

**BRANDYWINE COMMUNITY SCHOOLS
BOARD OF EDUCATION**

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term expires 12/31/2020

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term expires 12/31/2018

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term expires 12/31/2018

Karen Weimer
Superintendent of Schools

Kathy Holy, CFO
Director of Finance and Operations

6/25/2018

F O R E W O R D

Each year each school district is confronted with the task of achieving numerous educational objectives within available financial resources. The accomplishment of this task is more probable if the district prepares a documented plan of action outlining the financial resources to be utilized to achieve specific objectives. The process of developing a budget has other managerial advantages:

- Costs relative to importance of programs and activities are periodically reevaluated for present
- Internal operations are systematically reexamined for efficiency and economy so that
- Data concerning specific areas of responsibility are made readily available for evaluative

The Uniform Budgeting and Accounting Act, Act 621 of Public Acts of 1978, mandates the formulation and establishment of a uniform chart of accounts and reports for school districts. The purpose of the Act is to provide the structure necessary for a close relationship between the administration and the local school board with regard to the establishment of budgets and appropriations. The Brandywine Community Schools General Fund Budget has in the past and continues to meet these guidelines. The budget and other financial reports have contained comparative figures and year-end financial information.

The 2018-2019 General Fund Budget is presented as one page. Supplementary data, (line items), are provided as required by the Uniform

Budgeting and Accounting Act. Additional material is provided as a resource and to assist in analyzing budget material.

has been developed after discussion with Board Members, administrators, teachers and other interested persons in the Brandywine Community. Goals which were adopted by the Board of Education serve as the for budget development and it represents in monetary terms thousands of hours of student instruction, transportation, custodial services, building maintenance and things which together combine to make a successful school program.

The budget must make assumptions in certain areas, including, but not limited to, enrollment, state aid assistance and Taxable Values on non-homestead property. It will be brought to the Board of Education for revision on a quarterly basis as is required by State and Board guidelines.

(General Appropriation Resolution)
RESOLUTION FOR ADOPTION BY THE
BOARD OF EDUCATION
OF THE
BRANDYWINE COMMUNITY SCHOOLS

RESOLVED, that this resolution shall be the General Appropriations of the Brandywine Community Schools for the fiscal year 2019: A resolution to amend appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Brandywine Community Schools.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of any funds 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 of the Board.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with the general supervision of the execution of the budget 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 policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect on July 1, 2018.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the school district for fiscal year 2019, which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

REVENUES

Local	\$1,785,886
State	\$11,311,391
Federal	\$375,164
Incoming Transfers and Other Transactions	\$173,224
General Fund Loans	0
TOTAL REVENUE	<u>\$13,645,665</u>
Fund Balance, July 1, 2018	<u>2,448,930</u>
TOTAL AVAILABLE TO APPROPRIATE	\$16,094,595
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	<u>\$13,782,050</u>
FUND BALANCE PROJECTED, JUNE 30, 2019	<u><u>\$2,312,545</u></u>

BE IT FURTHER RESOLVED, that \$13,782,050 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	\$6,631,833
Added Needs	\$1,741,582
Adult/Continuing	\$48,081

SUPPORT SERVICES:

Pupil	\$611,865
Instructional Staff	\$762,529
General Administration	\$359,454
School Administration	\$842,894
Business	\$341,116
Operating Building Services	\$1,165,574
Pupil Transportation	\$641,284
Central Services	\$104,516
Athletic Activities	\$459,495
Community Services	\$10,824
Capital Outlay	\$61,000
Outgoing Transfers & Other Transactions	\$0

TOTAL APPROPRIATED \$13,782,050

**BRANDYWINE COMMUNITY SCHOOLS
GENERAL FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2019**

	ACTUAL 2015-2016	ACTUAL 2016-2017	AMEND #3 2017-2018	PROPOSED 2018-2019
REVENUES				
Local Sources	\$1,842,728	\$1,759,708	\$1,840,246	\$1,785,886
State Sources	10,294,693	10,542,536	11,288,372	11,311,391
Federal Sources	\$405,874	\$372,994	\$380,223	\$375,164
SUB-TOTAL REVENUE	\$12,543,295	\$12,675,238	\$13,508,841	\$13,472,441
Incoming Transfers & Other Transactions	\$218,595	\$312,467	\$213,478	\$173,224
General Fund P/Y Adj	\$0	\$0	\$0	\$0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$12,761,890	\$12,987,705	\$13,722,319	\$13,645,665
EXPENDITURES				
INSTRUCTION EXPENSE				
Basic Programs	5,895,886	\$6,088,429	\$6,533,266	\$6,631,833
Added Needs	\$1,542,478	1,518,486	1,824,915	1,741,582
Adult/Continuing	60,078	62,986	69,400	48,081
Sub-Totals	\$7,498,442	\$7,669,901	\$8,427,581	\$8,421,497
SUPPORT SERVICES				
Pupil	507,497	533,442	561,664	611,865
Instructional Staff	657,909	551,012	682,496	762,529
General Administration	343,448	338,723	373,206	359,454
School Administration	785,424	801,955	834,985	842,894
Business	289,920	288,908	321,461	341,116
Operating Building Services	1,149,916	1,030,961	1,103,935	1,165,574
Pupil Transportation	525,364	546,407	587,369	641,284
Central Services	6,047	87,310	107,513	104,516
Athletic Activities	407,846	400,241	440,382	459,495
Sub-Totals	\$ 4,673,371	\$ 4,578,959	\$ 5,013,011	\$ 5,288,729
Community Services	7,087	6,660	10,370	10,824
Capital Outlay	344,725	248,322	242,261	61,000
Outgoing Transfers & Other Transactions	358,136	193,827	1,700,000	0
TOTAL APPROPRIATED	\$ 12,881,761	\$ 12,697,669	\$ 15,393,223	\$ 13,782,050
EXCESS REVENUE (APPROPRIATIONS)	(119,871)	290,038	(1,670,906)	(136,385)
FUND BALANCE, JULY 1	3,949,669	3,829,798	4,119,836	2,448,930

FUND BALANCE, JUNE 30	\$3,829,798	\$4,119,836	\$2,448,930	\$2,312,545
% of expense	29.73%	32.45%	15.91%	16.78%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Meal Fund of the school district for the fiscal year 2019 as follows:

REVENUES

Local	\$194,700
State	\$23,642
Federal	\$474,000
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$692,342
Fund Balance, July 1, 2018	137,129
TOTAL AVAILABLE TO APPROPRIATE	\$829,471
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	\$690,961
FUND BALANCE, JUNE 30, 2019	\$138,510

BE IT FURTHER RESOLVED, that \$690,961 of the total available to appropriate in the Meal Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Salaries	\$0
Employee Benefits	\$0
Purchased Services	\$0
Supplies & Materials	\$0
Capital Outlay	\$0
Dues, Fees & Misc.	\$0
Outgoing Transfers & Other Transactions	\$0
TOTAL APPROPRIATED	\$0

**BRANDYWINE COMMUNITY SCHOOLS
MEAL SERVICES
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2019**

	ACTUAL 2015-2016	ACTUAL 2016-2017	AMEND #3 2017-2018	PROPOSED 2018-2019
REVENUES				
Local Sources	\$182,857	\$182,525	\$191,968	\$194,700
State Sources	23,987	22,367	27,855	23,642
Federal Sources	438,745	456,880	462,138	474,000
SUB-TOTAL REVENUE	\$645,589	\$661,772	\$681,961	\$692,342
Incoming Transfers & Other Transactions	0	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$645,589	\$661,772	\$681,961	\$692,342
EXPENDITURES				
Salaries	\$144,525	\$165,606	\$188,578	\$200,687
Employee Benefits	84,324	\$82,293	\$89,134	\$94,455
Purchased Services	25,582	\$37,338	\$24,400	\$23,000
Supplies & Materials	318,055	\$343,228	\$374,255	\$340,819
Capital Outlay	29,600	\$26,637	\$8,000	\$0
Dues, Fees & Misc.	0	\$0	\$0	\$0
Outgoing Transfers & Other Transactions	36,000	\$32,000	\$40,000	\$32,000
TOTAL APPROPRIATED	\$638,086	\$687,102	\$724,367	\$690,961
EXCESS REVENUE (APPROPRIATIONS)	7,503	(25,330)	(42,406)	1,381

FUND BALANCE, JULY 1	197,362	\$204,865	\$184,264	\$137,130
FUND BALANCE, JUNE 30	\$204,865	\$179,535	\$137,129	\$1,381

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund of the school district for the fiscal year 2019 as follows:

REVENUES

Local	\$295,373
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$295,373
Fund Balance, July 1, 2018	3,943,815
TOTAL AVAILABLE TO APPROPRIATE	\$4,239,188
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	\$3,500,014
FUND BALANCE, JUNE 30, 2019	\$739,174

BE IT FURTHER RESOLVED, that \$3,500,014 of the total available to appropriate in the Capital Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Professional Services Building & Site, Q-ZAB	\$0
Construction Services Building & Site	\$213,225
Construction Services Q-ZAB	\$1,330,000
Construction Services 2018 Capt. Proj.	\$1,700,000
Capital Equipment 2009 & Q-ZAB	\$90,123
Transfer-Fund Mod QZAB 2017 & Other Transactions	\$166,666
TOTAL APPROPRIATED	\$3,500,014

**BRANDYWINE COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2019**

	ACTUAL 2015-2016	ACTUAL 2016-2017	AMEND #3 2017-2018	PROPOSED 2018-2019
REVENUES				
Local Sources	\$213	\$289,739	\$295,209	\$295,373
SUB-TOTAL REVENUE	\$213	\$289,739	\$295,209	\$295,373
Incoming Transfers & Other Transactions	230,000	2,500,000	1,700,000	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$230,213	\$2,789,739	\$1,995,209	\$295,373
EXPENDITURES				
Professional Services Building & Site	\$0	\$0	\$270,470	\$0
Construction Services Building & Site	0	116,406	41,201	213,225
Construction Services Q-ZAB	0	0	87,899	1,330,000
Construction Services 2018 Capt. Proj.	546,945	0	0	1,700,000
Capital Equipment 2009 & Q-ZAB	0	30,474	90,123	90,123
Outgoing Transfers & Other Transactions	0	50,000	166,666	166,666
TOTAL APPROPRIATED	\$546,945	\$196,880	\$656,359	\$3,500,014
EXCESS REVENUE (APPROPRIATIONS)	(316,732)	2,592,859	1,338,850	(3,204,641)
FUND BALANCE, JULY 1	328,838	12,106	2,604,965	3,943,815
FUND BALANCE, JUNE 30	\$12,106	\$2,604,965	\$3,943,815	\$739,174

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Fund of the school district for the fiscal year 2019 as follows:

REVENUES	
Debt Fund Revenues	<u>\$1,479,484</u>
TOTAL REVENUE	\$1,479,484
Fund Balance, July 1, 2018	<u>129,532</u>
TOTAL AVAILABLE TO APPROPRIATE	\$1,609,015
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	<u>\$1,362,664</u>
FUND BALANCE, JUNE 30, 2019	<u>\$246,351</u>

BE IT FURTHER RESOLVED, that \$1,362,664 of the total available to appropriate in the Debt Service Fund is hereby appropriated in the amounts and for th set forth below:

EXPENDITURES	
Debt Retirement Expenditures	<u>\$1,362,664</u>
TOTAL APPROPRIATED	<u>\$1,362,664</u>

**BRANDYWINE COMMUNITY SCHOOLS
DEBT SERVICE FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2019**

	ACTUAL 2015-2016	ACTUAL 2016-2017	AMEND #3 2017-2018	PROPOSED 2018-2019
REVENUES				
Debt Fund Revenues	\$15,011,338	\$1,708,030	\$1,537,165	\$1,479,484
	0	0	0	0
TOTAL REVENUE	\$15,011,338	\$1,708,030	\$1,537,165	\$1,479,484
EXPENDITURES				
Debt Retirement Expenditures	14,903,700	3,565,628	1,362,225	1,362,664
TOTAL APPROPRIATED	\$14,903,700	\$3,565,628	\$1,362,225	\$1,362,664
EXCESS REVENUE (APPROPRIATIONS)	107,638	(1,857,598)	174,940	116,820
FUND BALANCE, JULY 1	<u>1,879,493</u>	<u>\$1,987,131</u>	<u>\$129,532</u>	<u>\$304,471</u>
FUND BALANCE, JUNE 30	<u>\$1,987,131</u>	<u>\$129,532</u>	<u>\$304,471</u>	<u>\$421,291</u>