

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2021-2022 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, 2022, 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 2021-2022 is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	7,283,700	6,900	7,290,600
State	11,829,511	2,400,423	14,229,934
Federal	2,224,677	4,229,019	6,453,696
Incoming Transfers & Other Transactions	10,300	6,515	16,815
Total Revenue	\$21,348,188	6,642,857	\$27,991,045
Fund Balance as of July 1, 2021*	7,672,681		\$8,520,470
Total Available Funds	\$29,020,869		\$36,511,515

*Audited balance

BE IT FURTHER RESOLVED, that \$29,040,177 of the total \$36,511,515 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	10,346,947	1,731,281	12,078,228
Added Needs	3,118,782	(71,537)	3,047,245
<i>Support Services</i>			
Pupil	1,169,613	(120,515)	1,049,098
Instructional Staff	607,737	206,778	814,515
General Administration	406,519	44,214	450,733
School Administration	1,356,523	27,656	1,384,179
Business Services	389,458	157,163	546,621
Operations & Maintenance	4,272,083	2,174,172	6,446,255
Pupil Transportation	1,587,256	171,493	1,758,749
Technology	518,233	310,306	828,539
Athletics	506,442	35,982	542,424
Community Services	58,036	24,165	82,201
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
Total Appropriated	\$24,349,019	\$4,691,158	\$29,040,177
**Projected Fund Balance, June 30, 2022:	\$4,671,850		\$7,471,338
**Estimated Balance			
GASB 54 (06/30/2022)			
Nonspendable Fund Balance	179,926		179,926
Restricted Fund Balance	0	0	0
Committed Fund Balance	317,258	0	317,258
Assigned Fund Balance	75,000	0	75,000
Unassigned Fund Balance	4,099,666	2,799,488	6,899,154
Total Fund Balance	\$ 4,671,850	\$ 2,799,488	\$ 7,471,338

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 2021-2022 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, 2021*	1,071,148		\$1,682,382
Total Available Funds	2,671,846		\$3,283,080

*Audited balance

BE IT FURTHER RESOLVED, that \$1,821,322 of the total \$3,283,080 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, 2022	\$1,210,088		\$1,821,322
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**Estimated Balance

GASB 54 (06/30/2022)

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	1,798,412
Total Fund Balance	\$ 1,210,088	\$ -	\$ 1,821,322

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 21, 2022

Moved by Kearns, seconded by Withers, that the Board of Education of West Branch-Rose City Area Schools adopts the 2021-2022 budgets as presented.

Ayes: 7 Schaiberger, Withers, Kartes, Miller, Zettle, Stephens, Kearns

Nays: 0

Abstained: 0

Absent:

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
February 21, 2022