

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2021-2022 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, 2022, 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 2021-2022 is as follows:

Revenue:	
Local	7,283,700
State	11,829,511
Federal	2,224,677
Incoming Transfers & Other Transactions	10,300
Total Revenue	\$21,348,188
Fund Balance as of July 1, 2021*	\$7,672,681
Total Available Funds	\$29,020,869

* Estimated Fund Balance as of June 30, 2021

BE IT FURTHER RESOLVED, that \$24,349,019 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	10,346,947
Added Needs	3,118,782
Adult Education	0

Support Services

Pupil	1,169,613
Instructional Staff	607,737
General Administration	406,519
School Administration	1,356,523
Business Services	389,458
Operations & Maintenance	4,272,083
Pupil Transportation	1,587,256
Technology	518,233
Athletics	506,442
Community Services	58,036
Capital Outlay	0

Outgoing Transfers & Other Transactions 11,390

Total Appropriated \$24,349,019

*Projected Fund Balance, June 30, 2022:	\$4,671,850
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****Estimated Balance GASB 54 (06/30/2022)**

Nonspendable Fund Balance	300,000
Restricted Fund Balance	0
Committed Fund Balance	0
Assigned Fund Balance	0
Unassigned Fund Balance	4,371,850
Total Fund Balance	4,671,850

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 2021-2022 is as follows:

<i>Revenue</i>	
Local	79,521
State	30,000
Federal	1,479,787
Incoming Transfers & Other Transactions	11,390
Total Revenue	\$1,600,698
Fund Balance as of July 1, 2021*	\$1,414,713
Total Available Funds	\$3,015,411

BE IT FURTHER RESOLVED, that \$1,963,180 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	1,453,458
Capital Outlay	0
Outgoing Transfers & Other Transactions	8,300
Total Appropriated	\$1,461,758

*Projected Fund Balance as of June 30, 2022:	\$1,553,653
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<i>**Estimated Balance</i>	GASB 54 (06/30/2022)
Nonspendable Fund Balance	50,000
Restricted Fund Balance	0
Committed Fund Balance	0
Assigned Fund Balance	0
Unassigned Fund Balance	1,503,653
Total Fund Balance	1,553,653

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 21, 2021.

Moved by Schaiberger, seconded by Zettle, that the Board of Education of West Branch-Rose City Area Schools adopts the 2021-2022 budgets as presented.

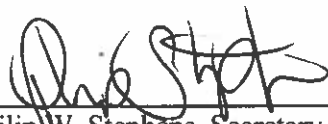
Ayes: 6-Stephens, Kearns, Schaiberger, Kartes, Miller, Zettle

Nays: 0

Abstained: 0

Absent: 1-Withers

Motion adopted.


Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
June 21, 2021