

**Frenchman School District RE-3**

**Revised Budget**

**FY 2022/23**



Frenchman School District Re-3  
506 N. Fremont Ave.  
Fleming, CO 80728

Steven McCracken  
Superintendent

Amber Schliesser  
Business Manager

21-Jun-22



**Frenchman School District RE-3**

**Proposed Budget**

**Budget Development Assumptions**

FY 2022/23

	FY 21/22	FY 2022/23
<b>Revenue-Based Assumptions</b>		
October FTE Pupil Count	197	197.0
5-Yr Avg Funded Pupil Count		
Post-Negative Factor Per-Pupil Funding		
Total Program Funding	\$2,867,296	\$4,153,176
Budget Stabilization Factor	(\$180,811)	(\$158,437)
Net Assessed Valuation	47465260	\$42,686,010
Property Tax Mill Levy Components		
General Fund	27	27.000
Abatement Levy	0	0.000
Hold Harmless	0.436	0.436
Mill Levy Override Fund	1.08	1.080
Total Mill Levy	<u>28.516</u>	<u>28.516</u>

<b>Expenditure-Based Assumptions</b>		
District Contribution Family Insurance Premium		
Employer PERA Contribution	20.90%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage	12.32	\$12.56

<b>Debt-Based Assumptions</b>		
Net Assessed Valuation	\$47,465,260	\$42,686,010
Gross Debt Capacity @ 20%	\$9,493,052	\$8,537,202
General Obligation Principal Outstanding as of Year-End		
Remaining Debt Capacity	<u>\$9,493,052.00</u>	<u>\$8,537,202.00</u>
Lease Certification of Participation		

**Frenchman School District RE-3**

**Proposed Budget**

**Appropriation Resolution**

**FY 2022/23**

**Appropriation Resolution**

Be it resolved, by the Board of Education of Frenchman School District Re-3 in Logan County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	5,803,529
Insurance Reserve Fund	0
PreSchool Fund	130,575
<b>Special Revenue Funds</b>	
Food Service Fund	211,281
Designated Purpose Grants Fund	0
Pupil Activity Fund	237,883
Other Fund 1	0
Other Fund 2	0
<b>Bond Redemption Fund</b>	
Bond Redemption Fund	0
<b>Capital Projects Funds</b>	
Capital Reserve Fund	0
<b>Trust/Custodian Funds</b>	
Trust Fund 1	0
<b>Total Appropriation</b>	<u><u>\$6,383,268</u></u>

**Frenchman School District RE-3**  
**Proposed Budget**  
**Use of Beginning Fund Balance Resolution**  
**FY 2022/23**

<b>Use of Beginning Fund Balance Resolution</b>
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Whereas CRS 22-44-105(1.5)(a) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance;

Whereas the Board of Education may authorize the use of a portion of beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the District's plan to ensure that the use of beginning fund balance will not lead to an ongoing deficit; and

Whereas the Board of Education has determined the beginning fund balance in all funds will be used to support only non-recurring expenditures and this action will not lead to an on-going deficit and is the most fiscally responsible approach for the District; now therefore, be it

Resolved,

1 in accordance with CRS 22-44-105(1.5)(a), the Board of Education authorizes the use of a portion of the FY 2022-23 beginning fund balance for the following funds:

<b>General Fund Beginning Fund Balance</b>	\$2,017,081	
Non-Recurring Uses of Fund Balance		
TABOR Reserve		0
Non-Recurring Use 1		
Non-Recurring Use 2		
Non-Recurring Use 3		
Unassigned Contingency	Actual = \$2,449,107	2,017,081
Total Non-Recurring Uses		\$2,017,081
Budget Mismatch (black is positive, red is negative)		\$0
<b>Insurance Reserve Fund Beginning Fund Balance</b>	\$0	
Non-Recurring Uses of Fund Balance		
Unassigned Contingency		0
Total Non-Recurring Uses		\$0
<b>PreSchool Fund Beginning Fund Balance</b>	\$2,934	
Non-Recurring Uses of Fund Balance		
Unassigned Contingency		2,934
Total Non-Recurring Uses		\$2,934
<b>Food Service Beginning Fund Balance</b>	\$63,976	
Non-Recurring Uses of Fund Balance		
Unassigned Contingency		63,976
Total Non-Recurring Uses		\$63,976
<b>Capital Reserve - Fund Balance</b>	\$0	
Non-Recurring Uses of Net Assets		
Unassigned Contingency		0
Total Non-Recurring Uses		\$0
<b>Activity Fund Fund Balance</b>	\$59,501	
Non-Recurring Uses of Net Assets		
Unassigned Contingency		59,501
Total Non-Recurring Uses		\$59,501
<b>Other Fund1- Fund Balance</b>	\$0	
Non-Recurring Uses of Net Assets		
Unassigned Contingency		0
Total Non-Recurring Uses		\$0
<b>Other Fund 2 - Fund Balance</b>	\$0	
Non-Recurring Uses of Net Assets		
Unassigned Contingency		0
Total Non-Recurring Uses		\$0
<b>Bond Redemption - Fund Balance</b>	\$0	
Non-Recurring Uses of Net Assets		
Reserved for Debt Service		0
Total Non-Recurring Uses		\$0
<b>Other - Fund Balance</b>	\$0	
Non-Recurring Uses of Net Assets		
Unassigned Contingency		0
Total Non-Recurring Uses		\$0



**Frenchman School District RE-3**  
**Proposed Budget**  
**Interfund Borrowing Resolution**  
**FY 2022/23**

**Interfund Borrowing Resolution**

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:  
effective July 1, 2022, \_\_\_\_\_ School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

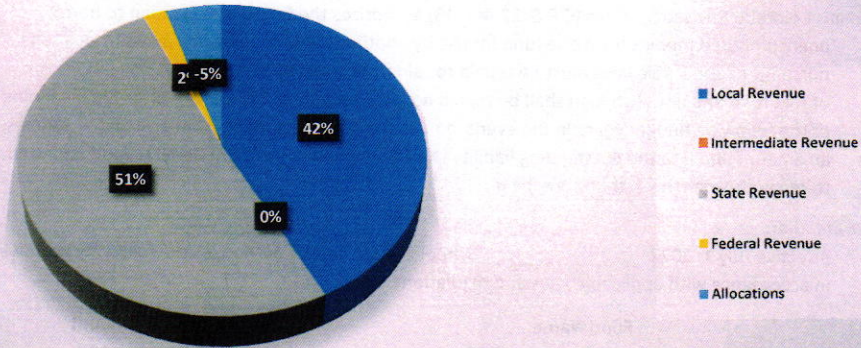
Fund Name	Borrowing Amount
10 General Fund	<input type="text"/>
21 Food Service Fund	<input type="text"/>
22 Designated Purpose Grants Fund	<input type="text"/>

**Frenchman School District RE-3**

Proposed Budget  
General Fund  
FY 2022/23

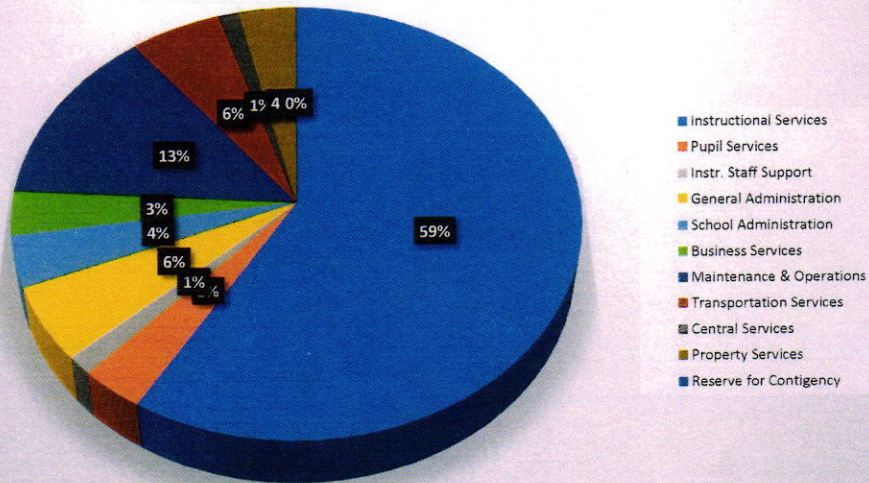
**General Fund Revenues**

**General Fund Revenues**



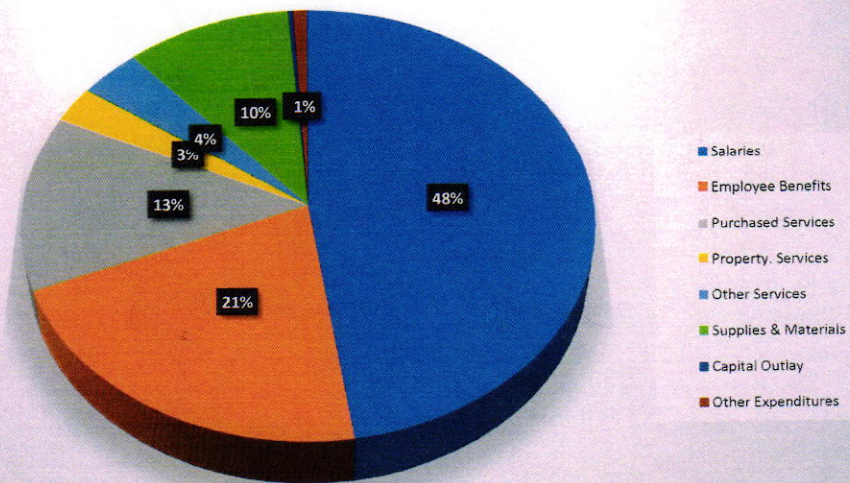
**General Fund Expenditures (By Program)**

**General Fund Expenditures (By Program)**



**General Fund Expenditures (By Object)**

**General Fund Expenditures (By Object)**





**Frenchman School District RE-3**

**Proposed Budget**

**Individual Fund Statements**

**FY 2022/23**

# **Individual Fund Statements**



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund**

**FY 2022/23**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Beginning Fund Balance</b>						
Fund Balance	1,521,230	1,673,785	1,948,570	1,945,636	71,445	2,017,081
	0	0	0	0	0	
<b>Total Beginning Fund Balance</b>	1,521,230	1,673,785	1,948,570	1,945,636	71,445	2,017,081
					0	
<b>Revenues</b>						
Local Revenue	1,390,631	1,434,269	1,270,123	1,515,839	(67,140)	1,448,699
Intermediate Revenue	262	227	262	200	0	200
State Revenue	1,605,805	1,322,498	1,593,205	1,819,980	276,186	2,096,166
Federal Revenue	55,614	92,161	295,172	70,596	257,694	328,290
Allocations	19,000	10,000	99,786	(173,992)	87,085	(86,907)
<b>Total Revenues</b>	3,071,312	2,859,155	3,258,548	3,232,623	553,825	3,786,448
					0	
<b>Total Resources Available</b>	4,592,542	4,532,940	5,207,118	5,178,259	625,270	5,803,529
					0	
<b>Expenditures</b>						
Instructional Services	1,771,771	1717275	1,795,489	1,858,536	109,355	1,967,891
Pupil Services	90,862	90650	89,833	101,248	9,443	110,691
Instr. Staff Support	56,576	48033	45,276	39,926	6,429	46,355
General Administration	155,754	157829	197,482	163,678	21,529	185,207
School Administration	155,053	142616	134,650	127,996	392	128,388
Business Services	98,501	134460	110,966	107,876	2,360	110,236
Maintenance & Operations	354,810	363379	499,414	384,165	68,714	452,879
Transportation Services	231,986	220923	161,474	206,805	(16,304)	190,501
Central Services	31,581	40456	34,576	56,095	(13,821)	42,274
Property Services				110,654	9,346	120,000
Reserve for Contingency	0	0	0	0	0	0
<b>Total Expenditures</b>	2,946,894	2,915,621	3,069,160	3,156,979	197,443	3,354,422
					0	
<b>Other Financing Uses</b>						
Transfers Out						
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
Surplus/(deficit)	124,418	(56,466)	189,388	75,645	356,382	432,026
					0	
<b>Fund Balances</b>						
Fund Balance	1,645,648	1,617,319	2,137,958	2,021,281	427,827	2,449,107
<b>Total Fund Balance</b>	1,645,648	0	2,137,958	2,021,281	427,827	2,449,107
					0	
<b>Total Expenditures &amp; Fund Balance</b>	4,592,542	2,915,621	5,207,118	5,178,259	625,270	5,803,529
					0	
					0	
<b>Total Appropriation</b>				\$5,178,259		\$5,803,529



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Revenue**

**FY 2022/23**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Local Revenues</b>						
Property Taxes	1,174,818	1,229,826	1,084,867	1,305,079	(88,008)	1,217,071
Property Taxes - MLO		0	44,640	45,000	(23,000)	22,000
Specific Ownership Taxes (SFA)					0	
Specific Ownership Taxes	131,509	136,198	114,928	135,072	(72)	135,000
Delinquent Taxes & Interest	2,245	1,312	0	1,000	0	1,000
Tuition	2,475	4,650			0	
Transportation Fees					0	
Earnings on Investments	15,268	12,600	13,000	13,000	0	13,000
Pupil Activity Fees	18,902	13,378	9,000	10,000	20,000	30,000
Community Services Fees					0	
Other Local Revenues	45,254	36,305	3,688	6,688	23,940	30,628
Services Within BOCES	160		0		0	
<b>Total Local Revenues</b>	<b>1,390,631</b>	<b>1,434,269</b>	<b>1,270,123</b>	<b>1,515,839</b>	<b>(67,140)</b>	<b>1,448,699</b>
<b>Intermediate Revenue</b>						
Mineral Lease	262	227	262	200	0	200
Other Intermediate Revenue					0	
<b>Total Intermediate Revenue</b>	<b>262</b>	<b>227</b>	<b>262</b>	<b>200</b>	<b>0</b>	<b>200</b>
<b>State Revenue</b>						
State Equalization	1,431,186	1,189,062	1,425,237	1,617,311	179,689	1,797,000
State Share Mitigation		9,097	0	0	0	0
Computer Science Education	5,314	4,000			0	
Vocational Education	25,550	15,912	16,000	16,000	1,000	17,000
Transportation	30,095	28,351	26,903	26,904	1,403	28,307
READ Act	4,474	4,487	4,487	0	2,094	2,094
State Grants to Library	9,000	7,000	6,800	7,000	1,000	8,000
Small Rural Funding	47,608	64,027	74,312	92,824	(0)	92,824
Additional At Risk funding	874	562	800	800	0	800
Services within Boces	39,077		32,466	55,641	0	55,641
Kindergarten Capital Construction	12,001				0	
CPP Tax Checkoff	626				0	
State on-behalf payments				0	90,000	90,000
Hold Harmless Funding					0	
Gifted & Talented			6,200	3,500	1,000	4,500
<b>Total State Revenues</b>	<b>1,605,805</b>	<b>1,322,498</b>	<b>1,593,205</b>	<b>1,819,980</b>	<b>276,186</b>	<b>2,096,166</b>
<b>Federal Revenue</b>						
Coronavirus relief		27,193	214,062		0	
CRF : k-12 at risk pupils			8,210		0	
ESSER Relief Funds			15,000		0	
ESSER III				0	154,000	154,000
ESSER III Set aside					0	
ESSER II					86,000	86,000
ESSER I					0	
REAP	17,049	21,324	21,000	21,000	0	21,000
Workforce Stabilization					0	
Services with Boces	38,565	43,644	36,900	49,596	17,694	67,290
<b>Total Federal Revenues</b>	<b>55,614</b>	<b>92,161</b>	<b>295,172</b>	<b>70,596</b>	<b>257,694</b>	<b>328,290</b>
<b>Allocations</b>						
Preschool transfer				22,000	(22,000)	0
Capital Reserve				0	0	
Preschool			89,786	(109,961)	3,054	(106,907)
Lunch Fund	19,000	10,000	10,000	(86,031)	106,031	20,000
<b>Total Allocation</b>	<b>19,000</b>	<b>10,000</b>	<b>99,786</b>	<b>(173,992)</b>	<b>87,085</b>	<b>(86,907)</b>
<b>Total Revenues &amp; Resources</b>	<b>\$ 3,071,312</b>	<b>\$ 2,859,155</b>	<b>\$ 3,258,548</b>	<b>\$ 3,232,623</b>	<b>\$ 553,825</b>	<b>\$ 3,786,448</b>

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Expenditures**

**FY 2022/23**

	Actuals	Actuals	Actuals	Adopted	Change	Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 22-23
<b>Instruction (11)</b>						
Salaries	1,022,555	1,013,634	1,087,944	1,152,055	52,968	1,140,912
Employee Benefits	0	0	0	0	0	0
Professional Services	396,187	380,661	429,367	449,298	93,112	522,479
Property Services	145,715	155,029	187,656	173,948	7,142	194,798
Other Services	120,378	0	0	0	0	0
Supplies & Materials	12,836	10,869	25,158	14,704	(10,454)	14,704
Equipment	74,100	157,082	65,364	68,531	29,634	94,998
Other	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total Instruction</b>	<b>1,771,771</b>	<b>1,717,275</b>	<b>1,795,489</b>	<b>1,858,536</b>	<b>172,402</b>	<b>1,967,891</b>



**Frenchman School District RE-3**

**Proposed Budget  
General Fund Expenditures  
FY 2022/23**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Student Support Svcs (21)</b>					0	
Salaries	58,468	59,533	59,114	63,688	6,978	66,092
Employee Benefits	21,492	19,619	20,865	24,060	2,934	23,799
Professional Services	402	564	0	3,500	1,000	1,000
Property Services	0	217	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	10,500	10,717	9,854	10,000	9,946	19,800
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Student Support Svcs</b>	<b>90,862</b>	<b>90,650</b>	<b>89,833</b>	<b>101,248</b>	<b>20,858</b>	<b>110,691</b>
<b>Staff Support Svcs (22)</b>						
Salaries	18,930	19,168	19,917	19,790	0	19,790
Employee Benefits	4,765	4,342	5,070	4,646	1,329	5,975
Professional Services	20,007	12,929	8,976	2,500	4,040	6,540
Property Services	0	0	0	0	0	0
Other Services	0	0	0	540	(540)	0
Supplies & Materials	12,874	11,594	11,313	12,450	1,599	14,049
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Staff Support Svcs</b>	<b>56,576</b>	<b>48,033</b>	<b>45,276</b>	<b>39,926</b>	<b>6,429</b>	<b>46,355</b>
<b>General Administration (23)</b>						
Salaries	95,085	96,039	97,474	97,474	3,898	101,372
Employee Benefits	32,770	31,348	58,695	32,902	1,024	33,926
Professional Services	15,586	17,450	27,763	22,315	15,000	37,315
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	6,479	5,831	7,643	5,000	1,500	6,500
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	5,834	7,161	5,907	5,987	107	6,094
<b>Total General Administration</b>	<b>155,754</b>	<b>157,829</b>	<b>197,482</b>	<b>163,678</b>	<b>21,529</b>	<b>185,207</b>
<b>School Administration (24)</b>						
Salaries	112,929	104,779	94,909	82,658	0	82,658
Employee Benefits	37,382	30,673	29,938	35,080	0	35,080
Professional Services	2,743	5,145	5,934	6,608	1,392	8,000
Property Services	0	0	0	0	0	0
Other	0	0	0	0	0	0
Supplies & Materials	1,774	1,579	3,409	3,000	(1,000)	2,000
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	225	440	460	650	0	650
<b>Total School Administration</b>	<b>155,053</b>	<b>142,616</b>	<b>134,650</b>	<b>127,996</b>	<b>392</b>	<b>128,388</b>

**Frenchman School District RE-3**

Proposed Budget

General Fund Expenditures

FY 2022/23

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Business Services (25)</b>						
Salaries	60,638	89,510	57,000	63,000	(3,435)	59,565
Employee Benefits	23,704	27,124	23,279	24,326	(505)	23,821
Professional Services	13,349	16,051	21,682	17,930	3,720	21,650
Property Services	0	0	0	0	0	0
Other Services	0	0	0	4,230	(4,230)	0
Supplies & Materials	810	1,775	9,005	1,698	3,502	5,200
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	(3,308)	3,308	0
Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>98,501</b>	<b>134,460</b>	<b>110,966</b>	<b>107,876</b>	<b>2,360</b>	<b>110,236</b>
<b>Maintenance &amp; Operations (26)</b>						
Salaries	62,847	67,729	62,565	63,782	(3,222)	60,560
Employee Benefits	22,562	17,386	28,116	39,753	(7,764)	31,989
Professional Services	167,424	148,557	190,643	169,530	(40,730)	128,800
Property Services	2,071	0	112,663	0	91,230	91,230
Other Services	0	0	0	1,800	(1,800)	0
Supplies & Materials	99,906	129,707	105,427	105,300	35,000	140,300
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	4,000	(4,000)	0
<b>Total Maintenance &amp; Operations</b>	<b>354,810</b>	<b>363,379</b>	<b>499,414</b>	<b>384,165</b>	<b>68,714</b>	<b>452,879</b>
<b>Student Transportation (27)</b>						
Salaries	66,698	60,271	69,069	77,443	(20,952)	56,491
Employee Benefits	21,654	21,052	24,264	25,507	(1,106)	24,401
Professional Services	25,124	26,823	37,689	1,200	40,600	41,800
Property Services	96,442	96,442	0	0	0	0
Other Services	0	0	0	35,055	(35,055)	0
Supplies & Materials	22,068	16,335	30,452	22,600	12,400	35,000
Equipment	0	0	0	0	0	10,809
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	45,000	(23,000)	22,000
<b>Total Student Transportation</b>	<b>231,986</b>	<b>220,923</b>	<b>161,474</b>	<b>206,805</b>	<b>(27,113)</b>	<b>190,501</b>
<b>Central Services (28)</b>						
Salaries	9,860	18,610	15,000	15,000	0	15,000
Employee Benefits	2,975	4,214	3,502	8,691	(5,443)	3,248
Professional Services	2,862	9,769	4,404	5,404	8,622	14,026
Property Services	7,330	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	8,554	7,863	11,670	27,000	(17,000)	10,000
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>31,581</b>	<b>40,456</b>	<b>34,576</b>	<b>56,095</b>	<b>(13,821)</b>	<b>42,274</b>



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Expenditures**

FY 2022/23

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Community Services (33)</b>						
Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Community Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Property Services (4x)</b>						
Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	0	0	110,654	9,346	120,000
Supplies & Materials	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Property Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,654</b>	<b>9,346</b>	<b>120,000</b>
<b>Total Expenditures</b>	<b>2,946,894</b>	<b>2,915,621</b>	<b>3,069,160</b>	<b>3,156,979</b>	<b>261,096</b>	<b>3,354,422</b>
<b>Appropriated Reserves</b>						
District Emergency Reserve					0	
Other					2,449,107	2,449,107
<b>Total Allocation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,449,107</b>	<b>2,449,107</b>
<b>Total Expenditures &amp; Allocations</b>	<b>\$ 2,946,894</b>	<b>\$ 2,915,621</b>	<b>\$ 3,069,160</b>	<b>\$ 3,156,979</b>	<b>\$ 2,710,203</b>	<b>\$ 5,803,529</b>

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** Instruction (11)

**Program Budget Manager:**

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Instruction (11)</b>						
Salaries	1,022,555	1,013,634	1,087,944	1,152,055	52,968	1,140,912
Supplemental Pay & Stipends					0	
Employee Benefits	396,187	380,661	429,367	449,298	93,112	522,479
Professional Services	145,715	155,029	187,656	173,948	7,142	194,798
Property Services	120,378		0	0	0	
Other	12,836	10,869	25,158	14,704	(10,454)	14,704
Supplies & Materials	74,100	157,082	65,364	68,531	29,634	94,998
Equipment					0	
Other Objects					0	
Other Uses					0	
<b>Total Instruction</b>	<b>1,771,771</b>	<b>1,717,275</b>	<b>1,795,489</b>	<b>1,858,536</b>	<b>172,402</b>	<b>1,967,891</b>

Staff FTE:	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
Administrators					0.00	
Teachers (Licensed)	20.00	20.00	20.00	20.00	0.00	20.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Instructional	5.00	5.00	4.00	6.00	0.00	6.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>25.00</b>	<b>25.00</b>	<b>24.00</b>	<b>26.00</b>	<b>0.00</b>	<b>26.00</b>



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2100 Student Support Services

**Program Budget Manager:**

**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Student Support Services (21)</b>						
Salaries	58,468	59,533	59,114	63,688	6,978	66,092
Supplemental Pay & Stipends					0	
Employee Benefits	21,492	19,619	20,865	24,060	2,934	23,799
Professional Services	402	564	0	3,500	1,000	1,000
Property Services		217			0	
Other Services					0	
Supplies & Materials	10,500	10,717	9,854	10,000	9,946	19,800
Equipment					0	
Other Objects					0	
Other Uses					0	
<b>Total Student Support Services</b>	<b>90,862</b>	<b>90,650</b>	<b>89,833</b>	<b>101,248</b>	<b>20,858</b>	<b>110,691</b>

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)	1.00	1.00	1.00	1.00	0.00	1.00
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2200 Instructional Staff Services

**Program Budget Manager:**

**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Student Support Services (22)</b>						
Salaries	18,930	19,168	19,917	19,790	0	19,790
Supplemental Pay & Stipends					0	
Employee Benefits	4,765	4,342	5,070	4,646	1,329	5,975
Professional Services	20,007	12,929	8,976	2,500	4,040	6,540
Property Services					0	
Other Services				540	(540)	0
Supplies & Materials	12,874	11,594	11,313	12,450	1,599	14,049
Equipment					0	
Other Objects					0	
Other Uses					0	
<b>Total Student Support Services</b>	<b>56,576</b>	<b>48,033</b>	<b>45,276</b>	<b>39,926</b>	<b>6,429</b>	<b>46,355</b>
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional	1.00	1.00	1.00	1.00	0.00	1.00
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2300 General Administration

**Program Budget Manager:**

**Program Description:**

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>General Administration (23)</b>						
Salaries	95,085	96,039	97,474	97,474	3,898	101,372
Supplemental Pay & Stipends					0	
Employee Benefits	32,770	31,348	58,695	32,902	1,024	33,926
Professional Services	15,586	17,450	27,763	22,315	15,000	37,315
Property Services					0	
Other Services					0	
Supplies & Materials	6,479	5,831	7,643	5,000	1,500	6,500
Equipment					0	
Other Objects					0	
Other Uses	5,834	7,161	5,907	5,987	107	6,094
<b>Total General Administration</b>	<b>155,754</b>	<b>157,829</b>	<b>197,482</b>	<b>163,678</b>	<b>21,529</b>	<b>185,207</b>

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Staff FTE:</b>						
Administrators	1.00	1.00	1.00	1.00	0.00	1.00
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2400 School Administration  
**Program Budget Manager:**

**Program Description:**

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>School Administration (24)</b>						
Salaries	112,929	104,779	94,909	82,658	0	82,658
Supplemental Pay & Stipends					0	
Employee Benefits	37,382	30,673	29,938	35,080	0	35,080
Professional Services	2,743	5,145	5,934	6,608	1,392	8,000
Property Services					0	
Other Services					0	
Supplies & Materials	1,774	1,579	3,409	3,000	(1,000)	2,000
Equipment					0	
Other Objects					0	
Other Uses	225	440	460	650	0	650
<b>Total Instruction</b>	<b>155,053</b>	<b>142,616</b>	<b>134,650</b>	<b>127,996</b>	<b>392</b>	<b>128,388</b>

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Staff FTE:</b>						
Administrators	1.00	1.00	1.00	1.00	0.00	1.00
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans	2.00	2.00	2.00	2.00	0.00	2.00
<b>Total FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2500 Business Services

**Program Budget Manager:**

**Program Description:**

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Business Services (25)</b>						
Salaries	60,638	89,510	57,000	63,000	(3,435)	59,565
Supplemental Pay & Stipends				0	0	
Employee Benefits	23,704	27,124	23,279	24,326	(505)	23,821
Professional Services	13,349	16,051	21,682	17,930	3,720	21,650
Property Services				0	0	
Other Services				4,230	(4,230)	
Supplies & Materials	810	1,775	9,005	1,698	3,502	5,200
Equipment				0	0	
Other Objects				(3,308)	3,308	0
Other Uses				0	0	
<b>Total Business Services</b>	<b>98,501</b>	<b>134,460</b>	<b>110,966</b>	<b>107,876</b>	<b>2,360</b>	<b>110,236</b>

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin	1.00	1.00	1.50	1.00	0.00	1.00
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2600 Maintenance & Operations

**Program Budget Manager:**

**Program Description:**

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

	Actuals	Actuals	Actuals	Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Maintenance &amp; Operations (26)</b>						
Salaries	62,847	67,729	62,565	63,782	(3,222)	60,560
Supplemental Pay & Stipends					0	
Employee Benefits	22,562	17,386	28,116	39,753	(7,764)	31,989
Professional Services	167,424	148,557	190,643	169,530	(40,730)	128,800
Property Services	2,071	0	112,663		91,230	91,230
Other Services				1,800	(1,800)	0
Supplies & Materials	99,906	129,707	105,427	105,300	35,000	140,300
Equipment					0	
Other Objects					0	
Other Uses				4,000	(4,000)	0
<b>Total Maintenance &amp; Operations</b>	<b>354,810</b>	<b>363,379</b>	<b>499,414</b>	<b>384,165</b>	<b>68,714</b>	<b>452,879</b>

	Actuals	Actuals	Actuals	Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals	0.25	0.25	0.25	0.25	0.25	0.50
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans	2.00	2.00	2.00	2.00	-0.50	1.50
<b>Total FTE</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>-0.25</b>	<b>2.00</b>



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2700 Transportation  
**Program Budget Manager:**

**Program Description:**

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

	Actuals			Adopted		Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 22-23
<b>Transportation (27)</b>						
Salaries	66,698	60,271	69,069	77,443	(20,952)	56,491
Supplemental Pay & Stipends					0	
Employee Benefits	21,654	21,052	24,264	25,507	(1,106)	24,401
Professional Services	25,124	26,823	37,689	1,200	40,600	41,800
Property Services	96,442	96,442			0	
Other Services				35,055	(35,055)	
Supplies & Materials	22,068	16,335	30,452	22,600	12,400	35,000
Equipment				0		10,809
Other Objects					0	
Other Uses				45,000	(23,000)	22,000
<b>Total Transportation</b>	<b>231,986</b>	<b>220,923</b>	<b>161,474</b>	<b>206,805</b>	<b>(27,113)</b>	<b>190,501</b>
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans	4.00	4.00	3.00	2.75	0.00	2.75
<b>Total FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>2.75</b>	<b>0.00</b>	<b>2.75</b>

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 2800 Central Services/Human Resources  
**Program Budget Manager:**

**Program Description:**

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

	Actuals			Adopted	Change	Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 22-23
<b>Central Services (28)</b>						
Salaries	9,860	18,610	15,000	15,000	0	15,000
Supplemental Pay & Stipends					0	
Employee Benefits	2,975	4,214	3,502	8,691	(5,443)	3,248
Professional Services	2,862	9,769	4,404	5,404	8,622	14,026
Property Services	7,330				0	
Other Services					0	
Supplies & Materials	8,554	7,863	11,670	27,000	(17,000)	10,000
Equipment					0	
Other Objects					0	
Other Uses					0	
<b>Total Central Services</b>	<b>31,581</b>	<b>40,456</b>	<b>34,576</b>	<b>56,095</b>	<b>(13,821)</b>	<b>42,274</b>

	Actuals			Adopted	Change	Revised
	FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 22-23
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals	1.00	1.00	1.00	1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>



**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:** 4000

Property Services

**Program Budget Manager:**

**Program Description:**

The Property Services program accounts for all capital construction in the General Fund. While most of these expenditures are currently accounted for in the Capital Reserve Fund, it is possible that this program will be re-instated in the future.

**Property Services (40)**

- Salaries
- Supplemental Pay & Stipends
- Employee Benefits
- Professional Services
- Property Services
- Other Services
- Supplies & Materials
- Equipment
- Other Objects
- Other Uses

**Total Property Services**

Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22
0	0	0

Adopted FY 22-23	Change	Revised FY 22-23
110,654	9,346	120,000
110,654	9,346	120,000

**Staff FTE:**

- Administrators
- Teachers (Licensed)
- Non-Teaching Professionals
- Classified - Instructional
- Classified - School Admin
- Classified - Maint, Oper & Trans
- Total FTE

Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22
0.00	0.00	0.00

Adopted FY 22-23	Change	Revised FY 22-23
0.00	0.00	0.00
0.00	0.00	0.00

**Frenchman School District RE-3**

**Proposed Budget**

**General Fund Detail Budgets**

**FY 2022/23**

**Program:**

Summary by Program & Object

**Program Budget Manager:**

N/A

**Expenditures by Major Program**

	<b>FY 22/23 Budget</b>
Instructional Services	1,967,891
Pupil Services	110,691
Instructional Support	46,355
General Administration	185,207
School Administration	128,388
Business Services	110,236
Maintenance & Operations	452,879
Transportation	190,501
Central Services	42,274
Community Services	0
Misc Expenses & Transfers	120,000
<b>Total Programs</b>	<b>\$3,354,422</b>

**Expenditures by Major Account**

Salaries	1,602,441
Employee Benefits	710,160
Purchased Services	445,307
Property. Services	91,230
Other Services	125,358
Supplies & Materials	344,847
Capital Outlay	10,809
Other Expenditures	28,744
<b>Total Objects</b>	<b>\$3,358,896</b>

**Staff FTE:**

Administrators	2.00
Teachers (Licensed)	21.00
Non-Teaching Professionals	1.50
Classified - Instructional	7.00
Classified - School Admin	1.00
Classified - Maint, Oper & Trans	6.25
<b>Total FTE</b>	<b>38.75</b>



**Frenchman School District RE-3**

Proposed Budget

Preschool Fund

FY 2022/23

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Beginning Fund Balance</b>						
Restricted Fund Balance			7,184	2,934	0	2,934
<b>Total Beginning Fund Balance</b>	0	0	7,184	2,934	0	2,934
<b>Revenues</b>						
CPP Allocation from General Fund				109,961	0	109,961
Allocations from General Fund				25,909	0	25,909
Other Revenue					0	0
<b>Total Revenues</b>	0	0	0	135,870	0	135,870
<b>Total Resources Available</b>	0	0	7,184	138,804	0	138,804
<b>Preschool Expenditures</b>						
Salaries				56,357	0	56,357
Temp Teacher Salaries				1,500	0	1,500
Teacher Benefits				18,799	0	18,799
Teacher Aide Benefits				4,000	1	4,001
Contracted Child Services					0	
Field Trips					0	
General Instructional Supplies				18,151	0	18,151
Equipment & Technology					0	
<b>Administration Expenditures</b>						
Principal Salaries				25,000	0	25,000
Non-Teacher Prof Salaries					0	
ESP Salaries					0	
Teacher Benefits					0	
Non-Teacher Prof Benefits					0	
ESP Benefits					0	
Copier Maintenance					0	
Other Purch Svcs				525	0	525
Printing					0	
Travel & Registration					0	
Mileage					0	
General Supplies					0	
Indirect Costs				11,536	(8,228)	3,308
Contingency					0	
<b>Total Expenditures</b>	0	0	0	135,868	(8,227)	127,641
<b>Fund Balances</b>						
Restricted Fund Balance	0	0	0	2,934	0	2,934
	0	0	0		0	
<b>Total Fund Balance</b>	0	0	0	2,934	0	2,934
<b>Total Expenditures &amp; Fund Balance</b>	0	0	0	138,802	(8,227)	130,575

**Total Appropriation**

\$ 138,801.80

130,575

**Staff FTE:**

Administrators					0.00	
Teachers (Licensed)				1.00	0.00	1
Non-Teaching Professionals					0.00	
Classified - Instructional				1.00	0.00	1
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	0.00	0.00	0.00	2.00	0.00	2

**Frenchman School District RE-3**

**Proposed Budget**

**Food Service Fund**

**FY 2022/23**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Beginning Fund Balance</b>						
Assigned Fund Balance	18,905	12,118	28,325	28,325	35,651	63,976
<b>Total Beginning Fund Balance</b>	18,905	12,118	28,325	28,325	35,651	63,976
<b>Revenues</b>						
Local Revenue	45,983	19,226	15,709	20,025	16,332	36,357
State Revenue	2,203	1,536	1,154	750	410	1,160
Federal Revenue	47,056	119,040	151,503	53,475	6,725	60,200
Other financing (transfer in)	19,000	10,000	0	0	20,000	20,000
<b>Total Revenues</b>	114,242	149,802	168,366	74,250	43,467	117,717
<b>Total Resources Available</b>	133,147	161,920	196,691	102,575	79,118	181,693
<b>Expenditures</b>						
Salaries	43,772	50,436	45,786	43,746	7,254	51,000
Employee Benefits	14,798	17,808	19,025	19,015	1,653	20,668
Professional Services	1,898	100	0	1,898	(1,898)	0
Property Services					0	
Other Services					0	
Supplies & Materials	60,561	65,251	67,904	62,964	12,673	75,637
Equipment					0	
Other Objects					0	
Other Uses					0	
<b>Total Expenditures</b>	121,029	133,595	132,715	127,623	19,682	147,305
<b>Fund Balances</b>						
Assigned Fund Balance	18,905	12,118	28,325	28,325	35,651	63,976
<b>Total Fund Balance</b>	18,905	12,118	28,325	28,325	35,651	63,976
<b>Total Expenditures &amp; Fund Balance</b>	139,934	145,713	161,040	155,948	55,333	211,281
<b>Fund Balance, End of Year</b>	\$ (6,787)	\$ 16,207	\$ 35,651	\$ (53,373)	\$ 23,785	(29,589)
<b>Total Appropriation</b>				\$155,948		211,281
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					1.75	2
<b>Total FTE</b>	0.00	0.00	0.00	0.00	1.75	2



**FY2022-2023 UNIFORM FUND SUMMARY**

Frenchman School District RE-3  
 District Code: 1850  
 Revised Budget  
 Revised: January 17, 2022  
 Budgeted Pupil Count: 197

Object Source	10 General Fund	19 Preschool	21 Food Service	23 Pupil Activity	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>	2,017,081	2,934	63,976	59,501	2,143,492
Revenues					
Local Sources	1,515,839	-	36,357	114,000	1,666,196
Intermediate Sources	200	-	-	-	200
State Sources	1,819,980	-	1,160	-	1,821,141
Federal Sources	70,596	-	60,200	-	130,795
<b>Total Revenues</b>	<b>3,406,615</b>	<b>-</b>	<b>97,717</b>	<b>114,000</b>	<b>3,618,332</b>
<b>Total Beginning Fund Balance and Reserves</b>	<b>5,423,696</b>	<b>2,934</b>	<b>161,693</b>	<b>173,501</b>	<b>5,761,824</b>
Total Allocations To/From Other Funds					
5600,5700,5800	(173,992)	109,961	-	-	(64,031)
5200 - 5300	-	25,909	20,000	-	45,909
5100,5400,5500,5900,5990,5991	-	-	-	-	-
Transfers To/From Other Funds					
Other Sources					
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>	<b>5,249,704</b>	<b>138,804</b>	<b>181,693</b>	<b>173,501</b>	<b>5,743,702</b>
<b>Expenditures</b>					
<b>Instruction - Program 0010 to 2099</b>					
Salaries	1,140,912	57,857	-	-	1,198,768
Employee Benefits, including object 0280	-	22,800	-	-	22,800
Purchased Services	717,277	-	-	78,382	795,659
Supplies and Materials	14,704	18,151	-	100,000	132,855
Property	94,998	-	-	-	94,998
Other	-	-	-	-	-
<b>Total Instruction</b>	<b>1,967,891</b>	<b>98,808</b>	<b>-</b>	<b>178,382</b>	<b>2,245,080</b>
<b>Supporting Services</b>					
<b>Students - Program 2100</b>					
Salaries	66,092	-	-	-	66,092
Employee Benefits, including object 0280	23,799	-	-	-	23,799
Purchased Services	1,000	-	-	-	1,000
Supplies and Materials	19,800	-	-	-	19,800
Property	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Students</b>	<b>110,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,691</b>
<b>Instructional Staff - Program 2200</b>					
Salaries	19,790	25,000	-	-	44,790
Employee Benefits, including object 0280	5,975	-	-	-	5,975
Purchased Services	6,540	525	-	-	7,065
Supplies and Materials	14,049	-	-	-	14,049
Property	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Instructional Staff</b>	<b>46,355</b>	<b>25,525</b>	<b>-</b>	<b>-</b>	<b>71,880</b>



FY2022-2023 UNIFORM BUDGET SUMMARY

Frenchman School District RE-3  
 District Code: 1850  
 Revised Budget  
 Revised: January 17, 2022  
 Budgeted Pupil Count: 197

Object Source	10 General Fund	19 Preschool	21 Food Service	23 Pupil Activity	TOTAL
<b>General Administration - Program 2300, including Program 2303 and 2304</b>					
Salaries	101,372				101,372
Employee Benefits, including object 0280	33,926				33,926
Purchased Services	37,315				37,315
Supplies and Materials	6,500				6,500
Property	-				-
Other	6,094				6,094
<b>Total School Administration</b>	<b>185,207</b>				<b>185,207</b>
<b>School Administration - Program 2400</b>					
Salaries	82,658				82,658
Employee Benefits, including object 0280	35,080				35,080
Purchased Services	8,000				8,000
Supplies and Materials	2,000				2,000
Property	-				-
Other	650				650
<b>Total School Administration</b>	<b>128,388</b>				<b>128,388</b>
<b>Business Services - Program 2500, including Program 2501</b>					
Salaries	59,565				59,565
Employee Benefits, including object 0280	23,821				23,821
Purchased Services	21,650				21,650
Supplies and Materials	5,200				5,200
Property	-				-
Other	-				-
<b>Total Business Services</b>	<b>110,236</b>				<b>110,236</b>
<b>Operations and Maintenance - Program 2600</b>					
Salaries	60,560				60,560
Employee Benefits, including object 0280	31,989				31,989
Purchased Services	220,030				220,030
Supplies and Materials	140,300				140,300
Property	-				-
Other	-	3,308			3,308
<b>Total Operations and Maintenance</b>	<b>452,879</b>	<b>3,308</b>			<b>456,187</b>
<b>Student Transportation - Program 2700</b>					
Salaries	56,491				56,491
Employee Benefits, including object 0280	24,401				24,401
Purchased Services	41,800				41,800
Supplies and Materials	35,000				35,000
Property	10,809				10,809
Other	22,000				22,000
<b>Total Student Transportation</b>	<b>190,501</b>				<b>190,501</b>
<b>Central Support - Program 2800, including Program 2801</b>					
Salaries	15,000				15,000
Employee Benefits, including object 0280	3,248				3,248
Purchased Services	14,026				14,026
Supplies and Materials	10,000				10,000
Property	-				-
Other	-				-
<b>Total Central Support</b>	<b>42,274</b>				<b>42,274</b>



FY2022-2023 UNIFORM BUDGET SUMMARY

Frenchman School District RE-3  
 District Code: 1850  
 Revised Budget  
 Revised: January 17, 2022  
 Budgeted Pupil Count: 197

Object Source	10 General Fund	19 Preschool	21 Food Service	23 Pupil Activity	TOTAL
<b>Other Support - Program 2900</b>					
Salaries	0100				
Employee Benefits, including object 0280	0200				
Purchased Services	0300, 0400, 0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Other Support</b>					
<b>Food Service Operations - Program 3100</b>					
Salaries	0100		51,000		51,000
Employee Benefits, including object 0280	0200		20,668		20,668
Purchased Services	0300, 0400, 0500				
Supplies and Materials	0600		75,637		75,637
Property	0700				
Other	0800, 0900				
<b>Total Other Support</b>			147,305		147,305
<b>Enterprise Operations - Program 3200</b>					
Salaries	0100				
Employee Benefits, including object 0280	0200				
Purchased Services	0300, 0400, 0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Enterprise Operations</b>					
<b>Community Services - Program 3300</b>					
Salaries	0100				
Employee Benefits, including object 0280	0200				
Purchased Services	0300, 0400, 0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Community Services</b>					
<b>Education for Adults - Program 3400</b>					
Salaries	0100				
Employee Benefits, including object 0280	0200				
Purchased Services	0300, 0400, 0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Education for Adults Services</b>					
<b>Total Supporting Services</b>	1,266,531	28,833	147,305		1,442,670
<b>Property - Program 4000</b>					
Salaries	0100				
Employee Benefits, including object 0280	0200				
Purchased Services	0300, 0400, 0500	120,000			120,000
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Property</b>	120,000				120,000



FY2022-2023 UNIFORM BUDGET SUMMARY

Frenchman School District RE-3  
 District Code: 1850  
 Revised Budget  
 Revised: January 17, 2022  
 Budgeted Pupil Count: 197

Object Source	10 General Fund	19 Preschool	21 Food Service	23 Pupil Activity	TOTAL
<b>Other Users - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>					
Salaries					
Employee Benefits, including object 0280					
Purchased Services					
Supplies and Materials					
Property					
Other					
<b>Total Other Uses</b>	<b>3,364,422</b>	<b>127,641</b>	<b>147,305</b>	<b>178,382</b>	<b>3,807,750</b>
<b>Total Expenditures</b>	<b>3,364,422</b>	<b>127,641</b>	<b>147,305</b>	<b>178,382</b>	<b>3,807,750</b>
<b>APPROPRIATED RESERVES</b>					
Other Reserved Fund Balance (9900)					
Other Restricted Reserves (932X)					
Reserved Fund Balance (9100)					
District Emergency Reserve (9315)					
Reserve for TABOR 3% (9321)					
Reserve for TABOR - Multi-Year Obligations (9322)					
<b>Total Reserves</b>	<b>3,354,422</b>	<b>127,641</b>	<b>147,305</b>	<b>178,382</b>	<b>3,807,750</b>
<b>Total Expenditures and Reserves</b>	<b>3,354,422</b>	<b>127,641</b>	<b>147,305</b>	<b>178,382</b>	<b>3,807,750</b>
<b>BUDGETED ENDING FUND BALANCE</b>					
Non-spendable fund balance (9900)					
Restricted fund balance (9900)			63,976	59,501	123,477
TABOR 3% emergency reserve (9321)					
TABOR multi year obligations (9322)					
District emergency reserve (letter of credit or real estate) (9323)					
Colorado Preschool Program (CPP) (9324)					
Risk-related / restricted capital reserve (9326)					
BEST capital renewal reserve (9327)					
Total program reserve (9328)					
Committed fund balance (9900)					
Committed fund balance (15% limit) (9200)					
Assigned fund balance (9900)					
Unassigned fund balance (9900)	2,449,107				2,449,107
Net investment in capital assets (9900)					
Restricted net position (9900)					
Unrestricted net position (9900)					
<b>Total Ending Fund Balance</b>	<b>2,449,107</b>	<b>-</b>	<b>63,976</b>	<b>59,501</b>	<b>2,572,584</b>
<b>Total Available Beginning Fund Balance &amp; Reserves Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>	<b>(553,825)</b>	<b>11,163</b>	<b>(29,589)</b>	<b>(64,382)</b>	<b>(636,632)</b>
Use of a portion of beginning fund balance resolution required?	No	Yes	No	No	No



**Frenchman School District RE-3**

**Proposed Budget**

**Pupil Activity Fund**

**FY 2022/23**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Adopted FY 22-23	Change	Revised FY 22-23
<b>Beginning Fund Balance</b>						
Assigned Fund Balance	64,382	59,560	54,296	54,296	5,205	59,501
<b>Total Beginning Fund Balance</b>	64,382	59,560	54,296	54,296	5,205	59,501
<b>Revenues</b>						
Local Revenue	83,919	65,791	114,504	114,000	0	114,000
State Revenue					0	
Federal Revenue					0	
Allocations from General Fund					0	
<b>Total Revenues</b>	83,919	65,791	114,504	114,000	0	114,000
<b>Total Resources Available</b>	148,301	125,351	168,800	168,296	5,205	173,501
<b>Expenditures</b>						
Professional Services		36,585	82,140	78,382	0	78,382
Property Services					0	
Other Services					0	
Supplies & Materials		29,052	27,159	100,000	0	100,000
Equipment					0	
Other Objects					0	
Other Uses	88,741				0	
<b>Total Expenditures</b>	88,741	65,637	109,299	178,382	0	178,382
<b>Fund Balances</b>						
Assigned Fund Balance				59,501		59,501
<b>Total Fund Balance</b>	0	0	0	59,501	0	59,501
<b>Total Expenditures &amp; Fund Balance</b>	88,741	65,637	109,299	237,883	0	237,883
<b>Total Appropriation</b>				<b>\$237,883</b>		<b>\$237,883</b>

**Frenchman School District RE-3**

**Proposed Budget**

**Pupil Count History**

**FY 2022/23**

Fiscal Year	Pupil Count (FTE)	Pupil Count Chg	Funded Pupil Count
FY 22/23 (Proj)	197.0		205.5
FY 21/22	197.0	23.5	205.5
FY 20/21	173.5	(17.0)	191.0
FY 19/20	190.5	15.5	197.5
FY 18/19	175.0	8.5	182.3
FY 17/18	166.5	(9.5)	183.6
FY 16/17	176.0	(4.5)	186.8
FY 15/16	180.5	1.5	187.2
FY 14/15	179.0	(3.5)	187.7
FY 13/14	182.5	(2.0)	190.2
FY 12/13	184.5	3.0	190.8
FY 11/12	181.5	N/A	180.0

\* From CDE Funding Worksheets

