



AMENDED BUDGET 2020-2021

- * GENERAL FUND**
- * FOOD SERVICE FUND**
- * STUDENT/SCHOOL ACTIVITY FUND**

JUNE 21, 2021

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF FRASER PUBLIC SCHOOLS
2020-2021 FINAL AMENDED BUDGET

Resolved, that this amended resolution shall be the general appropriations of Fraser Public Schools for the fiscal year 2020-2021: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Fraser Public Schools. Be it further resolved that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Fraser Public Schools for the fiscal year 2020-2021 is as follows:

<u>REVENUES:</u>	<u>ORIGINAL</u>	<u>SECOND AMENDMENT</u>	<u>FINAL AMENDMENT</u>
Local	\$7,191,254	\$6,424,530	\$6,443,062
State	41,142,599	44,782,543	44,846,252
Federal	2,207,978	4,478,235	4,488,597
Incoming Transfers & Other Transactions	<u>4,112,103</u>	<u>3,976,018</u>	<u>3,974,277</u>
Total Revenue	<u>\$54,653,934</u>	<u>\$59,661,326</u>	\$59,752,188
FUND BALANCE, JULY 1, 2020 (audited)			<u>4,802,200</u>
TOTAL AVAILABLE TO APPROPRIATE			<u>\$64,554,388</u>

The Board of Education of the Fraser School District hereby determines that it is still necessary in order to meet necessary operating expenses of the School District to continue to levy its authorized millage rate for the current fiscal year. Levying such mills brings the total number of mills to be levied to 17.5613 mills for operating purposes.

BE IT FURTHER RESOLVED, that \$58,608,450 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES:</u>	<u>ORIGINAL</u>	<u>SECOND AMENDED</u>	<u>FINAL AMENDMENT</u>
Instruction:			
Basic Programs	\$25,817,703	\$27,960,826	\$27,901,641
Added Needs	7,575,275	7,568,226	7,513,027
Support Services:			
Pupil	5,149,995	4,962,329	4,983,953
Instructional Staff	2,414,056	2,492,506	2,473,672
General Administration	926,585	949,131	930,816
School Administration	3,393,723	3,366,369	3,347,327
Business	803,442	879,121	877,698
Operations & Maintenance	5,256,822	5,794,640	5,885,623
Pupil Transportation	1,756,972	1,460,830	1,400,354
Central Services	1,430,262	1,440,108	1,430,415
Athletic Activities and Other Support Services	889,967	874,494	855,187
Community Services	1,031,029	843,572	850,314
Outgoing Transfers and Other Transactions	<u>403,129</u>	<u>187,276</u>	<u>158,423</u>
 TOTAL APPROPRIATED	 <u>\$56,848,960</u>	 <u>\$58,779,428</u>	 <u>\$58,608,450</u>
 ESTIMATED ENDING FUND BALANCE			 <u>\$5,945,938</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated Fund balance estimated to be available for appropriations in the School Service Funds (Cafeteria Fund) of Fraser Public Schools for the fiscal year 2020-2021 is as follows:

	<u>CAFETERIA FUND</u>		
<u>REVENUE:</u>	<u>ORIGINAL</u>	<u>SECOND AMENDMENT</u>	<u>FINAL AMENDMENT</u>
Local	\$1,504,270	\$649,214	\$643,188
State	99,004	99,671	90,268
Federal	<u>1,320,000</u>	<u>1,815,000</u>	<u>1,817,821</u>
 Total Revenue	 <u>\$2,923,274</u>	 <u>\$2,563,885</u>	 <u>\$2,551,277</u>
 FUND BALANCE, JULY 1, 2020 (audited)			 <u>303,377</u>
 TOTAL AVAILABLE TO APPROPRIATE			 <u>\$2,854,654</u>

BE IT FURTHER RESOLVED, that \$2,293,003 of the total available to appropriate in the Cafeteria Fund is hereby appropriated in the amounts and for the purposes set forth as follows:

CAFETERIA FUND

<u>EXPENDITURES:</u>	<u>ORIGINAL</u>	<u>SECOND AMENDMENT</u>	<u>FINAL AMENDMENT</u>
Food Services	\$2,825,829	\$2,108,975	\$2,171,003
Transfer to General Fund	<u>156,000</u>	<u>117,000</u>	<u>122,000</u>
Total Appropriated	<u>\$2,981,829</u>	<u>\$2,225,975</u>	<u>\$2,293,003</u>
 ESTIMATED ENDING FUND BALANCE			 <u>\$561,651</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated Fund balance estimated to be available for appropriations in the Student/School Activity Fund of Fraser Public Schools for the fiscal year 2020-2021 is as follows:

STUDENT/SCHOOL ACTIVITY FUND

<u>REVENUE:</u>	<u>ORIGINAL</u>	<u>FINAL AMENDMENT</u>
Student/School Activity Revenue	<u>\$1,107,000</u>	\$370,000
 FUND BALANCE, July 1, 2020 (audited)		 <u>547,363</u>
 TOTAL AVAILABLE TO APPROPRIATE		 <u>\$917,363</u>

BE IT FURTHER RESOLVED, that \$1,129,000 of the total available to appropriate in the Student/School Activity Fund is hereby appropriated in the amounts and for the purposes set forth as follows:

STUDENT/SCHOOL ACTIVITY FUND

<u>EXPENDITURES:</u>	<u>ORIGINAL</u>	<u>FINAL AMENDMENT</u>
Student/School Activity Revenue	<u>\$1,129,000</u>	<u>\$410,000</u>
 ESTIMATED ENDING FUND BALANCE	 <u>\$561,634</u>	 <u>\$507,363</u>

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Business Manager is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. The original appropriation resolution is to take effect immediately after the Board takes action on June 21, 2021.

FRASER PUBLIC SCHOOLS
GENERAL FUND
2020/21 FINAL BUDGET AMENDMENT
Presented to the Board for approval on June 21, 2021

	2019/20 Actual	2020/21 Amend #2	2020/21 Amend #3	Difference
REVENUE				
Local	6,883,152	6,424,530	6,443,062	18,532
State	43,444,634	44,782,543	44,846,252	63,709
Federal	1,835,884	4,478,235	4,488,597	10,362
Incoming Transfers	2,027,134	3,859,018	3,852,277	(6,741)
Fund Modifications	156,000	117,000	122,000	5,000
TOTAL REVENUES	54,346,803	59,661,326	59,752,188	90,862
EXPENDITURES				
INSTRUCTION				
Basic Programs	25,748,793	27,960,826	27,938,617	(22,209)
Added Needs	7,381,951	7,568,226	7,513,027	(55,199)
TOTAL INSTRUCTION	33,130,744	35,529,052	35,451,644	(77,408)
SUPPORT SERVICES				
Pupil Support	5,164,879	4,962,329	4,983,953	21,624
Instructional Support	2,316,536	2,492,506	2,473,672	(18,834)
General Administration	873,521	949,131	930,816	(18,315)
School Administration	3,303,247	3,366,369	3,347,327	(19,042)
Business Services	774,214	879,121	877,698	(1,423)
Operation & Maintenance	5,114,555	5,794,640	5,885,623	90,983
Pupil Transportation	1,749,823	1,460,830	1,400,354	(60,476)
Central Services	1,379,225	1,440,108	1,393,439	(46,669)
Athletics & Other Activities	838,928	874,494	855,187	(19,307)
TOTAL SUPPORT SERVICES	21,514,929	22,219,528	22,148,069	(71,459)
COMMUNITY SERVICES				
Community Services Direction	186,790	192,510	190,958	(1,552)
Community Recreation	181,659	58,335	74,566	16,231
Community Activities	10,326	10,336	5,500	(4,836)
Custody & Care of Children	584,077	516,232	512,087	(4,145)
Welfare Activities	4,188	5,000	5,690	690
Non-Public School Pupils	37,490	58,209	58,563	354
Other Community Activities	4,814	2,950	2,950	0
TOTAL COMMUNITY SERVICES	1,009,345	843,572	850,314	6,742
OUTGOING TRANSFERS & OTHER				
Payments to Other Districts	352,461	187,276	135,399	(51,877)
Building Improvement Services	14,859	0	23,024	23,024
TOTAL TRANSFERS & OTHER	367,320	187,276	158,423	(28,853)
TOTAL EXPENDITURES	56,022,338	58,779,428	58,608,450	(170,978)
FUND BALANCE				
Current Year Operations	(1,675,535)	881,898	1,143,738	261,840
Beginning Fund Balance	6,477,735	4,802,200	4,802,200	0
Ending Fund Balance	4,802,200	5,684,098	5,945,938	261,840
<i>Fund Balance % of Expenditures:</i>	<i>8.6%</i>	<i>9.7%</i>	<i>10.1%</i>	

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
2020/21 FINAL BUDGET AMENDMENT
Presented to the Board for approval on June 21, 2021

	<u>2019/20</u> Actual	<u>2020/21</u> Amend #2	<u>2020/21</u> Amend #3	<u>Difference</u>
REVENUE				
Local	1,327,750	649,214	643,188	(6,026)
State	101,840	99,671	90,268	(9,403)
Federal	1,173,738	1,815,000	1,817,821	2,821
Total Revenue	<u>2,603,328</u>	<u>2,563,885</u>	<u>2,551,277</u>	<u>(12,608)</u>
EXPENDITURES				
Salaries	702,094	437,634	491,940	54,306
Benefits	404,218	325,102	340,093	14,991
Purchased Services	211,122	181,850	195,191	13,341
Repairs & Maintenance	23,938	29,239	20,339	(8,900)
Supplies & Materials	1,267,055	1,096,150	1,098,251	2,101
Capital Outlay	23,786	15,000	16,841	1,841
Other Expenses	16,173	24,000	8,348	(15,652)
Total Expenditures	<u>2,648,386</u>	<u>2,108,975</u>	<u>2,171,003</u>	<u>62,028</u>
Transfer to General Fund	156,000	117,000	122,000	5,000
Total Expenditures & Transfers	<u>2,804,386</u>	<u>2,225,975</u>	<u>2,293,003</u>	<u>67,028</u>
FUND BALANCE				
Current Year Operations	(201,058)	337,910	258,274	(79,636)
Beginning Fund Balance	504,435	303,377	303,377	0
Ending Fund Balance	<u>303,377</u>	<u>641,287</u>	<u>561,651</u>	<u>(79,636)</u>

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - STUDENT/SCHOOL ACTIVITY ACCOUNTS
2020/21 FINAL BUDGET AMENDMENT
Presented to the Board for approval on June 21, 2021

	<u>2019/20</u> Actual	<u>2020/21</u> Original	<u>2020/21</u> Amend #3	<u>Difference</u>
<u>REVENUE</u>				
Student Activity Revenue	1,108,885	1,107,000	370,000	(737,000)
Total Revenue	<u>1,108,885</u>	<u>1,107,000</u>	<u>370,000</u>	<u>(737,000)</u>
<u>EXPENDITURES</u>				
Student Activity Expenditures	1,167,156	1,129,000	410,000	(719,000)
Total Expenditures	<u>1,167,156</u>	<u>1,129,000</u>	<u>410,000</u>	<u>(719,000)</u>
<u>FUND BALANCE</u>				
Current Year Operations	(58,271)	(22,000)	(40,000)	(18,000)
Beginning Fund Balance	605,634	583,634	547,363	(36,271)
Ending Fund Balance	<u>547,363</u>	<u>561,634</u>	<u>507,363</u>	<u>(54,271)</u>