

Mercer Island School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	59,913,143	2,087,358	7,352,000	6,718,658	690,000
Total Appropriation (Expenditures)	62,266,908	2,065,839	5,747,125	14,540,178	800,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,353,765	21,519	1,604,875	-7,821,520	-110,000
Beginning Total Fund Balance	7,079,583	471,816	3,785,460	8,490,000	1,190,000
Ending Total Fund Balance	4,725,818	493,335	5,390,335	668,480	1,080,000
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	16,975,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	475,813	0	0	0	0
Net excess levy amount for 2018 collection after rollback	16,499,187	XXXX	7,400,000	6,218,558	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,243.68		4,320.65		4,369.09	
FTE Certificated Employees	283.161		301.283		300.647	
FTE Classified Employees	131.473		155.996		157.245	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	51,376,007		55,581,724		59,913,143	
Total Expenditures	50,608,353		58,097,191		62,266,908	
Total Beginning Fund Balance	6,492,431		8,560,000		7,079,583	
Total Ending Fund Balance	7,260,084		6,044,533		4,725,818	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	30,039,160	59.36	34,419,014	59.24	37,163,448	59.68
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	6,574,313	12.99	7,500,837	12.91	8,031,607	12.90
Vocational Instruction	1,087,091	2.15	1,150,393	1.98	1,527,981	2.45
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	810,509	1.60	1,067,716	1.84	997,128	1.60
Other Instructional Programs	551,482	1.09	1,039,132	1.79	1,017,071	1.63
Community Services	277,301	0.55	400,470	0.69	311,663	0.50
Support Services	11,268,498	22.27	12,519,629	21.55	13,218,010	21.23
Total - Program Groups	50,608,353	100.00	58,097,191	100.00	62,266,908	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	27,767,883	54.87	32,561,274	56.05	34,997,156	56.21
Teaching Support	6,793,743	13.42	7,696,257	13.25	8,546,060	13.72
Other Supportive Activities	8,628,125	17.05	9,509,226	16.37	10,049,126	16.14
Building Administration	3,045,977	6.02	3,472,934	5.98	3,734,916	6.00
Central Administration	4,372,624	8.64	4,857,500	8.36	4,939,650	7.93
Total - Activity Groups	50,608,353	100.00	58,097,191	100.00	62,266,908	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	22,330,280	44.12	24,681,548	42.48	26,045,172	41.83
Classified Salaries	8,715,396	17.22	10,292,088	17.72	11,175,732	17.95

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
Employee Benefits and Payroll Taxes	10,861,696	21.46	12,372,311	21.30	13,766,608	22.11
Supplies, Instructional Resources and Noncapitalized Items	1,436,443	2.84	2,373,775	4.09	2,365,758	3.80
Purchased Services	6,972,422	13.78	8,175,380	14.07	8,552,832	13.74
Travel	71,485	0.14	113,221	0.19	131,101	0.21
Capital Outlay	220,631	0.44	88,868	0.15	229,705	0.37
Total - Objects	50,608,353	100.00	58,097,191	100.00	62,266,908	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2015-2016	Budget 2/ 2016-2017	Budget 3/ 2017-2018
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	118.30	210.00	230.38
2. Grade 1	278.60	260.31	263.25
3. Grade 2	307.30	286.04	271.49
4. Grade 3	339.77	318.05	313.98
5. Grade 4	326.70	357.67	339.38
6. Grade 5	351.40	326.58	360.13
7. Grade 6	378.87	368.57	359.54
8. Grade 7	368.36	386.34	370.03
9. Grade 8	356.42	367.54	391.30
10. Grade 9	396.96	366.38	368.26
11. Grade 10	361.79	393.78	361.00
12. Grade 11 (excluding Running Start)	312.25	355.44	387.92
13. Grade 12 (excluding Running Start)	301.05	285.47	303.43
14. SUBTOTAL	4,197.77	4,282.17	4,320.09
15. Running Start	39.43	32.48	43.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	6.48	6.00	6.00
18. TOTAL K-12	4,243.68	4,320.65	4,369.09
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	283.161	301.283	300.647
2. General Fund FTE Classified Employees /4	131.473	155.996	157.245

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13,978,900	14,408,450	15,640,727
2000 Local Nontax Support	5,070,501	6,534,300	7,125,186
3000 State, General Purpose	26,174,527	27,744,568	30,151,992
4000 State, Special Purpose	4,595,764	4,514,465	4,831,692
5000 Federal, General Purpose	1,801	2,000	2,000
6000 Federal, Special Purpose	1,352,784	2,183,680	1,970,813
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	189,430	194,261	185,733
9000 Other Financing Sources	12,300	0	5,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	51,376,007	55,581,724	59,913,143
EXPENDITURES			
00 Regular Instruction	30,039,160	34,419,014	37,163,448
10 Federal Stimulus	0	0	0
20 Special Education Instruction	6,574,313	7,500,837	8,031,607
30 Vocational Education Instruction	1,087,091	1,150,393	1,527,981
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	810,509	1,067,716	997,128
70 Other Instructional Programs	551,482	1,039,132	1,017,071
80 Community Services	277,301	400,470	311,663
90 Support Services	11,268,498	12,519,629	13,218,010
B. TOTAL EXPENDITURES	50,608,353	58,097,191	62,266,908
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	767,654	-2,515,467	-2,353,765
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	60,000	80,000	80,000
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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	147,784	410,000	200,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	0	20,000
G.L.870 Committed to Other Purposes	820,000	0	0
G.L.872 Committed to Economic Stabilization	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	2,000,000	0
G.L.890 Unassigned Fund Balance	5,444,647	6,070,000	6,779,583
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	6,492,431	8,560,000	7,079,583
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	82,754	80,000	80,000
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	175,653	410,000	200,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	20,000	0	20,000
G.L.870 Committed to Other Purposes	1,400,000	0	0
G.L.872 Committed to Economic Stabilization	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	5,581,677	5,554,533	4,425,818
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,260,084	6,044,533	4,725,818

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL 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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	13,978,900	14,408,450	15,640,727
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	13,978,900	14,408,450	15,640,727
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	1,283,289	403,525	580,250
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	9,923	9,000	7,500
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	98,475	90,000	95,000
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	544	600	3,550
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	300
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	33,817	75,000	55,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,456,963	1,596,025	1,563,977
2300 Investment Earnings	89,102	57,500	80,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	1,949,251	2,393,825	2,594,530
2600 Fines and Damages	9,782	7,000	22,500
2700 Rentals and Leases	95,458	160,200	132,500
2800 Insurance Recoveries	8,318	8,000	8,000
2900 Local Support Nontax, Unassigned	25,568	1,726,125	1,982,079
2910 E-Rate	10,011	7,500	0
2000 TOTAL LOCAL SUPPORT NONTAX	5,070,501	6,534,300	7,125,186
STATE, GENERAL PURPOSE			
3100 Apportionment	25,653,526	27,192,974	29,586,702

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
3121 Special Education--General Apportionment	521,001	551,594	565,290
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	26,174,527	27,744,568	30,151,992
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	500	500
4121 Special Education	2,581,731	2,463,856	2,609,185
4122 Special Ed-Infants and Toddlers-State	85,664	110,463	141,880
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	82,684	77,811	71,893
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	313,435	317,437	348,290
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	147,658	157,612	173,302
4174 Highly Capable	42,312	44,332	99,386
4188 Childcare	0	0	0
4198 School Food Services	341	483	445
4199 Transportation--Operations	1,341,459	1,341,471	1,386,311
4300 Other State Agencies, Unassigned	480	500	500
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 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	4,595,764	4,514,465	4,831,692
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	1,801	2,000	2,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,801	2,000	2,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	900,000	800,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,070,324	717,314	724,839
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	13,250	13,013	15,669
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	101,055	218,472	133,682
6152 School Improve, Fed Other Title Grants under ESEA, Fed	38,562	190,000	139,874
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	20,868	28,000	27,518
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	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	70,511	77,881	75,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	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
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	3,810	5,000	5,000
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
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	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	34,404	34,000	49,231
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,352,784	2,183,680	1,970,813
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	61,918	67,761	55,733
8188 Childcare	0	0	0
8189 Community Services	127,512	126,500	130,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
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 ENTITIES	189,430	194,261	185,733
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	12,300	0	5,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	12,300	0	5,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	51,376,007	55,581,724	59,913,143

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REGULAR INSTRUCTION			
01 Basic Education	30,006,862	34,379,014	37,108,058
02 Alternative Learning Experience	32,298	40,000	55,390
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	30,039,160	34,419,014	37,163,448
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,409,627	6,709,323	7,227,524
22 Special Education, Infants and Toddlers, State	94,362	74,200	79,242
24 Special Education, Supplemental, Federal	1,070,324	717,314	724,841
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	6,574,313	7,500,837	8,031,607
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,073,841	1,116,120	1,489,811
34 Middle School Career and Technical Education, State	0	21,260	22,501
38 Vocational, Federal	13,250	13,013	15,669
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,087,091	1,150,393	1,527,981
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	101,055	218,472	133,682
52 Other Title Grants Under ESEA - Federal	38,562	XXXXX	XXXXX
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	190,000	139,874
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	118,932	97,654	106,496
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	309,948	310,437	344,787
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	20,868	28,000	27,518
65 Transitional Bilingual, State	221,144	223,153	244,771
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	810,509	1,067,716	997,128
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	88,503	90,000	95,000
74 Highly Capable	42,825	44,332	99,387
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	420,153	904,800	822,684
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	551,482	1,039,132	1,017,071
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	XXXXX	XXXXX
88 Childcare	XXXXX	0	0
89 Other Community Services	277,301	400,470	311,663
80 TOTAL COMMUNITY SERVICES	277,301	400,470	311,663
SUPPORT SERVICES			
97 District-wide Support	7,709,551	8,552,320	8,990,397
98 School Food Services	1,583,901	1,695,500	1,705,876
99 Pupil Transportation	1,975,046	2,271,809	2,521,737
90 TOTAL SUPPORT SERVICES	11,268,498	12,519,629	13,218,010
TOTAL PROGRAM EXPENDITURES	50,608,353	58,097,191	62,266,908

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	37,108,058	50,425		20,916,833	4,021,465	9,136,588	1,457,858	1,456,617	60,147	8,125
02 ALE	55,390	0		10,829	0	4,561	0	40,000	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	37,163,448	50,425		20,927,662	4,021,465	9,141,149	1,457,858	1,496,617	60,147	8,125
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	7,227,524	600		2,988,968	1,640,991	1,825,991	17,190	720,284	32,000	1,500
22 Sp Ed, I&T, St	79,242	0		0	0	0	0	79,242	0	0
24 Sp Ed, Sup, Fed	724,841	0		2,832	91,897	42,564	128	587,370	50	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
TOTAL SPECIAL EDUCATION INSTRUCTION	8,031,607	600		2,991,800	1,732,888	1,868,555	17,318	1,386,896	32,050	1,500
31 Voc, Basic, St	1,489,811	3,325		889,788	16,858	332,756	50,263	48,860	10,931	137,030
34 MidSchCar/Tec	22,501	0		16,604	0	5,897	0	0	0	0
38 Voc, Fed	15,669	0		10,026	0	2,393	0	3,250	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,527,981	3,325		916,418	16,858	341,046	50,263	52,110	10,931	137,030
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
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	133,682	0		74,867	20,584	36,883	1,348	0	0	0
52 Other Title Grants under ESEA, Federal	139,874	0	0	83,754	0	21,907	4,607	28,606	1,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	106,496	0		53,833	22,331	30,332	0	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	344,787	0		257,101	13,000	60,949	5,073	8,664	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	27,518	0		21,529	0	5,722	0	0	267	0
65 Tran Biling, St	244,771	0		141,390	32,232	71,149	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	997,128	0	0	632,474	88,147	226,942	11,028	37,270	1,267	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	95,000	0		54,126	15,653	17,376	5,645	2,200	0	0
74 Highly Capable	99,387	0		48,323	0	14,999	20,566	14,499	1,000	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	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	822,684	0		211,137	0	48,934	126,313	434,800	1,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,017,071	0		313,586	15,653	81,309	152,524	451,499	2,500	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Childcare	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	311,663	40,000	0	15,615	57,626	28,922	5,000	162,000	2,500	0
TOTAL COMMUNITY SERVICES	311,663	40,000	0	15,615	57,626	28,922	5,000	162,000	2,500	0
97 Distwide Suppt	8,990,397	5,175	0	247,617	3,928,935	1,502,565	424,788	2,792,261	19,806	69,250
98 Schl Food Serv	1,705,876	0	-57,125	0	21,797	10,491	49,231	1,671,482	0	10,000
99 Pupil Transp	2,521,737	0	-42,400	0	1,292,363	565,629	197,748	502,697	1,900	3,800
TOTAL SUPPORT SERVICES	13,218,010	5,175	-99,525	247,617	5,243,095	2,078,685	671,767	4,966,440	21,706	83,050

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	62,266,908	99,525	-99,525	26,045,172	11,175,732	13,766,608	2,365,758	8,552,832	131,101	229,705

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
(0) Debit Transfers	89,667	XXXXX	96,800	XXXXX	99,525	XXXXX
(1) Credit Transfers	-89,667	XXXXX	-96,800	XXXXX	-99,525	XXXXX
(2) Certificated Salaries	22,330,280	44.12	24,681,548	42.48	26,045,172	41.83
(3) Classified Salaries	8,715,396	17.22	10,292,088	17.72	11,175,732	17.95
(4) Employee Benefits and Payroll Taxes	10,861,696	21.46	12,372,311	21.30	13,766,608	22.11
(5) Supplies and Materials	1,436,443	2.84	2,373,775	4.09	2,365,758	3.80
(7) Purchased Services	6,972,422	13.78	8,175,380	14.07	8,552,832	13.74
(8) Travel	71,485	0.14	113,221	0.19	131,101	0.21
(9) Capital Outlay	220,631	0.44	88,868	0.15	229,705	0.37
TOTAL EXPENDITURES	50,608,353	100.00	58,097,191	100.00	62,266,908	100.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	26,789,659	52.94	31,342,297	53.95	33,834,695	54.34
28 Extracur	930,487	1.84	1,157,670	1.99	1,154,961	1.85
29 Pmt to SD	47,737	0.09	61,307	0.11	7,500	0.01
TOTAL TEACHING ACTIVITIES	27,767,883	54.87	32,561,274	56.05	34,997,156	56.21
TEACHING SUPPORT						
22 Lrn Resrc	644,206	1.27	752,207	1.29	807,628	1.30
24 Guid/Coun	1,205,180	2.38	1,149,949	1.98	1,275,029	2.05
25 Pupil M/S	558,862	1.10	729,705	1.26	811,294	1.30
26 Health	2,054,681	4.06	2,270,556	3.91	2,475,616	3.98
31 InstProDev	1,446,843	2.86	2,004,677	3.45	2,044,621	3.28
32 Inst Tech	518,238	1.02	612,152	1.05	784,566	1.26
33 Curriculum	94,362	0.19	177,011	0.30	347,306	0.56
TOTAL TEACHING SUPPORT	6,793,743	13.42	7,696,257	13.25	8,546,060	13.72
OTHER SUPPORT ACTIVITIES						
42 Food	29,693	0.06	0	0.00	49,231	0.08
44 Operation	1,598,842	3.16	1,749,900	3.01	1,713,770	2.75
49 Transfers	-44,634	-0.09	-54,400	-0.09	-57,125	-0.09
52 Operation	1,390,592	2.75	1,643,339	2.83	1,825,992	2.93
53 Maintnce	256,127	0.51	247,322	0.43	251,346	0.40
56 Insurance	33,497	0.07	40,000	0.07	48,532	0.08
59 Transfers	-45,033	-0.09	-42,400	-0.07	-42,400	-0.07
62 Grnd Mnt	244,822	0.48	223,229	0.38	266,382	0.43
63 Oper Bldg	1,997,310	3.95	2,254,752	3.88	2,399,627	3.85
64 Maintnce	836,391	1.65	852,409	1.47	893,052	1.43
65 Utilities	1,112,563	2.20	1,331,245	2.29	1,317,745	2.12
67 Bldg Secu	50,162	0.10	60,250	0.10	61,250	0.10
68 Insurance	248,883	0.49	254,000	0.44	329,625	0.53
72 Info Sys	561,760	1.11	597,730	1.03	635,824	1.02
73 Printing	38,684	0.08	56,000	0.10	56,000	0.09
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	102,777	0.20	35,000	0.06	33,100	0.05
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	215,689	0.43	260,850	0.45	267,175	0.43
TOTAL OTHER SUPPORT ACTIVITIES	8,628,125	17.05	9,509,226	16.37	10,049,126	16.14
UNIT ADMINISTRATION						
23 Princ Off	3,045,977	6.02	3,472,934	5.98	3,734,916	6.00
TOTAL UNIT ADMINISTRATION	3,045,977	6.02	3,472,934	5.98	3,734,916	6.00
CENTRAL ADMINISTRATION						
11 Bd of Dir	286,668	0.57	286,000	0.49	309,100	0.50
12 Supt Off	475,317	0.94	539,945	0.93	555,267	0.89
13 Busns Off	877,883	1.73	1,063,021	1.83	1,009,911	1.62
14 HR	496,609	0.98	644,042	1.11	685,237	1.10
15 Pblc Rltn	190,515	0.38	159,753	0.27	170,811	0.27
21 Supv Inst	1,556,607	3.08	1,649,965	2.84	1,590,590	2.55
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	294,932	0.58	311,261	0.54	342,563	0.55
61 Supv Bldg	194,093	0.38	203,513	0.35	276,171	0.44
TOTAL CENTRAL ADMINISTRATION	4,372,624	8.64	4,857,500	8.36	4,939,650	7.93
TOTAL EXPENDITURES	50,608,353	100.00	58,097,191	100.00	62,266,908	100.00

Mercer Island School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	240.522	80.00	49.880	31.72
28 Extracurricular	0.000	0.00	2.450	1.56
TOTAL TEACHING ACTIVITIES	240.522	80.00	52.330	33.28
TEACHING SUPPORT				
22 Learning Resources	5.300	1.76	1.365	0.87
24 Guidance and Counseling	7.400	2.46	3.154	2.01
25 Pupil Management and Safety	0.000	0.00	9.983	6.35
26 Health/Related Services	17.550	5.84	2.663	1.69
31 InstProDev	8.875	2.95	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	6.419	4.08
TOTAL TEACHING SUPPORT	39.125	13.01	23.584	15.00
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.418	0.27
52 Operations	XXXXX	XXXXX	15.317	9.74
53 Maintenance	XXXXX	XXXXX	0.846	0.54
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.27
63 Operation of Buildings	XXXXX	XXXXX	23.232	14.77
64 Maintenance	XXXXX	XXXXX	5.250	3.34
72 Information Systems	0.000	0.00	3.000	1.91
91 Public Activities	XXXXX	XXXXX	0.750	0.48
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	50.813	32.31
UNIT ADMINISTRATION				
23 Principal's Office	13.000	4.32	10.315	6.56
TOTAL UNIT ADMINISTRATION	13.000	4.32	10.315	6.56
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.33	1.250	0.79
13 Business Office	0.000	0.00	6.000	3.82
14 Human Resources	0.000	0.00	3.121	1.98
15 Public Relations	0.000	0.00	1.000	0.64
21 Supervision - Instruction	7.000	2.33	3.815	2.43
51 Supervision - Transportation	0.000	0.00	2.776	1.77

Mercer Island School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
61 Supervision - Building	0.000	0.00	2.241	1.43
TOTAL CENTRAL ADMINISTRATION	8.000	2.66	20.203	12.85
TOTAL FTE STAFF	300.647	100.00	157.245	100.00

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

Mercer Island School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES			
100 General Student Body	287,321	356,700	349,682
200 Athletics	510,350	446,800	507,951
300 Classes	9,192	65,000	82,500
400 Clubs	602,118	892,373	1,041,725
600 Private Moneys	2,237	107,800	105,500
A. TOTAL REVENUES	1,411,219	1,868,673	2,087,358
EXPENDITURES			
100 General Student Body	185,177	305,551	269,870
200 Athletics	570,017	450,140	535,557
300 Classes	2,875	65,423	90,000
400 Clubs	573,312	961,009	1,064,912
600 Private Moneys	1,973	108,100	105,500
B. TOTAL EXPENDITURES	1,333,354	1,890,223	2,065,839
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	77,865	-21,550	21,519
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	382,045	457,818	471,816
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	382,045	457,818	471,816
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	459,909	436,268	493,335
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	459,909	436,268	493,335

Mercer Island School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,683,368	7,296,101	7,352,000
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,683,368	7,296,101	7,352,000
EXPENDITURES			
Matured Bond Expenditures	4,515,000	3,030,000	2,325,000
Interest on Bonds	3,528,830	3,477,300	3,412,125
Interfund Loan Interest	0	0	0
Bond Transfer Fees	983	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	8,044,813	6,517,300	5,747,125
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-361,445	778,801	1,604,875
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,358,104	3,000,000	3,785,460
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	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	3,358,104	3,000,000	3,785,460
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,996,659	3,778,801	5,390,335
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

Mercer Island School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,996,659	3,778,801	5,390,335

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Taxes	7,683,368	7,296,101	7,352,000
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
1000 TOTAL LOCAL TAXES	7,683,368	7,296,101	7,352,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,683,368	7,296,101	7,352,000

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,130,976	5,737,330	6,218,558
2000 Local Nontax Support	517,603	105,000	100,100
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	3,076,391	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	25,872	0	400,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,674,451	8,918,721	6,718,658
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	54,401,702	33,772,625	11,568,608
30 Equipment	5,001,859	4,500,000	2,971,570
40 Energy	26,488	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	59,430,049	38,272,625	14,540,178
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-53,755,598	-29,353,904	-7,821,520
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	62,342,669	20,750,000	0
G.L.862 Committed from Levy Proceeds	5,150,733	11,522,625	6,261,914
G.L.863 Restricted from State Proceeds	0	0	0

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	2,106,993	2,228,086	2,228,086
G.L.890 Unassigned Fund Balance	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	69,600,395	34,500,711	8,490,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.861 Restricted from Bond Proceeds	6,560,468	0	0
G.L.862 Committed from Levy Proceeds	7,172,931	2,918,721	0
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	2,111,399	2,228,086	668,480
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	15,844,798	5,146,807	668,480

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.

3/ Line H must be equal to or greater than all restricted fund balances.

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	5,130,976	5,737,330	6,218,558
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,130,976	5,737,330	6,218,558
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	368,729	100,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	64,167	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	5,000	100
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	84,707	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	517,603	105,000	100,100
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	3,076,391	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	3,076,391	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	25,872	0	400,000
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	25,872	0	400,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,674,451	8,918,721	6,718,658

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	10	390,000	360,000
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
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	8,487	5,000	5,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	283,633	330,000	325,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	7,190	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	299,319	725,000	690,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	299,319	725,000	690,000

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,013,382	600,000	800,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	1,013,382	600,000	800,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-714,063	125,000	-110,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,527,034	860,000	1,190,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL BEGINNING FUND BALANCE	1,527,034	860,000	1,190,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	812,971	985,000	1,080,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	812,971	985,000	1,080,000

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.