

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2017-2018 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, 2018, 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 2017-2018 is as follows:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	6,913,666	66,357	6,980,023
State	12,021,226	1,169,428	13,190,654
Federal	1,623,137	(122,232)	1,500,905
Incoming Transfers & Other Transactions	36,759	(22,759)	14,000
Total Revenue	\$20,594,788	1,090,794	\$21,685,582
Fund Balance as of July 1, 2017*	5,238,776		\$5,238,776
Total Available Funds	\$25,833,564		\$26,924,358

**Audited balance*

BE IT FURTHER RESOLVED, that \$20,646,323 of the total \$26,924,358 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	9,084,696	(486,327)	8,598,369
Added Needs	3,549,689	(26,610)	3,523,079
<i>Support Services</i>			
Pupil	1,081,002	(24,049)	1,056,953
Instructional Staff	893,676	142,849	1,036,525
General Administration	406,391	(4,258)	402,133
School Administration	1,014,565	75,533	1,090,098
Business Services	439,113	(43,650)	395,463
Operations & Maintenance	2,023,609	49,674	2,073,283
Pupil Transportation	1,377,131	27,832	1,404,963
Technology	504,991	85,759	590,750
Athletics	370,064	6,895	376,959
Community Services	82,122	(8,324)	73,798
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,000	12,950	23,950
Total Appropriated	\$20,838,049	-\$191,726	\$20,646,323
**Projected Fund Balance, June 30, 2018:	\$4,995,515		\$6,278,035
**Estimated Balance	GASB 54 (06/30/2018)		
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	3,940,589	1,282,520	5,223,109
Total Fund Balance	\$ 4,995,515	\$ 1,282,520	\$ 6,278,035

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 2017-2018 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	255,827	(84,407)	171,420
State	38,068	(3,986)	34,082
Federal	1,034,104	0	1,034,104
Incoming Transfers & Other Transactions	11,000	12,950	23,950
Total Revenue	\$1,338,999	(75,443)	\$1,263,556
Fund Balance as of July 1, 2017*	678,995		\$678,995
Total Available Funds	2,017,994		\$1,942,551

*Audited balance

BE IT FURTHER RESOLVED, that \$1,594,058 of the total \$1,942,551 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	1,178,766	406,992	1,585,758
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	50,000	(41,700)	8,300
Total Appropriated	\$1,228,766	\$365,292	\$1,594,058

**Projected Fund Balance, June 30, 2017	\$789,228		\$348,493
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**Estimated Balance

	GASB 54 (06/30/2017)		
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	325,583
Total Fund Balance	\$ 789,228	\$ -	\$ 348,493

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 19, 2018

Moved by Kartes, seconded by Eagan, that the Board of Education of West Branch-Rose City Area Schools adopts the 2017-2018 budgets as presented.

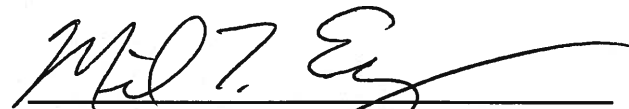
Ayes: Schaiberger, Williams, Kares, Nelson (via Skype), Beasley-Groh, Eagan, Quigley

Nays: None

Abstained: None

Absent: None

Motion adopted.



Michael T. Eagan, Secretary

West Branch-Rose City Area Schools

Board of Education

February 19, 2018