ISSAQUAH SCHOOL DISTRICT
BOARD OF DIRECTOR'S BUDGET DEVELOPMENT GUIDELINES

As of June 25, 2026

I. The budget should direct resources toward the support of:

- The District Vision and Mission, Coherent Governance policies, the Portrait of Graduate, and Strategic Plan 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.
- Preserve equity-based budget investments that support student access, opportunity, and outcome improvements.
- 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 extra-curricular and co-curricular 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;

- In directing District resources toward the accomplishment of the above, the budget will be
  in compliance with the Financial Operational Expectations (OEs 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 Results, risk fiscal jeopardy, or fail to be derived from a multi-year plan that includes contingency planning for potential revenue changes, including the following specific requirements:

    - Maintain an unrestricted reserve fund of 3-7% of the general fund budget, recognizing that Board-approved priority to maintain a reserve for future school facilities may temporarily result in the unrestricted reserve falling below 3%.

    - Maintain sufficient reserves for start-up operating costs associated with new schools.

    - Prioritize maintaining a $5,000,000 reserve for future school facilities.

    - Enhance multi-year forecasting, long-term financial sustainability, and the District's ability to anticipate future cost pressures and enrollment trends, including proactive contingency planning to prepare for revenue volatility.

    - Limit use of the Board-designated emergency reserve fund; ($1,500,000) 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.

II. 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: Approved on 6/25/2026