

**FRANKENMUTH SCHOOL DISTRICT**

**2023-24 Budget Resolution**

**Jun-23**

**APPROPRIATION RESOLUTIONS:**

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

**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	\$4,376,105
State	\$12,126,944
Federal	\$1,193,509
Incoming Transfers	\$0
<b>TOTAL REVENUE</b>	<b>\$17,696,558</b>
<b>PROJ. FUND BALANCE JULY 1</b>	<b>\$4,814,033</b>
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,814,033
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$22,510,591</b>

Be it further resolved, that the full amount of **\$22,510,591** is available to appropriate in the general fund and is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES:</b>	
<b>INSTRUCTION</b>	
Basic Programs (100-119)	\$8,293,143
Added Needs (120-135 & 371)	\$915,358
<b>SUPPORT SERVICES</b>	
Pupil Instructional Staff (200-229)	\$798,850
General Administration (230-233)	\$409,615
School Administration (240-249)	\$964,760
Business (250-259)	\$437,441
Operation and Maintenance (260-266)	\$2,653,970
Pupil Transportation (270-271)	\$604,411
Central Support Service (280-289)	\$762,106
Athletic & Other Support (290-299)	\$505,478
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$219,266
Community Services (311)	\$216,159
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$16,818,809</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.

2023-24 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 of the current year.

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

	<b>Final 2021-22 18.0000</b>	<b>Estimated Final 2022-23 18.0000</b>	<b>ESTIMATED 2023-24 18.0000</b>
<b>REVENUE</b>			
Local Sources	\$4,482,253	\$4,478,956	\$4,376,105
State Sources	\$10,545,188	\$11,940,559	\$12,126,944
Federal Sources	\$815,281	\$1,405,766	\$1,193,509
Incoming Transfers	\$304,484	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$16,147,206</b>	<b>\$17,825,281</b>	<b>\$17,696,558</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTIONAL EXPENSE:</b>			
Basic Programs (100-119)	\$8,523,283	\$9,068,379	\$8,293,143
Added Needs (120-135 & 371)	\$951,095	\$777,017	\$915,358
<b>SUPPORT SERVICES:</b>			
Pupil Instructional Staff (200-229)	\$1,093,274	\$1,144,874	\$798,850
General Administration (230-233)	\$397,998	\$449,304	\$409,615
School Administration (240-249)	\$917,940	\$972,471	\$964,760
Business (250-259)	\$333,599	\$448,286	\$437,441
Operation and Maintenance (260-266)	\$1,954,217	\$2,360,199	\$2,653,970
Pupil Transportation (270-271)	\$585,024	\$600,053	\$604,411
Central Support Service (280-289)	\$629,277	\$919,533	\$762,106
<b>COMMUNITY SERVICES:</b>			
Community Services (311)	\$287,499	\$242,512	\$216,159
Custody and Care of Children (351)	\$394,182	\$422,880	\$219,266
Payments to other Schools (410-431)	\$11,783	\$0	\$0
<b>FACILITIES ACQUISITION:</b>			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$37,277	\$38,000	\$38,000
Transfer Out (601-659)	\$248	\$250	\$250
Athletic & Other Support (290-299)	\$481,024	\$596,483	\$505,478
<b>TOTAL EXPENDITURES</b>	<b>\$16,597,720</b>	<b>\$18,040,241</b>	<b>\$16,818,809</b>
<b>EXCESS REVENUE</b>	<b>(\$450,514)</b>	<b>(\$214,960)</b>	<b>\$877,749</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$5,479,507</b>	<b>\$5,028,993</b>	<b>\$4,814,033</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$5,028,993</b>	<b>\$4,814,033</b>	<b>\$5,691,782</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>AUDITED 2021-22</b>	<b>ESTIMATED 2022-23</b>	<b>BUDGET 2023-24</b>
<b>REVENUES:</b>			
Local Revenue	\$1,176,298	\$1,219,364	\$1,217,364
<b>TOTAL REVENUE</b>	<b>\$1,176,298</b>	<b>\$1,219,364</b>	<b>\$1,217,364</b>
<b>EXPENDITURES:</b>			
Facilities Acquisition/Improvement	\$646,874	\$1,475,900	\$1,839,900
SEV Judgments	\$2,403	\$2,500	\$2,500
<b>TOTAL EXPENDITURES</b>	<b>\$649,277</b>	<b>\$1,478,400</b>	<b>\$1,842,400</b>
<b>EXCESS REVENUE</b>	<b>\$527,021</b>	<b>-\$259,036</b>	<b>-\$625,036</b>
<b>FUND BALANCE JULY 1</b>	<b>\$1,095,206</b>	<b>\$1,622,227</b>	<b>\$1,363,191</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$1,622,227</b>	<b>\$1,363,191</b>	<b>\$738,155</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 (Projected)</b>	<b>\$280,694</b>
<b>REVENUE:</b>	
Interest	\$2,390
Food Sales - Students	\$329,500
Food Sales - Adults	\$700
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$155,000
Sales - Catering, Other	\$10,400
State Revenue	\$16,742
Federal Revenue	\$15,000
Misc.	\$0
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$529,732</b>
<b>EXPENDITURES:</b>	
Salaries	\$227,168
Group Life Insurance	\$137
Disability Insurance	\$205
Health Insurance	\$13,345
Dental Insurance	\$1,700
Vision Insurance	\$200
Retirement	\$59,473
FICA	\$17,378
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	\$93,294
Purchases - Equipment	\$65,000
Dues and Fees	\$6,500
Fund Modifications	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$764,230</b>
<b>EXCESS REVENUE</b>	<b>-\$234,498</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$46,196</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  
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:

<b>July 1, Beginning Balance (Projected)</b>	<b>\$423,922</b>
<b>REVENUE:</b>	
High School - 57 Accounts	\$435,828
EFR Middle School - 36 Accounts	\$44,049
List Elementary - 39 Accounts	\$87,209
<b>TOTAL REVENUE</b>	<b>\$567,086</b>
<b>EXPENDITURES:</b>	
High School - 57 Accounts	\$421,866
EFR Middle School - 36 Accounts	\$53,349
List Elementary - 39 Accounts	\$44,549
<b>TOTAL EXPENDITURES</b>	<b>\$519,764</b>
<b>EXCESS REVENUE</b>	<b>\$47,322</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$471,244</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.