

**Issaquah School District
2025-2026 MSOC Disclosure**

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	26,699,432.49
Grades 9-12 Additional (Column J)	<u>1,195,584.60</u>
* Total MSOC Allocation	\$ 27,895,017

**** Objects of Expenditure from F-195**

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 11,970,087	10,084,856	0	0	1,885,231
Object 7 - totals	\$ 30,772,707	10,960,393	0	100,000	19,712,314
Object 8 - totals	\$ 314,036	216,836	0	0	97,200
Object 9 - totals	\$ 1,314,641	782,639	0	0	532,002
* Total Budgeted 5-9 Expenditures	\$ 44,371,471				

*** Difference** **\$ (16,476,454)**

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

ESSB 5950 - Section 504(8)(a)(ii) page 688:

(iii) For the 2025-26 school year and 2026-27 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (a) (ii) (A) of this subsection (8) exceeds (a) (ii) (B) of this subsection (8), any proposed use of this difference and how this use will improve student achievement.

In the 2025-2026 school year, an additional allocation per AAFTE is generated by the apportionment formula as the result of ESSB 5192 (bill details below). As part of budget development, the Issaquah School District certifies the increased allocation is being used to address growing materials, supplies, and operating costs.

Heather Tow-Yick, Superintendent

Date Signed

ESSB 5192 - Section 1(8)(c) page 7:

The increased allocation amounts of \$35.27 per full-time equivalent student provided under (a) of this subsection and \$4.69 per full-time equivalent student in grades nine through 12 provided under (b) of this subsection are intended to address growing materials, supplies, and operating costs and may not be expended for any other purpose.