

WEST BRANCH-ROSE CITY AREA SCHOOLS
2025-2026 BUDGET

RESOLVED, that this resolution shall be the General Fund appropriations of West Branch-Rose City Area Schools for the fiscal year ending **June 30, 2026**, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by West Branch-Rose City Area Schools.

BE IT FURTHER RESOLVED that up to **17.1875** mills of ad valorem property tax will be charged on all non-principal residence, non-qualified agricultural and non-industrial personal property for general operating purposes.

BE IT FURTHER RESOLVED that up to **1.67** mills of ad valorem property tax will be charged on all taxable property for the purpose of meeting the district's debt service obligations.

BE IT FURTHER RESOLVED that **.6610** mills of ad valorem property tax will be charged on all taxable property for the purpose of meeting the district's sinking fund obligations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the West Branch-Rose City Area Schools for fiscal year **2025-2026** is as follows:

Revenue:	
Local	9,631,323
State	15,267,505
Federal	1,661,292
Incoming Transfers & Other Transactions	25,000
Total Revenue	\$26,585,120
Fund Balance as of July 1, 2025*	\$13,949,806
Total Available Funds	\$40,534,926

* Estimated Fund Balance as of June 30, 2025

BE IT FURTHER RESOLVED, that **\$29,608,675** of the total **\$40,534,926** available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction

Basic Programs	13,159,629
Added Needs	3,594,748
Adult Education	0

Support Services

Pupil	1,362,743
Instructional Staff	1,908,067
General Administration	539,819
School Administration	1,712,202
Business Services	770,040
Operations & Maintenance	2,944,535
Pupil Transportation	1,777,782
Technology	803,864
Athletics	701,492
Community Services	67,178
Capital Outlay	250,000

Outgoing Transfers & Other Transactions 16,576

Total Appropriated \$29,608,675

*Projected Fund Balance, June 30, 2026:	\$10,926,251
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****Estimated Balance**

GASB 54 (06/30/2026)

Nonspendable Fund Balance	300,000	Non -Cash Inventory
Restricted Fund Balance	135,000	Building Trades
Committed Fund Balance		
Assigned Fund Balance	218,848	Gym Floor
Unassigned Fund Balance	10,272,403	

Total Fund Balance 10,926,251

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL FOOD SERVICE fund of the West Branch-Rose City Area Schools for fiscal year 2025-2026 is as follows:

Revenue	
Local	193,000
State	207,505
Federal	1,849,750
Incoming Transfers & Other Transactions	11,390
Total Revenue	\$2,261,645
Fund Balance as of July 1, 2025*	\$1,478,270
Total Available Funds	\$3,739,915

BE IT FURTHER RESOLVED, that **\$2,706,692** of the total **\$3,739,915** available to appropriate in the SCHOOL FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Food Service Activities	2,681,692
Capital Outlay	0
Outgoing Transfers & Other Transactions	25,000
Total Appropriated	\$2,706,692

*Projected Fund Balance as of June 30, 2026:		\$1,033,223
**Estimated Balance		<u>GASB 54 (06/30/2026)</u>
Nonspendable Fund Balance	50,000	
Restricted Fund Balance	0	
Committed Fund Balance	0	
Assigned Fund Balance	0	
Unassigned Fund Balance	983,223	
Total Fund Balance	1,033,223	

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 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 is charged with the general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary statement hitherto adopted by the Board.

This appropriations resolution is to take effect **June 30, 2025**.

Moved by Withers, seconded by Kartes, that the Board of Education of West Branch-Rose City Area Schools adopts the **2025-2026** budgets as presented.

Ayes: Withers, Kartes, Miller, Biermann, Kearns, Abraham-6

Nays: None-0

Abstained: None-0

Absent: Lehman-1

Motion adopted.



Debra R. Abraham, Secretary
West Branch-Rose City Area Schools
Board of Education

June 30, 2025