Yelm School District No.002

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	88,115,069	908,849	7,483,229	3,654,955	649,751
Total Appropriation (Expenditures)	94,694,479	795,151	7,212,132	5,959,900	1,153,441
Other Financing Uses--Transfers Out (G.L. 536)	484,287	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-7,063,697	113,698	271,097	-2,304,945	-503,690
Beginning Total Fund Balance	7,940,871	741,021	4,388,727	6,462,147	1,106,441
Ending Total Fund Balance	877,174	854,719	4,659,824	4,157,202	602,751
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	0	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	0	XXXXX	7,500,000	0	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.

Yelm School District No.002

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,567.83		5,535.00		5,124.74	
FTE Certificated Employees	340.434		370.800		344.400	
FTE Classified Employees	211.226		254.177		232.023	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	92,639,185		90,303,343		88,115,069	
Total Expenditures	91,415,824		99,692,259		94,694,479	
Total Beginning Fund Balance	4,979,114		4,900,000		7,940,871	
Total Ending Fund Balance	5,926,152		-4,764,574		877,174	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	46,062,525	50.39	50,773,131	50.93	47,019,998	49.65
Federal Special Purpose Funding	0	18.03	0	0.00	XXXXX	XXXXX
Special Education Instruction	16,481,920	4.36	19,823,958	19.89	19,606,822	20.71
Vocational Instruction	3,984,064	0.00	3,809,295	3.82	3,917,347	4.14
Skill Center Instruction	0	4.61	0	0.00	0	0.00
Compensatory Education	4,213,829	0.23	4,496,848	4.51	4,003,456	4.23
Other Instructional Programs	209,833	0.00	229,286	0.23	217,627	0.23
Community Services	0	22.39	0	0.00	0	0.00
Support Services	20,463,653	100.00	20,559,741	20.62	19,929,229	21.05
Total - Program Groups	91,415,824		99,692,259	100.00	94,694,479	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	53,727,693	58.77	60,420,078	60.61	57,895,276	61.14
Teaching Support	9,352,728	10.23	11,114,630	11.15	9,828,061	10.38
Other Supportive Activities	16,658,503	18.22	16,632,778	16.68	16,371,399	17.29
Building Administration	4,678,365	5.12	5,173,017	5.19	4,876,596	5.15
Central Administration	6,225,298	6.81	6,351,756	6.37	5,723,147	6.04
Total - Activity Groups	91,415,824	100.00	99,692,259	100.00	94,694,479	100.00

Yelm School District No.002

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	38,905,497	42.56	43,181,920	43.32	40,246,552	42.50
Classified Salaries	16,460,197	18.01	18,651,709	18.71	17,408,944	18.38
Employee Benefits and Payroll Taxes	20,251,110	22.15	22,607,305	22.68	22,060,514	23.30
Supplies, Instructional Resources and Noncapitalized Items	4,084,005	4.47	4,858,926	4.87	4,514,163	4.77
Purchased Services	11,519,861	12.60	10,293,649	10.33	10,418,706	11.00
Travel	61,489	0.07	41,750	0.04	30,600	0.03
Capital Outlay	133,665	0.15	57,000	0.06	15,000	0.02
Total - Objects	91,415,824	100.00	99,692,259	100.00	94,694,479	100.00

Yelm School District No.002

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	412.66	397.00	313.00
2. Grade 1	404.22	364.00	308.00
3. Grade 2	426.06	417.00	387.00
4. Grade 3	448.81	441.00	386.00
5. Grade 4	429.88	455.00	412.00
6. Grade 5	451.47	433.00	450.00
7. Grade 6	409.94	466.00	413.00
8. Grade 7	417.40	418.00	442.00
9. Grade 8	387.23	418.00	378.00
10. Grade 9	440.36	405.00	436.00
11. Grade 10	411.56	416.00	365.00
12. Grade 11 (excluding Running Start)	346.73	325.00	316.00
13. Grade 12 (excluding Running Start)	300.61	298.00	266.00
14. SUBTOTAL	**5,286.93**	**5,253.00**	**4,872.00**
15. Running Start	125.92	125.00	130.74
16. Dropout Reengagement Enrollment	27.50	25.00	26.00
17. ALE Enrollment	127.48	132.00	96.00
18. TOTAL K-12	**5,567.83**	**5,535.00**	**5,124.74**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	340.43	370.80	344.400
2. General Fund FTE Classified Employees /4	211.23	254.18	232.023

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.

Yelm School District No.002

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	5,537,963	1,200	1,200
2000 | Local Nontax Support	1,328,000	1,136,790	1,078,790
3000 | State, General Purpose	58,015,948	59,807,293	56,673,920
4000 | State, Special Purpose	21,900,726	23,584,592	24,706,888
5000 | Federal, General Purpose	146,667	158,000	158,000
6000 | Federal, Special Purpose	5,429,708	5,615,468	5,196,271
7000 | Revenues from Other School Districts	0	0	140,000
8000 | Revenues from Other Entities	27,090	0	160,000
9000 | Other Financing Sources	253,083	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**92,639,185**	**90,303,343**	**88,115,069**
EXPENDITURES			
00 | Regular Instruction	46,062,525	50,773,131	47,019,998
20 | Special Education Instruction	16,481,920	19,823,958	19,606,822
30 | Vocational Education Instruction	3,984,064	3,809,295	3,917,347
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	4,213,829	4,496,848	4,003,456
70 | Other Instructional Programs	209,833	229,286	217,627
80 | Community Services	0	0	0
90 | Support Services	20,463,653	20,559,741	19,929,229
B. TOTAL EXPENDITURES	**91,415,824**	**99,692,259**	**94,694,479**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**276,323**	**275,658**	**484,287**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**947,038**	**-9,664,574**	**-7,063,697**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	8,000	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	477,102	600,000	170,500
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Yelm School District No.002

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	281,940	275,658	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	381,080	450,000	450,000
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	0	8,000	0
G.L.890	Unassigned Fund Balance	0	0	7,320,371
G.L.891	Unassigned to Minimum Fund Balance Policy	3,791,435	3,566,342	0
H.	**TOTAL BEGINNING FUND BALANCE**	**4,979,114**	**4,900,000**	**7,940,871**
	G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	8,000	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	656,243	600,000	170,500
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	281,940	275,658	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	517,830	450,000	450,000
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	0	8,000	0

Yelm School District No.002

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	0	-6,098,232	256,674
G.L.891	Unassigned to Minimum Fund Balance Policy	4,337,343	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**5,926,152**	**-4,764,574**	**877,174**

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 extingishments. 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.

Yelm School District No.002

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	5,519,807	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	1,800	1,200	1,200
1500	Timber Excise Tax	16,355	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**5,537,963**	**1,200**	**1,200**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	248,379	213,200	223,200
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	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	131,931	155,450	34,950
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	54,680	20,000	87,500
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	317,936	325,000	325,000
2300	Investment Earnings	123,787	95,000	95,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	186,702	165,500	150,500
2600	Fines and Damages	14,087	7,640	7,640
2700	Rentals and Leases	163,349	125,000	125,000
2800	Judgement and Settlements	11,933	0	0
2900	Local Support Nontax, Unassigned	75,216	30,000	30,000
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**1,328,000**	**1,136,790**	**1,078,790**

Yelm School District No.002

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	55,387,989	57,390,640	54,329,271
3121	Special Education--General Apportionment	2,082,327	2,416,653	2,344,649
3300	Local Effort Assistance	545,632	0	0
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**58,015,948**	**59,807,293**	**56,673,920**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	111,987	100,000	40,000
4109	Transition To Kindergarten	399,563	422,508	263,603
4121	Special Education	12,121,274	14,134,771	15,385,377
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	2,146,790	2,131,324	2,100,116
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	527,278	411,000	201,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	397,510	415,874	404,260
4174	Highly Capable	181,528	185,115	176,435
4188	Childcare	0	0	0
4198	School Food Services	798,376	654,000	740,697
4199	Transportation--Operations	5,180,720	5,100,000	5,365,400
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	35,700	30,000	30,000
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**	**21,900,726**	**23,584,592**	**24,706,888**

Yelm School District No.002

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	100,870	75,000	100,000
5329	Impact Aid, Special Education Funding	45,755	75,000	50,000
5400	Federal in lieu of Taxes	0	8,000	8,000
5500	Federal Forests	42	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**146,667**	**158,000**	**158,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	1,302,661	1,250,000	1,212,881
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	43,973	40,000	42,768
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	945,048	1,445,000	1,030,369
6152	School Improve, Fed Other Title Grants under ESEA, Fed	184,692	213,468	225,355
6153	Migrant ESEA Migrant, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	24,022	27,000	27,663
6167	Indian Education JOM	0	0	0
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	1,875,104	1,800,000	1,767,235
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	479,274	200,000	250,000
6210	E-Rate	245,067	175,000	175,000

Yelm School District No.002

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
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
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	45,000	45,000
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
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	58,859	80,000	80,000
6321	Special Education--Medicaid Reimbursement	67,191	65,000	65,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

Yelm School District No.002

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	203,814	275,000	275,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**5,429,708**	**5,615,468**	**5,196,271**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	0	0	0
7121	Special Education	0	0	140,000
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**	**140,000**
	REVENUES FROM OTHER ENTITIES			
8100	Governmental Entities	27,090	0	160,000
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	0	0	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**	**27,090**	**0**	**160,000**

Yelm School District No.002

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	253,083	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**253,083**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**92,639,185**	**90,303,343**	**88,115,069**

Yelm School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	44,686,239	49,434,692	45,705,100
02 | Alternative Learning Experience	747,011	763,952	924,719
03 | Basic Education - Dropout Reengagement	263,588	214,907	154,444
09 | Transition to Kindergarten	365,687	359,580	235,735
00 | TOTAL REGULAR INSTRUCTION	**46,062,525**	**50,773,131**	**47,019,998**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	15,283,045	18,707,816	18,567,135
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	1,198,874	1,116,142	1,039,687
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	**16,481,920**	**19,823,958**	**19,606,822**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	3,941,344	3,772,297	3,874,579
34 | Middle School Career and Technical Education, State	0	0	0
38 | Vocational, Federal	42,720	36,998	42,768
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,984,064**	**3,809,295**	**3,917,347**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	0	0	0
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	914,773	1,313,232	950,769
52 | Other Title Grants under ESEA-Federal	179,296	214,785	151,674
53 | Migrant ESEA Migrant, Federal	0	0	0
55 | Learning Assistance Program (LAP), State	1,965,433	1,886,922	2,011,221
56 | State Institutions, Centers and Homes, Delinquent	0	0	0

Yelm School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	289,335	263,742	187,848
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	0	0	0
64 | Limited English Proficiency, Federal	23,647	25,000	27,663
65 | Transitional Bilingual, State	381,816	402,203	444,154
67 | Indian Education, Federal, JOM	0	0	0
68 | Indian Education, Federal, ED	0	45,000	45,330
69 | Compensatory, Other	459,529	345,964	184,797
50 and 60 | TOTAL COMPENSATORY EDUCATION INSTRUCTION	**4,213,829**	**4,496,848**	**4,003,456**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	0	0	0
74 | Highly Capable	158,945	152,936	176,879
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	50,888	76,350	40,748
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**209,833**	**229,286**	**217,627**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	0	0	0
89 | Other Community Services	0	0	0
80 | TOTAL COMMUNITY SERVICES	**0**	**0**	**0**
SUPPORT SERVICES			
97 | District-wide Support	11,954,076	12,277,861	11,670,919
98 | School Food Services	3,381,900	3,388,669	3,267,199
99 | Pupil Transportation	5,131,027	4,893,211	4,991,111
90 | TOTAL SUPPORT SERVICES	**20,467,003**	**20,559,741**	**19,929,229**
TOTAL PROGRAM EXPENDITURES	**91,419,174**	**99,692,259**	**94,694,479**

Yelm School District No.002

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	45,705,100	2,300		28,684,478	4,357,936	10,324,153	1,202,785	1,133,448	0	0
02 | ALE	924,719	0		630,973	53,061	230,290	5,645	4,150	600	0
03 | Basic Education - Dropout Reengagement	154,444	0		71,211	0	29,633	8,200	45,400	0	0
09 | Transition to Kindergarten	235,735	0		93,607	65,493	76,635	0	0	0	0
TOTAL REGULAR INSTRUCTION	**47,019,998**	**2,300**		**29,480,269**	**4,476,490**	**10,660,711**	**1,216,630**	**1,182,998**	**600**	**0**
21 | Sp Ed, Sup, St	18,567,135	8,700		5,882,378	4,323,713	4,892,103	168,500	3,271,741	20,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,039,687	0		781,529	0	258,158	0	0	0	0
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**19,606,822**	**8,700**		**6,663,907**	**4,323,713**	**5,150,261**	**168,500**	**3,271,741**	**20,000**	**0**
31 | Voc, Basic, St	3,874,579	5,000		1,875,384	80,621	1,252,754	280,600	372,720	7,500	0
34 | MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 | Voc, Fed	42,768	0		0	0	0	21,500	21,268	0	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**3,917,347**	**5,000**		**1,875,384**	**80,621**	**1,252,754**	**302,100**	**393,988**	**7,500**	**0**
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

Yelm School District No.002

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
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	950,769	0		484,170	155,870	266,879	35,850	8,000	0	0
52 | Other Title Grants under ESEA-Federal	151,674	0	0	0	15,565	8,109	128,000	0	0	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 | LAP	2,011,221	0		1,066,850	340,052	581,319	18,000	5,000	0	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	187,848	0		93,054	0	21,712	62,567	10,515	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
64 | LEP, Fed	27,663	0		0	0	0	27,663	0	0	0
65 | Tran Biling, St	444,154	0		59,614	210,857	173,683	0	0	0	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	45,330	0		0	0	0	1,530	43,800	0	0
69 | Comp, Othr	184,797	0		136,806	0	39,491	0	8,500	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**4,003,456**	**0**	**0**	**1,840,494**	**722,344**	**1,091,193**	**273,610**	**75,815**	**0**	**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

Yelm School District No.002

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
74 | Highly Capable	176,879	0		124,932	0	34,947	17,000	0	0	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	40,748	0		0	0	0	28,873	10,375	1,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**217,627**	**0**		**124,932**	**0**	**34,947**	**45,873**	**10,375**	**1,500**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0
88 | Early Learning Programs	0	0		0	0	0	0	0	0	0
89 | Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
97 | Distwide Suppt	11,670,919	0	-2,000	261,566	4,278,764	1,727,012	408,950	4,990,627	1,000	5,000
98 | Schl Food Serv	3,267,199	0	0	0	1,122,586	788,752	1,337,000	8,861	0	10,000
99 | Pupil Transp	4,991,111	0	-14,000	0	2,404,426	1,354,884	761,500	484,301	0	0
TOTAL SUPPORT SERVICES	**19,929,229**	**0**	**-16,000**	**261,566**	**7,805,776**	**3,870,648**	**2,507,450**	**5,483,789**	**1,000**	**15,000**
OBJECT TOTALS	**94,694,479**	**16,000**	**-16,000**	**40,246,552**	**17,408,944**	**22,060,514**	**4,514,163**	**10,418,706**	**30,600**	**15,000**

Yelm School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	15,636	XXXXX	16,000	XXXXX	16,000	XXXXX
(1) Credit Transfers	-15,636	XXXXX	-16,000	XXXXX	-16,000	XXXXX
(2) Certificated Salaries	38,905,497	42.56	43,181,920	43.32	40,246,552	42.50
(3) Classified Salaries	16,460,197	18.01	18,651,709	18.71	17,408,944	18.38
(4) Employee Benefits and Payroll Taxes	20,251,110	22.15	22,607,305	22.68	22,060,514	23.30
(5) Supplies and Materials	4,084,005	4.47	4,858,926	4.87	4,514,163	4.77
(7) Purchased Services	11,519,861	12.60	10,293,649	10.33	10,418,706	11.00
(8) Travel	61,489	0.07	41,750	0.04	30,600	0.03
(9) Capital Outlay	133,665	0.15	57,000	0.06	15,000	0.02
TOTAL EXPENDITURES	**91,415,824**	**100.00**	**99,692,259**	**100.00**	**94,694,479**	**100.00**

Yelm School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	52,321,809	57.23	59,017,920	59.20	56,879,102	60.07
28 | Extracur	1,405,884	1.54	1,362,158	1.37	976,174	1.03
29 | Pmt to SD	0	0.00	40,000	0.04	40,000	0.04
TOTAL TEACHING ACTIVITIES	**53,727,693**	**58.77**	**60,420,078**	**60.61**	**57,895,276**	**61.14**
TEACHING SUPPORT						
22 | Lrn Resrc	223,614	0.24	203,490	0.20	183,424	0.19
24 | Guid/Coun	1,950,880	2.13	1,886,724	1.89	1,888,038	1.99
25 | Pupil M/S	1,217,634	1.33	1,007,016	1.01	840,574	0.89
26 | Health	4,563,962	4.99	5,343,909	5.36	4,894,427	5.17
31 | InstProDev	643,447	0.70	784,705	0.79	711,559	0.75
32 | Inst Tech	277,014	0.30	163,500	0.16	178,495	0.19
33 | Curriculum	476,178	0.52	671,848	0.67	583,013	0.62
34 | Prof Lrng St	564,352	0.62	674,820	0.68	464,804	0.49
35 | Pupil Safety	0	0.00	378,618	0.38	83,727	0.09
TOTAL TEACHING SUPPORT	**9,352,728**	**10.23**	**11,114,630**	**11.15**	**9,828,061**	**10.38**
OTHER SUPPORT ACTIVITIES						
42 | Food	1,412,101	1.54	1,293,000	1.30	1,192,000	1.26
44 | Operation	1,739,762	1.90	1,850,102	1.86	1,820,770	1.92
49 | Transfers	-17	0.00	0	0.00	0	0.00
52 | Operation	3,946,568	4.32	3,651,404	3.66	3,793,332	4.01
53 | Maintnce	383,708	0.42	411,611	0.41	515,630	0.54
56 | Insurance	152,243	0.17	150,000	0.15	166,901	0.18
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-9,848	-0.01	-14,000	-0.01	-14,000	-0.01
62 | Grnd Mnt	356,260	0.39	448,773	0.45	322,251	0.34
63 | Oper Bldg	2,401,666	2.63	2,405,134	2.41	2,420,570	2.56
64 | Maintnce	1,024,678	1.12	1,090,203	1.09	960,456	1.01
65 | Utilities	1,478,219	1.62	1,386,000	1.39	1,593,500	1.68
66 | E-Rate	476,178	0.52	0	0.00	0	0.00
67 | Bldg Secu	16,301	0.02	40,000	0.04	20,000	0.02
68 | Insurance	1,256,811	1.37	1,450,000	1.45	1,412,141	1.49

Yelm School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	2,412,158	2.64	2,394,767	2.40	2,115,737	2.23
73 | Printing	37,441	0.04	39,784	0.04	1,000	0.00
74 | Warehouse	0	0.00	0	0.00	40,111	0.04
75 | Mtr Pool	47,100	0.05	33,000	0.03	8,000	0.01
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	3,350	0.00	3,000	0.00	3,000	0.00
91 | Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	**16,658,503**	**18.22**	**16,632,778**	**16.68**	**16,371,399**	**17.29**
UNIT ADMINISTRATION						
23 | Princ Off	4,678,365	5.12	5,173,017	5.19	4,876,596	5.15
TOTAL UNIT ADMINISTRATION	**4,678,365**	**5.12**	**5,173,017**	**5.19**	**4,876,596**	**5.15**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	284,194	0.31	275,300	0.28	273,350	0.29
12 | Supt Off	448,196	0.49	455,768	0.46	466,904	0.49
13 | Busns Off	981,097	1.07	963,487	0.97	867,581	0.92
14 | HR	622,081	0.68	711,379	0.71	565,475	0.60
15 | Pblc Rltn	124,544	0.14	133,221	0.13	136,402	0.14
21 | Supv Inst	2,384,267	2.61	2,424,793	2.43	2,165,317	2.29
41 | Supervisn	230,053	0.25	245,567	0.25	254,429	0.27
51 | Supervisn	652,500	0.71	694,196	0.70	529,248	0.56
61 | Supv Bldg	498,367	0.55	448,045	0.45	464,441	0.49
TOTAL CENTRAL ADMINISTRATION	**6,225,298**	**6.81**	**6,351,756**	**6.37**	**5,723,147**	**6.04**
TOTAL EXPENDITURES	**91,415,824**	**100.00**	**99,692,259**	**100.00**	**94,694,479**	**100.00**

Yelm School District No.002

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	283.400	82.29	83.618	36.04
28 | Extracuricular	1.000	0.29	1.887	0.81
TOTAL TEACHING ACTIVITIES	**284.400**	**82.58**	**85.505**	**36.85**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	1.827	0.79
24 | Guidance and Counseling	11.000	3.19	1.504	0.65
25 | Pupil Management and Safety	0.000	0.00	8.036	3.46
26 | Health/Related Services	27.000	7.84	6.979	3.01
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**	**0.731**	**0.32**
TOTAL TEACHING SUPPORT	**38.000**	**11.03**	**19.077**	**8.22**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	16.579	7.15
52 | Operations	XXXXX	XXXXX	28.991	12.49
53 | Maintenance	XXXXX	XXXXX	2.000	0.86
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	2.758	1.19
63 | Operation of Buildings	XXXXX	XXXXX	24.000	10.34
64 | Maintenance	XXXXX	XXXXX	3.000	1.29
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	8.100	3.49
73 | Printing	0.000	0.00	0.000	0.00
74 | Warehousing and Distribution	0.000	0.00	0.398	0.17
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**	**85.826**	**36.99**

Yelm School District No.002

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	13.250	3.85	18.594	8.01
TOTAL UNIT ADMINISTRATION	**13.250**	**3.85**	**18.594**	**8.01**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.29	1.000	0.43
13 | Business Office	0.000	0.00	5.000	2.15
14 | Human Resources	0.000	0.00	3.000	1.29
15 | Public Relations	0.000	0.00	0.792	0.34
21 | Supervision - Instruction	7.750	2.25	3.957	1.71
41 | Supervision - Nutrition Services	0.000	0.00	1.780	0.77
51 | Supervision - Transportation	0.000	0.00	4.142	1.79
61 | Supervision - Building	0.000	0.00	3.350	1.44
TOTAL CENTRAL ADMINISTRATION	**8.750**	**2.54**	**23.021**	**9.92**
TOTAL FTE STAFF	**344.400**	**100.00**	**232.023**	**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.

Yelm School District No.002

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	349,815	358,712	358,712
200 | Athletics	312,546	408,392	408,392
300 | Classes	24,243	23,500	23,500
400 | Clubs	101,876	117,485	117,485
600 | Private Moneys	1,620	760	760
A. TOTAL REVENUES	**790,100**	**908,849**	**908,849**
EXPENDITURES			
100 | General Student Body	289,480	359,221	363,183
200 | Athletics	341,881	461,936	319,940
300 | Classes	20,995	23,500	26,000
400 | Clubs	94,270	140,868	84,298
600 | Private Moneys	1,257	849	1,730
B. TOTAL EXPENDITURES	**747,884**	**986,374**	**795,151**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**42,216**	**-77,525**	**113,698**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	9,000	9,000	9,000
G.L.819 Restricted for Fund Purposes	566,455	480,541	732,021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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
F. TOTAL BEGINNING FUND BALANCE	**575,455**	**489,541**	**741,021**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	9,000	9,000	0
G.L.819 Restricted for Fund Purposes	599,389	403,016	854,719
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	9,281	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Yelm School District No.002

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)		**617,670**	**412,016**	**854,719**

Yelm School District No.002

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	7,246,143	7,137,098	7,256,997
2000 | Local Nontax Support	105,782	90,000	90,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	276,323	275,658	136,232
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**7,628,248**	**7,502,756**	**7,483,229**
EXPENDITURES			
Matured Bond Expenditures	3,380,000	3,680,000	3,855,000
Interest on Bonds	3,708,098	3,538,808	3,355,632
Interfund Loan Interest	0	0	0
Bond Transfer Fees	750	1,500	1,500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**7,088,848**	**7,220,308**	**7,212,132**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**253,083**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**286,317**	**282,448**	**271,097**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,819,717	4,048,577	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	4,388,727
H. TOTAL BEGINNING FUND BALANCE	**3,819,717**	**4,048,577**	**4,388,727**
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.830 Restricted for Debt Service	4,106,033	4,331,026	271,112

Yelm School District No.002

SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	4,388,712
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**4,106,033**	**4,331,025**	**4,659,824**

Yelm School District No.002

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	7,130,062	7,053,918	7,192,344
1300	Sale of Tax Title Property	8,328	0	0
1400	Local in lieu of Taxes	982	0	0
1500	Timber Excise Tax	106,771	83,180	64,653
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**7,246,143**	**7,137,098**	**7,256,997**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	105,782	90,000	90,000
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**	**105,782**	**90,000**	**90,000**
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**
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	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	276,323	0	0

Yelm School District No.002

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	275,658	136,232
9000 | TOTAL OTHER FINANCING SOURCES	**276,323**	**275,658**	**136,232**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**7,628,248**	**7,502,756**	**7,483,229**

Yelm School District No.002

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	1,167,080	978,000	650,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	0	2,056,900
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	0	0	0
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	948,055
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**1,167,080**	**978,000**	**3,654,955**
EXPENDITURES			
10 | Sites	11,655	150,000	0
20 | Buildings	2,888,631	3,850,000	1,800,000
30 | Equipment	749,790	950,000	2,769,900
40 | Energy	16,236	0	1,390,000
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**3,666,312**	**4,950,000**	**5,959,900**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-2,499,232**	**-3,972,000**	**-2,304,945**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Yelm School District No.002

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861	Restricted from Bond Proceeds	0	0	43,063
G.L.862	Committed from Levy Proceeds	0	0	0
G.L.863	Restricted from State Proceeds	12,531,010	11,139,701	1,982,868
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	399,267
G.L.866	Restricted from Impact Fee Proceeds	2,765,308	3,344,903	4,030,919
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	6,030
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	1,620,334	1,270,492	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**16,916,651**	**15,755,096**	**6,462,147**
	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	43,063
G.L.862	Committed from Levy Proceeds	0	0	0
G.L.863	Restricted from State Proceeds	11,031,522	8,383,096	1,871,083
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	3,284,949	2,500,000	2,243,056
G.L.867	Restricted from Mitigation Fee Proceeds	6,030	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	94,918	900,000	0
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**14,417,420**	**11,783,096**	**4,157,202**

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

Yelm School District No.002

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 extingishments. 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.

Yelm School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
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
1000	**TOTAL LOCAL TAXES**	**0**	**0**	**0**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	514,192	375,000	150,000
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	652,888	603,000	500,000
2000	**TOTAL LOCAL NONTAX SUPPORT**	**1,167,080**	**978,000**	**650,000**
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	2,056,900
4130	State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	0	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**0**	**0**	**2,056,900**
FEDERAL, GENERAL PURPOSE				

Yelm School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
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	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

Yelm School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	600,000
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	348,055
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**948,055**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**1,167,080**	**978,000**	**3,654,955**

Yelm School District No.002

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	29,246	25,000	25,000
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	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	527,726	525,000	624,751
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	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	0	1,000	0
9400	Insurance Recoveries	0	0	0

Yelm School District No.002

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**556,972**	**551,000**	**649,751**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**556,972**	**551,000**	**649,751**
EXPENDITURES			
33 Transportation Equipment Purchases	163,770	700,000	1,153,441
34 Transportation Equimpment 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	**163,770**	**700,000**	**1,153,441**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**393,202**	**-149,000**	**-503,690**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,021,277	1,244,551	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	0	0	1,106,441
J. TOTAL BEGINNING FUND BALANCE	**1,021,277**	**1,244,551**	**1,106,441**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Yelm School District No.002

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	1,414,479	1,095,551	602,751
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
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**1,414,479**	**1,095,551**	**602,751**

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 extingishments. 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.