Breckenridge Community Schools

Original Budget
June 2026
2026/2027

	Mills To Be Levied	
	General Fund	Debt Fund
PRE and Qualified Agricultural	None	3.80 Mills
Industrial Personal	None	3.80 Mills
Commercial Personal	6.00 Mills	3.80 Mills
Other Non-PRE	18.00 Mills	3.80 Mills

Approved on:

Breckenridge Community Schools
General Fund
Proposed Original Budget
2026/2027

	Actual Ending 2024/2025	Final Budget 2025/2026	Original Budget 2026/2027
Revenues			
Local Sources	$ 1,588,067	$ 1,670,466	$ 1,679,413
State Sources	7,234,108	$ 7,775,903	$ 7,775,800
Federal Sources	235,095	$ 259,350	$ 214,088
Other Sources	351,580	$ 380,180	$ 380,180
Total Revenues	9,408,850	10,085,899	10,049,481
Expenditures			
Instruction			
Basic Programs	4,447,973	4,845,792	4,817,313
Added Needs	1,354,558	1,294,088	1,315,617
Total Instruction	5,802,531	6,139,879	6,132,930
Support Services			
Pupil Services	360,122	381,233	388,830
Instructional Services	254,284	176,918	177,153
General Administration	374,389	416,370	422,427
School Administration	540,590	625,966	638,025
Business Services	150,535	140,163	140,163
Operations And Maintenance	1,003,728	1,107,353	1,088,605
Pupil Transportation	506,023	494,020	511,910
Support Service	3,110	60,700	3,700
Athletics	233,779	369,507	381,886
Total Support Services	3,426,561	3,772,230	3,752,699
Community Service	154,237	163,631	166,759
Flow Through Grants	57,600	19,200	-
Facilities Construction	80,970	500	-
Fund Modifications	-	-	-
Other transfers	75,000	50,100	50,100
Total Expenditures	9,596,899	10,145,540	10,102,488
Revenues Over (Under) Expenditures	(188,050)	(59,641)	(53,007)
Fund Balance - Beginning	1,597,442	1,409,393	1,349,752
Fund Balance - Ending	$ 1,409,393	$ 1,349,752	$ 1,296,745
Fund balance as a % of Expenditures	14.7%	13.3%	12.8%

Breckenridge Community Schools

Food Service Fund

Proposed Original Budget

2026/2027

	Actual Ending 2024/2025	Final Budget 2025/2026	Original Budget 2026/2027
Revenues			
Local Sources	2,715	10,550	1,050
State Sources	91,859	83,525	62,205
Federal Sources	414,972	456,648	484,941
Other Sources	-	100	100
Total Revenues	509,545	550,823	548,296
Expenditures			
Food Service	513,784	550,722	567,244
Total Expenditures	513,784	550,722	567,244
Revenues Over (Under) Expenditures	(4,239)	101	(18,948)
Fund Balance - Beginning	92,165	87,926	88,027
Fund Balance - Ending	$ 87,926	$ 88,027	$ 69,079
Percent Fund Balance	17.1%	16.0%	12.2%

Breckenridge Community Schools

Student Activities Fund
Proposed Budget
2025/2026

	Actual Ending 2024/2025	Final Amended Budget 2025/2026	Original Budget 2026/2027
Revenues			
Local Sources	$ 224,023	$ 265,429	$ 273,392
State Sources			
Federal Sources			
Other Sources			
Total Revenues	224,023	265,429	273,392
Expenditures			
Student Activities	218,862	265,635	$ 273,604
Total Expenditures	218,862	265,635	273,604
Revenues Over (Under) Expenditures	5,160	(206)	(212)
Fund Balance - Beginning	104,631	109,791	109,585
Fund Balance - Ending	$ 109,791	$ 109,585	$ 109,373