

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF WEST BRANCH-ROSE CITY AREA SCHOOLS  
Final 2022-2023 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, 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 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 **2022-2023** is as follows:

<b>Revenue:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
Local	8,057,224	330,500	8,387,724
State	14,836,685	1,285,896	16,122,581
Federal	5,372,740	16,850	5,389,590
Incoming Transfers & Other Transactions	8,300	16,700	25,000
<b>Total Revenue</b>	<b>\$28,274,949</b>	<b>1,649,946</b>	<b>\$29,924,895</b>
Fund Balance as of <b>July 1, 2022*</b>	9,292,208		\$9,292,208
<b>Total Available Funds</b>	<b>\$37,567,157</b>		<b>\$39,217,103</b>

*\*Audited balance*

BE IT FURTHER RESOLVED, that **\$29,895,585** of the total **\$39,217,103** 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	11,649,762	432,686	12,082,448
Added Needs	2,950,338	54,161	3,004,499
<i>Support Services</i>			
Pupil	1,186,608	(8,625)	1,177,983
Instructional Staff	1,242,402	310,401	1,552,803
General Administration	476,904	22,225	499,129
School Administration	1,485,061	109,849	1,594,910
Business Services	498,226	40,405	538,631
Operations & Maintenance	5,342,666	136,135	5,478,801
Pupil Transportation	1,851,687	350,144	2,201,831
Technology	985,970	18,104	1,004,074
Athletics	645,377	20,808	666,185
Community Services	81,856	1,045	82,901
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
<b>Total Appropriated</b>	<b>\$28,408,247</b>	<b>\$1,487,338</b>	<b>\$29,895,585</b>
<b>**Projected Fund Balance, June 30, 2023:</b>	<b>\$9,158,910</b>		<b>\$9,321,518</b>
<b>**Estimated Balance</b>			
<b>GASB 54 (06/30/2023)</b>			
Nonspendable Fund Balance	179,926		300,000
Restricted Fund Balance	0	105,000	105,000
Committed Fund Balance	317,258	(317,258)	
Assigned Fund Balance	75,000	138,500	213,500
Unassigned Fund Balance	8,586,726	116,292	8,703,018
<b>Total Fund Balance</b>	<b>\$ 9,158,910</b>	<b>\$ 42,534</b>	<b>\$ 9,321,518</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 2022-2023 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	84,878	66,287	151,165
State	34,250	7,250	41,500
Federal	1,732,469	202,859	1,935,328
Incoming Transfers & Other Transactions	11,390	0	11,390
<b>Total Revenue</b>	<b>\$1,862,987</b>	<b>276,396</b>	<b>\$2,139,383</b>
Fund Balance as of July 1, 2022*	2,109,436		\$2,109,436
<b>Total Available Funds</b>	<b>3,972,423</b>		<b>\$4,248,819</b>

\*Audited balance

BE IT FURTHER RESOLVED, that \$2,141,357 of the total \$4,248,819 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	1,604,097	512,260	2,116,357
Capital Outlay	1,060,000	(1,060,000)	0
Outgoing Transfers and Other Transactions	8,300	16,700	25,000
<b>Total Appropriated</b>	<b>\$2,672,397</b>	<b>(\$531,040)</b>	<b>\$2,141,357</b>

<b>**Projected Fund Balance, June 30, 2023</b>	<b>\$1,300,026</b>		<b>\$2,107,462</b>
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\*\*Estimated Balance

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

Nonspendable Fund Balance	50,000	0	50,000
Restricted Fund Balance	0	0	0
Committed Fund Balance	50,000	1,800,000	1,850,000
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	1,200,026	(1,590,950)	207,462
<b>Total Fund Balance</b>	<b>\$ 1,300,026</b>	<b>\$ 209,050</b>	<b>\$ 2,107,462</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 19, 2023

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

Ayes: 7

Nays: 0

Abstained: 0

Absent: 0

Motion adopted.



Philip W. Stephens, Secretary

West Branch-Rose City Area Schools

Board of Education

June 19, 2023