



ISSAQUAH
SCHOOL DISTRICT 411

**A Guide to Understanding the
2020-21 Budget**

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Overview of the Issaquah School District 2020-21 Budget

The District

Issaquah School District is an urban school district of approximately 21,000 students, fifteen elementary schools, five 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 seven elementary schools, two middle schools and one high school. The growth continues and the District plans on adding four new school facilities in the next few years. Total enrollment will continue to grow at a steady pace in the near term. Long term enrollment patterns will be dependent upon land use decisions and the overall pace of housing development. There will be an effect on enrollment due to Covid-19, however the impact on revenues is unknown at this time.

The Budget Process

Each spring the budget process begins with the Board establishing broad parameters for budget development. (Adopted 1-30-2020) The Administration follows the Board's parameters and reinforces these parameters during actual budget development. These guidelines have been observed and incorporated into the 2020-21 Budget.

From 2009-10 to 2011-12 (3 fiscal years) the District 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 through 2016-17, there was an actual increase in state revenue. State revenue as a percentage of total revenue appears to have peaked in 2018-19 (71.4%) and will now comprise 70.6% of the District's operating revenue, a slight decrease of 0.6% over the prior fiscal year. The State is now 2.6% above 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 still below its statutory levy authority, the 2020-21 Budget has a 2021 calendar year levy of \$2,380 per student.

Overall, the increase in state revenue has allowed the District to make key programmatic investments, which as a community have been desired for many years. The District continues to have concerns on how local enrichment levies can be used in the future and

the pending changes that are foisted upon us by the implementation of the School Employee Benefit Board who will subsume all of the health benefit plans for all K-12 employees across the state. The 2020-21 Budget reflects an increase in State funding driven by an inflationary increase (IPD) of 1.6%. The SEBB (School Employee Benefits Board) now goes into the second year, expending \$5 million out of new local levy proceeds.

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 70.6% of the funding for general operating costs, the federal government provides 2.5%, and 26.7% is generated through local fees and the Educational Programs/Operations Levy.

There are 295 school districts in the State of Washington and 18 other Local Education Agencies that receive funding. Issaquah School District is ranked 198 out of 295 in terms of total revenue per student. The average district in 2018-19 received \$14,673 in revenue for each student while Issaquah School District received \$14,301 per student. This puts Issaquah School District at a revenue disadvantage of \$7.8 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 2,900 full time and part time staff members. (This excludes several hundred substitute employees) These employees are represented by 1,400 teachers, 370 educational assistants, 135 bus drivers, 70 food service workers, 195 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 21,000 students are provided in fifteen elementary schools, five middle schools, three comprehensive high schools and a choice high school. The basic education class room staffing allocation goal for each grade level has been established as follows:

K-3	21 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	26.0 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 over 1,850 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 \$36.6 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 \$10.6 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 100 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 \$6.4M 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 \$12.5 million dollars next year. The governor vetoed \$1.1 million in hold harmless transportation funding for the Issaquah School District at the end of the current legislative sessions.

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 76% of this obligation, leaving the other 24% to be funded from the Local 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 and ROTC. 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 2020-21

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.
- 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 9.00% in the 2020-21 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 2020-21:

- State revenue increase of approximately \$4.4 million due to:
 - The majority of this State funding was driven out via salary and benefit allocations. Comprised of a 1.6% IPD (Inflationary adjustment)
 - Projected enrollment growth of approximately 120 new students.
 - \$1.1 million reduction in Transportation funding
- Increase of Local Levy Authority in 2020-21 of \$6.6 million
- Negotiated salary increases/adjustments of \$9.3 million
- \$1.5M in increased non-employee costs; fuel, commodities, insurance, and utilities.
- Full implementation of SEBB, using new levy authority of \$4 to 5 million

- Draw down of reserve balances estimated at \$3 to \$4 million.

The District was able to make continued investments in equity, technology, and early learning for about \$500,000.

Summary:

The 2020-21 budget is a fairly flat operating budget as compared to the 2019-20. The State of Washington is facing an \$8 billion shortfall over the next two biennia. Covid-19 has injected a huge amount of uncertainty into the District budget. We will likely face mid-year reductions given the massive downturn in the economy. Enrollment patterns and the funding for that student enrollment is also unsettled. 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.

**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.

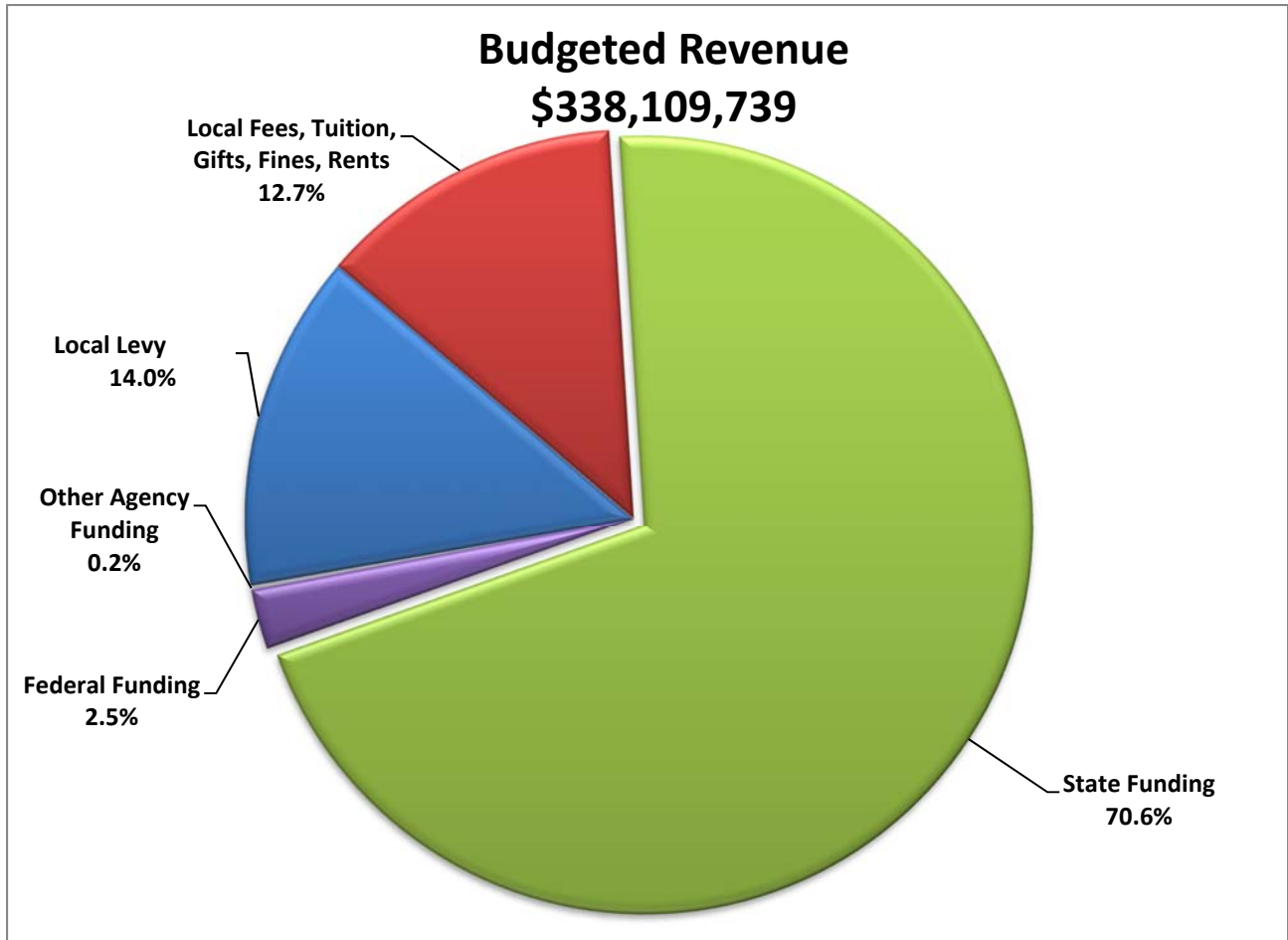
II. In directing District resources toward the accomplishment of the above, the following guidelines will be observed:

- 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: 1-30-2020

Where does the money come from? – Revenue



State Apportionment – The largest portion (70.6%) 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 14.0% 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.

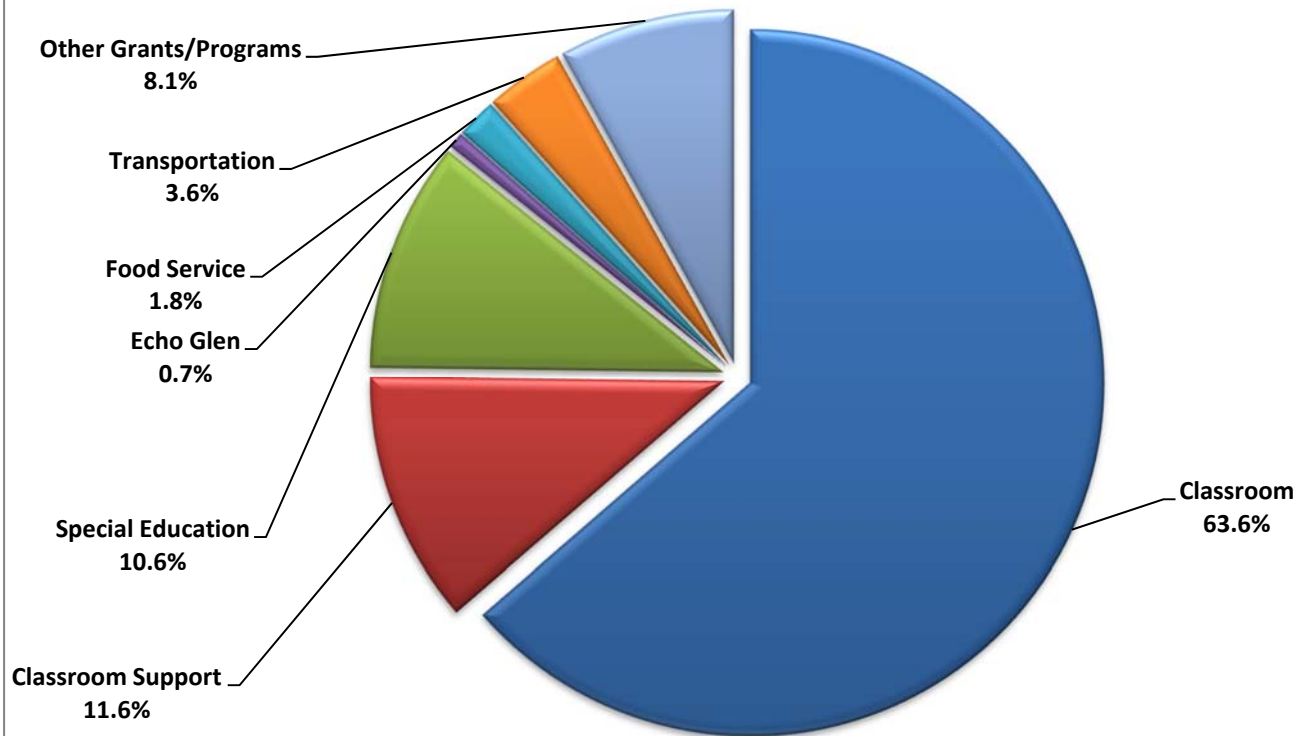
Federal Funds – Federal categorical funds comprise 2.5% of district revenues. These monies fund supplemental special education programs, Head Start, Title I, and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

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

Budgeted Expenditures: \$346,818,592



Classroom – 63.6% of the district budget is spent directly on the classroom (this excludes special education which is 10.6% 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 11.6% of the district budget. It includes district administration, maintenance, custodial services, utilities, security, insurance, etc.

Special Education – 10.6% of the district budget is spent to assist children with special needs. 29.1% of this program (\$10.65 million) is funded from the local “Educational Programs and Operations levy”, and 15.7% 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 1.8% 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. 80% of this program is now state funded.

Other Grants/Programs – 8.1% 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 9-1-2020

Reserve for Inventory	\$ 4,468,321	
Reserve for Uninsured Risks	500,000	
Restricted for Revenue Carryover	1,795,694	
Committed to Other Purposes	1,108,220	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	15,000,000	
Unassigned Balance	17,627,765	
Total Beginning Fund Balance	\$ 41,000,000	

Revenue:

Local Levy	\$ 47,386,907	
Tuition/Fees/Gifts/Fines/Rents/Interest	43,095,722	
State Funding	238,656,652	
Federal Funding	8,406,294	
Other District/Agency Funds	564,164	
Total Revenue	338,109,739	

Total Available Resources **\$ 379,109,739**

Expenditures:

Basic Education - Classroom	\$ 220,781,618	
Basic Education - Support Services	40,026,800	
Special Education	36,609,656	
Echo Glen	2,583,585	
Food Services	6,366,046	
Transportation	12,469,802	
Other Grants/Programs	27,981,085	
Total Expenditures	346,818,592	

Ending Fund Balance 8-31-2021

Reserve for Inventory	\$ 4,468,321	
Reserve for Uninsured Risks	500,000	
Restricted for Revenue Carryover	1,795,694	
Committed to Other Purposes	1,108,220	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	14,500,000	
Unassigned Balance	13,584,049	
Total Ending Fund Balance	\$ 32,291,147	

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 \$41,000,000 to \$32.3M the district is actually projecting a draw down of an estimated \$3.5 to \$4M

Fund 1 - General Fund Budget Comparisons

Enrollment - October 1st

	Actual 2018-19	Budget 2019-20	Budget 2020-21	% Change
Elementary K-5	9,413.8	9,251.0	9,350.0	1.1%
Middle School 6-8	4,995.9	5,035.0	5,215.0	3.6%
High Schools 9-12	5,545.4	5,819.0	5,796.0	-0.4%
Running Start (College Classes)	561.3	565.0	565.0	0.0%
Alternative Learning Enroll. (ALE)	7.8	8.2	14.3	73.9%
Total Enrollment	20,524.1	20,678.2	20,940.3	1.3%

Budgeted Expenditures

	Actual 2018-19	Budget 2019-20	Budget 2020-21	% Change
Salaries and Benefits	\$ 247,649,123	\$ 282,244,983	\$ 295,095,112	4.6%
Supplies & Materials	10,909,922	16,700,043	17,249,694	3.3%
Contract Services	28,256,411	31,105,920	32,051,098	3.0%
Travel	335,045	623,229	640,251	2.7%
Capital Outlay	1,755,791	1,948,341	1,785,437	-8.4%
Total Budgeted Expenses	\$ 288,906,292	\$ 332,622,516	\$ 346,821,592	4.3%

Staffing

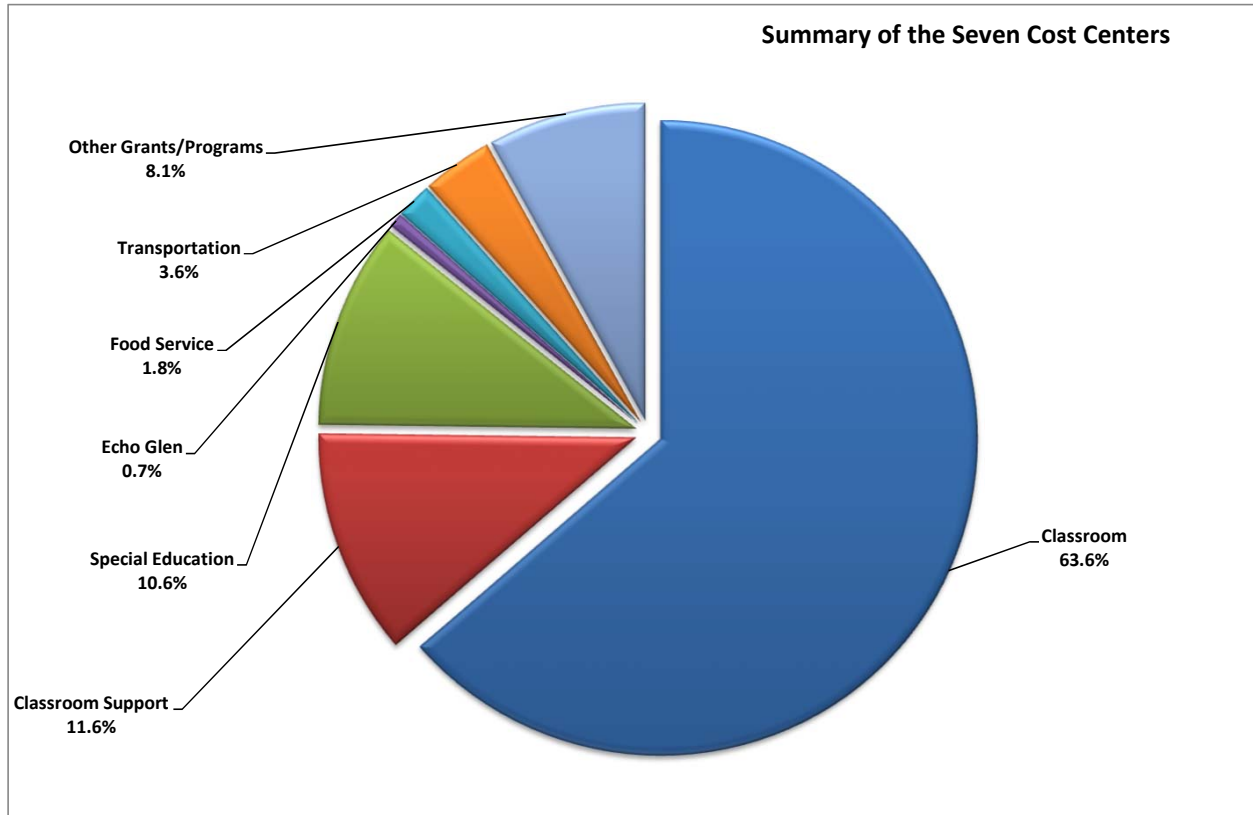
	Actual 2018-19	Budget 2019-20	Budget 2020-21	% Change
Certificated Staff	1,376.6	1,426.6	1,451.7	1.8%
Classified Staff	728.3	852.8	865.5	1.5%
Total Staff	2,104.9	2,279.4	2,317.3	1.7%

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	\$ 220,781,618	\$ 537,416	\$ 200,330,855	\$ 7,187,844	\$ 11,570,129	\$ 383,237	\$ 772,137	1,213.51	269.64
Basic Ed. - Support	40,026,800	2,508	24,311,204	1,816,526	13,112,914	96,084	687,564	6.00	216.06
Special Education	36,609,656	-	33,081,970	346,106	3,109,074	45,000	27,506	160.90	113.91
Echo Glen	2,583,585	2	2,037,665	29,408	510,752	4,250	1,508	8.50	8.89
Food Services	6,366,046	(638,381)	4,110,801	2,670,110	197,012	6,502	20,002	-	46.68
Transportation	12,469,802	(999,198)	10,434,517	1,297,000	1,695,983	13,000	28,500	-	91.71
Other Grants/Programs	27,981,085	1,097,653	20,785,100	3,902,700	1,855,234	92,178	248,220	62.80	118.65
Total Expenditure Summary	\$ 346,818,592	\$ -	\$ 295,092,112	\$ 17,249,694	\$ 32,051,098	\$ 640,251	\$ 1,785,437	1,451.71	865.54

Source of Funding

Local Levy	\$ 47,386,907	13.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	43,095,722	12.4%
State Funding	238,656,652	68.8%
Federal Funding	8,406,294	2.4%
Other Agency Funding	564,164	0.2%
Use of Fund Balance - (To) From	8,708,853	2.5%
Total Funding	\$ 346,818,592	100.0%



Basic Education - Classroom 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>	
Classroom	\$ 154,547,734	\$ 177,200 (2)	\$ 145,247,181	\$ 5,031,332	(2) \$ 3,325,358	(2) \$ 166,516	(2) \$ 600,147	(2)	1,032.44 (1)	93.94
Extra Curricular	5,091,803	345,000 (3)	4,668,749	-	75,304	2,750	-	-	2.26	11.92
Student Assessment	1,076,983	-	936,279	40,200	(13) 92,502	2,002	6,000	-	3.00	2.00
Curriculum & Instruction	2,588,573	-	2,308,971	66,952	174,150	(5) 17,000	(5) 21,500	-	6.00 (11)	5.72
Technology Department	3,844,851	2	3,698,689	93,000	(6) 30,960	(6) 11,200	11,000	-	8.00	15.25
Tech Specialists	2,367,929	-	2,363,929	1,000	1,000	2,000	-	-	-	23.32
Certificated Web/Tech	3,547,306	(14)	3,472,306	-	75,000	-	-	-	-	-
Running Start/Payments	5,648,000	-	-	-	5,648,000	-	-	-	-	-
Library	3,467,165	-	3,234,567	213,436	(7) 13,694	(7) 538	4,930	(7)	20.31	2.09
Principal's Office	13,512,682	4,060	13,007,739	202,126	(2) 125,441	(2) 107,727	(8) 65,589	(2)	52.00	24.22
Guidance/Counseling	10,919,306	11,000	9,523,222	40,884	1,338,474	(15) 3,802	1,924	-	55.00 (10)	28.29
Student Mgmt/Safety	2,395,867	-	1,993,361	12,002	357,502	(9) 2	33,000	-	-	22.37
Health Services	6,432,950	2	6,302,595	32,709	79,442	7,200	11,002	-	22.50 (16)	33.26 (16)
Elem/Sec./CTE Directors	3,980,424	152	3,573,267	94,158	233,302	62,500	17,045	-	12.00 (12)	7.25 (12)
Prof Development (State)	-	-	-	-	-	-	-	-	-	-
Curriculum	1,360,045	-	-	1,360,045	(4) -	-	-	-	-	-
Total Basic Ed	\$ 220,781,618	\$ 537,416	\$ 200,330,855	\$ 7,187,844	\$ 11,570,129	\$ 383,237	\$ 772,137	1,213.51	269.64	

Source of Funding

Local Levy	\$ 27,633,564	12.5%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	15,651,728	7.1%
State Funding	169,600,002	76.8%
Federal Funding	110,000	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	7,786,325	3.5%
Total Funding	\$ 220,781,618	100.0%

Footnotes:

1. Student/Teacher Allocations: K-3 21:1; 4-5 25:1; 6-8 25.5 : 1; 9-12 26 : 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. Asst. Supt of TLS 1.0 FTE, Ex. Dir, TLS Directors 2.0 FTE., & 3.0 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

	<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	\$ 1,679,734	-	1,469,230	21,502	155,502 (1)	25,000	8,500	5.00	3.57	(7)
Guidance/Counseling	2	-	2	-	-	-	-	-	-	
Health	8,557,497	-	7,671,791	90,502 (2)	775,202 (3)	10,000	10,002	46.40	*	9.62
Classroom	26,172,421	-	23,940,947	234,102 (5)	1,978,368 (6)	10,000	9,004	109.50	(4)	100.73
Payment to Other Districts	200,002	-	-	-	200,002	-	-	-	-	
Total Special Ed	\$ 36,609,656	\$ -	\$ 33,081,970	\$ 346,106	\$ 3,109,074	\$ 45,000	\$ 27,506	160.90	113.91	

Source of Funding

Local Levy	\$ 10,648,690	29.1%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	20,205,581	55.2%
Federal Funding	5,755,385	15.7%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 36,609,656	100.0%

* Health Cert. Staffing FTE

Psychologists	18.80
OT/PT	9.60
Speech/Communication	18.00
Total	46.40

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	\$ 340,260	\$ -	\$ 337,206	\$ 550	\$ 1,250	\$ 750	\$ 504	1.00	1.00
Library/Tech	73,139	-	\$ 71,437	1,500	200	-	2	-	0.73
Student Mgmt/Safety	153,918	-	\$ 153,918	-	-	-	-	-	2.00
Health	1,492	-	\$ 1,242	250	-	-	-	-	-
Classroom	2,014,776	2	1,473,862	27,108	509,302 (1)	3,500	1,002 (2)	7.50	5.17
Total Echo Glen	\$ 2,583,585	\$ 2	\$ 2,037,665	\$ 29,408	\$ 510,752	\$ 4,250	\$ 1,508	8.50	8.89

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	2,330,968	90.2%
Federal Funding	340,000	13.2%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>(87,383)</u>	-3.4%
Total Funding	\$ <u>2,583,585</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	\$ 2,788,420	\$ 25,010	\$ 2,575,814	\$ 173,086	(2) \$ 11,508	(2) \$ 3,000	\$ 2	18.70	(1) -
Teacher Quality	721,695	(3) -	719,687	2,004	2	2	-	4.50	-
State Pilot Programs	1,707,116	(9) 3,000	(9) 1,311,800	81,648	294,562	(8) 12,502	3,604	-	-
Head Start	-	-	-	-	-	-	-	-	-
English as 2nd Language	4,220,098	-	4,147,328	63,606	5,660	2,004	1,500	31.10	(4) 1.38
NROTC	282,467	-	234,887	4,580	37,000	(8) 6,000	-	-	2.00
Traffic Safety	109,203	(5) -	65,003	5,600	2,100	1,500	35,000	-	-
Summer/Night School	229,794	(5) 2,000	207,194	4,500	16,000	100	-	-	-
Gifted	955,863	(6) -	840,109	107,154	7,050	1,500	50	7.50	-
Gifts/Grants	3,445,678	(10) 38	674,284	2,501,178	270,100	18	60	1.00	4.60
School Age Care	13,520,751	(7) 1,067,605	10,008,994	959,344	1,211,252	65,552	208,004	-	110.67
Other	-	-	-	-	-	-	-	-	-
Total Grants/Programs	\$ 27,981,085	\$ 1,097,653	\$ 20,785,100	\$ 3,902,700	\$ 1,855,234	\$ 92,178	\$ 248,220	62.80	118.65

Source of Funding

Local Levy	\$ 1,600,000	5.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	19,085,120	68.2%
State Funding	6,269,318	22.4%
Federal Funding	1,271,009	4.5%
Other Agency Funding	564,164	2.0%
Use of Fund Balance - (To) From	(808,526)	-2.9%
Total Funding	\$ 27,981,085	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

	<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	\$ 855,956	\$ 4	\$ -	\$ 19,352	\$ 811,100	(1) \$ 22,000	\$ 3,500	-	-
Superintendent's Office	1,177,261	4	1,125,257	14,500	24,502	8,000	4,998	2.00	1.78
Business Office	2,668,781	1,000	2,448,323	85,002	(2) 97,956	(3) 15,000	21,500	-	18.39 (13)
Human Resources	2,482,369	1,000	2,108,363	37,502	(4) 297,004	(4) 21,000	17,500	4.00	8.44
Public Relations	709,429	-	511,727	12,002	(11) 172,200	(11) 3,500	10,000	-	2.71
Supervision of Cust/Maint	860,464	-	795,864	39,848	10,272	7,980	6,500	-	4.68
Grounds Dept.	2,428,950	-	1,805,946	153,000	(5) 218,000	(6) 2,000	250,004	-	17.95
Custodial Dept.	9,453,137	500	8,636,881	632,552	(7) 60,504	2,500	120,200	-	107.41 (12)
Maintenance Dept.	4,701,309	-	2,877,901	638,002	(8) 977,906	(8) 2,500	205,000	-	25.88 (14)
Utilities	6,784,496	-	124,889	-	6,659,607	(9) -	-	-	0.88
Plant Security	80,620	-	618	4,000	76,000	-	2	-	-
Insurance	2,411,354	-	-	-	2,411,354	-	-	-	-
Data Processing	2,402,110	-	1,283,558	5,000	1,086,052	(10) 5,500	22,000	-	8.66
Printing	10,557	-	557	-	10,000	(11) -	-	-	-
Warehouse	455,950	-	413,263	24,002	16,085	100	2,500	-	4.16
Motor Pool	372,605	-	312,601	40,654	17,000	-	2,350	-	2.50
Operations Coord.	187,536	-	153,082	9,100	21,354	2,000	2,000	-	1.13
Emergency Preparedness	222,868	-	22,266	90,000	95,602	3,000	12,000	-	-
Construction Dept.	1,563,107	-	1,563,067	10	16	4	10	-	10.50
Telecomm Operations	197,941	-	127,041	12,000	50,400	1,000	7,500	-	1.00
Total Support Services	\$ 40,026,800	\$ 2,508	\$ 24,311,204	\$ 1,816,526	\$ 13,112,914	\$ 96,084	\$ 687,564	6.00	216.06

Source of Funding

Local Levy	\$ 5,009,851	12.5%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,812,625	4.5%
State Funding	30,747,783	76.8%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	2,456,540	6.1%
Total Funding	\$ 40,026,800	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 4.0 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, 3 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	\$ 437,795	\$ -	\$ 403,589	\$ 10,700	\$ 19,002	\$ 4,502	\$ 2	-	2.67
Food	2,160,002	-	-	2,160,002	-	-	-	-	-
Commodities	419,002	-	-	290,000	129,002	-	-	-	-
Cooks/Servers	3,987,628	-	3,707,212	209,408	(1) 49,008	(2) 2,000	20,000	-	44.01 (3)
Transfers	(638,381)	(638,381)	-	-	-	-	-	-	-
Total Food Services	\$ 6,366,046	\$ (638,381)	\$ 4,110,801	\$ 2,670,110	\$ 197,012	\$ 6,502	\$ 20,002	-	46.68

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	6,071,249	95.4%
State Funding	3,000	0.0%
Federal Funding	929,900	14.6%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(638,103)	-10.0%
Total Funding	\$ 6,366,046	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	\$ 861,108	\$ 802	\$ 786,802	\$ 32,500	\$ 28,004	(1) \$ 8,000	\$ 5,000	-	6.02	(6)
Bus Operations	10,921,506	-	8,710,306	936,500	(2) 1,256,700	(3) 3,000	15,000	-	78.19	(7)
Mechanics	1,376,313	-	937,409	328,000	(4) 100,404	(5) 2,000	8,500	-	7.50	
Insurance	310,875	-	-	-	310,875	(8)	-	-	-	
Transfers	(1,000,000)	(1,000,000)	-	-	-	-	-	-	-	
Total Transportation	\$ 12,469,802	\$ (999,198)	\$ 10,434,517	\$ 1,297,000	\$ 1,695,983	\$ 13,000	\$ 28,500	-	91.71	

Source of Funding

Local Levy	\$ 2,494,802	20.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	475,000	3.8%
State Funding	9,500,000	76.2%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 12,469,802	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, 2 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 9-1-2020		\$ 260,000,000
Revenue:		
Local Property Tax	\$ 16,940,445	
Investment Earnings	3,800,000	
Rental Fees/Misc.	45,007	
Impact Fees	2,740,002	
Bond Premium/Subsidy	525,000	
Sale of Bonds	1	
Total Revenue		<u>24,050,455</u>
Total Available Resources		\$ 284,050,455
Expenditures:		
Sites	\$ 1,000,000	
Buildings	265,000,000	
Equipment	12,000,000	
Debt (Arbitrage)	<u>100,000</u>	
Total Expenditures		<u>278,100,000</u>
Ending Fund Balance 8-31-2021		<u><u>\$ 5,950,455</u></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 9-1-2020		\$ 19,889,000
Revenue:		
Local Property Tax	\$ 60,593,238	
Investment Earnings	150,001	
State, General Purpose	40,002	
Total Revenue		60,783,241
Total Available Resources		\$ 80,672,241
Expenditures:		
Bonds Redeemed	\$ 32,280,000	
Interest on Bonds	32,121,498	
Transfer Fees	200,010	
Total Expenditures		64,601,508
Ending Fund Balance 8-31-2021		\$ <u>16,070,733</u>

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 9-1-2020		\$ 2,400,000
Revenue:		
General ASB	\$ 6,816,500	
Athletics	2,526,900	
Classes	329,500	
Clubs	1,547,000	
Private Monies	317,400	
Total Revenue	11,537,300	11,537,300
Total Available Resources		\$ 13,937,300
Expenditures:		
General ASB	\$ 6,395,250	
Athletics	2,923,000	
Classes	371,500	
Clubs	1,646,550	
Private Monies	201,000	
Total Expenditures	11,537,300	11,537,300
Ending Fund Balance 8-31-2021		<u><u>\$ 2,400,000</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 9-1-2020		\$ 2,900,000
Revenue:		
Local Property Tax	\$ 2	
Investment Earnings	20,000	
State Depreciation Reimbursement	1,400,000	
Other Financing Sources	<u>2</u>	
Total Revenue		<u>1,420,004</u>
Total Available Resources		\$ 4,320,004
Expenditures:		
School Bus Purchases		<u>2,949,423</u>
Ending Fund Balance 8-31-2021		<u><u>\$ 1,370,581</u></u>

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

Administrative Costs 2020-21 F-195 (Budget)

	Actual King County Dist. Average <u>2018-19</u>	Actual Issaquah <u>2018-19</u>	Budget Issaquah <u>2020-21</u>
11 Board of Directors	0.23%	0.22%	0.25%
12 Superintendents Office	0.48%	0.47%	0.39%
13 Finance Office	0.91%	0.76%	0.77%
14 Human Resources	0.85%	0.71%	0.72%
15 Public Relations	0.20%	0.23%	0.20%
21 Supervision-Instruction	2.42%	2.13%	2.04%
41 Supervision-Food Service	0.20%	0.13%	0.13%
51 Supervision-Transportation	0.37%	0.31%	0.25%
61 Supervision-Maintenance/Operations	0.24%	0.22%	0.25%
Total Central Administration	<u>5.91%</u>	<u>5.16%</u>	<u>5.00%</u>
23 Building Administration	<u>5.95%</u>	<u>4.14%</u>	<u>4.00%</u>
Total Central & Building Admin.	<u><u>11.86%</u></u>	<u><u>9.30%</u></u>	<u><u>9.00%</u></u>

**Issaquah School District
2020-21
Enrollment Projections**

FTE GRADE	FTE PROJECTION										FTE 2024-24
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
K	693.50	661.00	1407.50	1446.90	1336.70	1452.50	1333.49	1465.79	1412.61	1400.28	1413.44
1ST	1494.00	1547.15	1482.50	1561.40	1519.30	1466.52	1533.50	1450.35	1575.12	1513.08	1506.38
2ND	1552.00	1557.68	1623.30	1535.10	1591.00	1592.74	1521.21	1587.73	1501.81	1626.23	1568.56
3RD	1477.50	1615.00	1609.10	1691.10	1554.90	1653.54	1640.87	1568.11	1635.17	1545.27	1674.30
4TH	1544.70	1547.78	1649.90	1641.00	1720.00	1603.38	1691.47	1674.01	1602.61	1670.13	1581.53
5TH	1555.10	1582.37	1603.60	1680.00	1645.20	1742.81	1628.69	1715.74	1693.68	1620.26	1690.40
6TH	1511.70	1599.50	1626.30	1627.00	1722.70	1680.30	1775.49	1660.99	1747.26	1726.84	1651.59
7TH	1490.90	1551.60	1625.70	1655.30	1631.20	1731.00	1696.78	1788.77	1673.59	1756.48	1737.09
8TH	1432.30	1519.60	1584.80	1650.50	1637.80	1647.83	1742.97	1707.21	1796.25	1677.71	1764.85
9TH	1494.60	1472.40	1565.00	1629.10	1677.30	1650.90	1676.83	1771.21	1733.78	1819.20	1700.01
10TH	1351.60	1488.80	1474.70	1546.10	1565.40	1626.16	1618.50	1640.70	1728.98	1686.93	1775.63
11TH	1292.40	1166.50	1290.20	1243.00	1308.40	1262.74	1390.13	1373.92	1388.53	1472.63	1426.89
12TH	1115.30	1135.80	1063.10	1165.30	1060.90	1134.14	1110.70	1240.01	1215.87	1223.83	1311.32
TOTAL - FTE	18005.60	18445.18	19605.70	20071.80	19970.80	20244.56	20360.64	20644.55	20705.27	20738.88	20801.97
K-5TH	8316.80	8510.98	9375.90	9555.50	9367.10	9511.49	9349.24	9461.73	9421.01	9375.26	9434.60
6TH-8TH	4434.90	4670.70	4836.80	4932.80	4991.70	5059.13	5215.24	5156.97	5217.09	5161.04	5153.54
9TH-12TH	5253.90	5263.50	5393.00	5583.50	5612.00	5673.94	5796.16	6025.84	6067.16	6202.58	6213.84
TOTAL - FTE	18005.60	18445.18	19605.70	20071.80	19970.80	20244.56	20360.64	20644.55	20705.27	20738.88	20801.97
Running Start	311.04	413.73	462.94	486.79	561.25	580.00	565.00	645.00	645.00	645.00	645.00
Total FTE	18316.64	18858.91	20068.64	20558.59	20532.05	20824.56	20925.64	21289.55	21350.27	21383.88	21446.97
Growth		542.27	1209.73	489.95	-26.54	292.51	101.08	363.91	60.72	33.61	63.10
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										