

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	17,233,739	291,235	845,330	7,191,619	90,500
Total Appropriation (Expenditures)	17,899,011	382,460	841,874	7,186,619	190,000
Other Financing Uses--Transfers Out (G.L. 536)	102,875	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	-768,146	-91,225	3,456	5,000	-99,500
Beginning Total Fund Balance	3,100,000	220,000	936,000	100,000	158,952
Ending Total Fund Balance	2,331,853	128,775	939,456	105,000	59,452

SECTION B: EXCESS LEVIES FOR 2026 COLLECTION

Excess levies approved by voters for 2026 collection	2,849,372	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	2,849,372	XXXXX	825,000	1,153,865	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	929.61		950.00		954.73	
FTE Certificated Employees	66.600		67.600		65.000	
FTE Classified Employees	39.945		41.376		43.593	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	15,454,613		16,442,918		17,233,739	
Total Expenditures	15,283,560		16,866,058		17,899,011	
Total Beginning Fund Balance	3,100,971		2,900,000		3,100,000	
Total Ending Fund Balance	3,209,220		2,413,985		2,331,853	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	7,881,868	51.57	8,581,158	50.88	9,088,909	50.78
Federal Special Purpose Funding	54,874	0.36	0	0.00	0	0.00
Special Education Instruction	1,657,181	10.84	2,056,598	12.19	2,341,226	13.08
Vocational Instruction	863,278	5.65	880,834	5.22	943,844	5.27
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	597,258	3.91	590,407	3.50	533,986	2.98
Other Instructional Programs	25,732	0.17	529,572	3.14	529,465	2.96
Community Services	46,926	0.31	63,630	0.38	55,782	0.31
Support Services	4,156,442	27.20	4,163,859	24.69	4,405,799	24.61
Total - Program Groups	15,283,560	100.00	16,866,058	100.00	17,899,011	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	8,451,268	55.30	9,569,673	56.74	9,940,452	55.54
Teaching Support	1,454,021	9.51	1,982,633	11.76	2,329,345	13.01
Other Supportive Activities	3,035,393	19.86	3,019,313	17.90	3,183,148	17.78
Building Administration	924,851	6.05	958,962	5.69	1,022,834	5.71
Central Administration	1,317,532	8.62	1,335,477	7.92	1,423,232	7.95
Total - Activity Groups	15,283,560	100.00	16,866,058	100.00	17,899,011	100.00

Rainier School District No.307

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	6,618,138	43.30	6,960,270	41.27	7,107,562	39.71
Classified Salaries	2,326,452	15.22	2,472,130	14.66	2,860,945	15.98
Employee Benefits and Payroll Taxes	3,283,266	21.48	3,538,712	20.98	3,608,983	20.16
Supplies, Instructional Resources and Noncapitalized Items	885,268	5.79	1,376,737	8.16	1,459,424	8.15
Purchased Services	1,917,811	12.55	2,476,409	14.68	2,818,797	15.75
Travel	27,953	0.18	35,800	0.21	37,300	0.21
Capital Outlay	224,673	1.47	6,000	0.04	6,000	0.03
Total - Objects	15,283,560	100.00	16,866,058	100.00	17,899,011	100.00

Rainier School District No.307

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	74.50	65.00	55.00
2. Grade 1	73.80	75.00	72.00
3. Grade 2	63.58	73.00	78.00
4. Grade 3	70.70	62.00	71.00
5. Grade 4	75.72	70.00	69.00
6. Grade 5	68.15	78.00	74.00
7. Grade 6	81.20	67.00	80.00
8. Grade 7	83.55	82.00	65.00
9. Grade 8	74.04	84.00	79.00
10. Grade 9	82.00	77.00	88.00
11. Grade 10	62.10	82.00	73.00
12. Grade 11 (excluding Running Start)	57.53	63.00	82.00
13. Grade 12 (excluding Running Start)	45.40	57.00	51.00
14. SUBTOTAL	912.27	935.00	937.00
15. Running Start	14.94	13.00	14.73
16. Dropout Reengagement Enrollment	2.40	2.00	3.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	929.61	950.00	954.73
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	66.60	67.60	65.000
2. General Fund FTE Classified Employees /4	39.95	41.38	43.593

1/ Enrollment are the average counts at school years 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.

Rainier School District No.307

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,199,206	2,517,076	2,737,994
2000 Local Nontax Support	285,078	213,829	262,199
3000 State, General Purpose	9,278,591	9,695,861	9,995,795
4000 State, Special Purpose	2,569,919	2,567,921	2,956,096
5000 Federal, General Purpose	1,507	0	0
6000 Federal, Special Purpose	1,111,664	948,231	776,655
7000 Revenues from Other School Districts	2,185	0	0
8000 Revenues from Other Entities	6,462	500,000	505,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	15,454,613	16,442,918	17,233,739
EXPENDITURES			
00 Regular Instruction	7,881,868	8,581,158	9,088,909
10 Federal Special Purpose Funding	54,874	0	0
20 Special Education Instruction	1,657,181	2,056,598	2,341,226
30 Vocational Education Instruction	863,278	880,834	943,844
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	597,258	590,407	533,986
70 Other Instructional Programs	25,732	529,572	529,465
80 Community Services	46,926	63,630	55,782
90 Support Services	4,156,442	4,163,859	4,405,799
B. TOTAL EXPENDITURES	15,283,560	16,866,058	17,899,011
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	62,805	62,875	102,875
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)	108,249	-486,014	-768,146
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	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

Rainier School District No.307

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	375,000	375,000
G.L.890 Unassigned Fund Balance	1,512,217	1,225,000	1,425,000
G.L.891 Unassigned to Minimum Fund Balance Policy	1,200,000	1,300,000	1,300,000
F. TOTAL BEGINNING FUND BALANCE	3,100,971	2,900,000	3,100,000
G. G.L.898 Accounting Changes and Error Corrections	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	130,459	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	381,862	375,000	375,000
G.L.890 Unassigned Fund Balance	1,395,899	738,985	656,853

Rainier School District No.307

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	1,300,000	1,300,000	1,300,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,209,220	2,413,985	2,331,853

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.

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	2,173,820	2,485,928	2,706,709
1300 Sale of Tax Title Property	475	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	24,910	31,147	31,284
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,199,206	2,517,076	2,737,994
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	19,978	10,000	16,000
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	53,800	63,629	56,000
2200 Sales of Goods, Supplies, and Services, Unassigned	1,058	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	90,003	100,000	105,000
2300 Investment Earnings	90,759	35,000	80,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	20,000	0	0
2600 Fines and Damages	1,011	200	200
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	1,352	0	0
2900 Local Support Nontax, Unassigned	7,117	5,000	4,999
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	285,078	213,829	262,199

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	8,832,825	9,374,982	9,638,214
3121 Special Education--General Apportionment	237,011	254,421	291,123
3300 Local Effort Assistance	208,755	66,458	66,458
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	9,278,591	9,695,861	9,995,795
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	13,130	0	0
4109 Transition To Kindergarten	0	0	0
4121 Special Education	1,574,689	1,627,887	1,842,540
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	257,448	283,363	308,941
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	4,386	5,000	0
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	27,843	29,571	30,397
4188 Childcare	0	0	0
4198 School Food Services	68,915	8,100	152,500
4199 Transportation--Operations	614,416	614,000	621,718
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	9,092	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,569,919	2,567,921	2,956,096

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	1,494	0	0
5500 Federal Forests	13	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,507	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	0	0	0
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	56,736	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	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	0	0	0
6124 Special Education--Supplemental	195,881	217,000	217,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	22,180	10,000	7,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	294,845	265,313	225,529
6152 School Improve, Fed Other Title Grants under ESEA, Fed	69,492	35,918	0
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

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
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	417,867	400,000	301,626
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	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
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

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
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	96	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	54,567	20,000	25,000

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,111,664	948,231	776,655
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	2,185	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	2,185	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	6,462	0	5,000
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	6,462	500,000	505,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	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

Rainier School District No.307

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,454,613	16,442,918	17,233,739

Rainier School District No.307

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	7,729,330	8,421,056	9,048,909
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	152,538	160,102	40,000
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	7,881,868	8,581,158	9,088,909
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	54,874	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	54,874	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,468,181	1,839,598	2,130,914
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	189,000	217,000	210,312
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	1,657,181	2,056,598	2,341,226
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	687,493	746,408	806,624
34 Middle School Career and Technical Education, State	154,033	124,426	129,720
38 Vocational, Federal	21,753	10,000	7,500
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	863,278	880,834	943,844
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Rainier School District No.307

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	312,037	264,133	225,150
52 Other Title Grants under ESEA-Federal	39,501	35,921	0
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	241,880	283,353	308,836
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	3,839	7,000	0
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	597,258	590,407	533,986
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	25,732	29,572	29,465
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	25,732	529,572	529,465
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	46,926	63,630	55,782

Rainier School District No.307

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	46,926	63,630	55,782
SUPPORT SERVICES			
97 District-wide Support	2,942,346	2,946,438	3,094,028
98 School Food Services	630,075	603,444	677,557
99 Pupil Transportation	593,742	613,977	634,214
90 TOTAL SUPPORT SERVICES	4,166,162	4,163,859	4,405,799
TOTAL PROGRAM EXPENDITURES	15,293,280	16,866,058	17,899,011

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	9,048,909	47,500		5,714,591	677,957	2,018,816	244,970	322,325	22,750	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	40,000	0		0	0	0	0	40,000	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	9,088,909	47,500		5,714,591	677,957	2,018,816	244,970	362,325	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	2,130,914	0		590,440	519,181	517,993	16,800	486,500	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	210,312	0		0	0	0	0	210,312	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	2,341,226	0		590,440	519,181	517,993	16,800	696,812	0	0
31 Voc, Basic, St	806,624	0		458,012	0	133,512	182,500	26,600	0	6,000
34 MidSchCar/Tec	129,720	0		95,970	0	31,250	2,500	0	0	0
38 Voc, Fed	7,500	0		0	0	0	0	7,500	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	943,844	0		553,982	0	164,762	185,000	34,100	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	225,150	0		23,701	93,744	68,550	38,555	0	600	0
52 Other Title Grants under ESEA-Federal	0	0	0	0	0	0	0	0	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	308,836	0		34,148	84,105	63,163	5,420	122,000	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	0	0		0	0	0	0	0	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	533,986	0	0	57,849	177,849	131,713	43,975	122,000	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	29,465	0		5,000	0	785	18,280	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	529,465	0		5,000	0	785	393,280	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	55,782	0		0	33,750	22,032	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	55,782	0	0	0	33,750	22,032	0	0	0	0
97 Distwide Suppt	3,094,028	0	0	185,700	895,667	417,552	166,349	1,418,710	10,050	0
98 Schl Food Serv	677,557	0	0	0	234,523	138,184	290,000	14,850	0	0
99 Pupil Transp	634,214	0	-47,500	0	322,018	197,146	119,050	43,500	0	0
TOTAL SUPPORT SERVICES	4,405,799	0	-47,500	185,700	1,452,208	752,882	575,399	1,477,060	10,050	0
OBJECT TOTALS	17,899,011	47,500	-47,500	7,107,562	2,860,945	3,608,983	1,459,424	2,818,797	37,300	6,000

Rainier School District No.307

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	40,855	XXXXX	41,000	XXXXX	47,500	XXXXX
(1) Credit Transfers	-40,855	XXXXX	-41,000	XXXXX	-47,500	XXXXX
(2) Certificated Salaries	6,618,138	43.30	6,960,270	41.27	7,107,562	39.71
(3) Classified Salaries	2,326,452	15.22	2,472,130	14.66	2,860,945	15.98
(4) Employee Benefits and Payroll Taxes	3,283,266	21.48	3,538,712	20.98	3,608,983	20.16
(5) Supplies and Materials	885,268	5.79	1,376,737	8.16	1,459,424	8.15
(7) Purchased Services	1,917,811	12.55	2,476,409	14.68	2,818,797	15.75
(8) Travel	27,953	0.18	35,800	0.21	37,300	0.21
(9) Capital Outlay	224,673	1.47	6,000	0.04	6,000	0.03
TOTAL EXPENDITURES	15,283,560	100.00	16,866,058	100.00	17,899,011	100.00

Rainier School District No.307

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	8,117,723	53.11	9,207,632	54.59	9,534,127	53.27
28 Extracur	333,545	2.18	362,041	2.15	406,325	2.27
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	8,451,268	55.30	9,569,673	56.74	9,940,452	55.54
TEACHING SUPPORT						
22 Lrn Resrc	210,781	1.38	232,694	1.38	228,654	1.28
24 Guid/Coun	463,244	3.03	557,683	3.31	575,988	3.22
25 Pupil M/S	29,460	0.19	26,707	0.16	145,104	0.81
26 Health	523,022	3.42	895,030	5.31	1,035,511	5.79
31 InstProDev	36,104	0.24	4,600	0.03	22,600	0.13
32 Inst Tech	141,744	0.93	128,820	0.76	120,972	0.68
33 Curriculum	49,667	0.32	30,805	0.18	92,000	0.51
34 Prof Lrng St	100,495	0.66	106,294	0.63	108,516	0.61
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	1,454,021	9.51	1,982,633	11.76	2,329,345	13.01
OTHER SUPPORT ACTIVITIES						
42 Food	293,365	1.92	241,000	1.43	286,000	1.60
44 Operation	243,435	1.59	262,082	1.55	295,700	1.65
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	399,138	2.61	395,824	2.35	456,370	2.55
53 Maintnce	79,955	0.52	100,476	0.60	59,000	0.33
56 Insurance	21,703	0.14	28,000	0.17	25,000	0.14
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-40,855	-0.27	-41,000	-0.24	-47,500	-0.27
62 Grnd Mnt	101,815	0.67	121,390	0.72	129,817	0.73
63 Oper Bldg	586,635	3.84	650,620	3.86	629,521	3.52
64 Maintnce	279,797	1.83	275,525	1.63	277,525	1.55
65 Utilities	397,846	2.60	448,500	2.66	472,500	2.64
66 E-Rate	49,667	0.32	0	0.00	0	0.00
67 Bldg Secu	212,010	1.39	5,000	0.03	5,000	0.03
68 Insurance	359,819	2.35	432,000	2.56	476,490	2.66

Rainier School District No.307

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	90,056	0.59	99,896	0.59	107,105	0.60
73 Printing	954	0.01	0	0.00	900	0.01
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	0	0.00	0	0.00	0	0.00
83 Interest	186	0.00	0	0.00	2,137	0.01
84 Principal	9,534	0.06	0	0.00	7,583	0.04
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	3,035,393	19.86	3,019,313	17.90	3,183,148	17.78
UNIT ADMINISTRATION						
23 Princ Off	924,851	6.05	958,962	5.69	1,022,834	5.71
TOTAL UNIT ADMINISTRATION	924,851	6.05	958,962	5.69	1,022,834	5.71
CENTRAL ADMINISTRATION						
11 Bd of Dir	44,720	0.29	60,150	0.36	60,150	0.34
12 Supt Off	245,173	1.60	235,301	1.40	238,421	1.33
13 Busns Off	187,571	1.23	213,401	1.27	235,358	1.31
14 HR	192,261	1.26	180,275	1.07	209,017	1.17
15 Pblc Rltn	16,735	0.11	12,000	0.07	14,400	0.08
21 Supv Inst	225,942	1.48	217,638	1.29	228,906	1.28
41 Supervisn	93,275	0.61	100,362	0.60	95,857	0.54
51 Supervisn	126,779	0.83	123,970	0.74	134,019	0.75
61 Supv Bldg	185,077	1.21	192,380	1.14	207,104	1.16
TOTAL CENTRAL ADMINISTRATION	1,317,532	8.62	1,335,477	7.92	1,423,232	7.95
TOTAL EXPENDITURES	15,283,560	100.00	16,866,058	100.00	17,899,011	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	55.000	84.62	10.969	25.16
28 Extracurricular	0.000	0.00	1.632	3.74
TOTAL TEACHING ACTIVITIES	55.000	84.62	12.601	28.91
TEACHING SUPPORT				
22 Learning Resources	1.000	1.54	0.661	1.52
24 Guidance and Counseling	4.000	6.15	0.808	1.85
25 Pupil Management and Safety	0.000	0.00	1.385	3.18
26 Health/Related Services	0.000	0.00	2.364	5.42
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
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	5.000	7.69	5.218	11.97
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.134	7.19
52 Operations	XXXXX	XXXXX	3.337	7.65
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	1.000	2.29
63 Operation of Buildings	0.000	0.00	6.500	14.91
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	13.971	32.05

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	4.62	4.480	10.28
TOTAL UNIT ADMINISTRATION	3.000	4.62	4.480	10.28
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.54	0.000	0.00
13 Business Office	0.000	0.00	1.477	3.39
14 Human Resources	0.000	0.00	1.875	4.30
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.000	1.54	0.404	0.93
41 Supervision - Nutrition Services	0.000	0.00	0.802	1.84
51 Supervision - Transportation	0.000	0.00	1.000	2.29
61 Supervision - Building	0.000	0.00	1.765	4.05
TOTAL CENTRAL ADMINISTRATION	2.000	3.08	7.323	16.80
TOTAL FTE STAFF	65.000	100.00	43.593	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 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	244,603	144,118	128,775

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 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	439,418	0	409,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	908,080	879,866	939,456

Rainier School District No.307

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	733,885	727,898	764,541
1300 Sale of Tax Title Property	151	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	15,879	17,246	17,914
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	749,915	745,144	782,455
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	62,805	0	0

Rainier School District No.307

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	62,875	62,875
9000 TOTAL OTHER FINANCING SOURCES	62,805	62,875	62,875
TOTAL REVENUES AND OTHER FINANCING SOURCES	812,719	808,019	845,330

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Rainier School District No.307

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	28,043	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	104,923	100,000	75,000
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	27,608	30,000	25,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	160,574	130,000	100,000
G. G.L.898 Accounting Changes and Error Corrections	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.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	0	0	0
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	45,893	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	104,923	25,000	75,000
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	31,811	30,000	30,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	182,627	55,000	105,000

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	0	614,111	1,084,461
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	24,950	25,056
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	639,061	1,109,517
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	4,205	3,000	5,000
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 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	17,850	25,000	20,000
2000 TOTAL LOCAL NONTAX SUPPORT	22,055	28,000	25,000
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	351,815	0	6,057,102
4130 State Matching Funding Assistance, Paid Direct to Districts	0	50,000	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	351,815	50,000	6,057,102
FEDERAL, GENERAL PURPOSE			

Rainier School District No.307

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	0	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

Rainier School District No.307

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	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
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 Insurance Recoveries	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	373,871	717,061	7,191,619

Rainier School District No.307

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	2,583	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 Judgement and Settlements	15,271	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	52,922	40,000	50,000
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	0	0	0
9400 Insurance Recoveries	0	0	0

Rainier School District No.307

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	40,000
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	70,775	40,500	50,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	70,775	40,500	90,500
EXPENDITURES			
33 Transportation Equipment Purchases	169,724	20,000	190,000
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	169,724	20,000	190,000
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)	-98,949	20,500	-99,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	83,800	0
G.L.819 Restricted for Fund Purposes	0	0	158,952
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	194,279	83,800	158,952
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	95,330	0	0
G.L.819 Restricted for Fund Purposes	0	104,300	59,452

Rainier School District No.307

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	95,330	104,300	59,452

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.