

Franklin Pierce School District No.402

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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SECTION A: BUDGET SUMMARY

Total Revenues and Other Financing Sources	136,211,494	734,508	10,287,212	12,363,501	1,090,126
Total Appropriation (Expenditures)	140,363,569	763,957	9,662,700	51,129,100	1,687,000
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-4,152,074	-29,449	624,512	-38,765,598	-596,874
Beginning Total Fund Balance	12,000,000	350,000	2,197,913	42,222,687	915,694
Ending Total Fund Balance	7,847,925	320,551	2,822,425	3,457,088	318,820

SECTION B: EXCESS LEVIES FOR 2022 COLLECTION

Excess levies approved by voters for 2022 collection	22,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	7,762,500	0	0	0	0
Net excess levy amount for 2022 collection after rollback	14,237,500	XXXXX	11,100,000	2,700,000	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.

Franklin Pierce School District No.402

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7,729.27		7,890.00		7,765.60	
FTE Certificated Employees	612.950		612.750		596.950	
FTE Classified Employees	366.088		397.405		381.119	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	123,166,896		127,069,416		136,211,494	
Total Expenditures	127,582,958		138,524,625		140,363,569	
Total Beginning Fund Balance	20,555,907		19,000,000		12,000,000	
Total Ending Fund Balance	16,139,845		7,544,791		7,847,925	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	60,504,236	47.42	67,385,692	48.65	69,610,774	49.59
Federal Special Purpose Funding	XXXXXX	XXXXX	XXXXX	XXXXX	0	0.00
Special Education Instruction	20,007,354	15.68	20,846,060	15.05	21,481,086	15.30
Vocational Instruction	4,596,455	3.60	4,270,461	3.08	3,652,974	2.60
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	12,618,744	9.89	12,316,784	8.89	11,957,869	8.52
Other Instructional Programs	600,502	0.47	2,212,415	1.60	2,291,866	1.63
Community Services	795,131	0.62	769,946	0.56	732,682	0.52
Support Services	28,460,536	22.31	30,723,267	22.18	30,636,318	21.83
Total - Program Groups	127,582,958	100.00	138,524,625	100.00	140,363,569	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	69,063,858	54.13	77,123,006	55.67	78,853,829	56.18
Teaching Support	17,441,300	13.67	18,001,662	13.00	17,736,466	12.64
Other Supportive Activities	23,820,702	18.67	24,363,721	17.59	23,912,952	17.04
Building Administration	9,065,910	7.11	9,567,371	6.91	9,803,755	6.98
Central Administration	7,831,752	6.14	9,468,865	6.84	10,056,567	7.16
Total - Activity Groups	127,582,958	100.00	138,524,625	100.00	140,363,569	100.00

Franklin Pierce School District No.402

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	54,501,648	42.72	56,801,605	41.00	58,567,712	41.73
Classified Salaries	22,450,523	17.60	23,123,744	16.69	23,695,035	16.88
Employee Benefits and Payroll Taxes	30,031,857	23.54	32,415,902	23.40	33,184,486	23.64
Supplies, Instructional Resources and Noncapitalized Items	5,962,598	4.67	10,417,906	7.52	9,278,579	6.61
Purchased Services	11,036,936	8.65	13,254,383	9.57	13,847,807	9.87
Travel	210,474	0.16	358,550	0.26	255,950	0.18
Capital Outlay	3,388,922	2.66	2,152,535	1.55	1,534,000	1.09
Total - Objects	127,582,958	100.00	138,524,625	100.00	140,363,569	100.00

Franklin Pierce School District No.402

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	575.54	569.00	547.00
2. Grade 1	625.81	576.00	554.00
3. Grade 2	591.11	610.00	610.00
4. Grade 3	595.15	596.00	599.00
5. Grade 4	631.56	637.00	596.00
6. Grade 5	613.52	651.00	615.00
7. Grade 6	639.18	619.00	621.00
8. Grade 7	651.34	632.00	639.00
9. Grade 8	644.29	647.00	651.00
10. Grade 9	564.78	649.00	662.00
11. Grade 10	533.53	582.00	567.00
12. Grade 11 (excluding Running Start)	463.60	488.00	452.00
13. Grade 12 (excluding Running Start)	459.46	502.00	495.00
14. SUBTOTAL	7,588.87	7,758.00	7,608.00
15. Running Start	140.40	132.00	157.60
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	7,729.27	7,890.00	7,765.60

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	612.95	612.75	596.950
2. General Fund FTE Classified Employees /4	366.09	397.41	381.119

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,186,752	12,946,977	14,380,077
2000 Local Nontax Support	579,746	831,000	602,000
3000 State, General Purpose	72,864,013	74,334,454	75,095,502
4000 State, Special Purpose	27,462,933	24,726,762	22,404,997
5000 Federal, General Purpose	64,928	75,000	85,000
6000 Federal, Special Purpose	11,926,333	14,150,723	23,629,918
7000 Revenues from Other School Districts	158	500	0
8000 Revenues from Other Entities	82,033	4,000	14,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	123,166,896	127,069,416	136,211,494
EXPENDITURES			
00 Regular Instruction	60,504,236	67,385,692	69,610,774
10 Federal Special Purpose Funding	0	0	0
20 Special Education Instruction	20,007,354	20,846,060	21,481,086
30 Vocational Education Instruction	4,596,455	4,270,461	3,652,974
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	12,618,744	12,316,784	11,957,869
70 Other Instructional Programs	600,502	2,212,415	2,291,866
80 Community Services	795,131	769,946	732,682
90 Support Services	28,460,536	30,723,267	30,636,318
B. TOTAL EXPENDITURES	127,582,958	138,524,625	140,363,569
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-4,416,062	-11,455,209	-4,152,074
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	3,014,175	2,375,000	1,046,103
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	280,848	630,000	500,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	732,205	850,000	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	25,650	10,000	10,000
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.875 Assigned to Contingencies	3,500,000	2,500,000	368,897
G.L.884 Assigned to Other Capital Projects	2,800,000	1,750,000	500,000
G.L.888 Assigned to Other Purposes	4,094,899	3,937,903	3,250,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,108,129	6,947,097	6,325,000
F. TOTAL BEGINNING FUND BALANCE	20,555,907	19,000,000	12,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ OR -)	XXXXXX	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	280,364	0	750,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	622,426	0	300,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	732,205	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	56,867	0	10,000
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.875 Assigned to Contingencies	2,117,935	0	350,000
G.L.884 Assigned to Other Capital Projects	1,000,000	1,544,791	300,000
G.L.888 Assigned to Other Purposes	4,950,899	0	137,925
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,379,148	6,000,000	6,000,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	16,139,845	7,544,791	7,847,925

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

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SUMMARY OF GENERAL FUND BUDGET

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

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

Franklin Pierce School District No. 402
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	10,186,683	12,946,753	14,379,547
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	69	224	530
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,186,752	12,946,977	14,380,077
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	3,910	10,000	5,000
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	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	39,533	65,000	65,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	2,166	6,000	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	24,789	40,000	22,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	25,085	152,000	27,000
2300 Investment Earnings	192,078	300,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	15,428	15,000	150,000
2600 Fines and Damages	6,502	10,000	5,000
2700 Rentals and Leases	1,615	3,000	3,000
2800 Insurance Recoveries	19,434	30,000	25,000
2900 Local Support Nontax, Unassigned	249,207	200,000	150,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	XXXXX	0	0

Franklin Pierce School District No. 402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000 TOTAL LOCAL SUPPORT NONTAX	579,746	831,000	602,000
STATE, GENERAL PURPOSE			
3100 Apportionment	65,891,955	67,277,521	68,983,167
3121 Special Education--General Apportionment	2,285,829	2,295,388	2,301,218
3300 Local Effort Assistance	4,686,229	4,761,545	3,811,117
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	72,864,013	74,334,454	75,095,502
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	15,473	0	0
4121 Special Education	10,663,967	10,250,051	9,401,133
4122 Special Ed-Infants and Toddlers-State	519,559	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	6,086,786	6,296,514	5,785,016
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	1,380,181	1,197,550	1,183,300
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,486,953	1,518,670	1,505,424
4174 Highly Capable	109,683	232,897	231,942
4188 Childcare	0	0	0
4198 School Food Services	76,411	75,080	75,000
4199 Transportation--Operations	5,861,465	4,500,000	3,500,000
4300 Other State Agencies, Unassigned	704,905	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	557,549	656,000	723,182
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	27,462,933	24,726,762	22,404,997

Franklin Pierce School District No.402
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	60,026	70,000	70,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	4,902	5,000	15,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	64,928	75,000	85,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXXX	XXXXXX	3,000,000
6113 Federal Special Purpose-ESSER III	XXXXXX	XXXXXX	8,000,000
6114 Federal Special Purpose ESSER III Learning Loss	XXXXXX	XXXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXXX	XXXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXXX	XXXXXX	0
6121 Special Education--Medicaid Reimbursement	0	100,000	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	XXXXXX	XXXXXX	0
6124 Special Education--Supplemental	1,648,368	2,045,000	2,145,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	68,560	30,000	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,174,091	2,489,190	2,400,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	408,732	463,192	296,000
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)	39,416	112,825	105,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	1,852,421	0	0

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	1,316,242	100,000	800,000
6198 School Food Services	2,874,936	4,035,000	3,335,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	XXXXX	XXXXX	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	942,755	865,000	905,737
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	123,031	140,000	140,000
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

Franklin Pierce School District No.402
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300 Federal Grants Through Other Agencies, Unassigned	101,479	3,100,000	1,925,000
6310 Medicaid Administrative Match	80,693	100,000	100,000
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6321 Special Education--Medicaid Reimbursement	134,812	200,000	100,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	XXXXX	XXXXX	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	160,798	370,516	378,181
6000 TOTAL FEDERAL, SPECIAL PURPOSE	11,926,333	14,150,723	23,629,918

REVENUES FROM OTHER SCHOOL DISTRICTS

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100 Program Participation, Unassigned	158	500	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	158	500	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	80,633	0	14,000
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	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	1,400	4,000	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 ENTITIES	82,033	4,000	14,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	123,166,896	127,069,416	136,211,494

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	60,504,236	67,385,692	69,610,774
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	60,504,236	67,385,692	69,610,774
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXXX	XXXXXX	0
12 Federal Special Purpose - ESSER II	XXXXXX	XXXXXX	0
13 Federal Special Purpose - ESSER III	XXXXXX	XXXXXX	0
14 Federal Special Purpose ESSER III Learning Loss	XXXXXX	XXXXXX	0
18 Federal Special Purpose - Reserved G	XXXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXXX	XXXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXXX	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	17,969,233	18,819,703	19,459,770
22 Special Education, Infants and Toddlers, State	492,072	0	0
23 ARP-IDEA-Federal	XXXXXX	XXXXXX	0
24 Special Education, Supplemental, Federal	1,546,049	2,026,357	2,021,316
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	20,007,354	20,846,060	21,481,086
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,734,795	3,576,631	3,220,893
34 Middle School Career and Technical Education, State	796,363	663,830	432,081
38 Vocational, Federal	65,296	30,000	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,596,455	4,270,461	3,652,974
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Franklin Pierce School District No. 402

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,101,813	2,232,680	1,714,515
52 Other Title Grants under ESEA-Federal	368,056	409,898	279,794
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	5,461,023	5,415,582	5,437,407
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	1,508,306	1,086,232	1,061,975
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	893,397	844,090	905,737
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	36,837	42,600	103,091
65 Transitional Bilingual, State	2,101,513	2,145,702	2,315,350
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	147,799	140,000	140,000
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	12,618,744	12,316,784	11,957,869
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	257,644	266,879	282,101
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	342,858	1,945,536	2,009,765
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	600,502	2,212,415	2,291,866
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	612,000	638,538	723,182
89 Other Community Services	183,131	131,408	9,500

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	795,131	769,946	732,682
SUPPORT SERVICES			
97 District-wide Support	18,725,938	20,715,210	21,019,247
98 School Food Services	4,396,999	4,594,749	4,185,029
99 Pupil Transportation	5,337,599	5,413,308	5,432,042
90 TOTAL SUPPORT SERVICES	28,460,536	30,723,267	30,636,318
TOTAL PROGRAM EXPENDITURES	127,582,958	138,524,625	140,363,569

Franklin Pierce School District No.402

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	69,610,774	155,300			5,325,047	17,302,113	3,464,623	2,867,469	167,650	25,000
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	69,610,774	155,300		40,303,572	5,325,047	17,302,113	3,464,623	2,867,469	167,650	25,000
11 Federal Special Purpose - GEER	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 - Reserved H	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	19,459,770	25,000		8,911,194	3,768,019	5,721,107	442,250	561,700	30,500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	2,021,316	0		1,000	29,125	19,191	0	1,972,000	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Franklin Pierce School District No.402

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
26 Sp Ed, Inst, St	0	0			0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0			0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	21,481,086	25,000		8,912,194	3,797,144	5,740,298	442,250	2,533,700	30,500	0
31 Voc, Basic, St	3,220,893	0		2,112,345	200,091	908,457	0	0	0	0
34 MidSchCar/Tec	432,081	0		307,305	0	124,776	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,652,974	0		2,419,650	200,091	1,033,233	0	0	0	0
45 Skill Cnt, Bas, St	0	0		0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0		0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0		0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,714,515	0		921,803	267,956	479,756	45,000	0	0	0
52 Other Title Grants under ESEA-Federal	279,794	0		204,983	0	74,811	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	5,437,407	0		2,630,625	936,114	1,620,668	250,000	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Franklin Pierce School District No.402

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
58 Sp/Plt Pgm, St	1,061,975	0		861,142	0	200,833	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	905,737	0		0	604,957	300,780	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	103,091	0		45,691	0	17,400	20,000	10,000	10,000	0
65 Tran Biling, St	2,315,350	0		1,104,545	473,893	736,912	0	0	0	0
67 Ind Ed, Ed, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Ed, ED	140,000	0		0	0	0	0	140,000	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL	11,957,869	0	0	5,768,789	2,282,920	3,431,160	315,000	150,000	10,000	0
COMPENSATORY										
EDUCATION										
INSTRUCTION										
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	282,101	0		206,852	0	75,249	0	0	0	0
76 Targeted Assistance	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	2,009,765	0		84,443	136,564	87,258	1,682,500	19,000	0	0
TOTAL OTHER	2,291,866	0	0	291,295	136,564	162,507	1,682,500	19,000	0	0
INSTRUCTIONAL										
PROGRAMS										
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	723,182	0		0	476,824	246,358	0	0	0	0

Franklin Pierce School District No.402

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
89 Othr Comm Srv	9,500	0	0	0	0	0	9,500	0	0	0
TOTAL COMMUNITY SERVICES	732,682	0	0	0	476,824	246,358	9,500	0	0	0
97 Distwide Suppt	21,019,247	4,700	0	872,212	7,369,255	3,008,667	989,975	7,302,138	42,300	1,430,000
98 Schl Food Serv	4,185,029	0	-10,000	0	1,425,315	905,483	1,774,231	77,500	2,500	10,000
99 Pupil Transp	5,432,042	0	-175,000	0	2,681,875	1,354,667	600,500	898,000	3,000	69,000
TOTAL SUPPORT SERVICES	30,636,318	4,700	-185,000	872,212	11,476,445	5,268,817	3,364,706	8,277,638	47,800	1,509,000
OBJECT TOTALS	140,363,569	185,000	-185,000	58,567,712	23,695,035	33,184,486	9,278,579	13,847,807	255,950	1,534,000

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	261,592	XXXXX	225,000	XXXXX	185,000	XXXXX
(1) Credit Transfers	-261,592	XXXXX	-225,000	XXXXX	-185,000	XXXXX
(2) Certificated Salaries	54,501,648	42.72	56,801,605	41.00	58,567,712	41.73
(3) Classified Salaries	22,450,523	17.60	23,123,744	16.69	23,695,035	16.88
(4) Employee Benefits and Payroll Taxes	30,031,857	23.54	32,415,902	23.40	33,184,486	23.64
(5) Supplies and Materials	5,962,598	4.67	10,417,906	7.52	9,278,579	6.61
(7) Purchased Services	11,036,936	8.65	13,254,383	9.57	13,847,807	9.87
(8) Travel	210,474	0.16	358,550	0.26	255,950	0.18
(9) Capital Outlay	3,388,922	2.66	2,152,535	1.55	1,534,000	1.09
TOTAL EXPENDITURES	127,582,958	100.00	138,524,625	100.00	140,363,569	100.00

Franklin Pierce School District No.402
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	67,437,474	52.86	74,706,368	53.93	76,435,649	54.46
28 Extracur	1,626,384	1.27	2,416,638	1.74	2,418,180	1.72
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	69,063,858	54.13	77,123,006	55.67	78,853,829	56.18
TEACHING SUPPORT						
22 Lrn Resrc	1,358,787	1.07	1,458,820	1.05	1,385,379	0.99
24 Guid/Coun	4,124,882	3.23	4,058,633	2.93	4,104,330	2.92
25 Pupil M/S	1,469,648	1.15	1,217,967	0.88	1,061,936	0.76
26 Health	5,611,705	4.40	5,730,863	4.14	6,042,353	4.30
31 InstProDev	3,814,328	2.99	4,410,370	3.18	4,375,151	3.12
32 Inst Tech	37,877	0.03	14,000	0.01	9,500	0.01
33 Curriculum	1,024,073	0.80	1,111,009	0.80	757,817	0.54
34 Prof Lrng St	359,436	0.28	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	17,441,300	13.67	18,001,662	13.00	17,736,466	12.64
OTHER SUPPORT ACTIVITIES						
42 Food	1,902,876	1.49	2,096,516	1.51	1,687,681	1.20
44 Operation	2,314,100	1.81	2,255,544	1.63	2,227,371	1.59
49 Transfers	-61,306	-0.05	-50,000	-0.04	-10,000	-0.01
52 Operation	4,066,443	3.19	4,050,406	2.92	3,812,525	2.72
53 Maintnce	831,407	0.65	771,742	0.56	956,447	0.68
56 Insurance	145,726	0.11	165,000	0.12	198,000	0.14
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59 Transfers	-200,286	-0.16	-175,000	-0.13	-175,000	-0.12
62 Grnd Mnt	330,628	0.26	477,652	0.34	492,121	0.35
63 Oper Bldg	6,523,099	5.11	5,333,683	3.85	4,744,831	3.38
64 Maintnce	1,465,587	1.15	1,609,488	1.16	1,599,230	1.14
65 Utilities	1,354,149	1.06	1,638,170	1.18	1,801,987	1.28
67 Bldg Secu	1,849,814	1.45	2,566,558	1.85	3,087,105	2.20
68 Insurance	776,183	0.61	1,000,000	0.72	1,013,000	0.72
72 Info Sys	2,299,489	1.80	2,399,666	1.73	2,412,654	1.72
73 Printing	0	0.00	0	0.00	0	0.00

Franklin Pierce School District No. 402
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	110,739	0.09	110,888	0.08	65,000	0.05
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	0	0.00	0	0.00	0	0.00
91 Publ Actv	112,055	0.09	113,408	0.08	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	23,820,702	18.67	24,363,721	17.59	23,912,952	17.04
UNIT ADMINISTRATION						
23 Princ Off	9,065,910	7.11	9,567,371	6.91	9,803,755	6.98
TOTAL UNIT ADMINISTRATION	9,065,910	7.11	9,567,371	6.91	9,803,755	6.98
CENTRAL ADMINISTRATION						
11 Bd of Dir	211,807	0.17	179,619	0.13	230,519	0.16
12 Supt Off	697,216	0.55	750,966	0.54	815,303	0.58
13 Busns Off	873,611	0.68	858,901	0.62	823,001	0.59
14 HR	1,083,557	0.85	2,547,840	1.84	2,663,406	1.90
15 Pblc Rltn	197,875	0.16	246,171	0.18	257,027	0.18
21 Supv Inst	3,017,282	2.36	2,987,911	2.16	3,323,701	2.37
41 Supervisn	293,085	0.23	300,689	0.22	289,477	0.21
51 Supervisn	494,310	0.39	601,160	0.43	640,070	0.46
61 Supv Bldg	963,009	0.75	995,608	0.72	1,014,063	0.72
TOTAL CENTRAL ADMINISTRATION	7,831,752	6.14	9,468,865	6.84	10,056,567	7.16
TOTAL EXPENDITURES	127,582,958	100.00	138,524,625	100.00	140,363,569	100.00

Franklin Pierce School District No.402

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	464.200	77.76	140.333	36.88
28 Extracurricular	1.000	0.17	0.980	0.26
TOTAL TEACHING ACTIVITIES	465.200	77.93	141.313	37.14
TEACHING SUPPORT				
22 Learning Resources	9.000	1.51	3.711	0.98
24 Guidance and Counseling	30.400	5.09	6.645	1.75
25 Pupil Management and Safety	0.000	0.00	10.213	2.68
26 Health/Related Services	28.800	4.82	9.046	2.38
31 InstProDev	14.550	2.44	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	2.750	0.46	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	85.500	14.32	29.615	7.78
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	25.573	6.72
52 Operations	XXXXX	XXXXX	33.279	8.75
53 Maintenance	XXXXX	XXXXX	5.265	1.38
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	4.000	1.05
63 Operation of Buildings	XXXXX	XXXXX	40.509	10.65
64 Maintenance	XXXXX	XXXXX	8.729	2.29
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	4.662	1.23
72 Information Systems	0.000	0.00	15.096	3.97
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	137.113	36.03

Franklin Pierce School District No.402

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	36.500	6.11	32.093	8.43
TOTAL UNIT ADMINISTRATION	36.500	6.11	32.093	8.43
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.17	2.875	0.76
13 Business Office	0.000	0.00	5.187	1.36
14 Human Resources	0.000	0.00	11.617	3.05
15 Public Relations	0.000	0.00	1.038	0.27
21 Supervision - Instruction	8.750	1.47	7.904	2.08
41 Supervision - Nutrition Services	0.000	0.00	2.038	0.54
51 Supervision - Transportation	0.000	0.00	3.592	0.94
61 Supervision - Building	0.000	0.00	6.134	1.61
TOTAL CENTRAL ADMINISTRATION	9.750	1.63	40.385	10.61
TOTAL FTE STAFF	596.950	100.00	380.519	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.

Franklin Pierce School District No.402
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES			
100 General Student Body	157,811	399,990	307,027
200 Athletics	97,786	225,700	206,700
300 Classes	2,547	53,500	42,000
400 Clubs	54,384	142,200	143,800
600 Private Moneys	13,972	25,800	34,981
A. TOTAL REVENUES	326,500	847,190	734,508
EXPENDITURES			
100 General Student Body	160,989	393,750	320,707
200 Athletics	102,873	251,000	209,600
300 Classes	9,937	56,100	47,600
400 Clubs	36,488	144,525	169,550
600 Private Moneys	13,584	25,800	16,500
B. TOTAL EXPENDITURES	323,871	871,175	763,957
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	2,630	-23,985	-29,449
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	391,856	420,055	350,000
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
D. TOTAL BEGINNING FUND BALANCE	391,856	420,055	350,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	394,485	396,070	320,551
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

Franklin Pierce School District No.402

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	394,485	396,070	320,551

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

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,660,811	9,479,391	10,277,212
2000 Local Nontax Support	18,575	25,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,679,386	9,504,391	10,287,212
EXPENDITURES			
Matured Bond Expenditures	3,080,000	3,410,000	3,770,000
Interest on Bonds	6,097,250	6,008,352	5,882,700
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	10,000	10,000
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	9,177,850	9,428,352	9,662,700
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	501,536	76,039	624,512
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,570,778	3,261,537	2,197,913
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,570,778	3,261,537	2,197,913
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,072,315	3,337,576	2,822,426
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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 ENDING FUND BALANCE (E+F, +OR-G)	3,072,315	3,337,576	2,822,425

Franklin Pierce School District No.402
DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Taxes	9,660,704	9,479,197	10,277,043
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	107	194	168
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,660,811	9,479,391	10,277,212
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	18,575	25,000	10,000
2450 Other Interest Earnings	XXXXX	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	18,575	25,000	10,000
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

9000 | TOTAL OTHER FINANCING SOURCES
TOTAL REVENUES AND OTHER FINANCING SOURCES

(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
0	0	0
9,679,386	9,504,391	10,287,212

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,968,644	2,208,783	2,571,001
2000 Local Nontax Support	1,880,856	1,943,000	564,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	1,300,000	9,228,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,849,500	5,451,783	12,363,501
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	60,206,128	69,387,000	46,728,000
30 Equipment	208,276	2,650,000	4,400,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	1,100
B. TOTAL EXPENDITURES	62,898,441	72,037,000	51,129,100
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-59,048,941	-66,585,217	-38,765,598
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	40,222,687
G.L.862 Committed from Levy Proceeds	0	2,000,000	2,000,000

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.863 Restricted from State Proceeds	0	1,300,000	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	173,709	200,000	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	134,452,073	73,730,353	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	134,625,782	77,230,353	42,222,687
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.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	3,457,088
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	95,595	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	75,481,246	10,645,136	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	75,576,840	10,645,136	3,457,088

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

Franklin Pierce School District No.402
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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	1,968,622	2,208,733	2,565,962
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	22	50	38
1600 County-Administered Forests	0	0	5,000
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,968,644	2,208,783	2,571,001
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	42,661	0	0
2300 Investment Earnings	1,443,480	1,514,000	105,500
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	35,824	25,000	5,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	122,334	204,000	204,000
2910 E-Rate	236,557	200,000	250,000
2000 TOTAL LOCAL NONTAX SUPPORT	1,880,856	1,943,000	564,500
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	1,300,000	9,228,000
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	1,300,000	9,228,000

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	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-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	XXXXX	XXXXX	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,849,500	5,451,783	12,363,501

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	6,414	2,000	2,000
2450 Other Interest Earnings	XXXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	364,577	400,000	380,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	708,126	708,126
8101 Governmental Entities	XXXXXX	XXXXXX	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	370,991	1,110,126	1,090,126
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	370,991	1,110,126	1,090,126
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	414,106	1,350,000	1,687,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	414,106	1,350,000	1,687,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.I.536) 2/	0	0	0
F. OTHER FINANCING USES (G.I.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-43,115	-239,874	-596,874
BEGINNING FUND BALANCE			
G.I.810 Restricted for Other Items	0	0	0
G.I.819 Restricted for Fund Purposes	566,405	522,359	915,694
G.I.830 Restricted for Debt Service	0	0	0
G.I.835 Restricted for Arbitrage Rebate	0	0	0
G.I.850 Restricted for Uninsured Risks	0	0	0
G.I.870 Committed to Other Purposes	0	0	0
G.I.889 Assigned to Fund Purposes	0	0	0
G.I.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	566,405	522,359	915,694
I. G.I.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.I.810 Restricted for Other Items	0	0	0
G.I.819 Restricted for Fund Purposes	523,290	282,485	318,820
G.I.830 Restricted for Debt Service	0	0	0
G.I.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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/	523,290	282,485	318,820

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.