

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

<b>Revenue:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
Local	7,290,600	325,063	7,615,663
State	14,229,934	219,621	14,449,555
Federal	6,453,696	(1,630,936)	4,822,760
Incoming Transfers & Other Transactions	16,815	(8,515)	8,300
<b>Total Revenue</b>	<b>\$27,991,045</b>	<b>(1,094,767)</b>	<b>\$26,896,278</b>
Fund Balance as of <b>July 1, 2021*</b>	8,520,461		\$8,520,461
<b>Total Available Funds</b>	<b>\$36,511,506</b>		<b>\$35,416,739</b>

*\*Audited balance*

BE IT FURTHER RESOLVED, that **\$27,000,993** of the total **\$35,416,739** 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	12,078,228	(558,726)	11,519,502
Added Needs	3,047,245	(131,601)	2,915,644
<i>Support Services</i>			
Pupil	1,049,098	2,523	1,051,621
Instructional Staff	814,515	63,358	877,873
General Administration	450,733	5,129	455,862
School Administration	1,384,179	(46,860)	1,337,319
Business Services	546,621	3,560	550,181
Operations & Maintenance	6,446,255	(1,447,062)	4,999,193
Pupil Transportation	1,758,749	38,652	1,797,401
Technology	828,539	6,178	834,717
Athletics	542,424	25,365	567,789
Community Services	82,201	300	82,501
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
<b>Total Appropriated</b>	<b>\$29,040,177</b>	<b>-\$2,039,184</b>	<b>\$27,000,993</b>
<b>**Projected Fund Balance, June 30, 2022:</b>	<b>\$7,471,329</b>		<b>\$8,415,746</b>
<b>**Estimated Balance</b>			
<b>GASB 54 (06/30/2021)</b>			
Nonspendable Fund Balance	179,926		179,926
Restricted Fund Balance	0	0	0
Committed Fund Balance	800,000	0	800,000
Assigned Fund Balance	75,000	0	75,000
Unassigned Fund Balance	6,760,805	600,015	7,360,820
<b>Total Fund Balance</b>	<b>\$ 7,815,731</b>	<b>\$ 600,015</b>	<b>\$ 8,415,746</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 2021-2022 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	79,521	5,357	84,878
State	30,000	4,250	34,250
Federal	1,479,787	452,682	1,932,469
Incoming Transfers & Other Transactions	11,390	0	11,390
<b>Total Revenue</b>	<b>\$1,600,698</b>	<b>462,289</b>	<b>\$2,062,987</b>
Fund Balance as of July 1, 2021*	1,682,382		\$1,682,382
<b>Total Available Funds</b>	<b>3,283,080</b>		<b>\$3,745,369</b>

\*Audited balance

BE IT FURTHER RESOLVED, that \$1,672,397 of the total \$3,745,369 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	1,453,458	210,639	1,664,097
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
<b>Total Appropriated</b>	<b>\$1,461,758</b>	<b>\$210,639</b>	<b>\$1,672,397</b>

<b>**Projected Fund Balance, June 30, 2022</b>	<b>\$1,821,322</b>		<b>\$2,072,972</b>
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\*\*Estimated Balance

**GASB 54 (06/30/2021)**

Nonspendable Fund Balance	2,910	0	2,910
Restricted Fund Balance	0	0	0
Committed Fund Balance	20,000	0	20,000
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	1,798,412	0	2,050,062
<b>Total Fund Balance</b>	<b>\$ 1,821,322</b>	<b>\$ -</b>	<b>\$ 2,072,972</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.

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

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

Nays: 0

Abstained: 0

Absent: 1 Schaiberger

Motion adopted.



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