

MERCER ISLAND SCHOOL DISTRICT No. 400

# 2025-2026 BUDGET

*“Students are the Priority”*

Approved/Adopted by the Board of Directors June 26th, 2025

# 2025-2026 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 2025-2026 fiscal year budget is outlined below and summarized 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 2025-2026 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 2025, the administration met with school administrators to discuss enrollment and the staffing needs of each school for the 2025-2026 school year. In addition, multiple meetings were held with "budget managers" throughout the District, to include: school principals and their administrative assistants, department heads, directors, program managers/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, straightforward, and concise information to both the School Board and to our community about the District's educational programs and services for the 2025-2026 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 our 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 January 2025 with a budget calendar and input from the School Board. The School Board and district administration provided the student enrollment forecast for 2025-2026 on February 12<sup>th</sup>, 2025, with an estimate of 3,820 student FTE’s (full time equivalents) for the coming fiscal (school) year. The budgeted increase to 3,850 student FTE is due to registered students for 2025-26 and the June enrollment report. The enrollment forecast provides the assumptions on which school, department, and program 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.*

<b>EXPENDITURE COMPARISON for ALL FUNDS</b>				
<b>Fund</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Change</b>	<b>Percent Change</b>
General	79,527,631	80,597,928	+1,070,297	+1.35%
Capital	13,498,000	12,074,724	-1,423,276	-10.54%
Debt Service	10,493,060	9,465,400	-1,027,660	-9.79%
ASB	2,055,868	1,981,750	-74,118	-3.61%
Transportation	600,000	600,000	0	0

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

**Capital** – Decrease due to reduction in salaries/benefits and completion of projects.

**Debt Service** – Decrease is due to (new) established schedule of payments, refunding of the bond.

**ASB** – No significant changes.

**Transportation** – No change.

## 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 2025-2026 school year, salaries and benefits are budgeted to account for approximately 83.25% of the expenditures in the General Fund (GF), with MSOC's (Material, Supplies, and Operating Costs) accounting for 16.75%. In comparison, for the 2024-2025 school year, salaries and benefits are budgeted to account for approximately 84.66% of the expenditures in the General Fund (GF), with MSOC accounting for 15.34%. For the 2023-2024 school year, salaries and benefits accounted for approximately 83% of the expenditures in the General Fund (GF), with MSOC accounting for 17%. It must be noted that despite the 2018 "McCleary Decision," which the Washington State Supreme Court ruled the State had fully funded basic education, the State of Washington STILL provides only a portion of the necessary funding for basic and special education. Revenue estimates for the 2025-2026 school year from the State of Washington are projected to cover **ONLY 68.6%** of expenditures, with the rest coming from local levies (27.3%) and federal grants and other revenue covering 4.1%. 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 generous community fundraising, such as the Mercer Island Schools Foundation.

<b>FOUR-YEAR BUDGET PLAN SUMMARY*</b>				
<b>w/ ESTIMATED PERCENTAGE of ENDING FUND BALANCE</b>				
<b>Fund</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>2027-2028 Budget</b>	<b>2028-2029 Budget</b>
<b>General</b>	<i>80,597,928</i>	<i>81,599,100</i>	<i>82,184,023</i>	<i>83,795,500</i>
<i>(Est. % Ending Fun Balance)</i>	<i>5% - 6%</i>	<i>6%-7%</i>	<i>7%-9%</i>	<i>9%-10%</i>
<b>Capital</b>	<i>12,074,724</i>	<i>9,847,785</i>	<i>8,245,000</i>	<i>8,000,000</i>
<b>Debt Service</b>	<i>9,465,400</i>	<i>10,182,000</i>	<i>10,555,000</i>	<i>11,111,875</i>
<b>ASB</b>	<i>1,981,750</i>	<i>1,995,000</i>	<i>2,004,000</i>	<i>2,115,000</i>
<b>Transportation</b>	<i>600,000</i>	<i>700,000</i>	<i>400,000</i>	<i>450,000</i>

*\*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>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>+/- Change</b>	<b>Percent Change</b>
<i>Salaries &amp; Benefits</i>				
Salaries-Certificated (2000)	35,140,081	35,840,321	+700,240	+1.99%
Salaries-Classified (3000)	15,219,347	14,989,691	-229,656	-1.51%
Benefits (4000)	16,967,853	16,265,881	-701,972	-4.14%
<b>Subtotal</b>	<b>67,327,281</b>	<b>67,095,893</b>	<b>-231,388</b>	<b>-0.34%</b>
<i>MSOC – Materials, Supplies, &amp; Operating Costs</i>				
Supplies & Materials (5000)	2,008,725	1,837,345	-171,380	-8.53%
Purchased Services (7000)	10,038,625	11,565,508	+1,526,883	+15.21%
Travel (8000)	109,000	69,182	-39,818	-36.53%
Capital (9000)	44,000	30,000	-14,000	-31.82%
<b>Subtotal</b>	<b>12,200,350</b>	<b>13,502,035</b>	<b>+1,301,685</b>	<b>+10.67%</b>
<b>TOTAL</b>	<b>79,527,631</b>	<b>80,597,928</b>	<b>+1,070,297</b>	<b>+1.35%</b>

Comparing the 2024-2025 Expenditure Budget to the 2025-2026 Expenditure Budget (above) results in an overall estimated expenditure increase of +1,070,297 or + 1.35%. The main increases, as seen above, are certificated salaries and contracted services. The following page provides a chart with more detailed explanations for the changes in each Object category.



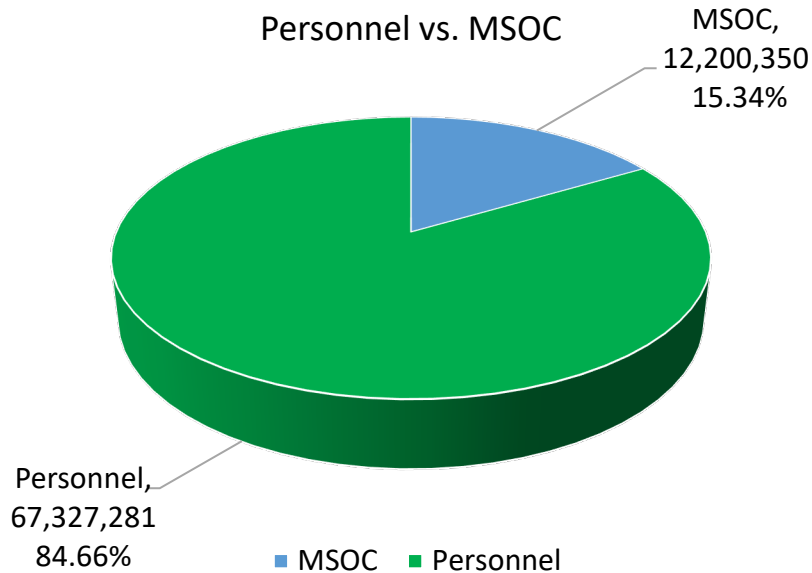
Mercer Island, WA

OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+1.99%	<b>Increase</b> due to bargained salaries and step increases for certificated staff
3000	Salaries - Classified	-1.51%	<b>Decrease</b> due to reduction in classified staff and non-represented staff hours
4000	Benefits	-4.14%	<b>Decrease</b> due to retirement rate change by the State of Washington and reduction of staff
5000	Supplies & Materials	-8.53%	<b>Decrease</b> due to reduction in supply allocations for departments
7000	Purchased Services	+15.21%	<b>Increase</b> due to insurance rate (+12%), utilities and Special Education contracted services
8000	Travel	-36.53%	<b>Decrease</b> due to more online professional development and reduction of out of state travel
9000	Capital Purchases	-31.82%	<b>Decrease</b> due to change in the threshold for Capital outlay purchases by the State; increased from \$5,000 to \$10,000



*“Herbert the Snail” – The Unofficial Mascot of Mercer Island High School*

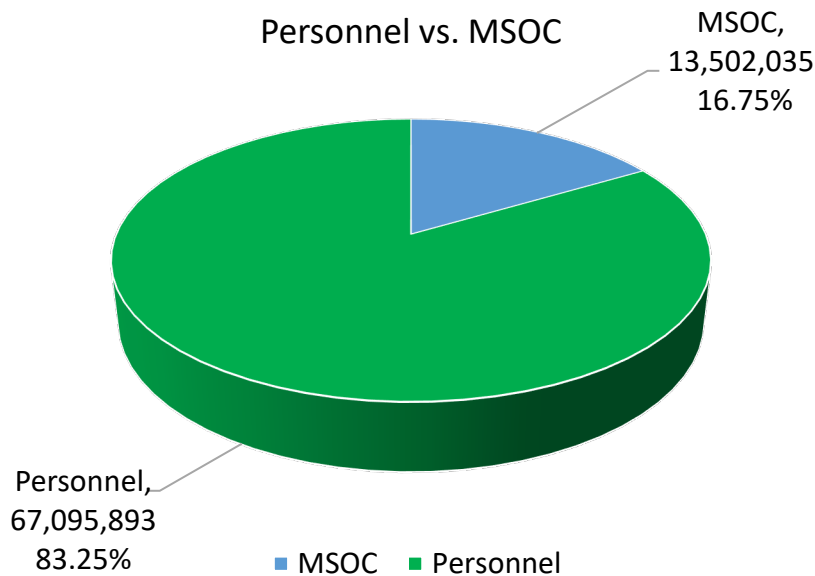
2024-2025 Budgeted Annual Expense \$79,527,631



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

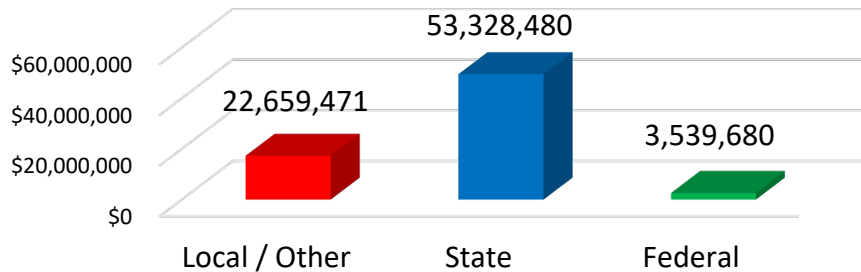
MSOC (Materials, Supplies, & Operating Costs) Expenses Include: School & Office Supplies, Purchased Services/Contracts, such as our Food Service Contract with Chartwells, Utilities, Maintenance & Grounds Supplies, Transportation, Facility Rentals/Leases, Miscellaneous (Financial & Student Software -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

2025-2026 Budgeted Annual Expense \$80,597,928



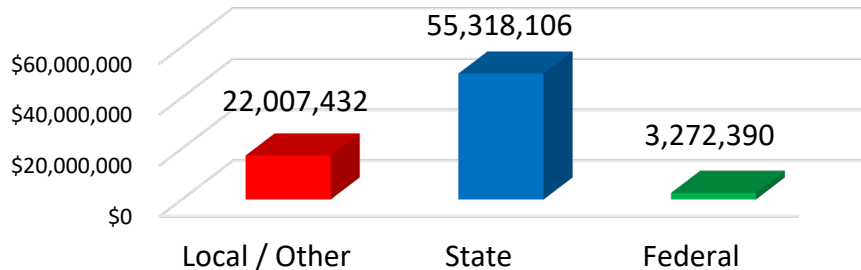
Financial support for district programs and services are substantially derived from local sources of revenue primarily from the Educational Programs and Operation (EP&O) Levy and the Capital & Technology (Cap/Tech) Levy, all paid for by local property taxes. In addition, the Washington State Legislature 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.”

### 2024-2025 Budgeted Sources of Revenue



**Revenue= 28.4% from Local/Other / 67.1% from the State / 4.5% from Federal**  
**Total Revenue = \$79,527,631**

### 2025-2026 Budgeted Sources of Revenue



**Revenue= 27.3% from Local/Other / 68.6% from the State / 4.1% from Federal**  
**Total Revenue = \$80,597,928**

We 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>
MAGGIE TAI TUCKER <i>PRESIDENT</i>	#3 / 2024-2027
JODY LEE <i>VICE PRESIDENT</i>	#5 / 2024-2027
DEBORAH LURIE <i>JR. LEGISLATIVE REPRESENTATIVE</i>	#4 / 2021-2025
DAN GLOWITZ	#2 / 2021-2025
CRISTINA MARTINEZ <i>SR. LEGISLATIVE REPRESENTATIVE</i>	#1 / 2024-2027

# DISTRICT ADMINISTRATION

SUPERINTENDENT	DR. FRED RUNDLE (206) 236-3300
ASSISTANT SUPERINTENDENT - COMPLIANCE, LEGAL, & HR	ERIN BATTERSBY (206) 475-3023
ASSISTANT SUPERINTENDENT - FINANCE & OPERATIONS	MATT SULLIVAN (206) 236-3295
ASSISTANT SUPERINTENDENT - TEACHING & LEARNING	NOVA WILLIAMS (206) 236-4510
DIRECTOR OF HUMAN RESOURCES	AARON MILLER (206) 236-3407
DIRECTOR OF SPECIAL SERVICES	HANNAH BOLIVAR (206) 735-1245
DIRECTOR OF INFORMATION TECHNOLOGY	ANDREEVES RONSER (206) 236-3404
DIRECTOR OF FINANCE	KAY ADAMS (206) 236-3343
DIRECTOR OF MAINTENANCE, OPERATIONS, & TRANSPORTATION	TONY KUHN (206) 236-3322
DIRECTOR OF FOOD SERVICE (CONTRACT SERVICE)	RACHAEL MATHEWS (206) 236-3306
ASSISTANT DIRECTOR OF TRANSPORTATION	WILLIAM GERDES (206) 236-3337
ASSISTANT DIRECTOR OF FINANCE	JACQUIE GARCIA-FAUVER (206) 236-3308
ASSISTANT DIRECTOR OF TEACHING & LEARNING	WESTON LUCAS (206) 230-6336
ASSISTANT DIRECTOR OF SPECIAL SERVICES	RANDI FIELDING (206) 236-3326

# DISTRICT ADMINISTRATION SCHOOLS & PRINCIPALS

**LAKERIDGE ELEMENTARY SCHOOL**  
"LIONS"  
8215 SOUTHEAST 78<sup>TH</sup> STREET  
MERCER ISLAND, WA 98040  
(206) 236-3415  
JENNIFER CLEAVES, PRINCIPAL

**ISLAND PARK ELEMENTARY SCHOOL**  
"EAGLES"  
5437 ISLAND CREST WAY  
MERCER ISLAND, WA 98040  
(206) 236-3410  
JOBY MCGOWAN, PRINCIPAL

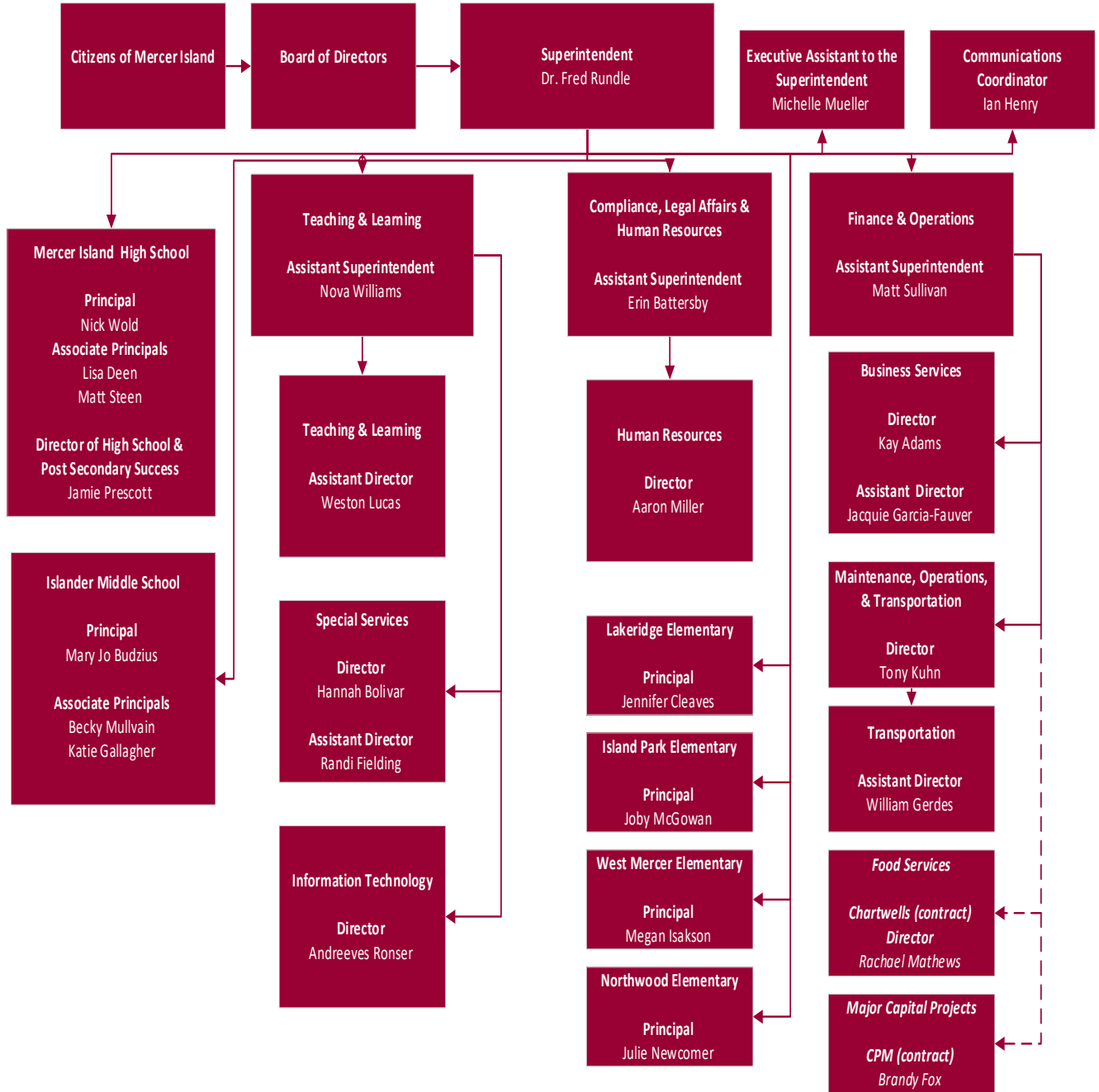
**NORTHWOOD ELEMENTARY SCHOOL**  
"OWLS"  
4030 86<sup>TH</sup> AVE SE  
MERCER ISLAND, WA 98040  
(206) 275-5800  
JULIE NEWCOMER, PRINCIPAL

**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, PRINCIPAL  
BECKY MULLVAIN, ASSOCIATE PRINCIPAL  
KATIE GALLAGHER, ASSOCIATE PRINCIPAL

**MERCER ISLAND HIGH SCHOOL**  
"ISLANDERS"  
9100 SE 42<sup>ND</sup> STREET  
MERCER ISLAND, WA 98040  
(206) 236-3350  
NICK WOLD, PRINCIPAL  
LISA DEEN, ASSOCIATE PRINCIPAL  
MATT STEEN, ASSOCIATE PRINCIPAL  
LINDSEY BLAINE, ATHLETIC DIRECTOR  
JAMIE PRESCOTT, DIRECTOR OF HIGH SCHOOL & POST SECONDARY SUCCESS

# MERCER ISLAND SCHOOL DISTRICT 2025-2026 ORGANIZATION CHART



# MERCER ISLAND SCHOOL DISTRICT - STUDENT FEE SCHEDULE 2025-2026

Student Fee Schedule		2022-2023	2023-2024	2024-2025	2025-2026	ASB & Other	2022-2023	2023-2024	2024-2025	2025-2026	
<b>Elementary</b>	Outdoor Education 5th Grade	\$200-\$500	\$200-\$500	\$200-\$500	\$200-\$750	<b>Elementary ASB</b>	Field Trips	\$5-\$50	\$5-\$50	\$5-\$50	\$5-\$75
	Steel Drum	\$75-\$100	\$75-\$100	\$75-\$100	\$75-\$100		Yearbook	\$45	\$45	\$46	\$40-\$50
	Recorders	\$15	\$15	\$15	\$15		DVD - Performances	\$4-\$10	\$4-\$10	\$4-\$10	\$4-\$15
	3rd Grade Camp	\$100-\$200	\$100-\$200	\$100-\$200	\$100-\$200	<b>IMS ASB</b>	ASB Participation Fee	\$55	\$55	\$60	\$65
	Field Trips			\$5-\$50	\$5-\$75		ASB Replacement Card	\$5	\$5	\$5	\$5
	5th Grade-Fine Arts before School Program				\$200-\$600		Band Fair Share	\$15	\$40	\$50	\$20-\$50
	Art Class Fee				\$50	Golf	\$100	\$100	\$100	\$125-\$150	
<b>IMS</b>	Aerospace	\$10	\$10	\$10-\$15	\$10-\$15	<b>MIHS ASB</b>	Yearbook	\$45	\$45	\$50	\$50
	AM Jazz		\$300-\$400	\$300-\$500	\$400-\$500		ASB Participation Fee	\$70	\$70	\$75-\$100	\$100-\$300
	Art/Ceramics/Photography/Glass/Sports	\$5-\$40	\$5-\$40	\$5-\$40	\$5-\$40		ASB Card Replacement	\$15	\$15	\$20	\$20
	Band Fee	\$15	\$15	\$15-\$50	\$15-\$50		Band Fair Share Fee	\$125	\$125	\$125	\$125-\$175
	Choir/Orchestra Misc Fee	\$18	\$18	\$18	\$15-\$20		Choir/Orchestra Uniforms	\$40-\$150	\$40-\$150	\$40-\$175	\$40-\$175
	CTE Projects/Workbooks	\$5-\$45	\$5-\$45	\$5-\$45	\$5-\$45		Club Dues	\$10-\$50	\$10-\$100	\$10-\$100	\$10-\$100
	Fieldtrips/Retreats/Competition	\$5-\$700	\$5-\$700	\$5-\$5000	\$5-\$5000	Fieldtrips/Retreats/Competition			\$5-\$5000	\$5-\$5000	
	Instrument Rental	\$50	\$50	\$100-\$150	\$150-\$200	Music Robe Cleaning	\$35	\$35	\$45	\$45	
	Marine Biology				\$10-\$15	Retreats-Leadership	\$50-\$200	\$50-\$200	\$50-\$200	\$50-\$200	
	Music Experience Fee (Festivals)			\$10-\$25	\$10-\$50	<b>Sports</b>	IMS Sports Fee	\$60	\$60-\$100	\$60-\$100	\$80-\$120
	PE Uniform	\$25	\$25	\$25	\$10-\$20		MIHS Sports Fee	\$250	\$250-\$350	\$250-\$350	\$450-\$500
	Workbooks	\$5-\$40	\$5-\$40	\$5-\$40	\$5-\$40		MIHS Regular Season Bus Transportation				\$100
	World Language Workbooks	\$20	\$20	\$20	\$20	<b>Districtwide</b>	Bus	\$3.50 per mile	\$3.50 per mile	\$4.50 per mile	\$5.00 per mile
<b>MIHS</b>	AM Jazz	\$250	\$300-\$400	\$300-\$500	\$400-\$500		Bus Driver	\$38-\$57/hr.	\$38-\$57/hr.	\$45-\$90/hr.	\$45-\$90/hr.
	AP Exams (non-refundable \$24-\$50)	\$90-\$180	\$90-\$180	\$140-\$185	\$140-\$185		Camp	\$100-\$475	\$100-\$475	\$100-\$475	\$100-\$800
	Art/Ceramics/Photography/Glass	\$5-\$45	\$5-\$45	\$5-\$65	\$5-\$75		Cell Phone Pouch			\$15	\$15
	Fieldtrips/Retreats/Competition	\$5-\$700	\$5-\$700	\$5-\$5000	\$5-\$5000		Credit Card Processing Fee			\$2.5%	Current Rate
	Graduation Tickets	\$20-\$30	\$20-\$30	\$25-\$40	\$25-\$40		Destination Imagination	\$200+extra	\$400+extra	\$400+extra	\$400+extra
	Instrument Rental	\$150	\$150	\$150-\$200	\$150-\$200		Device Damage/Replacement	\$129-\$350	\$129-\$350	\$129-\$850	\$129-\$850
	Late AP Exam (additional charge)	\$60	\$60	\$60	\$60		Device Fees	\$20-\$40	\$20-\$40	\$20-\$40	\$20-\$40
	Late AP Registration Fee (additional charge)			\$45	\$50		Device Insurance	\$25	\$25	\$25	\$25
	Library/Textbook-Lost/Damaged		replacement cost				Highly Capable Testing - Non MISD Student				\$75-\$150
	PE Lost Lock	\$15	\$15	\$15	\$15		Loaner Technology Equipment	\$20-\$80	\$20-\$80	\$20-\$80	\$20-\$80
	College Entrance Test	\$30-\$60	\$30-\$60	\$20-\$40	\$20-\$60		Musicals/Plays	\$5-\$20	\$5-\$20	\$5-\$30	\$5-\$50
	Science Breakage Fee	\$1-\$65	\$1-\$65	\$1-\$65	\$1-\$70	Pre-School Peer Mentors Registration			\$100	\$100	
Steel Band Mallets	\$50	\$50	\$50	\$50	Preschool Program Annual	\$2100-\$4000	\$2100-\$4000	\$3500-\$4000	\$3500-\$4000		
Student Parking Fees	\$15-\$150	\$15-\$150	\$15-\$200	\$100-\$200	Return Check Fee	\$20	\$20	\$30	\$30		
Student Parking Fines	\$50-\$100	\$50-\$100	\$50-\$150	\$50-\$150	Stadium Key	\$5	\$5	\$5	\$5		
Transcripts (up to 20)	\$65	\$65	\$65	\$65	Summer School	\$300-\$800	\$300-\$800	\$300-\$800	\$300-\$800		
Additional Transcripts (21+)		\$10	\$10	\$10	World Language Proficiency Test	\$40	\$75	\$75	\$75-\$100		
College Post Grad Packet for Alumni / Diploma	\$25	\$25	\$25-\$30	\$40	<b>Food Service</b>	Elementary	\$3.95	\$4.20	\$4.30	\$4.50	
Parchment Transcript	\$10	\$10	\$10	\$10		MIHS	\$4.20	\$4.45	\$4.55	\$4.75	
World Language Projects Supplies	\$5-\$50	\$5-\$50	\$5-\$50	\$5-\$50		MIHS - ala carte	\$5.00-\$5.50	\$5.00-\$5.50	\$5.00-\$6.50	\$5.00-\$6.70	
World Language Workbooks	\$15-\$30	\$15-\$30	\$15-\$30	\$15-\$30		Adults	\$4.95	\$5.20	\$5.30	\$5.50	
Yearbook	\$65	\$65	\$65	\$65-\$85							
Band Fair Share Fee	\$125	\$125	\$125	\$125-\$175							

# MERCER ISLAND SCHOOL DISTRICT – 2025-2026 STUDENT CALENDAR



## Student Calendar 2025-2026

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

August 2025						
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

- 8/18–19 New Teacher Orientation
- 8/21 MIHS, IMS & Elem. AM PD/PM Prep
- 8/22 MIHS, IMS & Elem. AM PD/PM Prep
- 8/25 Instructional Technology Day
- 8/26 Pre-Service Day (Classified Tech Day)
- 8/27 First Day of School (All Students)

September 2025						
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				

- 9/1 Labor Day (No School)
- 9/2–4 Kindergarten conferences  
No school for Kindergarten students

October 2025						
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	

- 10/10 No School Students  
Teacher Full PD Day

November 2025						
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

- 11/7 First Quarter Ends (MIHS)
- 11/11 Veterans Day (No School)
- 11/17 Half Day Elem. Only  
Elem. Grading Day
- 11/24–26 Elem. Students (No School)  
Elem. Conferences (2.5 Days)
- 11/26 First Trimester Ends (IMS/Elem.)  
Student Half Day (IMS/MIHS)  
Regular Start (MIHS)  
Progress Report Prep (IMS)
- 11/27 Thanksgiving Day (No School)
- 11/28 Native American Heritage Day (No School)

December 2025						
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			

- 12/22–1/5 Winter Break (No School)

January 2026						
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

- 1/6 School Resumes
- 1/19 Martin Luther King Jr. Day (No School)
- 1/20–23 Finals Week (MIHS)
- 1/23 Second Quarter Ends (MIHS)
- 1/26 No School Students  
IMS & Elem. Certificated - Half PD Day  
MIHS Certificated - Non Workday

February 2026						
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

- 2/16 Presidents' Day (No School)
- 2/17–20 Mid-Winter Break (No School)

March 2026						
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				

- 3/19 Second Trimester Ends (IMS/Elem.)
- 3/20 No School Students  
MIHS Certificated - Half PD Day  
IMS & Elem. Certificated - Non workday
- 3/23 Third Quarter Ends (MIHS)

April 2026						
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		

- 4/10 Scheduled Weather Makeup Day
- 4/13–17 Spring Break (No School)

May 2026						
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

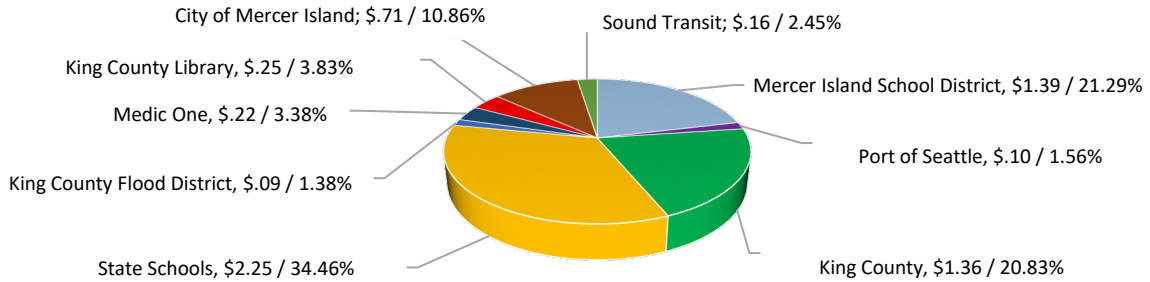
- 5/22 Scheduled Weather Makeup Day
- 5/25 Memorial Day (No School)

June 2026						
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				

- 6/12 Half Day Elem. Only  
Elem. Grading Day
- 6/18 Last Day of School  
(Half Day All Students)
- 6/19 Juneteenth  
(No School for Students or Staff)

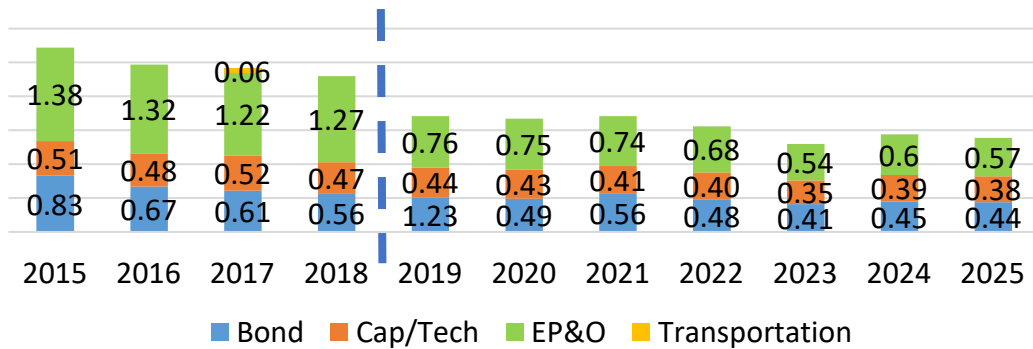
# MERCER ISLAND PROPERTY TAX RATES 2025

## 2025 Property Taxes - Total Rate = \$6.54



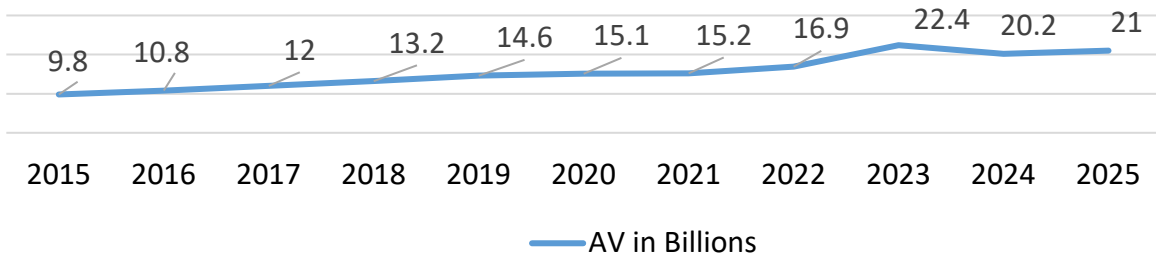
Of the \$1.39 **locally** assessed levy for schools, \$.44 goes towards the payment of the bond (Debt Service Fund), \$.57 is for the Educational Programs and Operations (EP&O) Levy and \$.38 is for the Capital and Technology (Cap/Tech) Levy.

## Historical & Current Levy Rates



The checked line (above) represents the pre to post McCleary Decision by the Washington State Supreme Court #84362-7. The 2018 “McCleary Decision,” which the Washington State Supreme Court ruled that in the body of the state legislature, it had failed to meet its state constitutional duty (in Article IX, Section 1) “to make ample provision for the education of all children residing within its borders.” In turn, the Washington State Legislature took it upon themselves to “cap” local levies the lesser of \$2.50 per \$1,000 of assessed value, or \$2,500 per full-time equivalent student, hence the significant drop in the EP&O levy rate from 2018 to 2019, with an increase in the State Schools tax to meet the “ample provision” ruling via the State Supreme Court.

## Historical & Current Assessed Valuation





## BUDGET DEVELOPMENT PROCESS

## What is a Budget?

- It's 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 2024-2025 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 3,850 FTE for 2025-2026.
- (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 2024, the District's credit rating via Moody's was downgraded from Aa1 to Aa2. Factors that contributed to the downgrade: (1) Reserves (fund balance) under 4% of revenue and (2) a moderate enrollment decline over a three-year period. Moody's has stated in their November 2024 credit opinion, factors that could lead to a ratings upgrade (Aa2 to Aa1) are general funds reserves and liquidity levels approaching 15% of revenue (fund balance) and continued increases in enrollment. **It is important to note that in January of 2021, Moody's changed their rating methodology for US Public School Districts. Specifically, evaluating student enrollment, debt, and fund balance.***



## BUDGET SUMMARY & RESOLUTION

## SUMMARY OF 2025-2026 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS (IN / OUT)	ENDING FUND BALANCE
General	24-25	<b>2,780,838</b>	<i>77,977,631</i>	<i>77,158,008</i>	<i>3,750,000</i>	<i>3,600,461</i>
	25-26	<i>3,600,461</i>	<i>80,597,928</i>	<i>80,597,928</i>	<i>3,658,064</i>	<i>4,029,896*</i>
Capital	24-25	<b>4,167,949</b>	<i>8,712,689</i>	<i>9,835,702</i>	<i>3,750,000</i>	<i>3,044,936</i>
	25-26	<i>3,044,936</i>	<i>10,600,000</i>	<i>12,074,724</i>	<i>3,658,064</i>	<i>1,570,212</i>
Debt Service	24-25	<b>6,586,871</b>	<i>9,028,050</i>	<i>10,114,500</i>	-	<i>5,500,421</i>
	25-26	<i>5,500,421</i>	<i>9,330,400</i>	<i>9,465,400</i>	-	<i>5,336,861</i>
ASB	24-25	<b>306,957</b>	<i>1,293,178</i>	<i>1,202,050</i>	-	<i>398,085</i>
	25-26	<i>398,085</i>	<i>1,760,744</i>	<i>1,981,750</i>	-	<i>177,079</i>
Transportation	24-25	<b>1,021,723</b>	<i>699,300</i>	<i>302,145</i>	-	<i>1,418,878</i>
	25-26	<i>1,418,878</i>	<i>705,000</i>	<i>600,000</i>	-	<i>1,523,878</i>

**2024-25 Beginning Balance (in bold) is actual / 2024-25 italicized numbers are estimates / 2025-26 italicized numbers are budgeted amounts. / \*The General Fund, Ending Fund Balance (estimate) reflects built-in capacity for revenue of FTE over the budgeted amount of 3,850 for Fund Balance.**

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

## 2025-2026 BUDGET RESOLUTION No. 744

**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 2025-2026 fiscal year. The 2025-2026 budget provides a complete financial plan of the District for the coming fiscal/school 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 26th, 2025, 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 2025-2026 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, instruction, and personnel 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, personnel, 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 2025-2026 will be as follows:

	<b>Appropriation Level</b>
General Fund (10)	\$ 80,597,928
Capital Fund (20)	\$ 12,074,724
Debt Service Fund (30)	\$ 9,465,400
Associated Student Body Fund (40)	\$ 1,981,750
Transportation Fund (90)	\$ 600,000

**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, personnel, 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 26<sup>th</sup> day of June 2025. The Board hereby adopts the 2025-2026 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



## FTE & GENERAL FUND BUDGET SUMMARY

<b>CLASSIFIED FTE by ACTIVITY</b>													
		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
		Actual	% of	Actual	% of	Actual	% of	Actual	% of	Budgeted	% of	Budgeted	% of
		FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total
	<b>TEACHING</b>												
27	Teaching - Paraeducators	43.38		45.82		39.46		46.12		44.07		40.04	
	<b>Subtotal</b>	<b>43.38</b>	<b>29.6%</b>	<b>45.82</b>	<b>30.3%</b>	<b>39.46</b>	<b>27.1%</b>	<b>46.12</b>	<b>29.8%</b>	<b>44.07</b>	<b>28.2%</b>	<b>40.04</b>	<b>26.4%</b>
	<b>TEACHING SUPPORT</b>												
22	Learning Resources - Library Aide	0.68		1.04		0.98		0.74		0.98		3.19	
24	Guidance and Counseling	3.31		3.43		3.54		4.64		4.46		4.03	
25	Pupil Management & Safety - Monitors	12.73		12.64		11.23		11.42		11.48		12.10	
	<b>Subtotal</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>16.92</b>	<b>10.8%</b>	<b>19.31</b>	<b>12.7%</b>
	<b>OTHER SUPPORT</b>												
26	Health	3.44		3.81		5.12		4.20		5.44		4.33	
28	Activities/ASB	1.70		1.67		1.65		2.67		2.67		2.62	
44	Food Service	0.42		0.42		0.42		0.42		0.42		0.42	
62	Grounds	1.47		1.17		1.00		2.00		2.00		2.00	
63	Custodial	23.99		23.10		23.73		23.73		23.23		23.50	
64	Maintenance	4.46		5.00		4.00		4.00		4.00		3.65	
32	Technology Specialists	5.79		5.94		6.69		5.70		5.83		4.97	
52	Transportation	9.24		12.19		11.05		11.05		11.05		10.68	
53	Maintenance (Transportation)	0.68		0.85		0.85		0.85		0.85		0.85	
72	Network	3.50		2.90		3.77		4.90		6.00		5.60	
	<b>Subtotal</b>	<b>54.69</b>	<b>37.4%</b>	<b>57.05</b>	<b>37.7%</b>	<b>58.28</b>	<b>40.1%</b>	<b>59.51</b>	<b>38.5%</b>	<b>61.49</b>	<b>39.3%</b>	<b>58.62</b>	<b>38.7%</b>
	<b>BUILDING ADMINISTRATION</b>												
23	Principal's Office - Office Managers/Admins	10.49		10.68		10.58		10.60		10.80		10.80	
	<b>Subtotal</b>	<b>10.49</b>	<b>7.2%</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>10.80</b>	<b>6.9%</b>	<b>10.80</b>	<b>7.1%</b>
	<b>CENTRAL ADMINISTRATION</b>												
12	Superintendent's Office	1.30		1.34		1.74		1.75		1.75		1.75	
13	Business Office	6.00		5.76		5.28		6.00		6.00		5.85	
14	Human Resources	3.68		3.12		3.12		3.12		4.12		4.12	
15	Communications	1.00		1.00		1.00		1.00		1.00		1.00	
21	Supervision - Special Ed/Student Services	3.81		4.08		4.51		3.88		4.32		3.79	
51	Transportation	2.39		2.57		2.51		2.52		2.77		2.94	
61	Supervision - Facilities	2.94		2.72		3.23		3.25		3.25		3.25	
	<b>Subtotal</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>13.9%</b>	<b>23.21</b>	<b>14.8%</b>	<b>22.70</b>	<b>15.0%</b>
	<b>TOTAL FTE</b>	<b>146.41</b>	<b>100%</b>	<b>151.25</b>	<b>100%</b>	<b>145.45</b>	<b>100%</b>	<b>154.55</b>	<b>100%</b>	<b>156.49</b>	<b>100%</b>	<b>151.48</b>	<b>100%</b>
	<i>Budgeted FTE</i>	157.34		158.31		143.99		153.55					

## CERTIFICATED FTE by ACTIVITY

		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
		Actual FTE	% of Total	Actual FTE	% of Total	Actual FTE	% of Total	Actual FTE	% of Total	Budgeted FTE	% of Total	Budgeted FTE	% of Total
	<b>TEACHING</b>												
27	Teachers	245.47		233.15		218.88		222.00		218.35		208.04	
	<b>Subtotal</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>222.00</b>	<b>75.6%</b>	<b>218.35</b>	<b>76.7%</b>	<b>208.04</b>	<b>76.95%</b>
	<b>INSTRUCTIONAL SUPPORT</b>												
	Coaches, Librarians, Academic Counselors, BCBA's, SLPs, OTs, Nurses												
	<b>Subtotal</b>	<b>44.97</b>	<b>14.7%</b>	<b>49.23</b>	<b>16.5%</b>	<b>47.75</b>	<b>17.0%</b>	<b>46.39</b>	<b>18.2%</b>	<b>48.47</b>	<b>17.0%</b>	<b>44.70</b>	<b>16.53%</b>
	<b>BUILDING ADMINISTRATION</b>												
23	Principals	13.12		13.00		10.83		10.00		10.00		10.00	
	<b>Subtotal</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>10.00</b>	<b>3.5%</b>	<b>10.00</b>	<b>3.70%</b>
	<b>CENTRAL ADMINISTRATION</b>												
12	Superintendent's Office	1.00		0.95		1.09		1.00		1.00		1.00	
21	Supervision / Special Education / Student Services	8.15		7.21		6.59		6.40		6.80		6.60	
	<b>Subtotal</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>7.80</b>	<b>2.7%</b>	<b>7.60</b>	<b>2.81%</b>
	<b>TOTAL FTE</b>	<b>312.71</b>	<b>100.0%</b>	<b>303.54</b>	<b>100.0%</b>	<b>285.14</b>	<b>100.0%</b>	<b>285.79</b>	<b>100.0%</b>	<b>284.62</b>	<b>100.0%</b>	<b>270.34</b>	<b>100.00%</b>
	<i>Budgeted FTE</i>	<i>317.83</i>		<i>297.58</i>		<i>279.83</i>		<i>277.00</i>		<i>284.62</i>		<i>270.34</i>	

## 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/budgeted (2024-2025) and proposed (2025-2026) General Fund budgets are shown below.

REVENUE SOURCE	2024-2025 BUDGET	2025-2026 BUDGET	% CHANGE
Local Taxes	12,000,000	12,010,393	+.086%
Local Support, Non-Tax / Other	10,659,471	9,997,039	-6.21%
State General Purpose	43,473,191	45,075,391	+3.69%
State Special Purpose (Special Ed)	9,855,289	10,242,715	+3.93
Federal Special Purpose (Grants)	3,549,680	3,272,390	-7.81%
<b>Total Revenue</b>	<b>79,537,631</b>	<b>80,597,928</b>	<b>+1.33%</b>

**Local Revenue - \$22,007,432 or 27.3 % 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** – No significant change.

**Local Support, Non-Tax** – Decrease due to reduction in Cap/Tech support.

**State Revenue - \$55,318,106 or 68.6% 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** – Due to CPI increase via the State of Washington and MSOC.

**State Special Purpose (Special Education/Services)** – Due to a CPI increase via the State of Washington, and an increase in the percentage of basic education apportionment (+25%) and change in the tier reporting system.

**Federal Revenue - \$3,272,390 or 4.1% 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.

**Federal Special Purpose** – Decrease due to less federal grant funding.



## ENROLLMENT

## 2025-2026 SUMMARY OF PROJECTED ENROLLMENT - FTE

GRADE	Island Park	Lakeridge	Northwood	West Mercer	IMS	MIHS	ALE	Running Start	TOTAL
K	42	42	54	62					200
1	50	45	65	70					230
2	52	43	53	66					214
3	64	80	80	70					294
4	71	86	53	80					290
5	76	92	59	64					291
6					301				301
7					305				305
8					341				341
9						348	1		349
10						344	1		345
11						336	4	17	340
12						336	14	28	350
<b>TOTAL</b>	<b>355</b>	<b>388</b>	<b>364</b>	<b>412</b>	<b>947</b>	<b>1,364**</b>	<b>20</b>	<b>45**</b>	<b>3,850</b>

\*INCLUDES FIVE (5) TRANSITIONAL PROGRAM STUDENTS // \*\*RUNNING START NOT INCLUDED IN TOTAL ENROLLMENT

## 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	+85.80
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	-25.80
2019-2020	4,315.35	-57.50
2020-2021	4,019.19	-296.16
2021-2022	3,950.76	-68.43
2022-2023	3,931.48	-19.28
2023-2024	3,881.41	-50.07
2024-2025	3,903.63	+22.51
2025-2026*	3,850.00	-53.92
2026-2027*	3,840.00	-10.00
2027-2028*	3,830.00	-10.00
2028-2029*	3,830.00	0.00

\*Projection as required per RCW 28A.505.06



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