

Mountain BOCES

Amended Budget

FY 2023/24



**Mountain BOCES
27900 County Road 319
Buena Vista, CO 81211**

**Susan Udenberg
Executive Director /
Special Education Director**

**Michele Williams
Business Manager**

1/18/2024

Mountain BOCES
Amended Budget
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FY 2023/24

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Mountain BOCES
Amended Budget
Budget Development Assumptions
FY 2023/24

FY 2022/23	FY 2023/24
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Revenue-Based Assumptions		
October FTE Pupil Count	Total Pupils	SPED Pupils 22-23
Buena Vista R-31	985.0	148.0
Salida R-32	1,276.0	157.0
Lake County	937.5	165.0
Park County RE-2	517.5	79.0
Total October FTE Pupil Count	3,716.0	549.0
5-Yr Avg Funded Pupil Count	Total Pupils	Total Pupils 23-24
Buena Vista R-31	955.5	947.9
Salida R-32	1,259.5	1247.2
Lake County	947.4	930
Park County RE-2	570.8	556.5
Total October FTE Pupil Count	3,733.2	3681.6
<p>State categorical SPED, BOCES allocation and other state grant revenue are updated with actual funding amounts. Federal SPED revenue is updated with actual funding amount. ESSER II and III funds will be exhausted by the end of FY23-24.</p>		

Expenditure-Based Assumptions			
BOCES Contribution Employee Insurance Premium FTE .50>	\$6,907	\$7,093	
Employer PERA Contribution (adjusted July 1 annually)	21.40%	21.40%	
Medicare Employer Contribution	1.45%	1.45%	
Colorado Minimum Wage (adjusted for cost of living increases measured by Colorado CPI annually January 1)	\$12.56	\$14.42	1/1/2024
Salary increases for FTE employees	5.00%	7.00%	
CPI - Consumer Price Index	3.50%	6.00%	

Mountain BOCES
Amended Budget
Narrative of Significant Changes
FY 2023/24

Narrative of Significant Changes

In creating the FY23-24 Amended Budget, more accurate revenues and expenditures projections were used for programs when available, however estimates are necessary for some line items. Below, we have explained the significant changes.

New for FY23-24, we are now calculating flow-through funding for IDEA Part B & Preschool and Grant Writing Grant based on the Special Education student count from 12/1/22. This aligns with how ECEA funding is distributed to each District. The GT Grant flow-through funding will be calculated with FY22-23 GT numbers from each District.

In the FY23-24 original budget, we had Revenues exceeding Expenses by \$6,255, so we would be contributing to the overall Fund Balance according to our adopted budget. For the FY23-24 amended budget, we project we will contribute \$142,461 to the overall Fund Balance at the end of the fiscal year.

Revenue Changes (Overall Increases and Decreases from FY23-24 Adopted Budget)

Tab	Amount	Narrative
Rev Detail	171,000.00	Beginning Fund Balance Increase: mainly PL revenues from FY22-23
	26,000.00	Local Rev Increase: CO Trust Investment Interest
	160,000.00	Local Rev Increase: mainly PL Alt Teacher Candidate Fees due to more students
	144,000.00	State Rev Increase: ECEA 3130 Funding from CDE (100% District Flowthru)
	(73,000.00)	State Rev Decrease: Childfind funds no longer going to BOCES
	20,000.00	State Rev Increase: GT 3228 Universal Screening Funding from CDE
	26,000.00	State Rev Increase: ERR Grants for PL Candidate Fees due to more students in program
	148,000.00	Federal Rev Increase: Awarded Mentor Grant for FY23-24
	73,000.00	Federal Rev Increase: IDEA Part B & Preschool Funding from CDE
	524,000.00	Total Revenue Overall Increase (Exact Budget Change = \$525,540)

Expense Changes (Overall Increases and Decreases from FY23-24 Adopted Budget)

Tab	Amount	Narrative
1700	71,000.00	Instructional Services Increase: = ECEA Increase \$144,000 - Childfind Decrease \$73,000
1700	(18,000.00)	Instructional Services Decrease: DHH Purchase Services
2100	64,000.00	Support Svs Students Increase: Adopted Budget had estimated \$643,000 for IDEA Part B District Payments and actual amount will be \$707,000, including carry-over
2200	258,000.00	Support Svs Instr Staff Increase: \$148,000 new Mentor Grant Expenses; \$38,000 Addition of PT PL Coordinator; \$27,000 increase to PL Field Supervisor Sal+Benes; \$15,000 increase in Mentor Stipends; \$10,000 increase GT District Flowthru; \$20,000 increase for EREC Pearson on-line through 1345/3204
2300	(19,000.00)	Support Svs Gen Admin Decrease: BOCES Grant contingency reduced as expenses defined
2600	4,500.00	Operation & Maintenance Increase: Watermain Break Costs
2800	7,000.00	Central Support Services Increase: IDEA Indirects
	367,500.00	Total Expense Overall Increase (Exact Budget Change = \$389,334)

Mountain BOCES
Amended Budget
Narrative of Historical Comparison
FY 2023/24

Narrative of Historical Comparison

Looking back at last year, we are in a similar budget situation where we are projecting an increase in the overall fund balance. Our overall revenues and expenses have increased proportionately from last year.

Using FY23-24 revenue and expenditure patterns as a percentage of budget, the estimated FY23-24 change in fund balance if 100% of expenses occurred and 100% of revenues were collected would be an overall surplus of \$142,461. This can be compared to FY22-23 actual change in the fund balance which was a surplus of \$170,915.

In FY22-23, actual expenditures were 81% of the amended budgeted expenses.
 If expenditures are 81% of the FY23-24 Proposed Budget of \$4,650,510, estimated expenses will be \$3,766,913

In FY22-23, actual revenues were 87% of amended budgeted revenues.
 If revenues are 87% of the FY23-24 Proposed Budget of \$4,792,971, estimated revenues will be \$4,169,885.

Scenarios:	Expenses	Revenues	Difference	Possibilities	
Spend 81%, Collect 87%*	\$3,766,913	\$4,169,885	\$402,972	surplus	<i>*FY22-23 Trend</i>
Spend 92%, Collect 94%**	\$4,278,469	\$4,505,393	\$226,924	surplus	<i>**FY21-22 Trend</i>
Spend 92%, Collect 100%	\$4,278,469	\$4,792,971	\$514,502	surplus	
Spend 94%, Collect 94%	\$4,371,479	\$4,505,393	\$133,913	surplus	
Spend 100%, Collect 100%	\$4,650,510	\$4,792,971	\$142,461	surplus	

The FY23-24 proposed amended budget estimates an increase in both revenues and expenses and a change in Fund Balance which will increase it by \$142,461, if 100% of revenue is received and expended per this budget.

Therefore, we are asking the Board if \$1,507,575 of the Budgeted Ending Fund Balance can be appropriated for contingency non-recurring uses (fund balance: assigned, committed and unassigned).

Mountain BOCES
Amended Budget
Appropriation Resolution
FY 2023/24

Appropriation Resolution

Be it resolved, by the Board of Education of Mountain BOCES in Chaffee County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	<u>6,158,085</u>
Total Appropriation	<u><u>\$6,158,085</u></u>

Board President

Date

Mountain BOCES
Amended Budget
Use of Beginning Fund Balance Resolution
FY 2023/24

Use of Beginning Fund Balance Resolution

Whereas CRS 22-44-105(1.5)(a) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance;

Whereas the Board of Education may authorize the use of a portion of beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the District's plan to ensure that the use of beginning fund balance will not lead to an ongoing deficit; and

Whereas the Board of Education has determined the beginning fund balance in all funds will be used to support only non-recurring expenditures and this action will not lead to an on-going deficit and is the most fiscally responsible approach for the District; now therefore, be it

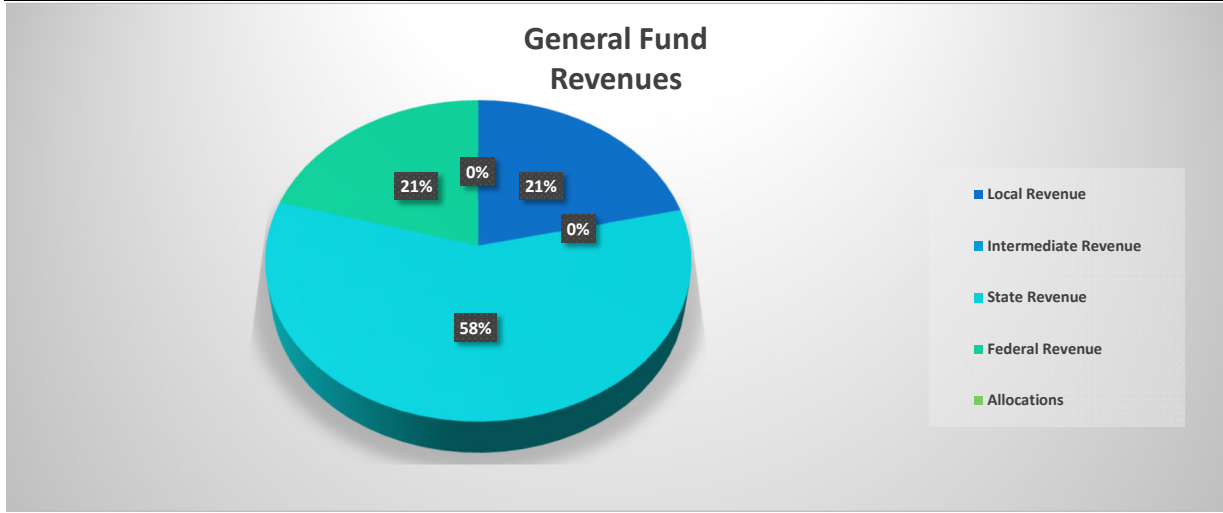
Resolved,

1 in accordance with CRS 22-44-105(1.5)(a), the Board of Education authorizes the use of a portion of the FY23-24 beginning fund balance for the following funds:

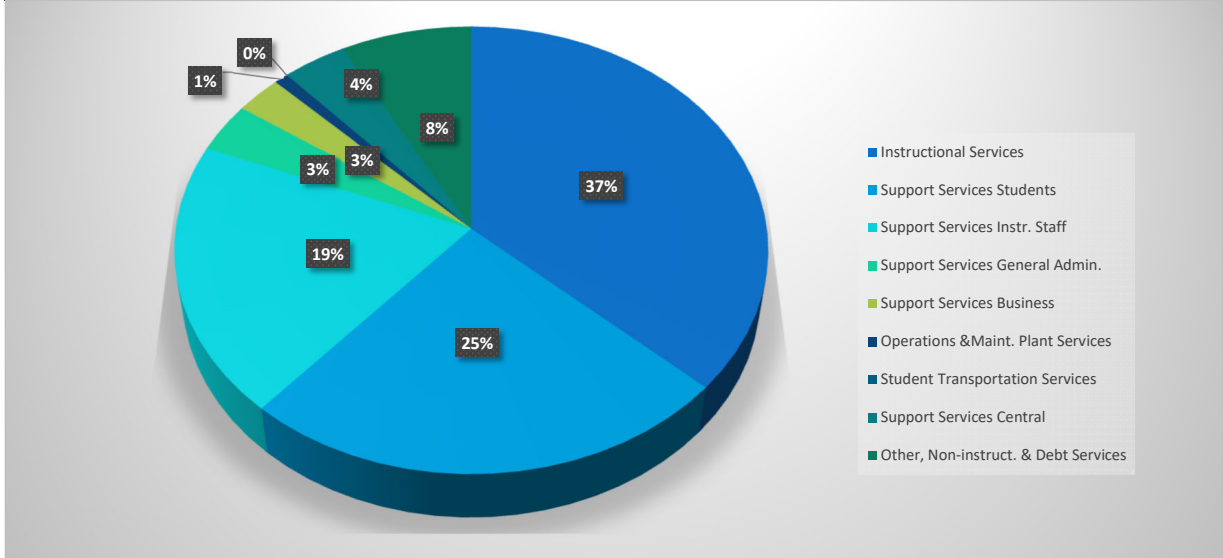
General Fund Beginning Fund Balance	\$1,365,114	
Non-Recurring Uses of Fund Balance		
Non-Recurring Use 1		
Non-Recurring Use 2		
Non-Recurring Use 3		
Contingency	Actual =	1,507,575
Total Non-Recurring Uses		\$1,507,575
Budget Mismatch (black is positive, red is negative)		(\$142,461)

Mountain BOCES
 Amended Budget
 General Fund
 FY 2023/24

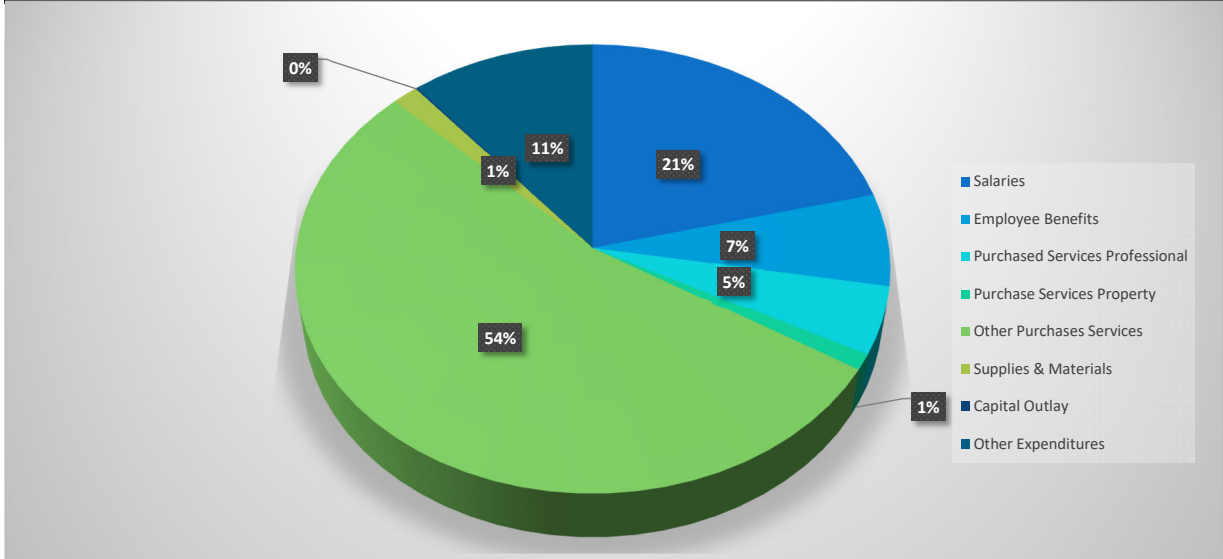
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Mountain BOCES

Amended Budget

General Fund

FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Beginning Fund Balance						
Restricted	300,000	0	0	0	0	0
Assigned	138,120	88,744	257,744	422,741		422,741
Committed	0	0	600,000	600,000		600,000
Unassigned	578,629	1,119,910	336,455	342,373	0	342,373
Total Beginning Fund Balance	1,016,749	1,208,654	1,194,199	1,365,114	0	1,365,114
Revenues						
Local Revenue	768,150	859,374	830,758	836,327	186,153	1,022,480
Intermediate Revenue	0	0	0	0	0	0
State Revenue	1,218,770	2,006,991	2,233,940	2,669,948	117,967	2,787,915
Federal Revenue	739,168	860,827	829,861	761,156	221,419	982,575
Total Revenues	2,726,088	3,727,192	3,894,559	4,267,431	525,540	4,792,971
Total Resources Available	3,742,837	4,935,846	5,088,758	5,632,545	525,540	6,158,085
Expenditures						
Instructional Services	1,157,017	1,300,542	1,595,538	1,650,275	55,796	1,706,071
Support Services Students	619,291	1,047,296	1,061,050	1,083,605	67,914	1,151,519
Support Services Instr. Staff	391,275	372,367	555,583	645,408	269,498	914,905
Support Services General Admin.	108,358	99,152	121,679	186,703	(19,091)	167,612
Support Services Business	138,858	123,733	132,368	128,442	407	128,849
Operations & Maint. Plant Services	15,344	40,064	40,131	34,502	4,500	39,002
Student Transportation Services	1,568	33,409	0	0	0	0
Support Services Central	215,025	388,654	191,435	170,350	8,577	178,926
Other, Non-instruct. & Debt Services	8,941	336,430	25,860	361,892	1,733	363,625
Total Expenditures	2,655,677	3,741,647	3,723,644	4,261,176	389,334	4,650,510
Other Financing Sources & (Uses)						
Proceeds from sale of Office Building	349,536	0	0	0	0	0
Loss on Disposal of Operations	(228,042)	0	0	0	0	0
Total Other Financing Sources & (Uses)	121,494	0	0	0	0	0
Surplus/(Deficit)	(51,083)	(14,455)	170,915	6,255	136,206	142,461
Ending Budgeted Fund Balances						
Restricted	0	0	0	0	0	0
Assigned	88,744	257,744	422,741	170,000	252,741	422,741
Committed	0	600,000	600,000	600,000	0	600,000
Unassigned	1,119,910	336,455	342,373	245,069	239,765	484,834
Total Ending Budgeted Fund Balance	1,208,654	1,194,199	1,365,114	1,015,069	492,506	1,507,575
Total Exp & Endng Budgeted Fund Balance	3,742,837	4,935,846	5,088,758	5,276,245	881,840	6,158,085
Total Appropriation				\$5,276,245		\$6,158,085
Cost per pupil FTE			\$ 1,002	\$ 7,762		\$ 8,471

Mountain BOCES
Amended Budget
General Fund Revenue
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Local Revenues						
Transportation Fees	0	0	0	0	0	0
Earnings on Investments	247	1,722	28,030	11,400	26,600	38,000
Services Provided within BOCES	556,015	589,133	648,050	625,829	0	625,829
Other Local Revenues	211,888	268,519	154,678	199,098	159,553	358,651
Total Local Revenues	768,150	859,374	830,758	836,327	186,153	1,022,480
State Revenue						
State BOCES Allocation	163,033	111,431	207,448	220,721	(985)	219,735
ECEA (no Childfind as of FY22-23)	974,044	1,104,772	1,380,856	1,438,259	70,963	1,509,222
Gifted & Talented	40,152	66,919	66,862	66,862	2,308	69,170
Gifted Ed - Universal Screening	30,499	24,367	28,653	31,136	19,931	51,067
Grant Writing	11,042	48,942	7,519	7,519	0	7,519
School to Work Alliance Program	0	650,560	289,845	678,832	0	678,832
Other State Revenue	0	0	252,757	226,620	25,750	252,370
Total State Revenues	1,218,770	2,006,991	2,233,940	2,669,948	117,967	2,787,915
Federal Revenue						
Other Federal Rev-Mentor Grant	0	0	0	0	148,166	148,166
IDEA Part B	679,370	638,837	684,176	707,712	70,760	778,472
IDEA Part B ARP	0	155,977	0	0	0	0
IDEA Preschool	13,342	20,417	21,043	24,234	2,493	26,727
IDEA Preschool ARP	0	10,877	0	0	0	0
CARES Relief Funds	25,000	0	0	0	0	0
ESSER Relief Funds	21,456	34,719	124,642	29,210	0	29,210
Total Federal Revenues	739,168	860,827	829,861	761,156	221,419	982,575
Total Revenues & Resources	\$ 2,726,088	\$ 3,727,192	\$ 3,894,559	\$ 4,267,431	\$ 525,540	\$ 4,792,971

Mountain BOCES
Amended Budget
General Fund Expenditures
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Instruction - Gifted and Talented Education (0070)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	40,151	66,919	66,862	66,862	2,308	69,170
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Gifted and Talented Education (0070)	40,151	66,919	66,862	66,862	2,308	69,170
Instruction - Special Education (17)						
01XX Salaries	0	7,634	13,453	17,225	(650)	16,575
02XX Employee Benefits	2,562	1,945	3,074	2,565	1,223	3,787
03XX Professional Services	109,737	84,910	106,769	98,955	(17,955)	81,000
04XX Property Services	0	0	1,555	0	500	500
05XX Other Services	1,002,425	1,137,694	1,398,103	1,462,168	71,370	1,533,538
06XX Supplies & Materials	392	840	441	2,000	(1,000)	1,000
07XX Equipment	806	600	5,281	500	0	500
08XX Other Objects	944	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction - Special Education (17)	1,116,866	1,233,623	1,528,676	1,583,413	53,488	1,636,901
Support Services - Students (21)						
01XX Salaries	4,998	210,661	273,899	285,321	(2,477)	282,844
02XX Employee Benefits	1,166	72,962	94,113	103,884	(566)	103,318
03XX Professional Services	0	3,215	2,291	1,500	0	1,500
04XX Property Services	0	0	1,050	3,600	0	3,600
05XX Other Services	609,111	723,259	632,373	661,800	70,957	732,757
06XX Supplies & Materials	0	27,928	42,492	24,500	0	24,500
07XX Equipment	3,249	9,271	14,832	3,000	0	3,000
08XX Other Objects	767	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Students (21)	619,291	1,047,296	1,061,050	1,083,605	67,914	1,151,519
Support Services - Instructional Staff (22)						
01XX Salaries	236,888	242,436	342,240	338,467	179,896	518,363
02XX Employee Benefits	74,038	59,930	98,421	104,677	48,589	153,265
03XX Professional Services	57,974	5,515	43,385	92,000	(8,000)	84,000
04XX Property Services	0	186	0	12,000	0	12,000
05XX Other Services	20,459	33,418	39,275	36,425	23,737	60,163
06XX Supplies & Materials	3,773	5,682	13,658	11,800	24,677	36,477
07XX Equipment	(1,857)	0	409	2,000	0	2,000
08XX Other Objects	0	25,200	18,195	48,038	599	48,638
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Instructional Staff (22)	391,275	372,367	555,583	645,408	269,498	914,905

Mountain BOCES
Amended Budget
General Fund Expenditures
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Support Services - General Administration (23)						
01XX Salaries	70,000	55,750	59,770	51,000	0	51,000
02XX Employee Benefits	31,305	15,686	17,251	15,522	0	15,522
03XX Professional Services	0	23,042	35,026	48,500	7,839	56,339
04XX Property Services	0	0	4,147	4,900	0	4,900
05XX Other Services	3,531	3,663	1,793	1,600	2,416	4,016
06XX Supplies & Materials	2,063	1,011	54	1,800	0	1,800
07XX Equipment	1,459	0	808	0	0	0
08XX Other Objects	0	0	2,830	63,381	(29,347)	34,035
09XX Other Uses	0	0	0	0	0	0
Total Support Services - General Administration (23)	108,358	99,152	121,679	186,703	(19,091)	167,612
Support Services - Business (25)						
01XX Salaries	59,385	76,925	93,867	86,353	(340)	86,013
02XX Employee Benefits	20,251	23,343	27,461	27,469	(78)	27,392
03XX Professional Services	10,303	0	1,922	2,000	0	2,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	12,340	102	2,480	3,640	805	4,445
06XX Supplies & Materials	25,758	23,363	6,321	8,500	0	8,500
07XX Equipment	10,440	0	0	0	0	0
08XX Other Objects	381	0	317	480	20	500
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Business (25)	138,858	123,733	132,368	128,442	407	128,849
Operation & Maintenance Plant Services (26)						
01XX Salaries	81	13,511	9,226	12,700	0	12,700
02XX Employee Benefits	713	3,083	2,107	2,902	0	2,902
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	1,453	18,022	21,917	26,500	4,500	31,000
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	13,097	5,448	11,528	0	0	0
08XX Other Objects	0	0	(4,647)	(7,600)	0	(7,600)
09XX Other Uses	0	0	0	0	0	0
Total Operation & Maintenance Plant Services (26)	15,344	40,064	40,131	34,502	4,500	39,002
Student Transportation Services (27)						
01XX Salaries	200	0	0	0	0	0
02XX Employee Benefits	621	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	747	33,409	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Transportation Services (27)	1,568	33,409	0	0	0	0
Support Services - Central (28)						
01XX Salaries	80,204	129,649	0	0	0	0
02XX Employee Benefits	34,297	48,355	0	0	0	0
03XX Professional Services	41,722	30,384	0	0	2,350	2,350
04XX Property Services	0	338	0	0	0	0
05XX Other Services	28,975	39,477	80,330	81,864	(140)	81,724
06XX Supplies & Materials	5,661	24,083	2,205	500	(500)	0
07XX Equipment	24,206	90	0	0	0	0
08XX Other Objects	(40)	116,278	108,900	87,985	6,867	94,852
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Central (28)	215,025	388,654	191,435	170,350	8,577	178,926

Mountain BOCES
Amended Budget
General Fund Expenditures
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Other Support Services (29)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	5,377	0	0	0	0	0
05XX Other Services	0	7,692	7,519	7,519	0	7,519
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	325,280	0	339,416	0	339,416
09XX Other Uses	0	0	0	0	0	0
Total Other Support Services (29)	5,377	332,972	7,519	346,935	0	346,935
Non-Instructional Serv (30)						
01XX Salaries	0	0	14,676	12,175	0	12,175
02XX Employee Benefits	0	0	3,357	2,782	0	2,782
03XX Professional Services	0	0	0	0	1,733	1,733
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Non-Instructional Serv (30)	0	0	18,033	14,957	1,733	16,690
Debt Services (51)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	277	4	12	0	0	0
09XX Other Uses	3,287	3,454	296	0	0	0
Total Debt Services (51)	3,564	3,458	308	0	0	0
Total Expenditures	2,655,677	3,741,647	3,723,644	4,261,176	389,334	4,650,510
Beginning Fund Balance Appropriated Reserves (90)						
Restricted	0	0	0	0	0	0
Assigned - SWAP	0	0	0	170,000	0	170,000
Assigned - PL	0	0	0	0	252,741	252,741
Committed - Building	0	0	0	400,000	0	400,000
Committed - SPED Legal	0	0	0	200,000	0	200,000
Unassigned	0	0	0	245,069	97,304	342,373
Total Appropriated Reserves (90)	0	0	0	1,015,069	350,045	1,365,114
Total Expenditures and Appropriated Reserves	\$ 2,655,677	\$ 3,741,647	\$ 3,723,644	\$ 5,276,245	\$ 739,379	\$ 6,015,624

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: Gifted and Talented Education (0070)
Program Budget Manager: Jane Toothaker, GT Director

Program Description:

Programs for pupils who have been identified by professionally qualified personnel as being gifted and talented in areas such as academic subjects, fine arts and vocational and technical areas. Instructional costs for Advanced Placement classes should NOT be coded to program 0070 but, rather, should be coded to the appropriate subject or general education program.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Gifted and Talented Education (0070)						
01XX Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	40,151	66,919	66,862	66,862	2,308	69,170
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Gifted and Talented Education	<u>40,151</u>	<u>66,919</u>	<u>66,862</u>	<u>66,862</u>	<u>2,308</u>	<u>69,170</u>

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: Instruction - Special Education (1700)
Program Budget Manager: Susan Udenberg, SPED Director

Program Description:

A special curriculum consisting of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. A subdivision of this program is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs children who are limited as a result of physical, social, cultural, mental or emotional conditions.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Instruction - Special Education (17)						
01XX Salaries	0	7,634	12,953	0	0	0
01XX Supplemental Pay & Stipends	0	0	500	17,225	(650)	16,575
02XX Employee Benefits	2,562	1,945	3,074	2,565	1,223	3,787
03XX Professional Services	109,737	84,910	106,769	98,955	(17,955)	81,000
04XX Property Services	0	0	1,555	0	500	500
05XX Other Services	1,002,425	1,137,694	1,398,103	1,462,168	71,370	1,533,538
06XX Supplies & Materials	392	840	441	2,000	(1,000)	1,000
07XX Equipment	806	600	5,281	500	0	500
08XX Other Objects	944	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instructional - Special Education	1,116,866	1,233,623	1,528,676	1,583,413	53,488	1,636,901

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)	Not Available	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	Not Available	0.00	0.00	0.00	0.00	0.00
Classified - Instructional			0.40	0.00	0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.40	0.00	0.00	0.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2100 Support Services - Students
Program Budget Managers: Tessie Jo Ortega, SWAP Lead Coord; Susan Udenberg, SPED Director

Program Description:

Activities designed to assess and improve the well-being of students and to supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Support Services - Students (21)						
01XX Salaries	0	210,661	258,656	276,761	(4,082)	272,679
01XX Supplemental Pay & Stipends	4,998	0	15,243	8,560	1,605	10,165
02XX Employee Benefits	1,166	72,962	94,113	103,884	(566)	103,318
03XX Professional Services	0	3,215	2,291	1,500	0	1,500
04XX Property Services	0	0	1,050	3,600	0	3,600
05XX Other Services	609,111	723,259	632,373	661,800	70,957	732,757
06XX Supplies & Materials	0	27,928	42,492	24,500	0	24,500
07XX Equipment	3,249	9,271	14,832	3,000	0	3,000
08XX Other Objects	767	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total S Support Services - Students	619,291	1,047,296	1,061,050	1,083,605	67,914	1,151,519

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals	Not Available	4.00	5.00	5.00	0.00	5.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	4.00	5.00	5.00	0.00	5.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2200 Support Services - Instructional Staff
Program Budget Manager: Wendy Wyman, PL Director; Susan Udenberg, SPED Director; Jane Toothaker, GT Director

Program Description:

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Support Services - Instructional Staff (22)						
01XX Salaries	236,888	241,836	283,793	283,467	107,896	391,363
01XX Supplemental Pay & Stipends	0	600	58,447	55,000	72,000	127,000
02XX Employee Benefits	74,038	59,930	98,421	104,677	48,589	153,265
03XX Professional Services	57,974	5,515	43,385	92,000	(8,000)	84,000
04XX Property Services	0	186	0	12,000	0	12,000
05XX Other Services	20,459	33,418	39,275	36,425	23,737	60,163
06XX Supplies & Materials	3,773	5,682	13,658	11,800	24,677	36,477
07XX Equipment	(1,857)	0	409	2,000	0	2,000
08XX Other Objects	0	25,200	18,195	48,038	599	48,638
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Instructional Staff	391,275	372,367	555,583	645,408	269,498	914,905

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Staff FTE:						
Administrators	Not Available	2.99	1.63	1.34	0.24	1.58
Teachers (Licensed)	Not Available				0.00	
Non-Teaching Professionals		0.64	2.00	2.00	1.00	3.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	3.63	3.63	3.34	1.24	4.58

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2300 Support Services - General Administration
Program Budget Manager: Susan Udenberg, Executive Director

Program Description:

Activities concerned with establishing and administering policy for operating the BOCES. Do not include the Chief Business Official here, but in Support Services – Business (Program 2500). District Governance Services are also included her which are activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Support Services - General Administration (23)						
01XX Salaries	70,000	55,750	58,770	51,000	0	51,000
01XX Supplemental Pay & Stipends	0	0	1,000	0	0	0
02XX Employee Benefits	31,305	15,686	17,251	15,522	0	15,522
03XX Professional Services	0	23,042	35,026	48,500	7,839	56,339
04XX Property Services	0	0	4,147	4,900	0	4,900
05XX Other Services	3,531	3,663	1,793	1,600	2,416	4,016
06XX Supplies & Materials	2,063	1,011	54	1,800	0	1,800
07XX Equipment	1,459	0	808	0	0	0
08XX Other Objects	0	0	2,830	63,381	(29,347)	34,035
09XX Other Uses	0	0	0	0	0	0
Total Support Services - General Administration	108,358	99,152	121,679	186,703	(19,091)	167,612

Staff FTE:	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Administrators	Not Available	0.50	0.50	0.50	0.00	0.50
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.50	0.50	0.50	0.00	0.50

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2500 Support Services - Business
Program Budget Manager: Michele Williams, Business Manager

Program Description:

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district or BOCES. Included are the fiscal and internal services necessary for operating the school district. Include the Chief Business Official and the activities of the Chief Business Official here, unless reportable under 2501.

Support Services - Business (25)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
01XX Salaries	59,385	67,500	67,900	72,653	3,460	76,113
01XX Supplemental Pay & Stipends	0	9,425	25,967	13,700	(3,800)	9,900
02XX Employee Benefits	20,251	23,343	27,461	27,469	(78)	27,392
03XX Professional Services	10,303	0	1,922	2,000	0	2,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	12,340	102	2,480	3,640	805	4,445
06XX Supplies & Materials	25,758	23,363	6,321	8,500	0	8,500
07XX Equipment	10,440	0	0	0	0	0
08XX Other Objects	381	0	317	480	20	500
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Business	138,858	123,733	132,368	128,442	407	128,849

Staff FTE:

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals	Not Available	1.00	1.00	1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	1.00	1.00	1.00	0.00	1.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2600 Operation & Maintenance Plant Services
Program Budget Manager: Michele Williams, Operations Manager

Program Description:

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. Minor remodeling which does not change the capital assets of the building should be charged here. Major remodeling should be charged to 4000, Facilities Acquisition and Construction Services.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Operation & Maintenance Plant Services (26)						
01XX Salaries	0	13,511	8,226	0	0	0
01XX Supplemental Pay & Stipends	81	0	1,000	12,700	0	12,700
02XX Employee Benefits	713	3,083	2,107	2,902	0	2,902
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	1,453	18,022	21,917	26,500	4,500	31,000
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	13,097	5,448	11,528	0	0	0
08XX Other Objects	0	0	(4,647)	(7,600)	0	(7,600)
09XX Other Uses	0	0	0	0	0	0
Total Operation & Maintenance Plant Services	15,344	40,064	40,131	34,502	4,500	39,002

Staff FTE:	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans	Not Available				0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2700 Student Transportation Services
Program Budget Manager: Not Applicable

Program Description:

Activities concerned with the transportation of students to and from their places of residence and the public schools in which enrolled, including any site attended for special education or vocational education and to and from one school of attendance and another in vehicles owned or rented and operated by the school district or under contract with the school district. This would include all school activities.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Student Transportation Services (27)						
01XX Salaries	200	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	621	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	747	33,409		0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Transportation Services	1,568	33,409	0	0	0	0

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans	Not Available				0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2800 Support Services - Central
Program Budget Manager: Susan Udenberg, Executive Director

Program Description:

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing and risk management services.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Support Services - Central (28)						
01XX Salaries	80,204	129,649	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	34,297	48,355	0	0	0	0
03XX Professional Services	41,722	30,384	0	0	2,350	2,350
04XX Property Services	0	338	0	0	0	0
05XX Other Services	28,975	39,477	80,330	81,864	(140)	81,724
06XX Supplies & Materials	5,661	24,083	2,205	500	(500)	0
07XX Equipment	24,206	90	0	0	0	0
08XX Other Objects	(40)	116,278	108,900	87,985	6,867	94,852
09XX Other Uses	0	0	0	0	0	0
Total Support Services - Central	215,025	388,654	191,435	170,350	8,577	178,926

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Staff FTE:						
Administrators	Not Available				0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals	Not Available				0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans	Not Available		0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 2900 Other Support Services
Program Budget Manager: Michele Williams, Business Manager

Program Description:

All other support services not classified elsewhere in the 2000 series. Severance payments to support staff must be coded here.
 Severance pay to teachers must be coded to 0090 – Other General Education.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Other Support Services (29)						
01XX Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	5,377	0	0	0	0	0
05XX Other Services	0	7,692	7,519	7,519	0	7,519
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	325,280	0	339,416	0	339,416
09XX Other Uses	0	0	0	0	0	0
Total Other Support Services	5,377	332,972	7,519	346,935	0	346,935

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 3000 Non-Instructional Services
Program Budget Manager: Susan Udenberg, SPED Director

Program Description:

Non-Instructional Services - Activities concerned with providing non-instructional services to students, staff or the community. Special Education IEP translator services.

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Non-Instructional Serv (30)						
01XX Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	14,676	12,175	0	12,175
02XX Employee Benefits	0	0	3,357	2,782	0	2,782
03XX Professional Services	0	0	0	0	1,733	1,733
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Non-Instructional Services	0	0	18,033	14,957	1,733	16,690

	Actuals			Adopted		Amended
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Mountain BOCES
Amended Budget
General Fund Detail Budgets
FY 2023/24

Program: 5100 Debt Services
Program Budget Manager: Michele Williams, Business Manager

Program Description:

Servicing the debt of the school district or BOCES, including payments of both principal and interest and debt issuance costs. The receipt and payment of

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Debt Services (51)						
01XX Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	277	4	12	0	0	0
09XX Other Uses	3,287	3,454	296	0	0	0
Total Debt Services	3,564	3,458	308	0	0	0

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Amended FY 23-24
Staff FTE:						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

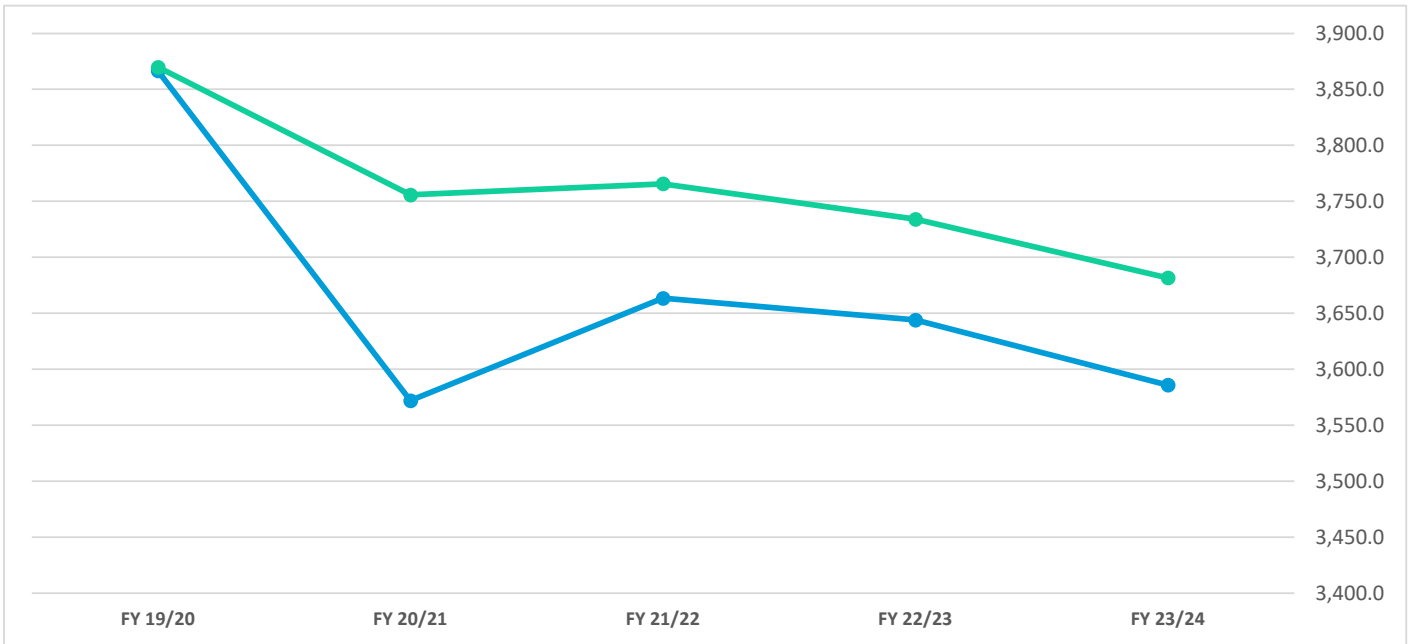
Mountain BOCES
Amended Budget
Supplemental Information
FY 2023/24

Supplemental Information

Mountain BOCES
Amended Budget
Pupil Count History
FY 2023/24

Fiscal Year	Pupil Count (FTE)	Pupil Count (FTE) Chg	Funded Pupil Count	Funded Pupil Count Chg
FY 23/24	3,585.9	(58.1)	3,681.6	(52.5)
FY 22/23	3,644.0	(19.5)	3,734.1	(31.5)
FY 21/22	3,663.5	91.5	3,765.6	9.8
FY 20/21	3,572.0	(294.5)	3,755.8	114.0
FY 19/20	3,866.5	3,866.5	3,869.8	3,869.8

* From CDE Funding Worksheets



FY2023-2024 UNIFORM BUDGET SUMMARY

Mountain BOCES District Code: 9030 Adopted Amended Budget Adopted: January 2023 Budgeted Pupil Count: 549 (SPED only)		Object Source	10 General Fund
Beginning Fund Balance (Includes All Reserves)			1,365,114
Revenues			
Local Sources	1000 - 1999		1,022,480
Intermediate Sources	2000 - 2999		-
State Sources	3000 - 3999		2,787,915
Federal Sources	4000 - 4999		982,575
Total Revenues			4,792,971
Total Beginning Fund Balance and Reserves			6,158,085
Total Allocations To/From Other Funds	5600,5700, 5800		-
Transfers To/From Other Funds	5200 - 5300		-
Other Sources	5100,5400, 5500,5900, 5990, 5991		
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			6,158,085
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100		16,575
Employee Benefits, including object 0280	0200		3,787
Purchased Services	0300,0400, 0500		1,684,209
Supplies and Materials	0600		1,000
Property	0700		500
Other	0800, 0900		-
Total Instruction			1,706,071
Supporting Services			
Students - Program 2100			
Salaries	0100		282,844
Employee Benefits, including object 0280	0200		103,318
Purchased Services	0300,0400, 0500		737,857
Supplies and Materials	0600		24,500
Property	0700		3,000
Other	0800, 0900		-
Total Students			1,151,519
Instructional Staff - Program 2200			
Salaries	0100		518,363
Employee Benefits, including object 0280	0200		153,265
Purchased Services	0300,0400, 0500		156,163
Supplies and Materials	0600		36,477
Property	0700		2,000
Other	0800, 0900		48,638
Total Instructional Staff			914,905
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100		51,000
Employee Benefits, including object 0280	0200		15,522
Purchased Services	0300,0400, 0500		65,255
Supplies and Materials	0600		1,800
Property	0700		-
Other	0800, 0900		34,035
Total School Administration			167,612
School Administration - Program 2400			
Salaries	0100		-
Employee Benefits, including object 0280	0200		-
Purchased Services	0300,0400, 0500		-
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-

FY2023-2024 UNIFORM BUDGET SUMMARY

Mountain BOCES District Code: 9030 Adopted Amended Budget Adopted: January 2023 Budgeted Pupil Count: 549 (SPED only)	Object Source	10 General Fund
Total School Administration		-
Business Services - Program 2500, including		
Program 2501		
Salaries	0100	86,013
Employee Benefits, including object 0280	0200	27,392
Purchased Services	0300,0400, 0500	6,445
Supplies and Materials	0600	8,500
Property	0700	-
Other	0800, 0900	500
Total Business Services		128,849
Operations and Maintenance - Program 2600		
Salaries	0100	12,700
Employee Benefits, including object 0280	0200	2,902
Purchased Services	0300,0400, 0500	31,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	(7,600)
Total Operations and Maintenance		39,002
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		-
Central Support - Program 2800, including		
Program 2801		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	84,074
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	94,852
Total Central Support		178,926
Other Support - Program 2900		
Salaries	0100	12,175
Employee Benefits, including object 0280	0200	2,782
Purchased Services	0300,0400, 0500	9,252
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	339,416
Total Other Support		363,625
Food Service Operations - Program 3100		
Salaries	0100	
Employee Benefits, including object 0280	0200	
Purchased Services	0300,0400, 0500	
Supplies and Materials	0600	
Property	0700	
Other	0800, 0900	
Total Other Support		-
Enterprise Operations - Program 3200		
Salaries	0100	
Employee Benefits, including object 0280	0200	
Purchased Services	0300,0400, 0500	
Supplies and Materials	0600	
Property	0700	
Other	0800, 0900	

FY2023-2024 UNIFORM BUDGET SUMMARY

Mountain BOCES District Code: 9030 Adopted Amended Budget Adopted: January 2023 Budgeted Pupil Count: 549 (SPED only)	Object Source	10 General Fund
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	
Employee Benefits, including object 0280	0200	
Purchased Services	0300,0400,0500	
Supplies and Materials	0600	
Property	0700	
Other	0800, 0900	
Total Community Services		-
Education for Adults - Program 3400		
Salaries	0100	
Employee Benefits, including object 0280	0200	
Purchased Services	0300,0400,0500	
Supplies and Materials	0600	
Property	0700	
Other	0800, 0900	
Total Education for Adults Services		-
Total Supporting Services		2,944,439
Property - Program 4000		
Salaries	0100	
Employee Benefits, including object 0280	0200	
Purchased Services	0300,0400,0500	
Supplies and Materials	0600	
Property	0700	
Other	0800, 0900	
Total Property		-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		4,650,510
APPROPRIATED RESERVES		
Other Reserved Fund Balance (9900)	0840	
Other Restricted Reserves (932X)	0840	
Reserved Fund Balance (9100)	0840	
District Emergency Reserve (9315)	0840	
Reserve for TABOR 3% (9321)	0840	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	
Total Reserves		-
Total Expenditures and Reserves		4,650,510
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	
Restricted fund balance (9900)	6720	-
TABOR 3% emergency reserve (9321)	6721	
TABOR multi year obligations (9322)	6722	
District emergency reserve (letter of credit or real estate) (9323)	6723	
Colorado Preschool Program (CPP) (9324)	6724	
Risk-related / restricted capital reserve (9326)	6726	
BEST capital renewal reserve (9327)	6727	
Total program reserve (9328)	6728	
Committed fund balance (9900)	6750	600,000
Committed fund balance (15% limit) (9200)	6750	
Assigned fund balance (9900)	6760	422,741

FY2023-2024 UNIFORM BUDGET SUMMARY

Mountain BOCES District Code: 9030 Adopted Amended Budget Adopted: January 2023 Budgeted Pupil Count: 549 (SPED only)	Object Source	10 General Fund
Unassigned fund balance (9900)	6770	484,834
Net investment in capital assets (9900)	6790	
Restricted net position (9900)	6791	
Unrestricted net position (9900)	6792	
Total Ending Fund Balance		1,507,575
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-

Use of a portion of beginning fund balance resolution required?

No

Mountain BOCES
Budget by Department (\$)
FY 2023/24

	Central Serv.	Professional Learning	SPED	GT	SWAP	Total
	SRE 70	SRE 71	SRE 72	SRE 88	SRE 89	
Revenue						
Local	343,873	200,000	471,687	0	6,921	1,022,481
State	90,193	252,370	1,642,683	120,237	682,432	2,787,915
Federal	6,500	148,166	827,909	0	0	982,575
Total Revenue	440,566	600,536	2,942,279	120,237	689,353	4,792,971
Expenditures						
0100 Salaries	134,490	326,943	281,236	22,608	214,393	979,670
0200 Employee Benefits	40,790	93,277	89,796	5,166	79,939	308,968
0300 Purchase Service Professional	46,339	54,500	126,583	0	1,500	228,922
0400 Purch Svcs Property	35,900	12,000	500	0	3,600	52,000
0500 Purchase Service Other	94,204	8,350	2,274,394	91,963	24,421	2,493,332
0600 Supplies & Materials	10,300	7,593	29,884	500	24,000	72,277
0700 Capital Outlay	0	2,000	500		3,000	5,500
0800 Other	47,815	40,963	81,647		339,416	509,841
Total Expenditures	409,838	545,626	2,884,540	120,237	690,269	4,650,510
Revenue (over) Expenditures	\$30,728	\$54,910	\$57,739	\$0	(\$916)	\$142,461