

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2020-2021 BUDGET AMENDMENT #1**

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:	<u>Previous Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
Local	7,119,768	(84,998)	7,034,770
State	10,571,585	3,145,855	13,717,440
Federal	1,373,623	1,480,881	2,854,504
Incoming Transfers & Other Transactions	8,300	79,252	87,552
Total Revenue	\$19,073,276	4,620,990	\$23,694,266
Fund Balance as of July 1, 2020*	6,992,897		\$6,992,897
Total Available Funds	\$26,066,173		\$30,687,163

**Audited balance*

BE IT FURTHER RESOLVED, that \$22,871,432 of the total \$30,687,163 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	9,727,657	491,850	10,219,507
Added Needs	3,002,604	60,011	3,062,615
<i>Support Services</i>			
Pupil	1,130,730	29,166	1,159,896
Instructional Staff	1,036,700	(167,661)	869,039
General Administration	403,557	96,213	499,770
School Administration	1,130,680	25,863	1,156,543
Business Services	383,026	47,772	430,798
Operations & Maintenance	1,922,144	626,967	2,549,111
Pupil Transportation	1,252,217	512,817	1,765,034
Technology	460,444	173,139	633,583
Athletics	401,685	21,048	422,733
Community Services	48,747	42,666	91,413
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
Total Appropriated	\$20,911,581	\$1,959,851	\$22,871,432
**Projected Fund Balance, June 30, 2021:	\$5,154,592		\$7,815,731
**Estimated Balance			
GASB 54 (06/30/2020)			
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	4,099,666	2,661,139	6,760,805
Total Fund Balance	\$ 5,154,592	\$ 2,661,139	\$ 7,815,731

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>	Previous Budget	Adjustments	Revised Budget
Local	79,521	0	79,521
State	30,000	0	30,000
Federal	1,479,787	0	1,479,787
Incoming Transfers & Other Transactions	11,390	0	11,390
Total Revenue	\$1,600,698	0	\$1,600,698
Fund Balance as of July 1, 2020*	1,071,148		\$1,071,148
Total Available Funds	2,671,846		\$2,671,846

*Audited balance

BE IT FURTHER RESOLVED, that \$1,963,180 of the total \$2,671,846 available to appropriate in the SCHOOL FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

	Previous Budget	Adjustments	Revised Budget
Food Service Activities	1,453,458	0	1,453,458
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
Total Appropriated	\$1,461,758	\$0	\$1,461,758

**Projected Fund Balance, June 30, 2020	\$1,210,088		\$1,210,088
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**Estimated Balance

GASB 54 (06/30/2020)

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	1,187,178
Total Fund Balance	\$ 1,210,088	\$ -	\$ 1,210,088

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 February 17, 2021

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

Ayes: 7

Nays: 0

Abstained: 0

Absent: 0

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
February 15, 2021