

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
Final 2020-2021 BUDGET AMENDMENT #2**

RESOLVED, that this resolution shall be the General Fund appropriations of West Branch-Rose City Area Schools for the fiscal year ending June 30, 2021, 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 the total revenues and un-appropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the West Branch-Rose City Area Schools for fiscal year 2020-2021 is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	7,034,770	325,878	7,360,648
State	13,717,440	17,147	13,734,587
Federal	2,854,504	0	2,854,504
Incoming Transfers & Other Transactions	87,552	12,800	100,352
Total Revenue	\$23,694,266	355,825	\$24,050,091
Fund Balance as of July 1, 2020*	6,992,897		\$6,992,897
Total Available Funds	\$30,687,163		\$31,042,988

*Audited balance

BE IT FURTHER RESOLVED, that \$23,370,307 of the total \$31,042,988 available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Previous Budget	Adjustments	Revised Budget
<i>Instruction</i>			
Basic Programs	10,219,507	58,055	10,277,562
Added Needs	3,062,615	(57,532)	3,005,083
<i>Support Services</i>			
Pupil	1,159,896	(33,290)	1,126,606
Instructional Staff	869,039	(184,024)	685,015
General Administration	499,770	(23,140)	476,630
School Administration	1,156,543	(824)	1,155,719
Business Services	430,798	(61,525)	369,273
Operations & Maintenance	2,549,111	729,714	3,278,825
Pupil Transportation	1,765,034	4,946	1,769,980
Technology	633,583	14,594	648,177
Athletics	422,733	56,798	479,531
Community Services	91,413	(4,897)	86,516
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
Total Appropriated	\$22,871,432	\$498,875	\$23,370,307
**Projected Fund Balance, June 30, 2021:	\$7,815,731		\$7,672,681
**Estimated Balance	<u>GASB 54 (06/30/2021)</u>		
Nonspendable Fund Balance	179,926		179,926
Restricted Fund Balance	0	0	0
Committed Fund Balance	800,000	0	800,000
Assigned Fund Balance	75,000	0	75,000
Unassigned Fund Balance	6,760,805	(143,050)	6,617,755
Total Fund Balance	\$ 7,815,731	\$ (143,050)	\$ 7,672,681

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 West Branch-Rose City Area Schools for fiscal year 2020-2021 is as follows:

<i>Revenue</i>	<u>Previous Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
Local	79,521	(19,000)	60,521
State	30,000	42,000	72,000
Federal	1,479,787	350,000	1,829,787
Incoming Transfers & Other Transactions	11,390	0	11,390
Total Revenue	\$1,600,698	373,000	\$1,973,698
Fund Balance as of July 1, 2020*	1,071,148		\$1,071,148
Total Available Funds	2,671,846		\$3,044,846

*Audited balance

BE IT FURTHER RESOLVED, that \$1,630,133 of the total \$3,044,846 available to appropriate in the SCHOOL FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

	<u>Previous Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
Food Service Activities	1,453,458	168,375	1,621,833
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
Total Appropriated	\$1,461,758	\$168,375	\$1,630,133

**Projected Fund Balance, June 30, 2021	\$1,210,088		\$1,414,713
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**Estimated Balance

GASB 54 (06/30/2021)

Nonspendable Fund Balance	2,910	0	2,910
Restricted Fund Balance	0	0	0
Committed Fund Balance	20,000	0	20,000
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	1,187,178	0	1,391,803
Total Fund Balance	\$ 1,210,088	\$ -	\$ 1,414,713

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 21, 2021

Moved by Schaiberger, seconded by Miller, that the Board of Education of West Branch-Rose City Area Schools adopts the 2020-2021 budgets as presented.

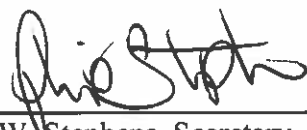
Ayes: 6-Zettle, Stephens, Kearns, Schaiberger, Kartes, Miller

Nays: 0

Abstained: 0

Absent: 1-Withers

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
June 21, 2021