

**FRANKENMUTH SCHOOL DISTRICT**

**2015-16 Budget Resolution**

**APPROPRIATION RESOLUTIONS:**

General Fund  
Sinking  
Food Services

**GENERAL APPROPRIATIONS RESOLUTION 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 2015-16 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, excepting there from homestead and qualified agricultural property as defined by law, consisting of 18 mills on taxable valuation and unappropriated fund balance to be available for appropriations in the general fund of the Frankenmuth School District for the fiscal year 2015-2016

<b>REVENUE</b>	
Local	\$3,215,415
State	\$7,145,342
Federal	\$316,021
Incoming Transfers	\$0
<b>TOTAL REVENUE</b>	<b>\$10,676,778</b>
PROJ. FUND BALANCE JULY 1, 2015	\$4,091,210
FUND BALANCE AVAILABLE TO APPROPRIATE	\$4,091,210
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$14,767,988</b>

Be it further resolved, that the full amount of **\$14,767,988** 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)	\$5,852,101
Added Needs (120-135 & 371)	\$760,032
<b>SUPPORT SERVICES</b>	
Pupil Instructional Staff (200-229)	\$671,210
General Administration (230-233)	\$316,146
School Administration (240-249)	\$759,073
Business (250-259)	\$116,853
Operation and Maintenance (260-266)	\$1,099,136
Pupil Transportation (270-271)	\$358,688
Central Support Service (280-289)	\$291,692
Athletic & Other Support (290-299)	\$321,179
Payments to other Schools (410-431)	\$0
Custody and Care of Children (351)	\$209,641
Community Services (311)	\$194,632
Prior Period Adjustments (492)	\$37,000
Capital Projects (450-459)	\$0
Transfer Out (601-659)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$10,987,382</b>

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 Educaiton at such meeting. This resolution is to take effect July 1, 2015

**APPROPRIATION RESOLUTION GENERAL FUND DETAIL BUDGET PROJECTION FOR  
FISCAL YEAR ENDING JUNE 30, 2016**

	<b>Final 2013-14 18 Mills</b>	<b>Estimated Final 2014-15 18 Mills</b>	<b>ESTIMATED 2015-16 18 Mills</b>
<b>REVENUE</b>			
Local Sources	\$3,300,421	\$3,438,664	\$3,215,415
State Sources	\$6,886,989	\$7,210,410	\$7,145,342
Federal Sources	\$383,446	\$325,679	\$316,021
Incoming Transfers	\$40,787	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$10,611,643</b>	<b>\$10,974,753</b>	<b>\$10,676,778</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTIONAL EXPENSE:</b>			
Basic Programs (100-119)	\$5,691,639	\$5,920,866	\$5,852,101
Added Needs (120-135 & 371)	\$855,246	\$704,926	\$760,032
<b>SUPPORT SERVICES:</b>			
Pupil Instructional Staff (200-229)	\$715,161	\$751,057	\$671,210
Instructional Staff			
General Administration (230-233)	\$293,814	\$331,064	\$316,146
School Administration (240-249)	\$754,343	\$756,623	\$759,073
Business (250-259)	\$153,265	\$162,628	\$116,853
Operation and Maintenance (260-266)	\$906,993	\$1,077,740	\$1,099,136
Pupil Transportation (270-271)	\$305,978	\$474,304	\$358,688
Central Support Service (280-289)	\$246,455	\$292,772	\$291,692
<b>COMMUNITY SERVICES:</b>			
Community Services (311)	\$186,261	\$248,368	\$194,632
Custody and Care of Children (351)	\$180,342	\$208,641	\$209,641
Payments to other Schools (410-431)	\$43,890	\$0	\$0
<b>FACILITIES ACQUISITION:</b>			
Capital Projects (450-459)	\$0	\$0	\$0
Prior Period Adjustments (492)	\$35,480	\$37,000	\$37,000
Transfer Out (601-659)	\$0	\$0	\$0
Athletic & Other Support (290-299)	\$318,197	\$323,479	\$321,179
<b>TOTAL EXPENDITURES</b>	<b>\$10,687,064</b>	<b>\$11,289,468</b>	<b>\$10,987,382</b>
<b>EXCESS REVENUE</b>	<b>(\$75,421)</b>	<b>(\$314,715)</b>	<b>(\$310,604)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$4,460,046</b>	<b>\$4,384,625</b>	<b>\$4,069,910</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$4,384,625</b>	<b>\$4,069,910</b>	<b>\$3,759,306</b>

**BUILDING AND SITE FUND APPROPRIATION RESOLUTION 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 2015-16. 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 for fiscal year 2015-2016 is as follows;

	<b>AUDITED 2013-14</b>	<b>ESTIMATED 2014-15</b>	<b>BUDGET 2014-15</b>
<b>REVENUES:</b>			
Local Revenue	\$286,734	\$231,714	\$692,743
<b>TOTAL REVENUE</b>	<b>\$286,734</b>	<b>\$231,714</b>	<b>\$692,743</b>
<b>EXPENDITURES:</b>			
Facilities Acquisition/Improvement	\$407,266	\$316,000	\$641,500
SEV Judgments	\$0	\$2,000	\$2,000
<b>TOTAL EXPENDITURES</b>	<b>\$407,266</b>	<b>\$318,000</b>	<b>\$643,500</b>
<b>EXCESS REVENUE</b>	<b>-\$120,532</b>	<b>-\$86,286</b>	<b>\$49,243</b>
<b>FUND BALANCE JULY 1</b>	<b>\$542,492</b>	<b>\$421,960</b>	<b>\$335,674</b>
<b>FUND BALANCE JUNE 30</b>	<b>\$421,960</b>	<b>\$335,674</b>	<b>\$384,917</b>

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 adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

Be it further resolved, that the Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board. This resolution is to take effect July 1, 2015

**FOOD SERVICES AMENDED APPROPRIATION RESOLUTION - 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 2015-16. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income recieved 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 for the fiscal year 2015-16 is as follows;

<b>July 1, 2015, Beginning Balance (Projected)</b>	<b>\$48,798</b>
<b>REVENUE:</b>	
Interest	\$100
Food Sales - Students	\$253,000
Food Sales - Adults	\$4,200
Food Sales - Special Milk	\$0
Food Sales - A La Carte	\$92,000
Sales - Catering, Other	\$9,000
State Revenue	\$23,496
Federal Revenue	\$107,000
Misc.	\$0
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$488,796</b>
<b>EXPENDITURES:</b>	
Salaries	\$150,000
Group Life Insurance	\$63
Disability Insurance	\$127
Health Insurance	\$10,500
Dental Insurance	\$750
Vision Insurance	\$150
Retirement	\$44,700
FICA	\$11,475
Workers' Comp.	\$345
Professional/Technical Services	\$100
Travel/Conferences	\$500
Software, Printing & Repairs and Maintenance	\$3,000
Purchases - Food	\$182,000
Purchases - Supplies/Non Food	\$55,800
Purchases - Equipment	\$0
Dues and Fees	\$2,900
Fund Modifications	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$462,410</b>
<b>EXCESS REVENUE 2016</b>	<b>\$26,386</b>
<b>ANTICIPATED BALANCE ON JUNE 30, 2016</b>	<b>\$75,184</b>

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.

Be it further resolved, that the Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board. This resolution is to take effect July 1, 2015