

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	80,597,928	1,760,744	9,330,400	10,600,000	705,000
Total Appropriation (Expenditures)	80,597,928	1,981,750	9,465,400	8,416,660	600,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	3,658,064	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	-221,006	-134,999	-1,474,723	105,000
Beginning Total Fund Balance	3,600,461	398,085	5,500,421	3,044,936	1,418,878
Ending Total Fund Balance	3,600,461	177,079	5,365,421	1,570,212	1,523,878

SECTION B: EXCESS LEVIES FOR 2026 COLLECTION

Excess levies approved by voters for 2026 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 2026 collection after rollback	12,000,000	XXXXX	9,280,401	8,155,683	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,928.92		3,855.00		3,915.00	
FTE Certificated Employees	284.825		283.894		278.568	
FTE Classified Employees	148.919		158.597		149.674	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	76,337,164		79,527,631		80,597,928	
Total Expenditures	76,181,342		79,527,631		80,597,928	
Total Beginning Fund Balance	2,625,016		3,123,000		3,600,461	
Total Ending Fund Balance	2,780,838		3,123,000		3,600,461	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	41,619,562	54.63	45,407,446	57.10	47,411,504	58.82
Federal Special Purpose Funding	0	0.00	0	0.00	0	0.00
Special Education Instruction	14,083,433	18.49	12,389,591	15.58	11,414,413	14.16
Vocational Instruction	3,394,387	4.46	3,031,946	3.81	3,150,314	3.91
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,364,102	1.79	1,311,915	1.65	1,401,871	1.74
Other Instructional Programs	570,136	0.75	585,709	0.74	504,709	0.63
Community Services	448,996	0.59	402,736	0.51	403,604	0.50
Support Services	14,700,726	19.30	16,398,288	20.62	16,311,513	20.24
Total - Program Groups	76,181,342	100.00	79,527,631	100.00	80,597,928	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	43,000,367	56.44	44,023,650	55.36	45,852,918	56.89
Teaching Support	12,039,197	15.80	12,974,141	16.31	12,068,227	14.97
Other Supportive Activities	10,734,136	14.09	12,093,629	15.21	11,897,204	14.76
Building Administration	3,943,242	5.18	4,097,859	5.15	4,123,475	5.12
Central Administration	5,940,866	7.80	6,338,352	7.97	6,656,104	8.26
Total - Activity Groups	76,181,342	100.00	79,527,631	100.00	80,597,928	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	33,861,564	44.45	35,135,042	44.18	35,838,062	44.47
Classified Salaries	13,778,272	18.09	15,216,119	19.13	14,991,854	18.60
Employee Benefits and Payroll Taxes	15,302,400	20.09	16,962,744	21.33	16,265,977	20.18
Supplies, Instructional Resources and Noncapitalized Items	1,707,523	2.24	2,016,813	2.54	1,837,345	2.28
Purchased Services	11,310,516	14.85	10,043,817	12.63	11,565,508	14.35
Travel	188,018	0.25	109,096	0.14	69,182	0.09
Capital Outlay	33,048	0.04	44,000	0.06	30,000	0.04
Total - Objects	76,181,342	100.00	79,527,631	100.00	80,597,928	100.00

Mercer Island School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	189.50	190.00	200.00
2. Grade 1	264.60	206.00	230.00
3. Grade 2	282.45	269.00	214.00
4. Grade 3	279.83	288.00	294.00
5. Grade 4	254.22	284.00	290.00
6. Grade 5	273.32	266.00	291.00
7. Grade 6	327.94	296.00	301.00
8. Grade 7	308.05	328.00	305.00
9. Grade 8	305.99	310.00	341.00
10. Grade 9	334.12	330.00	349.00
11. Grade 10	353.92	335.00	345.00
12. Grade 11 (excluding Running Start)	338.72	353.00	340.00
13. Grade 12 (excluding Running Start)	347.30	343.00	350.00
14. SUBTOTAL	3,859.96	3,798.00	3,850.00
15. Running Start	47.61	40.00	45.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	21.35	17.00	20.00
18. TOTAL K-12	3,928.92	3,855.00	3,915.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	284.83	283.89	278.568
2. General Fund FTE Classified Employees /4	148.92	158.60	149.674

1/ Enrollment are the average counts at school years 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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,853,455	12,011,436	12,010,393
2000 Local Nontax Support	5,895,430	5,226,364	6,070,435
3000 State, General Purpose	42,322,678	43,473,191	45,075,431
4000 State, Special Purpose	10,681,373	9,855,289	10,242,715
5000 Federal, General Purpose	0	0	2,700
6000 Federal, Special Purpose	1,581,995	3,539,680	3,269,690
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	249,466	201,671	268,500
9000 Other Financing Sources	3,752,767	5,220,000	3,658,064
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	76,337,164	79,527,631	80,597,928
EXPENDITURES			
00 Regular Instruction	41,619,562	45,407,446	47,411,504
10 Federal Special Purpose Funding	0	0	0
20 Special Education Instruction	14,083,433	12,389,591	11,414,413
30 Vocational Education Instruction	3,394,387	3,031,946	3,150,314
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,364,102	1,311,915	1,401,871
70 Other Instructional Programs	570,136	585,709	504,709
80 Community Services	448,996	402,736	403,604
90 Support Services	14,700,726	16,398,288	16,311,513
B. TOTAL EXPENDITURES	76,181,342	79,527,631	80,597,928
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)	155,822	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	270,000	195,000	100,000
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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	72,800	60,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	20,000	20,000
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,269,645	2,835,200	3,420,461
F. TOTAL BEGINNING FUND BALANCE	2,625,016	3,123,000	3,600,461
G. G.L.898 Accounting Changes and Error Corrections	XXXXXX	XXXXXX	XXXXXX
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	149,042	135,000	75,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	86,606	55,000	35,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	20,000	20,000
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	2,525,190	2,913,000	3,470,461
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,780,838	3,123,000	3,600,461

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	11,853,448	12,011,386	12,010,250
1300 Sale of Tax Title Property	7	50	143
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	11,853,455	12,011,436	12,010,393
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	140,625	130,301	130,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	17,500	10,000
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	132,250	140,000	75,000
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	667,299	768,700	1,097,100
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	195,685	177,100	195,150
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	207,099	154,000	142,960
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,899,960	1,795,000	1,795,000
2300 Investment Earnings	280,593	153,613	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	1,465,780	1,585,050	2,026,675
2600 Fines and Damages	43,351	33,000	24,050
2700 Rentals and Leases	138,330	109,100	122,000
2800 Judgement and Settlements	6,144	0	0
2900 Local Support Nontax, Unassigned	718,314	163,000	252,500
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	5,895,430	5,226,364	6,070,435

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	41,564,125	42,672,771	44,021,150
3121 Special Education--General Apportionment	758,554	800,420	1,054,281
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	42,322,678	43,473,191	45,075,431
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	0	0	0
4121 Special Education	7,719,427	6,998,654	7,191,779
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	156,342	181,696	197,064
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	349,563	309,000	311,038
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	347,709	306,043	378,185
4174 Highly Capable	135,913	138,996	143,749
4188 Childcare	0	0	0
4198 School Food Services	1,336	900	900
4199 Transportation--Operations	1,915,645	1,920,000	2,020,000
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	55,438	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	10,681,373	9,855,289	10,242,715

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	0	0	2,700
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	2,700
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	1,900,000	1,900,000
6109 Transition To Kindergarten	0	0	0
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
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	0	0	0
6124 Special Education--Supplemental	1,036,397	1,079,680	993,700
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	27,122	27,000	25,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	133,665	130,000	125,383
6152 School Improve, Fed Other Title Grants under ESEA, Fed	101,486	80,000	60,500
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)	25,123	18,000	20,107
6167 Indian Education JOM	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
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	197,430	245,000	100,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	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	60,772	60,000	45,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,581,995	3,539,680	3,269,690
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	76,892	41,371	103,200
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	172,014	160,000	165,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	560	300	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	249,466	201,671	268,500
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	5,220,000	3,658,064
9901 Transfers (local resources)	3,752,767	0	0
9000 TOTAL OTHER FINANCING SOURCES	3,752,767	5,220,000	3,658,064

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	76,337,164	79,527,631	80,597,928

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	41,468,569	45,256,480	47,260,412
02 Alternative Learning Experience	150,992	150,966	151,092
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	41,619,562	45,407,446	47,411,504
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	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	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	13,071,222	11,675,607	10,553,831
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	1,012,211	713,984	860,582
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	14,083,433	12,389,591	11,414,413
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,199,464	2,859,073	3,010,936
34 Middle School Career and Technical Education, State	168,586	161,973	124,003
38 Vocational, Federal	26,337	10,900	15,375
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,394,387	3,031,946	3,150,314
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	129,797	109,670	155,928
52 Other Title Grants under ESEA-Federal	98,548	103,510	48,648
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	218,865	230,129	281,755
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	373,576	286,793	280,326
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	24,535	20,006	18,407
65 Transitional Bilingual, State	518,781	561,807	616,807
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	1,364,102	1,311,915	1,401,871
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	145,303	114,415	121,548
74 Highly Capable	136,235	134,460	126,200
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	288,599	336,834	256,961
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	570,136	585,709	504,709
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	448,996	402,736	403,604
80 TOTAL COMMUNITY SERVICES	448,996	402,736	403,604
SUPPORT SERVICES			
97 District-wide Support	9,990,253	11,418,764	11,577,171
98 School Food Services	2,023,348	2,021,666	1,998,492
99 Pupil Transportation	2,753,083	2,957,858	2,735,850
90 TOTAL SUPPORT SERVICES	14,766,684	16,398,288	16,311,513
TOTAL PROGRAM EXPENDITURES	76,247,299	79,527,631	80,597,928

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	47,260,412	137,500		27,470,718	5,209,152	10,009,912	850,645	3,560,435	22,050	0
02 ALE	151,092	0		29,371	52,595	32,126	0	37,000	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	47,411,504	137,500		27,500,089	5,261,747	10,042,038	850,645	3,597,435	22,050	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	10,553,831	0		4,365,337	2,164,915	2,421,318	24,900	1,564,200	13,161	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	860,582	0		559,711	84,037	216,834	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
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	11,414,413	0		4,925,048	2,248,952	2,638,152	24,900	1,564,200	13,161	0
31 Voc, Basic, St	3,010,936	9,100		1,912,364	163,577	635,661	185,400	99,084	5,750	0
34 MidSchCar/Tec	124,003	0		82,196	0	26,207	4,500	11,100	0	0
38 Voc, Fed	15,375	0		0	6,000	975	0	2,000	6,400	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,150,314	9,100		1,994,560	169,577	662,843	189,900	112,184	12,150	0
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	155,928	0		117,187	0	34,741	4,000	0	0	0
52 Other Title Grants under ESEA-Federal	48,648	0	0	21,228	0	3,545	4,000	19,875	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	281,755	0		170,864	34,947	75,944	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	280,326	0		231,990	6,500	37,836	1,000	3,000	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	18,407	0		3,400	0	307	2,500	11,800	400	0
65 Tran Biling, St	616,807	0		279,836	164,892	172,079	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	1,401,871	0	0	824,505	206,339	324,452	11,500	34,675	400	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	121,548	0		84,000	17,000	16,848	1,200	2,500	0	0
74 Highly Capable	126,200	0		59,453	6,500	15,747	3,400	41,000	100	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	256,961	0		91,328	0	24,233	141,400	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	504,709	0		234,781	23,500	56,828	146,000	43,500	100	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	403,604	26,500	0	45,044	10,530	20,030	50,000	250,000	1,500	0
TOTAL COMMUNITY SERVICES	403,604	26,500	0	45,044	10,530	20,030	50,000	250,000	1,500	0
97 Distwide Suppt	11,577,171	8,250	0	314,035	5,387,567	1,777,084	353,000	3,690,714	16,521	30,000
98 Schl Food Serv	1,998,492	0	-37,350	0	52,434	21,708	45,400	1,916,300	0	0
99 Pupil Transp	2,735,850	0	-144,000	0	1,631,208	722,842	166,000	356,500	3,300	0
TOTAL SUPPORT SERVICES	16,311,513	8,250	-181,350	314,035	7,071,209	2,521,634	564,400	5,963,514	19,821	30,000
OBJECT TOTALS	80,597,928	181,350	-181,350	35,838,062	14,991,854	16,265,977	1,837,345	11,565,508	69,182	30,000

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	173,700	XXXXX	116,650	XXXXX	181,350	XXXXX
(1) Credit Transfers	-173,700	XXXXX	-116,650	XXXXX	-181,350	XXXXX
(2) Certificated Salaries	33,861,564	44.45	35,135,042	44.18	35,838,062	44.47
(3) Classified Salaries	13,778,272	18.09	15,216,119	19.13	14,991,854	18.60
(4) Employee Benefits and Payroll Taxes	15,302,400	20.09	16,962,744	21.33	16,265,977	20.18
(5) Supplies and Materials	1,707,523	2.24	2,016,813	2.54	1,837,345	2.28
(7) Purchased Services	11,310,516	14.85	10,043,817	12.63	11,565,508	14.35
(8) Travel	188,018	0.25	109,096	0.14	69,182	0.09
(9) Capital Outlay	33,048	0.04	44,000	0.06	30,000	0.04
TOTAL EXPENDITURES	76,181,342	100.00	79,527,631	100.00	80,597,928	100.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	41,244,721	54.14	42,288,776	53.17	44,015,377	54.61
28 Extracur	1,755,646	2.30	1,727,874	2.17	1,834,041	2.28
29 Pmt to SD	0	0.00	7,000	0.01	3,500	0.00
TOTAL TEACHING ACTIVITIES	43,000,367	56.44	44,023,650	55.36	45,852,918	56.89
TEACHING SUPPORT						
22 Lrn Resrc	721,719	0.95	618,721	0.78	508,197	0.63
24 Guid/Coun	2,108,305	2.77	2,143,239	2.69	2,210,374	2.74
25 Pupil M/S	1,371,257	1.80	1,593,560	2.00	1,121,628	1.39
26 Health	4,347,264	5.71	3,710,649	4.67	3,760,624	4.67
31 InstProDev	2,711,411	3.56	3,461,244	4.35	2,929,761	3.64
32 Inst Tech	408,233	0.54	815,710	1.03	622,693	0.77
33 Curriculum	371,009	0.49	119,050	0.15	75,000	0.09
34 Prof Lrng St	461,526	0.61	511,968	0.64	512,973	0.64
35 Pupil Safety	0	0.00	0	0.00	326,977	0.41
TOTAL TEACHING SUPPORT	12,039,197	15.80	12,974,141	16.31	12,068,227	14.97
OTHER SUPPORT ACTIVITIES						
42 Food	24,076	0.03	40,000	0.05	45,000	0.06
44 Operation	2,017,263	2.65	1,990,266	2.50	1,967,259	2.44
49 Transfers	-26,615	-0.03	-8,600	-0.01	-37,350	-0.05
52 Operation	1,707,968	2.24	2,044,334	2.57	1,879,626	2.33
53 Maintnce	410,279	0.54	240,309	0.30	232,247	0.29
56 Insurance	114,228	0.15	118,000	0.15	135,000	0.17
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-147,085	-0.19	-83,050	-0.10	-144,000	-0.18
62 Grnd Mnt	247,645	0.33	284,365	0.36	292,153	0.36
63 Oper Bldg	2,624,907	3.45	2,748,021	3.46	2,752,839	3.42
64 Maintnce	678,928	0.89	826,577	1.04	693,529	0.86
65 Utilities	1,356,258	1.78	1,287,700	1.62	1,386,900	1.72
66 E-Rate	371,009	0.49	0	0.00	0	0.00
67 Bldg Secu	14,193	0.02	115,000	0.14	65,500	0.08
68 Insurance	883,790	1.16	1,002,000	1.26	1,141,000	1.42

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	455,982	0.60	1,095,594	1.38	1,109,911	1.38
73 Printing	41,427	0.05	98,000	0.12	85,350	0.11
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	89,257	0.12	42,500	0.05	40,000	0.05
83 Interest	7,106	0.01	0	0.00	0	0.00
84 Principal	58,851	0.08	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	175,677	0.23	252,613	0.32	252,240	0.31
TOTAL OTHER SUPPORT ACTIVITIES	10,734,136	14.09	12,093,629	15.21	11,897,204	14.76
UNIT ADMINISTRATION						
23 Princ Off	3,943,242	5.18	4,097,859	5.15	4,123,475	5.12
TOTAL UNIT ADMINISTRATION	3,943,242	5.18	4,097,859	5.15	4,123,475	5.12
CENTRAL ADMINISTRATION						
11 Bd of Dir	207,094	0.27	195,800	0.25	233,250	0.29
12 Supt Off	739,640	0.97	853,478	1.07	747,205	0.93
13 Busns Off	935,734	1.23	1,185,303	1.49	1,181,901	1.47
14 HR	894,899	1.17	913,773	1.15	978,195	1.21
15 Pblc Rltn	182,270	0.24	194,525	0.24	201,201	0.25
21 Supv Inst	1,972,163	2.59	1,939,823	2.44	2,168,499	2.69
41 Supervisn	8,625	0.01	0	0.00	23,583	0.03
51 Supervisn	556,137	0.73	479,522	0.60	524,033	0.65
61 Supv Bldg	444,303	0.58	576,128	0.72	598,237	0.74
TOTAL CENTRAL ADMINISTRATION	5,940,866	7.80	6,338,352	7.97	6,656,104	8.26
TOTAL EXPENDITURES	76,181,342	100.00	79,527,631	100.00	80,597,928	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	214.692	77.07	40.911	27.33
28 Extracurricular	0.000	0.00	2.673	1.79
TOTAL TEACHING ACTIVITIES	214.692	77.07	43.584	29.12
TEACHING SUPPORT				
22 Learning Resources	0.496	0.18	3.205	2.14
24 Guidance and Counseling	10.000	3.59	3.338	2.23
25 Pupil Management and Safety	0.000	0.00	8.633	5.77
26 Health/Related Services	20.000	7.18	3.980	2.66
31 InstProDev	14.720	5.28	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	4.123	2.75
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	1.000	0.36	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	2.086	1.39
TOTAL TEACHING SUPPORT	46.216	16.59	25.365	16.95
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.418	0.28
52 Operations	XXXXX	XXXXX	11.297	7.55
53 Maintenance	XXXXX	XXXXX	0.846	0.57
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	2.000	1.34
63 Operation of Buildings	0.000	0.00	23.732	15.86
64 Maintenance	0.000	0.00	3.000	2.00
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	5.631	3.76
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	46.924	31.35

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	3.59	10.795	7.21
TOTAL UNIT ADMINISTRATION	10.000	3.59	10.795	7.21
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.36	1.750	1.17
13 Business Office	0.000	0.00	5.750	3.84
14 Human Resources	0.000	0.00	4.121	2.75
15 Public Relations	0.000	0.00	1.000	0.67
21 Supervision - Instruction	6.660	2.39	4.043	2.70
41 Supervision - Nutrition Services	0.000	0.00	0.150	0.10
51 Supervision - Transportation	0.000	0.00	2.942	1.97
61 Supervision - Building	0.000	0.00	3.250	2.17
TOTAL CENTRAL ADMINISTRATION	7.660	2.75	23.006	15.37
TOTAL FTE STAFF	278.568	100.00	149.674	100.00

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

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (same categories), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable, Uninsured Risks, Committed, Assigned, Unassigned), and ENDING FUND BALANCE (same categories).

Mercer Island School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	306,957	52,738	177,079

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	8,933,530	9,328,050	9,280,400
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	41,204,378	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,137,908	9,378,050	9,330,400
EXPENDITURES			
Matured Bond Expenditures	6,795,000	7,995,000	7,300,000
Interest on Bonds	1,627,619	2,298,050	2,065,400
Interfund Loan Interest	0	0	0
Bond Transfer Fees	114,677	200,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	164,316	10	0
B. TOTAL EXPENDITURES	8,701,612	10,493,060	9,465,400
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	40,922,626	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	513,669	-1,115,010	-134,999
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	6,073,201	7,005,100	5,500,421
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	6,073,201	7,005,100	5,500,421
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	6,586,871	5,890,090	5,365,421
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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)	6,586,871	5,890,090	5,365,421

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	8,933,524	9,328,050	9,280,400
1300 Sale of Tax Title Property	5	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	8,933,530	9,328,050	9,280,400
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	41,204,378	0	0
9900 Transfers	0	0	0

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	41,204,378	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	50,137,908	9,378,050	9,330,400

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,728,490	7,961,733	8,097,051
2000 Local Nontax Support	336,813	338,282	52,949
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	150,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	500,000	2,300,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,065,303	8,800,015	10,600,000
EXPENDITURES			
10 Sites	714,717	400,000	0
20 Buildings	2,091,118	4,885,000	6,120,660
30 Equipment	1,984,782	2,693,000	2,296,000
40 Energy	12,017	300,000	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	8,032,133	8,278,000	8,416,660
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	3,752,767	5,220,000	3,658,064
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)	-3,719,598	-4,697,984	-1,474,723
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	500,000
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	6,985,214	2,544,936

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,887,547	6,985,214	3,044,936
G. G.L.898 Accounting Changes and Error Corrections	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	654,197	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	3,513,752	2,287,229	1,570,213
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,167,949	2,287,229	1,570,212

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	7,728,486	7,961,717	8,097,051
1300 Sale of Tax Title Property	4	16	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	7,728,490	7,961,733	8,097,051
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	288,527	338,282	52,949
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	42,178	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	6,108	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	336,813	338,282	52,949
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	0	0	150,000
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	150,000
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	500,000	2,300,000
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	500,000	2,300,000
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 Insurance Recoveries	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	8,065,303	8,800,015	10,600,000

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include categories like Local Property Tax, Investment Earnings, and various grants.

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	783,209	775,000	705,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	783,209	775,000	705,000
EXPENDITURES			
33 Transportation Equipment Purchases	1,012,124	600,000	600,000
34 Transportation Equipment 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	1,012,124	600,000	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)	-228,915	175,000	105,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,250,638	195,000	1,418,878
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	1,250,638	195,000	1,418,878
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,021,723	370,000	1,523,878

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,021,723	370,000	1,523,878

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.