



BUDGET ORIGINAL BUDGET 2022-2023

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

JUNE 27, 2022

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF FRASER PUBLIC SCHOOLS
2022-2023 ORIGINAL 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>
Local	\$7,489,497
State	46,678,366
Federal	4,342,201
Incoming Transfers & Other	<u>4,198,474</u>
TOTAL REVENUE	<u>62,708,538</u>
FUND BALANCE, JULY 1, 2022 (estimated)	<u>6,545,424</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$69,253,962</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 **\$63,723,182** 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>
Instruction:	
Basic Programs	\$28,059,758
Added Needs	8,217,655
Support Services:	
Pupil	5,652,684
Instructional Staff	4,071,918
General Administration	624,373
School Administration	3,406,889
Business	1,029,376
Operations & Maintenance	6,508,949
Pupil Transportation	1,868,903
Central Services	1,671,607
Athletics & Other Activities	957,416
Community Services	1,335,654
Outgoing Transfers and Other	<u>318,000</u>
TOTAL APPROPRIATED	<u>63,723,182</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$5,530,780</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>
Local	\$1,336,851
State	73,358
Federal	<u>2,092,572</u>
TOTAL REVENUE	<u>3,502,781</u>
FUND BALANCE, JULY 1, 2022 (estimated)	<u>1,345,910</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$4,848,691</u></u>

BE IT FURTHER RESOLVED that **\$3,597,145** 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>
Food Service Activities	\$3,439,532
Transfer to General Fund	<u>157,613</u>
TOTAL APPROPRIATED	<u>3,597,145</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$1,251,546</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>
Student/School Activities	<u>\$1,243,000</u>
TOTAL REVENUE	<u>1,243,000</u>
FUND BALANCE, JULY 1, 2022 (estimated)	<u>490,501</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$1,733,501</u></u>

BE IT FURTHER RESOLVED that \$1,243,000 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>
Student/School Activities	<u>\$1,243,000</u>
TOTAL APPROPRIATED	<u>1,243,000</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$490,501</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 original appropriation resolution is to take effect immediately after the Board takes action on **June 27, 2022**.

**FRASER PUBLIC SCHOOLS
GENERAL FUND
2022/23 ORIGINAL BUDGET
Presented to the Board for approval on June 27, 2022**

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	
	Actual	Amend #2	Original	Difference
REVENUE				
Local	6,503,725	7,029,519	7,489,497	459,978
State	44,907,482	46,087,637	46,678,366	590,729
Federal	4,364,701	6,202,110	4,342,201	(1,859,909)
Incoming Transfers	3,855,823	4,287,983	4,040,861	(247,122)
Fund Modifications	119,300	157,613	157,613	0
TOTAL REVENUES	<u>59,751,031</u>	<u>63,764,862</u>	<u>62,708,538</u>	<u>(1,056,324)</u>
EXPENDITURES				
INSTRUCTION				
Basic Programs	27,954,699	28,456,951	28,059,758	(397,193)
Added Needs	7,469,229	8,062,946	8,217,655	154,709
TOTAL INSTRUCTION	<u>35,423,928</u>	<u>36,519,897</u>	<u>36,277,413</u>	<u>(242,484)</u>
SUPPORT SERVICES				
Pupil Support	4,973,871	5,400,133	5,652,684	252,551
Instructional Support	2,371,489	4,232,212	4,071,918	(160,294)
General Administration	919,332	689,812	624,373	(65,439)
School Administration	3,355,219	3,346,163	3,406,889	60,726
Business Services	881,318	740,056	1,029,376	289,320
Operation & Maintenance	5,879,849	6,042,367	6,508,949	466,582
Pupil Transportation	1,345,331	1,734,962	1,868,903	133,941
Central Services	1,384,220	1,650,115	1,671,607	21,492
Athletics & Other Activities	844,534	933,216	957,416	24,200
TOTAL SUPPORT SERVICES	<u>21,955,162</u>	<u>24,769,036</u>	<u>25,792,115</u>	<u>1,023,079</u>
COMMUNITY SERVICES				
Community Services Direction	190,970	193,732	196,386	2,654
Community Recreation	65,598	243,280	243,903	623
Community Activities	3,780	5,000	0	(5,000)
Custody & Care of Children	507,241	825,990	849,535	23,545
Welfare Activities	368	4,000	2,000	(2,000)
Non-Public School Pupils	54,631	50,146	39,040	(11,106)
Other Community Activities	2,565	19,283	4,790	(14,493)
TOTAL COMMUNITY SERVICES	<u>825,153</u>	<u>1,341,431</u>	<u>1,335,654</u>	<u>(5,777)</u>
OUTGOING TRANSFERS & OTHER				
Payments to Other Districts	129,615	426,300	12,000	(414,300)
Building & Site Improvements	24,083	358,042	306,000	(52,042)
Fund Modifications	22	0	0	0
TOTAL TRANSFERS & OTHER	<u>153,720</u>	<u>784,342</u>	<u>318,000</u>	<u>(466,342)</u>
TOTAL EXPENDITURES	<u>58,357,964</u>	<u>63,414,706</u>	<u>63,723,182</u>	<u>308,476</u>
FUND BALANCE				
Revenues Over (Under) Expenditures	1,393,067	350,156	(1,014,644)	(1,364,800)
Beginning Fund Balance	4,802,200	6,195,268	6,545,424	350,156
Ending Fund Balance	<u>6,195,268</u>	<u>6,545,424</u>	<u>5,530,780</u>	<u>(1,014,644)</u>
Fund Balance % of Expenditures:	10.6%	10.3%	8.7%	

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
2022/23 ORIGINAL BUDGET
Presented to the Board for approval on June 27, 2022

	<u>2020/21</u> Actual	<u>2021/22</u> Amend #2	<u>2022/23</u> Original	<u>Difference</u>
<u>REVENUE</u>				
Local	649,398	1,038,167	1,336,851	298,684
State	69,151	73,358	73,358	0
Federal	1,840,991	3,191,038	2,092,572	(1,098,466)
Fund Modifications	22	0	0	0
Total Revenue	<u>2,559,562</u>	<u>4,302,563</u>	<u>3,502,781</u>	<u>(799,782)</u>

EXPENDITURES

Salaries	490,509	667,517	716,141	48,624
Benefits	321,968	411,154	454,372	43,218
Purchased Services	188,555	268,803	283,054	14,251
Repairs & Maintenance	15,867	45,407	50,400	4,993
Supplies & Materials	1,077,642	1,878,199	1,878,399	200
Capital Outlay	16,841	145,496	50,000	(95,496)
Other Expenses	7,554	7,166	7,166	0
Total Expenditures	<u>2,118,936</u>	<u>3,423,742</u>	<u>3,439,532</u>	<u>15,790</u>
Transfer to General Fund	119,300	157,613	157,613	0
Total Expenditures & Transfers	<u>2,238,236</u>	<u>3,581,355</u>	<u>3,597,145</u>	<u>15,790</u>

FUND BALANCE

Revenues Over (Under) Expenditures	321,326	721,208	(94,364)	(815,572)
Beginning Fund Balance	303,376	624,702	1,345,910	721,208
Ending Fund Balance	<u>624,702</u>	<u>1,345,910</u>	<u>1,251,546</u>	<u>(94,364)</u>

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - STUDENT/SCHOOL ACTIVITY ACCOUNTS
2022/23 ORIGINAL BUDGET
Presented to the Board for approval on June 27, 2022

	<u>2020/21</u> <u>Actual</u>	<u>2021/22</u> <u>Amend #2</u>	<u>2022/23</u> <u>Original</u>	<u>Difference</u>
<u>REVENUE</u>				
Student Activity Revenue	390,315	1,243,000	1,243,000	0
Total Revenue	<u>390,315</u>	<u>1,243,000</u>	<u>1,243,000</u>	<u>0</u>
<u>EXPENDITURES</u>				
Student Activity Expenditures	447,175	1,243,000	1,243,000	0
Total Expenditures	<u>447,175</u>	<u>1,243,000</u>	<u>1,243,000</u>	<u>0</u>
<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	(56,860)	0	0	0
Beginning Fund Balance	547,361	490,501	490,501	0
Ending Fund Balance	<u>490,501</u>	<u>490,501</u>	<u>490,501</u>	<u>0</u>