

**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 12/31/2020

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term expires 12/31/2020

Ralph Skinner
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term expires 12/31/2018

Karen Weimer
Superintendent of Schools

Kathy Holy, CFO
Director of Finance and Operations

11/26/2018

(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	\$1,853,618
State	\$11,439,320
Federal	\$475,836
Incoming Transfers and Other Transactions	\$326,727
General Fund Loans	0
TOTAL REVENUE	<u>\$14,095,501</u>
Fund Balance, July 1, 2018	<u>2,702,079</u>
TOTAL AVAILABLE TO APPROPRIATE	\$16,797,580
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	<u>\$14,228,046</u>
FUND BALANCE PROJECTED, JUNE 30, 2019	<u><u>\$2,569,535</u></u>

BE IT FURTHER RESOLVED, that \$14,228,046 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	\$6,502,510
Added Needs	\$1,891,885
Adult/Continuing	\$69,314

SUPPORT SERVICES:

Pupil	\$563,041
Instructional Staff	\$776,953
General Administration	\$361,458
School Administration	\$849,441
Business	\$376,796
Operating Building Services	\$1,250,135
Pupil Transportation	\$643,389
Central Services	\$124,599
Athletic Activities	\$470,943
Community Services	\$13,068
Capital Outlay	\$284,515
Outgoing Transfers & Other Transactions	\$50,000

TOTAL APPROPRIATED	<u><u>\$14,228,046</u></u>
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**BRANDYWINE COMMUNITY SCHOOLS
GENERAL FUND
PRELIMINARY OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2019**

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	PROPOSED 2018-19	AMEND #1 2018-2019
REVENUES					
Local Sources	\$1,842,728	\$1,759,708	\$1,848,389	\$1,785,886	\$1,853,618
State Sources	10,294,693	10,542,536	11,090,365	11,311,391	11,439,320
Federal Sources	\$405,874	\$372,994	\$287,654	\$375,164	\$475,836
SUB-TOTAL REVENUE	\$12,543,295	\$12,675,238	\$13,226,408	\$13,472,441	\$13,768,774
Incoming Transfers & Other Transactions	\$218,595	\$312,467	\$213,478	\$173,224	\$326,727
General Fund P/Y Adj	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$12,761,890	\$12,987,705	\$13,439,886	\$13,645,665	\$14,095,501
EXPENDITURES					
INSTRUCTION EXPENSE					
Basic Programs	5,895,886	\$6,088,429	\$6,470,969	\$6,631,833	\$6,502,510
Added Needs	\$1,542,478	1,518,486	1,607,658	1,741,582	1,891,885
Adult/Continuing	60,078	62,986	68,774	48,081	69,314
Sub-Totals	\$7,498,442	\$7,669,901	\$8,147,401	\$8,421,497	\$8,463,708
SUPPORT SERVICES					
Pupil	507,497	533,442	557,454	611,865	563,041
Instructional Staff	657,909	551,012	647,464	762,529	776,953
General Administration	343,448	338,723	347,285	359,454	361,458
School Administration	785,424	801,955	822,098	842,894	849,441
Business	289,920	288,908	311,698	341,116	376,796
Operating Building Services	1,149,916	1,030,961	1,034,894	1,165,574	1,250,135
Pupil Transportation	525,364	546,407	543,697	641,284	643,389
Central Services	6,047	87,310	99,380	104,516	124,599
Athletic Activities	407,846	400,241	403,728	459,495	470,943
Sub-Totals	\$ 4,673,371	\$ 4,578,959	\$ 4,767,697	\$ 5,288,729	\$ 5,416,754
Community Services	7,087	6,660	5,255	10,824	13,068
Capital Outlay	344,725	248,322	237,290	61,000	284,515
Outgoing Transfers & Other Transactions	358,136	193,827	1,700,000	0	50,000
TOTAL APPROPRIATED	\$ 12,881,761	\$ 12,697,669	\$ 14,857,643	\$ 13,782,050	\$ 14,228,046
EXCESS REVENUE (APPROPRIATIONS)	(119,871)	290,038	(1,417,757)	(136,385)	(132,544)
FUND BALANCE, JULY 1	3,949,669	3,829,798	4,119,836	2,702,079	2,702,079
FUND BALANCE, JUNE 30	\$3,829,798	\$4,119,836	\$2,702,079	\$2,565,694	\$2,569,535
% of expense	29.73%	32.45%	18.19%	18.62%	18.06%

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	\$195,545
State	\$23,642
Federal	\$480,986
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	<u>\$700,173</u>
Fund Balance, July 1, 2018	<u>193,213</u>
TOTAL AVAILABLE TO APPROPRIATE	\$893,386
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	<u>\$712,302</u>
FUND BALANCE, JUNE 30, 2019	<u>\$181,084</u>

BE IT FURTHER RESOLVED, that \$712,302 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	\$193,934
Employee Benefits	\$94,112
Purchased Services	\$34,000
Supplies & Materials	\$342,256
Capital Outlay	\$6,000
Dues, Fees & Misc.	\$0
Outgoing Transfers & Other Transactions	\$42,000
TOTAL APPROPRIATED	\$712,302

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

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	PRPOSED 2018-2019	AMEND #1 2018-2019
REVENUES					
Local Sources	\$182,857	\$182,525	\$195,035	\$194,700	\$195,545
State Sources	23,987	22,367	27,855	23,642	23,642
Federal Sources	438,745	456,880	466,908	474,000	480,986
SUB-TOTAL REVENUE	\$645,589	\$661,772	\$689,798	\$692,342	\$700,173
Incoming Transfers & Other Transactions	0	0	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$645,589	\$661,772	\$689,798	\$692,342	\$700,173
EXPENDITURES					
Salaries	\$144,525	\$165,606	\$186,062	\$200,687	\$193,934
Employee Benefits	84,324	\$82,293	\$87,052	\$94,455	\$94,112
Purchased Services	25,582	\$37,338	\$22,857	\$23,000	\$34,000
Supplies & Materials	318,055	\$343,228	\$334,376	\$340,819	\$342,256
Capital Outlay	29,600	\$26,637	\$5,773	\$0	\$6,000
Dues, Fees & Misc.	0	\$0	\$0	\$0	\$0
Outgoing Transfers & Other Transactions	36,000	\$32,000	\$40,000	\$32,000	\$42,000
TOTAL APPROPRIATED	\$638,086	\$687,102	\$676,120	\$690,961	\$712,302
EXCESS REVENUE (APPROPRIATIONS)	7,503	(25,330)	13,678	1,381	(12,129)
FUND BALANCE, JULY 1	197,362	\$204,865	\$179,536	\$193,214	\$193,214
FUND BALANCE, JUNE 30	\$204,865	\$179,535	\$193,213	\$180,916	\$181,084

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	\$311,964
Incoming Transfers and Other Transactions	50,000
TOTAL REVENUE	\$361,964
Fund Balance, July 1, 2018	4,036,733
TOTAL AVAILABLE TO APPROPRIATE	\$4,398,697
TOTAL APPROPRIATED FOR FISCAL YEAR 2019	\$3,527,341
FUND BALANCE, JUNE 30, 2019	\$871,356

BE IT FURTHER RESOLVED, that \$3,527,341 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	\$230,675
Construction Services Q-ZAB	\$1,330,000
Construction Services 2018 Capt. Proj.	\$1,750,000
Capital Equipment 2009 & Q-ZAB	\$50,000
Transfer-Fund Mod QZAB 2017 & Other Transactions	<u>\$166,666</u>

TOTAL APPROPRIATED \$3,527,341

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

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	PROPOSED 2018-2019	AMEND #1 2018-2019
REVENUES					
Local Sources	\$213	\$289,739	\$296,950	\$295,373	\$311,964
SUB-TOTAL REVENUE	\$213	\$289,739	\$296,950	\$295,373	\$311,964
Incoming Transfers & Other Transactions	230,000	2,500,000	1,700,301	0	50,000
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$230,213	\$2,789,739	\$1,997,251	\$295,373	\$361,964
EXPENDITURES					
Professional Services Building & Site	\$0	\$0	\$197,149	\$0	\$0
Construction Services Building & Site	0	116,406	33,575	213,225	230,675
Construction Services Q-ZAB	0	0	77,669	1,330,000	1,330,000
Construction Services 2018 Capt. Proj.	546,945	0	0	1,700,000	1,750,000
Capital Equipment 2009 & Q-ZAB	0	30,474	90,123	90,123	50,000
Outgoing Transfers & Other Transactions	0	50,000	166,967	166,666	166,666
TOTAL APPROPRIATED	\$546,945	\$196,880	\$565,483	\$3,500,014	\$3,527,341
EXCESS REVENUE (APPROPRIATIONS)	(316,732)	2,592,859	1,431,768	(3,204,641)	(3,165,377)
FUND BALANCE, JULY 1	328,838	12,106	12,106	2,604,965	4,036,733
FUND BALANCE, JUNE 30	\$12,106	\$2,604,965	\$4,036,733	\$832,093	\$871,356

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 \$1,515,892

TOTAL REVENUE \$1,515,892

Fund Balance, July 1, 2018 129,532

TOTAL AVAILABLE TO APPROPRIATE \$1,645,423

TOTAL APPROPRIATED FOR FISCAL YEAR 2019 \$1,362,664

FUND BALANCE, JUNE 30, 2019 \$282,760

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 the set forth below:

EXPENDITURES

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

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

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	PROPOSED 2018-2019	PROPOSED 2018-2019
REVENUES					
Debt Fund Revenues	\$15,011,338	\$1,708,030	\$1,543,873	\$1,479,484	\$1,515,892
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	\$15,011,338	\$1,708,030	\$1,543,873	\$1,479,484	\$1,515,892
EXPENDITURES					
Debt Retirement Expenditures	14,903,700	3,565,628	1,362,225	1,362,664	1,362,664
TOTAL APPROPRIATED	\$14,903,700	\$3,565,628	\$1,362,225	\$1,362,664	\$1,362,664
EXCESS REVENUE (APPROPRIATIONS)	107,638	(1,857,598)	181,648	116,820	153,228
FUND BALANCE, JULY 1	1,879,493	\$1,987,131	\$1,987,131	\$129,532	\$311,180
FUND BALANCE, JUNE 30	<u>\$1,987,131</u>	<u>\$129,532</u>	<u>\$311,180</u>	<u>\$427,999</u>	<u>\$464,408</u>