

OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2022-2023 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, 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 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 **2022-2023** is as follows:

Revenue:	
Local	7,678,443
State	13,101,816
Federal	5,314,153
Incoming Transfers & Other Transactions	8,300
Total Revenue	\$26,102,712
Fund Balance as of July 1, 2022*	\$8,415,746
Total Available Funds	\$34,518,458

* Estimated Fund Balance as of June 30, 2022

BE IT FURTHER RESOLVED, that **\$27,545,439** of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction

Basic Programs	11,864,895
Added Needs	2,722,771
Adult Education	0

Support Services

Pupil	1,076,252
Instructional Staff	1,107,638
General Administration	452,448
School Administration	1,431,251
Business Services	480,636
Operations & Maintenance	4,769,153
Pupil Transportation	1,929,529
Technology	979,511
Athletics	638,109
Community Services	81,856
Capital Outlay	0

Outgoing Transfers & Other Transactions 11,390

Total Appropriated \$27,545,439

*Projected Fund Balance, June 30, 2023:	\$6,973,019
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****Estimated Balance GASB 54 (06/30/2022)**

Nonspendable Fund Balance	300,000
Restricted Fund Balance	75,000
Committed Fund Balance	
Assigned Fund Balance	213,500
Unassigned Fund Balance	6,384,519
Total Fund Balance	6,973,019

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL SERVICE-FOOD SERVICE fund of the West Branch-Rose City Area Schools for fiscal year 2022-2023 is as follows:

<i>Revenue</i>	
Local	84,878
State	34,250
Federal	1,732,469
Incoming Transfers & Other Transactions	11,390
Total Revenue	\$1,862,987
Fund Balance as of July 1, 2022*	\$2,072,972
Total Available Funds	\$3,935,959

BE IT FURTHER RESOLVED, that \$2,672,397 of the total available to appropriate in the SCHOOL SERVICE-FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

<i>Expenditures</i>	
Food Service Activities	2,664,097
Capital Outlay	0
Outgoing Transfers & Other Transactions	8,300
Total Appropriated	\$2,672,397

*Projected Fund Balance as of June 30, 2023:	\$1,263,562
**Estimated Balance	GASB 54 (06/30/2023)
Nonspendable Fund Balance	50,000
Restricted Fund Balance	0
Committed Fund Balance	0
Assigned Fund Balance	500,000
Unassigned Fund Balance	713,552
Total Fund Balance	1,263,552

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 20, 2022.

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

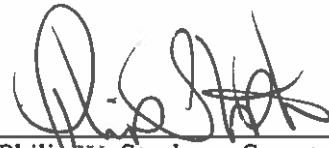
Ayes: 6 Withers, Kartes, Miller, Zettle, Stephens, Kearns

Nays: 0

Abstained: 0

Absent: 1 Schaiberger

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
June 20, 2022