

**BRANDYWINE COMMUNITY SCHOOLS
BOARD OF EDUCATION**

Janis Exner
Board President
term expires 12/31/2020

Dennis Hinsey
Vice President
term expires 12/31/2018

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term expires 12/31/2018

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Treasurer
term expires 12/31/2018

Brian Burge
Trustee
term expires 12/31/2020

Holly Pomranka
Trustee
term expires 12/31/2020

Jerry Tibbs
Trustee
term expires 12/31/2018

Karen Weimer
Superintendent of Schools

Kathy Holy, CFO
Director of Finance and Operations

(Amendment to the 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 2018: 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, 2017.

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 2018, 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	\$1,766,198
State	\$11,362,951
Federal	\$372,615
Incoming Transfers and Other Transactions	\$204,345
General Fund Loans	0
TOTAL REVENUE	<u>\$13,706,109</u>
Fund Balance, July 1, 2017	<u>4,119,836</u>
TOTAL AVAILABLE TO APPROPRIATE	\$17,825,945
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	<u>\$13,857,543</u>
FUND BALANCE PROJECTED, JUNE 30, 2018	<u><u>\$3,968,402</u></u>

BE IT FURTHER RESOLVED, that \$13,857,543 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	\$6,752,420
Added Needs	\$1,611,684
Adult/Continuing	\$67,989

SUPPORT SERVICES:

Pupil	\$564,702
Instructional Staff	\$774,147
General Administration	\$381,168
School Administration	\$832,034
Business	\$329,412
Operating Building Services	\$1,072,413
Pupil Transportation	\$607,978
Central Services	\$145,416
Athletic Activities	\$449,024
Community Services	\$14,536
Capital Outlay	\$254,621
Outgoing Transfers & Other Transactions	\$0

TOTAL APPROPRIATED	<u><u>\$13,857,543</u></u>
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BRANDYWINE COMMUNITY SCHOOLS

**GENERAL FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2018**

	ACTUAL 2015-2016	PROPOSED 2017-2018	PROPOSED 2017-2018	AMEND #1 2017-2018
REVENUES				
Local Sources	\$1,842,728	\$1,759,708	\$1,768,698	\$1,766,198
State Sources	10,294,693	10,542,536	10,683,904	11,362,951
Federal Sources	\$405,874	\$372,994	\$282,270	\$372,615
SUB-TOTAL REVENUE	\$12,543,295	\$12,675,238	\$12,734,872	\$13,501,764
Incoming Transfers & Other Transactions	\$218,595	\$312,467	\$177,183	\$204,345
General Fund P/Y Adj	\$0	\$0	\$0	\$0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$12,761,890	\$12,987,705	\$12,912,055	\$13,706,109
EXPENDITURES				
INSTRUCTION EXPENSE				
Basic Programs	5,895,886	\$6,088,429	\$6,370,538	\$6,752,420
Added Needs	\$1,542,478	1,518,486	1,501,871	1,611,684
Adult/Continuing	60,078	62,986	58,044	67,989
Sub-Totals	\$7,498,442	\$7,669,901	\$7,930,454	\$8,432,093
SUPPORT SERVICES				
Pupil	507,497	533,442	559,274	564,702
Instructional Staff	657,909	551,012	729,768	774,147
General Administration	343,448	338,723	344,840	381,168
School Administration	785,424	801,955	844,446	832,034
Business	289,920	288,908	327,185	329,412
Operating Building Services	1,149,916	1,030,961	1,070,442	1,072,413
Pupil Transportation	525,364	546,407	606,548	607,978
Central Services	6,047	87,310	105,983	145,416
Athletic Activities	407,846	400,241	448,225	449,024
Sub-Totals	\$ 4,673,371	\$ 4,578,958	\$ 5,036,712	\$ 5,156,294
Community Services	7,087	6,660	9,700	14,536
Capital Outlay	344,725	248,322	231,300	254,621
Outgoing Transfers & Other Transactions	358,136	193,827	0	0
TOTAL APPROPRIATED	\$ 12,881,761	\$ 12,697,668	\$ 13,208,165	\$ 13,857,543
EXCESS REVENUE (APPROPRIATIONS)	(119,871)	290,038	(296,109)	(151,434)
FUND BALANCE, JULY 1	3,949,669	3,829,798	4,119,836	4,119,836
FUND BALANCE, JUNE 30	\$3,829,798	\$4,119,836	\$3,823,726	\$3,968,402

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 2018 as follows:

REVENUES

Local	\$187,800
State	\$23,642
Federal	\$476,000
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$687,442
Fund Balance, July 1, 2016	179,535
TOTAL AVAILABLE TO APPROPRIATE	\$866,977
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	\$700,556
FUND BALANCE, JUNE 30, 2017	\$166,421

BE IT FURTHER RESOLVED, that \$700,556 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	\$195,572
Employee Benefits	\$91,665
Purchased Services	\$24,500
Supplies & Materials	\$345,819
Capital Outlay	\$5,000
Dues, Fees & Misc.	\$0
Outgoing Transfers & Other Transactions	\$38,000
TOTAL APPROPRIATED	\$700,556

**BRANDYWINE COMMUNITY SCHOOLS
MEAL SERVICES
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2018**

	ACTUAL 2015-2016	ACTUAL 2016-2017	PROPOSED 2017-2018	AMEND #1 2017-2018
REVENUES				
Local Sources	\$182,857	\$182,525	\$185,800	\$187,800
State Sources	23,987	22,367	23,642	23,642
Federal Sources	438,745	456,880	476,000	476,000
SUB-TOTAL REVENUE	\$645,589	\$661,772	\$685,442	\$687,442
Incoming Transfers & Other Transactions	0	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$645,589	\$661,772	\$685,442	\$687,442
EXPENDITURES				
Salaries	\$144,525	\$165,606	\$188,539	\$195,572
Employee Benefits	84,324	\$82,293	\$84,375	\$91,665
Purchased Services	25,582	\$37,338	\$24,500	\$24,500
Supplies & Materials	318,055	\$343,228	\$346,300	\$345,819
Capital Outlay	29,600	\$26,637	\$5,000	\$5,000
Dues, Fees & Misc.	0	\$0	\$0	\$0
Outgoing Transfers & Other Transactions	36,000	\$32,000	\$32,000	\$38,000
TOTAL APPROPRIATED	\$638,086	\$687,102	\$680,714	\$700,556
EXCESS REVENUE (APPROPRIATIONS)	7,503	(25,330)	4,728	(13,114)
FUND BALANCE, JULY 1	197,362	204,865	179,535	179,535
FUND BALANCE, JUNE 30	\$204,865	\$179,535	\$184,263	\$166,421

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 2018 as follows:

REVENUES	
Local	\$288,921
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$288,921
Fund Balance, July 1, 2017	2,563,636
TOTAL AVAILABLE TO APPROPRIATE	\$2,852,557
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	\$406,166
FUND BALANCE, JUNE 30, 2018	\$2,446,391

BE IT FURTHER RESOLVED, that \$406,166 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	\$0
Construction Services Building & Site	\$35,000
Other Costs- QZAB 2017	\$0
Professional Sv Building & Site & Q-ZAB	\$20,000
Construction Services Q-ZAB	\$122,000
Capital Equipment 2009 & Q-ZAB	\$62,500
Transfer-Fund Mod QZAB 2017 & Other Transactions	<u>\$166,666</u>
TOTAL APPROPRIATED	\$406,166

**BRANDYWINE COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2018**

	ACTUAL 2015-2016	ACTUAL 2016-2017	PROPOSED 2017-2018	AMEND #1 2017-2018
REVENUES				
Local Sources	\$213	\$288,235	\$288,921	\$288,921
SUB-TOTAL REVENUE	<u>\$213</u>	<u>\$288,235</u>	<u>\$288,921</u>	<u>\$288,921</u>
Incoming Transfers & Other Transactions	230,000	2,500,000	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$230,213	\$2,788,235	\$288,921	\$288,921
EXPENDITURES				
Professional Services Building & Site	\$0	\$0	\$0	\$0
Construction Services Building & Site	0	128,000	35,000	35,000
Other Costs- QZAB 2017	0	0	0	0
Professional Sv Building & Site & Q-ZAB	546,945	18,000	20,000	20,000
Construction Services Q-ZAB	0	28,587	122,000	122,000
Capital Equipment 2009 & Q-ZAB	0	12,118	62,500	62,500
Outgoing Transfers & Other Transactions	0	50,000	166,666	166,666
TOTAL APPROPRIATED	\$546,945	\$236,705	\$406,166	\$406,166
EXCESS REVENUE (APPROPRIATIONS)	(316,732)	2,551,530	(117,245)	(117,245)
FUND BALANCE, JULY 1	328,838	12,106	2,563,636	2,563,636
FUND BALANCE, JUNE 30	\$12,106	\$2,563,636	\$2,446,391	\$2,446,391

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 2018 as follows:

REVENUES	
Debt Fund Revenues	<u>\$1,522,745</u>
TOTAL REVENUE	\$1,522,745
Fund Balance, July 1, 2017	<u>129,532</u>
TOTAL AVAILABLE TO APPROPRIATE	\$1,652,277
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	<u>\$1,363,564</u>
FUND BALANCE, JUNE 30, 2018	<u>\$288,713</u>

BE IT FURTHER RESOLVED, that \$1,363,564 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>\$1,363,564</u>
TOTAL APPROPRIATED	<u><u>\$1,363,564</u></u>

BRANDYWINE COMMUNITY SCHOOLS

**DEBT SERVICE FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2018**

	ACTUAL 2015-2016	ACTUAL 2016-2017	PROPOSED 2017-2018	AMEND #1 2017-2018
REVENUES				
Debt Fund Revenues	\$15,011,338 0	\$1,708,030 0	\$1,522,745 0	\$1,522,745 0
TOTAL REVENUE	\$15,011,338	\$1,708,030	\$1,522,745	\$1,522,745
EXPENDITURES				
Debt Retirement Expenditures	14,903,700	3,565,628	1,363,564	1,363,564
TOTAL APPROPRIATED	\$14,903,700	\$3,565,628	\$1,363,564	\$1,363,564
EXCESS REVENUE (APPROPRIATIONS)	107,638	(1,857,598)	159,181	159,181
FUND BALANCE, JULY 1	1,879,493	\$1,987,131	\$1,987,131	\$129,532
FUND BALANCE, JUNE 30	\$1,987,131	\$129,532	\$288,713	\$288,713