

Mercer Island School District No.400

BUDGET AND EXCESS LEVY SUMMARY

|                                                               | General Fund | Associated<br>Student Body<br>Fund | Debt Service<br>Fund | Capital Projects<br>Fund | Transportation<br>Vehicle Fund |
|---------------------------------------------------------------|--------------|------------------------------------|----------------------|--------------------------|--------------------------------|
| <b>SECTION A: BUDGET SUMMARY</b>                              |              |                                    |                      |                          |                                |
| Total Revenues and Other Financing Sources                    | 82,338,066   | 2,109,603                          | 9,270,000            | 11,958,610               | 510,000                        |
| Total Appropriation (Expenditures)                            | 82,338,066   | 2,199,424                          | 10,562,000           | 5,079,000                | 1,500,000                      |
| Other Financing Uses--Transfers Out (G.L. 536)                | 0            | XXXXX                              | 0                    | 3,850,000                | 0                              |
| Other Financing Uses (G.L. 535)                               | 0            | XXXXX                              | 0                    | 0                        | 0                              |
| UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)              | 0            | 0                                  | 0                    | 0                        | 0                              |
| UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)             | 0            | 0                                  | 0                    | 0                        | 0                              |
| NET CHANGE IN FUND BALANCE                                    | 0            | -89,821                            | -1,292,000           | 3,029,610                | -990,000                       |
| Beginning Total Fund Balance                                  | 2,766,647    | 401,941                            | 5,756,356            | 2,557,724                | 1,844,648                      |
| Ending Total Fund Balance                                     | 2,766,647    | 312,120                            | 4,464,356            | 5,587,334                | 854,648                        |
| <b>SECTION B: EXCESS LEVIES FOR 2027 COLLECTION</b>           |              |                                    |                      |                          |                                |
| Excess levies approved by voters for 2027 collection          | 16,000,000   | 0                                  | 0                    | 0                        | 0                              |
| Rollback mandated by school district Board of Directors<br>1/ | 167,697      | 0                                  | 0                    | 0                        | 0                              |
| Net excess levy amount for 2027 collection after<br>rollback  | 15,832,303   | XXXXX                              | 9,235,000            | 8,297,028                | 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)<br>Actual<br>2024-2025 | (2)<br>% of Total | (3)<br>Budget<br>2025-2026 | (4)<br>% of Total | (5)<br>Budget<br>2026-2027 | (6)<br>% of Total |
|-----------------------------------------------|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| <b>ENROLLMENT AND STAFFING SUMMARY</b>        |                            |                   |                            |                   |                            |                   |
| Total K-12 FTE Enrollment Counts              | 3,956.27                   |                   | 3,915.00                   |                   | 3,723.00                   |                   |
| FTE Certificated Employees                    | 289.046                    |                   | 278.568                    |                   | 275.103                    |                   |
| FTE Classified Employees                      | 149.350                    |                   | 149.674                    |                   | 149.989                    |                   |
| <b>FINANCIAL SUMMARY</b>                      |                            |                   |                            |                   |                            |                   |
| Total Revenues and Other Financing Sources    | 79,455,208                 |                   | 80,597,928                 |                   | 82,338,066                 |                   |
| Total Expenditures                            | 79,090,155                 |                   | 80,597,928                 |                   | 82,338,066                 |                   |
| Total Beginning Fund Balance                  | 2,780,838                  |                   | 3,600,461                  |                   | 2,766,647                  |                   |
| Total Ending Fund Balance                     | 3,145,891                  |                   | 3,600,461                  |                   | 2,766,647                  |                   |
| <b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>  |                            |                   |                            |                   |                            |                   |
| Regular Instruction                           | 44,136,713                 | 55.81             | 47,411,504                 | 58.82             | 47,258,763                 | 57.40             |
| Federal Special Purpose Funding               | 0                          | 15.95             | 0                          | 0.00              | XXXXX                      | XXXXX             |
| Special Education Instruction                 | 12,615,311                 | 4.76              | 11,414,413                 | 14.16             | 12,170,792                 | 14.78             |
| Vocational Instruction                        | 3,765,601                  | 0.00              | 3,150,314                  | 3.91              | 3,604,737                  | 4.38              |
| Skill Center Instruction                      | 0                          | 1.76              | 0                          | 0.00              | 0                          | 0.00              |
| Compensatory Education                        | 1,394,403                  | 0.42              | 1,401,871                  | 1.74              | 1,462,661                  | 1.78              |
| Other Instructional Programs                  | 328,462                    | 0.68              | 504,709                    | 0.63              | 493,918                    | 0.60              |
| Community Services                            | 535,728                    | 20.63             | 403,604                    | 0.50              | 319,057                    | 0.39              |
| Support Services                              | 16,313,937                 | 100.00            | 16,311,513                 | 20.24             | 17,028,138                 | 20.68             |
| Total - Program Groups                        | 79,090,155                 |                   | 80,597,928                 | 100.00            | 82,338,066                 | 100.00            |
| <b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b> |                            |                   |                            |                   |                            |                   |
| Teaching Activities                           | 44,070,408                 | 55.72             | 45,852,918                 | 56.89             | 46,405,329                 | 56.36             |
| Teaching Support                              | 11,713,025                 | 14.81             | 12,068,227                 | 14.97             | 12,285,772                 | 14.92             |
| Other Supportive Activities                   | 11,993,078                 | 15.16             | 11,897,204                 | 14.76             | 12,696,268                 | 15.42             |
| Building Administration                       | 4,006,768                  | 5.07              | 4,123,475                  | 5.12              | 3,925,905                  | 4.77              |
| Central Administration                        | 6,513,520                  | 8.24              | 6,656,104                  | 8.26              | 7,024,792                  | 8.53              |
| Total - Activity Groups                       | 79,090,155                 | 100.00            | 80,597,928                 | 100.00            | 82,338,066                 | 100.00            |

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GENERAL FUND FINANCIAL SUMMARY

|                                                            | (1)<br>Actual<br>2024-2025 | (2)<br>% of Total | (3)<br>Budget<br>2025-2026 | (4)<br>% of Total | (5)<br>Budget<br>2026-2027 | (6)<br>% of Total |
|------------------------------------------------------------|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| EXPENDITURE SUMMARY BY OBJECTS                             |                            |                   |                            |                   |                            |                   |
| Certificated Salaries                                      | 35,325,203                 | 44.66             | 35,838,062                 | 44.47             | 36,427,040                 | 44.24             |
| Classified Salaries                                        | 15,000,612                 | 18.97             | 14,991,854                 | 18.60             | 15,505,702                 | 18.83             |
| Employee Benefits and Payroll Taxes                        | 16,577,669                 | 20.96             | 16,265,977                 | 20.18             | 16,743,913                 | 20.34             |
| Supplies, Instructional Resources and Noncapitalized Items | 1,601,175                  | 2.02              | 1,837,345                  | 2.28              | 1,700,705                  | 2.07              |
| Purchased Services                                         | 10,379,311                 | 13.12             | 11,565,508                 | 14.35             | 11,916,342                 | 14.47             |
| Travel                                                     | 137,236                    | 0.17              | 69,182                     | 0.09              | 44,364                     | 0.05              |
| Capital Outlay                                             | 68,949                     | 0.09              | 30,000                     | 0.04              | 0                          | 0.00              |
| Total - Objects                                            | 79,090,155                 | 100.00            | 80,597,928                 | 100.00            | 82,338,066                 | 100.00            |

Mercer Island School District No.400

FY ENROLLMENT AND STAFF COUNTS

|                                                                   | Average 1/<br>2024-2025 | Budget 2/<br>2025-2026 | Budget 3/<br>2026-2027 |
|-------------------------------------------------------------------|-------------------------|------------------------|------------------------|
| <b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b> |                         |                        |                        |
| 1. Kindergarten /2                                                | 219.83                  | 200.00                 | 185.00                 |
| 2. Grade 1                                                        | 216.19                  | 230.00                 | 205.00                 |
| 3. Grade 2                                                        | 280.78                  | 214.00                 | 240.00                 |
| 4. Grade 3                                                        | 290.04                  | 294.00                 | 226.00                 |
| 5. Grade 4                                                        | 293.67                  | 290.00                 | 290.00                 |
| 6. Grade 5                                                        | 269.89                  | 291.00                 | 295.00                 |
| 7. Grade 6                                                        | 288.31                  | 301.00                 | 296.00                 |
| 8. Grade 7                                                        | 336.56                  | 305.00                 | 292.00                 |
| 9. Grade 8                                                        | 328.90                  | 341.00                 | 292.00                 |
| 10. Grade 9                                                       | 344.84                  | 349.00                 | 358.00                 |
| 11. Grade 10                                                      | 340.81                  | 345.00                 | 347.00                 |
| 12. Grade 11 (excluding Running Start)                            | 343.36                  | 340.00                 | 318.00                 |
| 13. Grade 12 (excluding Running Start)                            | 328.42                  | 350.00                 | 316.00                 |
| <b>14. SUBTOTAL</b>                                               | <b>3,881.60</b>         | <b>3,850.00</b>        | <b>3,660.00</b>        |
| 15. Running Start                                                 | 52.34                   | 45.00                  | 42.00                  |
| 16. Dropout Reengagement Enrollment                               | 0.00                    | 0.00                   | 0.00                   |
| 17. ALE Enrollment                                                | 22.33                   | 20.00                  | 21.00                  |
| <b>18. TOTAL K-12</b>                                             | <b>3,956.27</b>         | <b>3,915.00</b>        | <b>3,723.00</b>        |
| <b>B. STAFF COUNTS (calculate to three decimal places)</b>        |                         |                        |                        |
| 1. General Fund FTE Certificated Employees /4                     | 289.05                  | 278.57                 | 275.103                |
| 2. General Fund FTE Classified Employees /4                       | 149.35                  | 149.67                 | 149.989                |

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.

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

|                                                                        | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>                            |                            |                            |                            |
| 1000   Local Taxes                                                     | 11,957,057                 | 12,010,393                 | 14,033,990                 |
| 2000   Local Nontax Support                                            | 5,816,807                  | 6,070,435                  | 6,456,010                  |
| 3000   State, General Purpose                                          | 44,682,610                 | 45,075,431                 | 43,984,675                 |
| 4000   State, Special Purpose                                          | 10,195,347                 | 10,242,715                 | 10,937,787                 |
| 5000   Federal, General Purpose                                        | 5,422                      | 2,700                      | 500                        |
| 6000   Federal, Special Purpose                                        | 1,295,440                  | 3,269,690                  | 2,809,454                  |
| 7000   Revenues from Other School Districts                            | 0                          | 0                          | 5,000                      |
| 8000   Revenues from Other Entities                                    | 282,526                    | 268,500                    | 260,650                    |
| 9000   Other Financing Sources                                         | 5,220,000                  | 3,658,064                  | 3,850,000                  |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>                   | <b>79,455,208</b>          | <b>80,597,928</b>          | <b>82,338,066</b>          |
| <b>EXPENDITURES</b>                                                    |                            |                            |                            |
| 00   Regular Instruction                                               | 44,136,713                 | 47,411,504                 | 47,258,763                 |
| 20   Special Education Instruction                                     | 12,615,311                 | 11,414,413                 | 12,170,792                 |
| 30   Vocational Education Instruction                                  | 3,765,601                  | 3,150,314                  | 3,604,737                  |
| 40   Skill Center Instruction                                          | 0                          | 0                          | 0                          |
| 50 and 60   Compensatory Education Instruction                         | 1,394,403                  | 1,401,871                  | 1,462,661                  |
| 70   Other Instructional Programs                                      | 328,462                    | 504,709                    | 493,918                    |
| 80   Community Services                                                | 535,728                    | 403,604                    | 319,057                    |
| 90   Support Services                                                  | 16,313,937                 | 16,311,513                 | 17,028,138                 |
| <b>B. TOTAL EXPENDITURES</b>                                           | <b>79,090,155</b>          | <b>80,597,928</b>          | <b>82,338,066</b>          |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>             | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>D. OTHER FINANCING USES (G.L.535) 2/</b>                            | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)                      | 0                          | 0                          | 0                          |
| F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)                     | 0                          | 0                          | 0                          |
| <b>G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)</b>                     | <b>365,053</b>             | <b>0</b>                   | <b>0</b>                   |
| <b>BEGINNING FUND BALANCE</b>                                          |                            |                            |                            |
| 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                    | 100,000                    | 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                          |

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

|                                                                        | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 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                     | 60,000                     | 50,000                     |
| 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                      | 2,525,190                  | 3,420,461                  | 2,596,647                  |
| <b>H. TOTAL BEGINNING FUND BALANCE</b>                                 | <b>2,780,838</b>           | <b>3,600,461</b>           | <b>2,766,647</b>           |
| <b>G.L.898 Accounting Changes and Error Corrections</b>                | <b>XXXXX</b>               | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>                                             |                            |                            |                            |
| 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                | 562,326                    | 75,000                     | 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                          |
| 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            | 94,178                     | 35,000                     | 50,000                     |
| 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                          |

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

|                                                   | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|---------------------------------------------------|----------------------------|----------------------------|----------------------------|
| G.L.890 Unassigned Fund Balance                   | 0                          | 0                          | 0                          |
| G.L.891 Unassigned to Minimum Fund Balance Policy | 2,469,387                  | 3,470,461                  | 2,596,647                  |
| I. TOTAL ENDING FUND BALANCE (G+H)                | 3,145,891                  | 3,600,461                  | 2,766,647                  |

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.

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

|                                                                | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>LOCAL TAXES</b>                                             |                            |                            |                            |
| 1100   Local Property Tax                                      | 11,957,057                 | 12,010,250                 | 14,033,990                 |
| 1300   Sale of Tax Title Property                              | 0                          | 143                        | 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                                       | 11,957,057                 | 12,010,393                 | 14,033,990                 |
| <b>LOCAL SUPPORT NONTAX</b>                                    |                            |                            |                            |
| 2100   Tuitions and Fees, Unassigned                           | 87,335                     | 130,000                    | 130,000                    |
| 2122   Special Ed-Infants and Toddlers-Tuition and Fees        | 0                          | 10,000                     | 0                          |
| 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                          | 81,225                     | 75,000                     | 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      | 817,035                    | 1,097,100                  | 1,088,900                  |
| 2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs  | 231,808                    | 195,150                    | 269,860                    |
| 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  | 185,707                    | 142,960                    | 53,000                     |
| 2298   School Food Services, Sales of Goods, Supplies and Svcs | 1,899,635                  | 1,795,000                  | 1,812,000                  |
| 2300   Investment Earnings                                     | 305,861                    | 200,000                    | 288,500                    |
| 2400   Interfund Loan Interest Earnings                        | 0                          | 0                          | 0                          |
| 2450   Other Interest Earnings                                 | 0                          | 0                          | 0                          |
| 2500   Gifts and Donations                                     | 1,534,628                  | 2,026,675                  | 2,338,800                  |
| 2600   Fines and Damages                                       | 38,757                     | 24,050                     | 18,450                     |
| 2700   Rentals and Leases                                      | 160,371                    | 122,000                    | 148,500                    |
| 2800   Judgement and Settlements                               | 15,975                     | 0                          | 23,000                     |
| 2900   Local Support Nontax, Unassigned                        | 458,470                    | 252,500                    | 210,000                    |
| 2998   Local School Food Services-non NSLP                     | 0                          | 0                          | 0                          |
| 2000   TOTAL LOCAL SUPPORT NONTAX                              | 5,816,807                  | 6,070,435                  | 6,456,010                  |

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

|                                                                | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| STATE, GENERAL PURPOSE                                         |                            |                            |                            |
| 3100   Apportionment                                           | 43,895,285                 | 44,021,150                 | 42,995,237                 |
| 3121   Special Education--General Apportionment                | 787,325                    | 1,054,281                  | 989,438                    |
| 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                            | 44,682,610                 | 45,075,431                 | 43,984,675                 |
| STATE, SPECIAL PURPOSE                                         |                            |                            |                            |
| 4100   Special Purpose, Unassigned                             | 30,195                     | 0                          | 0                          |
| 4109   Transition To Kindergarten                              | 0                          | 0                          | 0                          |
| 4121   Special Education                                       | 6,775,128                  | 7,191,779                  | 7,745,322                  |
| 4122   Special Ed-Infants and Toddlers-State                   | 0                          | 0                          | 0                          |
| 4126   State Institutions, Special Education                   | 0                          | 0                          | 0                          |
| 4155   Learning Assistance                                     | 182,072                    | 197,064                    | 191,501                    |
| 4156   State Institutions, Centers, and Homes, Delinquent      | 0                          | 0                          | 0                          |
| 4158   Special and Pilot Programs                              | 486,986                    | 311,038                    | 273,500                    |
| 4159   Institutions-Juveniles in Adult Jails                   | 0                          | 0                          | 0                          |
| 4165   Transitional Bilingual                                  | 368,164                    | 378,185                    | 358,859                    |
| 4174   Highly Capable                                          | 142,627                    | 143,749                    | 140,705                    |
| 4188   Childcare                                               | 0                          | 0                          | 0                          |
| 4198   School Food Services                                    | 921                        | 900                        | 900                        |
| 4199   Transportation--Operations                              | 2,106,366                  | 2,020,000                  | 2,227,000                  |
| 4300   Other State Agencies, Unassigned                        | 51,200                     | 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        | 51,688                     | 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                            | 10,195,347                 | 10,242,715                 | 10,937,787                 |

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

|                                                                | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>FEDERAL, GENERAL PURPOSE</b>                                |                            |                            |                            |
| 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                                         | 5,422                      | 2,700                      | 500                        |
| 5600   Qualified Bond Interest Credit - Federal                | 0                          | 0                          | 0                          |
| 5700   Qualified Energy Investment Tax Credits                 | 0                          | 0                          | 0                          |
| <b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>                   | <b>5,422</b>               | <b>2,700</b>               | <b>500</b>                 |
| <b>FEDERAL, SPECIAL PURPOSE</b>                                |                            |                            |                            |
| 6100   Special Purpose, OSPI, Unassigned                       | 0                          | 1,900,000                  | 1,500,000                  |
| 6109   Transition To Kindergarten                              | 0                          | 0                          | 0                          |
| 6121   Special Education--Medicaid Reimbursement               | 0                          | 0                          | 0                          |
| 6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements | 0                          | 0                          | 0                          |
| 6124   Special Education--Supplemental                         | 882,496                    | 993,700                    | 958,500                    |
| 6125   Special Education-Infants and Toddlers-Federal          | 0                          | 0                          | 0                          |
| 6138   Secondary Vocational Education                          | 18,319                     | 25,000                     | 19,500                     |
| 6146   Skill Center                                            | 0                          | 0                          | 0                          |
| 6151   Disadvantaged ESEA Disadvantaged, Fed                   | 126,585                    | 125,383                    | 119,448                    |
| 6152   School Improve, Fed Other Title Grants under ESEA, Fed  | 60,493                     | 60,500                     | 64,928                     |
| 6153   Migrant ESEA Migrant, Federal                           | 0                          | 0                          | 0                          |
| 6157   Institutions, Neglected and Delinquent                  | 0                          | 0                          | 0                          |
| 6161   Head Start                                              | 0                          | 0                          | 0                          |
| 6164   Limited English Proficiency (formerly Bilingual)        | 22,577                     | 20,107                     | 17,078                     |
| 6167   Indian Education JOM                                    | 0                          | 0                          | 0                          |
| 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                                    | 115,343                    | 100,000                    | 95,000                     |
| 6199   Transportation--Operations                              | 0                          | 0                          | 0                          |
| 6200   Direct Special Purpose Grants                           | 0                          | 0                          | 0                          |
| 6210   E-Rate                                                  | 0                          | 0                          | 0                          |

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

|                                                                | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 6221   Special Education--Medicaid Reimbursement               | 0                          | 0                          | 0                          |
| 6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements | 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                          |
| 6257   Institutions, Neglected and Delinquent                  | 0                          | 0                          | 0                          |
| 6261   Head Start                                              | 0                          | 0                          | 0                          |
| 6264   Limited English Proficiency (formerly Bilingual)        | 0                          | 0                          | 0                          |
| 6267   Indian Education JOM                                    | 0                          | 0                          | 0                          |
| 6268   Indian Education, ED                                    | 0                          | 0                          | 0                          |
| 6276   Targeted Assistance ESSER I                             | 0                          | 0                          | 0                          |
| 6278   Youth Training, Direct Grants                           | 0                          | 0                          | 0                          |
| 6288   Childcare                                               | 0                          | 0                          | 0                          |
| 6289   Other Community Services                                | 0                          | 0                          | 0                          |
| 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                          |
| 6321   Special Education--Medicaid Reimbursement               | 0                          | 0                          | 0                          |
| 6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements | 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                          |
| 6357   Institutions, Neglected and Delinquent                  | 0                          | 0                          | 0                          |
| 6361   Head Start                                              | 0                          | 0                          | 0                          |
| 6364   Limited English Proficiency (formerly Bilingual)        | 0                          | 0                          | 0                          |
| 6367   Indian Education JOM                                    | 0                          | 0                          | 0                          |

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

|                                                             | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 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                                     | 69,628                     | 45,000                     | 35,000                     |
| 6000 TOTAL FEDERAL, SPECIAL PURPOSE                         | 1,295,440                  | 3,269,690                  | 2,809,454                  |
| 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                          | 5,000                      |
| 7301   Nonhigh Participation                                | 0                          | 0                          | 0                          |
| 7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS           | 0                          | 0                          | 5,000                      |
| REVENUES FROM OTHER ENTITIES                                |                            |                            |                            |
| 8100   Governmental Entities                                | 102,828                    | 103,200                    | 75,300                     |
| 8101   Governmental Entities-Enrichment                     | 0                          | 0                          | 0                          |
| 8188   Childcare                                            | 0                          | 0                          | 0                          |
| 8189   Community Services                                   | 179,537                    | 165,000                    | 185,000                    |
| 8198   School Food Services                                 | 0                          | 0                          | 0                          |
| 8199   Transportation                                       | 0                          | 0                          | 0                          |
| 8200   Private Foundations                                  | 160                        | 300                        | 350                        |
| 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                      | 282,526                    | 268,500                    | 260,650                    |

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

|                                            | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|--------------------------------------------|----------------------------|----------------------------|----------------------------|
| 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                          | 3,658,064                  | 0                          |
| 9901   Transfers (local resources)         | 5,220,000                  | 0                          | 3,850,000                  |
| 9000 TOTAL OTHER FINANCING SOURCES         | 5,220,000                  | 3,658,064                  | 3,850,000                  |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 79,455,208                 | 80,597,928                 | 82,338,066                 |

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

|                                                                       | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-----------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>REGULAR INSTRUCTION</b>                                            |                            |                            |                            |
| 01   Basic Education                                                  | 43,978,732                 | 47,260,412                 | 47,088,855                 |
| 02   Alternative Learning Experience                                  | 157,981                    | 151,092                    | 169,908                    |
| 03   Basic Education - Dropout Reengagement                           | 0                          | 0                          | 0                          |
| 09   Transition to Kindergarten                                       | 0                          | 0                          | 0                          |
| <b>00   TOTAL REGULAR INSTRUCTION</b>                                 | <b>44,136,713</b>          | <b>47,411,504</b>          | <b>47,258,763</b>          |
| <b>SPECIAL EDUCATION INSTRUCTION</b>                                  |                            |                            |                            |
| 21   Special Education, Supplemental, State                           | 11,754,720                 | 10,553,831                 | 11,351,935                 |
| 22   Special Education, Infants and Toddlers, State                   | 0                          | 0                          | 0                          |
| 24   Special Education, Supplemental, Federal                         | 860,591                    | 860,582                    | 818,857                    |
| 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                          |
| <b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>                       | <b>12,615,311</b>          | <b>11,414,413</b>          | <b>12,170,792</b>          |
| <b>VOCATIONAL EDUCATION INSTRUCTION</b>                               |                            |                            |                            |
| 31   Vocational, Basic, State                                         | 3,547,000                  | 3,010,936                  | 3,372,978                  |
| 34   Middle School Career and Technical Education, State              | 200,788                    | 124,003                    | 224,841                    |
| 38   Vocational, Federal                                              | 17,812                     | 15,375                     | 6,918                      |
| 39   Vocational, Other Categorical                                    | 0                          | 0                          | 0                          |
| <b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>                    | <b>3,765,601</b>           | <b>3,150,314</b>           | <b>3,604,737</b>           |
| <b>SKILL CENTER INSTRUCTION</b>                                       |                            |                            |                            |
| 45   Skill Center, Basic, State                                       | 0                          | 0                          | 0                          |
| 46   Skill Center, Federal                                            | 0                          | 0                          | 0                          |
| 47   Skill Center - Facility Upgrades                                 | 0                          | 0                          | 0                          |
| <b>40   TOTAL SKILL CENTER INSTRUCTION</b>                            | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>COMPENSATORY EDUCATION INSTUCTION</b>                              |                            |                            |                            |
| 51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal | 123,078                    | 155,928                    | 165,730                    |
| 52   Other Title Grants under ESEA-Federal                            | 58,817                     | 48,648                     | 49,365                     |
| 53   Migrant ESEA Migrant, Federal                                    | 0                          | 0                          | 0                          |
| 55   Learning Assistance Program (LAP), State                         | 278,839                    | 281,755                    | 367,982                    |
| 56   State Institutions, Centers and Homes, Delinquent                | 0                          | 0                          | 0                          |

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

|                                                             | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 57   State Institutions, Neglected and Delinquent, Federal  | 0                          | 0                          | 0                          |
| 58   Special and Pilot Programs, State                      | 359,137                    | 280,326                    | 247,103                    |
| 59   Institutions - Juveniles in Adult Jails                | 0                          | 0                          | 0                          |
| 61   Head Start, Federal                                    | 0                          | 0                          | 0                          |
| 64   Limited English Proficiency, Federal                   | 21,952                     | 18,407                     | 9,180                      |
| 65   Transitional Bilingual, State                          | 552,580                    | 616,807                    | 623,301                    |
| 67   Indian Education, Federal, JOM                         | 0                          | 0                          | 0                          |
| 68   Indian Education, Federal, ED                          | 0                          | 0                          | 0                          |
| 69   Compensatory, Other                                    | 0                          | 0                          | 0                          |
| <b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b> | <b>1,394,403</b>           | <b>1,401,871</b>           | <b>1,462,661</b>           |
| <b>OTHER INSTRUCTIONAL PROGRAMS</b>                         |                            |                            |                            |
| 71   Traffic Safety                                         | 0                          | 0                          | 0                          |
| 73   Summer School                                          | 77,532                     | 121,548                    | 110,283                    |
| 74   Highly Capable                                         | 127,411                    | 126,200                    | 123,890                    |
| 76   Targeted Assistance                                    | 0                          | 0                          | 0                          |
| 78   Youth Training Programs, Federal                       | 0                          | 0                          | 0                          |
| 79   Instructional Programs, Other                          | 123,519                    | 256,961                    | 259,745                    |
| <b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>              | <b>328,462</b>             | <b>504,709</b>             | <b>493,918</b>             |
| <b>COMMUNITY SERVICES</b>                                   |                            |                            |                            |
| 81   Public Radio/Television                                | 0                          | 0                          | 0                          |
| 86   Community Schools                                      | 0                          | 0                          | 0                          |
| 88   Early Learning Programs                                | 0                          | 0                          | 0                          |
| 89   Other Community Services                               | 535,728                    | 403,604                    | 319,057                    |
| <b>80   TOTAL COMMUNITY SERVICES</b>                        | <b>535,728</b>             | <b>403,604</b>             | <b>319,057</b>             |
| <b>SUPPORT SERVICES</b>                                     |                            |                            |                            |
| 97   District-wide Support                                  | 11,621,813                 | 11,577,171                 | 12,073,480                 |
| 98   School Food Services                                   | 2,183,505                  | 1,998,492                  | 2,079,583                  |
| 99   Pupil Transportation                                   | 2,574,577                  | 2,735,850                  | 2,875,075                  |
| <b>90   TOTAL SUPPORT SERVICES</b>                          | <b>16,379,894</b>          | <b>16,311,513</b>          | <b>17,028,138</b>          |
| <b>TOTAL PROGRAM EXPENDITURES</b>                           | <b>79,156,113</b>          | <b>80,597,928</b>          | <b>82,338,066</b>          |

Mercer Island School District No.400  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

| Program                                       | Total<br>Object   | (0)<br>Debit<br>Transfer | (1)<br>Credit<br>Transfer | (2)<br>Cert.<br>Salaries | (3)<br>Class.<br>Salaries | (4)<br>Employee<br>Benefits | (5)<br>Supplies /<br>Materials | (7)<br>Purchased<br>Services | (8)<br>Travel | (9)<br>Capital<br>Outlay |
|-----------------------------------------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 01   Basic Education                          | 47,088,855        | 125,710                  |                           | 27,737,081               | 5,178,108                 | 10,133,551                  | 805,625                        | 3,091,455                    | 17,325        | 0                        |
| 02   ALE                                      | 169,908           | 0                        |                           | 0                        | 54,496                    | 25,412                      | 0                              | 90,000                       | 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                        |
| <b>TOTAL REGULAR INSTRUCTION</b>              | <b>47,258,763</b> | <b>125,710</b>           |                           | <b>27,737,081</b>        | <b>5,232,604</b>          | <b>10,158,963</b>           | <b>805,625</b>                 | <b>3,181,455</b>             | <b>17,325</b> | <b>0</b>                 |
| 21   Sp Ed, Sup, St                           | 11,351,935        | 400                      |                           | 4,377,383                | 2,491,746                 | 2,582,706                   | 21,300                         | 1,868,300                    | 10,100        | 0                        |
| 22   Sp Ed, I&T, St                           | 0                 | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 24   Sp Ed, Sup, Fed                          | 818,857           | 0                        |                           | 590,948                  | 6,897                     | 183,012                     | 0                              | 38,000                       | 0             | 0                        |
| 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                        |
| <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>    | <b>12,170,792</b> | <b>400</b>               |                           | <b>4,968,331</b>         | <b>2,498,643</b>          | <b>2,765,718</b>            | <b>21,300</b>                  | <b>1,906,300</b>             | <b>10,100</b> | <b>0</b>                 |
| 31   Voc, Basic, St                           | 3,372,978         | 8,100                    |                           | 2,058,397                | 243,965                   | 733,516                     | 158,380                        | 165,455                      | 5,165         | 0                        |
| 34   MidSchCar/Tec                            | 224,841           | 0                        |                           | 150,660                  | 0                         | 46,031                      | 4,000                          | 24,150                       | 0             | 0                        |
| 38   Voc, Fed                                 | 6,918             | 0                        |                           | 0                        | 6,000                     | 918                         | 0                              | 0                            | 0             | 0                        |
| 39   Voc, Other                               | 0                 | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b> | <b>3,604,737</b>  | <b>8,100</b>             |                           | <b>2,209,057</b>         | <b>249,965</b>            | <b>780,465</b>              | <b>162,380</b>                 | <b>189,605</b>               | <b>5,165</b>  | <b>0</b>                 |
| 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                        |

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

| Program                                                     | Total<br>Object  | (0)<br>Debit<br>Transfer | (1)<br>Credit<br>Transfer | (2)<br>Cert.<br>Salaries | (3)<br>Class.<br>Salaries | (4)<br>Employee<br>Benefits | (5)<br>Supplies /<br>Materials | (7)<br>Purchased<br>Services | (8)<br>Travel | (9)<br>Capital<br>Outlay |
|-------------------------------------------------------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 47   Skill Cntr,<br>Fclty Upg                               | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            |               | 0                        |
| <b>TOTAL SKILL<br/>CENTER<br/>INSTRUCTION</b>               | <b>0</b>         | <b>0</b>                 | <b>0</b>                  | <b>0</b>                 | <b>0</b>                  | <b>0</b>                    | <b>0</b>                       | <b>0</b>                     | <b>0</b>      | <b>0</b>                 |
| 51   ESEA<br>Disadvantaged,<br>Federal                      | 165,730          | 0                        |                           | 128,308                  | 0                         | 37,422                      | 0                              | 0                            | 0             | 0                        |
| 52   Other Title<br>Grants under<br>ESEA-Federal            | 49,365           | 0                        | 0                         | 19,500                   | 0                         | 3,115                       | 10,000                         | 16,750                       | 0             | 0                        |
| 53   ESEA<br>Migrant, Federal                               | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 55   LAP                                                    | 367,982          | 0                        |                           | 239,324                  | 35,056                    | 93,602                      | 0                              | 0                            | 0             | 0                        |
| 56   St In,<br>Ctr/Hm, D                                    | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 57   St In, N/D,<br>Fed                                     | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 58   Sp/Plt Pgm,<br>St                                      | 247,103          | 0                        |                           | 205,934                  | 6,500                     | 33,569                      | 1,100                          | 0                            | 0             | 0                        |
| 59   I-JAJ                                                  | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 61   Head Start,<br>Fed                                     | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 64   LEP, Fed                                               | 9,180            | 0                        |                           | 3,400                    | 0                         | 280                         | 3,000                          | 2,500                        | 0             | 0                        |
| 65   Tran Biling,<br>St                                     | 623,301          | 0                        |                           | 302,512                  | 139,660                   | 181,129                     | 0                              | 0                            | 0             | 0                        |
| 67   Ind Ed, Fd,<br>JOM                                     | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 68   Ind Ed, Fd,<br>ED                                      | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 69   Comp, Othr                                             | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| <b>TOTAL<br/>COMPENSATORY<br/>EDUCATION<br/>INSTRUCTION</b> | <b>1,462,661</b> | <b>0</b>                 | <b>0</b>                  | <b>898,978</b>           | <b>181,216</b>            | <b>349,117</b>              | <b>14,100</b>                  | <b>19,250</b>                | <b>0</b>      | <b>0</b>                 |
| 71   Traffic<br>Safety                                      | 0                | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 73   Summer<br>School                                       | 110,283          | 0                        |                           | 75,000                   | 17,000                    | 14,583                      | 1,200                          | 2,500                        | 0             | 0                        |

Mercer Island School District No.400  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

| Program                                   | Total<br>Object   | (0)<br>Debit<br>Transfer | (1)<br>Credit<br>Transfer | (2)<br>Cert.<br>Salaries | (3)<br>Class.<br>Salaries | (4)<br>Employee<br>Benefits | (5)<br>Supplies /<br>Materials | (7)<br>Purchased<br>Services | (8)<br>Travel | (9)<br>Capital<br>Outlay |
|-------------------------------------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 74   Highly Capable                       | 123,890           | 0                        |                           | 62,477                   | 6,500                     | 16,413                      | 7,500                          | 31,000                       | 0             | 0                        |
| 76   Target Asst                          | 0                 | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 78   Yth Trg Pm, Fed                      | 0                 | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 79   Inst Pgm, Othr                       | 259,745           | 0                        |                           | 87,689                   | 0                         | 30,856                      | 138,200                        | 3,000                        | 0             | 0                        |
| <b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b> | <b>493,918</b>    | <b>0</b>                 |                           | <b>225,166</b>           | <b>23,500</b>             | <b>61,852</b>               | <b>146,900</b>                 | <b>36,500</b>                | <b>0</b>      | <b>0</b>                 |
| 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                        |
| 88   Early Learning Programs              | 0                 | 0                        |                           | 0                        | 0                         | 0                           | 0                              | 0                            | 0             | 0                        |
| 89   Othr Comm Srv                        | 319,057           | 11,500                   | 0                         | 69,056                   | 10,530                    | 24,471                      | 0                              | 203,000                      | 500           | 0                        |
| <b>TOTAL COMMUNITY SERVICES</b>           | <b>319,057</b>    | <b>11,500</b>            | <b>0</b>                  | <b>69,056</b>            | <b>10,530</b>             | <b>24,471</b>               | <b>0</b>                       | <b>203,000</b>               | <b>500</b>    | <b>0</b>                 |
| 97   Distwide Suppt                       | 12,073,480        | 8,200                    | 0                         | 319,371                  | 5,582,567                 | 1,822,167                   | 345,135                        | 3,985,040                    | 11,000        | 0                        |
| 98   Schl Food Serv                       | 2,079,583         | 0                        | -21,010                   | 0                        | 61,219                    | 24,224                      | 36,650                         | 1,978,500                    | 0             | 0                        |
| 99   Pupil Transp                         | 2,875,075         | 0                        | -132,900                  | 0                        | 1,665,458                 | 756,936                     | 168,615                        | 416,692                      | 274           | 0                        |
| <b>TOTAL SUPPORT SERVICES</b>             | <b>17,028,138</b> | <b>8,200</b>             | <b>-153,910</b>           | <b>319,371</b>           | <b>7,309,244</b>          | <b>2,603,327</b>            | <b>550,400</b>                 | <b>6,380,232</b>             | <b>11,274</b> | <b>0</b>                 |
| <b>OBJECT TOTALS</b>                      | <b>82,338,066</b> | <b>153,910</b>           | <b>-153,910</b>           | <b>36,427,040</b>        | <b>15,505,702</b>         | <b>16,743,913</b>           | <b>1,700,705</b>               | <b>11,916,342</b>            | <b>44,364</b> | <b>0</b>                 |

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

| OBJECT OF EXPENDITURE                   | (1)<br>Actual<br>2024-2025 | (2)<br>% of<br>Total | (3)<br>Budget<br>2025-2026 | (4)<br>% of<br>Total | (5)<br>Budget<br>2026-2027 | (6)<br>% of<br>Total |
|-----------------------------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| (0) Debit Transfers                     | 266,714                    | XXXXX                | 181,350                    | XXXXX                | 153,910                    | XXXXX                |
| (1) Credit Transfers                    | -266,714                   | XXXXX                | -181,350                   | XXXXX                | -153,910                   | XXXXX                |
| (2) Certificated Salaries               | 35,325,203                 | 44.66                | 35,838,062                 | 44.47                | 36,427,040                 | 44.24                |
| (3) Classified Salaries                 | 15,000,612                 | 18.97                | 14,991,854                 | 18.60                | 15,505,702                 | 18.83                |
| (4) Employee Benefits and Payroll Taxes | 16,577,669                 | 20.96                | 16,265,977                 | 20.18                | 16,743,913                 | 20.34                |
| (5) Supplies and Materials              | 1,601,175                  | 2.02                 | 1,837,345                  | 2.28                 | 1,700,705                  | 2.07                 |
| (7) Purchased Services                  | 10,379,311                 | 13.12                | 11,565,508                 | 14.35                | 11,916,342                 | 14.47                |
| (8) Travel                              | 137,236                    | 0.17                 | 69,182                     | 0.09                 | 44,364                     | 0.05                 |
| (9) Capital Outlay                      | 68,949                     | 0.09                 | 30,000                     | 0.04                 | 0                          | 0.00                 |
| <b>TOTAL EXPENDITURES</b>               | <b>79,090,155</b>          | <b>100.00</b>        | <b>80,597,928</b>          | <b>100.00</b>        | <b>82,338,066</b>          | <b>100.00</b>        |

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

|                                  | (1)<br>Actual<br>2024-2025 | (2)<br>% of<br>Total | (3)<br>Budget<br>2025-2026 | (4)<br>% of<br>Total | (5)<br>Budget<br>2026-2027 | (6)<br>% of<br>Total |
|----------------------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| <b>TEACHING ACTIVITIES</b>       |                            |                      |                            |                      |                            |                      |
| 27   Teaching                    | 42,263,564                 | 53.44                | 44,015,377                 | 54.61                | 44,659,873                 | 54.24                |
| 28   Extracur                    | 1,806,844                  | 2.28                 | 1,834,041                  | 2.28                 | 1,745,456                  | 2.12                 |
| 29   Pmt to SD                   | 0                          | 0.00                 | 3,500                      | 0.00                 | 0                          | 0.00                 |
| <b>TOTAL TEACHING ACTIVITIES</b> | <b>44,070,408</b>          | <b>55.72</b>         | <b>45,852,918</b>          | <b>56.89</b>         | <b>46,405,329</b>          | <b>56.36</b>         |
| <b>TEACHING SUPPORT</b>          |                            |                      |                            |                      |                            |                      |
| 22   Lrn Resrc                   | 452,392                    | 0.57                 | 508,197                    | 0.63                 | 529,573                    | 0.64                 |
| 24   Guid/Coun                   | 2,177,708                  | 2.75                 | 2,210,374                  | 2.74                 | 2,259,160                  | 2.74                 |
| 25   Pupil M/S                   | 1,208,893                  | 1.53                 | 1,121,628                  | 1.39                 | 1,208,059                  | 1.47                 |
| 26   Health                      | 3,713,887                  | 4.70                 | 3,760,624                  | 4.67                 | 3,938,282                  | 4.78                 |
| 31   InstProDev                  | 3,080,538                  | 3.89                 | 2,929,761                  | 3.64                 | 2,779,074                  | 3.38                 |
| 32   Inst Tech                   | 774,602                    | 0.98                 | 622,693                    | 0.77                 | 644,203                    | 0.78                 |
| 33   Curriculum                  | 305,003                    | 0.39                 | 75,000                     | 0.09                 | 64,450                     | 0.08                 |
| 34   Prof Lrng St                | 475,926                    | 0.60                 | 512,973                    | 0.64                 | 520,992                    | 0.63                 |
| 35   Pupil Safety                | 0                          | 0.00                 | 326,977                    | 0.41                 | 341,979                    | 0.42                 |
| <b>TOTAL TEACHING SUPPORT</b>    | <b>11,713,025</b>          | <b>14.81</b>         | <b>12,068,227</b>          | <b>14.97</b>         | <b>12,285,772</b>          | <b>14.92</b>         |
| <b>OTHER SUPPORT ACTIVITIES</b>  |                            |                      |                            |                      |                            |                      |
| 42   Food                        | 106,273                    | 0.13                 | 45,000                     | 0.06                 | 35,000                     | 0.04                 |
| 44   Operation                   | 2,082,891                  | 2.63                 | 1,967,259                  | 2.44                 | 2,032,555                  | 2.47                 |
| 49   Transfers                   | -13,850                    | -0.02                | -37,350                    | -0.05                | -21,010                    | -0.03                |
| 52   Operation                   | 1,842,841                  | 2.33                 | 1,879,626                  | 2.33                 | 1,945,607                  | 2.36                 |
| 53   Maintnce                    | 273,802                    | 0.35                 | 232,247                    | 0.29                 | 251,680                    | 0.31                 |
| 56   Insurance                   | 126,963                    | 0.16                 | 135,000                    | 0.17                 | 209,398                    | 0.25                 |
| 58   Remote Learning Operations  | 0                          | 0.00                 | 0                          | 0.00                 | 0                          | 0.00                 |
| 59   Transfers                   | -252,863                   | -0.32                | -144,000                   | -0.18                | -132,900                   | -0.16                |
| 62   Grnd Mnt                    | 290,475                    | 0.37                 | 292,153                    | 0.36                 | 303,537                    | 0.37                 |
| 63   Oper Bldg                   | 2,666,208                  | 3.37                 | 2,752,839                  | 3.42                 | 2,781,639                  | 3.38                 |
| 64   Maintnce                    | 792,320                    | 1.00                 | 693,529                    | 0.86                 | 690,087                    | 0.84                 |
| 65   Utilities                   | 1,391,419                  | 1.76                 | 1,386,900                  | 1.72                 | 1,508,500                  | 1.83                 |
| 66   E-Rate                      | 305,003                    | 0.39                 | 0                          | 0.00                 | 0                          | 0.00                 |
| 67   Bldg Secu                   | 54,334                     | 0.07                 | 65,500                     | 0.08                 | 63,666                     | 0.08                 |
| 68   Insurance                   | 1,011,631                  | 1.28                 | 1,141,000                  | 1.42                 | 1,482,342                  | 1.80                 |

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

|                                       | (1)<br>Actual<br>2024-2025 | (2)<br>% of<br>Total | (3)<br>Budget<br>2025-2026 | (4)<br>% of<br>Total | (5)<br>Budget<br>2026-2027 | (6)<br>% of<br>Total |
|---------------------------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| 72   Info Sys                         | 1,212,062                  | 1.53                 | 1,109,911                  | 1.38                 | 1,209,676                  | 1.47                 |
| 73   Printing                         | 30,668                     | 0.04                 | 85,350                     | 0.11                 | 64,350                     | 0.08                 |
| 74   Warehouse                        | 0                          | 0.00                 | 0                          | 0.00                 | 0                          | 0.00                 |
| 75   Mtr Pool                         | 63,423                     | 0.08                 | 40,000                     | 0.05                 | 82,000                     | 0.10                 |
| 83   Interest                         | 5,316                      | 0.01                 | 0                          | 0.00                 | 0                          | 0.00                 |
| 84   Principal                        | 60,641                     | 0.08                 | 0                          | 0.00                 | 0                          | 0.00                 |
| 85   Debt Expn                        | 0                          | 0.00                 | 0                          | 0.00                 | 0                          | 0.00                 |
| 91   Publ Actv                        | 248,525                    | 0.31                 | 252,240                    | 0.31                 | 190,141                    | 0.23                 |
| <b>TOTAL OTHER SUPPORT ACTIVITIES</b> | <b>11,993,078</b>          | <b>15.16</b>         | <b>11,897,204</b>          | <b>14.76</b>         | <b>12,696,268</b>          | <b>15.42</b>         |
| <b>UNIT ADMINISTRATION</b>            |                            |                      |                            |                      |                            |                      |
| 23   Princ Off                        | 4,006,768                  | 5.07                 | 4,123,475                  | 5.12                 | 3,925,905                  | 4.77                 |
| <b>TOTAL UNIT ADMINISTRATION</b>      | <b>4,006,768</b>           | <b>5.07</b>          | <b>4,123,475</b>           | <b>5.12</b>          | <b>3,925,905</b>           | <b>4.77</b>          |
| <b>CENTRAL ADMINISTRATION</b>         |                            |                      |                            |                      |                            |                      |
| 11   Bd of Dir                        | 259,488                    | 0.33                 | 233,250                    | 0.29                 | 226,650                    | 0.28                 |
| 12   Supt Off                         | 806,448                    | 1.02                 | 747,205                    | 0.93                 | 745,982                    | 0.91                 |
| 13   Busns Off                        | 1,172,224                  | 1.48                 | 1,181,901                  | 1.47                 | 1,204,645                  | 1.46                 |
| 14   HR                               | 964,428                    | 1.22                 | 978,195                    | 1.21                 | 964,328                    | 1.17                 |
| 15   Pblc Rltn                        | 193,403                    | 0.24                 | 201,201                    | 0.25                 | 209,090                    | 0.25                 |
| 21   Supv Inst                        | 2,077,162                  | 2.63                 | 2,168,499                  | 2.69                 | 2,543,005                  | 3.09                 |
| 41   Supervisn                        | 8,191                      | 0.01                 | 23,583                     | 0.03                 | 33,038                     | 0.04                 |
| 51   Supervisn                        | 493,113                    | 0.62                 | 524,033                    | 0.65                 | 484,847                    | 0.59                 |
| 61   Supv Bldg                        | 539,063                    | 0.68                 | 598,237                    | 0.74                 | 613,207                    | 0.74                 |
| <b>TOTAL CENTRAL ADMINISTRATION</b>   | <b>6,513,520</b>           | <b>8.24</b>          | <b>6,656,104</b>           | <b>8.26</b>          | <b>7,024,792</b>           | <b>8.53</b>          |
| <b>TOTAL EXPENDITURES</b>             | <b>79,090,155</b>          | <b>100.00</b>        | <b>80,597,928</b>          | <b>100.00</b>        | <b>82,338,066</b>          | <b>100.00</b>        |

Mercer Island School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

|                                       | (1)<br>No. of FTE<br>Certificated<br>Staff | (2)<br>% to<br>Total | (3)<br>No. of FTE<br>Classified<br>Staff | (4)<br>% to<br>Total |
|---------------------------------------|--------------------------------------------|----------------------|------------------------------------------|----------------------|
| <b>TEACHING ACTIVITIES</b>            |                                            |                      |                                          |                      |
| 27   Teaching                         | 212.043                                    | 77.08                | 43.140                                   | 28.76                |
| 28   Extracurricular                  | 0.000                                      | 0.00                 | 2.673                                    | 1.78                 |
| <b>TOTAL TEACHING ACTIVITIES</b>      | <b>212.043</b>                             | <b>77.08</b>         | <b>45.813</b>                            | <b>30.54</b>         |
| <b>TEACHING SUPPORT</b>               |                                            |                      |                                          |                      |
| 22   Learning Resources               | 1.000                                      | 0.36                 | 2.648                                    | 1.77                 |
| 24   Guidance and Counseling          | 9.700                                      | 3.53                 | 3.297                                    | 2.20                 |
| 25   Pupil Management and Safety      | 0.000                                      | 0.00                 | 9.295                                    | 6.20                 |
| 26   Health/Related Services          | 19.400                                     | 7.05                 | 2.770                                    | 1.85                 |
| 31   InstProDev                       | 14.100                                     | 5.13                 | 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    | 0.000                                      | 0.00                 | XXXXX                                    | XXXXX                |
| <b>35   Pupil Safety</b>              | <b>0.000</b>                               | <b>0.00</b>          | <b>2.088</b>                             | <b>1.39</b>          |
| <b>TOTAL TEACHING SUPPORT</b>         | <b>44.200</b>                              | <b>16.07</b>         | <b>24.221</b>                            | <b>16.15</b>         |
| <b>OTHER SUPPORT ACTIVITIES</b>       |                                            |                      |                                          |                      |
| 44   Food Services Operations         | XXXXX                                      | XXXXX                | 0.418                                    | 0.28                 |
| 52   Operations                       | XXXXX                                      | XXXXX                | 11.554                                   | 7.70                 |
| 53   Maintenance                      | XXXXX                                      | XXXXX                | 0.846                                    | 0.56                 |
| 58   Remote Learning Operations       | XXXXX                                      | XXXXX                | 0.000                                    | 0.00                 |
| 62   Grounds--Maintenance             | XXXXX                                      | XXXXX                | 2.000                                    | 1.33                 |
| 63   Operation of Buildings           | XXXXX                                      | XXXXX                | 23.732                                   | 15.82                |
| 64   Maintenance                      | XXXXX                                      | XXXXX                | 3.000                                    | 2.00                 |
| 65   Utilities                        | XXXXX                                      | XXXXX                | 0.000                                    | 0.00                 |
| 67   Building Security                | XXXXX                                      | XXXXX                | 0.000                                    | 0.00                 |
| 72   Information Systems              | 0.000                                      | 0.00                 | 5.781                                    | 3.85                 |
| 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                 |
| <b>TOTAL OTHER SUPPORT ACTIVITIES</b> | <b>0.000</b>                               | <b>0.00</b>          | <b>47.331</b>                            | <b>31.56</b>         |

Mercer Island School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

|                                       | (1)<br>No. of FTE<br>Certificated<br>Staff | (2)<br>% to<br>Total | (3)<br>No. of FTE<br>Classified<br>Staff | (4)<br>% to<br>Total |
|---------------------------------------|--------------------------------------------|----------------------|------------------------------------------|----------------------|
| <b>UNIT ADMINISTRATION</b>            |                                            |                      |                                          |                      |
| 23   Principal's Office               | 9.000                                      | 3.27                 | 10.799                                   | 7.20                 |
| <b>TOTAL UNIT ADMINISTRATION</b>      | <b>9.000</b>                               | <b>3.27</b>          | <b>10.799</b>                            | <b>7.20</b>          |
| <b>CENTRAL ADMINISTRATION</b>         |                                            |                      |                                          |                      |
| 12   Superintendent's Office          | 1.000                                      | 0.36                 | 1.750                                    | 1.17                 |
| 13   Business Office                  | 0.000                                      | 0.00                 | 5.650                                    | 3.77                 |
| 14   Human Resources                  | 0.000                                      | 0.00                 | 3.921                                    | 2.61                 |
| 15   Public Relations                 | 0.000                                      | 0.00                 | 1.000                                    | 0.67                 |
| 21   Supervision - Instruction        | 8.860                                      | 3.22                 | 3.489                                    | 2.33                 |
| 41   Supervision - Nutrition Services | 0.000                                      | 0.00                 | 0.200                                    | 0.13                 |
| 51   Supervision - Transportation     | 0.000                                      | 0.00                 | 2.565                                    | 1.71                 |
| 61   Supervision - Building           | 0.000                                      | 0.00                 | 3.250                                    | 2.17                 |
| <b>TOTAL CENTRAL ADMINISTRATION</b>   | <b>9.860</b>                               | <b>3.58</b>          | <b>21.825</b>                            | <b>14.55</b>         |
| <b>TOTAL FTE STAFF</b>                | <b>275.103</b>                             | <b>100.00</b>        | <b>149.989</b>                           | <b>100.00</b>        |

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

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

|                                                             | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>                                             |                            |                            |                            |
| 100   General Student Body                                  | 289,740                    | 615,095                    | 607,495                    |
| 200   Athletics                                             | 474,568                    | 577,306                    | 573,500                    |
| 300   Classes                                               | 2,143                      | 53,000                     | 78,100                     |
| 400   Clubs                                                 | 667,119                    | 464,343                    | 804,508                    |
| 600   Private Moneys                                        | 2,675                      | 51,000                     | 46,000                     |
| <b>A. TOTAL REVENUES</b>                                    | <b>1,436,245</b>           | <b>1,760,744</b>           | <b>2,109,603</b>           |
| <b>EXPENDITURES</b>                                         |                            |                            |                            |
| 100   General Student Body                                  | 159,971                    | 487,300                    | 474,839                    |
| 200   Athletics                                             | 510,288                    | 721,577                    | 641,105                    |
| 300   Classes                                               | 1,601                      | 51,185                     | 84,000                     |
| 400   Clubs                                                 | 665,080                    | 664,799                    | 953,049                    |
| 600   Private Moneys                                        | 991                        | 56,889                     | 46,431                     |
| <b>B. TOTAL EXPENDITURES</b>                                | <b>1,337,931</b>           | <b>1,981,750</b>           | <b>2,199,424</b>           |
| <b>C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)</b>  | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)</b> | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>E. Net Change in Fund Balance (A-B+C-D)</b>              | <b>98,313</b>              | <b>-221,006</b>            | <b>-89,821</b>             |
| <b>BEGINNING FUND BALANCE</b>                               |                            |                            |                            |
| G.L.810 Restricted for Other Items                          | 0                          | 0                          | 0                          |
| G.L.819 Restricted for Fund Purposes                        | 299,688                    | 398,085                    | 401,941                    |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items | 7,268                      | 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                          |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>                      | <b>306,957</b>             | <b>398,085</b>             | <b>401,941</b>             |
| G.L.898 Accounting Changes and Error Corrections            | XXXXX                      | XXXXX                      | XXXXX                      |
| <b>ENDING FUND BALANCE</b>                                  |                            |                            |                            |
| G.L.810 Restricted for Other Items                          | 0                          | 0                          | 0                          |
| G.L.819 Restricted for Fund Purposes                        | 405,270                    | 177,079                    | 312,120                    |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items | 0                          | 0                          | 0                          |
| G.L.850 Restricted for Uninsured Risks                      | 0                          | 0                          | 0                          |

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

|                                     | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------|----------------------------|----------------------------|----------------------------|
| 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                          |
| G. TOTAL ENDING FUND BALANCE (E+F)  | 405,270                    | 177,079                    | 312,120                    |

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

|                                                         | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|---------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>             |                            |                            |                            |
| 1000   Local Taxes                                      | 9,146,012                  | 9,280,400                  | 9,235,000                  |
| 2000   Local Nontax Support                             | 0                          | 50,000                     | 35,000                     |
| 3000   State, General Purpose                           | 0                          | 0                          | 0                          |
| 5000   Federal, General Purpose                         | 0                          | 0                          | 0                          |
| 9000   Other Financing Sources                          | 0                          | 0                          | 0                          |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>    | <b>9,146,012</b>           | <b>9,330,400</b>           | <b>9,270,000</b>           |
| <b>EXPENDITURES</b>                                     |                            |                            |                            |
| Matured Bond Expenditures                               | 7,915,000                  | 7,300,000                  | 8,700,000                  |
| Interest on Bonds                                       | 2,198,050                  | 2,065,400                  | 1,612,000                  |
| Interfund Loan Interest                                 | 0                          | 0                          | 0                          |
| Bond Transfer Fees                                      | 773                        | 100,000                    | 150,000                    |
| Arbitrage Rebate                                        | 0                          | 0                          | 0                          |
| UnderWriter's Fees                                      | 0                          | 0                          | 100,000                    |
| <b>B. TOTAL EXPENDITURES</b>                            | <b>10,113,823</b>          | <b>9,465,400</b>           | <b>10,562,000</b>          |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b> | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>D. OTHER FINANCING USES (G.L.535)</b>                | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)       | 0                          | 0                          | 0                          |
| F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)      | 0                          | 0                          | 0                          |
| <b>G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)</b>      | <b>-967,811</b>            | <b>-134,999</b>            | <b>-1,292,000</b>          |
| <b>BEGINNING FUND BALANCE</b>                           |                            |                            |                            |
| G.L.810 Restricted for Other Items                      | 0                          | 0                          | 0                          |
| G.L.830 Restricted for Debt Service                     | 6,586,871                  | 5,500,421                  | 5,756,356                  |
| 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                          |
| <b>H. TOTAL BEGINNING FUND BALANCE</b>                  | <b>6,586,871</b>           | <b>5,500,421</b>           | <b>5,756,356</b>           |
| G.L.898 Accounting Changes and Error Corrections        | XXXXX                      | XXXXX                      | XXXXX                      |
| <b>ENDING FUND BALANCE</b>                              |                            |                            |                            |
| G.L.810 Restricted for Other Items                      | 0                          | 0                          | 0                          |
| G.L.830 Restricted for Debt Service                     | 5,619,059                  | 5,365,421                  | 4,464,356                  |

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

|                                         | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-----------------------------------------|----------------------------|----------------------------|----------------------------|
| 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                          |
| I. TOTAL ENDING FUND BALANCE (G+H)      | 5,619,059                  | 5,365,421                  | 4,464,356                  |

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|                                                          | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>LOCAL TAXES</b>                                       |                            |                            |                            |
| 1100   Local Property Taxes                              | 9,146,012                  | 9,280,400                  | 9,235,000                  |
| 1300   Sale of Tax Title Property                        | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                            | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax                                 | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                       | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes                                 | 0                          | 0                          | 0                          |
| <b>1000   TOTAL LOCAL TAXES</b>                          | <b>9,146,012</b>           | <b>9,280,400</b>           | <b>9,235,000</b>           |
| <b>LOCAL SUPPORT NONTAX</b>                              |                            |                            |                            |
| 2300   Investment Earnings                               | 0                          | 50,000                     | 35,000                     |
| 2450   Other Interest Earnings                           | 0                          | 0                          | 0                          |
| 2700   Rentals and Leases                                | 0                          | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                  | 0                          | 0                          | 0                          |
| <b>2000   TOTAL LOCAL NONTAX SUPPORT</b>                 | <b>0</b>                   | <b>50,000</b>              | <b>35,000</b>              |
| <b>STATE, GENERAL PURPOSE</b>                            |                            |                            |                            |
| 3600   State Forests                                     | 0                          | 0                          | 0                          |
| 3900   Other State General Purpose, Unassigned           | 0                          | 0                          | 0                          |
| <b>3000   TOTAL STATE, GENERAL PURPOSE</b>               | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>FEDERAL, GENERAL PURPOSE</b>                          |                            |                            |                            |
| 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           | 0                          | 0                          | 0                          |
| <b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>             | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>OTHER FINANCING SOURCES</b>                           |                            |                            |                            |
| 9100   Sale of Bonds                                     | 0                          | 0                          | 0                          |
| 9200   Sale of Real Property                             | 0                          | 0                          | 0                          |
| 9600   Sale of Refunding Bonds                           | 0                          | 0                          | 0                          |
| 9900   Transfers                                         | 0                          | 0                          | 0                          |

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|                                            | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|--------------------------------------------|----------------------------|----------------------------|----------------------------|
| 9901   Transfers (local resources)         | 0                          | 0                          | 0                          |
| 9000   TOTAL OTHER FINANCING SOURCES       | 0                          | 0                          | 0                          |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 9,146,012                  | 9,330,400                  | 9,270,000                  |

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

|                                                             | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>                 |                            |                            |                            |
| 1000   Local Taxes                                          | 7,926,637                  | 8,097,051                  | 8,241,031                  |
| 2000   Local Nontax Support                                 | 153,693                    | 52,949                     | 61,469                     |
| 3000   State, General Purpose                               | 0                          | 0                          | 0                          |
| 4000   State, Special Purpose                               | 28,239                     | 0                          | 0                          |
| 5000   Federal, General Purpose                             | 0                          | 0                          | 0                          |
| 6000   Federal, Special Purpose                             | 277,480                    | 150,000                    | 10,000                     |
| 7000   Revenues from Other School Districts                 | 0                          | 0                          | 0                          |
| 8000   Revenues from Other Entities                         | 745,351                    | 2,300,000                  | 0                          |
| 9000   Other Financing Sources                              | 0                          | 2,146,110                  | 3,646,110                  |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>        | <b>9,131,400</b>           | <b>12,746,110</b>          | <b>11,958,610</b>          |
| <b>EXPENDITURES</b>                                         |                            |                            |                            |
| 10   Sites                                                  | 665,215                    | 0                          | 105,000                    |
| 20   Buildings                                              | 1,974,695                  | 6,120,650                  | 2,579,000                  |
| 30   Equipment                                              | 1,345,156                  | 2,296,000                  | 1,650,759                  |
| 40   Energy                                                 | 0                          | 0                          | 0                          |
| 50   Sales and Lease Expenditures                           | 0                          | 0                          | 0                          |
| 60   Bond Issuance Expenditures                             | 0                          | 0                          | 0                          |
| 90   Debt Expenditures                                      | 0                          | 2,146,110                  | 744,241                    |
| <b>B. TOTAL EXPENDITURES</b>                                | <b>6,407,717</b>           | <b>10,562,760</b>          | <b>5,079,000</b>           |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>  | <b>5,220,000</b>           | <b>3,658,064</b>           | <b>3,850,000</b>           |
| <b>D. OTHER FINANCING USES (G.L.535) 2/</b>                 | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)           | 0                          | 0                          | 0                          |
| F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)          | 0                          | 0                          | 0                          |
| <b>G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)</b>          | <b>-2,496,317</b>          | <b>-1,474,713</b>          | <b>3,029,610</b>           |
| <b>BEGINNING FUND BALANCE</b>                               |                            |                            |                            |
| 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                          | 2,205,770                  |
| G.L.835 Restricted for Arbitrage Rebate                     | 0                          | 0                          | 0                          |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items | 0                          | 100,000                    | 0                          |
| G.L.850 Restricted for Uninsured Risks                      | 0                          | 0                          | 0                          |

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

|                                                             | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| G.L.861 Restricted from Bond Proceeds                       | 0                          | 0                          | 0                          |
| G.L.862 Committed from Levy Proceeds                        | 3,513,752                  | 1,571,632                  | 351,954                    |
| 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                          |
| <b>H. TOTAL BEGINNING FUND BALANCE</b>                      | <b>4,167,949</b>           | <b>1,671,632</b>           | <b>2,557,724</b>           |
| <b>G.L.898 Accounting Changes and Error Corrections</b>     | <b>XXXXX</b>               | <b>XXXXX</b>               | <b>XXXXX</b>               |
| <b>ENDING FUND BALANCE</b>                                  |                            |                            |                            |
| 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 | 456,935                    | 0                          | 0                          |
| G.L.850 Restricted for Uninsured Risks                      | 0                          | 0                          | 0                          |
| G.L.861 Restricted from Bond Proceeds                       | 0                          | 0                          | -1,000,000                 |
| G.L.862 Committed from Levy Proceeds                        | 1,214,698                  | 196,918                    | -3,513,046                 |
| 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                          | 10,100,380                 |
| G.L.890 Unassigned Fund Balance                             | 0                          | 0                          | 0                          |
| <b>I. TOTAL ENDING FUND BALANCE (G+H)</b>                   | <b>1,671,632</b>           | <b>196,918</b>             | <b>5,587,334</b>           |

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.

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|                                                                      | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>LOCAL TAXES</b>                                                   |                            |                            |                            |
| 1100   Local Property Tax                                            | 7,926,637                  | 8,097,051                  | 8,241,031                  |
| 1300   Sale of Tax Title Property                                    | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                                        | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax                                             | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                                   | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes                                             | 0                          | 0                          | 0                          |
| <b>1000   TOTAL LOCAL TAXES</b>                                      | <b>7,926,637</b>           | <b>8,097,051</b>           | <b>8,241,031</b>           |
| <b>LOCAL SUPPORT NONTAX</b>                                          |                            |                            |                            |
| 2200   Sales of Goods, Supplies, and Services, Unassigned            | 0                          | 0                          | 0                          |
| 2300   Investment Earnings                                           | 144,045                    | 52,949                     | 61,469                     |
| 2400   Interfund Loan Interest Earnings                              | 0                          | 0                          | 0                          |
| 2450   Other Interest Earnings                                       | 0                          | 0                          | 0                          |
| 2500   Gifts and Donations                                           | 0                          | 0                          | 0                          |
| 2600   Fines and Damages                                             | 0                          | 0                          | 0                          |
| 2700   Rentals and Leases                                            | 0                          | 0                          | 0                          |
| 2800   Judgement and Settlements                                     | 0                          | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                              | 9,648                      | 0                          | 0                          |
| <b>2000   TOTAL LOCAL NONTAX SUPPORT</b>                             | <b>153,693</b>             | <b>52,949</b>              | <b>61,469</b>              |
| <b>STATE, GENERAL PURPOSE</b>                                        |                            |                            |                            |
| 3600   State Forests                                                 | 0                          | 0                          | 0                          |
| 3900   Other State General Purpose, Unassigned                       | 0                          | 0                          | 0                          |
| <b>3000   TOTAL STATE, GENERAL PURPOSE</b>                           | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   |
| <b>STATE, SPECIAL PURPOSE</b>                                        |                            |                            |                            |
| 4100   Special Purpose, Unassigned                                   | 0                          | 0                          | 0                          |
| 4130   State Matching Funding Assistance, Paid Direct to Districts   | 28,239                     | 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                          |
| <b>4000   TOTAL STATE, SPECIAL PURPOSE</b>                           | <b>28,239</b>              | <b>0</b>                   | <b>0</b>                   |
| <b>FEDERAL, GENERAL PURPOSE</b>                                      |                            |                            |                            |

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|                                                          | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|----------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 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           | 0                          | 0                          | 0                          |
| 5000   TOTAL FEDERAL, GENERAL PURPOSE                    | 0                          | 0                          | 0                          |
| FEDERAL, SPECIAL PURPOSE                                 |                            |                            |                            |
| 6111   Federal Special Purpose-SLFRF                     | 0                          | 0                          | XXXXX                      |
| 6112   Federal Special Purpose-ESSER II                  | 0                          | 0                          | XXXXX                      |
| 6113   Federal Special Purpose-ESSER III                 | 0                          | 0                          | XXXXX                      |
| 6114   Federal Special Purpose ESSER III Learning Loss   | 0                          | 0                          | XXXXX                      |
| 6118   Federal Special Purpose-Reserved G                | 0                          | 0                          | XXXXX                      |
| 6119   Federal Special Purpose-Cares Act - Other         | 0                          | 0                          | XXXXX                      |
| 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                                            | 277,480                    | 150,000                    | 10,000                     |
| 6211   Federal Special Purpose-SLFRF                     | 0                          | 0                          | XXXXX                      |
| 6212   Federal Special Purpose-ESSER II                  | 0                          | 0                          | XXXXX                      |
| 6213   Federal Special Purpose-ESSER III                 | 0                          | 0                          | XXXXX                      |
| 6214   Federal Special Purpose ESSER III Learning Loss   | 0                          | 0                          | XXXXX                      |
| 6218   Federal Special Purpose-Reserved G                | 0                          | 0                          | XXXXX                      |
| 6219   Federal Special Purpose-Cares Act - Other         | 0                          | 0                          | XXXXX                      |
| 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                          | XXXXX                      |
| 6312   Federal Special Purpose-ESSER II                  | 0                          | 0                          | XXXXX                      |
| 6313   Federal Special Purpose-ESSER III                 | 0                          | 0                          | XXXXX                      |
| 6314   Federal Special Purpose ESSER III Learning Loss   | 0                          | 0                          | XXXXX                      |
| 6318   Federal Special Purpose-Reserved G                | 0                          | 0                          | XXXXX                      |
| 6319   Federal Special Purpose-Cares Act - Other         | 0                          | 0                          | XXXXX                      |
| 6340   Impact Aid-Construction                           | 0                          | 0                          | 0                          |

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

|                                                   | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|---------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 6376   Targeted Assistance ESSER I                | 0                          | 0                          | 0                          |
| 6000 TOTAL FEDERAL, SPECIAL PURPOSE               | 277,480                    | 150,000                    | 10,000                     |
| 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                      | 745,351                    | 2,300,000                  | 0                          |
| 8101   Governmental Entities-Enrichment           | 0                          | 0                          | 0                          |
| 8500   Nonfederal ESD                             | 0                          | 0                          | 0                          |
| 8000 TOTAL REVENUES FROM OTHER ENTITES            | 745,351                    | 2,300,000                  | 0                          |
| OTHER FINANCING SOURCES                           |                            |                            |                            |
| 9100   Sale of Bonds                              | 0                          | 0                          | 1,500,000                  |
| 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                          | 2,146,110                  | 2,146,110                  |
| 9900   Transfers                                  | 0                          | 0                          | 0                          |
| 9901   Transfers (local resources)                | 0                          | 0                          | 0                          |
| 9000 TOTAL OTHER FINANCING SOURCES                | 0                          | 2,146,110                  | 3,646,110                  |
| TOTAL REVENUES AND OTHER FINANCING SOURCES        | 9,131,400                  | 12,746,110                 | 11,958,610                 |

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

|                                                           | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-----------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| REVENUES AND OTHER FINANCING SOURCES                      |                            |                            |                            |
| 1100   Local Property Tax                                 | 0                          | 0                          | 0                          |
| 1300   Sale of Tax Title Property                         | 0                          | 0                          | 0                          |
| 1400   Local in lieu of Taxes                             | 0                          | 0                          | 0                          |
| 1500   Timber Excise Tax                                  | 0                          | 0                          | 0                          |
| 1600   County-Administered Forests                        | 0                          | 0                          | 0                          |
| 1900   Other Local Taxes                                  | 0                          | 0                          | 0                          |
| 2200   Sales of Goods, Supplies, and Services, Unassigned | 0                          | 0                          | 0                          |
| 2300   Investment Earnings                                | 46,339                     | 50,000                     | 45,000                     |
| 2450   Other Interest Earnings                            | 0                          | 0                          | 0                          |
| 2500   Gifts and Donations                                | 0                          | 0                          | 0                          |
| 2600   Fines and Damages                                  | 0                          | 0                          | 0                          |
| 2700   Rentals and Leases                                 | 0                          | 0                          | 0                          |
| 2800   Judgement and Settlements                          | 0                          | 0                          | 0                          |
| 2900   Local Support Nontax, Unassigned                   | 0                          | 0                          | 0                          |
| 3600   State Forests                                      | 0                          | 0                          | 0                          |
| 4100   Special Purpose-Unassigned                         | 0                          | 0                          | 0                          |
| 4300   Other State Agencies-Unassigned                    | 0                          | 0                          | 0                          |
| 4499   Transportation Reimbursement Depreciation          | 652,783                    | 630,000                    | 450,000                    |
| 5200   General Purposes Direct Federal Grants-Unassigned  | 0                          | 0                          | 0                          |
| 5300   Impact Aid, Maintenance and Operation              | 0                          | 0                          | 0                          |
| 5400   Federal in lieu of Taxes                           | 0                          | 0                          | 0                          |
| 5600   Qualified Bond Interest Credit-Federal             | 0                          | 0                          | 0                          |
| 5700   Qualified Energy Investment Tax Credits            | 0                          | 0                          | 0                          |
| 6100   Special Purpose-OSPI Unassigned                    | 0                          | 0                          | 0                          |
| 6200   Direct Special Purpose Grants                      | 0                          | 0                          | 0                          |
| 6300   Federal Grants Through Other Entities-Unassigned   | 0                          | 0                          | 0                          |
| 8100   Governmental Entities                              | 0                          | 0                          | 0                          |
| 8101   Governmental Entities                              | 0                          | 0                          | 0                          |
| 8500   NonFederal ESD                                     | 0                          | 0                          | 0                          |
| 9100   Sale of Bonds                                      | 0                          | 0                          | 0                          |
| 9300   Sale of Equipment                                  | 0                          | 25,000                     | 15,000                     |
| 9400   Insurance Recoveries                               | 0                          | 0                          | 0                          |

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

|                                                             | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 9500   Long-Term Financing                                  | 0                          | 0                          | 0                          |
| 9901   Transfers (local resources)                          | 0                          | 0                          | 0                          |
| A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers) | 699,122                    | 705,000                    | 510,000                    |
| B. 9900 TRANSFERS IN (from the General Fund)                | 0                          | 0                          | 0                          |
| C. TOTAL REVENUES AND OTHER FINANCING SOURCES               | 699,122                    | 705,000                    | 510,000                    |
| EXPENDITURES                                                |                            |                            |                            |
| 33 Transportation Equipment Purchases                       | 0                          | 950,000                    | 1,500,000                  |
| 34 Transportation Equipmment Major Repair                   | 16,054                     | 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                                       | 16,054                     | 950,000                    | 1,500,000                  |
| 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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)           | 0                          | 0                          | 0                          |
| H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)          | 0                          | 0                          | 0                          |
| I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)                 | 683,068                    | -245,000                   | -990,000                   |
| BEGINNING FUND BALANCE                                      |                            |                            |                            |
| G.L.810 Restricted for Other Items                          | 0                          | 0                          | 0                          |
| G.L.819 Restricted for Fund Purposes                        | 1,021,723                  | 1,704,790                  | 1,844,648                  |
| 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 BEGINNING FUND BALANCE                             | 1,021,723                  | 1,704,790                  | 1,844,648                  |
| G.L.898 Accounting Changes and Error Corrections            | XXXXX                      | XXXXX                      | XXXXX                      |
| ENDING FUND BALANCE                                         |                            |                            |                            |
| G.L.810 Restricted for Other Items                          | 0                          | 0                          | 0                          |

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

|                                         | (1)<br>Actual<br>2024-2025 | (2)<br>Budget<br>2025-2026 | (3)<br>Budget<br>2026-2027 |
|-----------------------------------------|----------------------------|----------------------------|----------------------------|
| G.L.819 Restricted for Fund Purposes    | 1,704,790                  | 1,459,790                  | 854,648                    |
| 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                          |
| K. TOTAL ENDING FUND BALANCE (I+J)      | 1,704,790                  | 1,459,790                  | 854,648                    |

- 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.