FRANKENMUTH SCHOOL DISTRICT

2025-26 Budget Resolution

Apr-26

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

REVENUE	
Local	$5,164,338
State	$13,451,718
Federal	$316,988
Other/Transfers	$325,877
TOTAL REVENUE	**$19,258,921**
FUND BALANCE JULY 1	$6,155,242
FUND BALANCE AVAILABLE TO APPROPRIATE	$6,155,242
TOTAL AVAILABLE TO APPROPRIATE	**$25,414,163**

Be it further resolved, that the full amount of **$25,414,163** is available to appropriate in the general fund and is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
INSTRUCTION	
Basic Programs (100-119)	$9,930,219
Added Needs (120-127 & 371)	$1,315,020
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	$1,171,592
General Administration (230-233)	$486,429
School Administration (240-249)	$1,003,965
Business Administration (250-259)	$442,556
Operation and Maintenance (260-266)	$2,434,457
Pupil Transportation (270-271)	$554,877
Central Support Service (280-289)	$722,340
Athletic & Other Support (290-299)	$688,511
Community Services (311)	$245,790
Custody and Care of Children (351)	$577,347
Site & Building Improvements (450-459)	$0
Prior Period Adjustments (492)	$25,000
Transfer Out (601-659)	$275
TOTAL EXPENDITURES	**$19,598,378**

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

	AUDITED 2024-25 6/30/2025	ORIGINAL BUDGET 2025-26 6/9/2025	REVISED BUDGET 2025-26 4/13/2026
REVENUE			
Local Sources	$5,013,072	$4,885,550	$5,164,338
State Sources	$13,074,463	$12,524,264	$13,451,718
Federal Sources	$355,419	$282,189	$316,988
Incoming Transfers/Other	$354,630	$312,500	$325,877
TOTAL REVENUE	**$18,797,583**	**$18,004,503**	**$19,258,921**
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	$8,794,698	$9,047,964	$9,930,219
Added Needs (120-135 & 371)	$1,467,454	$1,125,074	$1,315,020
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	$916,961	$933,113	$1,171,592
General Administration (230-233)	$423,825	$433,845	$486,429
School Administration (240-249)	$1,060,581	$1,109,645	$1,003,965
Business (250-259)	$449,035	$444,299	$442,556
Operation and Maintenance (260-266)	$2,394,923	$2,449,853	$2,434,457
Pupil Transportation (270-271)	$676,614	$618,476	$554,877
Central Support Service (280-289)	$759,038	$832,073	$722,340
Athletic & Other Support (290-299)	$719,658	$656,252	$688,511
COMMUNITY SERVICES:			
Community Services (311)	$193,384	$241,108	$245,790
Custody and Care of Children (351)	$558,844	$453,458	$577,347
Payments to other Schools (410-449)	$0	$0	$0
FACILITIES ACQUISTION:			
Capital Projects (450-459)	$0	$0	$0
Prior Period Adjustments (492)	$7,179	$20,000	$25,000
Transfer Out (601-659)	$288	$250	$275
TOTAL EXPENDITURES	**$18,422,482**	**$18,365,408**	**$19,598,378**
EXCESS REVENUE	**$375,101**	**($360,905)**	**($339,457)**
FUND BALANCE, JULY 1	**$5,780,141**	**$6,155,242**	**$6,155,242**
FUND BALANCE, JUNE 30	**$6,155,242**	**$5,794,337**	**$5,815,785**