



ISSAQUAH
SCHOOL DISTRICT 411

A Guide to Understanding the 2014-15 Budget

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

CONTENTS

Financial Plan Overview	Pages	1 - 5
Board Guidelines for Budget Development	Page	6
Where Does the Money Come From? - Revenues	Page	7
Where Does the Money Go? - Expenditures	Page	8
Fund 1 – General Fund	Page	9
Budget Comparisons	Page	10
❖ Enrollment		
❖ Expenditures		
❖ Staffing		
Seven Cost Centers	Pages	11 - 18
Fund 2 – Capital Project Fund	Page	19
Fund 3 – Debt Service Fund	Page	20
Fund 4 – ASB Fund	Page	21
Fund 5 – Transportation Vehicle Fund	Page	22
Administrative Cost Comparisons	Page	23
Enrollment Projections	Page	24

Overview of the Issaquah School District 2014-15 Budget and Financial Plan

The District

Issaquah School District is an urban school district of approximately 18,500 students, fifteen elementary schools, five middle schools, three comprehensive high schools, and an alternative high school. Over the past two decades the district has experienced very rapid expansion requiring the addition of seven elementary schools, two middle schools and one high school. This rapid growth has begun to moderate. Total enrollment will continue to grow at a steady pace in the near term. Long term enrollment patterns will be dependent upon land use decisions and the overall pace of housing development.

The Budget Process

Each spring the budget process begins with the Board establishing broad parameters for budget development. (Adopted 2-12-2014) The Administration follows the Board's parameters and reinforces these parameters during actual budget development. These guidelines have been observed and incorporated into the 2014-15 Budget.

From 2009-10 to 2011-12 (3 fiscal years) the District has had cumulative reductions in state funding totaling nearly \$16 million. State funding as a percentage of District revenues has dropped from 68% in 2008-09 to 60.8% in 2012-13. The trend of declining state revenue subsided in 2012-13 and for budget year (2013-14) there was an actual increase in state revenue. State revenue also grew in 2014-15 and will now comprise 61.6% of the District's operating revenue, an increase of 0.8% over the District's historical low.

The aforementioned reduction in state revenue during the "great recession" was devastating to the education systems across the nation and State of Washington. However, we in Issaquah were very fortunate that during this economic downturn our local voters supported a four-year maintenance and operations levy with increased funding for our schools. The change in statute which allows for this increase expires in 2017 and provides an additional \$8 million a year in funding. The State legislature has increased education funding pursuant to the McCleary decision, however we are still significantly below 2008-09 per pupil funding levels when adjusting for inflation. The "billion dollars" of funding for K-12 education this session does not fully fund basic education.

In order to keep staff and community informed and seek input, we offer several communication avenues: the District creates a budget website with a timeline and ongoing updates; the School Board scheduled time at each business meeting for legislative and budget updates (podcasted for the public), administrators met with key groups such as the PTSA to provide updates; the District asked for comments and suggestions via a budget e-mail account, and the District shared information via eNews and staff e-mail messages.

Where the Money Comes From

The District receives funding from three primary sources. The State of Washington provides approximately 61.6% of the funding for general operating costs, the federal government provides 3.1%, and 35.3% is generated through local fees and the M&O Levy.

There are 295 school districts in the State of Washington. Issaquah School District is ranked 266 out of the 295 school districts in terms of revenue per student. This means that funding is a challenge for the district. The average district receives \$9,919 in revenue for each student while Issaquah School District receives \$9,176 per student. This puts Issaquah School District at a revenue disadvantage of \$13.2 million per year when compared to the state average per student rate.

Where the Money Goes

The Issaquah School District is the second largest employer in Issaquah with over 2,200 full time and part time staff members. These employees are represented by 1,200 teachers, 315 educational assistants, 125 bus drivers, 70 food service workers, 190 office/support staff, 120 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 18,500 students are provided in fifteen elementary schools, five middle schools, and three comprehensive high schools. The basic education class room staffing allocation goal for each grade level has been established as follows:

K-2	21 students to 1 teacher (Range of 18 to 24)
3-5	25 students to 1 teacher (Range of 22 to 28)
6-8	25.5 students to 1 teacher (Range of 26 to 32 when adjusted for prep period)
9-12	26.5 students to 1 teacher (Range of 28 to 34 when adjusted for prep period)

The district offers a full program of basic education services to students. Each school is equipped with a library, counseling services, nursing services, and extra-curricular programs. The Teaching and Learning Department and Student Assessment Department work together to align the classroom curriculum with local, state and national learning goals.

Parent participation in the educational process is extremely high. Membership in PTSA is 100% in some schools and approaches this rate in most schools. Parental support is vital to the success of Issaquah School District.

The District offers the latest in technology to support student learning. Teachers are provided opportunities to learn how to use technology in the classroom to best enhance

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

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 150-250 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 approximately 1,700 special education students. These services are designed to provide an individualized educational program to meet the handicapping condition of each student. This is a quality program that results in many students meeting the same demanding curriculum standards as regular education students. The cost of the program is approximately 18 million dollars 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 \$3.6 million in the coming year to backfill the special education shortfall in funding created by the state's current funding formula.

(4) Echo Glen

The State of Washington contracts with the Issaquah School District to provide educational programs to serve the Echo Glen Children's Center for juvenile offenders. This program provides educational programs to approximately 150-170 students belonging to districts all around the State of Washington. This program is not a financial responsibility of the Issaquah School District and is fully funded by the State of Washington.

(5) Food Services

The Food Service Program provides over 7,000 lunches to students and staff members every day. That is the equivalent of 1.25 million meals each year. The state and federal government provide minimal funding to support this program. Approximately 93% of

the cost of this program is paid for from the fees charged for each meal served. This program represents about 4.6 million dollars of the total district operating budget.

(6) Transportation

Approximately 50% of the students ride the bus on any given day. This means that about 9,000 students ride the bus from home to school, and back home on a daily basis. The district has over 150 school buses that are operated and maintained by district employees and travel over 1.3 million miles each year. The cost of providing these services will be approximately 7.4 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 88% of this obligation, (an increase from 67% in the prior year) leaving the other 12% to be funded from the local Maintenance and Operations (M&O) Levy. In the 2014-15 school year the state, has fully funded the to/from school transportation model.

(7) Other Programs

The district provides a number of other educational programs including remediation in reading, assistance for English language learners, ROTC and traffic safety. The district also provides a full day kindergarten program, 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 2014-15

The Board of Directors and Superintendent have established the primary goal of funding a comprehensive educational program that reflects overall community values and directs resources in support of the District Mission and Ends learning goals for students. This endeavor is to be accomplished within the parameters of:

- The District Mission and Ends Learning Goals
- Providing a comprehensive educational program that allows opportunity and growth for all students
- Maintaining an unassigned fund balance of 3-7% of the general fund budget
- 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: 11.83%) for school districts. (Issaquah's admin expense is set for 8.69% in 2014-15 Budget)

- Maintaining and managing the district's resources to protect district assets and guarantee the board's financial goals

Major Budget Drivers for 2014-15:

- Additional "net" state revenue of \$5.4 million, as the legislature begins to restore reductions made during the "great recession" and that are required by the McCleary decision
- Projected enrollment growth of 325+ student FTE
- Additional \$3.0 million in local levy revenue over prior year due to enrollment growth and increasing state revenues
- Need for increased support of challenging students and the new teacher evaluation system.
- Increased 7th period "on demand" and class size mitigation at our high schools
- Early implementation of State required 1,080 instructional hours in grades 9-12
- Locally funded salary increases, due to negotiations and lack of a State funded COLA
- Restoration of a portion of support staff that were reduced in the "great recession"
- Increased non-employee costs; fuel, commodities, insurance, and utilities.
- Federal funding reductions in Title 1, and planned curriculum purchases

Summary

Although funding remains a challenge for Issaquah School District, the District is recognized for having a high quality educational program. The testing of students for reading and math results in scores that rank among the highest in the State of Washington. Graduation rates are very high (100% in some years) and the percentage of students continuing on for advanced education after graduation is also excellent.

The educational facilities are well maintained and create a positive learning environment. The citizens of the district are highly committed to education and continue to be supportive in providing the facilities required to meet the needs of a high quality educational program.

**ISSAQUAH SCHOOL DISTRICT
BOARD OF DIRECTOR'S BUDGET DEVELOPMENT GUIDELINES**

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

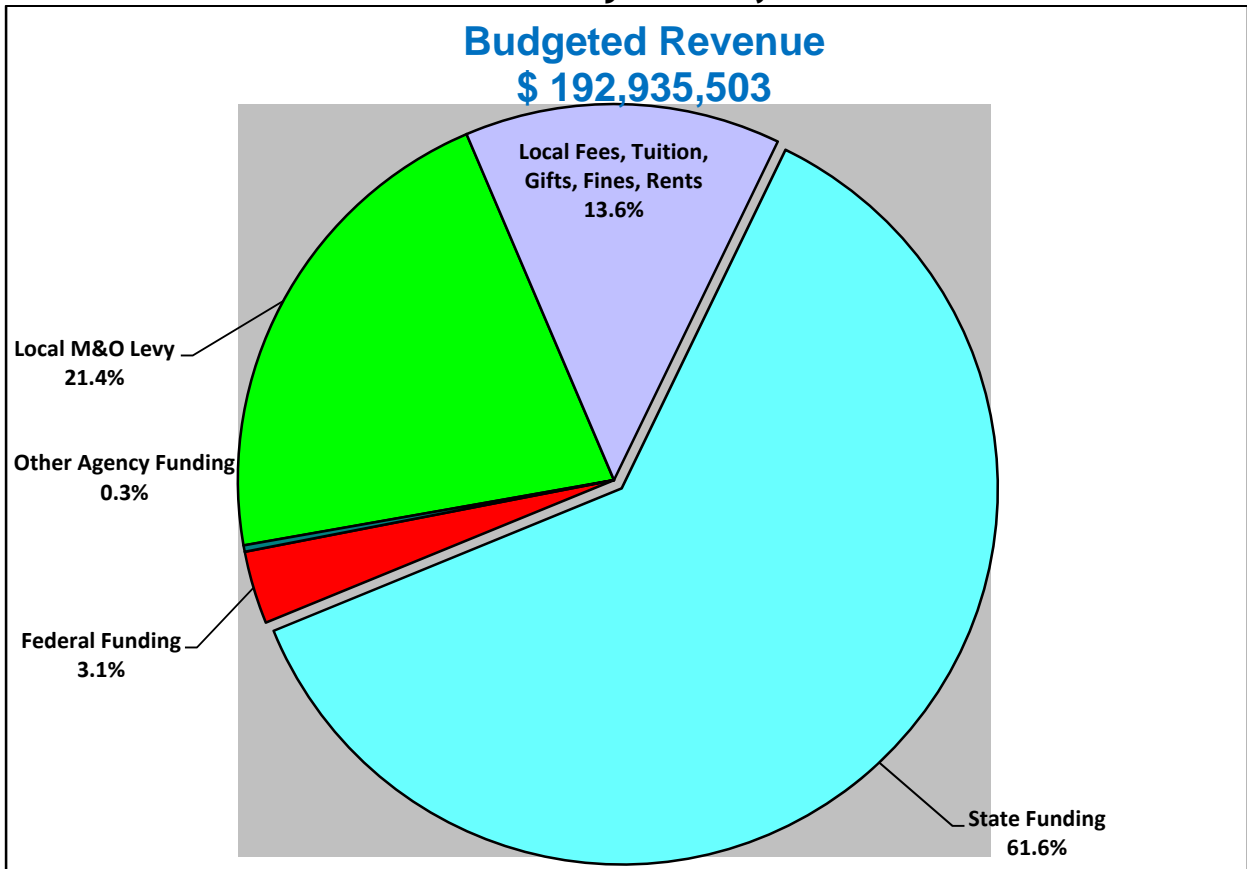
- The District Mission and Ends learning goals for students.
- A comprehensive educational program which reflects overall community values and interests and provides a balanced educational experience for all students.
- Overall growth in student learning toward state and federal learning targets, as well as growth for each of the disaggregated groups. This includes students working above standard.
- A comprehensive educational program balanced to reflect overall community values including the course capacity and opportunity for all students to take four years of mathematics, three years of lab-based science, and at least two years of world languages.

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

- Financial planning for any fiscal year, or the remaining part of any fiscal year, shall not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan, including the following specific requirements
 - Maintain an unrestricted reserve fund of 3-7% of the general fund budget.
 - Maintain sufficient reserves for start-up operating costs associated with new schools.
 - Limit use of the Board-designated emergency reserve fund; (\$1,000,000) to emergency capital equipment and/or facility repair/replacement needs, and/or other unforeseen liabilities or expenses while maintaining the fund at an adequate level.
- The Superintendent shall not cause or allow corporate assets to be unprotected, inadequately maintained, or unnecessarily risked.
- The Superintendent shall not provide less for Board prerogatives during the year than is set forth in Board policy entitled "Cost of Governance."
- With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the Superintendent shall not cause or allow jeopardy to fiscal integrity or to public image. Further, the Superintendent shall:
 - not change the Superintendent's own compensation and benefits, except as his/her benefits are consistent with a package for all other employees.
 - not allow current compensation and benefits to deviate materially from the geographic and/or professional market for the skills employed, insofar as District resources allow.
 - not create obligations over a longer term than revenues can be safely projected or fail to establish provisions for modifying obligations in the event of revenue loss.

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Where does the money come from? – Revenue



State Apportionment – The largest portion (61.6%) of the Issaquah School District’s general fund revenue comes directly from the state in the form of “state apportionment”. The amount received is determined by enrollment and a series of formula factors including legislatively set base salaries, employee benefits, and non-labor allocations.

The state also provides categorical funding for programs such as special education, pupil transportation, English as a second language, learning assistance, Echo Glen, and other educational enhancements. These revenues are received for specific programs and are not available for other purposes.

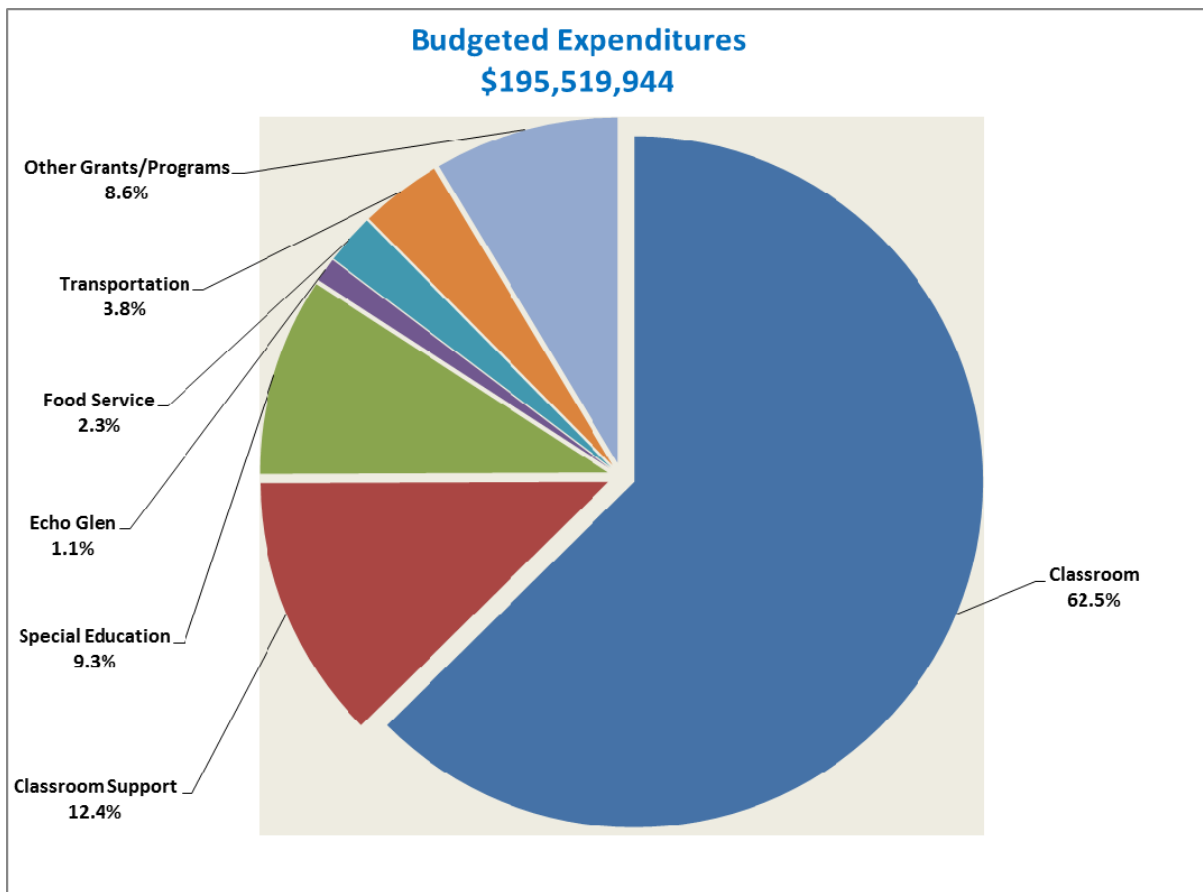
Local Levy – The local operations levy provides 21.4% of the district’s general fund revenues. The levy amount is capped by the legislature and must be approved by district voters in a special election every two to four years. In 2010-11 the State increased the District’s levy authority by 4% to 28.97%. This additional authority is set to expire on December 31st, 2017.

Federal Funds – Federal categorical funds comprise 3.1% of district revenues. These monies fund supplemental special education programs, Head Start, Title I, and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.

Tuition and Fees – This 13.6% in local non-tax funds is generated by fee-based programs such as school lunches, childcare, and full-day kindergarten. 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 0.3% of budgeted revenues.

Where does the money go? – Expenditures



Classroom – 62.5% of the district budget is spent directly on the classroom (this excludes special education which is 9.3% of the budget). This includes expenditures for teachers, counselors, librarians, principals, educational assistants, teaching supplies, materials, textbooks, extra curricular programs, staff development, curriculum development, and technology support.

Classroom Support – Classroom support represents 12.4% of the district budget. It includes district administration, maintenance, custodial services, utilities, security, insurance, etc.

Special Education – 9.3% of the district budget is spent to assist children with special needs. 20% of this program (\$3.6 million) is funded from the Maintenance and Operations Levy, and 21.3% 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 1.1% of the district budget and is 100% funded by the state.

Food Service – This program represents 2.3% of the district budget and provides lunches for students at mid-day. The goal is for this program to be totally self-supporting.

Transportation – 3.8% of the district budget is used for the costs of transporting students between home and school for the regular school day. 88% of this program is now state funded.

Other Grants/Programs – 8.6% of the district budget goes to support special programs such as LAP, Traffic Safety, Full Day Kindergarten and Day Care. These programs are fully paid for from state and federal grants or fees paid by parents for services.

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

FUND 1 - GENERAL FUND Budget Summary

Beginning Fund Balance 9-1-2014

Reserve for Inventory	\$	250,000	
Reserve for Uninsured Risks		500,000	
Restricted for Revenue Carryover		1,051,192	
Committed to Other Purposes		1,088,220	
Assigned to Contingencies		500,000	
Assigned to Other Purposes		4,850,000	
Unassigned Balance		10,760,588	
Total Beginning Fund Balance			\$ 19,000,000

Revenue:

M & O Levy	\$	41,228,687	
Tuition/Fees/Gifts/Fines/Rents/Interest		26,202,899	
State Funding		118,944,123	
Federal Funding		6,036,843	
Other District/Agency Funds		522,951	
Total Revenue			192,935,503

Total Available Resources **\$ 211,935,503**

Expenditures:

Basic Education - Classroom	\$	122,312,073	
Basic Education - Support Services		24,201,974	
Special Education		18,086,699	
Echo Glen		2,200,912	
Food Services		4,590,511	
Transportation		7,391,813	
Other Grants/Programs		16,735,962	
Total Expenditures			195,519,944

Ending Fund Balance 8-31-2015

Reserve for Inventory	\$	250,000	
Reserve for Uninsured Risks		500,000	
Restricted for Revenue Carryover		1,051,192	
Committed to Other Purposes		1,088,220	
Assigned to Contingencies		500,000	
Assigned to Other Purposes		4,850,000	
Unassigned Balance		8,176,147	
Total Ending Fund Balance			\$ 16,415,559

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 \$19,000,000 to \$16,415,559 the district is actually projecting stable or flat year-end Fund Balance

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Fund 1 - General Fund Budget Comparisons

Enrollment - October 1st

	Actual 2012-13	Budget 2013-14	Budget 2014-15	% Change
Elementary K-5	7,886.6	7,943.0	8,144.0	2.5%
Middle School 6-8	4,146.9	4,271.0	4,346.0	1.8%
High Schools 9-12	5,088.7	5,195.0	5,250.0	1.1%
Running Start (College Classes)	238.4	244.5	290.0	18.6%
Total Enrollment	17,360.7	17,653.5	18,030.0	2.1%

Budgeted Expenditures

	Actual 2012-13	Budget 2013-14	Budget 2014-15	% Change
Salaries and Benefits	\$ 135,645,853	\$ 153,293,543	\$ 162,987,557	6.3%
Supplies & Materials	9,589,866	11,416,749	12,716,646	11.4%
Contract Services	14,251,257	16,527,509	18,011,351	9.0%
Travel	253,937	295,156	321,214	8.8%
Capital Outlay	949,642	1,480,092	1,483,176	0.2%
Total Budgeted Expenses	\$ 160,690,555	\$ 183,013,049	\$ 195,519,944	6.8%

Staffing

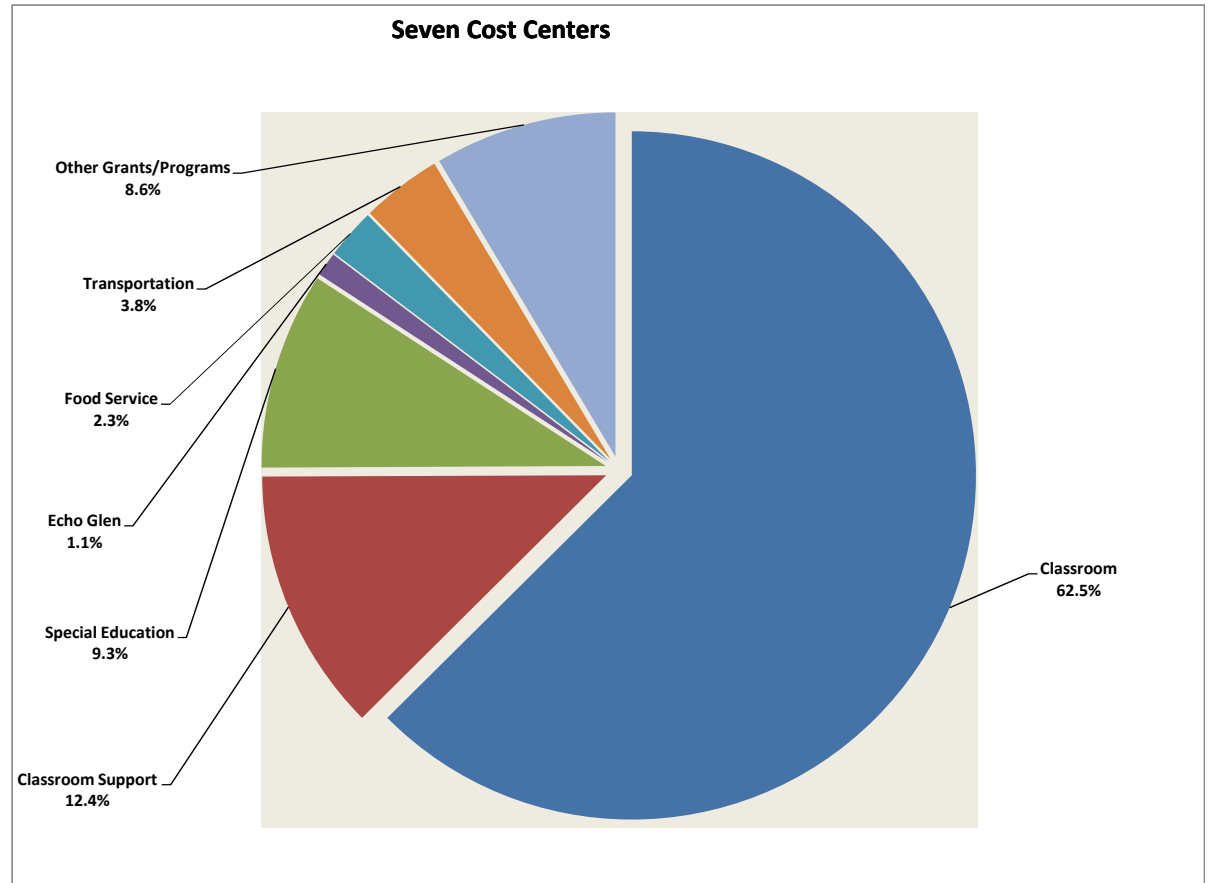
	Actual 2012-13	Budget 2013-14	Budget 2014-15	% Change
Certificated Staff	1,049.8	1,114.8	1,160.0	4.1%
Classified Staff	558.2	635.9	664.1	4.4%
Total Staff	1,608.1	1,750.7	1,824.1	4.2%

Summary of the Seven Cost Centers

	<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>
Basic Ed. - Classroom	\$ 122,312,073	\$ 243,592	\$ 110,446,597	\$ 4,511,233	\$ 5,872,835	\$ 169,048	\$ 1,068,768	973.98	191.00
Basic Ed. - Support	24,201,974	4,708	13,794,499	1,191,489	8,955,912	56,656	198,710	2.00	164.29
Special Education	18,086,699	-	15,813,833	179,102	2,047,262	25,000	21,502	119.00	85.28
Echo Glen	2,200,912	2	2,061,660	63,332	69,406	2,502	4,010	15.50	7.33
Food Services	4,590,511	(330,258)	2,623,361	2,113,900	159,506	4,000	20,002	-	40.56
Transportation	7,391,813	(692,600)	6,247,857	1,145,600	654,956	11,000	25,000	-	80.92
Other Grants/Programs	16,735,962	774,556	11,956,756	2,679,368	1,127,090	53,008	145,184	49.50	94.75
Total Expenditure Summary	\$ 195,519,944	\$ -	\$ 162,944,563	\$ 11,884,024	\$ 18,886,967	\$ 321,214	\$ 1,483,176	1,159.98	664.13

Source of Funding

Local M&O Levy	\$ 41,228,687	21.1%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	26,202,899	13.4%
State Funding	118,944,123	60.8%
Federal Funding	6,036,843	3.1%
Other Agency Funding	522,951	0.3%
Use of Fund Balance - (To) From	2,584,441	1.3%
Total Funding	\$ 195,519,944	100.0%



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Basic Education - Classroom Services

	<u>Totals</u>	<u>Debit/Credit Transfer</u>		<u>Salaries/ Benefits</u>		<u>Supplies & Materials</u>		<u>Contract Services</u>		<u>Travel</u>		<u>Capital Outlay</u>		<u>Cert FTE</u>	<u>Class FTE</u>
Classroom	\$ 89,363,793	\$ 4,326	(2)	\$ 82,079,266	\$ 3,891,949	(2)	\$ 2,356,009	(2)	\$ 42,189	(2)	\$ 990,054	(2)	857.22	(1)	53.34
Extra Curricular	3,301,737	232,000	(3)	3,066,677	-		310		2,750		-		2.26		10.70
Student Assessment	918,921	-		793,115	100,200	(13)	17,604		2,002		6,000		2.50		3.50
Curriculum & Instruction	1,630,699	-		1,387,541	80,208		135,950	(5)	8,000	(5)	19,000		5.00	(11)	3.85
Technology Department	2,061,315	2		1,941,653	79,200	(6)	28,960	(6)	4,500		7,000		4.50		13.75
Tech Specialists	1,224,656	-		1,220,656	1,000		2,000		1,000		-		-		17.08
Certificated Web/Tech	1,599,093	-	(14)	1,599,093	-		-		-		-		-		-
Running Start/Payments	1,675,000	-		-	-		1,675,000		-		-		-		-
Library	2,638,218	-		2,443,777	172,316	(7)	15,360	(7)	1,540		5,225	(7)	24.80		0.04
Principal's Office	7,975,273	4,410		7,672,324	106,474	(2)	81,502	(2)	96,789	(8)	13,774	(2)	37.00		23.41
Guidance/Counseling	4,224,708	2,500		3,822,467	22,780		375,176	(15)	574		1,211		31.90	(10)	15.14
Student Mgmt/Safety	1,434,756	-		1,208,252	2		214,500	(9)	-		12,002		-		19.17
Health Services	2,163,949	2		2,121,697	26,602		12,444		2,202		1,002		4.80		27.07
Elem./Sec./CTE Directors	1,189,339	352		1,090,079	30,502		47,404		7,502		13,500		4.00	(12)	3.95 (12)
Payments to Other Dist.	35,000	-		-	-		35,000		-		-		-		-
Curriculum	875,616	-		-	-		875,616	(4)	-		-		-		-
Total Basic Ed	\$ 122,312,073	\$ 243,592		\$ 110,446,597	\$ 4,511,233		\$ 5,872,835		\$ 169,048		\$ 1,068,768		973.98		191.00

Source of Funding

Local M&O Levy	\$ 30,038,584	24.6%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	7,743,171	6.3%
State Funding	81,221,851	66.4%
Federal Funding	88,055	0.1%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	3,220,413	2.6%
Total Funding	\$ 122,312,073	100.0%

Footnotes:

1. Student/Teacher Allocations: K-2 21:1; 3-5 25:1; 6-8 25.5 : 1; 9-12 26.5 : 1
2. Building Budgets: Elem. \$104.25 per student; Mid. Sch. \$105.85 per student; High Sch. \$114.52 per student, Voc Grant Reserve \$50,000
3. High School Sports/ASB Transportation
4. Textbook Adoptions, Curriculum Refurbishment, Enrollment Increase Textbooks
5. Staff Dev. Contracts, Orchestra Instrument Repair, 1st Aide Training, 5th Grade Arts Program
6. Supplies and contracts for operations, training, equipment repair
7. Building Budgets, Library Support
8. Principal Leadership Training on law, instruction, discipline, risk management human relations, sports, Title IX, evaluation, etc.
9. School Resource Officers
10. Counselors: Elem. .5 FTE; Middle School 2.0 FTE; High School 3 to 4 FTE
11. Asst. Supt of TLS 1.0 FTE, TLS Directors 2.0 FTE., & 2.0 FTE TOSA
12. Dir. Elem. Ed., Dir. Sec. Ed., Dir. MS Ed., 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

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

Basic Education - Support Services

	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
Board of Directors	\$ 543,704	\$ 1,002	\$ -	\$ 16,102	\$ 504,600	(1) \$ 17,000	\$ 5,000	-	-
Superintendent's Office	528,222	4	485,470	16,500	14,250	7,000	4,998	1.00	1.00
Business Office	1,781,468	1,000	1,609,514	61,000	(2) 91,454	(3) 9,000	9,500	-	16.06 (13)
Human Resources	1,039,838	2,000	890,336	20,500	(4) 115,502	(4) 5,000	6,500	1.00	6.06
Public Relations	346,342	-	245,992	28,500	(11) 64,350	(11) 2,500	5,000	-	1.72
Supervision of Cust/Maint	477,891	-	444,089	15,200	8,102	5,000	5,500	-	4.15
Grounds Dept.	1,413,418	-	1,099,516	139,500	(5) 132,400	(6) 2,000	40,002	-	14.43
Custodial Dept.	5,569,598	500	5,151,296	334,100	(7) 46,002	2,500	35,200	-	80.36 (12)
Maintenance Dept.	2,693,772	2	1,633,344	462,275	(8) 559,101	(8) 550	38,500	-	18.86 (14)
Utilities	5,363,558	-	-	-	5,363,558	(9) -	-	-	-
Plant Security	98,522	-	9,522	-	85,000	-	4,000	-	-
Insurance	984,982	-	-	-	984,982	-	-	-	-
Data Processing	1,606,722	-	709,220	5,000	872,502	(10) 3,000	17,000	-	6.33
Printing	35,535	-	535	-	35,000	(11) -	-	-	-
Warehouse	336,987	-	311,800	18,002	3,585	100	3,500	-	4.41
Motor Pool	213,738	-	163,038	37,700	10,500	-	2,500	-	2.00
Operations Coord.	134,111	200	105,801	5,600	19,008	1,502	2,000	-	1.00
Emergency Preparedness	48,668	-	19,066	15,002	12,600	500	1,500	-	-
Construction Dept.	824,446	-	824,408	8	16	4	10	-	6.93
Telecomm Operations	160,452	-	91,552	16,500	33,400	1,000	18,000	-	1.00
Total Support Services	\$ 24,201,974	\$ 4,708	\$ 13,794,499	\$ 1,191,489	\$ 8,955,912	\$ 56,656	\$ 198,710	2.00	164.29

Source of Funding

Local M&O Levy	\$ 5,943,755	24.6%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	909,291	3.8%
State Funding	16,071,423	66.4%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	1,277,504	5.3%
Total Funding	\$ 24,201,974	100.0%

Footnotes:

- Audit Fees, Election Expenses, Legal Fees, Policy Governance and Board Professional Development
- Postage, Software, Purchase Orders, Warrants, Forms, Paper, etc.
- Unemployment Claims Contract, King County Banker Fees, Software, Copiers
- EAP Program, Sub-System, Advertising, Finger Printing, Flex Plan, Legal Fees
- Fuel, Lumber, Irrigation Parts, Sand/Gravel, Play Grd. Chips, Fertilizer
- Asphalt Repair, Fencing, Tree Removal, Pest Management, Pond/Drain Cleaning
- Soap, Waxes, Hand Towels, Toilet Paper, Garbage Liners, etc.
- HVAC, Lights, Painting, Plumbing, Fire Alarm and Elevator Permits
- Power, Natural Gas, Water/Sewer, Telephones, Data and Waste Disposal
- Systems Support and Training – Student Records and Financial Management Systems (Payroll, Purchasing, Accts. Payable/Receivable, HR, Budget, Inventories, etc.)
- News Letter; Community/Staff Communications; Surveys; Printing; Postage; Paper; etc.
- Custodians: Elem. 2.0 FTE; Middle School 3.5 FTE; High Schools 0.5- 9.0 FTE
- CFO/COO, Admin Assistant, Budget Director, Finance Director, 2.0 Accountants/Auditor
4.0 Accts. Pay., Accts. Rec., Purchasing Director, Pur. Sec., Inventory, Payroll Sup.,
2.5 Cert. Payroll, 2 Class. Payroll, Health Benefits
- Maintenance: 2 Carpenters, 4 Electricians, 5 HVAC, 3 Painters, 3 Plumbers,
1 Locksmith, 1 utility/truck driver

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

Special Education

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>		
Supervision	\$ 820,757	-	662,553	12,502	128,202	(1)	12,000	5,500	3.00	2.05	(7)
Guidance/Counseling	17,683	-	17,683	-	-		-	-	0.20	-	
Health	4,192,996	-	3,849,796	64,500	265,700	(2)	6,000	7,000	39.80	*	4.40
Classroom	12,985,263	-	11,283,801	102,100	1,583,360	(5)	7,000	9,002	76.00	(4)	78.83
Payment to Other Districts	70,000	-	-	-	70,000		-	-	-	-	-
Total Special Ed	\$ 18,086,699	\$ -	\$ 15,813,833	\$ 179,102	\$ 2,047,262		\$ 25,000	\$ 21,502	119.00		85.28

Source of Funding

Local M&O Levy	\$ 3,614,535	20.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	10,615,827	58.7%
Federal Funding	3,856,337	21.3%
Other Agency Funding	1	0.0%
Use of Fund Balance - (To) From	(1)	0.0%
Total Funding	\$ 18,086,699	100.0%

* Health Cert. Staffing FTE

Psychologists	15.55
OT/PT	7.20
Speech/Communication	17.05
Total	39.80

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; LRC I Mid. Sch./High Sch. 30:1
LRC II Elem/Mid. Sch. 10:1; LRC II High Schools 12:1
5. Special Education classroom materials
6. Out of District Placements (i.e. Overlake, San Marcos, Fairfax, HW Hearing)
Birth thru 2, ESY, etc.) Federal Grant Reserve \$700,000
7. Asst. to Director, Grant/Staffing/Budget Secretary, IEP Secretaries

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

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	\$ 261,437	\$ -	\$ 259,197	\$ 1,030	\$ 204	\$ 1,000	\$ 6	1.00	1.00
Library/Tech	50,964	-	48,612	2,150	200	-	2	-	0.70
Student Mgmt/Safety	60,986	-	17,992	42,994	-	-	-	-	1.00
Health	47,547	-	46,747	800	-	-	-	0.50	-
Classroom	1,779,978	2	1,689,112	16,358	69,002	(1) 1,502	4,002	14.00	4.63
Total Echo Glen	\$ 2,200,912	\$ 2	\$ 2,061,660	\$ 63,332	\$ 69,406	\$ 2,502	\$ 4,010	15.50	7.33

Source of Funding

Local M&O Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	1,931,146	87.7%
Federal Funding	235,472	10.7%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	34,294	1.6%
Total Funding	\$ 2,200,912	100.0%

Footnotes:

1. Grant Reserve \$60,000
2. Computers, Desks and Equipment

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

Food Service

	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
Supervision	\$ 283,830	\$ -	\$ 266,826	\$ 6,500	\$ 7,002	\$ 3,500	\$ 2	-	2.48
Food	1,767,002	-	-	1,767,002	-	-	-	-	-
Commodities	285,048	-	-	160,046	125,002	-	-	-	-
Cooks/Servers	2,584,889	-	2,356,535	180,352	(1) 27,502	(2) 500	20,000	-	38.08 (3)
Transfers	(330,258)	(330,258)	-	-	-	-	-	-	-
Total Food Services	\$ 4,590,511	\$ (330,258)	\$ 2,623,361	\$ 2,113,900	\$ 159,506	\$ 4,000	\$ 20,002	-	40.56

Source of Funding

Local M&O Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	4,253,915	92.7%
State Funding	2,500	0.1%
Federal Funding	793,000	17.3%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	(458,904)	-10.0%
Total Funding	\$ 4,590,511	100.0%

Footnotes:

1. Paper and Cleaning Supplies
2. Health Permits, Point of Sale Software
3. Managers, Bakers, Food Assistants, Cashiers

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

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	\$ 655,045	\$ 2,400	\$ 609,545	\$ 17,100	\$ 14,500	(1) \$ 5,500	\$ 6,000	-	6.43 (6)
Bus Operations	6,346,507	-	5,041,807	867,000	(2) 425,700	(3) 4,000	8,000	-	67.49 (7)
Mechanics	945,261	-	596,505	261,500	(4) 74,756	(5) 1,500	11,000	-	7.00
Insurance	140,000	-	-	-	140,000	(8) -	-	-	-
Transfers	(695,000)	(695,000)	-	-	-	-	-	-	-
Total Transportation	\$ 7,391,813	\$ (692,600)	\$ 6,247,857	\$ 1,145,600	\$ 654,956	\$ 11,000	\$ 25,000	-	80.92

Source of Funding

Local M&O Levy	\$ 531,813	7.2%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	360,000	4.9%
State Funding	6,500,000	87.9%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 7,391,813	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, Secretary, Payroll Routing Secretary, Trainer, Dispatch/Versatrans, Supervisor of Bus Drivers
7. Bus Drivers
8. Insurance

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

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	\$ 1,582,890	\$ 65,000	\$ 1,384,350	\$ 78,036	(2) \$ 55,502	(2) \$ 2	\$ -	16.10	(1) -
Teacher Quality	293,362	(3) -	275,860	6,002	7,500	4,000	-	3.00	-
Teacher Asst./Prof. Standards	95,221	-	95,219	-	2	-	-	-	-
State Pilot Programs	742,367	(9) -	636,755	4,610	100,002	(8) 1,000	-	-	-
Head Start	183,314	35,000	142,964	3,000	1,400	850	100	-	2.23
English as 2nd Language	981,442	-	952,334	12,104	14,002	1,502	1,500	6.40	(4) 7.33
NROTC	258,906	-	214,826	4,580	37,000	(8) 2,500	-	-	2.00
Traffic Safety	143,205	(5) -	103,605	6,500	2,600	500	30,000	-	-
Summer/Night School	161,386	(5) -	154,786	5,000	1,500	100	-	-	-
Gifted	245,406	(6) -	198,604	45,952	750	50	50	2.00	-
Full Day K/Gifts/Grants	5,261,494	(7) 16	2,955,274	2,051,584	(10) 251,582	4	3,034	22.00	17.50
School Age Care	6,786,969	(7) 674,540	4,842,179	462,000	655,250	42,500	110,500	-	65.69
Other	-	-	-	-	-	-	-	-	-
Total Grants/Programs	\$ 16,735,962	\$ 774,556	\$ 11,956,756	\$ 2,679,368	\$ 1,127,090	\$ 53,008	\$ 145,184	49.50	94.75

Source of Funding

Local M&O Levy	\$ 1,100,000	6.6%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	12,936,522	77.3%
State Funding	2,601,376	15.5%
Federal Funding	1,063,979	6.4%
Other Agency Funding	522,950	3.1%
Use of Fund Balance - (To) From	(1,488,865)	-8.9%
Total Funding	\$ 16,735,962	100.0%

Footnotes:

1. 0.4 to 2.5 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's 3.0 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. Full Day K/School Age Care are both self supporting
8. Grant Reserve(s) - \$75,000 and \$35,000 (NROTC)
9. Budget Capacity for National Board Stipend (State Pass Through)
10. Full Day K Supplies & Budget Capacity for Gifts/Donations

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION

Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2014		\$ 80,000,000
Revenue:		
Local Property Tax	\$ 10,712,201	
Investment Earnings	600,006	
Rental Fees/Misc.	34,002	
Impact Fees	907,501	
Bond Premium/Subsidy	530,000	
Sale of Bonds	55,000,001	
Total Revenue		<u>67,783,711</u>
Total Available Resources		\$ 147,783,711
Expenditures:		
Sites	\$ 20,000	
Buildings	66,980,000	
Equipment	10,000,000	
Debt (Arbitrage)	<u>100,000</u>	
Total Expenditures		<u>77,100,000</u>
Ending Fund Balance 8-31-2015		<u>\$ 70,683,711</u>

Capital Projects Fund - Used for the acquisition of school sites, the construction of new schools, or the renovation of existing schools.

Fund 3 - Debt Service Fund Budget Summary

Beginning Fund Balance 9-1-2014		\$ 29,000,000
Revenue:		
Local Property Tax	\$ 36,029,747	
Investment Earnings	100,006	
Total Revenue		36,129,753
Total Available Resources		\$ 65,129,753
Expenditures:		
Bonds Redeemed	\$ 37,155,000	
Interest on Bonds	18,803,000	
Transfer Fees	30,002	
Total Expenditures		55,988,002
Ending Fund Balance 8-31-2015		\$ 9,141,751

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 9-1-2014		\$ 1,300,000
Revenue:		
General ASB	\$ 4,814,542	
Athletics	1,502,511	
Classes	201,590	
Clubs	675,478	
Private Monies	285,600	
Total Revenue	7,479,721	7,479,721
Total Available Resources		\$ 8,779,721
Expenditures:		
General ASB	\$ 4,227,192	
Athletics	2,033,120	
Classes	221,673	
Clubs	713,936	
Private Monies	283,800	
Total Expenditures	7,479,721	7,479,721
Ending Fund Balance 8-31-2015		\$ 1,300,000

Associated Student Body Fund - A special fund used for student activities in student government, athletic programs, classes, and clubs.

Fund 5 - Transportation Vehicle Fund Budget Summary

Beginning Fund Balance 9-1-2014		\$ 4,200,000
Revenue:		
Local Property Tax	\$ 892,853	
Investment Earnings	20,001	
State Depreciation Reimbursement	1,150,000	
Other Financing Sources	<u>2,001</u>	
Total Revenue		<u>2,064,855</u>
Total Available Resources		\$ 6,264,855
Expenditures:		
School Bus Purchases		<u>1,700,000</u>
Ending Fund Balance 8-31-2015		<u><u>\$ 4,564,855</u></u>

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

Administrative Costs 2014-15 F-195 (Budget)

	Actual King County Dist. Average <u>2012-13</u>	Actual Issaquah <u>2012-13</u>	Budget Issaquah <u>2014-15</u>
11 Board of Directors	0.34%	0.28%	0.28%
12 Superintendents Office	0.55%	0.48%	0.34%
13 Finance Office	1.02%	1.00%	0.91%
14 Human Resources	0.81%	0.54%	0.53%
15 Public Relations	0.18%	0.19%	0.18%
21 Supervision-Instruction	2.08%	1.57%	1.51%
41 Supervision-Food Service	0.20%	0.16%	0.15%
51 Supervision-Transportation	0.38%	0.39%	0.34%
61 Supervision-Maintenance/Operations	0.25%	0.23%	0.24%
Total Central Administration	<u>5.81%</u>	<u>4.83%</u>	<u>4.47%</u>
23 Building Administration	6.02%	4.61%	4.22%
Total Central & Building Admin.	<u><u>11.83%</u></u>	<u><u>9.43%</u></u>	<u><u>8.69%</u></u>

**Issaquah School District
2014-15
Enrollment Projections**

FTE GRADE	FTE PROJECTION										
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-2017	2017-18	2018-2019
K	574.50	593.30	612.50	609.00	650.50	653.50	655.53	609.56	617.56	649.40	644.81
1ST	1341.77	1319.10	1390.30	1395.37	1360.80	1489.00	1470.23	1474.20	1374.88	1389.06	1455.81
2ND	1248.08	1351.20	1354.00	1423.00	1467.10	1413.81	1515.95	1502.33	1505.70	1408.31	1416.12
3RD	1352.27	1298.40	1385.20	1373.30	1496.40	1526.00	1448.27	1547.84	1533.90	1541.21	1438.32
4TH	1239.24	1371.60	1318.50	1416.10	1440.20	1498.02	1540.04	1463.39	1561.17	1545.36	1543.08
5TH	1291.19	1258.20	1400.70	1346.10	1448.00	1477.23	1513.46	1555.93	1477.26	1573.07	1554.92
6TH	1277.96	1285.90	1268.90	1407.10	1361.80	1461.96	1472.23	1509.70	1548.94	1469.70	1561.76
7TH	1251.59	1299.50	1326.20	1310.74	1447.40	1391.33	1483.50	1495.15	1528.85	1564.79	1482.68
8TH	1267.87	1254.80	1297.40	1345.41	1338.80	1463.01	1391.61	1483.85	1495.89	1527.15	1558.45
9TH	1203.03	1326.80	1327.10	1361.04	1412.10	1343.78	1503.15	1430.02	1514.75	1521.65	1546.03
10TH	1206.38	1171.30	1332.60	1319.24	1353.10	1403.63	1321.65	1483.00	1405.27	1487.46	1491.96
11TH	1233.38	1132.30	1109.40	1232.97	1225.40	1233.44	1301.18	1215.58	1366.81	1287.79	1366.16
12TH	970.56	1147.20	1014.90	1020.89	1145.60	1110.26	1123.42	1187.08	1102.82	1249.37	1166.17
TOTAL - FTE	15457.82	15809.60	16137.70	16560.26	17147.20	17464.97	17740.21	17957.63	18033.81	18214.31	18226.29
K-5TH	7047.05	7191.80	7461.20	7562.87	7863.00	8057.56	8143.48	8153.25	8070.47	8106.40	8053.06
6TH-8TH	3797.42	3840.20	3892.50	4063.25	4148.00	4316.30	4347.34	4488.70	4573.68	4561.65	4602.90
9TH-12TH	4613.35	4777.60	4784.00	4934.14	5136.20	5091.11	5249.39	5315.68	5389.66	5546.27	5570.33
TOTAL - FTE	15457.82	15809.60	16137.70	16560.26	17147.20	17464.97	17740.21	17957.63	18033.81	18214.31	18226.29
Running Start	267.54	259.94	223.99	227.00	239.75	240.00	290.00	290.00	290.00	290.00	290.00
Total FTE	15725.36	16069.54	16361.69	16787.26	17386.95	17704.97	18030.21	18247.63	18323.81	18504.31	18516.29
Growth		344.18	292.15	425.57	599.69	318.02	325.24	217.42	76.18	180.50	11.97

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

DRAFT: FINAL AMOUNTS PENDING BOARD ACTION