

FRANKENMUTH SCHOOL DISTRICT

2015-16 Budget Amendment

APPROPRIATION RESOLUTIONS:

General Fund
Sinking
Food Services

**GENERAL APPROPRIATIONS RESOLUTION RESOLUTION FOR ADOPTION BY THE BOARD OF
EDUCATION OF FRANKENMUTH SCHOOL DISTRICT**

Resolved, that this resolution shall be the continuing resolution act of Frankenmuth School District for the fiscal year 2015-16 An act to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Frankenmuth School District.

Be it further resolved, that the total revenues made available from assessments against all property, excepting there from homestead and qualified agricultural property as defined by law, consisting of 18 mills on taxable valuation and unappropriated fund balance to be available for appropriations in the general fund of the Frankenmuth School District for the fiscal year 2015-2016

| REVENUE | |
|---------------------------------------|---------------------|
| Local | \$3,618,296 |
| State | \$7,466,435 |
| Federal | \$339,544 |
| Incoming Transfers | \$0 |
| TOTAL REVENUE | \$11,424,275 |
| FUND BALANCE JULY 1, 2015 | \$4,259,826 |
| FUND BALANCE AVAILABLE TO APPROPRIATE | \$4,259,826 |
| TOTAL AVAILABLE TO APPROPRIATE | \$15,684,101 |

Be it further resolved, that the full amount of **\$15,684,101** is available to appropriate in the general fund and is hereby appropriated in the amounts and for the purposes set forth below;

| EXPENDITURES: | |
|-------------------------------------|---------------------|
| INSTRUCTION | |
| Basic Programs (100-119) | \$6,012,760 |
| Added Needs (120-135 & 371) | \$846,432 |
| SUPPORT SERVICES | |
| Pupil Instructional Staff (200-229) | \$823,163 |
| General Administration (230-233) | \$322,732 |
| School Administration (240-249) | \$809,604 |
| Business (250-259) | \$195,968 |
| Operation and Maintenance (260-266) | \$1,113,875 |
| Pupil Transportation (270-271) | \$358,614 |
| Central Support Service (280-289) | \$338,649 |
| Athletic & Other Support (290-299) | \$366,184 |
| Payments to other Schools (410-431) | \$0 |
| Custody and Care of Children (351) | \$219,767 |
| Community Services (311) | \$208,395 |
| Prior Period Adjustments (492) | \$37,000 |
| Capital Projects (450-459) | \$0 |
| Transfer Out (601-659) | \$0 |
| TOTAL EXPENDITURES | \$11,653,141 |

Further Resolved, that no Board of Education member or employee of the Frankenmuth School District shall expend any funds or obligate the expenditure of any funds except pursuant to the 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 for the purposes of meeting emergency needs of the Frankenmuth School District, transfers of appropriations may be made upon the written authorization of the Superintendent, but no other transfers shall be made without approval by the Board of Education. When the Superintendent makes a transfer of appropriations as permitted by this resolution, such transfers shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriation act amendment, which amendment shall be adopted by the Board of Education at such meeting. This resolution is to take effect February 8th, 2016

**APPROPRIATION RESOLUTION GENERAL FUND DETAIL BUDGET PROJECTION FOR
FISCAL YEAR ENDING JUNE 30, 2016**

| | Final 2013-14 18 Mills | Final 2014-15 18 Mills | ESTIMATED 2015-16 18 Mills |
|-------------------------------------|---------------------------------------|---------------------------------------|---|
| REVENUE | | | |
| Local Sources | \$3,300,421 | \$3,531,638 | \$3,618,296 |
| State Sources | \$6,886,989 | \$7,362,465 | \$7,466,435 |
| Federal Sources | \$383,446 | \$331,175 | \$339,544 |
| Incoming Transfers/Other | \$40,787 | \$26,743 | \$0 |
| TOTAL REVENUE | \$10,611,643 | \$11,252,021 | \$11,424,275 |
| EXPENDITURES: | | | |
| INSTRUCTIONAL EXPENSE: | | | |
| Basic Programs (100-119) | \$5,691,639 | \$5,994,520 | \$6,012,760 |
| Added Needs (120-135 & 371) | \$855,246 | \$724,666 | \$846,432 |
| SUPPORT SERVICES: | | | |
| Pupil Instructional Staff (200-229) | \$715,161 | \$748,382 | \$823,163 |
| Instructional Staff | | | |
| General Administration (230-233) | \$293,814 | \$330,574 | \$322,732 |
| School Administration (240-249) | \$754,343 | \$776,510 | \$809,604 |
| Business (250-259) | \$153,265 | \$156,135 | \$195,968 |
| Operation and Maintenance (260-266) | \$906,993 | \$1,033,132 | \$1,113,875 |
| Pupil Transportation (270-271) | \$305,978 | \$450,238 | \$358,614 |
| Central Support Service (280-289) | \$246,455 | \$289,881 | \$338,649 |
| COMMUNITY SERVICES: | | | |
| Community Services (311) | \$186,261 | \$272,911 | \$208,395 |
| Custody and Care of Children (351) | \$180,342 | \$219,511 | \$219,767 |
| Payments to other Schools (410-431) | \$43,890 | \$7,062 | \$0 |
| FACILITIES ACQUISITION: | | | |
| Capital Projects (450-459) | \$0 | \$0 | \$0 |
| Prior Period Adjustments (492) | \$35,480 | \$23,218 | \$37,000 |
| Transfer Out (601-659) | \$0 | \$0 | \$0 |
| Athletic & Other Support (290-299) | \$318,197 | \$350,080 | \$366,184 |
| TOTAL EXPENDITURES | \$10,687,064 | \$11,376,820 | \$11,653,141 |
| EXCESS REVENUE | (\$75,421) | (\$124,799) | (\$228,866) |
| FUND BALANCE, JULY 1 | \$4,460,046 | \$4,384,625 | \$4,259,826 |
| FUND BALANCE, JUNE 30 | \$4,384,625 | \$4,259,826 | \$4,030,960 |

**BUILDING AND SITE FUND APPROPRIATION RESOLUTION RESOLUTION FOR
ADOPTION BY THE BOARD OF EDUCATION OF FRANKENMUTH SCHOOL DISTRICT**

Resolved, that this resolution shall be the building and site appropriations of the Frankenmuth School District for the fiscal year 2015-16. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income by the Frankenmuth School district

Be it further resolved, that the total revenues made available from assessments against all property, consisting of 2.0 mills on taxable valuation and unappropriated fund balance estimated to be available for appropriation in the building and site fund of the Frankenmuth School District for fiscal year 2015-2016 is as follows;

| | Audited 2013-14 | Audited 2014-15 | ESTIMATED 2015-16 |
|------------------------------------|----------------------------|----------------------------|------------------------------|
| REVENUES: | | | |
| Local Revenue | \$286,734 | \$231,361 | \$963,342 |
| TOTAL REVENUE | \$286,734 | \$231,361 | \$963,342 |
| EXPENDITURES: | | | |
| Facilities Acquisition/Improvement | \$407,266 | \$299,854 | \$867,000 |
| SEV Judgments | \$0 | \$0 | \$2,500 |
| TOTAL EXPENDITURES | \$407,266 | \$299,854 | \$869,500 |
| EXCESS REVENUE | -\$120,532 | -\$68,493 | \$93,842 |
| FUND BALANCE JULY 1 | \$542,492 | \$421,960 | \$353,467 |
| FUND BALANCE JUNE 30 | \$421,960 | \$353,467 | \$447,309 |

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 Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board. This resolution is to take effect February 8th, 2016

FOOD SERVICES AMENDED APPROPRIATION RESOLUTION - RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF FRANKENMUTH SCHOOL DISTRICT

Resolved, that this resolution shall be the food services appropriations of the Frankenmuth School District for the fiscal year 2015-16. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income recieved by the Frankenmuth School District

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the food services fund of the Frankenmuth School District for the fiscal year 2015-16 is as follows;

| | |
|--|------------------|
| July 1, 2015, Beginning Balance (Audited) | \$52,387 |
| REVENUE: | |
| Interest | \$100 |
| Food Sales - Students | \$240,117 |
| Food Sales - Adults | \$4,200 |
| Food Sales - Special Milk | \$0 |
| Food Sales - A La Carte | \$95,000 |
| Sales - Catering, Other | \$12,000 |
| State Revenue | \$15,327 |
| Federal Revenue | \$105,000 |
| Misc. | \$0 |
| TOTAL REVENUE AND BALANCE | \$471,744 |
| EXPENDITURES: | |
| Salaries | \$136,000 |
| Group Life Insurance | \$137 |
| Disability Insurance | \$127 |
| Health Insurance | \$13,586 |
| Dental Insurance | \$600 |
| Vision Insurance | \$250 |
| Retirement | \$48,933 |
| FICA | \$10,404 |
| Workers' Comp. | \$313 |
| Professional/Technical Services | \$100 |
| Travel/Conferences | \$500 |
| Software, Printing & Repairs and Maintenance | \$3,000 |
| Purchases - Food | \$215,000 |
| Purchases - Supplies/Non Food | \$55,800 |
| Purchases - Equipment | \$0 |
| Dues and Fees | \$2,900 |
| Fund Modifications | \$0 |
| TOTAL EXPENDITURES | \$487,650 |
| EXCESS REVENUE 2016 | -\$15,906 |
| ANTICIPATED BALANCE ON JUNE 30, 2016 | \$36,481 |

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 accepted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

Be it further resolved, that the Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board. This resolution is to take effect February 8th, 2016