



MERCER ISLAND SCHOOL DISTRICT No. 400

2026-2027 BUDGET SUMMARY

Approved/Adopted by the Board of Directors June 25th, 2026

2026-2027 Budget

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INTRODUCTION & EXECUTIVE SUMMARY



MERCER ISLAND SCHOOL DISTRICT #400

4160 86th AVE SE • Mercer Island, Washington 98040

www.mercerislandschools.org

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Dear School Board Members,

The Mercer Island School District #400 2026–2027 fiscal year budget is outlined below and summarized throughout this document. The Superintendent and the Assistant Superintendent of Finance & Operations assume responsibility for the accuracy and completeness of the information presented.

The development, review, and consideration of the 2026–2027 budgets for the General Fund, Capital Fund, Debt Service Fund, Associated Student Body (ASB) Fund, and Transportation Vehicle Fund were conducted with careful analysis of revenues and expenditures in alignment with the District’s mission, goals, and financial policies. Beginning in early 2026, district administration met with school leaders to review enrollment projections and determine staffing needs for each school. Additionally, multiple meetings were held with budget managers across the District including principals and their administrative assistants, department heads, directors, and program managers/coordinators to ensure broad input on departmental and programmatic budget needs.

We are pleased to share this budget information with the School Board and our community. We welcome the opportunity to present and discuss operational plans and their financial implications with all stakeholders, as ongoing collaboration leads to stronger operations and improved educational outcomes for students.

The District remains committed to financial accountability and transparency. As part of that commitment, we undergo an annual audit conducted by the Washington State Auditor’s Office. We are pleased to report that, for the fourth consecutive year, the District has received a clean audit with no findings. The audit reviewed our federal programs, accountability measures, internal policies and procedures, and financial statements, affirming the District’s strong financial stewardship and sound fiscal management practices.

Our goal in presenting this budget is to provide clear, accurate, and concise information about the District’s educational programs and services for the 2026–2027 fiscal year and how they translate into a comprehensive financial plan.

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 2026 with a budget calendar and input from the School Board. The School Board and district administration provided the student enrollment forecast for 2026-2027 on February 12th, 2026, with an estimate of 3,681 student FTE's (full time equivalents) for the coming fiscal (school) year. 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.

EXPENDITURE COMPARISON for ALL FUNDS				
Fund	2025-2026 Budget	2026-2027 Budget	Change	Percent Change
General	80,597,928	82,338,066	+1,740,138	+2.16%
Capital	12,074,724	8,929,000	-3,145,724	-26.05%
Debt Service	9,465,400	10,562,000	+1,096,600	+11.6%
ASB	1,981,750	2,199,424	+217,674	+10.9%
Transportation	600,000	1,500,000	+900,000	+150%

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

Capital – Decrease due to completion of the Mary Wayte Pool project.

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

ASB – Increase due to trips for the middle school and high school orchestras.

Transportation – Increase to account for the potential late delivery and receipt of newly ordered buses from fiscal year 2025-26. If the three (3) small buses are delivered and received during fiscal year 2025-26, then no additional budget capacity will be required.

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 2026-2027 school year, salaries and benefits are budgeted to account for approximately 83.39% of the expenditures in the General Fund (GF), with MSOC's (Material, Supplies, and Operating Costs) accounting for 16.6%. In comparison, for the 2025-2026 school year, salaries and benefits were 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%. It must be noted that despite the 2012 "McCleary Decision," which ultimately 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 2026-2027 school year from the State of Washington are projected to cover **ONLY 66.7%** of expenditures, (***last year it was at 68.6%***) with the rest coming from local levies (29.9%) and federal grants and other revenue covering 3.4%. 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.

FOUR-YEAR BUDGET PLAN SUMMARY* w/ ESTIMATED PERCENTAGE of ENDING FUND BALANCE				
Fund	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget
General	82,338,066	82,884,023	83,395,500	83,893,600
<i>(Est. % Ending Fund Balance)</i>	3%-4%	4%-5%	5%-7%	6%-9%
Capital	8,929,000	8,245,000	8,000,000	8,000,000
Debt Service	10,562,000	10,555,000	11,111,875	7,995,000
ASB	2,199,674	2,004,000	2,115,000	2,125,000
Transportation	1,500,000	700,000	700,000	500,000

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

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

GENERAL FUND EXPENDITURE COMPARISON by OBJECT				
Object Code Description	2025-2026 Budget	2026-2027 Budget	+/- Change	Percent Change
<i>Salaries & Benefits</i>				
Salaries-Certificated (2000)	35,838,062	36,427,067	+589,005	+1.64%
Salaries-Classified (3000)	14,991,854	15,499,557	+507,703	+3.39%
Benefits (4000)	16,265,977	16,742,429	+476,452	+2.93%
Subtotal	67,095,893	68,669,053	+1,573,160	+2.34%
<i>MSOC – Materials, Supplies, & Operating Costs</i>				
Supplies & Materials (5000)	1,837,345	1,700,705	-136,640	-7.44%
Purchased Services (7000)	11,565,508	11,923,944	+358,436	+3.1%
Travel (8000)	69,182	44,364	-24,818	-35.87%
Capital (9000)	30,000	0	-30,000	-100%
Subtotal	13,502,035	13,669,013	+166,978	+1.24%
TOTAL	80,597,928	82,338,066	+1,740,138	+2.16%

Comparing the 2025-2026 Expenditure Budget to the 2026-2027 Expenditure Budget (above) results in an overall estimated expenditure increase of +\$1,740,138 or + 2.16%. 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.



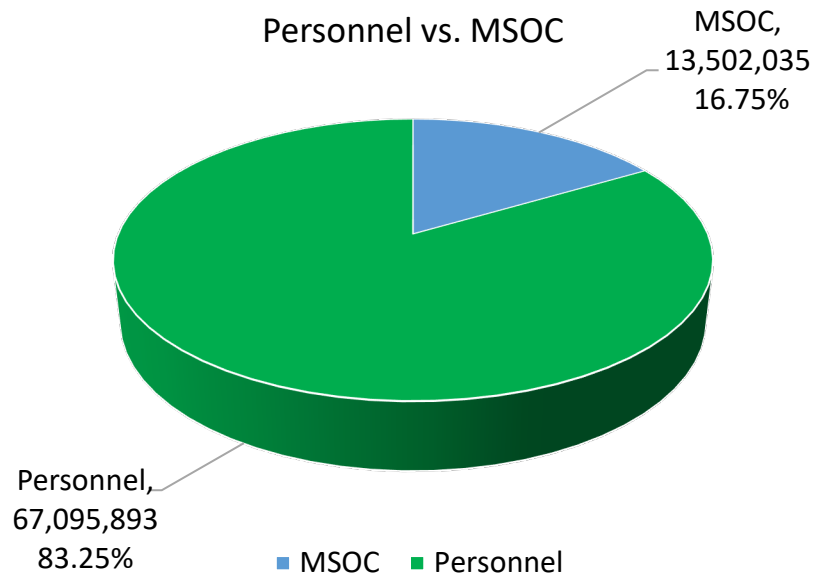
Islander Middle School, Mercer Island, WA

OBJECT	DESCRIPTION	+/- CHANGE	EXPLANATION
2000	Salaries – Certificated	+1.64%	Increase due to bargained salaries and step increases for certificated staff
3000	Salaries - Classified	+3.39%	Increase due to bargained salaries and step increases for classified staff
4000	Benefits	+2.93%	Increase due to SEBB and benefits rates increases
5000	Supplies & Materials	-7.44%	Decrease due to reduction in supply allocations for departments and schools
7000	Purchased Services	+3.1%	Increase due to insurance rate (+37%), utilities and Special Education contracted services
8000	Travel	-35.87%	Decrease due to more online professional development and reduction of out of state travel
9000	Capital Purchases	-100%	Decrease due to change no capital outlay purchase planned



Mary Wayte Pool - 2026

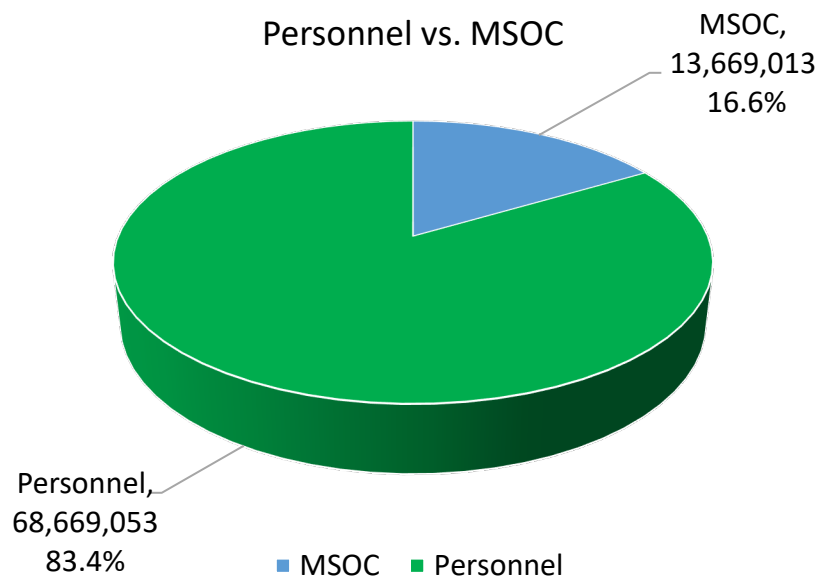
2025-2026 Budgeted Annual Expense \$80,597,928



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

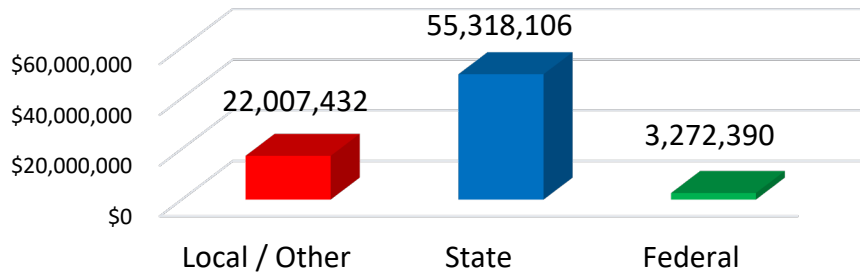
MSOC (Materials, Supplies, & Operating Costs) Expenses Include: School & Office Supplies, Purchased Services/Contracts, such as our Food Service Contract with Chartwells, Utilities, Maintenance & Grounds Supplies, Transportation, Facility Rentals/Leases, Miscellaneous (Financial & Student Software -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

2026-2027 Budgeted Annual Expense \$82,338,066



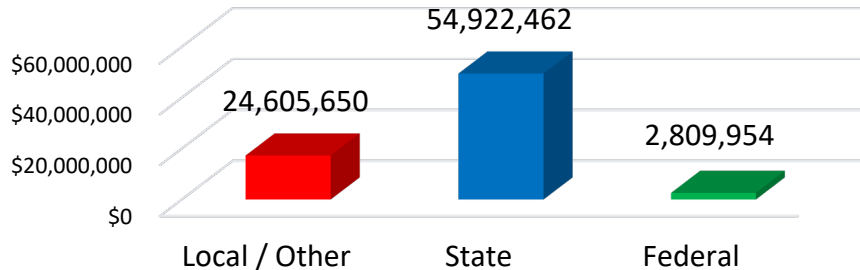
Financial support for district programs and services is substantially derived from local sources of revenue primarily from the Educational Programs and Operation (EP&O) Levy and the Capital & Technology (Cap/Tech) Levy, all paid for by local property taxes. In addition, the Washington State Legislature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

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

2026-2027 Budgeted Sources of Revenue



Revenue = 29.9% from Local/Other // 66.7% from the State // 3.4% from Federal
Total Revenue = \$82,338,066

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
Assistant Superintendent
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.

POSITION / TERM

STEPHANIE BURNETT
PRESIDENT

#4 / 2026-2029

JODY LEE
VICE PRESIDENT

#5 / 2024-2027

MAGGIE TAI TUCKER

#3 / 2024-2027

JULIAN BRADLEY

JR. LEGISLATIVE REPRESENTATIVE

#2 / 2026-2029

CRISTINA MARTINEZ

SR. LEGISLATIVE REPRESENTATIVE

#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 TEACHING & LEARNING	MARY JO BUDZIUS (206) 230-6161
DIRECTOR OF INFORMATION TECHNOLOGY	ANDREEVES RONSER (206) 236-3404
DIRECTOR OF FINANCE / BUSINESS SERVICES	KAY ADAMS (206) 236-3343
DIRECTOR OF MAINTENANCE, OPERATIONS, & TRANSPORTATION	TONY KUHN (206) 236-332
DIRECTOR OF FOOD SERVICE	RACHAEL MATHEWS (206) 236-3306
ASSISTANT DIRECTOR OF TRANSPORTATION	WILLIAM GERDES (206) 236-3337
ASSISTANT DIRECTOR OF FINANCE / BUSINESS SERVICES	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 78TH 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 86TH AVE SE

MERCER ISLAND, WA 98040

(206) 275-5800

JULIE NEWCOMER, PRINCIPAL

WEST MERCER ELEMENTARY SCHOOL

"WOLVES"

4141 81ST AVE SE

MERCER ISLAND, WA 98040

(206) 236-3430

MEGAN ISAKSON, PRINCIPAL

ISLANDER MIDDLE SCHOOL

"GATORS"

7447 84TH AVE SE

MERCER ISLAND, WA 98040

(206) 236-3413

KATIE GALLAGHER, PRINCIPAL

EMILY MILLS, ASSOCIATE PRINCIPAL

DOUG DAVIS, DEAN OF STUDENTS

MERCER ISLAND HIGH SCHOOL

"ISLANDERS"

9100 SE 42ND STREET

MERCER ISLAND, WA 98040

(206) 236-3350

NICK WOLD, PRINCIPAL

MATT STEEN, ASSOCIATE PRINCIPAL

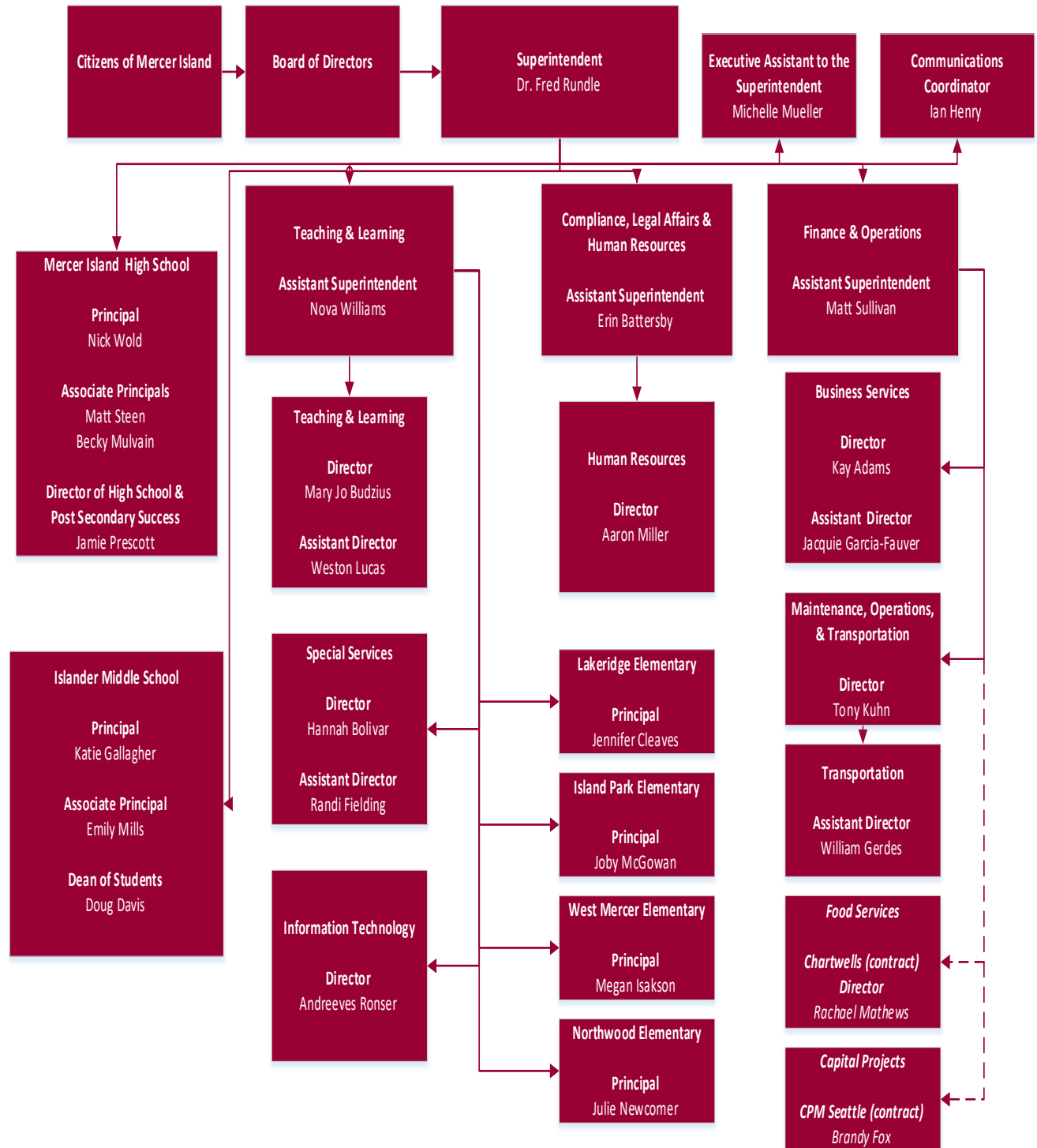
BECKY MULLVAIN, ASSOCIATE PRINCIPAL

LINDSEY BLAINE, ATHLETIC DIRECTOR

JAMIE PRESCOTT, DIRECTOR OF HIGH SCHOOL & POST SECONDARY SUCCESS

MERCER ISLAND SCHOOL DISTRICT 2026-2027

ORGANIZATION CHART



MERCER ISLAND SCHOOL DISTRICT - STUDENT FEE SCHEDULE 2026-2027

Student Fee Schedule		2023-2024	2024-2025	2025-2026	2026-2027	ASB & Other		2023-2024	2024-2025	2025-2026	2026-2027
Elementary	Outdoor Education 5th Grade	\$200-\$500	\$200-\$500	\$200-\$750	\$200-\$750	Elementary ASB	Field Trips	\$5-\$50	\$5-\$50	\$5-\$75	\$5-\$75
	Steel Drum	\$75-\$100	\$75-\$100	\$75-\$100	\$75-\$100		Yearbook	\$45	\$46	\$40-\$50	\$40-\$75
	Recorders	\$15	\$15	\$15	\$15		DVD-Performances	\$4-\$10	\$4-\$10	\$4-\$15	\$4-\$15
	3rd Grade Camp	\$100-\$200	\$100-\$200	\$100-\$200	\$100-\$200		ASB Participation Fee	\$55	\$60	\$65	\$65
	Field Trips		\$5-\$50	\$5-\$75	\$5-\$75		ASB Replacement Card	\$5	\$5	\$5	\$5
	5th Grade-Fine Arts Before School Program			\$200-\$600	\$400-\$600		Band Fair Share	\$40	\$50	\$20-\$50	\$20-\$50
IMS	Art Class Fee			\$50	\$10-\$50	IMS ASB	Club Dues				\$10-\$120
	Aerospace	\$10	\$10-\$15	\$10-\$15	\$10-\$15		Golf	\$100	\$100	\$125-\$150	\$125-\$150
	AM Jazz	\$300-\$400	\$300-\$500	\$400-\$500	\$400-\$500		Yearbook	\$45	\$50	\$50	\$50
	Art/Ceramics/Photography/Glass/Sports/Broadcastin	\$5-\$40	\$5-\$40	\$5-\$40	\$5-\$40		ASB Participation Fee	\$70	\$75-\$100	\$100-\$300	\$100-\$300
	Band Fee	\$15	\$15-\$50	\$15-\$50	\$15-\$50		ASB Card Replacement	\$15	\$20	\$20	\$25
	Choir/Orchestra Fee	\$18	\$18	\$15-\$20	\$20-\$30		Band Fair Share Fee	\$125	\$125	\$125-\$175	\$200-\$250
	CTE Projects/Workbooks	\$5-\$45	\$5-\$45	\$5-\$45	\$5-\$45	MHS ASB	Choir/Orchestra Uniforms	\$40-\$150	\$40-\$175	\$40-\$175	\$40-\$175
	Fieldtrips/Retreats/Competition	\$5-\$700	\$5-\$5000	\$5-\$5000	\$5-\$5000		Club Dues	\$10-\$100	\$10-\$100	\$10-\$100	\$10-\$100
	Instrument Rental	\$50	\$100-\$150	\$150-\$200	\$150-\$200		Fieldtrips/Retreats/Competition		\$5-\$5000	\$5-\$5000	\$5-\$5000
	Marine Biology			\$10-\$15	\$10-\$15		Music Robe Cleaning	\$35	\$45	\$45	\$45
	Music Experience Fee (Festivals)		\$10-\$25	\$10-\$50	\$10-\$50		Retreats-Leadership	\$50-\$200	\$50-\$200	\$50-\$200	\$50-\$200
	PE Uniform	\$25	\$25	\$10-\$20	\$10-\$30	Sports	IMS Sports Fee	\$60-\$100	\$60-\$100	\$80-\$120	\$80-\$120
MHS	Workbooks	\$5-\$40	\$5-\$40	\$5-\$40	\$5-\$40		MHS Sports Fee	\$250-\$350	\$250-\$350	\$450-\$500	\$450-\$500
	French Club			\$450-\$650	\$450-\$650		MHS Regular Season Bus Transportation			\$100	\$100-\$125
						Districtwide	Bus	\$3.50 per mile	\$4.50 per mile	\$5.00 per mile	\$5-\$10 per mile
	AM Jazz	\$300-\$400	\$300-\$500	\$300-\$500	\$300-\$500		Bus Driver	\$38-\$57/hr.	\$45-\$90/hr.	\$45-\$90/hr.	\$45-\$100/hr.
	AP Exams (non-refundable \$24-\$50)	\$90-\$180	\$140-\$185	\$140-\$185	\$140-\$185		Camp	\$100-\$475	\$100-\$475	\$100-\$800	\$100-\$800
	Art/Ceramics/Photography/Glass/Graphic Design	\$5-\$45	\$5-\$65	\$5-\$75	\$5-\$200		Cell Phone Pouch		\$15	\$15	\$15
	Fieldtrips/Retreats/Competition	\$5-\$700	\$5-\$5000	\$5-\$5000	\$5-\$5000		Credit Card Processing Fee		\$2.5%	Current Rate	Current Rate
	Graduation Tickets	\$20-\$30	\$25-\$40	\$25-\$40	\$25-\$40		Destination Imagination	\$400+extra	\$400+extra	\$400+extra	\$400+extra
	Instrument Rental	\$150	\$150-\$200	\$150-\$200	\$150-\$200		Device Damage/Replacement	\$129-\$350	\$129-\$850	\$129-\$850	\$129-\$1100
	Late AP Exam (additional charge)	\$60	\$60	\$60	\$60		Device Fees	\$20-\$40	\$20-\$40	\$20-\$40	\$20-\$75
	Late AP Registration Fee (additional charge)		\$45	\$50	\$50		Device Insurance	\$25	\$25	\$25	\$25
	Library/Textbook-Lost/Damaged	replacement cost					Fingerprinting			\$0-\$75	\$0-\$100
	PE Lost Lock	\$15	\$15	\$15	\$15		Highly Capable Testing-Non MSD Student			\$75-\$150	\$75-\$150
	College Entrance Test	\$30-\$60	\$20-\$40	\$20-\$60	\$20-\$75		Loaner Technology Equipment	\$20-\$80	\$20-\$80	\$20-\$80	\$20-\$80
	Science Breakage Fee	\$1-\$65	\$1-\$65	\$1-\$70	\$1-\$70		Musicals/Plays	\$5-\$20	\$5-\$30	\$5-\$50	\$5-\$50
	Student Parking Fees	\$15-\$150	\$15-\$200	\$100-\$200	\$100-\$200		Pre-School Peer Mentors Registration		\$100	\$100	\$100
	Student Parking Fines	\$50-\$100	\$50-\$150	\$50-\$150	\$75-\$250		Preschool Program Annual	\$2100-\$4000	\$3500-\$4000	\$3500-\$4000	\$3500-\$4000
	Transcripts (up to 20)	\$65	\$65	\$65	\$65		Return Check Fee	\$20	\$30	\$30	\$30
	Additional Transcripts (21+)	\$10	\$10	\$10	\$10		Stadium Key	\$5	\$5	\$5	\$5
	College Post Grad Packet for Alumni / Diploma	\$25	\$25-\$30	\$40	\$40		Summer School	\$300-\$800	\$300-\$800	\$300-\$800	\$300-\$900
	Parchment Transcript	\$10	\$10	\$10	\$10		World Language Proficiency Test	\$75	\$75	\$75-\$100	\$75-\$100
	World Language Projects Supplies	\$5-\$50	\$5-\$50	\$5-\$50	\$5-\$50	Food Service	Elementary	\$4.20	\$4.30	\$4.50	\$4.60
	World Language Workbooks	\$15-\$30	\$15-\$30	\$15-\$30	\$15-\$30		IMS	\$4.45	\$4.55	\$4.75	\$4.85
	Media and Radio				\$100-\$250		MHS - ala carte	\$5.50-\$5.50	\$5.50-\$6.50	\$5.50-\$6.70	\$5.50-\$7.50
	Materials Science				\$100-\$150		Adults	\$5.20	\$5.30	\$5.50	\$5.60
	Culinary / Robotics / CompSci / Music Tech / Fine Arts / Engineering				\$35-\$400						
	Yearbook	\$65	\$65	\$65-\$85	\$65-\$100						
	OPR Cards				\$15-\$20						
	DECA Competitions				\$75-\$250						

MERCER ISLAND SCHOOL DISTRICT – 2026-2027 STUDENT CALENDAR



Student Calendar 2026-2027

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

August 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					

8/17-18 New Teacher Orientation
8/20 MIHS, IMS & Elem. AM
 PD/PM Prep
8/21 MIHS, IMS & Elem. AM
 PD/PM Prep
8/24 Instructional Technology Day
8/25 Preservice Day
8/26 First Day of School (All Students)
8/31 Kindergarten conferences
 No school for Kindergarten students

September 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			

9/1-9/2 Kindergarten conferences cont.
 No school for Kindergarten students
9/7 Labor Day (No School)

October 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

10/8 No School Students
 Teacher Full PD Day
 Classified Tech Day
10/9 No School for Students or Staff
10/30 First Quarter Ends (MIHS)

November 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					

11/11 Veterans Day (No School)
11/20 Half Day Elem. Only
 Elem. Grading Day
11/23-25 Elem. Students (No School)
 Elem. Conferences (2.5 Days)
11/25 First Trimester Ends (IMS/Elem.)
 Student Half Day (IMS/MIHS)
 Regular Start (MIHS)
 Progress Report Prep (IMS)
11/26 Thanksgiving Day (No School)
11/27 Native American Heritage Day
 (No School)

December 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		

12/21-1/1 Winter Break (No School)

January 2027						
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						

1/4 School Resumes
1/18 Martin Luther King Jr. Day
 (No School)
1/19-22 Finals Week (MIHS)
1/22 Second Quarter Ends (MIHS)
1/25 No School Students
 IMS & Elem. Certificated - Half PD Day
 MIHS Certificated - Non Workday
 Classified Tech Day (AM)

February 2027						
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						

2/15 Presidents' Day (No School)
2/16-19 Mid-Winter Break (No School)

March 2027						
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			

3/18 Second Trimester Ends (IMS/Elem.)
3/19 No School Students
 MIHS Certificated - Half PD Day
 IMS & Elem. Certificated - Non workday
3/26 Third Quarter Ends (MIHS)
 Scheduled Weather Makeup Day

April 2027						
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	

4/12-16 Spring Break (No School)

May 2027						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

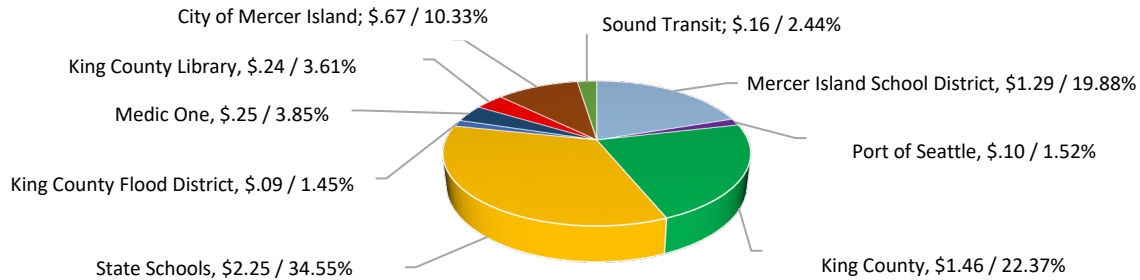
5/28 Scheduled Weather Makeup Day
5/31 Memorial Day (No School)

June 2027						
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			

6/17 Last Day of School
 (Half Day All Students)
6/18 Juneteenth Observed
 (No School for Students or Staff)

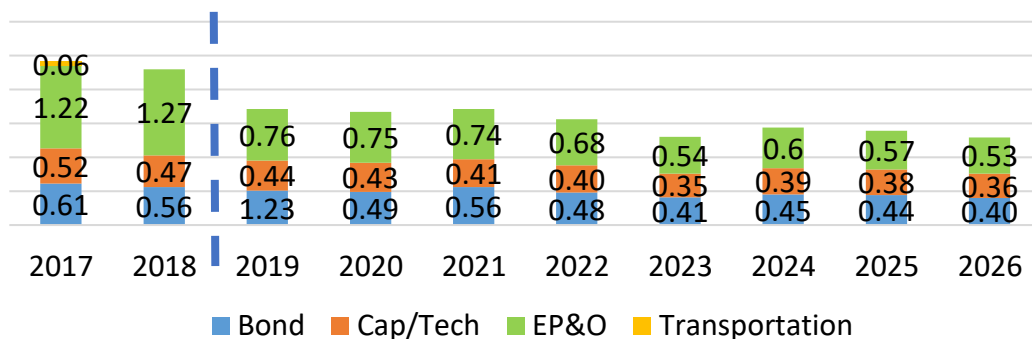
MERCER ISLAND PROPERTY TAX RATES 2026

2026 Property Taxes - Total Rate = \$6.51



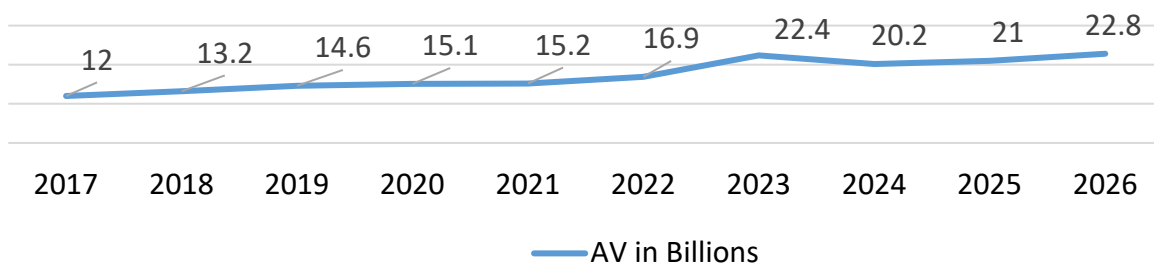
Of the \$1.29 **locally** assessed levy for schools, \$.40 goes towards the payment of the bond (Debt Service Fund), \$.53 is for the Educational Programs and Operations (EP&O) Levy and \$.36 is for the Capital and Technology (Cap/Tech) Levy.

Historical & Current Levy Rates



The checked line (above) represents the pre-to-post McCleary Decision by the Washington State Supreme Court #84362-7. The 2012 “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 (initially) the lesser of \$1.50 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 1st to August 31st. (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 10th 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 2025-2026 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 3,681 FTE for 2026-2027.
- (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 March 2026, the District's credit rating via Moody's was downgraded from Aa2 to Aa3. Factors that contributed to the downgrade: (1) Reserves (fund balance) under 5% of revenue and (2) a continued enrollment decline. Moody's has stated in their March 2026 credit opinion, factors that could lead to a ratings upgrade (Aa3 to Aa2) is (1) a trend of available general fund balance and cash above 10% of revenue and (2) a positive enrollment trend that contributes to materially improved financial profile. **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 2026-2027 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS (IN / OUT)	ENDING FUND BALANCE
General	25-26	3,145,890	<i>79,021,890</i>	<i>79,401,052</i>	<i>3,658,064</i>	<i>2,766,647</i>
	26-27	<i>2,766,647</i>	<i>82,338,066</i>	<i>82,388,066</i>	<i>3,850,000</i>	<i>3,054,147</i>
Capital	25-26	1,671,632	<i>9,397,994</i>	<i>10,717,672</i>	<i>-3,658,064</i>	<i>351,954</i>
	26-27	<i>351,954</i>	<i>9,812,500</i>	<i>8,929,000</i>	<i>-3,850,000</i>	<i>1,235,454</i>
Debt Service	25-26	5,619,059	<i>9,160,700</i>	<i>9,023,403</i>	<i>-</i>	<i>5,756,356</i>
	26-27	<i>5,756,356</i>	<i>9,270,000</i>	<i>10,562,000</i>		<i>4,464,356</i>
ASB	25-26	405,270	<i>1,093,783</i>	<i>1,097,112</i>	<i>-</i>	<i>401,941</i>
	26-27	<i>401,941</i>	<i>2,109,603</i>	<i>2,199,424</i>		<i>312,120</i>
Transportation	25-26	1,704,790	<i>824,358</i>	<i>684,500</i>	<i>-</i>	<i>1,844,648</i>
	26-27	<i>1,844,648</i>	<i>510,000</i>	<i>1,500,000</i>	<i>-</i>	<i>854,648</i>

2025-26 Beginning Balance (in bold) is actual / 2025-26 italicized numbers are estimates / 2026-27 italicized numbers are budgeted amounts.

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 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

2026-2027 BUDGET RESOLUTION No. 756

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 2026-2027 fiscal year. The 2026-2027 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 25th, 2026, 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 2026-2027 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 8th, 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 2026-2027 will be as follows:

	Appropriation Level
General Fund (10)	\$ 82,338,066
Capital Fund (20)	\$ 8,929,000
Debt Service Fund (30)	\$ 10,562,000
Associated Student Body Fund (40)	\$ 2,199,424
Transportation Fund (90)	\$ 1,500,000

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 will 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.

BE IT FURTHER RESOLVED by the Board of Directors that per OE-7, during the period of economic recovery and state funding shortfalls (2025-2026 and beyond), the Superintendent will make adequate progress toward restoration by increasing the fund balance by 1% for fiscal year 2026-2027, 2% in 2027-2028 and 2% in 2028-2029.

APPROVED by the Board of Directors of the Mercer Island School District No. 400, King County, Washington, in a meeting thereof held on the 25th day of June 2026. The Board hereby adopts the 2026-2027 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

CLASSIFIED FTE by ACTIVITY													
		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27	
		Actual FTE	% of Total	Actual FTE	% of Total	Actual FTE	% of Total	Actual FTE	% of Total	Budgeted FTE	% of Total	Budgeted FTE	% of Total
TEACHING													
27	Teaching - Paraeducators	45.82		39.46		46.12		44.19		40.04		43.57	
Subtotal		45.82	30.3%	39.46	27.1%	46.12	29.8%	44.19	28.5%	40.04	26.4%	43.57	28.9%
TEACHING SUPPORT													
22	Learning Resources - Library Aide	1.04		0.98		0.74		0.98		3.19		2.65	
24	Guidance and Counseling	3.43		3.54		4.64		3.28		4.03		3.30	
25	Pupil Management & Safety - Monitors (Activity 35 New)	12.64		11.23		11.42		12.74		12.10		10.96	
Subtotal		17.11	11.3%	15.74	10.4%	16.80	10.9%	17.00	11.0%	19.31	12.7%	16.91	11.2%
OTHER SUPPORT													
26	Health	3.81		5.12		4.20		4.41		4.33		3.23	
28	Activities/ASB	1.67		1.65		2.67		2.67		2.62		2.67	
44	Food Service	0.42		0.42		0.42		0.42		0.42		0.42	
62	Grounds	1.17		1.00		2.00		2.00		2.00		2.00	
63	Custodial	23.10		23.73		23.73		23.15		23.50		23.73	
64	Maintenance	5.00		4.00		4.00		3.33		3.65		3.00	
32	Technology Specialists	5.94		6.69		5.70		5.77		4.97		4.12	
52	Transportation	12.19		11.05		11.05		11.33		10.68		11.68	
53	Maintenance (Transportation)	0.85		0.85		0.85		1.10		0.85		0.85	
72	Network	2.90		3.77		4.90		5.80		5.60		5.78	
Subtotal		57.05	37.7%	58.28	40.1%	59.51	38.5%	59.98	38.7%	58.62	38.7%	57.48	38.2%
BUILDING ADMINISTRATION													
23	Principal's Office - Office Managers/Admins	10.68		10.58		10.60		10.69		10.80		10.80	
Subtotal		10.68	7.1%	10.58	7.3%	10.60	6.9%	10.69	6.9%	10.80	7.1%	10.80	7.2%
CENTRAL ADMINISTRATION													
12	Superintendent's Office	1.34		1.74		1.75		1.75		1.75		1.75	
13	Business Office	5.76		5.28		6.00		5.85		5.85		5.65	
14	Human Resources	3.12		3.12		3.12		4.12		4.12		3.92	
15	Communications	1.00		1.00		1.00		1.00		1.00		1.00	
21	Supervision - Special Ed/Student Services	4.08		4.51		3.88		4.31		3.79		3.49	
41	Food Service-Support							0.05				0.20	
51	Transportation	2.57		2.51		2.52		2.94		2.94		2.57	
61	Supervision - Facilities	2.72		3.23		3.25		3.25		3.25		3.25	
Subtotal		20.59	13.6%	21.39	14.7%	21.52	13.9%	23.27	15.0%	22.70	15.0%	21.83	14.5%
TOTAL FTE		151.25	100%	145.45	100%	154.55	100%	155.13	100%	151.48	100%	150.59	100%
Budgeted FTE		158.31		143.99		153.55		156.49		151.48			

NOTE: The figures for 2025-2026 & 2026-2027 FTE reflect budgeted not actual values.

CERTIFICATED FTE by ACTIVITY													
		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27	
		Actual FTE	% of Total	Actual FTE	% of Total	Actual FTE	% of Total	Actual FTE	% of Total	Budgeted FTE	% of Total	Budgeted FTE	% of Total
TEACHING													
27	Teachers	233.15		218.88		222.00		224.36		209.04		211.60	
Subtotal		233.15	76.6%	218.88	76.5%	222.00	75.6%	224.36	78.3%	209.04	77.47%	211.60	77.09%
INSTRUCTIONAL SUPPORT													
Coaches, Librarians, Academic Counselors, BCBAs, SLPs, OTs, Nurses													
31	Teachers on Special Assignment (TOSA)	17.89		15.99		15.20		14.81		14.00		14.10	
22	Learning Resources - Librarians	5.53		4.55		3.60		1.20		1.00		0.80	
24	Guidance and Counseling	8.86		9.55		10.00		10.27		10.00		9.70	
26	Health Services - Nurses, OT, PT, SLP, etc.	16.95		17.66		17.59		17.63		18.20		19.40	
Subtotal		49.23	16.5%	47.75	17.0%	46.39	18.2%	43.91	15.3%	43.20	16.01%	44.00	16.03%
BUILDING ADMINISTRATION													
23	Principals	13.00		10.83		10.00		10.00		10.00		9.00	
Subtotal		13.00	4.3%	10.83	3.8%	10.00	3.6%	10.00	3.5%	10.00	3.71%	9.00	3.28%
CENTRAL ADMINISTRATION													
12	Superintendent's Office	0.95		1.09		1.00		1.16		1.00		1.00	
21	Supervision / Special Education / Student Services	7.21		6.59		6.40		7.00		6.60		8.90	
Subtotal		8.16	2.7%	7.68	2.7%	7.40	2.6%	8.16	2.8%	7.60	2.82%	9.90	3.61%
TOTAL FTE		303.54	100.0%	285.14	100.0%	285.79	100.0%	286.43	100.0%	269.84	100.00%	274.50	0.00%
Budgeted FTE		297.58		279.83		277.00		286.43		269.84		274.50	

NOTE: The figures for 2025-2026 & 2026-2027 FTE reflect budgeted not actual values.

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 (2025-2026) and proposed (2026-2027) General Fund budgets are shown below.

REVENUE SOURCE	2025-2026 BUDGET	2026-2027 BUDGET	% CHANGE
Local Taxes	12,010,393	14,033,990	+16.85%
Local Support, Non-Tax / Other	9,997,039	10,571,660	+5.75%
State General Purpose	45,075,391	43,984,675	-2.42%
State Special Purpose (Special Ed)	10,242,715	10,937,787	+6.79%
Federal Special Purpose (Grants)	3,272,390	2,809,954	-14.13%
Total Revenue	80,597,928	82,338,066	+2.16%

Local Revenue - \$24,605,650 or 29.9 % of budgeted revenue - 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, SBIRT Grant food service meal purchases, summer school, and facility rentals.

Local Taxes – Increase due to new EPO Levy passed by voters.

Local Support, Non-Tax – Increase in local revenue fees and donations.

State Revenue - \$54,922,462 or 66.7% of budgeted revenue- consists of revenue from apportionment for basic and special education and grants for special education, Highly Capable, Learning Assistance Program (LAP), Bilingual, and funding for Transportation.

State General Purpose – Decrease due to declining enrollment.

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 - \$2,809,954 or 3.4% of budgeted revenue - consists of revenue for grants such as the 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).

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



ENROLLMENT

2026-2027 SUMMARY OF PROJECTED ENROLLMENT - FTE

GRADE	Island Park	Lakeridge	Northwood	West Mercer	IMS	MIHS	ALE	Running Start	TOTAL
K	40	53	46	46					185
1	43	55	55	52					205
2	58	48	67	67					240
3	50	70	50	56					226
4	61	84	71	74					290
5	75	86	56	78					295
6					296				296
7					292				292
8					292				292
9						358	1		359
10						347	4		351
11						318	7	17	342
12						316*	9	25	350
TOTAL	327	396	345	373	880	1339*	21	42	3,681**

*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
2016-2017	4,347.70	----
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	3,821.52	-82.11
2026-2027*	3,681.00	-140.52
2027-2028*	3,546.00	-135.00
2028-2029*	3,421.00	-125.00
2029-2030*	3,289.00	-132.00

*Projection as required per RCW 28A.505.06// **RUNNING START NOT INCLUDED IN TOTAL ENROLLMENT



F-195