

**FRANKENMUTH SCHOOL DISTRICT**

**2021-22 Budget Amendment**

**Apr-22**

**APPROPRIATION RESOLUTIONS:**

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

<b>REVENUE</b>	
Local	\$4,338,579
State	\$10,363,827
Federal	\$760,605
Incoming Transfers	\$0
<b>TOTAL REVENUE</b>	<b>\$15,463,011</b>
FUND BALANCE JULY 1	\$5,479,507
FUND BALANCE AVAILABLE TO APPROPRIATE	\$5,479,507
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$20,942,518</b>

Be it further resolved, that the full amount of **\$20,942,518** is available to appropriate in the general fund and is hereby appropriated in the amounts and for the purposes set forth below:

2021-22 BUDGET BUDGET FORM A1

<b>EXPENDITURES:</b>	
<b>INSTRUCTION</b>	
Basic Programs (100-119)	\$8,453,363
Added Needs (120-135 & 371)	\$860,287
<b>SUPPORT SERVICES</b>	
Pupil Instructional Staff (200-229)	\$1,187,529
General Administration (230-233)	\$407,996
School Administration (240-249)	\$876,541
Business (250-259)	\$293,940
Operation and Maintenance (260-266)	\$1,789,311
Pupil Transportation (270-271)	\$773,964
Central Support Service (280-289)	\$663,603
Athletic & Other Support (290-299)	\$531,875
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$451,332
Community Services (311)	\$263,996
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$16,591,737</b>

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 April 20, 2022.

2021-22 BUDGET BUDGET FORM A1

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

	<b>Final 2019-20 17.6138</b>	<b>Final 2020-21 18.0000</b>	<b>ESTIMATED 2021-22 18.0000</b>
<b>REVENUE</b>			
Local Sources	\$4,019,896	\$4,079,499	\$4,338,579
State Sources	\$9,368,480	\$9,757,932	\$10,363,827
Federal Sources	\$289,281	\$1,069,907	\$760,605
Incoming Transfers/Other	\$87,600	\$180,636	\$0
<b>TOTAL REVENUE</b>	<b>\$13,765,257</b>	<b>\$15,087,974</b>	<b>\$15,463,011</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTIONAL EXPENSE:</b>			
Basic Programs (100-119)	\$7,043,152	\$7,435,120	\$8,453,363
Added Needs (120-135 & 371)	\$815,550	\$869,536	\$860,287
<b>SUPPORT SERVICES:</b>			
Pupil Instructional Staff (200-229)	\$1,025,882	\$845,705	\$1,187,529
Instructional Staff			
General Administration (230-233)	\$376,479	\$386,617	\$407,996
School Administration (240-249)	\$886,596	\$871,390	\$876,541
Business (250-259)	\$295,310	\$278,932	\$293,940
Operation and Maintenance (260-266)	\$1,574,182	\$1,534,171	\$1,789,311
Pupil Transportation (270-271)	\$375,146	\$327,877	\$773,964
Central Support Service (280-289)	\$418,492	\$645,649	\$663,603
<b>COMMUNITY SERVICES:</b>			
Community Services (311)	\$232,905	\$223,376	\$263,996
Custody and Care of Children (351)	\$313,166	\$310,336	\$451,332
Payments to other Schools (410-431)	\$10,928	\$17,573	\$0
<b>FACILITIES ACQUISITION:</b>			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$30,625	\$19,664	\$38,000
Transfer Out (601-659)	\$271	\$303	\$0
Athletic & Other Support (290-299)	\$382,938	\$492,083	\$531,875
<b>TOTAL EXPENDITURES</b>	<b>\$13,781,622</b>	<b>\$14,258,332</b>	<b>\$16,591,737</b>
<b>EXCESS REVENUE</b>	<b>(\$16,365)</b>	<b>\$829,642</b>	<b>(\$1,128,726)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$4,666,230</b>	<b>\$4,649,865</b>	<b>\$5,479,507</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$4,649,865</b>	<b>\$5,479,507</b>	<b>\$4,350,781</b>

**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. 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

	<b>FINAL 2019-20</b>	<b>FINAL 2020-21</b>	<b>ESTIMATED 2021-22</b>
<b>REVENUES:</b>			
Local Revenue	\$1,102,994	\$1,179,196	\$1,154,120
<b>TOTAL REVENUE</b>	<b>\$1,102,994</b>	<b>\$1,179,196</b>	<b>\$1,154,120</b>
<b>EXPENDITURES:</b>			
Facilities Acquisition/Improvement	\$1,094,235	\$847,311	\$1,219,250
SEV Judgments	\$0	\$0	\$2,500
<b>TOTAL EXPENDITURES</b>	<b>\$1,094,235</b>	<b>\$847,311</b>	<b>\$1,221,750</b>
<b>EXCESS REVENUE</b>	<b>\$8,759</b>	<b>\$331,885</b>	<b>-\$67,630</b>
<b>FUND BALANCE JULY 1</b>	<b>\$754,562</b>	<b>\$763,321</b>	<b>\$1,095,206</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$763,321</b>	<b>\$1,095,206</b>	<b>\$1,027,576</b>

**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. 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

<b>July 1, Beginning Balance (Audited)</b>	<b>\$154,672</b>
<b>REVENUE:</b>	
Interest	\$100
Food Sales - Students	\$0
Food Sales - Adults	\$0
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$0
Sales - Catering, Other	\$10,400
State Revenue	\$17,941
Federal Revenue	\$570,298
Misc.	\$0
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$598,739</b>
<b>EXPENDITURES:</b>	
Salaries	\$233,988
Group Life Insurance	\$137
Disability Insurance	\$165
Health Insurance	\$13,084
Dental Insurance	\$600
Vision Insurance	\$200
Retirement	\$61,258
FICA	\$17,900
Workers' Comp.	\$538
Professional/Technical Services	\$100
Travel/Conferences	\$1,450
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$316,622
Purchases - Supplies/Non Food	\$71,800
Purchases - Equipment	\$14,665
Dues and Fees	\$3,000
Fund Modifications	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$738,507</b>
<b>EXCESS REVENUE</b>	<b>-\$139,768</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$14,904</b>

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**

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

<b>July 1, Beginning Balance</b>	<b>\$376,972</b>
<b>REVENUE:</b>	
High School - 57 Accounts	\$118,383
EFR Middle School - 36 Accounts	\$12,612
List Elementary - 39 Accounts	\$17,831
<b>TOTAL REVENUE</b>	<b>\$148,826</b>
<b>EXPENDITURES:</b>	
High School - 57 Accounts	\$127,497
EFR Middle School - 36 Accounts	\$9,865
List Elementary - 39 Accounts	\$20,272
<b>TOTAL EXPENDITURES</b>	<b>\$157,634</b>
<b>EXCESS REVENUE</b>	<b>-\$8,808</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$368,164</b>

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.