

Breckenridge Community Schools

Budget For the General Fund

Summary Information

Fiscal Year 2018-2019

Final Budget

June 26th, 2019

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 2018-2019 be amended and adopted as follow (the tax levy to support the General Fund operation is .1800):

TOTAL REVENUES

TOTAL EXPENDITURES

EXCESS REVENUES/(EXPENDITURES)

PRIOR YEAR FUND BALANCE

FUND BALANCE ENDING

FUND BALANCE AS A % OF EXPENDITURES

	2018-2019 Original Budget	2018-2019 Amended Budget	2018-2019 Final Budget	Change in Budget
	\$ 6,926,823	\$ 7,012,673	\$ 6,871,658	\$ (141,015)
	\$ 7,137,264	\$ 7,350,425	\$ 7,020,610	\$ (329,815)
	\$ (210,441)	\$ (337,751)	\$ (148,952)	\$ 188,800
	\$ 1,202,690	\$ 1,202,690	\$ 1,202,690	
	\$ 992,250	\$ 864,939	\$ 1,053,738	\$ 188,800
	13.90%	11.77%	15.01%	

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 2018-2019 be amended and adopted as follow (the tax levy to support the General Fund operation is .1800):

FURTHER RESOLVED, that \$7,020,610 of revenues for the 2018-2019 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 2018-2019
 2018-2019 Final Budget
 June 26th, 2019

	2018-2019 Original Budget	2018-2019 Amended Budget	2018-2019 Final Budget	Change in Budget	% Change
REVENUE FROM LOCAL SOURCES					
Property Tax Levy	\$ 968,067	\$ 1,031,883	\$ 1,017,457	\$ (14,427)	-1%
Earnings on investments and deposits	\$ 1,500	\$ 1,500	\$ 1,011	\$ (489)	-33%
Other Local Revenues	\$ 138,808	\$ 136,908	\$ 108,080	\$ (28,828)	-21%
Local Revenues - Athletics	\$ 46,730	\$ 50,415	\$ 51,210	\$ 796	2%
Reimbursements and Refunds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL LOCAL REVENUES	\$ 1,155,105	\$ 1,220,706	\$ 1,177,758	\$ (42,948)	-4%
STATE REVENUES					
Foundation 22a, 22b, 22c	\$ 4,028,797	\$ 3,941,770	\$ 3,966,648	\$ 24,878	1%
High School Pupil Support	\$ 5,179	\$ 4,798	\$ 4,756	\$ (43)	-1%
Isolated District	\$ 30,793	\$ 31,953	\$ 32,037	\$ 84	0%
Technology Infrastructure	\$ -	\$ -	\$ -	\$ -	0%
Financial Analytic Tools	\$ 853	\$ -	\$ 803	\$ 803	0%
Computer Adaptive Tests 104d	\$ 2,426	\$ 4,506	\$ 4,506	\$ -	0%
Early Literacy Targeted Instruction	\$ 7,560	\$ 9,073	\$ -	\$ (9,073)	-120%
MPSERs	\$ 447,795	\$ 493,761	\$ 497,401	\$ 3,640	1%
Section 31A -At Risk	\$ 331,314	\$ 319,478	\$ 260,000	\$ (59,478)	-18%
Bilingual Education	\$ 1,362	\$ 2,273	\$ 2,273	\$ -	0%
Section 51C - Spec. Ed. Headlee	\$ 128,574	\$ 129,735	\$ 154,024	\$ 24,289	19%
Vocational Education	\$ 10,560	\$ 16,699	\$ 16,766	\$ 66	1%
Headlee Obligation Data Collection	\$ 16,447	\$ 16,461	\$ 16,489	\$ 29	0%
Preschool - GSRP	\$ 244,162	\$ 279,876	\$ 223,743	\$ (56,133)	-23%
Renaissance Zone	\$ -	\$ -	\$ -	\$ -	0%
TOTAL STATE REVENUES	\$ 5,255,822	\$ 5,250,382	\$ 5,179,445	\$ (70,937)	-1%
FEDERAL REVENUES					
Title I Part A	\$ 154,401	\$ 171,143	\$ 169,500	\$ (1,643)	-1%
Title II	\$ 33,375	\$ 54,396	\$ 50,500	\$ (3,896)	-12%
Title IV Part A	\$ 10,434	\$ 11,662	\$ 11,662	\$ -	0%
Other	\$ 750	\$ 788	\$ 1,517	\$ 729	97%
TOTAL FEDERAL REVENUES	\$ 198,960	\$ 237,989	\$ 233,179	\$ (4,810)	-2%
INCOMING TRANSFERS					
Transfers from other governmental units	\$ 316,936	\$ 303,596	\$ 281,276	\$ (22,320)	-7%
Transfers from other Funds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL INCOMING TRANSFERS	\$ 316,936	\$ 303,596	\$ 281,276	\$ (22,320)	-7%
PRIOR PERIOD ADJUSTMENTS					
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	\$ -	0%
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	\$ 6,926,823	\$ 7,012,673	\$ 6,871,658	\$ (141,015)	-2%

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

Detailed Expenditure Information

Fiscal Year 2018-2019

2018-2019 Final Budget

June 26th, 2019

PROGRAM BUDGET

State and Local Funded Programs

	2018-2019 Original Budget	2018-2019 Amended Budget	2018-2019 Final Budget	Change in Budget	% Change
<i>Elementary</i>	\$ 1,439,846	\$ 1,489,375	\$ 1,455,718	\$ (33,657)	-2.34%
<i>Preschool</i>	\$ 244,162	\$ 279,876	\$ 229,562	\$ (50,313)	-20.61%
<i>Middle School</i>	\$ 664,847	\$ 611,850	\$ 589,724	\$ (22,126)	-3.33%
<i>High School</i>	\$ 1,063,830	\$ 1,081,184	\$ 1,045,301	\$ (35,882)	-3.37%
<i>Driver's Education</i>	\$ 6,031	\$ 6,031	\$ 372	\$ (5,660)	-93.84%
<i>Special Education</i>	\$ 332,166	\$ 333,842	\$ 347,325	\$ 13,483	4.06%
<i>Vocational Education</i>	\$ 211,755	\$ 184,914	\$ 183,632	\$ (1,281)	-0.61%
<i>Counselors</i>	\$ 75	\$ 75	\$ -	\$ (75)	-100.00%
<i>Speech</i>	\$ 107,567	\$ 106,234	\$ 107,635	\$ 1,401	1.30%
<i>Advisory</i>	\$ 71,182	\$ 71,182	\$ 60,015	\$ (11,167)	-15.69%
<i>Library</i>	\$ 35,120	\$ 35,662	\$ 36,767	\$ 1,105	3.14%
<i>Technology</i>	\$ 124,502	\$ 131,298	\$ 132,932	\$ 1,634	1.31%
<i>Board of Education</i>	\$ 58,422	\$ 62,422	\$ 57,998	\$ (4,424)	-7.57%
<i>Executive Admin</i>	\$ 284,382	\$ 283,771	\$ 294,550	\$ 10,779	3.79%
<i>Office of the Principal</i>	\$ 398,911	\$ 407,590	\$ 407,094	\$ (496)	-0.12%
<i>Dean of Students</i>	\$ 62,885	\$ 64,002	\$ 64,205	\$ 203	0.32%
<i>Fiscal Services</i>	\$ 78,889	\$ 76,521	\$ 69,392	\$ (7,129)	-9.04%
<i>Maintenance and Operations</i>	\$ 689,613	\$ 749,652	\$ 697,010	\$ (52,642)	-7.63%
<i>Transportation</i>	\$ 382,480	\$ 441,699	\$ 436,510	\$ (5,189)	-1.36%
<i>Media/Technology</i>	\$ 43,770	\$ 43,770	\$ 10,981	\$ (32,789)	-74.91%
<i>Athletics</i>	\$ 213,654	\$ 220,788	\$ 216,930	\$ (3,858)	-1.81%
<i>Licensed After School Daycare</i>	\$ 15,100	\$ 23,235	\$ 11,300	\$ (11,935)	-79.04%
<i>Husky Pups Learning Center</i>	\$ 61,015	\$ 71,239	\$ 49,137	\$ (22,101)	-36.22%
<i>Debt Service/Long Term</i>	\$ 17,535	\$ 17,535	\$ 17,970	\$ 435	2.48%
<i>Indirect Cost Recovery</i>	\$ -	\$ -	\$ -	\$ -	0.00%
<i>At Risk</i>	\$ 331,314	\$ 319,478	\$ 265,977	\$ (53,502)	-16.15%
Federally Funded Programs					
<i>Title I Part A</i>	\$ 154,401	\$ 171,143	\$ 169,972	\$ (1,171)	-0.76%
<i>Title II</i>	\$ 33,375	\$ 54,396	\$ 50,940	\$ (3,456)	-10.36%
<i>Title IV Part A</i>	\$ 10,434	\$ 11,662	\$ 11,662	\$ (0)	0.00%

GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS

\$ 7,137,264 \$ 7,350,425 \$ 7,020,610 \$ (329,815) -4.62%

(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 2018-2019
2018-2019 Final Budget
June 26th, 2019

	2018-2019 Original Budget	2018-2019 Budget Amended	2018-2019 Final Budget	Change in Budget
FUNCTIONAL LEVEL AND TITLE				
100 INSTRUCTION				
111 Elementary	\$ 1,439,846	\$ 1,489,375	\$ 1,455,718	\$ (33,657)
112 Middle School	\$ 664,847	\$ 611,850	\$ 589,724	\$ (22,126)
113 High School	\$ 1,069,861	\$ 1,087,215	\$ 1,045,673	\$ (41,542)
118 Preschool	\$ 137,312	\$ 166,222	\$ 142,452	\$ (23,770)
122 Special Education	\$ 332,166	\$ 333,842	\$ 347,325	\$ 13,483
125 Compensatory Education	\$ 411,792	\$ 429,919	\$ 374,326	\$ (55,593)
127 Vocational Education	\$ 211,755	\$ 184,914	\$ 183,632	\$ (1,281)
200 SUPPORTING SERVICES				
INSTRUCTIONAL STAFF				
212 Guidance Services/Counseling	\$ 111,915	\$ 110,453	\$ 110,596	\$ 143
215 Speech Pathology and Audiology Services	\$ 107,567	\$ 106,234	\$ 107,635	\$ 1,401
219 Other Pupil Support Services	\$ 71,182	\$ 71,182	\$ 60,015	\$ (11,167)
221 Improvement of Instruction	\$ 8,128	\$ 12,467	\$ 12,113	\$ (354)
222 Education Media Services/Library	\$ 35,120	\$ 35,662	\$ 36,767	\$ 1,105
225 Instruction Related Technology	\$ 124,502	\$ 131,298	\$ 132,932	\$ 1,634
226 Supervision and Direction	\$ 22,923	\$ 28,514	\$ 23,233	\$ (5,281)
GENERAL ADMINISTRATION				
231 Board of Education	\$ 58,422	\$ 62,422	\$ 57,998	\$ (4,424)
232 Executive Administration	\$ 284,382	\$ 283,771	\$ 294,550	\$ 10,779
SCHOOL ADMINISTRATION				
241 Office of Principal	\$ 461,796	\$ 471,591	\$ 471,298	\$ (293)
249 Other School Administration	\$ -	\$ -	\$ -	\$ -
BUSINESS ADMINISTRATION				
252 Fiscal Services	\$ 49,957	\$ 51,580	\$ 50,003	\$ (1,577)
257 Internal Services/Printing & Mail	\$ -	\$ -	\$ -	\$ -
259 Other Business Services	\$ 31,113	\$ 28,745	\$ 22,466	\$ (6,279)
MAINTENANCE AND OPERATIONS				
261 Operations/Maintenance	\$ 712,643	\$ 786,208	\$ 723,660	\$ (62,548)
OTHER SUPPORT SERVICES				
271 Transportation	\$ 416,665	\$ 472,686	\$ 462,945	\$ (9,741)
282 Communication Services	\$ 3,370	\$ 3,370	\$ 2,750	\$ (620)
283 Student and Staff Services	\$ 4,821	\$ 8,090	\$ 4,633	\$ (3,457)
284 Non-Instructional Technology Services	\$ 40,400	\$ 40,400	\$ 8,231	\$ (32,169)
293 Athletics	\$ 213,654	\$ 220,788	\$ 216,930	\$ (3,858)
297 Food Service	\$ 7,510	\$ 7,308	\$ 3,638	\$ (3,670)
311 Community Services Direction	\$ 1,000	\$ 1,000	\$ 500	\$ (500)
321 Community Recreation	\$ 76,115	\$ 94,474	\$ 60,437	\$ (34,037)
331 Community Activities	\$ 390	\$ 1,210	\$ 356	\$ (854)
PAYMENTS TO OTHER & PRIOR PERIOD ADJ				
452 Site Improvement Services	\$ 8,473	\$ -	\$ -	\$ -
OTHER FINANCING USES				
511 Debt Service - Long Term	\$ 17,535	\$ 17,535	\$ 17,970	\$ 435
611 Fund Modifications - Indirect costs	\$ -	\$ -	\$ -	\$ -
625 Fund Modifications - transfers	\$ 100	\$ 100	\$ 102	\$ 2
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 7,137,264	\$ 7,350,425	\$ 7,020,610	\$ (329,815)