

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF WEST BRANCH-ROSE CITY AREA SCHOOLS  
Final 2024-2025 BUDGET AMENDMENT #2**

RESOLVED, that this resolution shall be the General Fund appropriations of West Branch-Rose City Area Schools for the fiscal year ending **June 30, 2025**, 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 **2024-2025** is as follows:

<b>Revenue:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
Local	9,641,440	198,750	9,840,190
State	17,108,403	338,392	17,446,795
Federal	1,739,897	0	1,739,897
Incoming Transfers & Other Transactions	111,498	2,000	113,498
<b>Total Revenue</b>	<b>\$28,601,238</b>	<b>539,142</b>	<b>\$29,140,380</b>
<b>Fund Balance as of July 1, 2024*</b>	<b>14,102,878</b>		<b>\$14,102,878</b>
<b>Total Available Funds</b>	<b>\$42,704,116</b>		<b>\$43,243,258</b>

*\*Audited balance*

BE IT FURTHER RESOLVED, that **\$29,293,452** of the total **\$43,243,258** available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
<i>Instruction</i>			
Basic Programs	12,241,857	283,342	12,525,199
Added Needs	3,183,169	238,065	3,421,234
<i>Support Services</i>			
Pupil	1,347,266	(127,663)	1,219,603
Instructional Staff	2,358,303	(205,848)	2,152,455
General Administration	553,558	(5,400)	548,158
School Administration	1,462,051	7,997	1,470,048
Business Services	670,461	(53,901)	616,560
Operations & Maintenance	3,075,337	(290,400)	2,784,937
Pupil Transportation	2,074,652	(82,077)	1,992,575
Technology	806,904	(24,718)	782,186
Athletics	772,864	(33,800)	739,064
Community Services	116,798	(20,531)	96,267
Capital Outlay	653,460	273,520	926,980
Outgoing Transfers & Other Transactions	16,576		18,186
<b>Total Appropriated</b>	<b>\$29,333,256</b>	<b>-\$41,414</b>	<b>\$29,293,452</b>
<b>**Projected Fund Balance, June 30, 2025:</b>	<b>\$13,370,860</b>		<b>\$13,949,806</b>
<b>GASB 54 (06/30/2025)</b>			
Nonspendable Fund Balance	300,000	Non-Cash	300,000
Restricted Fund Balance	120,000	Building Tr	15,000
Committed Fund Balance	218,848	Gym Floor	0
Assigned Fund Balance	0		0
Unassigned Fund Balance	12,732,012		563,946
<b>Total Fund Balance</b>	<b>\$ 13,370,860</b>	<b>\$ 578,946</b>	<b>\$ 13,949,806</b>

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 2024-2025 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	152,165	40,835	193,000
State	40,000	174,246	214,246
Federal	2,090,000	(240,250)	1,849,750
Incoming Transfers & Other Transactions	11,390	1,610	13,000
Total Revenue	\$2,293,555	(23,559)	\$2,269,996
Fund Balance as of July 1, 2024*	2,198,233		\$2,198,233
Total Available Funds	4,491,788		\$4,468,229

\*Audited balance

BE IT FURTHER RESOLVED, that \$2,989,959 of the total \$4,468,229 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	2,807,029	157,930	2,964,959
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	25,000	0	25,000
Total Appropriated	\$2,832,029	\$157,930	\$2,989,959

**Projected Fund Balance, June 30, 2025	\$1,659,759		\$1,478,270
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\*\*Estimated Balance

GASB 54 (06/30/2025)

Nonspendable Fund Balance	50,000	0	50,000
Restricted Fund Balance	0	0	0
Committed Fund Balance	207,414	(207,414)	0
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	1,402,345		1,428,270
<b>Total Fund Balance</b>	<b>\$ 1,659,759</b>	<b>\$ (207,414)</b>	<b>\$ 1,478,270</b>

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.

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This appropriations resolution is to take effect June 30, 2025

Moved by Withers, seconded by Abraham, that the Board of Education of West Branch-Rose City Area Schools adopts the 2024-2025 budgets as presented.

Ayes: Abraham, Withers, Kartes, Miller, Biermann, Kearns -6

Nays: None -0

Abstained: None -0

Absent: Lehman -1

Motion adopted.

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Debra Abraham, Secretary  
West Branch-Rose City Area Schools  
Board of Education  
June 30, 2025