

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2019-2020 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, 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:

Revenue:	Previous Budget	Adjustments	Revised Budget
Local	7,119,393	148,173	7,267,566
State	12,464,055	1,069,984	13,534,039
Federal	1,385,111		1,385,111
Incoming Transfers & Other Transactions	13,300		13,300
Total Revenue	\$20,981,859	1,218,157	\$22,200,016
Fund Balance as of July 1, 2019*	7,314,649		\$7,314,649
Total Available Funds	\$28,296,508		\$29,514,665

**Audited balance*

BE IT FURTHER RESOLVED, that \$23,674,269 of the total \$29,514,665 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	10,366,859	272,930	10,639,789
Added Needs	2,876,703	10,000	2,886,703
<i>Support Services</i>			
Pupil	1,196,081		1,196,081
Instructional Staff	1,135,243	10,150	1,145,393
General Administration	387,010	26,612	413,622
School Administration	1,112,188	1,605	1,113,793
Business Services	367,788	2,000	369,788
Operations & Maintenance	3,100,111	20,366	3,120,477
Pupil Transportation	1,339,762	225,624	1,565,386
Technology	549,410	67,615	617,025
Athletics	468,725	25,409	494,134
Community Services	58,508	42,180	100,688
Capital Outlay	0	0	0
Outgoing Transfers & Other Transactions	11,390		11,390
Total Appropriated	\$22,969,778	\$704,491	\$23,674,269
**Projected Fund Balance, June 30, 2020:	\$5,326,730		\$5,840,396
**Estimated Balance			
GASB 54 (06/30/2020)			
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	3,359,297	1,863,812	5,223,109
Total Fund Balance	\$ 4,414,223	\$ 1,863,812	\$ 5,840,396

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	0	95,696
State	34,082	0	34,082
Federal	1,218,365	0	1,218,365
Incoming Transfers & Other Transactions	0	0	0
Total Revenue	\$1,348,143	0	\$1,348,143
Fund Balance as of July 1, 2019*	736,300		\$736,300
Total Available Funds	2,084,443		\$2,084,443

*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	0	1,287,227
Capital Outlay		0	0
Outgoing Transfers and Other Transactions	8,300	0	8,300
Total Appropriated	\$1,295,527	\$0	\$1,295,527

**Projected Fund Balance, June 30, 2020	\$788,916		\$788,916
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**Estimated Balance

GASB 54 (06/30/2020)

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	766,006	0	766,006
Total Fund Balance	\$ 788,916	\$ -	\$ 788,916

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 17, 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: Schaiberger, Williams, Kartes, Miller, Quigley, Stephens, Kearns

Nays: None

Abstained: None

Absent: None

Motion adopted.



Philip W. Stephens, Secretary
West Branch-Rose City Area Schools
Board of Education
February 17, 2020