

FRANKENMUTH SCHOOL DISTRICT

2017-18 Budget Resolution

Jun-17

APPROPRIATION RESOLUTIONS:

General Fund
Building and Site Fund
Food Services Fund

2017-18 Budget WORKSHEET

**GENERAL FUND APPROPRIATIONS 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 2017-18. 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, except therefrom 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 2017-2018 are as follows:

REVENUE	
Local	\$3,706,063
State	\$8,047,933
Federal	\$297,123
Incoming Transfers	\$0
TOTAL REVENUE	\$12,051,119
PROJ. FUND BALANCE JULY 1, 2017	\$4,009,487
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,009,487
TOTAL AVAILABLE TO APPROPRIATE	\$16,060,606

Be it further resolved, that the full amount of **\$16,060,606** 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)	\$6,205,240
Added Needs (120-135 & 371)	\$867,029
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$860,531
General Administration (230-233)	\$343,364
School Administration (240-249)	\$812,527
Business (250-259)	\$251,811
Operation and Maintenance (260-266)	\$1,169,302
Pupil Transportation (270-271)	\$369,579
Central Support Service (280-289)	\$400,083
Athletic & Other Support (290-299)	\$433,536
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$224,319
Community Services (311)	\$217,674
Prior Period Adjustments (492)	\$37,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$0
TOTAL EXPENDITURES	\$12,191,995

2017-18 Budget WORKSHEET

Be it 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 July 1, 2017.

**APPROPRIATION RESOLUTION GENERAL FUND DETAIL BUDGET PROJECTION FOR
FISCAL YEAR ENDING JUNE 30, 2018**

	Final 2015-16 18 Mills	Estimated Final 2016-17 18 Mills	ESTIMATED 2017-18 18 Mills
REVENUE			
Local Sources	\$3,739,457	\$3,790,166	\$3,706,063
State Sources	\$7,603,415	\$7,974,273	\$8,047,933
Federal Sources	\$296,733	\$309,560	\$297,123
Incoming Transfers	\$28,444	\$0	\$0
TOTAL REVENUE	\$11,668,049	\$12,073,999	\$12,051,119
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$6,073,930	\$6,216,960	\$6,205,240
Added Needs (120-135 & 371)	\$819,276	\$844,722	\$867,029
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$828,695	\$848,062	\$860,531
Instructional Staff			
General Administration (230-233)	\$326,366	\$324,511	\$343,364
School Administration (240-249)	\$799,920	\$814,705	\$812,527
Business (250-259)	\$196,474	\$248,693	\$251,811
Operation and Maintenance (260-266)	\$1,048,579	\$1,192,745	\$1,169,302
Pupil Transportation (270-271)	\$292,538	\$427,099	\$369,579
Central Support Service (280-289)	\$375,805	\$435,235	\$400,083
COMMUNITY SERVICES:			
Community Services (311)	\$206,080	\$229,756	\$217,674
Custody and Care of Children (351)	\$217,491	\$228,104	\$224,319
Payments to other Schools (410-431)	\$25,495	\$0	\$0
FACILITIES ACQUISITION:			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$32,348	\$52,000	\$37,000
Transfer Out (601-659)	\$0	\$0	\$0
Athletic & Other Support (290-299)	\$413,076	\$471,666	\$433,536
TOTAL EXPENDITURES	\$11,656,073	\$12,334,258	\$12,191,995
EXCESS REVENUE	\$11,976	(\$260,259)	(\$140,876)
FUND BALANCE, JULY 1	\$4,259,826	\$4,271,802	\$4,011,543
FUND BALANCE, JUNE 30	\$4,271,802	\$4,011,543	\$3,870,667

BUILDING AND SITE FUND APPROPRIATION 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 2017-18. 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 2017-2018 are as follows:

	AUDITED 2015-16	ESTIMATED 2016-17	BUDGET 2017-18
REVENUES:			
Local Revenue	\$946,775	\$991,511	\$973,567
TOTAL REVENUE	\$946,775	\$991,511	\$973,567
EXPENDITURES:			
Facilities Acquisition/Improvement	\$383,203	\$1,200,000	\$1,200,000
SEV Judgments	\$0	\$2,500	\$2,500
TOTAL EXPENDITURES	\$383,203	\$1,202,500	\$1,202,500
EXCESS REVENUE	\$563,572	-\$210,989	-\$228,933
FUND BALANCE JULY 1	\$353,467	\$917,039	\$706,050
FUND BALANCE JUNE 30	\$917,039	\$706,050	\$477,117

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 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 July 1, 2017

**FOOD SERVICES APPROPRIATION 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 2017-18. A resolution 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 and unappropriated fund balance estimated to be available for appropriation in the food services fund of the Frankenmuth School District for the fiscal year 2017-18 are as follows:

July 1, 2017, Beginning Balance (Projected)	\$17,420
REVENUE:	
Interest	\$410
Food Sales - Students	\$210,527
Food Sales - Adults	\$3,200
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$101,131
Sales - Catering, Other	\$13,726
State Revenue	\$20,919
Federal Revenue	\$141,244
Misc.	\$0
TOTAL REVENUE AND BALANCE	\$491,157
EXPENDITURES:	
Salaries	\$137,581
Group Life Insurance	\$137
Disability Insurance	\$130
Health Insurance	\$10,500
Dental Insurance	\$600
Vision Insurance	\$175
Retirement	\$34,395
FICA	\$10,525
Workers' Comp.	\$316
Professional/Technical Services	\$100
Travel/Conferences	\$1,450
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$225,000
Purchases - Supplies/Non Food	\$54,800
Purchases - Equipment	\$0
Dues and Fees	\$2,900
Fund Modifications	\$0
TOTAL EXPENDITURES	\$481,610
EXCESS REVENUE 2018	\$9,547
ANTICIPATED BALANCE ON JUNE 30, 2018	\$26,967

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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 July 1, 2017.