



# **BUDGET AMENDMENT #1 2021-2022**

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

**FEBRUARY 7, 2022**

RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF FRASER PUBLIC SCHOOLS  
**2021-2022 FIRST AMENDED BUDGET**

Resolved, that this **amended** 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>	<u>AMEND #1</u>
Local	\$7,329,347	\$7,187,925
State	44,214,041	46,201,379
Federal	4,328,029	6,022,030
Incoming Transfers & Other	<u>4,041,688</u>	<u>4,175,463</u>
TOTAL REVENUE	<u>59,913,105</u>	<u>63,586,797</u>
FUND BALANCE, JULY 1, 2021 (audited)		<u>6,195,268</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$69,782,065</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 **\$63,849,498** of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b><u>EXPENDITURES:</u></b>	<b><u>ORIGINAL</u></b>	<b><u>AMEND #1</u></b>
Instruction:		
Basic Programs	\$26,708,987	\$28,340,534
Added Needs	7,821,825	8,424,197
Support Services:		
Pupil	5,302,549	5,469,082
Instructional Staff	3,823,025	4,253,114
General Administration	957,455	641,679
School Administration	3,534,515	3,376,939
Business	847,316	875,518
Operations & Maintenance	5,930,937	5,968,197
Pupil Transportation	1,761,070	1,816,034
Central Services	1,287,655	1,508,911
Athletic Activities and Other Support	882,684	909,726
Community Services	1,041,517	1,395,923
Outgoing Transfers and Other Transactions	485,949	869,644
<b>TOTAL APPROPRIATED</b>	<b><u>60,385,484</u></b>	<b><u>63,849,498</u></b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b><u><u>\$5,932,567</u></u></b>

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 **2021-2022** is as follows:

<b><u>REVENUES:</u></b>	<b><u>ORIGINAL</u></b>	<b><u>AMEND #1</u></b>
Local	\$728,885	\$939,638
State	73,358	73,358
Federal	2,212,625	2,979,210
<b>TOTAL REVENUE</b>	<b><u>3,014,868</u></b>	<b><u>3,992,206</u></b>
<b>FUND BALANCE, JULY 1, 2021 (audited)</b>		<b><u>624,702</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$4,616,908</u></u></b>

BE IT FURTHER RESOLVED that **\$3,660,527** of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES:</b>	<b><u>ORIGINAL</u></b>	<b><u>AMEND #1</u></b>
Food Service Activities	\$2,802,382	\$3,524,527
Transfer to General Fund	<u>136,000</u>	<u>136,000</u>
TOTAL APPROPRIATED	<u>2,938,382</u>	<u>3,660,527</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$956,381</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 **2021-2022** is as follows:

<b>REVENUES:</b>	<b><u>ORIGINAL</u></b>	<b><u>AMEND #1</u></b>
Student/School Activities	<u>\$1,108,885</u>	<u>\$1,108,885</u>
TOTAL REVENUE	<u>1,108,885</u>	<u>1,108,885</u>
FUND BALANCE, JULY 1, 2021 (audited)		<u>490,501</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,599,386</u></u>

BE IT FURTHER RESOLVED that \$1,167,156 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:

<b>EXPENDITURES:</b>	<b><u>ORIGINAL</u></b>	<b><u>AMEND #1</u></b>
Student/School Activities	<u>\$1,167,156</u>	<u>\$1,167,156</u>
TOTAL APPROPRIATED	<u>1,167,156</u>	<u>1,167,156</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$432,230</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 **February 7, 2022**.

**FRASER PUBLIC SCHOOLS**  
**GENERAL FUND**  
**2021/22 BUDGET AMENDMENT #1**  
**Presented to the Board for approval on February 7, 2022**

	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>	
	<u>Actual</u>	<u>Original</u>	<u>Amend #1</u>	<u>Difference</u>
<b><u>REVENUE</u></b>				
Local	6,503,725	7,329,347	7,187,925	(141,422)
State	44,907,482	44,214,041	46,201,379	1,987,338
Federal	4,364,701	4,328,029	6,022,030	1,694,001
Incoming Transfers	3,855,823	3,905,688	4,039,463	133,775
Fund Modifications	119,300	136,000	136,000	0
<b>TOTAL REVENUES</b>	<b><u>59,751,031</u></b>	<b><u>59,913,105</u></b>	<b><u>63,586,797</u></b>	<b><u>3,673,692</u></b>
<b><u>EXPENDITURES</u></b>				
<b>INSTRUCTION</b>				
Basic Programs	27,954,699	26,708,987	28,340,534	1,631,547
Added Needs	7,469,229	7,821,825	8,424,197	602,372
<b>TOTAL INSTRUCTION</b>	<b><u>35,423,928</u></b>	<b><u>34,530,812</u></b>	<b><u>36,764,731</u></b>	<b><u>2,233,919</u></b>
<b>SUPPORT SERVICES</b>				
Pupil Support	4,973,871	5,302,549	5,469,082	166,533
Instructional Support	2,371,489	3,823,025	4,253,114	430,089
General Administration	919,332	957,455	641,679	(315,776)
School Administration	3,355,219	3,534,515	3,376,939	(157,576)
Business Services	881,318	847,316	875,518	28,202
Operation & Maintenance	5,879,849	5,930,937	5,968,197	37,260
Pupil Transportation	1,345,331	1,761,070	1,816,034	54,964
Central Services	1,384,220	1,287,655	1,508,911	221,256
Athletics & Other Activities	844,534	882,684	909,726	27,042
<b>TOTAL SUPPORT SERVICES</b>	<b><u>21,955,162</u></b>	<b><u>24,327,206</u></b>	<b><u>24,819,200</u></b>	<b><u>491,994</u></b>
<b>COMMUNITY SERVICES</b>				
Community Services Direction	190,970	192,549	193,341	792
Community Recreation	65,598	216,104	240,911	24,807
Community Activities	3,780	5,500	5,000	(500)
Custody & Care of Children	507,241	560,613	859,641	299,028
Welfare Activities	368	5,690	4,000	(1,690)
Non-Public School Pupils	54,631	58,111	68,240	10,129
Other Community Activities	2,565	2,950	24,790	21,840
<b>TOTAL COMMUNITY SERVICES</b>	<b><u>825,153</u></b>	<b><u>1,041,517</u></b>	<b><u>1,395,923</u></b>	<b><u>354,406</u></b>
<b>OUTGOING TRANSFERS &amp; OTHER</b>				
Payments to Other Districts	129,615	485,949	491,733	5,784
Building & Site Improvements	24,083	0	377,911	377,911
Fund Modifications	22	0	0	0
<b>TOTAL TRANSFERS &amp; OTHER</b>	<b><u>153,720</u></b>	<b><u>485,949</u></b>	<b><u>869,644</u></b>	<b><u>383,695</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>58,357,964</u></b>	<b><u>60,385,484</u></b>	<b><u>63,849,498</u></b>	<b><u>3,464,014</u></b>
<b><u>FUND BALANCE</u></b>				
<b>Revenues Over (Under) Expenditures</b>	<b>1,393,067</b>	<b>(472,379)</b>	<b>(262,701)</b>	<b>209,678</b>
Beginning Fund Balance	4,802,200	5,945,938	6,195,268	249,330
<b>Ending Fund Balance</b>	<b><u>6,195,268</u></b>	<b><u>5,473,559</u></b>	<b><u>5,932,567</u></b>	<b><u>459,008</u></b>
<b>Fund Balance % of Expenditures:</b>	<b>10.6%</b>	<b>9.1%</b>	<b>9.3%</b>	

**FRASER PUBLIC SCHOOLS  
SPECIAL REVENUE FUND - FOOD SERVICE  
2021/22 BUDGET AMENDMENT #1  
Presented to the Board for approval on February 7, 2022**

	<u>2020/21</u> <u>Actual</u>	<u>2021/22</u> <u>Original</u>	<u>2021/22</u> <u>Amend #1</u>	<u>Difference</u>
<b><u>REVENUE</u></b>				
Local	649,398	728,885	939,638	210,753
State	69,151	73,358	73,358	0
Federal	1,840,991	2,212,625	2,979,210	766,585
Fund Modifications	22	0	0	0
<b>Total Revenue</b>	<b><u>2,559,562</u></b>	<b><u>3,014,868</u></b>	<b><u>3,992,206</u></b>	<b><u>977,338</u></b>
 <b><u>EXPENDITURES</u></b>				
Salaries	490,509	681,758	740,680	58,922
Benefits	321,968	430,548	459,708	29,160
Purchased Services	188,555	238,288	266,947	28,659
Repairs & Maintenance	15,867	29,239	56,400	27,161
Supplies & Materials	1,077,642	1,298,331	1,836,574	538,243
Capital Outlay	16,841	100,000	153,252	53,252
Other Expenses	7,554	24,218	10,966	(13,252)
<b>Total Expenditures</b>	<b><u>2,118,936</u></b>	<b><u>2,802,382</u></b>	<b><u>3,524,527</u></b>	<b><u>722,145</u></b>
Transfer to General Fund	119,300	136,000	136,000	0
<b>Total Expenditures &amp; Transfers</b>	<b><u>2,238,236</u></b>	<b><u>2,938,382</u></b>	<b><u>3,660,527</u></b>	<b><u>722,145</u></b>
 <b><u>FUND BALANCE</u></b>				
<b>Revenues Over (Under) Expenditures</b>	<b>321,326</b>	<b>76,486</b>	<b>331,679</b>	<b>255,193</b>
Beginning Fund Balance	303,376	561,651	624,702	63,051
<b>Ending Fund Balance</b>	<b><u>624,702</u></b>	<b><u>638,137</u></b>	<b><u>956,381</u></b>	<b><u>318,244</u></b>

FRASER PUBLIC SCHOOLS  
SPECIAL REVENUE FUND - STUDENT/SCHOOL ACTIVITY ACCOUNTS  
2021/22 BUDGET AMENDMENT #1  
Presented to the Board for approval on February 7, 2022

	2020/21 Actual	2021/22 Original	2021/22 Amend #1	Difference
<b>REVENUE</b>				
Student Activity Revenue	390,315	1,108,885	1,108,885	0
<b>Total Revenue</b>	<b>390,315</b>	<b>1,108,885</b>	<b>1,108,885</b>	<b>0</b>
<b>EXPENDITURES</b>				
Student Activity Expenditures	447,175	1,167,156	1,167,156	0
<b>Total Expenditures</b>	<b>447,175</b>	<b>1,167,156</b>	<b>1,167,156</b>	<b>0</b>
<b>FUND BALANCE</b>				
Revenues Over (Under) Expenditures	(56,860)	(58,271)	(58,271)	0
Beginning Fund Balance	547,361	507,363	490,501	(16,862)
<b>Ending Fund Balance</b>	<b>490,501</b>	<b>449,092</b>	<b>432,230</b>	<b>(16,862)</b>