



Guide to Understanding the Budget



2023-2024

CONTENTS

Financial Plan Overview	Pages	1 - 10
Board Guidelines for Budget Development	Page	11 - 12
Where Does the Money Come From? - Revenues	Page	13
Where Does the Money Go? - Expenditures	Page	14
Fund 1 – General Fund	Page	15
Budget Comparisons	Page	16
– Enrollment		
– Expenditures		
– Staffing		
Seven Cost Centers	Pages	17 - 24
Fund 2 – Capital Project Fund	Page	25
Fund 3 – Debt Service Fund	Page	26
Fund 4 – ASB Fund	Page	27
Fund 5 – Transportation Vehicle Fund	Page	28
Administrative Cost Comparisons	Page	29
Enrollment Projections	Page	30

Overview of the Issaquah School District 2023-24 Budget

The District

Issaquah School District is an urban school district of approximately 19,200 students, sixteen elementary schools, six middle schools, three comprehensive high schools, a choice high school. The District also operates an Academy for Community Transitions (ACT) program, Holly St. Early Learning Center, and serves students residing in the Echo Glen Children’s Center. 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. Enrollment patterns will be dependent upon city and county land use decisions and the overall pace of housing development. The District experienced rapid enrollment decline due to Covid-19. Over the previous three years, the District lost nearly 1700 FTE and is projecting a slight decrease in the 2023-24 fiscal year. This significant loss in student FTE required a reduction in force of both classified and certificated staff in the two preceding budget cycles and additional reductions for the 2023-24 budget. After the slight decline in the upcoming year, total enrollment is expected to flatten in the near term before returning to further growth in the longer-term.

The Budget Process

Each winter the budget process begins with the Board establishing broad parameters for budget development (Adopted Feb. 9th, 2023). The Administration follows the Board’s parameters and reinforces these parameters during actual budget development. These guidelines have been observed and incorporated into the 2023-24 Budget. The following were critical steps and target dates during the 2023-24 budget cycle.

- Board of Directors’ Budget Guidelines Feb 9
- Board of Directors’ Retreat Feb 10
- Board of Directors’ Retreat Mar 1
- Community Input Mar 2
- Board of Directors’ Meeting Mar 9
- Board of Directors’ Meeting Mar 23
- Budget Process with updates on District website Feb – Aug
- Legislature Regular Session ends (SINE DIE) Apr 24
- Board of Directors’ Meeting Apr 27
- Superintendent’s Budget Review and Program Changes announced By Apr 30
- Financial Advisory Core Team (FACT) members identified; team begins to meet to review budget development. (Board, Principal, Certificated, Classified, and Community reps) Dec - Aug
- District Budget Completed June/July
- Public Hearing – Proposed 2023-24 Budget Aug 10*
- Budget Adoption Aug 24

**Originally August 10th, later rescheduled for August 8th*

To keep staff and community informed and seek input, we offer several communication avenues: the District maintains a budget website with ongoing updates; the School Board scheduled time at business meetings for legislative and budget updates (broadcast for the public) in addition to budget focused board retreats/work sessions; administration held a community input session; 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 bulletins and social media postings.

In addition to the above, the District expanded Financial Analysis Core Team (FACT) meetings to three times (Fall, Spring, Summer) during the 2023-24 budget development process. This team is made of up representatives from the board, certificated and classified staff, principals, and community. The multiple meetings allowed for additional opportunities for analysis and feedback on the budget development process.

State revenue as a percentage of total revenue comprises 67.9% of the District's operating revenue, an increase of 2.05% over the prior fiscal year (65.85%). This is 3.5% below the 2018-19 historical peak in state funding as a percentage of total operating revenue (71.4%).

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 has a voter approved 2024 Educational Programs and Operations (EP&O) levy amount of \$64M. However, the District can no longer use 2019-20 school year enrollment in the calculation for enrichment levy authority and is estimating to collect \$60.4M based on current enrollment. The 2023-24 budget has a 2024 calendar year levy of \$3,142.71 per student. With the change to actual enrollment in the levy maximum calculation, the District will now likely see a flattening of the year over year increases in levy dollars and will rely on continued efficiency and stewardship in utilizing taxpayer dollars by managing expenditures to meet ongoing needs.

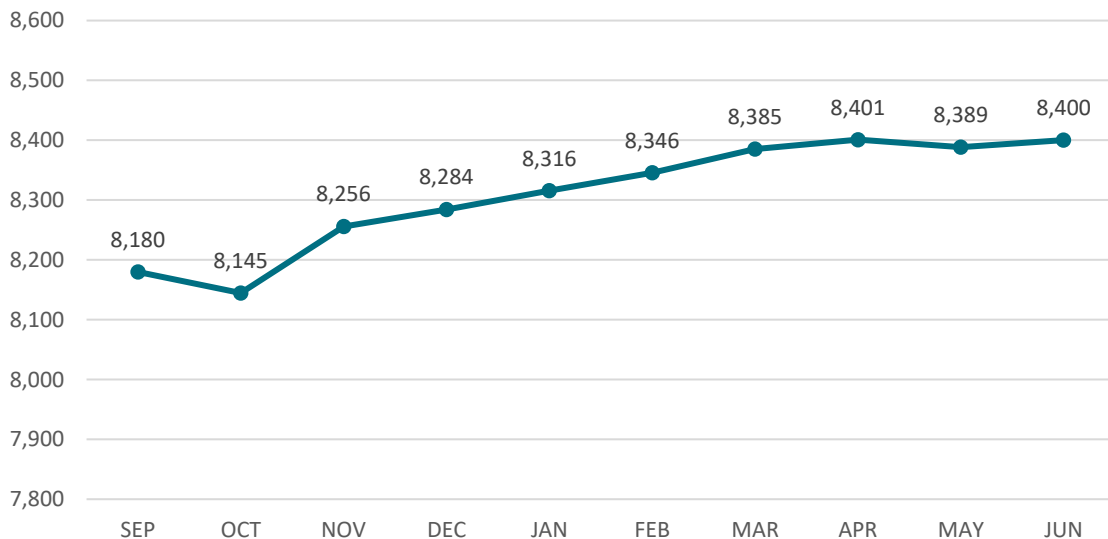
Noteworthy legislative changes impacting revenue for the 2023-24 budget include:

- State funded salary allocation based on the Implicit Price Deflator (IPD) of 3.7%
- Adjustment to prototypical funding allocation for counselors, nurses, social workers, and psychologists
- Increased special education excess cost funding multipliers

During 2022-23, fund balance was bolstered by an unpredicted mid-year increase in transportation operation funding (\$4M), transportation safety net funding (\$1M), and a sustained month over month increase in enrollment at the elementary level (\$3.5M). This lessened the extent of the possible reduction level for the 2023-24 budget year.

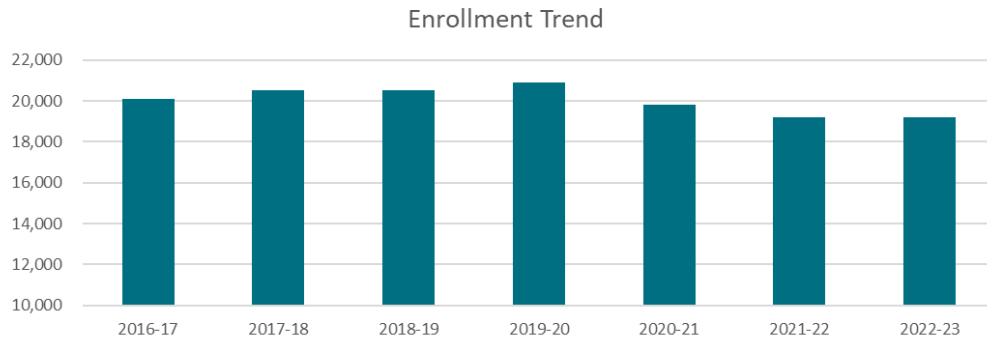
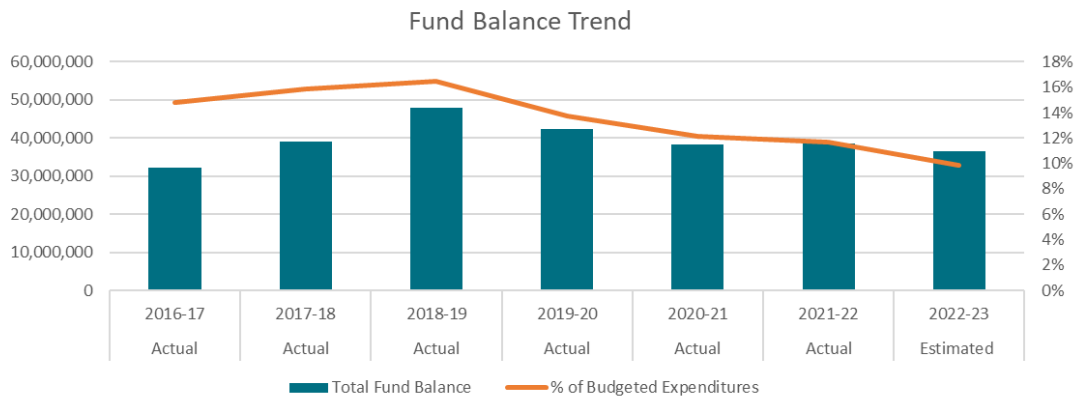
However, due to previous significant enrollment decline and projected decline of 210 FTE (based on Oct. 1 count) in the 2023-24 school year, it was still necessary for the District to make reductions of approximately \$9M to continue to align spending to resources. The majority of the reductions came from central administration and operations (\$7M) and the remaining from school budgets and staff (\$2M). The amount represented a reduction of 8.2% of the central administration and operations total budget and 0.7% of the total school budgets and staff budget.

**2022-23 Elementary Enrollment
By Month**



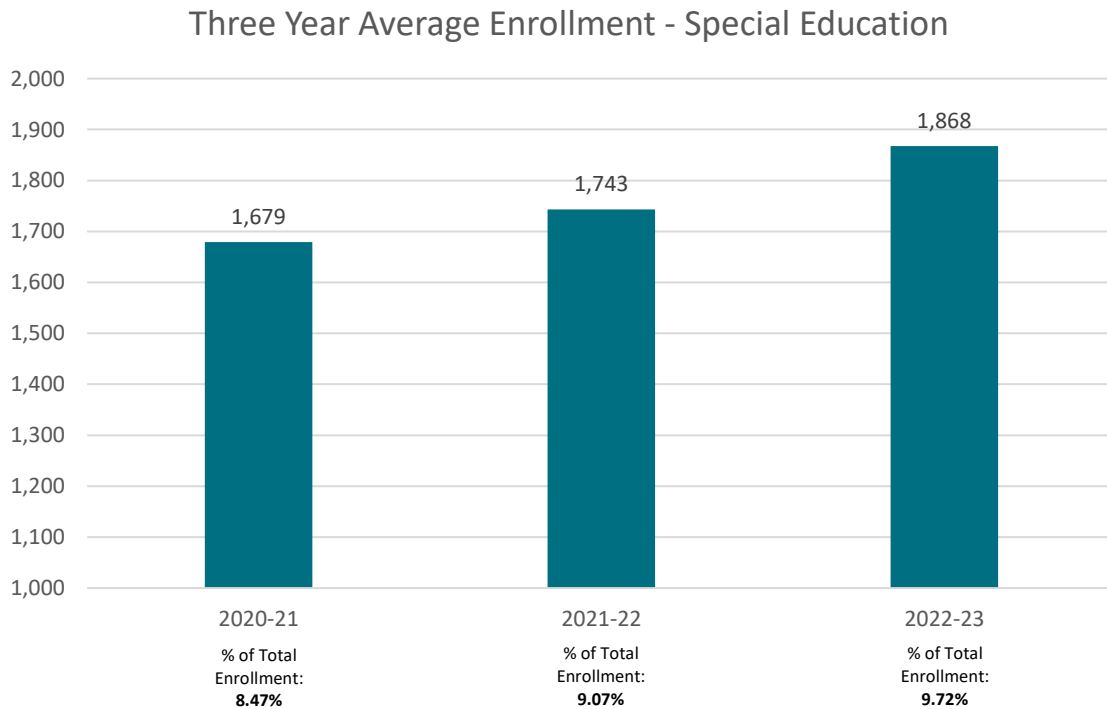
While enrollment increased at the elementary level overall during 2022-23, lower birthrate trends predict smaller kindergarten class sizes in the upcoming year. This, in addition to larger secondary classes leaving the system, enrollment is projected to decline slightly. This decline in enrollment directly effects revenue that is generated on a per student basis from local, state and federal funding formulas. The District is no longer in a high growth enrollment stage and will, as always, continue to manage expenditures while addressing the highest needs in the system.

The District's financial decline has started to lessen but continued attention to fluctuations in funding allocations and enrollment will be necessary in the coming years to maintain the board mandated unreserved, undesignated fund balance between 3%-7% of budgeted expenditures. This range is important to continue to meet the needs of the operating fund and provide available resources to respond to unforeseen financial conditions, including unanticipated decline in enrollment.

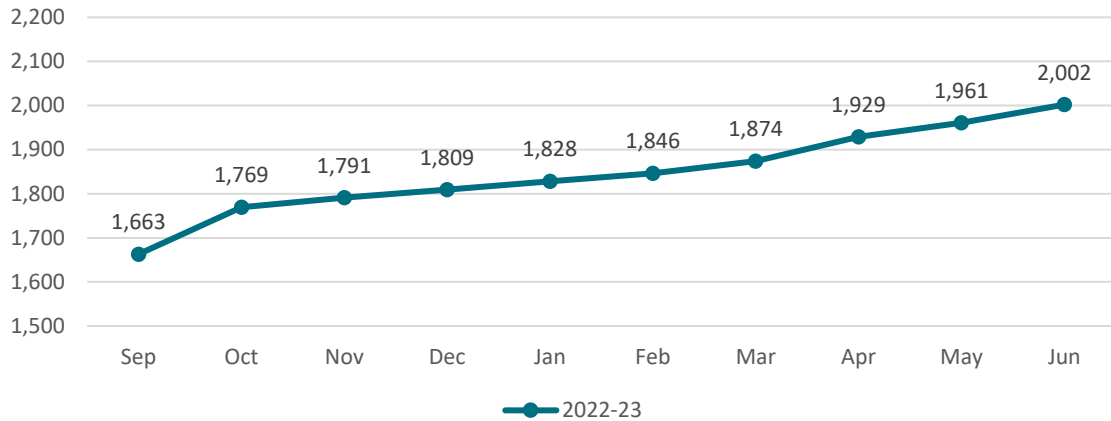


Special Education

Special education enrollment has been increasing rapidly year over year and significantly during 2022-23.



Special Education Enrollment 2022-23 By Month



The steep increase in special education enrollment, along with a concentrated effort to move away from contracted services to district staff whenever possible, contributed to a reduction of contractual services and an increase of both certificated and classified staff. This process began during the 2022-23 budget year and is reflected in the difference when comparing 2023-24 total contractual services and budgeted staffing to the previous year.

Also reflected in the increase in the special education budget for 2023-24 are investments based on the district strategic plan and to address need. The District continues to provide increased resources for special education beyond state funding. For the 2023-24 budget, the amount of local funding for special education is budgeted at \$17.3M or 33% of the total special education budget and 28.6% of the local Educational Programs and Operations Levy (EP&O). In comparison, the amounts in 2022-23 were \$12.9M or 28.6% of the total special education budget and 22.4% of the local levy.

Where the Money Comes From

The District receives funding from three primary sources. The State of Washington provides approximately 67.9% of the funding for general operating costs, the federal government provides 2.23%, and 29.58% is generated through local fees and the Educational Programs and Operations Levy (EP&O).

There are 295 school districts in the State of Washington and 23 other Local Education Agencies that receive funding. Issaquah School District is ranked 204 out of 318 in terms of total revenue per student. The average district in 2021-22 received \$17,425 in revenue for each student while Issaquah School District received \$17,195 per student during the same fiscal period. This puts Issaquah School District at a revenue disadvantage of \$4.4 million per year when compared to the state average per student in 2021-22. When compared to King County districts, the Issaquah School District is ranked 11 of 18 in terms of per pupil revenues.

2021-22 Per Pupil Revenues: King County Districts

District Name	Total Enrollment	Total Revenues	Total Revenues Per Pupil
Tukwila	2,507	54,780,938	21,851
Seattle	50,356	1,043,904,848	20,730
Highline	17,786	362,478,731	20,380
Renton	14,541	272,103,735	18,713
Bellevue	18,952	354,339,475	18,697
Federal Way	20,437	377,108,958	18,452
Kent	24,697	452,569,917	18,325
Auburn	16,810	300,903,497	17,900
Shoreline	9,075	160,832,270	17,723
Vashon Island	1,478	25,538,964	17,279
Issaquah	19,210	330,310,107	17,195
Mercer Island	3,997	67,688,923	16,935
Northshore	22,402	375,826,097	16,776
Riverview	3,033	50,259,429	16,571
Enumclaw	4,090	67,733,233	16,561
Snoqualmie Valley	7,053	111,969,243	15,875
Lake Washington	30,607	484,399,749	15,826
Tahoma	8,671	136,797,551	15,776
County Average	275,702	5,029,545,667	18,243

[Source: 2021-22 Financial Reporting Summary - OSPI](#)

Where the Money Goes

The Issaquah School District is the second largest employer in Issaquah with over 2,500 full time and part time staff members. (This excludes several hundred substitute employees). These employees are represented by nine bargaining units and includes 1,226 teachers, 391 paraprofessionals, 135 bus drivers, 79 food service workers, 138 office/support staff, 154 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 in the collective bargaining agreement.

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 2,000 students receiving specially designed instruction. These services are designed to provide an individualized educational program to meet the students unique learning needs. This is a quality program that results in many students meeting the same demanding curriculum standards as peer students. The cost of the program is approximately \$52.3 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 \$17.3 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 students in an institutional setting. This program provides educational programs to approximately 90 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 92% of the cost of this program is paid for from the fees charged for each meal served. This program represents \$8.3M of the total district operating budget.

(6) Transportation

Approximately 50% of the students ride the bus on any given day. This means that nearly 9,500 students ride the bus from home to school, and back home on a daily basis. The district has over 170 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 \$14.4 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 73.3% of this obligation, leaving the other 26.7% 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 multi-language learners, NJROTC, 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 2023-24

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 Board of Director’s Budget Development Guidelines (adopted Feb. 9th, 2023).
- 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: 12.15%) for school districts. (Issaquah’s administrative expense is set for 8.62% in the 2023-24 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 2023-24:

- State revenue increase of approximately **\$10.8 million**:
 - Salary and benefit allocations comprised of a 3.7% IPD (inflationary adjustment) - \$6.1M
 - Adjustment to the prototypical funding allocation model ratios for counselors, nurses, social workers, and psychologists - \$2.2M
 - Special education revenue increase of \$1.6M
 - Materials, Supplies, and Operating Costs (MSOC) increase of \$900,000
- Increase in local levy authority of \$3M
- Reductions of \$9M, primarily from central administration and operations
- Local cost of IPD salary increase of \$3M
- Projected enrollment decline of 210 students - \$2.4M
- Increase in non-employee related costs (insurance, fuel, commodities, general inflation) of \$1.7M
- Estimated negotiated increases above IPD of \$4.6M

Summary:

The 2023-24 budget development process was difficult and required constant adjustment to changing conditions and uncertainties. Ultimately, it was necessary to make reductions of approximately \$9M in the 2023-24 budget to align spending to resources. The majority of the reductions came from central administration and operations with the remaining coming from school budgets and staff to much less degree. The District is now projecting a stable or flat year-end fund balance for 2023-24 and will continue to manage expenditures with preservation of fund balance in mind. There is anticipation in looking forward to the new three-year strategic plan including development an equity-based budget framework to align funding to areas of highest-need.

The District thanks the State for increased prototypical allocation and special education funding; and to the community for providing feedback via the additional engagement opportunities this year. Finally, thanks to the Board of Directors for their direction, insight, and support during the 2023-24 budget development process.

**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, Strategic Plan, 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;
- And a program that:
 - Considers student opinion in academic remediation and acceleration opportunities.
 - Provides targeted resources for social-emotional supports, student/staff safety, gap-closing, and learning loss.

II. In directing District resources toward the accomplishment of the above, the budget will be in compliance with the Financial Executive Limitations (Els 4, 5, and 6) with particular attention to the following:

- Financial planning for any fiscal year, or the remaining part of any fiscal year, shall not deviate materially from the Board’s Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan, including the following specific requirements:
 - Maintain an unrestricted reserve fund of 3-7% of the general fund budget.
 - Maintain sufficient reserves for start-up operating costs associated with new schools.
 - Limit use of the Board-designated emergency reserve fund; (\$1,000,000) to emergency capital equipment and/or facility repair/replacement needs, and/or other unforeseen liabilities or expenses while maintaining the fund at an adequate level.
- The Superintendent shall not cause or allow corporate assets to be unprotected, inadequately maintained, or unnecessarily risked.
- The Superintendent shall not cause or allow jeopardy to fiscal integrity, public image, or credibility.
- The Superintendent shall 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.

III. The following Timeline will be observed:

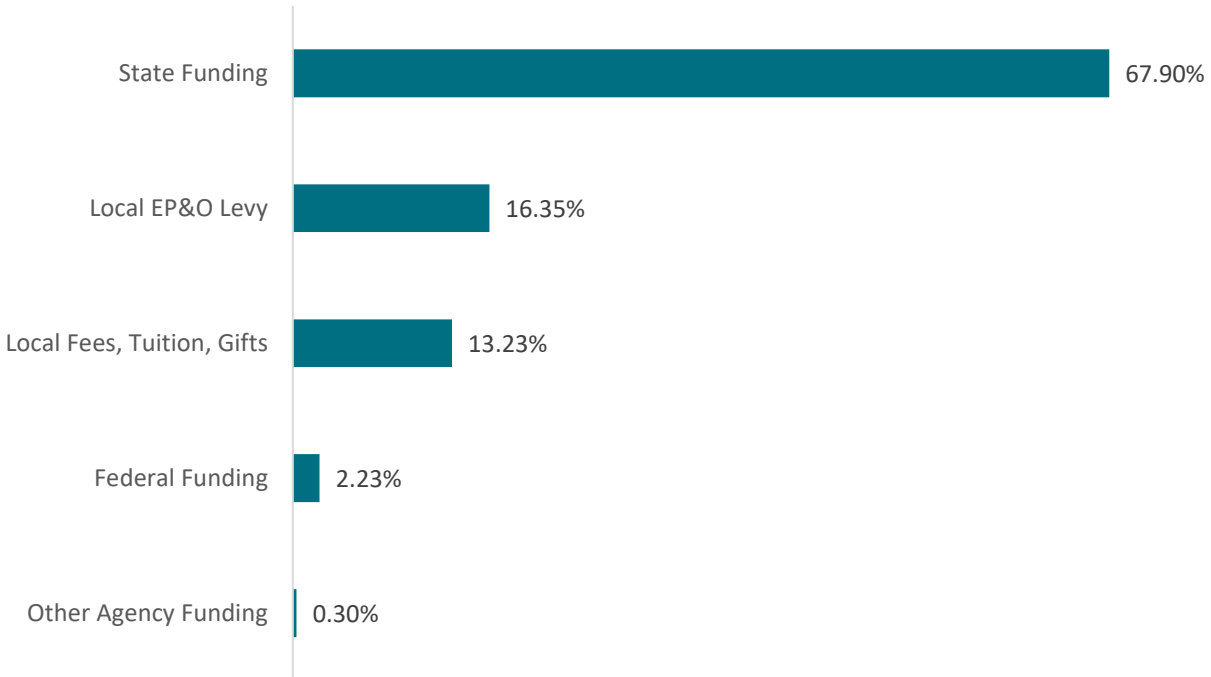
- The Board and the Superintendent will agree upon a budget development timeline no later than the Board’s first regular meeting in February.
- Within this timeline, if budget reductions are anticipated:
 - A proposal will be presented to the Board with adequate time for an iterative review process by the Board.
 - The proposal should reflect the Board priorities enumerated in Section I, while prioritizing the areas of greatest need.
 - The Board will vote on any proposed Reduction in Force no later than its final regular meeting in April.

Board action: 2-9-2023

Where does the money come from? – Revenue

Budgeted Revenue \$370,554,674

Funding Source and Percentage of Budgeted Revenue



State Apportionment – The largest portion (67.9%) 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, multilingual learners, 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 16.35% 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 2.23% of district revenues. These monies fund supplemental special education programs, Title I, and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

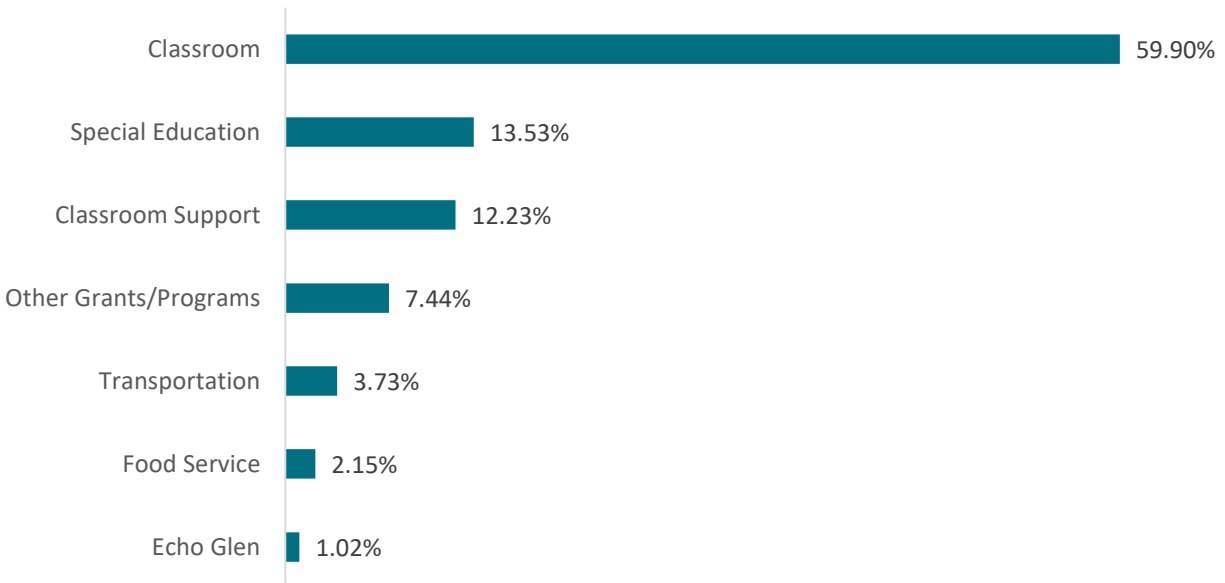
Tuition and Fees – This 13.23% in local non-tax funds is generated by fee-based programs such as school lunches and before and after school care. Also included are investment interest earnings.

Other School District & Agency Funds – Payments from other districts for participation in joint programs and grants from non-state agencies account for 0.30% of budgeted revenues.

Where does the money go? – Expenditures

Budgeted Expenditures \$387,020,530

Cost Center Budgets and Percentage of Total Budgeted Expenditures



Classroom – 59.9% of the district budget is spent directly on the classroom (this excludes special education which is 13.53% 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 – 13.5% of the district budget is spent to assist children with special needs. 33% of this program (\$17.3 million) is funded from the local “Educational Programs and Operations levy”, and 9.3% 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 1.02% of the district budget and is required to be 100% funded by state or federal funds.

Food Service – This program represents 2.15% of the district budget and provides lunches for students at mid-day. The goal is for this program to be totally self-supporting.

Transportation – 3.73% of the district budget is used for the costs of transporting students between home and school for the regular school day. 73.3% of this program is now state funded.

Other Grants/Programs – 7.44% 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 9-1-2023

Restricted for Carryover of Food Service Revenue	\$ 500,000	
Reserve for Inventory	3,500,000	
Reserve for Uninsured Risks	500,000	
Committed to Other Purposes	1,108,170	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	8,500,000	
Unassigned Balance	21,891,830	
Total Beginning Fund Balance	36,500,000	\$ 36,500,000

Revenue:

EP & O Levy	\$ 60,570,327	
Tuition/Fees/Gifts/Fines/Rents/Interest	36,358,026	
State Funding	251,591,818	
Federal Funding	8,258,928	
Other District/Agency Funds	1,114,575	
Other Financing Sources	12,661,000	
Total Revenue	370,554,674	\$ 370,554,674

Total Available Resources **\$ 407,054,674**

Expenditures:

Basic Education - Classroom	\$ 231,843,401	
Basic Education - Support Services	47,331,904	
Special Education	52,368,487	
Echo Glen	3,937,291	
Food Services	8,312,842	
Transportation	14,428,506	
Other Grants/Programs	28,798,099	
Total Expenditures	387,020,530	\$ 387,020,530

Ending Fund Balance 8-31-2024

Restricted for Carryover of Food Service Revenue	\$ 500,000	
Reserve for Inventory	3,500,000	
Reserve for Uninsured Risks	500,000	
Committed to Other Purposes	1,108,170	
Assigned to Contingencies	500,000	
Assigned to Other Purposes	8,500,000	
Unassigned Balance	5,425,974	
Total Ending Fund Balance	20,034,144	\$ 20,034,144

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 \$36,500,000 to \$20M the district is actually projecting stable or flat year-end fund balance.

Fund 1 - General Fund Budget Comparisons

Enrollment - October 1st

	Actual 2021-22	Budget 2022-23	Budget 2023-24	% Change
Elementary K-5	8,281.6	8,006.0	8,103.5	1.2%
Middle School 6-8	4,698.5	4,667.0	4,596.1	-1.5%
High Schools 9-12	5,615.6	5,706.0	5,666.9	-0.7%
Running Start (College Classes)	593.7	612.0	582.1	-4.9%
Dropout Reengagement Enroll.	5.9	6.0	13.2	120.2%
Alternative Learning Enroll. (ALE)	14.5	8.5	18.8	121.5%
Total Enrollment	19,209.8	19,005.5	18,980.5	-0.1%

Budgeted Expenditures

	Actual 2020-21	Budget 2021-22	Budget 2022-23	% Change
Salaries and Benefits	\$ 280,435,849	\$ 311,124,447	\$ 324,857,335	4.4%
Supplies & Materials	11,738,559	18,879,725	19,521,783	3.4%
Contract Services	36,231,770	39,323,566	40,396,654	2.7%
Travel	210,426	578,937	541,838	-6.4%
Capital Outlay	1,649,151	1,703,680	1,702,920	0.0%
Total Budgeted Expenses	\$ 330,265,755	\$ 371,610,355	\$ 387,020,530	4.1%

Staffing

	Actual 2020-21	Budget 2021-22	Budget 2022-23	% Change
Certificated Staff	1,337.46	1,308.00	1,331.70	1.8%
Classified Staff	701.56	838.22	861.56	2.8%
Total Staff	2,039.02	2,146.22	2,193.26	2.2%

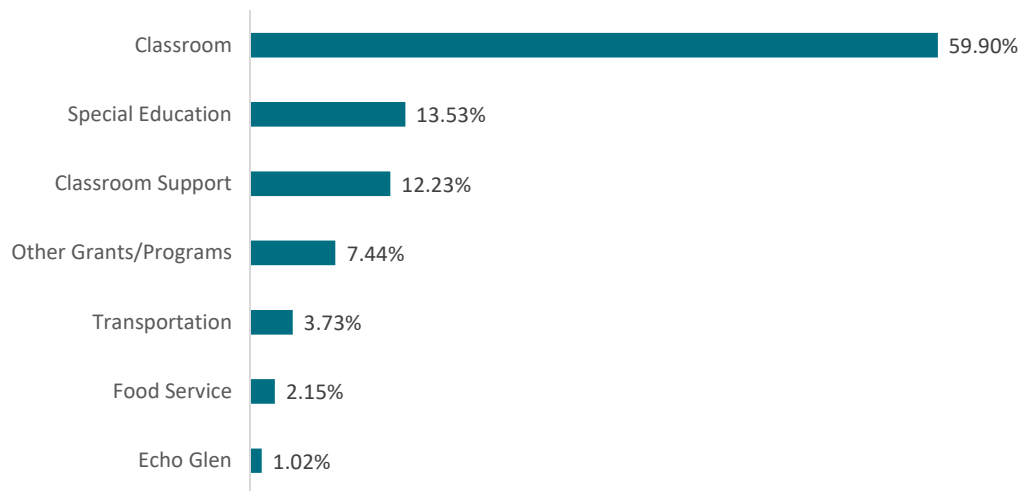
Summary of the Seven Cost Centers

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Basic Ed. - Classroom	\$ 231,843,401	\$ 411,334	\$ 209,816,110	\$ 8,404,932	\$ 12,029,078	\$ 299,948	\$ 881,999	1,070.40	245.54
Basic Ed. - Support	47,331,904	2,508	28,417,460	1,841,658	16,348,451	94,182	627,645	5.60	215.84
Special Education	52,368,487	-	43,939,813	388,104	7,936,572	40,000	63,998	181.20	152.58
Echo Glen	3,937,291	2	3,284,183	97,052	539,300	2,750	14,004	13.00	9.81
Food Services	8,312,842	(510,141)	5,550,287	3,037,660	208,534	6,500	20,002	-	52.67
Transportation	14,428,506	(1,181,304)	12,399,982	1,372,000	1,796,328	13,000	28,500	-	94.06
Other Grants/Programs	28,798,099	1,277,601	21,461,437	4,381,823	1,526,452	82,014	68,772	61.50	91.05
Total Expenditure Summary	\$ 387,020,530	\$ -	\$ 324,869,272	\$ 19,523,229	\$ 40,384,715	\$ 538,394	\$ 1,704,920	1,331.70	861.56

Source of Funding

Local Levy	\$ 60,570,327	15.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	49,019,026	12.7%
State Funding	251,591,818	65.0%
Federal Funding	8,258,928	2.1%
Other Agency Funding	1,114,575	0.3%
Use of Fund Balance - (To) From	16,465,856	4.3%
Total Funding	\$ 387,020,530	100.0%

Summary of the Seven Cost Centers



Basic Education - Classroom Services

	Totals	Debit/Credit Transfer		Salaries/ Benefits		Supplies & Materials		Contract Services		Travel		Capital Outlay		Cert FTE	Class FTE
Classroom	\$ 161,650,824	\$ 23,120	(2)	\$ 150,800,330	\$ 5,975,784	(2)	\$ 4,052,292	(2)	\$ 106,764	(2)	\$ 692,534	(2)	915.30	(1)	71.29
Extra Curricular	5,047,852	375,000	(3)	4,610,956	-		59,146		2,750		-		1.00		10.34
Student Assessment	486,132	-		468,632	7,000	(13)	2,500		2,000		6,000		1.00		2.00
Curriculum & Instruction	1,899,505	-		1,618,395	67,958		174,650	(5)	17,002	(5)	21,500		4.50	(11)	5.50
Technology Department	5,671,501	2		5,518,487	96,602	(6)	31,208	(6)	12,202		13,000		10.60		18.21
Tech Specialists	2,982,535	-		2,978,535	1,000		1,000		2,000		-		-		27.11
Certificated Web/Tech	5,324,803	-	(14)	5,324,803	-		-		-		-		-		-
Running Start/Payments	5,690,000	-		-	-		5,690,000		-		-		-		-
Library	3,929,493	-		3,718,316	189,313	(7)	16,626	(7)	290		4,948	(7)	22.60		-
Principal's Office	14,579,001	4,060		14,090,875	207,905	(2)	118,632	(2)	108,238	(8)	49,291	(2)	49.00		24.81
Guidance/Counseling	10,989,864	9,000		9,437,430	36,434		1,498,774	(15)	3,002		5,224		50.00	(10)	19.55
Student Mgmt/Safety	2,999,758	-		2,922,752	6,500		22,506	(9)	-		48,000		-		27.02
Health Services	5,324,011	-		5,193,589	32,776		79,444		7,200		11,002		7.40	(16)	33.74
Elem/Sec./CTE Directors	3,562,364	152		3,133,010	77,900		282,302		38,500		30,500		9.00	(12)	5.98
Prof Development (State)	-	-		-	-		-		-		-		-		-
Curriculum	1,705,760	-		-	1,705,760	(4)	-		-		-		-		-
Total Basic Ed	\$ 231,843,403	\$ 411,334		\$ 209,816,110	\$ 8,404,932		\$ 12,029,080		\$ 299,948		\$ 881,999		1,070.40		245.54

Source of Funding

Local Levy	\$ 33,076,812	14.3%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	22,180,629	9.6%
State Funding	166,098,745	71.6%
Federal Funding	110,000	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>10,377,217</u>	4.5%
Total Funding	<u>\$ 231,843,403</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: 10% reduction in 23-24- Elem. \$93.83 per student Mid. Sch. \$95.27 per student; High Sch. \$103.07 per student except select schools, Voc Grant Reserve \$50,000, Reserve Budget Capacity
3. High School Sports/ASB Transportation
4. Textbook Adoptions, Curriculum Refurbishment, Enrollment Increase Textbooks, Read 180, science notebooks
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., & 1.5 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 Behavior Support

Basic Education - Support Services

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Board of Directors	\$ 1,050,956	\$ 4	\$ -	\$ 16,352	\$ 1,016,100	(1) \$ 15,000	\$ 3,500	-	-
Superintendent's Office	1,401,758	4	1,345,254	19,000	24,502	8,000	4,998	2.00	1.67
Business Office	3,277,537	1,000	3,043,827	85,002	(2) 103,208	(3) 20,000	24,500	-	18.73
Human Resources	2,198,058	1,000	1,849,052	33,484	276,022	(4) 21,000	17,500	2.60	6.82
Public Relations	955,457	-	727,751	24,000	(11) 176,706	(11) 5,500	21,500	1.00	2.66
Supervision of Cust/Maint	1,341,496	-	1,276,894	9,850	40,272	7,980	6,500	-	6.41
Grounds Dept.	2,803,280	-	2,085,359	166,000	(5) 299,917	(6) 2,000	250,004	-	17.50
Custodial Dept.	12,345,841	500	11,529,833	652,304	(7) 60,504	2,500	100,200	-	117.82
Maintenance Dept.	5,023,477	-	3,096,988	673,002	(8) 1,102,904	(8) 2,500	148,083	-	22.88
Utilities	8,244,160	-	-	-	8,244,160	(9) -	-	-	-
Plant Security	80,002	-	-	4,000	76,000	-	2	-	-
Insurance	3,560,507	-	-	-	3,560,507	-	-	-	-
Data Processing	2,454,149	-	1,420,597	5,000	1,001,052	(10) 5,500	22,000	-	8.22
Printing	-	-	-	-	-	(11) -	-	-	-
Warehouse	506,665	-	463,974	24,004	16,087	100	2,500	-	3.66
Motor Pool	403,282	-	343,278	40,654	17,000	-	2,350	-	2.50
Operations Coord.	-	-	-	-	-	-	-	-	-
Emergency Preparedness	394,678	-	35,576	75,000	262,102	2,000	20,000	-	-
Construction Dept.	1,089,092	-	1,058,068	2,006	26,008	2,002	1,008	-	6.00
Telecomm Operations	201,509	-	141,009	12,000	45,400	100	3,000	-	1.00
Total Support Services	\$ 47,331,904	\$ 2,508	\$ 28,417,460	\$ 1,841,658	\$ 16,348,451	\$ 94,182	\$ 627,645	5.60	215.84

Source of Funding

Local Levy	\$ 6,752,784	14.3%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,546,675	3.3%
State Funding	33,909,828	71.6%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	<u>5,122,617</u>	10.8%
Total Funding	<u>\$ 47,331,904</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. 2.5-3.5 FTE; Middle School 4-5 FTE; High Schools 0.5-8.5 FTE
13. CFO/COO, Exec Director of Fin/Budget, Controller, Admin Asst, Budget Analyst
4.6 Accts. Pay., Accts. Rec., Purchasing Director, Pur. Sec., Inventory, Payroll Dir.,
3.0 Cert. Payroll, 3.0 Class. Payroll, 1 Health Benefits, 2.0 Accountant, CP Accountant in Construction Dept.
14. Maintenance: 3 Carpenters, 4 Electricians, 7 HVAC, 1 HVAC Lead, 4 Painters, 2 Plumbers, 1 Boiler/Maint Spec
1 Locksmith

Special Education

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE	
Supervision	\$ 1,865,196	-	1,662,190	21,502	153,004 (1)	20,000	8,500	6.00	2.30	(7)
Guidance/Counseling	-	-	-	-	-	-	-	-	-	
Health	14,508,463	-	12,440,261	115,000 (2)	1,900,202 (3)	10,000	43,000	72.10	10.52	
Classroom	35,628,826	-	29,837,362	35,602 (5)	5,733,364 (6)	10,000	12,498	103.10	(4)	139.76
Payment to Other Districts	150,002	-	-	-	150,002	-	-	-	-	
Curriculum	216,000	-	-	216,000	-	-	-	-	-	
Total Special Ed	\$ 52,368,487	\$ -	\$ 43,939,813	\$ 388,104	\$ 7,936,572	\$ 40,000	\$ 63,998	181.20	152.58	

Source of Funding

Local Levy	\$ 17,292,749	33.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	30,209,600	57.7%
Federal Funding	4,866,138	9.3%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 52,368,487	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, Fairfax, HW Hearing)
Birth thru 2, ESY, etc.) Federal Grant Reserve \$1,000,000
7. Asst. to Director, IEP Assistant

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	\$ 388,109	\$ -	\$ 366,855	\$ 5,500	\$ 12,000	\$ 750	\$ 3,004	1.00	1.00
Library/Tech	112,457	-	80,457	30,000	1,000	-	1,000	-	0.74
Guidance/Counseling	116,703	-	116,703	-	-	-	-	1.00	-
Student Mgmt/Safety	193,778	-	193,778	-	-	-	-	-	2.00
Health	500	-	-	500	-	-	-	-	-
Classroom	3,125,744	2	2,526,390	61,052	526,300 (1)	2,000	10,000 (2)	11.00	6.08
Total Echo Glen	\$ 3,937,291	\$ 2	\$ 3,284,183	\$ 97,052	\$ 539,300	\$ 2,750	\$ 14,004	13.00	9.81

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	3,127,131	79.4%
Federal Funding	501,000	12.7%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	309,160	7.9%
Total Funding	\$ 3,937,291	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>
Student Management/.Safety	\$ 13,132		13,132					0.184	
Supervision	\$ 700,370	\$ -	\$ 666,164	\$ 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	5,168,115	-	4,870,991	226,116	(1) 49,008	(2) 2,000	20,000	-	48.91
Transfers	(510,141)	(510,141)	-	-	-	-	-	-	-
Total Food Services	\$ 8,312,842	\$ (510,141)	\$ 5,550,287	\$ 3,037,660	\$ 208,534	\$ 6,500	\$ 20,002	-	52.67

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	7,621,076	91.7%
State Funding	6,585	0.1%
Federal Funding	1,350,002	16.2%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(664,821)	-8.0%
Total Funding	\$ 8,312,842	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	\$ 861,858	\$ 800	\$ 787,554	\$ 32,500	\$ 28,004 (1)	\$ 8,000	\$ 5,000	-	5.11	(6)
Bus Operations	12,812,338	-	10,526,138	1,011,500 (2)	1,256,700 (3)	3,000	15,000	-	81.45	(7)
Mechanics	1,525,194	-	1,086,290	328,000 (4)	100,404 (5)	2,000	8,500	-	7.50	
Insurance	411,220	-	-	-	411,220 (8)	-	-	-	-	
Transfers	(1,182,104)	(1,182,104)	-	-	-	-	-	-	-	
Total Transportation	\$ 14,428,506	\$ (1,181,304)	\$ 12,399,982	\$ 1,372,000	\$ 1,796,328	\$ 13,000	\$ 28,500	-	94.06	

Source of Funding

Local Levy	\$ 3,447,982	23.9%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	400,000	2.8%
State Funding	10,580,524	73.3%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 14,428,506	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	\$ 3,083,873	\$ -	\$ 2,922,355	\$ 21,018	(2) \$ 137,500	(2) \$ 3,000	\$ -	18.50	(1) -
Teacher Quality	636,520	(3) -	567,669	59,651	9,200	-	-	3.00	-
State Pilot Programs	1,793,948	(9) -	(9) 1,492,726	10	300,604	(8) 602	6	-	-
Head Start	-	-	-	-	-	-	-	-	-
English as 2nd Language	4,447,892	-	4,380,738	60,004	5,650	1,500	-	30.00	(4) -
NROTC	306,251	-	247,251	8,000	38,000	(8) 13,000	-	-	2.00
Traffic Safety	-	(5) -	-	-	-	-	-	-	-
Summer/Night School	594,212	(5) 32,000	520,610	25,500	16,000	102	-	-	-
Gifted	1,482,371	(6) -	1,366,619	107,152	7,050	1,500	50	9.00	-
Gifts/Grants	3,494,904	(10) 2	623,612	2,618,688	252,548	-	54	1.00	3.21
School Age Care	12,958,128	(7) 1,245,599	9,339,857	1,481,800	759,900	62,310	68,662	-	85.84
Other	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Grants/Programs	\$ 28,798,099	\$ 1,277,601	\$ 21,461,437	\$ 4,381,823	\$ 1,526,452	\$ 82,014	\$ 68,772	61.50	91.05

Source of Funding

Local Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	17,270,646	60.0%
State Funding	7,659,405	26.6%
Federal Funding	1,431,788	5.0%
Other Agency Funding	1,114,575	3.9%
Use of Fund Balance - (To) From	1,321,685	4.6%
Total Funding	\$ 28,798,099	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) - \$300,000 and \$35,000 (NROTC)
9. Budget Capacity for National Board Stipend (State Pass Through)
10. Budget Capacity for potential gifts & Donations

Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2023		\$ 114,079,872
Revenue:		
Local Property Tax	\$ 33,749,821	
Investment Earnings	1,000,000	
Rental Fees/Misc.	55,000	
Impact Fees	1,550,004	
Bond Premium/Subsidy	549,000	
Sale of Bonds	2	
Total Revenue		36,903,827
Total Available Resources		\$ 150,983,699
Expenditures:		
Sites	\$ -	
Buildings	103,303,700	
Equipment	22,358,000	
Other Financing Uses	12,661,000	
Total Expenditures		138,322,700
Ending Fund Balance 8-31-2024		\$ 12,660,999

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 9-1-2023		\$ 31,299,794
Revenue:		
Local Property Tax	\$ 56,251,467	
Investment Earnings	500,001	
State, General Purpose	100,002	
Total Revenue		56,851,470
Total Available Resources		\$ 88,151,264
Expenditures:		
Bonds Redeemed	\$ 27,110,000	
Interest on Bonds	28,555,578	
Transfer Fees	704,004	
Total Expenditures		56,369,582
Other Financing Uses		2
Ending Fund Balance 8-31-2024		\$ 31,781,680

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 9-1-2023	\$	2,790,000
Revenue:		
General ASB	\$	7,142,775
Athletics		2,972,850
Classes		439,900
Clubs		1,957,100
Private Monies		356,000
Total Revenue		<u>12,868,625</u>
Total Available Resources	\$	15,658,625
Expenditures:		
General ASB	\$	6,770,550
Athletics		3,400,300
Classes		420,200
Clubs		1,908,575
Private Monies		369,000
Total Expenditures		<u>12,868,625</u>
Ending Fund Balance 8-31-2024	\$	<u>2,790,000</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 9-1-2023	\$	3,654,418
Revenue:		
Local Property Tax	\$	1,410,235
Investment Earnings		40,000
State Depreciation Reimbursement		2,000,000
Other Financing Sources		<u>2</u>
Total Revenue		<u>3,450,237</u>
Total Available Resources	\$	7,104,655
Expenditures:		
School Bus Purchases		<u>5,000,000</u>
Ending Fund Balance 8-31-2024	\$	<u>2,104,655</u>

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

Administrative Costs 2023-24 F-195 (Budget)

	Actual King County Dist. Average <u>2021-22</u>	Actual Issaquah <u>2021-22</u>	Budget Issaquah <u>2023-24</u>
11 Board of Directors*	0.32%	0.55%	0.27%
12 Superintendents Office	0.48%	0.38%	0.36%
13 Finance Office	0.91%	0.71%	0.85%
14 Human Resources	0.97%	0.70%	0.57%
15 Public Relations	0.23%	0.25%	0.25%
21 Supervision-Instruction	2.54%	2.21%	1.63%
41 Supervision-Food Service	0.18%	0.15%	0.18%
51 Supervision-Transportation	0.33%	0.21%	0.22%
61 Supervision-Maintenance/Operations	<u>0.26%</u>	<u>0.25%</u>	<u>0.35%</u>
Total Central Administration	<u>6.22%</u>	<u>5.41%</u>	<u>4.68%</u>
23 Building Administration	<u>5.93%</u>	<u>4.17%</u>	<u>3.93%</u>
Total Central & Building Admin.	<u><u>12.15%</u></u>	<u><u>9.58%</u></u>	<u><u>8.62%</u></u>

**Activity 11 - Board of Directors expenditures are primarily for legal services, required election costs, and audit fees*

**Issaquah School District
2023-24
Enrollment Projections**

GRADE	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-2027	2027-28
K	1446.90	1336.70	1452.50	1133.30	1171.30	1246.48	1166.15	1183.95	1155.60	1208.58	1209.40
1ST	1561.40	1519.30	1466.52	1440.80	1237.00	1331.70	1359.87	1288.60	1305.27	1302.96	1365.73
2ND	1535.10	1591.00	1592.74	1398.20	1401.20	1296.07	1365.86	1398.82	1319.22	1356.01	1371.73
3RD	1691.10	1554.90	1653.54	1529.80	1389.10	1442.00	1329.25	1406.07	1435.22	1373.91	1424.19
4TH	1641.00	1720.00	1603.38	1589.20	1493.50	1408.86	1465.72	1354.10	1427.73	1474.66	1427.27
5TH	1680.00	1645.20	1742.81	1528.90	1517.60	1530.93	1416.62	1479.42	1363.74	1455.67	1523.45
6TH	1627.00	1722.70	1680.30	1662.30	1526.90	1526.46	1547.07	1440.47	1502.27	1404.96	1507.37
7TH	1655.30	1631.20	1731.00	1615.70	1601.50	1531.96	1520.16	1554.34	1445.41	1522.35	1439.27
8TH	1650.50	1637.80	1647.83	1677.50	1583.30	1596.04	1528.83	1534.99	1569.50	1472.11	1562.42
9TH	1629.10	1677.30	1650.90	1628.90	1653.60	1588.95	1612.54	1557.90	1567.37	1612.83	1526.94
10TH	1546.10	1565.40	1626.16	1594.60	1576.70	1594.02	1548.26	1592.81	1543.35	1561.36	1616.97
11TH	1243.00	1308.40	1262.74	1244.20	1305.00	1326.60	1317.56	1279.06	1331.21	1304.83	1333.41
12TH	1165.30	1060.90	1134.14	1098.20	1164.10	1149.14	1188.49	1201.33	1173.68	1238.70	1209.31
TOTAL - FTE	20071.80	19970.80	20244.56	19141.60	18620.80	18569.21	18366.38	18271.85	18139.56	18288.93	18517.46
K-5TH	9555.50	9367.10	9511.49	8620.20	8209.70	8256.04	8103.47	8110.95	8006.78	8171.79	8321.77
6TH-8TH	4932.80	4991.70	5059.13	4955.50	4711.70	4654.46	4596.06	4529.80	4517.18	4399.43	4509.06
9TH-12TH	5583.50	5612.00	5673.94	5565.90	5699.40	5658.71	5666.85	5631.11	5615.60	5717.71	5686.63
TOTAL - FTE	20071.80	19970.80	20244.56	19141.60	18620.80	18569.21	18366.38	18271.85	18139.56	18288.93	18517.46
Running Start	486.79	561.25	645.91	783.74	672.00	607.90	600.00	600.00	600.00	600.00	600.00
Total FTE	20558.59	20532.05	20890.47	19925.34	19292.80	19177.11	18966.38	18871.85	18739.56	18888.93	19117.46
Growth		-26.54	358.42	-965.13	-632.54	-115.69	-210.73	-94.53	-132.29	149.37	228.53
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										