

FRANKENMUTH SCHOOL DISTRICT

2017-18 Budget Amendment

Mar-18

APPROPRIATION RESOLUTIONS:

General Fund
Building and Site Fund
Food Services Fund

**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 17.6138 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	\$3,633,123
State	\$8,255,902
Federal	\$320,449
Incoming Transfers	\$0
TOTAL REVENUE	\$12,209,474
FUND BALANCE JULY 1, 2017	\$4,549,289
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,549,289
TOTAL AVAILABLE TO APPROPRIATE	\$16,758,763

Be it further resolved, that the full amount of **\$16,758,763** is available to appropriate in the general fund and is hereby appropriated in the amounts and for the purposes set forth below:

2017-18 Budget WORKSHEET

EXPENDITURES:	
INSTRUCTION	
Basic Programs (100-119)	\$6,387,036
Added Needs (120-135 & 371)	\$758,918
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$923,845
General Administration (230-233)	\$351,434
School Administration (240-249)	\$846,768
Business (250-259)	\$259,195
Operation and Maintenance (260-266)	\$1,285,355
Pupil Transportation (270-271)	\$454,717
Central Support Service (280-289)	\$415,190
Athletic & Other Support (290-299)	\$443,010
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$236,145
Community Services (311)	\$228,264
Prior Period Adjustments (492)	\$37,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$0
TOTAL EXPENDITURES	\$12,626,875

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 March 12th, 2018.

2017-18 Budget WORKSHEET

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

	Final 2015-16 18	Final 2016-17 17.9532	ESTIMATED 2017-18 17.6138
REVENUE			
Local Sources	\$3,739,457	\$3,858,834	\$3,633,123
State Sources	\$7,603,415	\$8,003,982	\$8,255,902
Federal Sources	\$296,733	\$324,631	\$320,449
Incoming Transfers/Other	\$28,444	\$68,786	\$0
TOTAL REVENUE	\$11,668,049	\$12,256,233	\$12,209,474
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$6,073,930	\$6,160,590	\$6,387,036
Added Needs (120-135 & 371)	\$819,276	\$730,525	\$758,918
SUPPORT SERVICES:	\$0		
Pupil Instructional Staff (200-229)	\$828,695	\$815,618	\$923,845
Instructional Staff	\$0		
General Administration (230-233)	\$326,366	\$319,371	\$351,434
School Administration (240-249)	\$799,920	\$798,159	\$846,768
Business (250-259)	\$196,474	\$242,202	\$259,195
Operation and Maintenance (260-266)	\$1,048,579	\$1,170,667	\$1,285,355
Pupil Transportation (270-271)	\$292,538	\$371,474	\$454,717
Central Support Service (280-289)	\$375,805	\$402,868	\$415,190
COMMUNITY SERVICES:	\$0		
Community Services (311)	\$206,080	\$203,853	\$228,264
Custody and Care of Children (351)	\$217,491	\$223,573	\$236,145
Payments to other Schools (410-431)	\$25,495	\$20,495	\$0
FACILITIES ACQUISITION:	\$0		
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$32,348	\$48,859	\$37,000
Transfer Out (601-659)	\$0	\$0	\$0
Athletic & Other Support (290-299)	\$413,076	\$470,492	\$443,010
TOTAL EXPENDITURES	\$11,656,073	\$11,978,746	\$12,626,875
EXCESS REVENUE	\$11,976	\$277,487	(\$417,401)
FUND BALANCE, JULY 1	\$4,259,826	\$4,271,802	\$4,549,289
FUND BALANCE, JUNE 30	\$4,271,802	\$4,549,289	\$4,131,888

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	Audited 2016-17	ESTIMATED 2017-18
REVENUES:			
Local Revenue	\$946,775	\$994,677	\$1,037,577
TOTAL REVENUE	\$946,775	\$994,677	\$1,037,577
EXPENDITURES:			
Facilities Acquisition/Improvement	\$383,203	\$1,096,657	\$1,226,000
SEV Judgments	\$0	\$0	\$2,500
TOTAL EXPENDITURES	\$383,203	\$1,096,657	\$1,228,500
EXCESS REVENUE	\$563,572	-\$101,980	-\$190,923
FUND BALANCE JULY 1	\$353,467	\$917,039	\$815,059
FUND BALANCE JUNE 30	\$917,039	\$815,059	\$624,136

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 March 12th, 2018.

2017-18 Budget WORKSHEET

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 (Audited)	\$13,816
REVENUE:	
Interest	\$610
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	\$18,215
Federal Revenue	\$141,244
Misc.	\$0
TOTAL REVENUE AND BALANCE	\$488,653
EXPENDITURES:	
Salaries	\$139,581
Group Life Insurance	\$137
Disability Insurance	\$139
Health Insurance	\$10,920
Dental Insurance	\$600
Vision Insurance	\$175
Retirement	\$34,895
FICA	\$10,678
Workers' Comp.	\$321
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	\$484,696
EXCESS REVENUE 2018	\$3,957
ANTICIPATED BALANCE ON JUNE 30, 2018	\$17,773

2017-18 Budget WORKSHEET

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 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 March 12th, 2018.