



BUDGET AMENDMENT #2 2022-2023

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

JUNE 26, 2023

**FRASER PUBLIC SCHOOLS
GENERAL FUND
2022/23 BUDGET AMENDMENT #2
Presented to the Board for approval on June 26, 2023**

	<u>2021/22</u>	<u>adopted 2/27/23</u>		<u>Difference</u>
		<u>2022/23</u>	<u>2022/23</u>	
	<u>Actual</u>	<u>Amend #1</u>	<u>Amend #2</u>	
REVENUE				
Local	7,102,430	7,640,979	7,812,292	171,313
State	46,080,097	49,966,114	53,256,888	3,290,774
Federal	6,147,706	5,521,591	5,814,964	293,373
Incoming Transfers	4,283,900	4,154,646	4,345,705	191,059
Fund Modifications	156,743	201,000	201,000	0
TOTAL REVENUES	63,770,875	67,484,330	71,430,849	3,946,519
EXPENDITURES				
INSTRUCTION				
Basic Programs	28,141,673	27,948,098	30,419,096	2,470,998
Added Needs	7,955,269	8,924,339	9,148,278	223,939
TOTAL INSTRUCTION	36,096,942	36,872,437	39,567,374	2,694,937
SUPPORT SERVICES				
Pupil Support	5,336,687	5,865,163	5,652,899	(212,264)
Instructional Support	4,218,167	4,319,848	4,257,566	(62,282)
General Administration	644,258	616,257	614,304	(1,953)
School Administration	3,294,098	3,449,300	3,714,742	265,442
Business Services	735,518	1,047,801	1,059,049	11,248
Operation & Maintenance	5,854,172	7,105,581	7,498,356	392,775
Pupil Transportation	1,656,910	1,916,265	1,864,684	(51,581)
Central Services	1,587,813	1,578,177	1,672,312	94,135
Athletics & Other Activities	917,890	987,191	996,241	9,050
TOTAL SUPPORT SERVICES	24,245,513	26,885,583	27,330,153	444,570
COMMUNITY SERVICES				
Community Services Direction	194,283	196,864	196,864	0
Community Recreation	224,989	243,599	243,599	0
Community Activities	5,014	14,535	14,535	0
Custody & Care of Children	804,198	1,055,385	1,028,795	(26,590)
Welfare Activities	1,232	2,200	2,200	0
Non-Public School Pupils	49,280	40,751	40,751	0
Other Community Activities	19,273	5,142	5,142	0
TOTAL COMMUNITY SERVICES	1,298,269	1,558,476	1,531,886	(26,590)
OUTGOING TRANSFERS & OTHER				
Payments to Other Districts	331,707	172,025	172,025	0
Building & Site Improvements	357,169	838,217	870,439	32,222
Fund Modifications	0	0	0	0
TOTAL TRANSFERS & OTHER	688,876	1,010,242	1,042,464	32,222
TOTAL EXPENDITURES	62,329,600	66,326,738	69,471,877	3,145,139
FUND BALANCE				
Revenues Over (Under) Expenditures	1,441,275	1,157,592	1,958,972	801,380
Beginning Fund Balance	6,195,268	7,636,543	7,636,543	0
Ending Fund Balance	7,636,543	8,794,135	9,595,515	801,380
Fund Balance % of Expenditures:	12.3%	13.3%	13.8%	

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
2022/23 BUDGET AMENDMENT #2
Presented to the Board for approval on June 26, 2023

	2021/22 Actual	adopted 2/27/23 2022/23 Amend #1 Amend #2		Difference
<u>REVENUE</u>				
Local	1,037,489	1,527,321	1,554,874	27,553
State	77,341	75,338	101,332	25,994
Federal	3,191,179	1,547,829	1,656,132	108,303
Fund Modifications	0	0	0	0
Total Revenue	4,306,009	3,150,488	3,312,338	161,850
 <u>EXPENDITURES</u>				
Salaries	669,076	755,057	754,154	(903)
Benefits	405,952	464,958	464,297	(661)
Purchased Services	275,557	266,808	281,865	15,057
Repairs & Maintenance	42,944	50,400	40,561	(9,839)
Supplies & Materials	1,875,592	1,720,888	1,806,288	85,400
Capital Outlay	147,983	49,970	72,108	22,138
Other Expenses	6,791	24,474	25,474	1,000
Total Expenditures	3,423,894	3,332,555	3,444,747	112,192
Transfer to General Fund	156,743	201,000	201,000	0
Total Expenditures & Transfers	3,580,637	3,533,555	3,645,747	112,192
 <u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	725,372	(383,067)	(333,409)	49,658
Beginning Fund Balance	624,702	1,350,074	1,350,074	0
Ending Fund Balance	1,350,074	967,007	1,016,665	49,658

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - STUDENT/SCHOOL ACTIVITY ACCOUNTS
2022/23 BUDGET AMENDMENT #2
Presented to the Board for approval on June 26, 2023

	2021/22 Actual	adopted 2/27/23 2022/23 Amend #1 2022/23 Amend #2		Difference
REVENUE				
Student Activity Revenue	1,301,147	1,243,000	1,509,000	266,000
Total Revenue	1,301,147	1,243,000	1,509,000	266,000
 EXPENDITURES				
Student Activity Expenditures	1,251,086	1,243,000	1,450,000	207,000
Total Expenditures	1,251,086	1,243,000	1,450,000	207,000
 FUND BALANCE				
Revenues Over (Under) Expenditures	50,061	0	59,000	59,000
Beginning Fund Balance	490,501	540,562	540,562	0
Ending Fund Balance	540,562	540,562	599,562	59,000

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF FRASER PUBLIC SCHOOLS
2022-2023 SECOND AMENDED BUDGET

Resolved, that this resolution shall be the general appropriations of Fraser Public Schools for the fiscal year **2022-2023**: 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 **2022-2023** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>	<u>FINAL</u>
Local	\$7,489,497	\$7,640,979	\$7,812,292
State	46,678,366	49,966,114	53,256,888
Federal	4,342,201	5,521,591	5,814,964
Incoming Transfers & Other	<u>4,198,474</u>	<u>4,355,646</u>	<u>4,546,705</u>
TOTAL REVENUE	<u>62,708,538</u>	<u>67,484,330</u>	<u>71,430,849</u>
FUND BALANCE, JULY 1, 2022 (audited)			<u>7,636,543</u>
TOTAL AVAILABLE TO APPROPRIATE			<u><u>\$79,067,392</u></u>

The Board of Education of the Fraser School District hereby determines that it is still necessary 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 **18.0000** mills for operating purposes.

BE IT FURTHER RESOLVED that **\$69,471,877** of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>	<u>FINAL</u>
Instruction:			
Basic Programs	\$28,059,758	\$27,948,098	\$30,419,096
Added Needs	8,217,655	8,924,339	9,148,278
Support Services:			
Pupil	5,652,684	5,865,163	5,652,899
Instructional Staff	4,071,918	4,319,848	4,257,566
General Administration	624,373	616,257	614,304
School Administration	3,406,889	3,449,300	3,714,742
Business	1,029,376	1,047,801	1,059,049
Operations & Maintenance	6,508,949	7,105,581	7,498,356
Pupil Transportation	1,868,903	1,916,265	1,864,684
Central Services	1,671,607	1,578,177	1,672,312
Athletics & Other Activities	957,416	987,191	996,241
Community Services	1,335,654	1,558,476	1,531,886
Outgoing Transfers and Other	318,000	1,010,242	1,042,464
TOTAL APPROPRIATED	<u>63,723,182</u>	<u>66,326,738</u>	<u>69,471,877</u>
ESTIMATED ENDING FUND BALANCE			<u><u>\$9,595,515</u></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 the Fraser Public Schools for the fiscal year **2022-2023** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>	<u>FINAL</u>
Local	\$1,336,851	\$1,527,321	\$1,554,874
State	73,358	75,338	101,332
Federal	2,092,572	1,547,829	1,656,132
TOTAL REVENUE	<u>3,502,781</u>	<u>3,150,488</u>	<u>3,312,338</u>
FUND BALANCE, JULY 1, 2022 (audited)			<u>1,350,074</u>
TOTAL AVAILABLE TO APPROPRIATE			<u><u>\$4,662,412</u></u>

BE IT FURTHER RESOLVED that **\$3,645,747** of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>	<u>FINAL</u>
Food Service Activities	\$3,439,532	\$3,332,555	\$3,444,747
Transfer to General Fund	<u>157,613</u>	<u>201,000</u>	<u>201,000</u>
TOTAL APPROPRIATED	<u>3,597,145</u>	<u>3,533,555</u>	<u>3,645,747</u>
ESTIMATED ENDING FUND BALANCE			<u><u>\$1,016,665</u></u>

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Student/School Activities Fund** of the Fraser Public Schools for the fiscal year **2022-2023** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>	<u>FINAL</u>
Student/School Activities	<u>\$1,243,000</u>	<u>\$1,243,000</u>	<u>\$1,509,000</u>
TOTAL REVENUE	<u>1,243,000</u>	<u>1,243,000</u>	<u>1,509,000</u>
FUND BALANCE, JULY 1, 2022 (audited)			<u>540,562</u>
TOTAL AVAILABLE TO APPROPRIATE			<u><u>\$2,049,562</u></u>

BE IT FURTHER RESOLVED that **\$1,450,000** of the total available to appropriate in the Student/School Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>	<u>FINAL</u>
Student/School Activities	<u>\$1,243,000</u>	<u>\$1,243,000</u>	<u>\$1,450,000</u>
TOTAL APPROPRIATED	<u>1,243,000</u>	<u>1,243,000</u>	<u>1,450,000</u>
ESTIMATED ENDING FUND BALANCE			<u><u>\$599,562</u></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 **amended** appropriation resolution is to take effect immediately after the Board takes action on **June 26, 2023**.