

**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

Jerry Tibbs
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term expires 12/31/2018

Dr. John Jarpe
Superintendent of Schools

Kathy Holy, CFO
Director of Finance and Operations

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 Pulic 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 comparitive figures and year-end financial information.

The 2017-2018 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.

The 2017-2018 budget represents a financial outline for providing the best possible educational plan for students with available funds. It 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 2018: A resolution to make 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	\$1,768,698
State	\$10,683,904
Federal	\$282,270
Incoming Transfers and Other Transactions	\$177,183
General Fund Loans	0
TOTAL REVENUE	<u>\$12,912,055</u>
Fund Balance, July 1, 2017	<u>3,852,658</u>

TOTAL AVAILABLE TO APPROPRIATE	\$16,764,713
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	<u>\$13,208,165</u>
FUND BALANCE PROJECTED, JUNE 30, 2018	<u>\$3,556,548</u>

BE IT FURTHER RESOLVED, that \$13,208,165 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	\$6,370,538
Added Needs	\$1,501,871
Adult/Continuing	\$58,044

SUPPORT SERVICES:

Pupil	\$559,274
Instructional Staff	\$729,768
General Administration	\$344,840
School Administration	\$844,446
Business	\$327,185
Operating Building Services	\$1,070,442
Pupil Transportation	\$606,548
Central Services	\$105,983
Athletic Activities	\$448,225
Community Services	\$9,700
Capital Outlay	\$231,300
Outgoing Transfers & Other Transactions	\$0

TOTAL APPROPRIATED	<u>\$13,208,165</u>
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BRANDYWINE COMMUNITY SCHOOLS

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

	ACTUAL 2015-2016	TENTATIVE 2016-2017	PROPOSED 2017-2018
REVENUES			
Local Sources	\$1,842,728	\$1,759,823	\$1,768,698
State Sources	10,294,693	10,571,921	10,683,904
Federal Sources	\$405,874	\$391,447	\$282,270
SUB-TOTAL REVENUE	\$12,543,295	\$12,723,191	\$12,734,872
Incoming Transfers & Other Transactions	\$218,595	\$312,467	\$177,183
General Fund P/Y Adj	\$0	\$0	\$0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$12,761,890	\$13,035,658	\$12,912,055
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	5,895,886	\$6,140,853	\$6,370,538
Added Needs	\$1,542,478	1,549,729	1,501,871
Adult/Continuing	60,078	75,624	58,044
Sub-Totals	\$7,498,442	\$7,766,206	\$7,930,454
SUPPORT SERVICES			
Pupil	507,497	540,908	559,274
Instructional Staff	657,909	589,368	729,768
General Administration	343,448	350,249	344,840
School Administration	785,424	812,260	844,446
Business	289,920	295,379	327,185
Operating Building Services	1,149,916	1,088,993	1,070,442
Pupil Transportation	525,364	578,574	606,548
Central Services	6,047	111,134	105,983
Athletic Activities	407,846	427,355	448,225
Sub-Totals	\$ 4,673,371	\$ 4,794,220	\$ 5,036,712
Community Services	7,087	8,118	9,700
Capital Outlay	344,725	250,427	231,300
Outgoing Transfers & Other Transactions	358,136	193,827	0

TOTAL APPROPRIATED	\$ 12,881,761	\$ 13,012,799	\$ 13,208,165
EXCESS REVENUE (APPROPRIATIONS)	(119,871)	22,860	(296,110)
FUND BALANCE, JULY 1	3,949,669	3,829,798	3,852,658
FUND BALANCE, JUNE 30	\$3,829,798	\$3,852,658	\$3,556,548

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	\$185,800
State	\$23,642
Federal	\$476,000
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	<u>\$685,442</u>
Fund Balance, July 1, 2016	153,788
TOTAL AVAILABLE TO APPROPRIATE	\$839,230
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$680,714</u>
FUND BALANCE, JUNE 30, 2017	<u>\$158,516</u>

BE IT FURTHER RESOLVED, that \$680,714 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	\$188,539
Employee Benefits	\$84,375
Purchased Services	\$24,500
Supplies & Materials	\$346,300
Capital Outlay	\$5,000
Dues, Fees & Misc.	\$0
Outgoing Transfers & Other Transactions	\$32,000
TOTAL APPROPRIATED	\$680,714

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

	ACTUAL 2015-2016	TENTATIVE 2016-2017	PROPOSED 2017-2018
REVENUES			
Local Sources	\$182,857	186,380	\$185,800
State Sources	23,987	23,642	23,642
Federal Sources	438,745	471,804	476,000
SUB-TOTAL REVENUE	<u>\$645,589</u>	<u>\$681,826</u>	<u>\$685,442</u>
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$645,589	\$681,826	\$685,442
EXPENDITURES			
Salaries	\$144,525	\$167,774	\$188,539
Employee Benefits	84,324	83,860	\$84,375
Purchased Services	25,582	38,546	\$24,500
Supplies & Materials	318,055	383,723	\$346,300
Capital Outlay	29,600	27,000	\$5,000
Dues, Fees & Misc.	0	0	\$0

Outgoing Transfers & Other Transactions	36,000	32,000	\$32,000
TOTAL APPROPRIATED	\$638,086	\$732,903	\$680,714
EXCESS REVENUE (APPROPRIATIONS)	7,503	(51,077)	4,728
FUND BALANCE, JULY 1	197,362	204,865	153,788
FUND BALANCE, JUNE 30	\$204,865	\$153,788	\$158,516

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	\$166,666
TOTAL APPROPRIATED	\$406,166

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

	ACTUAL 2015-2016	TENTATIVE 2016-2017	PROPOSED 2016-2017
REVENUES			
Local Sources	\$213	\$288,235	\$288,921
SUB-TOTAL REVENUE	\$213	\$288,235	\$288,921
Incoming Transfers & Other Transactions	230,000	2,500,000	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$230,213	\$2,788,235	\$288,921
EXPENDITURES			
Professional Services Building & Site	\$0	\$0	\$0
Construction Services Building & Site	0	28,587	35,000
Other Costs- QZAB 2017	0	128,000	0
Professional Sv Building & Site & Q-ZAB	546,945	18,000	20,000
Construction Services Q-ZAB	0	12,118	122,000
Capital Equipment 2009 & Q-ZAB	0	0	62,500
Outgoing Transfers & Other Transactions	0	50,000	166,666

TOTAL APPROPRIATED	\$546,945	\$236,705	\$406,166
EXCESS REVENUE (APPROPRIATIONS)	(316,732)	2,551,530	(117,245)
FUND BALANCE, JULY 1	328,838	12,106	2,563,636
FUND BALANCE, JUNE 30	\$12,106	\$2,563,636	\$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>119,017</u>
TOTAL AVAILABLE TO APPROPRIATE	\$1,641,761
TOTAL APPROPRIATED FOR FISCAL YEAR 2018	\$1,363,564
FUND BALANCE, JUNE 30, 2018	\$278,198

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 the set forth below:

EXPENDITURES

Debt Retirement Expenditures	<u>\$1,363,564</u>
TOTAL APPROPRIATED	\$1,363,564

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

	ACTUAL 2015-2016	TENTATIVE 2016-2017	PROPOSED 2017-2018
REVENUES			
Debt Fund Revenues	\$15,011,338 0	\$1,700,137 0	\$1,522,745 0
TOTAL REVENUE	\$15,011,338	\$1,700,137	\$1,522,745
EXPENDITURES			
Debt Retirement Expenditures	<u>14,903,700</u>	<u>3,568,251</u>	<u>1,363,564</u>
TOTAL APPROPRIATED	\$14,903,700	\$3,568,251	\$1,363,564
EXCESS REVENUE (APPROPRIATIONS)	107,638	(1,868,114)	159,181
FUND BALANCE, JULY 1	1,879,493	1,987,131	\$119,017
FUND BALANCE, JUNE 30	\$1,987,131	\$119,017	\$278,198

