

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2018-2019 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, 2019, 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 2018-2019 is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	6,880,172	22,114	6,902,286
State	12,762,359	319,672	13,082,031
Federal	1,562,911	(229,707)	1,333,204
Incoming Transfers & Other Transactions	14,000	250,960	264,960
Total Revenue	\$21,219,442	363,039	\$21,582,481
Fund Balance as of July 1, 2018*	5,238,776		\$7,303,733
Total Available Funds	\$26,458,218		\$28,886,214

*Audited balance

BE IT FURTHER RESOLVED, that \$23,238,417 of the total \$28,886,214 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
<i>Instruction</i>			
Basic Programs	9,350,686	(19,084)	9,331,602
Added Needs	3,392,964	(210,437)	3,182,527
<i>Support Services</i>			
Pupil	1,203,672	(73,826)	1,129,846
Instructional Staff	1,224,714	(84,417)	1,140,297
General Administration	400,743	0	400,743
School Administration	1,087,079	0	1,087,079
Business Services	403,800	(22,655)	381,145
Operations & Maintenance	2,397,409	1,537,942	3,935,351
Pupil Transportation	1,546,974	(2,546)	1,544,428
Technology	529,140	888	530,028
Athletics	424,902	0	424,902
Community Services	70,912	68,557	139,469
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,000	0	11,000
Total Appropriated	\$22,043,995	\$1,194,422	\$23,238,417
**Projected Fund Balance, June 30, 2019:	\$4,414,223		\$5,647,797
<i>**Estimated Balance</i>			
GASB 54 (06/30/2019)			
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	3,359,297	1,863,812	5,223,109
Total Fund Balance	\$ 4,414,223	\$ 1,863,812	\$ 5,647,797

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 2018-2019 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	95,696	0	95,696
State	34,082	0	34,082
Federal	1,218,365	0	1,218,365
Incoming Transfers & Other Transactions	0	0	0
Total Revenue	\$1,348,143	0	\$1,348,143
Fund Balance as of July 1, 2018*	696,723		\$696,723
Total Available Funds	2,044,866		\$2,044,866

*Audited balance

BE IT FURTHER RESOLVED, that \$1,295,527 of the total \$2,044,866 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	1,287,227	0	1,287,227
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
Total Appropriated	\$1,295,527	\$0	\$1,295,527

**Projected Fund Balance, June 30, 2019	\$749,339		\$749,339
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**Estimated Balance

GASB 54 (06/30/2019)

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	766,318	0	766,318
Total Fund Balance	\$ 789,228	\$ -	\$ 789,228

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 February 18, 2019

Moved by Kartes, seconded by Stephens, that the Board of Education of West Branch-Rose City Area Schools adopts the 2018-2019 budgets as presented.

Ayes: Schaiberger, Williams, Kartes, Miller, Kearns, Stephens, Quigley

Nays: None

Abstained: None

Absent: None

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
February 18, 2019