

FRANKENMUTH SCHOOL DISTRICT

2022-23 Budget Resolution
Jun-22

APPROPRIATION RESOLUTIONS:

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

2022-23 BUDGET BUDGET FORM ORIGINAL

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 | \$4,291,107 |
| State | \$10,901,926 |
| Federal | \$1,385,035 |
| Incoming Transfers | \$0 |
| TOTAL REVENUE | \$16,578,068 |
| PROJ. FUND BALANCE JULY 1 | \$4,396,963 |
| FUND BALANCE AVAILABLE TO APPROPRIATE | \$4,396,963 |
| TOTAL AVAILABLE TO APPROPRIATE | \$20,975,031 |

Be it further resolved, that the full amount of **\$20,975,031** 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) | \$8,441,394 |
| Added Needs (120-135 & 371) | \$1,097,036 |
| SUPPORT SERVICES | |
| Pupil Instructional Staff (200-229) | \$1,270,256 |
| General Administration (230-233) | \$486,218 |
| School Administration (240-249) | \$927,435 |
| Business (250-259) | \$395,011 |
| Operation and Maintenance (260-266) | \$1,943,731 |
| Pupil Transportation (270-271) | \$504,413 |
| Central Support Service (280-289) | \$605,413 |
| Athletic & Other Support (290-299) | \$451,823 |
| Payments to other Schools (410-431) | \$0 |
| Custody and Care of Children (351) | \$198,080 |
| Community Services (311) | \$224,654 |
| Prior Period Adjustments (492) | \$38,000 |
| Capital Projects (450-459) | \$0 |
| Transfer Out (601-659) | \$250 |
| TOTAL EXPENDITURES | \$16,583,714 |

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.

2022-23 BUDGET BUDGET FORM ORIGINAL

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, 2022.

2022-23 BUDGET BUDGET FORM ORIGINAL

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

| | Final 2020-21 18.0000 | Estimated Final 2021-22 18.0000 | ESTIMATED 2022-23 18.0000 |
|-------------------------------------|-----------------------------|---------------------------------------|---------------------------------|
| REVENUE | | | |
| Local Sources | \$4,079,499 | \$4,497,119 | \$4,291,107 |
| State Sources | \$9,757,932 | \$10,626,914 | \$10,901,926 |
| Federal Sources | \$1,069,907 | \$760,605 | \$1,385,035 |
| Incoming Transfers | \$180,636 | \$0 | \$0 |
| | | | |
| TOTAL REVENUE | \$15,087,974 | \$15,884,638 | \$16,578,068 |
| EXPENDITURES: | | | |
| INSTRUCTIONAL EXPENSE: | | | |
| Basic Programs (100-119) | \$7,435,120 | \$8,548,733 | \$8,441,394 |
| Added Needs (120-135 & 371) | \$869,536 | \$1,005,229 | \$1,097,036 |
| SUPPORT SERVICES: | | | |
| Pupil Instructional Staff (200-229) | \$845,705 | \$1,188,133 | \$1,270,256 |
| General Administration (230-233) | \$386,617 | \$408,896 | \$486,218 |
| School Administration (240-249) | \$871,390 | \$888,960 | \$927,435 |
| Business (250-259) | \$278,932 | \$301,740 | \$395,011 |
| Operation and Maintenance (260-266) | \$1,534,171 | \$1,922,411 | \$1,943,731 |
| Pupil Transportation (270-271) | \$327,877 | \$673,778 | \$504,413 |
| Central Support Service (280-289) | \$645,649 | \$712,149 | \$605,413 |
| COMMUNITY SERVICES: | | | |
| Community Services (311) | \$223,376 | \$289,996 | \$224,654 |
| Custody and Care of Children (351) | \$310,336 | \$455,032 | \$198,080 |
| Payments to other Schools (410-431) | \$17,573 | \$0 | \$0 |
| FACILITIES ACQUISITION: | | | |
| Capital Projects (450-459) | \$0 | \$0 | \$0 |
| Prior Period Adjustments (492) | \$19,664 | \$38,000 | \$38,000 |
| Transfer Out (601-659) | \$303 | \$250 | \$250 |
| Athletic & Other Support (290-299) | \$492,083 | \$533,875 | \$451,823 |
| TOTAL EXPENDITURES | \$14,258,332 | \$16,967,182 | \$16,583,714 |
| EXCESS REVENUE | \$829,642 | (\$1,082,544) | (\$5,646) |
| FUND BALANCE, JULY 1 | \$4,649,865 | \$5,479,507 | \$4,396,963 |
| FUND BALANCE, JUNE 30 | \$5,479,507 | \$4,396,963 | \$4,391,317 |

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 2020-21 | ESTIMATED 2021-22 | BUDGET 2022-23 |
|------------------------------------|----------------------------|------------------------------|---------------------------|
| REVENUES: | | | |
| Local Revenue | \$1,179,196 | \$1,155,059 | \$1,139,120 |
| TOTAL REVENUE | \$1,179,196 | \$1,155,059 | \$1,139,120 |
| EXPENDITURES: | | | |
| Facilities Acquisition/Improvement | \$847,311 | \$1,219,250 | \$1,219,250 |
| SEV Judgments | \$0 | \$2,500 | \$2,500 |
| TOTAL EXPENDITURES | \$847,311 | \$1,221,750 | \$1,221,750 |
| EXCESS REVENUE | \$331,885 | -\$66,691 | -\$82,630 |
| FUND BALANCE JULY 1 | \$763,321 | \$1,095,206 | \$1,028,515 |
| FUND BALANCE JUNE 30 | \$1,095,206 | \$1,028,515 | \$945,885 |

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 Balance (Projected) | \$154,672 |
| REVENUE: | |
| Interest | \$100 |
| Food Sales - Students | \$329,500 |
| Food Sales - Adults | \$0 |
| Food Sales - Special Milk | \$0 |
| Food Sales - A La Carte | \$135,000 |
| Sales - Catering, Other | \$10,400 |
| State Revenue | \$17,941 |
| Federal Revenue | \$25,000 |
| Misc. | \$0 |
| TOTAL REVENUE AND BALANCE | \$517,941 |
| EXPENDITURES: | |
| Salaries | \$218,301 |
| Group Life Insurance | \$137 |
| Disability Insurance | \$165 |
| Health Insurance | \$13,084 |
| Dental Insurance | \$400 |
| Vision Insurance | \$200 |
| Retirement | \$57,151 |
| FICA | \$0 |
| Workers' Comp. | \$280 |
| Professional/Technical Services | \$100 |
| Travel/Conferences | \$1,450 |
| Software, Printing & Repairs and Maintenance | \$3,000 |
| Purchases - Food | \$275,000 |
| Purchases - Supplies/Non Food | \$51,800 |
| Purchases - Equipment | \$5,000 |
| Dues and Fees | \$3,000 |
| Fund Modifications | \$0 |
| TOTAL EXPENDITURES | \$629,068 |
| EXCESS REVENUE | -\$111,127 |
| ANTICIPATED BALANCE ON JUNE 30 | \$43,545 |

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 (Projected) | \$391,652 |
| REVENUE: | |
| High School - 57 Accounts | \$265,844 |
| EFR Middle School - 36 Accounts | \$43,230 |
| List Elementary - 39 Accounts | \$51,200 |
| TOTAL REVENUE | \$360,274 |
| EXPENDITURES: | |
| High School - 57 Accounts | \$288,485 |
| EFR Middle School - 36 Accounts | \$32,504 |
| List Elementary - 39 Accounts | \$37,825 |
| TOTAL EXPENDITURES | \$358,814 |
| EXCESS REVENUE | \$1,460 |
| ANTICIPATED BALANCE ON JUNE 30 | \$393,112 |

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.