



Mercer Island High School – Mercer Island, Washington

## MERCER ISLAND SCHOOL DISTRICT No. 400

# 2023-2024 BUDGET

***“Students are the Priority”***

Approved/Adopted by the Board of Directors June 22<sup>nd</sup>, 2023

# 2023-2024 Budget

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## INTRODUCTION

## EXECUTIVE SUMMARY



## MERCER ISLAND SCHOOL DISTRICT #400

4160 86th AVE SE • Mercer Island, Washington 98040

[www.mercerislandschools.org](http://www.mercerislandschools.org)

T: 206-236-3330 F: 206-236-3333

Dear School Board Members,

The Mercer Island School District #400 2023-2024 fiscal year budget is outlined below and throughout this document. The Superintendent and the Executive Director of Finance & Operations assume responsibility for data accuracy and completeness.

The development, review, and consideration of the 2023-2024 General Fund, Capital Fund, Debt Service Fund, Associated Student Body Fund (ASB), and Transportation Vehicle Fund budgets were completed with a review of revenues and expenditures within the context of the District's mission, goals, and financial policies. Starting in early 2023, the administration met with school administrators to discuss the staffing needs of each school for the 2023-2024 school year. In addition, multiple meetings were held with "budget managers" throughout the District, to include: school principals and their office managers/administrative assistants, department heads, division/program managers and coordinators so that all parties had ample input on each department/division's budgetary needs.

We are pleased to publish and disseminate budget information to the school board and to our community. We welcome the opportunity to present and discuss operational plans and related financial impacts with all parties. We believe that interaction among interested groups consistently leads to better operations and educational improvements for students in the Mercer Island School District.

Our goal in the presentation of the budget is to provide accurate and concise information to both the School Board and to our community about the District's educational programs and services for the 2023-2024 fiscal year as it translates into a financial plan, the budget.

## Goals and Themes

This budget reflects the allocation of revenues and expenditures to support educational programs and services as defined by the District's mission and through financial and operating policies. The budget is a balance among policy choices and values. It represents a balance between the educational needs of the students and the ability of the state and community to provide the necessary financial support.

## Budget Process and Changes

The planning and preparation of the budget started in October 2022 with a budget calendar and input from the School Board. The School Board and district administration provided the student enrollment forecast for 2023-2024 on February 9<sup>th</sup>, 2023, with an estimate of 3,880 student FTE's (full time equivalents) for the coming fiscal (school) year. The enrollment forecast provides the assumptions on which building budgets are formulated and staff resources are determined.

*The chart below shows a comparison of the proposed expenditures for all funds for the current fiscal year vs. the projected fiscal year.*

EXPENDITURE COMPARISON for ALL FUNDS				
Fund	2022-2023 Budget	2023-2024 Budget	Change	Percent Change
General	71,644,515	76,188,123	+4,543,608	+6.34%
Capital	13,171,204	13,238,500	+67,296	+0.05%
Debt Service	8,548,250	9,005,000	+456,750	+5.34%
ASB	2,007,619	2,023,118	+15,499	+.07%
Transportation	1,623,000	1,200,000	-423,000	-26%

Analysis of Proposed Capital, Debt Service, Associated Student Body (ASB), and Transportation Funds budgeted expenditures

**Capital** – Increase due to transfer to General Fund for Cap/Tech Levy Salaries

**Debt Service** – Increase is due to established schedule of payments

**ASB** – No significant change

**Transportation** – Decrease due to number of buses purchased

## Analysis of Proposed General Fund Budgeted Expenditures

The education of students is a labor-intensive enterprise, as reflected in the personnel salary and benefit costs of the District. The workforce of the District is determined by staffing policies and guidelines of the School Board based on projected student enrollment, education, and curricular requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements (CBA's) and district policies. For the 2023-2024 school year, salaries and benefits are budgeted to account for approximately 83% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 17%. In comparison, for the 2022-2023 school year, salaries and benefits were budgeted to account for approximately 83.6% of the expenditures in the General Fund (GF), with MSOC's (Material Supplies and Operating Costs) accounting for 16.4%. It must be noted that despite the 2018 "McCleary Decision," which the Washington State Supreme Court declared the State had fully funded basic education, the State of Washington STILL provides only a portion of necessary funding for basic education and special education. Revenue estimates for the 2023-2024 school year from the State of Washington are projected to cover ONLY 67.8% of expenditures, with the rest coming from local levies (28.3%) and federal grants and other revenue covering 3.9%). In addition, state funding does not provide for facility construction or major maintenance. Lastly, almost thirty percent of salaries and benefits are provided by local taxpayers through the Educational Programs & Operations Levy (EP&O), federal (grant) funding, and/or through local community fundraising, such as the Mercer Island Schools Foundation.

<b>FOUR-YEAR BUDGET PLAN SUMMARY w/ ESTIMATED ENDING FUND BALANCE</b>				
<b>Fund</b>	<b>2023-2024 Budget*</b>	<b>2024-2025 Budget*</b>	<b>2025-2026 Budget*</b>	<b>2026-2027 Budget*</b>
<b>General</b>	76,188,123	76,681,345	77,831,600	78,999,100
<i>(Estimated Ending Fund Balance)</i>	4.5% - 5%	5.5% - 6%	6% - 8%	TBD
<b>Capital</b>	13,238,500	10,326,030	8,260,824	7,847,785
<b>Debt Service</b>	9,005,000	9,448,000	10,503,000	10,890,000
<b>ASB</b>	2,023,118	2,053,465	2,074,000	2,085,000
<b>Transportation</b>	1,200,000	400,000	400,000	400,000

*\*Per RCW 28A.505.060 the State of Washington requires school districts to provide a four-year budget plan summary (estimate) for all funds.*

The chart below shows a comparison of the proposed expenditures by Object code (an expenditure category) for the current fiscal year vs. the projected fiscal year.

<b>GENERAL FUND EXPENDITURE COMPARISON by OBJECT</b>				
<b>Object Code Description</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>+/- Change</b>	<b>Percent Change</b>
<i>Salaries &amp; Benefits</i>				
Salaries-Certificated (2000)	30,817,351	33,537,550	+2,720,199	+8.83%
Salaries-Classified (3000)	13,144,102	14,294,395	+1,150,293	+8.75%
Benefits (4000)	15,872,512	15,520,787	-351,725	-2.22%
<b>Subtotal</b>	<b>59,833,965</b>	<b>63,352,732</b>	<b>+3,518,767</b>	<b>+5.88%</b>
<i>MSOC – Materials, Supplies, &amp; Operating Costs</i>				
Supplies & Materials (5000)	3,063,469	2,635,747	-427,722	-13.9%
Purchased Services (7000)	8,477,661	9,873,589	+1,395,928	+16.47%
Travel (8000)	66,520	234,855	+168,335	+253.06%
Capital (9000)	202,900	91,200	-111,700	-55.1%
<b>Subtotal</b>	<b>11,810,550</b>	<b>12,835,391</b>	<b>+1,024,841</b>	<b>+8.68%</b>
<b>TOTAL</b>	<b>71,644,515</b>	<b>76,188,123</b>	<b>+4,543,608</b>	<b>+6.34%</b>

Comparing the 2022-2023 Expenditure Budget to the 2023-2024 Expenditure Budget (above) results in an overall estimated expenditure increase of +\$4,543,608 or +6.34%. The main increase, as seen above, is in salaries and benefits will not be moving Cap Tech Salary out of general, instead will be transferring funds from Capital to cover. The following page provides a chart with more detailed explanations for the changes in each Object category.

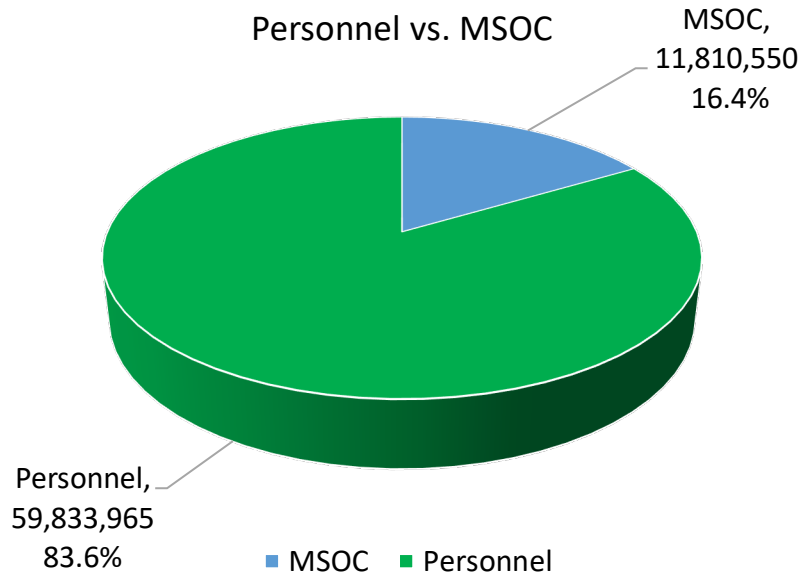




OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+8.83%	<b>Increase</b> due to bargained salaries for certificated staff and non-represented certified staff and change in practice for Cap/Tech Levy Salaries
3000	Salaries - Classified	+8.75%	<b>Increase</b> due to bargained salaries for classified staff and non-represented classified staff and change in practice for Cap/Tech Levy Salaries
4000	Benefits	-2.22%	<b>Increase</b> due to Retirement rate change by the State of Washington and change in practice for Cap/Tech Levy Salaries
5000	Supplies & Materials	-13.9%	<b>decrease</b> due to review of supply needs
7000	Purchased Services	+16.47%	<b>Increase</b> due to contracted out of state placement for Special Education services and Insurance - WSRMP
8000	Travel	+253.06%	<b>Increase</b> due to professional development
9000	Capital Purchases	-55.1%	<b>Decrease</b> due to correct account coding for capital outlay



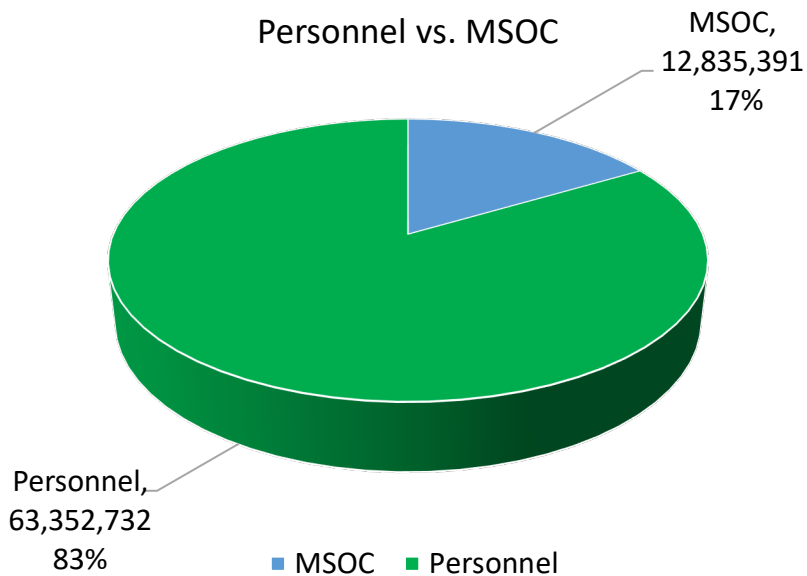
2022-2023 Budgeted Annual Expense \$71,644,515



Personnel Expenses Include: Salaries, L&I, FICA, Retirement, & Benefits – Medical/Dental/Vision

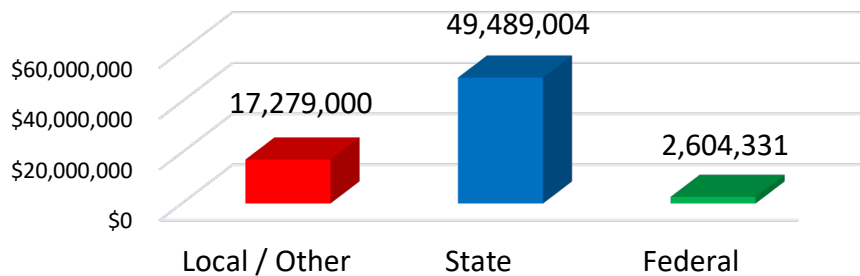
MSOC (Materials, Supplies, & Operating Costs) Expenses Include: School & Office Supplies, Purchased Services/Contracts, such as our Food Service Contract with Chartwells, Utilities, Maintenance & Grounds Supplies, Transportation, Facility Rentals/Leases, Miscellaneous (Financial & Student Software - NWRDC), Insurance, Travel, & Capital Projects/Equipment.

2023-2024 Budgeted Annual Expense \$76,188,123



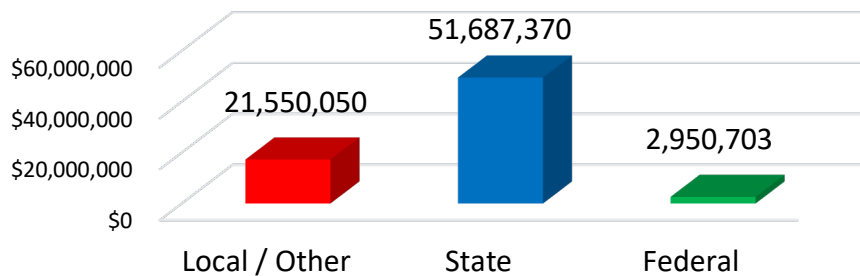
Financial support for district programs and services are substantially derived from local sources of revenue primarily from the Educational Programs and Operation (EP&O) Levy and the Capital & Technology (Cap/Tech) Levy, all paid for by local property taxes. In addition, the Washington State legislature continues to mandate many programs, services, and reporting not funded by the State, thereby negatively impacting local resources as well; we know these as “unfunded mandates.”

### 2022-2023 Budgeted Sources of Revenue



**Revenue= 25% from Local / 71.3% from the State / 3.7% from Federal/Other**  
**Total Revenue = \$69,372,335**

### 2023-2024 Budgeted Sources of Revenue



**Revenue= 28.3% from Local/Other / 67.8% from the State / 3.9% from Federal**  
**Total Revenue = \$76,188,123**

We greatly appreciate the guidance and support provided by the School Board, staff, faculty, and the Mercer Island community for the development, implementation, and evaluation of the educational programs for students in the Mercer Island School District.

Dr. Fred Rundle  
Superintendent

Matt Sullivan  
Executive Director of Finance & Operations



## DISTRICT INFORMATION

## BOARD OF DIRECTORS – “THE SCHOOL BOARD”

The School Board is made up of five volunteers who have been elected to serve four-year terms to guide and direct the District. As elected representatives, the Board is responsible for collecting input from the community. A school board’s main role is to set direction and establish goals for the District. Members of the School Board are responsible for governing, while the Superintendent and the administrative staff are responsible for managing. The Superintendent’s role is to implement and administer the direction set by the School Board.

	<u>POSITION / TERM</u>
DAVID D’SOUZA <i>PRESIDENT</i>	#1 / 2019-2023
DAN GLOWITZ <i>VICE PRESIDENT</i>	#2 / 2021-2025
MAGGIE TAI TUCKER	#3 / 2019-2023
DEBORAH LURIE <i>LEGISLATIVE REPRESENTATIVE</i>	#4 / 2021-2025
TAM DINH	#5 / 2019-2023

# DISTRICT ADMINISTRATION

<b>SUPERINTENDENT</b>	DR. FRED RUNDLE (206) 236-3300
<b>EXECUTIVE DIRECTOR OF COMPLIANCE, LEGAL, &amp; HR</b>	ERIN BATTERSBY (206) 475-3023
<b>EXECUTIVE DIRECTOR OF FINANCE &amp; OPERATIONS</b>	MATT SULLIVAN (206) 236-3295
<b>DIRECTOR OF HUMAN RESOURCES</b>	ROSIE BURNS (206) 236-3439
<b>DIRECTOR OF LEARNING SERVICES</b>	JAMIE PRESCOTT (206) 236-3445
<b>DIRECTOR OF LEARNING SERVICES CURRICULUM, INSTRUCTION, &amp; ASSESSMENT</b>	NOVA WILLIAMS (206) 236-4510
<b>DIRECTOR OF SPECIAL SERVICES</b>	DR. SUE ANN BUBE (206) 236-3326
<b>DIRECTOR OF INFORMATION TECHNOLOGY</b>	ANDREEVES RONSER (206) 236-3404
<b>DIRECTOR OF FINANCE</b>	KAY ADAMS (206) 236-3343
<b>DIRECTOR OF MAINTENANCE &amp; OPERATIONS</b>	TONY KUHN (206) 236-3322
<b>DIRECTOR OF TRANSPORTATION</b>	PATRICK ROCK (206) 236-3337
<b>DIRECTOR OF FOOD SERVICES</b>	CAROL BUS (206) 236-3306
<b>ASSISTANT DIRECTOR OF FINANCE</b>	JACQUIE GARCIA-FAUVER (206) 236-3308
<b>ASSISTANT DIRECTOR OF SPECIAL SERVICES</b>	HANNAH BOLIVAR (206) 735-1245

# DISTRICT ADMINISTRATION

## SCHOOLS & PRINCIPALS

### LAKERIDGE ELEMENTARY SCHOOL

**"LIONS"**

8215 SOUTHEAST 78<sup>TH</sup> STREET

MERCER ISLAND, WA 98040

(206) 236-3415

HEIDI CHRISTENSEN, PRINCIPAL

### ISLAND PARK ELEMENTARY SCHOOL

**"EAGLES"**

5437 ISLAND CREST WAY

MERCER ISLAND, WA 98040

(206) 236-3410

JON WOLLMUTH, PRINCIPAL

### NORTHWOOD ELEMENTARY SCHOOL

**"OWLS"**

4030 86<sup>TH</sup> AVE SE

MERCER ISLAND, WA 98040

(206) 275-5800

JULIE NEWCOMER, PRINCIPAL

### WEST MERCER ELEMENTARY SCHOOL

**"WOLVES"**

4141 81<sup>ST</sup> AVE SE

MERCER ISLAND, WA 98040

(206) 236-3430

MEGAN ISAKSON, PRINCIPAL

### ISLANDER MIDDLE SCHOOL

**"GATORS"**

7447 84<sup>TH</sup> AVE SE

MERCER ISLAND, WA 98040

(206) 236-3413

MARY JO BUDZIUS, CO-PRINCIPAL

AARON MILLER, CO-PRINCIPAL

WESTON LUCAS, ASSOCIATE PRINCIPAL

### MERCER ISLAND HIGH SCHOOL

**"ISLANDERS"**

9100 SE 42<sup>ND</sup> STREET

MERCER ISLAND, WA 98040

(206) 236-3350

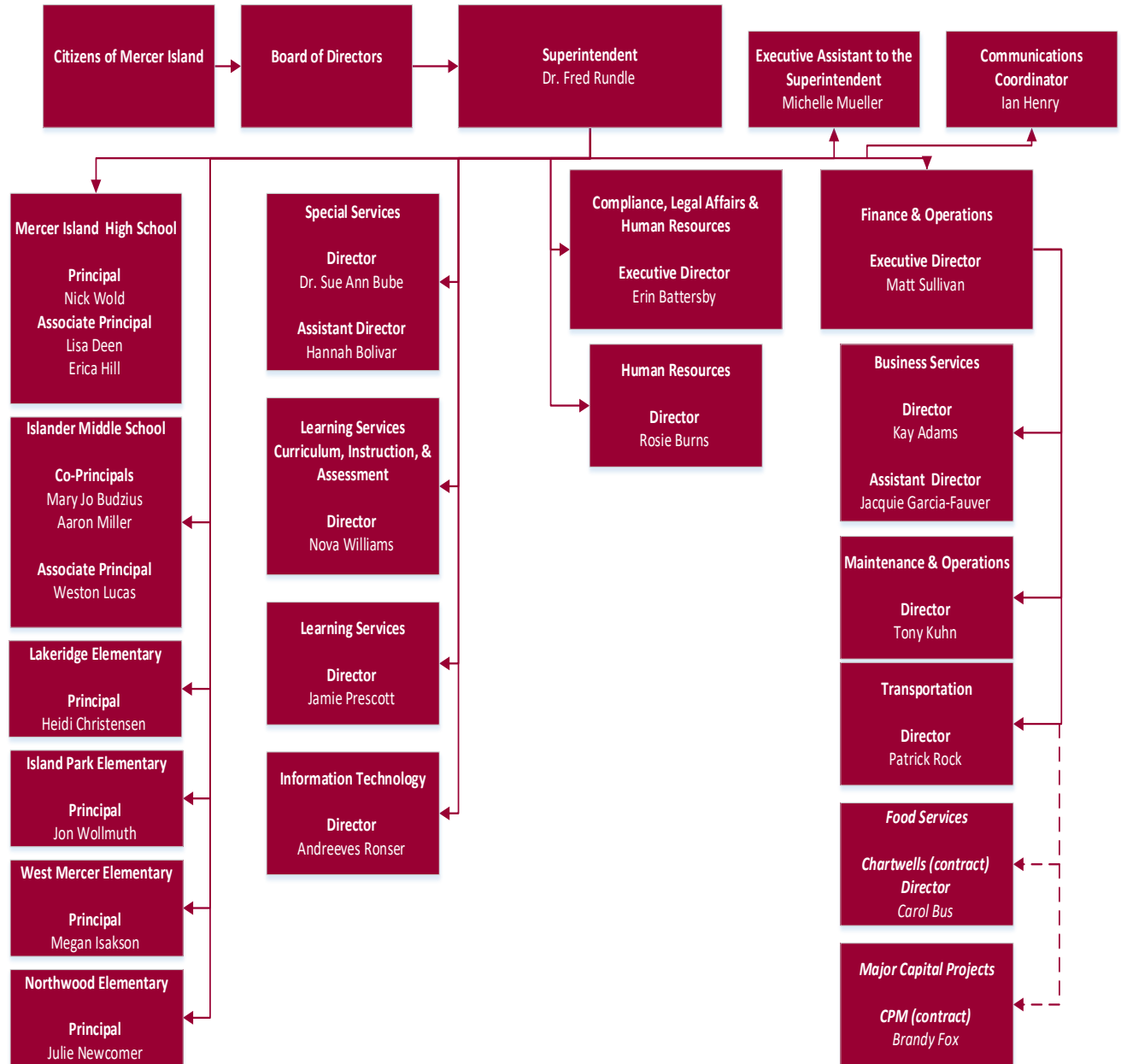
NICK WOLD, PRINCIPAL

ERICA HILL, ASSISTANT PRINCIPAL

LISA DEEN, ASSISTANT PRINCIPAL

# MERCER ISLAND SCHOOL DISTRICT 2023-2024

## ORGANIZATION CHART





# MERCER ISLAND SCHOOL DISTRICT - STUDENT FEE SCHEDULE 2023-2024

Student Fee Schedule		2022-2023	2023-2024	ASB & Other		2022-2023	2023-2024
Elementary	Outdoor Education 5th Grade	\$200-\$500	\$200-\$500	Elementary ASB	Field Trips	\$5-\$50	\$5-\$50
	Steel Drum	\$75-\$100	\$75-\$100		Yearbook	\$45.00	\$45.00
	Recorders	\$15.00	\$15.00		DVD - Performances	\$4-\$10	\$4-\$10
	3rd Grade Camp	\$100-\$200	\$100-\$200				
IMS	Aerospace	\$10.00	\$10.00	IMS ASB	ASB Card	\$55.00	\$55.00
	Art/Ceramics/Photography/Glass	\$5-\$40	\$5-\$40		ASB Replacement card	\$5.00	\$5.00
	Band Fair Fee	\$15.00	\$15.00		Golf	\$100.00	\$100.00
	Choir/Orchestra Uniforms	\$18.00	\$18.00		Yearbook	\$45.00	\$45.00
	CTE Projects/Workbooks	\$5-\$45	\$5-\$45	MIHS ASB	AM Jazz	\$250.00	\$250.00
	Fieldtrips/Retreats/Competition	\$5-\$700	\$5-\$700		ASB Card	\$70.00	\$70.00
	Instrument Rental	\$50.00	\$50.00		ASB Card Replacement	\$15.00	\$15.00
	PE Uniform	\$25.00	\$25.00		Club Dues	\$10-\$50	\$10-\$100
	Workbooks	\$5-\$40	\$5-\$40		Music Robe Cleaning	\$35.00	\$35.00
	World Language Workbooks	\$20.00	\$20.00		Retreats-Leadership, Natural Helper	\$50-\$200	\$50-\$200
					Yearbook	\$65.00	\$65.00
MIHS	Art/Ceramics/Photography/Glass	\$5-\$45	\$5-\$45	Sports	IMS Sports Fee	\$60.00	\$60 - \$100
	Band Fair Share Fee	\$125.00	\$125.00		MIHS Sports Fee	\$250.00	\$250 - \$350
	Choir/Orchestra Uniforms	\$40-\$150	\$40-\$150		Camp	\$100-\$475	\$100-\$475
	Fieldtrips/Retreats/Competition	\$5-\$700	\$5-\$700	Districtwide	Bus	\$3.50 per mile	\$3.50 per mile
	Graduation Tickets	\$20-\$30	\$20-\$30		Bus Driver	\$38-\$57/hr.	\$38-\$57/hr.
	PSAT/Plan	\$30-\$60	\$30-\$60		Destination Imagination	\$200+extra	\$200+extra
	AP Exams (non-refundable \$24-\$50)	\$90-\$170	\$90-\$170		Device Damage/Replacement	\$129-\$350	\$129-\$350
	Late AP Exam (additional charge)	\$60.00	\$60.00		Device Fees	\$21-\$40	\$21-\$40
	Instrument Rental	\$150.00	\$150.00		Device Insurance	\$25.00	\$25.00
	Letter of Recommendation for Alumnae	\$25.00	\$25.00		Loaner Technology Equipment	\$21-\$80	\$21-\$80
	Orca Card Replacement	\$10.00	\$10.00		Musicals/Plays	\$5 - \$20	\$5 - \$20
	PE Lost Lock	\$15.00	\$15.00		Preschool Program	\$2100-\$4000	\$2100-\$4000
	Science Breakage Fee	\$1-\$65	\$1-\$65		Return Check Fee	\$20.00	\$20.00
	Steel Band Mallets	\$50.00	\$50.00		Stadium Key	\$5.00	\$5.00
	Student Parking Fines	\$50-\$100	\$50-\$100		Summer School	\$300-\$800	\$300-\$800
	Student Parking Fees	\$15-\$150	\$15-\$150		World Language Proficiency Test	\$40.00	\$75.00
	Transcripts	\$65.00	\$65.00				
	Additional Transcripts	N/A	\$10.00				
	World Language Projects Supplies	\$5-\$50	\$5-\$50	Food Service	Elementary	\$3.95	\$4.20
	World Language Workbooks	\$15-\$30	\$15-\$30	Lunch	IMS	\$4.20	\$4.45
	Workbooks-Optional	\$5-\$120	\$5-\$120		MIHS - ala carte	\$ .50 - \$5.50	\$ .50 - \$5.50
					Adults	\$4.95	\$5.20
CTE / CCR	CTE Projects / Workbooks	\$5-\$45	\$5-\$45				

# MERCER ISLAND SCHOOL DISTRICT – 2023-2024 CALENDAR



## Student Calendar 2023-2024

KEY	First Day	Conferences	No School (All)
	Last Day	Weather Makeup	Prof. Development/Responsibilities
	1/2 Day Students (see text for impacted students)		

August 2023						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

8/21–22 New Teacher Orientation  
8/24 MIHS PD Day (Full);  
IMS & Elem AM PD/PM Prep  
8/25 MIHS Prep Day (Full);  
IMS & Elem AM PD/PM Prep  
8/28 Instructional Technology Day  
8/29 Pre-Service Day  
8/30 First Day of School (Grades 1-12)

September 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

9/4 Labor Day (No School)  
9/5 First Day of School (Kindergarten)

October 2023						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

10/9 No School Students;  
K-12 Certificated PD Day (Full)

November 2023						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

11/2 First Quarter Ends (MIHS)  
11/9 ½ Day Elem Only; Elem Grading Day  
11/10 Veterans Day (No School)  
11/20–22 Elem Students (No School)  
Elem Conferences (2.5 Days)  
11/22 First Trimester Ends (IMS/Elem)  
Student Half Day (IMS/MIHS)  
Regular Start (MIHS)  
Progress Report Prep (IMS)  
Certificated Half Day (All)  
Classified Early Release Flex Day  
11/23 Thanksgiving Day (No School)  
11/24 Native American Heritage Day (No School)

December 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

12/15 Student Half Day (All)  
Certificated Half Day (All)  
Classified Early Release Flex Day  
12/18–1/1 Winter Break (No School)

January 2024						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1/1 Last Day of Winter Break  
1/2 School Resumes  
1/15 Martin Luther King Jr. Day (No School)  
1/16–19 Finals Week (MIHS)  
Second Quarter Ends (MIHS)  
1/22 No School Students  
K-12 Certificated PD Day (Half)  
Classified Tech Day (AM)

February 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

2/19 Presidents' Day (No School)  
2/20–23 Mid-Winter Break (No School)

March 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

3/15 Student Half Day (All)  
Classified Tech Day (PM)  
Certificated Half Day (All)  
Second Trimester Ends (IMS/Elem)  
Classified Early Release Flex Day

April 2024						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

4/3 Third Quarter Ends (MIHS)  
4/8–12 Spring Break (No School)

May 2024						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

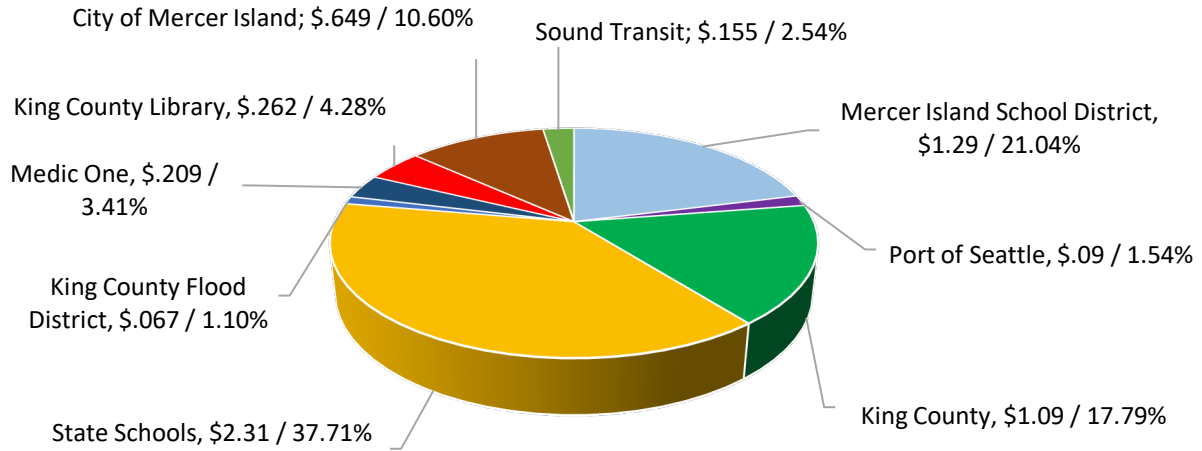
5/24 Scheduled Weather Makeup Day  
5/27 Memorial Day (No School)

June 2024						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24	25	26	27	28	29

6/14 ½ Day Elem Only;  
Elem Grading Day  
6/18 Last Day of School  
6/19 Juneteenth (No School)  
6/20–21 Scheduled Weather  
Makeup Days  
6/29 Custodial Tech Day (AM)  
8/10 Custodial Tech Day (AM)

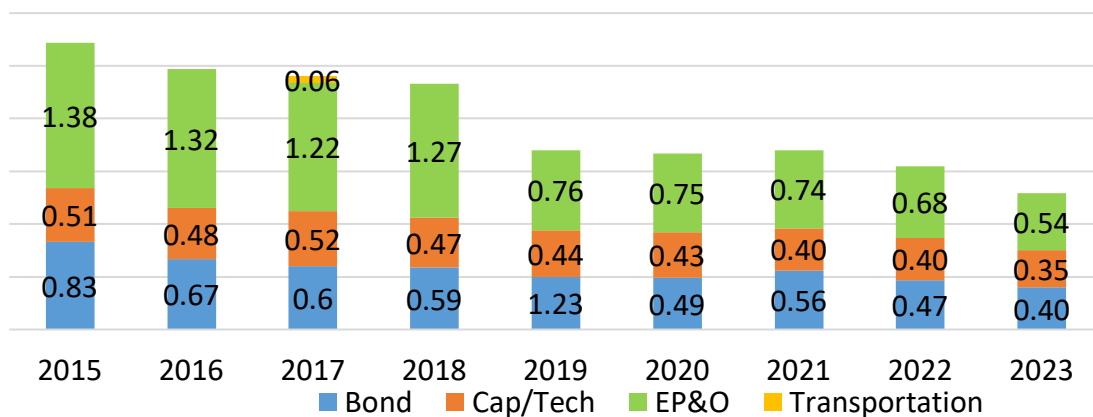
## MERCER ISLAND PROPERTY TAX RATES 2023

2023 Property Taxes - Total Rate = \$6.12



Of the \$1.29 **locally** assessed levy for schools, \$.40 goes towards the payment of the bond (Debt Service Fund), \$.54 is for the Educational Programs and Operations (EP&O) Levy and \$.35 is for the Capital and Technology (Cap/Tech) Levy.

### Historical & Current Levy Rates





## BUDGET DEVELOPMENT PROCESS

## What is a Budget?

- It is an instrument that sets forth an annual financial plan for the District, which reflects district goals.
- Establishes maximum amounts the District can spend for each fund without a budget adjustment. There are five (5) funds: **General, Associated Student Body (ASB), Capital, Debt Service, and the Transportation Fund(s).**
- Provides a means of measuring and guiding performance by comparing planned expenditures and staffing levels against actual expenditures.
- **Must be balanced.** (RCW 28A.505.130)
- Covers the fiscal year, from September 1<sup>st</sup> to August 31<sup>st</sup>. (RCW 28A.505.030)
- Must be formally approved/adopted by the School Board each year, and a copy submitted to the local educational service district (Puget Sound Educational Service District – PSESD #121) by July 10<sup>th</sup> and the Office of the Superintendent of Public Instruction (OSPI) for review and approval. (RCW. 28A.505.040)

## The Accounting System

The accounting system is organized and operated on a “fund” basis of accounting. The only funds school districts may use are those established by law (WAC 392-123-046). The Mercer Island School District uses the following five (5) funds:

- **General Fund** - used for all instructional and regular operations of the District.
- **Capital Projects Fund** - used for the purchase of land, the construction and equipping of new facilities, facility renovations and major maintenance/purchases.
- **Debt Service Fund** - covers principal and interest payments on outstanding construction bonds.
- **Associated Student Body Fund (ASB)** - used for all student activities, such as clubs, student government, and athletic programs. The acronym to remember what the ASB fund can be used for is “CARS,” which equals Cultural, Athletic, Recreational, and Social.
- **Transportation Vehicle Fund** - used exclusively for the purchase and repair of equipment approved for pupil transportation, or in common parlance = “big yellow buses.”

**Note: By law, funds in the Debt Service Fund, the Associated Student Body (ASB) Fund and the Transportation Vehicle Fund cannot be transferred to the General Fund nor used for instructional or regular operations of the District.**

## Budget Assumptions and Priorities

- (OE-7) *Maintain annual budget reserves of at least 8%, with a target of 10%, for the prior fiscal year ended as of August 31st, that are adequate to be consistent with best financial practices for public school districts...*
- (OE-7) Carryover will be budgeted (for capacity) from unexpended 2022-2023 revenues collected for grants (if allowable), donations, and student fees/fines.
- (OE-6) Enrollment will be budgeted at 98% to 99% of the value of the cohort (class) projection, or at 3,880 FTE for 2023-2024.
- (OE-6) An amount of at least \$100.00 per student for MSOC (materials, supplies, and operating costs) will be allocated to the buildings and may be adjusted as enrollment changes or as levy legislation changes.
- (OE-6) Revenue will be specifically allocated for professional learning communities, curriculum materials and professional development for staff.
- (OE-7) When the goal of at least 8% committed (unreserved) fund balance is reached additional revenues will be committed, if available, for the following liabilities: (1) Unemployment Insurance and (2) Benefit Liability (*sick leave/annual leave and retirement cash out*).
- (OE-9) Student fee schedules will be included as part of the budget adoption proposal.
- (OE-6) Special Education staffing will be maintained, enhanced, or reduced based on student need and enrollment at each building/program.
- (OE-6) Grant programs will be budgeted to operate within the allowed awarded grant amount less the deduction for allowed state or federal indirect administrative costs.
- (OE-8) We will prioritize maintenance to protect district assets.

**Note: In November of 2022, the District's credit rating via Moody's was downgraded from Aaa to Aa1. Several factors contributed to the downgrade: (1) narrowing reserves (fund balance) relative to peers, (2) the trend of declining enrollment and (3) financial reporting that does not disclose liabilities and contributions, capital asset, and values or depreciation.**

**Per OE-7, as noted above, it is important the District continue to build fund balance, to have operating reserves (savings) of at least two months. A healthy fund balance is critical to maintain and to raise our credit rating, to be prepared for future emergencies and to be able to pay staff and monthly operating costs during a fiscal crisis.**



## BUDGET SUMMARY & RESOLUTION

## SUMMARY OF 2023-2024 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS (IN / OUT)	ENDING FUND BALANCE
General	22-23	<b>1,759,100</b>	<i>67,598,310</i>	<i>66,840,107</i>	-	<i>2,517,303</i>
	23-24	<i>2,517,303</i>	<i>76,188,123</i>	<i>76,188,123</i>	<i>4,000,000</i>	<i>3,399,665</i>
Capital	22-23	<b>11,053,684</b>	<i>8,361,781</i>	<i>11,641,324</i>	-	<i>7,774,141</i>
	23-24	<i>7,774,141</i>	<i>8,935,223</i>	<i>13,238,500</i>	<i>-4,000,000</i>	<i>3,470,864</i>
Debt Service	22-23	<b>6,048,454</b>	<i>8,575,000</i>	<i>8,538,250</i>	-	<i>6,085,204</i>
	23-24	<i>6,085,204</i>	<i>9,055,991</i>	<i>9,005,000</i>	-	<i>6,136,195</i>
ASB	22-23	<b>498,815</b>	<i>1,134,273</i>	<i>1,203,279</i>	-	<i>429,809</i>
	23-24	<i>429,809</i>	<i>2,003,000</i>	<i>2,023,118</i>	-	<i>409,691</i>
Transportation	22-23	<b>1,413,902</b>	<i>627,353</i>	<i>1,086,772</i>	-	<i>954,483</i>
	23-24	<i>954,483</i>	<i>663,000</i>	<i>1,200,000</i>	-	<i>417,483</i>

2022-2023 Beginning Balance (in bold) is actual / *italicized numbers are estimates*

The “ending Balance” is also referred to as the District’s “fund balance,” which consists of several types of accounts; **(1) Restricted, (2) Committed, (3) Assigned, and (4) Unassigned.**

**(1) Restricted** accounts are for specific purposes imposed externally by creditors, grantors, contributors or imposed by law through constitutional provisions or legislation; **for MISD, this is where our carryover resides.**

**(2) Committed** accounts can only be used for specific purposes or by formal action (e.g., resolution or board policy). This cannot be changed without a similar action by the Board.

**(3) Assigned** accounts represent amounts that are constrained by the District’s intent to be used for a specific purpose, but are neither restricted nor committed. Authority for making these assignments rests with administration of the District.

**(4) Unassigned** accounts are the residual fund balance designation for the General Fund – Fund Balance; **for MISD, this is where our minimum fund balance resides**



## MERCER ISLAND SCHOOL DISTRICT No. 400

### RESOLUTION No. 724

**WHEREAS**, WAC 392-123-054 requires that the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the District for the ensuing fiscal year. Pursuant to RCW 28A.505.040, the District has completed the budget for the 2023-2024 fiscal year. The 2023-2024 budget provides a complete financial plan of the District for the coming fiscal year, a summary of the four-year budget plan, and a four-year enrollment projection.

**WHEREAS**, a public notice was published announcing that on June 22<sup>nd</sup>, 2023, the Board of Directors of Mercer Island School District No. 400, King County, Washington, would meet in a public meeting for the purpose of fixing and adopting the 2023-2024 budget of the District.

**WHEREAS**, interest earnings from investments in the Capital Projects Fund and the Debt Service Fund not required for immediate Capital Projects Fund and Debt Service Fund eligible necessities of the District may inure to the benefit of the General Fund to be expended for instructional supplies, equipment, and/or capital outlay purposes per RCW 28A.320.320.

**WHEREAS**, on February 8<sup>th</sup>, 2022, the voters of the Mercer Island School District No. 400 of King County, Washington passed a six (6) year (2023-2028) Capital & Technology (Cap/Tech) Maintenance Levy in the Capital Projects Fund for a total of \$48,554,871 with the 2023 tax year collection in the amount of \$7,755,871, with the 2024 tax year collection in the amount of \$7,885,223, with the 2025 tax year collection in the amount of \$8,018,454, with the 2026 tax year collection in the amount of \$8,155,683, with the 2027 tax year collection in the amount of \$8,297,028, with the 2028 tax year collection in the amount of \$8,442,614, and;

**WHEREAS**, RCW 28A.320.330 (2) (f) requires a board resolution to transfer monies from the Capital Projects Fund to the General Fund for costs associated with the application and modernization of technology systems for operations and instruction, and;

**WHEREAS**, RCW 28A.320.330 (2) (g) requires a board resolution to transfer monies from the Capital Projects Fund to the General Fund for costs associated with major equipment repair, painting of facilities, and other major preventative maintenance purposes.

**WHEREAS**, the Accounting Manual for Public School Districts in the State of Washington requires "Committed" fund balance accounts monies to be established by a formal action such as this resolution.

**THEREFORE, BE IT RESOLVED** the Board of Directors of Mercer Island School District No. 400, King County, Washington, has determined that the final appropriation level of expenditures for each fund in 2023-2024 will be as follows:

	<b>Appropriation Level</b>
General Fund (10)	\$ 76,188,123
Capital Fund (20)	\$ 13,238,500
Debt Service Fund (30)	\$ 9,005,000
Associated Student Body Fund (40)	\$ 2,023,118
Transportation Fund (90)	\$ 1,200,000

**BE IT FURTHER RESOLVED** by the Board of Directors that investment earnings in the Capital Projects Fund and the Debt Service Fund related to the capital levy are not required for immediate Capital Projects Fund and Debt Service Fund eligible necessities of the District and may inure to the benefit of the General Fund to be expended for instructional supplies, equipment, and/or capital outlay per RCW 28A.320.320.

**BE IT FURTHER RESOLVED** by the Board of Directors that monies from the Capital Projects Fund Technology and Capital Maintenance Levy (Cap/Tech Levy) are authorized to be transferred to the General Fund for costs associated with the application and modernization of technology systems for operations and instruction and for costs associated with major equipment repair, capital purchases, painting of facilities, and other preventative maintenance purposes.

**BE IT FURTHER RESOLVED** by the Board of Directors that per OE-7, the District maintain annual budget reserves of at least 8%, with a target of 10%, for the prior fiscal year ended as of August 31st, that are adequate to be consistent with best financial practices for public school districts and are hereby assigned as “committed” to the minimum fund balance.

**APPROVED** by the Board of Directors of the Mercer Island School District No. 400, King County, Washington, in a meeting thereof held on the 22<sup>nd</sup> day of June 2023. The Board hereby adopts the 2023-2024 Budget, to include: all salaries, benefits, positions, personnel, projects, purchases, student and district fees, the four-year budget plan summary, and the four-year enrollment projection as so finally determined.

ATTEST: \_\_\_\_\_  
Secretary - Board of Directors

\_\_\_\_\_  
Director – Board President

\_\_\_\_\_  
Director – Board Vice President

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



## GENERAL FUND BUDGET SUMMARY

GENERAL FUND SUMMARY by PROGRAM						
		Actual	Actual	Actual	Budget	Budget
		19-20	20-21	21-22	22-23	23-24
<b>Beginning Balances</b>	Restricted / Carryover - Donations & Fees	228,518	423,154	286,201	226,001	185,000
	Committed to Minimum Fund Balance	7,442,019	6,262,383	3,787,878	1,426,839	2,154,000
	Nonspdn FB -Inventory-Prepaid	104,780	67,615	134,364	86,260	80,000
	Committed to Other Purposes	0	0	0	0	250,000
	Committed to Benefit Liability - Leave Cash Out & Unemployment	20,000	20,000	20,000	20,000	20,000
<b>Revenues by Program</b>						
1000	Local Taxes - EP&O Levy	11,227,502	11,374,853	11,427,078	11,764,026	12,000,000
2000	Local Non-Tax - Tuition, Fees, & Donations - MISF / Food Service Fees / Sports Fees	4,011,575	2,365,822	3,863,431	5,517,774	5,549,550
3000	State, General Purpose - Basic Educaiton - Apportionment	42,023,969	42,892,615	38,810,613	41,161,525	42,242,172
4000	State, Special Purpose - Special Education	8,288,357	7,001,925	8,233,877	8,327,479	9,445,198
6000	Federal, Special Purpose - Special Education Grants - Title / "Capacity"	1,038,612	2,103,195	5,213,410	2,097,251	2,697,303
8000	Revenues From Other Agencies - City of Mercer Island / SBIRT Grant	130,521	171,538	140,515	253,780	253,900
9000	Other Financing - Cap/Tech Levy	0	0	0	250,000	4,000,000
<b>Total - Revenues</b>		<b>66,720,536</b>	<b>65,909,948</b>	<b>67,688,924</b>	<b>69,371,835</b>	<b>76,188,123</b>
<b>Expenditures by Program</b>						
00	Regular Instruction - Basic Education	40,272,274	41,619,333	37,341,209	41,117,189	41,919,290
10	Federal Special Purpose (ESSER)	0	83,866	2,998,807	281,816	0
20	Special Education Instruction	9,789,935	10,780,823	11,466,080	10,397,387	13,078,835
30	Vocational Education Instruction - CTE/CCR	2,125,004	2,510,352	2,902,754	3,325,062	3,143,220
50 & 60	Compensatory Education - Title / LAP / Bilingual	1,124,399	1,129,451	1,163,333	1,236,509	1,291,619
70	Other Instructional Programs - Summer School / Highly Capable / "Capacity"	276,562	228,777	299,220	731,573	1,428,184
80	Community Services	398,478	388,812	534,126	455,530	542,223
90	Support Services - Utilities / Insurance / Facilities / Food Service / Transportation	12,751,049	11,718,242	13,452,738	14,099,449	14,784,752
<b>Total - Expenditures</b>		<b>66,737,701</b>	<b>68,459,656</b>	<b>70,158,267</b>	<b>71,644,515</b>	<b>76,188,123</b>
<b>Ending Balances</b>						
	Restricted / Carryover - Donations & Fees	423,154	286,201	226,001	185,000	150,000
	Committed to Minimum Fund Balance	6,267,383	3,787,878	1,426,839	2,154,000	3,154,665
	Nonspdn FB -Inventory-Prepaid	67,615	134,364	86,260	80,000	75,000
	Committed to Other Purposes	0	0	0	250,000	0
	Committed to Benefit Liability - Sick/Leave Cash Out & Unemployment	20,000	20,000	20,000	20,000	20,000

CLASSIFIED FTE (by OBJECT)													
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Actual	% of	Actual	% of	Actual	% of	Actual	% of	Actual	% of	Budgeted	% of
		FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total
	<b>TEACHING</b>												
27	Teaching - Paraeducators	41.92		46.32		43.38		45.82		39.46		46.12	
	<b>Subtotal</b>	<b>41.92</b>	<b>28.5%</b>	<b>46.32</b>	<b>30.3%</b>	<b>43.38</b>	<b>29.5%</b>	<b>45.82</b>	<b>30.3%</b>	<b>39.46</b>	<b>27.1%</b>	<b>46.12</b>	<b>30.0%</b>
	<b>TEACHING SUPPORT</b>												
22	Learning Resources - Library Aide	1.29		1.36		0.68		1.04		0.98		0.74	
24	Guidance and Counseling	3.25		3.26		3.31		3.43		3.54		4.64	
25	Pupil Management & Safety - Monitors	10.41		11.02		12.73		12.64		11.23		11.42	
	<b>Subtotal</b>	<b>14.95</b>	<b>10.2%</b>	<b>15.64</b>	<b>10.2%</b>	<b>16.73</b>	<b>11.4%</b>	<b>17.11</b>	<b>11.3%</b>	<b>15.74</b>	<b>10.4%</b>	<b>16.80</b>	<b>10.9%</b>
	<b>OTHER SUPPORT</b>												
26	Health	3.22		2.70		3.44		3.81		5.12		4.20	
28	Activities/ASB	1.98		1.70		1.70		1.67		1.65		1.67	
44	Food Service	0.42		0.42		0.42		0.42		0.42		0.418	
62	Grounds	1.93		2.00		1.47		1.17		1.00		2.00	
63	Custodial	23.62		23.63		23.99		23.10		23.73		23.73	
64	Maintenance	5.25		5.25		4.46		5.00		4.00		4.00	
32	Technology Specialists	6.52		6.42		5.79		5.94		6.69		5.70	
52	Transportation	13.01		13.18		9.24		12.19		11.05		11.05	
53	Maintenance (Transportation)	0.85		0.85		0.68		0.85		0.85		0.85	
91	Tech Theater Specialist	0.75		0.75		0.62		0.00		0.00		0.00	
72	Network	2.90		2.28		3.50		2.90		3.77		4.90	
	<b>Subtotal</b>	<b>60.45</b>	<b>41.1%</b>	<b>59.19</b>	<b>38.7%</b>	<b>55.32</b>	<b>37.6%</b>	<b>57.05</b>	<b>37.7%</b>	<b>58.28</b>	<b>40.1%</b>	<b>58.51</b>	<b>38.1%</b>
	<b>BUILDING ADMINISTRATION</b>												
23	Principal's Office - Office Managers/Aides	9.97		11.18		10.49		10.68		10.58		10.60	
	<b>Subtotal</b>	<b>9.97</b>	<b>6.8%</b>	<b>11.18</b>	<b>7.3%</b>	<b>10.49</b>	<b>7.1%</b>	<b>10.68</b>	<b>7.1%</b>	<b>10.58</b>	<b>7.3%</b>	<b>10.60</b>	<b>6.9%</b>
	<b>CENTRAL ADMINISTRATION</b>												
12	Superintendent's Office	1.75		1.25		1.30		1.34		1.74		1.75	
13	Business Office	5.98		6.00		6.00		5.76		5.28		6.00	
14	Human Resources	2.62		3.45		3.68		3.12		3.12		3.12	
15	Communications	1.00		1.00		1.00		1.00		1.00		1.00	
21	Supervision - Special Ed/Student Services	3.54		3.66		3.81		4.08		4.51		3.88	
51	Transportation	2.48		2.82		2.39		2.57		2.51		2.52	
61	Supervision - Facilities	2.44		2.49		2.94		2.72		3.23		3.25	
	<b>Subtotal</b>	<b>19.82</b>	<b>13.5%</b>	<b>20.66</b>	<b>13.5%</b>	<b>21.12</b>	<b>14.4%</b>	<b>20.59</b>	<b>13.6%</b>	<b>21.39</b>	<b>14.7%</b>	<b>21.52</b>	<b>14.0%</b>
11	Board												
	<b>Subtotal</b>		<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>	<b>0.00%</b>	
	<b>TOTAL FTE</b>	<b>147.11</b>	<b>100%</b>	<b>152.99</b>	<b>100%</b>	<b>147.03</b>	<b>100%</b>	<b>151.25</b>	<b>100%</b>	<b>145.45</b>	<b>100%</b>	<b>153.55</b>	<b>100%</b>
	<i>Budgeted FTE</i>	159.41		158.98		157.34		158.31		143.99		153.55	

## CERTIFIED FTE by OBJECT

		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Actual	% of	Actual	% of	Actual	% of	Actual	% of	Actual	% of	Budget	% of
		FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total
	<b>TEACHING</b>												
27	Teaching - Teachers	249.18		247.88		245.47		233.15		218.88		209.50	
	<b>Subtotal</b>	<b>249.18</b>	<b>79.9%</b>	<b>247.88</b>	<b>79.7%</b>	<b>245.47</b>	<b>78.2%</b>	<b>233.15</b>	<b>76.6%</b>	<b>218.88</b>	<b>76.5%</b>	<b>209.50</b>	<b>75.6%</b>
	<b>TEACHING SUPPORT</b>												
31	Teachers on Special Assignment (TOSA)	10.49		14.69		15.86		17.89		15.99		15.20	
28	Athletic Coordinator	0.64		1.00		1.00		0.98		1.00		1.00	
22	Learning Resources - Librarians	5.36		5.00		4.74		5.53		4.55		3.60	
24	Guidance and Counseling	7.96		8.00		8.08		8.86		9.55		10.00	
26	Health Services - Nurses, PT's, SLP's, & Psychologists	17.21		17.44		16.29		16.95		17.66		20.30	
	<b>Subtotal</b>	<b>41.66</b>	<b>13.4%</b>	<b>46.13</b>	<b>13.2%</b>	<b>45.97</b>	<b>14.7%</b>	<b>50.21</b>	<b>16.5%</b>	<b>48.75</b>	<b>17.0%</b>	<b>50.10</b>	<b>18.2%</b>
	<b>BUILDING ADMINISTRATION</b>												
23	Principals	13.00		13.35		13.12		13.00		10.83		10.00	
	<b>Subtotal</b>	<b>13.00</b>	<b>4.2%</b>	<b>13.35</b>	<b>4.3%</b>	<b>13.12</b>	<b>4.2%</b>	<b>13.00</b>	<b>4.3%</b>	<b>10.83</b>	<b>3.8%</b>	<b>10.00</b>	<b>3.6%</b>
	<b>CENTRAL ADMINISTRATION</b>												
12	Superintendent's Office	1.00		1.00		1.00		0.95		1.09		1.00	
21	Supervision/Special Ed/Student Services	7.09		7.61		8.15		7.21		6.59		6.40	
	<b>Subtotal</b>	<b>8.09</b>	<b>2.6%</b>	<b>8.61</b>	<b>2.8%</b>	<b>9.15</b>	<b>2.9%</b>	<b>8.16</b>	<b>2.7%</b>	<b>7.68</b>	<b>2.7%</b>	<b>7.40</b>	<b>2.6%</b>
	<b>TOTAL FTE</b>	<b>311.93</b>	<b>100.0%</b>	<b>315.97</b>	<b>100.0%</b>	<b>313.71</b>	<b>100.0%</b>	<b>304.52</b>	<b>100.0%</b>	<b>286.14</b>	<b>100.0%</b>	<b>277.00</b>	<b>100.0%</b>
	<i>Budgeted FTE</i>	317.55		313.26		317.83		297.58		279.83		277.00	

## Revenues to Support Operations

Programs and services included in the General Fund budget are supported by local, state, and federal sources of revenue. A comparison of revenue sources to support operations for the current (2022-2023) and proposed (2023-2024) General Fund budgets are shown below.

REVENUE SOURCE	2022-2023 BUDGET	2023-2024 BUDGET	% CHANGE
Local Taxes	11,764,026	12,000,000	+2.0%
Local Support, Non-Tax / Other	6,021,554	9,550,050	+58.59%
State General Purpose	41,161,525	42,242,172	+2.62
State Special Purpose (Special Ed)	8,327,479	9,445,198	+13.42
Federal Special Purpose (Grants)	2,097,251	2,950,703	+40.70
<b>Total Revenue</b>	<b>69,371,835</b>	<b>76,188,123</b>	<b>+9.82</b>

**Local Revenue - \$21,550,050 or 28.3% of budgeted revenues** - consists of revenues from “**Local Taxes**” - local property taxes - EP&O Levy and “**Local Support, Non-Tax**” - donations (Mercer Island Schools Foundation - MISF), student and sports fees, the Cap/Tech Levy, food service meal purchases, summer school, and facility rentals.

**Local Taxes** – Increase due to CPI for local levies; budgeted for full capacity

**Local Support, Non-Tax** – Decrease due to reduction in student fees, donations, and events

**Other** – Increase due to changing practice with Cap/Tech Levy salaries

**State Revenue - \$51,687,370 or 67.8% of budgeted revenues** - consists of revenue from “apportionment” for basic and special education and grants for special education, Highly Capable, and funding for Transportation.

**State General Purpose** – Increase due to CPI increase via the State of Washington and an increase in enrollment, hence additional apportionment

**State Special Purpose (Special Education/Services)** – Increase due to CPI increase via the State of Washington

**Federal Revenue - \$2,950,703 or 3.9% of budgeted revenues** - consists of revenue for grants such as the Learning Assistance Program (LAP), Disadvantaged - Title I, Quality Schools – Title II, Limited English Proficiency – Title III, Individuals with Disabilities Education Act (IDEA), Student Support & Academic Enrichment - Title IV, Safety Net for Special Education, Perkins Grant for Career Technical Education (CTE/CCR), Bilingual, and SBIRT Grant and capacity @ \$1.5MM.

**Federal Special Purpose** – Increase due to grant capacity built into budget



## ENROLLMENT



## 2023-2024 SUMMARY OF PROJECTED ENROLLMENT - FTE

GRADE	Island Park	Lakeridge	Northwood	West Mercer	IMS	MIHS	ALE	Running Start	TOTAL
K	49	41	56	53					199
1	62	54	76	69					261
2	67	56	74	72					269
3	71	58	64	73					266
4	49	61	62	73					245
5	64	85	54	66					269
6					310				310
7					300				300
8					310				310
9						345	1		346
10						365	3		368
11						357	6	19	363
12						365	9	29	374
<b>TOTAL</b>	<b>362</b>	<b>355</b>	<b>386</b>	<b>406</b>	<b>920</b>	<b>1,432</b>	<b>19</b>	<b>48</b>	<b>3,880</b>

## HISTORICAL & PROJECTED STUDENT ENROLLMENT – AVERAGE FTE

YEAR	YEAR-END AVERAGE	INCREASE/DECREASE
2012-2013	4,116.42	--
2013-2014	4,111.26	-5.16
2014-2015	4,197.06	+85.8
2015-2016	4,204.25	+7.19
2016-2017	4,347.70	+143.45
2017-2018	4,398.65	+50.95
2018-2019	4,372.85	-25.8
2019-2020	4,315.35	-57.5
2020-2021	4,019.19	-296.16
2021-2022	3,950.76	-68.43
2022-2023**	3,931.48	-19.28
2023-2024*	3,880.00	-51.48
2024-2025*	3,813.05	-66.95
2025-2026*	3,754.03	-59.02
2026-2027*	3,722.04	-31.99

\*Projection as required per RCW 28A.505.06 – based on current demographic studies

\*\*Year-End Average Student FTE



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