

*Breckenridge Community Schools*

**Budget for Breckenridge Community Schools  
JULY 01, 2018 - JUNE 30, 2019**

**Original Proposed Budget  
June 25, 2018**

# *Breckenridge Community Schools*

## *Truth-in-taxation*

*The property tax millage rates proposed to be levied to support the proposed budgets are as follows:*

		<b>Expected Revenues</b>
General Fund	18.0000	\$965,948.73

**Breckenridge Community Schools**

**Budget For the General Fund**

**Summary Information**

Fiscal Year 2018-2019

Original Proposed

June 25, 2018

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for approval in the General Fund of Breckenridge Community Schools for the fiscal year 2018-2019 be amended and adopted as follows to support the General Fund operation is .1800):

	2017-2018 Final Amended	2018-2019 Original Proposed	Change in Budget
TOTAL REVENUES	\$ 6,964,838	\$ 6,926,823	\$ (38,015)
TOTAL EXPENDITURES	\$ 7,170,422	\$ 7,137,264	\$ (33,158)
EXCESS REVENUES/(EXPENDITURES)	\$ (205,583)	\$ (210,441)	\$ (4,857)
PRIOR YEAR FUND BALANCE	\$ 1,224,852	\$ 1,019,269	
FUND BALANCE ENDING	\$ 1,019,269	\$ 808,830	\$ (4,857)
FUND BALANCE AS A % OF EXPENDITURES	14.21%	11.33%	

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 follows (the tax levy to support the General Fund operation is .1800):

FURTHER RESOLVED, that \$7,137,264 of revenues for the 2018-2019 fiscal year are available in the General Fund and are 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 Original Proposed  
 June 25, 2018

	<b>2017-2018 Final Amended</b>	<b>2018-2019 Original Proposed</b>	<b>Change in Budget</b>	<b>% Change</b>
<b>REVENUE FROM LOCAL SOURCES</b>				
Property Tax Levy	\$ 967,753	\$ 968,067	\$ 314	0%
Earnings on investments and deposits	\$ 1,500	\$ 1,500	\$ -	0%
Other Local Revenues	\$ 154,168	\$ 138,808	\$ (15,360)	-11%
Local Revenues - Athletics	\$ 46,730	\$ 46,730	\$ -	0%
Reimbursements and Refunds	\$ -	\$ -	\$ -	0%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,170,150</b>	<b>\$ 1,155,105</b>	<b>\$ (15,045)</b>	
<b>STATE REVENUES</b>				
Foundation 22a, 22b, 22c	\$ 4,082,276	\$ 4,028,797	\$ (53,479)	-1%
High School Pupil Support	\$ 5,179	\$ 5,179	\$ -	0%
Isolated District	\$ 30,598	\$ 30,793	\$ 195	1%
Technology Infrastructure	\$ -	\$ -	\$ -	0%
Financial Analytic Tools	\$ 853	\$ 853	\$ -	0%
Computer Adaptive Tests 104d	\$ 2,426	\$ 2,426	\$ -	0%
Early Literacy Targeted Instruction	\$ 7,560	\$ 7,560	\$ -	0%
MPSERs	\$ 524,508	\$ 447,795	\$ (76,713)	-17%
Section 31A -At Risk	\$ 203,000	\$ 331,314	\$ 128,314	39%
Bilingual Education	\$ 1,362	\$ 1,362	\$ -	0%
Section 51C - Spec. Ed. Headlee	\$ 128,574	\$ 128,574	\$ -	0%
Vocational Education	\$ 10,560	\$ 10,560	\$ -	0%
Headlee Obligation Data Collection	\$ 17,083	\$ 16,447	\$ (636)	-4%
Preschool - GSRP	\$ 240,868	\$ 244,162	\$ 3,294	1%
Renaissance Zone	\$ -	\$ -	\$ -	0%
<b>TOTAL STATE REVENUES</b>	<b>\$ 5,254,847</b>	<b>\$ 5,255,822</b>	<b>\$ 975</b>	
<b>FEDERAL REVENUES</b>				
Title I Part A	\$ 171,000	\$ 154,401	\$ (16,599)	-11%
Title II	\$ 40,000	\$ 33,375	\$ (6,625)	-20%
Title IV Part A	\$ 10,000	\$ 10,434	\$ 434	4%
Other	\$ 814	\$ 750	\$ (64)	-9%
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 221,814</b>	<b>\$ 198,960</b>	<b>\$ (22,854)</b>	
<b>INCOMING TRANSFERS</b>				
Transfers from other governmental units	\$ 318,026	\$ 316,936	\$ (1,090)	0%
Transfers from other Funds	\$ -	\$ -	\$ -	0%
<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ 318,026</b>	<b>\$ 316,936</b>	<b>\$ (1,090)</b>	
<b>PRIOR PERIOD ADJUSTMENTS</b>				
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	0%
	\$ -	\$ -	\$ -	
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 6,964,838</b>	<b>\$ 6,926,823</b>	<b>\$ (38,015)</b>	

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

Fiscal Year 2018-2019  
2018-2019 Original Proposed  
June 25, 2018

**PROGRAM BUDGET**

**State and Local Funded Programs**

	<b>2017-2018 Final Amended</b>	<b>2018-2019 Original Proposed</b>	<b>Change in Budget</b>	<b>% Change</b>
<i>Elementary</i>	\$ 1,518,955	\$ 1,439,846	\$ (79,109)	-5.49%
<i>Preschool</i>	\$ 239,007	\$ 244,162	\$ 5,155	2.11%
<i>Middle School</i>	\$ 709,640	\$ 664,847	\$ (44,793)	-6.74%
<i>High School</i>	\$ 1,022,884	\$ 1,063,830	\$ 40,946	3.85%
<i>Driver's Education</i>	\$ 6,042	\$ 6,031	\$ (11)	-0.18%
<i>Special Education</i>	\$ 350,329	\$ 332,166	\$ (18,163)	-5.47%
<i>Vocational Education</i>	\$ 210,850	\$ 211,755	\$ 905	0.43%
<i>Counselors</i>	\$ 54,649	\$ 75	\$ (54,574)	-72765.20%
<i>Speech</i>	\$ 104,082	\$ 107,567	\$ 3,485	3.24%
<i>Advisory</i>	\$ 72,050	\$ 71,182	\$ (868)	-1.22%
<i>Library</i>	\$ 34,596	\$ 35,120	\$ 525	1.49%
<i>Technology</i>	\$ 116,980	\$ 124,502	\$ 7,522	6.04%
<i>Board of Education</i>	\$ 54,282	\$ 58,422	\$ 4,140	7.09%
<i>Executive Admin</i>	\$ 306,692	\$ 284,382	\$ (22,309)	-7.84%
<i>Office of the Principal</i>	\$ 396,227	\$ 398,911	\$ 2,684	0.67%
<i>Dean of Students</i>	\$ 62,821	\$ 62,885	\$ 64	0.10%
<i>Fiscal Services</i>	\$ 80,663	\$ 78,889	\$ (1,774)	-2.25%
<i>Maintenance and Operations</i>	\$ 703,346	\$ 689,613	\$ (13,733)	-1.99%
<i>Transportation</i>	\$ 355,353	\$ 382,480	\$ 27,126	7.09%
<i>Media/Technology</i>	\$ 16,343	\$ 43,770	\$ 27,427	62.66%
<i>Athletics</i>	\$ 235,351	\$ 213,654	\$ (21,697)	-10.16%
<i>Licensed After School Daycare</i>	\$ 10,787	\$ 15,100	\$ 4,313	28.56%
<i>Husky Pups Learning Center</i>	\$ 65,089	\$ 61,015	\$ (4,074)	-6.68%
<i>Debt Service/Long Term</i>	\$ 16,745	\$ 17,535	\$ 790	4.51%
<i>Indirect Cost Recovery</i>	\$ -	\$ -	\$ -	0.00%
<i>At Risk</i>	\$ 204,285	\$ 331,314	\$ 127,029	38.34%
<b>Federally Funded Programs</b>				
<i>Title I Part A</i>	\$ 172,201	\$ 154,401	\$ (17,800)	-11.53%
<i>Title II</i>	\$ 40,173	\$ 33,375	\$ (6,799)	-20.37%
<i>Title IV Part A</i>	\$ 10,000	\$ 10,434	\$ 434	4.16%

**GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS**

<b>\$ 7,170,422</b>	<b>\$ 7,137,264</b>	<b>\$ (33,158)</b>	
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*(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 Original Proposed  
 June 25, 2018

	<b>2017-2018 Final Amended</b>	<b>2018-2019 Original Proposed</b>	<b>Change in Budget</b>
<b>FUNCTIONAL LEVEL AND TITLE</b>			
<b>100 INSTRUCTION</b>			
111 Elementary	\$ 1,518,955	\$ 1,439,846	\$ (79,109)
112 Middle School	\$ 709,640	\$ 664,847	\$ (44,793)
113 High School	\$ 1,028,926	\$ 1,069,861	\$ 40,935
118 Preschool	\$ 140,374	\$ 137,312	\$ (3,062)
122 Special Education	\$ 350,329	\$ 332,166	\$ (18,163)
125 Compensatory Education	\$ 364,480	\$ 411,792	\$ 47,313
127 Vocational Education	\$ 210,850	\$ 211,755	\$ 905
<b>200 SUPPORTING SERVICES</b>			
<b>INSTRUCTIONAL STAFF</b>			
212 Guidance Services/Counseling	\$ 110,227	\$ 111,915	\$ 1,688
215 Speech Pathology and Audiology Services	\$ 104,082	\$ 107,567	\$ 3,485
219 Other Pupil Support Services	\$ 72,050	\$ 71,182	\$ (868)
221 Improvement of Instruction	\$ 8,378	\$ 8,128	\$ (249)
222 Education Media Services/Library	\$ 34,596	\$ 35,120	\$ 525
225 Instruction Related Technology	\$ 116,980	\$ 124,502	\$ 7,522
226 Supervision and Direction	\$ 22,923	\$ 22,923	\$ -
<b>GENERAL ADMINISTRATION</b>			
231 Board of Education	\$ 54,282	\$ 58,422	\$ 4,140
232 Executive Administration	\$ 306,692	\$ 284,382	\$ (22,309)
<b>SCHOOL ADMINISTRATION</b>			
241 Office of Principal	\$ 459,048	\$ 461,796	\$ 2,749
249 Other School Administration	\$ -	\$ -	\$ -
<b>BUSINESS ADMINISTRATION</b>			
252 Fiscal Services	\$ 48,351	\$ 49,957	\$ 1,606
257 Internal Services/Printing & Mail	\$ -	\$ -	\$ -
259 Other Business Services	\$ 34,493	\$ 31,113	\$ (3,380)
<b>MAINTENANCE AND OPERATIONS</b>			
261 Operations/Maintenance	\$ 726,376	\$ 712,643	\$ (13,733)
<b>OTHER SUPPORT SERVICES</b>			
271 Transportation	\$ 390,257	\$ 416,665	\$ 26,409
282 Communication Services	\$ 3,370	\$ 3,370	\$ -
283 Student and Staff Services	\$ 5,064	\$ 4,821	\$ (242)
284 Non-Instructional Technology Services	\$ 12,973	\$ 40,400	\$ 27,427
293 Athletics	\$ 235,351	\$ 213,654	\$ (21,697)
297 Food Service	\$ 7,510	\$ 7,510	\$ -
311 Community Services Direction	\$ 1,000	\$ 1,000	\$ -
321 Community Recreation	\$ 75,876	\$ 76,115	\$ 239
331 Community Activities	\$ 147	\$ 390	\$ 243
<b>PAYMENTS TO OTHER &amp; PRIOR PERIOD ADJ</b>			
452 Site Improvement Services	\$ -	\$ 8,473	\$ 8,473
<b>OTHER FINANCING USES</b>			
511 Debt Service - Long Term	\$ 16,745	\$ 17,535	\$ 790
611 Fund Modifications - Indirect costs	\$ -	\$ -	\$ -
625 Fund Modifications - transfers	\$ 100	\$ 100	\$ -
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 7,170,422</b>	<b>\$ 7,137,264</b>	<b>\$ (33,158)</b>

**Breckenridge Community Schools**  
*Budget for Food Service fund*  
 Fiscal Year 2018-2019  
 2018-2019 Original Proposed  
 June 25, 2018

RESOLVED, that this resolution shall be the general appropriations of Breckenridge Community Schools for the 2018-2019 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 Servie Fund of Breckenridge Community Schools for the fiscal year 2018-2019 which to be used as follows:

	2017-2018 Final Amended	2018-2019 Original Proposed	Change in Budget
TOTAL REVENUES	\$ 270,423	\$ 278,705	\$ 8,282
TOTAL EXPENDITURES	\$ 288,780	\$ 278,705	\$ (10,075)
EXCESS REVENUES/(EXPENDITURES)	\$ (18,357)	\$ 0	\$ 18,357
PRIOR YEAR FUND BALANCE	\$ 61,661	\$ 43,304	
FUND BALANCE ENDING	\$ 43,304	\$ 43,304	\$ 0

BE IT FURTHER RESOLVED, that \$278,705 for 2018-2019 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 2018-2019  
 Revenue Detail Sheet  
 June 25, 2018

	2017-2018 Final Amended	2018-2019 Original Proposed	Change in Budget
<b>REVENUE FROM LOCAL SOURCES</b>			
<i>Other Local Revenues</i>	\$ 51,476	\$ 52,072	\$ 596
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 51,476</b>	<b>\$ 52,072</b>	<b>\$ 596</b>
<b>REVENUE FROM STATE SOURCES</b>			
<i>State Aid</i>	\$ 11,994	\$ 13,532	\$ 1,538
<b>TOTAL STATE REVENUES</b>	<b>\$ 11,994</b>	<b>\$ 13,532</b>	<b>\$ 1,538</b>
<b>REVENUE FROM FEDERAL SOURCES</b>			
<i>Reimbursements and Commodities</i>	\$ 206,852	\$ 213,000	\$ 6,148
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 206,852</b>	<b>\$ 213,000</b>	<b>\$ 6,148</b>
<b>INCOMING TRANSFERS</b>			
<i>Transfers from other Funds</i>	\$ 100	\$ 100	\$ -
	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 270,423</b>	<b>\$ 278,705</b>	<b>\$ 8,282</b>



**Breckenridge Community Schools**  
*Budget for Food Service fund*  
 Fiscal Year 2018-2019  
 Expenditure Detail Sheet  
 June 25, 2018

**FUNCTIONAL LEVEL AND TITLE**  
**290 SUPPORT SERVICE OTHER**  
     297 Food Services

**GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS**

2017-2018 Final Amended	2018-2019 Original Proposed	Change in Budget
\$ 288,780	\$ 278,705	\$ (10,075)
<b>\$ 288,780</b>	<b>\$ 278,705</b>	<b>\$ (10,075)</b>