

FRANKENMUTH SCHOOL DISTRICT

2022-23 Budget Resolution

Nov-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	\$4,290,607
State	\$10,901,826
Federal	\$1,185,035
Incoming Transfers	\$0
TOTAL REVENUE	\$16,377,468
FUND BALANCE JULY 1	\$5,047,201
FUND BALANCE AVAILABLE TO APPROPRIATE	\$5,047,201
TOTAL AVAILABLE TO APPROPRIATE	\$21,424,669

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:

2022-23 BUDGET BUDGET FORM A1

EXPENDITURES:	
INSTRUCTION	
Basic Programs (100-119)	\$7,759,866
Added Needs (120-135 & 371)	\$1,001,831
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	\$1,142,653
General Administration (230-233)	\$486,218
School Administration (240-249)	\$926,169
Business (250-259)	\$393,369
Operation and Maintenance (260-266)	\$2,373,731
Pupil Transportation (270-271)	\$675,913
Central Support Service (280-289)	\$829,413
Athletic & Other Support (290-299)	\$522,040
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$208,080
Community Services (311)	\$234,654
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$250
TOTAL EXPENDITURES	\$16,592,188

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.

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

	Final 2020-21 18.0000	ESTIMATED 2021-22 18.0000	ESTIMATED 2022-23 18.0000
REVENUE			
Local Sources	\$4,079,499	\$4,790,947	\$4,290,607
State Sources	\$9,757,932	\$10,545,187	\$10,901,826
Federal Sources	\$1,069,907	\$815,280	\$1,185,035
Incoming Transfers/Other	\$180,636	\$0	\$0
TOTAL REVENUE	\$15,087,974	\$16,151,414	\$16,377,468
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$7,435,120	\$8,508,436	\$7,759,866
Added Needs (120-135 & 371)	\$869,536	\$962,982	\$1,001,831
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$845,705	\$1,093,291	\$1,142,653
General Administration (230-233)	\$386,617	\$397,999	\$486,218
School Administration (240-249)	\$871,390	\$917,940	\$926,169
Business (250-259)	\$278,932	\$333,599	\$393,369
Operation and Maintenance (260-266)	\$1,534,171	\$1,954,217	\$2,373,731
Pupil Transportation (270-271)	\$327,877	\$585,024	\$675,913
Central Support Service (280-289)	\$645,649	\$629,277	\$829,413
COMMUNITY SERVICES:			
Community Services (311)	\$223,376	\$287,499	\$234,654
Custody and Care of Children (351)	\$310,336	\$394,182	\$208,080
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	\$481,024	\$522,040
TOTAL EXPENDITURES	\$14,258,332	\$16,583,720	\$16,592,188
EXCESS REVENUE	\$829,642	(\$432,306)	(\$214,720)
FUND BALANCE, JULY 1	\$4,649,865	\$5,479,507	\$5,047,201
FUND BALANCE, JUNE 30	\$5,479,507	\$5,047,201	\$4,832,481

**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

	FINAL 2019-20	ESTIMATED 2020-21	ESTIMATED 2021-22
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 (Audited)	\$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	\$16,700
Workers' Comp.	\$502
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	\$645,990
EXCESS REVENUE	-\$128,049
ANTICIPATED BALANCE ON JUNE 30	\$26,623

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:

July 1, Beginning Balance	\$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.