

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
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	154,607,830	734,750	10,677,700	11,182,225	1,865,515
Total Appropriation (Expenditures)	157,200,441	731,950	9,913,277	25,613,950	2,301,186
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	-2,592,610	2,800	764,423	-14,431,724	-435,671
Beginning Total Fund Balance	12,000,000	450,000	3,322,223	16,000,000	858,905
Ending Total Fund Balance	9,407,389	452,800	4,086,646	1,568,275	423,234

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	18,939,414	0	0	0	0
Rollback mandated by school district Board of Directors 1/	740,026	0	0	0	0
Net excess levy amount for 2023 collection after rollback	18,199,388	XXXXX	10,269,000	3,100,000	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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7,411.75		7,765.60		7,516.00	
FTE Certificated Employees	600.283		596.950		634.240	
FTE Classified Employees	329.415		381.119		415.337	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	122,022,112		136,211,494		154,607,830	
Total Expenditures	125,131,401		140,363,569		157,200,441	
Total Beginning Fund Balance	16,139,845		12,000,000		12,000,000	
Total Ending Fund Balance	13,030,555		7,847,925		9,407,389	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	58,532,180	46.78	69,610,774	49.59	71,355,404	45.39
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	8,738,542	5.56
Special Education Instruction	19,282,878	15.41	21,481,086	15.30	23,356,633	14.86
Vocational Instruction	4,668,038	3.73	3,652,974	2.60	6,132,742	3.90
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	12,979,817	10.37	11,957,869	8.52	13,968,209	8.89
Other Instructional Programs	1,303,166	1.04	2,291,866	1.63	1,874,724	1.19
Community Services	705,905	0.56	732,682	0.52	851,158	0.54
Support Services	24,792,145	19.81	30,636,318	21.83	30,923,029	19.67
Total - Program Groups	125,131,401	100.00	140,363,569	100.00	157,200,441	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	70,292,322	56.17	78,853,829	56.18	84,487,281	53.74
Teaching Support	16,940,844	13.54	17,736,466	12.64	20,614,959	13.11
Other Supportive Activities	20,660,175	16.51	23,912,952	17.04	31,707,531	20.17
Building Administration	9,122,383	7.29	9,803,755	6.98	10,502,037	6.68
Central Administration	7,581,207	6.06	10,056,567	7.16	9,888,633	6.29
Total - Activity Groups	125,131,401	100.00	140,363,569	100.00	157,200,441	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	54,454,485	43.52	58,567,712	41.73	62,954,371	40.05
Classified Salaries	20,625,409	16.48	23,695,035	16.88	26,839,478	17.07
Employee Benefits and Payroll Taxes	30,803,487	24.62	33,184,486	23.64	35,609,014	22.65
Supplies, Instructional Resources and Noncapitalized Items	6,502,917	5.20	9,278,579	6.61	10,187,118	6.48
Purchased Services	11,506,653	9.20	13,847,807	9.87	14,251,860	9.07
Travel	41,963	0.03	255,950	0.18	291,100	0.19
Capital Outlay	1,196,487	0.96	1,534,000	1.09	7,067,500	4.50
Total - Objects	125,131,401	100.00	140,363,569	100.00	157,200,441	100.00

Franklin Pierce School District No.402

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	528.10	547.00	564.00
2. Grade 1	531.60	554.00	570.00
3. Grade 2	584.15	610.00	564.00
4. Grade 3	570.40	599.00	589.00
5. Grade 4	574.40	596.00	588.00
6. Grade 5	586.80	615.00	582.00
7. Grade 6	593.02	621.00	585.00
8. Grade 7	612.09	639.00	598.00
9. Grade 8	615.19	651.00	598.00
10. Grade 9	629.43	662.00	609.00
11. Grade 10	538.90	567.00	626.00
12. Grade 11 (excluding Running Start)	431.85	452.00	450.00
13. Grade 12 (excluding Running Start)	466.46	495.00	447.00
14. SUBTOTAL	7,262.39	7,608.00	7,370.00
15. Running Start	149.36	157.60	146.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	7,411.75	7,765.60	7,516.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	600.28	596.95	634.240
2. General Fund FTE Classified Employees /4	329.42	381.12	415.337

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13,658,185	14,380,077	17,327,659
2000 Local Nontax Support	507,824	602,000	642,000
3000 State, General Purpose	70,516,997	75,095,502	76,159,943
4000 State, Special Purpose	23,582,390	22,404,997	25,353,221
5000 Federal, General Purpose	187,204	85,000	170,000
6000 Federal, Special Purpose	13,549,631	23,629,918	34,954,307
7000 Revenues from Other School Districts	381	0	700
8000 Revenues from Other Entities	19,500	14,000	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	122,022,112	136,211,494	154,607,830
EXPENDITURES			
00 Regular Instruction	58,532,180	69,610,774	71,355,404
10 Federal Special Purpose Funding	2,867,271	0	8,738,542
20 Special Education Instruction	19,282,878	21,481,086	23,356,633
30 Vocational Education Instruction	4,668,038	3,652,974	6,132,742
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	12,979,817	11,957,869	13,968,209
70 Other Instructional Programs	1,303,166	2,291,866	1,874,724
80 Community Services	705,905	732,682	851,158
90 Support Services	24,792,145	30,636,318	30,923,029
B. TOTAL EXPENDITURES	125,131,401	140,363,569	157,200,441
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)	-3,109,289	-4,152,074	-2,592,610
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	280,364	1,046,103	1,585,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	622,426	500,000	500,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	590,033	0	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	56,867	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	2,117,935	368,897	580,050
G.L.884 Assigned to Other Capital Projects	1,000,000	500,000	500,000
G.L.888 Assigned to Other Purposes	4,950,899	3,250,000	2,150,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,379,148	6,325,000	6,674,950
F. TOTAL BEGINNING FUND BALANCE	16,139,845	12,000,000	12,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	280,364	750,000	577,172
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	622,831	300,000	500,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	590,033	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	40,927	10,000	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	500,000
G.L.875 Assigned to Contingencies	1,000,000	350,000	500,000
G.L.884 Assigned to Other Capital Projects	1,000,000	300,000	655,268
G.L.888 Assigned to Other Purposes	3,239,830	137,925	0
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,256,570	6,000,000	6,674,950
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,030,555	7,847,925	9,407,389

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	13,658,034	14,379,547	17,327,537
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	151	530	122
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	13,658,185	14,380,077	17,327,659
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	782	5,000	2,000
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	11,549	65,000	25,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	3,321	0	5,000
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	16,325	22,000	12,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	2,650	27,000	7,000
2300 Investment Earnings	17,291	150,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	205,351	150,000	300,000
2600 Fines and Damages	1,603	5,000	10,000
2700 Rentals and Leases	7,148	3,000	1,000
2800 Insurance Recoveries	16,562	25,000	100,000
2900 Local Support Nontax, Unassigned	225,242	150,000	150,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	507,824	602,000	642,000
STATE, GENERAL PURPOSE			
3100 Apportionment	64,046,253	68,983,167	71,322,772
3121 Special Education--General Apportionment	2,317,265	2,301,218	2,422,743
3300 Local Effort Assistance	4,153,479	3,811,117	2,414,428
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	70,516,997	75,095,502	76,159,943
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	75,000
4121 Special Education	9,916,870	9,401,133	10,073,351
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	6,124,092	5,785,016	5,988,118
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	1,826,543	1,183,300	1,430,140
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,498,130	1,505,424	1,591,288
4174 Highly Capable	218,847	231,942	235,665
4188 Childcare	0	0	0
4198 School Food Services	52,092	75,000	100,000
4199 Transportation--Operations	3,066,638	3,500,000	4,900,000
4300 Other State Agencies, Unassigned	240,952	0	110,000
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	638,225	723,182	849,659
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	23,582,390	22,404,997	25,353,221

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	62,863	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	124,341	15,000	100,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	187,204	85,000	170,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose--SLFRF	0	0	733,917
6112 Federal Special Purpose--ESSER II	3,163,907	3,000,000	1,500,000
6113 Federal Special Purpose--ESSER III	0	8,000,000	13,245,130
6114 Federal Special Purpose ESSER III Learning Loss	0	0	2,241,282
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	1,706,615	2,145,000	2,425,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	77,267	0	70,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,301,647	2,400,000	3,850,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	491,316	296,000	565,000
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)	162,383	105,000	200,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	112,319	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	800,000	0
6198 School Food Services	3,262,463	3,335,000	5,020,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	793,971	905,737	1,097,181
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	191,758	140,000	175,000
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	741,906	1,925,000	3,160,000
6310 Medicaid Administrative Match	75,660	100,000	100,000
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	119,334	100,000	100,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	349,086	378,181	471,797
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,549,631	23,629,918	34,954,307

REVENUES FROM OTHER SCHOOL DISTRICTS

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	381	0	700
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	381	0	700
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	19,500	14,000	0
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	19,500	14,000	0
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	122,022,112	136,211,494	154,607,830

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	58,532,180	69,610,774	71,355,404
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	58,532,180	69,610,774	71,355,404
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	2,867,271	0	174,527
13 Federal Special Purpose - ESSER III	0	0	7,220,809
14 Federal Special Purpose ESSER III Learning Loss	0	0	1,222,184
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	121,022
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	2,867,271	0	8,738,542
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	17,605,549	19,459,770	21,304,476
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	1,677,329	2,021,316	2,052,157
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	19,282,878	21,481,086	23,356,633
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,869,174	3,220,893	5,020,850
34 Middle School Career and Technical Education, State	724,871	432,081	1,041,892
38 Vocational, Federal	73,994	0	70,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,668,038	3,652,974	6,132,742
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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	2,300,397	1,714,515	2,199,442
52 Other Title Grants under ESEA-Federal	474,250	279,794	448,745
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	5,604,636	5,437,407	5,788,417
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	1,602,402	1,061,975	1,262,203
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	857,167	905,737	1,097,182
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	157,354	103,091	84,496
65 Transitional Bilingual, State	1,819,101	2,315,350	2,912,724
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	164,511	140,000	175,000
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	12,979,817	11,957,869	13,968,209
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	271,383	282,101	290,402
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,031,783	2,009,765	1,584,322
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,303,166	2,291,866	1,874,724
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	654,165	723,182	849,658
89 Other Community Services	51,741	9,500	1,500

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	705,905	732,682	851,158
SUPPORT SERVICES			
97 District-wide Support	16,931,640	21,019,247	20,284,375
98 School Food Services	3,808,462	4,185,029	4,648,194
99 Pupil Transportation	4,052,042	5,432,042	5,990,460
90 TOTAL SUPPORT SERVICES	24,792,145	30,636,318	30,923,029
TOTAL PROGRAM EXPENDITURES	125,131,401	140,363,569	157,200,441

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	71,355,404	190,550		41,331,559	5,891,573	17,506,717	3,417,280	2,809,025	178,700	30,000
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	71,355,404	190,550		41,331,559	5,891,573	17,506,717	3,417,280	2,809,025	178,700	30,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	174,527	0		18,186	0	5,841	140,000	10,500	0	0
13 Federal Special Purpose - ESSER III	7,220,809	0		0	53,196	24,210	30,553	76,350	36,500	7,000,000
14 Federal Special Purpose ESSER III Learning Loss	1,222,184	0		898,057	0	324,127	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	121,022	0		0	67,975	53,047	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	8,738,542	0		916,243	121,171	407,225	170,553	86,850	36,500	7,000,000
21 Sp Ed, Sup, St	21,304,476	0		10,350,013	4,021,690	6,281,573	204,500	424,600	22,100	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	2,052,157	0		5,600	65,536	41,021	0	1,940,000	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	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	23,356,633	0		10,355,613	4,087,226	6,322,594	204,500	2,364,600	22,100	0
31 Voc, Basic, St	5,020,850	0		2,630,314	195,740	1,094,796	1,000,000	100,000	0	0
34 MidSchCar/Tec	1,041,892	0		425,720	0	166,172	450,000	0	0	0
38 Voc, Fed	70,000	0		0	0	0	70,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,132,742	0		3,056,034	195,740	1,260,968	1,520,000	100,000	0	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
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	2,199,442	0		1,078,234	461,343	659,865	0	0	0	0
52 Other Title Grants under ESEA-Federal	448,745	0	0	333,199	0	115,546	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	5,788,417	0		2,648,677	1,310,177	1,829,563	0	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	1,262,203	0		1,024,059	0	238,144	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,097,182	0		0	743,309	353,873	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	84,496	0		63,400	0	21,096	0	0	0	0
65 Tran Biling, St	2,912,724	0		1,593,661	431,317	887,746	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	175,000	0		0	0	0	0	175,000	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	13,968,209	0	0	6,741,230	2,946,146	4,105,833	0	175,000	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
74 Highly Capable	290,402	0		214,983	0	75,419	0	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	1,584,322	0		50,577	187,293	96,452	1,250,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,874,724	0		265,560	187,293	171,871	1,250,000	0	0	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 Child Care	849,658	0		0	579,353	270,305	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	1,500	0	0	0	0	0	1,500	0	0	0
TOTAL COMMUNITY SERVICES	851,158	0	0	0	579,353	270,305	1,500	0	0	0
97 Distwide Suppt	20,284,375	0	0	288,132	8,275,885	3,157,789	726,138	7,757,631	48,800	30,000
98 Schl Food Serv	4,648,194	0	-500	0	1,509,100	981,947	2,026,647	121,500	2,000	7,500
99 Pupil Transp	5,990,460	0	-190,050	0	3,045,991	1,423,765	870,500	837,254	3,000	0
TOTAL SUPPORT SERVICES	30,923,029	0	-190,550	288,132	12,830,976	5,563,501	3,623,285	8,716,385	53,800	37,500
OBJECT TOTALS	157,200,441	190,550	-190,550	62,954,371	26,839,478	35,609,014	10,187,118	14,251,860	291,100	7,067,500

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	84,419	XXXXX	185,000	XXXXX	190,550	XXXXX
(1) Credit Transfers	-84,419	XXXXX	-185,000	XXXXX	-190,550	XXXXX
(2) Certificated Salaries	54,454,485	43.52	58,567,712	41.73	62,954,371	40.05
(3) Classified Salaries	20,625,409	16.48	23,695,035	16.88	26,839,478	17.07
(4) Employee Benefits and Payroll Taxes	30,803,487	24.62	33,184,486	23.64	35,609,014	22.65
(5) Supplies and Materials	6,502,917	5.20	9,278,579	6.61	10,187,118	6.48
(7) Purchased Services	11,506,653	9.20	13,847,807	9.87	14,251,860	9.07
(8) Travel	41,963	0.03	255,950	0.18	291,100	0.19
(9) Capital Outlay	1,196,487	0.96	1,534,000	1.09	7,067,500	4.50
TOTAL EXPENDITURES	125,131,401	100.00	140,363,569	100.00	157,200,441	100.00

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	69,256,496	55.35	76,435,649	54.46	82,322,779	52.37
28 Extracur	1,035,826	0.83	2,418,180	1.72	2,164,502	1.38
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	70,292,322	56.17	78,853,829	56.18	84,487,281	53.74
TEACHING SUPPORT						
22 Lrn Resrc	1,256,415	1.00	1,385,379	0.99	1,423,739	0.91
24 Guid/Coun	3,922,389	3.13	4,104,330	2.92	4,497,131	2.86
25 Pupil M/S	923,098	0.74	1,061,936	0.76	1,079,914	0.69
26 Health	5,653,073	4.52	6,042,353	4.30	7,706,544	4.90
31 InstProDev	4,321,790	3.45	4,375,151	3.12	4,940,271	3.14
32 Inst Tech	96,673	0.08	9,500	0.01	9,000	0.01
33 Curriculum	767,407	0.61	757,817	0.54	958,360	0.61
34 Prof Lrng St	534,470	0.43	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	16,940,844	13.54	17,736,466	12.64	20,614,959	13.11
OTHER SUPPORT ACTIVITIES						
42 Food	1,387,254	1.11	1,687,681	1.20	1,923,797	1.22
44 Operation	2,190,248	1.75	2,227,371	1.59	2,411,077	1.53
49 Transfers	-3,068	0.00	-10,000	-0.01	-500	0.00
52 Operation	2,830,569	2.26	3,812,525	2.72	4,443,393	2.83
53 Maintnce	666,784	0.53	956,447	0.68	928,631	0.59
56 Insurance	163,711	0.13	198,000	0.14	157,254	0.10
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-81,351	-0.07	-175,000	-0.12	-190,050	-0.12
62 Grnd Mnt	378,518	0.30	492,121	0.35	647,267	0.41
63 Oper Bldg	4,159,678	3.32	4,744,831	3.38	10,809,874	6.88
64 Maintnce	1,468,290	1.17	1,599,230	1.14	1,508,191	0.96
65 Utilities	1,462,758	1.17	1,801,987	1.28	1,850,000	1.18
67 Bldg Secu	2,279,155	1.82	3,087,105	2.20	3,392,984	2.16
68 Insurance	845,302	0.68	1,013,000	0.72	1,114,680	0.71
72 Info Sys	2,800,156	2.24	2,412,654	1.72	2,655,933	1.69
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 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	87,073	0.07	65,000	0.05	55,000	0.03
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	25,098	0.02	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	20,660,175	16.51	23,912,952	17.04	31,707,531	20.17
UNIT ADMINISTRATION						
23 Princ Off	9,122,383	7.29	9,803,755	6.98	10,502,037	6.68
TOTAL UNIT ADMINISTRATION	9,122,383	7.29	9,803,755	6.98	10,502,037	6.68
CENTRAL ADMINISTRATION						
11 Bd of Dir	283,122	0.23	230,519	0.16	232,569	0.15
12 Supt Off	717,383	0.57	815,303	0.58	869,991	0.55
13 Busns Off	716,363	0.57	823,001	0.59	868,535	0.55
14 HR	1,121,400	0.90	2,663,406	1.90	2,101,967	1.34
15 Pblc Rltn	220,396	0.18	257,027	0.18	288,280	0.18
21 Supv Inst	2,797,699	2.24	3,323,701	2.37	3,660,135	2.33
41 Supervisn	262,144	0.21	289,477	0.21	315,320	0.20
51 Supervisn	538,234	0.43	640,070	0.46	651,232	0.41
61 Supv Bldg	924,466	0.74	1,014,063	0.72	900,604	0.57
TOTAL CENTRAL ADMINISTRATION	7,581,207	6.06	10,056,567	7.16	9,888,633	6.29
TOTAL EXPENDITURES	125,131,401	100.00	140,363,569	100.00	157,200,441	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	494.620	77.99	152.151	36.69
28 Extracurricular	1.070	0.17	0.980	0.24
TOTAL TEACHING ACTIVITIES	495.690	78.15	153.131	36.92
TEACHING SUPPORT				
22 Learning Resources	7.500	1.18	3.600	0.87
24 Guidance and Counseling	31.000	4.89	6.670	1.61
25 Pupil Management and Safety	0.000	0.00	10.354	2.50
26 Health/Related Services	38.000	5.99	13.722	3.31
31 InstProDev	14.550	2.29	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	2.750	0.43	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	93.800	14.79	34.346	8.28
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	25.732	6.20
52 Operations	XXXXX	XXXXX	36.737	8.86
53 Maintenance	XXXXX	XXXXX	5.449	1.31
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	6.000	1.45
63 Operation of Buildings	XXXXX	XXXXX	46.509	11.21
64 Maintenance	XXXXX	XXXXX	8.729	2.10
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	4.685	1.13
72 Information Systems	0.000	0.00	15.076	3.64
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	148.917	35.91

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	34.000	5.36	35.351	8.52
TOTAL UNIT ADMINISTRATION	34.000	5.36	35.351	8.52
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.16	2.663	0.64
13 Business Office	0.000	0.00	5.255	1.27
14 Human Resources	0.000	0.00	12.647	3.05
15 Public Relations	0.000	0.00	1.030	0.25
21 Supervision - Instruction	9.750	1.54	10.653	2.57
41 Supervision - Nutrition Services	0.000	0.00	2.038	0.49
51 Supervision - Transportation	0.000	0.00	3.592	0.87
61 Supervision - Building	0.000	0.00	5.114	1.23
TOTAL CENTRAL ADMINISTRATION	10.750	1.69	42.992	10.37
TOTAL FTE STAFF	634.240	100.00	414.737	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

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	381,140	320,551	452,800

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,546,442	10,277,212	10,667,700
2000 Local Nontax Support	3,231	10,000	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	9,549,673	10,287,212	10,677,700
EXPENDITURES			
Matured Bond Expenditures	3,410,000	3,770,000	4,190,000
Interest on Bonds	6,008,350	5,882,700	5,713,277
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	9,418,950	9,662,700	9,913,277
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)	130,723	624,512	764,423
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,072,315	2,197,913	3,322,223
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	3,072,315	2,197,913	3,322,223
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	3,203,038	2,822,426	4,086,647
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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)	3,203,038	2,822,425	4,086,646

Franklin Pierce School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	9,546,197	10,277,043	10,667,551
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	245	168	149
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,546,442	10,277,212	10,667,700
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	3,231	10,000	10,000
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	3,231	10,000	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

Franklin Pierce School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,549,673	10,287,212	10,677,700

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,224,518	2,571,001	2,874,706
2000 Local Nontax Support	640,212	564,500	595,200
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	4,912,915	9,228,000	7,712,319
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	7,777,646	12,363,501	11,182,225
EXPENDITURES			
10 Sites	78,670	0	350,000
20 Buildings	44,173,715	46,728,000	23,263,000
30 Equipment	854,940	4,400,000	2,000,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	1,100	950
B. TOTAL EXPENDITURES	47,801,983	51,129,100	25,613,950
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)	-40,024,337	-38,765,598	-14,431,724
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	40,222,687	14,000,000
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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	75,576,840	42,222,687	16,000,000
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	35,552,503	3,457,088	1,568,276
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	0	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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	35,552,503	3,457,088	1,568,275

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.

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	2,224,460	2,565,962	2,874,666
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	58	38	40
1600 County-Administered Forests	0	5,000	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,224,518	2,571,001	2,874,706
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	175	0	0
2300 Investment Earnings	79,493	105,500	45,200
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	2,810	5,000	25,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	240,690	204,000	275,000
2910 E-Rate	317,044	250,000	250,000
2000 TOTAL LOCAL NONTAX SUPPORT	640,212	564,500	595,200
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	4,912,915	9,228,000	7,712,319
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	4,912,915	9,228,000	7,712,319

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,777,646	12,363,501	11,182,225

Franklin Pierce School District No.402
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, 1100 Local Property Tax, 1300 Sale of Tax Title Property, 1400 Local in lieu of Taxes, 1500 Timber Excise Tax, 1600 County-Administered Forests, 1900 Other Local Taxes, 2200 Sales of Goods, Supplies, and Services, Unassigned, 2300 Investment Earnings, 2450 Other Interest Earnings, 2500 Gifts and Donations, 2600 Fines and Damages, 2700 Rentals and Leases, 2800 Insurance Recoveries, 2900 Local Support Nontax, Unassigned, 3600 State Forests, 4100 Special Purpose-Unassigned, 4300 Other State Agencies-Unassigned, 4499 Transportation Reimbursement Depreciation, 5200 General Purposes Direct Federal Grants-Unassigned, 5300 Impact Aid, Maintenance and Operation, 5400 Federal in lieu of Taxes, 5600 Qualified Bond Interest Credit-Federal, 6100 Special Purpose-OSPI Unassigned, 6200 Direct Special Purpose Grants, 6300 Federal Grants Through Other Entities-Unassigned, 8100 Governmental Entities, 8101 Governmental Entities, 8500 NonFederal ESD, 9100 Sale of Bonds, 9300 Sale of Equipment, 9400 Compensated Loss of Fixed Assets, 9500 Long-Term Financing.

Franklin Pierce School District No.402
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include revenues (A-C), expenditures (D-G), beginning fund balance (H-I), and ending fund balance.

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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/	915,956	318,820	423,234

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.