

**Strasburg School District 31 J  
Revised Budget  
FY 2025/26**



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

**Kelle Bongard  
Superintendent**

**Nancy Taylor  
Executive Director,  
Finance and Operations**

**May 23, 2025**

**Strasburg School District 31 J**

Revised Budget

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FY 2025/26

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**Strasburg School District 31 J**  
**Revised Budget**  
**Budget Development Assumptions**  
**FY 2025/26**

	FY 2024/25	FY 2025/26
<b>Revenue-Based Assumptions</b>		
October FTE Pupil Count	1,087.0	1,070.0
4-Yr Avg Funded Pupil Count (5 year avg for 24/25)	1,103.3	1,095.5
Post-Budget Stabilization Factor Per-Pupil Funding	\$11,747	\$12,546
Total Program Funding	\$13,192,621	\$13,756,965
Budget Stabilization Factor	\$0	\$0
Net Assessed Valuation	\$130,358,063	\$130,921,375
Property Tax Mill Levy Components: (12/23 & 12/24)		
General Fund	27.000	27.000
Abatement Levy	0.131	0.010
Bond Fund	11.507	11.457
Mill Levy Override Fund	2.301	2.291
Total Mill Levy	40.939	40.758

<b>Expenditure-Based Assumptions</b>		
District Contribution Family Insurance Premium	\$8,700	Varies
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/24 & 25)	\$14.42	\$14.81

<b>Debt-Based Assumptions</b>		
Net Assessed Valuation (12/23 & 12/24)	\$130,358,063	\$130,921,375
Gross Debt Capacity @ 20%	\$26,071,613	\$26,184,275
General Obligation Principal Outstanding as of Year-End	(\$16,255,000)	(\$15,455,000)
Remaining Debt Capacity	\$9,816,612.60	\$10,729,275.00

**Strasburg School District 31 J**

**Revised Budget**

**Appropriation Resolution**

**FY 2025/26**

**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, 2024 and ending June 30, 2025.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	19,299,809
<b>Special Revenue Funds</b>	
Food Service Fund	749,068
Pupil Activity Fund	541,356
<b>Bond Redemption Fund</b>	
Bond Redemption Fund	3,722,196
<b>Capital Projects Funds</b>	
Capital Reserve Fund	460,303
Building Fund	<u>-121,462</u>
<b>Total Appropriation</b>	<u><u>\$24,651,270</u></u>

**Strasburg School District 31 J**  
**Revised Budget**  
**Use of Beginning Fund Balance Resolution**  
**FY 2025/26**

**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 **\$0** to spend down beginning fund balance.
- \* **FOOD SERVICE FUND**, in the amount **\$0** to spend down beginning fund balance.
- \* **BOND FUND**, in the amount **\$151,100** to spend down beginning fund balance.
- \* **BUILDING FUND**, in the amount **\$0** to spend down beginning fund balance.
- \* **CAPITAL RESERVE FUND**, in the amount **\$0** 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 2025/26

Fund Balance Change Calculation Worksheet		
<b>General Fund Beginning Fund Balance</b>	\$3,641,321	
<b>General Fund Ending Fund Balance</b>	<u>\$3,603,100</u>	
Revenue & Expense Budget Mismatch (Surplus/ <b>Deficit</b> )		<u><u>(\$38,221)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Total		<u><u>\$0</u></u>
<b>Food Service Fund Beginning Fund Balance</b>	\$48,798	
<b>Food Service Fund Ending Fund Balance</b>	<u>\$49,020</u>	
Revenue & Expense Budget Mismatch (Surplus/ <b>Deficit</b> )		<u><u>\$222</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
		<u><u>\$0</u></u>
<b>Activity Fund Beginning Fund Balance</b>	\$216,356	
<b>Activity Fund Ending Fund Balance</b>	<u>\$228,356</u>	
Revenue & Expense Budget Mismatch (Surplus/ <b>Deficit</b> )		<u><u>\$12,000</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
<b>Building Fund Beginning Fund Balance</b>	(\$121,463)	
<b>Building Fund Ending Fund Balance</b>	(\$121,462)	
Revenue & Expense Budget Mismatch (Surplus/ <b>Deficit</b> )		<u><u>\$1</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
<b>Bond Redemption Fund Beginning Fund Balance</b>	\$2,180,196	
<b>Bond Redemption Fund Ending Fund Balance</b>	<u>\$2,029,096</u>	
Revenue & Expense Budget Mismatch (Surplus/ <b>Deficit</b> )		<u><u>(\$151,100)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Principal & Interest	\$151,100	
		<u><u>\$151,100</u></u>
<b>Capital Reserve Fund Beginning Fund Balance</b>	\$456,603	
<b>Capital Reserve Fund Ending Fund Balance</b>	<u>\$460,303</u>	
Revenue & Expense Budget Mismatch (Surplus/ <b>Deficit</b> )		<u><u>\$3,700</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
		<u><u>\$0</u></u>

**Strasburg School District 31 J**

**Revised Budget**

**Interfund Borrowing Resolution**

**FY 2025/26**

**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:

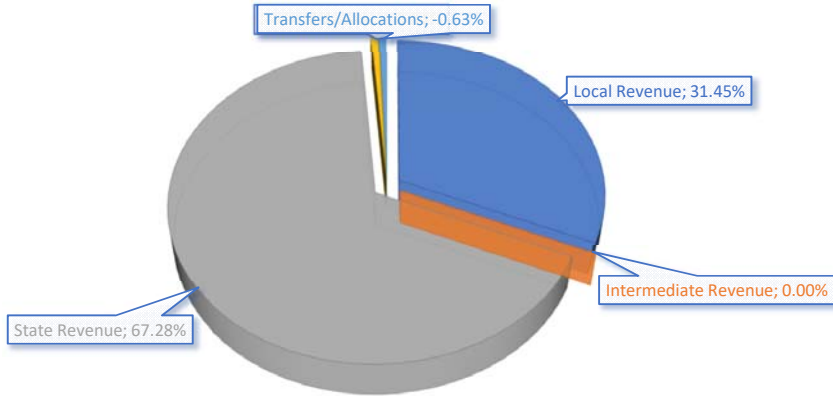
effective July 1, 2023, Strasburg School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

<b>Fund Name</b>	<b>Borrowing Amount</b>
10 General Fund	-\$200,000
21 Food Service Fund	\$200,000

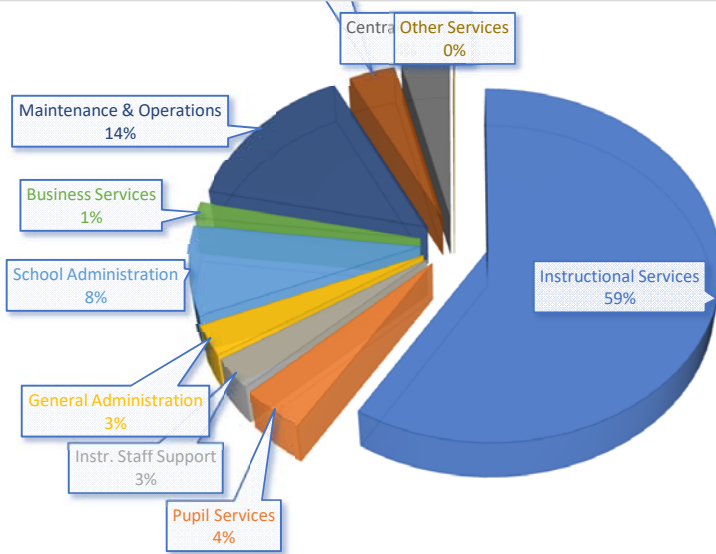
**Strasburg School District 31 J**

Revised Budget  
 General Fund (Graphs)  
 FY 2025/26

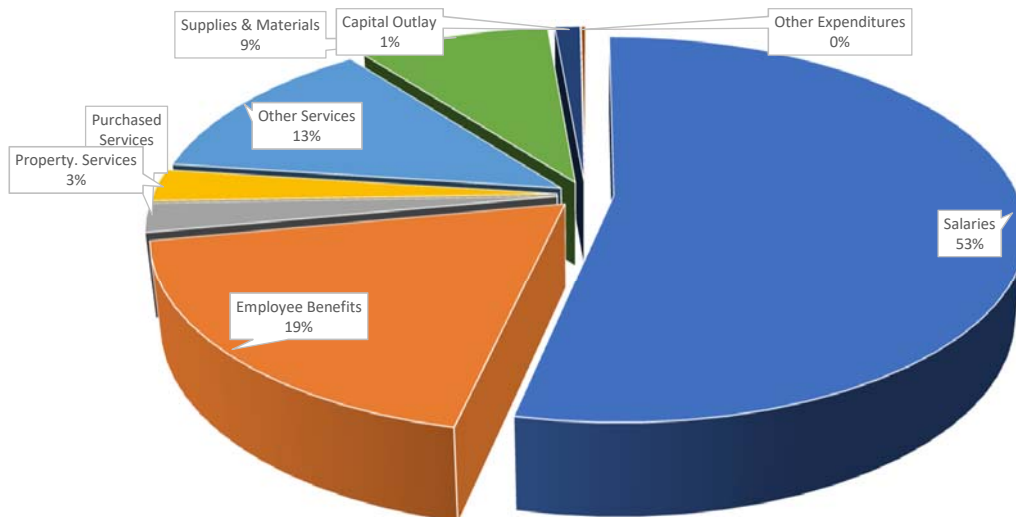
**General Fund Revenues**



**General Fund Expenditures (By Program)**



**General Fund Expenditures (By Object)**

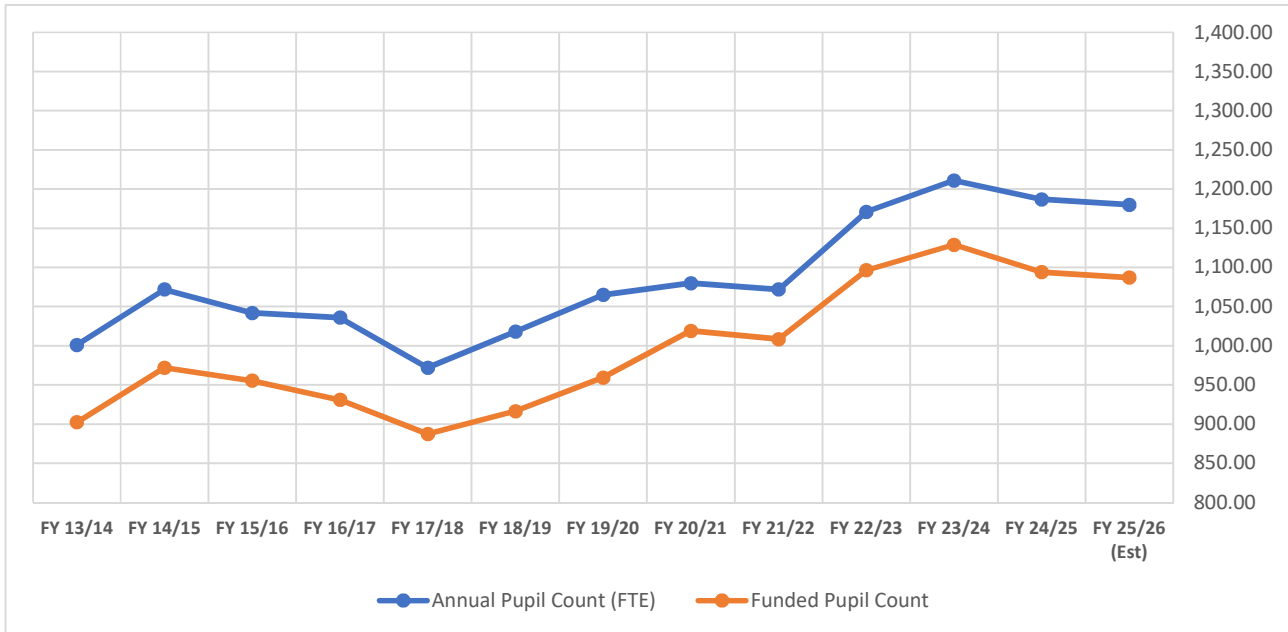


**Strasburg School District 31 J**

**Revised Budget  
Pupil Count History  
FY 2025/26**

Fiscal Year	Annual Pupil Count (FTE)	Year over Year Pupil Count Chg	Funded Pupil Count
FY 25/26 (Est)	1,150.00	(30.0)	1,070.00
FY 24/25	1,180.00	(7.0)	1,087.00
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**

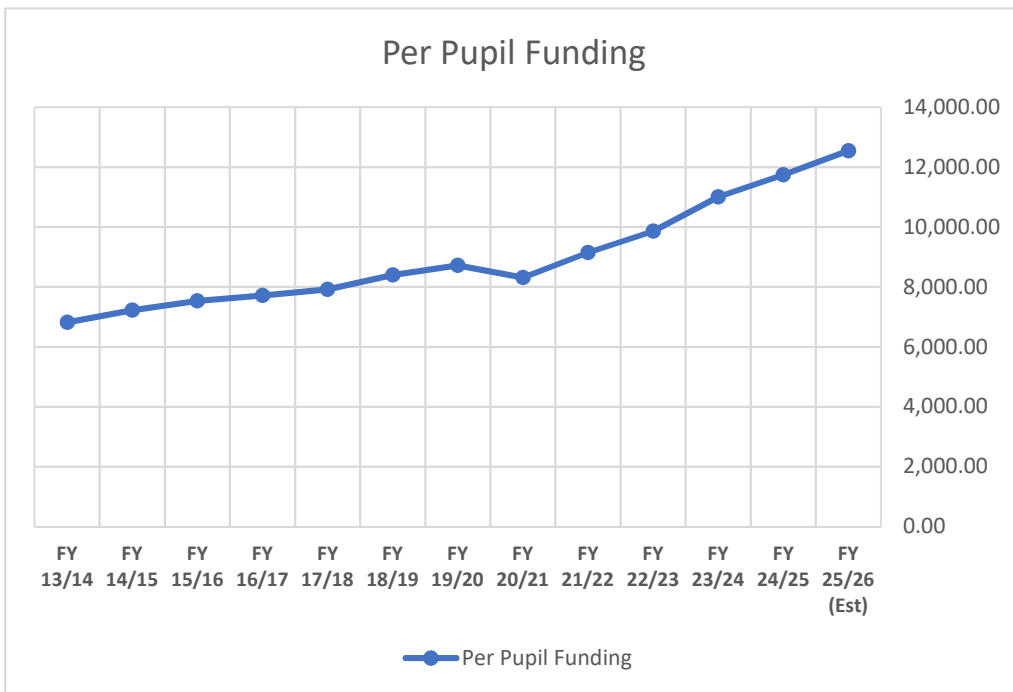
**Revised Budget**

**Per Pupil Funding History**

**FY 2025/26**

Fiscal Year	Per Pupil Funding
FY 25/26 (Est)	12,546.00
FY 24/25	11,747.19
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

\* From CDE Funding Worksheets



Strasburg School District 31 J

Revised Budget

Individual Fund Statements

FY 2025/26

# Individual Fund Statements



**Strasburg School District 31 J**

**Revised Budget**

**General Fund Summary**

**FY 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Beginning Fund Balance</b>						
Restricted - TABOR	0	511,000	511,000	528,000	0	528,000
All Other Fund Balance	5,029,978	5,471,658	5,139,658	5,544,753	(2,431,432)	3,113,321
<b>Total Beginning Fund Balance</b>	5,029,978	5,982,658	5,650,658	6,072,753	(2,431,432)	3,641,321
<b>Revenues</b>						
Local Revenue	4,200,822	4,388,183	7,089,620	4,631,855	355,418	4,987,272
Intermediate Revenue	392	521	665	357	0	357
State Revenue	7,678,843	9,219,354	9,958,103	10,482,349	187,629	10,669,977
Federal Revenue	474,581	204,086	192,147	109,151	(8,270)	100,881
Transfers/Allocations	0	(50,000)	0	(2,160,000)	2,060,000	(100,000)
<b>Total Revenues</b>	12,354,638	13,762,145	17,240,535	13,063,711	2,594,777	15,658,488
<b>Total Resources Available</b>	17,384,616	19,744,803	22,891,193	19,136,464	163,345	19,299,809
<b>Expenditures</b>						
Instructional Services	6,851,630	7,662,422	8,518,380	9,198,373	40,626	9,238,999
Pupil Services	467,863	576,094	629,275	732,496	(81,131)	651,364
Instr. Staff Support	197,557	224,631	407,013	365,042	85,423	450,465
General Administration	392,529	491,590	459,118	421,027	22,156	443,183
School Administration	876,814	906,780	1,072,003	1,162,208	134,017	1,296,225
Business Services	190,298	207,710	236,943	231,397	(906)	230,491
Maintenance & Operations	1,657,661	2,150,310	2,120,687	2,110,850	114,273	2,225,122
Transportation Services	412,113	542,641	748,905	596,263	(22,893)	573,370
Central Services	355,492	332,753	549,895	517,943	55,741	573,685
Other Services	0	999,213	2,117,472	159,543	(145,739)	13,804
<b>Total Expenditures</b>	11,401,958	14,094,145	16,859,691	15,495,143	201,566	15,696,709
<b>Other Financing Uses</b>						
Transfers Out	0	0	0	0	0	0
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	952,680	(332,000)	380,844	(2,431,432)	2,393,211	(38,221)
<b>Fund Balances</b>						
Restricted - TABOR	511,000	511,000	528,000	528,000	0	528,000
All Other Fund Balance	5,471,658	5,139,658	5,503,502	3,113,321	(38,221)	3,075,100
<b>Total Fund Balance</b>	5,982,658	5,650,658	6,031,502	3,641,321	(38,221)	3,603,100
<b>Total Expenditures &amp; Fund Balance</b>				19,136,464	163,345	19,299,809
<b>Total Appropriation</b>				\$19,136,464		\$19,299,809

**Strasburg School District 31 J**

Revised Budget

General Fund Revenue Detail

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Local Revenues</b>						
1110 Property Taxes	3,200,784	3,176,966	3,449,111	3,537,877	460,695	3,998,572
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	257,772	284,531	437,032	250,000	0	250,000
1140 Delinquent Taxes & Interest	5,175	4,897	3,736	4,500	0	4,500
1141 Abatement	0	0	0	0	0	0
1300 Tuition	262,306	290,408	325,678	301,858	(53,358)	248,500
1400 Transportation Fees	0	0	0	0	0	0
1500 Earnings on Investments	7,671	98,991	161,719	75,000	0	75,000
1700 Pupil Activity Fees	95,270	94,725	89,527	89,700	(4,000)	85,700
1800 Community Services Fees	0	0	0	0	0	0
19XX Other Local Revenues	71,844	137,664	2,322,815	72,920	(47,920)	25,000
<b>Total Local Revenues</b>	<b>4,200,822</b>	<b>4,388,183</b>	<b>7,089,620</b>	<b>4,631,855</b>	<b>355,418</b>	<b>4,987,272</b>
<b>Intermediate Revenue</b>						
Mineral Lease	392	521	665	357	0	357
Other Intermediate Revenue	0	0	0	0	0	0
<b>Total Intermediate Revenue</b>	<b>392</b>	<b>521</b>	<b>665</b>	<b>357</b>	<b>0</b>	<b>357</b>
<b>State Revenue</b>						
State Equalization	6,915,831	7,962,953	8,559,167	9,483,380	219,522	9,702,903
State Equalization-Audit Adj	0	0	0	(16,670)	0	(16,670)
At-Risk Funding	4,161	5,288	5,673	0	0	0
State Match for MLO			49,524	0	0	0
3130 Special Education	205,907	298,599	360,155	293,842	77,342	371,184
3139 ELPA Supplement	0			0	0	0
3140 English Language Proficiency Career Success Pilot Program	22,319	30,868	38,056	33,841	0	33,841
	0			5,632	(5,632)	0
3142 Colorado Early Childhood Revenue	18,000			0	0	0
3150 Gifted & Talented	8,988	9,282	9,836	9,491	0	9,491
3160 Transportation	85,096	73,526	106,184	95,335	(6,335)	89,000
3206 Library Grant	5,000	5,000	5,000	5,000	(5,000)	0
3227 School Turn Around Leaders (EASI)	0	24,500	55,500	0	0	0
3230 Small & Large Rural	179,634	218,330	192,014	0	0	0
3259 Read Act	27,297	34,763	40,578	38,630	(501)	38,129
3270 AP Exam Fee Grant				267	(267)	0
3291 New Comer Funding (HB 124-1389)			29,016	0	0	0
3292 Summer EBT			1,900	0	0	0
3293 Vaping Prevention Education				91,500	(91,500)	0
3897 Universal Preschool	0	0	460,132	410,000	0	410,000
3951 School Safety Grant	0	140,128	13,270	0	0	0
3281 At Risk Mitigation	68,080	0		0	0	0
3250 KDG Furniture Grant	13,295	3,504		0	0	0
3898 State Paid PERA Contribution	125,236	412,614	32,099	32,099	0	32,099
<b>Total State Revenues</b>	<b>7,678,843</b>	<b>9,219,354</b>	<b>9,958,103</b>	<b>10,482,349</b>	<b>187,629</b>	<b>10,669,977</b>
<b>Federal Revenue</b>						
CRF Funding	0	0	0	0	0	0
ESSA Title Funds	28,157	68,322	81,456	79,797	0	79,797
ESSER Relief Funds	281,493	73,742	996	5,168	(5,168)	0
Other Federal Revenue	164,931	62,022	109,695	24,186	(3,102)	21,084
<b>Total Federal Revenues</b>	<b>474,581</b>	<b>204,086</b>	<b>192,147</b>	<b>109,151</b>	<b>(8,270)</b>	<b>100,881</b>
<b>Transfers/Allocations</b>						
5241 Building Fund	0	0	0	(2,060,000)	2,060,000	0
5221 Food Service	0	(50,000)	0	(100,000)	0	(100,000)
5223 Pupil Activity Fund	0	0	0	0	0	0
<b>Total Transfers/Allocations</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>(2,160,000)</b>	<b>2,060,000</b>	<b>(100,000)</b>
<b>Total Revenues</b>	<b>12,354,638</b>	<b>13,762,145</b>	<b>17,240,535</b>	<b>13,063,711</b>	<b>2,594,777</b>	<b>15,658,488</b>

**Strasburg School District 31 J**  
**Revised Budget**  
**General Fund Expenditures Summary**  
**FY 2025/26**

		Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Instruction (11)</b>							
01XX	Salaries	3,708,722	3,797,309	4,280,194	4,361,629	(76,001)	4,285,628
02XX	Employee Benefits	1,268,456	1,530,935	1,382,980	1,506,999	11,001	1,518,000
03XX	Professional Services	994	34,123	57,826	24,500	(17,000)	7,500
04XX	Property Services	47,266	50,387	50,712	48,128	12,472	60,600
05XX	Other Services	45,823	53,054	117,341	101,240	15,000	116,240
06XX	Supplies & Materials	246,922	291,836	426,496	314,077	115,775	429,852
07XX	Equipment	134,274	203,852	97,951	66,000	29,120	95,120
08XX	Other Objects	0	5,725	0	0	0	0
09XX	Other Uses	7,513	0	0	0	0	0
<b>Total Instruction</b>		5,459,970	5,967,222	6,413,501	6,422,574	90,366	6,512,940
<b>Special Education (12)</b>							
01XX	Salaries	403,482	496,967	601,933	597,821	(14,934)	582,887
02XX	Employee Benefits	118,477	148,675	164,718	178,847	23,628	202,475
03XX	Professional Services	30,868	26,490	129	20,000	0	20,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	451,418	594,167	746,546	1,176,589	(19,929)	1,156,660
06XX	Supplies & Materials	6,415	3,040	3,153	5,800	0	5,800
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
<b>Total Special Education</b>		1,010,661	1,269,339	1,516,479	1,979,058	(11,236)	1,967,822
<b>Career &amp; Technical Education (13)</b>							
01XX	Salaries	300	0	0	114,626	(22,564)	92,062
02XX	Employee Benefits	0	0	0	39,471	(5,831)	33,640
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	30,632	(15,632)	15,000
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
<b>Total Career &amp; Technical Education</b>		300	0	0	184,730	(44,027)	140,702
<b>Cocurricular Education (14)</b>							
01XX	Salaries	191,179	209,111	340,135	341,796	14,404	356,200
02XX	Employee Benefits	51,708	61,396	97,005	80,515	3,119	83,634
03XX	Professional Services	35,174	34,713	42,388	57,000	0	57,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	102,638	120,640	108,872	132,700	(12,000)	120,700
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
<b>Total Cocurricular Education</b>		380,700	425,861	588,400	612,012	5,522	617,534

**Strasburg School District 31 J**  
**Revised Budget**  
**General Fund Expenditures Summary**  
**FY 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Student Support Svcs (21)</b>					0	
01XX Salaries	273,345	328,719	370,705	402,582	(23,379)	379,203
02XX Employee Benefits	102,216	142,349	128,925	142,104	8,803	150,907
03XX Professional Services	47,280	53,137	73,582	73,050	(16,050)	57,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	42,255	47,341	51,273	65,910	(9,006)	56,904
06XX Supplies & Materials	2,768	4,548	4,670	48,450	(41,500)	6,950
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	120	400	0	400
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Support Svcs</b>	467,863	576,094	629,275	732,496	(81,131)	651,364
<b>Instr Staff Support Svcs (22)</b>						
01XX Salaries	119,512	123,489	212,602	206,786	65,972	272,759
02XX Employee Benefits	41,426	48,195	70,390	74,606	29,751	104,356
03XX Professional Services	16,095	37,959	111,691	66,800	(5,300)	61,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	20,525	14,989	12,330	16,850	(5,000)	11,850
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
<b>Total Staff Support Svcs</b>	197,557	224,631	407,013	365,042	85,423	450,465
<b>General Administration (23)</b>						
01XX Salaries	213,895	228,343	218,741	197,287	291	197,578
02XX Employee Benefits	63,282	80,829	64,562	63,740	4,165	67,906
03XX Professional Services	78,809	113,354	111,068	97,500	8,700	106,200
04XX Property Services	4,801	4,134	4,724	5,000	0	5,000
05XX Other Services	6,576	17,180	17,691	10,000	7,000	17,000
06XX Supplies & Materials	7,371	24,016	10,950	25,500	0	25,500
07XX Equipment	0	0	8,017	0	0	0
08XX Other Objects	17,795	23,734	23,366	22,000	2,000	24,000
09XX Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	392,529	491,590	459,118	421,027	22,156	443,183
<b>School Administration (24)</b>						
01XX Salaries	642,309	605,221	754,878	810,352	95,920	906,273
02XX Employee Benefits	179,093	211,471	223,288	257,991	42,361	300,352
03XX Professional Services	0	8,350	7,734	6,000	(6,000)	0
04XX Property Services	19,608	22,228	24,366	19,900	3,100	23,000
05XX Other Services	4,274	18,863	13,706	18,525	(1,225)	17,300
06XX Supplies & Materials	29,450	37,753	44,187	45,840	(140)	45,700
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	2,079	2,895	3,844	3,600	0	3,600
09XX Other Uses	0	0	0	0	0	0
<b>Total School Administration</b>	876,814	906,780	1,072,003	1,162,208	134,017	1,296,225

**Strasburg School District 31 J**  
**Revised Budget**  
**General Fund Expenditures Summary**  
**FY 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Business Services (25)</b>						
01XX Salaries	127,715	132,400	165,360	165,821	(6,407)	159,413
02XX Employee Benefits	33,217	44,391	45,722	47,576	501	48,077
03XX Professional Services	24,113	18,977	17,048	10,000	5,000	15,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	1,490	2,980	3,815	3,000	0	3,000
06XX Supplies & Materials	2,882	7,433	3,450	3,500	0	3,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	881	1,529	1,549	1,500	0	1,500
09XX Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>190,298</b>	<b>207,710</b>	<b>236,943</b>	<b>231,397</b>	<b>(906)</b>	<b>230,491</b>
<b>Maintenance &amp; Operations (26)</b>						
01XX Salaries	552,800	603,634	700,660	648,939	25,808	674,747
02XX Employee Benefits	193,816	241,642	246,233	237,855	(3,720)	234,136
03XX Professional Services	0	89	951	500	0	500
04XX Property Services	248,385	441,227	322,439	277,775	(31,500)	246,275
05XX Other Services	222,198	316,327	363,566	412,281	113,684	525,965
06XX Supplies & Materials	434,175	533,840	478,224	526,000	10,000	536,000
07XX Equipment	6,287	13,551	8,613	7,500	0	7,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>1,657,661</b>	<b>2,150,310</b>	<b>2,120,687</b>	<b>2,110,850</b>	<b>114,273</b>	<b>2,225,122</b>
<b>Student Transportation (27)</b>						
01XX Salaries	237,434	276,550	257,520	228,447	44,553	273,001
02XX Employee Benefits	66,417	86,496	70,567	62,376	18,493	80,870
03XX Professional Services	306	1,522	1,437	1,100	0	1,100
04XX Property Services	47,442	68,614	236,264	244,840	(155,440)	89,400
05XX Other Services	3,689	15,929	1,057	500	1,500	2,000
06XX Supplies & Materials	56,825	61,009	53,977	59,000	(12,000)	47,000
07XX Equipment	0	32,519	128,082	0	80,000	80,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Transportation</b>	<b>412,113</b>	<b>542,641</b>	<b>748,905</b>	<b>596,263</b>	<b>(22,893)</b>	<b>573,370</b>
<b>Central Services (28)</b>						
01XX Salaries	124,665	121,505	208,031	209,281	4,082	213,363
02XX Employee Benefits	41,635	49,636	69,536	75,163	6,882	82,045
03XX Professional Services	16,773	12,365	59,614	55,000	0	55,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	65,188	48,134	64,434	57,000	16,777	73,777
06XX Supplies & Materials	81,962	101,114	148,279	121,000	28,000	149,000
07XX Equipment	25,146	0	0	0	0	0
08XX Other Objects	125	0	0	500	0	500
09XX Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>355,492</b>	<b>332,753</b>	<b>549,895</b>	<b>517,943</b>	<b>55,741</b>	<b>573,685</b>

**Strasburg School District 31 J**  
**Revised Budget**  
**General Fund Expenditures Summary**  
**FY 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Community Services (33)</b>						
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
<b>Total Community Services</b>	0	0	0	0	0	0
<b>Property Services (4x)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	34,878	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	2,304	7,500	9,804
07XX Equipment	0	964,335	2,117,472	157,239	(153,239)	4,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Property Services</b>	0	999,213	2,117,472	159,543	(145,739)	13,804
<b>Total Expenditures</b>	<b>\$11,401,958</b>	<b>\$14,094,145</b>	<b>\$16,859,691</b>	<b>\$15,495,143</b>	<b>\$201,566</b>	<b>\$15,696,709</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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.

	Actuals			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Instruction (11)</b>						
011X Salaries	3,708,722	3,797,309	4,280,194	4,361,629	(76,001)	4,285,628
02XX Employee Benefits	1,268,456	1,530,935	1,382,980	1,506,999	11,001	1,518,000
03XX Professional Services	994	34,123	57,826	24,500	(17,000)	7,500
04XX Property Services	47,266	50,387	50,712	48,128	12,472	60,600
05XX Other Services	45,823	53,054	117,341	101,240	15,000	116,240
06XX Supplies & Materials	246,922	291,836	426,496	314,077	115,775	429,852
07XX Property	134,274	203,852	97,951	66,000	29,120	95,120
08XX Other Objects	0	5,725	0	0	0	0
09XX Other Uses	7,513	0	0	0	0	0
<b>Total Instruction</b>	<b>5,459,970</b>	<b>5,967,222</b>	<b>6,413,501</b>	<b>6,422,574</b>	<b>90,366</b>	<b>6,512,940</b>

**Strasburg School District 31 J**

**Revised Budget  
General Fund Detail Budgets  
FY 2025/26**

**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			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Special Education (12)</b>						
011X Salaries	403,482	496,967	601,933	597,821	(14,934)	582,887
02XX Employee Benefits	118,477	148,675	164,718	178,847	23,628	202,475
03XX Professional Services	30,868	26,490	129	20,000	0	20,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	451,418	594,167	746,546	1,176,589	(19,929)	1,156,660
06XX Supplies & Materials	6,415	3,040	3,153	5,800	0	5,800
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
<b>Total Special Education</b>	<b>1,010,661</b>	<b>1,269,339</b>	<b>1,516,479</b>	<b>1,979,058</b>	<b>(11,236)</b>	<b>1,967,822</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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			Approved		
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Proposed FY 25-26
<b>Career &amp; Technical Education (13)</b>						
011X Salaries	300	0	0	114,626	(22,564)	92,062
02XX Employee Benefits	0	0	0	39,471	(5,831)	33,640
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	30,632	(15,632)	15,000
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
<b>Total Career &amp; Technical Education</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>184,730</b>	<b>(44,027)</b>	<b>140,702</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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.

	Actuals			Approved		
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Proposed FY 25-26
<b>Co-Curricular Instruction (14)</b>						
011X Salaries	191,179	209,111	340,135	341,796	14,404	356,200
02XX Employee Benefits	51,708	61,396	97,005	80,515	3,119	83,634
03XX Professional Services	35,174	34,713	42,388	57,000	0	57,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	102,638	120,640	108,872	132,700	(12,000)	120,700
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
<b>Total Co-Curricular Instruction</b>	<b>380,700</b>	<b>425,861</b>	<b>588,400</b>	<b>612,012</b>	<b>5,522</b>	<b>617,534</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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.

	Actuals			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Student Support Services (21)</b>						
011X Salaries	273,345	328,719	370,705	402,582	(23,379)	379,203
02XX Employee Benefits	102,216	142,349	128,925	142,104	8,803	150,907
03XX Professional Services	47,280	53,137	73,582	73,050	(16,050)	57,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	42,255	47,341	51,273	65,910	(9,006)	56,904
06XX Supplies & Materials	2,768	4,548	4,670	48,450	(41,500)	6,950
07XX Property	0	0	0	0	0	0
08XX Other Objects	0	0	120	400	0	400
09XX Other Uses	0	0	0		0	
<b>Total Student Support Services</b>	<b>467,863</b>	<b>576,094</b>	<b>629,275</b>	<b>732,496</b>	<b>(81,131)</b>	<b>651,364</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Proposed FY 25-26
<b>Instruct Support Services (22)</b>						
<b>011X</b> Salaries	119,512	123,489	212,602	206,786	65,972	272,759
<b>02XX</b> Employee Benefits	41,426	48,195	70,390	74,606	29,751	104,356
<b>03XX</b> Professional Services	16,095	37,959	111,691	66,800	(5,300)	61,500
<b>04XX</b> Property Services	0	0	0	0	0	0
<b>05XX</b> Other Services	0	0	0	0	0	0
<b>06XX</b> Supplies & Materials	20,525	14,989	12,330	16,850	(5,000)	11,850
<b>07XX</b> Property	0	0	0	0	0	0
<b>08XX</b> Other Objects	0	0	0	0	0	0
<b>09XX</b> Other Uses	0	0	0	0	0	0
<b>Total Student Support Services</b>	<b>197,557</b>	<b>224,631</b>	<b>407,013</b>	<b>365,042</b>	<b>85,423</b>	<b>450,465</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>General Administration (23)</b>						
011X Salaries	213,895	228,343	218,741	197,287	291	197,578
02XX Employee Benefits	63,282	80,829	64,562	63,740	4,165	67,906
03XX Professional Services	78,809	113,354	111,068	97,500	8,700	106,200
04XX Property Services	4,801	4,134	4,724	5,000	0	5,000
05XX Other Services	6,576	17,180	17,691	10,000	7,000	17,000
06XX Supplies & Materials	7,371	24,016	10,950	25,500	0	25,500
07XX Property	0	0	8,017	0	0	0
08XX Other Objects	17,795	23,734	23,366	22,000	2,000	24,000
09XX Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	<b>392,529</b>	<b>491,590</b>	<b>459,118</b>	<b>421,027</b>	<b>22,156</b>	<b>443,183</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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.

	Actuals			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>School Administration (24)</b>						
011X Salaries	642,309	605,221	754,878	810,352	95,920	906,273
02XX Employee Benefits	179,093	211,471	223,288	257,991	42,361	300,352
03XX Professional Services	0	8,350	7,734	6,000	(6,000)	0
04XX Property Services	19,608	22,228	24,366	19,900	3,100	23,000
05XX Other Services	4,274	18,863	13,706	18,525	(1,225)	17,300
06XX Supplies & Materials	29,450	37,753	44,187	45,840	(140)	45,700
07XX Property	0	0	0	0	0	0
08XX Other Objects	2,079	2,895	3,844	3,600	0	3,600
09XX Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>876,814</b>	<b>906,780</b>	<b>1,072,003</b>	<b>1,162,208</b>	<b>134,017</b>	<b>1,296,225</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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.

	Actuals			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Business Services (25)</b>						
011X Salaries	127,715	132,400	165,360	165,821	(6,407)	159,413
02XX Employee Benefits	33,217	44,391	45,722	47,576	501	48,077
03XX Professional Services	24,113	18,977	17,048	10,000	5,000	15,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	1,490	2,980	3,815	3,000	0	3,000
06XX Supplies & Materials	2,882	7,433	3,450	3,500	0	3,500
07XX Property	0	0	0	0	0	0
08XX Other Objects	881	1,529	1,549	1,500	0	1,500
09XX Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>190,298</b>	<b>207,710</b>	<b>236,943</b>	<b>231,397</b>	<b>(906)</b>	<b>230,491</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Maintenance &amp; Operations (26)</b>						
011X Salaries	552,800	603,634	700,660	648,939	25,808	674,747
02XX Employee Benefits	193,816	241,642	246,233	237,855	(3,720)	234,136
03XX Professional Services	0	89	951	500	0	500
04XX Property Services	248,385	441,227	322,439	277,775	(31,500)	246,275
05XX Other Services	222,198	316,327	363,566	412,281	113,684	525,965
06XX Supplies & Materials	434,175	533,840	478,224	526,000	10,000	536,000
07XX Property	6,287	13,551	8,613	7,500	0	7,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>1,657,661</b>	<b>2,150,310</b>	<b>2,120,687</b>	<b>2,110,850</b>	<b>114,273</b>	<b>2,225,122</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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			Approved		
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Proposed FY 25-26
<b>Transportation (27)</b>						
011X Salaries	237,434	276,550	257,520	228,447	44,553	273,001
02XX Employee Benefits	66,417	86,496	70,567	62,376	18,493	80,870
03XX Professional Services	306	1,522	1,437	1,100	0	1,100
04XX Property Services	47,442	68,614	236,264	244,840	(155,440)	89,400
05XX Other Services	3,689	15,929	1,057	500	1,500	2,000
06XX Supplies & Materials	56,825	61,009	53,977	59,000	(12,000)	47,000
07XX Property	0	32,519	128,082	0	80,000	80,000
08XX Other Objects	0	0		0	0	0
09XX Other Uses	0	0		0	0	0
<b>Total Transportation</b>	<b>412,113</b>	<b>542,641</b>	<b>748,905</b>	<b>596,263</b>	<b>(22,893)</b>	<b>573,370</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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.

	Actuals	Actuals	Actuals	Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Central Services (28)</b>						
011X Salaries	124,665	121,505	208,031	209,281	4,082	213,363
02XX Employee Benefits	41,635	49,636	69,536	75,163	6,882	82,045
03XX Professional Services	16,773	12,365	59,614	55,000	0	55,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	65,188	48,134	64,434	57,000	16,777	73,777
06XX Supplies & Materials	81,962	101,114	148,279	121,000	28,000	149,000
07XX Property	25,146	0	0	0	0	0
08XX Other Objects	125	0	0	500	0	500
09XX Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>355,492</b>	<b>332,753</b>	<b>549,895</b>	<b>517,943</b>	<b>55,741</b>	<b>573,685</b>

**Strasburg School District 31 J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 2025/26**

**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			Approved		
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Proposed FY 25-26
<b>Property Services (40)</b>						
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	34,878	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	2,304	7,500	9,804
07XX Property	0	964,335	2,117,472	157,239	(153,239)	4,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Property Services</b>	<b>0</b>	<b>999,213</b>	<b>2,117,472</b>	<b>159,543</b>	<b>(145,739)</b>	<b>13,804</b>

Strasburg School District 31 J

Revised Budget

School Budgets

FY 2025/26

# School Budgets



**Strasburg School District 31 J**

Revised Budget

School Budgets

FY 2025/26

**Location:** Strasburg Elementary School

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Strasburg Elementary (110)</b>						
011X Salaries	2,240,658	2,424,531	2,553,469	2,578,546	(24,115)	2,554,431
02XX Employee Benefits	725,263	1,009,032	796,579	864,852	(18,229)	846,624
03XX Professional Services	8,137	27,627	7,659	46,350	(19,950)	26,400
04XX Property Services	21,666	26,013	27,152	25,000	0	25,000
05XX Other Services	810	6,940	5,212	9,775	(725)	9,050
06XX Supplies & Materials	113,989	162,250	172,728	136,530	47,342	183,872
07XX Property	15,681	10,472	11,903	2,000	0	2,000
08XX Other Objects	7,988	6,175	1,524	1,200	0	1,200
09XX Other Uses	0	0		0	0	0
<b>Total Transportation</b>	<b>3,134,191</b>	<b>3,673,040</b>	<b>3,576,225</b>	<b>3,664,254</b>	<b>(15,678)</b>	<b>3,648,576</b>

**Strasburg School District 31 J**

Revised Budget

School Budgets

FY 2025/26

**Location:** Strasburg Preschool

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Strasburg Preschool (120)</b>						
011X Salaries			347,024	362,497	9,310	371,807
02XX Employee Benefits			102,561	109,033	1,365	110,398
03XX Professional Services			356	500	0	500
04XX Property Services			7,890	0	0	0
05XX Other Services			30,482	0	0	0
06XX Supplies & Materials			669	8,000	0	8,000
07XX Property				0	0	0
08XX Other Objects				0	0	0
09XX Other Uses				0	0	0
<b>Total Transportation</b>	0	0	488,983	480,030	10,675	490,705

**Strasburg School District 31 J**  
**Revised Budget**  
**Elementary School Staffing Allocations**  
**FY 2025/26**

	PreK*	K-2	3-5	Total
Projected Enrollment	74	220	241	535
District Targeted Ratio	16:1	20:1	23:1	
School Allocation	4.6	11.0	10.5	26.1

FTE	# of Students	General Fund Original	SPED	Title I	Other Grants	Conversion	Increase/Decrease	2025-2026 FTE + Increase/Decrease	Variance vs. Prior Year
<b>Certified</b>									
Principal		1.0						1.0	
Asst. Principal		1.0						1.0	
Preschool Director					1.0			1.0	
Classroom Teachers								0.0	
Preschool	74				4.0			4.0	
Kindergarten	74	4.0						4.0	
1st Grade	77	4.0						4.0	
2nd Grade	69	4.0						4.0	
3rd Grade	79	4.0						4.0	
4th Grade	87	4.0						4.0	
5th Grade	75	4.0						4.0	
Music Teacher	461	1.0						1.0	
PE Teacher	461	2.0						2.0	
Art Teacher	461	1.0						1.0	
Title I Teachers	37			1.0				1.0	
Math Interventionist		1.0						1.0	
English Language Learner	86	2.0						2.0	
Gifted and Talented	9							0.0	
Counselor	535	1.0						1.0	
Special Education Teacher	57		3.0					3.0	
<b>Positions by Funding Source</b>		<b>34.0</b>	<b>3.0</b>	<b>1.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>43.0</b>	<b>0.0</b>
<b>Classified</b>									
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	
Para (SPED)			6.6					6.6	-1.0
Para (Preschool)					4.0			4.0	-0.2
Para (ELL)								0.0	
Para (Title I)				1.0				1.0	
<b>Positions by Funding Source</b>		<b>4.0</b>	<b>6.6</b>	<b>1.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>15.6</b>	<b>-1.2</b>
<b>Grand Total</b>		<b>38.0</b>	<b>9.6</b>	<b>2.0</b>	<b>9.0</b>	<b>0.0</b>	<b>0.0</b>	<b>58.6</b>	<b>-1.2</b>

Pre School\*:  
Pre School (Full Day)-2 Classes  
Pre School (Half Day)-4 Classes  
(Capacity - 104)

**Strasburg School District 31 J**

Revised Budget

School Budgets

FY 2025/26

**Location:** Hemphill Middle School

**Hemphill Middle School (120)**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
011X Salaries	1,185,183	1,206,157	1,393,299	1,476,160	(919)	1,475,241
02XX Employee Benefits	378,827	414,851	462,518	508,891	27,939	536,831
03XX Professional Services	33,112	38,523	88,789	2,650	(50)	2,600
04XX Property Services	11,822	14,015	12,785	11,528	3,472	15,000
05XX Other Services	2,936	5,894	3,954	4,250	0	4,250
06XX Supplies & Materials	84,815	73,865	143,413	117,007	18,143	135,150
07XX Property	2,636	4,449	19,517	4,500	(4,500)	0
08XX Other Objects	1,085	545	1,245	1,200	0	1,200
09XX Other Uses	0	0	0	0	0	0
<b>Total Transportation</b>	<b>1,700,417</b>	<b>1,758,300</b>	<b>2,125,520</b>	<b>2,126,186</b>	<b>44,085</b>	<b>2,170,271</b>

**Strasburg School District 31 J**  
**Revised Budget**  
**Middle School Staffing Allocations**  
**FY 2025/26**

Projected Enrollment	252
District Targeted Ratio	26:1
School Allocation	9.69

<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>2025-2026 FTE + Increase/Decrease</i>	<i>Variance vs. Prior Year</i>
<b><i>Certified</i></b>									
Principal		1.0						1.0	
Asst. Principal		1.0						1.0	
Classroom Teachers		13.0						13.0	
6th Grade	87							0.0	
7th Grade	76							0.0	
8th Grade	89							0.0	
Music Teacher		0.5						0.5	
PE Teacher	252	2.0						2.0	
Spanish Teacher		0.5						0.5	
Art Teacher		1.0						1.0	
English Language Learner	34	0.0						0.0	
Gifted and Talented	9							0.0	
Counselor	252	1.0						1.0	
Special Education Teacher	39		2.0					2.0	1.0
<b><i>Positions by Funding Source</i></b>		<b>20.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>22.0</b>	<b>1.0</b>
<b><i>Classified</i></b>									
Building Secretary		1.0						1.0	
Para (General)		2.0						2.0	-1.0
Para (SPED)			1.0					1.0	-1.0
ELL								0.0	
<b><i>Positions by Funding Source</i></b>		<b>3.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.0</b>	<b>-2.0</b>
<b><i>Grand Total</i></b>		<b>23.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>		<b>0.0</b>	<b>26.0</b>	<b>-1.0</b>

**Strasburg School District 31 J**

Revised Budget

School Budgets

FY 2025/26

Location: Strasburg High School

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Strasburg High School (310)</b>						
011X Salaries	1,552,535	1,620,784	1,821,023	1,923,237	(18,327)	1,904,909
02XX Employee Benefits	508,604	580,898	556,426	632,657	64,221	696,878
03XX Professional Services	5,838	26,224	6,545	3,300	(300)	3,000
04XX Property Services	28,717	28,007	30,402	26,900	12,100	39,000
05XX Other Services	43,386	57,099	121,570	105,250	14,500	119,750
06XX Supplies & Materials	170,731	189,379	204,957	264,282	1,518	265,800
07XX Property	1,903	9,057	493	0	0	0
08XX Other Objects	520	1,900	475	1,200	0	1,200
09XX Other Uses	0	0	0	0	0	0
<b>Total Transportation</b>	<b>2,312,235</b>	<b>2,513,347</b>	<b>2,741,890</b>	<b>2,956,826</b>	<b>73,711</b>	<b>3,030,537</b>

**Strasburg School District 31 J**  
**Revised Budget**  
**Strasburg High School Staffing Allocations**  
**FY 2025/26**

Projected Enrollment	377
District Targeted Ratio	30:1
School Allocation	12.57

<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>2025-2026 FTE + Increase/Decrease</i>	<i>Variance vs. Prior Year</i>
<b><i>Certified</i></b>									
Principal		1.0						1.0	
Asst. Principal		1.0						1.0	
Dean		1.0						1.0	
Classroom Teachers		13.0						13.0	-1.0
	9th	87							
	10th	88							
	11th	95							
	12th	107							
Music Teacher		0.5						0.5	
PE Teacher		3.0						3.0	
Art Teacher		1.0						1.0	
English Language Learner	29	0.2						0.2	-0.4
Spanish Teacher		1.0						1.0	
Gifted and Talented	35							0.0	
Counselor	377	1.0						1.0	
Special Education Teacher	38		1.0					1.0	-1.0
<b><i>Positions by Funding Source</i></b>		<b>22.7</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>23.7</b>	<b>-2.4</b>
<b><i>Classified</i></b>									
Buidling Secretary		1.0						1.0	
Administrative Asst.-Counselor		1.0						1.0	
Para (Library)		1.0						1.0	
Para (SPED)			2.0					2.0	2.0
Para (ELL)		1.0						1.0	
<b><i>Positions by Funding Source</i></b>		<b>4.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6.0</b>	<b>2.0</b>
<b><i>Grand Total</i></b>		<b>26.7</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>		<b>0.0</b>	<b>29.7</b>	<b>-0.4</b>

**Strasburg School District 31 J**

Revised Budget

School Budgets

FY 2025/26

**Location:** Prairie Creeks High School

	Actuals			Approved		Proposed
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY 25-26
<b>Prairie Creeks High School (320)</b>						
011X Salaries	93,385	92,318	101,776	129,928	27,695	157,622
02XX Employee Benefits	34,240	36,397	37,329	47,364	6,500	53,864
03XX Professional Services	32,991	44,566	58,384	59,000	(6,000)	53,000
04XX Property Services	4,669	4,579	4,740	4,600	0	4,600
05XX Other Services	2,966	0	0	0	0	0
06XX Supplies & Materials	16,271	19,923	16,657	20,500	1,000	21,500
07XX Property	2,570	46,959	86	1,000	0	1,000
08XX Other Objects	0	0	600	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Transportation</b>	<b>187,091</b>	<b>244,743</b>	<b>219,572</b>	<b>262,391</b>	<b>29,195</b>	<b>291,586</b>

**Strasburg School District 31 J**  
**Revised Budget**  
**Prairie Creeks High School Staffing Allocations**  
**FY 2025/26**

Projected Enrollment	36
District Targeted Ratio	22:1
School Allocation	1.64

<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>2025-2026 FTE + Increase/Decrease</i>	<i>Variance vs. Prior Year</i>
<b><i>Certified</i></b>									
Principal	36	1.0						1.0	
Life Skills Technician	36	1.0						1.0	0.5
<b><i>Positions by Funding Source</i></b>		<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2.0</b>	<b>0.5</b>
<b><i>Classified</i></b>									
Administrative Assistant	36	1.0						1.0	
<b><i>Positions by Funding Source</i></b>		<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>
<b><i>Grand Total</i></b>		<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.5</b>

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

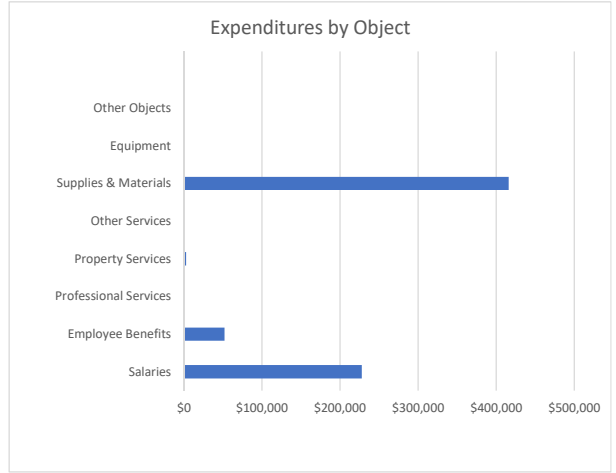
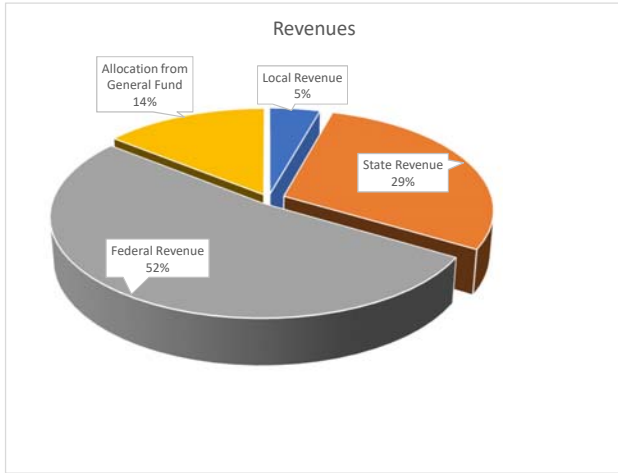
**Strasburg School District 31 J**  
**Revised Budget**  
**Central Services Staffing Allocations**  
**FY 2025/26**

Projected Enrollment 1,180.00

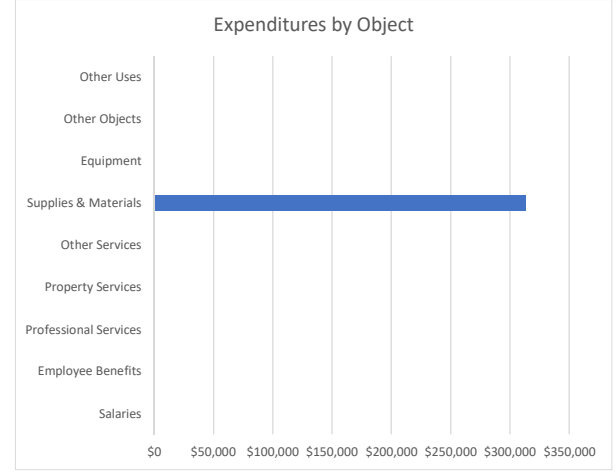
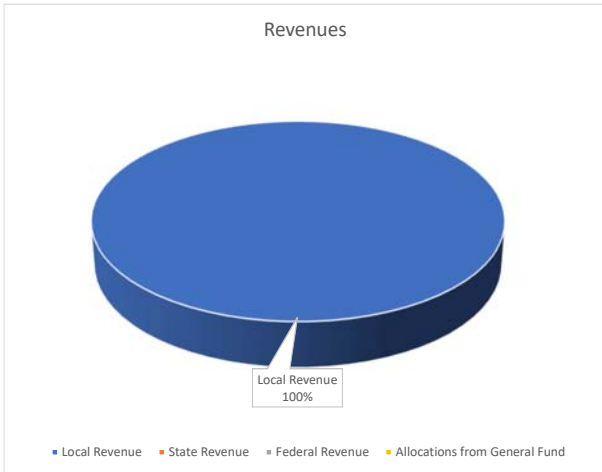
<i>FTE</i>	<i># of Students/ Staff</i>	<i>General Fund Original</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/ Decrease</i>	<i>2025-2026 FTE + Increase/Decrease</i>	<i>Variance vs. Prior Year</i>
Superintendent	1,180.0	1.0				1.0	
Exec. Asst. Superintendent	1,180.0	1.0				1.0	
Fiscal Services/Central Registration	655.6	1.8				1.8	
Human Resources	1,268.0	1.0				1.0	
Transportation Director	1,180.0	1.0				1.0	
Transportation Clerk	1,187.0	0.0				0.0	-0.5
Transportation	262.2	4.5				4.5	1.0
Food Services Director	1,180.0	1.0				1.0	
Food Services	163.9	7.2				7.2	
Operations and Maintenance Director	1,180.0	1.0				1.0	
Custodians	<i>Sq Ft./Staff</i>						
Elementary	18,660.0	4.0				4.0	
Middle School	17,000.0	2.5				2.5	
High School	19,428.6	3.5				3.5	
Lead Custodian	1,180.0	1.0				1.0	
Grounds	1,180.0	1.0				1.0	
Maintenance	1,180.0	1.0				1.0	
Social Worker	1,180.0	1.0				1.0	
Athletics	983.3	1.2				1.2	
Mail Services	9,440.0	0.1				0.1	
Health Services	590.0	2.0				2.0	
Technology	590.0	2.0				2.0	
District Assessment/ELL	1,180.0	0.8				0.8	0.8
Data/Teaching & Learning	1,180.0	1.0				1.0	
<b>Positions by Funding Source</b>		<b>40.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40.6</b>	<b>1.3</b>

**Strasburg School District 31 J**  
**Revised Budget**  
**Other Fund Graphs**  
**FY 2025/26**

**Food Services Fund**

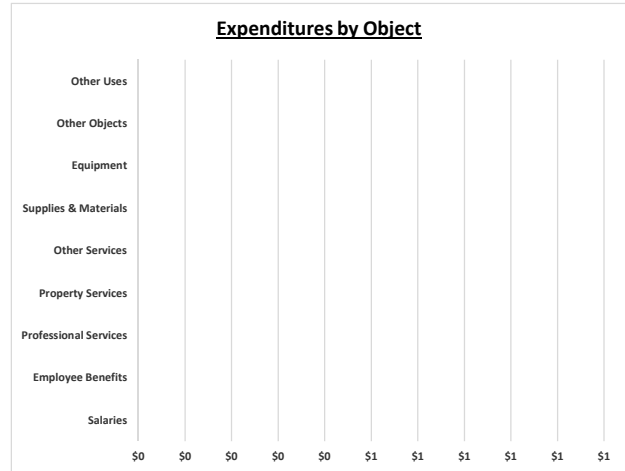
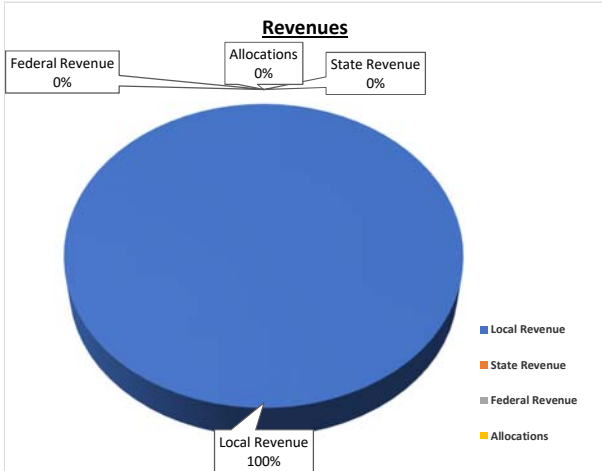


**Student Activity Fund**

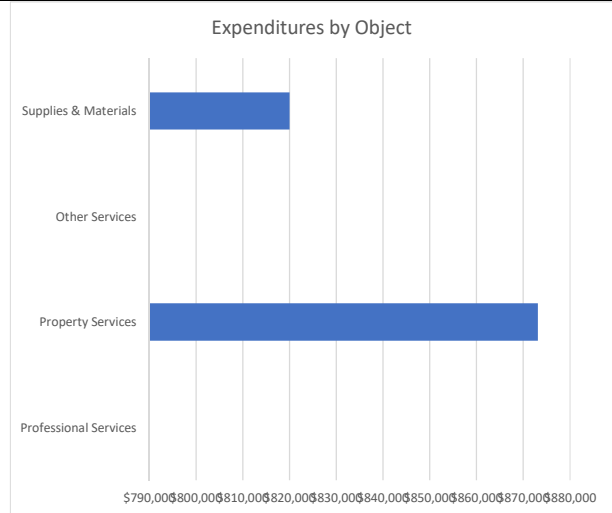
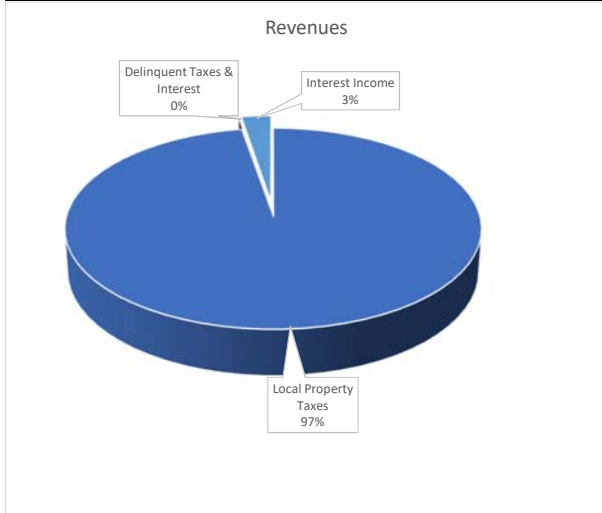


**Strasburg School District 31 J**  
 Revised Budget  
 Other Fund Graphs  
 FY 2025/26

**Building Fund**

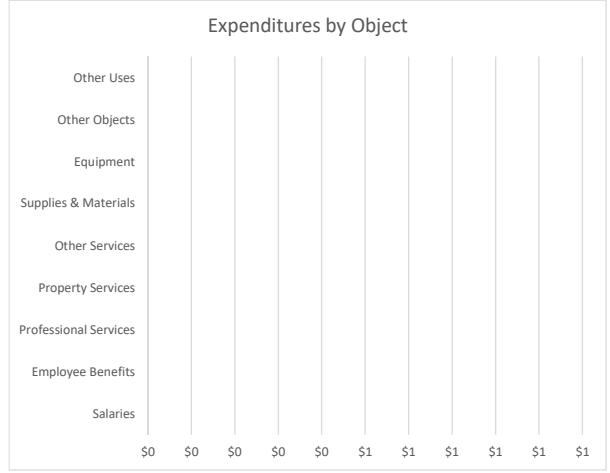
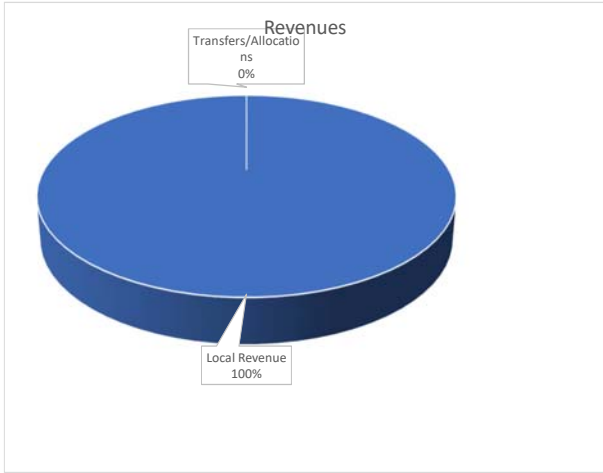


**Bond Redemption Fund**



**Strasburg School District 31 J**  
**Revised Budget**  
**Other Fund Graphs**  
**FY 2025/26**

**Capital Reserve Fund**



**Strasburg School District 31 J**

**Revised Budget**

**Food Service Fund (21)**

**FY 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Beginning Fund Balance</b>						
Unspendable (Inventory)				17,870	0	17,870
Restricted Fund Balance	37,430	66,760	17,316	35,708	(4,780)	30,928
<b>Total Beginning Fund Balance</b>	37,430	66,760	17,316	53,578	(4,780)	48,798
<b>Revenues</b>						
1XXX Local Revenue	38,918	191,362	33,704	30,800	0	30,800
3XXX State Revenue	2,968	9,568	358,766	203,700	0	203,700
4XXX Federal Revenue	567,035	260,816	432,277	365,770	0	365,770
5210 Allocation from General Fund	0	50,000		100,000	0	100,000
<b>Total Revenues</b>	608,921	511,746	824,747	700,270	0	700,270
<b>Total Resources Available</b>	646,351	578,506	842,063	753,848	(4,780)	749,068
<b>Expenditures</b>						
011X Salaries	208,770	185,204	208,202	219,176	8,684	227,859
02XX Employee Benefits	51,331	44,473	54,332	50,520	1,314	51,834
03XX Professional Services	1,949	1,010	2,712	1,200	0	1,200
04XX Property Services	406	224	604	3,000	0	3,000
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	317,135	306,613	522,635	431,154	(15,000)	416,154
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	23,666	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	579,591	561,190	788,485	705,050	(5,002)	700,048
<b>Surplus/(Deficit)</b>	29,330	(49,444)	36,262	(4,780)	5,002	222
<b>Fund Balances</b>						
Unspendable (Inventory)	0	0	0	17,870	0	17,870
Restricted Fund Balance	66,760	17,316	53,578	30,928	222	31,150
<b>Total Fund Balance</b>	66,760	17,316	53,578	48,798	222	49,020

**Total Appropriation( Ending Fund Balance + Expense)**

753,848

749,068

**Strasburg School District 31 J**

Revised Budget

Pupil Activity Fund (23)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Beginning Fund Balance</b>						
Fund Balance	159,864	207,062	190,938	191,356	25,000	216,356
<b>Total Beginning Fund Balance</b>	159,864	207,062	190,938	191,356	25,000	216,356
<b>Revenues</b>						
1XXX Local Revenue	255,420	350,272	366,814	400,000	(75,000)	325,000
3XXX State Revenue					0	
4XXX Federal Revenue					0	
5210 Allocations from General Fund					0	
<b>Total Revenues</b>	255,420	350,272	366,814	400,000	(75,000)	325,000
<b>Total Resources Available</b>	415,284	557,334	557,752	591,356	(50,000)	541,356
<b>Expenditures</b>						
011X Salaries					0	
02XX Employee Benefits					0	
03XX Professional Services					0	
04XX Property Services					0	
05XX Other Services					0	
06XX Supplies & Materials	208,222	366,396	366,396	375,000	(62,000)	313,000
07XX Equipment					0	
08XX Other Objects					0	
09XX Other Uses					0	
<b>Total Expenditures</b>	208,222	366,396	366,396	375,000	(62,000)	313,000
<b>Surplus/(Deficit)</b>	47,198	(16,124)	418	25,000	(13,000)	12,000
<b>Fund Balances</b>						
Fund Balance	207,062	190,938	191,356	216,356	12,000	228,356
<b>Ending Fund Balances</b>	207,062	190,938	191,356	216,356	12,000	228,356
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				591,356		541,356

**Strasburg School District 31 J**

Revised Budget

Bond Redemption Fund (31)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Beginning Fund Balance</b>						
Fund Balance	2,248,483	2,295,439	2,333,777	2,180,196	0	2,180,196
<b>Total Beginning Fund Balance</b>	2,248,483	2,295,439	2,333,777	2,180,196	0	2,180,196
<b>Revenues</b>						
1110 Local Property Taxes	1,716,795	1,702,769	1,486,491	1,500,000	0	1,500,000
1120 Specific Ownership (if Applicable)					0	
1140 Delinquent Taxes & Interest				2,000	0	2,000
1141 Abatement					0	
1500 Interest Income	27,186	31,800	54,016	40,000	0	40,000
1900 Other Local		2,044			0	
<b>Total Revenues</b>	1,743,981	1,736,613	1,540,507	1,542,000	0	1,542,000
<b>Total Resources Available</b>	3,992,464	4,032,052	3,874,284	3,722,196	0	3,722,196
<b>Expenditures</b>						
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	957,025	938,275	919,088	897,400	(24,300)	873,100
09XX Other Uses					0	
5100-0910 Debt Service/Principal	740,000	760,000	775,000	800,000	20,000	820,000
<b>Total Expenditures</b>	1,697,025	1,698,275	1,694,088	1,697,400	(4,300)	1,693,100
<b>Surplus/(Deficit)</b>	46,956	38,338	(153,581)	(155,400)	4,300	(151,100)
<b>Fund Balances</b>						
Fund Balance	2,295,439	2,333,777	2,180,196	2,024,796	4,300	2,029,096
<b>Total Ending Fund Balance</b>	2,295,439	2,333,777	2,180,196	2,024,796	4,300	2,029,096

**Total Appropriation( Ending Fund Balance + Expense)**      \$3,722,196                      \$3,722,196

**Strasburg School District 31 J**

Revised Budget

Debt Amortization Schedule

FY 2025/26

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 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Beginning Fund Balance</b>						
Fund Balance	24,024,824	6,943,459	1,283,086	(158,765)	37,302	(121,463)
<b>Total Beginning Fund Balance</b>	24,024,824	6,943,459	1,283,086	(158,765)	37,302	(121,463)
<b>Revenues</b>						
1XXX Local Revenue	36,825	101,435	64,604	10,000	(9,999)	1
3XXX State Revenue	2,481,921	819,172		0	0	0
4XXX Federal Revenue				0	0	0
5210 Transfers				2,360,000	(2,360,000)	0
<b>Total Revenues</b>	2,518,746	920,607	64,604	2,370,000	(2,369,999)	1
<b>Total Resources Available</b>	26,543,570	7,864,066	1,347,690	2,211,235	(2,332,697)	(121,462)
<b>Expenditures</b>						
011X Salaries					0	0
02XX Employee Benefits					0	0
03XX Professional Services					0	0
04XX Property Services	16,675,615	6,580,980	1,506,455	2,332,698	(2,332,698)	0
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
<b>Total Expenditures</b>	19,600,111	6,580,980	1,506,455	2,332,698	(2,332,698)	0
<b>Surplus/(Deficit)</b>	<b>(17,081,365)</b>	<b>(5,660,373)</b>	<b>(1,441,851)</b>	37,302	<b>(37,301)</b>	1
<b>Fund Balances</b>						
Fund Balance	6,943,459	1,283,086	(158,765)	(121,463)	1	(121,462)
<b>Total Ending Fund Balance</b>	6,943,459	1,283,086	(158,765)	(121,463)	1	(121,462)
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				<b>2,211,235</b>		<b>(121,462)</b>

**Strasburg School District 31 J**

**Revised Budget**

**Capital Reserve Fund (43)**

**FY 2025/26**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Proposed FY 25-26
<b>Beginning Fund Balance</b>						
Fund Balance	297,700	312,066	557,064	568,578	(111,975)	456,603
<b>Total Beginning Fund Balance</b>	297,700	312,066	557,064	568,578	(111,975)	456,603
<b>Revenues</b>						
1XXX Local Revenue	14,366	244,998	11,514	188,025	(184,325)	3,700
3XXX State Revenue					0	
4XXX Federal Revenue					0	
Transfers/Allocations				(300,000)	300,000	0
<b>Total Revenues</b>	14,366	244,998	11,514	(111,975)	115,675	3,700
<b>Total Resources Available</b>	312,066	557,064	568,578	456,603	3,700	460,303
<b>Expenditures</b>						
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	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	14,366	244,998	11,514	(111,975)	115,675	3,700
<b>Fund Balances</b>						
Fund Balance	312,066	557,064	568,578	456,603	3,700	460,303
<b>Total Ending Fund Balance</b>	312,066	557,064	568,578	456,603	3,700	460,303

**Total Appropriation( Ending Fund Balance + Expense)**      **\$456,603**      **\$460,303**

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD  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
<b>Beginning Fund Balance (Includes All Reserves)</b>			3,641,321	48,798	216,356	2,180,196	(121,463)	456,603	6,421,811
<b>Revenues</b>									
Local Sources	1000 - 1999	4,987,272	30,800	325,000	1,500,000	1	3,700	6,846,773	
Intermediate Sources	2000 - 2999	357						357	
State Sources	3000 - 3999	10,669,977	203,700	-		-	-	10,873,677	
Federal Sources	4000 - 4999	100,881	365,770	-		-	-	466,651	
<b>Total Revenues</b>		15,758,488	600,270	325,000	1,500,000	1	3,700	18,187,459	
<b>Total Beginning Fund Balance and Reserves</b>		19,399,809	649,068	541,356	3,680,196	(121,462)	460,303	24,609,270	
Total Allocations To/From Other Funds	5600,5700, 5800							-	
Transfers To/From Other Funds	5200 - 5300	(100,000)	100,000	-			-	-	
Other Sources	5100,5400, 5500,5900, 5990, 5991							-	
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		19,299,809	749,068	541,356	3,680,196	(121,462)	460,303	24,609,270	
<b>Expenditures</b>									
<b>Instruction - Program 0010 to 2099</b>									
Salaries	0100	5,316,777						5,316,777	
Employee Benefits, including object 0280	0200	1,837,750						1,837,750	
Purchased Services	0300,0400, 0500	1,418,000		-				1,418,000	
Supplies and Materials	0600	571,352		313,000				884,352	
Property	0700	95,120		-				95,120	
Other	0800, 0900	-		-				-	
<b>Total Instruction</b>		9,238,999	-	313,000	-	-	-	9,551,999	
<b>Supporting Services</b>									
<b>Students - Program 2100</b>									
Salaries	0100	379,203						379,203	
Employee Benefits, including object 0280	0200	150,907						150,907	
Purchased Services	0300,0400, 0500	113,904						113,904	
Supplies and Materials	0600	6,950						6,950	
Property	0700	-						-	
Other	0800, 0900	400						400	
<b>Total Students</b>		651,364	-	-	-	-	-	651,364	
<b>Instructional Staff - Program 2200</b>									
Salaries	0100	272,759						272,759	
Employee Benefits, including object 0280	0200	104,356						104,356	
Purchased Services	0300,0400, 0500	61,500						61,500	
Supplies and Materials	0600	11,850						11,850	
Property	0700	-						-	
Other	0800, 0900	-						-	
<b>Total Instructional Staff</b>		450,465	-	-	-	-	-	450,465	
<b>General Administration - Program 2300, including Program 2303 and 2304</b>									
Salaries	0100	197,578						197,578	
Employee Benefits, including object 0280	0200	67,906						67,906	
Purchased Services	0300,0400, 0500	128,200						128,200	
Supplies and Materials	0600	25,500						25,500	
Property	0700	-						-	
Other	0800, 0900	24,000						24,000	

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD									
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
<b>Total School Administration</b>			443,183	-	-	-	-	-	443,183
<b>School Administration - Program 2400</b>									
	Salaries	0100	906,273						906,273
	Employee Benefits, including object 0280	0200	300,352						300,352
	Purchased Services	0300,0400,							
		0500	40,300						40,300
	Supplies and Materials	0600	45,700						45,700
	Property	0700	-						-
	Other	0800, 0900	3,600						3,600
<b>Total School Administration</b>			1,296,225	-	-	-	-	-	1,296,225
<b>Business Services - Program 2500, including Program 2501</b>									
	Salaries	0100	159,413						159,413
	Employee Benefits, including object 0280	0200	48,077						48,077
	Purchased Services	0300,0400,							
		0500	18,000						18,000
	Supplies and Materials	0600	3,500						3,500
	Property	0700	-						-
	Other	0800, 0900	1,500						1,500
<b>Total Business Services</b>			230,491	-	-	-	-	-	230,491
<b>Operations and Maintenance - Program 2600</b>									
	Salaries	0100	674,747						674,747
	Employee Benefits, including object 0280	0200	234,136						234,136
	Purchased Services	0300,0400,							
		0500	772,740						772,740
	Supplies and Materials	0600	536,000						536,000
	Property	0700	7,500						7,500
	Other	0800, 0900	-						-
<b>Total Operations and Maintenance</b>			2,225,122	-	-	-	-	-	2,225,122
<b>Student Transportation - Program 2700</b>									
	Salaries	0100	273,001						273,001
	Employee Benefits, including object 0280	0200	80,870						80,870
	Purchased Services	0300,0400,							
		0500	92,500						92,500
	Supplies and Materials	0600	47,000						47,000
	Property	0700	80,000						80,000
	Other	0800, 0900	-						-
<b>Total Student Transportation</b>			573,370	-	-	-	-	-	573,370
<b>Central Support - Program 2800, including Program 2801</b>									
	Salaries	0100	213,363						213,363
	Employee Benefits, including object 0280	0200	82,045						82,045
	Purchased Services	0300,0400,							
		0500	128,777						128,777
	Supplies and Materials	0600	149,000						149,000
	Property	0700	-						-
	Other	0800, 0900	500						500
<b>Total Central Support</b>			573,685	-	-	-	-	-	573,685
<b>Other Support - Program 2900</b>									
	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: TBD  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
<b>Total Other Support</b>			-	-	-	-	-	-	
<b>Food Service Operations - Program 3100</b>									
Salaries	0100		227,859					227,859	
Employee Benefits, including object 0280	0200		51,834					51,834	
Purchased Services	0300,0400,0500		4,200					4,200	
Supplies and Materials	0600		416,154					416,154	
Property	0700		-					-	
Other	0800, 0900		-					-	
<b>Total Other Support</b>			-	700,048	-	-	-	700,048	
<b>Enterprise Operations - Program 3200</b>									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
<b>Total Enterprise Operations</b>			-	-	-	-	-	-	
<b>Community Services - Program 3300</b>									
Salaries	0100		-					-	
Employee Benefits, including object 0280	0200		-					-	
Purchased Services	0300,0400,0500		-					-	
Supplies and Materials	0600		-					-	
Property	0700		-					-	
Other	0800, 0900		-					-	
<b>Total Community Services</b>			-	-	-	-	-	-	
<b>Education for Adults - Program 3400</b>									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
<b>Total Education for Adults Services</b>			-	-	-	-	-	-	
<b>Total Supporting Services</b>			6,443,906	700,048	-	-	-	7,143,954	
<b>Property - Program 4000</b>									
Salaries	0100		-					-	
Employee Benefits, including object 0280	0200		-					-	
Purchased Services	0300,0400,0500		-					-	
Supplies and Materials	0600		9,804					9,804	
Property	0700		4,000					4,000	
Other	0800, 0900		-					-	
<b>Total Property</b>			13,804	-	-	-	-	13,804	
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>									
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: TBD  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				820,000			820,000
<b>Total Other Uses</b>		-	-	-	820,000	-	-	820,000
<b>Total Expenditures</b>		15,696,709	700,048	313,000	820,000	-	-	17,529,757
<b>APPROPRIATED RESERVES</b>								
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							-
<b>Total Reserves</b>		-	-	-	-	-	-	-
<b>Total Expenditures and Reserves</b>		15,696,709	700,048	313,000	820,000	-	-	17,529,757
<b>BUDGETED ENDING FUND BALANCE</b>								
Non-spendable fund balance (9900)	6710		17,870					17,870
Restricted fund balance (9900)	6720		31,150	228,356	2,029,096			2,288,602
TABOR 3% emergency reserve (9321)	6721	528,000						528,000
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					(121,462)	460,303	338,841
Unassigned fund balance (9900)	6770	3,075,100						3,075,100
Net investment in capital assets (9900)	6790							-
Restricted net position (9900)	6791							-
Unrestricted net position (9900)	6792							-
<b>Total Ending Fund Balance</b>		3,603,100	49,020	228,356	2,029,096	(121,462)	460,303	6,248,413
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-	-	831,100	-	-	831,100
Use of a portion of beginning fund balance resolution required?		Yes	No	No	Yes	No	No	Yes