

**FRANKENMUTH SCHOOL DISTRICT**

**2024-25 Budget Resolution**  
Jun-25

**APPROPRIATION RESOLUTIONS:**

General Fund  
Building and Site Fund  
Food Services Fund  
Student Activity Fund  
Debt Service 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	\$4,983,365
State	\$13,050,297
Federal	\$374,502
Incoming Transfers	\$342,500
<b>TOTAL REVENUE</b>	<b>\$18,750,664</b>
FUND BALANCE JULY 1	\$5,780,141
FUND BALANCE AVAILABLE TO APPROPRIATE	\$5,780,141
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$24,530,805</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)	\$9,073,730
Added Needs (120-135 & 371)	\$1,180,858
<b>SUPPORT SERVICES</b>	
Pupil Instructional Staff (200-229)	\$940,382
General Administration (230-233)	\$432,556
School Administration (240-249)	\$1,067,973
Business (250-259)	\$451,103
Operation and Maintenance (260-266)	\$2,553,203
Pupil Transportation (270-271)	\$706,731
Central Support Service (280-289)	\$835,333
Athletic & Other Support (290-299)	\$846,299
Community Services (311-331)	\$223,750
Custody and Care of Children (351)	\$491,046
Site & Building Improvements (450-459)	\$0
Prior Period Adjustments (492)	\$20,000
Transfer Out (601-659)	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$18,823,214</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 2022-23 18.0000</b>	<b>AUDITED 2023-24 18.0000</b>	<b>REVISED BUDGET 2024-25 18.0000</b>
<b>REVENUE</b>			
Local Sources	\$4,703,446	\$4,934,924	\$4,983,365
State Sources	\$12,166,141	\$13,031,045	\$13,050,297
Federal Sources	\$1,138,700	\$1,519,909	\$374,502
Incoming Transfers	\$338,902	\$365,054	\$342,500
<b>TOTAL REVENUE</b>	<b>\$18,347,189</b>	<b>\$19,850,931</b>	<b>\$18,750,664</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTIONAL EXPENSE:</b>			
Basic Programs (100-119)	\$9,560,447	\$9,231,980	\$9,073,730
Added Needs (120-135 & 371)	\$813,327	\$933,358	\$1,180,858
<b>SUPPORT SERVICES:</b>			
Pupil Instructional Staff (200-229)	\$1,062,129	\$1,023,317	\$940,382
General Administration (230-233)	\$419,375	\$408,816	\$432,556
School Administration (240-249)	\$951,446	\$1,028,160	\$1,067,973
Business (250-259)	\$477,377	\$481,102	\$451,103
Operation and Maintenance (260-266)	\$2,332,267	\$2,798,326	\$2,553,203
Pupil Transportation (270-271)	\$781,953	\$471,583	\$706,731
Central Support Service (280-289)	\$914,226	\$656,821	\$835,333
Athletic & Other Support (290-299)	\$597,853	\$625,706	\$846,299
<b>COMMUNITY SERVICES:</b>			
Community Services (311)	\$217,648	\$212,442	\$223,750
Custody and Care of Children (351)	\$475,999	\$556,309	\$491,046
Payments to Other Public Schools	\$0	\$9,600	\$0
<b>FACILITIES ACQUISITION:</b>			
Capital Projects (450-459)	\$12,877	\$321,294	\$0
Prior Period Adjustments (492)	\$25,682	\$45,012	\$20,000
Transfer Out (601-659)	\$248	\$294	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$18,642,852</b>	<b>\$18,804,121</b>	<b>\$18,823,214</b>
<b>EXCESS REVENUE</b>	<b>(\$295,663)</b>	<b>\$1,046,811</b>	<b>(\$72,550)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$5,028,993</b>	<b>\$4,733,330</b>	<b>\$5,780,141</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$4,733,330</b>	<b>\$5,780,141</b>	<b>\$5,707,591</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 2022-23</b>	<b>AUDITED 2023-24</b>	<b>REVISED BUDGET 2024-25</b>
<b>REVENUES:</b>			
Local Revenue	\$1,245,278	\$1,318,817	\$1,382,296
<b>TOTAL REVENUE</b>	<b>\$1,245,278</b>	<b>\$1,318,817</b>	<b>\$1,382,296</b>
<b>EXPENDITURES:</b>			
Facilities Acquisition/Improvement	\$1,282,881	\$915,292	\$1,308,561
SEV Judgments	\$163	\$909	\$5
<b>TOTAL EXPENDITURES</b>	<b>\$1,283,044</b>	<b>\$916,201</b>	<b>\$1,308,566</b>
<b>EXCESS REVENUE</b>	<b>\$ (37,766)</b>	<b>\$ 402,615</b>	<b>\$ 73,730</b>
<b>FUND BALANCE JULY 1</b>	<b>\$ 1,622,227</b>	<b>\$ 1,584,461</b>	<b>\$ 1,987,077</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$ 1,584,461</b>	<b>\$ 1,987,077</b>	<b>\$ 2,111,645</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 Fund Balance (Audited)</b>	<b>\$227,988</b>
<b>REVENUE:</b>	
Interest	\$6,045
Food Sales - Students	\$30,000
Food Sales - Adults	\$500
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$82,500
Sales - Catering, Other	\$6,500
State Revenue	\$544,971
Federal Revenue	\$301,054
Misc.	\$200
<b>TOTAL REVENUE</b>	<b>\$971,770</b>
<b>EXPENDITURES:</b>	
Salaries	\$282,251
Group Life Insurance	\$100
Disability Insurance	\$240
Health Insurance	\$20,850
Dental Insurance	\$1,500
Vision Insurance	\$1,000
Retirement	\$120,005
FICA	\$21,149
Workers' Comp.	\$250
Professional/Technical Services	\$100
Travel/Conferences	\$1,750
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$438,004
Purchases - Supplies/Non Food	\$92,366
Purchases - Equipment	\$43,292
Dues and Fees	\$5,500
Fund Modifications	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,031,357</b>
<b>EXCESS REVENUE</b>	<b>\$ (59,587.00)</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$168,401</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>	
High School	\$397,605
EFR Middle School	\$55,515
List Elementary	\$73,029
Board of Ed & Community Ed	\$27,435
<b>TOTAL REVENUE</b>	<b>\$553,584</b>
<b>EXPENDITURES:</b>	
High School	\$342,605
EFR Middle School	\$82,570
List Elementary	\$67,995
Board of Ed & Community Ed	\$22,104
<b>TOTAL EXPENDITURES</b>	<b>\$515,274</b>
<b>EXCESS REVENUE</b>	<b>\$38,310</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$432,803</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.

**DEBT SERVICE FUNDS APPROPRIATION RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF FRANKENMUTH SCHOOL DISTRICT**

Resolved, that this resolution shall be the debt service 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 debt service fund of the Frankenmuth School District for the fiscal year are as follows:

<b>July 1 Beginning Balance</b>	<b>\$325,698</b>
<b>REVENUE:</b>	
Local Revenue	\$1,339,840
State Revenue	\$4,154
<b>TOTAL REVENUE</b>	<b>\$1,343,994</b>
<b>EXPENDITURES:</b>	
SEV Judgments	\$1,000
Bond Principal	\$835,000
Bond Interest	\$449,400
Dues & Fees	\$1,800
<b>TOTAL EXPENDITURES</b>	<b>\$1,287,200</b>
<b>EXCESS REVENUE</b>	<b>\$56,794</b>
<b>ANTICIPATED BALANCE ON JUNE 30</b>	<b>\$382,492</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.