



ISSAQUAH SCHOOL DISTRICT

SUPERINTENDENT'S DIRECTION FOR 2008-09 BUDGET DEVELOPMENT May 2008

Budget Plan: This document responds to and interprets Board guidelines for the 2008-09 budget development. Further, it brings together student achievement data and multi-year priorities expressed in our schools' Continuous Improvement Plans, curriculum and instructional support needs identified by staff, ongoing discussions with various stakeholder groups and general knowledge of District finances. Based on specific revenue information provided by the state, this document provides a conceptual budget plan for the District and fulfills two basic purposes:

1. Translates the Board's guidelines into working priorities and specific requirements for the development of the 2008-09 budget, and
2. Create a transparent process for any interested person, linking the guidance of the Board to the operational direction of the Superintendent to show the basis for budget decisions.

Budget Requirements: At a minimum, the 2008-09 District budget will observe all requirements set forth in policy and expressed in the Board's Budget Guidelines adopted January 23, 2008. The budget will:

- Establish staff compensation and benefits at levels that do not deviate materially from the local, professional market for the skills employed, *insofar as resources allow*.
- Avoid creating financial obligations that exceed projected revenue or otherwise risk fiscal jeopardy.
- Maintain reserve funds at the levels specified by the Board, including sufficient reserves for new school start-up costs.
- Protect and maintain District facilities and other assets.
- Provide for modified obligations in the event of revenue loss.

Our Program Priorities: Our Board has directed us to fund a comprehensive educational program. The Superintendent has determined the following priorities, all of which represent far-reaching, multi-year efforts. These priorities will strengthen student achievement and prepare all students to be college and work ready.

Progress in 2008-09 and beyond will depend upon the phasing and allocation of resources and the ability of the District to develop new revenue streams to address these goals:

- *Elimination of the achievement gap.*
- *100 % of graduates are successfully engaged in post secondary opportunities of their choice*
- *Graduates are work and college prepared. They will be recruited/sought after by business, industry, and post secondary opportunities*

Specific Guidance for Budget Development: To honor Board direction, community and staff values and reconcile competing budget elements, the following additional direction is provided. The 2008-09 District budget will:

1. Continue to hold central administrative costs to a level no higher than the average of other King County school districts.
2. Provide compensation and benefits to employees in all bargaining units in keeping with negotiated contracts; establish appropriate improvements in compensation and benefits for unrepresented employees.

In changing compensation levels for any/all employees, continue to observe the dual directives of the Board to achieve appropriate balance of interests: (a) insofar as resources allow, compensation and benefit levels will not deviate materially from the marketplace, and (b) compensation and benefit levels shall not cause or allow jeopardy to the District's fiscal integrity or public image.

3. Fund those instructional resource decisions that most clearly contribute to student achievement over those that lack compelling evidence of impact on learning.
4. Provide Unreserved Designated fund balance of \$750,000 for the opening of Elementary #15 in 2010/11.
5. Provide Unreserved Designated fund balance of \$1,200,000 for uncollectible and unanticipated levy authority in 2009 and 2010.
6. Provide unfunded COLA to all employees at a cost of \$1,870,000.