



ORIGINAL BUDGET 2021-2022

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

JUNE 21, 2021

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF FRASER PUBLIC SCHOOLS
2021-2022 ORIGINAL BUDGET

Resolved, that this resolution shall be the general appropriations of Fraser Public Schools for the fiscal year 2021-2022: 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 2021-2022 is as follows:

<u>REVENUES:</u>	<u>ORIGINAL</u>
Local	\$7,329,347
State	44,214,041
Federal	4,328,029
Incoming Transfers & Other Transactions	<u>4,041,688</u>
Total Revenue	\$59,913,105
ESTIMATED FUND BALANCE	<u>5,945,938</u>
TOTAL AVAILABLE TO APPROPRIATE	<u>\$65,859,043</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 17.4682 mills for operating purposes.

BE IT FURTHER RESOLVED, that \$60,385,484 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>
Instruction:	
Basic Programs	\$26,708,987
Added Needs	7,821,825
Support Services:	
Pupil	5,302,549
Instructional Staff	3,823,025
General Administration	957,455
School Administration	3,534,515
Business	847,316
Operations & Maintenance	5,930,937
Pupil Transportation	1,761,070
Central Services	1,287,655
Athletic Activities and Other Support Services	882,684
Community Services	1,041,517
Outgoing Transfers and Other Transactions	<u>485,949</u>
 TOTAL APPROPRIATED	 <u>\$60,385,484</u>
 ESTIMATED ENDING FUND BALANCE	 <u>\$5,473,559</u>

BE IT FURTHER RESOLVED that the total revenues and unappropriated Fund balance estimated to be available for appropriations in the Food Service Fund of Fraser Public Schools for the fiscal year 2021-2022 is as follows:

FOOD SERVICE FUND

<u>REVENUE:</u>	<u>ORIGINAL</u>
Local	\$728,885
State	73,358
Federal	<u>2,212,625</u>
Total Revenue	<u>\$3,014,868</u>
 ESTIMATED FUND BALANCE	 <u>561,651</u>
 TOTAL AVAILABLE TO APPROPRIATE	 <u>\$3,576,519</u>

BE IT FURTHER RESOLVED, that \$2,938,382 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth as follows:

FOOD SERVICE FUND

<u>EXPENDITURES:</u>	<u>ORIGINAL</u>
Food Services	\$2,802,382
Transfer to General Fund	<u>136,000</u>
Total Appropriated	<u>\$2,938,382</u>
 ESTIMATED ENDING FUND BALANCE	 <u>\$638,137</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 2021-2022 is as follows:

STUDENT/SCHOOL ACTIVITY FUND

<u>REVENUE:</u>	<u>ORIGINAL</u>
Student/School Activity Revenue	\$1,108,885
 ESTIMATED FUND BALANCE	 <u>507,363</u>
 TOTAL AVAILABLE TO APPROPRIATE	 <u>\$1,616,248</u>

BE IT FURTHER RESOLVED, that \$1,167,156 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>
Student/School Activity Expenditures	\$1,167,156
 ESTIMATED ENDING FUND BALANCE	 <u>\$449,092</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 acts on June 21, 2021.

**FRASER PUBLIC SCHOOLS
GENERAL FUND
2021/22 ORIGINAL BUDGET
Presented to the Board for approval on June 21, 2021**

	<u>2019/20</u> <u>Actual</u>	<u>2020/21</u> <u>Amend #3</u>	<u>2021/22</u> <u>Original</u>	<u>Difference</u>
REVENUE				
Local	6,883,152	6,443,062	7,329,347	886,285
State	43,444,634	44,846,252	44,214,041	(632,211)
Federal	1,835,884	4,488,597	4,328,029	(160,568)
Incoming Transfers	2,027,134	3,852,277	3,905,688	53,411
Fund Modifications	156,000	122,000	136,000	14,000
TOTAL REVENUES	<u>54,346,803</u>	<u>59,752,188</u>	<u>59,913,105</u>	<u>160,917</u>
EXPENDITURES				
INSTRUCTION				
Basic Programs	25,748,793	27,938,617	26,708,987	(1,229,630)
Added Needs	7,381,951	7,513,027	7,821,825	308,798
TOTAL INSTRUCTION	<u>33,130,744</u>	<u>35,451,644</u>	<u>34,530,812</u>	<u>(920,832)</u>
SUPPORT SERVICES				
Pupil Support	5,164,879	4,983,953	5,302,549	318,596
Instructional Support	2,316,536	2,473,672	3,823,025	1,349,353
General Administration	873,521	930,816	957,455	26,639
School Administration	3,303,247	3,347,327	3,534,515	187,188
Business Services	774,214	877,698	847,316	(30,382)
Operation & Maintenance	5,114,555	5,885,623	5,930,937	45,314
Pupil Transportation	1,749,823	1,400,354	1,761,070	360,716
Central Services	1,379,225	1,393,439	1,287,655	(105,784)
Athletics & Other Activities	838,928	855,187	882,684	27,497
TOTAL SUPPORT SERVICES	<u>21,514,929</u>	<u>22,148,069</u>	<u>24,327,206</u>	<u>2,179,137</u>
COMMUNITY SERVICES				
Community Services Direction	186,790	190,958	192,549	1,591
Community Recreation	181,659	74,566	216,104	141,538
Community Activities	10,326	5,500	5,500	0
Custody & Care of Children	584,077	512,087	560,613	48,526
Welfare Activities	4,188	5,690	5,690	0
Non-Public School Pupils	37,490	58,563	58,111	(452)
Other Community Activities	4,814	2,950	2,950	0
TOTAL COMMUNITY SERVICES	<u>1,009,345</u>	<u>850,314</u>	<u>1,041,517</u>	<u>191,203</u>
OUTGOING TRANSFERS & OTHER				
Payments to Other Districts	352,461	135,399	485,949	350,550
Building Improvement Services	14,859	23,024	0	(23,024)
TOTAL TRANSFERS & OTHER	<u>367,320</u>	<u>158,423</u>	<u>485,949</u>	<u>327,526</u>
TOTAL EXPENDITURES	<u>56,022,338</u>	<u>58,608,450</u>	<u>60,385,484</u>	<u>1,777,034</u>
FUND BALANCE				
Current Year Operations	(1,675,535)	1,143,738	(472,379)	(1,616,117)
Beginning Fund Balance	6,477,735	4,802,200	5,945,938	1,143,738
Ending Fund Balance	<u>4,802,200</u>	<u>5,945,938</u>	<u>5,473,559</u>	<u>(472,379)</u>
<i>Fund Balance % of Expenditures:</i>	<i>8.6%</i>	<i>10.1%</i>	<i>9.1%</i>	

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
2021/22 ORIGINAL BUDGET
Presented to the Board for approval on June 21, 2021

	<u>2019/20</u> <u>Actual</u>	<u>2020/21</u> <u>Amend #3</u>	<u>2021/22</u> <u>Original</u>	<u>Difference</u>
<u>REVENUE</u>				
Local	1,327,750	643,188	728,885	85,697
State	101,840	90,268	73,358	(16,910)
Federal	1,173,738	1,817,821	2,212,625	394,804
Total Revenue	<u>2,603,328</u>	<u>2,551,277</u>	<u>3,014,868</u>	<u>463,591</u>
<u>EXPENDITURES</u>				
Salaries	702,094	491,940	681,758	189,818
Benefits	404,218	340,093	430,548	90,455
Purchased Services	211,122	195,191	238,288	43,097
Repairs & Maintenance	23,938	20,339	29,239	8,900
Supplies & Materials	1,267,055	1,098,251	1,298,331	200,080
Capital Outlay	23,786	16,841	100,000	83,159
Other Expenses	16,173	8,348	24,218	15,870
Total Expenditures	<u>2,648,386</u>	<u>2,171,003</u>	<u>2,802,382</u>	<u>631,379</u>
Transfer to General Fund	156,000	122,000	136,000	14,000
Total Expenditures & Transfers	<u>2,804,386</u>	<u>2,293,003</u>	<u>2,938,382</u>	<u>645,379</u>
<u>FUND BALANCE</u>				
Current Year Operations	(201,058)	258,274	76,486	(181,788)
Beginning Fund Balance	504,435	303,377	561,651	258,274
Ending Fund Balance	<u>303,377</u>	<u>561,651</u>	<u>638,137</u>	<u>76,486</u>

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - STUDENT/SCHOOL ACTIVITY ACCOUNTS
2021/22 ORIGINAL BUDGET
Presented to the Board for approval on June 21, 2021

	<u>2019/20</u> Actual	<u>2020/21</u> Amend #3	<u>2021/22</u> Original	<u>Difference</u>
<u>REVENUE</u>				
Student Activity Revenue	1,108,885	370,000	1,108,885	738,885
Total Revenue	<u>1,108,885</u>	<u>370,000</u>	<u>1,108,885</u>	<u>738,885</u>
<u>EXPENDITURES</u>				
Student Activity Expenditures	1,167,156	410,000	1,167,156	757,156
Total Expenditures	<u>1,167,156</u>	<u>410,000</u>	<u>1,167,156</u>	<u>757,156</u>
<u>FUND BALANCE</u>				
Current Year Operations	(58,271)	(40,000)	(58,271)	(18,271)
Beginning Fund Balance	605,634	547,363	507,363	(40,000)
Ending Fund Balance	<u>547,363</u>	<u>507,363</u>	<u>449,092</u>	<u>(58,271)</u>