East Otero School District R-1

Approved Budget

FY 2026/27

East Otero School District

Home of the Tigers

La Junta Public Schools
301 Raton Ave.
La Junta, Co 81050

Mr. Patrick Krumholz
Superintendent

Sarah Siegrist
Contracted Finance - Abacus

June 29, 2026

East Otero School District R-1

Approved Budget

Budget Development Assumptions

FY 2026/27

	FY 2025/26	FY 2026/27
Revenue-Based Assumptions		
October FTE Pupil Count	1,189.0	1,163.0
Averaged Funded Pupil Count	1,286.1	1,210.8
Per-Pupil Funding	$12,548	$13,329
Total Program Funding (Hold Harmless)	$16,138,368	$16,138,368
Net Assessed Valuation	$94,917,277	$94,970,014
Property Tax Mill Levy Components:		
General Fund	27.000	27.000
Abatement Levy	0.000	0.000
Bond Fund	7.987	7.987
Mill Levy Override Fund	0.000	0.000
Total Mill Levy	34.987	34.987
Expenditure-Based Assumptions		
District Contribution Family Insurance Premium	$ 800	$ 800
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/25 & 1/1/26)	$14.81	$15.16

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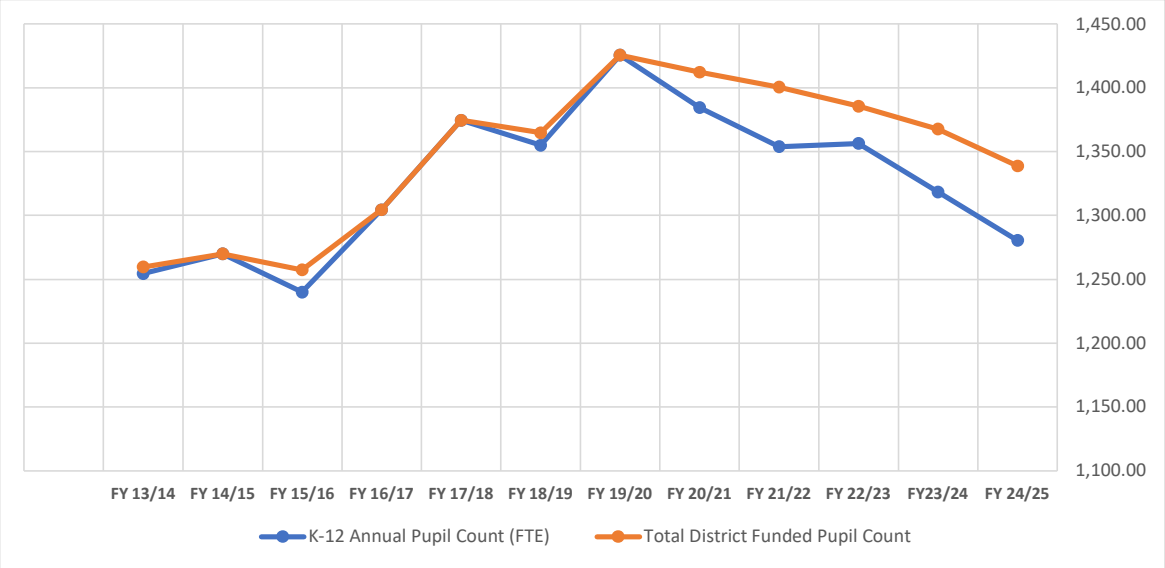
Pupil Count History

FY 2026/27

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY 26/27 (Proj)	**1163**	(26.0)	**1210.8**
FY 25/26	**1189**	(91.5)	**1286.1**
FY 24/25	1,280.50	(38.0)	1,338.80
FY23/24	1,318.50	(38.0)	1,367.80
FY 22/23	1,356.50	2.5	1,385.60
FY 21/22	1,354.00	(30.5)	1,400.60
FY 20/21	1,384.50	(41.0)	1,412.30
FY 19/20	1,425.50	70.5	1,425.50
FY 18/19	1,355.00	(19.5)	1,364.80
FY 17/18	1,374.50	70.1	1,374.50
FY 16/17	1,304.40	64.4	1,304.40
FY 15/16	1,240.00	(30.0)	1,257.40
FY 14/15	1,270.00	15.5	1,270.00
FY 13/14	1,254.50	1,254.5	1,259.80

* From CDE Funding Worksheets



Individual Fund Statements

East Otero School District
Home of the Tigers

East Otero School District R-1

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General Fund

FY 2026/27

	Actuals FY 22/23	PreAudit FY 23/24	PreAudit FY 24/25	Budget FY 25/26	Approved Budget FY 26/27
Beginning Fund Balance					
Restricted - TABOR	515,000	565,140	565,140	565,140	565,140
All Other Fund Balance	6,164,526	5,158,820	3,392,345	2,454,304	2,008,184
Total Beginning Fund Balance	6,679,526	5,723,960	3,957,485	3,019,444	2,573,324
Revenues					
Local Revenue	3,202,062	1,364,116	2,847,587	3,210,266	3,254,335
Intermediate Revenue	91	203	196,934	700	700
State Revenue	13,288,267	13,006,020	13,886,481	14,049,778	14,228,340
Federal Revenue	0	0	0	0	0
Transfers/Allocations	(1,342,596)	(902,386)	(1,250,027)	(250,000)	(836,000)
Total Revenues	15,147,824	13,467,954	15,680,974	17,010,744	16,647,375
Revenue Per Pupil				*14,307*	*14,314*
Total Resources Available	21,827,350	19,191,914	19,638,459	20,030,188	19,220,699
Revenue Per Pupil				*16,846*	*16,527*
Expenditures					
Instructional Services	10,352,591	8,592,670	8,893,411	10,243,860	9,045,170
Pupil Services	746,764	1,055,071	690,390	1,022,759	881,708
Instr. Staff Support	77,387	131,774	144,452	135,927	102,509
General Administration	273,154	443,567	533,373	610,617	618,417
School Administration	837,191	1,538,913	1,527,783	1,508,194	1,382,128
Business Services	26,244	122,574	186,175	183,551	183,551
Maintenance & Operations	1,612,480	2,027,193	2,303,669	2,255,532	1,998,170
Transportation Services	351,572	492,644	587,520	427,889	446,831
Central Services	265,688	566,386	1,496,617	1,347,715	1,444,877
Other Services	1,197,627	272,243	255,625	285,960	283,960
Total Expenditures	15,740,698	15,243,034	16,619,016	18,022,004	16,387,321
Expenditure Per Pupil				*15,157*	*14,091*
Other Financing Uses					
Other Financing Uses	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0
Surplus/(Deficit)	(592,874)	(1,775,081)	(938,041)	(1,011,260)	260,054
Fund Balances					
Restricted - TABOR	515,000	50,140	565,140	565,140	565,140
All Other Fund Balance	5,571,652	3,898,739	2,454,304	1,443,044	2,268,238
Total June 29, 2026	6,086,652	3,948,879	3,019,444	2,008,184	2,833,378
Total Expenditures, Other Financing Uses & Fund Balance				20,030,188	19,220,699
Total Appropriation(Ending Fund Balance + Expense)				**$20,030,188**	**$19,220,699**
Approriation Per Pupil				17222.86156	16526.82593

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Food Service Fund (21)

FY 2026/27

		Actuals FY 22/23	PreAudit FY 23/24	PreAudit FY 24/25	Budget FY 25/26	Approved Budget FY 26/27
Total Beginning Fund Balance		0	0	0	1,039,389	1,039,389
Revenues						
1XXX	Local Revenue	33,312	87,253	31,223	30,500	30,500
3XXX	State Revenue	1,211,700	1,207,516	1,913,861	1,404,000	1,404,000
4XXX	Federal Revenue					
5210	Allocation from General Fund					
Total Revenues		1,245,012	1,294,769	1,945,084	1,434,500	1,434,500
Total Resources Available		1,245,012	1,294,769	1,945,084	2,473,889	2,473,889
Expenditures						
011X	Salaries					
02XX	Employee Benefits					
05XX	Other Services	166,332	741,624	668,748	671,500	671,500
06XX	Supplies & Materials	1,090,810	431,037	734,375	743,000	743,000
07XX	Equipment	63,227	22,541	6,076	10,000	10,000
08XX	Other Objects	49,978	56,986	68,800	10,000	10,000
09XX	Other Uses					
Total Expenditures		1,370,347	1,252,187	1,477,999	1,434,500	1,434,500
	Surplus/(Deficit)	(125,335)	42,582	467,085	0	0
Fund Balances						
	Unspendable (Inventory)	0	0	0	0	0
	Restricted Fund Balance	(125,335)	42,582	467,085	1,039,389	1,039,389
	Total Fund Balance	(125,335)	42,582	467,085	1,039,389	1,039,389
	Total Appropriation(Ending Fund Balance + Expense)				2,473,889	2,473,889
Staff FTE:						
1XX	Administrators					
2XX	Teachers (Licensed)					
3XX	Non-Teaching Professionals					
4XX	Classified - Instructional					
5XX	Classified - School Admin					
6XX	June 29, 2026					
	Total FTE	0.00	0.00	0.00	0.00	0.00

East Otero School District R-1

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Designated Purpose Grants Fund (22)

FY 2026/27

		Actuals FY 22/23	PreAudit FY 23/24	PreAudit FY 24/25	Budget FY 25/26	Approved Budget FY 26/27
Total Beginning Fund Balance		0	0	0	0	0
Revenues						
1XXX	Local Revenue		2,540			
3XXX	State Revenue	297,228	340,768	137,000	127,500	127,500
	Total State Revenue	297,228	343,308	137,000	127,500	127,500
	Federal Revenue					
4010	Title I	462,131	673,328	984,361	1,122,688	1,122,688
4367	Title IIA	75,365	33,858	17,410	197,951	197,951
4365	Title IIIA					
4424	Title IVA	33,841	96,392	24,754	78,000	78,000
4048	Perkins					
4027	Title VIb (Special Education)	271,887	251,132	268,211	260,890	260,890
4173	IDEA Preschool					
4414	Other Federal Grants	1,825,757	752,519	381,590		
4420	Other Federal Grants	369,103	941,945			
5010	Other Federal Grants	(750)	125,000	66,065	346,435	346,435
5323	Other Federal Grants		21,924	22,275		
6358	Other Federal Grants	43,581	21,030	43,188	121,337	121,337
9003	Other Federal Grants	319,047	469,489	337,031		
	Total Federal Funds	3,399,960	3,386,618	2,144,886	2,127,300	2,127,300
5210	Allocation from General Fund					
Total Revenues		3,697,189	3,729,927	2,281,886	2,254,800	2,254,800
Expenditures						
011X	Salaries	767,983	768,655	829,062	886,156	886,156
02XX	Employee Benefits	201,233	410,873	295,697	355,474	355,474
03XX	Professional Services	1,354,769	41,556	362,614	551,896	551,896
05XX	June 29, 2026	262,597	453,687	1,034,382	299,500	299,500
06XX	Supplies & Materials	426,381	598,389	141,582	112,683	112,683
07XX	Equipment	392,235	623,348	72,171		
08XX	Other Objects	13,221		37,650	49,092	49,092
09XX	Other Uses					
Total Expenditures		3,418,418	2,896,508	2,773,158	2,254,800	2,254,800
	Surplus/(Deficit)	278,770	833,419	(491,272)	0	0
Fund Balances						
	Fund Balance	278,770	833,419	(491,272)	0	0
Total Ending Fund Balance		278,770	833,419	(491,272)	0	0
	Total Appropriation(Ending Fund Balance + Expense)				2,254,800	2,254,800
Staff FTE:						
1XX	Administrators					
2XX	Teachers (Licensed)					
3XX	Non-Teaching Professionals					

4XX	Classified - Instructional					
5XX	Classified - School Admin					
6XX	Classified - Maint, Oper & Trans					
	Total FTE	0.00	0.00	0.00	0.00	0.00

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Pupil Activity Fund (23)

FY 2026/27

		Actuals FY 22/23	PreAudit FY 23/24	PreAudit FY 24/25	Budget FY 25/26	Approved Budget FY 26/27
Total Beginning Fund Balance		0	0	0	700,000	200,000
Revenues						
1XXX	Local Revenue	354,842	401,801	4,261	200,000	200,000
3XXX	State Revenue					
4XXX	Federal Revenue					
5210	Allocations from General Fund				150,000	150,000
Total Revenues		354,842	401,801	4,261	350,000	350,000
Total Resources Available		354,842	401,801	4,261	1,050,000	550,000
Expenditures						
04XX	Property Services	60				
05XX	Other Services	384,659	419,658	(15,058)	350,000	350,000
06XX	Supplies & Materials	16,659	66,436	9,129		
07XX	Equipment					
08XX	Other Objects	11,545				
09XX	Other Uses					
Total Expenditures		412,923	486,094	(5,929)	350,000	350,000
	Surplus/(Deficit)	(58,081)	(84,293)	10,190	0	0
Fund Balances						
	Fund Balance	(58,081)	(84,293)	10,190	700,000	200,000
Ending Fund Balances		(58,081)	(84,293)	10,190	700,000	200,000
	Total Appropriation(Ending Fund Balance + Expense)				1,050,000	550,000

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Bond Redemption Fund (31)

FY 2026/27

		Actuals FY 22/23	PreAudit FY 23/24	PreAudit FY 24/25	Budget FY 25/26	Approved Budget FY 26/27
Total Beginning Fund Balance		0	0	0	1,455,451	1,455,451
Revenues						
1110	Local Property Taxes	444,976	110,019	437,595	444,877	444,877
1120	Specific Ownership (if Applicable)	95,445	74,001	98,596		
1140	Delinquent Taxes & Interest	1,701	1,142	390		
1141	Abatement					
1500	Interest Income	89,625	72,210	30,544		
1900	Other Local					
Total Revenues		631,748	257,371	567,126	444,877	444,877
Total Resources Available		631,748	257,371	567,126	1,900,328	1,900,328
Expenditures						
03XX	Professional Services	500	500	1,000	1,000	1,000
5100-0830	Debt Service/Interest	92,473	81,964	38,318		
09XX	Other Uses					
5100-0910	Debt Service/Principal	350,000	360,000	375,000	443,877	443,877
Total Expenditures		442,973	442,464	414,318	444,877	444,877
	Surplus/(Deficit)	188,775	(185,092)	152,809	0	0
Fund Balances						
	Fund Balance	188,775	(185,092)	152,809	1,455,451	1,455,451
Total Ending Fund Balance		188,775	(185,092)	152,809	1,455,451	1,455,451
	Total Appropriation(Ending Fund Balance + Expense)				$1,900,328	$1,900,328

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Capital Reserve Fund (43)

FY 2026/27

		Actuals FY 22/23	PreAudit FY 23/24	PreAudit FY 24/25	Budget FY 25/26	Approved Budget FY 26/27
Total Beginning Fund Balance		0	0	0	746,660	746,660
Revenues						
5210	General Fund Allocation	500,000	500,000	750,000	100,000	686,000
Total Revenues		500,000	500,000	750,000	100,000	686,000
Total Resources Available		500,000	500,000	750,000	846,660	1,432,660
Expenditures						
04XX	Property Services		70,478	59,572	100,000	686,000
05XX	Other Services					
06XX	Supplies & Materials					
07XX	Equipment	394,151	183,041	288,074		
Total Expenditures		394,151	253,519	347,646	100,000	686,000
	Surplus/(Deficit)	105,849	246,481	402,354	0	0
Fund Balances						
	Fund Balance	105,849	246,481	402,354	746,660	746,660
Total Ending Fund Balance		105,849	246,481	402,354	746,660	746,660

Total Appropriation(Ending Fund Balance + Expense)	$846,660	$1,432,660

FY2026-27 UNIFORM BUDGET SUMMARY

District Name: East Otero School District R-1 District Code: 2520 Adopted Budget Adopted: June 2026 Budgeted Pupil Count: 1163	Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	TOTAL
Beginning Fund Balance (Includes All Reserves)		2,573,324	1,039,389	-	200,000	1,455,451	746,660	6,014,824
Revenues								
Local Sources	1000 - 1999	3,254,335	30,500	-	200,000	444,877	-	3,929,712
Intermediate Sources	2000 - 2999	700						700
State Sources	3000 - 3999	14,228,340	1,404,000	127,500	-		-	15,759,840
Federal Sources	4000 - 4999	-	-	2,127,300	-		-	2,127,300
Total Revenues		17,483,375	1,434,500	2,254,800	200,000	444,877	-	21,817,552
Total Beginning Fund Balance and Reserves		20,056,699	2,473,889	2,254,800	400,000	1,900,328	746,660	27,832,376
Total Allocations To/From Other Funds	5600,5700, 5800							-
Transfers To/From Other Funds	5200 - 5300	(836,000)	-		150,000		686,000	-
Other Sources	5100,5400, 5500,5900, 5990, 5991							-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		19,220,699	2,473,889	2,254,800	550,000	1,900,328	1,432,660	27,832,376
Expenditures								
Instruction - Program 0010 to 2099								
Salaries	0100	5,656,215		886,156	-			6,542,372
Employee Benefits, including object 0280	0200	2,424,527		355,474	-			2,780,000
Purchased Services	0300,0400, 0500	463,400		851,396	350,000			1,664,796
Supplies and Materials	0600	229,878		112,683	-			342,561
Property	0700	63,150		-	-			63,150
Other	0800, 0900	208,000		49,092	-			257,092
Total Instruction		9,045,170	-	2,254,800	350,000	-	-	11,649,970
Supporting Services								
Students - Program 2100								
Salaries	0100	361,285						361,285
Employee Benefits, including object 0280	0200	159,680						159,680
Purchased Services	0300,0400, 0500	349,693						349,693
Supplies and Materials	0600	11,050						11,050
Property	0700	-						-
Other	0800, 0900	-						-
Total Students		881,708	-	-	-	-	-	881,708
Instructional Staff - Program 2200								
Salaries	0100	68,350						68,350
Employee Benefits, including object 0280	0200	25,259						25,259
Purchased Services	0300,0400, 0500	3,100						3,100
Supplies and Materials	0600	5,800						5,800
Property	0700	-						-
Other	0800, 0900	-						-
Total Instructional Staff		102,509	-	-	-	-	-	102,509
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	282,454						282,454
Employee Benefits, including object 0280	0200	93,463						93,463
Purchased Services	0300,0400, 0500	185,000						185,000
Supplies and Materials	0600	45,000						45,000
Property	0700	4,500						4,500
Other	0800, 0900	8,000						8,000
Total School Administration		618,417	-	-	-	-	-	618,417
School Administration - Program 2400								
Salaries	0100	962,299						962,299
Employee Benefits, including object 0280	0200	403,779						403,779
Purchased Services	0300,0400, 0500	-						-
Supplies and Materials	0600	7,500						7,500
Property	0700	-						-
Other	0800, 0900	8,550						8,550
Total School Administration		1,382,128	-	-	-	-	-	1,382,128
Business Services - Program 2500, including Program 2501								
Salaries	0100	38,592						38,592
Employee Benefits, including object 0280	0200	18,459						18,459
Purchased Services	0300,0400, 0500	126,500						126,500
Supplies and Materials	0600	-						-
Property	0700	-						-
Other	0800, 0900	-						-
Total Business Services		183,551	-	-	-	-	-	183,551
Operations and Maintenance - Program 2600								
Salaries	0100	745,620						745,620
Employee Benefits, including object 0280	0200	353,549						353,549
Purchased Services	0300,0400, 0500	176,000						176,000
Supplies and Materials	0600	718,000						718,000

FY2026-27 UNIFORM BUDGET SUMMARY

District Name: East Otero School District R-1 District Code: 2520 Adopted Budget Adopted: June 2026 Budgeted Pupil Count: 1163	Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	TOTAL
Property	0700	5,000						5,000
Other	0800, 0900	-						-
Total Operations and Maintenance		1,998,170	-	-	-	-	-	1,998,170
Student Transportation - Program 2700								
Salaries	0100	178,092						178,092
Employee Benefits, including object 0280	0200	96,539						96,539
Purchased Services	0300,0400, 0500	61,000						61,000
Supplies and Materials	0600	101,200						101,200
Property	0700	10,000						10,000
Other	0800, 0900	-						-
Total Student Transportation		446,831	-	-	-	-	-	446,831
Central Support - Program 2800, including Program 2801								
Salaries	0100	193,715						193,715
Employee Benefits, including object 0280	0200	82,827						82,827
Purchased Services	0300,0400, 0500	850,835						850,835
Supplies and Materials	0600	112,500						112,500
Property	0700	35,000						35,000
Other	0800, 0900	170,000						170,000
Total Central Support		1,444,877	-	-	-	-	-	1,444,877
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					671,500
Supplies and Materials	0600		743,000					743,000
Property	0700		10,000					10,000
Other	0800, 0900		10,000					10,000
Total Other Support		-	1,434,500	-	-	-	-	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							-
Other	0800, 0900							-
Total Enterprise Operations		-	-	-	-	-	-	-
Community Services - Program 3300								
Salaries	0100	23,474						23,474
Employee Benefits, including object 0280	0200	5,486						5,486
Purchased Services	0300,0400, 0500	65,000						65,000
Supplies and Materials	0600	187,000						187,000
Property	0700	3,000						3,000
Other	0800, 0900	-						-
Total Community Services		283,960	-	-	-	-	-	283,960
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		7,342,151	1,434,500	-	-	-	-	8,776,651
Property - Program 4000								
Salaries	0100	-					-	-
Employee Benefits, including object 0280	0200	-					-	-
Purchased Services	0300,0400, 0500	-					686,000	686,000
Supplies and Materials	0600	-					-	-
Property	0700	-					-	-
Other	0800, 0900	-					-	-
Total Property		-	-	-	-	-	686,000	686,000
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure								
Salaries	0100							-
Employee Benefits, including object 0280	0200							-

FY2026-27 UNIFORM BUDGET SUMMARY

District Name: East Otero School District R-1 District Code: 2520 Adopted Budget Adopted: June 2026 Budgeted Pupil Count: 1163	Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve Capital Projects	TOTAL
Purchased Services	0300,0400, 0500					1,000		1,000
Supplies and Materials	0600					-		-
Property	0700					-		-
Other	0800, 0900					443,877		443,877
Total Other Uses		-	-	-	-	444,877	-	444,877
Total Expenditures		16,387,321	1,434,500	2,254,800	350,000	444,877	686,000	21,557,498
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)								
Other Reserved Fund Balance (9900)	**0840**	2,268,238			200,000		746,660	3,214,898
Other Restricted Reserves (932X)	**0840**		1,039,389	-		1,455,451		2,494,840
Reserved Fund Balance (9100)	**0840**		-					-
District Emergency Reserve (9315)	**0840**							-
Reserve for TABOR 3% (9321)	**0840**	565,140						565,140
Reserve for TABOR - Multi-Year Obligations (9322)	**0840**							-
Total Reserves (Anticipated Ending Fund Balance)		2,833,378	1,039,389	-	200,000	1,455,451	746,660	6,274,878
Total Expenditures and Reserves		19,220,699	2,473,889	2,254,800	550,000	1,900,328	1,432,660	27,832,376
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		No	No	No	No	No	No	No