

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2023-2024 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, 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 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 **2023-2024** is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	8,075,551	(12,432)	8,063,119
State	14,583,565	2,540,318	17,123,883
Federal	1,505,109	497,182	2,002,291
Incoming Transfers & Other Transactions	875,000	0	875,000
Total Revenue	\$25,039,225	3,025,068	\$28,064,293
Fund Balance as of July 1, 2023*	9,321,518	1,351,045	\$10,672,563
Total Available Funds	\$34,360,743	4,376,113	\$38,736,856

**Estimated Fund Balance 7/1/23 - Previous Budget*

**Actual Fund Balance 7/1/23 - Revised Budget*

BE IT FURTHER RESOLVED, that **\$27,840,858** of the total **\$38,736,856** available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	<u>Previous Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
<i>Instruction</i>			
Basic Programs	11,005,048	902,768	11,907,816
Added Needs	2,910,466	1,010,241	3,920,707
<i>Support Services</i>			
Pupil	1,332,507	93,229	1,425,736
Instructional Staff	1,223,728	310,118	1,533,846
General Administration	465,494	3,931	469,425
School Administration	1,472,763	7,055	1,479,818
Business Services	557,273	(1,680)	555,593
Operations & Maintenance	3,301,971	90,499	3,392,470
Pupil Transportation	1,688,282	(20,162)	1,668,120
Technology	692,730	14,629	707,359
Athletics	659,626	25,600	685,226
Community Services	82,901	451	83,352
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
Total Appropriated	\$25,404,179	\$2,436,679	\$27,840,858
**Projected Fund Balance, June 30, 2024:	\$8,956,564	\$1,939,434	\$10,895,998
**Estimated Balance	<u>GASB 54 (06/30/2024)</u>		
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	8,384,380	1,939,434	10,323,814
Total Fund Balance	\$ 8,956,564	\$ 1,939,434	\$ 10,895,998

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 2023-2024 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	141,165	0	141,165
State	40,000	0	40,000
Federal	1,875,000	0	1,875,000
Incoming Transfers & Other Transactions	11,390	0	11,390
Total Revenue	\$2,067,555	0	2,067,555
Fund Balance as of July 1, 2023*	2,107,462	240,868	2,348,330
Total Available Funds	4,175,017	240,868	\$4,415,885

*Estimated Balance - Previous Budget

*Audited Balance - Revised Budget

BE IT FURTHER RESOLVED, that \$3,379,129 of the total \$4,415,885 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	3,354,129		3,354,129
Capital Outlay		0	
Outgoing Transfers and Other Transactions	25,000	0	25,000
Total Appropriated	\$3,379,129	\$0	\$3,379,129

**Projected Fund Balance, June 30, 2024	\$795,888		\$1,036,756
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**Estimated Balance

GASB 54 (06/30/2024)

Nonspendable Fund Balance	50,000		50,000
Restricted Fund Balance	0	0	0
Committed Fund Balance	535,000		535,000
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	210,888	240,868	451,756
Total Fund Balance	\$ 795,888	\$ 240,868	\$ 1,036,756

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 January 15, 2024

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

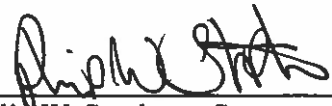
Ayes: 7; Kartes, Miller, Biermann, Stephens, Kearns, Abraham, Withers.

Nays: 0

Abstained: 0

Absent:

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
January 15, 2024