

**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

Ralph Skinner
Trustee
term expires 12/31/2018

Karen Weimer
Superintendent of Schools

Kathy Holy, CFO
Director of Finance and Operations

6/25/2018

(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:

REVENUES

Local	\$1,840,246
State	\$11,288,372
Federal	\$380,223
Incoming Transfers and Other Transactions	\$213,478
General Fund Loans	0
TOTAL REVENUE	<u>\$13,722,319</u>
Fund Balance, July 1, 2017	<u>4,119,834</u>
TOTAL AVAILABLE TO APPROPRIATE	\$17,842,153
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	<u>\$15,393,223</u>
FUND BALANCE PROJECTED, JUNE 30, 2018	<u><u>\$2,448,930</u></u>

BE IT FURTHER RESOLVED, that \$15,393,223 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	\$6,533,266
Added Needs	\$1,824,915
Adult/Continuing	\$69,400

SUPPORT SERVICES:

Pupil	\$561,664
Instructional Staff	\$682,496
General Administration	\$373,206
School Administration	\$834,985
Business	\$321,461
Operating Building Services	\$1,103,935
Pupil Transportation	\$587,369
Central Services	\$107,513
Athletic Activities	\$440,382
Community Services	\$10,370
Capital Outlay	\$242,261
Outgoing Transfers & Other Transactions	\$1,700,000

TOTAL APPROPRIATED	<u><u>\$15,393,223</u></u>
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**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	AMEND #3 2017-2018
REVENUES						
Local Sources	\$1,842,728	\$1,759,708	\$1,768,698	\$1,766,198	\$1,823,208	\$1,840,246
State Sources	10,294,693	10,542,536	10,683,904	11,362,951	11,286,328	11,288,372
Federal Sources	\$405,874	\$372,994	\$282,270	\$372,615	\$377,651	\$380,223
SUB-TOTAL REVENUE	\$12,543,295	\$12,675,238	\$12,734,872	\$13,501,764	\$13,487,187	\$13,508,841
Incoming Transfers & Other Transactions	\$218,595	\$312,467	\$177,183	\$204,345	\$211,478	\$213,478
General Fund P/Y Adj	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$12,761,890	\$12,987,705	\$12,912,055	\$13,706,109	\$13,698,665	\$13,722,319
EXPENDITURES						
INSTRUCTION EXPENSE						
Basic Programs	5,895,886	\$6,088,429	\$6,370,538	\$6,752,420	\$6,527,495	\$6,533,266
Added Needs	\$1,542,478	1,518,486	1,501,871	1,611,684	1,815,484	1,824,915
Adult/Continuing	60,078	62,986	58,044	67,989	67,989	69,400
Sub-Totals	\$7,498,442	\$7,669,901	\$7,930,454	\$8,432,093	\$8,410,967	\$8,427,581
SUPPORT SERVICES						
Pupil	507,497	533,442	559,274	564,702	564,785	561,664
Instructional Staff	657,909	551,012	729,768	774,147	722,672	682,496
General Administration	343,448	338,723	344,840	381,168	384,261	373,206
School Administration	785,424	801,955	844,446	832,034	831,013	834,985
Business	289,920	288,908	327,185	329,412	330,910	321,461
Operating Building Services	1,149,916	1,030,961	1,070,442	1,072,413	1,115,504	1,103,935
Pupil Transportation	525,364	546,407	606,548	607,978	606,356	587,369
Central Services	6,047	87,310	105,983	145,416	109,154	107,513
Athletic Activities	407,846	400,241	448,225	449,024	445,443	440,382
Sub-Totals	\$ 4,673,371	\$ 4,578,959	\$ 5,036,712	\$ 5,156,294	\$ 5,110,098	\$ 5,013,011
Community Services	7,087	6,660	9,700	14,536	14,523	10,370
Capital Outlay	344,725	248,322	231,300	254,621	279,062	242,261
Outgoing Transfers & Other Transactions	358,136	193,827	0	0	1,600,000	1,700,000
TOTAL APPROPRIATED	\$ 12,881,761	\$ 12,697,669	\$ 13,208,165	\$ 13,857,543	\$ 15,414,651	\$ 15,393,223
EXCESS REVENUE (APPROPRIATIONS)	(119,871)	290,036	(296,109)	(151,434)	(1,715,985)	(1,670,904)
FUND BALANCE, JULY 1	3,949,669	3,829,798	4,119,834	4,119,834	4,119,834	4,119,834
FUND BALANCE, JUNE 30	\$3,829,798	\$4,119,834	\$3,823,725	\$3,968,400	\$2,403,849	\$2,448,930
Fund Balance % of Expense	29.73%	32.45%	28.95%	28.64%	15.59%	15.91%

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	\$191,968
State	\$27,855
Federal	\$462,138
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	<u>\$681,961</u>
Fund Balance, July 1, 2017	<u>179,535</u>
TOTAL AVAILABLE TO APPROPRIATE	<u>\$861,496</u>
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$724,367</u>
FUND BALANCE, JUNE 30, 2018	<u>\$137,129</u>

BE IT FURTHER RESOLVED, that \$724,367 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	\$188,578
Employee Benefits	\$89,134
Purchased Services	\$24,400
Supplies & Materials	\$374,255
Capital Outlay	\$8,000
Dues, Fees & Misc.	\$0
Outgoing Transfers & Other Transactions	\$40,000
TOTAL APPROPRIATED	\$724,367

**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	AMEND #2 2017-2018	AMEND #3 2017-2018
REVENUES						
Local Sources	\$182,857	\$182,525	\$185,800	\$187,800	\$178,218	\$191,968
State Sources	23,987	22,367	23,642	23,642	27,855	27,855
Federal Sources	438,745	456,880	476,000	476,000	444,351	462,138
SUB-TOTAL REVENUE	\$645,589	\$661,772	\$685,442	\$687,442	\$650,424	\$681,961
Incoming Transfers & Other Transactions	0	0	0	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$645,589	\$661,772	\$685,442	\$687,442	\$650,424	\$681,961
EXPENDITURES						
Salaries	\$144,525	\$165,606	\$188,539	\$195,572	\$195,683	\$188,578
Employee Benefits	84,324	\$82,293	\$84,375	\$91,665	\$91,674	\$89,134
Purchased Services	25,582	\$37,338	\$24,500	\$24,500	\$21,400	\$24,400
Supplies & Materials	318,055	\$343,228	\$346,300	\$345,819	\$346,319	\$374,255
Capital Outlay	29,600	\$26,637	\$5,000	\$5,000	\$6,000	\$8,000
Dues, Fees & Misc.	0	\$0	\$0	\$0	\$0	\$0
Outgoing Transfers & Other Transactions	36,000	\$32,000	\$32,000	\$38,000	\$38,000	\$40,000
TOTAL APPROPRIATED	\$638,086	\$687,102	\$680,714	\$700,556	\$699,076	\$724,367
EXCESS REVENUE (APPROPRIATIONS)	7,503	(25,330)	4,728	(13,114)	(48,652)	(42,406)
FUND BALANCE, JULY 1	197,362	\$204,865	\$179,536	\$179,536	\$179,536	\$184,264
FUND BALANCE, JUNE 30	\$204,865	\$179,535	\$184,263	\$166,421	\$130,883	\$137,129

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	\$295,209
Incoming Transfers and Other Transactions	1,700,000
TOTAL REVENUE	\$1,995,209
Fund Balance, July 1, 2017	2,604,965
TOTAL AVAILABLE TO APPROPRIATE	\$4,600,174
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	\$656,359
FUND BALANCE, JUNE 30, 2018	\$3,943,815

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:

EXPENDITURES

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

TOTAL APPROPRIATED \$656,359

**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	AMEND #2 2017-2018	AMEND #3 2017-2018
REVENUES						
Local Sources	\$213	\$289,739	\$288,921	\$288,921	\$294,874	\$295,209
SUB-TOTAL REVENUE	\$213	\$289,739	\$288,921	\$288,921	\$294,874	\$295,209
Incoming Transfers & Other Transactions	230,000	2,500,000	0	0	1,600,000	1,700,000
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$230,213	\$2,789,739	\$288,921	\$288,921	\$1,894,874	\$1,995,209
EXPENDITURES						
Professional Services Building & Site	\$0	\$0	\$20,000	\$20,000	\$270,470	\$270,470
Construction Services Building & Site	0	116,406	35,000	35,000	41,201	41,201
Construction Services Q-ZAB	0	0	122,000	122,000	87,899	87,899
Construction Services 2018 Capt. Proj.	546,945	0	0	0	0	0
Capital Equipment 2009 & Q-ZAB	0	30,474	62,500	62,500	90,123	90,123
Outgoing Transfers & Other Transactions	0	50,000	166,666	166,666	166,666	166,666
TOTAL APPROPRIATED	\$546,945	\$196,880	\$406,166	\$406,166	\$656,359	\$656,359
EXCESS REVENUE (APPROPRIATIONS)	(316,732)	2,592,859	(117,245)	(117,245)	1,238,515	1,338,850
FUND BALANCE, JULY 1	328,838	12,106	12,106	12,106	12,106	12,106
FUND BALANCE, JUNE 30	\$12,106	\$2,604,965	\$2,487,720	\$2,487,720	\$3,843,480	\$3,943,815

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 \$1,537,166

TOTAL REVENUE \$1,537,166

Fund Balance, July 1, 2017 129,532

TOTAL AVAILABLE TO APPROPRIATE \$1,666,697

TOTAL APPROPRIATED FOR FISCAL YEAR 2018 \$1,362,225

FUND BALANCE, JUNE 30, 2018 \$304,472

BE IT FURTHER RESOLVED, that \$1,362,225 of the total available to appropriate in the Debt Service Fund is hereby appropriated in the amounts and for the set forth below:

EXPENDITURES

Debt Retirement Expenditures

\$1,362,225

TOTAL APPROPRIATED

\$1,362,225

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	AMEND #3 2017-2018
REVENUES						
Debt Fund Revenues	\$15,011,338	\$1,708,030	\$1,522,745	\$1,522,745	\$1,536,968	\$1,537,166
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	\$15,011,338	\$1,708,030	\$1,522,745	\$1,522,745	\$1,536,968	\$1,537,166
EXPENDITURES						
Debt Retirement Expenditures	14,903,700	3,565,628	1,363,564	1,363,564	1,363,564	1,362,225
TOTAL APPROPRIATED	\$14,903,700	\$3,565,628	\$1,363,564	\$1,363,564	\$1,363,564	\$1,362,225
EXCESS REVENUE (APPROPRIATIONS)	107,638	(1,857,598)	159,181	159,181	173,404	174,941
FUND BALANCE, JULY 1	1,879,493	\$1,987,131	\$129,532	\$129,532	\$129,532	\$129,532
FUND BALANCE, JUNE 30	\$1,987,131	\$129,532	\$288,712	\$288,713	\$302,936	\$304,472