

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	79,527,631	1,762,631	9,378,050	8,800,015	775,000
Total Appropriation (Expenditures)	79,527,631	2,055,868	10,493,060	8,278,000	600,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	5,220,000	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	-293,237	-1,115,010	-4,697,984	175,000
Beginning Total Fund Balance	3,123,000	345,975	7,005,100	6,985,214	195,000
Ending Total Fund Balance	3,123,000	52,738	5,890,090	2,287,229	370,000
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 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 2025 collection after rollback	12,000,000	XXXXX	9,328,050	8,018,454	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,982.46		3,928.00		3,855.00	
FTE Certificated Employees	285.151		275.099		283.894	
FTE Classified Employees	142.687		154.099		158.597	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	70,820,562		76,188,123		79,527,631	
Total Expenditures	69,954,646		76,188,123		79,527,631	
Total Beginning Fund Balance	1,759,100		2,817,303		3,123,000	
Total Ending Fund Balance	2,625,016		2,817,303		3,123,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	38,804,840	55.47	42,053,435	55.20	45,407,446	57.10
Federal Special Purpose Funding	314,043	0.45	7,004	0.01	0	0.00
Special Education Instruction	11,972,401	17.11	13,075,309	17.16	12,389,591	15.58
Vocational Instruction	3,425,589	4.90	3,143,850	4.13	3,031,946	3.81
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,263,138	1.81	1,291,618	1.70	1,311,915	1.65
Other Instructional Programs	441,065	0.63	1,287,613	1.69	585,709	0.74
Community Services	531,629	0.76	542,223	0.71	402,736	0.51
Support Services	13,201,941	18.87	14,787,071	19.41	16,398,288	20.62
Total - Program Groups	69,954,646	100.00	76,188,123	100.00	79,527,631	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	39,847,336	56.96	42,045,571	55.19	44,023,650	55.36
Teaching Support	10,487,657	14.99	13,339,372	17.51	12,974,141	16.31
Other Supportive Activities	10,094,769	14.43	10,911,171	14.32	12,093,629	15.21
Building Administration	3,889,605	5.56	4,032,065	5.29	4,097,859	5.15
Central Administration	5,165,498	7.38	5,859,944	7.69	6,338,352	7.97
Total - Activity Groups	69,954,646	100.00	76,188,123	100.00	79,527,631	100.00

Mercer Island School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	30,703,059	43.89	33,539,230	44.02	35,135,042	44.18
Classified Salaries	11,204,612	16.02	14,293,600	18.76	15,216,119	19.13
Employee Benefits and Payroll Taxes	15,011,418	21.46	15,517,586	20.37	16,962,744	21.33
Supplies, Instructional Resources and Noncapitalized Items	2,101,263	3.00	2,635,747	3.46	2,016,813	2.54
Purchased Services	10,701,316	15.30	9,873,589	12.96	10,043,817	12.63
Travel	163,643	0.23	237,171	0.31	109,096	0.14
Capital Outlay	69,333	0.10	91,200	0.12	44,000	0.06
Total - Objects	69,954,646	100.00	76,188,123	100.00	79,527,631	100.00

Mercer Island School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	238.50	199.00	190.00
2. Grade 1	264.84	261.00	206.00
3. Grade 2	265.35	269.00	269.00
4. Grade 3	242.60	266.00	288.00
5. Grade 4	262.17	245.00	284.00
6. Grade 5	304.65	269.00	266.00
7. Grade 6	296.00	310.00	296.00
8. Grade 7	307.46	300.00	328.00
9. Grade 8	323.57	310.00	310.00
10. Grade 9	366.81	345.00	330.00
11. Grade 10	351.60	365.00	335.00
12. Grade 11 (excluding Running Start)	357.39	357.00	353.00
13. Grade 12 (excluding Running Start)	331.97	365.00	343.00
14. SUBTOTAL	3,912.91	3,861.00	3,798.00
15. Running Start	50.97	48.00	40.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	18.58	19.00	17.00
18. TOTAL K-12	3,982.46	3,928.00	3,855.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	285.15	275.10	283.894
2. General Fund FTE Classified Employees /4	142.69	154.10	158.597

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,681,605	12,000,000	12,011,436
2000 Local Nontax Support	4,766,546	5,549,550	5,226,364
3000 State, General Purpose	41,443,913	42,242,172	43,473,191
4000 State, Special Purpose	9,702,919	9,445,198	9,855,289
5000 Federal, General Purpose	1,199	1,200	0
6000 Federal, Special Purpose	2,282,292	2,696,103	3,539,680
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	223,203	253,900	201,671
9000 Other Financing Sources	718,886	4,000,000	5,220,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	70,820,562	76,188,123	79,527,631
EXPENDITURES			
00 Regular Instruction	38,804,840	42,053,435	45,407,446
10 Federal Special Purpose Funding	314,043	7,004	0
20 Special Education Instruction	11,972,401	13,075,309	12,389,591
30 Vocational Education Instruction	3,425,589	3,143,850	3,031,946
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,263,138	1,291,618	1,311,915
70 Other Instructional Programs	441,065	1,287,613	585,709
80 Community Services	531,629	542,223	402,736
90 Support Services	13,201,941	14,787,071	16,398,288
B. TOTAL EXPENDITURES	69,954,646	76,188,123	79,527,631
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)	865,916	0	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	226,001	215,000	195,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	56,000	72,800
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
G.L.891 Unassigned to Minimum Fund Balance Policy	0	2,526,303	2,835,200
F. TOTAL BEGINNING FUND BALANCE	1,759,100	2,817,303	3,123,000
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	270,000	120,000	145,000
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	65,370	50,000	65,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	20,000	0
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	0	0	0

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	2,269,645	2,627,303	2,913,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,625,016	2,817,303	3,123,000

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	11,681,605	12,000,000	12,011,386
1300 Sale of Tax Title Property	0	0	50
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	11,681,605	12,000,000	12,011,436
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,215	294,000	130,301
2122 Special Ed-Infants and Toddlers-Tuition and Fees	12,420	0	17,500
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	154,075	80,000	140,000
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	673,092	611,450	768,700
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	157,343	145,500	177,100
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	237,705	160,000	154,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,563,995	1,715,000	1,795,000
2300 Investment Earnings	175,214	50,000	153,613
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	1,452,487	2,154,400	1,585,050
2600 Fines and Damages	25,123	31,100	33,000
2700 Rentals and Leases	112,213	42,800	109,100
2800 Insurance Recoveries	6,087	4,000	0
2900 Local Support Nontax, Unassigned	195,578	261,300	163,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	4,766,546	5,549,550	5,226,364

Mercer Island School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100	Apportionment	40,626,071	41,507,409	42,672,771
3121	Special Education--General Apportionment	817,842	734,763	800,420
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	41,443,913	42,242,172	43,473,191
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	26,299	0	0
4109	Transition To Kindergarten	XXXXX	0	0
4121	Special Education	6,788,325	6,519,619	6,998,654
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	97,046	154,419	181,696
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	324,327	317,000	309,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	358,432	343,695	306,043
4174	Highly Capable	137,302	136,394	138,996
4188	Childcare	0	0	0
4198	School Food Services	1,060	800	900
4199	Transportation--Operations	1,970,129	1,973,271	1,920,000
4300	Other State Agencies, Unassigned	0	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	9,702,919	9,445,198	9,855,289

Mercer Island School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	1,199	1,200	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,199	1,200	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	1,085,000	1,900,000
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	8,626	0	0
6112 Federal Special Purpose-ESSER II	182,369	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	219,721	0	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	75,913	0	0
6124 Special Education--Supplemental	1,026,760	1,073,200	1,079,680
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	17,582	17,500	27,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	134,209	131,143	130,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	156,294	103,000	80,000
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)	36,262	16,260	18,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	252,206	210,000	245,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	83,238	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	89,112	60,000	60,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,282,292	2,696,103	3,539,680

Mercer Island School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	78,141	103,400	41,371
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	145,062	150,000	160,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	500	300
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	223,203	253,900	201,671
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	34,580	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	351,773	0	0
9900 Transfers	0	0	5,220,000
9901 Transfers (local resources)	332,533	4,000,000	0
9000 TOTAL OTHER FINANCING SOURCES	718,886	4,000,000	5,220,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	70,820,562	76,188,123	79,527,631

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	38,618,729	41,885,155	45,256,480
02 Alternative Learning Experience	186,112	168,280	150,966
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	38,804,840	42,053,435	45,407,446
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	102,176	3,004	0
13 Federal Special Purpose - ESSER III	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	211,867	4,000	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	314,043	7,004	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	10,903,843	11,026,659	11,675,607
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	73,079	0	0
24 Special Education, Supplemental, Federal	995,479	2,048,650	713,984
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	11,972,401	13,075,309	12,389,591
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,250,079	2,987,906	2,859,073
34 Middle School Career and Technical Education, State	158,584	145,145	161,973
38 Vocational, Federal	16,926	10,799	10,900
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,425,589	3,143,850	3,031,946
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	129,196	109,975	109,670
52 Other Title Grants under ESEA-Federal	150,456	50,950	103,510
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	196,677	225,883	230,129
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	302,472	313,408	286,793
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	34,907	23,749	20,006
65 Transitional Bilingual, State	449,430	567,653	561,807
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	1,263,138	1,291,618	1,311,915
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	193,748	140,098	114,415
74 Highly Capable	133,972	135,332	134,460
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	113,345	1,012,183	336,834
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	441,065	1,287,613	585,709
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	531,629	542,223	402,736
80 TOTAL COMMUNITY SERVICES	531,629	542,223	402,736
SUPPORT SERVICES			
97 District-wide Support	9,181,244	10,387,667	11,418,764
98 School Food Services	2,039,619	1,961,677	2,021,666
99 Pupil Transportation	2,425,804	2,437,727	2,957,858
90 TOTAL SUPPORT SERVICES	13,646,668	14,787,071	16,398,288
TOTAL PROGRAM EXPENDITURES	70,399,373	76,188,123	79,527,631

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	45,256,480	77,000		26,429,475	5,070,531	9,920,404	922,503	2,815,921	20,646	0
02 ALE	150,966	0		90,995	0	27,971	0	32,000	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	45,407,446	77,000		26,520,470	5,070,531	9,948,375	922,503	2,847,921	20,646	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	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	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	11,675,607	0		5,223,679	2,610,530	3,054,365	47,500	683,633	55,900	0
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	713,984	0		71,172	116,992	83,798	34,000	407,022	1,000	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	12,389,591	0		5,294,851	2,727,522	3,138,163	81,500	1,090,655	56,900	0
31 Voc, Basic, St	2,859,073	8,450		1,833,441	99,580	613,918	198,010	84,424	7,250	14,000
34 MidSchCar/Tec	161,973	0		105,696	0	40,677	4,000	11,600	0	0
38 Voc, Fed	10,900	0		0	9,100	1,800	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,031,946	8,450		1,939,137	108,680	656,395	202,010	96,024	7,250	14,000
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	109,670	0		82,665	0	26,505	500	0	0	0
52 Other Title Grants under ESEA-Federal	103,510	0	0	19,500	10,858	8,827	17,000	47,325	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	230,129	0		132,579	31,632	65,918	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	286,793	0		231,664	6,500	42,629	6,000	0	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	20,006	0		3,400	0	306	5,000	9,500	1,800	0
65 Tran Biling, St	561,807	0		259,815	128,790	173,202	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	1,311,915	0	0	729,623	177,780	317,387	28,500	56,825	1,800	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	114,415	0		84,000	7,000	17,215	1,200	5,000	0	0
74 Highly Capable	134,460	0		66,693	6,500	16,767	2,500	42,000	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	336,834	0		85,854	50,548	46,432	150,000	4,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	585,709	0		236,547	64,048	80,414	153,700	51,000	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	402,736	26,700	-25,000	43,613	10,530	19,993	75,000	250,000	1,900	0
TOTAL COMMUNITY SERVICES	402,736	26,700	-25,000	43,613	10,530	19,993	75,000	250,000	1,900	0
97 Distwide Suppt	11,418,764	4,500	0	370,801	5,355,057	1,889,714	371,500	3,378,892	18,300	30,000
98 Schl Food Serv	2,021,666	0	-8,600	0	32,830	16,136	40,300	1,941,000	0	0
99 Pupil Transp	2,957,858	0	-83,050	0	1,669,141	896,167	141,800	331,500	2,300	0
TOTAL SUPPORT SERVICES	16,398,288	4,500	-91,650	370,801	7,057,028	2,802,017	553,600	5,651,392	20,600	30,000
OBJECT TOTALS	79,527,631	116,650	-116,650	35,135,042	15,216,119	16,962,744	2,016,813	10,043,817	109,096	44,000

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	147,594	XXXXX	163,086	XXXXX	116,650	XXXXX
(1) Credit Transfers	-147,594	XXXXX	-163,086	XXXXX	-116,650	XXXXX
(2) Certificated Salaries	30,703,059	43.89	33,539,230	44.02	35,135,042	44.18
(3) Classified Salaries	11,204,612	16.02	14,293,600	18.76	15,216,119	19.13
(4) Employee Benefits and Payroll Taxes	15,011,418	21.46	15,517,586	20.37	16,962,744	21.33
(5) Supplies and Materials	2,101,263	3.00	2,635,747	3.46	2,016,813	2.54
(7) Purchased Services	10,701,316	15.30	9,873,589	12.96	10,043,817	12.63
(8) Travel	163,643	0.23	237,171	0.31	109,096	0.14
(9) Capital Outlay	69,333	0.10	91,200	0.12	44,000	0.06
TOTAL EXPENDITURES	69,954,646	100.00	76,188,123	100.00	79,527,631	100.00

Mercer Island School District No.400
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	38,376,414	54.86	40,300,170	52.90	42,288,776	53.17
28 Extracur	1,470,922	2.10	1,735,401	2.28	1,727,874	2.17
29 Pmt to SD	0	0.00	10,000	0.01	7,000	0.01
TOTAL TEACHING ACTIVITIES	39,847,336	56.96	42,045,571	55.19	44,023,650	55.36
TEACHING SUPPORT						
22 Lrn Resrc	711,398	1.02	751,611	0.99	618,721	0.78
24 Guid/Coun	1,900,389	2.72	1,997,922	2.62	2,143,239	2.69
25 Pupil M/S	1,258,952	1.80	1,365,529	1.79	1,593,560	2.00
26 Health	3,920,295	5.60	4,392,588	5.77	3,710,649	4.67
31 InstProDev	1,985,436	2.84	3,095,461	4.06	3,461,244	4.35
32 Inst Tech	137,813	0.20	886,713	1.16	815,710	1.03
33 Curriculum	573,374	0.82	363,340	0.48	119,050	0.15
34 Prof Lrng St	469,781	0.67	486,208	0.64	511,968	0.64
TOTAL TEACHING SUPPORT	10,487,657	14.99	13,339,372	17.51	12,974,141	16.31
OTHER SUPPORT ACTIVITIES						
42 Food	89,112	0.13	40,000	0.05	40,000	0.05
44 Operation	1,959,175	2.80	1,935,131	2.54	1,990,266	2.50
49 Transfers	-8,668	-0.01	-13,454	-0.02	-8,600	-0.01
52 Operation	1,692,635	2.42	1,652,073	2.17	2,044,334	2.57
53 Maintnce	196,404	0.28	203,076	0.27	240,309	0.30
56 Insurance	104,691	0.15	106,000	0.14	118,000	0.15
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-138,925	-0.20	-124,632	-0.16	-83,050	-0.10
62 Grnd Mnt	44,909	0.06	282,286	0.37	284,365	0.36
63 Oper Bldg	2,595,850	3.71	2,713,167	3.56	2,748,021	3.46
64 Maintnce	268,753	0.38	822,164	1.08	826,577	1.04
65 Utilities	1,402,099	2.00	1,129,500	0.00	1,287,700	0.00
66 E-Rate	XXXXX	XXXXX	0	1.48	0	1.62
67 Bldg Secu	147,205	0.21	115,500	0.15	115,000	0.14
68 Insurance	732,274	1.05	823,000	1.08	1,002,000	1.26
72 Info Sys	181,537	0.26	877,259	1.15	1,095,594	1.38

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	3,669	0.01	72,000	0.09	98,000	0.12
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	95,412	0.14	35,300	0.05	42,500	0.05
83 Interest	34,102	0.05	0	0.00	0	0.00
84 Principal	410,625	0.59	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	283,910	0.41	242,801	0.32	252,613	0.32
TOTAL OTHER SUPPORT ACTIVITIES	10,094,769	14.43	10,911,171	14.32	12,093,629	15.21
UNIT ADMINISTRATION						
23 Princ Off	3,889,605	5.56	4,032,065	5.29	4,097,859	5.15
TOTAL UNIT ADMINISTRATION	3,889,605	5.56	4,032,065	5.29	4,097,859	5.15
CENTRAL ADMINISTRATION						
11 Bd of Dir	255,279	0.36	183,400	0.24	195,800	0.25
12 Supt Off	692,050	0.99	697,805	0.92	853,478	1.07
13 Busns Off	884,656	1.26	1,175,396	1.54	1,185,303	1.49
14 HR	774,555	1.11	796,051	1.04	913,773	1.15
15 Pblc Rltn	179,105	0.26	180,412	0.24	194,525	0.24
21 Supv Inst	1,870,220	2.67	1,870,625	2.46	1,939,823	2.44
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	475,196	0.68	458,294	0.60	479,522	0.60
61 Supv Bldg	34,437	0.05	497,961	0.65	576,128	0.72
TOTAL CENTRAL ADMINISTRATION	5,165,498	7.38	5,859,944	7.69	6,338,352	7.97
TOTAL EXPENDITURES	69,954,646	100.00	76,188,123	100.00	79,527,631	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	213.107	75.07	44.766	28.23
28 Extracurricular	0.000	0.00	2.673	1.69
TOTAL TEACHING ACTIVITIES	213.107	75.07	47.439	29.91
TEACHING SUPPORT				
22 Learning Resources	2.570	0.91	0.978	0.62
24 Guidance and Counseling	9.856	3.47	4.162	2.62
25 Pupil Management and Safety	0.000	0.00	12.680	8.00
26 Health/Related Services	18.294	6.44	5.568	3.51
31 InstProDev	17.506	6.17	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	5.926	3.74
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	3.800	1.34	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	52.026	18.33	29.314	18.48
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.418	0.26
52 Operations	XXXXX	XXXXX	11.911	7.51
53 Maintenance	XXXXX	XXXXX	0.939	0.59
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	2.000	1.26
63 Operation of Buildings	0.000	0.00	23.732	14.96
64 Maintenance	0.000	0.00	4.000	2.52
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	5.900	3.72
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	48.900	30.83

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	3.52	10.860	6.85
TOTAL UNIT ADMINISTRATION	10.000	3.52	10.860	6.85
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.400	0.49	1.750	1.10
13 Business Office	0.000	0.00	6.000	3.78
14 Human Resources	0.000	0.00	4.121	2.60
15 Public Relations	0.000	0.00	1.000	0.63
21 Supervision - Instruction	7.361	2.59	3.021	1.90
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	2.942	1.86
61 Supervision - Building	0.000	0.00	3.250	2.05
TOTAL CENTRAL ADMINISTRATION	8.761	3.09	22.084	13.92
TOTAL FTE STAFF	283.894	100.00	158.597	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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	262,108	830,000	593,091
200 Athletics	533,008	445,900	742,075
300 Classes	242	101,700	50,600
400 Clubs	511,906	606,100	326,865
600 Private Moneys	0	19,300	50,000
A. TOTAL REVENUES	1,307,264	2,003,000	1,762,631
EXPENDITURES			
100 General Student Body	128,515	671,614	347,135
200 Athletics	585,505	603,237	911,794
300 Classes	0	140,163	50,000
400 Clubs	560,738	577,467	685,079
600 Private Moneys	0	30,637	61,860
B. TOTAL EXPENDITURES	1,274,758	2,023,118	2,055,868
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	32,506	-20,118	-293,237
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	464,844	429,809	345,975
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	33,971	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
D. TOTAL BEGINNING FUND BALANCE	498,815	429,809	345,975
E. 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	531,321	409,691	52,738
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	531,321	409,691	52,738

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	8,563,597	9,005,991	9,328,050
2000 Local Nontax Support	0	50,000	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	8,563,597	9,055,991	9,378,050
EXPENDITURES			
Matured Bond Expenditures	6,060,000	6,795,000	7,995,000
Interest on Bonds	2,478,250	2,200,000	2,298,050
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	10,000	200,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	10
B. TOTAL EXPENDITURES	8,538,850	9,005,000	10,493,060
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)	24,747	50,991	-1,115,010
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	6,048,454	6,085,204	7,005,100
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	6,048,454	6,085,204	7,005,100
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	6,073,201	6,136,195	5,890,090
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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)	6,073,201	6,136,195	5,890,090

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	8,563,597	9,005,991	9,328,050
1300 Sale of Tax Title Property	0	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	8,563,597	9,005,991	9,328,050
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	50,000	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	50,000	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,563,597	9,055,991	9,378,050

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,285,109	7,829,601	7,961,733
2000 Local Nontax Support	1,196,906	305,621	338,282
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	97,141	800,000	500,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,579,156	8,935,222	8,800,015
EXPENDITURES			
10 Sites	176,887	4,877,500	400,000
20 Buildings	4,936,857	1,292,000	4,885,000
30 Equipment	4,339,796	2,984,000	2,693,000
40 Energy	2,685	85,000	300,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	11,412,761	9,238,500	8,278,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	332,533	4,000,000	5,220,000
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)	-3,166,137	-4,303,277	-4,697,984
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	8,322,836	6,985,214

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	0
G.L.890 Unassigned Fund Balance	0	322,401	0
F. TOTAL BEGINNING FUND BALANCE	11,053,684	8,645,237	6,985,214
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	1,530,741	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	6,351,751	4,140,000	2,287,229
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	5,055	201,959	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,887,547	4,341,959	2,287,229

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	7,285,109	7,829,601	7,961,717
1300 Sale of Tax Title Property	0	0	16
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	7,285,109	7,829,601	7,961,733
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	207,263	305,621	338,282
2400 Interfund Loan Interest Earnings	26,996	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	97,860	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	864,788	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,196,906	305,621	338,282
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
FEDERAL, GENERAL PURPOSE			

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	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
6376 Targeted Assistance ESSER I	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	97,141	800,000	500,000
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	97,141	800,000	500,000
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	8,579,156	8,935,222	8,800,015

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	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
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	27,451	18,000	40,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	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
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	573,518	605,000	725,000
5200 General Purposes 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
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	40,000	40,000	10,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	640,970	663,000	775,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	640,970	663,000	775,000
EXPENDITURES			
33 Transportation Equipment Purchases	804,233	1,200,000	600,000
34 Transportation Equipmment Major Repair	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	804,233	1,200,000	600,000
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)	-163,264	-537,000	175,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,413,902	950,921	195,000
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	1,413,902	950,921	195,000
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	1,250,638	413,921	370,000
G.L.830 Restricted for Debt Service	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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/	1,250,638	413,921	370,000

- 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.