

Mercer Island School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	76,188,123	2,003,000	9,055,991	8,935,222	663,000
Total Appropriation (Expenditures)	76,188,123	2,023,118	9,005,000	9,238,500	1,200,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	4,000,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	0	-20,118	50,991	-4,303,277	-537,000
Beginning Total Fund Balance	2,817,303	429,809	6,085,204	8,645,237	950,921
Ending Total Fund Balance	2,817,303	409,691	6,136,195	4,341,959	413,921

SECTION B: EXCESS LEVIES FOR 2024 COLLECTION

Excess levies approved by voters for 2024 collection	12,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	12,000,000	XXXXX	9,005,991	7,885,223	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Mercer Island School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,996.87		3,944.00		3,928.00	
FTE Certificated Employees	304.075		279.833		275.099	
FTE Classified Employees	148.738		143.990		154.099	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	67,688,923		69,372,335		76,188,123	
Total Expenditures	70,158,266		71,645,015		76,188,123	
Total Beginning Fund Balance	4,228,443		2,544,148		2,817,303	
Total Ending Fund Balance	1,759,100		271,468		2,817,303	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	37,341,209	53.22	41,112,664	57.38	42,053,435	55.20
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	7,004	0.01
Special Education Instruction	11,466,080	16.34	10,543,364	14.72	13,075,309	17.16
Vocational Instruction	2,902,754	4.14	3,323,636	4.64	3,143,850	4.13
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,163,333	1.66	1,213,534	1.69	1,291,618	1.70
Other Instructional Programs	299,220	0.43	723,596	1.01	1,287,613	1.69
Community Services	534,126	0.76	455,150	0.64	542,223	0.71
Support Services	13,452,738	19.17	14,106,242	19.69	14,787,071	19.41
Total - Program Groups	70,158,266	100.00	71,645,015	100.00	76,188,123	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	39,380,728	56.13	39,857,690	55.63	42,045,571	55.19
Teaching Support	10,216,837	14.56	11,446,166	15.98	13,339,372	17.51
Other Supportive Activities	10,104,139	14.40	10,443,830	14.58	10,911,171	14.32
Building Administration	4,318,333	6.16	4,231,445	5.91	4,032,065	5.29
Central Administration	5,668,044	8.08	5,665,884	7.91	5,859,944	7.69
Total - Activity Groups	70,158,266	100.00	71,645,015	100.00	76,188,123	100.00

Mercer Island School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	31,738,586	45.24	30,774,966	42.95	33,539,230	44.02
Classified Salaries	11,824,389	16.85	13,162,657	18.37	14,293,600	18.76
Employee Benefits and Payroll Taxes	15,386,063	21.93	15,864,650	22.14	15,517,586	20.37
Supplies, Instructional Resources and Noncapitalized Items	1,762,701	2.51	3,164,322	4.42	2,635,747	3.46
Purchased Services	9,191,976	13.10	8,412,211	11.74	9,873,589	12.96
Travel	115,909	0.17	62,654	0.09	237,171	0.31
Capital Outlay	138,642	0.20	203,555	0.28	91,200	0.12
Total - Objects	70,158,266	100.00	71,645,015	100.00	76,188,123	100.00

Mercer Island School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	233.52	220.00	199.00
2. Grade 1	245.71	255.00	261.00
3. Grade 2	230.33	260.00	269.00
4. Grade 3	248.56	234.00	266.00
5. Grade 4	300.02	260.00	245.00
6. Grade 5	286.74	305.00	269.00
7. Grade 6	301.50	295.00	310.00
8. Grade 7	314.70	300.00	300.00
9. Grade 8	344.01	322.00	310.00
10. Grade 9	358.70	350.00	345.00
11. Grade 10	376.62	354.00	365.00
12. Grade 11 (excluding Running Start)	351.86	365.00	357.00
13. Grade 12 (excluding Running Start)	342.34	360.00	365.00
14. SUBTOTAL	3,934.61	3,880.00	3,861.00
15. Running Start	46.10	48.00	48.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	16.16	16.00	19.00
18. TOTAL K-12	3,996.87	3,944.00	3,928.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	304.08	279.83	275.099
2. General Fund FTE Classified Employees /4	148.74	143.99	154.099

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,427,078	11,764,026	12,000,000
2000 Local Nontax Support	3,863,431	5,514,974	5,549,550
3000 State, General Purpose	38,810,613	41,161,525	42,242,172
4000 State, Special Purpose	8,233,877	8,327,479	9,445,198
5000 Federal, General Purpose	1,390	1,300	1,200
6000 Federal, Special Purpose	5,212,020	2,099,631	2,696,103
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	140,515	253,400	253,900
9000 Other Financing Sources	0	250,000	4,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	67,688,923	69,372,335	76,188,123
EXPENDITURES			
00 Regular Instruction	37,341,209	41,112,664	42,053,435
10 Federal Special Purpose Funding	2,998,807	166,829	7,004
20 Special Education Instruction	11,466,080	10,543,364	13,075,309
30 Vocational Education Instruction	2,902,754	3,323,636	3,143,850
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,163,333	1,213,534	1,291,618
70 Other Instructional Programs	299,220	723,596	1,287,613
80 Community Services	534,126	455,150	542,223
90 Support Services	13,452,738	14,106,242	14,787,071
B. TOTAL EXPENDITURES	70,158,266	71,645,015	76,188,123
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,469,343	-2,272,679	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	286,201	0	215,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	134,364	200,000	56,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	20,000	20,000
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	3,787,878	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	2,324,148	2,526,303
F. TOTAL BEGINNING FUND BALANCE	4,228,443	2,544,148	2,817,303
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	226,001	0	120,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	86,260	200,000	50,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	20,000	20,000
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,426,839	0	0

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	0	51,468	2,627,303
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,759,100	271,468	2,817,303

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	11,427,040	11,764,026	12,000,000
1300 Sale of Tax Title Property	38	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,427,078	11,764,026	12,000,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	135,934	156,250	294,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	161,925	149,759	80,000
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	597,952	576,177	611,450
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	339,336	225,550	145,500
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	151,548	31,100	160,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	916,038	1,738,590	1,715,000
2300 Investment Earnings	60,444	50,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	1,248,012	2,223,419	2,154,400
2600 Fines and Damages	34,972	22,300	31,100
2700 Rentals and Leases	67,287	95,000	42,800
2800 Insurance Recoveries	0	4,000	4,000
2900 Local Support Nontax, Unassigned	149,984	242,829	261,300
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	3,863,431	5,514,974	5,549,550
STATE, GENERAL PURPOSE			
3100 Apportionment	38,053,073	40,375,084	41,507,409
3121 Special Education--General Apportionment	757,540	786,441	734,763
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	38,810,613	41,161,525	42,242,172
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	5,350,148	5,465,975	6,519,619
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	96,542	97,046	154,419
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	345,529	326,665	317,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	281,161	289,661	343,695
4174 Highly Capable	130,423	135,984	136,394
4188 Childcare	0	0	0
4198 School Food Services	17,779	153	800
4199 Transportation--Operations	2,011,995	2,011,995	1,973,271
4300 Other State Agencies, Unassigned	300	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	8,233,877	8,327,479	9,445,198

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	1,390	1,300	1,200
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,390	1,300	1,200
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	450,000	1,085,000
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	2,041,706	0	0
6112 Federal Special Purpose-ESSER II	58,208	58,313	0
6113 Federal Special Purpose-ESSER III	566,492	0	0
6114 Federal Special Purpose ESSER III Learning Loss	141,623	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	110,584	108,514	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	131,907	195,016	0
6124 Special Education--Supplemental	915,715	806,986	1,073,200
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	11,971	15,500	17,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	103,523	116,928	131,143
6152 School Improve, Fed Other Title Grants under ESEA, Fed	84,498	103,960	103,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	5,044	30,335	16,260
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	949,732	149,176	210,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	33,631	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	57,384	64,903	60,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,212,020	2,099,631	2,696,103

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	2,911	103,400	103,400
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	137,604	150,000	150,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	500
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	140,515	253,400	253,900
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	250,000	4,000,000
9000 TOTAL OTHER FINANCING SOURCES	0	250,000	4,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	67,688,923	69,372,335	76,188,123

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	37,171,912	40,983,886	41,885,155
02 Alternative Learning Experience	169,296	128,778	168,280
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	37,341,209	41,112,664	42,053,435
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	2,041,706	0	0
12 Federal Special Purpose - ESSER II	138,402	58,314	3,004
13 Federal Special Purpose - ESSER III	566,492	0	0
14 Federal Special Purpose ESSER III Learning Loss	141,623	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	110,584	108,515	4,000
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	2,998,807	166,829	7,004
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	10,418,458	9,541,364	11,026,659
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	131,907	195,015	0
24 Special Education, Supplemental, Federal	915,715	806,985	2,048,650
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	11,466,080	10,543,364	13,075,309
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,730,197	3,168,348	2,987,906
34 Middle School Career and Technical Education, State	161,035	139,788	145,145
38 Vocational, Federal	11,522	15,500	10,799
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,902,754	3,323,636	3,143,850
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	103,523	105,771	109,975
52 Other Title Grants under ESEA-Federal	84,498	108,563	50,950
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	189,396	199,700	225,883
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	326,692	315,188	313,408
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	5,044	30,335	23,749
65 Transitional Bilingual, State	454,180	453,977	567,653
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,163,333	1,213,534	1,291,618
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	133,949	105,548	140,098
74 Highly Capable	116,571	135,984	135,332
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	48,700	482,064	1,012,183
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	299,220	723,596	1,287,613
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	534,126	455,150	542,223
80 TOTAL COMMUNITY SERVICES	534,126	455,150	542,223
SUPPORT SERVICES			
97 District-wide Support	9,271,869	9,732,887	10,387,667
98 School Food Services	1,865,939	1,997,002	1,961,677
99 Pupil Transportation	2,314,931	2,376,353	2,437,727
90 TOTAL SUPPORT SERVICES	13,452,738	14,106,242	14,787,071
TOTAL PROGRAM EXPENDITURES	70,158,266	71,645,015	76,188,123

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	41,885,155	26,054		25,201,033	4,422,439	9,226,909	1,182,801	1,788,894	37,025	0
02 ALE	168,280	0		98,170	0	30,110	0	40,000	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	42,053,435	26,054		25,299,203	4,422,439	9,257,019	1,182,801	1,828,894	37,025	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	3,004	0		1,004	0	0	0	2,000	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	4,000	0		0	0	0	4,000	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	7,004	0		1,004	0	0	4,000	2,000	0	0
21 Sp Ed, Sup, St	11,026,659	2,925		4,781,176	2,510,717	2,715,516	67,000	896,825	41,000	11,500
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	2,048,650	0		71,198	111,799	78,520	16,000	1,646,133	125,000	0

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	13,075,309	2,925		4,852,374	2,622,516	2,794,036	83,000	2,542,958	166,000	11,500
31 Voc, Basic, St	2,987,906	8,928		1,904,187	51,251	574,387	277,846	124,477	5,130	41,700
34 MidSchCar/Tec	145,145	0		95,610	0	30,535	3,000	8,000	0	8,000
38 Voc, Fed	10,799	0		9,100	0	1,699	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,143,850	8,928		2,008,897	51,251	606,621	280,846	132,477	5,130	49,700
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	109,975	0		84,280	0	25,695	0	0	0	0
52 Other Title Grants under ESEA-Federal	50,950	0	0	19,500	9,813	8,437	200	13,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	225,883	0		129,272	32,712	63,899	0	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	313,408	0		250,916	7,280	45,812	2,600	6,800	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	23,749	0		13,469	0	1,280	5,200	3,600	200	0
65 Tran Biling, St	567,653	0		241,097	159,999	166,557	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,291,618	0	0	738,534	209,804	311,680	8,000	23,400	200	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	140,098	0		87,000	26,000	21,098	1,000	5,000	0	0
74 Highly Capable	135,332	0		67,162	6,500	16,670	2,500	42,500	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,012,183	0		155,150	368,869	38,164	450,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,287,613	0		309,312	401,369	75,932	453,500	47,500	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	542,223	122,000	-25,000	42,159	103,552	26,412	85,000	180,100	8,000	0
TOTAL COMMUNITY SERVICES	542,223	122,000	-25,000	42,159	103,552	26,412	85,000	180,100	8,000	0
97 Distwide Suppt	10,387,667	3,179	0	287,747	4,984,755	1,768,470	364,100	2,931,100	18,316	30,000
98 Schl Food Serv	1,961,677	0	-13,454	0	34,188	14,443	40,000	1,886,500	0	0
99 Pupil Transp	2,437,727	0	-124,632	0	1,463,726	662,973	134,500	298,660	2,500	0
TOTAL SUPPORT SERVICES	14,787,071	3,179	-138,086	287,747	6,482,669	2,445,886	538,600	5,116,260	20,816	30,000
OBJECT TOTALS	76,188,123	163,086	-163,086	33,539,230	14,293,600	15,517,586	2,635,747	9,873,589	237,171	91,200

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	169,368	XXXXX	76,622	XXXXX	163,086	XXXXX
(1) Credit Transfers	-169,368	XXXXX	-76,622	XXXXX	-163,086	XXXXX
(2) Certificated Salaries	31,738,586	45.24	30,774,966	42.95	33,539,230	44.02
(3) Classified Salaries	11,824,389	16.85	13,162,657	18.37	14,293,600	18.76
(4) Employee Benefits and Payroll Taxes	15,386,063	21.93	15,864,650	22.14	15,517,586	20.37
(5) Supplies and Materials	1,762,701	2.51	3,164,322	4.42	2,635,747	3.46
(7) Purchased Services	9,191,976	13.10	8,412,211	11.74	9,873,589	12.96
(8) Travel	115,909	0.17	62,654	0.09	237,171	0.31
(9) Capital Outlay	138,642	0.20	203,555	0.28	91,200	0.12
TOTAL EXPENDITURES	70,158,266	100.00	71,645,015	100.00	76,188,123	100.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	37,929,005	54.06	38,297,167	53.45	40,300,170	52.90
28 Extracur	1,439,123	2.05	1,544,523	2.16	1,735,401	2.28
29 Pmt to SD	12,600	0.02	16,000	0.02	10,000	0.01
TOTAL TEACHING ACTIVITIES	39,380,728	56.13	39,857,690	55.63	42,045,571	55.19
TEACHING SUPPORT						
22 Lrn Resrc	889,635	1.27	753,021	1.05	751,611	0.99
24 Guid/Coun	1,850,629	2.64	1,975,108	2.76	1,997,922	2.62
25 Pupil M/S	1,374,103	1.96	1,335,932	1.86	1,365,529	1.79
26 Health	3,563,679	5.08	3,431,137	4.79	4,392,588	5.77
31 InstProDev	2,203,014	3.14	2,525,463	3.52	3,095,461	4.06
32 Inst Tech	172,614	0.25	411,366	0.57	886,713	1.16
33 Curriculum	163,164	0.23	535,339	0.75	363,340	0.48
34 Prof Lrng St	470,186	0.67	478,800	0.67	486,208	0.64
TOTAL TEACHING SUPPORT	10,216,837	14.56	11,446,166	15.98	13,339,372	17.51
OTHER SUPPORT ACTIVITIES						
42 Food	57,384	0.08	64,903	0.09	40,000	0.05
44 Operation	1,814,878	2.59	1,932,099	2.70	1,935,131	2.54
49 Transfers	-6,324	-0.01	0	0.00	-13,454	-0.02
52 Operation	1,701,997	2.43	1,558,011	2.17	1,652,073	2.17
53 Maintnce	189,764	0.27	195,392	0.27	203,076	0.27
56 Insurance	93,569	0.13	93,569	0.13	106,000	0.14
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-163,044	-0.23	-41,522	-0.06	-124,632	-0.16
62 Grnd Mnt	187,552	0.27	209,540	0.29	282,286	0.37
63 Oper Bldg	2,491,904	3.55	2,634,731	3.68	2,713,167	3.56
64 Maintnce	671,211	0.96	800,034	1.12	822,164	1.08
65 Utilities	1,464,001	2.09	1,176,500	1.64	1,129,500	1.48
67 Bldg Secu	109,594	0.16	123,000	0.17	115,500	0.15
68 Insurance	648,672	0.92	736,088	1.03	823,000	1.08
72 Info Sys	367,537	0.52	668,101	0.93	877,259	1.15
73 Printing	5,930	0.01	40,000	0.06	72,000	0.09

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	95,256	0.14	27,600	0.04	35,300	0.05
83 Interest	1,446	0.00	0	0.00	0	0.00
84 Principal	92,749	0.13	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	280,064	0.40	225,784	0.32	242,801	0.32
TOTAL OTHER SUPPORT ACTIVITIES	10,104,139	14.40	10,443,830	14.58	10,911,171	14.32
UNIT ADMINISTRATION						
23 Princ Off	4,318,333	6.16	4,231,445	5.91	4,032,065	5.29
TOTAL UNIT ADMINISTRATION	4,318,333	6.16	4,231,445	5.91	4,032,065	5.29
CENTRAL ADMINISTRATION						
11 Bd of Dir	292,114	0.42	211,600	0.30	183,400	0.24
12 Supt Off	804,221	1.15	713,680	1.00	697,805	0.92
13 Busns Off	1,094,897	1.56	1,076,814	1.50	1,175,396	1.54
14 HR	736,134	1.05	844,595	1.18	796,051	1.04
15 Pblc Rltn	157,810	0.22	172,943	0.24	180,412	0.24
21 Supv Inst	2,056,192	2.93	1,893,951	2.64	1,870,625	2.46
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	395,064	0.56	446,051	0.62	458,294	0.60
61 Supv Bldg	131,612	0.19	306,250	0.43	497,961	0.65
TOTAL CENTRAL ADMINISTRATION	5,668,044	8.08	5,665,884	7.91	5,859,944	7.69
TOTAL EXPENDITURES	70,158,266	100.00	71,645,015	100.00	76,188,123	100.00

Mercer Island School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	207.478	75.42	46.180	29.97
28 Extracurricular	1.000	0.36	1.673	1.09
TOTAL TEACHING ACTIVITIES	208.478	75.78	47.853	31.05
TEACHING SUPPORT				
22 Learning Resources	3.562	1.29	0.979	0.64
24 Guidance and Counseling	9.856	3.58	4.039	2.62
25 Pupil Management and Safety	0.000	0.00	11.678	7.58
26 Health/Related Services	17.815	6.48	4.734	3.07
31 InstProDev	14.263	5.18	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	6.482	4.21
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	3.735	1.36	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	49.231	17.90	27.912	18.11
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.418	0.27
52 Operations	XXXXX	XXXXX	10.899	7.07
53 Maintenance	XXXXX	XXXXX	0.846	0.55
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.30
63 Operation of Buildings	XXXXX	XXXXX	23.732	15.40
64 Maintenance	XXXXX	XXXXX	4.000	2.60
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	4.900	3.18
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	46.795	30.37

Mercer Island School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	10.000	3.64	10.096	6.55
TOTAL UNIT ADMINISTRATION	10.000	3.64	10.096	6.55
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.36	1.750	1.14
13 Business Office	0.000	0.00	6.000	3.89
14 Human Resources	0.000	0.00	3.121	2.03
15 Public Relations	0.000	0.00	1.000	0.65
21 Supervision - Instruction	6.390	2.32	3.882	2.52
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	2.440	1.58
61 Supervision - Building	0.000	0.00	3.250	2.11
TOTAL CENTRAL ADMINISTRATION	7.390	2.69	21.443	13.92
TOTAL FTE STAFF	275.099	100.00	154.099	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Mercer Island School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

Mercer Island School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	498,815	444,339	409,691

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	8,279,340	8,600,000	9,005,991
2000 Local Nontax Support	0	0	50,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,279,340	8,600,000	9,055,991
EXPENDITURES			
Matured Bond Expenditures	5,375,000	6,060,000	6,795,000
Interest on Bonds	2,764,125	2,478,250	2,200,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	8,139,725	8,548,250	9,005,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	139,615	51,750	50,991
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,908,839	5,252,415	6,085,204
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,908,839	5,252,415	6,085,204
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	6,048,454	5,304,165	6,136,195
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	6,048,454	5,304,165	6,136,195

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	8,279,315	8,600,000	9,005,991
1300 Sale of Tax Title Property	25	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	8,279,340	8,600,000	9,005,991
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	50,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	50,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,279,340	8,600,000	9,055,991

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,555,577	7,317,781	7,829,601
2000 Local Nontax Support	266,299	250,000	305,621
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	800,000	800,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,821,876	8,367,781	8,935,222
EXPENDITURES			
10 Sites	68,100	5,127,500	4,877,500
20 Buildings	6,393,368	3,163,000	1,292,000
30 Equipment	2,777,441	4,795,704	2,984,000
40 Energy	0	85,000	85,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	11,150,425	13,171,204	9,238,500
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	250,000	4,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-4,328,549	-5,053,422	-4,303,277
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	10,010,888	10,717,936	8,322,836

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	5,221,064	2,250,000	0
G.L.890 Unassigned Fund Balance	0	0	322,401
F. TOTAL BEGINNING FUND BALANCE	15,382,233	12,967,936	8,645,237
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	182,377	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	10,010,888	5,912,293	4,140,000
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	860,418	2,002,220	201,959
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	11,053,684	7,914,513	4,341,959

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Mercer Island School District No.400**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	6,555,555	7,317,781	7,829,601
1300 Sale of Tax Title Property	22	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,555,577	7,317,781	7,829,601
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	96,299	250,000	305,621
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	170,000	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	266,299	250,000	305,621
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	800,000	800,000
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	800,000	800,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,821,876	8,367,781	8,935,222

Mercer Island School District No.400
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include categories like Local Property Tax, Sale of Tax Title Property, Local in lieu of Taxes, etc.

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	408,621	423,000	663,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	408,621	423,000	663,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	252,539	1,623,000	1,200,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	252,539	1,623,000	1,200,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	156,083	-1,200,000	-537,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,257,819	1,413,111	950,921
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,257,819	1,413,111	950,921
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,413,902	213,111	413,921

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,413,902	213,111	413,921

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.