

**BRANDYWINE COMMUNITY SCHOOLS  
BOARD OF EDUCATION**

**Janis Exner**  
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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

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term expires 12/31/2020

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term expires 12/31/2020

**Jerry Tibbs**  
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term expires 12/31/2018

**Karen Weimer**  
Superintendent of Schools

**Kathy Holy, CFO**  
Director of Finance and Operations

**4/16/2018**

**(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:

<b>REVENUES</b>	
Local	\$1,823,208
State	\$11,286,328
Federal	\$377,651
Incoming Transfers and Other Transactions	\$211,478
General Fund Loans	0
<b>TOTAL REVENUE</b>	<u>\$13,698,665</u>
Fund Balance, July 1, 2017	<u>4,119,836</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	\$17,818,501
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2018</b>	<u>\$15,414,651</u>
<b>FUND BALANCE PROJECTED, JUNE 30, 2018</b>	<u><u>\$2,403,850</u></u>

BE IT FURTHER RESOLVED, that \$15,414,651 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
<b>INSTRUCTION:</b>	
Basic Programs	\$6,527,495
Added Needs	\$1,815,484
Adult/Continuing	\$67,989
<b>SUPPORT SERVICES:</b>	
Pupil	\$564,785
Instructional Staff	\$722,672
General Administration	\$384,261
School Administration	\$831,013
Business	\$330,910
Operating Building Services	\$1,115,504
Pupil Transportation	\$606,356
Central Services	\$109,154
Athletic Activities	\$445,443
Community Services	\$14,523
Capital Outlay	\$279,062
Outgoing Transfers & Other Transactions	\$1,600,000
<b>TOTAL APPROPRIATED</b>	<u><u>\$15,414,651</u></u>

**BRANDYWINE COMMUNITY SCHOOLS**

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

	ACTUAL 2015-2016	ACTUAL 2016-2017	PROPOSED 2017-2018	AMEND #1 2017-2018	AMEND #2 2017-2018
<b>REVENUES</b>					
Local Sources	\$1,842,728	\$1,759,708	\$1,768,698	\$1,766,198	\$1,823,208
State Sources	10,294,693	10,542,536	10,683,904	11,362,951	11,286,328
Federal Sources	\$405,874	\$372,994	\$282,270	\$372,615	\$377,651
<b>SUB-TOTAL REVENUE</b>	<b>\$12,543,295</b>	<b>\$12,675,238</b>	<b>\$12,734,872</b>	<b>\$13,501,764</b>	<b>\$13,487,187</b>
Incoming Transfers & Other Transactions	\$218,595	\$312,467	\$177,183	\$204,345	\$211,478
General Fund P/Y Adj	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$12,761,890</b>	<b>\$12,987,705</b>	<b>\$12,912,055</b>	<b>\$13,706,109</b>	<b>\$13,698,665</b>
<b>EXPENDITURES</b>					
<b>INSTRUCTION EXPENSE</b>					
Basic Programs	5,895,886	\$6,088,429	\$6,370,538	\$6,752,420	\$6,527,495
Added Needs	\$1,542,478	1,518,486	1,501,871	1,611,684	1,815,484
Adult/Continuing	60,078	62,986	58,044	67,989	67,989
Sub-Totals	\$7,498,442	\$7,669,901	\$7,930,454	\$8,432,093	\$8,410,967
<b>SUPPORT SERVICES</b>					
Pupil	507,497	533,442	559,274	564,702	564,785
Instructional Staff	657,909	551,012	729,768	774,147	722,672
General Administration	343,448	338,723	344,840	381,168	384,261
School Administration	785,424	801,955	844,446	832,034	831,013
Business	289,920	288,908	327,185	329,412	330,910
Operating Building Services	1,149,916	1,030,961	1,070,442	1,072,413	1,115,504
Pupil Transportation	525,364	546,407	606,548	607,978	606,356
Central Services	6,047	87,310	105,983	145,416	109,154
Athletic Activities	407,846	400,241	448,225	449,024	445,443
Sub-Totals	\$ 4,673,371	\$ 4,578,958	\$ 5,036,712	\$ 5,156,294	\$ 5,110,098
Community Services	7,087	6,660	9,700	14,536	14,523
Capital Outlay	344,725	248,322	231,300	254,621	279,062
Outgoing Transfers & Other Transactions	358,136	193,827	0	0	1,600,000
<b>TOTAL APPROPRIATED</b>	<b>\$ 12,881,761</b>	<b>\$ 12,697,668</b>	<b>\$ 13,208,165</b>	<b>\$ 13,857,543</b>	<b>\$ 15,414,651</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>(119,871)</b>	<b>290,038</b>	<b>(296,109)</b>	<b>(151,434)</b>	<b>(1,715,985)</b>
<b>FUND BALANCE, JULY 1</b>	<b>3,949,669</b>	<b>0</b>	<b>3,829,798</b>	<b>3,823,726</b>	<b>3,823,726</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$3,829,798</b>	<b>\$4,119,836</b>	<b>\$3,823,726</b>	<b>\$3,968,402</b>	<b>\$2,403,850</b>

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	\$178,218
State	\$27,855
Federal	\$444,351
Incoming Transfers and Other Transactions	0
<b>TOTAL REVENUE</b>	<b>\$650,424</b>
Fund Balance, July 1, 2016	179,535
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$829,959</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2017</b>	<b>\$699,076</b>
<b>FUND BALANCE, JUNE 30, 2017</b>	<b>\$130,883</b>

BE IT FURTHER RESOLVED, that \$699,076 of the total available to appropriate in the

Meal Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Salaries	\$195,683
Employee Benefits	\$91,674
Purchased Services	\$21,400
Supplies & Materials	\$346,319
Capital Outlay	\$6,000
Dues, Fees & Misc.	\$38,000
Outgoing Transfers & Other Transactions	\$0
<b>TOTAL APPROPRIATED</b>	<b>\$699,076</b>

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

	<b>ACTUAL 2015-2016</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>	<b>AMEND #1 2017-2018</b>	<b>AMEND #2 2017-2018</b>
<b>REVENUES</b>					
Local Sources	\$182,857	\$182,525	\$185,800	\$187,800	\$178,218
State Sources	23,987	22,367	23,642	23,642	27,855
Federal Sources	438,745	456,880	476,000	476,000	444,351
<b>SUB-TOTAL REVENUE</b>	<b>\$645,589</b>	<b>\$661,772</b>	<b>\$685,442</b>	<b>\$687,442</b>	<b>\$650,424</b>
Incoming Transfers & Other Transactions	0	0	0	0	0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$645,589</b>	<b>\$661,772</b>	<b>\$685,442</b>	<b>\$687,442</b>	<b>\$650,424</b>
<b>EXPENDITURES</b>					
Salaries	\$144,525	\$165,606	\$188,539	\$195,572	\$195,683
Employee Benefits	84,324	\$82,293	\$84,375	\$91,665	\$91,674
Purchased Services	25,582	\$37,338	\$24,500	\$24,500	\$21,400
Supplies & Materials	318,055	\$343,228	\$346,300	\$345,819	\$346,319
Capital Outlay	29,600	\$26,637	\$5,000	\$5,000	\$6,000
Dues, Fees & Misc.	0	\$32,000	\$32,000	\$38,000	\$38,000
Outgoing Transfers & Other Transactions	36,000	\$0	\$0	\$0	\$0
<b>TOTAL APPROPRIATED</b>	<b>\$638,086</b>	<b>\$687,102</b>	<b>\$680,714</b>	<b>\$700,556</b>	<b>\$699,076</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>7,503</b>	<b>(25,330)</b>	<b>4,728</b>	<b>(13,114)</b>	<b>(48,652)</b>
<b>FUND BALANCE, JULY 1</b>	<b>197,362</b>	<b>\$204,865</b>	<b>\$179,536</b>	<b>\$179,536</b>	<b>\$179,536</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$204,865</b>	<b>\$179,535</b>	<b>\$184,263</b>	<b>\$166,421</b>	<b>\$130,883</b>

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:

<b>REVENUES</b>	
Local	\$294,874
Incoming Transfers and Other Transactions	1,600,000
<b>TOTAL REVENUE</b>	<b>\$1,894,874</b>
Fund Balance, July 1, 2017	2,604,965
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$4,499,839</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2018</b>	<b>\$656,359</b>
<b>FUND BALANCE, JUNE 30, 2018</b>	<b>\$3,843,480</b>

BE IT FURTHER RESOLVED, that \$656,359 of the total available to appropriate in the

Capital Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Professional Services Building & Site, Q-ZAB	\$270,470
Construction Services Building & Site	\$41,201
Construction Services Q-ZAB	\$87,899
Construction Services 2018 Capt. Proj.	\$0
Capital Equipment 2009 & Q-ZAB	\$90,123
Transfer-Fund Mod QZAB 2017 & Other Transactions	\$166,666
<b>TOTAL APPROPRIATED</b>	<b>\$656,359</b>

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

	<b>ACTUAL 2015-2016</b>	<b>ACTUAL 2016-2017</b>	<b>PROPOSED 2017-2018</b>	<b>AMEND #1 2017-2018</b>	<b>AMEND #2 2017-2018</b>
<b>REVENUES</b>					
Local Sources	\$213	\$289,739	\$288,921	\$288,921	\$294,874
<b>SUB-TOTAL REVENUE</b>	<b>\$213</b>	<b>\$289,739</b>	<b>\$288,921</b>	<b>\$288,921</b>	<b>\$294,874</b>
Incoming Transfers & Other Transactions	230,000	2,500,000	0	0	1,600,000
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$230,213</b>	<b>\$2,789,739</b>	<b>\$288,921</b>	<b>\$288,921</b>	<b>\$1,894,874</b>
<b>EXPENDITURES</b>					
Professional Services Building & Site	\$0	\$0	\$20,000	\$20,000	\$270,470
Construction Services Building & Site	0	116,406	35,000	35,000	41,201
Construction Services Q-ZAB	0	0	122,000	122,000	87,899
Construction Services 2018 Capt. Proj.	546,945	0	0	0	0
Capital Equipment 2009 & Q-ZAB	0	30,474	62,500	62,500	90,123
Outgoing Transfers & Other Transactions	0	50,000	166,666	166,666	166,666
<b>TOTAL APPROPRIATED</b>	<b>\$546,945</b>	<b>\$196,880</b>	<b>\$406,166</b>	<b>\$406,166</b>	<b>\$656,359</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>(316,732)</b>	<b>2,592,859</b>	<b>(117,245)</b>	<b>(117,245)</b>	<b>1,238,515</b>
<b>FUND BALANCE, JULY 1</b>	<b>328,838</b>	<b>12,106</b>	<b>12,106</b>	<b>12,106</b>	<b>12,106</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$12,106</b>	<b>\$2,604,965</b>	<b>\$2,487,720</b>	<b>\$2,487,720</b>	<b>\$3,843,480</b>

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:

<b>REVENUES</b>	
Debt Fund Revenues	<u>\$1,536,968</u>
<b>TOTAL REVENUE</b>	\$1,536,968
Fund Balance, July 1, 2017	<u>129,532</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	\$1,666,499
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2018</b>	<u>\$1,363,564</u>
<b>FUND BALANCE, JUNE 30, 2018</b>	<u>\$302,936</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>
<b>TOTAL APPROPRIATED</b>	<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	AMEND #2 2017-2018
<b>REVENUES</b>					
Debt Fund Revenues	\$15,011,338	\$1,708,030	\$1,522,745	\$1,522,745	\$1,536,968
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<b>\$15,011,338</b>	<b>\$1,708,030</b>	<b>\$1,522,745</b>	<b>\$1,522,745</b>	<b>\$1,536,968</b>
<b>EXPENDITURES</b>					
Debt Retirement Expenditures	14,903,700	3,565,628	1,363,564	1,363,564	1,363,564
<b>TOTAL APPROPRIATED</b>	<b>\$14,903,700</b>	<b>\$3,565,628</b>	<b>\$1,363,564</b>	<b>\$1,363,564</b>	<b>\$1,363,564</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>107,638</b>	<b>(1,857,598)</b>	<b>159,181</b>	<b>159,181</b>	<b>173,404</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,879,493</b>	<b>\$1,987,131</b>	<b>\$129,532</b>	<b>\$129,532</b>	<b>\$129,532</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$1,987,131</b>	<b>\$129,532</b>	<b>\$288,712</b>	<b>\$288,713</b>	<b>\$302,936</b>













