

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2016-2017 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, 2017, 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 2016-2017 is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	6,816,753	5,300	6,822,053
State	10,653,024	1,756,899	12,409,923
Federal	1,390,063	243,206	1,633,269
Incoming Transfers & Other Transactions	36,059	0	36,059
Total Revenue	\$18,895,899	\$2,005,405	\$20,901,304
Fund Balance as of July 1, 2016*	3,903,607		\$3,903,607
Total Available Funds	\$22,799,506		\$24,804,911

**Audited balance*

BE IT FURTHER RESOLVED, that \$20,352,044 of the total \$24,804,911 available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	<u>Previous Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
<i>Instruction</i>			
Basic Programs	8,243,896	471,219	8,715,115
Added Needs	3,107,074	478,021	3,585,095
<i>Support Services</i>			
Pupil	1,032,916	62,906	1,095,822
Instructional Staff	905,436	(22,657)	882,779
General Administration	363,149	26,034	389,183
School Administration	993,239	771	994,010
Business Services	459,405	2,163	461,568
Operations & Maintenance	1,564,526	201,379	1,765,905
Pupil Transportation	1,373,843	(14,064)	1,359,779
Technology	517,098	43,320	560,418
Athletics	349,174	14,074	363,248
Community Services	76,297	5,825	82,122
Capital Outlay	56,000	30,000	86,000
Outgoing Transfers & Other Transactions	11,000	0	11,000
Total Appropriated	\$19,053,053	\$1,298,991	\$20,352,044
**Projected Fund Balance, June 30, 2017:	\$3,746,453		\$4,452,867
**Estimated Balance	GASB 54 (06/30/2017)		
Nonspendable Fund Balance	179,926		179,926
Restricted Fund Balance	0	0	0
Committed Fund Balance	800,000	0	800,000
Assigned Fund Balance	75,000	0	75,000
Unassigned Fund Balance	2,691,527		3,397,941
Total Fund Balance	\$ 3,746,453	\$ -	\$ 4,452,867

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 West Branch-Rose City Area Schools for fiscal year 2016-2017 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	248,259	0	248,259
State	62,323	0	62,323
Federal	919,947	0	919,947
Incoming Transfers & Other Transactions	11,000	0	11,000
Total Revenue	\$1,241,529	0	\$1,241,529
Fund Balance as of July 1, 2016*	377,763		\$377,763
Total Available Funds	1,619,292		\$1,619,292

*Audited balance

BE IT FURTHER RESOLVED, that \$1,188,660 of the total \$1,619,292 available to appropriate in the SCHOOL SERVICE FOOD SERVICE fund is hereby appropriated in the amounts and for the purposes set forth below:

	Previous Budget	Adjustments	Revised Budget
Food Service Activities	1,157,551	0	1,157,551
Capital Outlay	50	0	50
Outgoing Transfers and Other Transactions	31,059	0	31,059
Total Appropriated	\$1,188,660	\$0	\$1,188,660

**Projected Fund Balance, June 30, 2017	\$430,632		\$430,632
------------------------------------------------	------------------	--	------------------

**Estimated Balance

	GASB 54 (06/30/2017)		
	Previous Budget	Adjustments	Revised Budget
Nonspendable Fund Balance	2,910	0	2,910
Restricted Fund Balance	0	0	0
Committed Fund Balance	20,000	0	20,000
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	407,722	0	407,722
Total Fund Balance	\$ 430,632	\$ -	\$ 430,632

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 16, 2017

Moved by Eagan, seconded by Kartes, that the Board of Education of West Branch-Rose City Area Schools adopts the 2016-2017 budgets as presented.

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

Nays: None

Abstained: None

Absent: None

Motion adopted.



Michael T. Eagan, Secretary
West Branch-Rose City Area Schools
Board of Education
January 16, 2017