

FRANKENMUTH SCHOOL DISTRICT

2021-22 Budget Resolution

Jun-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

REVENUE	
Local	\$4,497,119
State	\$10,626,914
Federal	\$760,605
Incoming Transfers	\$0
TOTAL REVENUE	\$15,884,638
FUND BALANCE JULY 1	\$5,479,507
FUND BALANCE AVAILABLE TO APPROPRIATE	\$5,479,507
TOTAL AVAILABLE TO APPROPRIATE	\$21,364,145

Be it further resolved, that the full amount of **\$21,364,145** 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)	\$8,548,733
Added Needs (120-135 & 371)	\$1,005,229
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$1,188,133
General Administration (230-233)	\$408,896
School Administration (240-249)	\$888,960
Business (250-259)	\$301,740
Operation and Maintenance (260-266)	\$1,922,411
Pupil Transportation (270-271)	\$673,778
Central Support Service (280-289)	\$712,149
Athletic & Other Support (290-299)	\$533,875
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$455,032
Community Services (311)	\$289,996
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$250
TOTAL EXPENDITURES	\$16,967,182

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.

2021-22 BUDGET BUDGET FORM A2

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, 2022.**

2021-22 BUDGET BUDGET FORM A2

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

	Final 2019-20 17.6138	Final 2020-21 18.0000	ESTIMATED 2021-22 18.0000
REVENUE			
Local Sources	\$4,019,896	\$4,079,499	\$4,497,119
State Sources	\$9,368,480	\$9,757,932	\$10,626,914
Federal Sources	\$289,281	\$1,069,907	\$760,605
Incoming Transfers	\$87,600	\$180,636	\$0
TOTAL REVENUE	\$13,765,257	\$15,087,974	\$15,884,638
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$7,043,152	\$7,435,120	\$8,548,733
Added Needs (120-135 & 371)	\$815,550	\$869,536	\$1,005,229
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$1,025,882	\$845,705	\$1,188,133
Instructional Staff			
General Administration (230-233)	\$376,479	\$386,617	\$408,896
School Administration (240-249)	\$886,596	\$871,390	\$888,960
Business (250-259)	\$295,310	\$278,932	\$301,740
Operation and Maintenance (260-266)	\$1,574,182	\$1,534,171	\$1,922,411
Pupil Transportation (270-271)	\$375,146	\$327,877	\$673,778
Central Support Service (280-289)	\$418,492	\$645,649	\$712,149
COMMUNITY SERVICES:			
Community Services (311)	\$232,905	\$223,376	\$289,996
Custody and Care of Children (351)	\$313,166	\$310,336	\$455,032
Payments to other Schools (410-431)	\$10,928	\$17,573	\$0
FACILITIES ACQUISITION:			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$30,625	\$19,664	\$38,000
Transfer Out (601-659)	\$271	\$303	\$250
Athletic & Other Support (290-299)	\$382,938	\$492,083	\$533,875
TOTAL EXPENDITURES	\$13,781,622	\$14,258,332	\$16,967,182
EXCESS REVENUE	(\$16,365)	\$829,642	(\$1,082,544)
FUND BALANCE, JULY 1	\$4,666,230	\$4,649,865	\$5,479,507
FUND BALANCE, JUNE 30	\$4,649,865	\$5,479,507	\$4,396,963

**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

	Audited 2019-20	Audited 2020-21	ESTIMATED 2021-22
REVENUES:			
Local Revenue	\$1,102,994	\$1,179,196	\$1,155,059
TOTAL REVENUE	\$1,102,994	\$1,179,196	\$1,155,059
EXPENDITURES:			
Facilities Acquisition/Improvement	\$1,094,235	\$847,311	\$1,219,250
SEV Judgments	\$0	\$0	\$2,500
TOTAL EXPENDITURES	\$1,094,235	\$847,311	\$1,221,750
EXCESS REVENUE	\$8,759	\$331,885	-\$66,691
FUND BALANCE JULY 1	\$754,562	\$763,321	\$1,095,206
FUND BALANCE JUNE 30	\$763,321	\$1,095,206	\$1,028,515

**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

July 1 Beginning Fund Balance (Audited)	\$154,672
REVENUE:	
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	\$713,850
Misc.	\$0
TOTAL REVENUE AND BALANCE	\$742,291
EXPENDITURES:	
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	\$331,622
Purchases - Supplies/Non Food	\$75,800
Purchases - Equipment	\$14,665
Dues and Fees	\$3,000
Fund Modifications	\$0
TOTAL EXPENDITURES	\$757,507
EXCESS REVENUE	-\$15,216
ANTICIPATED BALANCE ON JUNE 30	\$139,456

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. 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:

July 1 Beginning Balance	\$376,972
REVENUE:	
High School - 57 Accounts	\$256,866
EFR Middle School - 36 Accounts	\$40,236
List Elementary - 39 Accounts	\$49,398
TOTAL REVENUE	\$346,500
EXPENDITURES:	
High School - 57 Accounts	\$268,485
EFR Middle School - 36 Accounts	\$31,504
List Elementary - 39 Accounts	\$31,831
TOTAL EXPENDITURES	\$331,820
EXCESS REVENUE	\$14,680
ANTICIPATED BALANCE ON JUNE 30	\$391,652

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.