

**FRANKENMUTH SCHOOL DISTRICT**

**2023-24 Budget Resolution**  
**Jun-23**

**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	\$4,735,057
State	\$12,942,984
Federal	\$1,465,690
Incoming Transfers	\$0
<b>TOTAL REVENUE</b>	<b>\$19,143,731</b>
FUND BALANCE JULY 1	\$4,733,329
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,733,329
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$23,877,060</b>

Be it further resolved, that the full amount above 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)	\$9,045,295
Added Needs (120-135 & 371)	\$915,482
<b>SUPPORT SERVICES</b>	
Pupil Instructional Staff (200-229)	\$1,028,211
General Administration (230-233)	\$423,550
School Administration (240-249)	\$1,005,954
Business (250-259)	\$455,175
Operation and Maintenance (260-266)	\$3,182,637
Pupil Transportation (270-271)	\$556,418
Central Support Service (280-289)	\$843,143
Athletic & Other Support (290-299)	\$732,062
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$548,465
Community Services (311-331)	\$249,537
Prior Period Adjustments (492)	\$38,000
Capital Projects (450-459)	\$330,893
Transfer Out (601-659)	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$19,355,073</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 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 upon approval of the FSD School Board.

## 2023-24 BUDGET BUDGET FORM A2

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

	FINAL 2021-22 18.0000	FINAL 2022-23 18.0000	ESTIMATED 2023-24 18.0000
<b>REVENUE</b>			
Local Sources	\$4,482,253	\$4,703,447	\$4,735,057
State Sources	\$10,545,188	\$12,166,141	\$12,942,984
Federal Sources	\$815,281	\$1,138,700	\$1,465,690
Incoming Transfers	\$304,484	\$338,902	\$0
<b>TOTAL REVENUE</b>	<b>\$16,147,206</b>	<b>\$18,347,190</b>	<b>\$19,143,731</b>
<b>EXPENDITURES:</b>			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	\$8,523,283	\$9,560,447	\$9,045,295
Added Needs (120-135 & 371)	\$951,095	\$802,492	\$915,482
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	\$1,093,274	\$1,062,129	\$1,028,211
General Administration (230-233)	\$397,998	\$419,374	\$423,550
School Administration (240-249)	\$917,940	\$951,446	\$1,005,954
Business (250-259)	\$333,599	\$477,377	\$455,175
Operation and Maintenance (260-266)	\$1,954,217	\$2,345,144	\$3,182,637
Pupil Transportation (270-271)	\$585,024	\$781,953	\$556,418
Central Support Service (280-289)	\$629,277	\$920,696	\$843,143
COMMUNITY SERVICES:			
Community Services (311)	\$287,499	\$217,648	\$249,537
Custody and Care of Children (351)	\$394,182	\$475,999	\$548,465
Payments to other Schools (410-431)	\$11,783	\$10,835	\$0
FACILITIES ACQUISITION:			
Capital Projects (450-459)	\$0	\$0	\$330,893
Prior Period Adjustments (492)	\$37,277	\$25,682	\$38,000
Transfer Out (601-659)	\$248	\$248	\$250
Athletic & Other Support (290-299)	\$481,024	\$591,383	\$732,062
<b>TOTAL EXPENDITURES</b>	<b>\$16,597,720</b>	<b>\$18,642,853</b>	<b>\$19,355,073</b>
<b>EXCESS REVENUE</b>	<b>(\$450,514)</b>	<b>(\$295,663)</b>	<b>(\$211,342)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$5,479,507</b>	<b>\$5,028,993</b>	<b>\$4,733,330</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$5,028,993</b>	<b>\$4,733,330</b>	<b>\$4,521,988</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

	Audited 2021-22	Audited 2022-23	ESTIMATED 2023-24
<b>REVENUES:</b>			
Local Revenue	\$1,176,298	\$1,245,277	\$1,290,483
<b>TOTAL REVENUE</b>	<b>\$1,176,298</b>	<b>\$1,245,277</b>	<b>\$1,290,483</b>
<b>EXPENDITURES:</b>			
Facilities Acquisition/Improvement	\$646,874	\$1,282,880	\$2,009,900
SEV Judgments	\$2,403	\$163	\$2,500
<b>TOTAL EXPENDITURES</b>	<b>\$649,277</b>	<b>\$1,283,043</b>	<b>\$2,012,400</b>
<b>EXCESS REVENUE</b>	<b>\$527,021</b>	<b>-\$37,766</b>	<b>-\$721,917</b>
<b>FUND BALANCE JULY 1</b>	<b>\$1,095,206</b>	<b>\$1,622,227</b>	<b>\$1,584,461</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$1,622,227</b>	<b>\$1,584,461</b>	<b>\$862,544</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

**July 1 Beginning Fund Balance (Audited)** **\$227,988**

**REVENUE:**

Interest	\$5,541
Food Sales - Students	\$14,721
Food Sales - Adults	\$700
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$57,163
Sales - Catering, Other	\$5,000
State Revenue	\$424,428
Federal Revenue	\$265,000
Misc.	\$200
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$772,753</b>

**EXPENDITURES:**

Salaries	\$239,090
Group Life Insurance	\$137
Disability Insurance	\$259
Health Insurance	\$19,829
Dental Insurance	\$1,700
Vision Insurance	\$350
Retirement	\$62,594
FICA	\$18,290
Workers' Comp.	\$550
Professional/Technical Services	\$100
Travel/Conferences	\$1,450
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$380,000
Purchases - Supplies/Non Food	\$93,294
Purchases - Equipment	\$65,000
Dues and Fees	\$7,500
Fund Modifications	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$893,143</b>
<b>EXCESS REVENUE</b>	<b>-\$120,390</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$107,598</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</b>	<b>\$394,493</b>
<b>REVENUE:</b>	
Board Office & Community Ed - 2 Accounts	\$6,128
High School - 68 Accounts	\$390,760
EFR Middle School - 39 Accounts	\$51,052
List Elementary - 43 Accounts	\$60,552
<b>TOTAL REVENUE</b>	<b>\$508,492</b>
<b>EXPENDITURES:</b>	
Board Office & Community Ed - 2 Accounts	\$2,200
High School - 57 Accounts	\$358,572
EFR Middle School - 36 Accounts	\$53,615
List Elementary - 39 Accounts	\$59,228
<b>TOTAL EXPENDITURES</b>	<b>\$473,615</b>
<b>EXCESS REVENUE</b>	<b>\$34,877</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$429,370</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.