

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	69,596,064	1,881,622	7,400,000	6,770,558	303,000
Total Appropriation (Expenditures)	74,193,486	1,177,978	7,421,375	9,852,092	90,000
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	-4,597,422	703,644	-21,375	-3,081,534	213,000
Beginning Total Fund Balance	8,303,688	625,732	5,689,085	15,498,631	821,000
Ending Total Fund Balance	3,706,266	1,329,376	5,667,710	12,417,097	1,034,000
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	12,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	626,234	0	0	0	0
Net excess levy amount for 2020 collection after rollback	11,373,766	XXXX	7,400,000	6,518,558	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 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,451.95		4,426.54		4,293.95	
FTE Certificated Employees	294.935		317.545		313.256	
FTE Classified Employees	138.885		159.406		158.111	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	59,476,188		69,820,344		69,596,064	
Total Expenditures	60,069,261		71,614,234		74,193,486	
Total Beginning Fund Balance	7,245,487		7,449,504		8,303,688	
Total Ending Fund Balance	6,652,415		5,655,614		3,706,266	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	36,247,252	60.34	42,948,867	59.97	43,956,898	59.25
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	8,084,145	13.46	9,363,666	13.08	10,484,790	14.13
Vocational Instruction	1,580,492	2.63	2,128,692	2.97	2,340,593	3.15
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,016,266	1.69	1,031,383	1.44	1,267,924	1.71
Other Instructional Programs	225,745	0.38	1,062,403	1.48	1,176,929	1.59
Community Services	330,351	0.55	464,061	0.65	481,597	0.65
Support Services	12,585,010	20.95	14,615,162	20.41	14,484,755	19.52
Total - Program Groups	60,069,261	100.00	71,614,234	100.00	74,193,486	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	33,858,245	56.37	41,002,830	57.26	41,907,246	56.48
Teaching Support	7,997,886	13.31	9,802,175	13.69	11,342,646	15.29
Other Supportive Activities	9,636,153	16.04	11,073,775	15.46	10,925,591	14.73
Building Administration	3,715,231	6.18	4,213,167	5.88	4,293,192	5.79
Central Administration	4,861,746	8.09	5,522,287	7.71	5,724,811	7.72
Total - Activity Groups	60,069,261	100.00	71,614,234	100.00	74,193,486	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	25,968,921	43.23	30,722,409	42.90	31,873,494	42.96
Classified Salaries	10,539,439	17.55	13,114,397	18.31	13,154,175	17.73

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	13,359,616	22.24	15,824,328	22.10	16,847,886	22.71
Supplies, Instructional Resources and Noncapitalized Items	1,585,428	2.64	2,425,090	3.39	2,870,385	3.87
Purchased Services	8,077,867	13.45	8,940,704	12.48	8,792,853	11.85
Travel	222,317	0.37	315,222	0.44	389,004	0.52
Capital Outlay	315,673	0.53	272,084	0.38	265,689	0.36
Total - Objects	60,069,261	100.00	71,614,234	100.00	74,193,486	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	271.70	256.41	220.00
2. Grade 1	283.00	297.37	255.00
3. Grade 2	263.60	292.93	297.00
4. Grade 3	313.70	278.35	296.00
5. Grade 4	336.23	325.44	296.00
6. Grade 5	368.33	342.04	319.00
7. Grade 6	369.16	378.44	357.45
8. Grade 7	368.15	376.11	387.30
9. Grade 8	408.11	361.01	370.44
10. Grade 9	366.09	411.84	387.26
11. Grade 10	359.12	360.27	399.49
12. Grade 11 (excluding Running Start)	379.94	342.10	343.54
13. Grade 12 (excluding Running Start)	300.75	348.23	310.65
14. SUBTOTAL	4,387.88	4,370.54	4,239.13
15. Running Start	53.31	50.00	48.82
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	10.76	6.00	6.00
18. TOTAL K-12	4,451.95	4,426.54	4,293.95
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	294.935	317.545	313.256
2. General Fund FTE Classified Employees /4	138.885	159.406	158.111

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	15,831,901	13,887,053	11,271,945
2000 Local Nontax Support	5,223,641	7,965,060	7,329,984
3000 State, General Purpose	30,788,087	40,072,289	40,562,988
4000 State, Special Purpose	5,899,536	5,803,624	7,513,401
5000 Federal, General Purpose	2,983	2,000	1,000
6000 Federal, Special Purpose	1,527,682	1,868,026	2,698,624
7000 Revenues from Other School Districts	15,814	0	6,000
8000 Revenues from Other Entities	186,544	222,292	212,122
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,476,188	69,820,344	69,596,064
EXPENDITURES			
00 Regular Instruction	36,247,252	42,948,867	43,956,898
10 Federal Stimulus	0	0	0
20 Special Education Instruction	8,084,145	9,363,666	10,484,790
30 Vocational Education Instruction	1,580,492	2,128,692	2,340,593
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,016,266	1,031,383	1,267,924
70 Other Instructional Programs	225,745	1,062,403	1,176,929
80 Community Services	330,351	464,061	481,597
90 Support Services	12,585,010	14,615,162	14,484,755
B. TOTAL EXPENDITURES	60,069,261	71,614,234	74,193,486
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)	-593,073	-1,793,890	-4,597,422
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	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	3,100,000	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	6,453,190	4,049,504	8,003,688
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	7,245,487	7,449,504	8,303,688
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	89,178	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	671,203	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	2,000,000	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	5,872,034	3,355,614	3,406,266
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,652,415	5,655,614	3,706,266

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	15,831,901	13,887,053	11,271,945
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	15,831,901	13,887,053	11,271,945
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	579,957	597,950	658,628
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	9,365	9,500	10,200
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	82,974	95,000	135,000
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	2,524	3,600	1,750
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	20	100	0
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	61,622	150,000	94,218
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,555,779	1,653,305	1,668,975
2300 Investment Earnings	206,040	130,000	250,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	2,520,796	2,565,535	2,276,100
2600 Fines and Damages	31,522	24,600	23,675
2700 Rentals and Leases	152,101	129,500	158,530
2800 Insurance Recoveries	10,555	9,500	17,000
2900 Local Support Nontax, Unassigned	10,219	2,595,470	2,035,908
2910 E-Rate	167	1,000	0
2000 TOTAL LOCAL SUPPORT NONTAX	5,223,641	7,965,060	7,329,984
STATE, GENERAL PURPOSE			
3100 Apportionment	30,189,579	39,288,855	39,747,592

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	598,508	783,434	815,396
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	30,788,087	40,072,289	40,562,988
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	500	0
4121 Special Education	3,066,934	3,439,585	3,924,155
4122 Special Ed-Infants and Toddlers-State	131,701	134,493	215,757
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	71,797	88,760	106,506
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	304,802	312,462	353,695
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	241,218	251,817	379,655
4174 Highly Capable	101,360	134,619	136,416
4188 Childcare	0	0	0
4198 School Food Services	200	222	222
4199 Transportation--Operations	1,981,345	1,440,666	2,396,995
4300 Other State Agencies, Unassigned	180	500	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 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	5,899,536	5,803,624	7,513,401
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	2,983	2,000	1,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	2,983	2,000	1,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	800,000	900,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,081,718	738,188	1,446,943
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	10,466	16,000	14,717
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	192,477	102,739	99,913
6152 School Improve, Fed Other Title Grants under ESEA, Fed	94,274	61,069	80,449
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)	19,386	18,519	14,715
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	75,699	80,126	90,218
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	5,114	5,000	2,500
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	48,548	46,385	49,169
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,527,682	1,868,026	2,698,624
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	6,000
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	15,814	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	15,814	0	6,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	51,444	72,292	74,522
8188 Childcare	0	0	0
8189 Community Services	133,669	150,000	135,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	1,431	0	2,600
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	186,544	222,292	212,122
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100 Sale of Bonds	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
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,476,188	69,820,344	69,596,064

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EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	36,172,979	42,872,570	43,872,661
02 Alternative Learning Experience	74,273	76,297	84,237
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	36,247,252	42,948,867	43,956,898
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	6,878,927	8,475,422	9,428,039
22 Special Education, Infants and Toddlers, State	123,500	150,054	209,809
24 Special Education, Supplemental, Federal	1,081,718	738,190	846,942
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	8,084,145	9,363,666	10,484,790
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,539,449	2,050,573	2,210,150
34 Middle School Career and Technical Education, State	30,577	62,119	115,726
38 Vocational, Federal	10,466	16,000	14,717
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,580,492	2,128,692	2,340,593
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	192,477	162,973	138,495
52 Other Title Grants under ESEA-Federal	94,274	77,881	80,273
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	131,501	140,212	168,684
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	297,125	312,462	413,583
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	19,386	18,519	14,715
65 Transitional Bilingual, State	281,504	319,336	452,174
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,016,266	1,031,383	1,267,924
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	102,097	95,000	134,271
74 Highly Capable	108,038	144,168	136,657
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	15,609	823,235	906,001
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	225,745	1,062,403	1,176,929
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	330,351	464,061	481,597
80 TOTAL COMMUNITY SERVICES	330,351	464,061	481,597
SUPPORT SERVICES			
97 District-wide Support	8,649,243	10,017,203	9,831,366
98 School Food Services	1,710,299	1,789,805	1,836,241
99 Pupil Transportation	2,225,468	2,808,154	2,817,148
90 TOTAL SUPPORT SERVICES	12,585,010	14,615,162	14,484,755
TOTAL PROGRAM EXPENDITURES	60,069,261	71,614,234	74,193,486

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	43,872,661	78,343		24,943,323	4,602,035	10,964,337	1,714,033	1,463,740	93,540	13,310
02 ALE	84,237	0		18,175	0	6,749	0	59,313	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	43,956,898	78,343		24,961,498	4,602,035	10,971,086	1,714,033	1,523,053	93,540	13,310
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	9,428,039	3,000		4,233,224	2,097,415	2,517,125	53,560	473,415	21,300	29,000
22 Sp Ed, I&T, St	209,809	0		0	0	0	0	209,809	0	0
24 Sp Ed, Sup, Fed	846,942	0		7,300	141,171	70,134	28,529	599,808	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	10,484,790	3,000		4,240,524	2,238,586	2,587,259	82,089	1,283,032	21,300	29,000
31 Voc, Basic, St	2,210,150	9,178		1,250,353	35,285	471,942	207,937	85,158	29,180	121,117
34 MidSchCar/Tec	115,726	0		67,565	0	24,161	1,000	0	0	23,000
38 Voc, Fed	14,717	0		6,969	0	1,674	0	235	5,839	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	2,340,593	9,178		1,324,887	35,285	497,777	208,937	85,393	35,019	144,117
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	138,495	0		102,103	0	36,392	0	0	0	0
52 Other Title Grants under ESEA -Federal	80,273	0	0	35,727	14,659	15,090	1,772	13,025	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	168,684	0		93,204	28,636	46,844	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	413,583	0		270,926	50,960	74,338	1,000	13,359	3,000	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	14,715	0		13,469	0	1,246	0	0	0	0
65 Tran Biling, St	452,174	0		204,280	107,555	140,339	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	1,267,924	0	0	719,709	201,810	314,249	2,772	26,384	3,000	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	134,271	0		82,000	21,500	24,721	2,050	4,000	0	0
74 Highly Capable	136,657	1,000		54,913	3,500	17,216	21,750	27,278	11,000	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	906,001	0		200,001	0	48,787	206,000	451,213	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,176,929	1,000		336,914	25,000	90,724	229,800	482,491	11,000	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	481,597	25,000	0	21,474	149,949	44,174	5,000	151,000	85,000	0
TOTAL COMMUNITY SERVICES	481,597	25,000	0	21,474	149,949	44,174	5,000	151,000	85,000	0
97 Distwide Suppt	9,831,366	6,025	0	268,488	4,433,891	1,674,743	411,335	2,947,112	20,510	69,262
98 Schl Food Serv	1,836,241	0	-63,246	0	26,095	10,050	49,169	1,804,173	0	10,000
99 Pupil Transp	2,817,148	0	-59,300	0	1,441,524	657,824	167,250	490,215	119,635	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	14,484,755	6,025	-122,546	268,488	5,901,510	2,342,617	627,754	5,241,500	140,145	79,262
OBJECT TOTALS	74,193,486	122,546	-122,546	31,873,494	13,154,175	16,847,886	2,870,385	8,792,853	389,004	265,689

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	111,720	XXXXX	119,325	XXXXX	122,546	XXXXX
(1) Credit Transfers	-111,720	XXXXX	-119,325	XXXXX	-122,546	XXXXX
(2) Certificated Salaries	25,968,921	43.23	30,722,409	42.90	31,873,494	42.96
(3) Classified Salaries	10,539,439	17.55	13,114,397	18.31	13,154,175	17.73
(4) Employee Benefits and Payroll Taxes	13,359,616	22.24	15,824,328	22.10	16,847,886	22.71
(5) Supplies and Materials	1,585,428	2.64	2,425,090	3.39	2,870,385	3.87
(7) Purchased Services	8,077,867	13.45	8,940,704	12.48	8,792,853	11.85
(8) Travel	222,317	0.37	315,222	0.44	389,004	0.52
(9) Capital Outlay	315,673	0.53	272,084	0.38	265,689	0.36
TOTAL EXPENDITURES	60,069,261	100.00	71,614,234	100.00	74,193,486	100.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	32,647,018	54.35	39,434,895	55.07	40,275,090	54.28
28 Extracur	1,201,117	2.00	1,567,935	2.19	1,632,156	2.20
29 Pmt to SD	10,110	0.02	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	33,858,245	56.37	41,002,830	57.26	41,907,246	56.48
TEACHING SUPPORT						
22 Lrn Resrc	828,757	1.38	880,427	1.23	908,274	1.22
24 Guid/Coun	1,385,607	2.31	1,450,647	2.03	1,585,569	2.14
25 Pupil M/S	804,502	1.34	1,036,043	1.45	1,140,468	1.54
26 Health	2,501,874	4.16	2,862,909	4.00	3,066,035	4.13
31 InstProDev	1,335,773	2.22	2,377,073	3.32	3,062,174	4.13
32 Inst Tech	764,854	1.27	954,316	1.33	947,185	1.28
33 Curriculum	123,500	0.21	136,330	0.19	361,639	0.49
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	271,302	0.37
TOTAL TEACHING SUPPORT	7,997,886	13.31	9,802,175	13.69	11,342,646	15.29
OTHER SUPPORT ACTIVITIES						
42 Food	48,446	0.08	46,385	0.06	49,169	0.07
44 Operation	1,715,046	2.86	1,803,445	2.52	1,850,318	2.49
49 Transfers	-53,193	-0.09	-60,025	-0.08	-63,246	-0.09
52 Operation	1,575,360	2.62	2,021,023	2.82	1,958,835	2.64
53 Maintnce	221,960	0.37	261,618	0.37	287,630	0.39
56 Insurance	60,430	0.10	75,000	0.10	75,000	0.10
59 Transfers	-58,527	-0.10	-59,300	-0.08	-59,300	-0.08
62 Grnd Mnt	243,207	0.40	284,624	0.40	345,279	0.47
63 Oper Bldg	2,205,832	3.67	2,760,179	3.85	2,603,054	3.51
64 Maintnce	870,368	1.45	979,114	1.37	971,920	1.31
65 Utilities	1,291,797	2.15	1,358,140	1.90	1,279,800	1.72
67 Bldg Secu	52,509	0.09	71,575	0.10	77,500	0.10
68 Insurance	423,225	0.70	473,200	0.66	458,000	0.62
72 Info Sys	707,553	1.18	710,649	0.99	754,764	1.02
73 Printing	37,571	0.06	56,500	0.08	40,000	0.05
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	42,711	0.07	33,100	0.05	36,700	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 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(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	251,858	0.42	258,548	0.36	260,168	0.35
TOTAL OTHER SUPPORT ACTIVITIES	9,636,153	16.04	11,073,775	15.46	10,925,591	14.73
UNIT ADMINISTRATION						
23 Princ Off	3,715,231	6.18	4,213,167	5.88	4,293,192	5.79
TOTAL UNIT ADMINISTRATION	3,715,231	6.18	4,213,167	5.88	4,293,192	5.79
CENTRAL ADMINISTRATION						
11 Bd of Dir	206,381	0.34	302,200	0.42	222,400	0.30
12 Supt Off	536,714	0.89	699,997	0.98	587,282	0.79
13 Busns Off	989,307	1.65	1,114,183	1.56	1,104,473	1.49
14 HR	578,680	0.96	638,415	0.89	740,357	1.00
15 Pblc Rltn	138,468	0.23	181,377	0.25	150,024	0.20
21 Supv Inst	1,725,355	2.87	1,812,792	2.53	2,008,812	2.71
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	356,971	0.59	410,694	0.57	442,952	0.60
61 Supv Bldg	329,870	0.55	362,629	0.51	468,511	0.63
TOTAL CENTRAL ADMINISTRATION	4,861,746	8.09	5,522,287	7.71	5,724,811	7.72
TOTAL EXPENDITURES	60,069,261	100.00	71,614,234	100.00	74,193,486	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	246.681	78.75	49.019	31.00
28 Extracurricular	1.000	0.32	1.700	1.08
TOTAL TEACHING ACTIVITES	247.681	79.07	50.719	32.08
TEACHING SUPPORT				
22 Learning Resources	5.000	1.60	0.978	0.62
24 Guidance and Counseling	8.000	2.55	3.258	2.06
25 Pupil Management and Safety	0.000	0.00	11.083	7.01
26 Health/Related Services	17.600	5.62	3.289	2.08
31 InstProDev	13.275	4.24	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	6.462	4.09
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	43.875	14.01	25.070	15.86
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.418	0.26
52 Operations	XXXXX	XXXXX	13.135	8.31
53 Maintenance	XXXXX	XXXXX	0.846	0.54
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	1.90
63 Operation of Buildings	XXXXX	XXXXX	23.732	15.01
64 Maintenance	XXXXX	XXXXX	5.250	3.32
72 Information Systems	0.000	0.00	2.900	1.83
91 Public Activities	XXXXX	XXXXX	0.750	0.47
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	50.031	31.64
UNIT ADMINISTRATION				
23 Principal's Office	13.000	4.15	10.737	6.79
TOTAL UNIT ADMINISTRATION	13.000	4.15	10.737	6.79
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.32	1.250	0.79
13 Business Office	0.000	0.00	6.000	3.79
14 Human Resources	0.000	0.00	3.121	1.97
15 Public Relations	0.000	0.00	1.000	0.63

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
21 Supervision - Instruction	7.700	2.46	3.742	2.37
51 Supervision - Transportation	0.000	0.00	2.852	1.80
61 Supervision - Building	0.000	0.00	3.589	2.27
TOTAL CENTRAL ADMINISTRATION	8.700	2.78	21.554	13.63
TOTAL FTE STAFF	313.256	100.00	158.111	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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	322,070	434,446	425,086
200 Athletics	402,163	507,125	509,996
300 Classes	0	50,000	51,217
400 Clubs	671,249	812,960	844,823
600 Private Moneys	7,894	51,000	50,500
A. TOTAL REVENUES	1,403,376	1,855,531	1,881,622
EXPENDITURES			
100 General Student Body	212,534	281,633	111,019
200 Athletics	484,598	588,327	406,213
300 Classes	1,548	58,452	8,546
400 Clubs	610,599	972,078	650,142
600 Private Moneys	9,223	52,557	2,058
B. TOTAL EXPENDITURES	1,318,502	1,953,047	1,177,978
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	84,875	-97,516	703,644
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	481,313	543,817	625,732
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	518,014	543,817	625,732
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	596,802	446,301	1,329,376
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	6,087	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/	602,889	446,301	1,329,376

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,332,846	7,352,000	7,400,000
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	7,332,846	7,352,000	7,400,000
EXPENDITURES			
Matured Bond Expenditures	2,325,000	3,760,000	4,315,000
Interest on Bonds	3,412,125	3,283,250	3,096,375
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. TOTAL EXPENDITURES	5,737,725	7,053,250	7,421,375
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)	1,595,121	298,750	-21,375
BEGINNING FUND BALANCE			
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
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,754,238	5,390,335	5,689,085
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	5,349,359	5,689,085	5,667,710
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,349,359	5,689,085	5,667,710

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	7,332,846	7,352,000	7,400,000
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	7,332,846	7,352,000	7,400,000
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
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,332,846	7,352,000	7,400,000

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,197,236	6,322,558	6,470,558
2000 Local Nontax Support	598,895	350,000	300,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	655,316	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	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,451,447	6,672,558	6,770,558
EXPENDITURES			
10 Sites	124,264	85,000	85,000
20 Buildings	5,134,178	6,475,000	5,745,000
30 Equipment	47,074	3,733,672	3,522,092
40 Energy	0	100,000	500,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	6,571,004	10,393,672	9,852,092
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)	880,443	-3,721,114	-3,081,534
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	1,599,204	0	0
G.L.862 Committed from Levy Proceeds	8,936,427	10,187,617	13,248,631
G.L.863 Restricted from State Proceeds	0	0	0

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	2,106,348	2,250,000
G.L.890 Unassigned Fund Balance	2,149,914	0	0
F. TOTAL BEGINNING FUND BALANCE	12,636,552	12,293,965	15,498,631
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	678,096	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	0	0	0
G.L.862 Committed from Levy Proceeds	10,688,985	6,466,503	10,167,097
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	2,149,914	2,106,348	2,250,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,516,995	8,572,851	12,417,097

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	6,197,236	6,322,558	6,470,558
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	6,197,236	6,322,558	6,470,558
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	205,004	100,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	131,782	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	262,109	250,000	200,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	598,895	350,000	300,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	655,316	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	655,316	0	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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
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
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,451,447	6,672,558	6,770,558

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	340,898	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	21,937	3,000	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	348,887	285,000	300,000
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	49,859	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	761,581	288,000	303,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	761,581	288,000	303,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	720,304	800,000	90,000
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	720,304	800,000	90,000
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)	41,277	-512,000	213,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,431,649	1,014,510	821,000
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	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,431,649	1,014,510	821,000
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	1,472,927	502,510	1,034,000
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	0	0	0

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,472,927	502,510	1,034,000

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.