

**FRANKENMUTH SCHOOL DISTRICT**

**2024-25 Budget Resolution**

**May-25**

**APPROPRIATION RESOLUTIONS:**

General 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	\$4,958,365
State	\$12,974,787
Federal	\$374,502
Other/Transfers	\$342,500
<b>TOTAL REVENUE</b>	<b>\$18,650,154</b>
FUND BALANCE JULY 1	\$5,780,141
FUND BALANCE AVAILABLE TO APPROPRIATE	\$5,780,141
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$24,430,295</b>

Be it further resolved, that the full amount of **\$24,430,295** 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)	\$9,095,218
Added Needs (120-127 & 371)	\$1,180,458
<b>SUPPORT SERVICES</b>	
Pupil Instructional Staff (200-229)	\$939,993
General Administration (230-233)	\$434,056
School Administration (240-249)	\$1,067,173
Business Administration (250-259)	\$451,103
Operation and Maintenance (260-266)	\$2,620,705
Pupil Transportation (270-271)	\$732,760
Central Support Service (280-289)	\$835,333
Athletic & Other Support (290-299)	\$861,299
Community Services (311)	\$233,750
Custody and Care of Children (351)	\$488,046
Site & Building Improvements (450-459)	\$0
Prior Period Adjustments (492)	\$20,000
Transfer Out (601-659)	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$18,960,144</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.

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.

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

	<b>AUDITED 2023-24 6/30/2024</b>	<b>ORIGINAL BUDGET 2024-25 6/10/2024</b>	<b>REVISED BUDGET 2024-25 5/12/2025</b>
<b>REVENUE</b>			
Local Sources	\$4,934,924	\$4,596,483	\$4,958,365
State Sources	\$13,031,045	\$12,288,740	\$12,974,787
Federal Sources	\$1,519,909	\$284,657	\$374,502
Incoming Transfers/Other	\$365,054	\$1,000	\$342,500
<b>TOTAL REVENUE</b>	<b>\$19,850,931</b>	<b>\$17,170,880</b>	<b>\$18,650,154</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTIONAL EXPENSE:</b>			
Basic Programs (100-119)	\$9,231,980	\$8,534,029	\$9,095,218
Added Needs (120-135 & 371)	\$933,358	\$1,024,338	\$1,180,458
<b>SUPPORT SERVICES:</b>			
Pupil Instructional Staff (200-229)	\$1,023,317	\$980,117	\$939,993
General Administration (230-233)	\$408,816	\$420,702	\$434,056
School Administration (240-249)	\$1,028,160	\$1,018,332	\$1,067,173
Business (250-259)	\$481,102	\$462,378	\$451,103
Operation and Maintenance (260-266)	\$2,798,326	\$2,528,254	\$2,620,705
Pupil Transportation (270-271)	\$471,583	\$567,565	\$732,760
Central Support Service (280-289)	\$656,821	\$729,217	\$835,333
Athletic & Other Support (290-299)	\$625,706	\$579,558	\$861,299
<b>COMMUNITY SERVICES:</b>			
Community Services (311)	\$212,442	\$248,417	\$233,750
Custody and Care of Children (351)	\$556,309	\$505,057	\$488,046
Payments to other Schools (410-449)	\$9,600	\$0	\$0
<b>FACILITIES ACQUISITION:</b>			
Capital Projects (450-459)	\$321,294	\$0	\$0
Prior Period Adjustments (492)	\$45,012	\$38,000	\$20,000
Transfer Out (601-659)	\$294	\$250	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$18,804,121</b>	<b>\$17,636,213</b>	<b>\$18,960,144</b>
<b>EXCESS REVENUE</b>	<b>\$1,046,811</b>	<b>(\$465,333)</b>	<b>(\$309,990)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$4,733,330</b>	<b>\$5,780,141</b>	<b>\$5,780,141</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$5,780,141</b>	<b>\$5,314,808</b>	<b>\$5,470,151</b>