

**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 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.
- A program that allows students to:
 - Meet the requirements for a Washington State high school diploma;
 - 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;
 - 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 and the ability to access alternative learning pathways;

- **And a program that:**

- Considers student opinion in academic remediation and acceleration opportunities.
- Provides targeted resources ~~to combat the Covid-19 pandemic as it relates to~~ for social-emotional supports, student/staff safety, gap-closing, and learning loss.

II. In directing District resources toward the accomplishment of the above, the budget will be in compliance with the Financial Executive Limitations (ELs 4, 5, and 6) with particular attention to the following guidelines will be observed:

Formatted: Highlight

Formatted: Bulleted + Level: 1 + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Font: 12 pt, Highlight

▪ 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, t~~The Superintendent shall not cause or allow jeopardy to fiscal integrity, ~~or to public image~~, or credibility. ~~Further, the Superintendent shall:~~

• 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.

III. The following timeline will be observed:

• The Board will approve the final budget after a public hearing during the month of August.

• If program cuts are anticipated:

○ A proposal of options must be presented to the Board no later than its first regular meeting in February.

- o The proposal should reflect the Board priorities enumerated in Section I, while prioritizing the areas of greatest need.
- o The Board will **decide on** any program cuts no later than its final regular meeting in April.

Board action: X-X-XXXX