FRANKENMUTH SCHOOL DISTRICT

2025-26 Budget Resolution

Jun-26

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.

REVENUE	
Local	$5,236,338
State	$13,475,626
Federal	$316,988
Incoming Transfers	$363,266
TOTAL REVENUE	**$19,392,218**
FUND BALANCE JULY 1	$6,155,241
FUND BALANCE AVAILABLE TO APPROPRIATE	$6,155,241
TOTAL AVAILABLE TO APPROPRIATE	**$25,547,460**

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:

EXPENDITURES:	
INSTRUCTION	
Basic Programs (100-119)	$9,929,997
Added Needs (120-135 & 371)	$1,315,020
SUPPORT SERVICES	
Pupil Instructional Staff (200-229)	$1,186,013
General Administration (230-233)	$489,929
School Administration (240-249)	$1,002,215
Business (250-259)	$446,535
Operation and Maintenance (260-266)	$2,301,862
Pupil Transportation (270-271)	$564,377
Central Support Service (280-289)	$727,340
Athletic & Other Support (290-299)	$675,401
Community Services (311-331)	$238,540
Custody and Care of Children (351)	$579,347
Site & Building Improvements (450-459)	$0
Prior Period Adjustments (492)	$15,576
Transfer Out (601-659)	$275
TOTAL EXPENDITURES	**$19,472,427**

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 2023-24 18.0000	AUDITED 2024-25 18.0000	REVISED BUDGET 2025-26 18.0000
REVENUE			
Local Sources	$4,934,924	$5,013,072	$5,236,338
State Sources	$13,031,045	$13,074,463	$13,475,626
Federal Sources	$1,519,909	$355,419	$316,988
Incoming Transfers	$365,054	$354,630	$363,266
TOTAL REVENUE	**$19,850,931**	**$18,797,583**	**$19,392,218**
EXPENDITURES:			
INSTRUCTIONAL EXPENSE:			
Basic Programs (100-119)	$9,231,980	$8,794,698	$9,929,997
Added Needs (120-135 & 371)	$933,358	$1,467,454	$1,315,020
SUPPORT SERVICES:			
Pupil Instructional Staff (200-229)	$1,023,317	$916,961	$1,186,013
General Administration (230-233)	$408,816	$423,825	$489,929
School Administration (240-249)	$1,028,160	$1,060,581	$1,002,215
Business (250-259)	$481,102	$449,035	$446,535
Operation and Maintenance (260-266)	$2,798,326	$2,394,923	$2,301,862
Pupil Transportation (270-271)	$471,583	$676,614	$564,377
Central Support Service (280-289)	$656,821	$759,038	$727,340
Athletic & Other Support (290-299)	$625,706	$719,658	$675,401
COMMUNITY SERVICES:			
Community Services (311-331)	$212,442	$193,384	$238,540
Custody and Care of Children (351)	$556,309	$558,844	$579,347
Payments to Other Public Schools	$0	$0	$0
FACILITIES ACQUISTION:			
Capital Projects (450-459)	$330,894	$0	$0
Prior Period Adjustments (492)	$45,012	$7,179	$15,576
Transfer Out (601-659)	$294	$288	$275
TOTAL EXPENDITURES	**$18,804,121**	**$18,422,482**	**$19,472,427**
EXCESS REVENUE	**$1,046,811**	**$375,101**	**($80,209)**
FUND BALANCE, JULY 1	**$4,733,330**	**$5,780,141**	**$6,155,241**
FUND BALANCE, JUNE 30	**$5,780,141**	**$6,155,241**	**$6,075,032**

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 1.9964 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 2023-24	AUDITED 2024-25	REVISED BUDGET 2025-26
REVENUES:			
Local Revenue	$1,318,817	$1,388,111	$1,438,609
TOTAL REVENUE	**$1,318,817**	**$1,388,111**	**$1,438,609**
EXPENDITURES:			
Facilities Acquisition/Improvement	$915,292	$1,501,365	$1,270,000
SEV Judgments	$909	$180	$100
TOTAL EXPENDITURES	**$916,201**	**$1,501,544**	**$1,270,100**
EXCESS REVENUE	**$ 402,615**	**$ (113,433)**	**$ 168,509**
FUND BALANCE JULY 1	**$ 1,584,461**	**$ 1,987,076**	**$ 1,873,643**
FUND BALANCE JUNE 30	**$ 1,987,076**	**$ 1,873,643**	**$ 2,042,152**

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)		**$518,950**
REVENUE:		
Interest		$6,750
Food Sales - Students		$34,000
Food Sales - Adults		$450
Food Sales - Special Milk		$0
Food Sales - A La Carte		$84,750
Sales - Catering, Other		$5,750
State Revenue		$655,020
Federal Revenue		$332,810
Misc.		$250
TOTAL REVENUE		**$1,119,780**
EXPENDITURES:		
Salaries		$316,450
Group Life Insurance		$100
Disability Insurance		$240
Health Insurance		$21,660
Dental Insurance		$2,000
Vision Insurance		$1,000
Retirement		$97,241
FICA		$23,876
Workers' Comp.		$250
Professional/Technical Services		$12,000
Travel/Conferences		$3,250
Software, Printing & Repairs and Maintenance		$6,000
Purchases - Food		$438,004
Purchases - Supplies/Non Food		$107,000
Purchases - Equipment		$25,050
Dues and Fees		$6,500
Fund Modifications		$0
TOTAL EXPENDITURES		**$1,060,621**
EXCESS REVENUE	$	59,159.00
ANTICIPATED BALANCE ON JUNE 30		**$578,109**

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:

July 1 Beginning Balance	**$409,504**
REVENUE:	
High School	$404,375
EFR Middle School	$97,617
List Elementary	$73,013
Board of Ed & Community Ed	$5,130
TOTAL REVENUE	**$580,135**
EXPENDITURES:	
High School	$345,503
EFR Middle School	$96,563
List Elementary	$48,801
Board of Ed & Community Ed	$5,308
TOTAL EXPENDITURES	**$496,175**
EXCESS REVENUE	**$83,960**
ANTICIPATED BALANCE ON JUNE 30	**$493,464**

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:

July 1 Beginning Balance	**$428,877**
REVENUE:	
Local Revenue	$1,427,425
State Revenue	$7,697
TOTAL REVENUE	**$1,435,122**
EXPENDITURES:	
SEV Judgments	$5,000
Bond Principal	$850,000
Bond Interest	$416,000
Dues & Fees	$2,000
TOTAL EXPENDITURES	**$1,273,000**
EXCESS REVENUE	**$162,122**
ANTICIPATED BALANCE ON JUNE 30	**$590,999**

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.