

**WEST BRANCH-ROSE CITY AREA SCHOOLS**  
**2024-2025 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, 2025**, 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 **17.5133** 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 **.6680** 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 **2024-2025** is as follows:

<b>Revenue:</b>	
Local	9,267,483
State	15,066,923
Federal	1,445,124
Incoming Transfers & Other Transactions	84,998
<b>Total Revenue</b>	<b>\$25,864,528</b>
Fund Balance as of <b>July 1, 2024*</b>	\$10,895,998
Total Available Funds	<b>\$36,760,526</b>

\* Estimated Fund Balance as of June 30, 2024

BE IT FURTHER RESOLVED, that **\$27,408,649** of the total **\$36,760,526** available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

**Expenditures:**

*Instruction*

Basic Programs	11,748,556
Added Needs	3,196,099
Adult Education	0

*Support Services*

Pupil	1,251,385
Instructional Staff	2,120,796
General Administration	492,230
School Administration	1,445,419
Business Services	591,319
Operations & Maintenance	2,777,745
Pupil Transportation	2,061,147
Technology	741,294
Athletics	682,140
Community Services	82,901
Capital Outlay	206,228

Outgoing Transfers & Other Transactions 11,390

**Total Appropriated \$27,408,649**

<b>*Projected Fund Balance, June 30, 2025:</b>	<b>\$9,351,877</b>
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<b>**Estimated Balance</b>	<b>GASB 54 (06/30/2025)</b>	
Nonspendable Fund Balance	300,000	Non -Cash Inventory
Restricted Fund Balance	120,000	Building Trades
Committed Fund Balance		
Assigned Fund Balance	218,848	Gym Floor
Unassigned Fund Balance	8,713,029	
<b>Total Fund Balance</b>	<b>9,351,877</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 the West Branch-Rose City Area Schools for fiscal year 2024-2025 is as follows:

<i>Revenue</i>	
Local	152,165
State	40,000
Federal	2,090,000
Incoming Transfers & Other Transactions	11,390
<b>Total Revenue</b>	<b>\$2,293,555</b>
Fund Balance as of July 1, 2024*	\$795,888
<b>Total Available Funds</b>	<b>\$3,089,443</b>

BE IT FURTHER RESOLVED, that \$2,832,029 of the total \$3,089,443 available to appropriate in the SCHOOL FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

<i>Expenditures</i>	
Food Service Activities	2,807,029
Capital Outlay	0
Outgoing Transfers & Other Transactions	25,000
<b>Total Appropriated</b>	<b>\$2,832,029</b>

*Projected Fund Balance as of June 30, 2025:	<b>\$257,414</b>
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**Estimated Balance	<b>GASB 54 (06/30/2025)</b>
Nonspendable Fund Balance	50,000
Restricted Fund Balance	0
Committed Fund Balance	207,414
Assigned Fund Balance	0
Unassigned Fund Balance	0
<b>Total Fund Balance</b>	<b>257,414</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 17, 2024**.

Moved by Kartes, seconded by Miller, that the Board of Education of West Branch-Rose City Area Schools adopts the **2024-2025** budgets as presented.


Ayes: Kartes, Miller, Biermann, Stephens, Kearns, Abraham; 6.

Navs: 0.

Abstained: 0.

Absent: Withers; 1.

Motion adopted. 6-0.



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Philip W. Stephens, Secretary  
West Branch-Rose City Area Schools  
Board of Education  
**June 17, 2024**