

Rainier School District No.307

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	65.00	65.00	65.00	65.00
2. Grade 1	75.00	65.00	65.00	65.00
3. Grade 2	73.00	75.00	65.00	65.00
4. Grade 3	62.00	73.00	75.00	65.00
5. Grade 4	70.00	62.00	73.00	75.00
6. Grade 5	78.00	70.00	62.00	73.00
7. Grade 6	67.00	78.00	70.00	62.00
8. Grade 7	82.00	67.00	78.00	70.00
9. Grade 8	84.00	82.00	67.00	78.00
10. Grade 9	77.00	84.00	82.00	67.00
11. Grade 10	82.00	77.00	84.00	82.00
12. Grade 11 (excluding Running Start)	63.00	82.00	77.00	84.00
13. Grade 12 (excluding Running Start)	57.00	63.00	82.00	77.00
14. SUBTOTAL	935.00	943.00	945.00	928.00
15. Running Start	13.00	14.00	14.00	14.00
16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	950.00	959.00	961.00	944.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	67.600	67.600	67.600	67.600
2. General Fund FTE Classified Employees /4	41.376	41.376	41.376	41.376

Rainier School District No.307

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,517,076	2,785,881	2,923,410	3,067,816
2000 Local Nontax Support	213,829	200,000	200,000	200,000
3000 State, General Purpose	9,695,861	9,986,737	10,186,472	10,390,201
4000 State, Special Purpose	2,567,921	2,619,279	2,671,665	2,725,098
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	948,231	948,231	948,231	948,231
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	500,000	500,000	500,000	500,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	16,442,918	17,040,128	17,429,778	17,831,346
EXPENDITURES				
00 Regular Instruction	8,581,158	8,924,404	9,281,380	9,652,636
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	2,056,598	2,138,862	2,224,416	2,313,393
30 Vocational Education Instruction	880,834	916,067	952,710	990,818
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	590,407	614,023	638,584	664,128
70 Other Instructional Programs	529,572	550,755	572,785	595,696
80 Community Services	63,630	66,175	68,822	71,575
90 Support Services	4,163,859	4,330,413	4,503,630	4,683,775
B. TOTAL EXPENDITURES	16,866,058	17,540,699	18,242,327	18,972,021
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	62,875	62,874	63,588	63,334
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-486,014	-563,445	-876,137	-1,204,009
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	375,000	375,000	0	0
G.L.890 Unassigned Fund Balance	1,225,000	738,985	450,540	0
G.L.891 Unassigned to Minimum Fund Balance Policy	1,300,000	1,300,000	1,400,000	974,403
F. TOTAL BEGINNING FUND BALANCE	2,900,000	2,413,985	1,850,540	974,403
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	375,000	0	0	0
G.L.890 Unassigned Fund Balance	738,985	450,540	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	1,300,000	1,400,000	974,403	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,413,985	1,850,540	974,403	-229,606

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

Rainier School District No.307

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	82,750	82,750	82,750	82,750
200 Athletics	131,935	131,935	131,935	131,935
300 Classes	7,100	7,100	7,100	7,100
400 Clubs	42,750	42,750	42,750	42,750
600 Private Moneys	3,110	3,110	3,110	3,110
A. TOTAL REVENUES	267,645	267,645	267,645	267,645
EXPENDITURES				
100 General Student Body	97,380	80,000	60,000	60,000
200 Athletics	171,108	135,000	131,000	131,000
300 Classes	12,037	10,000	10,000	10,000
400 Clubs	52,640	40,000	40,000	40,000
600 Private Moneys	10,362	4,000	4,000	4,000
B. TOTAL EXPENDITURES	343,527	269,000	245,000	245,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-75,882	-1,355	22,645	22,645
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	4,600	4,600	4,600	4,600
G.L.819 Restricted for Fund Purposes	215,400	139,518	138,163	160,808
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	220,000	144,118	142,763	165,408
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	4,600	4,600	4,600	4,600
G.L.819 Restricted for Fund Purposes	139,518	138,163	160,808	183,453
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	144,118	142,763	165,408	188,053

Rainier School District No.307

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	745,144	751,815	741,923	741,923
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	62,875	62,874	62,770	63,588
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	808,019	814,689	804,693	805,511
EXPENDITURES				
Matured Bond Expenditures	691,000	747,000	798,000	850,000
Interest on Bonds	133,153	91,874	61,770	29,588
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	3,000	3,000	3,000	3,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	827,153	841,874	862,770	882,588
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-19,133	-27,185	-58,077	-77,077
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	899,000	879,866	852,681	794,604
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	899,000	879,866	852,681	794,604
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	879,867	852,681	794,604	717,527
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	879,866	852,681	794,604	717,527

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.

Rainier School District No.307

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	639,061	1,100,000	1,150,000	1,200,000
2000 Local Nontax Support	28,000	28,000	28,000	28,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	50,000	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	717,061	1,128,000	1,178,000	1,228,000
EXPENDITURES				
10 Sites	792,061	1,183,000	1,178,000	1,228,000
20 Buildings	0	0	0	0
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	792,061	1,183,000	1,178,000	1,228,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-74,999	-55,000	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	100,000	25,000	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	30,000	0	0	0
G.L.890 Unassigned Fund Balance	0	30,000	0	0
F. TOTAL BEGINNING FUND BALANCE	130,000	55,000	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	25,000	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	30,000	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	55,000	0	0	0

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.

Rainier School District No.307

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	500	500	500	500
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	40,000	50,000	50,000	40,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

Rainier School District No.307

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	40,500	50,500	50,500	40,500
EXPENDITURES				
33 Transportation Equipment Purchases	20,000	10,000	175,000	10,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	20,000	10,000	175,000	10,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	20,500	40,500	-124,500	30,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	83,800	0	0	0
G.L.819 Restricted for Fund Purposes	0	104,300	144,800	20,300
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	83,800	104,300	144,800	20,300
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	104,300	144,800	20,300	60,800

Rainier School District No.307

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	104,300	144,800	20,300	50,800

1/ Includes interest portion of purchase contracts.

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