

**Strasburg School District 31 J
Revised Budget
FY 2023/24**



**Strasburg School District 31J
2102 Wagner Street
Strasburg, Co. 80136**

**Dan Hoff
Superintendent**

**Nancy Taylor
Chief Financial Officer**

January 9, 2024

Strasburg School District 31 J

Revised Budget

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FY 2023/24

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Strasburg School District 31 J
Revised Budget
Budget Development Assumptions
FY 2023/24

	FY 2022/23	FY 2023/24
Revenue-Based Assumptions		
October FTE Pupil Count	1,129.0	1,094.0
5-Yr Avg Funded Pupil Count	1,129.0	1,111.5
Post-Budget Stabilization Factor Per-Pupil Funding	\$9,870	\$11,006
Total Program Funding	\$11,293,199	\$12,252,015
Budget Stabilization Factor	(\$431,672)	(\$192,827)
Net Assessed Valuation	\$117,484,268	\$130,358,063
Property Tax Mill Levy Components:		
General Fund	27.000	27.000
Abatement Levy	0.047	0.131
Bond Fund	14.536	11.507
Mill Levy Override Fund	2.553	2.301
Total Mill Levy	44.136	40.939
Expenditure-Based Assumptions		
District Contribution Family Insurance Premium	\$7,721	\$8,400
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/23 & 24)	\$13.65	\$14.42
Debt-Based Assumptions		
Net Assessed Valuation	\$117,484,268	\$130,358,063
Gross Debt Capacity @ 20%	\$23,496,854	\$26,071,613
General Obligation Principal Outstanding as of Year-End	(\$18,530,000)	(\$17,030,000)
Remaining Debt Capacity	\$4,966,853.60	\$9,041,612.60

Strasburg School District 31 J

Revised Budget

Appropriation Resolution

FY 2023/24

Appropriation Resolution

Be it resolved, by the Board of Education of Strasburg School District 31 J in the counties of Adams & Arapahoe, 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	20,189,443
Special Revenue Funds	
Food Service Fund	784,347
Pupil Activity Fund	590,938
Bond Redemption Fund	
Bond Redemption Fund	3,864,577
Capital Projects Funds	
Capital Reserve Fund	260,764
Building Fund	3,668,086
Total Appropriation	<u><u>\$29,358,155</u></u>

Strasburg School District 31 J
Revised Budget
Use of Beginning Fund Balance Resolution
FY 2023/24

Use of Beginning Fund Balance Resolution

A Resolution of the Board of Education of the Strasburg School District 31J
Authorizing the Use of a Portion of
Beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund 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 the 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 the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balance in the General Fund is sufficient to allow for the one-time expenditures and the action may lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2023-2024 Beginning Fund Balance for the following funds:

- * **GENERAL FUND**, in the amount **\$2,532,383** to spend down beginning fund balance.
- * **FOOD SERVICE FUND**, in the amount **\$0** to spend down beginning fund balance.
- * **BOND FUND**, in the amount **\$163,288** to spend down beginning fund balance.
- * **BUILDING FUND**, in the amount **\$1,081,356** to spend down beginning fund balance.
- * **CAPITAL RESERVE FUND**, in the amount **\$296,300** to spend down beginning fund balance.

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth above may lead to an ongoing deficit.

PRESIDENT OF THE BOARD

DATE

Strasburg School District 31 J

Revised Budget

Fund Balance Change

FY 2023/24

Fund Balance Change Calculation Worksheet			
General Fund Beginning Fund Balance	\$5,650,658		
General Fund Ending Fund Balance	<u>\$3,118,275</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>(\$2,532,383)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Stadium Project	2,060,000		
Xfer to Food Service	100,000		
Decreased Revenue-Student Count	186,000		
Decreased Revenue UPK	68,000		
Out of District Placement Costs	46,383		
Technology	<u>72,000</u>		
Total		<u><u>\$2,532,383</u></u>	
Food Service Fund Beginning Fund Balance	\$17,316		
Food Service Fund Ending Fund Balance	<u>\$25,918</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$8,602</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			
Activity Fund Beginning Fund Balance	\$190,938		
Activity Fund Ending Fund Balance	<u>\$215,938</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$25,000</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			
Building Fund Beginning Fund Balance	\$1,283,086		
Building Fund Ending Fund Balance	<u>\$201,730</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>(\$1,081,356)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
High School Renovations	\$1,081,356		
Bond Redemption Fund Beginning Fund Balance	\$2,333,777		
Bond Redemption Fund Ending Fund Balance	<u>\$2,170,490</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>(\$163,288)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Principal & Interest	\$163,288		
Capital Reserve Fund Beginning Fund Balance	\$557,064		
Capital Reserve Fund Ending Fund Balance	<u>\$260,764</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>(\$296,300)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
High School Renovations	\$296,300		

Strasburg School District 31 J

Revised Budget

Interfund Borrowing Resolution

FY 2023/24

Interfund Borrowing Resolution

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

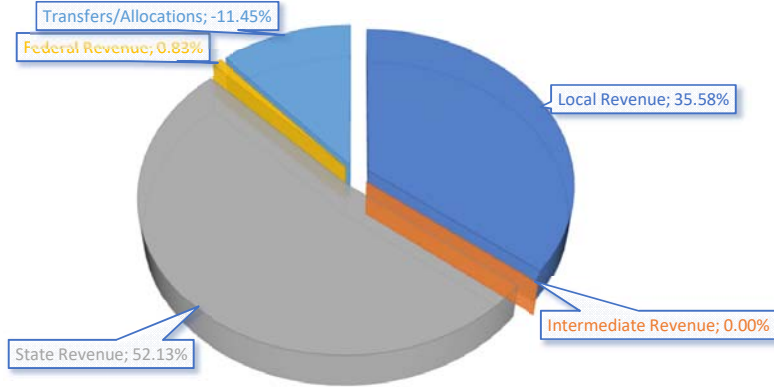
effective July 1, 2023, Strasburg School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	-\$200,000
21 Food Service Fund	\$200,000

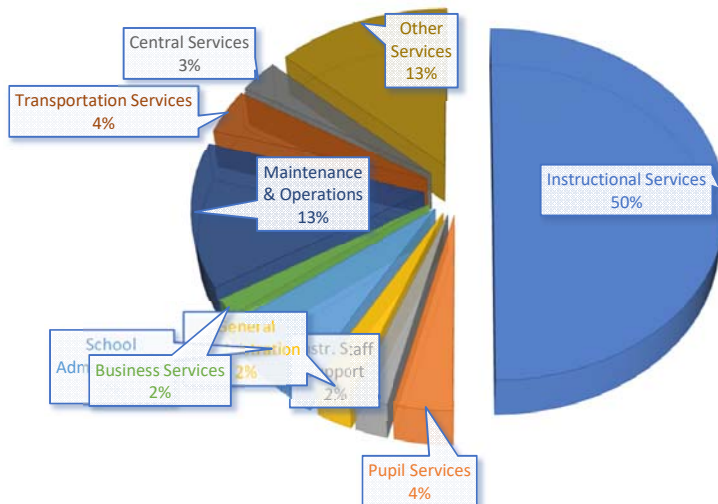
Strasburg School District 31 J

Revised Budget
General Fund (Graphs)
FY 2023/24

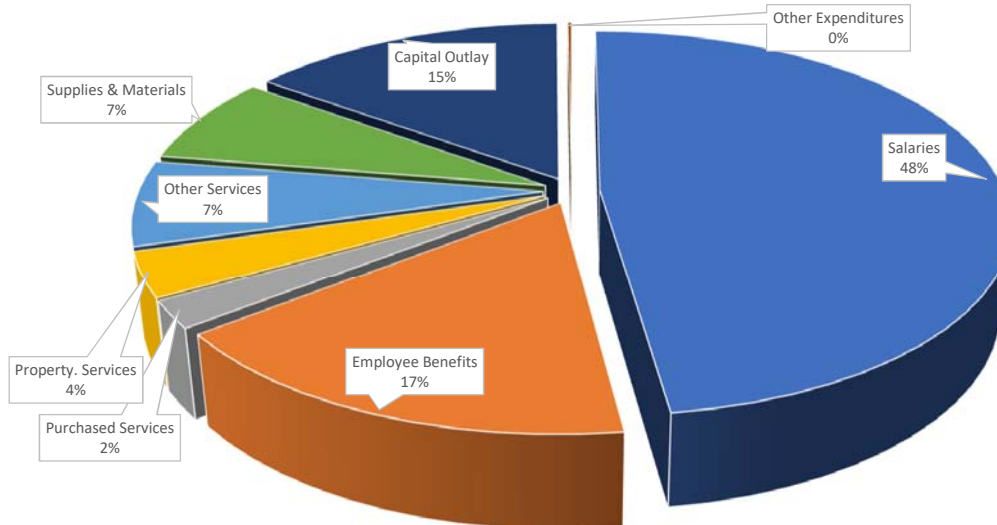
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)

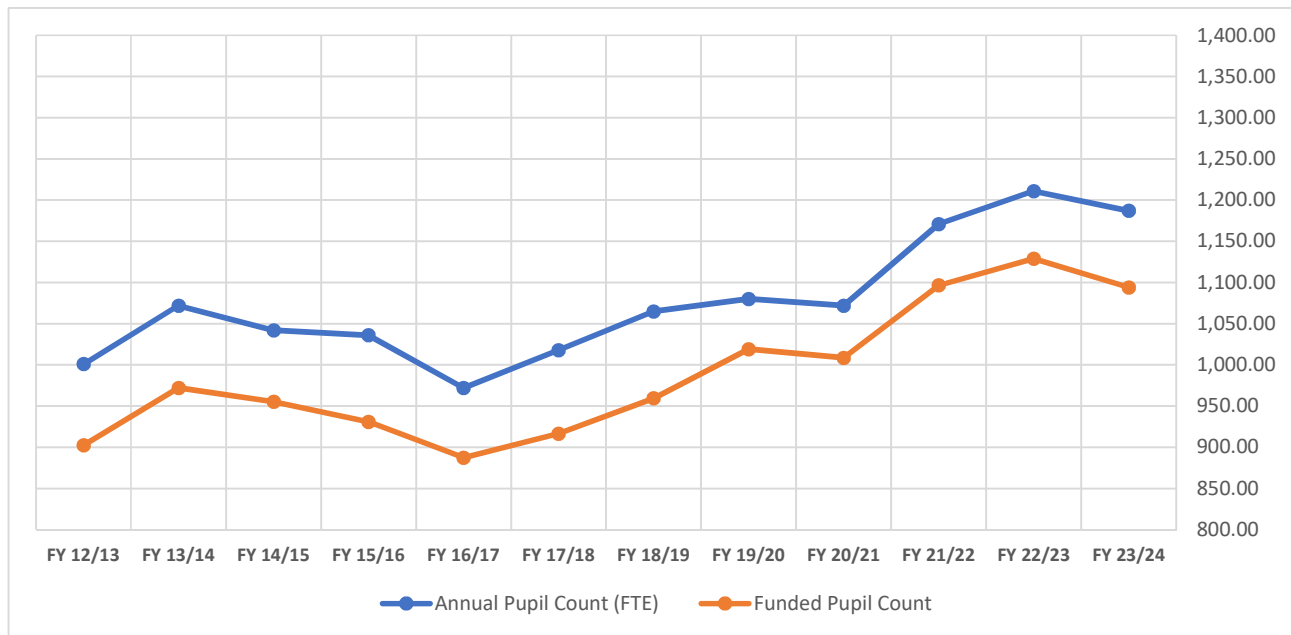


Strasburg School District 31 J

**Revised Budget
Pupil Count History
FY 2023/24**

Fiscal Year	Annual Pupil Count (FTE)	Year over Year Pupil Count Chg	Funded Pupil Count
FY 23/24	1,187.00	(24.0)	1,094.00
FY 22/23	1,211.00	40.0	1,129.00
FY 21/22	1,171.00	99.0	1,096.50
FY 20/21	1,072.00	(8.0)	1,008.50
FY 19/20	1,080.00	15.0	1,019.00
FY 18/19	1,065.00	47.0	959.50
FY 17/18	1,018.00	46.0	916.50
FY 16/17	972.00	(64.0)	887.50
FY 15/16	1,036.00	(6.0)	931.00
FY 14/15	1,042.00	(30.0)	955.50
FY 13/14	1,072.00	71.0	972.00
FY 12/13	1,001.00	N/A	902.50

* From CDE Funding Worksheets



Strasburg School District 31 J

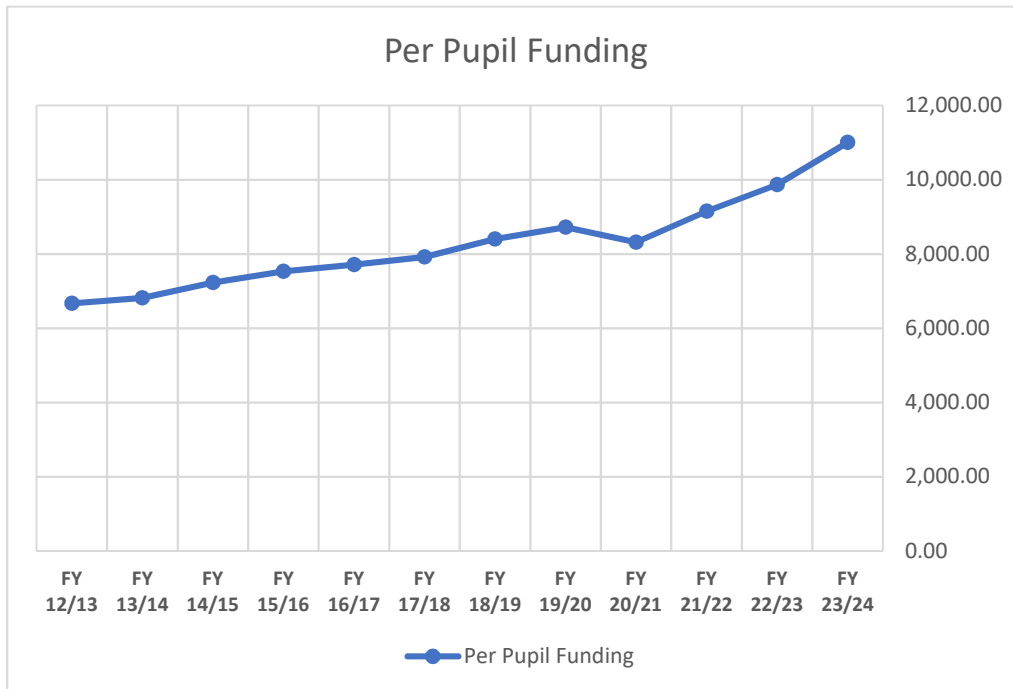
Revised Budget

Per Pupil Funding History

FY 2023/24

Fiscal Year	Per Pupil Funding
FY 23/24	11,005.70
FY 22/23	9,867.46
FY 21/22	9,151.74
FY 20/21	8,319.36
FY 19/20	8,719.38
FY 18/19	8,403.50
FY 17/18	7,916.58
FY 16/17	7,713.12
FY 15/16	7,533.17
FY 14/15	7,229.99
FY 13/14	6,816.93
FY 12/13	6,672.51

* From CDE Funding Worksheets



Individual Fund Statements



Strasburg School District 31 J

Revised Budget

General Fund Summary

FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Beginning Fund Balance						
Restricted - TABOR	0	0	511,000	498,000	13,000	511,000
Restrict-Bus	0	0		140,000	(140,000)	0
All Other Fund Balance	4,458,094	5,029,978	5,471,658	4,698,435	441,223	5,139,658
Total Beginning Fund Balance	4,458,094	5,029,978	5,982,658	5,336,435	314,223	5,650,658
Revenues						
Local Revenue	3,729,824	4,200,822	4,388,183	4,426,756	2,283,082	6,709,837
Intermediate Revenue	339	392	521	521	144	665
State Revenue	5,968,602	7,678,843	9,219,354	9,866,309	(35,225)	9,831,084
Federal Revenue	1,039,349	474,581	204,086	104,060	53,138	157,198
Transfers/Allocations	0	0	(50,000)	0	(2,160,000)	(2,160,000)
Total Revenues	10,738,114	12,354,638	13,762,145	14,397,646	141,139	14,538,785
Total Resources Available	15,196,208	17,384,616	19,744,803	19,734,081	455,362	20,189,443
Expenditures						
Instructional Services	6,125,522	6,851,630	7,662,422	8,544,884	985	8,545,869
Pupil Services	390,654	467,863	576,094	632,729	7,366	640,095
Instr. Staff Support	152,139	197,557	224,631	333,649	34,609	368,258
General Administration	326,775	392,529	491,590	396,272	11,262	407,534
School Administration	659,270	876,814	906,780	1,075,598	19,976	1,095,575
Business Services	176,401	190,298	207,710	259,287	2,773	262,061
Maintenance & Operations	1,609,264	1,657,661	2,150,310	2,259,564	9,987	2,269,550
Transportation Services	328,204	412,113	542,641	614,919	83,608	698,526
Central Services	276,374	355,492	332,753	464,956	56,800	521,757
Other Services	121,500	0	999,213	0	2,261,943	2,261,943
Total Expenditures	10,166,105	11,401,958	14,094,145	14,581,859	2,489,309	17,071,168
Other Financing Uses						
Transfers Out	0	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0	0
Surplus/(Deficit)	572,009	952,680	(332,000)	(184,212)	(2,348,170)	(2,532,383)
Fund Balances						
Restricted - TABOR	0	511,000	511,000	498,000	13,000	511,000
All Other Fund Balance	5,030,103	5,471,658	5,139,658	4,654,223	(2,046,947)	2,607,275
Total Fund Balance	5,030,103	5,982,658	5,650,658	5,152,223	(2,033,947)	3,118,275
Total Expenditures & Fund Balance				19,734,081	455,362	20,189,443
Total Appropriation				\$19,734,081		\$20,189,443

Strasburg School District 31 J**Revised Budget****General Fund Revenue Detail****FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Local Revenues						
1110 Property Taxes	2,866,333	3,200,784	3,176,966	3,455,410	0	3,455,410
1110 Property Taxes - MLO	300,000	300,000	300,000	300,000	0	300,000
1120 Specific Ownership Taxes (SFA)	0	0	0	0	0	0
1120 Specific Ownership Taxes	273,655	257,772	284,531	240,000	0	240,000
1140 Delinquent Taxes & Interest	3,483	5,175	4,897	4,424	0	4,424
1141 Abatement	0	0	0	0	0	0
1300 Tuition	203,780	262,306	290,408	239,221	36,408	275,630
1400 Transportation Fees	0	0	0	0	0	0
1500 Earnings on Investments	5,432	7,671	98,991	43,000	32,000	75,000
1700 Pupil Activity Fees	36,096	95,270	94,725	89,200	0	89,200
1800 Community Services Fees	0	0	0	0	0	0
19XX Other Local Revenues	41,046	71,844	137,664	55,500	2,214,673	2,270,173
Total Local Revenues	3,729,824	4,200,822	4,388,183	4,426,756	2,283,082	6,709,837
Intermediate Revenue						
Mineral Lease	339	392	521	521	144	665
Other Intermediate Revenue	0	0	0	0	0	0
Total Intermediate Revenue	339	392	521	521	144	665
State Revenue						
State Equalization	5,425,420	6,915,831	7,962,953	8,778,216	(186,405)	8,591,811
At-Risk Funding	3,098	4,161	5,288	0	0	0
3130 Special Education	223,776	205,907	298,599	253,867	24,342	278,209
3139 ELPA Supplement	20,079	0		0	0	0
3140 English Language Proficiency	17,927	22,319	30,868	30,868	7,188	38,056
3141 Colorado Preschool Program	0	0		0	0	0
3142 Colorado Early Childhood Revenue	0	18,000		0	0	0
3150 Gifted & Talented	9,755	8,988	9,282	9,282	554	9,836
3160 Transportation	84,961	85,096	73,526	79,289	16,901	96,190
3206 Library Grant	4,000	5,000	5,000	0	5,000	5,000
3227 School Turn Around Leaders (EASI)	0	0	24,500	55,500	0	55,500
3230 Small & Large Rural	145,103	179,634	218,330	222,635	0	222,635
3259 Read Act	25,638	27,297	34,763	36,653	3,925	40,578
3897 Universal Preschool	0	0	0	400,000	(65,000)	335,000
3951 School Safety Grant	0	0	140,128	0	13,270	13,270
3281 At Risk Mitigation	0	68,080	0	0	0	0
3250 KDG Furniture Grant	8,845	13,295	3,504	0	0	0
3898 State Paid PERA Contribution	0	125,236	412,614	0	145,000	145,000
Audit Adjustments	0	0	0	0	0	0
Total State Revenues	5,968,602	7,678,843	9,219,354	9,866,309	(35,225)	9,831,084
Federal Revenue						
CRF Funding	593,326	0		0	0	0
ESSA Title Funds	28,463	28,157	68,322	81,456	0	81,456
ESSER Relief Funds	38,317	281,493	73,742	0	0	0
Other Federal Revenue	379,243	164,931	62,022	22,604	53,138	75,742
Total Federal Revenues	1,039,349	474,581	204,086	104,060	53,138	157,198
Transfers/Allocations						
5241 Building Fund	0	0	0	0	(2,060,000)	(2,060,000)
5221 Food Service	0	0	(50,000)	0	(100,000)	(100,000)
5223 Pupil Activity Fund	0	0	0	0	0	0
Total Transfers/Allocations	0	0	(50,000)	0	(2,160,000)	(2,160,000)
Total Revenues	10,738,114	12,354,638	13,762,145	14,397,646	141,139	14,538,785

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Instruction (11)						
01XX Salaries	3,333,772	3,708,722	3,797,309	4,323,771	(28,894)	4,294,876
02XX Employee Benefits	1,026,197	1,268,456	1,530,935	1,524,617	12,532	1,537,149
03XX Professional Services	350	994	34,123	53,482	2,700	56,182
04XX Property Services	41,944	47,266	50,387	48,000	0	48,000
05XX Other Services	49,313	45,823	53,054	57,370	16,991	74,361
06XX Supplies & Materials	139,291	246,922	291,836	216,752	43,347	260,099
07XX Equipment	209,441	134,274	203,852	147,653	(15,850)	131,803
08XX Other Objects	0	0	5,725	0	0	0
09XX Other Uses	0	7,513	0	0	0	0
Total Instruction	4,800,307	5,459,970	5,967,222	6,371,645	30,825	6,402,470
Special Education (12)						
01XX Salaries	363,438	403,482	496,967	720,234	(43,012)	677,222
02XX Employee Benefits	99,134	118,477	148,675	252,438	(53,828)	198,609
03XX Professional Services	11,954	30,868	26,490	4,000	(3,000)	1,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	530,416	451,418	594,167	614,444	50,000	664,444
06XX Supplies & Materials	3,411	6,415	3,040	6,000	0	6,000
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 Special Education	1,008,353	1,010,661	1,269,339	1,597,115	(49,841)	1,547,275
Career & Technical Education (13)						
01XX Salaries	0	300	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	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Career & Technical Education	0	300	0	0	0	0
Cocurricular Education (14)						
01XX Salaries	185,308	191,179	209,111	336,194	0	336,194
02XX Employee Benefits	40,214	51,708	61,396	78,531	20,000	98,531
03XX Professional Services	3,469	35,174	34,713	52,000	0	52,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	87,871	102,638	120,640	109,400	0	109,400
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 Cocurricular Education	316,862	380,700	425,861	576,125	20,000	596,125

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Student Support Svcs (21)					0	
01XX Salaries	253,881	273,345	328,719	373,052	(2,585)	370,467
02XX Employee Benefits	82,097	102,216	142,349	144,797	5,951	150,748
03XX Professional Services	54,142	47,280	53,137	58,500	4,000	62,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	153	42,255	47,341	47,830	0	47,830
06XX Supplies & Materials	382	2,768	4,548	7,750	0	7,750
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	800	0	800
09XX Other Uses	0	0	0	0	0	0
Total Student Support Svcs	390,654	467,863	576,094	632,729	7,366	640,095
Instr Staff Support Svcs (22)						
01XX Salaries	102,455	119,512	123,489	190,410	18,549	208,959
02XX Employee Benefits	34,866	41,426	48,195	69,089	11,060	80,149
03XX Professional Services	2,693	16,095	37,959	62,000	0	62,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	12,125	20,525	14,989	12,150	5,000	17,150
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 Staff Support Svcs	152,139	197,557	224,631	333,649	34,609	368,258
General Administration (23)						
01XX Salaries	197,044	213,895	228,343	210,908	3,229	214,137
02XX Employee Benefits	55,343	63,282	80,829	65,414	5,533	70,947
03XX Professional Services	53,194	78,809	113,354	83,750	(1,000)	82,750
04XX Property Services	3,552	4,801	4,134	5,300	0	5,300
05XX Other Services	2,460	6,576	17,180	8,000	0	8,000
06XX Supplies & Materials	1,895	7,371	24,016	5,400	0	5,400
07XX Equipment	0	0	0	1,000	0	1,000
08XX Other Objects	13,286	17,795	23,734	16,500	3,500	20,000
09XX Other Uses	0	0	0	0	0	0
Total General Administration	326,775	392,529	491,590	396,272	11,262	407,534
School Administration (24)						
01XX Salaries	489,739	642,309	605,221	758,245	(2,692)	755,553
02XX Employee Benefits	127,788	179,093	211,471	224,553	15,168	239,722
03XX Professional Services	0	0	8,350	0	6,000	6,000
04XX Property Services	17,121	19,608	22,228	30,000	1,500	31,500
05XX Other Services	944	4,274	18,863	16,500	0	16,500
06XX Supplies & Materials	19,189	29,450	37,753	42,700	0	42,700
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	4,490	2,079	2,895	3,600	0	3,600
09XX Other Uses	0	0	0	0	0	0
Total School Administration	659,270	876,814	906,780	1,075,598	19,976	1,095,575

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2023/24

			Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Business Services (25)								
01XX	Salaries		107,080	127,715	132,400	163,663	0	163,663
02XX	Employee Benefits		22,616	33,217	44,391	46,124	2,773	48,898
03XX	Professional Services		41,035	24,113	18,977	10,000	0	10,000
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		(100)	1,490	2,980	3,000	0	3,000
06XX	Supplies & Materials		4,023	2,882	7,433	33,500	0	33,500
07XX	Equipment		707	0	0	0	0	0
08XX	Other Objects		1,039	881	1,529	3,000	0	3,000
09XX	Other Uses		0	0	0	0	0	0
Total Business Services			176,401	190,298	207,710	259,287	2,773	262,061
Maintenance & Operations (26)								
01XX	Salaries		510,094	552,800	603,634	709,904	(4,080)	705,824
02XX	Employee Benefits		172,971	193,816	241,642	262,935	(13)	262,922
03XX	Professional Services		0	0	89	500	0	500
04XX	Property Services		231,744	248,385	441,227	333,975	7,890	341,865
05XX	Other Services		211,599	222,198	316,327	339,750	10,190	349,940
06XX	Supplies & Materials		474,793	434,175	533,840	601,000	0	601,000
07XX	Equipment		8,063	6,287	13,551	11,500	(4,000)	7,500
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		0	0	0	0	0	0
Total Maintenance & Operations			1,609,264	1,657,661	2,150,310	2,259,564	9,987	2,269,550
Student Transportation (27)								
01XX	Salaries		196,645	237,434	276,550	266,574	(34,756)	231,818
02XX	Employee Benefits		47,453	66,417	86,496	69,845	(2,219)	67,626
03XX	Professional Services		869	306	1,522	1,100	0	1,100
04XX	Property Services		56,829	47,442	68,614	70,400	147,000	217,400
05XX	Other Services		0	3,689	15,929	15,000	(14,500)	500
06XX	Supplies & Materials		26,409	56,825	61,009	52,000	0	52,000
07XX	Equipment		0	0	32,519	140,000	(11,918)	128,082
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		0	0	0	0	0	0
Total Student Transportation			328,204	412,113	542,641	614,919	83,608	698,526
Central Services (28)								
01XX	Salaries		120,560	124,665	121,505	208,254	5,000	213,254
02XX	Employee Benefits		36,997	41,635	49,636	73,203	(5,200)	68,003
03XX	Professional Services		9,274	16,773	12,365	15,000	40,000	55,000
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		59,558	65,188	48,134	57,000	0	57,000
06XX	Supplies & Materials		49,760	81,962	101,114	111,000	17,000	128,000
07XX	Equipment		0	25,146	0	0	0	0
08XX	Other Objects		225	125	0	500	0	500
09XX	Other Uses		0	0	0	0	0	0
Total Central Services			276,374	355,492	332,753	464,956	56,800	521,757

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Community Services (33)						
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	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Community Services	0	0	0	0	0	0
Property Services (4x)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	34,878	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	121,500	0	0	0	0	0
07XX Equipment	0	0	964,335	0	2,261,943	2,261,943
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Property Services	121,500	0	999,213	0	2,261,943	2,261,943
Total Expenditures	\$10,166,105	\$11,401,958	\$14,094,145	\$14,581,859	\$2,489,309	\$17,071,168

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Instruction (11)**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

Instruction (11)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
011X Salaries	3,333,772	3,708,722	3,797,309	4,323,771	(28,894)	4,294,876
02XX Employee Benefits	1,026,197	1,268,456	1,530,935	1,524,617	12,532	1,537,149
03XX Professional Services	350	994	34,123	53,482	2,700	56,182
04XX Property Services	41,944	47,266	50,387	48,000	0	48,000
05XX Other Services	49,313	45,823	53,054	57,370	16,991	74,361
06XX Supplies & Materials	139,291	246,922	291,836	216,752	43,347	260,099
07XX Property	209,441	134,274	203,852	147,653	(15,850)	131,803
08XX Other Objects	0	0	5,725	0	0	0
09XX Other Uses	0	7,513	0	0	0	0
Total Instruction	4,800,307	5,459,970	5,967,222	6,371,645	30,825	6,402,470

Strasburg School District 31 J

**Revised Budget
General Fund Detail Budgets
FY 2023/24**

Program: Instruction - Special Education (12)

Program Description:

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994.

		Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Special Education (12)							
011X	Salaries	363,438	403,482	496,967	720,234	(43,012)	677,222
02XX	Employee Benefits	99,134	118,477	148,675	252,438	(53,828)	198,609
03XX	Professional Services	11,954	30,868	26,490	4,000	(3,000)	1,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	530,416	451,418	594,167	614,444	50,000	664,444
06XX	Supplies & Materials	3,411	6,415	3,040	6,000	0	6,000
07XX	Property	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 Special Education		1,008,353	1,010,661	1,269,339	1,597,115	(49,841)	1,547,275

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2023/24

Program: Instruction - Career & Technical Education (CTE) (13)

Program Description:

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this program are eligible for reimbursement from the Colorado Vocational Act at a rate of approximately 30%. The reimbursement revenue is a state categorical funding element from the Colorado public school finance act of 1994 and is listed in the General Fund under state revenues.

		Actuals	Actuals	Actuals	Approved		Revised
		FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Career & Technical Education (13)							
011X	Salaries	0	300	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	Property	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 Career & Technical Education		0	300	0	0	0	0

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Instruction - Co-Curricular Activities (14)**Program Description:**

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

Co-Curricular Instruction (14)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
011X Salaries	185,308	191,179	209,111	336,194	0	336,194
02XX Employee Benefits	40,214	51,708	61,396	78,531	20,000	98,531
03XX Professional Services	3,469	35,174	34,713	52,000	0	52,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	87,871	102,638	120,640	109,400	0	109,400
07XX Property	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 Co-Curricular Instruction	316,862	380,700	425,861	576,125	20,000	596,125

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Student Support Services (2100)**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists.

Student Support Services (21)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
011X Salaries	253,881	273,345	328,719	373,052	(2,585)	370,467
02XX Employee Benefits	82,097	102,216	142,349	144,797	5,951	150,748
03XX Professional Services	54,142	47,280	53,137	58,500	4,000	62,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	153	42,255	47,341	47,830	0	47,830
06XX Supplies & Materials	382	2,768	4,548	7,750	0	7,750
07XX Property	0	0	0	0	0	0
08XX Other Objects	0	0	0	800	0	800
09XX Other Uses	0	0	0		0	
Total Student Support Services	390,654	467,863	576,094	632,729	7,366	640,095

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Instructional Staff Services (2200)**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include media specialist, media services, and athletic director.

	Actuals			Approved		
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	Revised FY 23-24
Instruct Support Services (22)						
011X Salaries	102,455	119,512	123,489	190,410	18,549	208,959
02XX Employee Benefits	34,866	41,426	48,195	69,089	11,060	80,149
03XX Professional Services	2,693	16,095	37,959	62,000	0	62,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	12,125	20,525	14,989	12,150	5,000	17,150
07XX Property	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 Student Support Services	152,139	197,557	224,631	333,649	34,609	368,258

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** General Administration (2300)**Program Description:**

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

		Actuals	Actuals	Actuals	Approved		Revised
		FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
General Administration (23)							
011X	Salaries	197,044	213,895	228,343	210,908	3,229	214,137
02XX	Employee Benefits	55,343	63,282	80,829	65,414	5,533	70,947
03XX	Professional Services	53,194	78,809	113,354	83,750	(1,000)	82,750
04XX	Property Services	3,552	4,801	4,134	5,300	0	5,300
05XX	Other Services	2,460	6,576	17,180	8,000	0	8,000
06XX	Supplies & Materials	1,895	7,371	24,016	5,400	0	5,400
07XX	Property	0	0	0	1,000	0	1,000
08XX	Other Objects	13,286	17,795	23,734	16,500	3,500	20,000
09XX	Other Uses	0	0	0	0	0	0
Total General Administration		326,775	392,529	491,590	396,272	11,262	407,534

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** School Administration (2400)**Program Description:**

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom.

School Administration (24)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
011X Salaries	489,739	642,309	605,221	758,245	(2,692)	755,553
02XX Employee Benefits	127,788	179,093	211,471	224,553	15,168	239,722
03XX Professional Services	0	0	8,350	0	6,000	6,000
04XX Property Services	17,121	19,608	22,228	30,000	1,500	31,500
05XX Other Services	944	4,274	18,863	16,500	0	16,500
06XX Supplies & Materials	19,189	29,450	37,753	42,700	0	42,700
07XX Property	0	0	0	0	0	0
08XX Other Objects	4,490	2,079	2,895	3,600	0	3,600
09XX Other Uses	0	0	0	0	0	0
Total Instruction	659,270	876,814	906,780	1,075,598	19,976	1,095,575

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Business Services (2500)**Program Description:**

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

Business Services (25)

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
011X Salaries	107,080	127,715	132,400	163,663	0	163,663
02XX Employee Benefits	22,616	33,217	44,391	46,124	2,773	48,898
03XX Professional Services	41,035	24,113	18,977	10,000	0	10,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	(100)	1,490	2,980	3,000	0	3,000
06XX Supplies & Materials	4,023	2,882	7,433	33,500	0	33,500
07XX Property	707	0	0	0	0	0
08XX Other Objects	1,039	881	1,529	3,000	0	3,000
09XX Other Uses	0	0	0	0	0	0
Total Business Services	176,401	190,298	207,710	259,287	2,773	262,061

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Maintenance & Operations (2600)**Program Description:**

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

			Actuals	Actuals	Actuals	Approved		Revised
			FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Maintenance & Operations (26)								
011X	Salaries		510,094	552,800	603,634	709,904	(4,080)	705,824
02XX	Employee Benefits		172,971	193,816	241,642	262,935	(13)	262,922
03XX	Professional Services		0	0	89	500	0	500
04XX	Property Services		231,744	248,385	441,227	333,975	7,890	341,865
05XX	Other Services		211,599	222,198	316,327	339,750	10,190	349,940
06XX	Supplies & Materials		474,793	434,175	533,840	601,000	0	601,000
07XX	Property		8,063	6,287	13,551	11,500	(4,000)	7,500
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		0	0	0	0	0	0
Total Maintenance & Operations			1,609,264	1,657,661	2,150,310	2,259,564	9,987	2,269,550

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Transportation (2700)**Program Description:**

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

		Actuals	Actuals	Actuals	Approved		Revised
		FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Transportation (27)							
011X	Salaries	196,645	237,434	276,550	266,574	(34,756)	231,818
02XX	Employee Benefits	47,453	66,417	86,496	69,845	(2,219)	67,626
03XX	Professional Services	869	306	1,522	1,100	0	1,100
04XX	Property Services	56,829	47,442	68,614	70,400	147,000	217,400
05XX	Other Services	0	3,689	15,929	15,000	(14,500)	500
06XX	Supplies & Materials	26,409	56,825	61,009	52,000	0	52,000
07XX	Property	0	0	32,519	140,000	(11,918)	128,082
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Transportation		328,204	412,113	542,641	614,919	83,608	698,526

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Central Services/Human Resources (2800)**Program Description:**

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal.

Central Services (28)

		Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
011X	Salaries	120,560	124,665	121,505	208,254	5,000	213,254
02XX	Employee Benefits	36,997	41,635	49,636	73,203	(5,200)	68,003
03XX	Professional Services	9,274	16,773	12,365	15,000	40,000	55,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	59,558	65,188	48,134	57,000	0	57,000
06XX	Supplies & Materials	49,760	81,962	101,114	111,000	17,000	128,000
07XX	Property	0	25,146	0	0	0	0
08XX	Other Objects	225	125	0	500	0	500
09XX	Other Uses	0	0	0	0	0	0
Total Central Services		276,374	355,492	332,753	464,956	56,800	521,757

Strasburg School District 31 J**Revised Budget****General Fund Detail Budgets****FY 2023/24****Program:** Property Services (4000)**Program Description:**

The Property Services program accounts for all capital construction in the General Fund. While most of these expenditures are currently accounted for in the Capital Reserve Fund, it is possible that this program will be re-instated in the future.

		Actuals	Actuals	Actuals	Approved		Revised
		FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
Property Services (40)							
011X	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	34,878	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	121,500	0	0	0	0	0
07XX	Property	0	0	964,335	0	2,261,943	2,261,943
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
Total Property Services		121,500	0	999,213	0	2,261,943	2,261,943

Strasburg School District 31 J
Revised Budget
Elementary School Staffing Allocations
FY 2023/24

	PreK*	K-2	3-5	Total
Projected Enrollment	88	227	243	558
District Targeted Ratio	16:1	20:1	23:1	
School Allocation	5.5	11.4	10.6	27.4

<i>FTE</i>	<i># of Students</i>	<i>General Fund Original</i>	<i>SPED</i>	<i>Title I</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/Decrease</i>	<i>2022-2023 FTE + Appeals</i>	<i>Vacancies</i>
<i>Certified</i>									
Principal		1.0						1.0	
Asst. Principal		1.0						1.0	
Preschool Director		0.0			1.0			1.0	
Classroom Teachers								0.0	
Preschool	88	0.0			4.0			4.0	
Kindergarten	72	4.0						4.0	
1st Grade	79	4.0						4.0	
2nd Grade	76	4.0						4.0	
3rd Grade	75	4.0						4.0	
4th Grade	80	4.0						4.0	
5th Grade	88	4.0						4.0	
Music Teacher	470	1.0						1.0	
PE Teacher	470	2.0						2.0	
Art Teacher	470	1.0						1.0	
Title I Teachers	127			1.0				1.0	
Math Interventionist		1.0						1.0	
English Language Learner	77	1.0						1.0	
Gifted and Talented	13							0.0	
Counselor	470	1.0						1.0	
Special Education Teacher	102		3.0					3.0	
Positions by Funding Source		33.0	3.0	1.0	5.0	0.0	0.0	42.0	
<i>Classified</i>									
Building Secretary		1.0						1.0	
Para (Office)		1.0						1.0	
Para (Library)		1.0						1.0	
Para (Math Interventionist)		1.0						1.0	1.0
Para (SPED)			12.0				-0.5	11.5	
Para (Preschool)					4.0			4.0	
Para (ELL)		1.0						1.0	
Para (Title I)				1.0				1.0	
Positions by Funding Source		5.0	12.0	1.0	4.0	0.0	-0.5	21.5	
Grand Total		38.0	15.0	2.0	9.0		-0.5	63.5	

Pre School*:

Pre School (Full Day)-2 Classes

Pre School (Half Day)-4 Classes

Strasburg School District 31 J
Revised Budget
Middle School Staffing Allocations
FY 2023/24

Projected Enrollment	249
District Targeted Ratio	26:1
School Allocation	9.58

<i>FTE</i>	<i># of Students</i>	<i>General Fund Original</i>	<i>SPED</i>	<i>Title I</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/Decrease</i>	<i>2022-2023 FTE + Appeals</i>	<i>Vacancies</i>
<i>Certified</i>									
Principal		1.0						1.0	
Asst. Principal		1.0						1.0	
Classroom Teachers		13.0						13.0	
6th Grade	81							0.0	
7th Grade	85							0.0	
8th Grade	83							0.0	
Music Teacher		0.5						0.5	
PE Teacher	249	2.0						2.0	
Spanish Teacher		0.5						0.5	
Art Teacher		0.5						0.5	
English Language Learner	38	0.0						0.0	
Gifted and Talented	10							0.0	
Counselor	249	1.0						1.0	
Special Education Teacher	34		1.0					1.0	1.0
<i>Positions by Funding Source</i>		19.5	1.0	0.0	0.0	0.0	0.0	20.5	1.0
<i>Classified</i>									
Building Secretary		1.4				-0.4		1.0	
Para (General)		2.6				1.4		4.0	
Para (SPED)			2.0			-1.0		1.0	
ELL								0.0	
<i>Positions by Funding Source</i>		4.0	2.0	0.0	0.0	0.0	0.0	6.0	
<i>Grand Total</i>		23.5	3.0	0.0	0.0		0.0	26.5	

Strasburg School District 31 J
Revised Budget
Strasburg High School Staffing Allocations
FY 2023/24

Projected Enrollment	380
District Targeted Ratio	30:1
School Allocation	12.67

<i>FTE</i>	<i># of Students</i>	<i>General Fund Original</i>	<i>SPED</i>	<i>Title I</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/ Decrease</i>	<i>2023-2024 FTE + Appeals</i>	<i>Vacancies</i>
<i>Certified</i>									
Principal		1.0						1.0	
Asst. Principal		1.0						1.0	
Dean		1.0						1.0	
Classroom Teachers		14.0				-0.4		13.6	1.6
9th	96								
10th	101								
11th	89								
12th	94								
Music Teacher		0.5						0.5	
PE Teacher		3.0						3.0	
Art Teacher		0.5						0.5	
English Language Learner	40	0.5				-0.1		0.4	
Spanish Teacher		1.5						1.5	0.5
Gifted and Talented	28							0.0	
Counselor	380	1.0						1.0	
Special Education Teacher	41		1.0					1.0	
Positions by Funding Source		24.0	1.0	0.0	0.0	-0.5	0.0	24.5	
<i>Classified</i>									
Buidling Secretary		1.4				0.1		1.5	
Administrative Asst.-Counselor		1.0						1.0	
Para (Library)		1.0						1.0	
Para (SPED)			4.0					4.0	1.0
Para (ELL)		1.0						1.0	1.0
Positions by Funding Source		4.4	4.0	0.0	0.0	0.1	0.0	8.5	
Grand Total		28.4	5.0	0.0	0.0		0.0	33.0	

Strasburg School District 31 J
Revised Budget
Prairie Creeks High School Staffing Allocations
FY 2023/24

Projected Enrollment	30
District Targeted Ratio	22:1
School Allocation	1.36

<i>FTE</i>	<i># of Students</i>	<i>General Fund Original</i>	<i>SPED</i>	<i>Title I</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/ Decrease</i>	<i>2022-2023 FTE + Appeals</i>	<i>Vacancies</i>
<i>Certified</i>									
Dean	30	1.0						1.0	
<i>Positions by Funding Source</i>		1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
<i>Classified</i>									
Administrative Assistant	30	1.0						1.0	
<i>Positions by Funding Source</i>		1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
<i>Grand Total</i>		2.0	0.0	0.0	0.0	0.0	0.0	2.0	0.0

<i>Purchased Services:</i>	
Counseling:	\$53,000/year

Strasburg School District 31 J
Revised Budget
Central Services Staffing Allocations
FY 2023/24

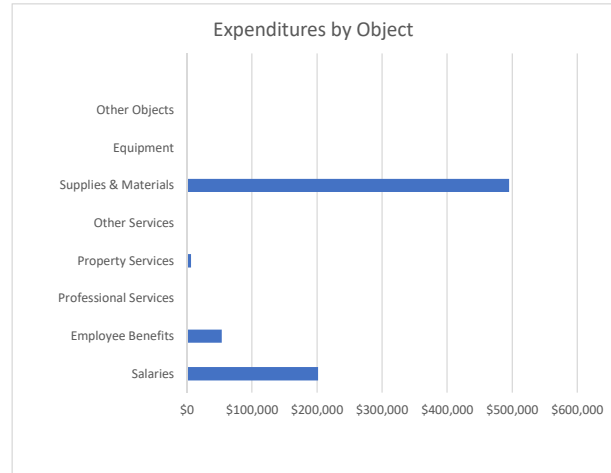
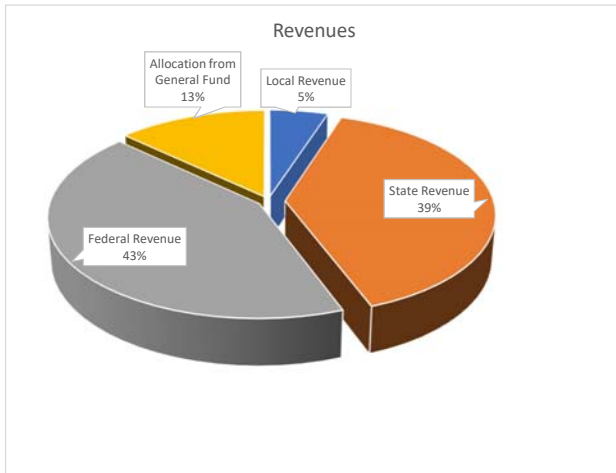
Projected Enrollment 1187

<i>FTE</i>	<i># of Students/ Staff</i>	<i>General Fund Original</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/ Decrease</i>	<i>2022-2023 FTE + Appeals</i>	<i>Vacancies</i>
Superintendent	1,187.0	1.0				1.0	
Exec. Asst. Superintendent	1,187.0	1.0				1.0	
Fiscal Services/Central Registration	593.5	2.0				2.0	
Human Resources	1,268.0	1.0				1.0	
Transportation Director	1,187.0	1.0				1.0	
Transportation	215.8	5.5		-1.0		4.5	
Food Services Director	1,187.0	1.0				1.0	
Food Services	197.8	6.0			0.2	6.2	
Operations and Maint Dir	1,187.0	1.0				1.0	
Custodians	<i>Sq Ft./Staff</i>					0.0	
Elementary	14,928.0	5.0				5.0	
Middle School	14,166.7	3.0				3.0	
High School	17,000.0	4.0				4.0	
Lead Custodian	1,187.0	1.0				1.0	
Grounds	1,187.0	1.0				1.0	
Maintenance	1,187.0	1.0				1.0	
Social Worker	1,187.0	1.0				1.0	
Athletics	989.2	1.2		0.3		1.5	
Mail Services	9,496.0	0.1				0.1	
Health Services	593.5	2.0				2.0	
Technology	593.5	2.0				2.0	
Data/Teaching & Learning	1,187.0	1.0				1.0	
Positions by Funding Source		41.8	0.0	-0.7	0.2	41.3	

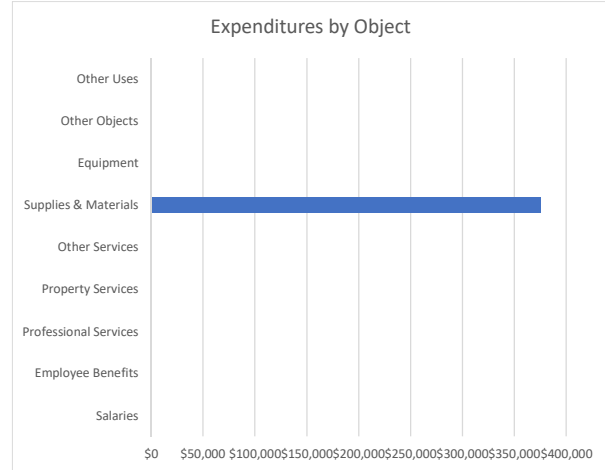
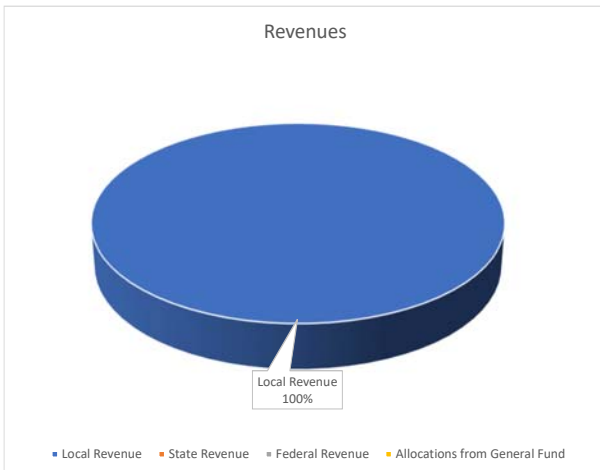
Strasburg School District 31 J

Revised Budget
Other Fund Graphs
FY 2023/24

Food Services Fund



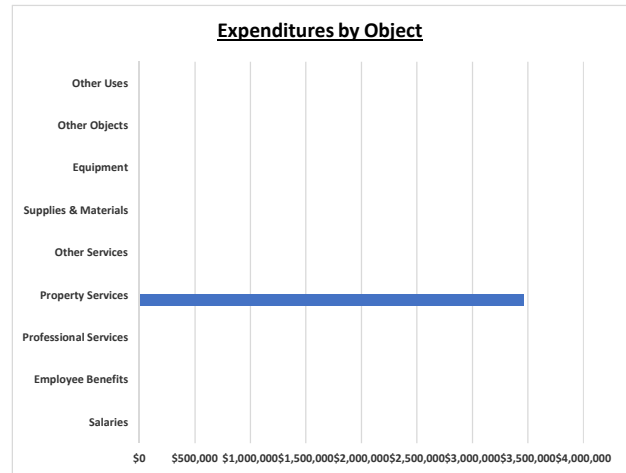
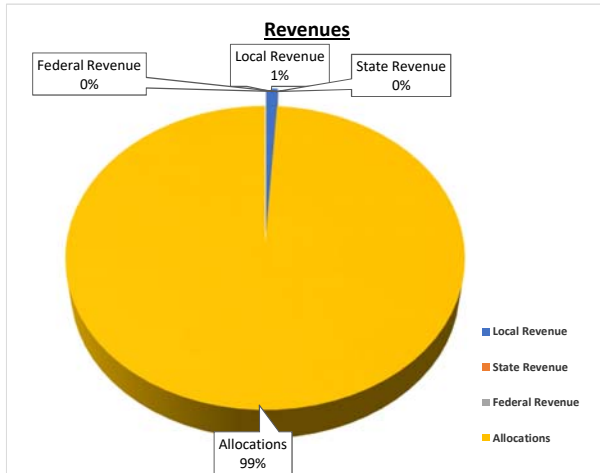
Student Activity Fund



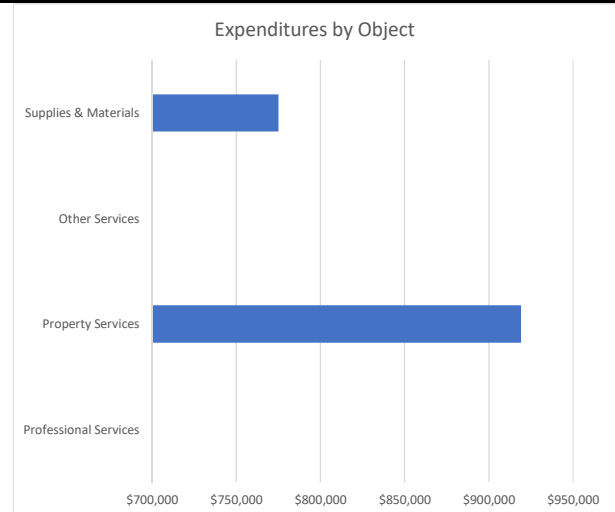
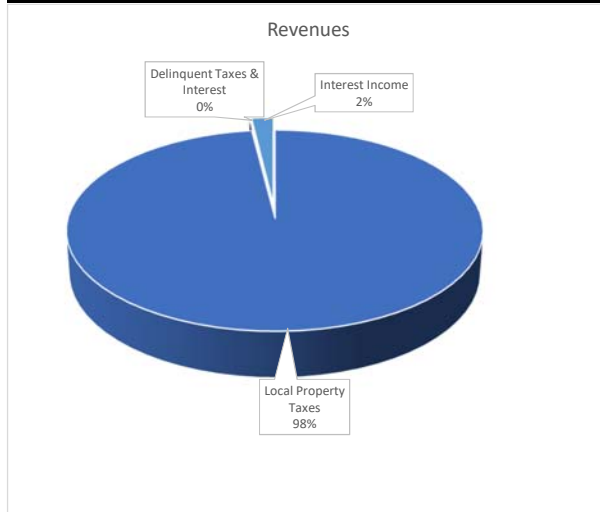
Strasburg School District 31 J

Revised Budget
Other Fund Graphs
FY 2023/24

Building Fund

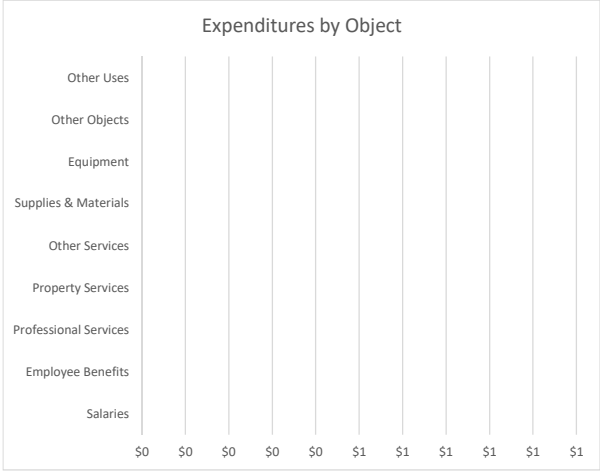
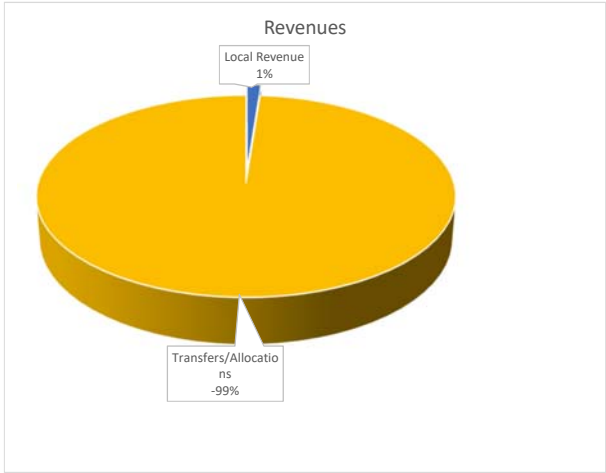


Bond Redemption Fund



Strasburg School District 31 J
Revised Budget
Other Fund Graphs
FY 2023/24

Capital Reserve Fund



Strasburg School District 31 J

Revised Budget

Food Service Fund (21)

FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Beginning Fund Balance						
Unspendable (Inventory)					13,097	13,097
Restricted Fund Balance	63,119	37,430	66,760	25,000	(20,781)	4,219
Total Beginning Fund Balance	63,119	37,430	66,760	25,000	(7,684)	17,316
Revenues						
1XXX Local Revenue	15,427	38,918	191,362	37,530	1,270	38,800
3XXX State Revenue	3,185	2,968	9,568	354,502	(53,702)	300,800
4XXX Federal Revenue	353,724	567,035	260,816	155,900	171,531	327,431
5210 Allocation from General Fund	0	0	50,000	0	100,000	100,000
Total Revenues	372,336	608,921	511,746	547,932	219,099	767,031
Total Resources Available	435,455	646,351	578,506	572,932	211,415	784,347
Expenditures						
011X Salaries	149,560	208,770	185,204	201,062	782	201,844
02XX Employee Benefits	35,490	51,331	44,473	46,345	7,475	53,820
03XX Professional Services	129	1,949	1,010	1,200	0	1,200
04XX Property Services	2,900	406	224	6,500	0	6,500
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	185,742	317,135	306,613	292,826	202,239	495,065
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	24,204	0	23,666	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	398,025	579,591	561,190	547,932	210,496	758,429
Surplus/(Deficit)	(25,689)	29,330	(49,444)	(0)	8,603	8,602
Fund Balances						
Unspendable (Inventory)	0	0	0	0	13,097	13,097
Restricted Fund Balance	37,430	66,760	17,316	25,000	(12,179)	12,821
Total Fund Balance	37,430	66,760	17,316	25,000	918	25,918
Total Appropriation(Ending Fund Balance + Expense)				572,933		784,347

Strasburg School District 31 J**Revised Budget****Pupil Activity Fund (23)****FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Beginning Fund Balance						
Fund Balance	158,937	159,864	207,062	217,090	(26,152)	190,938
Total Beginning Fund Balance	158,937	159,864	207,062	217,090	(26,152)	190,938
Revenues						
1XXX Local Revenue	108,773	255,420	350,272	400,000	0	400,000
3XXX State Revenue					0	
4XXX Federal Revenue					0	
5210 Allocations from General Fund					0	
Total Revenues	108,773	255,420	350,272	400,000	0	400,000
Total Resources Available	267,710	415,284	557,334	617,090	(26,152)	590,938
Expenditures						
011X Salaries					0	
02XX Employee Benefits					0	
03XX Professional Services					0	
04XX Property Services					0	
05XX Other Services					0	
06XX Supplies & Materials	107,846	208,222	366,396	375,000	0	375,000
07XX Equipment					0	
08XX Other Objects					0	
09XX Other Uses					0	
Total Expenditures	107,846	208,222	366,396	375,000	0	375,000
Surplus/(Deficit)	927	47,198	(16,124)	25,000	0	25,000
Fund Balances						
Fund Balance	159,864	207,062	190,938	242,090	(26,152)	215,938
Ending Fund Balances	159,864	207,062	190,938	242,090	(26,152)	215,938
Total Appropriation(Ending Fund Balance + Expense)				617,090		590,938

Strasburg School District 31 J**Revised Budget****Bond Redemption Fund (31)****FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Beginning Fund Balance						
Fund Balance	1,564,191	2,248,483	2,295,439	2,264,714	69,063	2,333,777
Total Beginning Fund Balance	1,564,191	2,248,483	2,295,439	2,264,714	69,063	2,333,777
Revenues						
1110 Local Property Taxes	1,781,298	1,716,795	1,702,769	1,500,000	0	1,500,000
1120 Specific Ownership (if Applicable)					0	
1140 Delinquent Taxes & Interest				1,800	0	1,800
1141 Abatement					0	
1500 Interest Income	17,108	27,186	31,800	29,000	0	29,000
1900 Other Local			2,044		0	
Total Revenues	1,798,406	1,743,981	1,736,613	1,530,800	0	1,530,800
Total Resources Available	3,362,597	3,992,464	4,032,052	3,795,514	69,063	3,864,577
Expenditures						
03XX Professional Services					0	
04XX Property Services					0	
05XX Other Services					0	
06XX Supplies & Materials					0	
07XX Equipment					0	
08XX Other Objects					0	
5100-0830 Debt Service/Interest	414,114	957,025	938,275	919,088	0	919,088
09XX Other Uses					0	
5100-0910 Debt Service/Principal	700,000	740,000	760,000	775,000	0	775,000
Total Expenditures	1,114,114	1,697,025	1,698,275	1,694,088	0	1,694,088
Surplus/(Deficit)	684,292	46,956	38,338	(163,288)	0	(163,288)
Fund Balances						
Fund Balance	2,248,483	2,295,439	2,333,777	2,101,427	69,063	2,170,490
Total Ending Fund Balance	2,248,483	2,295,439	2,333,777	2,101,427	69,063	2,170,490

Total Appropriation(Ending Fund Balance + Expense)**\$3,795,514****\$3,864,577**

Strasburg School District 31 J

Revised Budget

Debt Amortization Schedule

FY 2023/24

Pymt Date	Bond Series 2012			Bond Series 2021		
	Principal	Interest	Balance	Principal	Interest	Balance
6/1/2012		28,947.86	5,990,000.00			
12/1/2012	120,000.00	74,437.50	5,870,000.00			
6/1/2013		73,237.50	5,870,000.00			
12/1/2013	40,000.00	73,237.50	5,830,000.00			
6/1/2014		72,837.50	5,830,000.00			
12/1/2014	260,000.00	72,837.50	5,570,000.00			
6/1/2015		70,237.50	5,570,000.00			
12/1/2015	265,000.00	70,237.50	5,305,000.00			
6/1/2016		67,587.50	5,305,000.00			
12/1/2016	270,000.00	67,587.50	5,035,000.00			
6/1/2017		64,887.50	5,035,000.00			
12/1/2017	275,000.00	64,887.50	4,760,000.00			
6/1/2018		62,137.50	4,760,000.00			
12/1/2018	280,000.00	62,137.50	4,480,000.00			
6/1/2019		59,337.50	4,480,000.00			
12/1/2019	285,000.00	59,337.50	4,195,000.00			
6/1/2020		56,487.50	4,195,000.00			
12/1/2020	300,000.00	56,487.50	3,895,000.00			
6/1/2021		52,737.50	3,895,000.00		298,888.88	14,635,000.00
12/1/2021	740,000.00	52,737.50	3,155,000.00		430,400.00	14,635,000.00
6/1/2022		43,487.50	3,155,000.00		430,400.00	14,635,000.00
12/1/2022	760,000.00	43,487.50	2,395,000.00		430,400.00	14,635,000.00
6/1/2023		33,987.50	2,395,000.00		430,400.00	14,635,000.00
12/1/2023	775,000.00	33,987.50	1,620,000.00		430,400.00	14,635,000.00
6/1/2024		24,300.00	1,620,000.00		430,400.00	14,635,000.00
12/1/2024	800,000.00	24,300.00	820,000.00		430,400.00	14,635,000.00
6/1/2025		12,300.00	820,000.00		430,400.00	14,635,000.00
12/1/2025	820,000.00	12,300.00	0.00		430,400.00	14,635,000.00
6/1/2026					430,400.00	14,635,000.00
12/1/2026				620,000.00	430,400.00	14,015,000.00
6/1/2027					414,900.00	14,015,000.00
12/1/2027				650,000.00	414,900.00	13,365,000.00
6/1/2028					398,650.00	13,365,000.00
12/1/2028				685,000.00	398,650.00	12,680,000.00
6/1/2029					381,525.00	12,680,000.00
12/1/2029				720,000.00	381,525.00	11,960,000.00
6/1/2030					363,525.00	11,960,000.00
12/1/2030				755,000.00	363,525.00	11,205,000.00
6/1/2031					344,650.00	11,205,000.00
12/1/2031				790,000.00	344,650.00	10,415,000.00
6/1/2032					324,900.00	10,415,000.00
12/1/2032				830,000.00	324,900.00	9,585,000.00
6/1/2033					304,150.00	9,585,000.00
12/1/2033				875,000.00	304,150.00	8,710,000.00
6/1/2034					282,275.00	8,710,000.00
12/1/2034				915,000.00	282,275.00	7,795,000.00
6/1/2035					263,975.00	7,795,000.00
12/1/2035				955,000.00	263,975.00	6,840,000.00
6/1/2036					240,100.00	6,840,000.00
12/1/2036				1,000,000.00	240,100.00	5,840,000.00
6/1/2037					220,100.00	5,840,000.00
12/1/2037				1,040,000.00	220,100.00	4,800,000.00
6/1/2038					199,300.00	4,800,000.00
12/1/2038				1,080,000.00	199,300.00	3,720,000.00
6/1/2039					177,700.00	3,720,000.00
12/1/2039				1,125,000.00	177,700.00	2,595,000.00
6/1/2040					155,200.00	2,595,000.00
12/1/2040				1,170,000.00	155,200.00	1,425,000.00
6/1/2041					131,800.00	1,425,000.00
12/1/2041					131,800.00	1,425,000.00
6/1/2042					107,500.00	1,425,000.00
12/1/2042					82,200.00	1,425,000.00
6/1/2043					82,200.00	1,425,000.00
12/1/2043					55,900.00	1,425,000.00
6/1/2044					55,900.00	1,425,000.00
12/1/2044					28,500.00	1,425,000.00
6/1/2045					28,500.00	1,425,000.00
12/1/2045				1,425,000.00	28,500.00	0.00

Strasburg School District 31 J**Revised Budget****Building Fund (41)****FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Beginning Fund Balance						
Fund Balance		24,024,824	6,943,459	69,877	1,213,209	1,283,086
Total Beginning Fund Balance	0	24,024,824	6,943,459	69,877	1,213,209	1,283,086
Revenues						
1XXX Local Revenue	24,861,426	36,825	101,435	25,000	0	25,000
3XXX State Revenue	164,827	2,481,921	819,172	0	0	0
4XXX Federal Revenue				0	0	0
5210 Transfers				0	2,360,000	2,360,000
Total Revenues	25,026,253	2,518,746	920,607	25,000	2,360,000	2,385,000
Total Resources Available	25,026,253	26,543,570	7,864,066	94,877	3,573,209	3,668,086
Expenditures						
011X Salaries					0	0
02XX Employee Benefits					0	0
03XX Professional Services					0	0
04XX Property Services	1,001,429	16,675,615	6,580,980	0	3,466,356	3,466,356
05XX Other Services					0	0
06XX Supplies & Materials					0	0
07XX Equipment		2,924,496		0	0	0
08XX Other Objects					0	0
09XX Other Uses					0	0
Total Expenditures	1,001,429	19,600,111	6,580,980	0	3,466,356	3,466,356
Surplus/(Deficit)	24,024,824	(17,081,365)	(5,660,373)	25,000	(1,106,356)	(1,081,356)
Fund Balances						
Fund Balance	24,024,824	6,943,459	1,283,086	94,877	106,853	201,730
Total Ending Fund Balance	24,024,824	6,943,459	1,283,086	94,877	106,853	201,730
Total Appropriation(Ending Fund Balance + Expense)				94,877		3,668,086

Strasburg School District 31 J

Revised Budget

Capital Reserve Fund (43)

FY 2023/24

			Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Approved FY 23-24	Change	Revised FY 23-24
Beginning Fund Balance								
	Fund Balance		92,010	297,700	312,066	555,936	1,128	557,064
Total Beginning Fund Balance			92,010	297,700	312,066	555,936	1,128	557,064
Revenues								
1XXX	Local Revenue		343,232	14,366	244,998	1,100	2,600	3,700
3XXX	State Revenue						0	
4XXX	Federal Revenue						0	
	Transfers/Allocations						(300,000)	(300,000)
Total Revenues			343,232	14,366	244,998	1,100	(297,400)	(296,300)
Total Resources Available			435,242	312,066	557,064	557,036	(296,272)	260,764
Expenditures								
011X	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		137,482	0	0	0	0	0
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		60	0	0	0	0	0
Total Expenditures			137,542	0	0	0	0	0
Surplus/(Deficit)			205,690	14,366	244,998	1,100	(297,400)	(296,300)
Fund Balances								
	Fund Balance		297,700	312,066	557,064	557,036	(296,272)	260,764
Total Ending Fund Balance			297,700	312,066	557,064	557,036	(296,272)	260,764
Total Appropriation(Ending Fund Balance + Expense)						\$557,036		\$260,764

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: January 9, 2024 Budgeted Pupil Count: x,xxx.x								
Object Source		10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Beginning Fund Balance (Includes All Reserves)		5,650,658	17,316	190,938	2,333,777	1,283,086	557,064	10,032,839
Revenues								
Local Sources	1000 - 1999	6,709,837	38,800	400,000	1,500,000	25,000	3,700	8,677,337
Intermediate Sources	2000 - 2999	665						665
State Sources	3000 - 3999	9,831,084	300,800	-		-	-	10,131,884
Federal Sources	4000 - 4999	157,198	327,431	-		-	(300,000)	184,630
Total Revenues		16,698,785	667,031	400,000	1,500,000	25,000	(296,300)	18,994,516
Total Beginning Fund Balance and Reserves		22,349,443	684,347	590,938	3,833,777	1,308,086	260,764	29,027,355
Total Allocations To/From Other Funds	5600,5700, 5800							-
Transfers To/From Other Funds	5200 - 5300	(2,160,000)	100,000	-			(300,000)	(2,360,000)
Other Sources	5100,5400, 5500,5900, 5990, 5991							-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		20,189,443	784,347	590,938	3,833,777	1,308,086	(39,236)	26,667,355
Expenditures								
Instruction - Program 0010 to 2099								
Salaries	0100	5,308,292						5,308,292
Employee Benefits, including object 0280	0200	1,834,289						1,834,289
Purchased Services	0300,0400, 0500	895,986		-				895,986
Supplies and Materials	0600	375,499		375,000				750,499
Property	0700	131,803		-				131,803
Other	0800, 0900	-		-				-
Total Instruction		8,545,869	-	375,000	-	-	-	8,920,869
Supporting Services								
Students - Program 2100								
Salaries	0100	370,467						370,467
Employee Benefits, including object 0280	0200	150,748						150,748
Purchased Services	0300,0400, 0500	110,330						110,330
Supplies and Materials	0600	7,750						7,750
Property	0700	-						-
Other	0800, 0900	800						800
Total Students		640,095	-	-	-	-	-	640,095
Instructional Staff - Program 2200								
Salaries	0100	208,959						208,959
Employee Benefits, including object 0280	0200	80,149						80,149
Purchased Services	0300,0400, 0500	62,000						62,000
Supplies and Materials	0600	17,150						17,150
Property	0700	-						-
Other	0800, 0900	-						-
Total Instructional Staff		368,258	-	-	-	-	-	368,258
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	214,137						214,137
Employee Benefits, including object 0280	0200	70,947						70,947
Purchased Services	0300,0400, 0500	96,050						96,050
Supplies and Materials	0600	5,400						5,400
Property	0700	1,000						1,000
Other	0800, 0900	20,000						20,000

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: January 9, 2024 Budgeted Pupil Count: x,xxx.x								
	Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Total School Administration		407,534	-	-	-	-	-	407,534
School Administration - Program 2400								
Salaries	0100	755,553						755,553
Employee Benefits, including object 0280	0200	239,722						239,722
Purchased Services	0300,0400,							
	0500	54,000						54,000
Supplies and Materials	0600	42,700						42,700
Property	0700	-						-
Other	0800, 0900	3,600						3,600
Total School Administration		1,095,575	-	-	-	-	-	1,095,575
Business Services - Program 2500, including Program 2501								
Salaries	0100	163,663						163,663
Employee Benefits, including object 0280	0200	48,898						48,898
Purchased Services	0300,0400,							
	0500	13,000						13,000
Supplies and Materials	0600	33,500						33,500
Property	0700	-						-
Other	0800, 0900	3,000						3,000
Total Business Services		262,061	-	-	-	-	-	262,061
Operations and Maintenance - Program 2600								
Salaries	0100	705,824						705,824
Employee Benefits, including object 0280	0200	262,922						262,922
Purchased Services	0300,0400,							
	0500	692,305						692,305
Supplies and Materials	0600	601,000						601,000
Property	0700	7,500						7,500
Other	0800, 0900	-						-
Total Operations and Maintenance		2,269,550	-	-	-	-	-	2,269,550
Student Transportation - Program 2700								
Salaries	0100	231,818						231,818
Employee Benefits, including object 0280	0200	67,626						67,626
Purchased Services	0300,0400,							
	0500	219,000						219,000
Supplies and Materials	0600	52,000						52,000
Property	0700	128,082						128,082
Other	0800, 0900	-						-
Total Student Transportation		698,526	-	-	-	-	-	698,526
Central Support - Program 2800, including Program 2801								
Salaries	0100	213,254						213,254
Employee Benefits, including object 0280	0200	68,003						68,003
Purchased Services	0300,0400,							
	0500	112,000						112,000
Supplies and Materials	0600	128,000						128,000
Property	0700	-						-
Other	0800, 0900	500						500
Total Central Support		521,757	-	-	-	-	-	521,757
Other Support - Program 2900								
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

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: January 9, 2024 Budgeted Pupil Count: x,xxx.x								
	Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Total Other Support		-	-	-	-	-	-	-
Food Service Operations - Program 3100								
Salaries	0100		201,844					201,844
Employee Benefits, including object 0280	0200		53,820					53,820
Purchased Services	0300,0400,0500		7,700					7,700
Supplies and Materials	0600		495,065					495,065
Property	0700		-					-
Other	0800, 0900		-					-
Total Other Support		-	758,429	-	-	-	-	758,429
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							-
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		6,263,355	758,429	-	-	-	-	7,021,784
Property - Program 4000								
Salaries	0100	-					-	-
Employee Benefits, including object 0280	0200	-					-	-
Purchased Services	0300,0400,0500	-					-	-
Supplies and Materials	0600	-					-	-
Property	0700	2,261,943					-	2,261,943
Other	0800, 0900	-					-	-
Total Property		2,261,943	-	-	-	-	-	2,261,943
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							-

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: January 9, 2024 Budgeted Pupil Count: x,xxx.x								
	Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Other	0800, 0900				775,000			775,000
Total Other Uses		-	-	-	775,000	-	-	775,000
Total Expenditures		17,071,168	758,429	375,000	775,000	-	-	18,979,596
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		17,071,168	758,429	375,000	775,000	-	-	18,979,596
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710		13,097					13,097
Restricted fund balance (9900)	6720		12,821	215,938	2,170,490			2,399,249
TABOR 3% emergency reserve (9321)	6721	511,000						511,000
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							-
Committed fund balance (15% limit) (9200)	6750							-
Assigned fund balance (9900)	6760							-
Unassigned fund balance (9900)	6770	2,607,275				201,730	260,764	475,315
Net investment in capital assets (9900)	6790							2,607,275
Restricted net position (9900)	6791							-
Unrestricted net position (9900)	6792							-
Total Ending Fund Balance		3,118,275	25,918	215,938	2,170,490	201,730	260,764	6,005,937
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	888,288	1,106,356	(300,000)	1,681,822
Use of a portion of beginning fund balance resolution required?		Yes	No	No	Yes	Yes	Yes	Yes