



BUDGET AMENDMENT #1 2022-2023

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

FEBRUARY 27, 2023

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF FRASER PUBLIC SCHOOLS
2022-2023 FIRST 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>
Local	\$7,489,497	\$7,640,979
State	46,678,366	49,966,114
Federal	4,342,201	5,521,591
Incoming Transfers & Other	<u>4,198,474</u>	<u>4,355,646</u>
TOTAL REVENUE	<u>62,708,538</u>	<u>67,484,330</u>
FUND BALANCE, JULY 1, 2022 (audited)		<u>7,636,543</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$75,120,873</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 **\$66,326,738** 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>
Instruction:		
Basic Programs	\$28,059,758	\$27,948,098
Added Needs	8,217,655	8,924,339
Support Services:		
Pupil	5,652,684	5,865,163
Instructional Staff	4,071,918	4,319,848
General Administration	624,373	616,257
School Administration	3,406,889	3,449,300
Business	1,029,376	1,047,801
Operations & Maintenance	6,508,949	7,105,581
Pupil Transportation	1,868,903	1,916,265
Central Services	1,671,607	1,578,177
Athletics & Other Activities	957,416	987,191
Community Services	1,335,654	1,558,476
Outgoing Transfers and Other	<u>318,000</u>	<u>1,010,242</u>
TOTAL APPROPRIATED	<u>63,723,182</u>	<u>66,326,738</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$8,794,135</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>
Local	\$1,336,851	\$1,527,321
State	73,358	75,338
Federal	<u>2,092,572</u>	<u>1,547,829</u>
TOTAL REVENUE	<u>3,502,781</u>	<u>3,150,488</u>
FUND BALANCE, JULY 1, 2022 (audited)		<u>1,350,074</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$4,500,562</u></u>

BE IT FURTHER RESOLVED that **\$3,533,555** 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>
Food Service Activities	\$3,439,532	\$3,332,555
Transfer to General Fund	<u>157,613</u>	<u>201,000</u>
TOTAL APPROPRIATED	<u>3,597,145</u>	<u>3,533,555</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$967,007</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>
Student/School Activities	<u>\$1,243,000</u>	<u>\$1,243,000</u>
TOTAL REVENUE	<u>1,243,000</u>	<u>1,243,000</u>
FUND BALANCE, JULY 1, 2022 (audited)		<u>540,562</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,783,562</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>	<u>AMEND #1</u>
Student/School Activities	<u>\$1,243,000</u>	<u>\$1,243,000</u>
TOTAL APPROPRIATED	<u>1,243,000</u>	<u>1,243,000</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$540,562</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 **February 27, 2023**.

FRASER PUBLIC SCHOOLS
GENERAL FUND
2022/23 BUDGET AMENDMENT #1
Presented to the Board for approval on February 27, 2023

	<u>2021/22</u>	<u>2022/23</u>	<u>2022/23</u>	
	<u>Actual</u>	<u>Original</u>	<u>Amend #1</u>	<u>Difference</u>
<u>REVENUE</u>				
Local	7,102,430	7,489,497	7,640,979	151,482
State	46,080,097	46,678,366	49,966,114	3,287,748
Federal	6,147,706	4,342,201	5,521,591	1,179,390
Incoming Transfers	4,283,900	4,040,861	4,154,646	113,785
Fund Modifications	156,743	157,613	201,000	43,387
TOTAL REVENUES	<u>63,770,875</u>	<u>62,708,538</u>	<u>67,484,330</u>	<u>4,775,792</u>
<u>EXPENDITURES</u>				
INSTRUCTION				
Basic Programs	28,141,673	28,059,758	27,948,098	(111,660)
Added Needs	7,955,269	8,217,655	8,924,339	706,684
TOTAL INSTRUCTION	<u>36,096,942</u>	<u>36,277,413</u>	<u>36,872,437</u>	<u>595,024</u>
SUPPORT SERVICES				
Pupil Support	5,336,687	5,652,684	5,865,163	212,479
Instructional Support	4,218,167	4,071,918	4,319,848	247,930
General Administration	644,258	624,373	616,257	(8,116)
School Administration	3,294,098	3,406,889	3,449,300	42,411
Business Services	735,518	1,029,376	1,047,801	18,425
Operation & Maintenance	5,854,172	6,508,949	7,105,581	596,632
Pupil Transportation	1,656,910	1,868,903	1,916,265	47,362
Central Services	1,587,813	1,671,607	1,578,177	(93,430)
Athletics & Other Activities	917,890	957,416	987,191	29,775
TOTAL SUPPORT SERVICES	<u>24,245,513</u>	<u>25,792,115</u>	<u>26,885,583</u>	<u>1,093,468</u>
COMMUNITY SERVICES				
Community Services Direction	194,283	196,386	196,864	478
Community Recreation	224,989	243,903	243,599	(304)
Community Activities	5,014	0	14,535	14,535
Custody & Care of Children	804,198	849,535	1,055,385	205,850
Welfare Activities	1,232	2,000	2,200	200
Non-Public School Pupils	49,280	39,040	40,751	1,711
Other Community Activities	19,273	4,790	5,142	352
TOTAL COMMUNITY SERVICES	<u>1,298,269</u>	<u>1,335,654</u>	<u>1,558,476</u>	<u>222,822</u>
OUTGOING TRANSFERS & OTHER				
Payments to Other Districts	331,707	12,000	172,025	160,025
Building & Site Improvements	357,169	306,000	838,217	532,217
Fund Modifications	0	0	0	0
TOTAL TRANSFERS & OTHER	<u>688,876</u>	<u>318,000</u>	<u>1,010,242</u>	<u>692,242</u>
TOTAL EXPENDITURES	<u>62,329,600</u>	<u>63,723,182</u>	<u>66,326,738</u>	<u>2,603,556</u>
<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	1,441,275	(1,014,644)	1,157,592	2,172,236
Beginning Fund Balance	6,195,268	6,545,424	7,636,543	1,091,119
Ending Fund Balance	<u>7,636,543</u>	<u>5,530,780</u>	<u>8,794,135</u>	<u>3,263,355</u>
Fund Balance % of Expenditures:	12.3%	8.7%	13.3%	

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - FOOD SERVICE
2022/23 BUDGET AMENDMENT #1
Presented to the Board for approval on February 27, 2023

	<u>2021/22</u> Actual	<u>2022/23</u> Original	<u>2022/23</u> Amend #1	<u>Difference</u>
<u>REVENUE</u>				
Local	1,037,489	1,336,851	1,527,321	190,470
State	77,341	73,358	75,338	1,980
Federal	3,191,179	2,092,572	1,547,829	(544,743)
Fund Modifications	0	0	0	0
Total Revenue	<u>4,306,009</u>	<u>3,502,781</u>	<u>3,150,488</u>	<u>(352,293)</u>
 <u>EXPENDITURES</u>				
Salaries	669,076	716,141	755,057	38,916
Benefits	405,952	454,372	464,958	10,586
Purchased Services	275,557	283,054	266,808	(16,246)
Repairs & Maintenance	42,944	50,400	50,400	0
Supplies & Materials	1,875,592	1,878,399	1,720,888	(157,511)
Capital Outlay	147,983	50,000	49,970	(30)
Other Expenses	6,791	7,166	24,474	17,308
Total Expenditures	<u>3,423,894</u>	<u>3,439,532</u>	<u>3,332,555</u>	<u>(106,977)</u>
 Transfer to General Fund	 156,743	 157,613	 201,000	 43,387
Total Expenditures & Transfers	<u>3,580,637</u>	<u>3,597,145</u>	<u>3,533,555</u>	<u>(63,590)</u>
 <u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	725,372	(94,364)	(383,067)	(288,703)
Beginning Fund Balance	624,702	1,345,910	1,350,074	4,164
Ending Fund Balance	<u>1,350,074</u>	<u>1,251,546</u>	<u>967,007</u>	<u>(284,539)</u>

FRASER PUBLIC SCHOOLS
SPECIAL REVENUE FUND - STUDENT/SCHOOL ACTIVITY ACCOUNTS
2022/23 BUDGET AMENDMENT #1
Presented to the Board for approval on February 27, 2023

	<u>2021/22</u> <u>Actual</u>	<u>2022/23</u> <u>Original</u>	<u>2022/23</u> <u>Amend #1</u>	<u>Difference</u>
<u>REVENUE</u>				
Student Activity Revenue	1,301,147	1,243,000	1,243,000	0
Total Revenue	<u>1,301,147</u>	<u>1,243,000</u>	<u>1,243,000</u>	<u>0</u>
<u>EXPENDITURES</u>				
Student Activity Expenditures	1,251,086	1,243,000	1,243,000	0
Total Expenditures	<u>1,251,086</u>	<u>1,243,000</u>	<u>1,243,000</u>	<u>0</u>
<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	50,061	0	0	0
Beginning Fund Balance	490,501	490,501	540,562	50,061
Ending Fund Balance	<u>540,562</u>	<u>490,501</u>	<u>540,562</u>	<u>50,061</u>