

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF WEST BRANCH-ROSE CITY AREA SCHOOLS  
2018-2019 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, 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 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 1.88 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 2018-2019 is as follows:

<b>Revenue:</b>	
Local	6,880,172
State	12,762,359
Federal	1,562,911
Incoming Transfers & Other Transactions	14,000
<b>Total Revenue</b>	<b>\$21,219,442</b>
Fund Balance as of July 1, 2018*	\$5,796,394
<b>Total Available Funds</b>	<b>\$27,015,836</b>

BE IT FURTHER RESOLVED, that \$22,043,995 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	9,350,686
Added Needs	3,392,964
Adult Education	0

*Support Services*

Pupil	1,203,672
Instructional Staff	1,224,714
General Administration	400,743
School Administration	1,087,079
Business Services	403,800
Operations & Maintenance	2,397,409
Pupil Transportation	1,546,974
Technology	529,140
Athletics	424,902
Community Services	70,912
Capital Outlay	0

Outgoing Transfers & Other Transactions 11,000

**Total Appropriated \$22,043,995**

*Projected Fund Balance, June 30, 2019:	<b>\$4,971,841</b>
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**\*\*Estimated Balance GASB 54 (06/30/2019)**

Nonspendable Fund Balance	92,161
Restricted Fund Balance	0
Committed Fund Balance	300,000
Assigned Fund Balance	75,000
Unassigned Fund Balance	4,504,680
<b>Total Fund Balance</b>	<b>4,971,841</b>

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 2018-2019 is as follows:

<i>Revenue</i>	
Local	95,696
State	34,082
Federal	1,218,365
Incoming Transfers & Other Transactions	0
<b>Total Revenue</b>	<b>\$1,348,143</b>
Fund Balance as of July 1, 2018*	\$348,493
<b>Total Available Funds</b>	<b>\$1,696,636</b>

BE IT FURTHER RESOLVED, that **\$1,295,527** 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	1,287,227
Capital Outlay	0
Outgoing Transfers & Other Transactions	8,300
<b>Total Appropriated</b>	<b>\$1,295,527</b>

*Projected Fund Balance as of June 30, 2019:	<b>\$401,109</b>
<b>**Estimated Balance</b>	<b>GASB 54 (06/30/2019)</b>
Nonspendable Fund Balance	2,910
Restricted Fund Balance	0
Committed Fund Balance	20,000
Assigned Fund Balance	0
Unassigned Fund Balance	378,199
<b>Total Fund Balance</b>	<b>401,109</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 June 18, 2018.

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

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

Nays: None

Abstained: None

Absent: Nelson, Schaiberger

Motion adopted.



Michael T. Eagan, Secretary  
West Branch-Rose City Area Schools  
Board of Education  
June 18, 2018