

FRANKENMUTH SCHOOL DISTRICT

2018-19 Budget Resolution

Jun-18

APPROPRIATION RESOLUTIONS:

General Fund
Building and Site Fund
Food Services Fund

2018-19 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 2018-19. 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 2018-2019 are as follows:

REVENUE	
Local	\$3,734,493
State	\$8,560,673
Federal	\$288,935
Incoming Transfers	\$0
TOTAL REVENUE	\$12,584,101
PROJ. FUND BALANCE JULY 1, 2018	\$4,124,215
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,124,215
TOTAL AVAILABLE TO APPROPRIATE	\$16,708,316

Be it further resolved, that the full amount of \$16,708,316 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)	\$6,505,105
Added Needs (120-135 & 371)	\$815,199
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$949,610
General Administration (230-233)	\$361,078
School Administration (240-249)	\$843,580
Business (250-259)	\$261,004
Operation and Maintenance (260-266)	\$1,265,048
Pupil Transportation (270-271)	\$391,577
Central Support Service (280-289)	\$361,334
Athletic & Other Support (290-299)	\$441,784
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$272,871
Community Services (311)	\$228,494
Prior Period Adjustments (492)	\$45,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$0
TOTAL EXPENDITURES	\$12,741,684

2018-19 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, 2018.

**APPROPRIATION RESOLUTION GENERAL FUND DETAIL BUDGET PROJECTION FOR
FISCAL YEAR ENDING JUNE 30, 2019**

	Final 2016-17 17.9532	Estimated Final 2017-18 17.6138	ESTIMATED 2018-19 17.6138
REVENUE			
Local Sources	\$3,858,834	\$3,732,102	\$3,734,493
State Sources	\$8,003,982	\$8,427,868	\$8,560,673
Federal Sources	\$324,631	\$288,935	\$288,935
Incoming Transfers	\$68,786	\$0	\$0
TOTAL REVENUE	\$12,256,233	\$12,448,905	\$12,584,101
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$6,160,590	\$6,455,838	\$6,505,105
Added Needs (120-135 & 371)	\$730,525	\$790,235	\$815,199
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$815,618	\$949,984	\$949,610
Instructional Staff			
General Administration (230-233)	\$319,371	\$359,238	\$361,078
School Administration (240-249)	\$798,159	\$852,959	\$843,580
Business (250-259)	\$242,202	\$258,421	\$261,004
Operation and Maintenance (260-266)	\$1,170,667	\$1,373,291	\$1,265,048
Pupil Transportation (270-271)	\$371,474	\$460,942	\$391,577
Central Support Service (280-289)	\$402,868	\$415,902	\$361,334
COMMUNITY SERVICES:			
Community Services (311)	\$203,853	\$227,504	\$228,494
Custody and Care of Children (351)	\$223,573	\$241,808	\$272,871
Payments to other Schools (410-431)	\$20,495	\$0	\$0
FACILITIES ACQUISITION:			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$48,859	\$37,000	\$45,000
Transfer Out (601-659)	\$0	\$0	\$0
Athletic & Other Support (290-299)	\$470,492	\$450,857	\$441,784
TOTAL EXPENDITURES	\$11,978,746	\$12,873,979	\$12,741,684
EXCESS REVENUE	\$277,487	(\$425,074)	(\$157,583)
FUND BALANCE, JULY 1	\$4,271,802	\$4,549,289	\$4,124,215
FUND BALANCE, JUNE 30	\$4,549,289	\$4,124,215	\$3,966,632

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 2018-19. 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 2018-2019 are as follows:

	AUDITED 2016-17	ESTIMATED 2017-18	BUDGET 2018-19
REVENUES:			
Local Revenue	\$994,677	\$1,052,940	\$1,017,235
TOTAL REVENUE	\$994,677	\$1,052,940	\$1,017,235
EXPENDITURES:			
Facilities Acquisition/Improvement	\$1,096,657	\$950,000	\$1,200,000
SEV Judgments	\$0	\$2,500	\$2,500
TOTAL EXPENDITURES	\$1,096,657	\$952,500	\$1,202,500
EXCESS REVENUE	-\$101,980	\$100,440	-\$185,265
FUND BALANCE JULY 1	\$917,039	\$815,059	\$915,499
FUND BALANCE JUNE 30	\$815,059	\$915,499	\$730,234

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, 2018

**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 2018-19. 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 2018-19 are as follows:

July 1, 2018, Beginning Balance (Projected)	\$9,015
REVENUE:	
Interest	\$550
Food Sales - Students	\$216,527
Food Sales - Adults	\$4,400
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$101,131
Sales - Catering, Other	\$13,426
State Revenue	\$20,919
Federal Revenue	\$141,244
Misc.	\$0
TOTAL REVENUE AND BALANCE	\$498,197
EXPENDITURES:	
Salaries	\$152,581
Group Life Insurance	\$137
Disability Insurance	\$139
Health Insurance	\$10,920
Dental Insurance	\$600
Vision Insurance	\$300
Retirement	\$39,946
FICA	\$11,672
Workers' Comp.	\$351
Professional/Technical Services	\$100
Travel/Conferences	\$1,450
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$217,000
Purchases - Supplies/Non Food	\$54,800
Purchases - Equipment	\$0
Dues and Fees	\$2,900
Fund Modifications	\$0
TOTAL EXPENDITURES	\$495,896
EXCESS REVENUE 2019	\$2,301
ANTICIPATED BALANCE ON JUNE 30, 2019	\$11,316

2018-19 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 July 1, 2018.