

January Regular Meeting  
Monday, January 13, 2025 6:00 PM Mountain

Central Service Building  
2102 Wagner Street  
Strasburg, CO 80136

Ms Diana Elliott: Present

Gema Gomez: Present

Daymon Johnson: Absent

Michael Marrero: Present

Mary O'Malley: Present

Present: 4, Absent: 1.

Daymon Johnson: Present

Present: 5.

Daymon Johnson came in at 6:03

- I. Opening of Meeting
  - I.a. Roll Call
  - I.b. Pledge of Allegiance
  - I.c. Adoption of the Minutes
  - I.d. Adoption of the Agenda
- II. Celebrations
  - II.a. Cancer Fighters to the Rescue
  - II.b. January 6th Professional Development
- III. Public Participation/General
- IV. Old Business
- V. New Business
  - V.a. Revised Budget Discussion
- VI. Board Reports/Discussion
  - VI.a. Board Feedback
  - VI.b. Legislative and Colorado Association of School Boards
  - VI.c. District Accountability Committee
  - VI.d. East Central Board of Cooperative Educational Services
  - VI.e. Chamber of Commerce
  - VI.f. Construction
- VII. Superintendent Report/Discussion
  - VII.a. Policy Updates
  - VII.b. Staff Professional Development and Appreciation
  - VII.c. 2nd Semester Priorities
- VIII. Adoption of Consent Agenda
  - VIII.a. Personnel Matters Contract/Letter of Assignments – New Hires/Renewals
  - VIII.b. Personnel Matters Contract/Letter of Assignments – Reassignments
  - VIII.c. Personnel Matters Contract/Letter of Assignments – Terminations/Resignations/Non-Renewals
  - VIII.d. Revised 2024-2025 Budget

VIII.e. Policy Updates

VIII.e.i. DKC - Expense Authorization Reimbursement - Approval

VIII.e.ii. DKC-R - Expense Authorization Meal Guidelines - Approval

VIII.e.iii. ACA - Name Changes - Approval

VIII.e.iv. JIHC - Use of Metal Detectors - Approval

VIII.e.v. LBD - Relations with District Charter Schools - Approval

VIII.e.vi. LBD-R - Relations with District Charter Schools Regulation  
Approval

IX. Calendar Review

IX.a. Meeting Times and Dates Review

IX.b. Future Agenda Topics

X. Adjournement

**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
<b>Revenue-Based Assumptions</b>		
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

<b>Expenditure-Based Assumptions</b>		
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

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

**Strasburg School District 31 J**

**Revised Budget**

**Appropriation Resolution**

**FY 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.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	19,136,464
<b>Special Revenue Funds</b>	
Food Service Fund	753,848
Pupil Activity Fund	591,356
<b>Bond Redemption Fund</b>	
Bond Redemption Fund	3,722,196
<b>Capital Projects Funds</b>	
Capital Reserve Fund	456,603
Building Fund	<u>2,211,235</u>
<b>Total Appropriation</b>	<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			
<b>General Fund Beginning Fund Balance</b>	\$6,072,753		
<b>General Fund Ending Fund Balance</b>	<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>	
<b>Food Service Fund Beginning Fund Balance</b>	\$53,578		
<b>Food Service Fund Ending Fund Balance</b>	<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>	
<b>Activity Fund Beginning Fund Balance</b>	\$191,356		
<b>Activity Fund Ending Fund Balance</b>	<u>\$216,356</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			<u><u>\$25,000</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
<b>Building Fund Beginning Fund Balance</b>	<u>(\$158,765)</u>		
<b>Building Fund Ending Fund Balance</b>	<u>(\$121,463)</u>		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			<u><u>\$37,302</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
<b>Bond Redemption Fund Beginning Fund Balance</b>	\$2,180,196		
<b>Bond Redemption Fund Ending Fund Balance</b>	<u>\$2,024,796</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>	
<b>Capital Reserve Fund Beginning Fund Balance</b>	\$568,578		
<b>Capital Reserve Fund Ending Fund Balance</b>	<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:

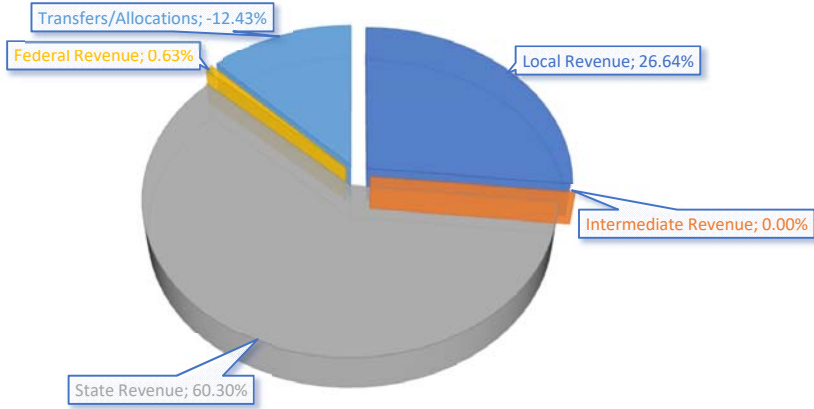
effective July 1, 2023, Strasburg School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

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

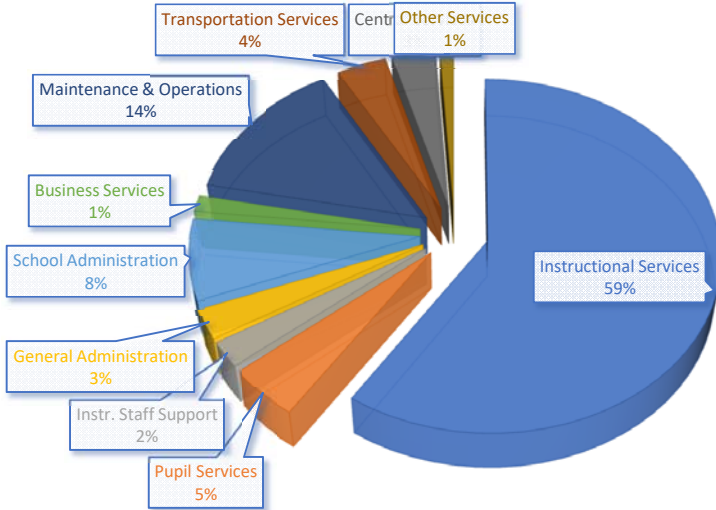
**Strasburg School District 31 J**

**Revised Budget  
General Fund (Graphs)  
FY 2024/25**

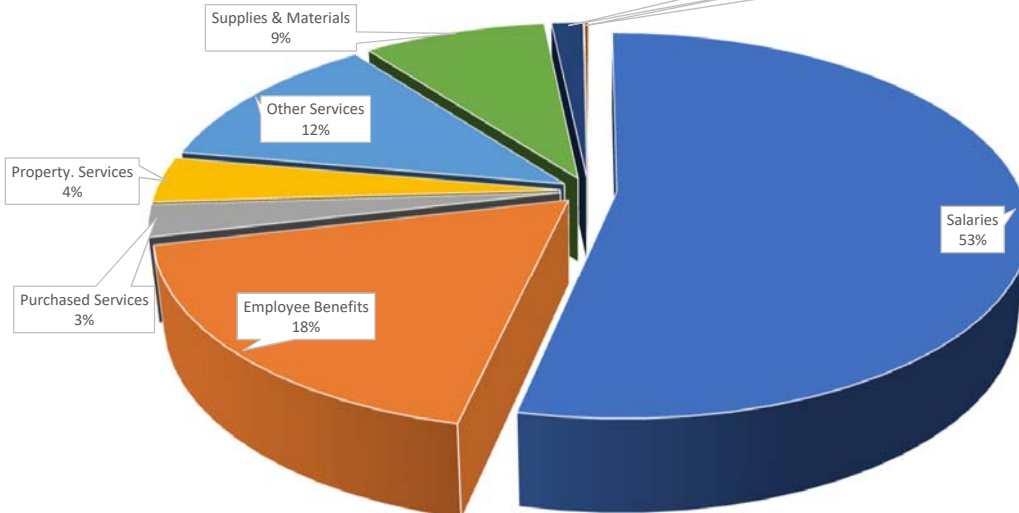
**General Fund Revenues**



**General Fund Expenditures (By Program)**



**General Fund Expenditures (By Object)**

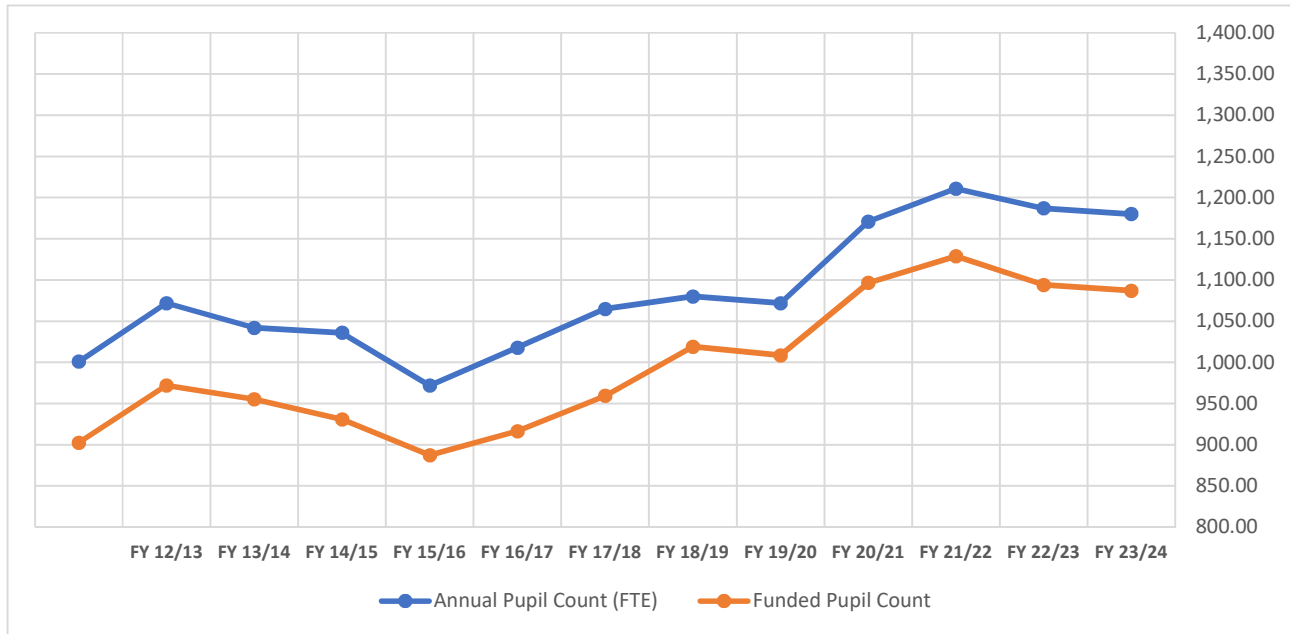


**Strasburg School District 31 J**

**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**

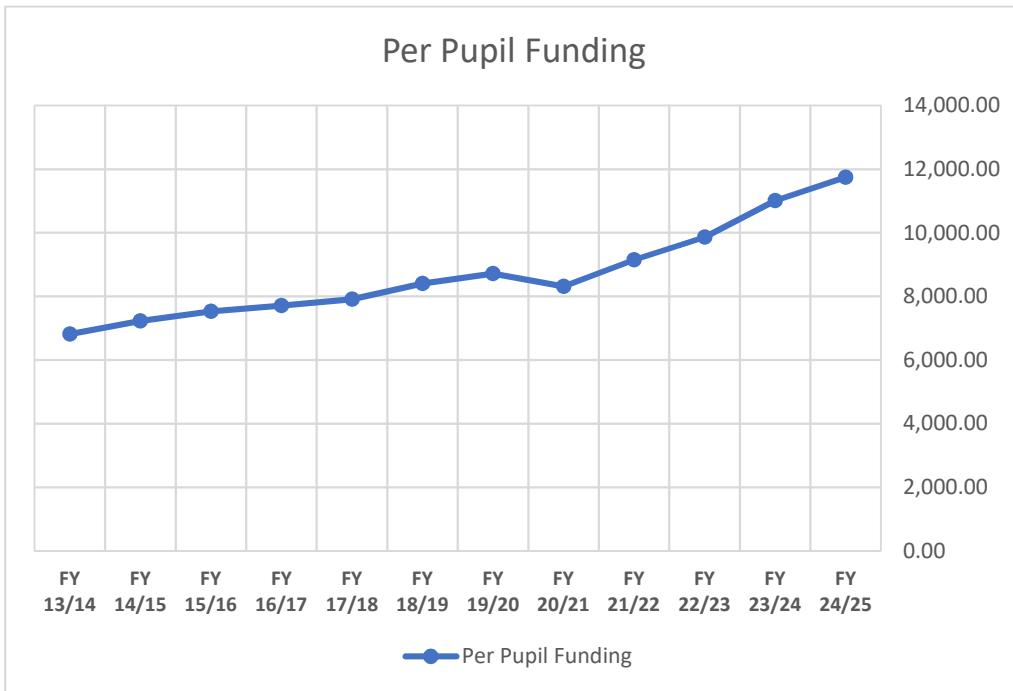
**Revised Budget**

**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
<b>Beginning Fund Balance</b>						
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
<b>Total Beginning Fund Balance</b>	5,029,978	5,982,658	5,650,658	3,118,273	2,954,480	6,072,753
<b>Revenues</b>						
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)
<b>Total Revenues</b>	12,354,638	13,762,145	17,240,535	15,179,568	(2,115,857)	13,063,711
<b>Total Resources Available</b>	17,384,616	19,744,803	22,891,193	18,297,841	838,623	19,136,464
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	11,401,958	14,094,145	16,859,691	15,179,568	315,575	15,495,143
<b>Other Financing Uses</b>						
Transfers Out	0	0	0	0	0	0
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	952,680	(332,000)	380,844	(0)	(2,431,432)	(2,431,432)
<b>Fund Balances</b>						
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
<b>Total Fund Balance</b>	5,982,658	5,650,658	6,031,502	3,118,273	523,048	3,641,321
<b>Total Expenditures &amp; Fund Balance</b>				18,297,841	838,623	19,136,464
<b>Total Appropriation</b>				\$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
<b>Local Revenues</b>						
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
<b>Total Local Revenues</b>	<b>4,200,822</b>	<b>4,388,183</b>	<b>7,089,620</b>	<b>5,037,887</b>	<b>(406,032)</b>	<b>4,631,855</b>
<b>Intermediate Revenue</b>						
Mineral Lease	392	521	665	665	(308)	357
Other Intermediate Revenue	0	0	0	0	0	0
<b>Total Intermediate Revenue</b>	<b>392</b>	<b>521</b>	<b>665</b>	<b>665</b>	<b>(308)</b>	<b>357</b>
<b>State Revenue</b>						
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
<b>Total State Revenues</b>	<b>7,678,843</b>	<b>9,219,354</b>	<b>9,958,103</b>	<b>10,090,135</b>	<b>392,214</b>	<b>10,482,349</b>
<b>Federal Revenue</b>						
CRF Funding	0	0	0	0	0	0
ESSA Title Funds	28,157	68,322	81,456	79,797	0	79,797
ESSER Relief Funds	281,493	73,742	996	0	5,168	5,168
Other Federal Revenue	164,931	62,022	109,695	21,084	3,102	24,186
<b>Total Federal Revenues</b>	<b>474,581</b>	<b>204,086</b>	<b>192,147</b>	<b>100,881</b>	<b>8,270</b>	<b>109,151</b>
<b>Transfers/Allocations</b>						
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
<b>Total Transfers/Allocations</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>(50,000)</b>	<b>(2,110,000)</b>	<b>(2,160,000)</b>
<b>Total Revenues</b>	<b>12,354,638</b>	<b>13,762,145</b>	<b>17,240,535</b>	<b>15,179,568</b>	<b>(2,115,857)</b>	<b>13,063,711</b>

**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
<b>Instruction (11)</b>							
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
<b>Total Instruction</b>		5,459,970	5,967,222	6,413,501	6,571,083	(148,509)	6,422,574
<b>Special Education (12)</b>							
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
<b>Total Special Education</b>		1,010,661	1,269,339	1,516,479	1,693,182	285,876	1,979,058
<b>Career &amp; Technical Education (13)</b>							
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
<b>Total Career &amp; Technical Education</b>		300	0	0	138,876	45,853	184,730
<b>Cocurricular Education (14)</b>							
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
<b>Total Cocurricular Education</b>		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
<b>Student Support Svcs (21)</b>					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
<b>Total Student Support Svcs</b>	467,863	576,094	629,275	650,385	82,111	732,496
<b>Instr Staff Support Svcs (22)</b>						
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
<b>Total Staff Support Svcs</b>	197,557	224,631	407,013	355,238	9,804	365,042
<b>General Administration (23)</b>						
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
<b>Total General Administration</b>	392,529	491,590	459,118	430,944	(9,917)	421,027
<b>School Administration (24)</b>						
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
<b>Total School Administration</b>	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
<b>Business Services (25)</b>						
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
<b>Total Business Services</b>	<b>190,298</b>	<b>207,710</b>	<b>236,943</b>	<b>381,217</b>	<b>(149,820)</b>	<b>231,397</b>
<b>Maintenance &amp; Operations (26)</b>						
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
<b>Total Maintenance &amp; Operations</b>	<b>1,657,661</b>	<b>2,150,310</b>	<b>2,120,687</b>	<b>2,183,451</b>	<b>(72,601)</b>	<b>2,110,850</b>
<b>Student Transportation (27)</b>						
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
<b>Total Student Transportation</b>	<b>412,113</b>	<b>542,641</b>	<b>748,905</b>	<b>458,369</b>	<b>137,894</b>	<b>596,263</b>
<b>Central Services (28)</b>						
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
<b>Total Central Services</b>	<b>355,492</b>	<b>332,753</b>	<b>549,895</b>	<b>532,492</b>	<b>(14,549)</b>	<b>517,943</b>

**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
<b>Community Services (33)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Community Services</b>	0	0	0	0	0	0
<b>Property Services (4x)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	34,878	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	2,304	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
<b>Total Property Services</b>	0	999,213	2,117,472	6,304	153,239	159,543
<b>Total Expenditures</b>	<b>\$11,401,958</b>	<b>\$14,094,145</b>	<b>\$16,859,691</b>	<b>\$15,179,568</b>	<b>\$315,575</b>	<b>\$15,495,143</b>

**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
<b>Instruction (11)</b>						
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
<b>Total Instruction</b>	<b>5,459,970</b>	<b>5,967,222</b>	<b>6,413,501</b>	<b>6,571,083</b>	<b>(148,509)</b>	<b>6,422,574</b>

**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
<b>Special Education (12)</b>						
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
<b>Total Special Education</b>	<b>1,010,661</b>	<b>1,269,339</b>	<b>1,516,479</b>	<b>1,693,182</b>	<b>285,876</b>	<b>1,979,058</b>

**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
<b>Career &amp; Technical Education (13)</b>						
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
<b>Total Career &amp; Technical Education</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>138,876</b>	<b>45,853</b>	<b>184,730</b>

**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
<b>Co-Curricular Instruction (14)</b>						
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
<b>Total Co-Curricular Instruction</b>	<b>380,700</b>	<b>425,861</b>	<b>588,400</b>	<b>608,512</b>	<b>3,500</b>	<b>612,012</b>

**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
<b>Student Support Services (21)</b>						
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	
<b>Total Student Support Services</b>	<b>467,863</b>	<b>576,094</b>	<b>629,275</b>	<b>650,385</b>	<b>82,111</b>	<b>732,496</b>

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

**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			Approved		
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Revised FY 24-25
<b>General Administration (23)</b>						
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
<b>Total General Administration</b>	<b>392,529</b>	<b>491,590</b>	<b>459,118</b>	<b>430,944</b>	<b>(9,917)</b>	<b>421,027</b>

**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
<b>School Administration (24)</b>						
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
<b>Total Instruction</b>	<b>876,814</b>	<b>906,780</b>	<b>1,072,003</b>	<b>1,169,514</b>	<b>(7,306)</b>	<b>1,162,208</b>

**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
<b>Business Services (25)</b>						
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
<b>Total Business Services</b>	<b>190,298</b>	<b>207,710</b>	<b>236,943</b>	<b>381,217</b>	<b>(149,820)</b>	<b>231,397</b>

**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
<b>Maintenance &amp; Operations (26)</b>						
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
<b>Total Maintenance &amp; Operations</b>	<b>1,657,661</b>	<b>2,150,310</b>	<b>2,120,687</b>	<b>2,183,451</b>	<b>(72,601)</b>	<b>2,110,850</b>

**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			Approved		
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	Revised FY 24-25
<b>Transportation (27)</b>						
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
<b>Total Transportation</b>	<b>412,113</b>	<b>542,641</b>	<b>748,905</b>	<b>458,369</b>	<b>137,894</b>	<b>596,263</b>

**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
<b>Central Services (28)</b>						
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
<b>Total Central Services</b>	<b>355,492</b>	<b>332,753</b>	<b>549,895</b>	<b>532,492</b>	<b>(14,549)</b>	<b>517,943</b>

**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	Actuals	Actuals	Approved	Change	Revised
	FY 21-22	FY 22-23	FY 23-24	FY 24-25		FY 24-25
<b>Property Services (40)</b>						
011X Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	34,878	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	2,304	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
<b>Total Property Services</b>	<b>0</b>	<b>999,213</b>	<b>2,117,472</b>	<b>6,304</b>	<b>153,239</b>	<b>159,543</b>

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
<b>Strasburg Elementary (110)</b>						
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
<b>Total Transportation</b>	<b>3,134,191</b>	<b>3,673,040</b>	<b>3,576,225</b>	<b>3,704,126</b>	<b>(39,872)</b>	<b>3,664,254</b>

**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
<b>Strasburg Preschool (120)</b>						
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
<b>Total Transportation</b>	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
<b>Certified</b>									
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
<b>Positions by Funding Source</b>		<b>34.0</b>	<b>3.0</b>	<b>1.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>43.0</b>	<b>0.0</b>
<b>Classified</b>									
Building Secretary		1.0							1.0
Para (Office)		1.0							1.0
Para (Library)		1.0							1.0
Para (Math Interventionist)		1.0							1.0
Para (SPED)			7.1				0.4		7.5
Para (Preschool)					4.2				4.2
Para (ELL)		0.0							0.0
Para (Title I)				1.0					1.0
<b>Positions by Funding Source</b>		<b>4.0</b>	<b>7.1</b>	<b>1.0</b>	<b>4.2</b>	<b>0.0</b>	<b>0.4</b>	<b>16.7</b>	<b>1.0</b>
<b>Grand Total</b>		<b>38.0</b>	<b>10.1</b>	<b>2.0</b>	<b>9.2</b>		<b>0.4</b>	<b>59.7</b>	<b>1.0</b>

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
<b>Hemphill Middle School (120)</b>						
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
<b>Total Transportation</b>	<b>1,700,417</b>	<b>1,758,300</b>	<b>2,125,520</b>	<b>2,103,910</b>	<b>22,276</b>	<b>2,126,186</b>

**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>
<b><i>Certified</i></b>									
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	
<b><i>Positions by Funding Source</i></b>		<b>20.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>21.0</b>	<b>0.0</b>
<b><i>Classified</i></b>									
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	
<b><i>Positions by Funding Source</i></b>		<b>4.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6.0</b>	<b>0.0</b>
<b><i>Grand Total</i></b>		<b>24.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>		<b>0.0</b>	<b>27.0</b>	<b>0.0</b>

**Strasburg School District 31 J**

Revised Budget

School Budgets

FY 2024/25

Location: Strasburg High School

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Approved FY 24-25	Change	Revised FY 24-25
<b>Strasburg High School (310)</b>						
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
<b>Total Transportation</b>	<b>2,312,235</b>	<b>2,513,347</b>	<b>2,741,890</b>	<b>3,006,293</b>	<b>(49,467)</b>	<b>2,956,826</b>

**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>
<b><i>Certified</i></b>									
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	
<b><i>Positions by Funding Source</i></b>		<b>23.9</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>26.1</b>	<b>0.0</b>
<b><i>Classified</i></b>									
Buidling Secretary		1.0						1.0	
Administrative Asst.-Counselor		1.0						1.0	
Para (Library)		1.0						1.0	
Para (SPED)			1.0				-1.0	0.0	
Para (ELL)		1.0						1.0	
<b><i>Positions by Funding Source</i></b>		<b>4.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-1.0</b>	<b>4.0</b>	<b>0.0</b>
<b><i>Grand Total</i></b>		<b>27.9</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-0.8</b>	<b>30.1</b>	<b>0.0</b>

**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
<b>Prairie Creeks High School (320)</b>						
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
<b>Total Transportation</b>	<b>187,091</b>	<b>244,743</b>	<b>219,572</b>	<b>262,813</b>	<b>(421)</b>	<b>262,391</b>

**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>
<b><i>Certified</i></b>									
Principal	36	1.0						1.0	
Life Skills Technician	36	0.5						0.5	0.5
<b><i>Positions by Funding Source</i></b>		<b>0.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.5</b>	<b>0.5</b>
<b><i>Classified</i></b>									
Administrative Assistant	36	1.0						1.0	
<b><i>Positions by Funding Source</i></b>		<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>
<b><i>Grand Total</i></b>		<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2.5</b>	<b>0.5</b>

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

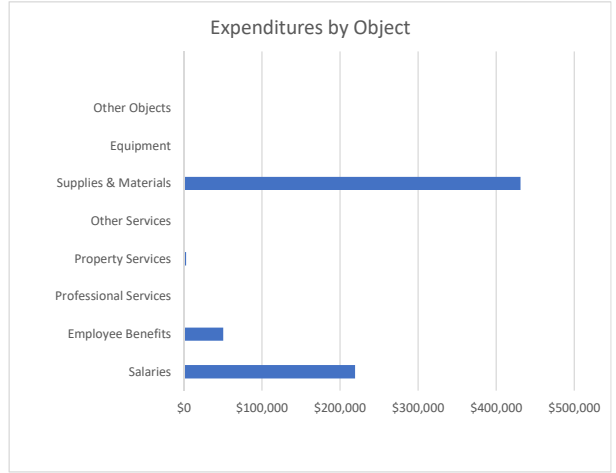
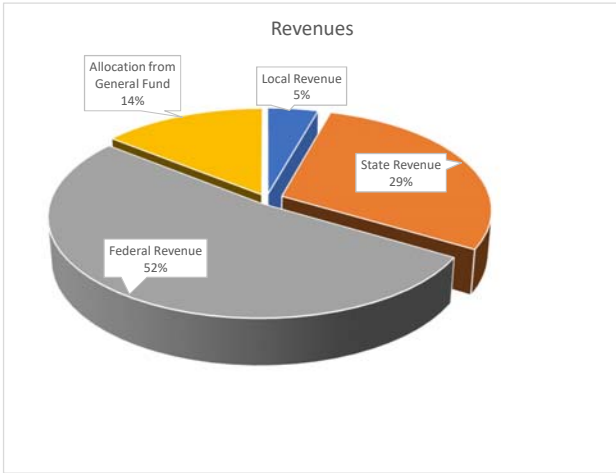
**Strasburg School District 31 J**  
**Revised Budget**  
**Central Services Staffing Allocations**  
**FY 2024/25**

Projected Enrollment 1,180.00

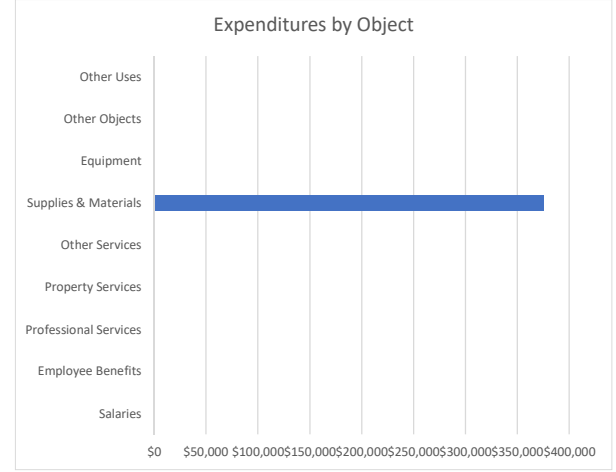
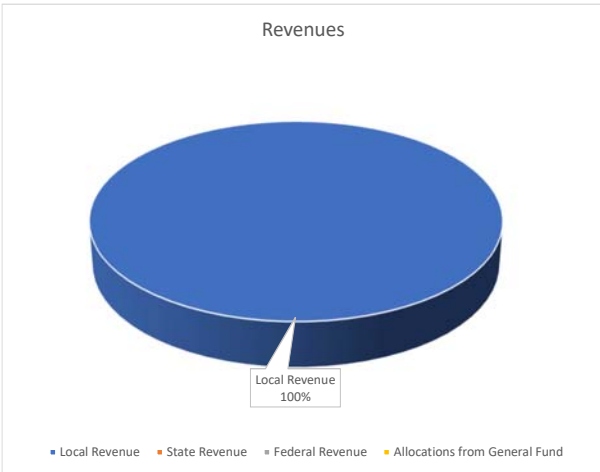
<i>FTE</i>	<i># of Students/ Staff</i>	<i>General Fund Original</i>	<i>Other Grants</i>	<i>Conversion</i>	<i>Increase/ Decrease</i>	<i>2022-2023 FTE + Appeals</i>	<i>Vacancies</i>
Superintendent	1,180.0	1.0				1.0	
Exec. Asst. Superintendent	1,180.0	1.0				1.0	
Fiscal Services/Central Registration	590.0	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	
<b>Positions by Funding Source</b>		<b>41.3</b>	<b>0.0</b>	<b>0.0</b>	<b>-3.0</b>	<b>38.3</b>	<b>0.0</b>

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

**Food Services Fund**



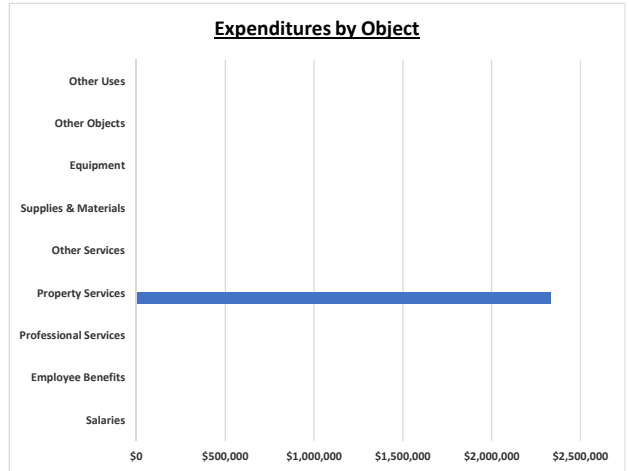
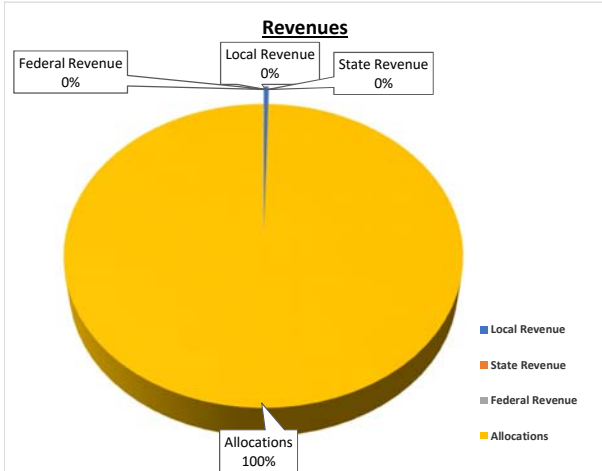
**Student Activity Fund**



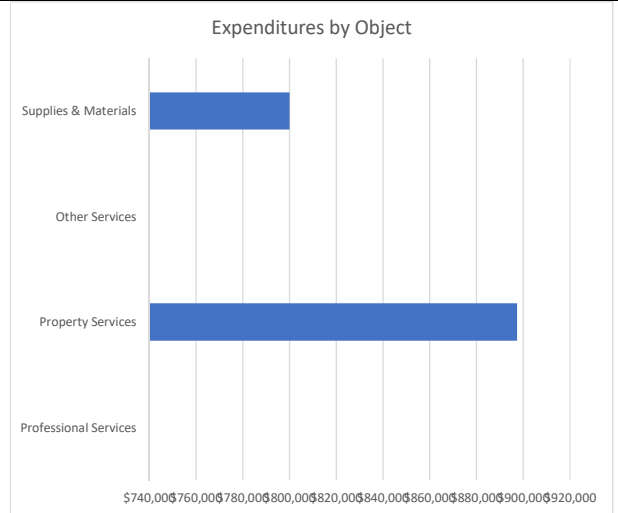
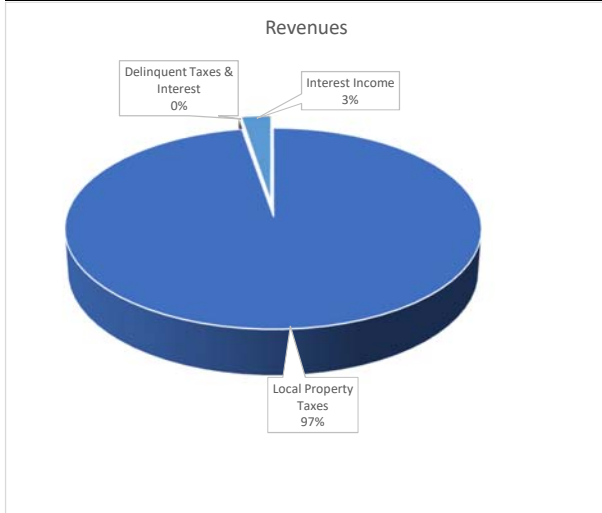
**Strasburg School District 31 J**

Revised Budget  
Other Fund Graphs  
FY 2024/25

**Building Fund**

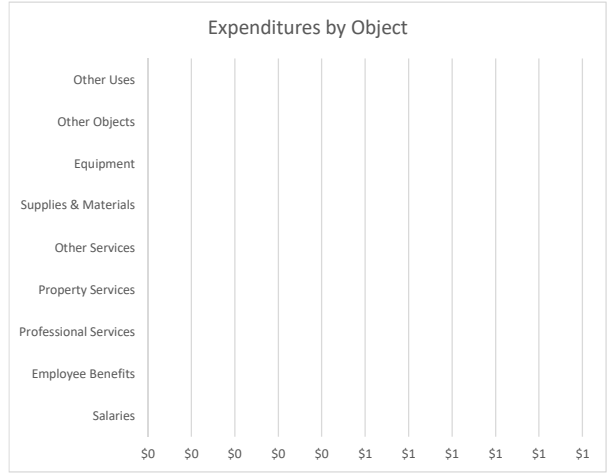
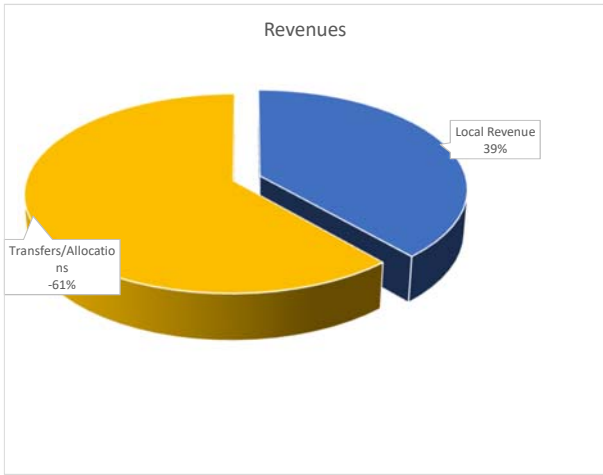


**Bond Redemption Fund**



**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
<b>Beginning Fund Balance</b>						
Unspendable (Inventory)				13,097	4,773	17,870
Restricted Fund Balance	37,430	66,760	17,316	4,219	31,489	35,708
<b>Total Beginning Fund Balance</b>	37,430	66,760	17,316	17,316	36,262	53,578
<b>Revenues</b>						
1XXX Local Revenue	38,918	191,362	33,704	30,800	0	30,800
3XXX State Revenue	2,968	9,568	358,766	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
<b>Total Revenues</b>	608,921	511,746	824,747	729,000	(28,730)	700,270
<b>Total Resources Available</b>	646,351	578,506	842,063	746,316	7,532	753,848
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	579,591	561,190	788,485	722,764	(17,714)	705,050
<b>Surplus/(Deficit)</b>	29,330	(49,444)	36,262	6,236	(11,016)	(4,780)
<b>Fund Balances</b>						
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
<b>Total Fund Balance</b>	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
<b>Beginning Fund Balance</b>						
Fund Balance	159,864	207,062	190,938	215,398	(24,042)	191,356
<b>Total Beginning Fund Balance</b>	159,864	207,062	190,938	215,398	(24,042)	191,356
<b>Revenues</b>						
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	
<b>Total Revenues</b>	255,420	350,272	366,814	400,000	0	400,000
<b>Total Resources Available</b>	415,284	557,334	557,752	615,398	(24,042)	591,356
<b>Expenditures</b>						
011X Salaries					0	
02XX Employee Benefits					0	
03XX Professional Services					0	
04XX Property Services					0	
05XX Other Services					0	
06XX Supplies & Materials	208,222	366,396	366,396	375,000	0	375,000
07XX Equipment					0	
08XX Other Objects					0	
09XX Other Uses					0	
<b>Total Expenditures</b>	208,222	366,396	366,396	375,000	0	375,000
<b>Surplus/(Deficit)</b>	47,198	(16,124)	418	25,000	0	25,000
<b>Fund Balances</b>						
Fund Balance	207,062	190,938	191,356	240,398	(24,042)	216,356
<b>Ending Fund Balances</b>	207,062	190,938	191,356	240,398	(24,042)	216,356
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				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
<b>Beginning Fund Balance</b>						
Fund Balance	2,248,483	2,295,439	2,333,777	2,170,490	9,706	2,180,196
<b>Total Beginning Fund Balance</b>	2,248,483	2,295,439	2,333,777	2,170,490	9,706	2,180,196
<b>Revenues</b>						
1110 Local Property Taxes	1,716,795	1,702,769	1,486,491	1,500,000	0	1,500,000
1120 Specific Ownership (if Applicable)					0	
1140 Delinquent Taxes & Interest				2,000	0	2,000
1141 Abatement					0	
1500 Interest Income	27,186	31,800	54,016	25,000	15,000	40,000
1900 Other Local		2,044			0	
<b>Total Revenues</b>	1,743,981	1,736,613	1,540,507	1,527,000	15,000	1,542,000
<b>Total Resources Available</b>	3,992,464	4,032,052	3,874,284	3,697,490	24,706	3,722,196
<b>Expenditures</b>						
03XX Professional Services					0	
04XX Property Services					0	
05XX Other Services					0	
06XX Supplies & Materials					0	
07XX Equipment					0	
08XX Other Objects					0	
5100-0830 Debt Service/Interest	957,025	938,275	919,088	897,400	0	897,400
09XX Other Uses					0	
5100-0910 Debt Service/Principal	740,000	760,000	775,000	800,000	0	800,000
<b>Total Expenditures</b>	1,697,025	1,698,275	1,694,088	1,697,400	0	1,697,400
<b>Surplus/(Deficit)</b>	46,956	38,338	(153,581)	(170,400)	15,000	(155,400)
<b>Fund Balances</b>						
Fund Balance	2,295,439	2,333,777	2,180,196	2,000,090	24,706	2,024,796
<b>Total Ending Fund Balance</b>	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
<b>Beginning Fund Balance</b>						
Fund Balance	24,024,824	6,943,459	1,283,086	4,283,086	(4,441,851)	(158,765)
<b>Total Beginning Fund Balance</b>	24,024,824	6,943,459	1,283,086	4,283,086	(4,441,851)	(158,765)
<b>Revenues</b>						
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
<b>Total Revenues</b>	2,518,746	920,607	64,604	142,998	2,227,002	2,370,000
<b>Total Resources Available</b>	26,543,570	7,864,066	1,347,690	4,426,084	(2,214,849)	2,211,235
<b>Expenditures</b>						
011X Salaries					0	0
02XX Employee Benefits					0	0
03XX Professional Services					0	0
04XX Property Services	16,675,615	6,580,980	1,506,455	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
<b>Total Expenditures</b>	19,600,111	6,580,980	1,506,455	3,599,354	(1,266,656)	2,332,698
<b>Surplus/(Deficit)</b>	<b>(17,081,365)</b>	<b>(5,660,373)</b>	<b>(1,441,851)</b>	<b>(3,456,356)</b>	3,493,658	37,302
<b>Fund Balances</b>						
Fund Balance	6,943,459	1,283,086	(158,765)	826,730	(948,193)	(121,463)
<b>Total Ending Fund Balance</b>	6,943,459	1,283,086	(158,765)	826,730	(948,193)	(121,463)
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				<b>4,426,084</b>		<b>2,211,235</b>

**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
<b>Beginning Fund Balance</b>						
Fund Balance	297,700	312,066	557,064	260,764	307,814	568,578
<b>Total Beginning Fund Balance</b>	297,700	312,066	557,064	260,764	307,814	568,578
<b>Revenues</b>						
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)
<b>Total Revenues</b>	14,366	244,998	11,514	(129,298)	17,323	(111,975)
<b>Total Resources Available</b>	312,066	557,064	568,578	131,466	325,137	456,603
<b>Expenditures</b>						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	14,366	244,998	11,514	(129,298)	17,323	(111,975)
<b>Fund Balances</b>						
Fund Balance	312,066	557,064	568,578	131,466	325,137	456,603
<b>Total Ending Fund Balance</b>	312,066	557,064	568,578	131,466	325,137	456,603
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				\$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
<b>Beginning Fund Balance (Includes All Reserves)</b>			6,072,753	53,578	191,356	2,180,196	(158,765)	568,578	8,907,696
<b>Revenues</b>									
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	
<b>Total Revenues</b>		15,223,711	600,270	400,000	1,500,000	10,000	(111,975)	17,622,006	
<b>Total Beginning Fund Balance and Reserves</b>		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							-	
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		19,136,464	753,848	591,356	3,680,196	(148,765)	156,603	24,169,702	
<b>Expenditures</b>									
<b>Instruction - Program 0010 to 2099</b>									
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	-						-	
<b>Total Instruction</b>		9,198,373	-	375,000	-	-	-	9,573,373	
<b>Supporting Services</b>									
<b>Students - Program 2100</b>									
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	
<b>Total Students</b>		732,496	-	-	-	-	-	732,496	
<b>Instructional Staff - Program 2200</b>									
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	-						-	
<b>Total Instructional Staff</b>		365,042	-	-	-	-	-	365,042	
<b>General Administration - Program 2300, including Program 2303 and 2304</b>									
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
<b>Total School Administration</b>			421,027	-	-	-	-	-	421,027
<b>School Administration - Program 2400</b>									
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
<b>Total School Administration</b>			1,162,208	-	-	-	-	-	1,162,208
<b>Business Services - Program 2500, including Program 2501</b>									
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
<b>Total Business Services</b>			231,397	-	-	-	-	-	231,397
<b>Operations and Maintenance - Program 2600</b>									
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	-							-
<b>Total Operations and Maintenance</b>			2,110,850	-	-	-	-	-	2,110,850
<b>Student Transportation - Program 2700</b>									
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	-							-
<b>Total Student Transportation</b>			596,263	-	-	-	-	-	596,263
<b>Central Support - Program 2800, including Program 2801</b>									
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
<b>Total Central Support</b>			517,943	-	-	-	-	-	517,943
<b>Other Support - Program 2900</b>									
Salaries	0100								-
Employee Benefits, including object 0280	0200								-
Purchased Services	0300,0400,								-
	0500								-
Supplies and Materials	0600								-
Property	0700								-
Other	0800, 0900								-

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD  Budgeted Pupil Count: x,xxx.x		Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>Total Other Support</b>			-	-	-	-	-	-	
<b>Food Service Operations - Program 3100</b>									
Salaries	0100		219,176					219,176	
Employee Benefits, including object 0280	0200		50,520					50,520	
Purchased Services	0300,0400,0500		4,200					4,200	
Supplies and Materials	0600		431,154					431,154	
Property	0700		-					-	
Other	0800, 0900		-					-	
<b>Total Other Support</b>			-	705,050	-	-	-	705,050	
<b>Enterprise Operations - Program 3200</b>									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
<b>Total Enterprise Operations</b>			-	-	-	-	-	-	
<b>Community Services - Program 3300</b>									
Salaries	0100		-					-	
Employee Benefits, including object 0280	0200		-					-	
Purchased Services	0300,0400,0500		-					-	
Supplies and Materials	0600		-					-	
Property	0700		-					-	
Other	0800, 0900		-					-	
<b>Total Community Services</b>			-	-	-	-	-	-	
<b>Education for Adults - Program 3400</b>									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
<b>Total Education for Adults Services</b>			-	-	-	-	-	-	
<b>Total Supporting Services</b>			6,137,227	705,050	-	-	-	6,842,277	
<b>Property - Program 4000</b>									
Salaries	0100		-					-	
Employee Benefits, including object 0280	0200		-					-	
Purchased Services	0300,0400,0500		-					-	
Supplies and Materials	0600		2,304					2,304	
Property	0700		157,239					157,239	
Other	0800, 0900		-					-	
<b>Total Property</b>			159,543	-	-	-	-	159,543	
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Strasburg School District 31J District Code: 0060 Adopted Budget Adopted: TBD  Budgeted Pupil Count: x,xxx.x	Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Other	0800, 0900				800,000			800,000
<b>Total Other Uses</b>		-	-	-	800,000	-	-	800,000
<b>Total Expenditures</b>		15,495,143	705,050	375,000	800,000	-	-	17,375,193
<b>APPROPRIATED RESERVES</b>								
Other Reserved Fund Balance (9900)	0840							-
Other Restricted Reserves (932X)	0840							-
Reserved Fund Balance (9100)	0840							-
District Emergency Reserve (9315)	0840							-
Reserve for TABOR 3% (9321)	0840							-
Reserve for TABOR - Multi-Year Obligations (9322)	0840							-
<b>Total Reserves</b>		-	-	-	-	-	-	-
<b>Total Expenditures and Reserves</b>		15,495,143	705,050	375,000	800,000	-	-	17,375,193
<b>BUDGETED ENDING FUND BALANCE</b>								
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							-
<b>Total Ending Fund Balance</b>		3,641,321	48,798	216,356	2,024,796	(121,463)	456,603	6,266,412
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-	-	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)

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

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This policy ensures that:

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### **Travel costs not covered by the district**

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- 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

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 <del>2025</del> <del>2023</del>

(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 1<sup>st</sup>~~ 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

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

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

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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.

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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 must work with the district charter school to determine an earlier closure date.

The school district 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 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