

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	68,445,305	1,387,302	8,000,080	6,662,558	303,000
Total Appropriation (Expenditures)	71,947,508	2,179,067	7,836,000	12,591,020	1,200,000
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	-3,502,203	-791,765	164,080	-5,928,462	-897,000
Beginning Total Fund Balance	6,829,422	893,456	5,331,931	14,863,868	1,137,549
Ending Total Fund Balance	3,327,219	101,691	5,496,011	8,935,406	240,549
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	12,300,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	958,863	0	0	0	0
Net excess levy amount for 2021 collection after rollback	11,341,137	XXXX	8,554,000	6,218,558	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,419.94		4,293.95		4,380.75	
FTE Certificated Employees	311.654		313.256		317.827	
FTE Classified Employees	142.192		158.111		156.840	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	68,251,384		69,596,064		68,445,305	
Total Expenditures	67,108,483		74,193,486		71,947,508	
Total Beginning Fund Balance	6,652,415		8,303,688		6,829,422	
Total Ending Fund Balance	7,795,316		3,706,266		3,327,219	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	40,409,252	60.21	43,956,898	59.25	44,118,289	61.32
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	9,342,578	13.92	10,484,790	14.13	10,319,340	14.34
Vocational Instruction	2,073,207	3.09	2,340,593	3.15	2,790,475	3.88
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,091,137	1.63	1,267,924	1.71	1,248,969	1.74
Other Instructional Programs	265,261	0.40	1,176,929	1.59	724,546	1.01
Community Services	362,785	0.54	481,597	0.65	295,710	0.41
Support Services	13,564,262	20.21	14,484,755	19.52	12,450,179	17.30
Total - Program Groups	67,108,483	100.00	74,193,486	100.00	71,947,508	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	38,452,312	57.30	41,907,246	56.48	40,429,706	56.19
Teaching Support	8,997,565	13.41	11,342,646	15.29	12,305,949	17.10
Other Supportive Activities	10,435,345	15.55	10,925,591	14.73	9,032,729	12.55
Building Administration	3,988,295	5.94	4,293,192	5.79	4,352,536	6.05
Central Administration	5,071,503	7.56	5,724,811	7.72	5,826,588	8.10
Total - Activity Groups	67,108,483	100.00	74,193,486	100.00	71,947,508	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	30,056,567	44.79	31,873,494	42.96	32,938,689	45.78
Classified Salaries	11,915,622	17.76	13,154,175	17.73	12,708,644	17.66

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	14,885,203	22.18	16,847,886	22.71	16,873,799	23.45
Supplies, Instructional Resources and Noncapitalized Items	1,773,232	2.64	2,870,385	3.87	2,528,213	3.51
Purchased Services	7,762,368	11.57	8,792,853	11.85	6,590,106	9.16
Travel	338,046	0.50	389,004	0.52	50,000	0.07
Capital Outlay	377,444	0.56	265,689	0.36	258,057	0.36
Total - Objects	67,108,483	100.00	74,193,486	100.00	71,947,508	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	242.69	220.00	243.11
2. Grade 1	295.33	255.00	262.29
3. Grade 2	294.59	297.00	271.75
4. Grade 3	282.35	296.00	318.80
5. Grade 4	321.84	296.00	317.60
6. Grade 5	344.69	319.00	315.83
7. Grade 6	381.22	357.45	346.50
8. Grade 7	372.17	387.30	364.70
9. Grade 8	382.40	370.44	393.91
10. Grade 9	397.07	387.26	397.12
11. Grade 10	358.16	399.49	384.87
12. Grade 11 (excluding Running Start)	331.67	343.54	383.71
13. Grade 12 (excluding Running Start)	356.61	310.65	325.73
14. SUBTOTAL	4,360.79	4,239.13	4,325.92
15. Running Start	47.07	48.82	48.83
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	12.08	6.00	6.00
18. TOTAL K-12	4,419.94	4,293.95	4,380.75
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	311.654	313.256	317.827
2. General Fund FTE Classified Employees /4	142.192	158.111	156.840

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13,786,338	11,271,945	11,344,371
2000 Local Nontax Support	4,922,372	7,329,984	6,229,452
3000 State, General Purpose	39,982,966	40,562,988	42,325,956
4000 State, Special Purpose	7,816,299	7,513,401	6,761,059
5000 Federal, General Purpose	714	1,000	1,100
6000 Federal, Special Purpose	1,494,647	2,698,624	1,512,629
7000 Revenues from Other School Districts	10,041	6,000	0
8000 Revenues from Other Entities	238,008	212,122	270,738
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	68,251,384	69,596,064	68,445,305
EXPENDITURES			
00 Regular Instruction	40,409,252	43,956,898	44,118,289
10 Federal Stimulus	0	0	0
20 Special Education Instruction	9,342,578	10,484,790	10,319,340
30 Vocational Education Instruction	2,073,207	2,340,593	2,790,475
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,091,137	1,267,924	1,248,969
70 Other Instructional Programs	265,261	1,176,929	724,546
80 Community Services	362,785	481,597	295,710
90 Support Services	13,564,262	14,484,755	12,450,179
B. TOTAL EXPENDITURES	67,108,483	74,193,486	71,947,508
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)	1,142,901	-4,597,422	-3,502,203
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	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	5,872,034	8,003,688	6,529,422
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	6,652,415	8,303,688	6,829,422
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	228,518	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	104,780	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	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	7,442,019	3,406,266	3,027,219
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,795,316	3,706,266	3,327,219

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	13,786,338	11,271,945	11,344,371
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	13,786,338	11,271,945	11,344,371
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	651,303	658,628	37,200
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	11,535	10,200	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	125,550	135,000	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	17,833	1,750	480,680
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	7,000
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	119,496	94,218	74,500
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,567,705	1,668,975	1,775,627
2300 Investment Earnings	311,128	250,000	250,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	1,885,897	2,276,100	1,275,597
2600 Fines and Damages	28,565	23,675	10,850
2700 Rentals and Leases	164,193	158,530	101,200
2800 Insurance Recoveries	31,521	17,000	17,000
2900 Local Support Nontax, Unassigned	7,547	2,035,908	2,064,798
2910 E-Rate	100	0	0
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	4,922,372	7,329,984	6,229,452

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	39,133,780	39,747,592	41,595,359
3121 Special Education--General Apportionment	849,187	815,396	730,597
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	39,982,966	40,562,988	42,325,956
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,317,340	3,924,155	4,041,684
4122 Special Ed-Infants and Toddlers-State	211,386	215,757	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	88,480	106,506	111,085
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	335,240	353,695	358,763
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	332,153	379,655	393,786
4174 Highly Capable	134,463	136,416	142,211
4188 Childcare	0	0	0
4198 School Food Services	240	222	222
4199 Transportation--Operations	2,396,995	2,396,995	1,713,308
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 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	7,816,299	7,513,401	6,761,059
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	714	1,000	1,100
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	714	1,000	1,100
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	900,000	445,855
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,124,968	1,446,943	726,718
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	10,481	14,717	15,921
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	152,654	99,913	98,387
6152 School Improve, Fed Other Title Grants under ESEA, Fed	52,065	80,449	69,239
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)	22,901	14,715	21,414
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	79,918	90,218	84,125
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
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	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	1,856	2,500	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
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	49,805	49,169	50,970
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,494,647	2,698,624	1,512,629
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	10,041	6,000	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	10,041	6,000	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	86,393	74,522	135,738
8188 Childcare	0	0	0
8189 Community Services	149,514	135,000	135,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	2,100	2,600	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	238,008	212,122	270,738
OTHER FINANCING SOURCES			
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	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	68,251,384	69,596,064	68,445,305

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	40,316,972	43,872,661	44,033,327
02 Alternative Learning Experience	92,280	84,237	84,962
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	40,409,252	43,956,898	44,118,289
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,010,271	9,428,039	9,607,234
22 Special Education, Infants and Toddlers, State	207,339	209,809	0
24 Special Education, Supplemental, Federal	1,124,968	846,942	712,106
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	9,342,578	10,484,790	10,319,340
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,024,875	2,210,150	2,664,126
34 Middle School Career and Technical Education, State	37,851	115,726	117,428
38 Vocational, Federal	10,481	14,717	8,921
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,073,207	2,340,593	2,790,475
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	152,654	138,495	133,498
52 Other Title Grants under ESEA-Federal	52,065	80,273	72,306
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	163,246	168,684	173,305

Mercer Island School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	321,759	413,583	383,493
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	22,901	14,715	19,149
65 Transitional Bilingual, State	378,512	452,174	467,218
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	1,091,137	1,267,924	1,248,969
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	123,167	134,271	135,000
74 Highly Capable	135,047	136,657	134,420
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	7,047	906,001	455,126
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	265,261	1,176,929	724,546
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	362,785	481,597	295,710
80 TOTAL COMMUNITY SERVICES	362,785	481,597	295,710
SUPPORT SERVICES			
97 District-wide Support	9,216,427	9,831,366	9,679,919
98 School Food Services	1,745,368	1,836,241	1,294,974
99 Pupil Transportation	2,602,468	2,817,148	1,475,286
90 TOTAL SUPPORT SERVICES	13,564,262	14,484,755	12,450,179
TOTAL PROGRAM EXPENDITURES	67,108,483	74,193,486	71,947,508

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	44,033,327	35,522		25,543,704	4,898,457	11,043,221	1,420,640	1,067,105	0	24,678
02 ALE	84,962	0		18,720	0	6,929	0	59,313	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	44,118,289	35,522		25,562,424	4,898,457	11,050,150	1,420,640	1,126,418	0	24,678
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	9,607,234	0		4,424,044	2,136,861	2,650,315	72,000	309,014	0	15,000
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	712,106	0		26,182	204,348	115,154	53,422	313,000	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	10,319,340	0		4,450,226	2,341,209	2,765,469	125,422	622,014	0	15,000
31 Voc, Basic, St	2,664,126	9,178		1,607,887	41,209	582,145	218,102	84,488	0	121,117
34 MidSchCar/Tec	117,428	0		70,846	1,970	25,612	1,000	0	0	18,000
38 Voc, Fed	8,921	0		5,044	0	1,218	0	2,659	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,790,475	9,178		1,683,777	43,179	608,975	219,102	87,147	0	139,117
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	133,498	0		94,323	0	34,737	4,438	0	0	0
52 Other Title Grants under ESEA -Federal	72,306	0	0	34,103	8,725	13,633	3,009	12,836	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	173,305	0		96,790	28,385	48,130	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	383,493	0		263,870	25,480	67,523	2,820	23,800	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	19,149	0		3,250	0	297	2,800	12,802	0	0
65 Tran Biling, St	467,218	0		214,158	104,165	148,895	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	1,248,969	0	0	706,494	166,755	313,215	13,067	49,438	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	135,000	0		74,000	26,000	24,144	6,856	4,000	0	0
74 Highly Capable	134,420	1,000		64,399	1,000	18,993	16,750	32,278	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	455,126	0		102,075	0	25,217	204,906	122,928	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	724,546	1,000		240,474	27,000	68,354	228,512	159,206	0	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	295,710	10,000	0	21,510	77,620	35,580	0	151,000	0	0
TOTAL COMMUNITY SERVICES	295,710	10,000	0	21,510	77,620	35,580	0	151,000	0	0
97 Distwide Suppt	9,679,919	6,025	0	273,784	4,263,453	1,648,137	411,485	2,957,773	50,000	69,262
98 Schl Food Serv	1,294,974	0	-33,992	0	19,017	9,467	32,970	1,257,512	0	10,000
99 Pupil Transp	1,475,286	0	-27,733	0	871,954	374,452	77,015	179,598	0	0
TOTAL SUPPORT SERVICES	12,450,179	6,025	-61,725	273,784	5,154,424	2,032,056	521,470	4,394,883	50,000	79,262

Mercer Island School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	71,947,508	61,725	-61,725	32,938,689	12,708,644	16,873,799	2,528,213	6,590,106	50,000	258,057

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	79,530	XXXXX	122,546	XXXXX	61,725	XXXXX
(1) Credit Transfers	-79,530	XXXXX	-122,546	XXXXX	-61,725	XXXXX
(2) Certificated Salaries	30,056,567	44.79	31,873,494	42.96	32,938,689	45.78
(3) Classified Salaries	11,915,622	17.76	13,154,175	17.73	12,708,644	17.66
(4) Employee Benefits and Payroll Taxes	14,885,203	22.18	16,847,886	22.71	16,873,799	23.45
(5) Supplies and Materials	1,773,232	2.64	2,870,385	3.87	2,528,213	3.51
(7) Purchased Services	7,762,368	11.57	8,792,853	11.85	6,590,106	9.16
(8) Travel	338,046	0.50	389,004	0.52	50,000	0.07
(9) Capital Outlay	377,444	0.56	265,689	0.36	258,057	0.36
TOTAL EXPENDITURES	67,108,483	100.00	74,193,486	100.00	71,947,508	100.00

Mercer Island School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	37,085,272	55.26	40,275,090	54.28	38,990,043	54.19
28 Extracur	1,361,454	2.03	1,632,156	2.20	1,439,663	2.00
29 Pmt to SD	5,586	0.01	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	38,452,312	57.30	41,907,246	56.48	40,429,706	56.19
TEACHING SUPPORT						
22 Lrn Resrc	864,050	1.29	908,274	1.22	919,591	1.28
24 Guid/Coun	1,652,012	2.46	1,585,569	2.14	1,649,688	2.29
25 Pupil M/S	1,029,852	1.53	1,140,468	1.54	1,355,222	1.88
26 Health	2,777,437	4.14	3,066,035	4.13	3,136,573	4.36
31 InstProDev	1,398,182	2.08	3,062,174	4.13	3,328,620	4.63
32 Inst Tech	745,089	1.11	947,185	1.28	924,003	1.28
33 Curriculum	530,942	0.79	361,639	0.49	418,494	0.58
34 Prof Lrng St	163,462	0.24	271,302	0.37	573,758	0.80
TOTAL TEACHING SUPPORT	8,997,565	13.41	11,342,646	15.29	12,305,949	17.10
OTHER SUPPORT ACTIVITIES						
42 Food	49,805	0.07	49,169	0.07	32,970	0.05
44 Operation	1,727,163	2.57	1,850,318	2.49	1,295,996	1.80
49 Transfers	-31,601	-0.05	-63,246	-0.09	-33,992	-0.05
52 Operation	1,855,708	2.77	1,958,835	2.64	945,640	1.31
53 Maintnce	230,103	0.34	287,630	0.39	149,834	0.21
56 Insurance	62,791	0.09	75,000	0.10	75,000	0.10
59 Transfers	-47,929	-0.07	-59,300	-0.08	-27,733	-0.04
62 Grnd Mnt	291,253	0.43	345,279	0.47	287,909	0.40
63 Oper Bldg	2,525,863	3.76	2,603,054	3.51	2,412,291	3.35
64 Maintnce	958,376	1.43	971,920	1.31	974,639	1.35
65 Utilities	1,329,721	1.98	1,279,800	1.72	1,279,800	1.78
67 Bldg Secu	63,502	0.09	77,500	0.10	82,500	0.11
68 Insurance	428,407	0.64	458,000	0.62	475,000	0.66
72 Info Sys	669,121	1.00	754,764	1.02	762,683	1.06
73 Printing	33,492	0.05	40,000	0.05	40,000	0.06
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	44,676	0.07	36,700	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 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(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	244,892	0.36	260,168	0.35	243,492	0.34
TOTAL OTHER SUPPORT ACTIVITIES	10,435,345	15.55	10,925,591	14.73	9,032,729	12.55
UNIT ADMINISTRATION						
23 Princ Off	3,988,295	5.94	4,293,192	5.79	4,352,536	6.05
TOTAL UNIT ADMINISTRATION	3,988,295	5.94	4,293,192	5.79	4,352,536	6.05
CENTRAL ADMINISTRATION						
11 Bd of Dir	150,517	0.22	222,400	0.30	220,400	0.31
12 Supt Off	624,216	0.93	587,282	0.79	651,626	0.91
13 Busns Off	1,089,575	1.62	1,104,473	1.49	1,095,492	1.52
14 HR	616,137	0.92	740,357	1.00	798,953	1.11
15 Pblc Rltn	142,737	0.21	150,024	0.20	147,934	0.21
21 Supv Inst	1,782,330	2.66	2,008,812	2.71	2,213,203	3.08
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	417,158	0.62	442,952	0.60	276,281	0.38
61 Supv Bldg	248,832	0.37	468,511	0.63	422,699	0.59
TOTAL CENTRAL ADMINISTRATION	5,071,503	7.56	5,724,811	7.72	5,826,588	8.10
TOTAL EXPENDITURES	67,108,483	100.00	74,193,486	100.00	71,947,508	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	244.118	76.81	52.583	33.53
28 Extracurricular	0.989	0.31	1.700	1.08
TOTAL TEACHING ACTIVITIES	245.107	77.12	54.283	34.61
TEACHING SUPPORT				
22 Learning Resources	4.956	1.56	1.292	0.82
24 Guidance and Counseling	7.912	2.49	3.258	2.08
25 Pupil Management and Safety	0.000	0.00	13.830	8.82
26 Health/Related Services	18.396	5.79	3.439	2.19
31 InstProDev	16.166	5.09	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	6.225	3.97
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	3.124	0.98	0.000	0.00
TOTAL TEACHING SUPPORT	50.554	15.91	28.044	17.88
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.294	0.19
52 Operations	XXXXX	XXXXX	7.969	5.08
53 Maintenance	XXXXX	XXXXX	0.412	0.26
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.28
63 Operation of Buildings	XXXXX	XXXXX	23.732	15.13
64 Maintenance	XXXXX	XXXXX	5.250	3.35
72 Information Systems	0.000	0.00	2.900	1.85
91 Public Activities	XXXXX	XXXXX	0.750	0.48
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	43.307	27.61
UNIT ADMINISTRATION				
23 Principal's Office	13.000	4.09	10.724	6.84
TOTAL UNIT ADMINISTRATION	13.000	4.09	10.724	6.84
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.31	1.250	0.80
13 Business Office	0.000	0.00	6.000	3.83
14 Human Resources	0.000	0.00	3.746	2.39
15 Public Relations	0.000	0.00	1.000	0.64

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	8.166	2.57	4.113	2.62
51 Supervision - Transportation	0.000	0.00	1.382	0.88
61 Supervision - Building	0.000	0.00	2.991	1.91
TOTAL CENTRAL ADMINISTRATION	9.166	2.88	20.482	13.06
TOTAL FTE STAFF	317.827	100.00	156.840	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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	352,874	425,086	283,470
200 Athletics	443,776	509,996	298,500
300 Classes	1,680	51,217	50,000
400 Clubs	603,921	844,823	704,442
600 Private Moneys	1,713	50,500	50,890
A. TOTAL REVENUES	1,403,963	1,881,622	1,387,302
EXPENDITURES			
100 General Student Body	201,988	111,019	575,167
200 Athletics	539,387	406,213	506,213
300 Classes	612	8,546	58,546
400 Clubs	659,709	650,142	986,641
600 Private Moneys	1,713	2,058	52,500
B. TOTAL EXPENDITURES	1,403,410	1,177,978	2,179,067
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	554	703,644	-791,765
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	596,802	625,732	893,456
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
D. TOTAL BEGINNING FUND BALANCE	602,889	625,732	893,456
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	599,502	1,329,376	101,691
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,940	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/	603,443	1,329,376	101,691

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,413,990	7,400,000	8,000,080
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	7,413,990	7,400,000	8,000,080
EXPENDITURES			
Matured Bond Expenditures	3,760,000	4,315,000	4,875,000
Interest on Bonds	3,283,250	3,096,375	2,951,000
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	7,043,850	7,421,375	7,836,000
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)	370,140	-21,375	164,080
BEGINNING 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	5,331,931
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	5,349,359	5,689,085	5,331,931
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	5,719,499	5,667,710	5,496,011
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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,719,499	5,667,710	5,496,011

Mercer Island School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	7,413,990	7,400,000	8,000,080
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	7,413,990	7,400,000	8,000,080
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	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	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,413,990	7,400,000	8,000,080

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,336,533	6,470,558	6,362,558
2000 Local Nontax Support	425,885	300,000	300,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	37,879	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	6,800,298	6,770,558	6,662,558
EXPENDITURES			
10 Sites	50,292	85,000	785,000
20 Buildings	2,225,357	5,745,000	7,360,000
30 Equipment	552,094	3,522,092	4,346,020
40 Energy	87,137	500,000	100,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	6,274,650	9,852,092	12,591,020
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)	525,648	-3,081,534	-5,928,462
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	10,688,985	13,248,631	12,613,868
G.L.863 Restricted from State Proceeds	0	0	0

Mercer Island School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	2,250,000	2,250,000
G.L.890 Unassigned Fund Balance	3,295,542	0	0
F. TOTAL BEGINNING FUND BALANCE	13,516,995	15,498,631	14,863,868
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	736,213	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	10,010,888	10,167,097	6,385,406
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	3,295,542	2,250,000	2,550,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	14,042,644	12,417,097	8,935,406

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	6,336,533	6,470,558	6,362,558
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	6,336,533	6,470,558	6,362,558
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	329,431	100,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
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	96,455	200,000	100,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	425,885	300,000	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	37,879	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	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	37,879	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Mercer Island School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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
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	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,800,298	6,770,558	6,662,558

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	1,943	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	29,835	3,000	3,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
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	329,140	300,000	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	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	360,918	303,000	303,000

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	360,918	303,000	303,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	80,624	730,230	1,200,000
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	80,624	730,230	1,200,000
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)	280,294	-427,230	-897,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,472,927	1,753,221	1,137,549
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
H. TOTAL BEGINNING FUND BALANCE	1,472,927	1,753,221	1,137,549
I. 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.819 Restricted for Fund Purposes	1,753,221	1,325,991	240,549
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

Mercer Island School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,753,221	1,325,991	240,549

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.