

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2019-2020 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, 2020, 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 .67 mills of ad valorem property tax will be charges on all taxable property for the purpose of meeting the district’s sinking fund 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 2019-2020 is as follows:

| | |
|---|---------------------|
| Revenue: | |
| Local | 7,119,393 |
| State | 12,464,055 |
| Federal | 1,385,111 |
| Incoming Transfers & Other Transactions | 13,300 |
| Total Revenue | \$20,981,859 |
| | |
| Fund Balance as of July 1, 2019* | \$6,369,861 |
| | |
| Total Available Funds | \$27,351,720 |

* Estimated Fund Balance as of June 30, 2019

BE IT FURTHER RESOLVED, that **\$22,968,940** 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 | 10,366,859 |
| Added Needs | 2,876,703 |
| Adult Education | 0 |

Support Services

| | |
|--------------------------|-----------|
| Pupil | 1,196,081 |
| Instructional Staff | 1,134,405 |
| General Administration | 387,010 |
| School Administration | 1,112,188 |
| Business Services | 367,788 |
| Operations & Maintenance | 3,100,111 |
| Pupil Transportation | 1,339,762 |
| Technology | 549,410 |
| Athletics | 468,725 |
| Community Services | 58,508 |
| Capital Outlay | 0 |

Outgoing Transfers & Other Transactions 11,390

Total Appropriated \$22,968,940

| | |
|--|--------------------|
| *Projected Fund Balance, June 30, 2020: | \$4,382,780 |
|--|--------------------|

****Estimated Balance GASB 54 (06/30/2020)**

| | |
|---------------------------|------------------|
| Nonspendable Fund Balance | 200,000 |
| Restricted Fund Balance | 0 |
| Committed Fund Balance | 30,000 |
| Assigned Fund Balance | 0 |
| Unassigned Fund Balance | 4,152,780 |
| Total Fund Balance | 4,382,780 |

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 2019-2020 is as follows:

| <i>Revenue</i> | |
|---|--------------------|
| Local | 95,696 |
| State | 34,082 |
| Federal | 1,218,365 |
| Incoming Transfers & Other Transactions | 0 |
| Total Revenue | \$1,348,143 |
| Fund Balance as of July 1, 2019* | \$307,559 |
| Total Available Funds | \$1,655,702 |

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 |
| Total Appropriated | \$1,295,527 |

| | |
|---|-----------------------------|
| *Projected Fund Balance as of June 30, 2020: | \$360,175 |
| **Estimated Balance | GASB 54 (06/30/2020) |
| Nonspendable Fund Balance | 3,000 |
| Restricted Fund Balance | 0 |
| Committed Fund Balance | 0 |
| Assigned Fund Balance | 0 |
| Unassigned Fund Balance | 357,175 |
| Total Fund Balance | 360,175 |

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 17, 2019.

Moved by Schaiberger, seconded by Kartes, that the Board of Education of West Branch-Rose City Area Schools adopts the 2019-2020 budgets as presented.

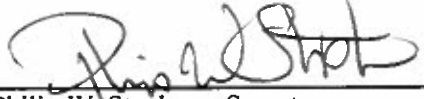
Ayes: ~~Kartes-Miller-Stephens-Kearns-Schaiberger-Williams~~

Nays: None

Abstained: None

Absent: Quigley

Motion adopted.


Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
June 17, 2019