 13,735,401	\$ 93,086	\$ 690,566	6.00	221.47

Source of Funding

Local Levy	\$ 6,345,842	15.1%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,844,399	4.4%
State Funding	29,449,874	69.8%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	4,522,730	10.7%
Total Funding	\$ 42,162,845	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. 2.0-3.0 FTE; Middle School 3.5-4 FTE; High Schools 0.5- 9.0 FTE
13. CFO/COO, Exec Director of Fin/Building Supp, Admin Asst, Budget Analyst, Controller 3.0 Accts. Pay., Accts. Rec., Purchasing Director, Pur. Sec., Inventory, Payroll Dir., 3.0 Cert. Payroll, 2 Class. Payroll, 1 Health Benefits, 2.0 Accountant
14. Maintenance: 3 Carpenters, 4 Electricians, 7 HVAC, 5 Painters, 2 Plumbers, 2 Open FTE 1 Locksmith, 1 Boiler Specialist

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	\$ 446,192	\$ -	\$ 411,986	\$ 10,700	\$ 19,004	\$ 4,500	\$ 2	-	2.67
Food	2,372,300	-	-	2,372,300	-	-	-	-	-
Commodities	429,002	-	-	300,000	129,002	-	-	-	-
Cooks/Servers	4,434,969	-	4,154,564	209,402	(1) 49,003	(2) 2,000	20,000	-	46.66 (3)
Transfers	(462,647)	(462,647)	-	-	-	-	-	-	-
Total Food Services	\$ 7,219,816	\$ (462,647)	\$ 4,566,550	\$ 2,892,402	\$ 197,009	\$ 6,500	\$ 20,002	-	49.33

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	6,796,993	94.1%
State Funding	3,000	0.0%
Federal Funding	929,900	12.9%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(510,077)	-7.1%
Total Funding	\$ 7,219,816	100.0%

Footnotes:

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

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	\$ 736,529	\$ 802	\$ 662,222	\$ 32,500	\$ 28,005	(1)	\$ 8,000	\$ 5,000	-	5.11	(6)
Bus Operations	11,631,605	-	9,420,405	936,500	1,256,700	(2)	3,000	15,000	-	81.04	(7)
Mechanics	1,392,458	-	953,554	328,000	100,404	(4)	2,000	8,500	-	7.50	
Insurance	381,506	-	-	-	381,506	(8)	-	-	-	-	
Transfers	(1,303,212)	(1,303,212)	-	-	-		-	-	-	-	
Total Transportation	\$ 12,838,886	\$ (1,302,410)	\$ 11,036,181	\$ 1,297,000	\$ 1,766,615		\$ 13,000	\$ 28,500	-	93.65	

Source of Funding

Local Levy	\$ 3,063,886	23.9%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	475,000	3.7%
State Funding	9,300,000	72.4%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 12,838,886	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, Asst. Dir, Secretary, Payroll Routing Secretary, Trainer, Dispatch/Versatrans, Supervisor of Bus Drivers
7. Bus Drivers
8. Insurance

Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2021	\$ 175,000,000
Revenue:	
Local Property Tax	\$ 17,562,794
Investment Earnings	1,800,005
Rental Fees/Misc.	54,004
Impact Fees	2,515,002
Bond Premium/Subsidy	550,000
Sale of Bonds	1
Total Revenue	<u>22,481,806</u>
Total Available Resources	\$ 197,481,806
Expenditures:	
Sites	\$ 1,000,000
Buildings	180,000,000
Equipment	12,100,000
Debt (Arbitrage)	<u>100,000</u>
Total Expenditures	<u>193,200,000</u>
Ending Fund Balance 8-31-2022	\$ <u>4,281,806</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 9-1-2021		\$ 18,216,364
Revenue:		
Local Property Tax	\$ 63,322,094	
Investment Earnings	150,002	
State, General Purpose	40,001	
Total Revenue		63,512,097
Total Available Resources		\$ 81,728,461
Expenditures:		
Bonds Redeemed	\$ 25,435,000	
Interest on Bonds	30,701,229	
Transfer Fees	200,008	
Total Expenditures		56,336,237
Ending Fund Balance 8-31-2022		\$ 25,392,222

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 9-1-2021		\$ 2,700,000
Revenue:		
General ASB	\$ 6,607,450	
Athletics	2,348,400	
Classes	381,700	
Clubs	1,680,100	
Private Monies	348,900	
Total Revenue	11,366,550	11,366,550
Total Available Resources		\$ 14,066,550
Expenditures:		
General ASB	\$ 6,147,556	
Athletics	2,718,039	
Classes	382,700	
Clubs	1,773,755	
Private Monies	344,500	
Total Expenditures	11,366,550	11,366,550
Ending Fund Balance 8-31-2022		<u><u>\$ 2,700,000</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 9-1-2021		\$	2,283,304
Revenue:			
Local Property Tax	\$	2	
Investment Earnings		10,000	
State Depreciation Reimbursement		1,500,000	
Other Financing Sources		3	
Total Revenue		1,510,005	
Total Available Resources		\$	3,793,309
Expenditures:			
School Bus Purchases		2,100,000	
Ending Fund Balance 8-31-2022		\$	1,693,309

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

Administrative Costs 2021-22 F-195 (Budget)

	Actual King County Dist. Average <u>2018-19</u>	Budget Issaquah <u>2020-21</u>	Budget Issaquah <u>2021-22</u>
11 Board of Directors	0.23%	0.25%	0.26%
12 Superintendents Office	0.48%	0.39%	0.35%
13 Finance Office	0.91%	0.77%	0.76%
14 Human Resources	0.85%	0.72%	0.64%
15 Public Relations	0.20%	0.20%	0.21%
21 Supervision-Instruction	2.42%	2.04%	2.05%
41 Supervision-Food Service	0.20%	0.13%	0.13%
51 Supervision-Transportation	0.37%	0.25%	0.21%
61 Supervision-Maintenance/Operations	<u>0.24%</u>	<u>0.25%</u>	<u>0.25%</u>
Total Central Administration	<u>5.91%</u>	<u>5.00%</u>	<u>4.86%</u>
23 Building Administration	<u>5.95%</u>	<u>4.00%</u>	<u>3.97%</u>
Total Central & Building Admin.	<u><u>11.86%</u></u>	<u><u>9.00%</u></u>	<u><u>8.83%</u></u>

**Issaquah School District
2021-22
Enrollment Projections**

GRADE	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
K	661.00	1407.50	1446.90	1336.70	1452.50	1133.30	1176.88	1339.38	1290.58	1327.60	1303.02
1ST	1547.15	1482.50	1561.40	1519.30	1466.52	1440.80	1282.02	1275.51	1426.96	1381.19	1410.36
2ND	1557.68	1623.30	1535.10	1591.00	1592.74	1398.20	1420.61	1295.44	1281.10	1427.75	1367.45
3RD	1615.00	1609.10	1691.10	1554.90	1653.54	1529.80	1373.13	1433.04	1296.79	1278.76	1412.43
4TH	1547.78	1649.90	1641.00	1720.00	1603.38	1589.20	1492.71	1374.70	1428.54	1285.62	1255.66
5TH	1582.37	1603.60	1680.00	1645.20	1742.81	1528.90	1543.71	1480.14	1353.59	1402.37	1249.66
6TH	1599.50	1626.30	1627.00	1722.70	1680.30	1662.30	1518.77	1545.82	1477.99	1342.48	1382.02
7TH	1551.60	1625.70	1655.30	1631.20	1731.00	1615.70	1639.60	1509.61	1529.03	1457.00	1315.63
8TH	1519.60	1584.80	1650.50	1637.80	1647.83	1677.50	1593.19	1629.18	1492.15	1511.58	1432.73
9TH	1472.40	1565.00	1629.10	1677.30	1650.90	1628.90	1646.28	1600.00	1628.49	1485.96	1501.54
10TH	1488.80	1474.70	1546.10	1565.40	1626.16	1594.60	1553.09	1593.11	1539.98	1569.20	1425.04
11TH	1166.50	1290.20	1243.00	1308.40	1262.74	1244.20	1285.89	1260.55	1288.39	1221.86	1247.99
12TH	1135.80	1063.10	1165.30	1060.90	1134.14	1098.20	1056.87	1119.26	1085.58	1114.85	1048.46
TOTAL - FTE	18445.18	19605.70	20071.80	19970.80	20244.56	19141.60	18582.75	18455.74	18119.18	17806.23	17351.99
K-5TH	8510.98	9375.90	9555.50	9367.10	9511.49	8620.20	8289.06	8198.21	8077.57	8103.29	7998.58
6TH-8TH	4670.70	4836.80	4932.80	4991.70	5059.13	4955.50	4751.56	4684.61	4499.17	4311.05	4130.37
9TH-12TH	5263.50	5393.00	5583.50	5612.00	5673.94	5565.90	5542.13	5572.92	5542.44	5391.88	5223.03
TOTAL - FTE	18445.18	19605.70	20071.80	19970.80	20244.56	19141.60	18582.75	18455.74	18119.18	17806.23	17351.99
Running Start	413.73	462.94	486.79	561.25	645.91	813.00	800.00	800.00	800.00	800.00	800.00
Total FTE	18858.91	20068.64	20558.59	20532.05	20890.47	19954.60	19382.75	19255.74	18919.18	18606.23	18151.99
Growth		1209.73	489.95	-26.54	358.42	-935.87	-571.85	-127.01	-336.56	-312.96	-454.24
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										