

Rainier School District No.307

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	16,442,918	267,645	808,019	717,061	40,500
Total Appropriation (Expenditures)	16,866,058	343,527	827,153	792,061	20,000
Other Financing Uses--Transfers Out (G.L. 536)	62,875	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-486,014	-75,882	-19,133	-74,999	20,500
Beginning Total Fund Balance	2,900,000	220,000	899,000	130,000	83,800
Ending Total Fund Balance	2,413,985	144,118	879,866	55,000	104,300

SECTION B: EXCESS LEVIES FOR 2025 COLLECTION

Excess levies approved by voters for 2025 collection	2,715,368	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	2,715,368	XXXXX	760,000	1,100,263	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.

Rainier School District No.307

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	893.13		884.00		950.00	
FTE Certificated Employees	66.400		65.229		67.600	
FTE Classified Employees	39.226		38.638		41.376	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	14,359,894		14,692,597		16,442,918	
Total Expenditures	14,512,529		15,638,887		16,866,058	
Total Beginning Fund Balance	3,316,255		3,000,000		2,900,000	
Total Ending Fund Balance	3,100,971		1,990,905		2,413,985	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	7,499,289	51.67	8,057,747	51.52	8,581,158	50.88
Federal Special Purpose Funding	409,225	2.82	65,044	0.42	0	0.00
Special Education Instruction	1,603,757	11.05	1,737,218	11.11	2,056,598	12.19
Vocational Instruction	761,588	5.25	768,128	4.91	880,834	5.22
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	474,612	3.27	585,175	3.74	590,407	3.50
Other Instructional Programs	18,582	0.13	526,389	3.37	529,572	3.14
Community Services	48,893	0.34	50,026	0.32	63,630	0.38
Support Services	3,696,582	25.47	3,849,160	24.61	4,163,859	24.69
Total - Program Groups	14,512,529	100.00	15,638,887	100.00	16,866,058	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	8,281,578	57.07	9,070,841	58.00	9,569,673	56.74
Teaching Support	1,354,444	9.33	1,652,811	10.57	1,982,633	11.76
Other Supportive Activities	2,778,156	19.14	2,792,801	17.86	3,019,313	17.90
Building Administration	901,091	6.21	930,178	5.95	958,962	5.69
Central Administration	1,097,810	7.56	1,192,256	7.62	1,335,477	7.92
Total - Activity Groups	14,512,529	100.00	15,638,887	100.00	16,866,058	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	6,257,919	43.12	6,437,465	41.16	6,960,270	41.27
Classified Salaries	2,217,994	15.28	2,255,971	14.43	2,472,130	14.66
Employee Benefits and Payroll Taxes	3,388,327	23.35	3,451,067	22.07	3,538,712	20.98
Supplies, Instructional Resources and Noncapitalized Items	761,347	5.25	1,193,963	7.63	1,376,737	8.16
Purchased Services	1,760,452	12.13	2,159,721	13.81	2,476,409	14.68
Travel	24,982	0.17	27,700	0.18	35,800	0.21
Capital Outlay	101,507	0.70	113,000	0.72	6,000	0.04
Total - Objects	14,512,529	100.00	15,638,887	100.00	16,866,058	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	75.40	55.00	65.00
2. Grade 1	69.18	73.00	75.00
3. Grade 2	66.20	66.00	73.00
4. Grade 3	74.80	66.00	62.00
5. Grade 4	65.90	74.00	70.00
6. Grade 5	75.20	64.00	78.00
7. Grade 6	77.97	75.00	67.00
8. Grade 7	66.46	78.00	82.00
9. Grade 8	78.76	68.00	84.00
10. Grade 9	65.77	77.00	77.00
11. Grade 10	62.24	63.00	82.00
12. Grade 11 (excluding Running Start)	46.89	62.00	63.00
13. Grade 12 (excluding Running Start)	48.22	46.00	57.00
14. SUBTOTAL	872.99	867.00	935.00
15. Running Start	15.54	15.00	13.00
16. Dropout Reengagement Enrollment	4.60	2.00	2.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	893.13	884.00	950.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	66.40	65.23	67.600
2. General Fund FTE Classified Employees /4	39.23	38.64	41.376

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,978,006	2,198,120	2,517,076
2000 Local Nontax Support	298,480	170,500	213,829
3000 State, General Purpose	8,790,811	8,701,939	9,695,861
4000 State, Special Purpose	2,160,838	2,203,972	2,567,921
5000 Federal, General Purpose	1,380	0	0
6000 Federal, Special Purpose	1,124,383	915,066	948,231
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	5,998	503,000	500,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,359,894	14,692,597	16,442,918
EXPENDITURES			
00 Regular Instruction	7,499,289	8,057,747	8,581,158
10 Federal Special Purpose Funding	409,225	65,044	0
20 Special Education Instruction	1,603,757	1,737,218	2,056,598
30 Vocational Education Instruction	761,588	768,128	880,834
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	474,612	585,175	590,407
70 Other Instructional Programs	18,582	526,389	529,572
80 Community Services	48,893	50,026	63,630
90 Support Services	3,696,582	3,849,160	4,163,859
B. TOTAL EXPENDITURES	14,512,529	15,638,887	16,866,058
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	62,650	62,805	62,875
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)	-215,284	-1,009,094	-486,014
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,000	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	2,488	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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.845 Restricted for Self-Insurance	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.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	382,679	500,000	375,000
G.L.890 Unassigned Fund Balance	1,830,087	1,500,000	1,225,000
G.L.891 Unassigned to Minimum Fund Balance Policy	1,100,000	1,000,000	1,300,000
F. TOTAL BEGINNING FUND BALANCE	3,316,255	3,000,000	2,900,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,000	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	12,182	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	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.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	375,572	500,000	375,000
G.L.890 Unassigned Fund Balance	1,512,217	490,905	738,985

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	1,200,000	1,000,000	1,300,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,100,971	1,990,905	2,413,985

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	1,947,859	2,164,383	2,485,928
1300 Sale of Tax Title Property	25	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	30,122	33,737	31,147
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,978,006	2,198,120	2,517,076
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	24,473	10,000	10,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	32,479	35,000	63,629
2200 Sales of Goods, Supplies, and Services, Unassigned	2,046	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	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	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	135,406	100,000	100,000
2300 Investment Earnings	56,612	20,000	35,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	3,605	0	0
2600 Fines and Damages	1,896	500	200
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	23,385	0	0
2900 Local Support Nontax, Unassigned	18,579	5,000	5,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	298,480	170,500	213,829

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE			
3100 Apportionment	8,408,597	8,348,249	9,374,982
3121 Special Education--General Apportionment	214,930	206,690	254,421
3300 Local Effort Assistance	167,284	147,000	66,458
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	8,790,811	8,701,939	9,695,861
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	8,607	0	0
4109 Transition To Kindergarten	XXXXX	0	0
4121 Special Education	1,261,556	1,327,408	1,627,887
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	237,209	258,175	283,363
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	34,241	7,000	5,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	22,544	26,389	29,571
4188 Childcare	0	0	0
4198 School Food Services	6,527	5,000	8,100
4199 Transportation--Operations	590,153	580,000	614,000
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 Special 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	2,160,838	2,203,972	2,567,921

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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
5400 Federal in lieu of Taxes	1,368	0	0
5500 Federal Forests	12	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,380	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	35,860	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	137,397	0	0
6114 Federal Special Purpose ESSER III Learning Loss	95,379	65,000	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	34,841	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	43,891	0	0
6124 Special Education--Supplemental	176,960	203,066	217,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	14,927	7,000	10,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	210,734	275,000	265,313
6152 School Improve, Fed Other Title Grants under ESEA, Fed	22,353	45,000	35,918
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)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	328,206	300,000	400,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	1,125	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
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 ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	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
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	22,710	20,000	20,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,124,383	915,066	948,231

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	500,000	500,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	5,998	3,000	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	5,998	503,000	500,000
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)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,359,894	14,692,597	16,442,918

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Rainier School District No.307

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	7,458,465	7,918,126	8,421,056
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	40,824	139,621	160,102
09 Transition to Kindergarten	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	7,499,289	8,057,747	8,581,158
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	148,786	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	134,019	0	0
14 Federal Special Purpose ESSER III Learning Loss	91,941	65,044	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	34,479	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	409,225	65,044	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,390,559	1,534,152	1,839,598
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	43,891	0	0
24 Special Education, Supplemental, Federal	169,307	203,066	217,000
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	1,603,757	1,737,218	2,056,598
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	604,954	613,100	746,408
34 Middle School Career and Technical Education, State	142,336	148,028	124,426
38 Vocational, Federal	14,297	7,000	10,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	761,588	768,128	880,834
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Rainier School District No.307

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	201,620	275,000	264,133
52 Other Title Grants under ESEA-Federal	21,385	45,000	35,921
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	217,677	258,175	283,353
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	33,930	7,000	7,000
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	0	0	0
65 Transitional Bilingual, State	0	0	0
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	474,612	585,175	590,407
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	18,582	26,389	29,572
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	500,000	500,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	18,582	526,389	529,572
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	48,893	50,026	63,630

Rainier School District No.307

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	48,893	50,026	63,630
SUPPORT SERVICES			
97 District-wide Support	2,561,722	2,634,058	2,946,438
98 School Food Services	560,575	574,296	603,444
99 Pupil Transportation	584,010	640,806	613,977
90 TOTAL SUPPORT SERVICES	3,706,307	3,849,160	4,163,859
TOTAL PROGRAM EXPENDITURES	14,522,253	15,638,887	16,866,058

Rainier School District No.307
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	8,421,056	41,000		5,356,514	540,959	1,926,834	231,070	301,929	22,750	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	160,102	0		106,502	0	33,600	0	20,000	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	8,581,158	41,000		5,463,016	540,959	1,960,434	231,070	321,929	22,750	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	1,839,598	0		615,450	376,912	446,784	13,052	387,400	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	217,000	0		0	0	0	0	217,000	0	0

Rainier School District No.307

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
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	2,056,598	0		615,450	376,912	446,784	13,052	604,400	0	0
31 Voc, Basic, St	746,408	0		406,212	0	125,092	182,504	26,600	0	6,000
34 MidSchCar/Tec	124,426	0		91,925	0	31,001	1,500	0	0	0
38 Voc, Fed	10,000	0		0	0	0	10,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	880,834	0		498,137	0	156,093	194,004	26,600	0	6,000
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	264,133	0		139,740	41,300	71,938	10,555	0	600	0
52 Other Title Grants under ESEA-Federal	35,921	0	0	17,538	0	4,598	12,654	1,131	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	283,353	0		38,704	135,815	108,414	420	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Rainier School District No.307

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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	7,000	0		0	0	0	0	7,000	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	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
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	590,407	0	0	195,982	177,115	184,950	23,629	8,131	600	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	29,572	0		5,000	0	891	18,281	1,500	3,900	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	500,000	0		0	0	0	375,000	125,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	529,572	0		5,000	0	891	393,281	126,500	3,900	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

Rainier School District No.307

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
88 Early Learning Programs	63,630	0		0	29,463	34,166	1	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	63,630	0	0	0	29,463	34,166	1	0	0	0
97 Distwide Suppt	2,946,438	0	0	182,685	841,241	438,613	163,950	1,311,399	8,550	0
98 Schl Food Serv	603,444	0	0	0	218,809	136,185	243,000	5,450	0	0
99 Pupil Transp	613,977	0	-41,000	0	287,631	180,596	114,750	72,000	0	0
TOTAL SUPPORT SERVICES	4,163,859	0	-41,000	182,685	1,347,681	755,394	521,700	1,388,849	8,550	0
OBJECT TOTALS	16,866,058	41,000	-41,000	6,960,270	2,472,130	3,538,712	1,376,737	2,476,409	35,800	6,000

Rainier School District No.307

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	21,277	XXXXX	40,000	XXXXX	41,000	XXXXX
(1) Credit Transfers	-21,277	XXXXX	-40,000	XXXXX	-41,000	XXXXX
(2) Certificated Salaries	6,257,919	43.12	6,437,465	41.16	6,960,270	41.27
(3) Classified Salaries	2,217,994	15.28	2,255,971	14.43	2,472,130	14.66
(4) Employee Benefits and Payroll Taxes	3,388,327	23.35	3,451,067	22.07	3,538,712	20.98
(5) Supplies and Materials	761,347	5.25	1,193,963	7.63	1,376,737	8.16
(7) Purchased Services	1,760,452	12.13	2,159,721	13.81	2,476,409	14.68
(8) Travel	24,982	0.17	27,700	0.18	35,800	0.21
(9) Capital Outlay	101,507	0.70	113,000	0.72	6,000	0.04
TOTAL EXPENDITURES	14,512,529	100.00	15,638,887	100.00	16,866,058	100.00

Rainier School District No.307

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	7,964,639	54.88	8,709,480	55.69	9,207,632	54.59
28 Extracur	316,938	2.18	359,861	2.30	362,041	2.15
29 Pmt to SD	0	0.00	1,500	0.01	0	0.00
TOTAL TEACHING ACTIVITIES	8,281,578	57.07	9,070,841	58.00	9,569,673	56.74
TEACHING SUPPORT						
22 Lrn Resrc	206,644	1.42	223,622	1.43	232,694	1.38
24 Guid/Coun	434,191	2.99	470,326	3.01	557,683	3.31
25 Pupil M/S	26,333	0.18	27,218	0.17	26,707	0.16
26 Health	548,257	3.78	649,039	4.15	895,030	5.31
31 InstProDev	13,440	0.09	19,705	0.13	4,600	0.03
32 Inst Tech	57,701	0.40	130,499	0.83	128,820	0.76
33 Curriculum	67,879	0.47	30,980	0.20	30,805	0.18
34 Prof Lrng St	99,450	0.69	101,422	0.65	106,294	0.63
TOTAL TEACHING SUPPORT	1,354,444	9.33	1,652,811	10.57	1,982,633	11.76
OTHER SUPPORT ACTIVITIES						
42 Food	229,518	1.58	231,000	1.48	241,000	1.43
44 Operation	300,204	2.07	311,556	1.99	262,082	1.55
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	383,388	2.64	320,251	2.05	395,824	2.35
53 Maintnce	75,888	0.52	200,834	1.28	100,476	0.60
56 Insurance	23,817	0.16	28,000	0.18	28,000	0.17
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-21,277	-0.15	-40,000	-0.26	-41,000	-0.24
62 Grnd Mnt	86,442	0.60	125,117	0.80	121,390	0.72
63 Oper Bldg	579,045	3.99	605,787	3.87	650,620	3.86
64 Maintnce	274,838	1.89	214,025	1.37	275,525	1.63
65 Utilities	402,775	2.78	418,000	0.00	448,500	0.00
66 E-Rate	XXXXX	XXXXX	0	2.67	0	2.66
67 Bldg Secu	2,500	0.02	2,000	0.01	5,000	0.03
68 Insurance	243,260	1.68	280,000	1.79	432,000	2.56
72 Info Sys	91,292	0.63	96,231	0.62	99,896	0.59

Rainier School District No.307

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	976	0.01	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	95,763	0.66	0	0.00	0	0.00
83 Interest	350	0.00	0	0.00	0	0.00
84 Principal	9,375	0.06	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	2,778,156	19.14	2,792,801	17.86	3,019,313	17.90
UNIT ADMINISTRATION						
23 Princ Off	901,091	6.21	930,178	5.95	958,962	5.69
TOTAL UNIT ADMINISTRATION	901,091	6.21	930,178	5.95	958,962	5.69
CENTRAL ADMINISTRATION						
11 Bd of Dir	47,548	0.33	55,800	0.36	60,150	0.36
12 Supt Off	238,964	1.65	233,999	1.50	235,301	1.40
13 Busns Off	180,700	1.25	199,942	1.28	213,401	1.27
14 HR	184,359	1.27	194,241	1.24	180,275	1.07
15 Pblc Rltn	10,806	0.07	9,000	0.06	12,000	0.07
21 Supv Inst	109,353	0.75	163,115	1.04	217,638	1.29
41 Supervisn	30,853	0.21	31,740	0.20	100,362	0.60
51 Supervisn	114,487	0.79	120,503	0.77	123,970	0.74
61 Supv Bldg	180,740	1.25	183,916	1.18	192,380	1.14
TOTAL CENTRAL ADMINISTRATION	1,097,810	7.56	1,192,256	7.62	1,335,477	7.92
TOTAL EXPENDITURES	14,512,529	100.00	15,638,887	100.00	16,866,058	100.00

Rainier School District No.307

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	57.000	84.32	10.884	26.31
28 Extracurricular	0.000	0.00	0.928	2.24
TOTAL TEACHING ACTIVITIES	57.000	84.32	11.812	28.55
TEACHING SUPPORT				
22 Learning Resources	1.000	1.48	0.886	2.14
24 Guidance and Counseling	3.600	5.33	0.804	1.94
25 Pupil Management and Safety	0.000	0.00	0.068	0.16
26 Health/Related Services	1.000	1.48	1.273	3.08
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	5.600	8.28	3.031	7.33
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.134	7.57
52 Operations	XXXXX	XXXXX	2.837	6.86
53 Maintenance	XXXXX	XXXXX	0.500	1.21
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	1.000	2.42
63 Operation of Buildings	0.000	0.00	7.500	18.13
64 Maintenance	0.000	0.00	0.000	0.00
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	14.971	36.18

Rainier School District No.307

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	3.000	4.44	4.468	10.80
TOTAL UNIT ADMINISTRATION	3.000	4.44	4.468	10.80
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.48	0.000	0.00
13 Business Office	0.000	0.00	1.400	3.38
14 Human Resources	0.000	0.00	1.625	3.93
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.000	1.48	0.402	0.97
41 Supervision - Nutrition Services	0.000	0.00	0.902	2.18
51 Supervision - Transportation	0.000	0.00	1.000	2.42
61 Supervision - Building	0.000	0.00	1.765	4.27
TOTAL CENTRAL ADMINISTRATION	2.000	2.96	7.094	17.15
TOTAL FTE STAFF	67.600	100.00	41.376	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.

Rainier School District No.307
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.).

Rainier School District No.307

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	205,598	97,372	144,118

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

Rainier School District No.307
SUMMARY OF DEBT SERVICE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Rainier School District No.307

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	11,747	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	891,615	880,747	879,866

Rainier School District No.307

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	734,657	726,191	727,898
1300 Sale of Tax Title Property	9	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	21,867	21,456	17,246
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	756,533	747,647	745,144
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest 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	62,650	0	0
9901 Transfers (local resources)	0	62,805	62,875

Rainier School District No.307

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	62,650	62,805	62,875
TOTAL REVENUES AND OTHER FINANCING SOURCES	819,183	810,452	808,019

Rainier School District No.307
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Rainier School District No.307
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2022-2023, (2) Budget 2023-2024, (3) Budget 2024-2025. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -), ENDING FUND BALANCE, and G.L.810-890, H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/.

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

Rainier School District No.307**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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

Rainier School District No.307

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	0	0	614,111
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	24,950
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	639,061
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	2,231	3,000	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	28,575	50,000	25,000
2000 TOTAL LOCAL NONTAX SUPPORT	30,806	53,000	28,000
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	0	388,000	50,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	388,000	50,000
FEDERAL, GENERAL PURPOSE			

Rainier School District No.307

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Rainier School District No.307

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	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)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	30,806	441,000	717,061

Rainier School District No.307

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,428	500	500
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 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	92,950	75,000	40,000
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
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	4,150	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Rainier School District No.307

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	98,528	75,500	40,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	98,528	75,500	40,500
EXPENDITURES			
33 Transportation Equipment Purchases	0	180,000	20,000
34 Transportation Equipment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	180,000	20,000
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)	98,528	-104,500	20,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	83,800
G.L.819 Restricted for Fund Purposes	95,752	192,000	0
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	194,279	0	0
H. TOTAL BEGINNING FUND BALANCE	95,752	192,000	83,800
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	0	87,500	104,300
G.L.830 Restricted for Debt Service	0	0	0

Rainier School District No.307

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	194,279	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	194,279	87,500	104,300

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.