



Strasburg School District 31-J

Agenda

SCHOOL DISTRICT BOARD OF EDUCATION

January Regular Meeting

January 13, 2025 6:00 PM

Central Service Building, 2102 Wagner Street, Strasburg, CO 80136

Meeting is In-Person Audience may observe via Zoom

Join Zoom Meeting

<https://ecboces.zoom.us/j/98057290855>

Meeting ID: 980 5729 0855

Mission Statement (Policy AD):

Strasburg 31J will develop resourceful, responsible, and resilient engaged citizens who are empowered in a safe learning environment for all to achieve their full potential in an evolving world.

Board of Education

Michael Marrero, President

Diana Elliott, 1st Vice President

Daymon Johnson, 2nd Vice President

Mary O'Malley, Secretary

Julie Winter, Treasurer

Strasburg School Board strives to follow our guiding principles:

T – Transparency

R – Respect

U – Unity

T – Trust

H - Honesty

Board Procedures:

Board meeting time is dedicated to the mission and goals of the Strasburg 31J School District. Public opinion is valuable to the Board, and there is an opportunity during request from patrons to address the Board. Individuals who try to address the Board outside of public comment may not be recognized.

Members of the public who intend to offer public comment to the Board must sign up for comment before each Board meeting. The Board President has discretion to call on those who have signed up and set the order of speakers.

Presentations must be no more than three minutes.

- I. Opening of Meeting
Michael Marrero
 - a. Roll Call
 - b. Pledge of Allegiance
 - c. Adoption of the Minutes
 - d. Adoption of the Agenda
- II. Celebrations
Kelle Bongard
 - a. Cancer Fighters to the Rescue
 - b. January 6th Professional Development
- III. Public Participation/General
Michael Marrero
- IV. Old Business
- V. New Business
 - a. Revised Budget Discussion
- VI. Board Reports/Discussion
 - a. Board Feedback
Michael Marrero
 - b. Legislative and Colorado Association of School Boards
Diana Elliott
 - c. District Accountability Committee
Mary O'Malley
 - d. East Central Board of Cooperative Educational Services
Diana Elliott
 - e. Chamber of Commerce
Michael Marrero
 - f. Construction
Daymon Johnson
- VII. Superintendent Report/Discussion
Kelle Bongard
 - a. Policy Updates
 - b. Staff Professional Development and Appreciation
 - c. 2nd Semester Priorities
- VIII. Adoption of Consent Agenda
 - a. Personnel Matters Contract/Letter of Assignments – New Hires/Renewals
 - b. Personnel Matters Contract/Letter of Assignments – Reassignments
 - c. Personnel Matters Contract/Letter of Assignments – Terminations/Resignations/Non-Renewals
 - d. Revised 2024-2025 Budget
 - e. Policy Updates
 - i. DKC - Expense Authorization Reimbursement - Approval
 - ii. DKC-R - Expense Authorization Meal Guidelines - Approval
 - iii. ACA - Name Changes - Approval
 - iv. JIHC - Use of Metal Detectors - Approval
 - v. LBD - Relations with District Charter Schools - Approval
First Read LBD
 - vi. LBD-R - Relations with District Charter Schools Regulation Approval
- IX. Calendar Review
 - a. Meeting Times and Dates Review
 - b. Future Agenda Topics
- X. Adjournment

**Strasburg School District 31 J
Revised Budget
FY 2024/25**



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

**Kelle Bongard
Superintendent**

**Nancy Taylor
Chief Financial Officer**

January 8, 2025

Strasburg School District 31 J

Revised Budget

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FY 2024/25

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Strasburg School District 31 J
Revised Budget
Budget Development Assumptions
FY 2024/25

| | FY 2023/24 | FY 2024/25 |
|--|---------------|---------------|
| Revenue-Based Assumptions | | |
| October FTE Pupil Count | 1,094.0 | 1,087.0 |
| 5-Yr Avg Funded Pupil Count | 1,111.5 | 1,103.3 |
| Post-Budget Stabilization Factor Per-Pupil Funding | \$11,006 | \$11,747 |
| Total Program Funding | \$12,252,015 | \$13,192,621 |
| Budget Stabilization Factor | \$192,827 | \$0 |
| Net Assessed Valuation | \$130,358,063 | \$130,921,375 |
| Property Tax Mill Levy Components: (12/23 & 12/24) | | |
| General Fund | 27.000 | 27.000 |
| Abatement Levy | 0.131 | 0.010 |
| Bond Fund | 11.507 | 11.457 |
| Mill Levy Override Fund | 2.301 | 2.291 |
| Total Mill Levy | 40.939 | 40.758 |

| | | |
|--|---------|---------|
| Expenditure-Based Assumptions | | |
| District Contribution Family Insurance Premium | \$8,400 | \$8,700 |
| Employer PERA Contribution | 21.40% | 21.40% |
| Medicare Employer Contribution | 1.45% | 1.45% |
| Colorado Minimum Wage (1/1/24 & 25) | \$14.42 | \$14.81 |

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

Strasburg School District 31 J

Revised Budget

Appropriation Resolution

FY 2024/25

Appropriation Resolution

Be it resolved, by the Board of Education of Strasburg School District 31 J in the counties of Adams & Arapahoe, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

| FUND | APPROPRIATION AMOUNT |
|-------------------------------|-----------------------------|
| General Fund | |
| General Fund | 19,136,464 |
| Special Revenue Funds | |
| Food Service Fund | 753,848 |
| Pupil Activity Fund | 591,356 |
| Bond Redemption Fund | |
| Bond Redemption Fund | 3,722,196 |
| Capital Projects Funds | |
| Capital Reserve Fund | 456,603 |
| Building Fund | <u>2,211,235</u> |
| Total Appropriation | <u><u>\$26,871,702</u></u> |

Strasburg School District 31 J
Revised Budget
Use of Beginning Fund Balance Resolution
FY 2024/25

Use of Beginning Fund Balance Resolution

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

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

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

NOW, THEREFORE, BE IT RESOLVED:

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

- * **GENERAL FUND**, in the amount **\$2,431,432** to spend down beginning fund balance.
- * **FOOD SERVICE FUND**, in the amount **\$4,780** to spend down beginning fund balance.
- * **BOND FUND**, in the amount **\$155,400** to spend down beginning fund balance.
- * **BUILDING FUND**, in the amount **\$0** to spend down beginning fund balance.
- * **CAPITAL RESERVE FUND**, in the amount **\$111,975** to spend down beginning fund balance.

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

PRESIDENT OF THE BOARD

DATE

Strasburg School District 31 J

Revised Budget

Fund Balance Change

FY 2024/25

| Fund Balance Change Calculation Worksheet | | | |
|---|---|--------------------|-----------------------------|
| General Fund Beginning Fund Balance | | \$6,072,753 | |
| General Fund Ending Fund Balance | | <u>\$3,641,321</u> | |
| | Revenue & Expense Budget Mismatch (Surplus/Deficit) | | <u><u>(\$2,431,432)</u></u> |
| Identified Non-Recurring Uses/Expenses of Fund Balance: | | | |
| | Construction | 2,060,000 | |
| | Special Education Costs | 371,432 | |
| | Total | | <u><u>\$2,431,432</u></u> |
| Food Service Fund Beginning Fund Balance | | \$53,578 | |
| Food Service Fund Ending Fund Balance | | <u>\$48,798</u> | |
| | Revenue & Expense Budget Mismatch (Surplus/Deficit) | | <u><u>(\$4,780)</u></u> |
| Identified Non-Recurring Uses/Expenses of Fund Balance: | | | |
| | Food Costs | \$4,780 | |
| | | | <u><u>\$4,780</u></u> |
| Activity Fund Beginning Fund Balance | | \$191,356 | |
| Activity Fund Ending Fund Balance | | <u>\$216,356</u> | |
| | Revenue & Expense Budget Mismatch (Surplus/Deficit) | | <u><u>\$25,000</u></u> |
| Identified Non-Recurring Uses/Expenses of Fund Balance: | | | |
| Building Fund Beginning Fund Balance | | <u>(\$158,765)</u> | |
| Building Fund Ending Fund Balance | | <u>(\$121,463)</u> | |
| | Revenue & Expense Budget Mismatch (Surplus/Deficit) | | <u><u>\$37,302</u></u> |
| Identified Non-Recurring Uses/Expenses of Fund Balance: | | | |
| Bond Redemption Fund Beginning Fund Balance | | \$2,180,196 | |
| Bond Redemption Fund Ending Fund Balance | | <u>\$2,024,796</u> | |
| | Revenue & Expense Budget Mismatch (Surplus/Deficit) | | <u><u>(\$155,400)</u></u> |
| Identified Non-Recurring Uses/Expenses of Fund Balance: | | | |
| | Principal & Interest | \$155,400 | |
| | | | <u><u>\$155,400</u></u> |
| Capital Reserve Fund Beginning Fund Balance | | \$568,578 | |
| Capital Reserve Fund Ending Fund Balance | | <u>\$456,603</u> | |
| | Revenue & Expense Budget Mismatch (Surplus/Deficit) | | <u><u>(\$111,975)</u></u> |
| Identified Non-Recurring Uses/Expenses of Fund Balance: | | | |
| | High School Renovations | \$111,975 | |
| | | | <u><u>\$111,975</u></u> |

Strasburg School District 31 J

Revised Budget

Interfund Borrowing Resolution

FY 2024/25

Interfund Borrowing Resolution

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

Resolved, that:

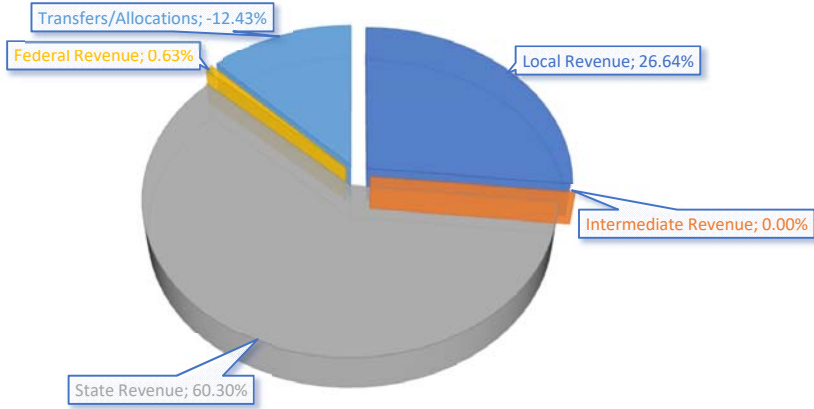
effective July 1, 2023, Strasburg School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

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

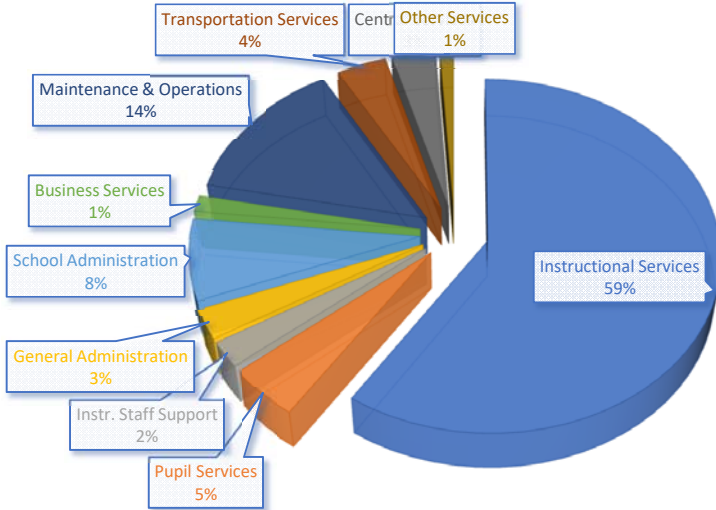
Strasburg School District 31 J

Revised Budget
 General Fund (Graphs)
 FY 2024/25

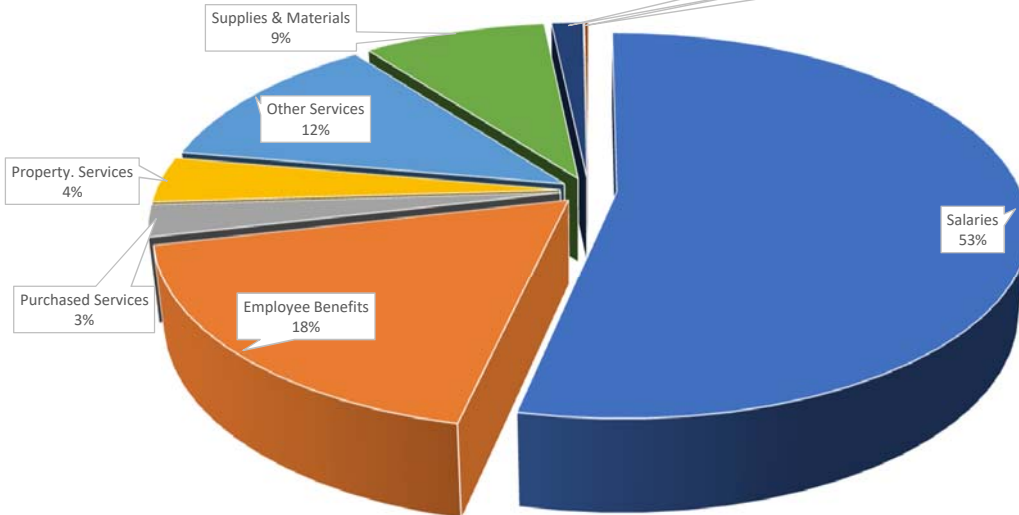
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)

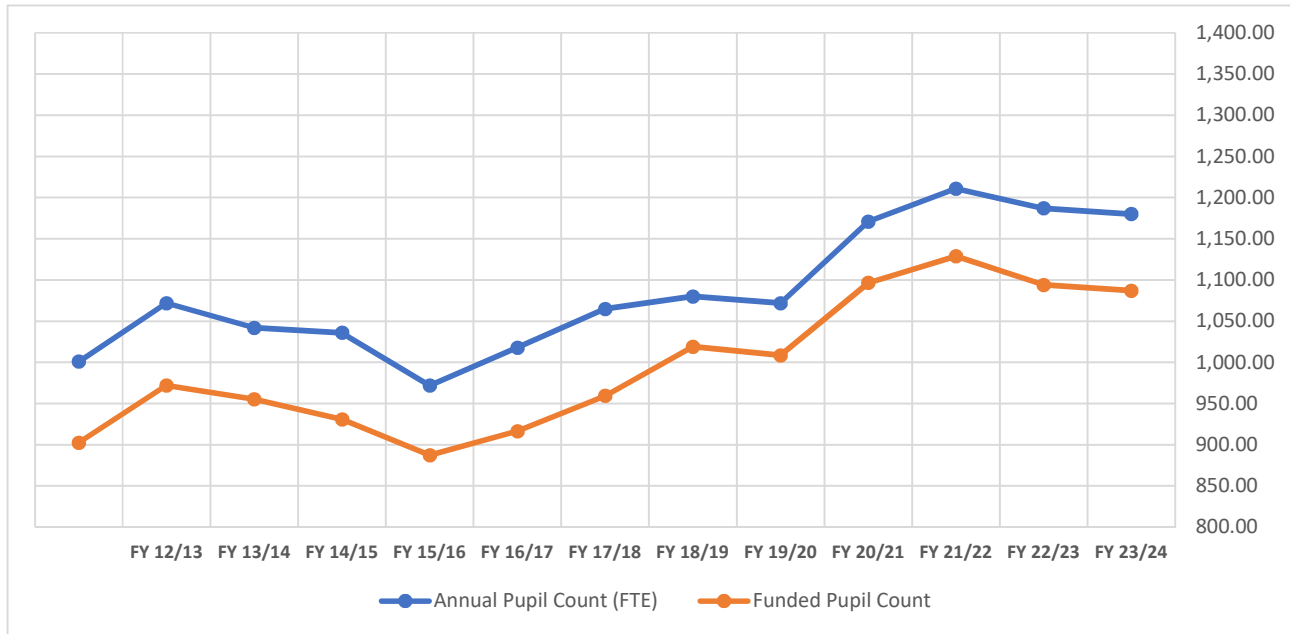


Strasburg School District 31 J

**Revised Budget
Pupil Count History
FY 2024/25**

| Fiscal Year | Annual Pupil Count (FTE) | Year over Year Pupil Count Chg | Funded Pupil Count |
|-------------|--------------------------|--------------------------------|--------------------|
| FY 24/25 | 1,180.00 | (7.0) | 1,087.00 |
| FY 23/24 | 1,187.00 | (24.0) | 1,094.00 |
| FY 22/23 | 1,211.00 | 40.0 | 1,129.00 |
| FY 21/22 | 1,171.00 | 99.0 | 1,096.50 |
| FY 20/21 | 1,072.00 | (8.0) | 1,008.50 |
| FY 19/20 | 1,080.00 | 15.0 | 1,019.00 |
| FY 18/19 | 1,065.00 | 47.0 | 959.50 |
| FY 17/18 | 1,018.00 | 46.0 | 916.50 |
| FY 16/17 | 972.00 | (64.0) | 887.50 |
| FY 15/16 | 1,036.00 | (6.0) | 931.00 |
| FY 14/15 | 1,042.00 | (30.0) | 955.50 |
| FY 13/14 | 1,072.00 | 71.0 | 972.00 |
| FY 12/13 | 1,001.00 | N/A | 902.50 |

* From CDE Funding Worksheets



Strasburg School District 31 J

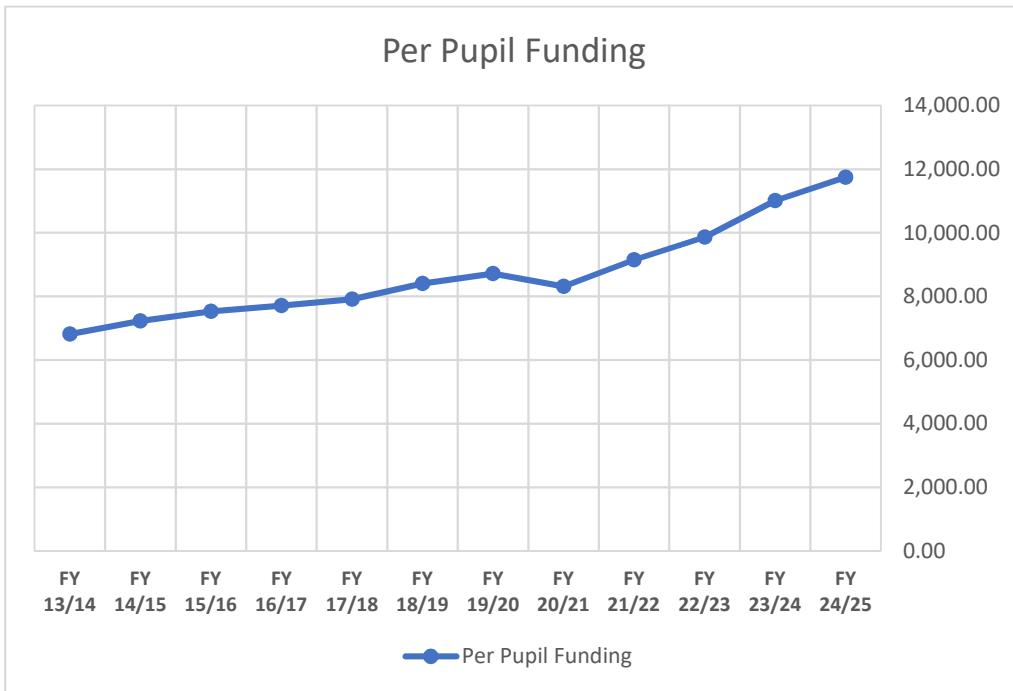
Revised Budget

Per Pupil Funding History

FY 2024/25

| Fiscal Year | Per Pupil Funding |
|-------------|-------------------|
| FY 24/25 | 11,747.19 |
| FY 23/24 | 11,005.70 |
| FY 22/23 | 9,867.46 |
| FY 21/22 | 9,151.74 |
| FY 20/21 | 8,319.36 |
| FY 19/20 | 8,719.38 |
| FY 18/19 | 8,403.50 |
| FY 17/18 | 7,916.58 |
| FY 16/17 | 7,713.12 |
| FY 15/16 | 7,533.17 |
| FY 14/15 | 7,229.99 |
| FY 13/14 | 6,816.93 |

* From CDE Funding Worksheets



Strasburg School District 31 J

Revised Budget

Individual Fund Statements

FY 2024/25

Individual Fund Statements



Strasburg School District 31 J

Revised Budget

General Fund Summary

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|--|---------------------|---------------------|---------------------|----------------------|-------------|---------------------|
| Beginning Fund Balance | | | | | | |
| Restricted - TABOR | 0 | 511,000 | 511,000 | 511,000 | 17,000 | 528,000 |
| All Other Fund Balance | 5,029,978 | 5,471,658 | 5,139,658 | 2,607,273 | 2,937,480 | 5,544,753 |
| Total Beginning Fund Balance | 5,029,978 | 5,982,658 | 5,650,658 | 3,118,273 | 2,954,480 | 6,072,753 |
| Revenues | | | | | | |
| Local Revenue | 4,200,822 | 4,388,183 | 7,089,620 | 5,037,887 | (406,032) | 4,631,855 |
| Intermediate Revenue | 392 | 521 | 665 | 665 | (308) | 357 |
| State Revenue | 7,678,843 | 9,219,354 | 9,958,103 | 10,090,135 | 392,214 | 10,482,349 |
| Federal Revenue | 474,581 | 204,086 | 192,147 | 100,881 | 8,270 | 109,151 |
| Transfers/Allocations | 0 | (50,000) | 0 | (50,000) | (2,110,000) | (2,160,000) |
| Total Revenues | 12,354,638 | 13,762,145 | 17,240,535 | 15,179,568 | (2,115,857) | 13,063,711 |
| Total Resources Available | 17,384,616 | 19,744,803 | 22,891,193 | 18,297,841 | 838,623 | 19,136,464 |
| Expenditures | | | | | | |
| Instructional Services | 6,851,630 | 7,662,422 | 8,518,380 | 9,011,653 | 186,720 | 9,198,373 |
| Pupil Services | 467,863 | 576,094 | 629,275 | 650,385 | 82,111 | 732,496 |
| Instr. Staff Support | 197,557 | 224,631 | 407,013 | 355,238 | 9,804 | 365,042 |
| General Administration | 392,529 | 491,590 | 459,118 | 430,944 | (9,917) | 421,027 |
| School Administration | 876,814 | 906,780 | 1,072,003 | 1,169,514 | (7,306) | 1,162,208 |
| Business Services | 190,298 | 207,710 | 236,943 | 381,217 | (149,820) | 231,397 |
| Maintenance & Operations | 1,657,661 | 2,150,310 | 2,120,687 | 2,183,451 | (72,601) | 2,110,850 |
| Transportation Services | 412,113 | 542,641 | 748,905 | 458,369 | 137,894 | 596,263 |
| Central Services | 355,492 | 332,753 | 549,895 | 532,492 | (14,549) | 517,943 |
| Other Services | 0 | 999,213 | 2,117,472 | 6,304 | 153,239 | 159,543 |
| Total Expenditures | 11,401,958 | 14,094,145 | 16,859,691 | 15,179,568 | 315,575 | 15,495,143 |
| Other Financing Uses | | | | | | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Surplus/(Deficit) | 952,680 | (332,000) | 380,844 | (0) | (2,431,432) | (2,431,432) |
| Fund Balances | | | | | | |
| Restricted - TABOR | 511,000 | 511,000 | 528,000 | 511,000 | 17,000 | 528,000 |
| All Other Fund Balance | 5,471,658 | 5,139,658 | 5,503,502 | 2,607,273 | 506,048 | 3,113,321 |
| Total Fund Balance | 5,982,658 | 5,650,658 | 6,031,502 | 3,118,273 | 523,048 | 3,641,321 |
| Total Expenditures & Fund Balance | | | | 18,297,841 | 838,623 | 19,136,464 |
| Total Appropriation | | | | \$18,297,841 | | \$19,136,464 |

Strasburg School District 31 J

Revised Budget

General Fund Revenue Detail

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|---|---------------------|---------------------|---------------------|----------------------|--------------------|---------------------|
| Local Revenues | | | | | | |
| 1110 Property Taxes | 3,200,784 | 3,176,966 | 3,449,111 | 4,010,867 | (472,990) | 3,537,877 |
| 1110 Property Taxes - MLO | 300,000 | 300,000 | 300,000 | 300,000 | 0 | 300,000 |
| 1120 Specific Ownership Taxes (SFA) | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 Specific Ownership Taxes | 257,772 | 284,531 | 437,032 | 250,000 | 0 | 250,000 |
| 1140 Delinquent Taxes & Interest | 5,175 | 4,897 | 3,736 | 4,500 | 0 | 4,500 |
| 1141 Abatement | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Tuition | 262,306 | 290,408 | 325,678 | 307,820 | (5,962) | 301,858 |
| 1400 Transportation Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 1500 Earnings on Investments | 7,671 | 98,991 | 161,719 | 50,000 | 25,000 | 75,000 |
| 1700 Pupil Activity Fees | 95,270 | 94,725 | 89,527 | 89,700 | 0 | 89,700 |
| 1800 Community Services Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 19XX Other Local Revenues | 71,844 | 137,664 | 2,322,815 | 25,000 | 47,920 | 72,920 |
| Total Local Revenues | 4,200,822 | 4,388,183 | 7,089,620 | 5,037,887 | (406,032) | 4,631,855 |
| Intermediate Revenue | | | | | | |
| Mineral Lease | 392 | 521 | 665 | 665 | (308) | 357 |
| Other Intermediate Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Intermediate Revenue | 392 | 521 | 665 | 665 | (308) | 357 |
| State Revenue | | | | | | |
| State Equalization | 6,915,831 | 7,962,953 | 8,559,167 | 9,090,884 | 392,497 | 9,483,380 |
| State Equalization-Audit Adj | 0 | 0 | 0 | (16,670) | 0 | (16,670) |
| At-Risk Funding | 4,161 | 5,288 | 5,673 | 0 | 0 | 0 |
| State Match for MLO | | | 49,524 | | | |
| 3130 Special Education | 205,907 | 298,599 | 360,155 | 278,209 | 15,633 | 293,842 |
| 3139 ELPA Supplement | 0 | | | 0 | 0 | 0 |
| 3140 English Language Proficiency Career Success Pilot Program | 22,319 | 30,868 | 38,056 | 38,056 | (4,215) | 33,841 |
| 3142 Colorado Early Childhood Revenue | 18,000 | | | 0 | 0 | 0 |
| 3150 Gifted & Talented | 8,988 | 9,282 | 9,836 | 9,836 | (345) | 9,491 |
| 3160 Transportation | 85,096 | 73,526 | 106,184 | 96,190 | (855) | 95,335 |
| 3206 Library Grant | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 5,000 |
| 3227 School Turn Around Leaders (EASI) | 0 | 24,500 | 55,500 | 0 | 0 | 0 |
| 3230 Small & Large Rural | 179,634 | 218,330 | 192,014 | 0 | 0 | 0 |
| 3259 Read Act | 27,297 | 34,763 | 40,578 | 38,630 | 0 | 38,630 |
| 3270 AP Exam Fee Grant | | | | 0 | 267 | 267 |
| 3291 New Comer Funding (HB 124-1389) | | | 29,016 | | | |
| 3292 Summer EBT | | | 1,900 | | | |
| 3293 Vaping Prevention Education | | | | 0 | 91,500 | 91,500 |
| 3897 Universal Preschool | 0 | 0 | 460,132 | 410,000 | 0 | 410,000 |
| 3951 School Safety Grant | 0 | 140,128 | 13,270 | 0 | 0 | 0 |
| 3281 At Risk Mitigation | 68,080 | 0 | | 0 | 0 | 0 |
| 3250 KDG Furniture Grant | 13,295 | 3,504 | | 0 | 0 | 0 |
| 3898 State Paid PERA Contribution | 125,236 | 412,614 | 32,099 | 145,000 | (112,901) | 32,099 |
| Total State Revenues | 7,678,843 | 9,219,354 | 9,958,103 | 10,090,135 | 392,214 | 10,482,349 |
| Federal Revenue | | | | | | |
| CRF Funding | 0 | 0 | 0 | 0 | 0 | 0 |
| ESSA Title Funds | 28,157 | 68,322 | 81,456 | 79,797 | 0 | 79,797 |
| ESSER Relief Funds | 281,493 | 73,742 | 996 | 0 | 5,168 | 5,168 |
| Other Federal Revenue | 164,931 | 62,022 | 109,695 | 21,084 | 3,102 | 24,186 |
| Total Federal Revenues | 474,581 | 204,086 | 192,147 | 100,881 | 8,270 | 109,151 |
| Transfers/Allocations | | | | | | |
| 5241 Building Fund | 0 | 0 | 0 | 0 | (2,060,000) | (2,060,000) |
| 5221 Food Service | 0 | (50,000) | 0 | (50,000) | (50,000) | (100,000) |
| 5223 Pupil Activity Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Transfers/Allocations | 0 | (50,000) | 0 | (50,000) | (2,110,000) | (2,160,000) |
| Total Revenues | 12,354,638 | 13,762,145 | 17,240,535 | 15,179,568 | (2,115,857) | 13,063,711 |

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2024/25

| | | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|---|-----------------------|---------------------|---------------------|---------------------|----------------------|-----------|---------------------|
| Instruction (11) | | | | | | | |
| 01XX | Salaries | 3,708,722 | 3,797,309 | 4,280,194 | 4,417,420 | (55,791) | 4,361,629 |
| 02XX | Employee Benefits | 1,268,456 | 1,530,935 | 1,382,980 | 1,589,217 | (82,218) | 1,506,999 |
| 03XX | Professional Services | 994 | 34,123 | 57,826 | 24,500 | 0 | 24,500 |
| 04XX | Property Services | 47,266 | 50,387 | 50,712 | 48,128 | 0 | 48,128 |
| 05XX | Other Services | 45,823 | 53,054 | 117,341 | 116,240 | (15,000) | 101,240 |
| 06XX | Supplies & Materials | 246,922 | 291,836 | 426,496 | 314,077 | 0 | 314,077 |
| 07XX | Equipment | 134,274 | 203,852 | 97,951 | 61,500 | 4,500 | 66,000 |
| 08XX | Other Objects | 0 | 5,725 | 0 | 0 | 0 | 0 |
| 09XX | Other Uses | 7,513 | 0 | 0 | 0 | 0 | 0 |
| Total Instruction | | 5,459,970 | 5,967,222 | 6,413,501 | 6,571,083 | (148,509) | 6,422,574 |
| Special Education (12) | | | | | | | |
| 01XX | Salaries | 403,482 | 496,967 | 601,933 | 590,207 | 7,614 | 597,821 |
| 02XX | Employee Benefits | 118,477 | 148,675 | 164,718 | 159,676 | 19,171 | 178,847 |
| 03XX | Professional Services | 30,868 | 26,490 | 129 | 1,000 | 19,000 | 20,000 |
| 04XX | Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX | Other Services | 451,418 | 594,167 | 746,546 | 936,499 | 240,091 | 1,176,589 |
| 06XX | Supplies & Materials | 6,415 | 3,040 | 3,153 | 5,800 | 0 | 5,800 |
| 07XX | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX | Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX | Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Special Education | | 1,010,661 | 1,269,339 | 1,516,479 | 1,693,182 | 285,876 | 1,979,058 |
| Career & Technical Education (13) | | | | | | | |
| 01XX | Salaries | 300 | 0 | 0 | 85,474 | 29,151 | 114,626 |
| 02XX | Employee Benefits | 0 | 0 | 0 | 28,402 | 11,069 | 39,471 |
| 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 | 25,000 | 5,632 | 30,632 |
| 07XX | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX | Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX | Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Career & Technical Education | | 300 | 0 | 0 | 138,876 | 45,853 | 184,730 |
| Cocurricular Education (14) | | | | | | | |
| 01XX | Salaries | 191,179 | 209,111 | 340,135 | 341,796 | 0 | 341,796 |
| 02XX | Employee Benefits | 51,708 | 61,396 | 97,005 | 80,515 | 0 | 80,515 |
| 03XX | Professional Services | 35,174 | 34,713 | 42,388 | 52,000 | 5,000 | 57,000 |
| 04XX | Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX | Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX | Supplies & Materials | 102,638 | 120,640 | 108,872 | 134,200 | (1,500) | 132,700 |
| 07XX | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX | Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX | Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cocurricular Education | | 380,700 | 425,861 | 588,400 | 608,512 | 3,500 | 612,012 |

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|--------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------|---------------------|
| Student Support Svcs (21) | | | | | 0 | |
| 01XX Salaries | 273,345 | 328,719 | 370,705 | 381,859 | 20,723 | 402,582 |
| 02XX Employee Benefits | 102,216 | 142,349 | 128,925 | 146,766 | (4,662) | 142,104 |
| 03XX Professional Services | 47,280 | 53,137 | 73,582 | 57,000 | 16,050 | 73,050 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 42,255 | 47,341 | 51,273 | 57,410 | 8,500 | 65,910 |
| 06XX Supplies & Materials | 2,768 | 4,548 | 4,670 | 6,950 | 41,500 | 48,450 |
| 07XX Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 120 | 400 | 0 | 400 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Student Support Svcs | 467,863 | 576,094 | 629,275 | 650,385 | 82,111 | 732,496 |
| Instr Staff Support Svcs (22) | | | | | | |
| 01XX Salaries | 119,512 | 123,489 | 212,602 | 201,464 | 5,322 | 206,786 |
| 02XX Employee Benefits | 41,426 | 48,195 | 70,390 | 75,124 | (518) | 74,606 |
| 03XX Professional Services | 16,095 | 37,959 | 111,691 | 66,800 | 0 | 66,800 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 20,525 | 14,989 | 12,330 | 11,850 | 5,000 | 16,850 |
| 07XX Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Staff Support Svcs | 197,557 | 224,631 | 407,013 | 355,238 | 9,804 | 365,042 |
| General Administration (23) | | | | | | |
| 01XX Salaries | 213,895 | 228,343 | 218,741 | 197,287 | 0 | 197,287 |
| 02XX Employee Benefits | 63,282 | 80,829 | 64,562 | 67,657 | (3,917) | 63,740 |
| 03XX Professional Services | 78,809 | 113,354 | 111,068 | 103,500 | (6,000) | 97,500 |
| 04XX Property Services | 4,801 | 4,134 | 4,724 | 5,000 | 0 | 5,000 |
| 05XX Other Services | 6,576 | 17,180 | 17,691 | 10,000 | 0 | 10,000 |
| 06XX Supplies & Materials | 7,371 | 24,016 | 10,950 | 25,500 | 0 | 25,500 |
| 07XX Equipment | 0 | 0 | 8,017 | 0 | 0 | 0 |
| 08XX Other Objects | 17,795 | 23,734 | 23,366 | 22,000 | 0 | 22,000 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total General Administration | 392,529 | 491,590 | 459,118 | 430,944 | (9,917) | 421,027 |
| School Administration (24) | | | | | | |
| 01XX Salaries | 642,309 | 605,221 | 754,878 | 808,415 | 1,937 | 810,352 |
| 02XX Employee Benefits | 179,093 | 211,471 | 223,288 | 267,234 | (9,243) | 257,991 |
| 03XX Professional Services | 0 | 8,350 | 7,734 | 6,000 | 0 | 6,000 |
| 04XX Property Services | 19,608 | 22,228 | 24,366 | 19,900 | 0 | 19,900 |
| 05XX Other Services | 4,274 | 18,863 | 13,706 | 18,525 | 0 | 18,525 |
| 06XX Supplies & Materials | 29,450 | 37,753 | 44,187 | 45,840 | 0 | 45,840 |
| 07XX Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 2,079 | 2,895 | 3,844 | 3,600 | 0 | 3,600 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total School Administration | 876,814 | 906,780 | 1,072,003 | 1,169,514 | (7,306) | 1,162,208 |

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|---|---------------------|---------------------|---------------------|----------------------|------------------|---------------------|
| Business Services (25) | | | | | | |
| 01XX Salaries | 127,715 | 132,400 | 165,360 | 168,016 | (2,195) | 165,821 |
| 02XX Employee Benefits | 33,217 | 44,391 | 45,722 | 50,201 | (2,625) | 47,576 |
| 03XX Professional Services | 24,113 | 18,977 | 17,048 | 10,000 | 0 | 10,000 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 1,490 | 2,980 | 3,815 | 3,000 | 0 | 3,000 |
| 06XX Supplies & Materials | 2,882 | 7,433 | 3,450 | 148,500 | (145,000) | 3,500 |
| 07XX Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 881 | 1,529 | 1,549 | 1,500 | 0 | 1,500 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Business Services | 190,298 | 207,710 | 236,943 | 381,217 | (149,820) | 231,397 |
| Maintenance & Operations (26) | | | | | | |
| 01XX Salaries | 552,800 | 603,634 | 700,660 | 686,799 | (37,860) | 648,939 |
| 02XX Employee Benefits | 193,816 | 241,642 | 246,233 | 256,452 | (18,597) | 237,855 |
| 03XX Professional Services | 0 | 89 | 951 | 500 | 0 | 500 |
| 04XX Property Services | 248,385 | 441,227 | 322,439 | 281,275 | (3,500) | 277,775 |
| 05XX Other Services | 222,198 | 316,327 | 363,566 | 424,925 | (12,644) | 412,281 |
| 06XX Supplies & Materials | 434,175 | 533,840 | 478,224 | 526,000 | 0 | 526,000 |
| 07XX Equipment | 6,287 | 13,551 | 8,613 | 7,500 | 0 | 7,500 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Maintenance & Operations | 1,657,661 | 2,150,310 | 2,120,687 | 2,183,451 | (72,601) | 2,110,850 |
| Student Transportation (27) | | | | | | |
| 01XX Salaries | 237,434 | 276,550 | 257,520 | 254,268 | (25,821) | 228,447 |
| 02XX Employee Benefits | 66,417 | 86,496 | 70,567 | 73,101 | (10,725) | 62,376 |
| 03XX Professional Services | 306 | 1,522 | 1,437 | 1,100 | 0 | 1,100 |
| 04XX Property Services | 47,442 | 68,614 | 236,264 | 70,400 | 174,440 | 244,840 |
| 05XX Other Services | 3,689 | 15,929 | 1,057 | 500 | 0 | 500 |
| 06XX Supplies & Materials | 56,825 | 61,009 | 53,977 | 59,000 | 0 | 59,000 |
| 07XX Equipment | 0 | 32,519 | 128,082 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Student Transportation | 412,113 | 542,641 | 748,905 | 458,369 | 137,894 | 596,263 |
| Central Services (28) | | | | | | |
| 01XX Salaries | 124,665 | 121,505 | 208,031 | 219,705 | (10,424) | 209,281 |
| 02XX Employee Benefits | 41,635 | 49,636 | 69,536 | 79,287 | (4,124) | 75,163 |
| 03XX Professional Services | 16,773 | 12,365 | 59,614 | 55,000 | 0 | 55,000 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 65,188 | 48,134 | 64,434 | 57,000 | 0 | 57,000 |
| 06XX Supplies & Materials | 81,962 | 101,114 | 148,279 | 121,000 | 0 | 121,000 |
| 07XX Equipment | 25,146 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 125 | 0 | 0 | 500 | 0 | 500 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Central Services | 355,492 | 332,753 | 549,895 | 532,492 | (14,549) | 517,943 |

Strasburg School District 31 J
Revised Budget
General Fund Expenditures Summary
FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|---------------------------------|---------------------|---------------------|---------------------|----------------------|------------------|---------------------|
| Community Services (33) | | | | | | |
| 01XX Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 02XX Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 03XX Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 07XX Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Community Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Property Services (4x) | | | | | | |
| 01XX Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 02XX Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 03XX Professional Services | 0 | 34,878 | 0 | 0 | 0 | 0 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 0 | 0 | 0 | 2,304 | 0 | 2,304 |
| 07XX Equipment | 0 | 964,335 | 2,117,472 | 4,000 | 153,239 | 157,239 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Property Services | 0 | 999,213 | 2,117,472 | 6,304 | 153,239 | 159,543 |
| Total Expenditures | \$11,401,958 | \$14,094,145 | \$16,859,691 | \$15,179,568 | \$315,575 | \$15,495,143 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Instruction (11)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Instruction (11) | | | | | | |
| 011X Salaries | 3,708,722 | 3,797,309 | 4,280,194 | 4,417,420 | (55,791) | 4,361,629 |
| 02XX Employee Benefits | 1,268,456 | 1,530,935 | 1,382,980 | 1,589,217 | (82,218) | 1,506,999 |
| 03XX Professional Services | 994 | 34,123 | 57,826 | 24,500 | 0 | 24,500 |
| 04XX Property Services | 47,266 | 50,387 | 50,712 | 48,128 | 0 | 48,128 |
| 05XX Other Services | 45,823 | 53,054 | 117,341 | 116,240 | (15,000) | 101,240 |
| 06XX Supplies & Materials | 246,922 | 291,836 | 426,496 | 314,077 | 0 | 314,077 |
| 07XX Property | 134,274 | 203,852 | 97,951 | 61,500 | 4,500 | 66,000 |
| 08XX Other Objects | 0 | 5,725 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 7,513 | 0 | 0 | 0 | 0 | 0 |
| Total Instruction | 5,459,970 | 5,967,222 | 6,413,501 | 6,571,083 | (148,509) | 6,422,574 |

Strasburg School District 31 J

**Revised Budget
General Fund Detail Budgets
FY 2024/25**

Program: Instruction - Special Education (12)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|--------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Special Education (12) | | | | | | |
| 011X Salaries | 403,482 | 496,967 | 601,933 | 590,207 | 7,614 | 597,821 |
| 02XX Employee Benefits | 118,477 | 148,675 | 164,718 | 159,676 | 19,171 | 178,847 |
| 03XX Professional Services | 30,868 | 26,490 | 129 | 1,000 | 19,000 | 20,000 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 451,418 | 594,167 | 746,546 | 936,499 | 240,091 | 1,176,589 |
| 06XX Supplies & Materials | 6,415 | 3,040 | 3,153 | 5,800 | 0 | 5,800 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Special Education | 1,010,661 | 1,269,339 | 1,516,479 | 1,693,182 | 285,876 | 1,979,058 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

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

Program Description:

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

| | Actuals | | | Approved | | |
|---|------------|----------|----------|----------------|---------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | Revised FY 24-25 |
| Career & Technical Education (13) | | | | | | |
| 011X Salaries | 300 | 0 | 0 | 85,474 | 29,151 | 114,626 |
| 02XX Employee Benefits | 0 | 0 | 0 | 28,402 | 11,069 | 39,471 |
| 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 | 25,000 | 5,632 | 30,632 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Career & Technical Education | 300 | 0 | 0 | 138,876 | 45,853 | 184,730 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Instruction - Co-Curricular Activities (14)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|--|----------------|----------------|----------------|----------------|--------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Co-Curricular Instruction (14) | | | | | | |
| 011X Salaries | 191,179 | 209,111 | 340,135 | 341,796 | 0 | 341,796 |
| 02XX Employee Benefits | 51,708 | 61,396 | 97,005 | 80,515 | 0 | 80,515 |
| 03XX Professional Services | 35,174 | 34,713 | 42,388 | 52,000 | 5,000 | 57,000 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 102,638 | 120,640 | 108,872 | 134,200 | (1,500) | 132,700 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Co-Curricular Instruction | 380,700 | 425,861 | 588,400 | 608,512 | 3,500 | 612,012 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Student Support Services (2100)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|---------------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Student Support Services (21) | | | | | | |
| 011X Salaries | 273,345 | 328,719 | 370,705 | 381,859 | 20,723 | 402,582 |
| 02XX Employee Benefits | 102,216 | 142,349 | 128,925 | 146,766 | (4,662) | 142,104 |
| 03XX Professional Services | 47,280 | 53,137 | 73,582 | 57,000 | 16,050 | 73,050 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 42,255 | 47,341 | 51,273 | 57,410 | 8,500 | 65,910 |
| 06XX Supplies & Materials | 2,768 | 4,548 | 4,670 | 6,950 | 41,500 | 48,450 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 120 | 400 | 0 | 400 |
| 09XX Other Uses | 0 | 0 | 0 | | 0 | |
| Total Student Support Services | 467,863 | 576,094 | 629,275 | 650,385 | 82,111 | 732,496 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Instructional Staff Services (2200)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|---------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Instruct Support Services (22) | | | | | | |
| 011X Salaries | 119,512 | 123,489 | 212,602 | 201,464 | 5,322 | 206,786 |
| 02XX Employee Benefits | 41,426 | 48,195 | 70,390 | 75,124 | (518) | 74,606 |
| 03XX Professional Services | 16,095 | 37,959 | 111,691 | 66,800 | 0 | 66,800 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 20,525 | 14,989 | 12,330 | 11,850 | 5,000 | 16,850 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Student Support Services | 197,557 | 224,631 | 407,013 | 355,238 | 9,804 | 365,042 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: General Administration (2300)

Program Description:

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

| | Actuals | Actuals | Actuals | Approved | | Revised |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| General Administration (23) | | | | | | |
| 011X Salaries | 213,895 | 228,343 | 218,741 | 197,287 | 0 | 197,287 |
| 02XX Employee Benefits | 63,282 | 80,829 | 64,562 | 67,657 | (3,917) | 63,740 |
| 03XX Professional Services | 78,809 | 113,354 | 111,068 | 103,500 | (6,000) | 97,500 |
| 04XX Property Services | 4,801 | 4,134 | 4,724 | 5,000 | 0 | 5,000 |
| 05XX Other Services | 6,576 | 17,180 | 17,691 | 10,000 | 0 | 10,000 |
| 06XX Supplies & Materials | 7,371 | 24,016 | 10,950 | 25,500 | 0 | 25,500 |
| 07XX Property | 0 | 0 | 8,017 | 0 | 0 | 0 |
| 08XX Other Objects | 17,795 | 23,734 | 23,366 | 22,000 | 0 | 22,000 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total General Administration | 392,529 | 491,590 | 459,118 | 430,944 | (9,917) | 421,027 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: School Administration (2400)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|-----------------------------------|----------------|----------------|------------------|------------------|----------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| School Administration (24) | | | | | | |
| 011X Salaries | 642,309 | 605,221 | 754,878 | 808,415 | 1,937 | 810,352 |
| 02XX Employee Benefits | 179,093 | 211,471 | 223,288 | 267,234 | (9,243) | 257,991 |
| 03XX Professional Services | 0 | 8,350 | 7,734 | 6,000 | 0 | 6,000 |
| 04XX Property Services | 19,608 | 22,228 | 24,366 | 19,900 | 0 | 19,900 |
| 05XX Other Services | 4,274 | 18,863 | 13,706 | 18,525 | 0 | 18,525 |
| 06XX Supplies & Materials | 29,450 | 37,753 | 44,187 | 45,840 | 0 | 45,840 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 2,079 | 2,895 | 3,844 | 3,600 | 0 | 3,600 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Instruction | 876,814 | 906,780 | 1,072,003 | 1,169,514 | (7,306) | 1,162,208 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Business Services (2500)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|--------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Business Services (25) | | | | | | |
| 011X Salaries | 127,715 | 132,400 | 165,360 | 168,016 | (2,195) | 165,821 |
| 02XX Employee Benefits | 33,217 | 44,391 | 45,722 | 50,201 | (2,625) | 47,576 |
| 03XX Professional Services | 24,113 | 18,977 | 17,048 | 10,000 | 0 | 10,000 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 1,490 | 2,980 | 3,815 | 3,000 | 0 | 3,000 |
| 06XX Supplies & Materials | 2,882 | 7,433 | 3,450 | 148,500 | (145,000) | 3,500 |
| 07XX Property | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 881 | 1,529 | 1,549 | 1,500 | 0 | 1,500 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Business Services | 190,298 | 207,710 | 236,943 | 381,217 | (149,820) | 231,397 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Maintenance & Operations (2600)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|---|------------------|------------------|------------------|------------------|-----------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Maintenance & Operations (26) | | | | | | |
| 011X Salaries | 552,800 | 603,634 | 700,660 | 686,799 | (37,860) | 648,939 |
| 02XX Employee Benefits | 193,816 | 241,642 | 246,233 | 256,452 | (18,597) | 237,855 |
| 03XX Professional Services | 0 | 89 | 951 | 500 | 0 | 500 |
| 04XX Property Services | 248,385 | 441,227 | 322,439 | 281,275 | (3,500) | 277,775 |
| 05XX Other Services | 222,198 | 316,327 | 363,566 | 424,925 | (12,644) | 412,281 |
| 06XX Supplies & Materials | 434,175 | 533,840 | 478,224 | 526,000 | 0 | 526,000 |
| 07XX Property | 6,287 | 13,551 | 8,613 | 7,500 | 0 | 7,500 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Maintenance & Operations | 1,657,661 | 2,150,310 | 2,120,687 | 2,183,451 | (72,601) | 2,110,850 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Transportation (2700)

Program Description:

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

| | Actuals | Actuals | Actuals | Approved | | Revised |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Transportation (27) | | | | | | |
| 011X Salaries | 237,434 | 276,550 | 257,520 | 254,268 | (25,821) | 228,447 |
| 02XX Employee Benefits | 66,417 | 86,496 | 70,567 | 73,101 | (10,725) | 62,376 |
| 03XX Professional Services | 306 | 1,522 | 1,437 | 1,100 | 0 | 1,100 |
| 04XX Property Services | 47,442 | 68,614 | 236,264 | 70,400 | 174,440 | 244,840 |
| 05XX Other Services | 3,689 | 15,929 | 1,057 | 500 | 0 | 500 |
| 06XX Supplies & Materials | 56,825 | 61,009 | 53,977 | 59,000 | 0 | 59,000 |
| 07XX Property | 0 | 32,519 | 128,082 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 0 | | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | | 0 | 0 | 0 |
| Total Transportation | 412,113 | 542,641 | 748,905 | 458,369 | 137,894 | 596,263 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Central Services/Human Resources (2800)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Central Services (28) | | | | | | |
| 011X Salaries | 124,665 | 121,505 | 208,031 | 219,705 | (10,424) | 209,281 |
| 02XX Employee Benefits | 41,635 | 49,636 | 69,536 | 79,287 | (4,124) | 75,163 |
| 03XX Professional Services | 16,773 | 12,365 | 59,614 | 55,000 | 0 | 55,000 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 65,188 | 48,134 | 64,434 | 57,000 | 0 | 57,000 |
| 06XX Supplies & Materials | 81,962 | 101,114 | 148,279 | 121,000 | 0 | 121,000 |
| 07XX Property | 25,146 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 125 | 0 | 0 | 500 | 0 | 500 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Central Services | 355,492 | 332,753 | 549,895 | 532,492 | (14,549) | 517,943 |

Strasburg School District 31 J

Revised Budget

General Fund Detail Budgets

FY 2024/25

Program: Property Services (4000)

Program Description:

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

| | Actuals | | | Approved | | Revised |
|----------------------------------|----------|----------------|------------------|--------------|----------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Property Services (40) | | | | | | |
| 011X Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 01XX Supplemental Pay & Stipends | 0 | 0 | 0 | 0 | 0 | 0 |
| 02XX Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 03XX Professional Services | 0 | 34,878 | 0 | 0 | 0 | 0 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 0 | 0 | 0 | 2,304 | 0 | 2,304 |
| 07XX Property | 0 | 964,335 | 2,117,472 | 4,000 | 153,239 | 157,239 |
| 08XX Other Objects | 0 | 0 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Property Services | 0 | 999,213 | 2,117,472 | 6,304 | 153,239 | 159,543 |

Strasburg School District 31 J

Revised Budget

School Budgets

FY 2024/25

School Budgets



Strasburg School District 31 J

Revised Budget

School Budgets

FY 2024/25

Location: Strasburg Elementary School

| | Actuals | | | Approved | | Revised |
|-----------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Strasburg Elementary (110) | | | | | | |
| 011X Salaries | 2,240,658 | 2,424,531 | 2,553,469 | 2,567,302 | 11,245 | 2,578,546 |
| 02XX Employee Benefits | 725,263 | 1,009,032 | 796,579 | 935,969 | (71,116) | 864,852 |
| 03XX Professional Services | 8,137 | 27,627 | 7,659 | 26,350 | 20,000 | 46,350 |
| 04XX Property Services | 21,666 | 26,013 | 27,152 | 25,000 | 0 | 25,000 |
| 05XX Other Services | 810 | 6,940 | 5,212 | 9,775 | 0 | 9,775 |
| 06XX Supplies & Materials | 113,989 | 162,250 | 172,728 | 136,530 | 0 | 136,530 |
| 07XX Property | 15,681 | 10,472 | 11,903 | 2,000 | 0 | 2,000 |
| 08XX Other Objects | 7,988 | 6,175 | 1,524 | 1,200 | 0 | 1,200 |
| 09XX Other Uses | 0 | 0 | | 0 | 0 | 0 |
| Total Transportation | 3,134,191 | 3,673,040 | 3,576,225 | 3,704,126 | (39,872) | 3,664,254 |

Strasburg School District 31 J

Revised Budget

School Budgets

FY 2024/25

Location: Strasburg Preschool

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|---------|---------------------|
| Strasburg Preschool (120) | | | | | | |
| 011X Salaries | | | 347,024 | 363,843 | (1,346) | 362,497 |
| 02XX Employee Benefits | | | 102,561 | 109,343 | (310) | 109,033 |
| 03XX Professional Services | | | 356 | 500 | 0 | 500 |
| 04XX Property Services | | | 7,890 | 0 | 0 | 0 |
| 05XX Other Services | | | 30,482 | 0 | 0 | 0 |
| 06XX Supplies & Materials | | | 669 | 8,000 | 0 | 8,000 |
| 07XX Property | | | | 0 | 0 | 0 |
| 08XX Other Objects | | | | 0 | 0 | 0 |
| 09XX Other Uses | | | | 0 | 0 | 0 |
| Total Transportation | 0 | 0 | 488,983 | 481,686 | (1,656) | 480,030 |

Strasburg School District 31 J
 Revised Budget
 Elementary School Staffing Allocations
 FY 2024/25

| | PreK* | K-2 | 3-5 | Total |
|-------------------------|-------|------|------|-------|
| Projected Enrollment | 88 | 217 | 237 | 542 |
| District Targeted Ratio | 16:1 | 20:1 | 23:1 | |
| School Allocation | 5.5 | 10.9 | 10.3 | 26.7 |

| FTE | # of Students | General Fund Original | SPED | Title I | Other Grants | Conversion | Increase/Decrease | 2024-2025 FTE + Increase/Decrease | Vacancies |
|------------------------------------|---------------|-----------------------|-------------|------------|--------------|------------|-------------------|-----------------------------------|------------|
| Certified | | | | | | | | | |
| Principal | | 1.0 | | | | | | 1.0 | |
| Asst. Principal | | 1.0 | | | | | | 1.0 | |
| Preschool Director | | 0.0 | | | 1.0 | | | 1.0 | |
| Classroom Teachers | | | | | | | | 0.0 | |
| Preschool | 88 | 0.0 | | | 4.0 | | | 4.0 | |
| Kindergarten | 74 | 4.0 | | | | | | 4.0 | |
| 1st Grade | 66 | 4.0 | | | | | | 4.0 | |
| 2nd Grade | 77 | 4.0 | | | | | | 4.0 | |
| 3rd Grade | 84 | 4.0 | | | | | | 4.0 | |
| 4th Grade | 72 | 4.0 | | | | | | 4.0 | |
| 5th Grade | 81 | 4.0 | | | | | | 4.0 | |
| Music Teacher | 454 | 1.0 | | | | | | 1.0 | |
| PE Teacher | 454 | 2.0 | | | | | | 2.0 | |
| Art Teacher | 454 | 1.0 | | | | | | 1.0 | |
| Title I Teachers | 127 | | | 1.0 | | | | 1.0 | |
| Math Interventionist | | 1.0 | | | | | | 1.0 | |
| English Language Learner | 77 | 2.0 | | | | | | 2.0 | |
| Gifted and Talented | 13 | | | | | | | 0.0 | |
| Counselor | 542 | 1.0 | | | | | | 1.0 | |
| Special Education Teacher | 102 | | 3.0 | | | | | 3.0 | |
| Positions by Funding Source | | 34.0 | 3.0 | 1.0 | 5.0 | 0.0 | 0.0 | 43.0 | 0.0 |
| Classified | | | | | | | | | |
| Building Secretary | | 1.0 | | | | | | 1.0 | |
| Para (Office) | | 1.0 | | | | | | 1.0 | |
| Para (Library) | | 1.0 | | | | | | 1.0 | |
| Para (Math Interventionist) | | 1.0 | | | | | | 1.0 | |
| Para (SPED) | | | 7.1 | | | | 0.4 | 7.5 | 1.0 |
| Para (Preschool) | | | | | 4.2 | | | 4.2 | |
| Para (ELL) | | 0.0 | | | | | | 0.0 | |
| Para (Title I) | | | | 1.0 | | | | 1.0 | |
| Positions by Funding Source | | 4.0 | 7.1 | 1.0 | 4.2 | 0.0 | 0.4 | 16.7 | 1.0 |
| Grand Total | | 38.0 | 10.1 | 2.0 | 9.2 | | 0.4 | 59.7 | 1.0 |

| | | |
|----|----|-------|
| 19 | 25 | 20:01 |
| 17 | 22 | 20:01 |
| 19 | 26 | 20:01 |
| 19 | 28 | 23:01 |
| 18 | 24 | 23:01 |
| 20 | 27 | 23:01 |

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

Strasburg School District 31 J

Revised Budget

School Budgets

FY 2024/25

Location: Hemphill Middle School

| | Actuals | | | Approved | | Revised |
|-------------------------------------|------------------|------------------|------------------|------------------|---------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Hemphill Middle School (120) | | | | | | |
| 011X Salaries | 1,185,183 | 1,206,157 | 1,393,299 | 1,475,854 | 306 | 1,476,160 |
| 02XX Employee Benefits | 378,827 | 414,851 | 462,518 | 491,421 | 17,470 | 508,891 |
| 03XX Professional Services | 33,112 | 38,523 | 88,789 | 2,650 | 0 | 2,650 |
| 04XX Property Services | 11,822 | 14,015 | 12,785 | 11,528 | 0 | 11,528 |
| 05XX Other Services | 2,936 | 5,894 | 3,954 | 4,250 | 0 | 4,250 |
| 06XX Supplies & Materials | 84,815 | 73,865 | 143,413 | 117,007 | 0 | 117,007 |
| 07XX Property | 2,636 | 4,449 | 19,517 | 0 | 4,500 | 4,500 |
| 08XX Other Objects | 1,085 | 545 | 1,245 | 1,200 | 0 | 1,200 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Transportation | 1,700,417 | 1,758,300 | 2,125,520 | 2,103,910 | 22,276 | 2,126,186 |

Strasburg School District 31 J
Revised Budget
Middle School Staffing Allocations
FY 2024/25

| | |
|-------------------------|------|
| Projected Enrollment | 250 |
| District Targeted Ratio | 26:1 |
| School Allocation | 9.62 |

| <i>FTE</i> | <i># of Students</i> | <i>General Fund Original</i> | <i>SPED</i> | <i>Title I</i> | <i>Other Grants</i> | <i>Conversion</i> | <i>Increase/Decrease</i> | <i>2022-2023 FTE + Appeals</i> | <i>Vacancies</i> |
|---|----------------------|------------------------------|-------------|----------------|---------------------|-------------------|--------------------------|--------------------------------|------------------|
| <i>Certified</i> | | | | | | | | | |
| Principal | | 1.0 | | | | | | 1.0 | |
| Asst. Principal | | 1.0 | | | | | | 1.0 | |
| Classroom Teachers | | 13.0 | | | | | | 13.0 | |
| 6th Grade | 77 | | | | | | | 0.0 | |
| 7th Grade | 89 | | | | | | | 0.0 | |
| 8th Grade | 84 | | | | | | | 0.0 | |
| Music Teacher | | 0.5 | | | | | | 0.5 | |
| PE Teacher | 250 | 2.0 | | | | | | 2.0 | |
| Spanish Teacher | | 0.5 | | | | | | 0.5 | |
| Art Teacher | | 1.0 | | | | | | 1.0 | |
| English Language Learner | 38 | 0.0 | | | | | | 0.0 | |
| Gifted and Talented | 10 | | | | | | | 0.0 | |
| Counselor | 250 | 1.0 | | | | | | 1.0 | |
| Special Education Teacher | 34 | | 1.0 | | | | | 1.0 | |
| <i>Positions by Funding Source</i> | | 20.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 21.0 | 0.0 |
| <i>Classified</i> | | | | | | | | | |
| Building Secretary | | 1.4 | | | | -0.4 | | 1.0 | |
| Para (General) | | 2.6 | | | | 1.4 | -1.0 | 3.0 | |
| Para (SPED) | | | 2.0 | | | -1.0 | 1.0 | 2.0 | |
| ELL | | | | | | | | 0.0 | |
| <i>Positions by Funding Source</i> | | 4.0 | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 |
| <i>Grand Total</i> | | 24.0 | 3.0 | 0.0 | 0.0 | | 0.0 | 27.0 | 0.0 |

Strasburg School District 31 J

Revised Budget

School Budgets

FY 2024/25

Location: Strasburg High School

| | Actuals | | | Approved | | Revised |
|------------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Strasburg High School (310) | | | | | | |
| 011X Salaries | 1,552,535 | 1,620,784 | 1,821,023 | 1,953,802 | (30,565) | 1,923,237 |
| 02XX Employee Benefits | 508,604 | 580,898 | 556,426 | 640,692 | (8,035) | 632,657 |
| 03XX Professional Services | 5,838 | 26,224 | 6,545 | 3,300 | 0 | 3,300 |
| 04XX Property Services | 28,717 | 28,007 | 30,402 | 26,900 | 0 | 26,900 |
| 05XX Other Services | 43,386 | 57,099 | 121,570 | 120,250 | (15,000) | 105,250 |
| 06XX Supplies & Materials | 170,731 | 189,379 | 204,957 | 260,150 | 4,132 | 264,282 |
| 07XX Property | 1,903 | 9,057 | 493 | 0 | 0 | 0 |
| 08XX Other Objects | 520 | 1,900 | 475 | 1,200 | 0 | 1,200 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Transportation | 2,312,235 | 2,513,347 | 2,741,890 | 3,006,293 | (49,467) | 2,956,826 |

Strasburg School District 31 J
Revised Budget
Strasburg High School Staffing Allocations
FY 2024/25

| | |
|-------------------------|-------|
| Projected Enrollment | 386 |
| District Targeted Ratio | 30:1 |
| School Allocation | 12.87 |

| <i>FTE</i> | <i># of Students</i> | <i>General Fund Original</i> | <i>SPED</i> | <i>Title I</i> | <i>Other Grants</i> | <i>Conversion</i> | <i>Increase/Decrease</i> | <i>2023-2024 FTE + Appeals</i> | <i>Vacancies</i> |
|---|----------------------|------------------------------|-------------|----------------|---------------------|-------------------|--------------------------|--------------------------------|------------------|
| <i>Certified</i> | | | | | | | | | |
| Principal | | 1.0 | | | | | | 1.0 | |
| Asst. Principal | | 1.0 | | | | | | 1.0 | |
| Dean | | 1.0 | | | | | | 1.0 | |
| Classroom Teachers | | 14.0 | | | | | | 14.0 | |
| 9th | 91 | | | | | | | | |
| 10th | 100 | | | | | | | | |
| 11th | 105 | | | | | | | | |
| 12th | 90 | | | | | | | | |
| Music Teacher | | 0.5 | | | | | | 0.5 | |
| PE Teacher | | 3.0 | | | | | | 3.0 | |
| Art Teacher | | 1.0 | | | | | | 1.0 | |
| English Language Learner | 40 | 0.4 | | | | | 0.2 | 0.6 | |
| Spanish Teacher | | 1.0 | | | | | | 1.0 | |
| Gifted and Talented | 28 | | | | | | | 0.0 | |
| Counselor | 386 | 1.0 | | | | | | 1.0 | |
| Special Education Teacher | 41 | | 2.0 | | | | | 2.0 | |
| <i>Positions by Funding Source</i> | | 23.9 | 2.0 | 0.0 | 0.0 | 0.0 | 0.2 | 26.1 | 0.0 |
| <i>Classified</i> | | | | | | | | | |
| Building Secretary | | 1.0 | | | | | | 1.0 | |
| Administrative Asst.-Counselor | | 1.0 | | | | | | 1.0 | |
| Para (Library) | | 1.0 | | | | | | 1.0 | |
| Para (SPED) | | | 1.0 | | | | -1.0 | 0.0 | |
| Para (ELL) | | 1.0 | | | | | | 1.0 | |
| <i>Positions by Funding Source</i> | | 4.0 | 1.0 | 0.0 | 0.0 | 0.0 | -1.0 | 4.0 | 0.0 |
| <i>Grand Total</i> | | 27.9 | 3.0 | 0.0 | 0.0 | | -0.8 | 30.1 | 0.0 |

Strasburg School District 31 J

Revised Budget

School Budgets

FY 2024/25

Location: Prairie Creeks High School

| | Actuals | | | Approved | | Revised |
|---|----------------|----------------|----------------|----------------|--------------|----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Change | FY 24-25 |
| Prairie Creeks High School (320) | | | | | | |
| 011X Salaries | 93,385 | 92,318 | 101,776 | 129,470 | 458 | 129,928 |
| 02XX Employee Benefits | 34,240 | 36,397 | 37,329 | 47,243 | 121 | 47,364 |
| 03XX Professional Services | 32,991 | 44,566 | 58,384 | 60,000 | (1,000) | 59,000 |
| 04XX Property Services | 4,669 | 4,579 | 4,740 | 4,600 | 0 | 4,600 |
| 05XX Other Services | 2,966 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 16,271 | 19,923 | 16,657 | 20,500 | 0 | 20,500 |
| 07XX Property | 2,570 | 46,959 | 86 | 1,000 | 0 | 1,000 |
| 08XX Other Objects | 0 | 0 | 600 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Transportation | 187,091 | 244,743 | 219,572 | 262,813 | (421) | 262,391 |

Strasburg School District 31 J
 Revised Budget
 Prairie Creeks High School Staffing Allocations
 FY 2024/25

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

| <i>FTE</i> | <i># of Students</i> | <i>General Fund Original</i> | <i>SPED</i> | <i>Title I</i> | <i>Other Grants</i> | <i>Conversion</i> | <i>Increase/Decrease</i> | <i>2022-2023 FTE + Appeals</i> | <i>Vacancies</i> |
|---|----------------------|------------------------------|-------------|----------------|---------------------|-------------------|--------------------------|--------------------------------|------------------|
| <i>Certified</i> | | | | | | | | | |
| Principal | 36 | 1.0 | | | | | | 1.0 | |
| Life Skills Technician | 36 | 0.5 | | | | | | 0.5 | 0.5 |
| <i>Positions by Funding Source</i> | | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.5 | 0.5 |
| <i>Classified</i> | | | | | | | | | |
| Administrative Assistant | 36 | 1.0 | | | | | | 1.0 | |
| <i>Positions by Funding Source</i> | | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| <i>Grand Total</i> | | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.5 | 0.5 |

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

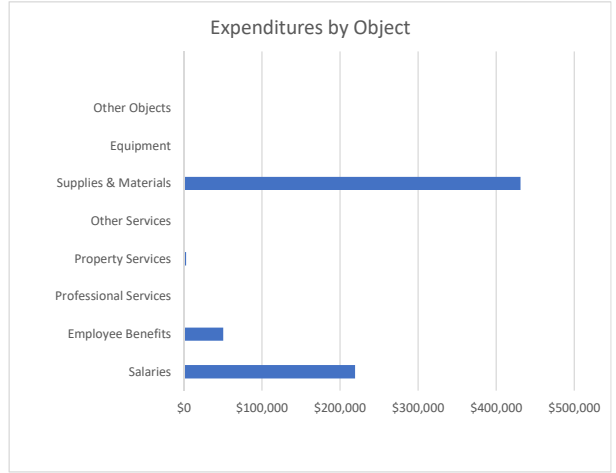
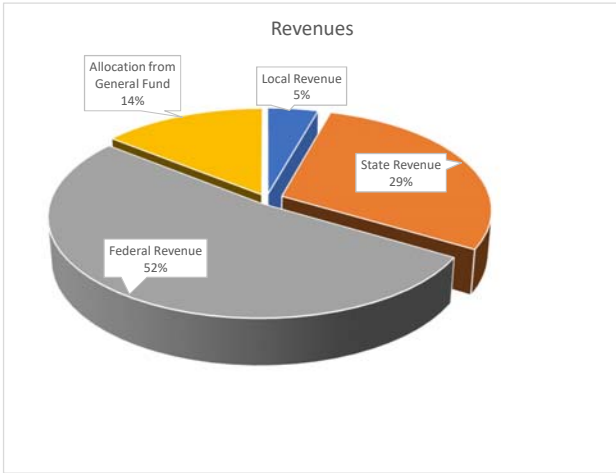
Strasburg School District 31 J
Revised Budget
Central Services Staffing Allocations
FY 2024/25

Projected Enrollment 1,180.00

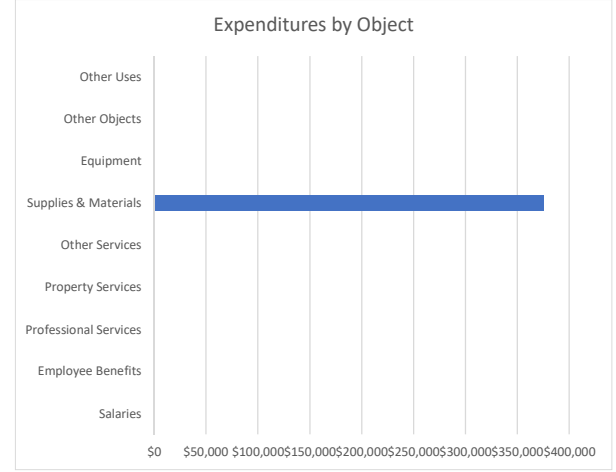
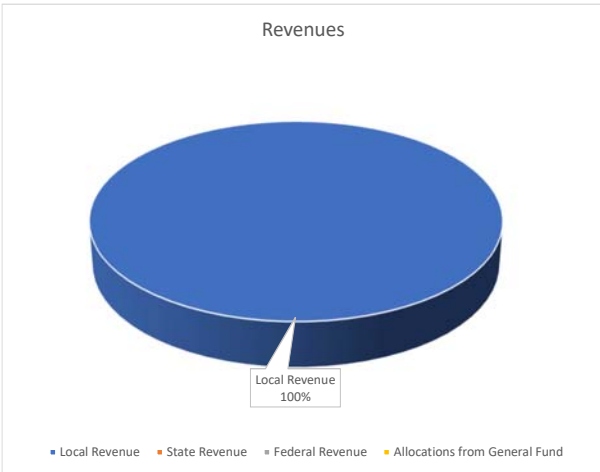
| <i>FTE</i> | <i># of Students/ Staff</i> | <i>General Fund Original</i> | <i>Other Grants</i> | <i>Conversion</i> | <i>Increase/ Decrease</i> | <i>2022-2023 FTE + Appeals</i> | <i>Vacancies</i> |
|--------------------------------------|---------------------------------|----------------------------------|-------------------------|-------------------|-------------------------------|------------------------------------|------------------|
| Superintendent | 1,180.0 | 1.0 | | | | 1.0 | |
| Exec. Asst. Superintendent | 1,180.0 | 1.0 | | | | 1.0 | |
| Fiscal Services/Central Registration | 590.0 | 2.0 | | | -0.2 | 1.8 | |
| Human Resources | 1,268.0 | 1.0 | | | | 1.0 | |
| Transportation Director | 1,180.0 | 1.0 | | | | 1.0 | |
| Transportation Clerk | 1,187.0 | 0.5 | | | | 0.5 | |
| Transportation | 262.2 | 4.5 | | | -1.0 | 3.5 | |
| Food Services Director | 1,180.0 | 1.0 | | | | 1.0 | |
| Food Services | 176.4 | 6.7 | | | 0.5 | 7.2 | |
| Operations and Maint Director | 1,180.0 | 1.0 | | | | 1.0 | |
| Custodians | <i>Sq Ft./Staff</i> | | | | | | |
| Elementary | 18,660.0 | 4.0 | | | -1.0 | 3.0 | |
| Middle School | 14,166.7 | 3.0 | | | -0.5 | 2.5 | |
| High School | 17,000.0 | 4.0 | | | -0.5 | 3.5 | |
| Lead Custodian | 1,180.0 | 1.0 | | | | 1.0 | |
| Grounds | 1,180.0 | 1.0 | | | | 1.0 | |
| Maintenance | 1,180.0 | 1.0 | | | | 1.0 | |
| Social Worker | 1,180.0 | 1.0 | | | | 1.0 | |
| Athletics | 786.7 | 1.5 | | | -0.3 | 1.2 | |
| Mail Services | 9,440.0 | 0.1 | | | | 0.1 | |
| Health Services | 590.0 | 2.0 | | | | 2.0 | |
| Technology | 590.0 | 2.0 | | | | 2.0 | |
| Data/Teaching & Learning | 1,180.0 | 1.0 | | | | 1.0 | |
| Positions by Funding Source | | 41.3 | 0.0 | 0.0 | -3.0 | 38.3 | 0.0 |

Strasburg School District 31 J
Revised Budget
Other Fund Graphs
FY 2024/25

Food Services Fund



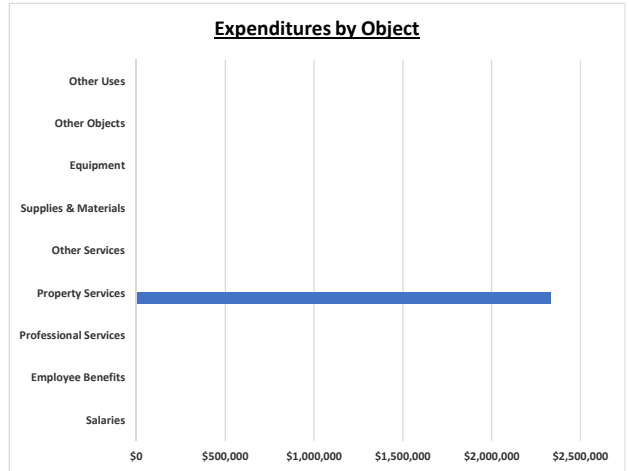
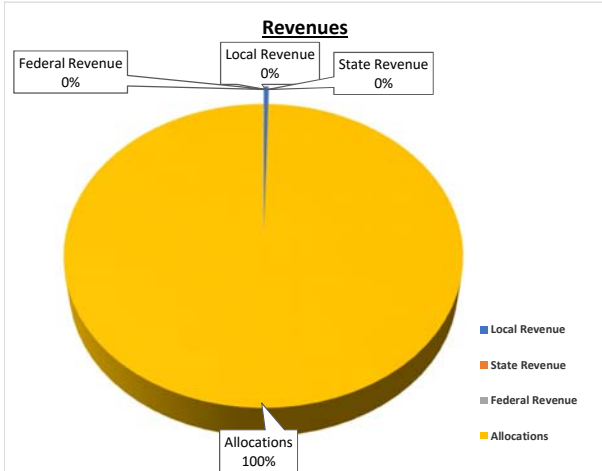
Student Activity Fund



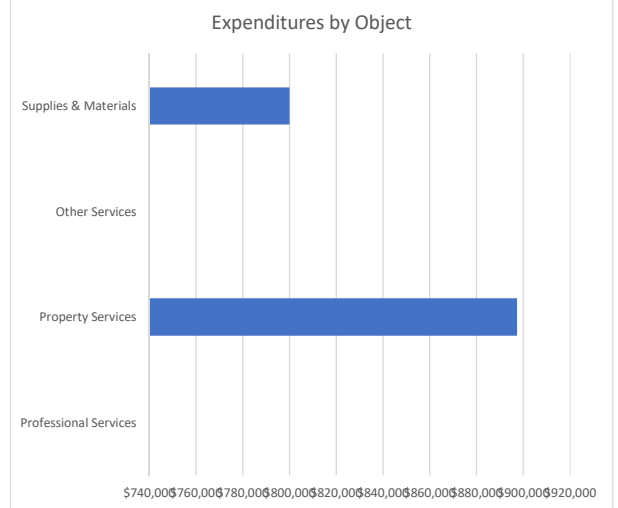
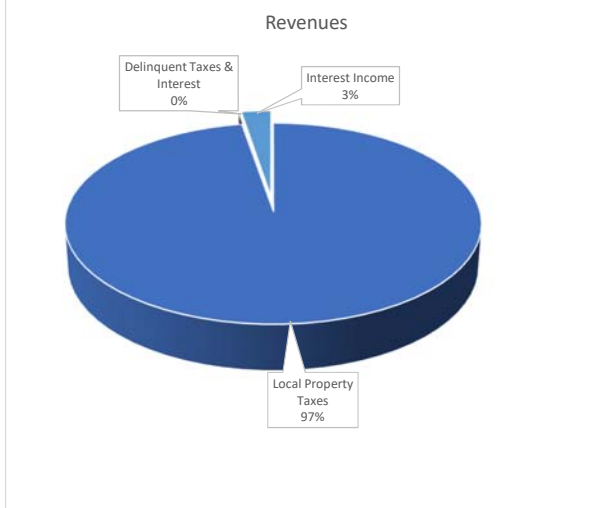
Strasburg School District 31 J

Revised Budget
Other Fund Graphs
FY 2024/25

Building Fund

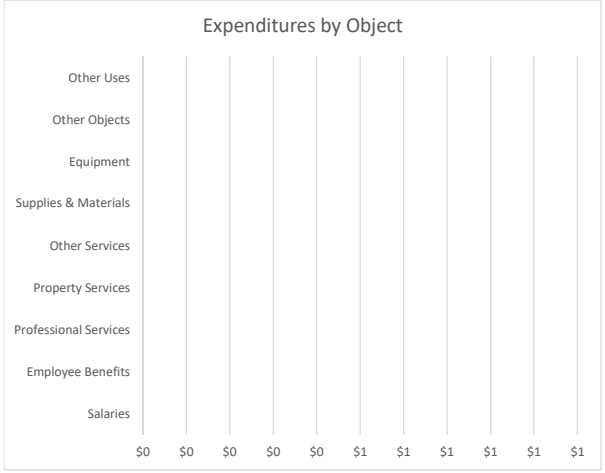
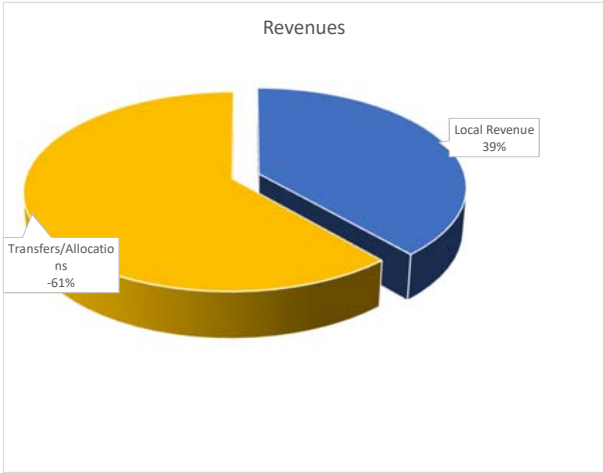


Bond Redemption Fund



Strasburg School District 31 J
Revised Budget
Other Fund Graphs
FY 2024/25

Capital Reserve Fund



Strasburg School District 31 J

Revised Budget

Food Service Fund (21)

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|-----------|---------------------|
| Beginning Fund Balance | | | | | | |
| Unspendable (Inventory) | | | | 13,097 | 4,773 | 17,870 |
| Restricted Fund Balance | 37,430 | 66,760 | 17,316 | 4,219 | 31,489 | 35,708 |
| Total Beginning Fund Balance | 37,430 | 66,760 | 17,316 | 17,316 | 36,262 | 53,578 |
| Revenues | | | | | | |
| 1XXX Local Revenue | 38,918 | 191,362 | 33,704 | 30,800 | 0 | 30,800 |
| 3XXX State Revenue | 2,968 | 9,568 | 358,766 | 315,700 | (112,000) | 203,700 |
| 4XXX Federal Revenue | 567,035 | 260,816 | 432,277 | 332,500 | 33,270 | 365,770 |
| 5210 Allocation from General Fund | 0 | 50,000 | | 50,000 | 50,000 | 100,000 |
| Total Revenues | 608,921 | 511,746 | 824,747 | 729,000 | (28,730) | 700,270 |
| Total Resources Available | 646,351 | 578,506 | 842,063 | 746,316 | 7,532 | 753,848 |
| Expenditures | | | | | | |
| 011X Salaries | 208,770 | 185,204 | 208,202 | 204,631 | 14,544 | 219,176 |
| 02XX Employee Benefits | 51,331 | 44,473 | 54,332 | 55,868 | (5,348) | 50,520 |
| 03XX Professional Services | 1,949 | 1,010 | 2,712 | 1,200 | 0 | 1,200 |
| 04XX Property Services | 406 | 224 | 604 | 3,000 | 0 | 3,000 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 317,135 | 306,613 | 522,635 | 458,065 | (26,911) | 431,154 |
| 07XX Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 08XX Other Objects | 0 | 23,666 | 0 | 0 | 0 | 0 |
| 09XX Other Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 579,591 | 561,190 | 788,485 | 722,764 | (17,714) | 705,050 |
| Surplus/(Deficit) | 29,330 | (49,444) | 36,262 | 6,236 | (11,016) | (4,780) |
| Fund Balances | | | | | | |
| Unspendable (Inventory) | 0 | 0 | 0 | 13,097 | 4,773 | 17,870 |
| Restricted Fund Balance | 66,760 | 17,316 | 53,578 | 10,455 | 20,473 | 30,928 |
| Total Fund Balance | 66,760 | 17,316 | 53,578 | 23,552 | 25,246 | 48,798 |

Total Appropriation(Ending Fund Balance + Expense)

746,316

753,848

Strasburg School District 31 J

Revised Budget

Pupil Activity Fund (23)

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|--|---------------------|---------------------|---------------------|----------------------|----------|---------------------|
| Beginning Fund Balance | | | | | | |
| Fund Balance | 159,864 | 207,062 | 190,938 | 215,398 | (24,042) | 191,356 |
| Total Beginning Fund Balance | 159,864 | 207,062 | 190,938 | 215,398 | (24,042) | 191,356 |
| Revenues | | | | | | |
| 1XXX Local Revenue | 255,420 | 350,272 | 366,814 | 400,000 | 0 | 400,000 |
| 3XXX State Revenue | | | | | 0 | |
| 4XXX Federal Revenue | | | | | 0 | |
| 5210 Allocations from General Fund | | | | | 0 | |
| Total Revenues | 255,420 | 350,272 | 366,814 | 400,000 | 0 | 400,000 |
| Total Resources Available | 415,284 | 557,334 | 557,752 | 615,398 | (24,042) | 591,356 |
| Expenditures | | | | | | |
| 011X Salaries | | | | | 0 | |
| 02XX Employee Benefits | | | | | 0 | |
| 03XX Professional Services | | | | | 0 | |
| 04XX Property Services | | | | | 0 | |
| 05XX Other Services | | | | | 0 | |
| 06XX Supplies & Materials | 208,222 | 366,396 | 366,396 | 375,000 | 0 | 375,000 |
| 07XX Equipment | | | | | 0 | |
| 08XX Other Objects | | | | | 0 | |
| 09XX Other Uses | | | | | 0 | |
| Total Expenditures | 208,222 | 366,396 | 366,396 | 375,000 | 0 | 375,000 |
| Surplus/(Deficit) | 47,198 | (16,124) | 418 | 25,000 | 0 | 25,000 |
| Fund Balances | | | | | | |
| Fund Balance | 207,062 | 190,938 | 191,356 | 240,398 | (24,042) | 216,356 |
| Ending Fund Balances | 207,062 | 190,938 | 191,356 | 240,398 | (24,042) | 216,356 |
| Total Appropriation(Ending Fund Balance + Expense) | | | | 615,398 | | 591,356 |

Strasburg School District 31 J

Revised Budget

Bond Redemption Fund (31)

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|---|---------------------|---------------------|---------------------|----------------------|--------|---------------------|
| Beginning Fund Balance | | | | | | |
| Fund Balance | 2,248,483 | 2,295,439 | 2,333,777 | 2,170,490 | 9,706 | 2,180,196 |
| Total Beginning Fund Balance | 2,248,483 | 2,295,439 | 2,333,777 | 2,170,490 | 9,706 | 2,180,196 |
| Revenues | | | | | | |
| 1110 Local Property Taxes | 1,716,795 | 1,702,769 | 1,486,491 | 1,500,000 | 0 | 1,500,000 |
| 1120 Specific Ownership (if Applicable) | | | | | 0 | |
| 1140 Delinquent Taxes & Interest | | | | 2,000 | 0 | 2,000 |
| 1141 Abatement | | | | | 0 | |
| 1500 Interest Income | 27,186 | 31,800 | 54,016 | 25,000 | 15,000 | 40,000 |
| 1900 Other Local | | 2,044 | | | 0 | |
| Total Revenues | 1,743,981 | 1,736,613 | 1,540,507 | 1,527,000 | 15,000 | 1,542,000 |
| Total Resources Available | 3,992,464 | 4,032,052 | 3,874,284 | 3,697,490 | 24,706 | 3,722,196 |
| Expenditures | | | | | | |
| 03XX Professional Services | | | | | 0 | |
| 04XX Property Services | | | | | 0 | |
| 05XX Other Services | | | | | 0 | |
| 06XX Supplies & Materials | | | | | 0 | |
| 07XX Equipment | | | | | 0 | |
| 08XX Other Objects | | | | | 0 | |
| 5100-0830 Debt Service/Interest | 957,025 | 938,275 | 919,088 | 897,400 | 0 | 897,400 |
| 09XX Other Uses | | | | | 0 | |
| 5100-0910 Debt Service/Principal | 740,000 | 760,000 | 775,000 | 800,000 | 0 | 800,000 |
| Total Expenditures | 1,697,025 | 1,698,275 | 1,694,088 | 1,697,400 | 0 | 1,697,400 |
| Surplus/(Deficit) | 46,956 | 38,338 | (153,581) | (170,400) | 15,000 | (155,400) |
| Fund Balances | | | | | | |
| Fund Balance | 2,295,439 | 2,333,777 | 2,180,196 | 2,000,090 | 24,706 | 2,024,796 |
| Total Ending Fund Balance | 2,295,439 | 2,333,777 | 2,180,196 | 2,000,090 | 24,706 | 2,024,796 |

Total Appropriation(Ending Fund Balance + Expense) **\$3,697,490** **\$3,722,196**

Strasburg School District 31 J

Revised Budget

Debt Amortization Schedule

FY 2024/25

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

Strasburg School District 31 J

Revised Budget

Building Fund (41)

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|--|---------------------|---------------------|---------------------|----------------------|-------------|---------------------|
| Beginning Fund Balance | | | | | | |
| Fund Balance | 24,024,824 | 6,943,459 | 1,283,086 | 4,283,086 | (4,441,851) | (158,765) |
| Total Beginning Fund Balance | 24,024,824 | 6,943,459 | 1,283,086 | 4,283,086 | (4,441,851) | (158,765) |
| Revenues | | | | | | |
| 1XXX Local Revenue | 36,825 | 101,435 | 64,604 | 10,000 | 0 | 10,000 |
| 3XXX State Revenue | 2,481,921 | 819,172 | | 0 | 0 | 0 |
| 4XXX Federal Revenue | | | | 0 | 0 | 0 |
| 5210 Transfers | | | | 132,998 | 2,227,002 | 2,360,000 |
| Total Revenues | 2,518,746 | 920,607 | 64,604 | 142,998 | 2,227,002 | 2,370,000 |
| Total Resources Available | 26,543,570 | 7,864,066 | 1,347,690 | 4,426,084 | (2,214,849) | 2,211,235 |
| Expenditures | | | | | | |
| 011X Salaries | | | | | 0 | 0 |
| 02XX Employee Benefits | | | | | 0 | 0 |
| 03XX Professional Services | | | | | 0 | 0 |
| 04XX Property Services | 16,675,615 | 6,580,980 | 1,506,455 | 3,599,354 | (1,266,656) | 2,332,698 |
| 05XX Other Services | | | | | 0 | 0 |
| 06XX Supplies & Materials | | | | | 0 | 0 |
| 07XX Equipment | 2,924,496 | | | 0 | 0 | 0 |
| 08XX Other Objects | | | | | 0 | 0 |
| 09XX Other Uses | | | | | 0 | 0 |
| Total Expenditures | 19,600,111 | 6,580,980 | 1,506,455 | 3,599,354 | (1,266,656) | 2,332,698 |
| Surplus/(Deficit) | (17,081,365) | (5,660,373) | (1,441,851) | (3,456,356) | 3,493,658 | 37,302 |
| Fund Balances | | | | | | |
| Fund Balance | 6,943,459 | 1,283,086 | (158,765) | 826,730 | (948,193) | (121,463) |
| Total Ending Fund Balance | 6,943,459 | 1,283,086 | (158,765) | 826,730 | (948,193) | (121,463) |
| Total Appropriation(Ending Fund Balance + Expense) | | | | 4,426,084 | | 2,211,235 |

Strasburg School District 31 J

Revised Budget

Capital Reserve Fund (43)

FY 2024/25

| | Actuals FY 21-22 | Actuals FY 22-23 | Actuals FY 23-24 | Approved FY 24-25 | Change | Revised FY 24-25 |
|--|---------------------|---------------------|---------------------|----------------------|-----------|---------------------|
| Beginning Fund Balance | | | | | | |
| Fund Balance | 297,700 | 312,066 | 557,064 | 260,764 | 307,814 | 568,578 |
| Total Beginning Fund Balance | 297,700 | 312,066 | 557,064 | 260,764 | 307,814 | 568,578 |
| Revenues | | | | | | |
| 1XXX Local Revenue | 14,366 | 244,998 | 11,514 | 3,700 | 184,325 | 188,025 |
| 3XXX State Revenue | | | | | 0 | |
| 4XXX Federal Revenue | | | | | 0 | |
| Transfers/Allocations | | | | (132,998) | (167,002) | (300,000) |
| Total Revenues | 14,366 | 244,998 | 11,514 | (129,298) | 17,323 | (111,975) |
| Total Resources Available | 312,066 | 557,064 | 568,578 | 131,466 | 325,137 | 456,603 |
| Expenditures | | | | | | |
| 011X Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 02XX Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| 03XX Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 04XX Property Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 05XX Other Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 06XX Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 07XX Equipment | 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surplus/(Deficit) | 14,366 | 244,998 | 11,514 | (129,298) | 17,323 | (111,975) |
| Fund Balances | | | | | | |
| Fund Balance | 312,066 | 557,064 | 568,578 | 131,466 | 325,137 | 456,603 |
| Total Ending Fund Balance | 312,066 | 557,064 | 568,578 | 131,466 | 325,137 | 456,603 |
| Total Appropriation(Ending Fund Balance + Expense) | | | | \$131,466 | | \$456,603 |

FY2023-2024 UNIFORM BUDGET SUMMARY

| District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD Budgeted Pupil Count: x,xxx.x | | Object Source | 10 General Fund | 21 Food Service | 23 Pupil Activity | 31 Bond Redemption | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|--|----------------------------------|---------------|-----------------|-----------------|-------------------|--------------------|------------------|-------------------------------------|-----------|
| Beginning Fund Balance (Includes All Reserves) | | | 6,072,753 | 53,578 | 191,356 | 2,180,196 | (158,765) | 568,578 | 8,907,696 |
| Revenues | | | | | | | | | |
| Local Sources | 1000 - 1999 | 4,631,855 | 30,800 | 400,000 | 1,500,000 | 10,000 | 188,025 | 6,760,680 | |
| Intermediate Sources | 2000 - 2999 | 357 | | | | | | 357 | |
| State Sources | 3000 - 3999 | 10,482,349 | 203,700 | - | | - | - | 10,686,049 | |
| Federal Sources | 4000 - 4999 | 109,151 | 365,770 | - | | - | (300,000) | 174,921 | |
| Total Revenues | | 15,223,711 | 600,270 | 400,000 | 1,500,000 | 10,000 | (111,975) | 17,622,006 | |
| Total Beginning Fund Balance and Reserves | | 21,296,464 | 653,848 | 591,356 | 3,680,196 | (148,765) | 456,603 | 26,529,702 | |
| Total Allocations To/From Other Funds | 5600,5700, 5800 | | | | | | | - | |
| Transfers To/From Other Funds | 5200 - 5300 | (2,160,000) | 100,000 | - | | | (300,000) | (2,360,000) | |
| Other Sources | 5100,5400, 5500,5900, 5990, 5991 | | | | | | | - | |
| Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers) | | 19,136,464 | 753,848 | 591,356 | 3,680,196 | (148,765) | 156,603 | 24,169,702 | |
| Expenditures | | | | | | | | | |
| Instruction - Program 0010 to 2099 | | | | | | | | | |
| Salaries | 0100 | 5,415,872 | | | | | | 5,415,872 | |
| Employee Benefits, including object 0280 | 0200 | 1,805,833 | | | | | | 1,805,833 | |
| Purchased Services | 0300,0400, 0500 | 1,427,458 | | | | | | 1,427,458 | |
| Supplies and Materials | 0600 | 483,210 | | 375,000 | | | | 858,210 | |
| Property | 0700 | 66,000 | | | | | | 66,000 | |
| Other | 0800, 0900 | - | | | | | | - | |
| Total Instruction | | 9,198,373 | - | 375,000 | - | - | - | 9,573,373 | |
| Supporting Services | | | | | | | | | |
| Students - Program 2100 | | | | | | | | | |
| Salaries | 0100 | 402,582 | | | | | | 402,582 | |
| Employee Benefits, including object 0280 | 0200 | 142,104 | | | | | | 142,104 | |
| Purchased Services | 0300,0400, 0500 | 138,960 | | | | | | 138,960 | |
| Supplies and Materials | 0600 | 48,450 | | | | | | 48,450 | |
| Property | 0700 | - | | | | | | - | |
| Other | 0800, 0900 | 400 | | | | | | 400 | |
| Total Students | | 732,496 | - | - | - | - | - | 732,496 | |
| Instructional Staff - Program 2200 | | | | | | | | | |
| Salaries | 0100 | 206,786 | | | | | | 206,786 | |
| Employee Benefits, including object 0280 | 0200 | 74,606 | | | | | | 74,606 | |
| Purchased Services | 0300,0400, 0500 | 66,800 | | | | | | 66,800 | |
| Supplies and Materials | 0600 | 16,850 | | | | | | 16,850 | |
| Property | 0700 | - | | | | | | - | |
| Other | 0800, 0900 | - | | | | | | - | |
| Total Instructional Staff | | 365,042 | - | - | - | - | - | 365,042 | |
| General Administration - Program 2300, including Program 2303 and 2304 | | | | | | | | | |
| Salaries | 0100 | 197,287 | | | | | | 197,287 | |
| Employee Benefits, including object 0280 | 0200 | 63,740 | | | | | | 63,740 | |
| Purchased Services | 0300,0400, 0500 | 112,500 | | | | | | 112,500 | |
| Supplies and Materials | 0600 | 25,500 | | | | | | 25,500 | |
| Property | 0700 | - | | | | | | - | |
| Other | 0800, 0900 | 22,000 | | | | | | 22,000 | |

FY2023-2024 UNIFORM BUDGET SUMMARY

| District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD Budgeted Pupil Count: x,xxx.x | | Object Source | 10 General Fund | 21 Food Service | 23 Pupil Activity | 31 Bond Redemption | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|--|------------|---------------|--------------------|--------------------|----------------------|-----------------------|---------------------|--|-----------|
| Total School Administration | | | 421,027 | - | - | - | - | - | 421,027 |
| School Administration - Program 2400 | | | | | | | | | |
| Salaries | 0100 | 810,352 | | | | | | | 810,352 |
| Employee Benefits, including object 0280 | 0200 | 257,991 | | | | | | | 257,991 |
| Purchased Services | 0300,0400, | | | | | | | | |
| | 0500 | 44,425 | | | | | | | 44,425 |
| Supplies and Materials | 0600 | 45,840 | | | | | | | 45,840 |
| Property | 0700 | - | | | | | | | - |
| Other | 0800, 0900 | 3,600 | | | | | | | 3,600 |
| Total School Administration | | | 1,162,208 | - | - | - | - | - | 1,162,208 |
| Business Services - Program 2500, including Program 2501 | | | | | | | | | |
| Salaries | 0100 | 165,821 | | | | | | | 165,821 |
| Employee Benefits, including object 0280 | 0200 | 47,576 | | | | | | | 47,576 |
| Purchased Services | 0300,0400, | | | | | | | | |
| | 0500 | 13,000 | | | | | | | 13,000 |
| Supplies and Materials | 0600 | 3,500 | | | | | | | 3,500 |
| Property | 0700 | - | | | | | | | - |
| Other | 0800, 0900 | 1,500 | | | | | | | 1,500 |
| Total Business Services | | | 231,397 | - | - | - | - | - | 231,397 |
| Operations and Maintenance - Program 2600 | | | | | | | | | |
| Salaries | 0100 | 648,939 | | | | | | | 648,939 |
| Employee Benefits, including object 0280 | 0200 | 237,855 | | | | | | | 237,855 |
| Purchased Services | 0300,0400, | | | | | | | | |
| | 0500 | 690,556 | | | | | | | 690,556 |
| Supplies and Materials | 0600 | 526,000 | | | | | | | 526,000 |
| Property | 0700 | 7,500 | | | | | | | 7,500 |
| Other | 0800, 0900 | - | | | | | | | - |
| Total Operations and Maintenance | | | 2,110,850 | - | - | - | - | - | 2,110,850 |
| Student Transportation - Program 2700 | | | | | | | | | |
| Salaries | 0100 | 228,447 | | | | | | | 228,447 |
| Employee Benefits, including object 0280 | 0200 | 62,376 | | | | | | | 62,376 |
| Purchased Services | 0300,0400, | | | | | | | | |
| | 0500 | 246,440 | | | | | | | 246,440 |
| Supplies and Materials | 0600 | 59,000 | | | | | | | 59,000 |
| Property | 0700 | - | | | | | | | - |
| Other | 0800, 0900 | - | | | | | | | - |
| Total Student Transportation | | | 596,263 | - | - | - | - | - | 596,263 |
| Central Support - Program 2800, including Program 2801 | | | | | | | | | |
| Salaries | 0100 | 209,281 | | | | | | | 209,281 |
| Employee Benefits, including object 0280 | 0200 | 75,163 | | | | | | | 75,163 |
| Purchased Services | 0300,0400, | | | | | | | | |
| | 0500 | 112,000 | | | | | | | 112,000 |
| Supplies and Materials | 0600 | 121,000 | | | | | | | 121,000 |
| Property | 0700 | - | | | | | | | - |
| Other | 0800, 0900 | 500 | | | | | | | 500 |
| Total Central Support | | | 517,943 | - | - | - | - | - | 517,943 |
| Other Support - Program 2900 | | | | | | | | | |
| Salaries | 0100 | | | | | | | | - |
| Employee Benefits, including object 0280 | 0200 | | | | | | | | - |
| Purchased Services | 0300,0400, | | | | | | | | - |
| | 0500 | | | | | | | | - |
| Supplies and Materials | 0600 | | | | | | | | - |
| Property | 0700 | | | | | | | | - |
| Other | 0800, 0900 | | | | | | | | - |

FY2023-2024 UNIFORM BUDGET SUMMARY

| District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD Budgeted Pupil Count: x,xxx.x | | Object Source | 10 General Fund | 21 Food Service | 23 Pupil Activity | 31 Bond Redemption | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|--|----------------|---------------|--------------------|--------------------|----------------------|-----------------------|---------------------|--|-------|
| Total Other Support | | | - | - | - | - | - | - | |
| Food Service Operations - Program 3100 | | | | | | | | | |
| Salaries | 0100 | | 219,176 | | | | | 219,176 | |
| Employee Benefits, including object 0280 | 0200 | | 50,520 | | | | | 50,520 | |
| Purchased Services | 0300,0400,0500 | | | | | | | | |
| | 0500 | | 4,200 | | | | | 4,200 | |
| Supplies and Materials | 0600 | | 431,154 | | | | | 431,154 | |
| Property | 0700 | | - | | | | | - | |
| Other | 0800, 0900 | | - | | | | | - | |
| Total Other Support | | | - | 705,050 | - | - | - | 705,050 | |
| Enterprise Operations - Program 3200 | | | | | | | | | |
| Salaries | 0100 | | | | | | | - | |
| Employee Benefits, including object 0280 | 0200 | | | | | | | - | |
| Purchased Services | 0300,0400,0500 | | | | | | | - | |
| | 0500 | | | | | | | - | |
| Supplies and Materials | 0600 | | | | | | | - | |
| Property | 0700 | | | | | | | - | |
| Other | 0800, 0900 | | | | | | | - | |
| Total Enterprise Operations | | | - | - | - | - | - | - | |
| Community Services - Program 3300 | | | | | | | | | |
| Salaries | 0100 | | - | | | | | - | |
| Employee Benefits, including object 0280 | 0200 | | - | | | | | - | |
| Purchased Services | 0300,0400,0500 | | | | | | | - | |
| | 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 | | | | | | | - | |
| | 0500 | | | | | | | - | |
| Supplies and Materials | 0600 | | | | | | | - | |
| Property | 0700 | | | | | | | - | |
| Other | 0800, 0900 | | | | | | | - | |
| Total Education for Adults Services | | | - | - | - | - | - | - | |
| Total Supporting Services | | | 6,137,227 | 705,050 | - | - | - | 6,842,277 | |
| Property - Program 4000 | | | | | | | | | |
| Salaries | 0100 | | - | | | | | - | |
| Employee Benefits, including object 0280 | 0200 | | - | | | | | - | |
| Purchased Services | 0300,0400,0500 | | | | | | | - | |
| | 0500 | | | | | | | - | |
| Supplies and Materials | 0600 | | 2,304 | | | | | 2,304 | |
| Property | 0700 | | 157,239 | | | | | 157,239 | |
| Other | 0800, 0900 | | - | | | | | - | |
| Total Property | | | 159,543 | - | - | - | - | 159,543 | |
| 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 | | | | | | | - | |
| | 0500 | | | | | | | - | |
| Supplies and Materials | 0600 | | | | | | | - | |
| Property | 0700 | | | | | | | - | |

FY2023-2024 UNIFORM BUDGET SUMMARY

| District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD Budgeted Pupil Count: x,xxx.x | Object Source | 10 General Fund | 21 Food Service | 23 Pupil Activity | 31 Bond Redemption | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|---|---------------|--------------------|--------------------|----------------------|-----------------------|---------------------|--|------------|
| Other | 0800, 0900 | | | | 800,000 | | | 800,000 |
| Total Other Uses | | - | - | - | 800,000 | - | - | 800,000 |
| Total Expenditures | | 15,495,143 | 705,050 | 375,000 | 800,000 | - | - | 17,375,193 |
| APPROPRIATED RESERVES | | | | | | | | |
| Other Reserved Fund Balance (9900) | 0840 | | | | | | | - |
| Other Restricted Reserves (932X) | 0840 | | | | | | | - |
| Reserved Fund Balance (9100) | 0840 | | | | | | | - |
| District Emergency Reserve (9315) | 0840 | | | | | | | - |
| Reserve for TABOR 3% (9321) | 0840 | | | | | | | - |
| Reserve for TABOR - Multi-Year Obligations (9322) | 0840 | | | | | | | - |
| Total Reserves | | - | - | - | - | - | - | - |
| Total Expenditures and Reserves | | 15,495,143 | 705,050 | 375,000 | 800,000 | - | - | 17,375,193 |
| BUDGETED ENDING FUND BALANCE | | | | | | | | |
| Non-spendable fund balance (9900) | 6710 | | 17,870 | | | | | 17,870 |
| Restricted fund balance (9900) | 6720 | | 30,928 | 216,356 | 2,024,796 | | | 2,272,080 |
| TABOR 3% emergency reserve (9321) | 6721 | 528,000 | | | | | | 528,000 |
| TABOR multi year obligations (9322) | 6722 | | | | | | | - |
| District emergency reserve (letter of credit or real estate) (9323) | 6723 | | | | | | | - |
| Colorado Preschool Program (CPP) (9324) | 6724 | | | | | | | - |
| Risk-related / restricted capital reserve (9326) | 6726 | | | | | | | - |
| BEST capital renewal reserve (9327) | 6727 | | | | | | | - |
| Total program reserve (9328) | 6728 | | | | | | | - |
| Committed fund balance (9900) | 6750 | | | | | | | - |
| Committed fund balance (15% limit) (9200) | 6750 | | | | | | | - |
| Assigned fund balance (9900) | 6760 | | | | | (121,463) | 456,603 | 335,141 |
| Unassigned fund balance (9900) | 6770 | 3,113,321 | | | | | | 3,113,321 |
| Net investment in capital assets (9900) | 6790 | | | | | | | - |
| Restricted net position (9900) | 6791 | | | | | | | - |
| Unrestricted net position (9900) | 6792 | | | | | | | - |
| Total Ending Fund Balance | | 3,641,321 | 48,798 | 216,356 | 2,024,796 | (121,463) | 456,603 | 6,266,412 |
| Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0)) | | - | - | - | 855,400 | (27,302) | (300,000) | 528,098 |
| Use of a portion of beginning fund balance resolution required? | | Yes | Yes | No | Yes | No | Yes | Yes |



Strasburg School District 31J

| | |
|---|-----------|
| Policy: | File: |
| Expense Authorization/Reimbursement (Mileage and Travel) | DKC |
| Adopted: | Revision: |
| 2016 | 1/13/2025 |

(Mileage and Travel)

This policy shall apply to all district employees and Board members in regard to reimbursement of expenses.

District employees and Board members who incur expenses in carrying out their authorized duties shall be reimbursed by the district upon submission of a properly completed and approved expense form and accompanying receipt(s).

Such expenses shall be approved and incurred in line with budgetary allocations for the specific type of expenses, Board policy and applicable law.

Travel costs

This policy ensures that:

- district employees and Board members are reimbursed for the cost of approved district-related travel;
- reimbursed travel costs are properly documented;
- reimbursed travel costs are consistent with cost-effectiveness and efficiency principles;
- reimbursed travel costs are within this policy's parameters and applicable state and federal law.

For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, meals and related items incurred by district employees or Board members who are on district-related travel. District-related travel is defined as attendance at conferences, seminars, meetings or other events related to district business and that promote or benefit the district.

When district-related travel by an employee's or Board member's personally owned vehicle has been authorized, mileage reimbursement shall be made at the rate approved by the Board or superintendent. Such mileage reimbursement rate shall not exceed the mile age rate established by the Internal Revenue Service.

Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Internal Revenue Service.

Travel costs not covered by the district

The following expenses shall not be reimbursed:

- alcohol
- expenses for spouse, significant other or guest
- gas for personal use of private vehicles
- mini-bar in hotel
- room service
- movie rental (which includes in-room movies)
- other forms of entertainment
- fines for parking or traffic violations

LEGAL REFS.: 2 C.F.R. 200.474(b) (travel reimbursement requirements under the federal Uniform Grant Guidance)

C.R.S. 24-18-104 (3)(d), (e) (code of ethics - rules of conduct - permissible payments and reimbursement)

Expense Authorization/Reimbursement (Mileage and Travel)

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- mini-bar in hotel

- room service
- movie rental (which includes in-room movies)
- other forms of entertainment
- fines for parking or traffic violations

Adoption date: 2016

Revised: 7-13-2016

Revised: 3-8-2017

LEGAL REFS.: 2 C.F.R. 200.474(b) (*travel reimbursement requirements under the federal Uniform Grant Guidance*)
C.R.S. 24-18-104 (3)(d), (e) (*code of ethics – rules of conduct – permissible payments and reimbursement*)

[Revised February 2017]
COLORADO SAMPLE POLICY 1988©



Strasburg School District 31J

| | |
|---|-----------|
| Policy: | File: |
| Expense Authorization – Meal Guidelines | DKC-R |
| Adopted: | Revision: |
| 2006 | 1/13/2025 |

The following will be the approved meal allowance schedule:

Meals are reimbursed with the following guidelines:

Breakfast - \$8.00

Lunch - \$12.00

Dinner - \$20.00

These rates will be adjusted annually based on the IRS

In traveling situations where three meals are required for the day, the reimbursement should not exceed \$40.00 for the day. If the trip does not require three meals for the day, then the reimbursement will be held to the guidelines indicated for the individual meal costs. An itemized receipt must accompany reimbursable expenses. Charges for alcohol will not be reimbursed.

Charge card receipts are not acceptable unless itemized.

If the meeting you attend or event is within 50 miles of where you live and does not require you to stay overnight you are responsible for paying for meals.

All requests for reimbursement must be submitted within 30 days of when the expense was incurred.

Expense Authorization – Meal Guidelines

The following will be the approved meal allowance schedule:

Meals are reimbursed with the following guidelines:

Breakfast - \$6.00

Lunch - \$7.00

Dinner - \$12.00

In traveling situations where three meals are required for the day, the reimbursement should not exceed \$25.00 for the day. If the travel does not require three meals for the day, then the reimbursement will be held to the guidelines indicated for the individual meal costs. An itemized receipt must accompany reimbursable expenses. Charges for alcohol will not be reimbursed.

Charge card receipts are not acceptable unless itemized.

If the meeting you attend in the day is within 50 miles of where you live and does not require you to stay overnight you are responsible for paying for meals.

Adopted: 2006

Revised: July 13, 2016



Strasburg School District 31J

| | |
|---|---|
| Policy: | File: |
| Relations with District Charter Schools | LBD-R |
| Adopted: | Revision: |
| | January 2025 2023 |

(Procedures for Establishment, Review, Renewal, Revocation and Closure)

A. Application requirements

Prerequisite for filing application

A district charter school applicant must demonstrate that a majority of the proposed district charter school's pupils will reside in the chartering school district or in contiguous school districts in order to apply for or be granted a charter.

Intent to apply

At least 30 days before submitting an application, applicants must file an intent to apply form ([LBD*-E](#)) with the district.

Timeline for submission of application

For the purpose of this regulation, any date that falls on a weekend, legal holiday, or a day school is not in session is extended to the next school day.

In accordance with this regulation, a district charter school applicant ~~shall~~**must** submit an application to the district ~~between June 1 and August 1 from August 1 through October 1 between 8:00 or by 4:00 the first business day following October 1~~ of the year preceding the proposed opening of the district charter school. This allows time for district administrator(s) to review the application for completeness and a review by the district accountability committee before the application is officially submitted to the Board. However, the Board and the applicant may jointly waive this deadline.

Contents of the application

In accordance with state law, the approved district charter school application will be the basis for negotiating a contract between the district and the district charter school. At a minimum, the application shall include the following:

1. Intent to apply form (exhibit [LBD*-E](#))
2. Executive summary

Provide an executive summary that outlines the elements of the application and provides an overview of the proposed charter school.

3. Vision and mission

Provide a copy of the vision and mission statements of the district charter school and a description of

the process used to develop the statements.

4. Goals, objectives and student performance standards

State the proposed four-year goals for the district charter school including timelines. Describe the process used to identify the goals. The goals shall address accreditation performance indicators and applicable goals and standards in federal law.

5. Purpose and evidence of support

State the purpose for the district charter school and a geographic description of the area of intended service.

Provide evidence that an adequate number of parents/guardians and students support the formation of the district charter school. Where possible, this evidence shall be shown in aggregate (by grade level and school), without disclosing personally identifiable student information.

6. Student achievement and curriculum

Describe the district charter school's educational program, student performance standards and curriculum that shall provide students with the educational experiences necessary to achieve the standards.

Detail the plan for academic accountability, including a description of measurable annual targets for the measures used to determine the levels of attainment of the accreditation performance indicators.

Describe the curriculum to be used in the district charter school, including a list of the objectives and means of measuring student performance for each subject and each grade level.

Describe the district charter school's procedures for taking corrective action in the event that student performance at the school falls below the specified targets for the measures used to determine the levels of attainment of the accreditation performance indicators.

Describe the policies regarding student discipline, expulsion and suspension that are consistent with the intents and purposes of state and federal law.

Describe the plan for addressing the needs of students with special needs, including budget and staff requirements. The plan ~~shall~~**must** include identifying and meeting the learning needs of at-risk students, students with disabilities, gifted students and English language learners.

7. Criteria for enrollment decisions

Consistent with state and federal law, describe the enrollment policy and the criteria for enrollment decisions.

8. Governance and decision making

Describe the governing body, including a detailed description of the relationship between the district charter school and the school district.

Consistent with state law, describe the types and extent of parental, professional educator and community involvement in the governance and operation of the district charter school. Provide information on how the district charter school will be accountable to the public.

Describe expectations and plans for ongoing parent and community involvement.

9. Employment plan and practices

Describe the employment policies of the district charter school including a description of the qualifications for licensed and classified employees, employee compensation schedule(s), recruitment and selection procedures, plan(s) for resolving employee relation problems, and the relationship that will exist between the district charter school and its employees.

10. Financial data, facilities and transportation

Provide necessary evidence that the plan for the district charter school is economically sound.

Include a proposed budget for a term of at least five years and a description of the manner in which an independent annual audit of the financial statements is to be obtained, consistent with state and federal law. The proposed budget ~~shall~~**must** include all information and data necessary for the district and Board to understand how the district charter school will fund all of its operations during the term of the charter. A student fee schedule should be included in addition to a proposed schedule of cash flow.

Detail the plan for fiscal accountability.

Provide a detailed summary of all insurance coverage, which shall include workers' compensation, liability insurance, and insurance for the facility and its contents, and a proposal regarding the parties' respective legal liabilities.

Describe the facilities to be used, the reasonable costs of the facilities, and the way they will be obtained and maintained. Include any contracted services and the proposed contractor.

Describe the proposed student transportation system and food services program, including the contract if services will be provided by a second party. If transportation or food services are to be provided by the district charter school, include a plan for addressing the needs of low income students, complying with insurance and liability issues and complying with state and federal law.

Address whether the district charter school seeks authority to impose a transportation fee on enrolled students and if so, describe the circumstances and procedures by which the district charter school will impose such a transportation fee.

11. Dispute resolution

Describe the process consistent with state law that will be used to resolve disputes that may arise between the district and the district charter school.

12. Requested "automatic waivers" under state law

List the state laws and regulations included in the State Board of Education's list of "automatic waivers" that the district charter school requests.

13. Requested waivers that are not "automatic waivers" under state law

List the district policies for which waivers are requested. Include the reasons for each request.

List the state laws and regulations for which waivers are requested. Include the reasons for each request.

Include a statement saying how the district charter school plans to comply with the intent of the statutes, rules and policies that are waived.

14. Education management provider, if applicable

Include the following information if the district charter school intends to contract with an education management provider (EMP):

- ☐ a summary of the performance data for all current schools of the EMP, including documentation of academic achievement and school management success
- ☐ an explanation and evidence of EMP's capacity for successful expansion
- ☐ an explanation of existing or potential conflicts of interest between the governing board of the district charter school and the EMP
- ☐ a copy of the actual or proposed performance contract between the district charter school board and the EMP that specifies performance evaluation measures, methods of contract oversight and enforcement, compensation structure and fees, and conditions for contract renewal and termination.

15. Additional information

Provide any additional information that might be helpful in supporting the application to establish a district charter school.

Submission procedures

No application fee will be charged by the Board.

The applicant must provide two original copies of the completed application printed single-sided on white paper, not stapled, or an electronic copy of the application.

At least 30 days prior to submitting an application, the applicant shall complete the intent to apply form (exhibit [LBD*-E](#)) and provide the completed form to the district's designated administrator(s).

~~Between June 1 and August~~ ~~On or before October 1st~~ of the year preceding the proposed opening of the district charter school, the applicant shall submit the application to the district's designated administrator(s). Within 15 days after receiving the application, the district administrator shall review the application to determine whether all components required by law and policy have been addressed and if the application is deemed incomplete, the district administrator will document the missing components in a written notice to the applicant within the 15 day period. Applicants shall be allowed 15 days from the date of receipt of such notification to provide the missing information. Alternatively, the applicant may elect to withdraw the application or submit a complete application in a future year.

If the application is deemed complete, the district administrator will indicate the date the applicant filed the initial application and forward the application to the district accountability committee.

Review by district accountability committee

The district accountability committee shall review an application before submission to the Board. The committee ~~shall~~must include one person, who need not reside in the district, with knowledge of district charter schools and one parent of a student in the district. The parent must be a district charter school

parent if the district has a district charter school. The district accountability committee will have at least 15 days, if possible, to review the application prior to review by the Board. ~~[Note: The district may establish a reasonable period of time for the district accountability committee to review the application.]~~ Upon the committee's completion of its review, the designated district administrator(s) shall forward the application to the Board for review at the next regular Board meeting.

Review by the Board

The Board shall not accept or consider an incomplete application nor shall the Board take action on an application if the information deemed necessary by district administration to complete the application is not received within the 15 day period allowed by state law. Statutory timelines for Board action upon a complete district charter application shall commence when the district's designated administrator(s) receives the initial charter application from the charter applicant. The parties may mutually agree to waive any deadlines during the application process, including extending the deadline for Board consideration of the application.

Public meetings

After giving reasonable notice, the Board shall schedule and hold community meetings in the affected areas or the entire district to obtain information to assist the Board to make a decision about the district charter school application.

Decision on the district charter application

The Board ~~shall~~must make a decision on a complete district charter school application by resolution in a regular or special Board meeting by October 15 of the year the charter application was received within 90 days after receiving the initial charter application from the charter applicant or such deadline as may be mutually agreed upon by the Board and the applicant. The Board may approve, approve with conditions, or deny the district charter application.

The Board may unilaterally impose conditions on a district charter school applicant only through adoption of a Board resolution. Such resolution ~~shall~~must, at a minimum, state the Board's reasons for imposing the conditions unilaterally.

If the application is approved with conditions, the applicant must satisfy all conditions before the Board may approve the application. An applicant's failure to satisfy all of the Board's conditions shall result in the Board's denial of the application.

If the application is approved, the district charter shall be granted for a period of at least four academic years.

If the application is denied or if the Board does not review the application, the Board will set forth in writing the grounds for denial or refusal to review. The Board ~~must~~shall notify the Colorado Department of Education of the denial and the reasons within 15 days after it makes this decision. If the application is approved, the Board ~~must~~will send a copy of the approved district charter to the Department of Education within 15 days after Board approval of the application.

Negotiations

All negotiations between the Board and an approved district charter school on the district charter agreement ~~must~~shall be concluded by and all terms agreed upon by September 30, or no later than 90 days after the Board resolution approving the district charter application, whichever is later.

B. Annual performance review of district charter

The district's administration shall create a process for and ensure an annual review of the district charter school's performance.

At a minimum, the review ~~shall~~must include the district charter school's progress toward meeting the objectives of its accreditation plan and the results of the district charter school's most recent annual financial audit.

If the district charter school is required to implement a turnaround plan for a second consecutive school year, it ~~must shall~~ also present the turnaround plan, a summary of changes made to improve its performance, and evidence that it is making sufficient improvement to attain a higher accreditation category within two school years or sooner.

The district charter school shall receive written feedback from the annual review and a copy shall be given to the Board for consideration in any decision to renew, revoke, or renegotiate the district charter.

C. Renewal of a district charter

Each district charter ~~shall~~must be provided a copy of these renewal procedures and timelines and receive a copy of any subsequent revisions to the procedures or timelines.

The governing body of a district charter school ~~shall~~must submit a renewal application to the Board no later than December 1 of the year prior to the year in which the district charter expires.

The renewal application ~~shall~~must contain a complete report on the progress of the school in achieving the goals, objectives, student performance standards, academic standards, targets for the measures used to determine the levels of attainment of the accreditation performance indicators, and other terms of the district charter contract and the results achieved by the district charter school students on state assessments.

The renewal application ~~shall~~must also include a financial statement that discloses the costs of administration, instruction and other spending categories for the school; and any information or materials resulting from the district's annual review of the district charter school.

The Board ~~shall~~must rule by resolution on the renewal application no later than February 1 of the year in which the district charter expires or by a mutually agreed upon date.

D. Revocation of a district charter

A district charter may be revoked or not renewed by the Board if the Board determines that the district charter school did any of the following:

1. Committed a material violation of any of the conditions, standards or procedures in the contract;
2. Failed to meet or make adequate progress toward achievement of the goals, objectives, academic standards, pupil performance standards, targets for the measures used to determine the levels of attainment of the student performance indicators, applicable federal requirements, or other terms identified in the contract;
3. Failed to make sufficient improvement to attain an accreditation category higher than turnaround status within two school years or if the district charter school is required to implement a turnaround plan for a third consecutive school year;

4. Failed to meet generally accepted standards of fiscal management; or

5. Violated any provision of law from which the district charter school is not specifically exempt.

The school district administration ~~shall~~must provide the Board and district charter school a written recommendation concerning whether to revoke or renew the district charter, including reasons supporting the recommendation. The recommendation ~~shall~~must be submitted at least 15 days prior to the date the Board will consider action to revoke or renew the district charter.

If the Board revokes or does not renew a district charter, the Board ~~shall~~must state its reasons for doing so in writing.

E. Closure of a district charter school

Following nonrenewal or revocation of a district charter school's charter, the school district ~~shall~~must, when practicable, allow the district charter school to continue to operate through the end of the school year. However, if the Board determines it is necessary to close the district charter school prior to the end of the school year, the school district ~~shall~~must work with the district charter school to determine an earlier closure date.

The school district ~~shall~~must work with the parents of students enrolled in the district charter school to ensure that students are enrolled in schools that meet their educational needs, whether such enrollment need happen mid-year or at the end of a school year.

The school district ~~shall~~must also work with the district charter school to ensure the district charter school meets its financial, legal and reporting obligations during the period of time that the district charter school is concluding its operations.

Adopted:

Revised: 01-10-2023

01-13-2025



Strasburg School District 31J

| | |
|---|--------------|
| Policy: | File: |
| Relations with District Charter Schools | LBD-R |
| Adopted: | Revision: |
| | January 2025 |

(Procedures for Establishment, Review, Renewal, Revocation and Closure)

A. Application requirements

Prerequisite for filing application

A district charter school applicant must demonstrate that a majority of the proposed district charter school's pupils will reside in the chartering school district or in contiguous school districts in order to apply for or be granted a charter.

Intent to apply

At least 30 days before submitting an application, applicants must file an intent to apply form ([LBD*-E](#)) with the district.

Timeline for submission of application

For the purpose of this regulation, any date that falls on a weekend, legal holiday, or a day school is not in session is extended to the next school day.

In accordance with this regulation, a district charter school applicant must submit an application to the district between June 1 and August 1 of the year preceding the proposed opening of the district charter school. This allows time for district administrator(s) to review the application for completeness and a review by the district accountability committee before the application is officially submitted to the Board. However, the Board and the applicant may jointly waive this deadline.

Contents of the application

In accordance with state law, the approved district charter school application will be the basis for negotiating a contract between the district and the district charter school. At a minimum, the application shall include the following:

1. Intent to apply form (exhibit [LBD*-E](#))

2. Executive summary

Provide an executive summary that outlines the elements of the application and provides an overview of the proposed charter school.

3. Vision and mission

Provide a copy of the vision and mission statements of the district charter school and a description of the process used to develop the statements.

4. Goals, objectives and student performance standards

State the proposed four-year goals for the district charter school including timelines. Describe the process used to identify the goals. The goals shall address accreditation performance indicators and applicable goals and standards in federal law.

5. Purpose and evidence of support

State the purpose for the district charter school and a geographic description of the area of intended service.

Provide evidence that an adequate number of parents/guardians and students support the formation of the district charter school. Where possible, this evidence shall be shown in aggregate (by grade level and school), without disclosing personally identifiable student information.

6. Student achievement and curriculum

Describe the district charter school's educational program, student performance standards and curriculum that shall provide students with the educational experiences necessary to achieve the standards.

Detail the plan for academic accountability, including a description of measurable annual targets for the measures used to determine the levels of attainment of the accreditation performance indicators.

Describe the curriculum to be used in the district charter school, including a list of the objectives and means of measuring student performance for each subject and each grade level.

Describe the district charter school's procedures for taking corrective action in the event that student performance at the school falls below the specified targets for the measures used to determine the levels of attainment of the accreditation performance indicators.

Describe the policies regarding student discipline, expulsion and suspension that are consistent with the intents and purposes of state and federal law.

Describe the plan for addressing the needs of students with special needs, including budget and staff requirements. The plan must include identifying and meeting the learning needs of at-risk students, students with disabilities, gifted students and English language learners.

7. Criteria for enrollment decisions

Consistent with state and federal law, describe the enrollment policy and the criteria for enrollment decisions.

8. Governance and decision making

Describe the governing body, including a detailed description of the relationship between the district charter school and the school district.

Consistent with state law, describe the types and extent of parental, professional educator and community involvement in the governance and operation of the district charter school. Provide information on how the district charter school will be accountable to the public.

Describe expectations and plans for ongoing parent and community involvement.

9. Employment plan and practices

Describe the employment policies of the district charter school including a description of the qualifications for licensed and classified employees, employee compensation schedule(s), recruitment and selection procedures, plan(s) for resolving employee relation problems, and the relationship that will exist between the district charter school and its employees.

10. Financial data, facilities and transportation

Provide necessary evidence that the plan for the district charter school is economically sound.

Include a proposed budget for a term of at least five years and a description of the manner in which an independent annual audit of the financial statements is to be obtained, consistent with state and federal law. The proposed budget must include all information and data necessary for the district and Board to understand how the district charter school will fund all of its operations during the term of the charter. A student fee schedule should be included in addition to a proposed schedule of cash flow.

Detail the plan for fiscal accountability.

Provide a detailed summary of all insurance coverage, which shall include workers' compensation, liability insurance, and insurance for the facility and its contents, and a proposal regarding the parties' respective legal liabilities.

Describe the facilities to be used, the reasonable costs of the facilities, and the way they will be obtained and maintained. Include any contracted services and the proposed contractor.

Describe the proposed student transportation system and food services program, including the contract if services will be provided by a second party. If transportation or food services are to be provided by the district charter school, include a plan for addressing the needs of low income students, complying with insurance and liability issues and complying with state and federal law.

Address whether the district charter school seeks authority to impose a transportation fee on enrolled students and if so, describe the circumstances and procedures by which the district charter school will impose such a transportation fee.

11. Dispute resolution

Describe the process consistent with state law that will be used to resolve disputes that may arise between the district and the district charter school.

12. Requested "automatic waivers" under state law

List the state laws and regulations included in the State Board of Education's list of "automatic waivers" that the district charter school requests.

13. Requested waivers that are not "automatic waivers" under state law

List the district policies for which waivers are requested. Include the reasons for each request.

List the state laws and regulations for which waivers are requested. Include the reasons for each request.

Include a statement saying how the district charter school plans to comply with the intent of the statutes, rules and policies that are waived.

14. Education management provider, if applicable

Include the following information if the district charter school intends to contract with an education management provider (EMP):

- a summary of the performance data for all current schools of the EMP, including documentation of academic achievement and school management success
- an explanation and evidence of EMP's capacity for successful expansion
- an explanation of existing or potential conflicts of interest between the governing board of the district charter school and the EMP
- a copy of the actual or proposed performance contract between the district charter school board and the EMP that specifies performance evaluation measures, methods of contract oversight and enforcement, compensation structure and fees, and conditions for contract renewal and termination.

15. Additional information

Provide any additional information that might be helpful in supporting the application to establish a district charter school.

Submission procedures

No application fee will be charged by the Board.

The applicant must provide two original copies of the completed application printed single-sided on white paper, not stapled, or an electronic copy of the application.

At least 30 days prior to submitting an application, the applicant shall complete the intent to apply form (exhibit [LBD*-E](#)) and provide the completed form to the district's designated administrator(s).

Between June 1 and August of the year preceding the proposed opening of the district charter school, the applicant shall submit the application to the district's designated administrator(s). Within 15 days after receiving the application, the district administrator shall review the application to determine whether all components required by law and policy have been addressed and if the application is deemed incomplete, the district administrator will document the missing components in a written notice to the applicant within the 15 day period. Applicants shall be allowed 15 days from the date of receipt of such notification to provide the missing information. Alternatively, the applicant may elect to withdraw the application or submit a complete application in a future year.

If the application is deemed complete, the district administrator will indicate the date the applicant filed the initial application and forward the application to the district accountability committee.

Review by district accountability committee

The district accountability committee shall review an application before submission to the Board. The committee must include one person, who need not reside in the district, with knowledge of district charter schools and one parent of a student in the district. The parent must be a district charter school

parent if the district has a district charter school. The district accountability committee will have at least 15 days, if possible, to review the application prior to review by the Board. Upon the committee's completion of its review, the designated district administrator(s) shall forward the application to the Board for review at the next regular Board meeting.

Review by the Board

The Board shall not accept or consider an incomplete application nor shall the Board take action on an application if the information deemed necessary by district administration to complete the application is not received within the 15 day period allowed by state law. Statutory timelines for Board action upon a complete district charter application shall commence when the district's designated administrator(s) receives the initial charter application from the charter applicant. The parties may mutually agree to waive any deadlines during the application process, including extending the deadline for Board consideration of the application.

Public meetings

After giving reasonable notice, the Board shall schedule and hold community meetings in the affected areas or the entire district to obtain information to assist the Board to make a decision about the district charter school application.

Decision on the district charter application

The Board must make a decision on a complete district charter school application by resolution in a regular or special Board meeting by October 15 of the year the charter application was received or such deadline as may be mutually agreed upon by the Board and the applicant. The Board may approve, approve with conditions, or deny the district charter application.

The Board may unilaterally impose conditions on a district charter school applicant only through adoption of a Board resolution. Such resolution must, at a minimum, state the Board's reasons for imposing the conditions unilaterally.

If the application is approved with conditions, the applicant must satisfy all conditions before the Board may approve the application. An applicant's failure to satisfy all of the Board's conditions shall result in the Board's denial of the application.

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- 1.** Committed a material violation of any of the conditions, standards or procedures in the contract;
- 2.** Failed to meet or make adequate progress toward achievement of the goals, objectives, academic standards, pupil performance standards, targets for the measures used to determine the levels of attainment of the student performance indicators, applicable federal requirements, or other terms identified in the contract;
- 3.** Failed to make sufficient improvement to attain an accreditation category higher than turnaround status within two school years or if the district charter school is required to implement a turnaround plan for a third consecutive school year;

4. Failed to meet generally accepted standards of fiscal management; or

5. Violated any provision of law from which the district charter school is not specifically exempt.

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The school district must also work with the district charter school to ensure the district charter school meets its financial, legal and reporting obligations during the period of time that the district charter school is concluding its operations.

Adopted:

Revised: 01-10-2023

01-13-2025