ISSAQUAH SCHOOL DISTRICT
BOARD OF DIRECTOR'S BUDGET DEVELOPMENT GUIDELINES

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

- The District Mission, Executive Limitations, and Ends learning goals for students.
- A comprehensive educational program, which reflects overall community values and interests and provides an equitable and 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, at least two years of world languages, and engage in social emotional learning.

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.
  - Annually, provide sufficient program detail that will allow for Board of Directors to determine the amount of revenue that must be collected or rolled-back from the local Educational Programs and Operations Levy.
- 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.

Board action: 2-14-2018