RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2025-2026 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, 2026, 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 2025-2026 is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	9,631,323	117,327	9,748,650
State	15,267,505	2,304,617	17,572,122
Federal	1,661,292	(66,105)	1,595,187
Incoming Transfers & Other Transactions	25,000	0	25,000
Total Revenue	**$26,585,120**	2,355,839	**$28,940,959**
Fund Balance as of July 1, 2025*	13,949,806	742,635	$14,692,441
Total Available Funds	$40,534,926	3,098,474	**$43,633,400**

**Estimated Fund Balance 7/1/25 - Previous Budget*
**Actual Fund Balance 7/1/25 - Revised Budget*

BE IT FURTHER RESOLVED, that **$31,438,003** of the total **$43,633,400** 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
Instruction				
Basic Programs	13,159,629		752,039	13,911,668
Added Needs	3,594,748		477,600	4,072,348
Support Services				
Pupil	1,362,743		98,560	1,461,303
Instructional Staff	1,908,067		92,364	2,000,431
General Administration	539,819		31,751	571,570
School Administration	1,712,202		9,163	1,721,365
Business Services	770,040		(73,935)	696,105
Operations & Maintenance	2,944,535		327,347	3,271,882
Pupil Transportation	1,777,782		44,382	1,822,164
Technology	803,864		28,447	832,311
Athletics	701,492		1,700	703,192
Community Services	67,178		(3,145)	64,033
Capital Outlay	250,000		41,445	291,445
Outgoing Transfers & Other Transactions	16,576		1,610	18,186
Total Appropriated	**$29,608,675**		**$1,829,328**	**$31,438,003**
**Projected Fund Balance, June 30, 2026:	**$10,926,251**		**$1,269,146**	**$12,195,397**
***Estimated Balance*	**GASB 54 (06/30/2026)**			
Nonspendable Fund Balance	300,000	Non-Cash		300,000
Restricted Fund Balance	135,000	Building Tr	0	135,000
Committed Fund Balance	0		0	0
Assigned Fund Balance	218,848	Gym Floor	0	218,848
Unassigned Fund Balance	10,272,403		1,269,146	11,541,549
Total Fund Balance	**$ 10,926,251**		**$ 1,269,146**	**$ 12,195,397**

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 2025-2026 is as follows:

Revenue	Previous Budget	Adjustments	Revised Budget
Local	193,000	0	193,000
State	207,505	0	207,505
Federal	1,849,750	0	1,849,750
Incoming Transfers & Other Transactions	11,390	0	11,390
Total Revenue	**$2,261,645**	**0**	2,261,645
Fund Balance as of July 1, 2025*	1,478,270	1,402,345	1,788,449
Total Available Funds	3,739,915	240,868	**$4,050,094**

**Estimated Balance - Previous Budget*

**Audited Balance - Revised Budget*

BE IT FURTHER RESOLVED, that **$2,706,692** of the total **$4,050,094** available to appropriate in the SCHOOL FOOD ERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

	Previous Budget	Adjustments	Revised Budget
Food Service Activities	2,681,692		2,681,692
Capital Outlay		0	
Outgoing Transfers and Other Transactions	25,000	0	25,000
Total Appropriated	**$2,706,692**	**$0**	**$2,706,692**
**Projected Fund Balance, June 30, 2026	**$1,033,223**		**$1,343,402**
***Estimated Balance*	**GASB 54 (06/30/2026)**		
Nonspendable Fund Balance	50,000		50,000
Restricted Fund Balance	0	0	0
Committed Fund Balance	983,223		207,414
Assigned Fund Balance	0	0	0
Unassigned Fund Balance		1,402,345	1,372,345
Total Fund Balance	**$ 1,033,223**	**$ 1,402,345**	**$ 1,629,759**

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 January 19, 2026

Moved by Withers, seconded by Abraham, that the Board of Education of West Branch-Rose City Area Schools adopts the 2025-2026 budgets as presented.

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

Nays: 0.

Abstained: 0.

Absent: 0.

Motion adopted.

Debra R Abraham

Debra R.Abraham, Secretary
West Branch-Rose City Area Schools
Board of Education
January 19, 2026