

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2017-2018 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, 2018, 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 18.00 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 2.03 mills of ad valorem property tax will be charges on all taxable property for the purpose of meeting the district's debt service 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 2017-2018 is as follows:

Revenue:	
Local	6,913,666
State	12,021,226
Federal	1,623,127
Incoming Transfers & Other Transactions	36,759
Total Revenue	\$20,594,778
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Fund Balance as of July 1, 2017*	\$4,328,316
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Total Available Funds	\$24,923,094

BE IT FURTHER RESOLVED, that **\$20,838,049** of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction

Basic Programs	9,084,696
Added Needs	3,549,689
Adult Education	0

Support Services

Pupil	1,081,002
Instructional Staff	893,676
General Administration	406,391
School Administration	1,014,565
Business Services	439,113
Operations & Maintenance	2,023,609
Pupil Transportation	1,377,131
Technology	504,991
Athletics	370,064
Community Services	82,122
Capital Outlay	0

Outgoing Transfers & Other Transactions 11,000

Total Appropriated \$20,838,049

*Projected Fund Balance, June 30, 2018:	\$4,085,045
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****Estimated Balance GASB 54 (06/30/2018)**

Nonspendable Fund Balance	92,161
Restricted Fund Balance	0
Committed Fund Balance	300,000
Assigned Fund Balance	75,000
Unassigned Fund Balance	3,617,884

Total Fund Balance 4,085,045

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL SERVICE-FOOD SERVICE fund of the West Branch-Rose City Area Schools for fiscal year 2017-2018 is as follows:

<i>Revenue</i>	
Local	255,827
State	38,068
Federal	1,034,104
Incoming Transfers & Other Transactions	11,000
Total Revenue	\$1,338,999
Fund Balance as of July 1, 2017*	\$430,632
Total Available Funds	\$1,769,631

BE IT FURTHER RESOLVED, that **\$1,769,631** of the total available to appropriate in the SCHOOL SERVICE-FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

<i>Expenditures</i>	
Food Service Activities	1,178,766
Capital Outlay	0
Outgoing Transfers & Other Transactions	50,000
Total Appropriated	\$1,228,766

*Projected Fund Balance as of June 30, 2018:	\$540,865
**Estimated Balance	GASB 54 (06/30/2018)
Nonspendable Fund Balance	2,910
Restricted Fund Balance	0
Committed Fund Balance	20,000
Assigned Fund Balance	0
Unassigned Fund Balance	517,955
Total Fund Balance	540,865

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, 2017.

Moved by Nelson, seconded by Eagan, that the Board of Education of West Branch-Rose City Area Schools adopts the 2017-2018 budgets as presented.

Ayes: Williams, Kartes, Nelson, Beasley-Groh, Eagan, Quigley, Schaiberger

Nays: None

Abstained: None

Absent: None

Motion adopted.



Michael T. Eagan, Secretary
West Branch-Rose City Area Schools
Board of Education
June 19, 2017