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	153,249,346	670,126	10,980,321	7,961,140	630,000
Total Appropriation (Expenditures)	150,158,508	580,956	13,988,100	9,496,362	1,600,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	1,500,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,090,838	89,170	-3,007,778	-3,035,221	-970,000
Beginning Total Fund Balance	500,000	800,000	5,600,000	4,350,000	1,150,000
Ending Total Fund Balance	3,590,838	889,170	2,592,221	1,314,778	180,000
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	22,209,502	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	22,209,502	XXXXX	10,642,000	8,883,832	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	6,908.38		7,050.00		6,891.00	
FTE Certificated Employees	581.453		1,152.800		531.400	
FTE Classified Employees	354.307		796.019		405.632	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	140,794,263		151,970,906		153,249,346	
Total Expenditures	142,897,929		151,762,171		150,158,508	
Total Beginning Fund Balance	3,043,664		1,500,000		500,000	
Total Ending Fund Balance	939,998		1,708,735		3,590,838	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	65,923,712	46.13	69,449,820	45.76	64,867,402	43.20
Federal Special Purpose Funding	8,598	18.47	0	0.00	XXXXX	XXXXX
Special Education Instruction	26,399,165	3.84	28,790,352	18.97	31,039,035	20.67
Vocational Instruction	5,485,453	0.00	5,243,767	3.46	5,277,416	3.51
Skill Center Instruction	0	10.99	0	0.00	0	0.00
Compensatory Education	15,700,388	0.87	14,537,413	9.58	14,257,478	9.49
Other Instructional Programs	1,240,282	0.57	2,290,849	1.51	1,880,412	1.25
Community Services	820,685	19.12	786,268	0.52	772,850	0.51
Support Services	27,319,646	100.00	30,663,702	20.21	32,063,915	21.35
Total - Program Groups	142,897,929		151,762,171	100.00	150,158,508	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	80,802,682	56.55	86,485,413	56.99	84,946,613	56.57
Teaching Support	19,770,855	13.84	20,591,360	13.57	19,925,504	13.27
Other Supportive Activities	22,303,332	15.61	24,800,763	16.34	26,666,354	17.76
Building Administration	10,149,410	7.10	10,819,359	7.13	10,386,894	6.92
Central Administration	8,538,787	5.98	9,065,276	5.97	8,233,143	5.48
Total - Activity Groups	142,897,929	100.00	151,762,171	100.00	150,158,508	100.00

Franklin Pierce School District No.402

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	64,427,855	45.09	65,891,550	43.42	63,813,685	42.50
Classified Salaries	26,399,201	18.47	28,539,310	18.81	29,459,618	19.62
Employee Benefits and Payroll Taxes	32,178,482	22.52	34,506,450	22.74	33,194,442	22.11
Supplies, Instructional Resources and Noncapitalized Items	6,128,710	4.29	8,794,527	5.79	7,259,039	4.83
Purchased Services	13,473,823	9.43	13,783,090	9.08	16,167,524	10.77
Travel	169,541	0.12	172,244	0.11	180,200	0.12
Capital Outlay	120,317	0.08	75,000	0.05	84,000	0.06
Total - Objects	142,897,929	100.00	151,762,171	100.00	150,158,508	100.00

Franklin Pierce School District No.402

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	476.40	485.00	486.00
2. Grade 1	504.20	486.00	501.00
3. Grade 2	567.30	507.00	511.00
4. Grade 3	570.92	572.00	578.00
5. Grade 4	557.80	595.00	582.00
6. Grade 5	526.01	563.00	542.00
7. Grade 6	589.09	525.00	503.00
8. Grade 7	527.71	593.00	557.00
9. Grade 8	501.11	526.00	504.00
10. Grade 9	530.10	502.00	522.00
11. Grade 10	538.44	535.00	521.00
12. Grade 11 (excluding Running Start)	467.14	524.00	441.00
13. Grade 12 (excluding Running Start)	401.29	426.00	408.00
14. SUBTOTAL	**6,757.51**	**6,839.00**	**6,656.00**
15. Running Start	150.87	211.00	235.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	**6,908.38**	**7,050.00**	**6,891.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	581.45	1,152.80	531.400
2. General Fund FTE Classified Employees /4	354.31	796.02	405.632

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

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

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

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

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

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	19,912,151	24,105,303	21,798,395
2000 | Local Nontax Support	1,165,182	1,944,000	1,166,500
3000 | State, General Purpose	74,088,775	79,077,534	79,718,327
4000 | State, Special Purpose	32,899,839	33,095,499	35,204,507
5000 | Federal, General Purpose	75,042	95,000	78,000
6000 | Federal, Special Purpose	12,520,067	13,517,969	13,672,017
7000 | Revenues from Other School Districts	536	601	500
8000 | Revenues from Other Entities	132,673	135,000	111,100
9000 | Other Financing Sources	0	0	1,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**140,794,263**	**151,970,906**	**153,249,346**
EXPENDITURES			
00 | Regular Instruction	65,923,712	69,449,820	64,867,402
20 | Special Education Instruction	26,399,165	28,790,352	31,039,035
30 | Vocational Education Instruction	5,485,453	5,243,767	5,277,416
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	15,700,388	14,537,413	14,257,478
70 | Other Instructional Programs	1,240,282	2,290,849	1,880,412
80 | Community Services	820,685	786,268	772,850
90 | Support Services	27,319,646	30,663,702	32,063,915
B. TOTAL EXPENDITURES	**142,897,929**	**151,762,171**	**150,158,508**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-2,103,666**	**208,735**	**3,090,838**
BEGINNING 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

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	79,084	0	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	2,964,580	1,500,000	500,000
H.	**TOTAL BEGINNING FUND BALANCE**	**3,043,664**	**1,500,000**	**500,000**
	G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.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	79,084	0	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	0	0	0

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	860,914	1,708,735	3,590,839
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**939,998**	**1,708,735**	**3,590,838**

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

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

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	19,912,087	21,802,325	21,798,331
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	64	64	63
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	2,302,914	0
1000	**TOTAL LOCAL TAXES**	**19,912,151**	**24,105,303**	**21,798,395**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	905	1,000	1,500
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	40,973	35,000	35,000
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298	School Food Services, Sales of Goods, Supplies and Svcs	3,418	3,000	35,000
2300	Investment Earnings	65,092	50,000	15,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	301,027	250,000	200,000
2600	Fines and Damages	5,292	5,000	5,000
2700	Rentals and Leases	0	0	0
2800	Judgement and Settlements	143,015	100,000	125,000
2900	Local Support Nontax, Unassigned	605,460	1,500,000	750,000
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**1,165,182**	**1,944,000**	**1,166,500**

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	69,122,777	73,787,747	74,129,979
3121	Special Education--General Apportionment	2,991,972	2,444,382	2,838,348
3300	Local Effort Assistance	1,974,027	2,845,405	2,750,000
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**74,088,775**	**79,077,534**	**79,718,327**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	62,756	65,000	65,000
4109	Transition To Kindergarten	0	0	0
4121	Special Education	14,797,026	16,000,000	17,601,224
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	6,067,103	6,123,214	6,212,670
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	1,616,861	1,097,116	1,249,360
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	2,121,699	2,185,888	2,288,933
4174	Highly Capable	226,653	235,781	237,320
4188	Childcare	0	0	0
4198	School Food Services	624,804	418,500	550,000
4199	Transportation--Operations	6,460,458	6,200,000	6,200,000
4300	Other State Agencies, Unassigned	153,327	0	100,000
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	769,152	770,000	700,000
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**32,899,839**	**33,095,499**	**35,204,507**

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	71,421	75,000	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	3,621	20,000	8,000
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**75,042**	**95,000**	**78,000**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	0	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	1,743,379	1,859,215	1,717,552
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	81,700	70,000	70,000
6146	Skill Center	0	0	0
6151	Disadvantaged ESEA Disadvantaged, Fed	2,700,370	2,844,564	3,306,254
6152	School Improve, Fed Other Title Grants under ESEA, Fed	850,824	773,788	925,358
6153	Migrant ESEA Migrant, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	198,171	150,000	148,338
6167	Indian Education JOM	0	0	0
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	0	0	0
6189	Other Community Services	0	0	0
6198	School Food Services	4,673,978	4,618,000	4,395,000
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	0	0	0

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	1,183,989	1,121,123	1,121,123
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	188,686	188,000	184,049
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	213,341	1,225,000	1,145,000
6310	Medicaid Administrative Match	133,296	100,000	150,000
6321	Special Education--Medicaid Reimbursement	136,555	185,000	150,000
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	0	0	0
6398	School Food Services	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	407,181	383,279	359,343
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**12,520,067**	**13,517,969**	**13,672,017**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	536	601	500
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**	**536**	**601**	**500**
	REVENUES FROM OTHER ENTITIES			
8100	Governmental Entities	132,673	135,000	111,100
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**	**132,673**	**135,000**	**111,100**

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	1,500,000
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**1,500,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**140,794,263**	**151,970,906**	**153,249,346**

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	65,923,712	69,449,820	64,867,402
02 | Alternative Learning Experience	0	0	0
03 | Basic Education - Dropout Reengagement	0	0	0
09 | Transition to Kindergarten	0	0	0
00 | TOTAL REGULAR INSTRUCTION	**65,923,712**	**69,449,820**	**64,867,402**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	24,710,359	27,031,520	29,174,132
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	1,688,807	1,758,832	1,864,903
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	**26,399,165**	**28,790,352**	**31,039,035**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	4,204,823	4,377,393	4,334,235
34 | Middle School Career and Technical Education, State	1,193,458	796,374	873,181
38 | Vocational, Federal	87,172	70,000	70,000
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**5,485,453**	**5,243,767**	**5,277,416**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	0	0	0
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,647,115	2,456,694	2,341,663
52 | Other Title Grants under ESEA-Federal	885,067	611,970	526,511
53 | Migrant ESEA Migrant, Federal	0	0	0
55 | Learning Assistance Program (LAP), State	6,380,108	5,593,030	5,354,294
56 | State Institutions, Centers and Homes, Delinquent	0	0	0

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	1,370,938	1,134,630	1,117,474
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	1,096,058	1,050,932	972,221
64 | Limited English Proficiency, Federal	192,384	215,882	91,500
65 | Transitional Bilingual, State	2,950,478	3,286,275	3,669,766
67 | Indian Education, Federal, JOM	0	0	0
68 | Indian Education, Federal, ED	178,241	188,000	184,049
69 | Compensatory, Other	0	0	0
50 and 60 | TOTAL COMPENSATORY EDUCATION INSTRUCTION	**15,700,388**	**14,537,413**	**14,257,478**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	0	0	0
74 | Highly Capable	313,072	317,736	324,578
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	927,210	1,973,113	1,555,834
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**1,240,282**	**2,290,849**	**1,880,412**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	780,051	786,168	772,850
89 | Other Community Services	40,634	100	0
80 | TOTAL COMMUNITY SERVICES	**820,685**	**786,268**	**772,850**
SUPPORT SERVICES			
97 | District-wide Support	15,150,519	17,767,112	18,432,534
98 | School Food Services	5,650,929	5,730,838	5,815,194
99 | Pupil Transportation	6,572,122	7,165,752	7,816,187
90 | TOTAL SUPPORT SERVICES	**27,373,570**	**30,663,702**	**32,063,915**
TOTAL PROGRAM EXPENDITURES	**142,951,854**	**151,762,171**	**150,158,508**

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	64,867,402	14,500		41,191,742	5,627,565	14,555,894	1,100,171	2,261,580	110,950	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	**64,867,402**	**14,500**		**41,191,742**	**5,627,565**	**14,555,894**	**1,100,171**	**2,261,580**	**110,950**	**5,000**
21 | Sp Ed, Sup, St	29,174,132	0		11,887,434	6,888,497	8,105,651	189,550	2,085,000	18,000	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	1,864,903	0		6,186	34,977	23,740	0	1,800,000	0	0
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**31,039,035**	**0**		**11,893,620**	**6,923,474**	**8,129,391**	**189,550**	**3,885,000**	**18,000**	**0**
31 | Voc, Basic, St	4,334,235	0		2,792,131	426,819	1,015,285	75,000	25,000	0	0
34 | MidSchCar/Tec	873,181	0		579,442	76,294	217,445	0	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	**5,277,416**	**0**		**3,371,573**	**503,113**	**1,232,730**	**145,000**	**25,000**	**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

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
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	2,341,663	0		865,596	640,511	523,556	53,000	259,000	0	0
52 | Other Title Grants under ESEA-Federal	526,511	0	0	232,005	87,204	124,802	49,500	29,000	4,000	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 | LAP	5,354,294	0		2,728,269	924,986	1,451,039	0	250,000	0	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,117,474	0		955,141	0	123,333	10,000	19,000	10,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	972,221	0		0	709,351	262,870	0	0	0	0
64 | LEP, Fed	91,500	0		0	0	0	86,000	5,000	500	0
65 | Tran Biling, St	3,669,766	0		1,952,073	676,491	1,041,202	0	0	0	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	184,049	0		0	0	0	0	184,049	0	0
69 | Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**14,257,478**	**0**	**0**	**6,733,084**	**3,038,543**	**3,526,802**	**198,500**	**746,049**	**14,500**	**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

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
74 | Highly Capable	324,578	0		250,733	0	73,845	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	1,555,834	0		60,080	224,242	101,412	1,169,100	500	500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**1,880,412**	**0**		**310,813**	**224,242**	**175,257**	**1,169,100**	**500**	**500**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0
88 | Early Learning Programs	772,850	0		0	581,735	191,115	0	0	0	0
89 | Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	**772,850**	**0**	**0**	**0**	**581,735**	**191,115**	**0**	**0**	**0**	**0**
97 | Distwide Suppt	18,432,534	6,600	0	312,853	7,223,424	2,598,290	1,111,800	7,111,317	31,250	37,000
98 | Schl Food Serv	5,815,194	0	-7,500	0	1,883,734	1,209,917	2,559,043	165,000	3,000	2,000
99 | Pupil Transp	7,816,187	0	-13,600	0	3,453,788	1,575,046	785,875	1,973,078	2,000	40,000
TOTAL SUPPORT SERVICES	**32,063,915**	**6,600**	**-21,100**	**312,853**	**12,560,946**	**5,383,253**	**4,456,718**	**9,249,395**	**36,250**	**79,000**
OBJECT TOTALS	**150,158,508**	**21,100**	**-21,100**	**63,813,685**	**29,459,618**	**33,194,442**	**7,259,039**	**16,167,524**	**180,200**	**84,000**

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	131,901	XXXXX	82,250	XXXXX	21,100	XXXXX
(1) Credit Transfers	-131,901	XXXXX	-82,250	XXXXX	-21,100	XXXXX
(2) Certificated Salaries	64,427,855	45.09	65,891,550	43.42	63,813,685	42.50
(3) Classified Salaries	26,399,201	18.47	28,539,310	18.81	29,459,618	19.62
(4) Employee Benefits and Payroll Taxes	32,178,482	22.52	34,506,450	22.74	33,194,442	22.11
(5) Supplies and Materials	6,128,710	4.29	8,794,527	5.79	7,259,039	4.83
(7) Purchased Services	13,473,823	9.43	13,783,090	9.08	16,167,524	10.77
(8) Travel	169,541	0.12	172,244	0.11	180,200	0.12
(9) Capital Outlay	120,317	0.08	75,000	0.05	84,000	0.06
TOTAL EXPENDITURES	**142,897,929**	**100.00**	**151,762,171**	**100.00**	**150,158,508**	**100.00**

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	78,451,966	54.90	84,058,224	55.39	82,718,950	55.09
28 | Extracur	2,350,715	1.65	2,427,189	1.60	2,227,663	1.48
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**80,802,682**	**56.55**	**86,485,413**	**56.99**	**84,946,613**	**56.57**
TEACHING SUPPORT						
22 | Lrn Resrc	1,612,640	1.13	1,581,220	1.04	1,275,617	0.85
24 | Guid/Coun	4,892,835	3.42	5,261,971	3.47	5,378,719	3.58
25 | Pupil M/S	1,255,151	0.88	1,162,351	0.77	1,058,260	0.70
26 | Health	7,217,666	5.05	7,602,911	5.01	8,166,745	5.44
31 | InstProDev	4,524,559	3.17	4,624,670	3.05	3,794,013	2.53
32 | Inst Tech	126,608	0.09	45,650	0.03	73,650	0.05
33 | Curriculum	141,396	0.10	312,587	0.21	178,500	0.12
34 | Prof Lrng St	1,332,864	0.93	0	0.00	0	0.00
35 | Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	**19,770,855**	**13.84**	**20,591,360**	**13.57**	**19,925,504**	**13.27**
OTHER SUPPORT ACTIVITIES						
42 | Food	2,337,775	1.64	2,443,279	1.61	2,390,343	1.59
44 | Operation	2,990,046	2.09	2,959,104	1.95	3,109,533	2.07
49 | Transfers	-15,076	-0.01	-10,000	-0.01	-7,500	0.00
52 | Operation	4,957,656	3.47	5,074,413	3.34	5,451,492	3.63
53 | Maintnce	856,834	0.60	994,422	0.66	1,137,354	0.76
56 | Insurance	213,410	0.15	367,145	0.24	548,271	0.37
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-116,826	-0.08	-72,250	-0.05	-13,600	-0.01
62 | Grnd Mnt	463,751	0.32	433,067	0.29	340,436	0.23
63 | Oper Bldg	3,232,086	2.26	3,445,181	2.27	3,309,951	2.20
64 | Maintnce	1,190,965	0.83	1,652,267	1.09	1,668,805	1.11
65 | Utilities	1,916,239	1.34	2,170,000	1.43	2,245,000	1.50
66 | E-Rate	141,396	0.10	0	0.00	0	0.00
67 | Bldg Secu	703,602	0.49	1,106,879	0.73	1,107,708	0.74
68 | Insurance	1,564,798	1.10	1,700,000	1.12	2,547,467	1.70

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	1,870,259	1.31	2,457,256	1.62	2,751,094	1.83
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	83,887	0.06	80,000	0.05	80,000	0.05
83 | Interest	53,925	0.04	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	**22,303,332**	**15.61**	**24,800,763**	**16.34**	**26,666,354**	**17.76**
UNIT ADMINISTRATION						
23 | Princ Off	10,149,410	7.10	10,819,359	7.13	10,386,894	6.92
TOTAL UNIT ADMINISTRATION	**10,149,410**	**7.10**	**10,819,359**	**7.13**	**10,386,894**	**6.92**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	328,050	0.23	330,106	0.22	268,798	0.18
12 | Supt Off	674,959	0.47	790,601	0.52	802,664	0.53
13 | Busns Off	952,745	0.67	1,051,758	0.69	1,065,485	0.71
14 | HR	1,104,739	0.77	1,450,345	0.96	1,382,592	0.92
15 | Pblc Rltn	509,483	0.36	491,158	0.32	248,721	0.17
21 | Supv Inst	3,497,465	2.45	3,202,237	2.11	2,835,582	1.89
41 | Supervisn	363,192	0.25	338,555	0.22	322,818	0.21
51 | Supervisn	661,048	0.46	802,022	0.53	692,670	0.46
61 | Supv Bldg	447,105	0.31	608,494	0.40	613,813	0.41
TOTAL CENTRAL ADMINISTRATION	**8,538,787**	**5.98**	**9,065,276**	**5.97**	**8,233,143**	**5.48**
TOTAL EXPENDITURES	**142,897,929**	**100.00**	**151,762,171**	**100.00**	**150,158,508**	**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	416.400	78.36	170.187	42.06
28 | Extracuricular	0.000	0.00	1.704	0.42
TOTAL TEACHING ACTIVITIES	**416.400**	**78.36**	**171.891**	**42.48**
TEACHING SUPPORT				
22 | Learning Resources	8.000	1.51	0.000	0.00
24 | Guidance and Counseling	32.000	6.02	6.644	1.64
25 | Pupil Management and Safety	0.000	0.00	10.456	2.58
26 | Health/Related Services	30.100	5.66	11.127	2.75
31 | InstProDev	9.400	1.77	0.000	0.00
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	0.000	0.00	0.000	0.00
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**0.000**	**0.00**
TOTAL TEACHING SUPPORT	**79.500**	**14.96**	**28.227**	**6.98**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	29.808	7.37
52 | Operations	XXXXX	XXXXX	35.901	8.87
53 | Maintenance	XXXXX	XXXXX	6.206	1.53
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	3.000	0.74
63 | Operation of Buildings	XXXXX	XXXXX	30.000	7.41
64 | Maintenance	XXXXX	XXXXX	6.094	1.51
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	4.692	1.16
72 | Information Systems	0.000	0.00	15.277	3.78
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**	**130.978**	**32.37**

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	28.500	5.36	34.574	8.54
TOTAL UNIT ADMINISTRATION	**28.500**	**5.36**	**34.574**	**8.54**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.19	3.000	0.74
13 | Business Office	0.000	0.00	6.201	1.53
14 | Human Resources	0.000	0.00	10.500	2.59
15 | Public Relations	0.000	0.00	0.600	0.15
21 | Supervision - Instruction	6.000	1.13	9.993	2.47
41 | Supervision - Nutrition Services	0.000	0.00	2.038	0.50
51 | Supervision - Transportation	0.000	0.00	3.592	0.89
61 | Supervision - Building	0.000	0.00	3.038	0.75
TOTAL CENTRAL ADMINISTRATION	**7.000**	**1.32**	**38.962**	**9.63**
TOTAL FTE STAFF	**531.400**	**100.00**	**404.632**	**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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	210,037	237,920	224,020
200 | Athletics	197,055	228,250	249,750
300 | Classes	39,320	53,500	41,100
400 | Clubs	119,798	152,200	134,256
600 | Private Moneys	7,301	18,500	21,000
A. TOTAL REVENUES	**573,510**	**690,370**	**670,126**
EXPENDITURES			
100 | General Student Body	153,304	223,200	184,250
200 | Athletics	158,597	226,750	213,850
300 | Classes	34,522	63,500	42,400
400 | Clubs	115,928	142,000	121,256
600 | Private Moneys	5,864	18,000	19,200
B. TOTAL EXPENDITURES	**468,215**	**673,450**	**580,956**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**105,295**	**16,920**	**89,170**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	678,558	700,000	800,000
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
F. TOTAL BEGINNING FUND BALANCE	**678,558**	**700,000**	**800,000**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	783,853	716,920	889,170
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Franklin Pierce School District No.402

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)		**783,853**	**716,920**	**889,170**

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	10,641,919	11,145,000	10,880,321
2000 | Local Nontax Support	179,292	100,000	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	**10,821,211**	**11,245,000**	**10,980,321**
EXPENDITURES			
Matured Bond Expenditures	5,165,000	5,685,000	6,270,000
Interest on Bonds	5,272,725	5,016,975	4,718,100
Interfund Loan Interest	0	0	0
Bond Transfer Fees	700	10,000	3,000,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**10,438,425**	**10,711,975**	**13,988,100**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**382,786**	**533,025**	**-3,007,778**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,960,377	4,654,604	5,600,000
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
H. TOTAL BEGINNING FUND BALANCE	**4,960,377**	**4,654,604**	**5,600,000**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,343,163	5,187,629	2,592,221

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SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**5,343,163**	**5,187,629**	**2,592,221**

Franklin Pierce School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	10,641,851	11,144,932	10,880,253
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	67	67	67
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**10,641,919**	**11,145,000**	**10,880,321**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	179,292	100,000	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**	**179,292**	**100,000**	**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
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	0	0	0
9900	Transfers	0	0	0

Franklin Pierce School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	0	0
9000 | TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**10,821,211**	**11,245,000**	**10,980,321**

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	3,561,974	3,718,481	6,731,110
2000 | Local Nontax Support	824,640	181,519	625,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	65,686	0	195,362
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	206,668	100,000	409,668
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	**4,658,968**	**4,000,000**	**7,961,140**
EXPENDITURES			
10 | Sites	0	0	0
20 | Buildings	491,482	60,000	100,000
30 | Equipment	516,324	4,189,000	9,395,362
40 | Energy	493,701	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	1,000	1,000
B. TOTAL EXPENDITURES	**5,684,089**	**4,250,000**	**9,496,362**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**1,500,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-1,025,121**	**-249,999**	**-3,035,221**
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

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861	Restricted from Bond Proceeds	1,535,544	0	100,000
G.L.862	Committed from Levy Proceeds	1,835,877	4,000,000	4,150,000
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	520,526	0	0
G.L.866	Restricted from Impact Fee Proceeds	1,266,703	0	100,000
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
H.	**TOTAL BEGINNING FUND BALANCE**	**5,158,650**	**4,000,000**	**4,350,000**
	G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	737,187	-200,000	201,000
G.L.862	Committed from Levy Proceeds	1,619,968	0	418,416
G.L.863	Restricted from State Proceeds	0	-520,000	195,362
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	220,331	0	0
G.L.866	Restricted from Impact Fee Proceeds	1,556,043	-30,000	500,000
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	4,500,000	0
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**4,133,529**	**3,750,000**	**1,314,778**

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 extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	3,561,951	3,718,457	6,731,087
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	23	23	23
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**3,561,974**	**3,718,481**	**6,731,110**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	9,698	3,000	15,000
2300	Investment Earnings	180,937	50,000	59,000
2400	Interfund Loan Interest Earnings	53,925	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	58,281	31,119	150,000
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	521,799	97,400	401,000
2000	**TOTAL LOCAL NONTAX SUPPORT**	**824,640**	**181,519**	**625,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	65,686	0	195,362
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**	**65,686**	**0**	**195,362**
FEDERAL, GENERAL PURPOSE				

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	206,668	100,000	409,668
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**206,668**	**100,000**	**409,668**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9200 | Sale of Real Property	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**4,658,968**	**4,000,000**	**7,961,140**

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	100,250	30,000	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	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
3600	State Forests	0	0	0
4100	Special Purpose-Unassigned	0	0	0
4300	Other State Agencies-Unassigned	0	0	0
4499	Transportation Reimbursement Depreciation	602,156	600,000	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
5700	Qualified Energy Investment Tax Credits	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0
8100	Governmental Entities	0	0	0
8101	Governmental Entities	0	0	0
8500	NonFederal ESD	0	0	0
9100	Sale of Bonds	0	0	0
9300	Sale of Equipment	148,704	0	0
9400	Insurance Recoveries	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**851,111**	**630,000**	**630,000**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**851,111**	**630,000**	**630,000**
EXPENDITURES			
33 Transportation Equipment Purchases	1,306,062	1,700,000	1,600,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**1,306,062**	**1,700,000**	**1,600,000**
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**-454,950**	**-1,070,000**	**-970,000**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,504,447	2,049,496	1,150,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	**2,504,447**	**2,049,496**	**1,150,000**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	2,049,496	979,496	180,000
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**2,049,496**	**979,496**	**180,000**

1/ Includes interest portion of purchase contracts.

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

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.