

**Breckenridge Community Schools
Budget For the General Fund**

Summary Information
Fiscal Year 2017-2018
2017-2018 Amended Budget
January 15, 2018

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of Breckenridge Community Schools for the fiscal year 2017-2018 be amended and adopted as follow (the tax levy to support the General operation is .1800):

	2016-2017 Final Audited	2017-2018 Original Budget	2017-2018 Amended Budget YTD	Change in Budget
TOTAL REVENUES	\$ 6,959,866	\$ 6,679,491	\$ 7,103,924	\$ 424,433
TOTAL EXPENDITURES	\$ 6,701,339	\$ 6,946,940	\$ 7,365,011	\$ 418,071
EXCESS REVENUES/(EXPENDITURES)	\$ 258,527	\$ (267,448)	\$ (261,087)	\$ 6,362
PRIOR YEAR FUND BALANCE	\$ 966,325	\$ 1,224,852	\$ 1,224,852	
FUND BALANCE ENDING	\$ 1,224,852	\$ 957,404	\$ 963,766	\$ 6,362
FUND BALANCE AS A % OF EXPENDITURES	18.28%	13.78%	13.09%	

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of Breckenridge Community Schools for the fiscal year 2017-2018 be amended and adopted as follow (the tax levy to support the General Fund operation is .1800):

FURTHER RESOLVED, that \$7,365,011 of revenues for the 2017-2018 fiscal year are available in the General Fund is hereby appropriated in the amounts and for the purposes set forth within these documents:

Breckenridge Community Schools
 Budget For the General Fund
 Detailed Revenue Information

Fiscal Year 2017-2018
 2017-2018 Amended Budget
 January 15, 2018

	2016-2017 Final Audited	2017-2018 Original Budget	2017-2018 Amended Budget	Change in Budget	% Change
REVENUE FROM LOCAL SOURCES					
Property Tax Levy	\$ 972,714	\$ 968,693	\$ 982,317	\$ 13,624	1%
Earnings on investments and deposits	\$ 3,002	\$ 2,900	\$ -	\$ -	0%
Other Local Revenues	\$ 218,692	\$ 139,788	\$ 153,992	\$ 14,204	9%
Local Revenues - Athletics	\$ 55,292	\$ 55,642	\$ -	\$ -	0%
Reimbursements and Refunds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL LOCAL REVENUES	\$ 1,249,700	\$ 1,167,023	\$ 1,194,851	\$ 27,827	
STATE REVENUES					
Foundation 22a, 22b, 22c	\$ 4,147,304	\$ 4,000,566	\$ 4,097,240	\$ 96,674	2%
Isolated District	\$ 31,110	\$ 31,108	\$ 31,004	\$ (104)	0%
Technology Infrastructure	\$ 8,756	\$ -	\$ -	\$ -	0%
Financial Analytic Tools	\$ 791	\$ -	\$ -	\$ -	0%
Computer Adaptive Tests 104d	\$ 2,904	\$ -	\$ 2,426	\$ 2,426	100%
Early Literacy Targeted Instruction	\$ 16,335	\$ 10,780	\$ 7,560	\$ (3,220)	-43%
MPSEs	\$ 444,317	\$ 432,317	\$ 523,456	\$ 91,138	17%
Section 31A -At Risk	\$ 185,526	\$ 234,655	\$ 272,566	\$ 37,911	14%
Bilingual Education	\$ -	\$ -	\$ 1,362	\$ 1,362	100%
Section 51C - Spec. Ed. Headlee	\$ 132,954	\$ 132,954	\$ 130,896	\$ (2,058)	-2%
Vocational Education	\$ 4,315	\$ 3,814	\$ 10,560	\$ 6,747	64%
Headlee Obligation Data Collection	\$ 17,548	\$ 16,793	\$ 17,204	\$ 411	2%
Preschool - GSRP	\$ 178,651	\$ 178,993	\$ 302,310	\$ 123,317	41%
Renaissance Zone	\$ -	\$ -	\$ -	\$ -	0%
TOTAL STATE REVENUES	\$ 5,170,512	\$ 5,041,981	\$ 5,396,585	\$ 354,604	
FEDERAL REVENUES					
Title I Part A	\$ 160,497	\$ 129,512	\$ 172,301	\$ 42,789	25%
Title II	\$ 61,744	\$ 33,047	\$ 43,986	\$ 10,939	25%
Title IV Part A	\$ -	\$ -	\$ 10,000	\$ 10,000	100%
Other	\$ 1,609	\$ 1,609	\$ 1,609	\$ -	0%
TOTAL FEDERAL REVENUES	\$ 223,850	\$ 164,168	\$ 227,896	\$ 63,728	
INCOMING TRANSFERS					
Transfers from other governmental units	\$ 315,804	\$ 306,319	\$ 284,592	\$ (21,727)	-8%
Transfers from other Funds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL INCOMING TRANSFERS	\$ 315,804	\$ 306,319	\$ 284,592	\$ (21,727)	
PRIOR PERIOD ADJUSTMENTS					
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	#DIV/0!
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	\$ 6,959,865	\$ 6,679,491	\$ 7,103,924	\$ 424,433	

REVENUE FROM LOCAL SOURCES

Property Tax Levy
 Earnings on investments and deposits
 Other Local Revenues
 Local Revenues - Athletics
 Reimbursements and Refunds
TOTAL LOCAL REVENUES

STATE REVENUES

Foundation 22a, 22b, 22c
 Isolated District
 Technology Infrastructure
 Financial Analytic Tools
 Computer Adaptive Tests 104d
 Early Literacy Targeted Instruction
 MPSEs
 Section 31A -At Risk
 Bilingual Education
 Section 51C - Spec. Ed. Headlee
 Vocational Education
 Headlee Obligation Data Collection
 Preschool - GSRP
 Renaissance Zone
TOTAL STATE REVENUES

FEDERAL REVENUES

Title I Part A
 Title II
 Title IV Part A
 Other
TOTAL FEDERAL REVENUES

INCOMING TRANSFERS

Transfers from other governmental units
 Transfers from other Funds
TOTAL INCOMING TRANSFERS

PRIOR PERIOD ADJUSTMENTS

Prior Period Adjustment - Non-material

GRAND TOTAL OF ALL REVENUE AND TRANSFERS

**Breckenridge Community Schools
Budget For the General Fund**

Detailed Expenditure Information

Fiscal Year 2017-2018
2017-2018 Amended Budget
January 15, 2018

PROGRAM BUDGET

State and Local Funded Programs

	2016-2017 Final Audited	2017-2018 Original Budget	2017-2018 Amended Budget	Change in Budget	% Change
Elementary	\$ 1,460,034	\$ 1,571,325	\$ 1,501,174	\$ (70,151)	-4.67%
Preschool	\$ 184,263	\$ 178,992	\$ 302,310	\$ 123,318	40.79%
Middle School	\$ 683,600	\$ 677,265	\$ 690,983	\$ 13,718	1.99%
High School	\$ 936,318	\$ 948,791	\$ 1,083,364	\$ 134,572	12.42%
Driver's Education	\$ 6,023	\$ 5,183	\$ 5,183	\$ -	0.00%
Special Education	\$ 313,467	\$ 319,334	\$ 326,548	\$ 7,215	2.21%
Vocational Education	\$ 173,523	\$ 175,811	\$ 209,970	\$ 34,160	16.27%
Counselors	\$ 53,800	\$ 53,973	\$ 54,734	\$ 761	1.39%
Speech	\$ 101,241	\$ 102,794	\$ 103,999	\$ 1,205	1.16%
Advisory	\$ 72,988	\$ 75,229	\$ 75,229	\$ (0)	0.00%
Library	\$ 29,679	\$ 33,089	\$ 33,135	\$ 45	0.14%
Technology	\$ 105,286	\$ 117,051	\$ 117,051	\$ -	0.00%
Board of Education	\$ 51,883	\$ 56,737	\$ 56,737	\$ -	0.00%
Executive Admin	\$ 256,691	\$ 270,747	\$ 280,982	\$ 10,234	3.64%
Office of the Principal	\$ 379,478	\$ 393,093	\$ 395,431	\$ 2,338	0.59%
Dean of Students	\$ 59,877	\$ 59,993	\$ 60,662	\$ 669	1.10%
Fiscal Services	\$ 78,800	\$ 84,481	\$ 83,080	\$ (1,401)	-1.69%
Maintenance and Operations	\$ 653,761	\$ 710,038	\$ 760,224	\$ 50,185	6.60%
Transportation	\$ 321,951	\$ 368,199	\$ 372,366	\$ 4,166	1.12%
Media/Technology	\$ 69,724	\$ 54,850	\$ 27,850	\$ (27,000)	-96.95%
Athletics	\$ 211,724	\$ 222,604	\$ 243,913	\$ 21,309	8.74%
Licensed After School Daycare	\$ 13,414	\$ 13,998	\$ 13,998	\$ (0)	0.00%
Husky Pups Learning Center	\$ 52,404	\$ 47,000	\$ 51,000	\$ 4,000	7.84%
Debt Service/Long Term	\$ 14,970	\$ 16,235	\$ 16,235	\$ -	0.00%
Indirect Cost Recovery	\$ -	\$ -	\$ -	\$ -	0.00%
At Risk	\$ 185,626	\$ 227,495	\$ 272,566	\$ 45,070	16.54%
Federally Funded Programs					
Title I Part A	\$ 160,497	\$ 129,512	\$ 172,301	\$ 42,789	24.83%
Title II	\$ 61,744	\$ 33,119	\$ 43,986	\$ 10,867	24.71%
Title IV Part A	\$ -	\$ -	\$ 10,000	\$ 10,000	100.00%
Technology Readiness Infrastructure Grant	\$ 8,573	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 6,701,339	\$ 6,946,940	\$ 7,365,011	\$ 418,071	

(Note: Presented on a program level; functional code budget page is the official budget document)

Breckenridge Community Schools
 Budget For the General Fund
 Detailed Expenditure Information
 Fiscal Year 2017-2018
 2017-2018 Amended Budget
 January 15, 2018

	2016-2017 Final Audited	2017-2018 Original Budget	2017-2018 Amended Budget	Change in Budget
FUNCTIONAL LEVEL AND TITLE				
100 INSTRUCTION				
111 Elementary	\$ 1,460,034	\$ 1,571,325	\$ 1,501,174	\$ (70,151)
112 Middle School	\$ 683,600	\$ 677,265	\$ 690,983	\$ 13,718
113 High School	\$ 942,341	\$ 953,974	\$ 1,088,546	\$ 134,572
118 Preschool	\$ 111,873	\$ 111,415	\$ 178,204	\$ 66,789
122 Special Education	\$ 313,467	\$ 319,334	\$ 326,548	\$ 7,215
125 Compensatory Education	\$ 350,739	\$ 335,685	\$ 432,653	\$ 96,968
127 Vocational Education	\$ 173,523	\$ 175,811	\$ 209,970	\$ 34,160
200 SUPPORTING SERVICES				
INSTRUCTIONAL STAFF				
212 Guidance Services/Counseling	\$ 107,526	\$ 107,871	\$ 108,493	\$ 1,622
215 Speech Pathology and Audiology Services	\$ 101,241	\$ 102,794	\$ 103,999	\$ 1,205
219 Other Pupil Support Services	\$ 72,988	\$ 75,229	\$ 75,229	\$ (0)
221 Improvement of Instruction	\$ 3,703	\$ 973	\$ 10,935	\$ 9,962
222 Education Media Services/Library	\$ 29,679	\$ 33,089	\$ 33,135	\$ 45
225 Instruction Related Technology	\$ 113,859	\$ 117,051	\$ 117,051	\$ -
226 Supervision and Direction	\$ 20,173	\$ 20,173	\$ 28,203	\$ 8,030
GENERAL ADMINISTRATION				
231 Board of Education	\$ 51,883	\$ 56,737	\$ 56,737	\$ -
232 Executive Administration	\$ 296,691	\$ 270,747	\$ 280,962	\$ 10,234
SCHOOL ADMINISTRATION				
241 Office of Principal	\$ 439,354	\$ 453,086	\$ 456,092	\$ 3,006
249 Other School Administration	\$ -	\$ -	\$ -	\$ -
BUSINESS ADMINISTRATION				
252 Fiscal Services	\$ 46,730	\$ 47,634	\$ 50,593	\$ 2,959
257 Internal Services/Printing & Mail	\$ -	\$ -	\$ -	\$ -
259 Other Business Services	\$ 32,070	\$ 36,847	\$ 35,395	\$ (1,452)
MAINTENANCE AND OPERATIONS				
261 Operations/Maintenance	\$ 664,049	\$ 719,366	\$ 790,139	\$ 70,773
OTHER SUPPORT SERVICES				
271 Transportation	\$ 344,754	\$ 391,146	\$ 413,287	\$ 22,142
282 Communication Services	\$ 2,838	\$ 6,100	\$ 6,100	\$ -
283 Student and Staff Services	\$ 5,059	\$ 5,422	\$ 4,821	\$ (601)
284 Non-Instructional Technology Services	\$ 66,886	\$ 48,750	\$ 21,750	\$ (27,000)
293 Athletics	\$ 211,724	\$ 222,604	\$ 243,913	\$ 21,309
297 Food Service	\$ 6,480	\$ 6,480	\$ 7,510	\$ 1,030
311 Community Services Direction	\$ 990	\$ 739	\$ 1,000	\$ 261
321 Community Recreation	\$ 65,817	\$ 60,998	\$ 64,998	\$ 4,000
331 Community Activities	\$ 1,105	\$ 463	\$ 760	\$ 297
PAYMENTS TO OTHER & PRIOR PERIOD ADJ				
452 Site Improvement Services	\$ 5,082	\$ 1,596	\$ 8,473	\$ 6,877
OTHER FINANCING USES				
511 Debt Service - Long Term	\$ 14,970	\$ 16,235	\$ 16,235	\$ -
611 Fund Modifications - Indirect costs	\$ -	\$ -	\$ -	\$ -
625 Fund Modifications - Transfers	\$ 100	\$ -	\$ 100	\$ 100
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 6,701,339	\$ 6,946,940	\$ 7,365,011	\$ 418,071