

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2022-2023 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, 2023**, 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 **2022-2023** is as follows:

| Revenue: | Previous Budget | Adjustments | Revised Budget |
|---|------------------------|--------------------|-----------------------|
| Local | 7,678,443 | 378,781 | 8,057,224 |
| State | 13,101,816 | 1,734,869 | 14,836,685 |
| Federal | 5,314,153 | 58,587 | 5,372,740 |
| Incoming Transfers & Other Transactions | 8,300 | 0 | 8,300 |
| Total Revenue | \$26,102,712 | 2,172,237 | \$28,274,949 |
| Fund Balance as of July 1, 2022* | 8,415,746 | 876,462 | \$9,292,208 |
| Total Available Funds | \$34,518,458 | 3,048,699 | \$37,567,157 |

**Audited balance*

BE IT FURTHER RESOLVED, that **\$28,408,247** of the total **\$37,567,157** 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 | 11,864,895 | (215,133) | 11,649,762 |
| Added Needs | 2,722,771 | 227,567 | 2,950,338 |
| <i>Support Services</i> | | | |
| Pupil | 1,076,252 | 110,356 | 1,186,608 |
| Instructional Staff | 1,107,638 | 134,764 | 1,242,402 |
| General Administration | 452,448 | 24,456 | 476,904 |
| School Administration | 1,431,251 | 53,810 | 1,485,061 |
| Business Services | 480,636 | 17,590 | 498,226 |
| Operations & Maintenance | 4,769,153 | 573,513 | 5,342,666 |
| Pupil Transportation | 1,929,529 | (77,842) | 1,851,687 |
| Technology | 979,511 | 6,459 | 985,970 |
| Athletics | 638,109 | 7,268 | 645,377 |
| Community Services | 81,856 | 0 | 81,856 |
| Capital Outlay | 0 | 0 | 0 |
| Outgoing Transfers & Other Transactions | 11,390 | | 11,390 |
| Total Appropriated | \$27,545,439 | \$862,808 | \$28,408,247 |
| **Projected Fund Balance, June 30, 2023: | \$6,973,019 | \$2,185,891 | \$9,158,910 |
| **Estimated Balance | GASB 54 (06/30/2023) | | |
| 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 | 6,400,835 | 2,185,891 | 8,586,726 |
| Total Fund Balance | \$ 6,973,019 | \$ 2,185,891 | \$ 9,158,910 |

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 2022-2023 is as follows:

| <i>Revenue</i> | Previous Budget | Adjustments | Revised Budget |
|---|--------------------|-------------|--------------------|
| Local | 84,878 | 0 | 84,878 |
| State | 34,250 | 0 | 34,250 |
| Federal | 1,732,469 | 0 | 1,732,469 |
| Incoming Transfers & Other Transactions | 11,390 | 0 | 11,390 |
| Total Revenue | \$1,862,987 | 0 | 1,862,987 |
| Fund Balance as of July 1, 2022* | 2,072,972 | 36,464 | 2,109,436 |
| Total Available Funds | 3,935,959 | | \$3,972,423 |

*Audited balance

BE IT FURTHER RESOLVED, that \$2,672,397 of the total \$3,672,423 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 | 2,664,097 | (1,060,000) | 1,604,097 |
| Capital Outlay | | 1,060,000 | 1,060,000 |
| Outgoing Transfers and Other Transactions | 8,300 | 0 | 8,300 |
| Total Appropriated | \$2,672,397 | \$0 | \$2,672,397 |

| | | | |
|--|--------------------|-----------------|--------------------|
| **Projected Fund Balance, June 30, 2023 | \$1,263,562 | \$36,464 | \$1,300,026 |
|--|--------------------|-----------------|--------------------|

**Estimated Balance

GASB 54 (06/30/2023)

| | | | |
|---------------------------|---------------------|------------------|---------------------|
| Nonspendable Fund Balance | 50,000 | | 50,000 |
| Restricted Fund Balance | 0 | 0 | 0 |
| Committed Fund Balance | 50,000 | | 50,000 |
| Assigned Fund Balance | 0 | 0 | 0 |
| Unassigned Fund Balance | 1,163,562 | 36,464 | 1,200,026 |
| Total Fund Balance | \$ 1,263,562 | \$ 36,464 | \$ 1,300,026 |

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 20, 2023

Moved by Stephens, seconded by Withers, that the Board of Education of West Branch-Rose City Area Schools adopts the 2022-2023 budgets as presented.

Ayes: 6 Abraham, Withers, Miller, Zettle, Stephens, Kearns.

Nays: 0 None.

Abstained: 0 None.

Absent: 1 Kartes.

Motion adopted.



Philip W. Stephens, Secretary

West Branch-Rose City Area Schools

Board of Education

February 20, 2023