

FY2025-2026 UNIFORM BUDGET

East Otero School District R-1	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund
Beginning Fund Balance (Includes All Reserves)		558,180	499,037	171,053	532,482	153,134	150,510	1,460,516	88,351
Revenues									
Local Sources	1000 - 1999	3,210,266	-	-	30,500	-	200,000	444,877	-
Intermediate Sources	2000 - 2999	700	-	-	-	-	-	-	-
State Sources	3000 - 3999	14,037,048	-	-	7,000	127,500	-	-	-
Federal Sources	4000 - 4999	-	-	-	1,397,000	2,127,300	-	-	-
Total Revenues		17,248,014	-	-	1,434,500	2,254,800	200,000	444,877	-
Total Beginning Fund Balance and Reserves		17,806,194	499,037	171,053	1,966,982	2,407,934	350,510	1,905,393	88,351
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(250,000)	-	-	-	-	150,000	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		17,556,194	499,037	171,053	1,966,982	2,407,934	500,510	1,905,393	88,351
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	6,882,831	-	-	-	473,493	-	-	-
Employee Benefits, including object 0280	0200	2,444,105	-	-	-	193,822	-	-	-
Purchased Services	0300,0400, 0500	404,795	-	-	-	401,935	350,000	-	-
Supplies and Materials	0600	228,479	-	-	-	77,551	-	-	-
Property	0700	65,400	-	-	-	-	-	-	-
Other	0800, 0900	218,250	-	-	-	40,000	-	-	-
Total Instruction		10,243,860	-	-	-	1,186,801	350,000	-	-
Supporting Services									
Students - Program 2100									
Salaries	0100	481,182	-	-	-	151,663	-	-	-
Employee Benefits, including object 0280	0200	176,087	-	-	-	61,582	-	-	-
Purchased Services	0300,0400, 0500	349,693	-	-	-	86,295	-	-	-
Supplies and Materials	0600	15,797	-	-	-	9,182	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	9,092	-	-	-
Total Students		1,022,759	-	-	-	317,815	-	-	-

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East Otero School District R-1	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund
Instructional Staff - Program 2200									
Salaries	0100	95,519	-	-	-	201,000	-	-	-
Employee Benefits, including object 0280	0200	31,508	-	-	-	82,999	-	-	-
Purchased Services	0300,0400,								
	0500	3,100	-	-	-	313,166	-	-	-
Supplies and Materials	0600	5,800	-	-	-	25,950	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Instructional Staff		135,927	-	-	-	623,115	-	-	-
General Administration - Program 2300, including Program 2303 and 2304									
Salaries	0100	282,454	-	-	-	60,000	-	-	-
Employee Benefits, including object 0280	0200	88,663	-	-	-	17,070	-	-	-
Purchased Services	0300,0400,								
	0500	185,000	-	-	-	-	-	-	-
Supplies and Materials	0600	45,000	-	-	-	-	-	-	-
Property	0700	4,500	-	-	-	-	-	-	-
Other	0800, 0900	5,000	-	-	-	-	-	-	-
Total School Administration		610,617	-	-	-	77,070	-	-	-
School Administration - Program 2400									
Salaries	0100	1,099,405	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	400,789	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	8,000	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total School Administration		1,508,194	-	-	-	-	-	-	-
Business Services - Program 2500, including Program 2501									
Salaries	0100	38,592	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	18,459	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	126,500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Business Services		183,551	-	-	-	-	-	-	-
Operations and Maintenance - Program 2600									
Salaries	0100	971,534	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	399,498	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	181,500	-	-	-	-	-	-	-
Supplies and Materials	0600	695,000	-	-	-	-	-	-	-
Property	0700	8,000	-	-	-	-	-	-	-

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East Otero School District R-1	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Operations and Maintenance		2,255,532	-	-	-	-	-	-	-
Student Transportation - Program 2700									
Salaries	0100	181,362	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	70,527	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	61,000	-	-	-	-	-	-	-
Supplies and Materials	0600	105,000	-	-	-	-	-	-	-
Property	0700	10,000	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Student Transportation		427,889	-	-	-	-	-	-	-
Central Support - Program 2800, including Program 2801									
Salaries	0100	203,066	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	82,827	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	744,322	-	-	-	-	-	-	-
Supplies and Materials	0600	112,500	-	-	-	-	-	-	-
Property	0700	35,000	-	-	-	-	-	-	-
Other	0800, 0900	170,000	-	-	-	-	-	-	-
Total Central Support		1,347,715	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-	-
Food Service Operations - Program 3100									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	-	-	-	671,500	-	-	-	-
Supplies and Materials	0600	-	-	-	743,000	-	-	-	-
Property	0700	-	-	-	10,000	-	-	-	-
Other	0800, 0900	-	-	-	10,000	-	-	-	-
Total Other Support		-	-	-	1,434,500	-	-	-	-
Enterprise Operations - Program 3200									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-

FY2025-2026 UNIFORM BUDGET

East Otero School District R-1	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-
Community Services - Program 3300									
Salaries	0100	23,474	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	5,486	-	-	-	-	-	-	-
Purchased Services	0300,0400,								
	0500	65,000	-	-	-	-	-	-	-
Supplies and Materials	0600	187,000	-	-	-	-	-	-	-
Property	0700	5,000	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Community Services		285,960	-	-	-	-	-	-	-
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		7,778,145	-	-	1,434,500	1,018,000	-	-	-

FY2025-2026 UNIFORM BUDGET

East Otero School District R-1	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund
Property - Program 4000									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Property		-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	1,000	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	443,877	-
Total Other Uses		-	-	-	-	-	-	444,877	-
Total Expenditures		18,022,004	-	-	1,434,500	2,204,800	350,000	444,877	-
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		18,022,004	-	-	1,434,500	2,204,800	350,000	444,877	-

FY2025-2026 UNIFORM BUDGET

East Otero School District R-1	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(465,810)	499,037	171,053	532,482	203,134	150,510	1,460,516	88,351
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

FY2025-2026 UNIFORM BUDGET

East Otero School District R-1	Object Source	43 Capital Reserve Capital Projects	TOTAL
Beginning Fund Balance (Includes All Reserves)		662,953	4,276,216
Revenues			
Local Sources	1000 - 1999	-	3,885,643
Intermediate Sources	2000 - 2999	-	700
State Sources	3000 - 3999	-	14,171,548
Federal Sources	4000 - 4999	-	3,524,300
Total Revenues		-	21,582,191
Total Beginning Fund Balance and Reserves		662,953	25,858,408
Total Allocations To/From Other Funds	5600,5700, 5800	-	-
Transfers To/From Other Funds	5200 - 5300	100,000	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		762,953	25,858,408
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100	-	7,356,324
Employee Benefits, including object 0280	0200	-	2,637,927
Purchased Services	0300,0400, 0500	-	1,156,730
Supplies and Materials	0600	-	306,029
Property	0700	-	65,400
Other	0800, 0900	-	258,250
Total Instruction		-	11,780,660
Supporting Services			
Students - Program 2100			
Salaries	0100	-	632,845
Employee Benefits, including object 0280	0200	-	237,670
Purchased Services	0300,0400, 0500	-	435,988
Supplies and Materials	0600	-	24,979
Property	0700	-	-
Other	0800, 0900	-	9,092
Total Students		-	1,340,574

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East Otero School District R-1	Object Source	43 Capital Reserve Capital Projects	TOTAL
Instructional Staff - Program 2200			
Salaries	0100	-	296,519
Employee Benefits, including object 0280	0200	-	114,508
Purchased Services	0300,0400,		
	0500	-	316,266
Supplies and Materials	0600	-	31,750
Property	0700	-	-
Other	0800, 0900	-	-
Total Instructional Staff		-	759,043
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100	-	342,454
Employee Benefits, including object 0280	0200	-	105,733
Purchased Services	0300,0400,		
	0500	-	185,000
Supplies and Materials	0600	-	45,000
Property	0700	-	4,500
Other	0800, 0900	-	5,000
Total School Administration		-	687,687
School Administration - Program 2400			
Salaries	0100	-	1,099,405
Employee Benefits, including object 0280	0200	-	400,789
Purchased Services	0300,0400,		
	0500	-	-
Supplies and Materials	0600	-	8,000
Property	0700	-	-
Other	0800, 0900	-	-
Total School Administration		-	1,508,194
Business Services - Program 2500, including Program 2501			
Salaries	0100	-	38,592
Employee Benefits, including object 0280	0200	-	18,459
Purchased Services	0300,0400,		
	0500	-	126,500
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Business Services		-	183,551
Operations and Maintenance - Program 2600			
Salaries	0100	-	971,534
Employee Benefits, including object 0280	0200	-	399,498
Purchased Services	0300,0400,		
	0500	-	181,500
Supplies and Materials	0600	-	695,000
Property	0700	-	8,000

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East Otero School District R-1	Object Source	43 Capital Reserve Capital Projects	TOTAL
Other	0800, 0900	-	-
Total Operations and Maintenance			- 2,255,532
Student Transportation - Program 2700			
Salaries	0100	-	181,362
Employee Benefits, including object 0280	0200	-	70,527
Purchased Services	0300,0400,		
	0500	-	61,000
Supplies and Materials	0600	-	105,000
Property	0700	-	10,000
Other	0800, 0900	-	-
Total Student Transportation			- 427,889
Central Support - Program 2800, including Program 2801			
Salaries	0100	-	203,066
Employee Benefits, including object 0280	0200	-	82,827
Purchased Services	0300,0400,		
	0500	-	744,322
Supplies and Materials	0600	-	112,500
Property	0700	-	35,000
Other	0800, 0900	-	170,000
Total Central Support			- 1,347,715
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	-	-
Total Other Support			- -
Food Service Operations - Program 3100			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400,		
	0500	-	671,500
Supplies and Materials	0600	-	743,000
Property	0700	-	10,000
Other	0800, 0900	-	10,000
Total Other Support			- 1,434,500
Enterprise Operations - Program 3200			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400,		
	0500	-	-
Supplies and Materials	0600	-	-
Property	0700	-	-

FY2025-2026 UNIFORM BUDGET

East Otero School District R-1	Object Source	43 Capital Reserve Capital Projects	TOTAL
Other	0800, 0900	-	-
Total Enterprise Operations		-	-
Community Services - Program 3300			
Salaries	0100	-	23,474
Employee Benefits, including object 0280	0200	-	5,486
Purchased Services	0300,0400,		
	0500	-	65,000
Supplies and Materials	0600	-	187,000
Property	0700	-	5,000
Other	0800, 0900	-	-
Total Community Services		-	285,960
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		-	10,230,644

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East Otero School District R-1	Object Source	43 Capital Reserve Capital Projects	TOTAL
Property - Program 4000			
Salaries	0100	-	-
Employee Benefits, including object 0280	0200	-	-
Purchased Services	0300,0400, 0500	100,000	100,000
Supplies and Materials	0600	-	-
Property	0700	-	-
Other	0800, 0900	-	-
Total Property		100,000	100,000
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	-	1,000
Supplies and Materials	0600	N/A	-
Property	0700	-	-
Other	0800, 0900	-	443,877
Total Other Uses		-	444,877
Total Expenditures		100,000	22,556,182
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		100,000	22,556,182

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East Otero School District R-1	Object Source	43 Capital Reserve Capital Projects	TOTAL
BUDGETED ENDING FUND BALANCE			
Non-spendable fund balance (9900)	6710	-	-
Restricted fund balance (9900)	6720	-	-
TABOR 3% emergency reserve (9321)	6721	-	-
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	-	-
Net investment in capital assets (9900)	6790	-	-
Restricted net position (9900)	6791	-	-
Unrestricted net position (9900)	6792	-	-
Total Ending Fund Balance		-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		662,953	3,302,226
Use of a portion of beginning fund balance resolution required?		Yes	Yes