

FRANKENMUTH SCHOOL DISTRICT

2020-21 Budget Resolution

Jun-20

APPROPRIATION RESOLUTIONS:

General Fund
Building and Site Fund
Food Services Fund
Student/School Activity Funds

**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 2020-21. 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 18.0000 mills on taxable valuation and unappropriated fund balance to be available for appropriations in the general fund of the Frankenmuth School District

REVENUE	
Local	\$3,896,004
State	\$8,554,692
Federal	\$276,417
Incoming Transfers	\$0
TOTAL REVENUE	\$12,727,113
PROJ. FUND BALANCE JULY 1, 2020	\$4,298,110
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,298,110
TOTAL AVAILABLE TO APPROPRIATE	\$17,025,223

Be it further resolved, that the full amount of **\$17,025,223** 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)	\$6,726,713
Added Needs (120-135 & 371)	\$991,076
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$1,244,901
General Administration (230-233)	\$379,346
School Administration (240-249)	\$870,564
Business (250-259)	\$258,739
Operation and Maintenance (260-266)	\$1,442,975
Pupil Transportation (270-271)	\$400,233
Central Support Service (280-289)	\$357,737
Athletic & Other Support (290-299)	\$452,345
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$345,683
Community Services (311)	\$216,472
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$0
TOTAL EXPENDITURES	\$13,724,783

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.

2020-21 Budget WORKSHEET COVID WORKING FILE

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, 2020.

**APPROPRIATION RESOLUTION GENERAL FUND DETAIL BUDGET PROJECTION FOR
FISCAL YEAR ENDING JUNE 30, 2021**

	Final 2018-19 17.6138	Estimated Final 2019-20 17.6138	ESTIMATED 2020-21 18.0000
REVENUE			
Local Sources	\$3,997,296	\$3,981,437	\$3,896,004
State Sources	\$8,915,656	\$9,582,498	\$8,554,692
Federal Sources	\$289,417	\$276,417	\$276,417
Incoming Transfers	\$87,918	\$0	\$0
TOTAL REVENUE	\$13,290,287	\$13,840,352	\$12,727,113
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$6,805,874	\$6,913,822	\$6,726,713
Added Needs (120-135 & 371)	\$759,876	\$922,430	\$991,076
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$926,065	\$1,196,847	\$1,244,901
Instructional Staff			
General Administration (230-233)	\$381,836	\$384,761	\$379,346
School Administration (240-249)	\$838,161	\$884,981	\$870,564
Business (250-259)	\$255,323	\$254,006	\$258,739
Operation and Maintenance (260-266)	\$1,421,059	\$1,735,348	\$1,442,975
Pupil Transportation (270-271)	\$311,003	\$423,891	\$400,233
Central Support Service (280-289)	\$365,556	\$443,781	\$357,737
COMMUNITY SERVICES:			
Community Services (311)	\$212,480	\$247,676	\$216,472
Custody and Care of Children (351)	\$336,369	\$360,863	\$345,683
Payments to other Schools (410-431)	\$17,568	\$0	\$0
FACILITIES ACQUISITION:			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$12,876	\$38,000	\$38,000
Transfer Out (601-659)	\$0	\$0	\$0
Athletic & Other Support (290-299)	\$465,224	\$402,065	\$452,345
TOTAL EXPENDITURES	\$13,109,270	\$14,208,472	\$13,724,783
EXCESS REVENUE	\$181,017	(\$368,120)	(\$997,670)
FUND BALANCE, JULY 1	\$4,485,213	\$4,666,230	\$4,298,110
FUND BALANCE, JUNE 30	\$4,666,230	\$4,298,110	\$3,300,441

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 2020-21 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

	AUDITED 2018-19	ESTIMATED 2019-20	BUDGET 2020-21
REVENUES:			
Local Revenue	\$1,059,676	\$1,080,134	\$1,017,235
TOTAL REVENUE	\$1,059,676	\$1,080,134	\$1,017,235
EXPENDITURES:			
Facilities Acquisition/Improvement	\$1,273,366	\$1,310,000	\$1,035,000
SEV Judgments	\$0	\$2,500	\$2,500
TOTAL EXPENDITURES	\$1,273,366	\$1,312,500	\$1,037,500
EXCESS REVENUE	-\$213,690	-\$232,366	-\$20,265
FUND BALANCE JULY 1	\$968,252	\$754,562	\$522,196
FUND BALANCE JUNE 30	\$754,562	\$522,196	\$501,931

**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 2020-21. 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

July 1, 2020, Beginning Balance (Projected)	\$1,639
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	\$10,426
State Revenue	\$20,919
Federal Revenue	\$141,244
Misc.	\$0
TOTAL REVENUE AND BALANCE	\$495,197
EXPENDITURES:	
Salaries	\$161,160
Group Life Insurance	\$137
Disability Insurance	\$160
Health Insurance	\$11,811
Dental Insurance	\$1,000
Vision Insurance	\$400
Retirement	\$42,192
FICA	\$0
Workers' Comp.	\$280
Professional/Technical Services	\$100
Travel/Conferences	\$1,450
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$207,000
Purchases - Supplies/Non Food	\$57,800
Purchases - Equipment	\$0
Dues and Fees	\$3,000
Fund Modifications	\$0
TOTAL EXPENDITURES	\$489,490
EXCESS REVENUE 2021	\$5,707
ANTICIPATED BALANCE ON JUNE 30, 2021	\$7,346

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.

SCHOOL ACTIVITY FUNDS APPROPRIATION RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF FRANKENMUTH SCHOOL DISTRICT

Resolved, that this resolution shall be the student/school activity appropriations of the Frankenmuth School District for the fiscal year 2020-21. 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 student school activity fund of the Frankenmuth School District for the fiscal year 2020-21 are as follows:

July 1, 2020, Beginning Balance (Projected)	\$413,266
REVENUE:	
High School - 57 Accounts	\$512,716
EFR Middle School - 36 Accounts	\$82,449
List Elementary - 39 Accounts	\$122,250
TOTAL REVENUE	\$717,415
EXPENDITURES:	
High School - 57 Accounts	\$513,444
EFR Middle School - 36 Accounts	\$70,283
List Elementary - 39 Accounts	\$103,370
TOTAL EXPENDITURES	\$687,097
EXCESS REVENUE 2021	\$30,318
ANTICIPATED BALANCE ON JUNE 30, 2021	\$443,584

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.