

**Breckenridge Community Schools**  
**General Fund Budget**  
**2015-2016 Original Budget**

REVENUE	Adopted 2015-16 Original Budget	Amended 2015-16 Budget 1/18/2016	Change
Local Revenues	\$1,032,884	\$1,058,846	\$25,962
State Revenues	5,419,292	5,343,050	(\$76,242)
Federal Revenues	265,032	258,029	(\$7,003)
Incoming Transfers	285,000	254,100	(\$30,900)
<b>Total Revenues</b>	<b>\$7,002,208</b>	<b>\$6,914,025</b>	<b>(\$88,183)</b>
<b>EXPENDITURES</b>			
Instruction			
Basic Program	\$3,462,533	\$3,486,746	\$24,213
Added Needs	820,523	762,831	(\$57,692)
Adult and Cont. Ed.	169,605	184,717	\$15,112
<b>Total Instruction</b>	<b>\$4,452,661</b>	<b>\$4,434,294</b>	<b>(\$18,367)</b>
Supporting Services			
Pupil	\$273,772	\$281,810	\$8,038
Instructional Staff	159,466	158,656	(\$810)
General Administration	259,633	291,923	\$32,290
School Administration	404,101	459,577	\$55,476
Business Services	156,358	133,308	(\$23,050)
Operation & Maintenance	651,594	633,708	(\$17,886)
Transportation Services	367,001	365,316	(\$1,685)
Central Services	13,540	12,275	(\$1,265)
Supp Services - Athletics	237,171	217,802	(\$19,369)
Community Services	18,896	10,025	(\$8,871)
Capital Outlay	0	0	\$0
Transfers & Others	30,229	36,514	\$6,285
<b>Total Supporting Services</b>	<b>\$2,571,761</b>	<b>\$2,600,914</b>	<b>\$29,153</b>
<b>Total Expenditures</b>	<b>\$7,024,422</b>	<b>\$7,035,208</b>	<b>\$10,786</b>
Revenue over (under) Expenditures	(\$22,214)	(\$121,183)	(\$98,969)
Beginning Fund Balance, July 1 Audited	851,492	851,492	-
<b>ESTIMATED ENDING FUND BALANCE, JUNE 30</b>	<b>\$829,278</b>	<b>\$730,309</b>	<b>(\$98,969)</b>
	<b>11.81%</b>	<b>10.38%</b>	

**Breckenridge Community Schools**

**Budget For the General Fund**

**Summary Information**

Fiscal Year 2015-16

1st Amendment

*TOTAL REVENUES*

*TOTAL EXPENDITURES*

*EXCESS REVENUES/(EXPENDITURES)*

*PRIOR YEAR FUND BALANCE*

*FUND BALANCE ENDING*

*FUND BALANCE AS A % OF EXPENDITURES*

	2014-15 Audited Actual	2015-16 Original Budget	2015-16 Proposed Budget	Change in Budget
	\$ 7,040,097	\$ 7,002,208	\$ 6,914,025	\$ (88,183)
	\$ 6,803,063	\$ 7,024,422	\$ 7,035,208	\$ 10,785
	\$ 237,035	\$ (22,214)	\$ (121,182)	\$ (98,968)
	\$ 614,457	\$ 851,492	\$ 851,492	
	\$ 851,492	\$ 829,278	\$ 730,309	\$ (98,969)

	12.52%	11.81%	10.38%
--	--------	--------	--------

**Breckenridge Community Schools**  
**Budget For the General Fund**  
**Detailed Revenue Informatin**  
Fiscal Year 2015-2016  
Amended Budget

	2014-15 Audited Actual	2015-16 Original Budget	2015-2016 Proposed Budget	Change in Budget
<b>REVENUE FROM LOCAL SOURCES</b>				
Property Tax Levy	\$ 926,119	\$ 918,534	\$ 936,105	\$ 17,571
Earnings on investments and deposits	\$ 4,356	\$ 3,000	\$ 3,000	\$ -
Other Local Revenues	\$ 100,257	\$ 79,350	\$ 73,441	\$ (5,909)
Local Revenues - Athletics	\$ 46,594	\$ 47,000	\$ 46,300	\$ (700)
Reimbursements and Refunds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,077,326</b>	<b>\$ 1,047,884</b>	<b>\$ 1,058,846</b>	<b>\$ 10,963</b>
<b>STATE REVENUES</b>				
Foundation 22a, 22b, 22c	\$ 4,523,107	\$ 4,474,939	\$ 4,242,271	\$ (232,668)
Isolated District	\$ -	\$ 33,000	\$ 31,815	\$ (1,185)
Best Practice	\$ 39,740	\$ -	\$ (406)	\$ (406)
Technology Infrastructure	\$ 8,780	\$ 7,700	\$ 7,200	\$ (500)
MPSERs	\$ 334,370	\$ 325,000	\$ 428,840	\$ 103,840
Section 31A -At Risk	\$ 179,738	\$ 215,113	\$ 257,540	\$ 42,427
Section 51C - Spec. Ed. Headlee	\$ 119,646	\$ 119,700	\$ 128,839	\$ 9,139
Vocational Education	\$ 15,558	\$ 15,288	\$ 17,562	\$ 2,274
Headlee Obligation Data Collection	\$ 19,210	\$ 19,300	\$ 18,148	\$ (1,152)
Preschool - GSRP	\$ 174,213	\$ 194,813	\$ 202,349	\$ 7,535
Renaissance Zone	\$ 27,358	\$ 14,439	\$ 8,893	\$ (5,546)
<b>TOTAL STATE REVENUES</b>	<b>\$ 5,441,720</b>	<b>\$ 5,419,293</b>	<b>\$ 5,343,050</b>	<b>\$ (76,242)</b>
<b>FEDERAL REVENUES</b>				
Title I Part A	\$ 192,119	\$ 197,298	\$ 181,152	\$ (16,146)
Title II	\$ 69,418	\$ 65,734	\$ 74,877	\$ 9,143
Other	\$ 1,544	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 263,080</b>	<b>\$ 265,032</b>	<b>\$ 258,029</b>	<b>\$ (7,003)</b>
<b>INCOMING TRANSFERS</b>				
Transfers from other governmental units	\$ 257,971	\$ 270,000	\$ 254,100	\$ (15,900)
Transfers from other Funds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ 257,971</b>	<b>\$ 270,000</b>	<b>\$ 254,100</b>	<b>\$ (15,900)</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>				
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 7,040,097</b>	<b>\$ 7,002,208</b>	<b>\$ 6,914,025</b>	<b>\$ (88,183)</b>

**Breckenridge Community Schools**  
**Budget For the General Fund**  
**Detailed Expenditure Information**

Fiscal Year 2015-2016  
 1st Amendment

**PROGRAM BUDGET**

**State and Local Funded Programs**

	2014-2015 Audited Actual	2015-16 Original Budget	2015-2016 Proposed Budget	Change in Budget
Elementary	\$ 1,577,496	\$ 1,592,274	\$ 1,567,265	\$ (25,009)
Preschool	\$ 174,717	\$ 194,813	\$ 202,349	\$ 7,535
Middle School	\$ 761,531	\$ 793,756	\$ 726,291	\$ (67,465)
High School	\$ 1,044,030	\$ 920,654	\$ 1,035,350	\$ 114,696
Driver's Education	\$ 16,800	\$ 9,453	\$ 17,275	\$ 7,822
Special Education	\$ 310,937	\$ 335,650	\$ 310,360	\$ (25,290)
Vocational Education	\$ 167,169	\$ 169,605	\$ 184,717	\$ 15,113
Counselors	\$ 90,739	\$ 108,247	\$ 54,004	\$ (54,243)
Speech	\$ 99,366	\$ 102,437	\$ 101,778	\$ (659)
Advisory	\$ 64,291	\$ 63,088	\$ 72,214	\$ 9,126
Library	\$ 36,732	\$ 26,748	\$ 29,764	\$ 3,015
Technology	\$ 82,388	\$ 113,690	\$ 100,003	\$ (13,687)
Board of Education	\$ 44,859	\$ 40,955	\$ 47,425	\$ 6,470
Executive Admin	\$ 140,312	\$ 218,678	\$ 244,498	\$ 25,820
Office of the Principal	\$ 385,868	\$ 377,406	\$ 389,062	\$ 11,656
Dean of Students	\$ 16,059	\$ 15,391	\$ 59,494	\$ 44,103
Fiscal Services	\$ 121,643	\$ 156,358	\$ 133,308	\$ (23,050)
Maintenance and Operations	\$ 617,493	\$ 648,935	\$ 625,082	\$ (23,853)
Transportation	\$ 330,203	\$ 357,615	\$ 350,225	\$ (7,390)
Media/Technology	\$ 11,384	\$ 12,900	\$ 11,900	\$ (1,000)
Athletics	\$ 216,319	\$ 232,671	\$ 217,002	\$ (15,669)
Licensed After School Daycare	\$ 9,600	\$ 15,396	\$ 9,325	\$ (6,071)
Debt Service/Long Term	\$ 25,521	\$ 24,057	\$ 25,750	\$ 1,693
Indirect Cost Recovery	\$ (1,172)	\$ -	\$ -	\$ -
At Risk	\$ 179,738	\$ 215,113	\$ 257,540	\$ 42,427

**Federally Funded Programs**

Title I Part A	\$ 192,119	\$ 197,298	\$ 181,152	\$ (16,146)
Title II	\$ 69,418	\$ 65,734	\$ 74,877	\$ 9,143
Technology Readiness Infrastructure Grant	\$ 17,502	\$ 15,500	\$ 7,200	\$ (8,300)

**GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS**

	\$ 6,803,063	\$ 7,024,422	\$ 7,035,208	\$ 10,785
--	--------------	--------------	--------------	-----------

**Breckenridge Community Schools**  
**Budget For the General Fund**  
Detailed Expenditure Information  
Fiscal Year 2015-2016  
1st Amendment

	2015-2016 Original Budget	2015-2016 Proposed Budget	Change in Budget
<b>FUNCTIONAL LEVEL AND TITLE</b>			
<b>100 INSTRUCTION</b>			
111 Elementary	\$ 1,592,274	\$ 1,567,265	\$ (25,009)
112 Middle School	\$ 793,756	\$ 726,291	\$ (67,465)
113 High School	\$ 930,107	\$ 1,052,625	\$ 122,518
118 Preschool	\$ 146,397	\$ 140,566	\$ (5,831)
122 Special Education	\$ 335,650	\$ 310,360	\$ (25,290)
125 Compensatory Education	\$ 477,173	\$ 452,471	\$ (24,702)
127 Vocational Education	\$ 169,605	\$ 184,717	\$ 15,113
<b>200 SUPPORTING SERVICES</b>			
<b>INSTRUCTIONAL STAFF</b>			
212 Guidance Services/Counseling	\$ 108,247	\$ 107,818	\$ (429)
215 Speech Pathology and Audiology Services	\$ 102,437	\$ 101,778	\$ (659)
219 Other Pupil Support Services	\$ 63,088	\$ 72,214	\$ 9,126
221 Improvement of Instruction	\$ 2,985	\$ 6,936	\$ 3,950
222 Education Media Services/Library	\$ 26,748	\$ 29,764	\$ 3,015
225 Instruction Related Technology	\$ 129,190	\$ 107,203	\$ (21,987)
226 Supervision and Direction	\$ 8,242	\$ 14,754	\$ 6,512
<b>GENERAL ADMINISTRATION</b>			
231 Board of Education	\$ 40,955	\$ 47,425	\$ 6,470
232 Executive Administration	\$ 218,678	\$ 244,498	\$ 25,820
<b>SCHOOL ADMINISTRATION</b>			
241 Office of Principal	\$ 393,141	\$ 448,556	\$ 55,415
249 Other School Administration	\$ 10,960	\$ 11,021	\$ 61
<b>BUSINESS ADMINISTRATION</b>			
252 Fiscal Services	\$ 49,758	\$ 43,400	\$ (6,358)
257 Internal Services/Printing & Mail	\$ 100	\$ 100	\$ -
259 Other Business Services	\$ 106,500	\$ 89,808	\$ (16,692)
<b>MAINTENANCE AND OPERATIONS</b>			
261 Operations/Maintenance	\$ 651,594	\$ 633,708	\$ (17,886)
<b>OTHER SUPPORT SERVICES</b>			
271 Transportation	\$ 367,001	\$ 365,316	\$ (1,685)
282 Communication Services	\$ 8,140	\$ 6,875	\$ (1,265)
284 Non-Instructional Technology Services	\$ 5,400	\$ 5,400	\$ -
293 Athletics	\$ 232,671	\$ 217,002	\$ (15,669)
297 Food Service	\$ 4,500	\$ 800	\$ (3,700)
311 Community Services Direction	\$ 3,200	\$ 700	\$ (2,500)
321 Community Recreation	\$ 15,396	\$ 9,325	\$ (6,071)
331 Community Activities	\$ 300	\$ -	\$ (300)
<b>PAYMENTS TO OTHER &amp; PRIOR PERIOD ADJ</b>			
452 Site Improvement Services	\$ 5,500	\$ 9,706	\$ 4,206
<b>OTHER FINANCING USES</b>			
511 Debt Service - Long Term	\$ 24,057	\$ 25,750	\$ 1,693
611 Fund Modifications - Indirect costs	\$ 672	\$ 1,058	\$ 386
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 7,024,422</b>	<b>\$ 7,035,208</b>	<b>\$ 10,785</b>