

FRANKENMUTH SCHOOL DISTRICT

2020-21 Budget Resolution
Jun-21

APPROPRIATION RESOLUTIONS:

General Fund
Building and Site Fund
Food Services Fund
Student Activity Fund

2020-21 Budget WORKSHEET - Revised 05062021

**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	\$3,976,205
State	\$9,543,092
Federal	\$938,236
Incoming Transfers	\$0
TOTAL REVENUE	\$14,457,533
FUND BALANCE JULY 1	\$4,649,865
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,649,865
TOTAL AVAILABLE TO APPROPRIATE	\$19,107,398

Be it further resolved, that the full amount of **\$19,107,398** 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)	\$7,382,785
Added Needs (120-135 & 371)	\$965,756
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$1,013,472
General Administration (230-233)	\$419,026
School Administration (240-249)	\$872,512
Business (250-259)	\$263,267
Operation and Maintenance (260-266)	\$1,656,544
Pupil Transportation (270-271)	\$393,513
Central Support Service (280-289)	\$779,461
Athletic & Other Support (290-299)	\$528,670
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$311,618
Community Services (311)	\$219,263
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$250
TOTAL EXPENDITURES	\$14,844,136

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.

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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 **June 15th, 2021.**

2020-21 Budget WORKSHEET - Revised 05062021

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

	Final 2018-19 17.6138	Final 2019-20 17.6138	ESTIMATED 2020-21 18.0000
REVENUE			
Local Sources	\$3,997,296	\$4,019,896	\$3,976,205
State Sources	\$8,915,656	\$9,368,480	\$9,543,092
Federal Sources	\$289,417	\$289,281	\$938,236
Incoming Transfers	\$87,918	\$87,600	\$0
TOTAL REVENUE	\$13,290,287	\$13,765,257	\$14,457,533
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$6,805,874	\$7,043,152	\$7,382,785
Added Needs (120-135 & 371)	\$759,876	\$815,550	\$965,756
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$926,065	\$1,025,882	\$1,013,472
Instructional Staff			
General Administration (230-233)	\$381,836	\$376,479	\$419,026
School Administration (240-249)	\$838,161	\$886,596	\$872,512
Business (250-259)	\$255,323	\$295,310	\$263,267
Operation and Maintenance (260-266)	\$1,421,059	\$1,574,182	\$1,656,544
Pupil Transportation (270-271)	\$311,003	\$375,146	\$393,513
Central Support Service (280-289)	\$365,556	\$418,492	\$779,461
COMMUNITY SERVICES:			
Community Services (311)	\$212,480	\$232,905	\$219,263
Custody and Care of Children (351)	\$336,369	\$313,166	\$311,618
Payments to other Schools (410-431)	\$17,568	\$10,928	\$0
FACILITIES ACQUISITION:			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$12,876	\$30,625	\$38,000
Transfer Out (601-659)	\$0	\$271	\$250
Athletic & Other Support (290-299)	\$465,224	\$382,938	\$528,670
TOTAL EXPENDITURES	\$13,109,270	\$13,781,622	\$14,844,136
EXCESS REVENUE	\$181,017	(\$16,365)	(\$386,603)
FUND BALANCE, JULY 1	\$4,485,213	\$4,666,230	\$4,649,865
FUND BALANCE, JUNE 30	\$4,666,230	\$4,649,865	\$4,263,262

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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	Audited 2019-20	ESTIMATED 2020-21
REVENUES:			
Local Revenue	\$1,059,676	\$1,102,994	\$1,163,747
TOTAL REVENUE	\$1,059,676	\$1,102,994	\$1,163,747
EXPENDITURES:			
Facilities Acquisition/Improvement	\$1,273,366	\$1,094,235	\$1,002,800
SEV Judgments	\$0	\$0	\$2,500
TOTAL EXPENDITURES	\$1,273,366	\$1,094,235	\$1,005,300
EXCESS REVENUE	-\$213,690	\$8,759	\$158,447
FUND BALANCE JULY 1	\$968,252	\$754,562	\$763,321
FUND BALANCE JUNE 30	\$754,562	\$763,321	\$921,768

**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 Beginning Fund Balance (Audited) **\$24,972**

REVENUE:

Interest	\$50
Food Sales - Students	\$0
Food Sales - Adults	\$0
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$0
Sales - Catering, Other	\$4,400
State Revenue	\$17,941
Federal Revenue	\$418,298
Misc.	\$0
TOTAL REVENUE AND BALANCE	\$440,689

EXPENDITURES:

Salaries	\$133,160
Group Life Insurance	\$137
Disability Insurance	\$160
Health Insurance	\$12,461
Dental Insurance	\$400
Vision Insurance	\$400
Retirement	\$34,861
FICA	\$10,187
Workers' Comp.	\$306
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	\$464,422
EXCESS REVENUE	-\$23,733
ANTICIPATED BALANCE ON JUNE 30	\$1,239

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.

**STUDENT/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 Beginning Balance	\$397,780
REVENUE:	
High School - 57 Accounts	\$118,383
EFR Middle School - 36 Accounts	\$12,612
List Elementary - 39 Accounts	\$17,831
TOTAL REVENUE	\$148,826
EXPENDITURES:	
High School - 57 Accounts	\$127,497
EFR Middle School - 36 Accounts	\$9,865
List Elementary - 39 Accounts	\$20,272
TOTAL EXPENDITURES	\$157,634
EXCESS REVENUE	-\$8,808
ANTICIPATED BALANCE ON JUNE 30	\$388,972

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.