



ISSAQUAH
SCHOOL DISTRICT 411

A Guide to Understanding the
2022-23 Budget

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Overview of the Issaquah School District 2022-23 Budget

The District

Issaquah School District is an urban school district of approximately 19,000 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 to add a new school facility 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. Over the previous two years, the District lost nearly 1600 FTE and is projecting further declines in the 2022-23 fiscal year. This significant 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 4-7-2022) The Administration follows the Board's parameters and reinforces these parameters during actual budget development. These guidelines have been observed and incorporated into the 2022-23 Budget.

State revenue as a percentage of total revenue appears to have peaked in 2018-19 (71.4%) and will now comprise 65.85% of the District's operating revenue, a decrease of 1.25% over the prior fiscal year (67.1%). The State is now 5.55% 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 2023 levy authority of \$61,000,000. This was possible given the passage of HB 1590 which allowed the District to base its levy authority on 2019-20 enrollment or 2021-22, whichever is greater. The 2022-23 Budget has a 2023 calendar year levy of \$2,878.66 per student.

Due to continued enrollment decline the District had to reduce programs significantly, with a significant reduction in force of both certificated and classified staff that was

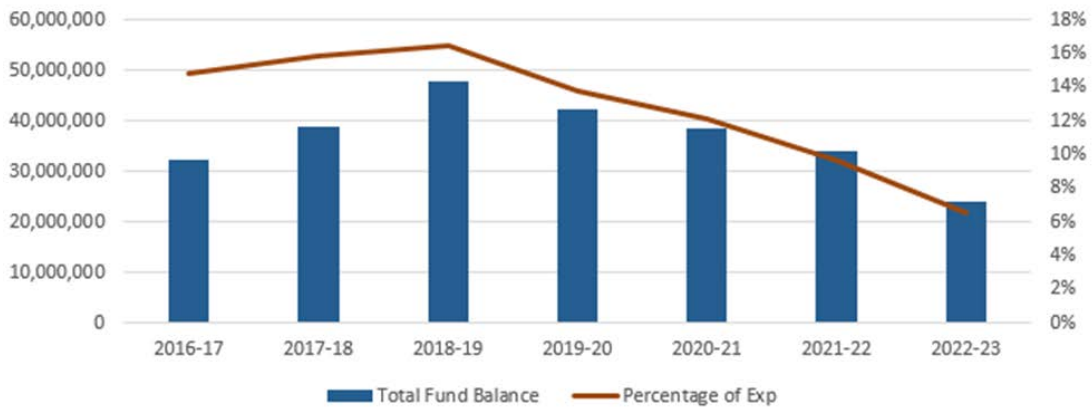
authorized by the Board on April 28th, 2022. The program reduction action rationale summary is provided as follows:

Rationale for total reductions of \$11.38 million for fiscal year 2022-23:

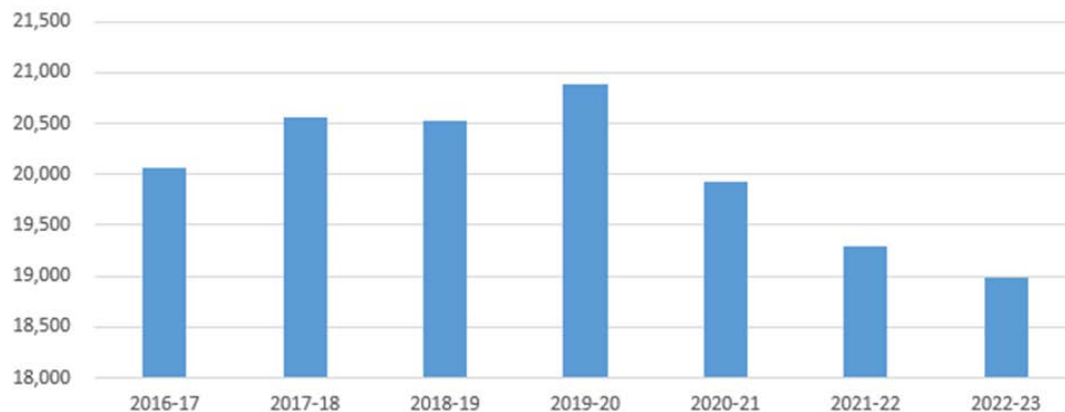
As noted above the District has and will likely continue to face student enrollment declines and or stagnate student enrollment. (An estimated 1,899 fewer students over a three year period). A decline in enrollment directly effects revenue that is generated on a per student basis from local, state and federal funding formulas. Furthermore, the District’s tuition based programs such as Food Service, Before and After School Care (BASC) and facility rentals declined significantly during the previous two years and did not drive the historical program revenue contributing to the deficit.

The District’s financial decline has been steady, even with the infusion of \$24M in one-time state funding and the \$7.1M provided in Federal ESSER monies. In 2019-2020, the District had a \$42.3M beginning fund balance and at year end (2020-21) \$38.4M. The District is projecting a total ending fund balance for 2021-22 of \$34M. This includes \$8m in enrollment hold harmless funds received in May 2022. This is a decrease of \$8.3M or a 19.62% decrease in reserve balances. A total fund balance of \$34M would be 9.15% of expenditures, with a 6.24% unreserved balance (which complies with the Board Budget Parameters). However, this financial position is bolstered by one-time enrollment hold harmless funds and is not sustainable without program reductions to align with revenue expectations. The District was authorized to make reductions of \$11.38M for fiscal year 2022-23 as part of a two-year strategy to align resources to expenditures. The estimated ending fund balance amount for fiscal year 2022-23 is \$24M, a \$18.3M decrease from the 2019-20 beginning balance of \$42.3M (43.3% decrease).

Fund Balance Trend



Enrollment Trend



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 65.85% of the funding for general operating costs, the federal government provides 3.97%, and 29.94% is generated through local fees and the Educational Programs/Operations Levy (EP&O).

There are 295 school districts in the State of Washington and 19 other Local Education Agencies that receive funding. Issaquah School District is ranked 203 out of 314 in terms of total revenue per student. The average district in 2020-21 received \$15,944 in revenue for each student while Issaquah School District received \$15,622 per student during the same fiscal period. This puts Issaquah School District at a revenue disadvantage of \$6.2 million per year when compared to the state average per student in 2020-21. When compared to King County districts, the Issaquah School District is ranked 14 of 18 in terms of per pupil revenues.

2020-21 Per Pupil Revenues: King County Districts

District Name	Total Enrollment	Total Revenues	Total Revenues Per Pupil
Seattle	52,961	1,011,204,091	19,093
Tukwila	2,679	49,458,599	18,464
Highline	18,427	325,085,751	17,641
Auburn	16,761	286,158,281	17,073
Renton	15,277	260,703,050	17,066
Bellevue	19,801	333,340,538	16,834
Federal Way	21,189	353,126,838	16,666
Shoreline	9,384	151,831,193	16,179
Northshore	22,897	369,152,357	16,123
Mercer Island	4,108	65,909,948	16,044
Vashon Island	1,477	23,662,838	16,022
Riverview	3,064	48,631,564	15,874
Kent	25,587	403,563,644	15,772
Issaquah	20,020	312,739,776	15,622
Enumclaw	4,063	63,102,493	15,532
Snoqualmie Valley	6,921	104,499,135	15,099
Tahoma	8,605	129,515,636	15,052
Lake Washington	30,904	461,434,869	14,931
County Average	284,123	4,753,120,602	16,729

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 1,250 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 19,000 students are provided in sixteen elementary schools, six 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	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 \$45.1 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 \$12.9 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 60 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 \$7.9M 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 \$13.5 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 54.5% of this obligation, leaving the other 45.5% 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 2022-23

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.
 - Maintain sufficient reserves for start-up operating costs associated with new schools.
 - Establishing staff compensation and benefit levels that do not deviate materially from the local professional market, insofar as district resources allow
 - Maintaining administrative costs at a level no higher than the King County average (Currently: 12.31%) for school districts. (Issaquah's admin expense is set for 9.12% in the 2022-23 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 2022-23:

- State revenue increase of approximately **\$12 million**:
 - Salary and benefit allocations comprised of a 5.5% IPD (inflationary adjustment) - \$9.8M
 - Adjustment to the prototypical funding/allocation model - \$2.2M
- Program reductions of \$11.38M
- Local cost of IPD salary increase of \$6.25M
- Projected enrollment decline of 301 students - \$3.4M
- Estimated negotiated increases above IPD of \$5.6M
- Increase in local levy authority of \$5M
- Increase in non-employee related costs (insurance, fuel, commodities, general inflation) of \$3M
- Loss of Transportation funding of \$1.76M
- Draw down of reserve balances estimated at \$10m

Summary:

The 2022-23 budget was another difficult spending plan to put together given the continued need to reduce expenditures to match resource levels. Budget reductions are likely to continue in the 2023-24 budget due to current deficit spending in the 2022-23 budget. Ending fund balance for 2022-23 is estimated at \$24M, leaving an estimated unassigned fund balance of 3.55%, which is just above the minimum for Board compliance.

The District thanks the State for increased funding in the form of enrollment hold harmless and revisions to the prototypical funding model. Finally, the District extends its gratitude to the community for supporting the EP&O Levy, Capital Levy, and Transportation Levy in April of 2022.

**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.

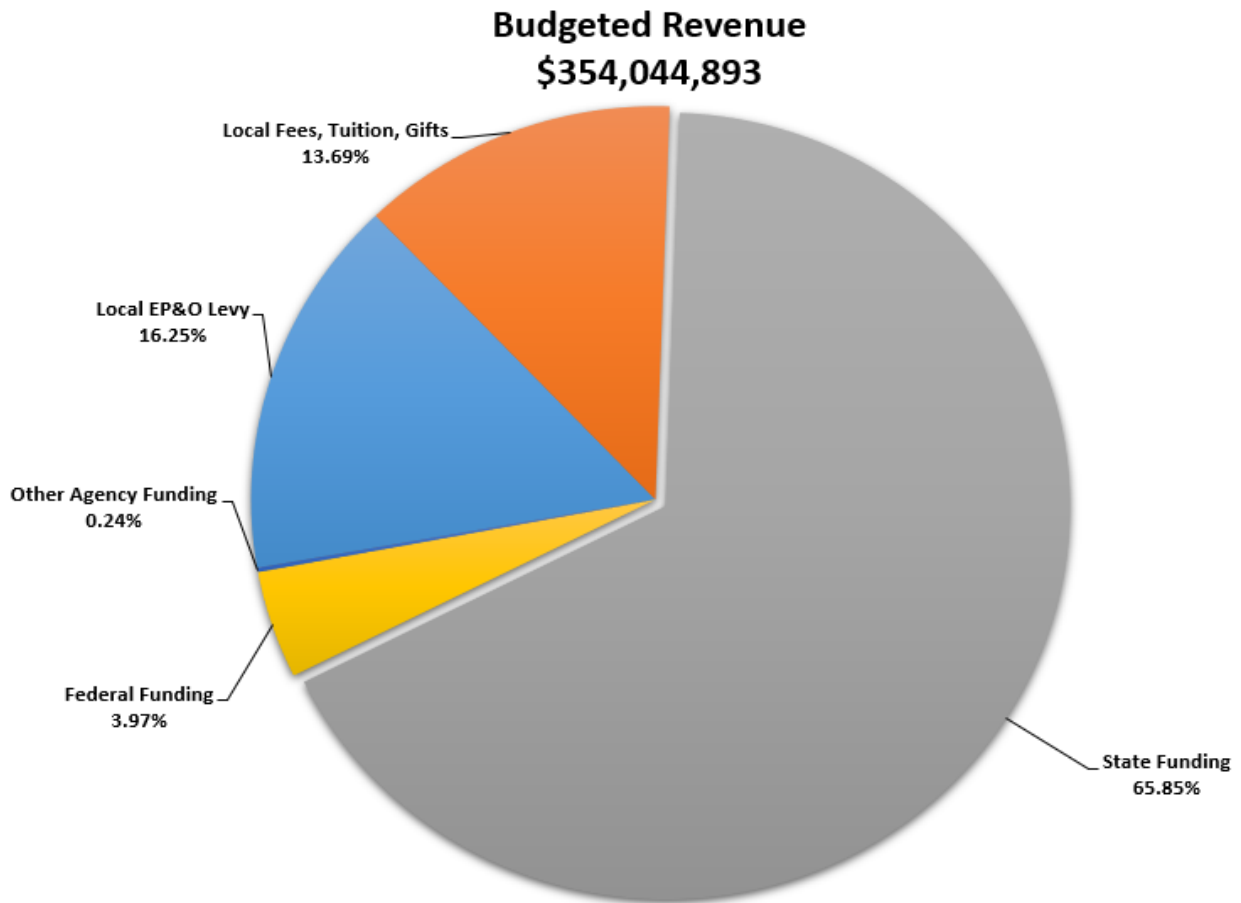
II. In directing District resources toward the accomplishment of the above, the following guidelines will be observed:

- 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: 4-7-2022

Where does the money come from? – Revenue



State Apportionment – The largest portion (65.85%) 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.

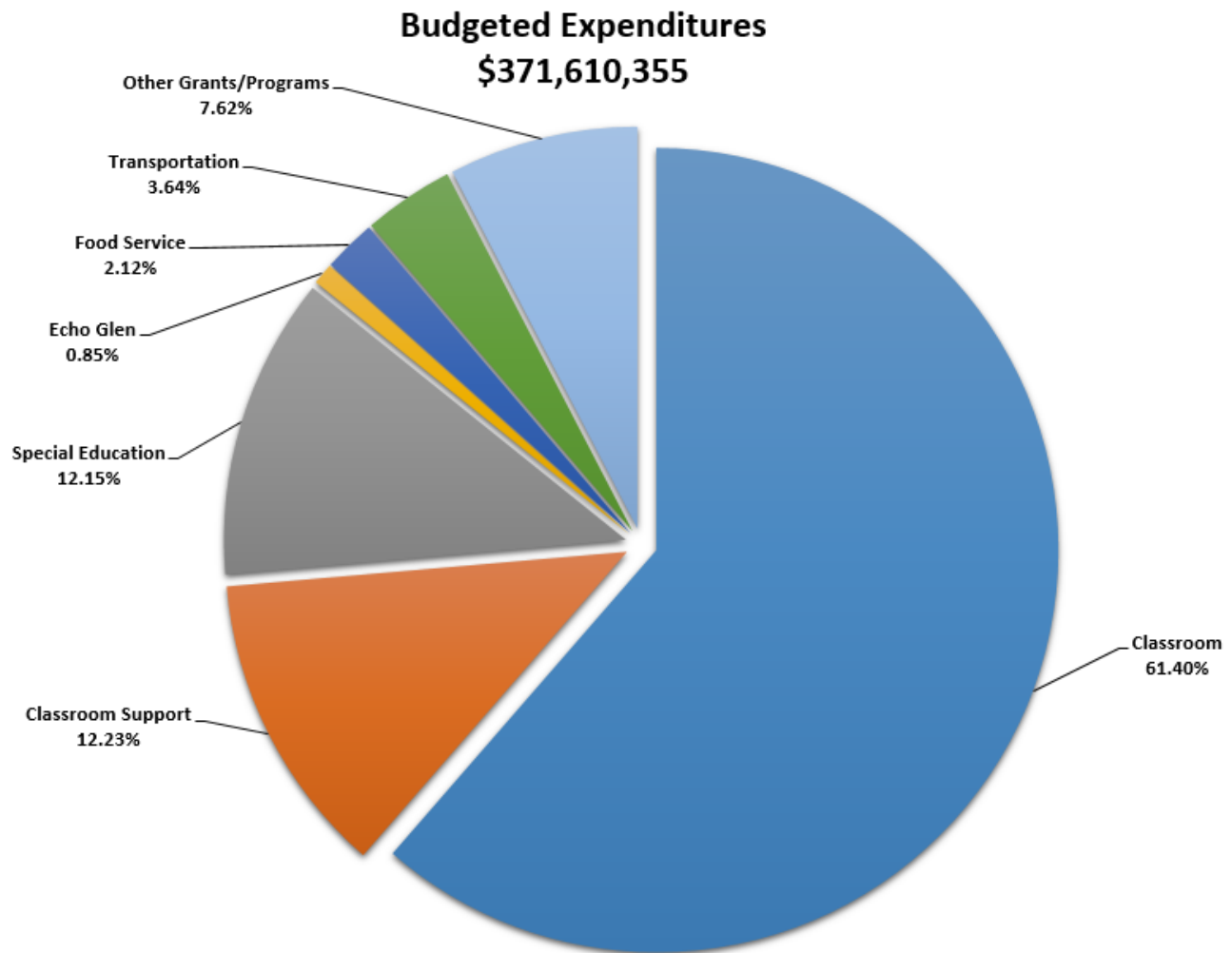
Local Levy – The local operations levy provides 16.25% of the district’s general fund revenues. The levy amount is capped by the legislature and must be approved by district voters in a special election every two to four years. The District’s levy authority has been reduced significantly as state revenue 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 3.97% 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 13.69% 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 0.24% of budgeted revenues.

Where does the money go? – Expenditures



Classroom – 61.4% of the district budget is spent directly on the classroom (this excludes special education which is 12.15% 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 12.23% of the district budget. It includes district administration, maintenance, custodial services, utilities, security, insurance, etc.

Special Education – 12.15% of the district budget is spent to assist children with special needs. 28.5% of this program (\$12.9 million) is funded from the local “Educational Programs and Operations levy”, and 24.1% 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 0.85% of the district budget and is required to be 100% funded by state or federal funds.

Food Service – This program represents 2.12% of the district budget and provides lunches for students at mid-day. The goal is for this program to be totally self-supporting.

Transportation – 3.64% of the district budget is used for the costs of transporting students between home and school for the regular school day. 54.5% of this program is now state funded.

Other Grants/Programs – 7.62% 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 9-1-2022

Restricted for Carryover of Food Service Revenue	\$	1,000,000	
Reserve for Inventory		1,193,466	
Reserve for Uninsured Risks		500,000	
Committed to Other Purposes		1,108,170	
Assigned to Contingencies		500,000	
Assigned to Other Purposes		6,500,000	
Unassigned Balance		23,198,364	
Total Beginning Fund Balance		34,000,000	\$ 34,000,000

Revenue:

EP & O Levy	\$	57,540,018	
Tuition/Fees/Gifts/Fines/Rents/Interest		48,465,840	
State Funding		233,131,849	
Federal Funding		14,048,020	
Other District/Agency Funds		859,166	
Total Revenue		354,044,893	\$ 354,044,893

Total Available Resources **\$ 388,044,893**

Expenditures:

Basic Education - Classroom	\$	228,155,507	
Basic Education - Support Services		45,439,126	
Special Education		45,146,987	
Echo Glen		3,151,907	
Food Services		7,871,226	
Transportation		13,530,425	
Other Grants/Programs		28,315,177	
Total Expenditures		371,610,355	\$ 371,610,355

Ending Fund Balance 8-31-2023

Restricted for Carryover of Food Service Revenue	\$	1,000,000	
Reserve for Inventory	\$	5,000,000	
Reserve for Uninsured Risks		500,000	
Committed to Other Purposes		1,108,170	
Assigned to Contingencies		500,000	
Assigned to Other Purposes		6,500,000	
Unassigned Balance		1,826,368	
Total Ending Fund Balance		16,434,538	\$ 16,434,538

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 \$34,000,000 to \$16.43M the district is actually projecting a draw down of fund balance to \$24M in total.

Fund 1 - General Fund Budget Comparisons

Enrollment - October 1st

	Actual 2020-21	Budget 2021-22	Budget 2022-23	% Change
Elementary K-5	8,591.7	8,289.0	8,006.0	-3.4%
Middle School 6-8	4,937.4	4,751.0	4,667.0	-1.8%
High Schools 9-12	5,494.9	5,542.0	5,706.0	3.0%
Running Start (College Classes)	783.7	788.0	612.0	-22.3%
Dropout Reengagement Enroll.	-	-	6.0	-
Alternative Learning Enroll. (ALE)	10.2	10.2	8.5	-16.3%
Total Enrollment	19,817.8	19,380.2	19,005.5	-1.9%

Budgeted Expenditures

	Actual 2020-21	Budget 2021-22	Budget 2022-23	% Change
Salaries and Benefits	\$ 272,225,327	\$ 297,028,562	\$ 311,124,447	4.7%
Supplies & Materials	11,230,015	18,290,249	18,879,725	3.2%
Contract Services	31,306,807	35,663,437	39,323,566	10.3%
Travel	90,622	621,227	578,937	-6.8%
Capital Outlay	1,770,420	1,637,145	1,703,680	4.1%
Total Budgeted Expenses	\$ 316,623,191	\$ 353,240,620	\$ 371,610,355	5.2%

Staffing

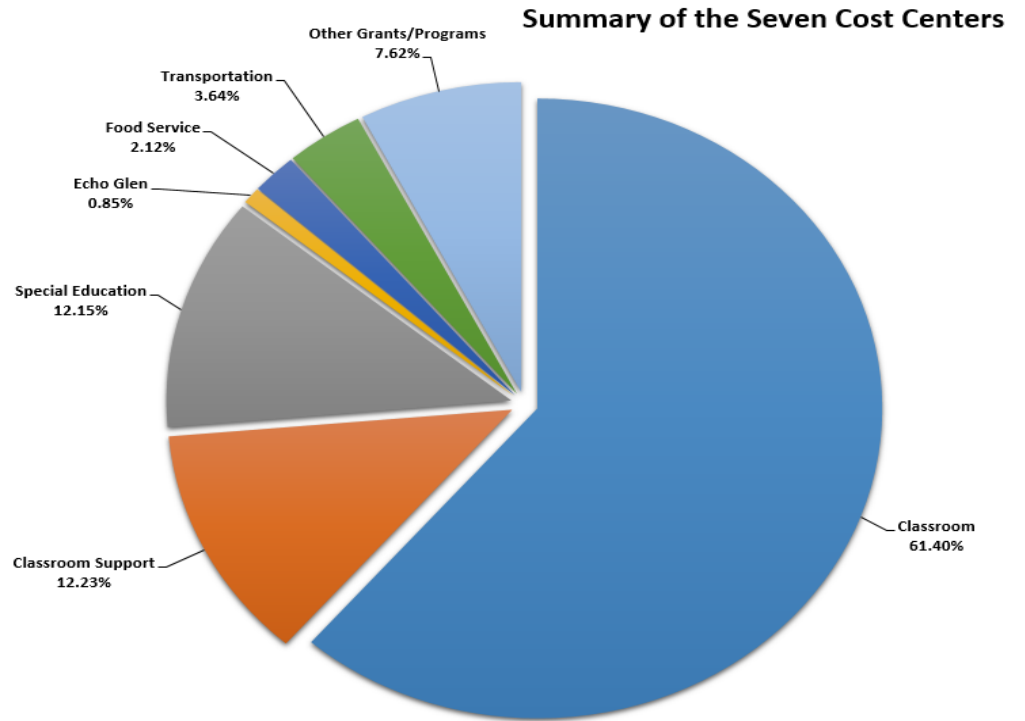
	Actual 2020-21	Budget 2021-22	Budget 2022-23	% Change
Certificated Staff	1,420.12	1,363.97	1,308.00	-4.1%
Classified Staff	706.33	823.68	838.22	1.8%
Total Staff	2,126.45	2,187.65	2,146.22	-1.9%

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	\$ 228,155,505	\$ 692,506	\$ 205,095,159	\$ 8,670,229	\$ 12,535,846	\$ 348,475	\$ 813,290	1,064.00	252.23
Basic Ed. - Support	45,439,126	2,508	27,345,597	1,850,780	15,483,593	93,084	663,564	6.00	219.76
Special Education	45,146,989	-	37,792,305	368,108	6,882,578	40,000	63,998	165.00	118.76
Echo Glen	3,151,907	2	2,588,981	36,410	520,754	4,252	1,508	9.00	9.67
Food Services	7,871,226	(510,147)	5,108,677	3,037,660	208,534	6,500	20,002	-	51.73
Transportation	13,530,425	(1,477,484)	11,798,081	1,372,000	1,796,328	13,000	28,500	-	94.07
Other Grants/Programs	28,315,177	1,292,615	21,395,647	3,544,538	1,895,933	73,626	112,818	64.00	92.01
Total Expenditure Summary	\$ 371,610,355	\$ -	\$ 311,124,447	\$ 18,879,725	\$ 39,323,566	\$ 578,937	\$ 1,703,680	1,308.00	838.22

Source of Funding

Local Levy	\$ 57,540,018	15.5%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	48,465,840	13.0%
State Funding	233,131,849	62.7%
Federal Funding	14,048,020	3.8%
Other Agency Funding	859,166	0.2%
Use of Fund Balance - (To) From	17,565,462	4.7%
Total Funding	\$ 371,610,355	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	\$ 157,464,142	\$ 313,288 (2)	\$ 145,870,589	\$ 6,094,222 (2)	\$ 4,407,372 (2)	\$ 153,058 (2)	\$ 625,613 (2)	906.90 (1)	73.83
Extra Curricular	4,702,471	375,000 (3)	4,324,411	-	310	2,750	-	-	9.06
Student Assessment	814,916	-	719,212	30,200 (13)	57,502	2,002	6,000	2.00	2.00
Curriculum & Instruction	1,811,074	-	1,530,468	67,956	174,150 (5)	17,000 (5)	21,500	3.50 (11)	6.22
Technology Department	5,445,154	2	5,295,392	93,600 (6)	30,960 (6)	14,200	11,000	10.20	18.25
Tech Specialists	2,958,609	-	2,954,609	1,000	1,000	2,000	-	-	28.07
Certificated Web/Tech	5,332,750	(14)	5,282,750	-	50,000	-	-	-	-
Running Start/Payments	5,790,000	-	-	-	5,790,000	-	-	-	-
Library	4,044,765	2	3,836,389	186,826 (7)	16,058 (7)	542	4,948 (7)	22.40	0.94
Principal's Office	14,565,775	4,060	14,057,688	220,841 (2)	125,466 (2)	108,219 (8)	49,501 (2)	51.00	24.81
Guidance/Counseling	10,718,375	-	9,173,941	37,434	1,498,774 (15)	3,002	5,224	49.00 (10)	18.75
Student Mgmt/Safety	3,022,109	-	2,945,103	6,500	22,506 (9)	-	48,000	-	29.31
Health Services	5,103,825	2	4,973,489	32,686	79,446	7,200	11,002	7.50 (16)	34.71 (16)
Elem./Sec./CTE Directors	4,560,484	152	4,131,118	77,906	282,304	38,502	30,502	11.50 (12)	6.28 (12)
Prof Development (State)	-	-	-	-	-	-	-	-	-
Curriculum	1,821,058	-	-	1,821,058 (4)	-	-	-	-	-
Total Basic Ed	\$ 228,155,507	\$ 692,506	\$ 205,095,159	\$ 8,670,229	\$ 12,535,848	\$ 348,475	\$ 813,290	1,064.00	252.23

Source of Funding

Local Levy	\$ 31,166,616	13.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	21,229,874	9.3%
State Funding	162,998,876	71.4%
Federal Funding	110,000	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>12,650,141</u>	5.5%
Total Funding	<u>\$ 228,155,507</u>	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

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	\$ 1,050,956	\$ 4	\$ -	\$ 16,352	\$ 1,016,100 (1)	\$ 15,000	\$ 3,500	-	-
Superintendent's Office	1,229,295	4	1,172,791	19,000	24,502	8,000	4,998	2.00	1.45
Business Office	2,954,502	1,000	2,727,296	85,002 (2)	96,704 (3)	20,000	24,500	-	18.28 (13)
Human Resources	2,438,914	1,000	2,089,908	37,502	272,004 (4)	21,000	17,500	3.00	8.32
Public Relations	793,048	-	585,344	22,002 (11)	172,202 (11)	3,500	10,000	1.00	1.78
Supervision of Cust/Maint	1,026,531	-	961,929	9,850	40,272	7,980	6,500	-	5.05
Grounds Dept.	2,685,521	-	2,009,517	166,000 (5)	258,000 (6)	2,000	250,004	-	17.95
Custodial Dept.	11,417,597	500	10,601,591	652,302 (7)	60,504	2,500	100,200	-	115.91 (12)
Maintenance Dept.	5,357,272	-	3,388,866	673,002 (8)	1,102,904 (8)	2,500	190,000	-	25.88 (14)
Utilities	7,722,512	-	134,129	-	7,588,383 (9)	-	-	-	0.88
Plant Security	80,614	-	612	4,000	76,000	-	2	-	-
Insurance	3,560,507	-	-	-	3,560,507	-	-	-	-
Data Processing	2,534,748	-	1,501,196	5,000	1,001,052 (10)	5,500	22,000	-	9.12
Printing	2,500	-	-	-	2,500 (11)	-	-	-	-
Warehouse	499,199	-	456,508	24,004	16,087	100	2,500	-	4.16
Motor Pool	381,648	-	321,644	40,654	17,000	-	2,350	-	2.50
Operations Coord.	116,797	-	82,343	9,100	21,354	2,000	2,000	-	0.50
Emergency Preparedness	242,197	-	33,095	75,000	112,102	2,000	20,000	-	-
Construction Dept.	1,142,431	-	1,142,391	10	16	4	10	-	7.00
Telecomm Operations	202,337	-	136,437	12,000	45,400	1,000	7,500	-	1.00
Total Support Services	\$ 45,439,126	\$ 2,508	\$ 27,345,597	\$ 1,850,780	\$ 15,483,593	\$ 93,084	\$ 663,564	6.00	219.76

Source of Funding

Local Levy	\$ 6,207,099	13.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,436,968	3.2%
State Funding	32,462,624	71.4%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>5,332,435</u>	11.7%
Total Funding	<u>\$ 45,439,126</u>	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/Budget, Admin Asst, Budget Analyst
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, 1 HVAC Lead, 5 Painters, 2 Plumbers, 3 Boiler/Maint Spec
1 Locksmith

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	\$ 2,398,068	-	2,195,062	21,502	153,004 (1)	20,000	8,500	8.00	2.57 (7)
Guidance/Counseling	-	-	-	-	-	-	-	-	-
Health	10,841,840	-	9,915,138	98,500 (2)	775,202 (3)	10,000	43,000	55.70	10.60
Classroom	31,691,075	-	25,682,105	32,104 (5)	5,954,368 (6)	10,000	12,498	101.30 (4)	105.59
Payment to Other Districts	216,006	-	-	216,002	4	-	-	-	-
Total Special Ed	\$ 45,146,989	\$ -	\$ 37,792,305	\$ 368,108	\$ 6,882,578	\$ 40,000	\$ 63,998	165.00	118.76

Source of Funding

Local Levy	\$ 12,879,925	28.5%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	21,400,924	47.4%
Federal Funding	10,866,140	24.1%
Other Agency Funding	1	0.0%
Use of Fund Balance - (To) From	<u>(1)</u>	0.0%
Total Funding	<u>\$ 45,146,989</u>	100.0%

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 \$4,500,000
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	\$ 363,433	\$ -	\$ 360,379	\$ 550	\$ 1,250	\$ 750	\$ 504	1.00	1.00
Library/Tech	79,330	-	77,628	1,500	200	-	2	-	0.74
Guidance/Counseling	121,640	-	121,640	-	-	-	-	1.00	-
Student Mgmt/Safety	181,897	-	181,897	-	-	-	-	-	2.00
Health	1,481	-	1,231	250	-	-	-	-	-
Classroom	2,404,126	2	1,846,206	34,110	519,304 (1)	3,502	1,002 (2)	7.00	5.94
Total Echo Glen	\$ 3,151,907	\$ 2	\$ 2,588,981	\$ 36,410	\$ 520,754	\$ 4,252	\$ 1,508	9.00	9.67

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	2,392,600	75.9%
Federal Funding	680,000	21.6%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>79,307</u>	2.5%
Total Funding	<u>\$ 3,151,907</u>	100.0%

Footnotes:

1. Grant Reserve \$500,000
2. Computers, Desks and Equipment

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	\$ 618,114	\$ -	\$ 583,908	\$ 10,700	\$ 19,004	\$ 4,500	\$ 2	-	3.58
Food	2,500,842	-	-	2,500,842	-	-	-	-	-
Commodities	440,524	-	-	300,002	140,522	-	-	-	-
Cooks/Servers	4,821,893	-	4,524,769	226,116	(1) 49,008	(2) 2,000	20,000	-	48.15 (3)
Transfers	(510,147)	(510,147)	-	-	-	-	-	-	-
Total Food Services	\$ 7,871,226	\$ (510,147)	\$ 5,108,677	\$ 3,037,660	\$ 208,534	\$ 6,500	\$ 20,002	-	51.73

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	7,706,839	97.9%
State Funding	3,000	0.0%
Federal Funding	950,001	12.1%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(788,614)	-10.0%
Total Funding	\$ 7,871,226	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	\$ 806,111	\$ 800	\$ 731,807	\$ 32,500	\$ 28,004 (1)	\$ 8,000	\$ 5,000	-	5.11 (6)
Bus Operations	12,326,026	-	10,039,826	1,011,500 (2)	1,256,700 (3)	3,000	15,000	-	81.45 (7)
Mechanics	1,465,352	-	1,026,448	328,000 (4)	100,404 (5)	2,000	8,500	-	7.50
Insurance	411,220	-	-	-	411,220 (8)	-	-	-	-
Transfers	(1,478,284)	(1,478,284)	-	-	-	-	-	-	-
Total Transportation	\$ 13,530,425	\$ (1,477,484)	\$ 11,798,081	\$ 1,372,000	\$ 1,796,328	\$ 13,000	\$ 28,500	-	94.07

Source of Funding

Local Levy	\$ 5,686,378	42.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	475,000	3.5%
State Funding	7,369,047	54.5%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 13,530,425	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

Other Grants/Programs

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Title I/LAP	\$ 3,168,460	\$ 25,010	\$ 2,899,523	\$ 139,421	(2) \$ 61,506	(2) \$ 3,000	\$ 40,000	18.70	(1) -
Teacher Quality	579,629	(3) -	527,478	17,536	34,615	-	-	3.00	-
State Pilot Programs	1,840,170	(9) -	1,540,114	42	300,004	(8) 8	2	-	-
Head Start	-	-	-	-	-	-	-	-	-
English as 2nd Language	4,910,948	-	4,842,178	60,106	5,660	1,504	1,500	32.30	(4) 0.87
NROTC	288,237	-	241,237	4,500	36,500	(8) 6,000	-	-	2.00
Traffic Safety	-	(5) -	-	-	-	-	-	-	-
Summer/Night School	389,422	(5) 2,000	362,822	8,500	16,000	100	-	-	-
Gifted	1,372,727	(6) -	1,256,973	107,154	7,050	1,500	50	9.00	-
Gifts/Grants	3,537,499	(10) 20,004	757,968	2,506,927	252,548	2	50	1.00	4.59
School Age Care	12,228,085	(7) 1,245,601	8,967,354	700,352	1,182,050	61,512	71,216	-	84.55
Other	-	-	-	-	-	-	-	-	-
Total Grants/Programs	\$ 28,315,177	\$ 1,292,615	\$ 21,395,647	\$ 3,544,538	\$ 1,895,933	\$ 73,626	\$ 112,818	64.00	92.01

Source of Funding

Local Levy	\$ 1,600,000	5.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	17,617,159	62.2%
State Funding	6,504,778	23.0%
Federal Funding	1,441,879	5.1%
Other Agency Funding	859,165	3.0%
Use of Fund Balance - (To) From	292,196	1.0%
Total Funding	\$ 28,315,177	100.0%

Footnotes:

- 0 to 3 teachers per bldg. based on poverty factor and % meeting standard;
- Title I required "set asides"
- Teacher training – Aligns curriculum across grade spans - TOSA FTE
- Cert/Class distributed based on number of ELL students served.
- TSE and summer school self supporting
- Expended for purpose money is given
- School Age Care is self supporting
- Grant Reserve(s) - \$75,000 and \$35,000 (NROTC)
- Budget Capacity for National Board Stipend (State Pass Through)
- Budget Capacity for potential gifts & Donations

Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2022	\$ 100,000,000
Revenue:	
Local Property Tax	\$ 25,027,696
Investment Earnings	500,005
Rental Fees/Misc.	55,002
Impact Fees	2,500,003
Bond Premium/Subsidy	546,819
Sale of Bonds	2
Total Revenue	<u>28,629,527</u>
Total Available Resources	\$ 128,629,527
Expenditures:	
Sites	\$ -
Buildings	102,000,000
Equipment	13,000,000
Debt (Arbitrage)	<u>100,000</u>
Total Expenditures	<u>115,100,000</u>
Ending Fund Balance 8-31-2023	<u><u>\$ 13,529,527</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 9-1-2022		\$ 27,667,000
Revenue:		
Local Property Tax	\$ 61,148,761	
Investment Earnings	150,000	
State, General Purpose	100,002	
Total Revenue		61,398,763
Total Available Resources		\$ 89,065,763
Expenditures:		
Bonds Redeemed	\$ 30,455,000	
Interest on Bonds	29,674,315	
Transfer Fees	704,004	
Total Expenditures		60,833,319
Other Financing Uses		2
Ending Fund Balance 8-31-2023		\$ 28,232,442

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 9-1-2022		\$ 3,100,000
Revenue:		
General ASB	\$ 7,638,150	
Athletics	2,420,250	
Classes	375,000	
Clubs	1,671,500	
Private Monies	368,500	
Total Revenue		12,473,400
Total Available Resources		\$ 15,573,400
Expenditures:		
General ASB	\$ 7,179,450	
Athletics	2,868,350	
Classes	382,550	
Clubs	1,675,050	
Private Monies	368,000	
Total Expenditures		12,473,400
Ending Fund Balance 8-31-2023		\$ 3,100,000

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 9-1-2022		\$ 1,800,000
Revenue:		
Local Property Tax	\$ 1,575,002	
Investment Earnings	10,000	
State Depreciation Reimbursement	1,600,000	
Other Financing Sources	<u>2</u>	
Total Revenue		<u>3,185,004</u>
Total Available Resources		\$ 4,985,004
Expenditures:		
School Bus Purchases		<u>3,000,000</u>
Ending Fund Balance 8-31-2023		<u><u>\$ 1,985,004</u></u>

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

Administrative Costs 2022-23 F-195 (Budget)

	Actual King County Dist. Average <u>2020-21</u>	Actual Issaquah <u>2020-21</u>	Budget Issaquah <u>2022-23</u>
11 Board of Directors	0.26%	0.36%	0.28%
12 Superintendents Office	0.48%	0.39%	0.36%
13 Finance Office	0.96%	0.82%	0.80%
14 Human Resources	0.91%	0.69%	0.66%
15 Public Relations	0.22%	0.26%	0.21%
21 Supervision-Instruction	2.61%	2.15%	2.07%
41 Supervision-Food Service	0.17%	0.13%	0.17%
51 Supervision-Transportation	0.33%	0.20%	0.22%
61 Supervision-Maintenance/Operations	0.25%	0.26%	0.28%
Total Central Administration	<u>6.21%</u>	<u>5.26%</u>	<u>5.04%</u>
23 Building Administration	6.10%	4.32%	4.08%
Total Central & Building Admin.	<u><u>12.31%</u></u>	<u><u>9.59%</u></u>	<u><u>9.12%</u></u>

Issaquah School District

2022-23

Enrollment Projections

FTE GRADE	STUDENT FTE										FTE 2026-2027
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
K	1407.50	1446.90	1336.70	1452.50	1133.30	1171.30	1149.00	1277.57	1242.96	1253.58	1283.55
1ST	1482.50	1561.40	1519.30	1466.52	1440.80	1237.00	1272.64	1239.61	1385.87	1358.70	1407.66
2ND	1623.30	1535.10	1591.00	1592.74	1398.20	1401.20	1258.91	1288.77	1265.11	1418.57	1424.38
3RD	1609.10	1691.10	1554.90	1653.54	1529.80	1389.10	1430.83	1279.49	1322.69	1305.48	1498.40
4TH	1649.90	1641.00	1720.00	1603.38	1589.20	1493.50	1404.72	1443.61	1300.33	1352.09	1366.17
5TH	1603.60	1680.00	1645.20	1742.81	1528.90	1517.60	1490.64	1394.38	1445.19	1307.80	1391.02
6TH	1626.30	1627.00	1722.70	1680.30	1662.30	1526.90	1536.51	1508.39	1420.12	1484.52	1380.06
7TH	1625.70	1655.30	1631.20	1731.00	1615.70	1601.50	1525.39	1529.00	1513.33	1436.82	1534.27
8TH	1584.80	1650.50	1637.80	1647.83	1677.50	1583.30	1605.12	1524.01	1546.17	1545.43	1498.12
9TH	1565.00	1629.10	1677.30	1650.90	1628.90	1653.60	1607.41	1625.41	1557.43	1599.55	1628.71
10TH	1474.70	1546.10	1565.40	1626.16	1594.60	1576.70	1621.69	1572.43	1612.61	1566.51	1638.97
11TH	1290.20	1243.00	1308.40	1262.74	1244.20	1305.00	1303.74	1340.93	1298.29	1361.11	1355.38
12TH	1063.10	1165.30	1060.90	1134.14	1098.20	1164.10	1172.87	1170.15	1230.82	1213.15	1307.34
TOTAL - FTE	19605.70	20071.80	19970.80	20244.56	19141.60	18620.80	18379.48	18193.75	18140.92	18203.32	18714.02
K-5TH	9375.90	9555.50	9367.10	9511.49	8620.20	8209.70	8006.75	7923.43	7962.15	7996.22	8371.17
6TH-8TH	4836.80	4932.80	4991.70	5059.13	4955.50	4711.70	4667.02	4561.40	4479.62	4466.78	4412.45
9TH-12TH	5393.00	5583.50	5612.00	5673.94	5565.90	5699.40	5705.71	5708.92	5699.15	5740.32	5930.40
TOTAL - FTE	19605.70	20071.80	19970.80	20244.56	19141.60	18620.80	18379.48	18193.75	18140.92	18203.32	18714.02
Running Start	462.94	486.79	561.25	645.91	783.74	672.00	612.00	700.00	700.00	700.00	700.00
Total FTE	20068.64	20558.59	20532.05	20890.47	19925.34	19292.80	18991.48	18893.75	18840.92	18903.32	19414.02
Growth		489.95	-26.54	358.42	-965.13	-632.54	-301.32	-97.73	-52.82	62.40	510.70
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										