

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

<b>Revenue:</b>	<b>Previous Budget</b>	<b>Adjustments</b>	<b>Revised Budget</b>
Local	6,980,023	52,412	7,032,435
State	13,190,654	(573,198)	12,617,456
Federal	1,500,905	1,232	1,502,137
Incoming Transfers & Other Transactions	14,000	84,647	98,647
<b>Total Revenue</b>	<b>\$21,685,582</b>	<b>(434,907)</b>	<b>\$21,250,675</b>
Fund Balance as of July 1, 2017*	5,238,776		\$5,238,776
<b>Total Available Funds</b>	<b>\$26,924,358</b>		<b>\$26,489,451</b>

\*Audited balance

BE IT FURTHER RESOLVED, that \$20,693,057 of the total \$26,489,451 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	8,598,369	70,911	8,669,280
Added Needs	3,523,079	(266,156)	3,256,923
<i>Support Services</i>			
Pupil	1,056,953	(11,133)	1,045,820
Instructional Staff	1,036,525	123,486	1,160,011
General Administration	402,133	(44,147)	357,986
School Administration	1,090,098	(4,495)	1,085,603
Business Services	395,463	(24,626)	370,837
Operations & Maintenance	2,073,283	132,576	2,205,859
Pupil Transportation	1,404,963	(20,457)	1,384,506
Technology	590,750	39,264	630,014
Athletics	376,959	28,160	405,119
Community Services	73,798	23,351	97,149
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	23,950	0	23,950
<b>Total Appropriated</b>	<b>\$20,646,323</b>	<b>\$46,734</b>	<b>\$20,693,057</b>
<b>**Projected Fund Balance, June 30, 2018:</b>	<b>\$6,278,035</b>		<b>\$5,796,394</b>
<b>**Estimated Balance</b>	<b>GASB 54 (06/30/2018)</b>		
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	5,223,109	(481,635)	4,741,474
<b>Total Fund Balance</b>	<b>\$ 6,278,035</b>	<b>\$ (481,635)</b>	<b>\$ 5,796,394</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 West Branch-Rose City Area Schools for fiscal year 2017-2018 is as follows:

<i>Revenue</i>	Previous Budget	Adjustments	Revised Budget
Local	171,420	0	171,420
State	34,082	0	34,082
Federal	1,034,104	0	1,034,104
Incoming Transfers & Other Transactions	23,950	0	23,950
<b>Total Revenue</b>	<b>\$1,263,556</b>	<b>0</b>	<b>\$1,263,556</b>
Fund Balance as of July 1, 2017*	678,995		\$678,995
<b>Total Available Funds</b>	<b>1,942,551</b>		<b>\$1,942,551</b>

*\*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	1,585,758	0	1,585,758
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
<b>Total Appropriated</b>	<b>\$1,594,058</b>	<b>\$0</b>	<b>\$1,594,058</b>

<b>**Projected Fund Balance, June 30, 2017</b>	<b>\$348,493</b>		<b>\$348,493</b>
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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	325,583	0	325,583
<b>Total Fund Balance</b>	<b>\$ 348,493</b>	<b>\$ -</b>	<b>\$ 348,493</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 Eagan, seconded by Kartes, that the Board of Education of West Branch-Rose City Area Schools adopts the 2017-2018 budgets as presented.


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

Nays: None

Abstained: None

Absent: Nelson, Schaiberger

Motion adopted.

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