



ISSAQUAH  
SCHOOL DISTRICT 411

# ANNUAL BUDGET GUIDE



## 2024-25

Issaquah School District  
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# Executive Summary

## 2024-25 Budget Guide

The Issaquah School District is dedicated to educating the innovators, entrepreneurs, and civic leaders of tomorrow, serving students from preschool through age 22. Our students consistently rank within the top five percent on state and national standardized tests. Although the district is celebrated for its academic achievements, our true character is reflected in the passion, compassion, creativity, and diverse interests of our students and staff.

### Our Vision

All students thrive as they engage in meaningful learning that unlocks their passion and potential to positively impact the world.

### Our Mission

Our students will be prepared for and eager to accept the academic, occupational, personal and practical challenges of life in a dynamic global environment.



Over the past century, the region has transformed from a mining town into the heart of a vibrant economic and cultural area. Today, more than 19,000 students are enrolled in the district's sixteen elementary schools, six middle schools, three comprehensive high schools and a choice high school. The district also operates an Academy for Community Transitions (ACT) program, Holly Street Early Learning Center, and serves students residing in the Echo Glen Children's Center. The Issaquah School District spans 110 square miles and proudly serves the cities of Issaquah, Bellevue, Newcastle, Renton, Sammamish, and the unincorporated areas of King County.

Enrollment patterns typically depend on city and county land use decisions and the overall pace of housing development. However, since the pandemic, the district's average enrollment has declined from 20,885 in the 2019-20 school year to 19,084 in 2023-24. The district is no longer experiencing high annual enrollment growth and is stabilizing after the pandemic declines. Moving forward, the district will continue to focus on managing expenditures while addressing the most pressing needs within the system.

The district's Strategic Plan was developed during the 2022-23 school year with a strong emphasis on staff, family and student voice to ensure that everyone in our community was represented. Superintendent Heather Tow-Yick began conversations at the start of her tenure in the ISD with her [First 100 Days](#) campaign, by gathering input from staff, community members, families and students across the district to better understand their priorities.



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The district drafted a three-year strategic plan to focus on creating a district vision statement, identifying priority areas to help focus our work, establishing clear goals, actions to achieve the goals and metrics to measure progress with its first year of implementation in 2023-24. The School Board approved the new vision statement above and the adopted a resolution in support of the new strategic plan in spring of 2023. More information on the strategic plan is available on the [website](#).

**Priority 1 (P1) – Student Well-Being:** Students will feel safe, affirmed in their strengths, and have access to resources that support their basic needs and well-being.

**Priority 2 (P2) – Academic Opportunities:** Students will have access to the resources needed to achieve key academic milestones throughout their ISD journey.

**Priority 3 (P3) – Diverse Talent:** Students will benefit when we recruit, retain, develop and engage staff to ensure a highly effective workforce that supports and reflects the diversity of the student population.

**Priority 4 (P4) – Authentic Engagement:** Students will benefit from meaningful engagement between constituent groups and the district that is ongoing and supportive of the diversity of our community.

**Priority 5 (P5) – Organizational Effectiveness:** Students will thrive and experience meaningful learning supported by effective district systems, structures and processes, and resource allocation.

### P5b – Equity-Based Budget Framework

The district, under Priority 5: Organizational Effectiveness, is developing a transparent, equity-based budget framework to allocate resources based on need. During the 2023-24 school year, the district enlisted the expertise of Education Resource Strategies (ERS), an external consultant, to integrate national best practices into the development process. An internal working group was convened to guide the creation of this framework. This group included diverse representation from principals, Special Services, Multi-tiered Systems of Support (MTSS), Equity, Teaching and Learning, Student Information Systems, Human Resources, Budget, Elementary and Secondary leadership, as well as certificated and classified employees. Through their collaborative efforts, an initial equity-based budget framework was developed.

The district will engage with different constituent groups in the fall of 2024-25 to gather feedback on the draft equity-based budget model, aiming to finalize the framework for implementation in the 2025-26 or 2026-27 budget development cycle.

## The Budget Process

Budget development is a year-round process that involves the school board, schools, and departments. Initial enrollment projections are gathered in the fall and each winter the formal budget process begins with the Board establishing broad parameters for budget development (Adopted Jan. 11<sup>th</sup>, 2024). The Administration follows the Board’s parameters and reinforces these parameters during budget development. These guidelines have been observed and incorporated into the 2024-25 Budget. Financial planning must also adhere to [6001 – Budget and Program Planning](#) throughout the budget process.

Critical steps and target months for the 2024-25 Budget Cycle:

- |  |          |
|--|----------|
| • Financial Advisory Core Team (FACT) Launch         | December |
| • Board of Directors’ Budget Guidelines              | January  |
| • Budget Process with updates on District website    | February |
| • Legislature Regular Session ends (SINE DIE)        | March    |
| • Superintendent’s Budget Review and Program Changes | April    |
| • Board of Directors’ Meeting                        | June     |
| • District Budget Completed                          | July     |
| • FACT Team – Final Meeting                          | July     |
| • Public Hearing – Proposed 2024-25 Budget           | August   |
| • Budget Adoption                                    | August   |

To keep staff and the community informed and to seek input, we offer several communication avenues: The district maintains a budget website with ongoing updates and contact information for comments; the School Board allocates time at business meetings for legislative and budget updates, which are broadcast to the public, and holds budget-focused board retreats and work sessions as needed; we engage with principals and departments during budget development; hold cabinet mid-year budget reflection meetings; administrators meet with key groups, such as the Parent Teacher Student Association (PTSA), to provide updates; and the district shares information through bulletins and social media posts.

In addition, the district continued the expansion of the Financial Analysis Core Team (FACT) meetings to three times (Fall, Spring, Summer) during the 2024-25 budget development process. This team is made up of representatives from the board, certificated and classified staff, principals, and the community. These multiple meetings allowed for additional opportunities for analysis and feedback on the budget development process.

Expense management is key to sustaining financial stability during this phase of tightened enrollment. The district conducts an annual review to identify areas where new initiatives are

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needed, outdated practices can be discontinued, and successful programs can be expanded. Based on this review, the district makes strategic adjustments by reducing unnecessary expenditures and investing in high-priority areas. A sunset schedule is implemented to plan select expenditures with a clear timeline, ensuring they are temporary and purpose-driven. Additionally, staffing levels are aligned with student enrollment to maintain efficiency and effectiveness in our operations.

### Board of Directors' Budget Development Guidelines

- I. The budget should direct resources toward the support of:
  - The district Vision and Mission, Executive Limitations, Strategic Plan, and Ends learning goals for students.
  - A comprehensive educational program that 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:
    - Achieve strategic plan goals for the “Academic Opportunities” and “Student Well-Being” priority areas in support of all students at all levels.
    - Considers student opinion in academic remediation and acceleration opportunities.
    - Provides targeted resources for social-emotional supports, student/staff safety, gap-closing, and learning loss.
    - Provides adequate extracurricular and cocurricular opportunities for a variety of student interests.
    - Have equitable access to resources and pathways that support individualized post-high school goals.
    - 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;

- 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;
  - Meet the requirements for a Washington State high school diploma;
- II. In directing district resources toward the accomplishment of the above, the budget will be in compliance with the Financial Executive Limitations (Executive Limitations 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.
    - Maintain a total general fund balance at a level favorable to bond rating agencies, thereby reducing borrowing costs to taxpayers, while continuing to provide for annual educational goals.
    - 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



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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.

## Key Budget Development Factors

### General Fund

The district is committed to maintaining efficiency and responsible stewardship of taxpayer dollars by managing expenditures to meet ongoing needs. In preparation for the budget in the prior three years, the district adjusted to the enrollment declines with significant reductions. The budget reductions decreased from 5% of budgeted expenditures in 2021-22 to 2.5% in 2023-24. Details of the prior years' budget right-sizing are outlined below:

Year	Total Expenses	Reductions	% of Budget
2021-22	\$353M	\$17.8M	5%
2022-23	\$371M	\$11.3M	3%
2023-24	\$387M	\$9.7M	2.5%

For the 2024-25 budget cycle, the Issaquah School District successfully avoided major reductions and strategically adjusted its expenditures. This was achieved by cutting unnecessary costs and investing in high-priority areas, ensuring the maintenance of financial stability.

This strategic approach is particularly important given the broader financial context. The State of Washington operates on a two-year budget cycle, and the 2024-25 school year is a supplemental year for adjusting the biennial budget. The share of the state's overall operating budget allocated to K-12 education has been decreasing since its peak of 52% in the 2018-19 period. In the 2024 session, K-12's share of the operating budget dropped to 43%. Noteworthy legislative changes impacting revenue for the 2024-25 budget include:

- A 3.7% cost of living increase, also called the implicit price deflator (IPD), that measures inflation.

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- Special Services Safety Net applications cannot be rejected for simple errors.
- An increase in Materials, Supplies, and Operating Costs (MSOC) funding by \$21 per student, resulting in an estimated increase of \$382 thousand.
- An increase in prototypical school staffing to better meet students' needs for paraeducators, office support, and non-instructional aides by 0.076, resulting in an estimated increase of \$650 thousand.

These adjustments make some progress towards addressing the increased costs of salaries, materials, supplies, and operating expenses (MSOC). However, these costs continue to rise. The 2024-25 budget reflects \$394 million in revenues and \$409 million in expenditures. The state revenue increased approximately \$10.3 million with \$6.2 million for IPD, \$1 million in MSOC and \$3.1 million in prototypical adjustments. The growth in expenses through negotiated increases above IPD, the number of school staff necessary to meet student need, new legislative mandates, and inflation are outpacing the increase in state revenues.

This growing gap puts more pressure on local levy dollars. However, if a district is experiencing decreased or plateaued enrollment, local levy dollars will mostly flatten while the costs continue to increase each year. Since 2019-20, local levies are capped at \$2,500 per student or \$2.50 per \$1,000 of assessed property value, whichever is less, and adjusted by the Consumer Price Index (CPI) annually. The table below shows the voter-approved Educational Programs and Operations (EP&O) levy amounts and the actuals or projected amounts for the collection year.

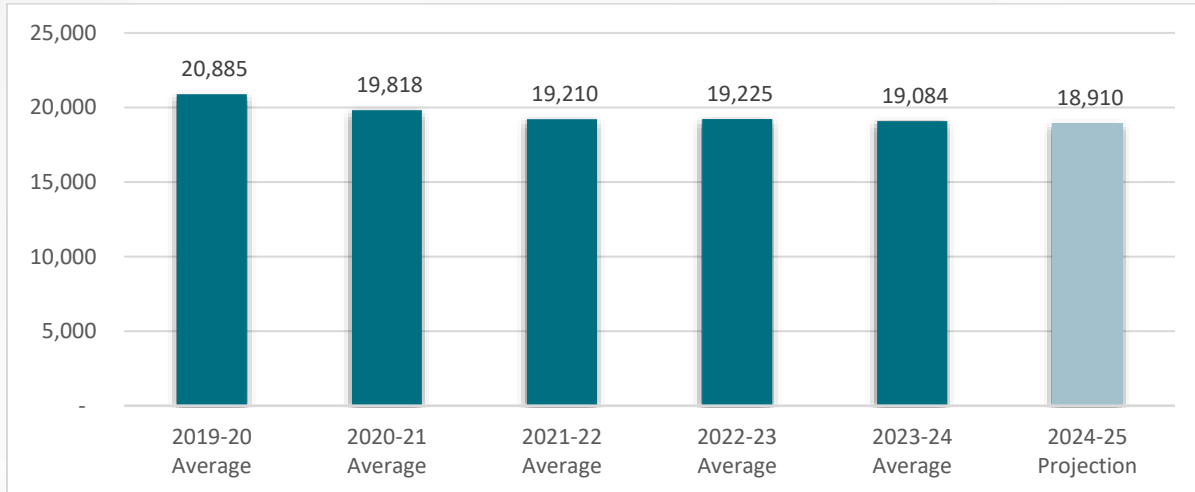
2023 Voter Approved	2024 Voter Approved	2025 Voter Approved	2025 Voter Approved
\$61,000,000	\$64,000,000	\$67,000,000	\$70,000,000
2023 Actuals	2024 Actuals	2025 Budget	2025 Projected
\$57,309,288	\$60,551,247	\$62,014,261	\$64,431,988

Despite the focus on managing expenses, the district will continue to grow the [Dual Language Program](#) with student enrollment for the 2024-25 school year. Currently, the district offers a rigorous and enriching Spanish/English Dual Language Program at Issaquah Valley Elementary School. This two-way immersion program uses a 50:50 model, with half of the instruction in English and the other half in Spanish. It currently serves students from kindergarten through 4th grade and will include 5th grade in the fall of 2024-25.

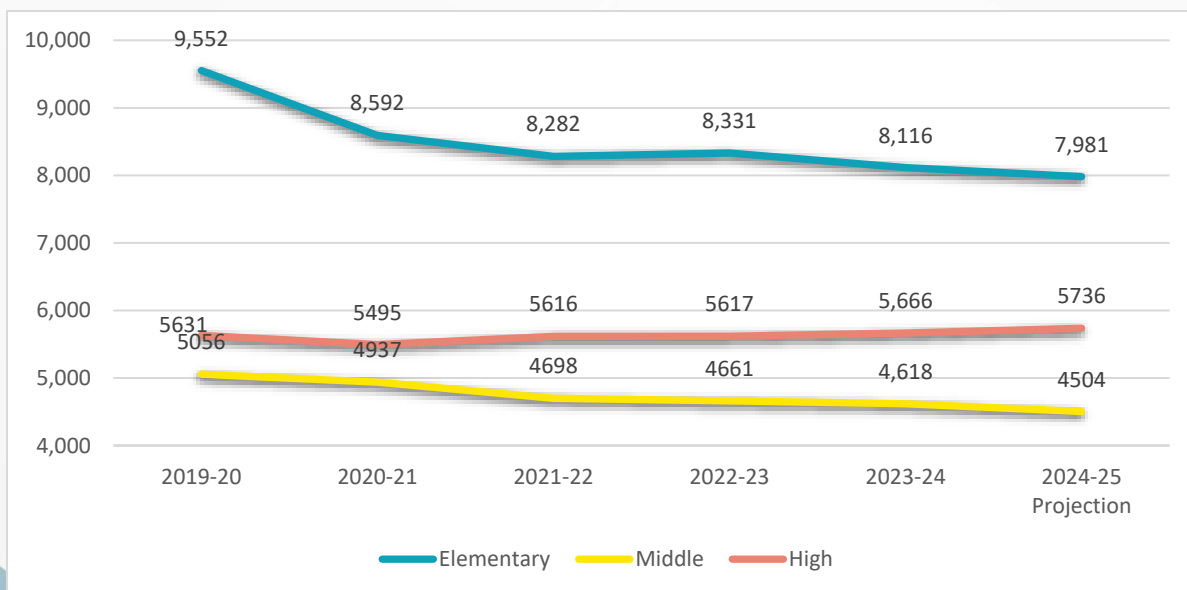
Additionally, the district will expand access to the Transition to Kindergarten (TK) program for the 2024-25 school year. TK is a tuition-free program designed for children who need extra preparation to be successful in kindergarten the following year. The program currently serves students at Clark, Discovery, and Newcastle Elementary Schools, and will expand to Apollo and Briarwood Elementary Schools in 2024-25.

Enrollment

The Issaquah School District’s enrollment peaked at 20,885 full-time equivalent students during the 2019-20 school year. Since the pandemic, average enrollment has declined, reaching 19,084 students in the 2023-24 school year. This marks a decrease of 1,801 students, or 8.6%, since 2019-20. The five-year enrollment trend and 2024-25 school year projection below include Basic Education, Running Start, Transition to Kindergarten, Alternative Learning Environment (ALE), and Open Doors Youth Reengagement students:



From the 2023-24 average to the 2024-25 projection, there is a further slight decrease of 174 students (0.9%) projected at elementary and middle schools. Small enrollment declines in elementary are expected for the upcoming three to five years. High school cohorts remain stable with a slight increase for 2024-25. The line chart below shows the enrollment trend for elementary, middle, and high schools over the past five years.

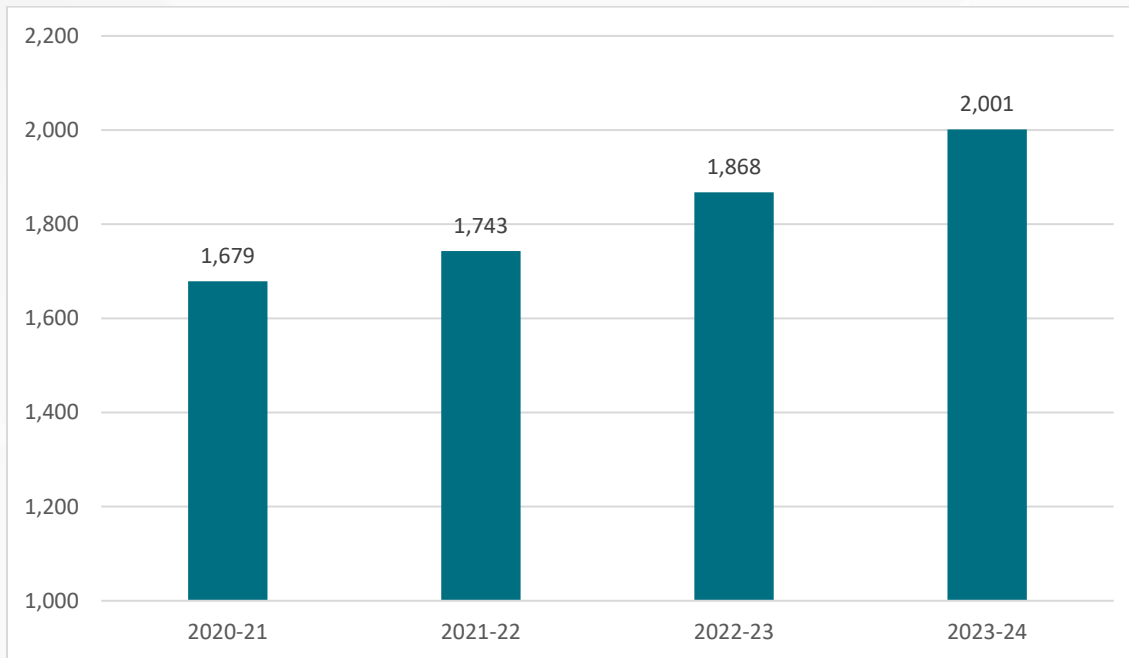


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The decline in elementary and middle enrollment directly affects revenue that is generated on a per student basis from local, state and federal funding formulas. The district appears to have plateaued in growth and will, as always, continue to manage expenditures while addressing the highest needs in the system.

### Special Services

Enrollment of students receiving special services has been increasing rapidly year over year since 2020-21.



The continued increase in special services enrollment, along with a concentrated effort to move away from contracted services to district staff whenever possible, contributes to a reduction of contractual services and an increase of both certificated and classified staff. This transition began during the 2022-23 budget year, and the department expects the total amount of Safety Net funding awarded will plateau in the next few years.

The Special Services budget for 2023-24 reflects investments based on the district's strategic plan and specific needs. The district continues to provide increased resources for special services beyond state funding. For the 2024-25 budget, the amount of local funding for special services is budgeted at \$16.1 million or 28.3% of the total Special Services budget and 26.3% of the local Educational Programs and Operations Levy (EP&O).

### 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.

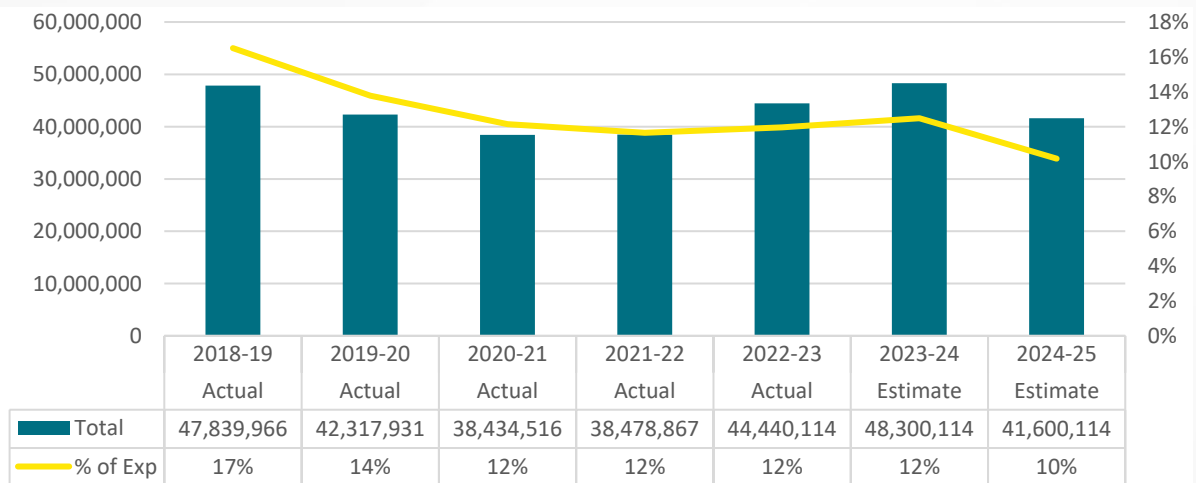
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The Echo Glen Children’s Center (ECCC) adjusts its staffing levels based on the projected number of students as provided by the Department of Children, Youth, and Families (DCYF) annually. The DCYF bases its student projections on the caseload forecast. As of July 2024, the student count is 95. The DCYF provided the district with a caseload forecast letter of 145 students for the 2024-25 school year due to opening two additional cottages at Echo Glen. The state juvenile institution funding is determined by the monthly reported enrollment at ECCC, while staffing for the school year is budgeted based on the DCYF caseload forecast letter received in April.

### Fund Balance

The district estimates a 2023-24 ending fund balance of \$48.3 million, for an increase of \$3.9 million from the prior year. This boost is attributed to an additional \$3 million in transportation funding, \$360 thousand from the Transportation Safety Net, and \$500 thousand from Special Services State Safety Net.

For the 2024-25 school year ending fund balance, the district projects a decrease of \$6.7 million. The majority of the reduction is due to restarting the curriculum adoption cycle, which includes implementing Elementary Literacy, Middle School Math, and High School World History. The district had paused curriculum adoptions for the past three budget cycles, and resuming this process is expected to cost \$6.2 million.



While the district's financial condition is stabilizing, it will be essential to monitor fluctuations in funding allocations and enrollment in the coming years. This vigilance is necessary to maintain the board-mandated unreserved, undesignated fund balance between 3%-7% of budgeted expenditures. This range is crucial to meet operating needs and provide resources for unforeseen financial conditions, including unexpected declines in enrollment.



### Capital Projects Fund

The Capital Projects Fund budget reflects \$203 million in revenues from the capital and technology levies and capacity for a bond issuance. The \$310 million in expenditures represent capacity for current and potential future projects.

On April 26, 2022, voters in the Issaquah School District approved a \$141,390,000 four-year capital levy to construct, renovate, improve and undertake critical repairs and expansion of new and existing facilities and improvements to technology equipment and training for safety, security and efficiency.

A portion of the capital levy in the amount of \$44 million was intended for use in the construction of a new comprehensive high school. Resolution #1222 repurposed those funds for the construction of secure entry vestibules at Issaquah High School, Liberty High School and Skyline High School. Additionally, the funds will be used to acquire and equip an early learning center in the south end of the district, purchase land for expansion of Transportation facilities and upgrade fire systems districtwide.

In preparation for a potential bond initiative, the Bond Advisory Committee met from late January until late April. More than 60 students, parents/guardians, staff, and community members were selected to serve on the committee. The Bond Advisory Committee plays a vital role in shaping the future of our school facilities, with their work being foundational in supporting the needs of all students, staff, families, and the community both now and in the future. More information for the 2024 Bond Committee is available on the [website](#).

The committee's responsibilities include evaluating the needs of the district's facilities and associated costs, engaging in active discussions, and creating informed proposals for improvement. These proposals, which outline what would be included in the upcoming bond measure, were then presented to the Superintendent. The Superintendent used this information to make a recommendation to the School Board for final decisions. The School Board voted unanimously on May 23, 2024 to place a \$642.3 million bond measure on the November General Election ballot.

The Issaquah School District is asking voters to consider a \$642.3 million bond measure on the November ballot. If approved, the funding would be used to upgrade safety and security districtwide, undertake projects to increase efficiency and modernize schools and facilities, complete a new high school, and expand career preparation programs across the district.

To enhance transparency and accountability for future bond projects, the district intends to establish a Bond Oversight Committee upon new bond issuance. This committee, composed of community members, financial experts, and other stakeholders, will oversee bond funds and ensure all expenditures align with voter-approved projects. The committee will regularly review project progress, financial reports, and compliance with bond covenants, providing an additional

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assurance layer to the community. Meetings of the Bond Oversight Committee will be open to the public, and its findings and recommendations will be reported to the Board of Directors and shared with the community.

### Transportation Fund

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 \$14.6 million dollars next year.

Like Special Services, 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 82.1% of this obligation, leaving the other 17.9% to be funded locally.

The Transportation Vehicle Fund budget is based on the district's Transportation Vehicle Fund Purchase Plan. The 2024-25 budget reflects capacity for \$9 million in expenditures for buses and electric charging infrastructure and \$4.9 million in revenue. This fund is financed by the state reimbursement to school districts for depreciation of student transportation equipment on a thirteen-year replacement cycle and local levy. The district was also awarded Electric Bus grants from the Department of Ecology and the Environmental Protection Agency (EPA) initiative to replace diesel-fueled school buses and cover the additional costs beyond those of diesel buses. In the 2024-25 school year, the Transportation Department anticipates purchasing three large electric buses and related infrastructure with the Department of Ecology's award of \$846,952, as well as three additional large buses, three small buses, and related infrastructure through the EPA grant award of \$1,035,000.

### Debt Service

The Debt Service Fund is used to account for the accumulation of resources for the payment of matured general long-term debt principal and interest. The 2024-25 budget includes additional capacity for a potential bond issuance.

### Associated Student Body

The ASB fund is funded through fundraising, donations, and the collection of fees from students and the community for optional noncurricular activities. Each school's student body prepares and submits a revenue and expenditure plan for ASB activities for the school year. This ensures that the budget is tailored to the specific needs and interests of the students at each school. The ASB fund is dedicated to supporting and facilitating optional noncurricular activities, providing students with opportunities to engage in a wide range of interests and extracurricular pursuits.

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The balanced budget of \$13.7 million in both revenue and expenditures reflects the district's capacity to support these valuable activities, fostering a rich and diverse student experience outside the standard curriculum.

### Summary

The 2024-25 budget development process was expanded to allow the district to adjust to a budget cycle without significant reductions. As part of this process, the district conducted an annual review to identify areas where new initiatives should start, outdated practices should stop, and successful programs should expand. Based on this review, strategic adjustments were made to reduce unnecessary expenditures and invest in high-priority areas.

The district also strengthened the internal control framework by adding a Controller and Capital Projects Accountant to the team. These additions aim to enhance overall financial internal controls, provide additional oversight for Capital Projects Fund compliance, and ensure the financial management of funds aligns with the approved purposes. With these new mechanisms for internal controls and expense management, the district has improved its stewardship and transparency of public resources.

Additionally, staffing levels were aligned with student enrollment to maintain operational efficiency and effectiveness. The district implemented a sunset schedule on select expenditures with clear timelines, ensuring they are temporary and purpose-driven. Although the fund balance is projected to decrease in 2024-25 due to the resumption of curriculum adoptions, the district will continue to manage expenditures with the preservation of the fund balance in mind.

The district extends its gratitude to the state for increased prototypical and MSOC allocations. We also thank the staff for their collaboration through the additional engagement opportunities this year. Finally, our appreciation goes to the Board of Directors for their direction, insight, and support during the 2024-25 budget development process.

# Organizational Section

## Board of Directors



The school board represents a continuing commitment to local citizen control and decision-making in education. Directors focus on:

- Establishing school district goals;
- Providing for program development activities;
- Overseeing the financial affairs of the district;
- Adopting operating policies;
- Assuring systematic review and evaluation of all phases of the school program; and
- Advocating on behalf of students and schools, including legislative advocacy.

## Superintendent Heather Tow-Yick





## Budget Overview

The budget is designed to ensure fiscal integrity, efficiency, and accountability for public funds. All school principals and departments must monitor their budgets to ensure expenditures do not exceed appropriations. Staff have access to detailed information and reports to facilitate this task. Additionally, the Business Office oversees all district accounts and implements daily expenditure controls. The budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, includes audited figures for 2020-21, 2021-22, 2022-23, the amended budget for 2023-24, and the proposed budget for 2024-25. The Board of Directors will be presented with the 2024-25 proposed budget on August 22, 2024 for adoption.

These budgets use the modified accrual basis of accounting for all governmental fund types. This approach matches expenditures with the revenues available to finance them, as recommended for governmental funds. The modified accrual basis acknowledges the impracticality of accounting for self-assessed revenues like property taxes on a full accrual basis. Revenue is recognized when it is measurable and available, placing the fund partially on a cash basis. Expenditure recognition under modified accrual is similar to accrual accounting, except for unmatured principal and interest on long-term debt. Source: Washington State Office of Superintendent of Public Instruction (OSPI) [Accounting Manual](#). The district records transactions and budgets in five separate funds using the guidelines of OSPI.

<p><b>General Fund (GF)</b></p>	<p>This fund is used to account for all expendable financial resources, except for those that are required to be accounted for in another fund. State, federal, and local revenues pay for the annual operations of the school district. This includes teachers, food services, maintenance, curriculum, assessment, security, student transportation, etc.</p>
<p><b>Associated Student Body (ASB)</b></p>	<p>This fund is accounted for in the district’s financial statements as the financial resources legally belong to the district. As a special revenue fund, the ASB fund collects fees, fundraisers, and donations from students and the community to fund student activities. These revenues are restricted to the benefit of student activities.</p>
<p><b>Debt Service Fund (DSF)</b></p>	<p>This fund is used to account for the accumulation of resources for and the payment of matured general long-term debt principal and interest. Revenues are received from taxpayer-approved bonds for property taxes and interest earnings.</p>
<p><b>Capital Projects Fund (CPF)</b></p>	<p>This fund is used to account for resources set aside for the acquisition and construction of major capital assets such as land and buildings. Revenues are received through the sale of voted bonds, special levies, sales of buildings, and interest earnings.</p>
<p><b>Transportation Vehicle Fund (TVF)</b></p>	<p>This fund is used to account for the purchase, major repair, rebuilding, and debt service expenditures that relate to pupil transportation equipment. Transportation Vehicle Fund is financed by the state reimbursement to school districts for depreciation of student transportation equipment.</p>

## General Fund

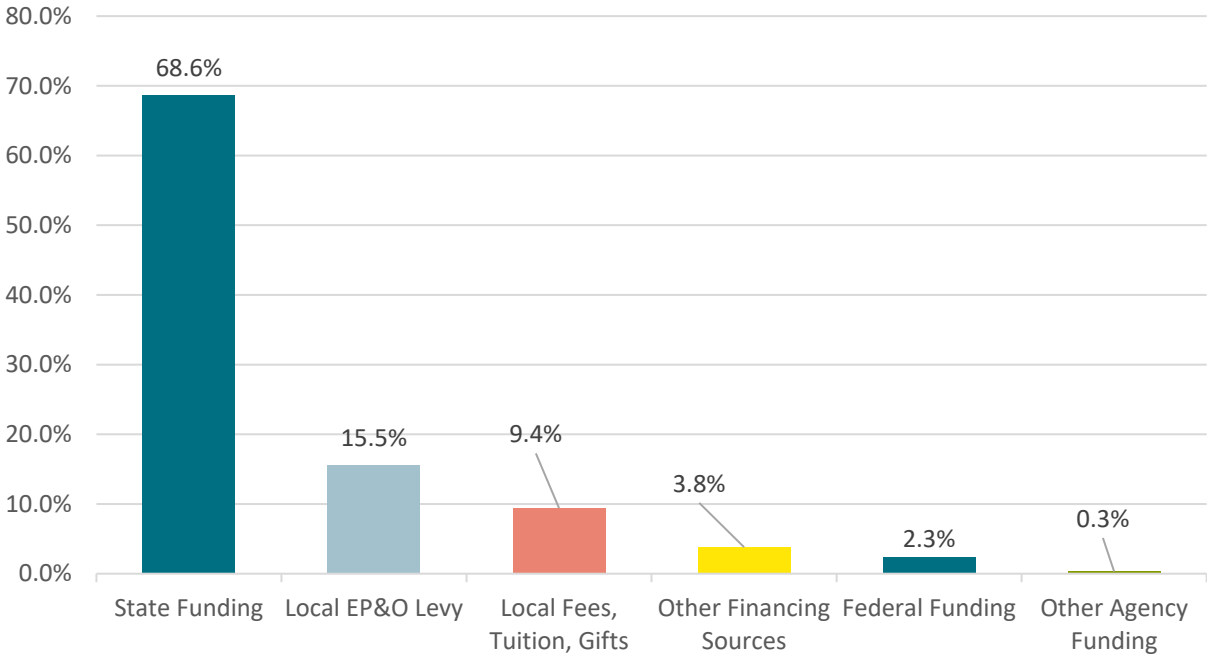
The General Fund includes resources from local, county, state, and federal sources. These revenues are generally used for financing the operations of the school district such as the classroom, classroom support, Special Services, Food Services, Maintenance, and Transportation.

### Revenue Sources

The Issaquah School District receives funding from three primary sources:

- State of Washington: 68.6%
- Local Levy: 15.5%
- Local Fees: 9.4%

Below is the percentage of budgeted revenue for each funding source:



**State Apportionment** - The largest portion of General Fund revenue comes directly from the state in formula factors and determined by enrollment at 68.6% for the 2024-25 school year. The formula is set by the Legislature for base salaries, employee benefits, full-time equivalent allocations, materials, supplies, and operating costs. The state also provides categorical funding for programs such as Special Services, Transportation, English as a Second Language, and Learning Assistance.

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**Local Levy** – The local Educational Programs and Operations (EP&O) Levy provides 15.5%. The levy amount must be approved by district voters in a special election every two to four years. The local levy is capped at \$2,500 per student or \$2.50/1000 of assessed value, whichever is less adjusted by the Consumer Price Index (CPI) annually.

**Local Fees, Tuition, Gifts** – Local non-tax funds generate 9.4% by fee-based programs such as school lunches and Before and After School Care. 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 82.1% of the cost of this program is paid for from the fees charged for each meal served.

**Other Financing Sources** – As allowed under RCW 29A.320.330(2)(f), this source provides 3.8% and is the transfer of funds from the Capital Projects Fund to the General Fund to cover expenditures for costs associated with the application and modernization of technology systems for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services, and other allowable purposes.

**Federal Funds** – Federal funds comprise 2.3% of district revenues. These monies fund supplemental Special Services 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.

**Other School District & Agency Funds** – Payments from other districts for participation in joint programs and grants from non-state agencies account for 0.3% of budgeted revenues.

## Expenditures

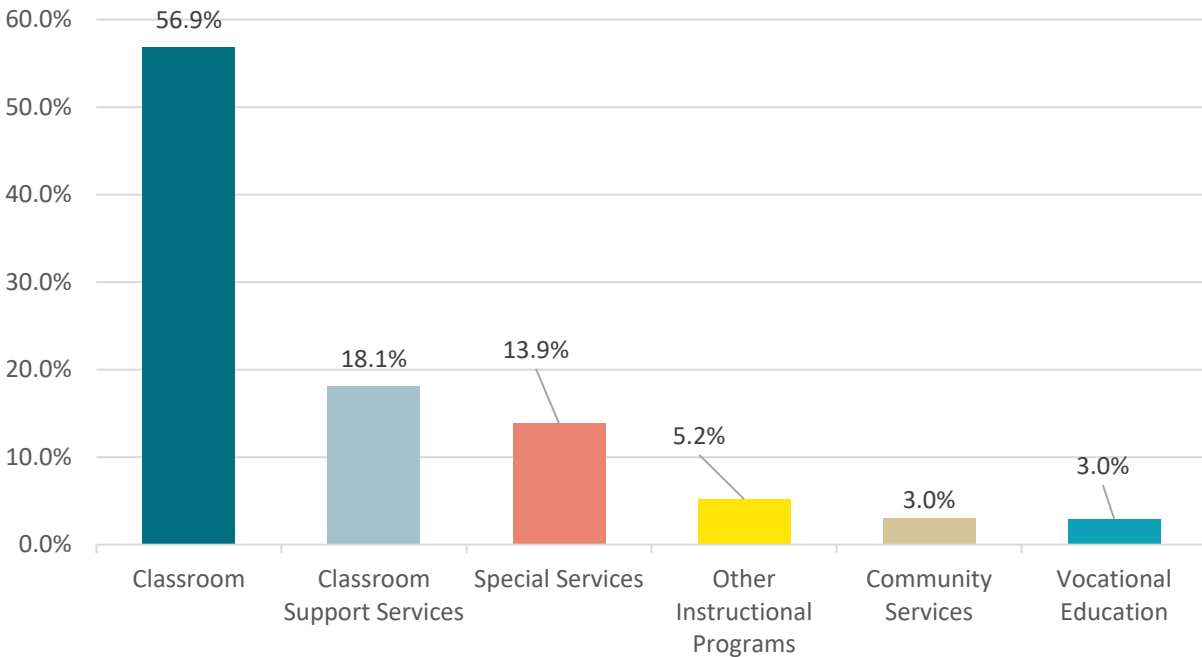
The Issaquah School District is the second largest employer in Issaquah with over 2,500 full-time and part-time staff members (excluding substitutes). These employees represent nine bargaining units and includes teachers, paraprofessionals, bus drivers, food service workers, office professionals, custodial/maintenance personnel, nurses, and other administrative and support staff.

The district's funding is allocated across three primary categories of educational program expenditures:

- Classroom: 56.9%
- Support Services: 18.1%
- Special Services: 13.9%

Below is the percentage of budgeted expenditure for each program:

## 2024-25 Budget Guide



**Classroom** – 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, accounting for 56.9% of the budgeted expenditures. This includes expenditures for teachers, counselors, librarians, principals, paraprofessionals, teaching supplies, extracurricular programs, staff development, curriculum development, and technology support.

The district offers a comprehensive 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 collaborate to align the classroom curriculum with local, state and national learning goals.

Parent participation in the educational process is exceptionally high with PTSA membership reaching 100% in some schools and nearing rate in most schools. This support is crucial to the success of the 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 continuously upgraded.

The district also provides many cocurricular and extracurricular opportunities designed to promote physical, intellectual and leadership development. In addition, students are able to participate in the Running Start Program, which allows them to earn college credit for high school classes, thereby advancing their standing in higher education and future careers.

## 2024-25 Budget Guide

**Classroom Support Services** – The second largest portion of expenditures, accounting for 18.1%, goes to classroom support service programs that support the education programs of the district and consist mostly of classified salaries and materials, supplies, and operating costs. This includes districtwide support, food services, and pupil transportation with staff in maintenance, custodial services, food service, security, bus drivers, mechanics, office professionals, and administrators. The departments in these programs 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. Additionally, support services manage essential utilities and operations, including heat, lights, water, telephones, insurance, warehousing, and data processing services. These services ensure that the district's educational programs run smoothly and efficiently.

**Special Services** – 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 \$56.7 million next year.

Despite participating in an appeal to the State Supreme Court regarding the inadequate funding of special services programs, the district lost its case against the State. Nevertheless, the district firmly believes that the Legislature should define special services as part of the basic education program and require it to be fully funded under the parameters established in the state constitution. To address the shortfall created by the state's current funding formula, the district is budgeting \$16.1 million in the coming year to supplement special services funding.

Expenditures for special services and related services for students receiving specially designed instruction represent the third largest portion of the budget, accounting for 13.9% of the total expenditures.

**Other Instructional Programs** – Expenditures in other instructional programs include Title, Learning Assistance Program (LAP), Transitional Bilingual, Navy Junior Reserve Officers Training Corps (NJROTC) as well as highly capable, summer schools, and local grants. These programs account for 5.2% of budgeted expenditures.

**Community Services** – Community Services provide programs for the benefit of the whole community or specific segments, such as preschool, Before & After School Care, and Early Childhood Education and Assistance Program (ECEAP). These programs account for 3% of budgeted expenditures.

**Vocational Education** – Career and Technical Education (CTE) are work skill programs in the secondary level and account for 3% of the budgeted expenditures.



## 2024-25 Budget Guide

Below is the **Budget Summary** for the 2024-25 school year for all five governmental funds:

BUDGET SUMMARY	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
Total Revenues and Sources	\$ 394,129,627	\$ 13,727,280	\$ 68,049,622	\$ 203,435,615	\$ 4,921,956
Total Expenditures	\$ 409,230,859	\$ 13,727,280	\$ 73,634,654	\$ 295,125,616	\$ 9,000,000
Other Financing Uses	\$ -	\$ -	\$ 2	\$ 15,000,000	\$ -
Excess of Revenues / Other Financing Sources Over / (Under) Expenditures and Other Financing Uses	\$ (15,101,232)	\$ -	\$ (5,585,034)	\$ (106,690,000)	\$ (4,078,044)
Beginning Total Fund Balance	\$ 48,300,114	\$ 3,095,387	\$ 33,723,893	\$ 110,297,446	\$ 8,602,103
Ending Total Fund Balance	\$ 33,198,882	\$ 3,095,387	\$ 28,138,859	\$ 3,607,445	\$ 4,524,059

# Financial Section

### Enrollment and Staff Counts

FTE ENROLLMENT COUNTS	Average* 2020-2021	Average* 2021-2022	Average* 2022-2023	Budget** 2023-2024	Budget*** 2024-2025
Kindergarten**	1,143.25	1,201.82	1,273.94	1,166.15	1,117.71
Grade 1	1,436.05	1,246.46	1,345.58	1,359.87	1,258.82
Grade 2	1,388.23	1,405.49	1,314.89	1,365.86	1,359.33
Grade 3	1,517.36	1,396.44	1,443.23	1,329.25	1,414.46
Grade 4	1,582.88	1,511.35	1,422.17	1,465.72	1,374.58
Grade 5	1,523.91	1,520.08	1,531.43	1,416.62	1,455.76
<b>Subtotal - Elementary School (K-5)</b>	<b>8,591.68</b>	<b>8,281.64</b>	<b>8,331.24</b>	<b>8,103.47</b>	<b>7,980.66</b>
Grade 6	1,656.15	1,519.73	1,532.87	1,547.07	1,442.64
Grade 7	1,609.20	1,595.33	1,536.94	1,520.16	1,536.46
Grade 8	1,672.01	1,583.43	1,590.74	1,528.83	1,524.83
<b>Subtotal - Middle School (6-8)</b>	<b>4,937.36</b>	<b>4,698.49</b>	<b>4,660.55</b>	<b>4,596.06</b>	<b>4,503.93</b>
Grade 9	1,617.54	1,631.65	1,587.73	1,612.54	1,581.46
Grade 10	1,581.56	1,560.28	1,584.46	1,548.26	1,616.28
Grade 11 (excluding Running Start)	1,221.32	1,280.26	1,298.30	1,317.56	1,319.94
Grade 12 (excluding Running Start)	1,074.43	1,143.41	1,146.67	1,188.49	1,218.24
<b>Subtotal - High School (9-12)</b>	<b>5,494.85</b>	<b>5,615.60</b>	<b>5,617.16</b>	<b>5,666.85</b>	<b>5,735.92</b>
<b>SUBTOTAL -K -12</b>	<b>19,023.89</b>	<b>18,595.73</b>	<b>18,608.95</b>	<b>18,366.38</b>	<b>18,220.51</b>
Running Start	783.74	593.69	583.53	582.11	655.74
Dropout Reengagement Enrollment	0.00	5.90	12.68	13.21	11.47
ALE Enrollment	10.18	14.50	19.35	18.83	22.53
<b>TOTAL K-12</b>	<b>19,817.81</b>	<b>19,209.82</b>	<b>19,224.51</b>	<b>18,980.53</b>	<b>18,910.25</b>
STAFF COUNTS	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
General Fund FTE Certificated Employees****	1,420.12	1,337.46	1,289.28	1,331.70	1,366.10
General Fund FTE Classified Employees****	706.33	701.56	721.71	861.56	872.75

\* Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

\*\* Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

\*\*\* Enrollment should include special ed, part-time private, home-based and summer students eligible for BEA funding, as reflected in the F-203.

\*\*\*\* Staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

### Staffing by Activity

BUDGET SUMMARY OF CERTIFICATED AND CLASSIFIED STAFF FTE COUNTS										
	2020-2021		2021-22		2022-23		2023-24		2024-25	
TEACHING ACTIVITIES	Cert	Class	Cert	Class	Cert	Class	Cert	Class	Cert	Class
27 - Teaching	1,212.24	212.80	1,128.47	193.03	1,074.30	199.09	1,088.40	230.83	1,113.50	243.60
28 - Extracurricular	2.26	11.92	-	9.93	-	9.06	1.00	10.34	1.00	11.17
<b>TOTAL - Teaching Activities</b>	<b>1,214.50</b>	<b>224.72</b>	<b>1,128.47</b>	<b>202.96</b>	<b>1,074.30</b>	<b>208.14</b>	<b>1,089.40</b>	<b>241.17</b>	<b>1,114.50</b>	<b>254.77</b>
TEACHING SUPPORT	Cert	Class	Cert	Class	Cert	Class	Cert	Class	Cert	Class
22 - Learning Resources	21.31	16.31	24.00	16.28	23.40	17.18	22.60	17.19	22.00	17.20
24 - Guidance and Counseling	56.00	30.29	50.00	20.56	51.00	20.75	52.00	21.55	51.00	21.77
25 - Pupil Management and Safety	-	24.37	-	24.84	-	31.31	-	29.21	-	21.48
26 - Health / Related Services	68.90	43.40	70.50	44.60	63.20	45.87	80.30	44.82	89.80	43.41
31 - Instructional Prof Development	11.00	-	11.50	-	15.60	-	12.80	-	12.80	-
32 - Instructional Technology	-	23.89	-	30.57	-	28.05	-	27.35	-	27.60
<b>TOTAL - Teaching Support</b>	<b>157.21</b>	<b>138.26</b>	<b>156.00</b>	<b>136.86</b>	<b>153.20</b>	<b>143.16</b>	<b>167.70</b>	<b>140.11</b>	<b>175.60</b>	<b>131.45</b>
OTHER SUPPORT ACTIVITIES	Cert	Class	Cert	Class	Cert	Class	Cert	Class	Cert	Class
35 - Pupil Safety	-	-	-	-	-	-	-	-	-	7.06
44 - Food Services Operations	-	44.01	-	46.66	-	48.15	-	48.91	-	47.22
52 - Operations	-	78.19	-	81.04	-	81.45	-	81.45	-	77.16
53 - Maintenance	-	7.50	-	7.50	-	7.50	-	7.50	-	7.50
62 - Grounds - Maintenance	-	17.95	-	17.95	-	17.95	-	17.50	-	17.00
63 - Operation of Buildings	-	110.16	-	118.66	-	118.66	-	119.19	-	119.19
64 - Maintenance	-	26.88	-	26.88	-	26.88	-	23.88	-	24.88
65 - Utilities	-	0.88	-	0.88	-	0.88	-	-	-	-
72 - Information Systems	-	8.66	-	9.13	-	9.12	-	8.22	-	8.21
74 - Warehousing and Distribution	-	4.16	-	4.16	-	4.16	-	3.66	-	3.66
75 - Motor Pool	-	2.50	-	2.50	-	2.50	-	2.50	-	3.50
91 - Public Activities	-	107.10	-	77.84	-	80.73	-	78.93	-	82.99
<b>TOTAL - Other Support Activities</b>	<b>-</b>	<b>407.99</b>	<b>-</b>	<b>393.19</b>	<b>-</b>	<b>397.97</b>	<b>-</b>	<b>391.73</b>	<b>-</b>	<b>398.36</b>
BUILDING ADMINISTRATION	Cert	Class	Cert	Class	Cert	Class	Cert	Class	Cert	Class
23 - Principal's Office	53.00	25.22	52.00	26.42	53.00	25.81	52.00	25.81	53.00	25.18
<b>TOTAL - Building Administration</b>	<b>53.00</b>	<b>25.22</b>	<b>52.00</b>	<b>26.42</b>	<b>53.00</b>	<b>25.81</b>	<b>52.00</b>	<b>25.81</b>	<b>53.00</b>	<b>25.18</b>
CENTRAL ADMINISTRATION	Cert	Class	Cert	Class	Cert	Class	Cert	Class	Cert	Class
12 - Superintendent's Office	2.00	13.41	2.00	11.98	2.00	8.95	2.00	7.67	2.00	7.65
13 - Business Office	-	18.39	-	17.65	-	18.28	-	18.73	-	18.48
14 - Human Resources	4.00	8.44	3.00	7.94	3.00	8.32	2.60	6.82	2.00	7.69
15 - Public Relations	-	2.71	1.00	1.78	1.00	1.78	1.00	2.66	1.00	2.66
21 - Supervision - Instruction	21.00	13.04	21.50	12.40	21.50	12.07	17.00	11.78	18.00	11.42
41 - Supervision - Food Services	-	2.67	-	2.67	-	3.58	-	3.58	-	3.58
51 - Supervision - Transportation	-	6.02	-	5.11	-	5.11	-	5.11	-	5.11
61 - Supervision - Building	-	4.68	-	4.72	-	5.05	-	6.41	-	6.41
<b>TOTAL - Central Administration</b>	<b>27.00</b>	<b>69.35</b>	<b>27.50</b>	<b>64.25</b>	<b>27.50</b>	<b>63.14</b>	<b>22.60</b>	<b>62.74</b>	<b>23.00</b>	<b>62.99</b>
TOTAL STAFF FTE	Cert	Class	Cert	Class	Cert	Class	Cert	Class	Cert	Class
<b>TOTAL STAFF FTE</b>	<b>1,451.71</b>	<b>865.54</b>	<b>1,363.97</b>	<b>823.68</b>	<b>1,308.00</b>	<b>838.22</b>	<b>1,331.70</b>	<b>861.56</b>	<b>1,366.10</b>	<b>872.75</b>

### General Fund Summary

REVENUES AND OTHER FINANCING SOURCES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
1000 Local Taxes	\$ 47,781,891	\$ 51,700,410	\$ 57,342,749	\$ 60,570,327	\$ 61,197,001
2000 Local Nontax Support	\$ 16,447,780	\$ 14,616,391	\$ 19,245,635	\$ 36,358,026	\$ 37,094,564
3000 State, General Purpose	\$ 205,081,834	\$ 187,852,073	\$ 201,667,940	\$ 203,808,016	\$ 214,066,808
4000 State, Special Purpose	\$ 34,510,943	\$ 37,527,924	\$ 47,103,201	\$ 47,783,802	\$ 56,390,938
5000 Federal, General Purpose	\$ 4,783	\$ 6,595	\$ 5,637	\$ 5,000	\$ 6,000
6000 Federal, Special Purpose	\$ 8,232,399	\$ 28,466,391	\$ 8,751,126	\$ 8,253,928	\$ 9,125,314
7000 From School Districts	\$ 8,091	\$ 98,433	\$ 38,789	\$ -	\$ 45,000
8000 From Agencies	\$ 672,056	\$ 626,294	\$ 1,031,518	\$ 1,114,575	\$ 1,204,002
9000 Other Financing Sources	\$ -	\$ 9,415,596	\$ 12,238,994	\$ 12,661,000	\$ 15,000,000
<b>Total Revenues</b>	<b>\$ 312,739,776</b>	<b>\$ 330,310,107</b>	<b>\$ 347,425,588</b>	<b>\$ 370,554,674</b>	<b>\$ 394,129,627</b>
EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
00 Classroom	\$ 196,172,502	\$ 191,379,182	\$ 196,951,166	\$ 220,205,878	\$ 232,666,931
10 Federal Stimulus	\$ 4,561	\$ 15,470,529	\$ 34,310	\$ -	\$ -
20 Special Services	\$ 38,995,437	\$ 40,646,656	\$ 43,797,321	\$ 52,368,487	\$ 56,683,352
30 Voc. Ed Instruction	\$ 10,769,204	\$ 11,537,270	\$ 11,953,468	\$ 11,632,188	\$ 12,101,110
50,60,70 Other Instructional Pgms	\$ 13,667,984	\$ 14,266,793	\$ 15,185,896	\$ 19,782,597	\$ 21,292,053
80 Community Services	\$ 6,968,973	\$ 7,462,590	\$ 8,530,298	\$ 12,958,128	\$ 12,416,431
90 Support Services	\$ 50,047,530	\$ 49,502,735	\$ 65,011,881	\$ 70,073,252	\$ 74,070,982
<b>Total Expenditures</b>	<b>\$ 316,626,191</b>	<b>\$ 330,265,755</b>	<b>\$ 341,464,341</b>	<b>\$ 387,020,530</b>	<b>\$ 409,230,859</b>
<b>Excess of Revenue over (under) Expenditures</b>	<b>\$ (3,883,415)</b>	<b>\$ 44,351</b>	<b>\$ 5,961,247</b>	<b>\$ (16,465,855)</b>	<b>\$ (15,101,232)</b>
BEGINNING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 828 - Restricted for Carryover of Food Service Revenue	\$ -	\$ -	\$ 208,113	\$ 500,000	\$ 500,000
GL 840 - Nonspendable Fund Balance Inventory & Prepaid Items	\$ 6,849,708	\$ 1,193,466	\$ 6,272,219	\$ 3,500,000	\$ 6,500,000
GL 850 - Restricted for Uninsured Risks	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
GL 870 - Committed to Other Purposes	\$ 1,108,220	\$ 1,108,170	\$ 1,108,170	\$ 1,108,170	\$ 1,108,170
GL 875 - Assigned to Contingencies	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
GL 888 - Assigned to Other Purposes	\$ 14,500,000	\$ 11,500,000	\$ 6,500,000	\$ 8,500,000	\$ 8,000,000
GL 890 - Unassigned Fund Balance	\$ 18,860,003	\$ 23,632,880	\$ 23,598,479	\$ 21,891,830	\$ 31,191,944
<b>Total Beginning Fund Balance</b>	<b>\$ 42,317,931</b>	<b>\$ 38,434,516</b>	<b>\$ 38,478,868</b>	<b>\$ 36,500,000</b>	<b>\$ 48,300,114</b>
ENDING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 821 - Restricted for Carryover of Restricted Revenues	\$ -	\$ -	\$ 220,265	\$ -	\$ -
GL 828 - Restricted for Carryover of Food Service Revenue	\$ -	\$ -	\$ 208,113	\$ 500,000	\$ 500,000
GL 840 - Nonspendable Fund Balance - Inventory & Prepaid Items	\$ 1,193,466	\$ 6,272,219	\$ 7,876,325	\$ 3,500,000	\$ 6,500,000
GL 850 - Restricted for Uninsured Risks	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
GL 870 - Committed to Other Purposes	\$ 1,108,170	\$ 1,108,170	\$ 1,108,720	\$ 1,108,720	\$ 1,108,170
GL 875 - Assigned to Contingencies	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
GL 888 - Assigned to Other Purposes	\$ 11,500,000	\$ 6,500,000	\$ 13,500,000	\$ 8,500,000	\$ 8,000,000
GL 890 - Unassigned Fund Balance	\$ 23,632,880	\$ 23,598,479	\$ 20,526,691	\$ 5,425,974	\$ 16,090,712
<b>Total Ending Fund Balance</b>	<b>\$ 38,434,516</b>	<b>\$ 38,478,868</b>	<b>\$ 44,440,114</b>	<b>\$ 20,034,144</b>	<b>\$ 33,198,882</b>

Note: For school year 2024-25, the district is projecting an actual ending fund balance of \$41.6 million

### General Fund Expenditure by Program

BASIC INSTRUCTION	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
01 Classroom	\$ 196,172,502	\$ 191,379,182	\$ 196,848,459	\$ 219,511,450	\$ 231,568,750
03 Basic Education - Dropout Reengagement	\$ -	\$ -	\$ 102,707	\$ 100,000	\$ 100,000
09 Transition to Kindergarten	\$ -	\$ -	\$ -	\$ 594,428	\$ 998,181
<b>Total Basic Instruction</b>	<b>\$ 196,172,502</b>	<b>\$ 191,379,182</b>	<b>\$ 196,951,166</b>	<b>\$ 220,205,878</b>	<b>\$ 232,666,931</b>
FEDERAL SPECIAL PURPOSE FUNDING	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
11 Federal Special Purpose - SLFRF	\$ 4,561	\$ 8,362,234	\$ -	\$ -	\$ -
12 Federal Special Purpose - ESSER II	\$ -	\$ 1,920,239	\$ -	\$ -	\$ -
13 Federal Special Purpose - ESSER III	\$ -	\$ 3,676,385	\$ 21,810	\$ -	\$ -
14 Federal Special Purpose - ESSER III Learning Loss	\$ -	\$ 989,278	\$ -	\$ -	\$ -
19 Federal Special Purpose - Cares Act	\$ -	\$ 522,393	\$ 12,500	\$ -	\$ -
<b>Total Federal Special Purpose Funding</b>	<b>\$ 4,561</b>	<b>\$ 15,470,529</b>	<b>\$ 34,310</b>	<b>\$ -</b>	<b>\$ -</b>
SPECIAL SERVICES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
21 Special Services, State	\$ 31,422,514	\$ 32,847,176	\$ 35,929,583	\$ 44,390,547	\$ 47,988,018
23 Special Services , ARP, IDEA, Federal	\$ -	\$ 436,652	\$ 472,286	\$ -	\$ -
24 Special Services, Federal	\$ 7,572,923	\$ 7,362,828	\$ 7,395,451	\$ 7,977,940	\$ 8,695,334
<b>Total Special Services</b>	<b>\$ 38,995,437</b>	<b>\$ 40,646,656</b>	<b>\$ 43,797,321</b>	<b>\$ 52,368,487</b>	<b>\$ 56,683,352</b>
VOCATIONAL EDUCATION	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
31 Vocational, Basic, State	\$ 9,730,508	\$ 10,372,225	\$ 10,979,604	\$ 10,617,068	\$ 11,038,080
34 Middle School CTE, State	\$ 970,769	\$ 1,004,259	\$ 799,474	\$ 715,368	\$ 768,486
38 Vocational, Federal	\$ 67,928	\$ 160,787	\$ 174,390	\$ 299,752	\$ 294,544
<b>Total Vocational Education Instruction</b>	<b>\$ 10,769,204</b>	<b>\$ 11,537,270</b>	<b>\$ 11,953,468</b>	<b>\$ 11,632,188</b>	<b>\$ 12,101,110</b>
OTHER INSTRUCTIONAL PROGRAMS	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
51 Disadvantaged / Title I, Federal	\$ 1,288,982	\$ 1,597,872	\$ 1,054,844	\$ 940,510	\$ 947,917
52 Other Title Grants under ESEA, Federal	\$ 580,871	\$ 603,550	\$ 644,732	\$ 638,791	\$ 563,048
55 Learning Assistance Program, State	\$ 1,715,577	\$ 1,464,258	\$ 1,939,320	\$ 2,143,363	\$ 2,799,230
56 State Institutions - Echo Glen, State	\$ 1,765,114	\$ 1,649,897	\$ 2,175,979	\$ 3,033,225	\$ 4,269,374
57 State Institutions - Echo Glen, Federal	\$ 435,460	\$ 380,681	\$ 692,940	\$ 904,066	\$ 772,833
58 Special and Pilot Programs, State	\$ 1,531,042	\$ 1,593,801	\$ 1,636,706	\$ 1,797,012	\$ 1,806,126
64 Limited English Proficiency, Federal	\$ 365,773	\$ 379,873	\$ 86,217	\$ 147,310	\$ 154,717
65 Transitional Bilingual, State	\$ 3,630,089	\$ 3,874,181	\$ 4,172,461	\$ 4,300,582	\$ 4,175,327
69 Compensatory, NJROTC	\$ 248,336	\$ 246,142	\$ 269,835	\$ 306,251	\$ 319,929
73 Summer School	\$ 342,369	\$ 464,941	\$ 352,519	\$ 594,212	\$ 606,800
74 Highly Capable	\$ 760,097	\$ 780,584	\$ 891,598	\$ 1,482,371	\$ 1,590,778
79 Instructional Programs, Others	\$ 1,001,275	\$ 1,231,013	\$ 1,268,746	\$ 3,494,904	\$ 3,285,974
<b>Total Other Instructional Programs</b>	<b>\$ 13,664,984</b>	<b>\$ 14,266,793</b>	<b>\$ 15,185,896</b>	<b>\$ 19,782,597</b>	<b>\$ 21,292,053</b>
COMMUNITY SERVICES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
88 Early Learning Programs	\$ 6,968,973	\$ 7,462,590	\$ 8,530,298	\$ 12,958,128	\$ 12,416,431
<b>Total Community Services</b>	<b>\$ 6,968,973</b>	<b>\$ 7,462,590</b>	<b>\$ 8,530,298</b>	<b>\$ 12,958,128</b>	<b>\$ 12,416,431</b>
SUPPORT SERVICES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
97 District-wide Support	\$ 35,845,608	\$ 29,826,020	\$ 43,683,221	\$ 47,331,904	\$ 50,910,033
98 School Food Services	\$ 4,334,115	\$ 7,040,064	\$ 7,389,455	\$ 8,312,842	\$ 8,551,219
99 Pupil Transportation	\$ 9,867,808	\$ 12,636,651	\$ 14,369,596	\$ 14,428,506	\$ 14,609,730
<b>Total Support Services</b>	<b>\$ 50,047,530</b>	<b>\$ 49,502,735</b>	<b>\$ 65,442,272</b>	<b>\$ 70,073,252</b>	<b>\$ 74,070,982</b>
TOTAL PROGRAM EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>\$ 316,623,191</b>	<b>\$ 330,265,755</b>	<b>\$ 341,894,732</b>	<b>\$ 387,020,530</b>	<b>\$ 409,230,859</b>



## General Fund Expenditure by Program Funding Source

		FUNDING SOURCE		
<b>BASIC INSTRUCTION</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
<b>Total Basic Instruction</b>	<b>\$ 232,666,931</b>	<b>\$ 165,212,080</b>	<b>\$ 6,000</b>	<b>\$ 67,448,851</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
<b>Total Federal Special Purpose Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL SERVICES</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
<b>Total Special Services</b>	<b>\$ 56,683,352</b>	<b>\$ 36,127,605</b>	<b>\$ 4,494,742</b>	<b>\$ 16,061,005</b>
<b>VOCATIONAL EDUCATION</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
<b>Total Vocational Education Instruction</b>	<b>\$ 12,101,110</b>	<b>\$ 11,907,822</b>	<b>\$ 193,288</b>	<b>\$ -</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
51 Disadvantaged / Title I, Federal	\$ 947,917	\$ -	\$ 645,500	\$ 302,417
52 Other Title Grants under ESEA, Federal	\$ 563,048	\$ -	\$ 366,743	\$ 196,305
55 Learning Assistance Program, State	\$ 2,799,230	\$ 1,985,886	\$ -	\$ 813,344
56/57 State Institutions - Echo Glen, State/Federal	\$ 5,042,207	\$ 4,390,385	\$ 651,822	\$ -
58 Special and Pilot Programs, State	\$ 1,806,126	\$ 1,450,779	\$ -	\$ 355,347
64 Limited English Proficiency, Federal	\$ 154,717	\$ -	\$ 154,717	\$ -
65 Transitional Bilingual, State	\$ 4,175,327	\$ 3,018,648	\$ -	\$ 1,156,679
69 Compensatory, NJROTC	\$ 319,929	\$ -	\$ 118,500	\$ 201,429
73 Summer School	\$ 606,800	\$ -	\$ -	\$ 606,800
74 Highly Capable	\$ 1,590,778	\$ 680,077	\$ -	\$ 910,701
79 Instructional Programs, Others	\$ 3,285,974	\$ -	\$ -	\$ 3,285,974
<b>Total Other Instructional Programs</b>	<b>\$ 21,292,053</b>	<b>\$ 11,525,775</b>	<b>\$ 1,937,282</b>	<b>\$ 7,828,996</b>
<b>COMMUNITY SERVICES</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
<b>Total Community Services</b>	<b>\$ 12,416,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,416,431</b>
<b>SUPPORT SERVICES</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
97 District-wide Support	\$ 50,910,033	\$ 33,676,426	\$ -	\$ 17,233,607
98 School Food Services	\$ 8,551,219	\$ 8,085	\$ 2,500,002	\$ 6,043,132
99 Pupil Transportation	\$ 14,609,730	\$ 11,999,953	\$ -	\$ 2,609,777
<b>Total Support Services</b>	<b>\$ 74,070,982</b>	<b>\$ 45,684,464</b>	<b>\$ 2,500,002</b>	<b>\$ 25,886,516</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>Budget 2024-2025</b>	<b>State Resources</b>	<b>Federal Resources</b>	<b>Local and Other Resources &amp; Reserve</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>\$ 409,230,859</b>	<b>\$ 270,457,746</b>	<b>\$ 9,131,314</b>	<b>\$ 129,641,799</b>

Note: Local and Other Resources includes Local Levy, Local Fees, Other Financing Sources, Use of Fund Balance, and Reserve

### Associated Student Body Fund Summary

REVENUES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
1000 General Student Body	\$ 522,291	\$ 1,668,290	\$ 2,373,625	\$ 7,142,775	\$ 7,413,652
2000 Athletics	\$ 181,182	\$ 694,981	\$ 893,968	\$ 2,972,850	\$ 3,144,200
3000 Classes	\$ 38,510	\$ 147,544	\$ 204,945	\$ 439,900	\$ 476,678
4000 Clubs	\$ 163,404	\$ 611,549	\$ 804,399	\$ 1,957,100	\$ 2,301,950
6000 Private Moneys	\$ 45,569	\$ 32,350	\$ 31,256	\$ 356,000	\$ 390,800
<b>Total Revenues</b>	<b>\$ 950,956</b>	<b>\$ 3,157,713</b>	<b>\$ 4,308,193</b>	<b>\$ 12,868,625</b>	<b>\$ 13,727,280</b>
EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
1000 General Student Body	\$ 999	\$ 923,285	\$ 1,824,871	\$ 6,770,550	\$ 6,984,050
2000 Athletics	\$ 327,710	\$ 1,206,447	\$ 1,473,352	\$ 3,400,300	\$ 3,578,550
3000 Classes	\$ 19,053	\$ 162,058	\$ 190,202	\$ 420,200	\$ 488,500
4000 Clubs	\$ 155,182	\$ 663,057	\$ 866,372	\$ 1,908,575	\$ 2,284,700
6000 Private Moneys	\$ 18,608	\$ 43,467	\$ 27,770	\$ 369,000	\$ 391,480
<b>Total Expenditures</b>	<b>\$ 521,553</b>	<b>\$ 2,998,314</b>	<b>\$ 4,382,567</b>	<b>\$ 12,868,625</b>	<b>\$ 13,727,280</b>
<b>Excess of Revenue over (under) Expenditures</b>	<b>\$ 429,404</b>	<b>\$ 156,399</b>	<b>\$ (74,374)</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 819 - Restricted for Fund Purposes	\$ 2,320,464	\$ 2,687,923	\$ 2,777,142	\$ 2,700,000	\$ 3,005,387
GL 840 - Nonspendable Fund Balance - Inventory & Prepaid Items	\$ 55,350	\$ 117,295	\$ 184,475	\$ 90,000	\$ 90,000
<b>Total Beginning Fund Balance</b>	<b>\$ 2,375,814</b>	<b>\$ 2,805,218</b>	<b>\$ 2,961,617</b>	<b>\$ 2,790,000</b>	<b>\$ 3,095,387</b>
ENDING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 819 - Restricted for Fund Purposes	\$ 2,687,923	\$ 2,777,142	\$ 2,617,956	\$ 2,700,000	\$ 3,095,387
GL 840 - Nonspendable Fund Balance - Inventory & Prepaid Items	\$ 117,295	\$ 184,475	\$ 269,287	\$ 90,000	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 2,805,218</b>	<b>\$ 2,961,617</b>	<b>\$ 2,887,243</b>	<b>\$ 2,790,000</b>	<b>\$ 3,095,387</b>

### Debt Service Fund Summary

REVENUES AND OTHER FINANCING SOURCES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
1000 Local Taxes	\$ 61,050,263	\$ 63,085,309	\$ 60,816,959	\$ 56,251,467	\$ 67,249,620
2000 Local Nontax Support	\$ 131,478	\$ 166,121	\$ 714,075	\$ 500,001	\$ 750,000
3000 State, General Purpose	\$ 198,682	\$ 172,043	\$ 25,835	\$ 100,000	\$ 50,000
5000 Federal, General Purpose	\$ -	\$ -	\$ -	\$ -	\$ -
9000 Other Financing Sources	\$ -	\$ -	\$ 50,854,892	\$ 2	\$ 2
<b>Total Revenues</b>	<b>\$ 61,380,423</b>	<b>\$ 63,423,473</b>	<b>\$ 112,411,761</b>	<b>\$ 56,851,470</b>	<b>\$ 68,049,622</b>
EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
Matured Bond Expenditures	\$ 30,780,000	\$ 23,535,000	\$ 28,455,000	\$ 27,110,000	\$ 45,850,000
Interest on Bonds	\$ 31,721,498	\$ 30,701,228	\$ 29,643,998	\$ 28,555,578	\$ 27,084,652
Interfund Loan Interest	\$ -	\$ -	\$ -	\$ 2	\$ 2
Bond Transfer Fees	\$ 3,426	\$ 3,000	\$ 2,830	\$ 454,002	\$ 200,000
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -	\$ -
Underwriter's Fees	\$ -	\$ -	\$ 324,925	\$ 250,000	\$ 500,000
<b>Total Expenditures</b>	<b>\$ 62,504,924</b>	<b>\$ 54,239,228</b>	<b>\$ 58,426,752</b>	<b>\$ 56,369,582</b>	<b>\$ 73,634,654</b>
<b>Other Financing Uses - GL 535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,527,868</b>	<b>\$ 2</b>	<b>\$ 2</b>
<b>Excess of Revenue over (under) Expenditures</b>	<b>\$ (1,124,501)</b>	<b>\$ 9,184,245</b>	<b>\$ 3,457,140</b>	<b>\$ 481,886</b>	<b>\$ (5,585,034)</b>
BEGINNING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 830 - Restricted for Debt Service	\$ 20,360,161	\$ 19,235,660	\$ 28,419,905	\$ 31,299,794	\$ 33,723,893
<b>Total Beginning Fund Balance</b>	<b>\$ 20,360,161</b>	<b>\$ 19,235,660</b>	<b>\$ 28,419,905</b>	<b>\$ 31,299,794</b>	<b>\$ 33,723,893</b>
ENDING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 830 - Restricted for Debt Service	\$ 19,235,660	\$ 28,419,905	\$ 31,877,045	\$ 31,781,680	\$ 28,138,859
<b>Total Ending Fund Balance</b>	<b>\$ 19,235,660</b>	<b>\$ 28,419,905</b>	<b>\$ 31,877,045</b>	<b>\$ 31,781,680</b>	<b>\$ 28,138,859</b>

### Capital Projects Fund Summary

REVENUES AND OTHER FINANCING SOURCES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
1000 Local Taxes	\$ 17,072,462	\$ 17,491,038	\$ 25,002,246	\$ 33,749,821	\$ 36,186,612
2000 Local Nontax Support	\$ 4,198,576	\$ 2,561,720	\$ 3,793,154	\$ 2,550,002	\$ 3,650,000
3000 State, General Purpose	\$ 56,360	\$ 47,062	\$ 8,992	\$ 55,000	\$ 50,000
4000 State, Special Purpose	\$ -	\$ 150,350	\$ -	\$ 2	\$ 1
5000 Federal, General Purpose	\$ 548,280	\$ 549,234	\$ 549,506	\$ 549,000	\$ 549,000
6000 Federal, Special Purpose	\$ -	\$ -	\$ 1,047,260	\$ -	\$ 1
9000 Other Financing Sources	\$ -	\$ -	\$ -	\$ 2	\$ 163,000,001
<b>Total Revenues</b>	<b>\$ 21,875,677</b>	<b>\$ 20,799,403</b>	<b>\$ 30,401,158</b>	<b>\$ 36,903,827</b>	<b>\$ 203,435,615</b>
EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
10 Sites	\$ -	\$ -	\$ -	\$ -	\$ -
20 Buildings	\$ 115,176,720	\$ 47,812,453	\$ 7,581,632	\$ 103,303,700	\$ 271,368,616
30 Equipment	\$ 16,813,633	\$ 7,580,920	\$ 7,910,403	\$ 22,358,000	\$ 23,757,000
40 Energy	\$ -	\$ -	\$ -	\$ -	\$ -
50 Sales and Lease Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
60 Bond Issuance Expenditures	\$ 6,107	\$ -	\$ -	\$ -	\$ -
90 Debt Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 131,996,461</b>	<b>\$ 55,393,374</b>	<b>\$ 15,492,035</b>	<b>\$ 125,661,700</b>	<b>\$ 295,125,616</b>
Other Financing Uses - Transfers Out - GL 536	\$ -	\$ 9,415,596	\$ 12,238,994	\$ 12,661,000	\$ 15,000,000
<b>Excess of Revenue over (under) Expenditures</b>	<b>\$ (110,120,784)</b>	<b>\$ (44,009,566)</b>	<b>\$ 2,670,129</b>	<b>\$ (101,418,872)</b>	<b>\$ (106,690,000)</b>
BEGINNING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 889 - Assigned to Fund Purposes	\$ 247,145,455	\$ 137,024,672	\$ 93,015,106	\$ 114,079,872	\$ 110,297,446
<b>Total Beginning Fund Balance</b>	<b>\$ 247,145,455</b>	<b>\$ 137,024,672</b>	<b>\$ 93,015,106</b>	<b>\$ 114,079,872</b>	<b>\$ 110,297,446</b>
ENDING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 889 - Assigned to Fund Purposes	\$ 137,024,672	\$ 93,015,106	\$ 95,685,235	\$ 12,660,999	\$ 3,607,445
<b>Total Ending Fund Balance</b>	<b>\$ 137,024,672</b>	<b>\$ 93,015,106</b>	<b>\$ 95,685,235</b>	<b>\$ 12,660,999</b>	<b>\$ 3,607,445</b>

### Transportation Vehicle Fund Summary

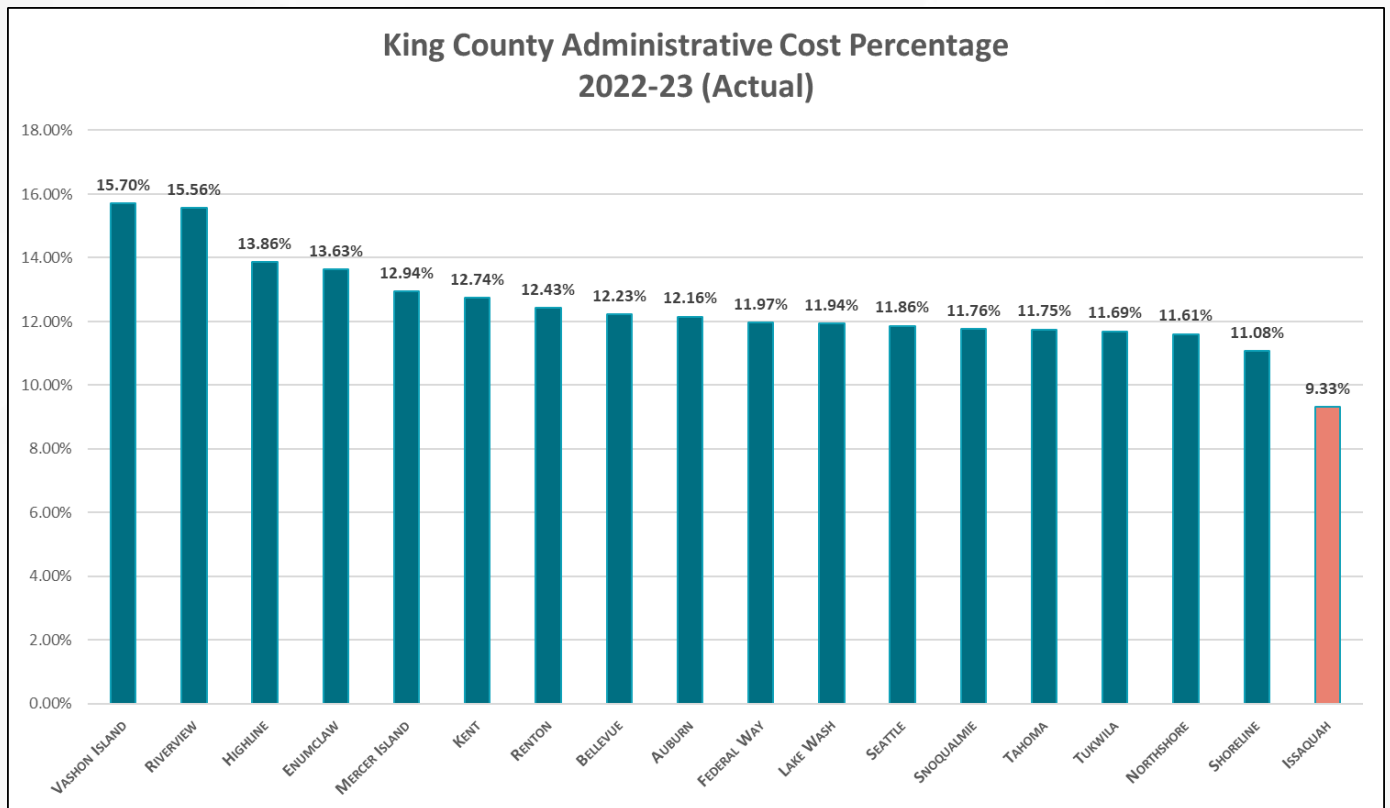
REVENUES AND OTHER FINANCING SOURCES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
1100 Local Property Tax	\$ 2,430	\$ 264	\$ 1,585,271	\$ 1,410,000	\$ -
1300 Sale of Tax Title Property	\$ -	\$ -	\$ -	\$ 1	\$ 1
1400 Local in lieu of Taxes	\$ -	\$ -	\$ -	\$ 1	\$ 1
1500 Timber Excise Tax	\$ -	\$ -	\$ -	\$ 233	\$ -
2300 Investment Earnings	\$ 23,319	\$ 16,468	\$ 68,220	\$ 40,000	\$ 40,000
3600 State Forests	\$ -	\$ -	\$ 368	\$ 1	\$ 1
4300 Other State Agencies-Unassigned	\$ -	\$ -	\$ -	\$ -	\$ 846,952
4499 Transportation Reimbursement Depreciation	\$ 1,535,213	\$ 1,544,651	\$ 2,443,883	\$ 2,000,000	\$ 3,000,000
6200 Direct Special Purpose Grants	\$ -	\$ -	\$ -	\$ -	\$ 1,035,000
9300 Sale of Equipment	\$ 30,500	\$ 41,000	\$ 18,000	\$ 1	\$ 1
<b>Total Revenues</b>	<b>\$ 1,591,461</b>	<b>\$ 1,602,383</b>	<b>\$ 4,115,742</b>	<b>\$ 3,450,237</b>	<b>\$ 4,921,956</b>
EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
33 Transportation Equipment Purchases	\$ 2,329,243	\$ 1,936,904	\$ -	\$ 5,000,000	\$ 9,000,000
<b>Total Expenditures</b>	<b>\$ 2,329,243</b>	<b>\$ 1,936,904</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ 9,000,000</b>
Excess of Revenue over (under) Expenditures	\$ (737,782)	\$ (334,522)	\$ 4,115,742	\$ (1,549,762)	\$ (4,078,044)
BEGINNING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 819 - Restricted for Fund Purposes	\$ 3,148,058	\$ 2,410,276	\$ 2,075,755	\$ 3,654,418	\$ 8,602,103
<b>Total Beginning Fund Balance</b>	<b>\$ 3,148,058</b>	<b>\$ 2,410,276</b>	<b>\$ 2,075,755</b>	<b>\$ 3,654,418</b>	<b>\$ 8,602,103</b>
ENDING FUND BALANCE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
GL 819 - Restricted for Fund Purposes	\$ 2,410,276	\$ 2,075,755	\$ 6,191,497	\$ 2,104,655	\$ 4,524,059
<b>Total Ending Fund Balance</b>	<b>\$ 2,410,276</b>	<b>\$ 2,075,755</b>	<b>\$ 6,191,497</b>	<b>\$ 2,104,655</b>	<b>\$ 4,524,059</b>

# Informational Section



### Administrative Cost Comparison

TOTAL CENTRAL & BUILDING ADMIN COSTS TOTAL BUDGET %	Actual King County District Average 2022-23	Actual Issaquah 2022-23	Budget Issaquah 2023-24	Budget Issaquah 2024-2025
<b>TOTAL ADMIN COSTS</b>	<b>12.05%</b>	<b>9.33%</b>	<b>8.62%</b>	<b>8.58%</b>



### Five Year Enrollment Projections

Enrollment Projections	2019-20 Oct 1	2020-21 Oct 1	2021-22 Oct 1	2022-23 Oct 1	2023-24 Oct 1	2024-25 Projections	2025-26 Projections	2026-27 Projections	2027-28 Projections	2028-29 Projections
Kindergarten	1,452.50	1,133.30	1,171.30	1,246.48	1,152.02	1,117.71	1,133.73	1,165.20	1,189.22	1,151.13
Grade 1	1,466.52	1,440.80	1,237.00	1,331.70	1,329.14	1,258.82	1,228.43	1,257.93	1,293.81	1,311.71
Grade 2	1,592.74	1,398.20	1,401.20	1,296.07	1,378.30	1,359.33	1,289.58	1,266.12	1,311.37	1,346.49
Grade 3	1,653.54	1,529.80	1,389.10	1,442.00	1,362.89	1,414.46	1,400.86	1,337.72	1,325.48	1,374.88
Grade 4	1,603.38	1,589.20	1,493.50	1,408.86	1,451.10	1,374.58	1,430.74	1,418.98	1,366.09	1,355.44
Grade 5	1,742.81	1,528.90	1,517.60	1,530.93	1,430.95	1,455.76	1,385.70	1,445.78	1,451.24	1,396.78
<b>Subtotal - Elementary</b>	<b>9,511.49</b>	<b>8,620.20</b>	<b>8,209.70</b>	<b>8,256.04</b>	<b>8,104.40</b>	<b>7,980.66</b>	<b>7,869.05</b>	<b>7,891.74</b>	<b>7,937.20</b>	<b>7,936.44</b>
Grade 6	1,680.30	1,662.30	1,526.90	1,526.46	1,542.09	1,442.64	1,474.72	1,409.29	1,475.09	1,484.69
Grade 7	1,731.00	1,615.70	1,601.50	1,531.96	1,517.81	1,536.46	1,444.57	1,475.85	1,422.15	1,490.17
Grade 8	1,647.83	1,677.50	1,583.30	1,596.04	1,550.71	1,524.83	1,554.07	1,460.12	1,501.30	1,453.24
<b>Subtotal - Middle</b>	<b>5,059.13</b>	<b>4,955.50</b>	<b>4,711.70</b>	<b>4,654.46</b>	<b>4,610.61</b>	<b>4,503.93</b>	<b>4,473.36</b>	<b>4,345.26</b>	<b>4,398.54</b>	<b>4,428.10</b>
Grade 9	1,650.90	1,628.90	1,653.60	1,588.95	1,630.81	1,581.46	1,560.99	1,586.29	1,502.63	1,551.60
Grade 10	1,626.16	1,594.60	1,576.70	1,594.02	1,587.68	1,616.28	1,576.31	1,550.06	1,583.87	1,510.80
Grade 11	1,262.74	1,244.20	1,305.00	1,326.60	1,334.39	1,319.94	1,358.80	1,327.16	1,308.74	1,344.64
Grade 12	1,134.14	1,098.20	1,164.10	1,149.14	1,190.56	1,218.24	1,215.80	1,253.93	1,217.02	1,207.56
<b>Subtotal - High</b>	<b>5,673.94</b>	<b>5,565.90</b>	<b>5,699.40</b>	<b>5,658.71</b>	<b>5,743.44</b>	<b>5,735.92</b>	<b>5,711.91</b>	<b>5,717.45</b>	<b>5,612.26</b>	<b>5,614.60</b>
<b>SUBTOTAL -K -12</b>	<b>20,244.56</b>	<b>19,141.60</b>	<b>18,620.80</b>	<b>18,569.21</b>	<b>18,458.45</b>	<b>18,220.51</b>	<b>18,054.31</b>	<b>17,954.44</b>	<b>17,948.00</b>	<b>17,979.14</b>
Running Start	645.91	783.74	672.00	607.90	660.77	655.74	650.00	650.00	650.00	650.00
ALE, Open Doors	0.00	10.18	20.40	32.03	36.38	34.00				
<b>TOTAL K-12</b>	<b>20,890.47</b>	<b>19,935.51</b>	<b>19,313.19</b>	<b>19,209.14</b>	<b>19,155.60</b>	<b>18,910.25</b>	<b>18,704.31</b>	<b>18,604.44</b>	<b>18,598.00</b>	<b>18,629.14</b>

Enrollment as of Oct 1 in prior years