

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF WEST BRANCH-ROSE CITY AREA SCHOOLS  
2019-2020 BUDGET AMENDMENT #2**

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 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 **2019-2020** is as follows:

<b>Revenue:</b>	Previous Budget	Adjustments	Revised Budget
Local	7,267,566	175,000	7,442,566
State	13,534,039	(43,586)	13,490,453
Federal	1,385,111	(66,514)	1,318,597
Incoming Transfers & Other Transactions	13,300	0	13,300
Total Revenue	<b>\$22,200,016</b>	64,900	<b>\$22,264,916</b>
Fund Balance as of <b>July 1, 2019*</b>	7,314,649		\$7,314,649
Total Available Funds	<b>\$29,514,665</b>		<b>\$29,579,565</b>

*\*Audited balance*

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 2019-2020 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	95,696	(26,856)	68,840
State	34,082	0	34,082
Federal	1,218,365	275,000	1,493,365
Incoming Transfers & Other Transactions	0	0	0
<b>Total Revenue</b>	<b>\$1,348,143</b>	<b>248,144</b>	<b>\$1,596,287</b>
Fund Balance as of July 1, 2019*	736,300		\$736,300
<b>Total Available Funds</b>	<b>2,084,443</b>		<b>\$2,332,587</b>

\*Audited balance

BE IT FURTHER RESOLVED, that \$1,295,527 of the total \$2,084,443 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	673,188	1,960,415
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
<b>Total Appropriated</b>	<b>\$1,295,527</b>	<b>\$673,188</b>	<b>\$1,968,715</b>

<b>**Projected Fund Balance, June 30, 2020</b>	<b>\$788,916</b>		<b>\$363,872</b>
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\*\*Estimated Balance

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

Nonspendable Fund Balance	2,910	(2,910)	0
Restricted Fund Balance	0	0	0
Committed Fund Balance	20,000	(20,000)	0
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	766,006	(402,134)	363,872
<b>Total Fund Balance</b>	<b>\$ 788,916</b>	<b>\$ (425,044)</b>	<b>\$ 363,872</b>

BE IT FURTHER RESOLVED, that \$23,626,418 of the total \$29,579,565 available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
<i>Instruction</i>			
Basic Programs	10,639,789	(44,316)	10,595,473
Added Needs	2,886,703	(13,775)	2,872,928
<i>Support Services</i>			
Pupil	1,196,081	42,573	1,238,654
Instructional Staff	1,145,393	(380,666)	764,727
General Administration	413,622	(35,696)	377,926
School Administration	1,113,793	(9,529)	1,104,264
Business Services	369,788	(30,444)	339,344
Operations & Maintenance	3,120,477	566,123	3,686,600
Pupil Transportation	1,565,386	(85,732)	1,479,654
Technology	617,025	(23,522)	593,503
Athletics	494,134	(34,258)	459,876
Community Services	100,688	(52,350)	48,338
Capital Outlay	0	53,741	53,741
Outgoing Transfers & Other Transactions	11,390		11,390
<b>Total Appropriated</b>	<b>\$23,674,269</b>	<b>-\$47,851</b>	<b>\$23,626,418</b>
<b>**Projected Fund Balance, June 30, 2020:</b>	<b>\$5,840,396</b>		<b>\$5,953,147</b>
<b>**Estimated Balance</b>			
<b>GASB 54 (06/30/2020)</b>			
Nonspendable Fund Balance	179,926	0	179,926
Restricted Fund Balance	0		0
Committed Fund Balance	0		0
Assigned Fund Balance	0		0
Unassigned Fund Balance	5,660,470	112,751	5,773,221
<b>Total Fund Balance</b>	<b>\$ 5,840,396</b>	<b>\$ 112,751</b>	<b>\$ 5,953,147</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 15, 2020

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


Ayes: 6

Nays: 0

Abstained: 0

Absent: Quigley

Motion adopted.



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Philip W. Stephens, Secretary  
West Branch-Rose City Area Schools  
Board of Education  
June 15, 2020