

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	144,831,988	673,300	10,944,000	4,632,740	630,000
Total Appropriation (Expenditures)	143,362,376	666,700	10,447,725	3,900,950	2,200,000
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	1,469,612	6,600	496,275	731,790	-1,570,000
Beginning Total Fund Balance	500,000	700,000	4,201,732	3,790,813	2,466,900
Ending Total Fund Balance	1,969,612	706,600	4,698,007	4,522,603	896,900
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	22,916,691	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	22,916,691	XXXXX	10,844,000	3,750,000	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7,215.96		7,445.51		7,140.00	
FTE Certificated Employees	617.144		627.423		572.301	
FTE Classified Employees	359.819		399.752		395.843	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	145,490,647		149,090,552		144,831,988	
Total Expenditures	149,469,897		147,864,469		143,362,376	
Total Beginning Fund Balance	9,930,777		6,760,000		500,000	
Total Ending Fund Balance	5,951,528		7,986,083		1,969,612	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	63,117,296	42.23	65,653,459	44.40	66,742,282	46.55
Federal Special Purpose Funding	13,656,869	9.14	6,343,561	4.29	0	0.00
Special Education Instruction	21,695,088	14.51	22,306,546	15.09	25,503,839	17.79
Vocational Instruction	6,297,060	4.21	6,150,362	4.16	5,395,056	3.76
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	15,862,244	10.61	14,889,663	10.07	14,003,518	9.77
Other Instructional Programs	758,911	0.51	1,213,525	0.82	2,031,656	1.42
Community Services	906,947	0.61	769,850	0.52	776,595	0.54
Support Services	27,175,481	18.18	30,537,503	20.65	28,909,430	20.17
Total - Program Groups	149,469,897	100.00	147,864,469	100.00	143,362,376	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	78,210,078	52.32	81,212,265	54.92	81,725,396	57.01
Teaching Support	21,566,666	14.43	20,708,354	14.00	19,397,237	13.53
Other Supportive Activities	29,647,569	19.84	25,047,277	16.94	23,181,200	16.17
Building Administration	9,988,524	6.68	10,944,454	7.40	9,951,517	6.94
Central Administration	9,096,631	6.09	9,952,119	6.73	9,107,026	6.35
Total - Activity Groups	149,469,897	100.00	147,864,469	100.00	143,362,376	100.00

Franklin Pierce School District No.402

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	61,945,450	41.44	64,300,224	43.49	62,725,886	43.75
Classified Salaries	25,381,178	16.98	27,126,898	18.35	27,726,218	19.34
Employee Benefits and Payroll Taxes	33,164,762	22.19	35,395,583	23.94	31,518,116	21.98
Supplies, Instructional Resources and Noncapitalized Items	8,531,480	5.71	7,249,800	4.90	8,686,231	6.06
Purchased Services	13,000,112	8.70	12,973,414	8.77	12,416,625	8.66
Travel	436,470	0.29	235,550	0.16	203,300	0.14
Capital Outlay	7,010,444	4.69	583,000	0.39	86,000	0.06
Total - Objects	149,469,897	100.00	147,864,469	100.00	143,362,376	100.00

Franklin Pierce School District No.402

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	550.30	550.00	482.00
2. Grade 1	569.65	550.00	483.00
3. Grade 2	542.50	574.00	550.00
4. Grade 3	543.70	545.00	584.00
5. Grade 4	573.10	546.00	571.00
6. Grade 5	560.19	573.00	536.00
7. Grade 6	544.56	566.27	589.00
8. Grade 7	544.21	541.02	539.00
9. Grade 8	567.83	552.30	527.00
10. Grade 9	602.61	564.22	534.00
11. Grade 10	579.06	611.57	575.00
12. Grade 11 (excluding Running Start)	512.47	603.78	553.00
13. Grade 12 (excluding Running Start)	392.27	540.60	477.00
14. SUBTOTAL	7,082.45	7,317.76	7,000.00
15. Running Start	133.05	127.75	140.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.46	0.00	0.00
18. TOTAL K-12	7,215.96	7,445.51	7,140.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	617.14	627.42	572.301
2. General Fund FTE Classified Employees /4	359.82	399.75	395.843

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.

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	17,762,603	19,934,039	21,311,342
2000 Local Nontax Support	822,199	1,318,845	1,723,500
3000 State, General Purpose	72,053,408	78,465,240	77,837,450
4000 State, Special Purpose	26,467,378	27,761,564	30,362,381
5000 Federal, General Purpose	53,900	78,000	95,000
6000 Federal, Special Purpose	28,288,564	21,415,314	13,366,615
7000 Revenues from Other School Districts	541	700	700
8000 Revenues from Other Entities	42,054	116,850	135,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	145,490,647	149,090,552	144,831,988
EXPENDITURES			
00 Regular Instruction	63,117,296	65,653,459	66,742,282
10 Federal Special Purpose Funding	13,656,869	6,343,561	0
20 Special Education Instruction	21,695,088	22,306,546	25,503,839
30 Vocational Education Instruction	6,297,060	6,150,362	5,395,056
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	15,862,244	14,889,663	14,003,518
70 Other Instructional Programs	758,911	1,213,525	2,031,656
80 Community Services	906,947	769,850	776,595
90 Support Services	27,175,481	30,537,503	28,909,430
B. TOTAL EXPENDITURES	149,469,897	147,864,469	143,362,376
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)	-3,979,249	1,226,083	1,469,612
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	284,509	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	27,383	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	106,380	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	945,090	0	0
G.L.884 Assigned to Other Capital Projects	1,000,000	0	0
G.L.888 Assigned to Other Purposes	1,000,000	0	0
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,567,415	6,760,000	500,000
F. TOTAL BEGINNING FUND BALANCE	9,930,777	6,760,000	500,000
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.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	71,612	0	469,612
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	1,226,075	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	8	0

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	5,879,916	6,760,000	1,500,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,951,528	7,986,083	1,969,612

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

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

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

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	17,762,489	19,933,912	21,311,166
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	114	125	176
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	2	0
1000 TOTAL LOCAL TAXES	17,762,603	19,934,039	21,311,342
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	3,696	2,500	2,500
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	65,201	60,000	60,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	1,672	2,000	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	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	5,132	5,000	5,000
2300 Investment Earnings	169,827	100,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	250,468	916,345	750,000
2600 Fines and Damages	6,325	7,000	5,000
2700 Rentals and Leases	1,040	1,000	1,000
2800 Insurance Recoveries	70,379	75,000	100,000
2900 Local Support Nontax, Unassigned	248,458	150,000	750,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	822,199	1,318,845	1,723,500

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100	Apportionment	67,670,005	73,682,937	72,486,390
3121	Special Education--General Apportionment	2,454,452	2,526,559	2,972,893
3300	Local Effort Assistance	1,928,950	2,255,744	2,378,167
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	72,053,408	78,465,240	77,837,450
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	62,161	63,000	95,000
4109	Transition To Kindergarten	XXXXX	0	0
4121	Special Education	10,894,973	11,662,806	13,391,993
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	5,411,621	5,977,462	6,115,419
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	1,282,645	1,475,625	1,130,016
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,792,176	1,809,900	1,982,279
4174	Highly Capable	226,191	234,271	234,174
4188	Childcare	0	0	0
4198	School Food Services	352,893	368,500	368,500
4199	Transportation--Operations	5,525,998	5,400,000	6,200,000
4300	Other State Agencies, Unassigned	151,055	0	75,000
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	767,665	770,000	770,000
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	26,467,378	27,761,564	30,362,381

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	35,739	58,000	75,000
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	18,161	20,000	20,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	53,900	78,000	95,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	1,085,955	0	0
6112 Federal Special Purpose-ESSER II	1,157,519	2,000	0
6113 Federal Special Purpose-ESSER III	10,938,870	5,615,000	0
6114 Federal Special Purpose ESSER III Learning Loss	1,553,961	1,400,000	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	77,045	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	466,743	0	0
6124 Special Education--Supplemental	1,358,572	2,584,269	1,799,502
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	70,543	70,543	60,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	3,306,146	2,947,489	2,704,352
6152 School Improve, Fed Other Title Grants under ESEA, Fed	503,932	499,691	748,021
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)	185,619	133,000	145,036
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	5,491,427	4,344,000	4,833,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	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	45,300	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	1,017,489	1,121,123	1,121,123
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	173,513	175,000	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

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	179,212	1,945,000	1,205,000
6310 Medicaid Administrative Match	90,712	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	117,460	115,000	115,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	6,815	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	461,731	363,199	360,581
6000 TOTAL FEDERAL, SPECIAL PURPOSE	28,288,564	21,415,314	13,366,615

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	541	700	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	541	700	700
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	42,054	116,850	135,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	42,054	116,850	135,000
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	145,490,647	149,090,552	144,831,988

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

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	63,117,296	65,653,459	66,742,282
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	63,117,296	65,653,459	66,742,282
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,085,955	0	0
12 Federal Special Purpose - ESSER II	1,105,882	2,000	0
13 Federal Special Purpose - ESSER III	9,939,897	5,019,550	0
14 Federal Special Purpose ESSER III Learning Loss	1,405,409	1,322,011	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	119,726	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	13,656,869	6,343,561	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	19,559,984	20,678,163	23,790,206
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	120,691	46,495	0
24 Special Education, Supplemental, Federal	2,014,413	1,581,888	1,713,633
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	21,695,088	22,306,546	25,503,839
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	5,420,351	5,538,383	4,658,192
34 Middle School Career and Technical Education, State	808,564	541,979	676,864
38 Vocational, Federal	68,145	70,000	60,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,297,060	6,150,362	5,395,056
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	3,273,798	2,686,047	2,223,634
52 Other Title Grants under ESEA-Federal	520,912	543,519	358,146
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	6,579,226	6,138,678	5,222,032
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	1,282,093	1,184,345	955,878
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	1,026,322	1,002,481	1,177,845
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	184,622	120,461	111,880
65 Transitional Bilingual, State	2,821,759	3,039,132	3,779,103
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	173,513	175,000	175,000
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	15,862,244	14,889,663	14,003,518
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	290,730	299,750	304,191
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	468,182	913,775	1,727,465
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	758,911	1,213,525	2,031,656
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	818,954	769,100	776,095

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	87,993	750	500
80 TOTAL COMMUNITY SERVICES	906,947	769,850	776,595
SUPPORT SERVICES			
97 District-wide Support	16,039,821	19,599,756	17,110,340
98 School Food Services	5,090,621	4,851,501	5,505,702
99 Pupil Transportation	6,045,039	6,086,246	6,293,388
90 TOTAL SUPPORT SERVICES	27,175,481	30,537,503	28,909,430
TOTAL PROGRAM EXPENDITURES	149,469,897	147,864,469	143,362,376

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	66,742,282	370,000		40,701,758	5,889,744	14,469,180	2,605,675	2,568,725	132,200	5,000
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
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	66,742,282	370,000		40,701,758	5,889,744	14,469,180	2,605,675	2,568,725	132,200	5,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	23,790,206	15,000		10,750,642	5,328,268	6,475,296	226,100	964,900	30,000	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	1,713,633	0		5,891	29,102	18,640	0	1,660,000	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
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	25,503,839	15,000		10,756,533	5,357,370	6,493,936	226,100	2,624,900	30,000	0
31 Voc, Basic, St	4,658,192	0		3,079,133	459,050	1,120,009	0	0	0	0
34 MidSchCar/Tec	676,864	0		511,087	0	165,777	0	0	0	0
38 Voc, Fed	60,000	0		0	0	0	60,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,395,056	0		3,590,220	459,050	1,285,786	60,000	0	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	2,223,634	0		1,046,000	581,485	596,149	0	0	0	0
52 Other Title Grants under ESEA-Federal	358,146	0	0	186,737	81,615	89,794	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	5,222,032	0		2,792,157	976,912	1,452,963	0	0	0	0
56 St In, Ctr/Hm, D	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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	955,878	0		871,755	0	84,123	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	1,177,845	0		0	825,215	352,630	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	111,880	0		86,348	0	25,532	0	0	0	0
65 Tran Biling, St	3,779,103	0		2,104,626	615,672	1,058,805	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	14,003,518	0	0	7,087,623	3,080,899	3,659,996	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	304,191	0		235,222	0	68,969	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	1,727,465	0		65,736	280,111	125,118	1,256,500	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,031,656	0		300,958	280,111	194,087	1,256,500	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

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
88 Early Learning Programs	776,095	0		0	521,307	254,788	0	0	0	0
89 Othr Comm Srv	500	0	0	0	0	0	500	0	0	0
TOTAL COMMUNITY SERVICES	776,595	0	0	0	521,307	254,788	500	0	0	0
97 Distwide Suppt	17,110,340	6,100	0	288,794	7,193,229	2,629,442	1,033,425	5,887,750	35,600	36,000
98 Schl Food Serv	5,505,702	0	-7,000	0	1,703,414	1,034,957	2,621,831	145,000	2,500	5,000
99 Pupil Transp	6,293,388	0	-384,100	0	3,241,094	1,495,944	882,200	1,015,250	3,000	40,000
TOTAL SUPPORT SERVICES	28,909,430	6,100	-391,100	288,794	12,137,737	5,160,343	4,537,456	7,048,000	41,100	81,000
OBJECT TOTALS	143,362,376	391,100	-391,100	62,725,886	27,726,218	31,518,116	8,686,231	12,416,625	203,300	86,000

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	324,788	XXXXX	224,300	XXXXX	391,100	XXXXX
(1) Credit Transfers	-324,788	XXXXX	-224,300	XXXXX	-391,100	XXXXX
(2) Certificated Salaries	61,945,450	41.44	64,300,224	43.49	62,725,886	43.75
(3) Classified Salaries	25,381,178	16.98	27,126,898	18.35	27,726,218	19.34
(4) Employee Benefits and Payroll Taxes	33,164,762	22.19	35,395,583	23.94	31,518,116	21.98
(5) Supplies and Materials	8,531,480	5.71	7,249,800	4.90	8,686,231	6.06
(7) Purchased Services	13,000,112	8.70	12,973,414	8.77	12,416,625	8.66
(8) Travel	436,470	0.29	235,550	0.16	203,300	0.14
(9) Capital Outlay	7,010,444	4.69	583,000	0.39	86,000	0.06
TOTAL EXPENDITURES	149,469,897	100.00	147,864,469	100.00	143,362,376	100.00

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

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	76,109,379	50.92	79,049,003	53.46	79,434,866	55.41
28 Extracur	2,049,678	1.37	2,163,262	1.46	2,290,530	1.60
29 Pmt to SD	51,021	0.03	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	78,210,078	52.32	81,212,265	54.92	81,725,396	57.01
TEACHING SUPPORT						
22 Lrn Resrc	1,510,129	1.01	1,524,183	1.03	1,523,161	1.06
24 Guid/Coun	4,590,171	3.07	4,856,017	3.28	4,923,042	3.43
25 Pupil M/S	1,146,051	0.77	1,203,827	0.81	1,306,971	0.91
26 Health	7,149,753	4.78	6,826,540	4.62	7,012,304	4.89
31 InstProDev	4,789,062	3.20	5,346,421	3.62	3,928,146	2.74
32 Inst Tech	186,598	0.12	19,500	0.01	4,650	0.00
33 Curriculum	2,194,902	1.47	931,866	0.63	698,963	0.49
34 Prof Lrng St	960,430	0.64	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	21,566,666	14.43	20,708,354	14.00	19,397,237	13.53
OTHER SUPPORT ACTIVITIES						
42 Food	2,207,762	1.48	2,040,199	1.38	2,472,581	1.72
44 Operation	2,609,231	1.75	2,489,010	1.68	2,708,300	1.89
49 Transfers	-6,876	0.00	-7,000	0.00	-7,000	0.00
52 Operation	4,593,156	3.07	4,314,198	2.92	4,533,224	3.16
53 Maintnce	817,025	0.55	985,748	0.67	1,118,652	0.78
56 Insurance	157,254	0.11	188,705	0.13	214,000	0.15
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-317,912	-0.21	-217,300	-0.15	-384,100	-0.27
62 Grnd Mnt	409,539	0.27	548,233	0.37	428,094	0.30
63 Oper Bldg	10,673,752	7.14	4,546,797	3.07	3,273,098	2.28
64 Maintnce	1,530,533	1.02	1,534,974	1.04	1,563,818	1.09
65 Utilities	1,810,409	1.21	2,050,000	0.00	2,170,000	0.00
66 E-Rate	XXXXX	XXXXX	0	1.39	0	1.51
67 Bldg Secu	1,291,426	0.86	2,308,720	1.56	1,091,521	0.76
68 Insurance	1,115,305	0.75	1,400,000	0.95	1,565,000	1.09
72 Info Sys	2,641,637	1.77	2,789,993	1.89	2,354,012	1.64

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	115,327	0.08	75,000	0.05	80,000	0.06
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	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	29,647,569	19.84	25,047,277	16.94	23,181,200	16.17
UNIT ADMINISTRATION						
23 Princ Off	9,988,524	6.68	10,944,454	7.40	9,951,517	6.94
TOTAL UNIT ADMINISTRATION	9,988,524	6.68	10,944,454	7.40	9,951,517	6.94
CENTRAL ADMINISTRATION						
11 Bd of Dir	288,195	0.19	244,694	0.17	272,125	0.19
12 Supt Off	780,373	0.52	902,854	0.61	779,577	0.54
13 Busns Off	904,819	0.61	975,988	0.66	1,010,264	0.70
14 HR	821,371	0.55	1,381,384	0.93	1,463,742	1.02
15 Pblc Rltn	390,537	0.26	389,538	0.26	483,981	0.34
21 Supv Inst	4,358,881	2.92	3,961,143	2.68	3,378,296	2.36
41 Supervisn	297,649	0.20	330,042	0.22	332,321	0.23
51 Supervisn	795,516	0.53	814,895	0.55	811,612	0.57
61 Supv Bldg	459,292	0.31	951,581	0.64	575,108	0.40
TOTAL CENTRAL ADMINISTRATION	9,096,631	6.09	9,952,119	6.73	9,107,026	6.35
TOTAL EXPENDITURES	149,469,897	100.00	147,864,469	100.00	143,362,376	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	445.830	77.90	157.674	39.93
28 Extracurricular	1.070	0.19	2.704	0.68
TOTAL TEACHING ACTIVITIES	446.900	78.09	160.378	40.62
TEACHING SUPPORT				
22 Learning Resources	8.000	1.40	3.232	0.82
24 Guidance and Counseling	31.000	5.42	7.373	1.87
25 Pupil Management and Safety	0.000	0.00	11.049	2.80
26 Health/Related Services	32.200	5.63	9.972	2.53
31 InstProDev	12.451	2.18	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	2.000	0.35	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	85.651	14.97	31.626	8.01
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	28.953	7.33
52 Operations	XXXXX	XXXXX	36.338	9.20
53 Maintenance	XXXXX	XXXXX	6.772	1.72
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	4.000	1.01
63 Operation of Buildings	0.000	0.00	32.003	8.11
64 Maintenance	0.000	0.00	7.094	1.80
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	4.154	1.05
72 Information Systems	0.000	0.00	11.519	2.92
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	130.833	33.14

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	30.750	5.37	36.583	9.27
TOTAL UNIT ADMINISTRATION	30.750	5.37	36.583	9.27
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.17	2.063	0.52
13 Business Office	0.000	0.00	5.001	1.27
14 Human Resources	0.000	0.00	10.354	2.62
15 Public Relations	0.000	0.00	1.119	0.28
21 Supervision - Instruction	8.000	1.40	10.656	2.70
41 Supervision - Nutrition Services	0.000	0.00	1.346	0.34
51 Supervision - Transportation	0.000	0.00	2.538	0.64
61 Supervision - Building	0.000	0.00	2.346	0.59
TOTAL CENTRAL ADMINISTRATION	9.000	1.57	35.423	8.97
TOTAL FTE STAFF	572.301	100.00	394.843	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	220,484	310,700	231,400
200 Athletics	161,703	225,700	231,300
300 Classes	33,640	35,600	63,500
400 Clubs	63,882	132,600	130,600
600 Private Moneys	7,738	19,500	16,500
A. TOTAL REVENUES	487,447	724,100	673,300
EXPENDITURES			
100 General Student Body	126,757	298,300	226,900
200 Athletics	123,781	223,300	229,700
300 Classes	22,734	46,500	63,500
400 Clubs	59,360	120,600	130,600
600 Private Moneys	12,989	19,500	16,000
B. TOTAL EXPENDITURES	345,620	708,200	666,700
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	141,827	15,900	6,600
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	487,093	550,000	700,000
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	487,093	550,000	700,000
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	628,920	565,900	706,600
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	628,920	565,900	706,600

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,567,960	10,487,745	10,844,000
2000 Local Nontax Support	144,246	73,403	100,000
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	10,712,206	10,561,148	10,944,000
EXPENDITURES			
Matured Bond Expenditures	4,190,000	4,650,000	5,165,000
Interest on Bonds	5,713,275	5,502,600	5,272,725
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	9,903,875	10,162,600	10,447,725
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)	808,331	398,548	496,275
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,775,509	4,758,167	4,201,732
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	3,775,509	4,758,167	4,201,732
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	4,583,840	5,156,716	4,698,007
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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)	4,583,840	5,156,715	4,698,007

Franklin Pierce School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	10,567,837	10,487,628	10,843,809
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	123	117	191
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,567,960	10,487,745	10,844,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	144,246	73,403	100,000
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	144,246	73,403	100,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,712,206	10,561,148	10,944,000

Franklin Pierce School District No.402
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,892,475	3,255,350	3,581,840
2000 Local Nontax Support	1,087,518	499,600	550,900
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	328,000	7,484,319	500,000
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	4,307,993	11,239,269	4,632,740
EXPENDITURES			
10 Sites	268,300	0	0
20 Buildings	14,928,822	14,083,500	0
30 Equipment	1,069,027	3,060,000	3,400,000
40 Energy	0	0	500,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	950	950
B. TOTAL EXPENDITURES	18,449,815	17,144,450	3,900,950
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)	-14,141,822	-5,905,180	731,790
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	18,693,440	9,000,000	1,390,813
G.L.862 Committed from Levy Proceeds	0	3,000,000	1,500,000

Franklin Pierce School District No.402
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	328,711	0	900,000
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
F. TOTAL BEGINNING FUND BALANCE	19,022,150	12,000,000	3,790,813
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	4,414,595	5,094,820	750,000
G.L.862 Committed from Levy Proceeds	755,795	1,000,000	2,772,603
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	-1,395,246	0	0
G.L.866 Restricted from Impact Fee Proceeds	412,952	0	1,000,000
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	692,232	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,880,328	6,094,819	4,522,603

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	2,892,438	3,255,210	3,581,779
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	37	40	61
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	99	0
1000 TOTAL LOCAL TAXES	2,892,475	3,255,350	3,581,840
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	12,996	0	3,000
2300 Investment Earnings	615,489	89,600	37,400
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	8,500	10,000	10,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	211,562	150,000	250,500
2000 TOTAL LOCAL NONTAX SUPPORT	1,087,518	499,600	550,900
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	328,000	7,484,319	500,000
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	328,000	7,484,319	500,000
FEDERAL, GENERAL PURPOSE			

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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
6210 E-Rate	XXXXX	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	4,307,993	11,239,269	4,632,740

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	62,135	15,000	30,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 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	1,038,615	800,000	600,000
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	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	1,100,750	815,000	630,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,100,750	815,000	630,000
EXPENDITURES			
33 Transportation Equipment Purchases	1,155,498	985,690	2,200,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	1,155,498	985,690	2,200,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-54,748	-170,690	-1,570,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,390,680	1,335,933	2,466,900
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,390,680	1,335,933	2,466,900
I. 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	1,335,933	1,165,243	896,900
G.L.830 Restricted for Debt Service	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,335,933	1,165,243	896,900

- 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.