

**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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	69,820,344	1,855,531	7,352,000	6,672,558	288,000
Total Appropriation (Expenditures)	71,614,234	1,953,047	7,053,250	10,393,672	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	-1,793,890	-97,516	298,750	-3,721,114	-512,000
Beginning Total Fund Balance	7,449,504	543,817	5,390,335	12,293,965	1,014,510
Ending Total Fund Balance	5,655,614	446,301	5,689,085	8,572,851	502,510
<b>SECTION B: EXCESS LEVIES FOR 2019 COLLECTION</b>					
Excess levies approved by voters for 2019 collection	11,750,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	618,150	0	0	0	0
Net excess levy amount for 2019 collection after rollback	11,131,850	XXXX	7,400,000	6,418,558	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.

Mercer Island School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	4,398.67		4,369.09		4,426.54	
FTE Certificated Employees	296.250		300.647		317.545	
FTE Classified Employees	139.409		157.245		159.406	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	53,752,569		59,913,143		69,820,344	
Total Expenditures	53,767,165		62,266,908		71,614,234	
Total Beginning Fund Balance	7,260,084		7,079,583		7,449,504	
Total Ending Fund Balance	7,245,487		4,725,818		5,655,614	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	32,198,739	59.89	37,163,448	59.68	42,948,867	59.97
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	7,233,009	13.45	8,031,607	12.90	9,363,666	13.08
Vocational Instruction	1,187,869	2.21	1,527,981	2.45	2,128,692	2.97
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	955,074	1.78	997,128	1.60	1,031,383	1.44
Other Instructional Programs	144,439	0.27	1,017,071	1.63	1,062,403	1.48
Community Services	320,450	0.60	311,663	0.50	464,061	0.65
Support Services	11,727,585	21.81	13,218,010	21.23	14,615,162	20.41
Total - Program Groups	53,767,165	100.00	62,266,908	100.00	71,614,234	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	29,546,512	54.95	34,997,156	56.21	41,002,830	57.26
Teaching Support	7,397,882	13.76	8,546,060	13.72	9,802,175	13.69
Other Supportive Activities	8,911,481	16.57	10,049,126	16.14	11,073,775	15.46
Building Administration	3,338,047	6.21	3,734,916	6.00	4,213,167	5.88
Central Administration	4,573,243	8.51	4,939,650	7.93	5,522,287	7.71
Total - Activity Groups	53,767,165	100.00	62,266,908	100.00	71,614,234	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	23,597,395	43.89	26,045,172	41.83	30,722,409	42.90
Classified Salaries	9,397,347	17.48	11,175,732	17.95	13,114,397	18.31

Mercer Island School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	11,659,993	21.69	13,766,608	22.11	15,824,328	22.10
Supplies, Instructional Resources and Noncapitalized Items	1,360,552	2.53	2,365,758	3.80	2,425,090	3.39
Purchased Services	7,433,041	13.82	8,552,832	13.74	8,940,704	12.48
Travel	163,911	0.30	131,101	0.21	315,222	0.44
Capital Outlay	154,927	0.29	229,705	0.37	272,084	0.38
Total - Objects	53,767,165	100.00	62,266,908	100.00	71,614,234	100.00

Mercer Island School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	240.59	230.38	256.41
2. Grade 1	257.57	263.25	297.37
3. Grade 2	299.10	271.49	292.93
4. Grade 3	326.20	313.98	278.35
5. Grade 4	358.01	339.38	325.44
6. Grade 5	354.00	360.13	342.04
7. Grade 6	364.70	359.54	378.44
8. Grade 7	397.53	370.03	376.11
9. Grade 8	362.39	391.30	361.01
10. Grade 9	362.73	368.26	411.84
11. Grade 10	399.00	361.00	360.27
12. Grade 11 (excluding Running Start)	330.25	387.92	342.10
13. Grade 12 (excluding Running Start)	285.52	303.43	348.23
14. SUBTOTAL	4,337.59	4,320.09	4,370.54
15. Running Start	50.97	43.00	50.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	10.11	6.00	6.00
18. TOTAL K-12	4,398.67	4,369.09	4,426.54
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	296.250	300.647	317.545
2. General Fund FTE Classified Employees /4	139.409	157.245	159.406

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.

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	14,476,265	15,640,727	13,887,053
2000   Local Nontax Support	4,507,998	7,125,186	7,965,060
3000   State, General Purpose	28,066,166	30,151,992	40,072,289
4000   State, Special Purpose	4,825,660	4,831,692	5,803,624
5000   Federal, General Purpose	0	2,000	2,000
6000   Federal, Special Purpose	1,670,924	1,970,813	1,868,026
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	205,514	185,733	222,292
9000   Other Financing Sources	40	5,000	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>53,752,569</b>	<b>59,913,143</b>	<b>69,820,344</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	32,198,739	37,163,448	42,948,867
10   Federal Stimulus	0	0	0
20   Special Education Instruction	7,233,009	8,031,607	9,363,666
30   Vocational Education Instruction	1,187,869	1,527,981	2,128,692
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	955,074	997,128	1,031,383
70   Other Instructional Programs	144,439	1,017,071	1,062,403
80   Community Services	320,450	311,663	464,061
90   Support Services	11,727,585	13,218,010	14,615,162
<b>B. TOTAL EXPENDITURES</b>	<b>53,767,165</b>	<b>62,266,908</b>	<b>71,614,234</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>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-14,597</b>	<b>-2,353,765</b>	<b>-1,793,890</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	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

Mercer Island School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	175,653	200,000	200,000
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	1,400,000	0	3,100,000
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	6,779,583	4,049,504
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>7,260,084</b>	<b>7,079,583</b>	<b>7,449,504</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</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	94,013	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	678,285	200,000	200,000
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	2,000,000
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	6,453,190	4,425,818	3,355,614
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>7,245,487</b>	<b>4,725,818</b>	<b>5,655,614</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 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.

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Tax	14,476,257	15,640,727	13,887,053
1300   Sale of Tax Title Property	8	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>14,476,265</b>	<b>15,640,727</b>	<b>13,887,053</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	520,035	580,250	597,950
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	8,920	7,500	9,500
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	83,000	95,000	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	3,094	3,550	3,600
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	170	300	100
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	47,177	55,000	150,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	1,487,723	1,563,977	1,653,305
2300   Investment Earnings	130,987	80,000	130,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	2,000,605	2,594,530	2,565,535
2600   Fines and Damages	31,451	22,500	24,600
2700   Rentals and Leases	172,595	132,500	129,500
2800   Insurance Recoveries	8,532	8,000	9,500
2900   Local Support Nontax, Unassigned	13,472	1,982,079	2,595,470
2910   E-Rate	236	0	1,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>4,507,998</b>	<b>7,125,186</b>	<b>7,965,060</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	27,551,565	29,586,702	39,288,855



Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121   Special Education--General Apportionment	514,602	565,290	783,434
3300   Local Effort Assistance	0	0	0
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>28,066,166</b>	<b>30,151,992</b>	<b>40,072,289</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	2,513	500	500
4121   Special Education	2,720,479	2,609,185	3,439,585
4122   Special Ed-Infants and Toddlers-State	107,358	141,880	134,493
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	77,540	71,893	88,760
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	303,834	348,290	312,462
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	182,579	173,302	251,817
4174   Highly Capable	44,547	99,386	134,619
4188   Childcare	0	0	0
4198   School Food Services	499	445	222
4199   Transportation--Operations	1,386,311	1,386,311	1,440,666
4300   Other State Agencies, Unassigned	0	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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>4,825,660</b>	<b>4,831,692</b>	<b>5,803,624</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
5329   Impact Aid, Special Education Funding	0	0	0

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	2,000	2,000
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	800,000	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	1,204,676	724,839	738,188
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	17,226	15,669	16,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	209,468	133,682	102,739
6152   School Improve, Fed Other Title Grants under ESEA, Fed	102,866	139,874	61,069
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)	12,619	27,518	18,519
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	72,457	75,000	80,126
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

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	10,002	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

Mercer Island School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	41,610	49,231	46,385
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,670,924</b>	<b>1,970,813</b>	<b>1,868,026</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	67,485	55,733	72,292
8188   Childcare	0	0	0
8189   Community Services	129,981	130,000	150,000
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	2,600	0	0
8500   Nonfederal, ESD	5,448	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>205,514</b>	<b>185,733</b>	<b>222,292</b>
<b>OTHER FINANCING SOURCES</b>			

**Mercer Island School District No.400**

**GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	40	5,000	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>40</b>	<b>5,000</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>53,752,569</b>	<b>59,913,143</b>	<b>69,820,344</b>

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	32,118,033	37,108,058	42,872,570
02   Alternative Learning Experience	80,707	55,390	76,297
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>32,198,739</b>	<b>37,163,448</b>	<b>42,948,867</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	5,920,817	7,227,524	8,475,422
22   Special Education, Infants and Toddlers, State	107,515	79,242	150,054
24   Special Education, Supplemental, Federal	1,204,676	724,841	738,190
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>7,233,009</b>	<b>8,031,607</b>	<b>9,363,666</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	1,152,440	1,489,811	2,050,573
34   Middle School Career and Technical Education, State	18,204	22,501	62,119
38   Vocational, Federal	17,226	15,669	16,000
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>1,187,869</b>	<b>1,527,981</b>	<b>2,128,692</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	XXXXX	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	209,468	133,682	162,973
52   Other Title Grants under ESEA-Federal	102,866	139,874	77,881
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	93,263	106,496	140,212
56   State Institutions, Centers and Homes, Delinquent	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	309,550	344,787	312,462
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	12,619	27,518	18,519
65   Transitional Bilingual, State	227,308	244,771	319,336
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>955,074</b>	<b>997,128</b>	<b>1,031,383</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	86,884	95,000	95,000
74   Highly Capable	42,530	99,387	144,168
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	15,025	822,684	823,235
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>144,439</b>	<b>1,017,071</b>	<b>1,062,403</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	320,450	311,663	464,061
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>320,450</b>	<b>311,663</b>	<b>464,061</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	8,067,052	8,990,397	10,017,203
98   School Food Services	1,644,576	1,705,876	1,789,805
99   Pupil Transportation	2,015,957	2,521,737	2,808,154
<b>90   TOTAL SUPPORT SERVICES</b>	<b>11,727,585</b>	<b>13,218,010</b>	<b>14,615,162</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>53,767,165</b>	<b>62,266,908</b>	<b>71,614,234</b>

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	42,872,570	78,725		24,574,051	4,734,147	10,456,903	1,457,954	1,462,162	102,374	6,254
02   ALE	76,297	0		11,502	0	4,795	0	60,000	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	42,948,867	78,725		24,585,553	4,734,147	10,461,698	1,457,954	1,522,162	102,374	6,254
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	8,475,422	600		3,656,843	1,966,434	2,162,318	19,360	644,067	23,800	2,000
22   Sp Ed, I&T, St	150,054	0		0	0	0	0	150,054	0	0
24   Sp Ed, Sup, Fed	738,190	0		2,820	146,709	67,738	10,000	510,923	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
TOTAL SPECIAL EDUCATION INSTRUCTION	9,363,666	600		3,659,663	2,113,143	2,230,056	29,360	1,305,044	23,800	2,000
31   Voc, Basic, St	2,050,573	8,225		1,217,569	32,521	441,484	71,329	116,965	23,000	139,480
34   MidSchCar/Tec	62,119	0		18,253	0	6,366	0	0	0	37,500
38   Voc, Fed	16,000	0		10,160	0	2,442	0	2,000	1,398	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	2,128,692	8,225		1,245,982	32,521	450,292	71,329	118,965	24,398	176,980
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	162,973	0		94,625	23,945	44,403	0	0	0	0
52   Other Title Grants under ESEA -Federal	77,881	0	0	26,990	19,016	15,726	2,822	13,077	250	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	140,212	0		76,427	24,558	39,227	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	312,462	0		236,701	0	54,241	12,000	9,520	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	18,519	0		13,305	0	5,214	0	0	0	0
65   Tran Biling, St	319,336	0		161,508	65,125	92,703	0	0	0	0
67   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
68   Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,031,383	0	0	609,556	132,644	251,514	14,822	22,597	250	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	95,000	0		53,930	11,655	15,621	5,500	8,294	0	0
74   Highly Capable	144,168	0		62,290	0	18,523	29,355	31,800	2,200	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	823,235	0		210,368	0	49,128	134,522	427,717	1,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,062,403	0		326,588	11,655	83,272	169,377	467,811	3,700	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   Child Care	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	464,061	25,000	0	18,215	148,237	42,609	11,000	151,000	68,000	0
TOTAL COMMUNITY SERVICES	464,061	25,000	0	18,215	148,237	42,609	11,000	151,000	68,000	0
97   Distwide Suppt	10,017,203	6,775	0	276,852	4,413,896	1,661,292	459,913	3,093,225	28,400	76,850
98   Schl Food Serv	1,789,805	0	-60,025	0	24,819	11,237	46,385	1,757,389	0	10,000
99   Pupil Transp	2,808,154	0	-59,300	0	1,503,335	632,358	164,950	502,511	64,300	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 SUPPORT SERVICES	14,615,162	6,775	-119,325	276,852	5,942,050	2,304,887	671,248	5,353,125	92,700	86,850
OBJECT TOTALS	71,614,234	119,325	-119,325	30,722,409	13,114,397	15,824,328	2,425,090	8,940,704	315,222	272,084

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	83,981	XXXXX	99,525	XXXXX	119,325	XXXXX
(1) Credit Transfers	-83,981	XXXXX	-99,525	XXXXX	-119,325	XXXXX
(2) Certificated Salaries	23,597,395	43.89	26,045,172	41.83	30,722,409	42.90
(3) Classified Salaries	9,397,347	17.48	11,175,732	17.95	13,114,397	18.31
(4) Employee Benefits and Payroll Taxes	11,659,993	21.69	13,766,608	22.11	15,824,328	22.10
(5) Supplies and Materials	1,360,552	2.53	2,365,758	3.80	2,425,090	3.39
(7) Purchased Services	7,433,041	13.82	8,552,832	13.74	8,940,704	12.48
(8) Travel	163,911	0.30	131,101	0.21	315,222	0.44
(9) Capital Outlay	154,927	0.29	229,705	0.37	272,084	0.38
<b>TOTAL EXPENDITURES</b>	<b>53,767,165</b>	<b>100.00</b>	<b>62,266,908</b>	<b>100.00</b>	<b>71,614,234</b>	<b>100.00</b>

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	28,581,192	53.16	33,834,695	54.34	39,434,895	55.07
28   Extracur	919,398	1.71	1,154,961	1.85	1,567,935	2.19
29   Pmt to SD	45,923	0.09	7,500	0.01	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>29,546,512</b>	<b>54.95</b>	<b>34,997,156</b>	<b>56.21</b>	<b>41,002,830</b>	<b>57.26</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	826,302	1.54	807,628	1.30	880,427	1.23
24   Guid/Coun	1,244,737	2.32	1,275,029	2.05	1,450,647	2.03
25   Pupil M/S	708,945	1.32	811,294	1.30	1,036,043	1.45
26   Health	2,315,667	4.31	2,475,616	3.98	2,862,909	4.00
31   InstProDev	1,505,472	2.80	2,044,621	3.28	2,377,073	3.32
32   Inst Tech	584,691	1.09	784,566	1.26	954,316	1.33
33   Curriculum	107,515	0.20	347,306	0.56	136,330	0.19
34   Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	104,430	0.15
<b>TOTAL TEACHING SUPPORT</b>	<b>7,397,882</b>	<b>13.76</b>	<b>8,546,060</b>	<b>13.72</b>	<b>9,802,175</b>	<b>13.69</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	41,619	0.08	49,231	0.08	46,385	0.06
44   Operation	1,643,221	3.06	1,713,770	2.75	1,803,445	2.52
49   Transfers	-40,264	-0.07	-57,125	-0.09	-60,025	-0.08
52   Operation	1,415,436	2.63	1,825,992	2.93	2,021,023	2.82
53   Maintnce	228,988	0.43	251,346	0.40	261,618	0.37
56   Insurance	35,681	0.07	48,532	0.08	75,000	0.10
59   Transfers	-43,717	-0.08	-42,400	-0.07	-59,300	-0.08
62   Grnd Mnt	260,456	0.48	266,382	0.43	284,624	0.40
63   Oper Bldg	2,063,083	3.84	2,399,627	3.85	2,760,179	3.85
64   Maintnce	928,054	1.73	893,052	1.43	979,114	1.37
65   Utilities	1,201,065	2.23	1,317,745	2.12	1,358,140	1.90
67   Bldg Secu	51,371	0.10	61,250	0.10	71,575	0.10
68   Insurance	251,297	0.47	329,625	0.53	473,200	0.66
72   Info Sys	575,853	1.07	635,824	1.02	710,649	0.99
73   Printing	38,800	0.07	56,000	0.09	56,500	0.08
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	19,416	0.04	33,100	0.05	33,100	0.05
83   Interest	0	0.00	0	0.00	0	0.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	241,122	0.45	267,175	0.43	258,548	0.36
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>8,911,481</b>	<b>16.57</b>	<b>10,049,126</b>	<b>16.14</b>	<b>11,073,775</b>	<b>15.46</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,338,047	6.21	3,734,916	6.00	4,213,167	5.88
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,338,047</b>	<b>6.21</b>	<b>3,734,916</b>	<b>6.00</b>	<b>4,213,167</b>	<b>5.88</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	164,478	0.31	309,100	0.50	302,200	0.42
12   Supt Off	532,216	0.99	555,267	0.89	699,997	0.98
13   Busns Off	1,016,751	1.89	1,009,911	1.62	1,114,183	1.56
14   HR	565,984	1.05	685,237	1.10	638,415	0.89
15   Pblc Rltn	144,474	0.27	170,811	0.27	181,377	0.25
21   Supv Inst	1,583,958	2.95	1,590,590	2.55	1,812,792	2.53
41   Supervisn	0	0.00	0	0.00	0	0.00
51   Supervisn	307,063	0.57	342,563	0.55	410,694	0.57
61   Supv Bldg	258,318	0.48	276,171	0.44	362,629	0.51
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>4,573,243</b>	<b>8.51</b>	<b>4,939,650</b>	<b>7.93</b>	<b>5,522,287</b>	<b>7.71</b>
<b>TOTAL EXPENDITURES</b>	<b>53,767,165</b>	<b>100.00</b>	<b>62,266,908</b>	<b>100.00</b>	<b>71,614,234</b>	<b>100.00</b>

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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	254.970	80.29	50.488	31.67
28   Extracurricular	0.600	0.19	2.450	1.54
TOTAL TEACHING ACTIVITIES	255.570	80.48	52.938	33.21
<b>TEACHING SUPPORT</b>				
22   Learning Resources	5.100	1.61	1.365	0.86
24   Guidance and Counseling	8.000	2.52	3.154	1.98
25   Pupil Management and Safety	0.000	0.00	11.141	6.99
26   Health/Related Services	17.600	5.54	2.648	1.66
31   InstProDev	10.175	3.20	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	6.519	4.09
34   Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	40.875	12.87	24.827	15.57
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	0.418	0.26
52   Operations	XXXXX	XXXXX	15.050	9.44
53   Maintenance	XXXXX	XXXXX	0.846	0.53
62   Grounds--Maintenance	XXXXX	XXXXX	2.000	1.25
63   Operation of Buildings	XXXXX	XXXXX	23.732	14.89
64   Maintenance	XXXXX	XXXXX	5.250	3.29
72   Information Systems	0.000	0.00	2.900	1.82
91   Public Activities	XXXXX	XXXXX	0.750	0.47
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	50.946	31.96
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	13.000	4.09	10.315	6.47
TOTAL UNIT ADMINISTRATION	13.000	4.09	10.315	6.47
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.31	1.750	1.10
13   Business Office	0.000	0.00	6.000	3.76
14   Human Resources	0.000	0.00	2.621	1.64
15   Public Relations	0.000	0.00	1.000	0.63
21   Supervision - Instruction	7.100	2.24	3.742	2.35

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
51   Supervision - Transportation	0.000	0.00	2.776	1.74
61   Supervision - Building	0.000	0.00	2.491	1.56
TOTAL CENTRAL ADMINISTRATION	8.100	2.55	20.380	12.78
<b>TOTAL FTE STAFF</b>	<b>317.545</b>	<b>100.00</b>	<b>159.406</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) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES</b>			
100   General Student Body	302,660	349,682	434,446
200   Athletics	453,400	507,951	507,125
300   Classes	7,072	82,500	50,000
400   Clubs	608,572	1,041,725	812,960
600   Private Moneys	6,565	105,500	51,000
<b>A. TOTAL REVENUES</b>	<b>1,378,268</b>	<b>2,087,358</b>	<b>1,855,531</b>
<b>EXPENDITURES</b>			
100   General Student Body	157,823	269,870	281,633
200   Athletics	501,733	535,557	588,327
300   Classes	5,304	90,000	58,452
400   Clubs	649,632	1,064,912	972,078
600   Private Moneys	5,671	105,500	52,557
<b>B. TOTAL EXPENDITURES</b>	<b>1,320,163</b>	<b>2,065,839</b>	<b>1,953,047</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>58,105</b>	<b>21,519</b>	<b>-97,516</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	459,909	471,816	543,817
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>459,909</b>	<b>471,816</b>	<b>543,817</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	481,313	493,335	446,301
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	36,702	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 ENDING FUND BALANCE (C+D) 1/</b>	<b>518,014</b>	<b>493,335</b>	<b>446,301</b>

**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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,265,479	7,352,000	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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,265,479</b>	<b>7,352,000</b>	<b>7,352,000</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	3,030,000	2,325,000	3,760,000
Interest on Bonds	3,477,300	3,412,125	3,283,250
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>6,507,900</b>	<b>5,747,125</b>	<b>7,053,250</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>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>757,579</b>	<b>1,604,875</b>	<b>298,750</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,996,659	3,785,460	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
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,996,659</b>	<b>3,785,460</b>	<b>5,390,335</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</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.830 Restricted for Debt Service	3,754,238	5,390,335	5,689,085
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>3,754,238</b>	<b>5,390,335</b>	<b>5,689,085</b>

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	7,265,475	7,352,000	7,352,000
1300   Sale of Tax Title Property	4	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>7,265,479</b>	<b>7,352,000</b>	<b>7,352,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment 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>0</b>	<b>0</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
<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
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,265,479</b>	<b>7,352,000</b>	<b>7,352,000</b>

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,733,427	6,218,558	6,322,558
2000   Local Nontax Support	519,646	100,100	350,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	2,479,185	0	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	0	400,000	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,732,258</b>	<b>6,718,658</b>	<b>6,672,558</b>
<b>EXPENDITURES</b>			
10   Sites	348,775	0	85,000
20   Buildings	8,043,198	11,568,608	6,475,000
30   Equipment	3,548,531	2,971,570	3,733,672
40   Energy	0	0	100,000
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>11,940,503</b>	<b>14,540,178</b>	<b>10,393,672</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>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-3,208,245</b>	<b>-7,821,520</b>	<b>-3,721,114</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	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	6,560,468	0	0
G.L.862 Committed from Levy Proceeds	7,172,931	6,261,914	10,187,617
G.L.863 Restricted from State Proceeds	0	0	0

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	2,106,348
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>15,844,798</b>	<b>8,490,000</b>	<b>12,293,965</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</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.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	1,599,204	0	0
G.L.862 Committed from Levy Proceeds	8,936,427	0	6,466,503
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	2,100,921	668,480	2,106,348
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>12,636,552</b>	<b>668,480</b>	<b>8,572,851</b>

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Tax	5,733,424	6,218,558	6,322,558
1300   Sale of Tax Title Property	4	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>5,733,427</b>	<b>6,218,558</b>	<b>6,322,558</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	158,380	100,000	100,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	14,400	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	100	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	346,866	0	250,000
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>519,646</b>	<b>100,100</b>	<b>350,000</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>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	2,479,185	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>2,479,185</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



Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	400,000	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>400,000</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,732,258</b>	<b>6,718,658</b>	<b>6,672,558</b>

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	402,518	360,000	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	9,121	5,000	3,000
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	342,728	325,000	285,000
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	8,018	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>762,385</b>	<b>690,000</b>	<b>288,000</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>762,385</b>	<b>690,000</b>	<b>288,000</b>

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	143,707	800,000	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
<b>D. TOTAL EXPENDITURES</b>	<b>143,707</b>	<b>800,000</b>	<b>800,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>618,678</b>	<b>-110,000</b>	<b>-512,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	812,971	1,190,000	1,014,510
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>812,971</b>	<b>1,190,000</b>	<b>1,014,510</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</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.819 Restricted for Fund Purposes	1,431,649	1,080,000	502,510
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
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>1,431,649</b>	<b>1,080,000</b>	<b>502,510</b>

**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.