

WEST BRANCH-ROSE CITY AREA SCHOOLS
2023-2024 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, 2024**, 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 **17.9532** 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 **.6695** 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 **2023-2024** is as follows:

Revenue:	
Local	8,075,551
State	14,583,565
Federal	1,505,109
Incoming Transfers & Other Transactions	875,000
Total Revenue	\$25,039,225
Fund Balance as of July 1, 2023*	\$9,321,518
Total Available Funds	\$34,360,743

* Estimated Fund Balance as of June 30, 2023

BE IT FURTHER RESOLVED, that **\$25,404,179** of the total **\$34,360,743** available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction

Basic Programs	11,005,048
Added Needs	2,910,466
Adult Education	0

Support Services

Pupil	1,332,507
Instructional Staff	1,223,728
General Administration	465,494
School Administration	1,472,763
Business Services	557,273
Operations & Maintenance	3,301,971
Pupil Transportation	1,688,282
Technology	692,730
Athletics	659,626
Community Services	82,901
Capital Outlay	0

Outgoing Transfers & Other Transactions 11,390

Total Appropriated \$25,404,179

*Projected Fund Balance, June 30, 2024:	\$8,956,564
--	--------------------

**Estimated Balance	GASB 54 (06/30/2024)
Nonspendable Fund Balance	300,000
Restricted Fund Balance	105,000
Committed Fund Balance	
Assigned Fund Balance	213,500
Unassigned Fund Balance	8,338,064
Total Fund Balance	8,956,564

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 2023-2024 is as follows:

<i>Revenue</i>	
Local	141,165
State	40,000
Federal	1,875,000
Incoming Transfers & Other Transactions	11,390
Total Revenue	\$2,067,555
Fund Balance as of July 1, 2023*	\$2,107,462
Total Available Funds	\$4,175,017

BE IT FURTHER RESOLVED, that \$3,379,129 of the total \$4,175,017 available to appropriate in the SCHOOL FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

<i>Expenditures</i>	
Food Service Activities	3,354,129
Capital Outlay	0
Outgoing Transfers & Other Transactions	25,000
Total Appropriated	\$3,379,129

*Projected Fund Balance as of June 30, 2024:	\$795,888
**Estimated Balance	GASB 54 (06/30/2024)
Nonspendable Fund Balance	50,000
Restricted Fund Balance	0
Committed Fund Balance	535,000
Assigned Fund Balance	0
Unassigned Fund Balance	210,888
Total Fund Balance	795,888

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 19, 2023**.

Moved by Kartes , seconded by Withers , that the Board of Education of West Branch-Rose City Area Schools adopts the **2023-2024** budgets as presented.

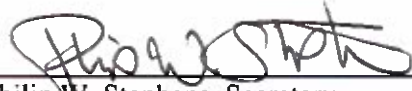
Ayes: Withers, Kartes, Miller, Zettle, Stephens, Kearns, Abraham 7

Nays: 0

Abstained: 0

Absent: 0

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
June 19, 2023