

**Breckenridge Community Schools**

**Budget For the General Fund**

Summary Information

Fiscal Year 2017-2018

2017-2018 Final Amended

June 25, 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 Fund operation is .1800):

	2017-2018 Original Budget	2017-2018 1st Amendment	2017-2018 Final Amended	Change in Budget
<i>TOTAL REVENUES</i>	\$ 6,679,492	\$ 7,103,925	\$ 6,964,838	\$ (139,086)
<i>TOTAL EXPENDITURES</i>	\$ 6,946,940	\$ 7,365,011	\$ 7,170,422	\$ (194,589)
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ (267,448)	\$ (261,086)	\$ (205,583)	\$ 55,503
<i>PRIOR YEAR FUND BALANCE</i>	\$ 1,224,852	\$ 1,224,852	\$ 1,224,852	
<i>FUND BALANCE ENDING</i>	\$ 957,404	\$ 963,767	\$ 1,019,269	\$ 55,503
<i>FUND BALANCE AS A % OF EXPENDITURES</i>	13.78%	13.09%	14.21%	

**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 \$7,170,422 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 Final Amended  
June 25, 2018

	2017-2018 Original Budget	2017-2018 1st Amended	2017-2018 Final Amended	Change in Budget	% Change
<b>REVENUE FROM LOCAL SOURCES</b>					
Property Tax Levy	\$ 968,693	\$ 982,317	\$ 967,753	\$ (14,564)	-1%
Earnings on investments and deposits	\$ 2,900	\$ 2,900	\$ 1,500	\$ (1,400)	-48%
Other Local Revenues	\$ 139,788	\$ 153,992	\$ 154,168	\$ 176	0%
Local Revenues - Athletics	\$ 55,642	\$ 55,642	\$ 46,730	\$ (8,912)	-16%
Reimbursements and Refunds	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,167,023</b>	<b>\$ 1,194,851</b>	<b>\$ 1,170,150</b>	<b>\$ (24,700)</b>	
<b>STATE REVENUES</b>					
Foundation 22a, 22b, 22c	\$ 4,000,566	\$ 4,097,240	\$ 4,082,276	\$ (14,963)	0%
High School Pupil Support	\$ -	\$ -	\$ 5,179	\$ 5,179	0%
Isolated District	\$ 31,108	\$ 31,004	\$ 30,598	\$ (407)	-1%
Technology Infrastructure	\$ -	\$ -	\$ -	\$ -	0%
Financial Analytic Tools	\$ -	\$ -	\$ 853	\$ 853	0%
Computer Adaptive Tests 104d	\$ -	\$ 2,426	\$ 2,426	\$ -	0%
Early Literacy Targeted Instruction	\$ 10,780	\$ 7,560	\$ 7,560	\$ -	0%
MPSEs	\$ 432,317	\$ 523,456	\$ 524,508	\$ 1,052	0%
Section 31A -At Risk	\$ 234,655	\$ 272,566	\$ 203,000	\$ (69,566)	-26%
Bilingual Education	\$ -	\$ 1,362	\$ 1,362	\$ -	0%
Section 51C - Spec. Ed. Headlee	\$ 132,954	\$ 130,896	\$ 128,574	\$ (2,323)	-2%
Vocational Education	\$ 3,814	\$ 10,560	\$ 10,560	\$ -	0%
Headlee Obligation Data Collection	\$ 16,793	\$ 17,204	\$ 17,083	\$ (121)	-1%
Preschool - GSRP	\$ 178,993	\$ 302,310	\$ 240,868	\$ (61,442)	-20%
Renaissance Zone	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL STATE REVENUES</b>	<b>\$ 5,041,981</b>	<b>\$ 5,396,585</b>	<b>\$ 5,254,847</b>	<b>\$ (141,739)</b>	
<b>FEDERAL REVENUES</b>					
Title I Part A	\$ 129,512	\$ 172,301	\$ 171,000	\$ (1,301)	-1%
Title II	\$ 33,047	\$ 43,986	\$ 40,000	\$ (3,986)	-9%
Title IV Part A	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
Other	\$ 1,609	\$ 1,609	\$ 814	\$ (795)	-49%
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 164,168</b>	<b>\$ 227,896</b>	<b>\$ 221,814</b>	<b>\$ (6,082)</b>	
<b>INCOMING TRANSFERS</b>					
Transfers from other governmental units	\$ 306,319	\$ 284,592	\$ 318,026	\$ 33,434	12%
Transfers from other Funds	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ 306,319</b>	<b>\$ 284,592</b>	<b>\$ 318,026</b>	<b>\$ 33,434</b>	
<b>PRIOR PERIOD ADJUSTMENTS</b>					
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	0%
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 6,679,491</b>	<b>\$ 7,103,924</b>	<b>\$ 6,964,838</b>	<b>\$ (139,086)</b>	

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

Fiscal Year 2017-2018  
2017-2018 Final Amended  
June 25, 2018

	<b>2017-2018 Original Budget</b>	<b>2017-2018 1st Amended</b>	<b>2017-2018 Final Amended</b>	<b>Change in Budget</b>	<b>% Change</b>
<b>PROGRAM BUDGET</b>					
<b>State and Local Funded Programs</b>					
Elementary	\$ 1,571,325	\$ 1,501,174	\$ 1,518,955	\$ 17,781	1.18%
Preschool	\$ 178,992	\$ 302,310	\$ 239,007	\$ (63,303)	-20.94%
Middle School	\$ 677,265	\$ 690,983	\$ 709,640	\$ 18,657	2.70%
High School	\$ 948,791	\$ 1,083,364	\$ 1,022,884	\$ (60,480)	-5.58%
Driver's Education	\$ 5,183	\$ 5,183	\$ 6,042	\$ 859	16.58%
Special Education	\$ 319,334	\$ 326,548	\$ 350,329	\$ 23,781	7.28%
Vocational Education	\$ 175,811	\$ 209,970	\$ 210,850	\$ 880	0.42%
Counselors	\$ 53,973	\$ 54,734	\$ 54,649	\$ (85)	-0.16%
Speech	\$ 102,794	\$ 103,999	\$ 104,082	\$ 83	0.08%
Advisory	\$ 75,229	\$ 75,229	\$ 72,050	\$ (3,179)	-4.23%
Library	\$ 33,089	\$ 33,135	\$ 34,596	\$ 1,461	4.41%
Technology	\$ 117,051	\$ 117,051	\$ 116,980	\$ (71)	-0.06%
Board of Education	\$ 56,737	\$ 56,737	\$ 54,282	\$ (2,456)	-4.33%
Executive Admin	\$ 270,747	\$ 280,982	\$ 306,692	\$ 25,710	9.15%
Office of the Principal	\$ 393,093	\$ 395,431	\$ 396,227	\$ 796	0.20%
Dean of Students	\$ 59,993	\$ 60,662	\$ 62,821	\$ 2,159	3.56%
Fiscal Services	\$ 84,481	\$ 83,080	\$ 80,663	\$ (2,417)	-2.91%
Maintenance and Operations	\$ 710,038	\$ 760,224	\$ 703,346	\$ (56,878)	-7.48%
Transportation	\$ 368,199	\$ 372,366	\$ 355,353	\$ (17,012)	-4.57%
Media/Technology	\$ 54,850	\$ 27,850	\$ 16,343	\$ (11,507)	-41.32%
Athletics	\$ 222,604	\$ 243,913	\$ 235,351	\$ (8,562)	-3.51%
Licensed After School Daycare	\$ 13,998	\$ 13,998	\$ 10,787	\$ (3,211)	-22.94%
Husky Pups Learning Center	\$ 47,000	\$ 51,000	\$ 65,089	\$ 14,089	27.63%
Debt Service/Long Term	\$ 16,235	\$ 16,235	\$ 16,745	\$ 510	3.14%
Indirect Cost Recovery	\$ -	\$ -	\$ -	\$ -	0.00%
At Risk	\$ 227,495	\$ 272,566	\$ 204,285	\$ (68,281)	-25.05%
<b>Federally Funded Programs</b>					
Title I Part A	\$ 129,512	\$ 172,301	\$ 172,201	\$ (100)	-0.06%
Title II	\$ 33,119	\$ 43,986	\$ 40,173	\$ (3,813)	-8.67%
Title IV Part A	\$ -	\$ 10,000	\$ 10,000	\$ (1)	-0.01%
Technology Readiness Infrastructure Grant	\$ -	\$ -	\$ -	\$ -	0.00%
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 6,946,940</b>	<b>\$ 7,365,011</b>	<b>\$ 7,170,422</b>	<b>\$ (194,589)</b>	

(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 Final Amended  
 June 25, 2018

	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Final Amended	Change in Budget
<b>FUNCTIONAL LEVEL AND TITLE</b>				
<b>100 INSTRUCTION</b>				
111 Elementary	\$ 1,571,325	\$ 1,501,174	\$ 1,518,955	\$ 17,781
112 Middle School	\$ 677,265	\$ 690,983	\$ 709,640	\$ 18,657
113 High School	\$ 953,974	\$ 1,088,546	\$ 1,028,926	\$ (59,621)
118 Preschool	\$ 111,416	\$ 178,204	\$ 140,374	\$ (37,830)
122 Special Education	\$ 319,334	\$ 326,548	\$ 350,329	\$ 23,781
125 Compensatory Education	\$ 335,685	\$ 432,653	\$ 364,480	\$ (68,173)
127 Vocational Education	\$ 175,811	\$ 209,970	\$ 210,850	\$ 880
<b>200 SUPPORTING SERVICES</b>				
<b>INSTRUCTIONAL STAFF</b>				
212 Guidance Services/Counseling	\$ 107,871	\$ 109,493	\$ 110,227	\$ 733
215 Speech Pathology and Audiology Services	\$ 102,794	\$ 103,999	\$ 104,082	\$ 83
219 Other Pupil Support Services	\$ 75,229	\$ 75,229	\$ 72,050	\$ (3,179)
221 Improvement of Instruction	\$ 973	\$ 10,935	\$ 8,378	\$ (2,558)
222 Education Media Services/Library	\$ 33,089	\$ 33,135	\$ 34,596	\$ 1,461
225 Instruction Related Technology	\$ 117,051	\$ 117,051	\$ 116,980	\$ (71)
226 Supervision and Direction	\$ 20,173	\$ 28,203	\$ 22,923	\$ (5,281)
<b>GENERAL ADMINISTRATION</b>				
231 Board of Education	\$ 56,737	\$ 56,737	\$ 54,282	\$ (2,456)
232 Executive Administration	\$ 270,747	\$ 280,982	\$ 306,692	\$ 25,710
<b>SCHOOL ADMINISTRATION</b>				
241 Office of Principal	\$ 453,086	\$ 456,092	\$ 459,048	\$ 2,955
249 Other School Administration	\$ -	\$ -	\$ -	\$ -
<b>BUSINESS ADMINISTRATION</b>				
252 Fiscal Services	\$ 47,634	\$ 50,593	\$ 48,351	\$ (2,242)
257 Internal Services/Printing & Mail	\$ -	\$ -	\$ -	\$ -
259 Other Business Services	\$ 36,847	\$ 35,395	\$ 34,493	\$ (902)
<b>MAINTENANCE AND OPERATIONS</b>				
261 Operations/Maintenance	\$ 719,366	\$ 790,139	\$ 726,376	\$ (63,763)
<b>OTHER SUPPORT SERVICES</b>				
271 Transportation	\$ 391,146	\$ 413,287	\$ 390,257	\$ (23,031)
282 Communication Services	\$ 6,100	\$ 6,100	\$ 3,370	\$ (2,730)
283 Student and Staff Services	\$ 5,422	\$ 4,821	\$ 5,064	\$ 242
284 Non-Instructional Technology Services	\$ 48,750	\$ 21,750	\$ 12,973	\$ (8,777)
293 Athletics	\$ 222,604	\$ 243,913	\$ 235,351	\$ (8,562)
297 Food Service	\$ 6,480	\$ 7,510	\$ 7,510	\$ -
311 Community Services Direction	\$ 739	\$ 1,000	\$ 1,000	\$ -
321 Community Recreation	\$ 60,998	\$ 64,998	\$ 75,876	\$ 10,878
331 Community Activities	\$ 463	\$ 760	\$ 147	\$ (613)
<b>PAYMENTS TO OTHER &amp; PRIOR PERIOD ADJ</b>				
452 Site Improvement Services	\$ 1,596	\$ 8,473	\$ -	\$ (8,473)
<b>OTHER FINANCING USES</b>				
511 Debt Service - Long Term	\$ 16,235	\$ 16,235	\$ 16,745	\$ 510
611 Fund Modifications - Indirect costs	\$ -	\$ -	\$ -	\$ -
625 Fund Modifications - transfers	\$ -	\$ 100	\$ 100	\$ -
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 6,946,940</b>	<b>\$ 7,365,011</b>	<b>\$ 7,170,422</b>	<b>\$ (194,589)</b>

**Breckenridge Community Schools**  
**Budget for Food Service fund**  
 Fiscal Year 2017-2018  
 Final Amended Budget  
 June 25, 2018

RESOLVED, that this resolution shall be the general appropriations of Breckenridge Community Schools for the 2017-2018 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for all the disposition of all revenue received by the Breckenridge Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of Breckenridge Community Schools for the fiscal year 2017-2018 which to be used as follows:

	2016-2017 Final Audited	2017-2018 Original Budget	2017-2018 Final Amended	Change in Budget
TOTAL REVENUES	\$ 291,977	\$ 264,837	\$ 270,423	\$ 5,586
TOTAL EXPENDITURES	\$ 306,827	\$ 264,837	\$ 288,780	\$ 23,943
EXCESS REVENUES/(EXPENDITURES)	\$ (14,851)	\$ -	\$ (18,357)	\$ 14,851
PRIOR YEAR FUND BALANCE	\$ 76,512	\$ 61,661	\$ 61,661	
FUND BALANCE ENDING	\$ 61,661	\$ 61,661	\$ 43,303	\$ (18,358)

BE IT FURTHER RESOLVED, that \$288,780 for 2017-2018 of the total revenue available in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth within these documents:

FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to the 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 by the board.

**Breckenridge Community Schools**  
*Budget for Food Service fund*  
**Fiscal Year 2017-2018**  
**Revenue Detail Sheet**  
**Final Amended Budget**  
**June 25, 2018**

	<b>2016-2017 Final Audited</b>	<b>2017-2018 Original Budget</b>	<b>2017-2018 Final Amended</b>	<b>Change in Budget</b>
<b>REVENUE FROM LOCAL SOURCES</b>				
<i>Other Local Revenues</i>	\$ 63,297	\$ 65,199	\$ 51,576	\$ (13,623)
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 63,297</b>	<b>\$ 65,199</b>	<b>\$ 51,576</b>	<b>\$ (13,623)</b>
<b>REVENUE FROM STATE SOURCES</b>				
<i>State Aid</i>	\$ 21,820	\$ 22,638	\$ 11,994	\$ (10,643)
<b>TOTAL STATE REVENUES</b>	<b>\$ 21,820</b>	<b>\$ 22,638</b>	<b>\$ 11,994</b>	<b>\$ (10,643)</b>
<b>REVENUE FROM FEDERAL SOURCES</b>				
<i>Reimbursements and Commodities</i>	\$ 206,860	\$ 177,000	\$ 206,852	\$ 29,852
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 206,860</b>	<b>\$ 177,000</b>	<b>\$ 206,852</b>	<b>\$ 29,852</b>
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 291,977</b>	<b>\$ 264,837</b>	<b>\$ 270,423</b>	<b>\$ 5,586</b>

**Breckenridge Community Schools**  
*Budget for Food Service fund*  
**Fiscal Year 2017-2018**  
**Expenditure Detail Sheet**  
**Final Amended Budget**  
 June 25, 2018

**FUNCTIONAL LEVEL AND TITLE**  
**290 SUPPORT SERVICE OTHER**  
     297 Food Services  
  
**GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS**

2016-2017 Final Audited	2017-2018 Original Budget	2017-2018 Final Amended	Change in Budget
\$ 306,827	\$ 264,837	\$ 288,780	\$ 23,943
<b>\$ 306,827</b>	<b>\$ 264,837</b>	<b>\$ 288,780</b>	<b>\$ 23,943</b>