

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
Final 2023-2024 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, 2024**, 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 **2023-2024** is as follows:

Revenue:	<u>Previous Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
Local	8,063,119	277,214	8,340,333
State	17,123,883	510,565	17,634,448
Federal	2,002,291	29,105	2,031,396
Incoming Transfers & Other Transactions	875,000	0	875,000
Total Revenue	\$28,064,293	816,884	\$28,881,177
Fund Balance as of July 1, 2023*	10,672,563		\$10,672,563
Total Available Funds	\$38,736,856		\$39,553,740

**Audited balance*

BE IT FURTHER RESOLVED, that **\$28,371,649** of the total **\$39,553,740** available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Previous Budget	Adjustments	Revised Budget
<i>Instruction</i>			
Basic Programs	11,907,816	(278,762)	11,629,054
Added Needs	3,920,707	(57,540)	3,863,167
<i>Support Services</i>			
Pupil	1,425,736	(93,993)	1,331,743
Instructional Staff	1,533,846	437,703	1,971,549
General Administration	469,425	13,325	482,750
School Administration	1,479,818	23,418	1,503,236
Business Services	555,593	(1,912)	553,681
Operations & Maintenance	3,392,470	(40,476)	3,351,994
Pupil Transportation	1,668,120	28,505	1,696,625
Technology	707,359	27,029	734,388
Athletics	685,226	(10,000)	675,226
Community Services	83,352	3,552	86,904
Capital Outlay	0	479,942	479,942
Outgoing Transfers & Other Transactions	11,390		11,390
Total Appropriated	\$27,840,858	\$530,791	\$28,371,649
**Projected Fund Balance, June 30, 2024:	\$10,895,998		\$11,182,091
GASB 54 (06/30/2024)			
Nonspendable Fund Balance	179,926		300,000
Restricted Fund Balance	0	120,000	120,000
Committed Fund Balance	317,258	(317,258)	
Assigned Fund Balance	75,000	143,848	218,848
Unassigned Fund Balance	10,323,814	219,429	10,543,243
Total Fund Balance	\$ 10,895,998	\$ 166,019	\$ 11,182,091

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 2023-2024 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	141,165	86,000	227,165
State	40,000	137,000	177,000
Federal	1,875,000	85,000	1,960,000
Incoming Transfers & Other Transactions	11,390	0	11,390
Total Revenue	\$2,067,555	308,000	\$2,375,555
Fund Balance as of July 1, 2023*	2,348,330		\$2,348,330
Total Available Funds	4,415,885		\$4,723,885

*Audited balance

BE IT FURTHER RESOLVED, that \$3,035,629 of the total \$4,484,991 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	3,354,129	(343,500)	3,010,629
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	25,000	0	25,000
Total Appropriated	\$3,379,129	(\$343,500)	\$3,035,629

**Projected Fund Balance, June 30, 2024	\$1,036,756		\$1,688,256
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**Estimated Balance

GASB 54 (06/30/2024)

Nonspendable Fund Balance	50,000	0	50,000
Restricted Fund Balance	0	0	0
Committed Fund Balance	535,000	465,000	1,000,000
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	451,756		638,256
Total Fund Balance	\$ 1,036,756	\$ 465,000	\$ 1,688,256

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.

This appropriations resolution is to take effect June 26, 2024

Moved by Abraham, seconded by Miller, that the Board of Education of West Branch-Rose City Area Schools adopts the 2023-2024 budgets as presented.

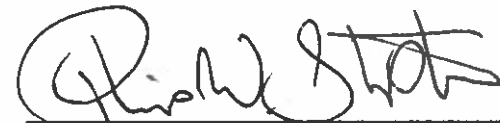
Ayes: Abraham, Miller, Stephens, Kearns; 4.

Nays: 0.

Abstained: 0.

Absent: Biermann, Kartes, Withers; 3.

Motion adopted.



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

June 26, 2024