

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF WEST BRANCH-ROSE CITY AREA SCHOOLS  
2024-2025 BUDGET AMENDMENT #1**

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 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 **2024-2025** is as follows:

<b>Revenue:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
Local	9,267,483	373,957	9,641,440
State	15,066,923	2,041,480	17,108,403
Federal	1,445,124	294,773	1,739,897
Incoming Transfers & Other Transactions	84,998	26,500	111,498
<b>Total Revenue</b>	<b>\$25,864,528</b>	<b>2,736,710</b>	<b>\$28,601,238</b>
<b>Fund Balance as of July 1, 2024*</b>	<b>10,895,998</b>	<b>3,206,880</b>	<b>\$14,102,878</b>
<b>Total Available Funds</b>	<b>\$36,760,526</b>	<b>5,943,590</b>	<b>\$42,704,116</b>

*\*Estimated Fund Balance 7/1/24 - Previous Budget*

*\*Actual Fund Balance 7/1/24 - Revised Budget*

BE IT FURTHER RESOLVED, that **\$29,333,256** of the total **\$42,704,116** 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	11,748,556	493,301	12,241,857
Added Needs	3,196,099	(12,930)	3,183,169
<i>Support Services</i>			
Pupil	1,251,385	95,881	1,347,266
Instructional Staff	2,120,796	237,507	2,358,303
General Administration	492,230	61,328	553,558
School Administration	1,445,419	16,632	1,462,051
Business Services	591,319	79,142	670,461
Operations & Maintenance	2,777,745	297,592	3,075,337
Pupil Transportation	2,061,147	13,505	2,074,652
Technology	741,294	65,610	806,904
Athletics	682,140	90,724	772,864
Community Services	82,901	33,897	116,798
Capital Outlay	206,228	447,232	653,460
Outgoing Transfers & Other Transactions	11,390	5,186	16,576
<b>Total Appropriated</b>	<b>\$27,408,649</b>	<b>\$1,924,607</b>	<b>\$29,333,256</b>
<b>**Projected Fund Balance, June 30, 2025:</b>	<b>\$9,351,877</b>	<b>\$4,018,983</b>	<b>\$13,370,860</b>
<b>**Estimated Balance</b>	<b>GASB 54 (06/30/2025)</b>		
Nonspendable Fund Balance	300,000	Non-Cash	300,000
Restricted Fund Balance	120,000	Building Tr	120,000
Committed Fund Balance	0		0
Assigned Fund Balance	218,848	Gym Floor	218,848
Unassigned Fund Balance	8,713,029		12,798,676
<b>Total Fund Balance</b>	<b>\$ 9,351,877</b>	<b>\$ 4,018,983</b>	<b>\$ 13,370,860</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 2024-2025 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	152,165	0	152,165
State	40,000	0	40,000
Federal	2,090,000	0	2,090,000
Incoming Transfers & Other Transactions	11,390	0	11,390
Total Revenue	\$2,293,555	0	2,293,555
Fund Balance as of July 1, 2024*	795,888	1,402,345	2,198,233
Total Available Funds	3,089,443	240,868	\$4,491,788

\*Estimated Balance - Previous Budget

\*Audited Balance - Revised Budget

BE IT FURTHER RESOLVED, that \$2,832,029 of the total \$4,491,788 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	2,807,029		2,807,029
Capital Outlay		0	
Outgoing Transfers and Other Transactions	25,000	0	25,000
Total Appropriated	\$2,832,029	\$0	\$2,832,029

**Projected Fund Balance, June 30, 2024	\$257,414	\$1,659,759
---	-----------	-------------

\*\*Estimated Balance

GASB 54 (06/30/2025)

Nonspendable Fund Balance	50,000		50,000
Restricted Fund Balance	0	0	0
Committed Fund Balance	207,414		207,414
Assigned Fund Balance	0	0	0
Unassigned Fund Balance		1,402,345	1,402,345
<b>Total Fund Balance \$</b>	<b>257,414</b>	<b>\$ 1,402,345</b>	<b>\$ 1,659,759</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 March 17, 2025

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

Ayes: 7 Abraham, Withers, Kartes, Miller, Biermann, Lehman, Kearns.

Nays: 0 None.

Abstained: 0 None.

Absent: 0 None.

Motion adopted.



Debra Abraham, Secretary  
West Branch-Rose City Area Schools  
Board of Education  
March 17, 2025

# Monthly Board Report - Revenue/Expenditure Summary

Printed: 3/17/2025 2:14 PM  
WEST BRANCH ROSE CITY AREA SCHOOLS

Page 2 of 2  
Report as of: 3/31/2025

## General Fund

General Fund 11

Account Type	X	Expense							
Source of Revenue/Function	000	Operations and Maintenance							
Account	Description	Audited 2021/22	Audited 2022/23	Audited 2023/24	Current Budget	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
260	Operations and Maintenance	4,944,863.20	5,068,999.13	2,652,346.14	3,075,337.00	1,729,855.95	1,304,752.96	56.25	
270	Pupil Transportation Services	1,916,659.06	2,041,459.18	1,573,229.71	2,074,652.00	1,337,134.34	713,145.87	64.45	
280	Support Services-Central	801,784.09	950,604.38	662,498.87	806,904.00	521,808.46	285,543.74	64.67	
290	Support Service-Other	549,458.61	669,081.24	553,008.94	772,864.00	384,364.94	379,683.31	49.73	
310	Community Services Direction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	Community Recreation	20,069.79	17,337.53	13,674.40	28,173.00	4,858.13	23,314.87	17.24	
330	Community Activities	16,539.88	16,133.93	19,487.62	27,104.00	10,750.50	16,336.64	39.66	
360	Welfare Activities	0.00	0.00	144.00	23,538.00	17,889.95	5,648.05	76.00	
370	Non-Public School Pupils	25,068.05	25,079.14	26,783.34	37,983.00	23,527.55	10,955.45	61.94	
390	Other Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410	Payments to Other Public Schools Within Michigan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450	Facilities Acquisition	0.00	0.00	83,756.50	653,460.00	646,876.96	6,583.04	98.99	
490	Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
610	Fund Modifications (Other Operating Transfers Out)	0.00	0.00	0.00	5,186.00	0.00	5,186.00	0.00	
620	Fund Modifications (Other Operating Transfers Out)	12,770.00	12,450.00	0.00	11,390.00	0.00	11,390.00	0.00	
630	Fund Modifications (Other Operating Transfers Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
640	Fund Modifications (Other Operating Transfers Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
X	Expense	25,405,625.98	27,550,909.01	25,488,642.11	29,333,256.00	15,528,343.96	13,683,433.65	52.94	
11	General Fund	(771,739.01)	(1,380,351.23)	(3,430,314.77)	732,018.00	(134,053.55)	749,737.71	-18.31	
Report Total:		771,739.01	1,380,351.23	3,430,314.77	(732,018.00)	134,053.55	(749,737.71)	-18.31	

\* Account Type  
Fund

Audited Fund Balance 6/30/2022	9,292,208.29		
Audited Fund Balance 6/30/2023		10,672,559.52	
Audited Fund Balance 6/30/2024			14,102,874.29
Projected Fund Balance 6/30/2025			48.77% 13,370,856.29
			46.75%



# Monthly Board Report - Revenue/Expenditure Summary

Page 1 of 2  
Report as of: 3/31/2025

Printed: 3/17/2025 2:14 PM  
WEST BRANCH ROSE CITY AREA SCHOOLS

## General Fund

General Fund 11									
Account Type	Revenue								
Source of Revenue/Function	Taxes Levied								
Account	Description	Audited 2021/22	Audited 2022/23	Audited 2023/24	Current Budget	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
110	Taxes Levied	7,150,199.20	7,397,714.63	7,851,464.70	8,234,269.00	6,556,833.04	1,677,435.96	79.63	
120	Approp. Recv. Local Gover. Other Than S.D.	60.55	265.82	373.64	500.00	130.59	369.41	26.12	
130	Tuition - (Fees for Instructions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	Transportation Fees	46,243.00	41,399.52	72,471.90	100,000.00	9,410.60	87,676.15	9.41	
150	Earnings on Investments and Deposits	1,190.00	191,355.50	512,278.27	400,000.00	335,484.72	64,515.28	83.87	
170	Revenue from Student Activities	32,098.00	47,653.00	69,497.48	78,000.00	75,325.50	2,674.50	96.57	
180	Revenue from Community Service Activities	6,838.00	2,134.00	1,800.00	0.00	0.00	0.00	0.00	
190	Other Local Revenue	250,006.44	439,185.23	284,866.28	828,671.00	650,007.56	176,432.14	78.44	
310	Grants-In-Aid - contributions made from State	14,366,260.56	16,057,384.16	17,668,399.52	17,108,403.00	7,510,836.96	9,597,566.04	43.90	
400	Revenues from Federal Sources	4,067,721.55	4,351,324.71	1,779,378.46	1,739,897.00	497,891.09	1,242,005.91	28.62	
510	Payments Received from Other Public Schools Within	5,688.93	0.00	0.00	0.00	0.00	0.00	0.00	
540	Extra-Ordinary Insurance Reimbursements	225,363.55	109,281.17	35,006.59	0.00	0.00	0.00	0.00	
590	Other Financing Sources - cannot be identified	0.00	274,699.40	22,420.00	26,500.00	26,477.45	22.55	99.91	
610	Fund Modifications (Other Operating Transfers In)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
620	Fund Modifications (Other Operating Transfers In)	25,695.21	18,863.10	91,025.77	25,000.00	0.00	25,000.00	0.00	
630	Fund Modifications (Other Operating Transfers In)	0.00	0.00	10,407.50	59,998.00	0.00	59,998.00	0.00	
640	Fund Modifications (Other Operating Transfers In)	0.00	0.00	519,566.77	0.00	0.00	0.00	0.00	
I	Revenue	26,177,364.99	28,931,260.24	28,918,956.88	28,601,238.00	15,662,397.51	12,933,695.94	54.76	Account Type
110	Basic Program	10,681,238.93	11,429,537.21	11,450,898.24	12,241,857.00	5,906,233.17	6,328,353.19	48.25	
120	Added Needs - Instructional Activities	2,663,880.27	2,571,136.14	3,292,803.70	3,183,169.00	1,682,126.34	1,483,428.94	52.84	
130	Adult/Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	Support Services-Pupil	876,353.40	1,110,254.41	1,195,087.50	1,347,266.00	578,029.87	769,236.13	42.90	
220	Support Services-Instructional Staff	631,391.22	1,093,146.66	1,407,528.64	2,358,303.00	1,111,623.97	1,227,142.34	47.14	
230	Support Services-General Administration	440,280.20	492,300.00	616,115.46	553,558.00	328,543.63	225,014.37	59.35	
240	Support Services School Administration	1,306,983.18	1,528,793.34	1,400,856.80	1,462,051.00	863,012.67	598,965.28	59.03	
250	Support Services Business	538,286.10	524,596.72	540,422.25	670,461.00	381,707.53	288,753.47	56.93	