

Sample School District

Proposed Budget

FY 2023/24



Sample District

Main Street
Sample, Co 80000

Dr. Superintendent
Superintendent

Joe Beancounter
Business Manager

31-May-23

Sample School District
Proposed Budget
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FY 2023/24

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Sample School District
Proposed Budget
Budget Development Assumptions
FY 2023/24

FY 2022/23	FY 2023/24
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Revenue-Based Assumptions		
October FTE Pupil Count		
5-Yr Avg Funded Pupil Count		
Post-Negative Factor Per-Pupil Funding		
Total Program Funding		
Budget Stabilization Factor		
Net Assessed Valuation		
Property Tax Mill Levy Components:		
General Fund		
Abatement Levy		
Bond Fund		
Mill Levy Override Fund		
Total Mill Levy	0.000	0.000

Expenditure-Based Assumptions		
District Contribution Family Insurance Premium		
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage		

Debt-Based Assumptions		
Net Assessed Valuation	\$0	\$0
Gross Debt Capacity @ 20%	\$0	\$0
General Obligation Principal Outstanding as of Year-End		
Remaining Debt Capacity	\$0.00	\$0.00
Additional Lease Certification of Participation Debt		

Sample School District
Proposed Budget
Appropriation Resolution
FY 2023/24

Appropriation Resolution

Be it resolved, by the Board of Education of _____ School District in _____ County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	28,590,000
Insurance Reserve Fund	350,000
PreSchool Fund	1,000,000
Special Revenue Funds	
Food Service Fund	3,501,000
Designated Purpose Grants Fund	3,995,000
Pupil Activity Fund	1,050,000
Other Fund 1	0
Other Fund 2	0
Bond Redemption Fund	
Bond Redemption Fund	3,020,000
Capital Projects Funds	
Capital Reserve Fund	4,000,500
Trust/Custodian Funds	
Trust Fund 1	<u>1,060,000</u>
Total Appropriation	<u><u>\$46,566,500</u></u>

Sample School District
Proposed Budget
Use of Beginning Fund Balance Resolution
FY 2023/24

Use of Beginning Fund Balance Resolution

RESOLUTION NUMBER _____

A Resolution of the Board of Education of the Sample School District
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:

- * _____ **FUND**, in the amount \$XX,XXX to spend down beginning fund balance.
- * _____ **FUND**, in the amount \$XX,XXX to spend down beginning fund balance.
- * _____ **FUND**, in the amount \$XX,XXX to spend down beginning fund balance.
- * _____ **FUND**, in the amount \$XX,XXX 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

Sample School District

Proposed Budget

Fund Balance Change

FY 2023/24

Fund Balance Change Calculation Worksheet

General Fund Beginning Fund Balance	\$7,000,000	
General Fund Ending Fund Balance	<u>\$2,876,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$4,124,000)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Item 2		
Item 3		
Total		<u><u>\$0</u></u>
Insurance Reserve Fund Beginning Fund Balance	\$350,000	
Insurance Reserve Fund Ending Fund Balance	<u>\$350,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>\$0</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Preschool Fund Beginning Fund Balance	\$1,000,000	
Preschool Fund Ending Fund Balance	<u>\$1,000,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>\$0</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Food Service Fund Beginning Fund Balance	\$1,500,000	
Food Service Fund Ending Fund Balance	<u>\$1,748,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>\$248,000</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
DPGF Fund Beginning Fund Balance	\$0	
DPGF Fund Ending Fund Balance	<u>\$0</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>\$0</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Activity Fund Beginning Fund Balance	\$500,000	
Activity Fund Ending Fund Balance	<u>\$400,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$100,000)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Bond Redemption Fund Beginning Fund Balance	\$1,500,000	
Bond Redemption Fund Ending Fund Balance	<u>\$1,499,921</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$79)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Capital Reserve Fund Beginning Fund Balance	\$4,000,000	
Capital Reserve Fund Ending Fund Balance	<u>\$500</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$3,999,500)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Trust Fund Beginning Fund Balance	\$760,000	
Trust Fund Ending Fund Balance	<u>\$300,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$460,000)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		

Sample School District
Proposed Budget
Interfund Borrowing Resolution
FY 2023/24

Interfund Borrowing Resolution

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

Resolved, that:

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

Fund Name	Borrowing Amount
10 General Fund	<input type="text"/>
21 Food Service Fund	<input type="text"/>
22 Designated Purpose Grants Fund	<input type="text"/>

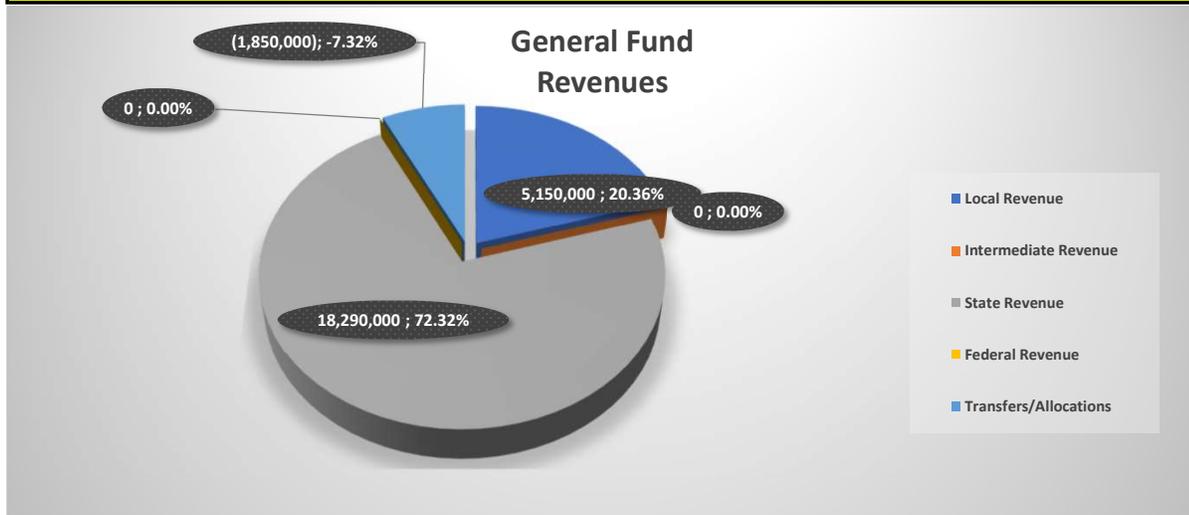
Sample School District

Proposed Budget

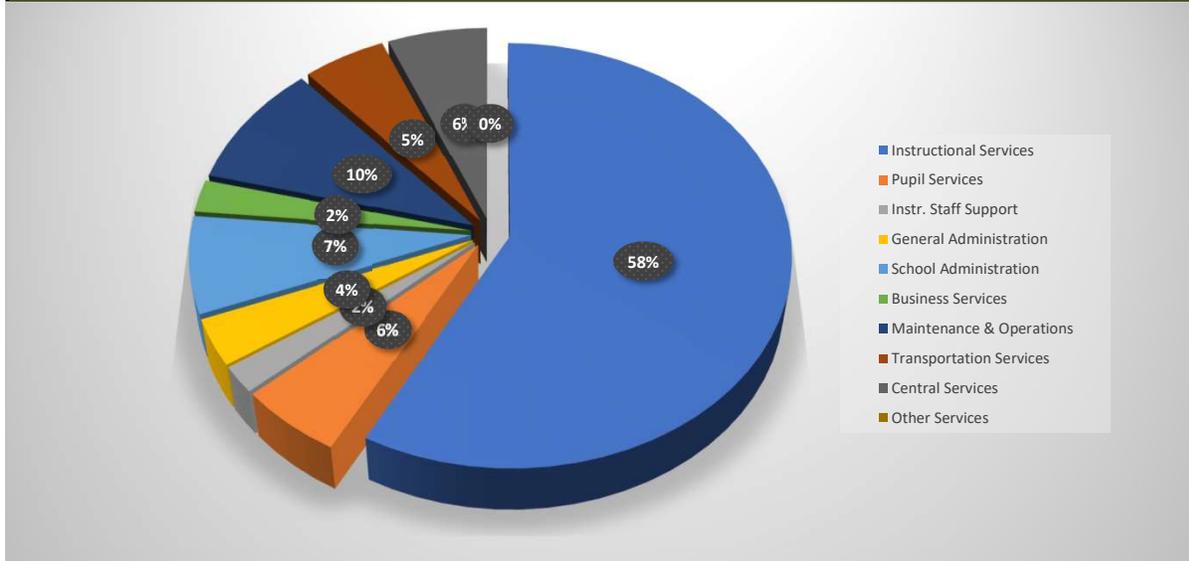
General Fund

FY 2023/24

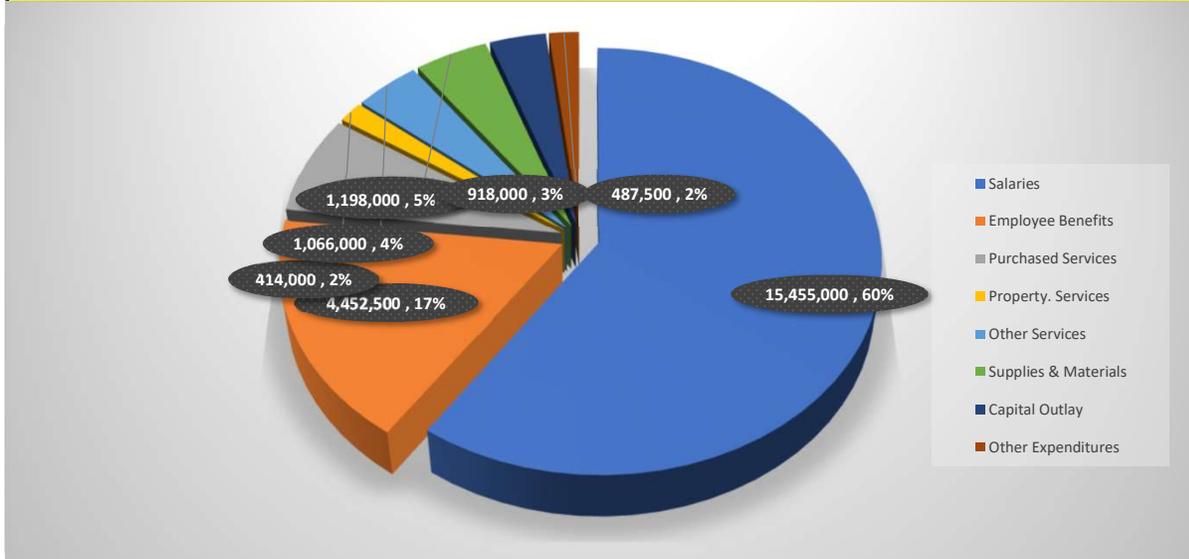
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Sample School District

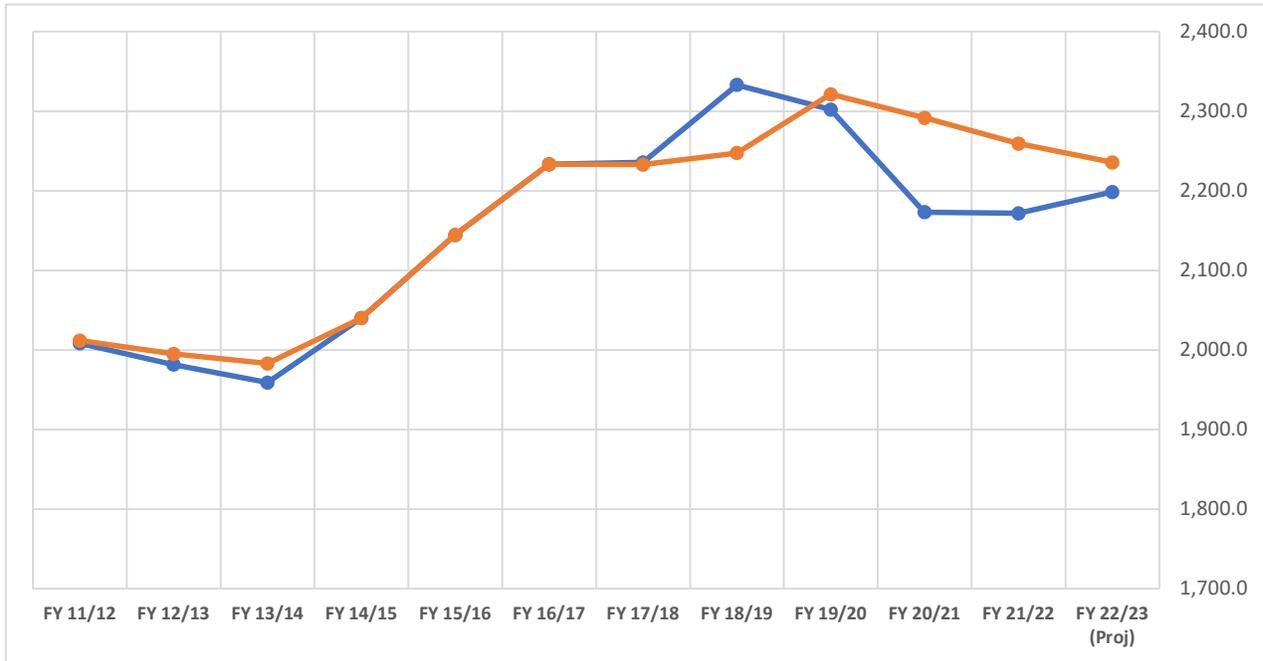
Proposed Budget

Pupil Count History

FY 2023/24

Fiscal Year	Pupil Count (FTE)	Pupil Count Chg	Funded Pupil Count
FY 23/24	2,200.0	1.5	
FY 22/23	2,198.5	27.0	2,235.6
FY 21/22	2,171.5	(1.5)	2,259.5
FY 20/21	2,173.0	(129.0)	2,291.6
FY 19/20	2,302.0	(31.0)	2,321.3
FY 18/19	2,333.0	97.4	2,247.5
FY 17/18	2,235.6	2.1	2,233.0
FY 16/17	2,233.5	89.0	2,233.5
FY 15/16	2,144.5	104.5	2,144.5
FY 14/15	2,040.0	81.0	2,040.0
FY 13/14	1,959.0	(22.5)	1,983.0
FY 12/13	1,981.5	(27.0)	1,995.0
FY 11/12	2,008.5	N/A	2,011.9

* From CDE Funding Worksheets



Sample School District
Proposed Budget
Individual Fund Statements
FY 2023/24

Individual Fund Statements

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Sample School District

Proposed Budget

General Fund

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Restricted - TABOR	1,800,000	1,810,172	1,853,750		2,000,000	2,000,000
All Other Fund Balance	3,624,623	5,251,982	7,628,985	0	5,000,000	5,000,000
Total Beginning Fund Balance	5,424,623	7,062,154	9,482,735	0	7,000,000	7,000,000
Revenues						
Local Revenue	4,601,536	4,991,987	5,050,791	4,624,168	525,832	5,150,000
State Revenue	16,723,868	14,866,021	16,613,454	16,516,983	1,773,017	18,290,000
Federal Revenue	0	0	0	0	0	0
Transfers/Allocations	(1,196,778)	(629,231)	(4,160,000)	(2,531,841)	681,841	(1,850,000)
Total Revenues	20,128,626	19,228,777	17,504,245	18,609,310	2,980,690	21,590,000
Total Resources Available	25,553,249	26,290,931	26,986,980	18,609,310	9,980,690	28,590,000
Expenditures						
Instructional Services	11,587,815	10,638,527	11,786,669	13,537,678	1,356,322	14,894,000
Pupil Services	846,991	812,695	1,031,401	1,306,909	124,091	1,431,000
Instr. Staff Support	350,621	333,595	379,719	512,356	11,644	524,000
General Administration	441,357	436,171	635,025	844,089	70,911	915,000
School Administration	1,221,351	963,686	1,414,933	1,629,346	268,154	1,897,500
Business Services	299,876	348,006	472,978	550,618	84,882	635,500
Maintenance & Operations	1,897,996	1,557,838	1,639,672	2,386,476	73,524	2,460,000
Transportation Services	868,944	570,230	718,110	1,183,850	163,150	1,347,000
Central Services	1,261,137	1,147,448	998,847	1,896,878	(286,878)	1,610,000
Other Services	0	0	0	0	0	0
Total Expenditures	18,776,088	16,808,196	19,077,354	23,848,200	1,865,800	25,714,000
Other Financing Uses						
Transfers Out/Lease Proceeds	284,994	0	0	0	0	0
Total Other Financing Uses	284,994	0	0	0	0	0
Surplus/(Deficit)	1,637,532	2,420,581	(1,573,109)	(5,238,890)	1,114,890	(4,124,000)
Fund Balances						
Restricted - TABOR	1,810,172	43,578	1,853,750	0	2,000,000	2,000,000
All Other Fund Balance	5,251,983	9,439,157	6,055,876	(5,238,890)	6,114,890	876,000
Total Fund Balance	7,062,155	9,482,735	7,909,626	(5,238,890)	8,114,890	2,876,000
Total Expenditures & Fund Balance				18,609,310	9,980,690	28,590,000
Total Appropriation				\$18,609,310		\$28,590,000

Sample School District

**Proposed Budget
General Fund Revenue
FY 2023/24**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Local Revenues						
1110 Property Taxes	3,696,518	3,962,155	4,175,067	4,112,259	87,741	4,200,000
1110 Property Taxes - MLO	0	0	0	0	0	0
1120 Specific Ownership Taxes (SFA)	741,867	785,678	775,959	490,909	309,091	800,000
1120 Specific Ownership Taxes	0	0	0	0	0	0
1140 Delinquent Taxes & Interest	26,937	19,578	18,251	0	0	0
1141 Abatement	0	0	0	0	0	0
1300 Tuition	0	0	0	0	0	0
1400 Transportation Fees	0	0	0	0	0	0
1500 Earnings on Investments	39,419	19,523	14,059	10,000	40,000	50,000
1700 Pupil Activity Fees	0	0	0	0	0	0
1800 Community Services Fees	0	0	0	0	0	0
19XX Other Local Revenues	96,795	205,053	67,455	11,000	89,000	100,000
Total Local Revenues	4,601,536	4,991,987	5,050,791	4,624,168	525,832	5,150,000
State Revenue						
State Equalization	16,003,556	14,679,345	15,728,147	16,802,845	1,697,155	18,500,000
At-Risk Funding	0	0	0	0	0	0
3120 Career & Technical Education	44,760	50,036	47,594	40,000	10,000	50,000
3130 Special Education	0	0	0	0	0	0
3140 English Language Proficiency	0	0	0	0	0	0
3141 Colorado Preschool Program	0	0	0	0	0	0
3150 Gifted & Talented	0	0	0	0	0	0
3160 Transportation	131,080	134,202	131,863	0	140,000	140,000
3170 Small Attendance Center	0	0	0	0	0	0
3230 Small & Large Rural	0	0	0	0	0	0
3259 Read Act	0	0	0	0	0	0
3898 On-Behalf Payment	0	0	0	0	0	0
3899 School to Work Alliance Program	0	0	0	(325,862)	(74,138)	(400,000)
Other State Revenue	544,472	2,438	705,850	0	0	0
Audit Adjustments	0	0	0	0	0	0
Total State Revenues	16,723,868	14,866,021	16,613,454	16,516,983	1,773,017	18,290,000
Federal Revenue						
ESSA Title Funds	0	0	0	0	0	0
ESSER Relief Funds	0	0	0	0	0	0
Other Federal Revenue	0	0	0	0	0	0
Total Federal Revenues	0	0	0	0	0	0
Transfers/Allocations						
5218 Insurance Reserve	See Transfers	See Transfers		(325,707)	(24,293)	(350,000)
5219 Preschool				(964,815)	(35,185)	(1,000,000)
5819 CPP Transfer from General Fund			0	0	0	0
5243 Capital Reserve			(3,610,000)	(641,319)	641,319	0
5222 Designated Purpose Grant			0	0	0	0
5223 Pupil Activity Fund			(550,000)	(600,000)	100,000	(500,000)
Total Transfers/Allocations	0	0	(4,160,000)	(2,531,841)	681,841	(1,850,000)
Total Revenues	\$21,325,404	\$19,858,008	\$17,504,245	\$18,609,310	\$2,980,690	\$21,590,000

Sample School District
Proposed Budget
General Fund Expenditures
FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Instruction (11)						
01XX Salaries	6,915,968	6,778,512	7,169,967	8,272,384	827,616	9,100,000
02XX Employee Benefits	2,483,074	2,204,849	2,849,456	2,565,882	334,118	2,900,000
03XX Professional Services	1,331,901	962,833	998,132	57,000	43,000	100,000
04XX Property Services	200	0	0	700	300	1,000
05XX Other Services	329,539	222,084	280,143	455,500	44,500	500,000
06XX Supplies & Materials	254,919	321,098	220,219	500,825	(825)	500,000
07XX Equipment	130,960	32,969	142,075	78,800	21,200	100,000
08XX Other Objects	141,254	116,182	126,677	29,475	110,525	140,000
09XX Other Uses	0	0	0	0	0	0
Total Instruction	11,587,815	10,638,527	11,786,669	11,960,566	1,380,434	13,341,000
Special Education (12)						
01XX Salaries	0	0	0	889,900	110,100	1,000,000
02XX Employee Benefits	0	0	0	362,943	37,057	400,000
03XX Professional Services	Detail Data Not Available	0	0	144,000	6,000	150,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	2,200	800	3,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	178,069	(178,069)	0
Total Special Education	0	0	0	1,577,112	(24,112)	1,553,000

Sample School District
Proposed Budget
General Fund Expenditures
FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Student Support Svcs (21)					0	
01XX Salaries	610,215	591,541	734,492	914,188	85,812	1,000,000
02XX Employee Benefits	217,035	213,179	268,954	364,121	35,879	400,000
03XX Professional Services	1,269	260	515	3,000	0	3,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	3,780	210	79	3,200	(200)	3,000
06XX Supplies & Materials	14,620	7,505	27,361	22,400	2,600	25,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	72	0	0	0	0	0
Total Student Support Svcs	846,991	812,695	1,031,401	1,306,909	124,091	1,431,000
Instr Staff Support Svcs (22)						
01XX Salaries	182,291	161,711	195,687	208,143	46,857	255,000
02XX Employee Benefits	70,139	61,402	81,045	88,363	11,637	100,000
03XX Professional Services	0	26,179	6,936	100,000	(50,000)	50,000
04XX Property Services	55	55	334	900	100	1,000
05XX Other Services	73,298	75,373	79,862	84,400	5,600	90,000
06XX Supplies & Materials	21,344	8,362	13,590	27,550	(2,550)	25,000
07XX Equipment	3,494	513	2,265	3,000	0	3,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Staff Support Svcs	350,621	333,595	379,719	512,356	11,644	524,000
General Administration (23)						
01XX Salaries	228,607	219,025	349,662	368,877	31,123	400,000
02XX Employee Benefits	0	0	0	79,213	20,787	100,000
03XX Professional Services	75,556	56,033	110,226	147,849	27,151	175,000
04XX Property Services	84,455	129,087	92,403	150,350	(350)	150,000
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	17,836	23,221	42,028	61,200	(11,200)	50,000
07XX Equipment	16,327	3,771	15,014	14,400	600	15,000
08XX Other Objects	0	1,130	3,504	22,200	(17,200)	5,000
09XX Other Uses	18,576	3,904	22,188	0	20,000	20,000
Total General Administration	441,357	436,171	635,025	844,089	70,911	915,000
School Administration (24)						
01XX Salaries	826,521	548,574	970,119	1,135,834	164,166	1,300,000
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	297,225	318,816	377,777	435,437	64,563	500,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	63,541	64,339	30,142	34,475	25,525	60,000
07XX Equipment	26,520	25,629	29,657	19,200	10,800	30,000
08XX Other Objects	7,544	6,328	7,238	4,400	3,100	7,500
09XX Other Uses	0	0	0	0	0	0
Total School Administration	1,221,351	963,686	1,414,933	1,629,346	268,154	1,897,500

Sample School District
Proposed Budget
General Fund Expenditures
FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Business Services (25)						
01XX Salaries	157,430	196,246	167,169	238,048	11,952	250,000
02XX Employee Benefits	0	0	0	2,500	0	2,500
03XX Professional Services	52,670	63,932	64,106	101,170	18,830	120,000
04XX Property Services	1,204	1,144	911	2,000	0	2,000
05XX Other Services	10,192	10,728	10,656	11,100	(100)	11,000
06XX Supplies & Materials	65,826	61,597	208,660	182,600	42,400	225,000
07XX Equipment	9,818	11,687	17,687	12,000	8,000	20,000
08XX Other Objects	0	1,333	1,153	0	0	0
09XX Other Uses	2,736	1,339	2,636	1,200	3,800	5,000
Total Business Services	299,876	348,006	472,978	550,618	84,882	635,500
Maintenance & Operations (26)						
01XX Salaries	782,044	531,559	454,920	996,255	3,745	1,000,000
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	281,784	186,205	214,681	372,171	27,829	400,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	243,013	225,292	284,472	278,900	21,100	300,000
06XX Supplies & Materials	89,426	85,064	101,931	97,200	2,800	100,000
07XX Equipment	498,789	504,545	580,628	634,950	15,050	650,000
08XX Other Objects	2,940	25,173	3,040	7,000	3,000	10,000
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	1,897,996	1,557,838	1,639,672	2,386,476	73,524	2,460,000
Student Transportation (27)						
01XX Salaries	359,344	360,979	405,731	613,122	86,878	700,000
02XX Employee Benefits	102,330	107,309	114,453	298,078	51,922	350,000
03XX Professional Services	0	0	0	25,000	0	25,000
04XX Property Services	23,150	18,610	28,450	5,250	4,750	10,000
05XX Other Services	16,321	4,520	13,380	11,300	700	12,000
06XX Supplies & Materials	58,073	2,296	15,364	217,700	(17,700)	200,000
07XX Equipment	309,726	75,585	80,803	13,400	36,600	50,000
08XX Other Objects	0	931	59,929	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Transportation	868,944	570,230	718,110	1,183,850	163,150	1,347,000
Central Services (28)						
01XX Salaries	205,844	169,807	49,734	427,317	22,683	450,000
02XX Employee Benefits	74,212	78,905	23,294	169,561	30,439	200,000
03XX Professional Services	290,889	376,108	404,026	110,000	290,000	400,000
04XX Property Services	246,509	233,016	253,549	250,000	0	250,000
05XX Other Services	63,434	135,923	139,990	875,000	(725,000)	150,000
06XX Supplies & Materials	228,129	8,313	12,861	12,000	(2,000)	10,000
07XX Equipment	53,188	46,544	16,573	53,000	(3,000)	50,000
08XX Other Objects	90,000	91,117	94,945	0	95,000	95,000
09XX Other Uses	8,932	7,715	3,875	0	5,000	5,000
Total Central Services	1,261,137	1,147,448	998,847	1,896,878	(286,878)	1,610,000

Sample School District
Proposed Budget
General Fund Expenditures
FY 2023/24

Total Expenditures

Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
18,776,088	16,808,196	19,077,354	23,848,200	1,865,800	25,714,000

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: Instruction (11)
Program Budget Manager:

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	Actuals	Actuals	Revised	Change	Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 23-24
Instruction (11)							
01XX	Salaries	6,915,968	6,778,512	7,169,967	7,855,339	644,661	8,500,000
01XX	Supplemental Pay & Stipends	0	0	0	417,045	182,955	600,000
02XX	Employee Benefits	2,483,074	2,204,849	2,849,456	2,565,882	334,118	2,900,000
03XX	Professional Services	1,331,901	962,833	998,132	57,000	43,000	100,000
04XX	Property Services	200	0	0	700	300	1,000
05XX	Other Services	329,539	222,084	280,143	455,500	44,500	500,000
06XX	Supplies & Materials	254,919	321,098	220,219	500,825	(825)	500,000
07XX	Equipment	130,960	32,969	142,075	78,800	21,200	100,000
08XX	Other Objects	141,254	116,182	126,677	29,475	110,525	140,000
09XX	Other Uses	0	0	0	0	0	0
Total Instruction		11,587,815	10,638,527	11,786,669	11,960,566	1,380,434	13,341,000

		Actuals	Actuals	Actuals	Budget	Change	Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 23-24
Staff FTE:							
1XX	Administrators					0.00	
2XX	Teachers (Licensed)					0.00	
3XX	Non-Teaching Professionals					0.00	
4XX	Classified - Instructional					0.00	
5XX	Classified - School Admin					0.00	
6XX	Classified - Maint, Oper & Trans					0.00	
Total FTE		0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: Instruction - Special Education (12)
Program Budget Manager:

Program Description:

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

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Special Education (12)						
011X Salaries				889,900	110,100	1,000,000
01XX Supplemental Pay & Stipends				0	0	0
02XX Employee Benefits				362,943	37,057	400,000
03XX Professional Services				144,000	6,000	150,000
04XX Property Services				0	0	0
05XX Other Services				0	0	0
06XX Supplies & Materials				2,200	800	3,000
07XX Equipment				0	0	0
08XX Other Objects				0	0	0
09XX Other Uses				178,069	21,931	200,000
Total Special Education	0	0	0	1,577,112	175,888	1,753,000

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Budget FY 22-23	Change	Proposed FY 23-24
Staff FTE:						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2100 Student Support Services
Program Budget Manager:

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. The majority of expenditures are salaries and benefits of staff.

	Actuals			Revised		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Student Support Services (21)						
011X Salaries	610,215	591,541	734,492	914,188	85,812	1,000,000
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	217,035	213,179	268,954	364,121	35,879	400,000
03XX Professional Services	1,269	260	515	3,000	0	3,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	3,780	210	79	3,200	(200)	3,000
06XX Supplies & Materials	14,620	7,505	27,361	22,400	2,600	25,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	72	0	0	0	0	0
Total Student Support Services	846,991	812,695	1,031,401	1,306,909	124,091	1,431,000

Staff FTE:	Actuals			Budget		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2200 Instructional Staff Services
Program Budget Manager:

Program Description:

Student support services include all programs and activities in support of instruction and library services. The majority of expenditures are salaries and benefits of staff.

	Actuals			Revised		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Student Support Services (22)						
011X Salaries	182,291	161,711	195,687	204,143	45,857	250,000
01XX Supplemental Pay & Stipends	0	0	0	4,000	1,000	5,000
02XX Employee Benefits	70,139	61,402	81,045	88,363	11,637	100,000
03XX Professional Services	0	26,179	6,936	100,000	(50,000)	50,000
04XX Property Services	55	55	334	900	100	1,000
05XX Other Services	73,298	75,373	79,862	84,400	5,600	90,000
06XX Supplies & Materials	21,344	8,362	13,590	27,550	(2,550)	25,000
07XX Equipment	3,494	513	2,265	3,000	0	3,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Support Services	350,621	333,595	379,719	512,356	11,644	524,000

	Actuals			Budget		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Staff FTE:						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2300 General Administration
Program Budget Manager:

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	Budget		Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
General Administration (23)							
01XX	Salaries	228,607	219,025	349,662	368,877	31,123	400,000
01XX	Supplemental Pay & Stipends	0	0	0	79,213	20,787	100,000
02XX	Employee Benefits	75,556	56,033	110,226	147,849	27,151	175,000
03XX	Professional Services	84,455	129,087	92,403	150,350	(350)	150,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	17,836	23,221	42,028	61,200	(11,200)	50,000
06XX	Supplies & Materials	16,327	3,771	15,014	14,400	600	15,000
07XX	Equipment	0	1,130	3,504	22,200	(17,200)	5,000
08XX	Other Objects	18,576	3,904	22,188	0	20,000	20,000
09XX	Other Uses	0	0	0	0	0	0
Total General Administration		441,357	436,171	635,025	844,089	70,911	915,000

		Actuals	Actuals	Actuals	Budget		Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Staff FTE:							
1XX	Administrators					0.00	
2XX	Teachers (Licensed)					0.00	
3XX	Non-Teaching Professionals					0.00	
4XX	Classified - Instructional					0.00	
5XX	Classified - School Admin					0.00	
6XX	Classified - Maint, Oper & Trans					0.00	
Total FTE		0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2400 School Administration
Program Budget Manager:

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. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Budget FY 22-23	Change	Proposed FY 23-24
School Administration (24)						
011X Salaries	826,521	548,574	970,119	1,135,834	164,166	1,300,000
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	297,225	318,816	377,777	435,437	64,563	500,000
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	63,541	64,339	30,142	34,475	25,525	60,000
06XX Supplies & Materials	26,520	25,629	29,657	19,200	10,800	30,000
07XX Equipment	7,544	6,328	7,238	4,400	3,100	7,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction	1,221,351	963,686	1,414,933	1,629,346	268,154	1,897,500

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Budget FY 22-23	Change	Proposed FY 23-24
Staff FTE:						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2500 Business Services
Program Budget Manager:

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	Actuals	Actuals	Budget		Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Business Services (25)							
011X	Salaries	157,430	196,246	167,169	238,048	11,952	250,000
01XX	Supplemental Pay & Stipends	0	0	0	2,500	0	2,500
02XX	Employee Benefits	52,670	63,932	64,106	101,170	18,830	120,000
03XX	Professional Services	1,204	1,144	911	2,000	0	2,000
04XX	Property Services	10,192	10,728	10,656	11,100	(100)	11,000
05XX	Other Services	65,826	61,597	208,660	182,600	42,400	225,000
06XX	Supplies & Materials	9,818	11,687	17,687	12,000	8,000	20,000
07XX	Equipment	0	1,333	1,153	0	0	0
08XX	Other Objects	2,736	1,339	2,636	1,200	3,800	5,000
09XX	Other Uses	0	0	0	0	0	0
Total Business Services		299,876	348,006	472,978	550,618	84,882	635,500

		Actuals	Actuals	Actuals	Budget		Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Staff FTE:							
1XX	Administrators					0.00	
2XX	Teachers (Licensed)					0.00	
3XX	Non-Teaching Professionals					0.00	
4XX	Classified - Instructional					0.00	
5XX	Classified - School Admin					0.00	
6XX	Classified - Maint, Oper & Trans					0.00	
Total FTE		0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2600 Maintenance & Operations
Program Budget Manager:

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			Budget		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Maintenance & Operations (26)						
011X Salaries	782,044	531,559	454,920	996,255	3,745	1,000,000
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	281,784	186,205	214,681	372,171	27,829	400,000
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	243,013	225,292	284,472	278,900	21,100	300,000
05XX Other Services	89,426	85,064	101,931	97,200	2,800	100,000
06XX Supplies & Materials	498,789	504,545	580,628	634,950	15,050	650,000
07XX Equipment	2,940	25,173	3,040	7,000	3,000	10,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	98,932	98,832	0	0	0	0
Total Maintenance & Operations	1,996,928	1,656,670	1,639,672	2,386,476	73,524	2,460,000

Staff FTE:	Actuals			Budget		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2700 Transportation
Program Budget Manager:

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 FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Transportation (27)						
011X Salaries	359,344	360,979	405,731	613,122	86,878	700,000
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	102,330	107,309	114,453	298,078	51,922	350,000
03XX Professional Services	0	0	0	25,000	0	25,000
04XX Property Services	23,150	18,610	28,450	5,250	4,750	10,000
05XX Other Services	16,321	4,520	13,380	11,300	700	12,000
06XX Supplies & Materials	58,073	2,296	15,364	217,700	(17,700)	200,000
07XX Equipment	309,726	75,585	80,803	13,400	36,600	50,000
08XX Other Objects	0	931	59,929	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Transportation	868,944	570,230	718,110	1,183,850	163,150	1,347,000

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Budget FY 22-23	Change	Proposed FY 23-24
Staff FTE:						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 2800 Central Services/Human Resources
Program Budget Manager:

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. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Central Services (28)						
011X Salaries	205,844	169,807	49,734	427,317	22,683	450,000
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	74,212	78,905	23,294	169,561	30,439	200,000
03XX Professional Services	290,889	376,108	404,026	110,000	290,000	400,000
04XX Property Services	246,509	233,016	253,549	250,000	0	250,000
05XX Other Services	63,434	135,923	139,990	875,000	(725,000)	150,000
06XX Supplies & Materials	228,129	8,313	12,861	12,000	(2,000)	10,000
07XX Equipment	53,188	46,544	16,573	53,000	(3,000)	50,000
08XX Other Objects	90,000	91,117	94,945	0	95,000	95,000
09XX Other Uses	8,932	7,715	3,875	0	5,000	5,000
Total Central Services	1,261,137	1,147,448	998,847	1,896,878	(286,878)	1,610,000

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Budget FY 22-23	Change	Proposed FY 23-24
Staff FTE:						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: 3300 Community Services
Program Budget Manager:

Program Description:

The community Services program accounts for the community liaisons and their expenses. These positions provide a valuable interface with the community in order to address learning barriers outside the school or classroom.

	Actuals			Revised		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Community Services (33)						
011X Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Community Services	0	0	0	0	0	0

	Actuals			Budget		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Staff FTE:						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
General Fund Detail Budgets
FY 2023/24

Program: Summary by Program & Object
Program Budget Manager: N/A

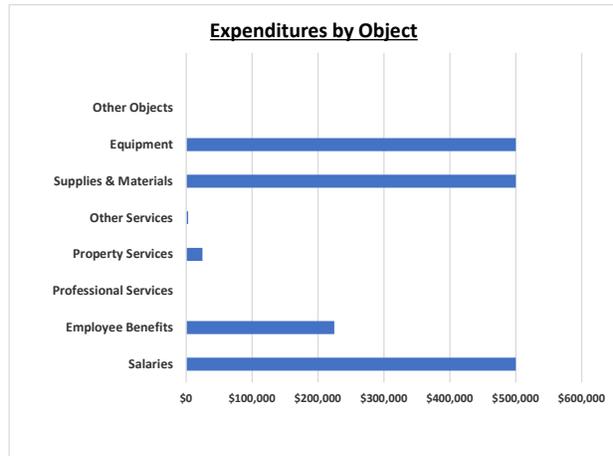
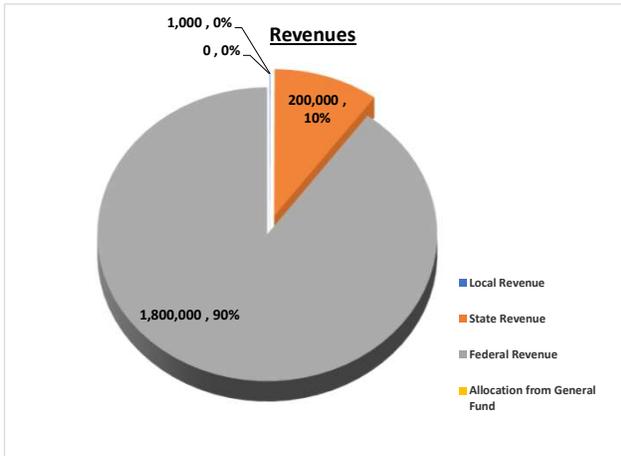
		FY 22/23 Budget
<u>Expenditures by Major Program</u>		
0010-2099	Instructional Services	15,094,000
21XX	Pupil Services	1,431,000
22XX	Instructional Support	524,000
23XX	General Administration	0
24XX	School Administration	0
25XX	Business Services	0
26XX	Maintenance & Operations	0
27XX	Transportation	1,347,000
28XX	Central Services	1,610,000
29XX	Community Services	0
	Misc Expenses & Transfers	0
	Total Programs	\$20,006,000
<u>Expenditures by Major Account</u>		
011X	Salaries	15,455,000
02XX	Employee Benefits	4,452,500
03XX	Purchased Services	1,923,000
04XX	Property. Services	414,000
05XX	Other Services	1,066,000
06XX	Supplies & Materials	1,198,000
07XX	Capital Outlay	918,000
08XX	Other Expenditures	487,500
09XX	Total Objects	\$25,914,000

Staff FTE:

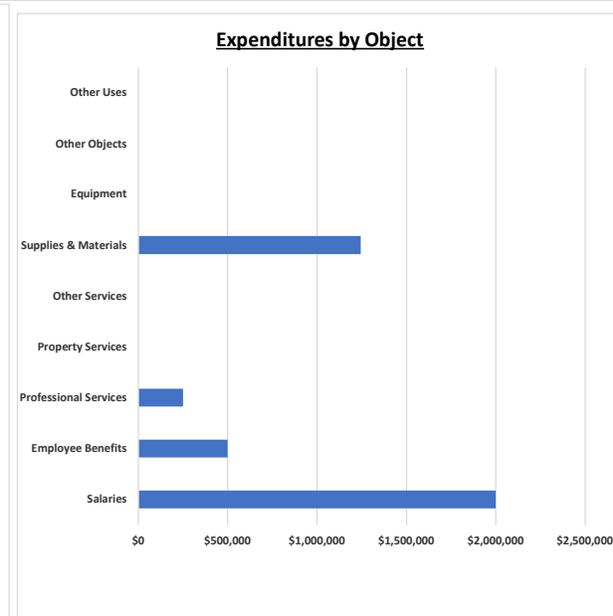
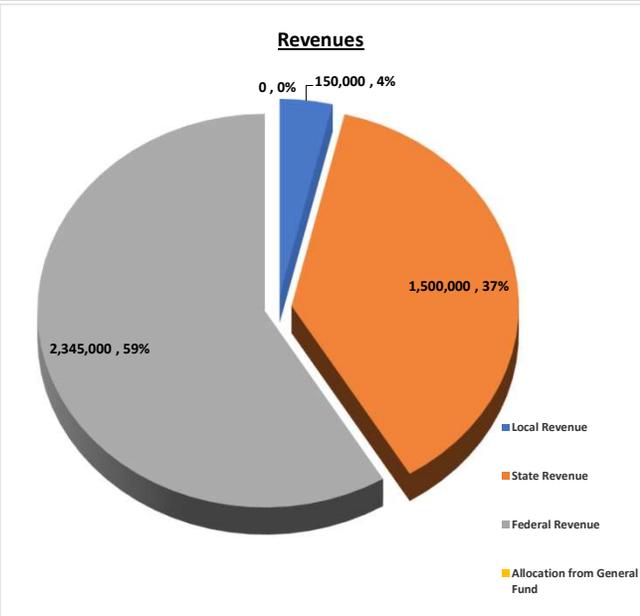
1XX	Administrators	#VALUE!
2XX	Teachers (Licensed)	0.00
3XX	Non-Teaching Professionals	0.00
4XX	Classified - Instructional	0.00
5XX	Classified - School Admin	0.00
6XX	Classified - Maint, Oper & Trans	0.00
	Total FTE	#VALUE!

Sample School District
Proposed Budget
Other Fund Graphs
FY 2023/24

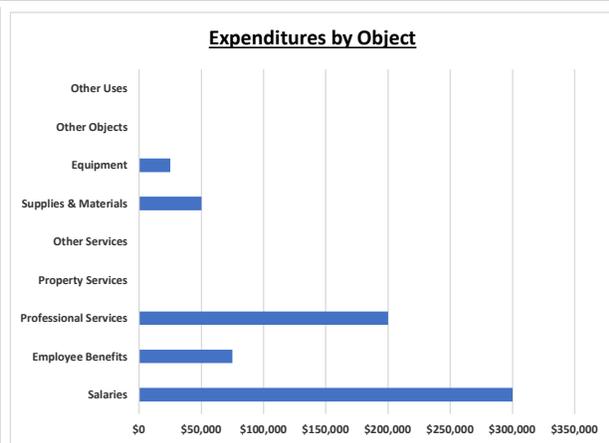
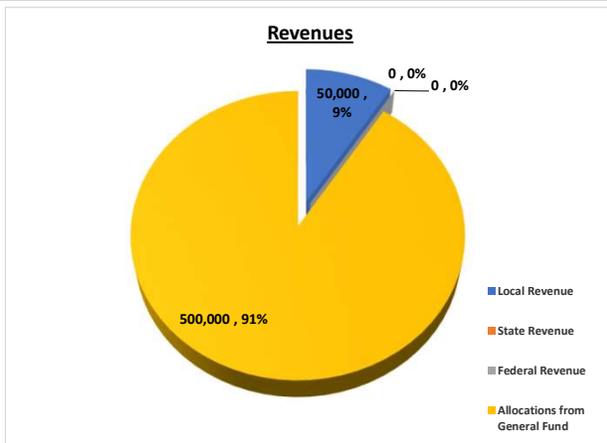
Food Services Fund



DPGF Grants Fund Fund



Student Activity Fund



Sample School District
Proposed Budget
Other Fund Graphs
FY 2023/24

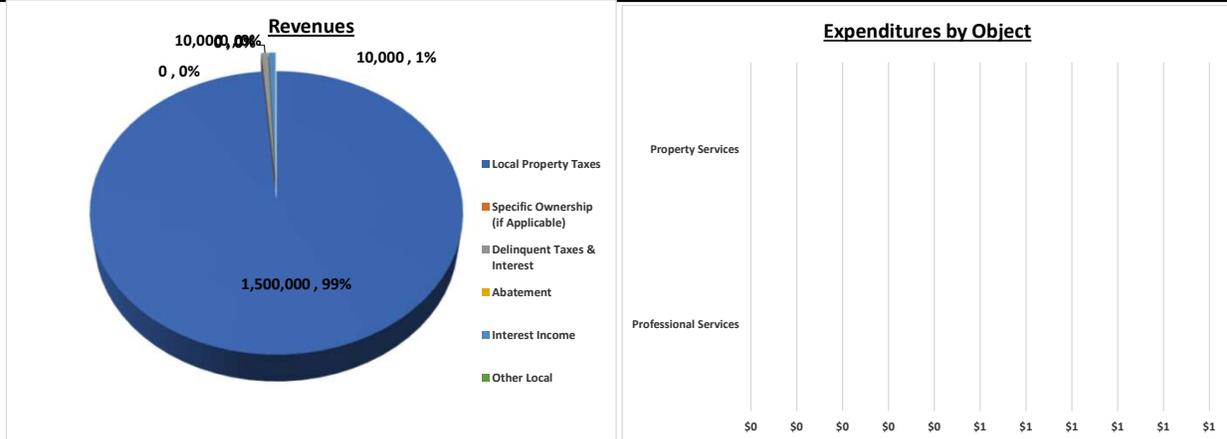
Spec Revenue Fund1



Spec Revenue Fund2

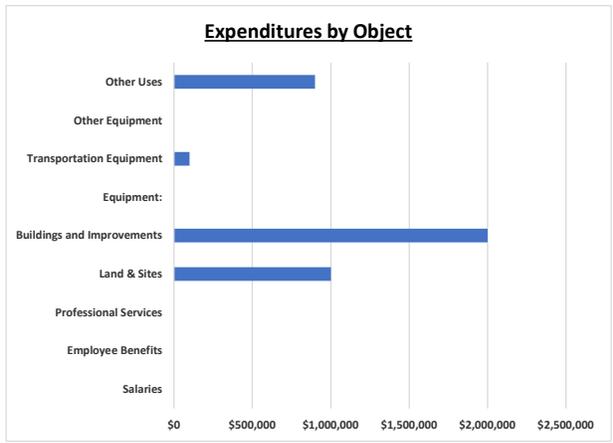
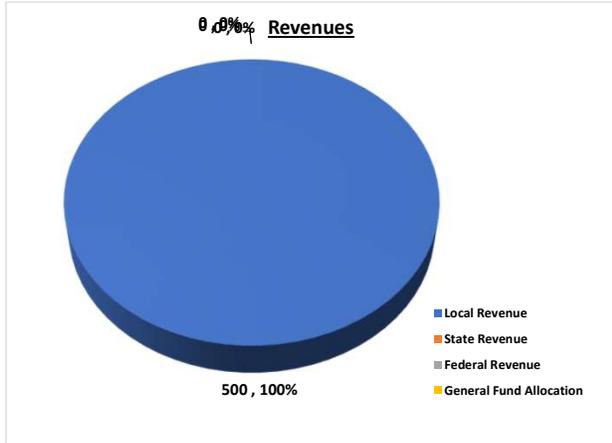


Bond Redemption Fund



Sample School District
Proposed Budget
Other Fund Graphs
FY 2023/24

Capital Reserve Fund



Sample School District
Proposed Budget
Insurance Reserve Fund (18)
FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Fund Balance				0	0	0
Total Beginning Fund Balance	0	0	0	0	0	0
Revenues						
1985 Insurance Claim Revenue			0	0	0	0
1990 Other Local Revenue			1,074	0	0	0
5210 Allocations From General Fund	Detail included in General Fund		348,400	325,707	24,293	350,000
Total Revenues	0	0	349,474	325,707	24,293	350,000
Total Resources Available	0	0	349,474	325,707	24,293	350,000
Expenditures						
011X Salaries			0	0	0	0
02XX Employee Benefits			0	0	0	0
03XX Professional Services			0	0	0	0
04XX Property Services			0	0	0	0
05XX Other Services			311,159	325,707	24,293	350,000
06XX Supplies & Materials			0	0	0	0
07XX Equipment			0	0	0	0
08XX Other Objects			0	0	0	0
09XX Other Uses	Detail included in General Fund		0	0	0	0
Total Expenditures	0	0	311,159	325,707	24,293	350,000
Surplus/(Deficit)	0	0	38,315	0	0	0
Fund Balances						
Fund Balance	0	0	38,315	0	0	0
Total Ending Fund Balance	0	0	38,315	0	0	0
Total Expenditures & Fund Balance				325,707	24,293	350,000
Total Appropriation				\$325,707		\$350,000

Sample School District

Proposed Budget

Preschool Fund (19)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
6724 CPP Reserve					0	
6760 Assigned Fund Balance				0	0	0
Total Beginning Fund Balance	0	0	0	0	0	0
Revenues						
5810 CPP Allocation from General Fund	Detail included in General Fund			0	0	0
5210 Transfers From General Fund				964,815	35,185	1,000,000
1XXX Other Revenue				0	0	0
Total Revenues	0	0	0	964,815	35,185	1,000,000
Total Resources Available	0	0	0	964,815	35,185	1,000,000
Preschool Expenditures						
011X Salaries	Detail included in General Fund			0	0	0
01XX Temp Salaries	Detail included in General Fund			0	0	0
02XX Employee Benefits	Detail included in General Fund			0	0	0
03XX Purchased Services	Detail included in General Fund			0	0	0
04XX Purch Property Services	Detail included in General Fund			0	0	0
05XX Other Purch Svcs				964,815	35,185	1,000,000
06XX Supplies & Materials	Detail included in General Fund			0	0	0
07XX Equipment & Technology	Detail included in General Fund			0	0	0
08XX Other & Indirect Expenses	Detail included in General Fund			0	0	0
09XX Other Uses/Contingency	Detail included in General Fund			0	0	0
Total Expenditures	0	0	0	964,815	35,185	1,000,000
Surplus/(Deficit)	0	0	0	0	0	0
Fund Balances						
6724 CPP Reserve	0	0	0	0	0	0
6760 Assigned Fund Balance	0	0	0	0	0	0
Total Ending Fund Balance	\$0	\$0	\$0	0	0	0
Total Expenditures & Fund Balance				\$964,815	\$35,185	\$1,000,000

Total Appropriation \$964,815 \$1,000,000

Staff FTE:

1XX Administrators				0.00		
2XX Teachers (Licensed)				0.00		
3XX Non-Teaching Professionals				0.00		
4XX Classified - Instructional				0.00		
5XX Classified - School Admin				0.00		
6XX Classified - Maint, Oper & Trans				0.00		
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District

Proposed Budget

Food Service Fund (21)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Unspendable (Inventory)	38,943	49,150	42,254	0	1,500,000	1,500,000
Restricted Fund Balance	179,554	407,889	1,345,642	1,551,329	(1,551,329)	0
Total Beginning Fund Balance	218,497	457,039	1,387,896	1,551,329	(51,329)	1,500,000
Revenues						
1XXX Local Revenue	66,839	35,531	14,515	1,200	(200)	1,000
3XXX State Revenue	53,177	25,468	11,489	0	200,000	200,000
4XXX Federal Revenue	1,446,551	2,018,278	1,938,872	0	1,800,000	1,800,000
5210 Allocation from General Fund	0	0	0	0	0	0
Total Revenues	1,566,567	2,079,277	1,964,876	1,200	1,999,800	2,001,000
Total Resources Available	1,785,064	2,536,316	3,352,772	1,552,529	1,948,471	3,501,000
Expenditures						
011X Salaries	431,518	380,130	421,569	380,650	119,350	500,000
02XX Employee Benefits	203,699	175,321	199,075	221,395	3,605	225,000
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	30,656	33,353	37,273	25,000	0	25,000
05XX Other Services	581	502	420	3,000	0	3,000
06XX Supplies & Materials	528,787	432,314	532,457	420,800	79,200	500,000
07XX Equipment	29,327	6,550	5,324	501,684	(1,684)	500,000
08XX Other Objects	103,461	120,250	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	1,328,029	1,148,420	1,196,118	1,552,529	200,471	1,753,000
Surplus/(Deficit)	238,538	930,857	768,758	(1,551,329)	1,799,329	248,000
Fund Balances						
Unspendable (Inventory)	49,150	42,254	47,012	0	1,500,000	1,500,000
Restricted Fund Balance	407,889	1,345,642	2,109,642	0		248,000
Total Fund Balance	\$457,035	\$1,387,896	\$2,156,654	0	1,500,000	1,748,000
Total Expenditures & Fund Balance				\$1,552,529	\$1,700,471	\$3,501,000

Total Appropriation

\$1,552,529

\$3,501,000

Staff FTE:

1XX Administrators				0.00		
2XX Teachers (Licensed)				0.00		
3XX Non-Teaching Professionals				0.00		
4XX Classified - Instructional				0.00		
5XX Classified - School Admin				0.00		
6XX Classified - Maint, Oper & Trans				0.00		
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District
Proposed Budget
Designated Purpose Grants Fund (22)
FY 2023/24

		Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance							
Other Fund Balance							
Total Beginning Fund Balance		0	0	0	0	0	0
Revenues							
1XXX	Local Revenue	108,663	173,128	252,824	186,550	(36,550)	150,000
3XXX	State Revenue	728,189	1,255,827	847,253	1,794,400	(294,400)	1,500,000
	State Library Grant	0	0	0	0	0	0
	Total State Revenue	836,852	1,428,955	1,100,077	1,794,400	(294,400)	1,500,000
	Federal Revenue	1,125,216	5,104,361	3,805,954			
4XXX	Title I	0	0	0	978,162	21,838	1,000,000
	Title IIA	0	0	0	147,094	2,906	150,000
	Title IIIA	0	0	0	33,141	16,859	50,000
	Title IVA	0	0	0	71,929	3,071	75,000
	Perkins	0	0	0	40,000	0	40,000
	Title VIb (Special Education)	0	0	0	8,346	1,654	10,000
	Medicaid	0	0	0	1,080,560	(80,560)	1,000,000
	COMTSS	0	0	0	20,192	(192)	20,000
	ESSER	0	0	0	4,997,961	(4,997,961)	0
	Other Federal Grants	0	0	0	0	0	0
	Total Federal Funds	1,125,216	5,104,361	3,805,954	7,377,385	(5,032,385)	2,345,000
	5210 Allocation from General Fund	0	0	0	0	0	
Total Revenues		1,962,068	6,533,316	4,906,031	9,358,335	(5,363,335)	3,995,000
Total Resources Available		1,962,068	6,533,316	4,906,031	9,358,335	(5,363,335)	3,995,000
Expenditures							
011X	Salaries				9,358,335	(7,358,335)	2,000,000
02XX	Employee Benefits				0	500,000	500,000
03XX	Professional Services				0	250,000	250,000
04XX	Property Services				0	0	0
05XX	Other Services				0	0	0
06XX	Supplies & Materials				0	1,245,000	1,245,000
07XX	Equipment				0	0	0
08XX	Other Objects				0	0	0
09XX	Other Uses				0	0	0
Total Expenditures		1,962,068	6,533,316	4,906,031	9,358,335	(5,363,335)	3,995,000
Surplus/(Deficit)		0	0	0	0	0	0
Fund Balances							
Fund Balance		0	0	0	0	0	0
Total Ending Fund Balance		\$0	\$0	\$0	0	0	0
Total Expenditures & Fund Balance					9,358,335	(5,363,335)	3,995,000

Total Appropriation **\$9,358,335** **\$3,995,000**

Staff FTE:

1XX	Administrators	0.00	0.00	0.00	0.00		0.00
2XX	Teachers (Licensed)	0.00	0.00	0.00	0.00		0.00
3XX	Non-Teaching Professionals	0.00	0.00	0.00	0.00		0.00
4XX	Classified - Instructional	0.00	0.00	0.00	0.00		0.00
5XX	Classified - School Admin	0.00	0.00	0.00	0.00		0.00
6XX	Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00		0.00
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District

Proposed Budget

Pupil Activity Fund (23)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Fund Balance	308,885	323,788	477,745	19,795	480,205	500,000
Total Beginning Fund Balance	308,885	323,788	477,745	19,795	480,205	500,000
Revenues						
1XXX Local Revenue	422,994	227,045	443,354	52,550	(2,550)	50,000
3XXX State Revenue	0	0	0	0	0	0
4XXX Federal Revenue	0	0	0	0	0	0
5210 Allocations from General Fund	496,778	506,395	550,000	600,000	(100,000)	500,000
Total Revenues	919,772	733,440	993,354	652,550	(102,550)	550,000
Total Resources Available	1,228,657	1,057,228	1,471,099	672,345	377,655	1,050,000
Expenditures						
011X Salaries				297,007	2,993	300,000
02XX Employee Benefits				67,837	7,163	75,000
03XX Professional Services				181,356	18,644	200,000
04XX Property Services				0	0	0
05XX Other Services				0	0	0
06XX Supplies & Materials				43,750	6,250	50,000
07XX Equipment				22,810	2,190	25,000
08XX Other Objects				0	0	0
09XX Other Uses				0	0	0
Total Expenditures	904,869	0	955,684	612,760	37,240	650,000
Surplus/(Deficit)	14,903	733,440	37,670	39,790	(139,790)	(100,000)
Fund Balances						
Fund Balance	323,788	1,057,228	515,415	59,585	340,415	400,000
	\$323,788	\$1,057,228	\$515,415	59,585	340,415	400,000
Total Expenditures & Fund Balance				672,345	377,655	1,050,000
Fund Balance, End of Year				\$0	\$0	\$0
Total Appropriation				\$672,345		\$1,050,000

Sample School District
Proposed Budget
Bond Redemption Fund (31)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Fund Balance	1,600,611	1,609,739	1,656,271	1,514,933	(14,933)	1,500,000
Total Beginning Fund Balance	1,600,611	1,609,739	1,656,271	1,514,933	(14,933)	1,500,000
Revenues						
1110 Local Property Taxes	1,696,897	1,741,651	1,684,531	1,510,867	(10,867)	1,500,000
1120 Specific Ownership (if Applicable)	0	0	0	0	0	0
1140 Delinquent Taxes & Interest	0	0	0	13,800	(3,800)	10,000
1141 Abatement	0	0	0	0	0	0
1500 Interest Income	26,125	11,170	3,268	4,500	5,500	10,000
1900 Other Local	0	0	10,473	0	0	0
Total Revenues	1,723,022	1,752,821	1,698,272	1,529,167	(9,167)	1,520,000
Total Resources Available	3,323,633	3,362,560	3,354,543	3,044,100	(24,100)	3,020,000
Expenditures						
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
5100-0830 Debt Service/Interest	0	406,289	288,867	0	0	0
5100-0910 Debt Service/Principal	1,713,894	1,300,000	1,355,000	1,520,079	0	1,520,079
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	1,713,894	1,706,289	1,643,867	1,520,079	0	1,520,079
Surplus/(Deficit)	9,128	46,532	54,405	9,088	(9,167)	(79)
Fund Balances						
Fund Balance	1,609,739	1,656,271	1,710,676	1,524,021	(24,100)	1,499,921
Total Ending Fund Balance	1,609,739	1,656,271	1,710,676	1,524,021	(24,100)	1,499,921
Total Expenditures & Fund Balance				3,044,100	(24,100)	3,020,000

Total Appropriation **\$1,520,079** **\$3,020,000**

Sample School District
Proposed Budget
Debt Amortization Schedule
FY 2023/24

Pymt Date	GO Bond Series 20XX			GO Bond Series 20XX			COP Series 20XX		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
6/15/2012									
12/15/2012									
6/15/2013									
12/15/2013									
6/15/2014									
12/15/2014									
6/15/2015									
12/15/2015									
6/15/2016									
12/15/2016									
6/15/2017									
12/15/2017									
6/15/2018									
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12/15/2030									
6/15/2031									
12/15/2031									
6/15/2032									
12/15/2032									
6/15/2033									
12/15/2033									
6/15/2034									
12/15/2034									
6/15/2035									

Sample School District

Proposed Budget

Capital Reserve Fund (43)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Fund Balance	(82,720)	30,855	17,956	3,306,681	693,319	4,000,000
Total Beginning Fund Balance	(82,720)	30,855	17,956	3,306,681	693,319	4,000,000
Revenues						
1XXX Local Revenue	89	14	581	500	0	500
3XXX State Revenue	516,853	126,817	0	0	0	0
4XXX Federal Revenue	0	0	0	0	0	0
5210 General Fund Allocation	700,000	122,836	3,610,000	641,319	(641,319)	0
Total Revenues	1,216,942	249,667	3,610,581	641,819	(641,319)	500
Total Resources Available	1,134,222	280,522	3,628,537	3,948,500	52,000	4,000,500
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
07XX Land & Sites	1,063,416	0	0	2,001,000	(1,001,000)	1,000,000
07XX Buildings and Improvements	0	262,566	185,417	88,000	1,912,000	2,000,000
Equipment:						
07XX Transportation Equipment	0	0	100,000	319,000	(219,000)	100,000
07XX Other Equipment	39,951	0	40,936	25,500	(25,500)	0
09XX Other Uses	0	0	0	1,515,000	(615,000)	900,000
Total Expenditures	1,103,367	262,566	326,353	3,948,500	51,500	4,000,000
Surplus/(Deficit)	113,575	(12,899)	3,284,228	(3,306,681)	(692,819)	(3,999,500)
Fund Balances						
Fund Balance	30,855	17,956	3,302,184	0	500	500
Total Ending Fund Balance	\$30,855	\$17,956	\$3,302,184	0	500	500
Total Expenditures & Fund Balance				\$3,948,500	\$52,000	\$4,000,500

Total Appropriation **\$3,948,500** **\$4,000,500**

Staff FTE:

1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Sample School District

Proposed Budget

Trust Fund (7X)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
Beginning Fund Balance						
Fund Balance				420,000	340,000	760,000
Total Beginning Fund Balance	0	0	0	420,000	340,000	760,000
Revenues						
Local Revenue				340,000	(40,000)	300,000
State Revenue				0	0	0
Federal Revenue				0	0	0
Other Revenue				0	0	0
Total Revenues	0	0	0	340,000	(40,000)	300,000
Total Resources Available	0	0	0	760,000	300,000	1,060,000
Expenditures						
011X Salaries				0	0	0
02XX Employee Benefits				0	0	0
03XX Professional Services				0	0	0
04XX Property Services				0	0	0
05XX Other Services				0	0	0
06XX Supplies & Materials				0	0	0
07XX Equipment				0	0	0
08XX Other Objects				315,000	(15,000)	300,000
09XX Other Uses				0	0	0
Total Expenditures	0	0	0	315,000	(15,000)	300,000
Surplus/(Deficit)	0	0	0	25,000	(25,000)	0
Fund Balances						
Fund Balance	0	0	0	445,000	315,000	760,000
Total Ending Fund Balance	0	0	0	445,000	315,000	760,000
Total Expenditures & Fund Balance				760,000	300,000	1,060,000

Total Appropriation **\$315,000**

\$1,060,000

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.
Beginning Fund Balance (Includes All Reserves)			7,000,000		-	-	1,500,000		
Revenues									
Local Sources	1000 - 1999	5,150,000		-	-		1,000	150,000	
Intermediate Sources	2000 - 2999	-							
State Sources	3000 - 3999	18,290,000					200,000	1,500,000	
Federal Sources	4000 - 4999	-					1,800,000	4,690,000	
Total Revenues			23,440,000	-	-	-	2,001,000	6,340,000	-
Total Beginning Fund Balance and Reserves			30,440,000	-	-	-	3,501,000	6,340,000	-
Total Allocations To/From Other Funds	5600,5700,5800	(1,850,000)		350,000		-			
Transfers To/From Other Funds	5200 - 5300	-				-			
Other Sources	5100,5400,5500,5900,5990,5991								
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			28,590,000	-	350,000	-	3,501,000	6,340,000	-
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	10,100,000				-		2,000,000	
Employee Benefits, including object 0280	0200	3,300,000				-		500,000	
Purchased Services	0300,0400,0500	751,000				1,000,000		250,000	
Supplies and Materials	0600	503,000				-		1,245,000	
Property	0700	100,000				-		-	
Other	0800, 0900	140,000				-		-	
Total Instruction			14,894,000	-	-	1,000,000	-	3,995,000	-
Supporting Services									
Students - Program 2100									
Salaries	0100	1,000,000							
Employee Benefits, including object 0280	0200	400,000							
Purchased Services	0300,0400,0500	6,000							
Supplies and Materials	0600	25,000							
Property	0700	-							
Other	0800, 0900	-							
Total Students			1,431,000	-	-	-	-	-	-
Instructional Staff - Program 2200									
Salaries	0100	255,000							
Employee Benefits, including object 0280	0200	100,000							
Purchased Services	0300,0400,0500	141,000							
Supplies and Materials	0600	25,000							

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.
Property	0700	3,000						
Other	0800, 0900	-						
Total Instructional Staff		524,000	-	-	-	-	-	-
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	400,000						
Employee Benefits, including object 0280	0200	100,000						
Purchased Services	0300,0400, 0500	325,000						
Supplies and Materials	0600	50,000						
Property	0700	15,000						
Other	0800, 0900	25,000						
Total School Administration		915,000	-	-	-	-	-	-
School Administration - Program 2400								
Salaries	0100	1,300,000						
Employee Benefits, including object 0280	0200	-						
Purchased Services	0300,0400, 0500	500,000						
Supplies and Materials	0600	60,000						
Property	0700	30,000						
Other	0800, 0900	7,500						
Total School Administration		1,897,500	-	-	-	-	-	-
Business Services - Program 2500, including Program 2501								
Salaries	0100	250,000						
Employee Benefits, including object 0280	0200	2,500						
Purchased Services	0300,0400, 0500	133,000						
Supplies and Materials	0600	225,000						
Property	0700	20,000						
Other	0800, 0900	5,000						
Total Business Services		635,500	-	-	-	-	-	-
Operations and Maintenance - Program 2600								
Salaries	0100	1,000,000						
Employee Benefits, including object 0280	0200	-						
Purchased Services	0300,0400, 0500	700,000						
Supplies and Materials	0600	100,000						
Property	0700	650,000						
Other	0800, 0900	10,000						
Total Operations and Maintenance		2,460,000	-	-	-	-	-	-
Student Transportation - Program 2700								
Salaries	0100	700,000						
Employee Benefits, including object 0280	0200	350,000						

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.
Purchased Services	0300,0400,0500	47,000						
Supplies and Materials	0600	200,000						
Property	0700	50,000						
Other	0800, 0900	-						
Total Student Transportation		1,347,000	-	-	-	-	-	-
Central Support - Program 2800, including Program 2801								
Salaries	0100	450,000		-				
Employee Benefits, including object 0280	0200	200,000		-				
Purchased Services	0300,0400,0500	800,000		350,000				
Supplies and Materials	0600	10,000		-				
Property	0700	50,000		-				
Other	0800, 0900	100,000		-				
Total Central Support		1,610,000	-	350,000	-	-	-	-
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					500,000		
Employee Benefits, including object 0280	0200					225,000		
Purchased Services	0300,0400,0500					28,000		
Supplies and Materials	0600					500,000		
Property	0700					500,000		
Other	0800, 0900					-		
Total Other Support		-	-	-	-	1,753,000	-	-
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								

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.
Salaries	0100	-						
Employee Benefits, including object 0280	0200	-						
Purchased Services	0300,0400,0500	-						
Supplies and Materials	0600	-						
Property	0700	-						
Other	0800, 0900	-						
Total Community Services		-	-	-	-	-	-	-
Education for Adults - Program 3400								
Salaries	0100							
Employee Benefits, including object 0280	0200							
Purchased Services	0300,0400,0500							
Supplies and Materials	0600							
Property	0700							
Other	0800, 0900							
Total Education for Adults Services		-	-	-	-	-	-	-
Total Supporting Services		10,820,000	-	350,000	-	1,753,000	-	-
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							
Supplies and Materials	0600							
Property	0700							
Other	0800, 0900							
Total Other Uses		-	-	-	-	-	-	-
Total Expenditures		25,714,000	-	350,000	1,000,000	1,753,000	3,995,000	-
APPROPRIATED RESERVES								
Other Reserved Fund Balance (9900)	0840							
Other Restricted Reserves (932X)	0840							
Reserved Fund Balance (9100)	0840							
District Emergency Reserve (9315)	0840							

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: District Code: xxxx Adopted Budget Adopted: June XX, 2024 Budgeted Pupil Count: x,xxx.x	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.
Reserve for TABOR 3% (9321)	0840							
Reserve for TABOR - Multi-Year Obligations (9322)	0840							
Total Reserves		-	-	-	-	-	-	-
Total Expenditures and Reserves		25,714,000	-	350,000	1,000,000	1,753,000	3,995,000	-
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710					1,500,000		
Restricted fund balance (9900)	6720					248,000		
TABOR 3% emergency reserve (9321)	6721	2,000,000						
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				-	248,000		
Unassigned fund balance (9900)	6770	876,000						
Net investment in capital assets (9900)	6790							
Restricted net position (9900)	6791							
Unrestricted net position (9900)	6792							
Total Ending Fund Balance		2,876,000	-	-	-	1,996,000	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))								
		-	-	-	(1,000,000)	(248,000)	2,345,000	-
Use of a portion of beginning fund balance resolution required?	Yes		No	No	No	No	No	No

07 Total Program Reserve Fund	23 Pupil Activity	25 Transportation	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology	43 Capital Reserve Capital Projects	46 Supplemental Capital Construction, Technology, and Maintenance Fund.
	500,000			1,500,000				4,000,000	
	50,000			1,500,000				500	
	-			10,000				-	
	-			-				-	
-	50,000	-	-	1,510,000	-	-	-	500	-
-	550,000	-	-	3,010,000	-	-	-	4,000,500	-
								-	
-	550,000	-	-	3,010,000	-	-	-	4,000,500	-
	200,000								
	50,000								
	25,000								
	-								
-	275,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

07 Total Program Reserve Fund	23 Pupil Activity	25 Transportation	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology	43 Capital Reserve Capital Projects	46 Supplemental Capital Construction, Technology, and Maintenance Fund.
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

07 Total Program Reserve Fund	23 Pupil Activity	25 Transportation	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology	43 Capital Reserve Capital Projects	46 Supplemental Capital Construction, Technology, and Maintenance Fund.
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

07 Total Program Reserve Fund	23 Pupil Activity	25 Transportation	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology	43 Capital Reserve Capital Projects	46 Supplemental Capital Construction, Technology, and Maintenance Fund.
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
								-	
								-	
								3,000,000	
								-	
								100,000	
								900,000	
-	-	-	-	-	-	-	-	4,000,000	-
-	-	-	-	-	-	-	-	-	-
-	275,000	-	-	-	-	-	-	4,000,000	-

07 Total Program Reserve Fund	23 Pupil Activity	25 Transportation	(26-29) Other Special Revenue	31 Bond Redemption	39 COP Debt	41 Building Fund	42 Special Building & Technology	43 Capital Reserve Capital Projects	46 Supplemental Capital Construction, Technology, and Maintenance Fund.
-	-	-	-	-	-	-	-	-	-
-	275,000	-	-	-	-	-	-	4,000,000	-
	400,000			1,499,921				500	
-	400,000	-	-	1,499,921	-	-	-	500	-
-	(125,000)	-	-	1,510,079	-	-	-	-	-
No	Yes	No	No	Yes	No	No	No	Yes	No

50 Enterprise Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Custodial Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Custodial	74 Pupil Activity Custodial	85 Foundations	Component Units and Other Reportable Funds	TOTAL
			760,000						15,260,000
			300,000						7,151,500
			-						-
			-						20,000,000
			300,000						6,490,000
-	-	-	300,000	-	-	-	-	-	33,641,500
-	-	-	1,060,000	-	-	-	-	-	48,901,500
									(1,500,000)
									-
									-
-	-	-	1,060,000	-	-	-	-	-	47,401,500
									12,100,000
									3,800,000
									-
									2,201,000
									1,798,000
									125,000
			300,000						440,000
-	-	-	300,000	-	-	-	-	-	20,464,000
									1,000,000
									400,000
									6,000
									25,000
									-
									-
-	-	-	-	-	-	-	-	-	1,431,000
									255,000
									100,000
									141,000
									25,000

50 Enterprise Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Custodial Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Custodial	74 Pupil Activity Custodial	85 Foundations	Component Units and Other Reportable Funds	TOTAL
									3,000
									-
-	-	-	-	-	-	-	-	-	524,000
									400,000
									100,000
									325,000
									50,000
									15,000
									25,000
-	-	-	-	-	-	-	-	-	915,000
									1,300,000
									-
									500,000
									60,000
									30,000
									7,500
-	-	-	-	-	-	-	-	-	1,897,500
									250,000
									2,500
									133,000
									225,000
									20,000
									5,000
-	-	-	-	-	-	-	-	-	635,500
									1,000,000
									-
									700,000
									100,000
									650,000
									10,000
-	-	-	-	-	-	-	-	-	2,460,000
									700,000
									350,000

50 Enterprise Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Custodial Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Custodial	74 Pupil Activity Custodial	85 Foundations	Component Units and Other Reportable Funds	TOTAL
									47,000
									200,000
									50,000
									-
-	-	-	-	-	-	-	-	-	1,347,000
									450,000
									200,000
									1,150,000
									10,000
									50,000
									100,000
-	-	-	-	-	-	-	-	-	1,960,000
									-
									-
									-
									-
									-
-	-	-	-	-	-	-	-	-	-
									500,000
									225,000
									28,000
									500,000
									500,000
									-
-	-	-	-	-	-	-	-	-	1,753,000
									-
									-
									-
									-
									-
-	-	-	-	-	-	-	-	-	-

50 Enterprise Funds	60 Internal Service	64 Risk Related Activity	70 Fiduciary: Trust and Other Custodial Funds: 70, 71, 75-79	72 Private-Purpose Trust	73 Custodial	74 Pupil Activity Custodial	85 Foundations	Component Units and Other Reportable Funds	TOTAL
									-
									-
-	-	-	-	-	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-	37,387,000
			760,000						1,500,000
									2,907,921
									2,000,000
									-
									-
									-
									-
									-
									-
									248,500
									876,000
									-
									-
-	-	-	760,000	-	-	-	-	-	7,532,421
-	-	-	-	-	-	-	-	-	2,482,079
No	No	No	No	No	No	No	No	No	Yes

Sample School District
Proposed Budget
Supplemental Information
FY 2023/24

Supplemental Information

Insert logo Here

Sample School District

Proposed Budget

School Budgets

FY 2023/24

School Budgets

Insert Logo Here

Sample School District

Budget by School (\$)

FY 2023/24

Enrollment	School 1	School2	School3	School4	School5	School6	School7	Total
	Instruction							
Salaries								0
Employee Benefits								0
Purch Svcs								0
Other Exp								0
Supplies & Materials								0
Capital Outlay								0
Total Instruction	0	0	0	0	0	0	0	0
Pupil & Instr Support Svcs								
Salaries								0
Employee Benefits								0
Purch Svcs								0
Other Exp								0
Supplies & Materials								0
Capital Outlay								0
Total Pupil & Instr Support	0	0	0	0	0	0	0	0
School Administration								
Salaries								0
Employee Benefits								0
Purch Svcs								0
Other Exp								0
Supplies & Materials								0
Capital Outlay								0
Total School Administration	0	0	0	0	0	0	0	0
Facilities								
Salaries								0
Employee Benefits								0
Purch Svcs								0
Other Exp								0
Utilities								0
Supplies & Materials								0
Capital Outlay								0
Total Facilities	0	0	0	0	0	0	0	0
Total Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sample School District
Staffing by School (FTE)
FY 2023/24

Enrollment	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	School 1	School2	School3	School4	School5	School6	School7
Instruction							
Administrators							0.00
Teachers & Licensed Staff							0.00
Non-Teaching Professionals							0.00
Classified - School Parapro							0.00
Classified - School Admin							0.00
Classified - Facilities/Trans							0.00
Total Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil & Instr Support Svcs							
Administrators							0.00
Teachers & Licensed Staff							0.00
Non-Teaching Professionals							0.00
Classified - School Parapro							0.00
Classified - School Admin							0.00
Classified - Facilities/Trans							0.00
Total Pupil & Instr Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration							
Administrators							0.00
Teachers & Licensed Staff							0.00
Non-Teaching Professionals							0.00
Classified - School Parapro							0.00
Classified - School Admin							0.00
Classified - Facilities/Trans							0.00
Total School Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities							
Administrators							0.00
Teachers & Licensed Staff							0.00
Non-Teaching Professionals							0.00
Classified - School Parapro							0.00
Classified - School Admin							0.00
Classified - Facilities/Trans							0.00
Capital Outlay							0.00
Total Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Budget	0.00						