

Deer Trail School District 26J

Adopted Budget

FY 2023/24



**Deer Trail School Distict
130 S. 2nd Avenue
Deer Trail, CO 80105**

**Micheal Jobman
Superintendent**

**Nanci Sweet
Business Manager**

5-Jun-23

Deer Trail School District 26J

Adopted Budget

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FY 2023/24

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Deer Trail School District 26J
Adopted Budget
Budget Development Assumptions
FY 2023/24

	FY 2022/23	FY 2023/24
Revenue-Based Assumptions		
October FTE Pupil Count	306.5	305.0
5-Yr Avg Funded Pupil Count	242.1	267.6
Post-Negative Factor Per-Pupil Funding	\$13,388	\$14,694
Total Program Funding	\$4,103,444	\$4,657,171
Budget Stabilization Factor	(\$156,850)	(\$103,454)
Net Assessed Valuation	\$53,331,043	\$53,331,043
Property Tax Mill Levy Components:		
General Fund	27.000	27.000
Abatement Levy	0.000	0.000
Bond Fund	9.759	9.759
Mill Levy Override Fund	0.000	0.000
Total Mill Levy	36.759	36.759

Expenditure-Based Assumptions		
District Contribution Family Insurance Premium		\$10,330
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/23 & 24)	\$13.65	\$14.74

Debt-Based Assumptions		
Net Assessed Valuation	\$53,331,043	\$53,331,043
Gross Debt Capacity @ 20%	\$10,666,209	\$10,666,209
General Obligation Principal Outstanding as of Year-End		
Remaining Debt Capacity	\$10,666,208.60	\$10,666,208.60

Deer Trail School District 26J
Adopted Budget
Use of Beginning Fund Balance Resolution
FY 2023/24

Use of Beginning Fund Balance Resolution

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 **\$347,798** to spend down beginning fund balance.
- * **ACTIVITY FUND**, in the amount **\$7,000** to spend down beginning fund balance.
- * **BUILDING FUND**, in the amount **\$560,000** to spend down beginning fund balance.
- * **CAPITAL RESERVE FUND**, in the amount **\$69,500** 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

Deer Trail School District 26J

Adopted Budget

Appropriation Resolution

FY 2023/24

Appropriation Resolution

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

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	8,890,069
Special Revenue Funds	
Food Service Fund	180,393
Pupil Activity Fund	138,000
Bond Redemption Fund	
Bond Redemption Fund	981,600
Capital Projects Funds	
Capital Reserve Fund	150,500
Building Fund	<u>568,000</u>
Total Appropriation	<u><u>\$10,908,562</u></u>

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Fund Balance Change

FY 2023/24

Fund Balance Change Calculation Worksheet		
General Fund Beginning Fund Balance	\$4,030,711	
General Fund Ending Fund Balance	<u>\$3,682,913</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$347,798)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Small Vehicles	120,000	
Teacherage Repairs	10,000	
SIS conversion	10,000	
Planned Fund Balance Reduction	<u>207,798</u>	
Total		<u><u>\$347,798</u></u>
Food Service Fund Beginning Fund Balance	\$14,000	
Food Service Fund Ending Fund Balance	<u>\$14,803</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>\$803</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Equipment Repairs		
Activity Fund Beginning Fund Balance	\$40,000	
Activity Fund Ending Fund Balance	<u>\$33,000</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$7,000)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Student Activities		
Building Fund Beginning Fund Balance	\$560,000	
Building Fund Ending Fund Balance	<u>\$0</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$560,000)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
To Close Building Fund per IRS Requirements		
Bond Redemption Fund Beginning Fund Balance	\$450,000	
Bond Redemption Fund Ending Fund Balance	<u>\$460,600</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>\$10,600</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
Capital Reserve Fund Beginning Fund Balance	\$100,000	
Capital Reserve Fund Ending Fund Balance	<u>\$30,500</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u><u>(\$69,500)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Vehicles		

Deer Trail School District 26J

Adopted Budget

Interfund Borrowing Resolution

FY 2023/24

Interfund Borrowing Resolution

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

Resolved, that:

effective July 1, 2023, Deer Trail 26-J School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	\$100,000
21 Food Service Fund	\$50,000
43 Capital Reserve	\$50,000

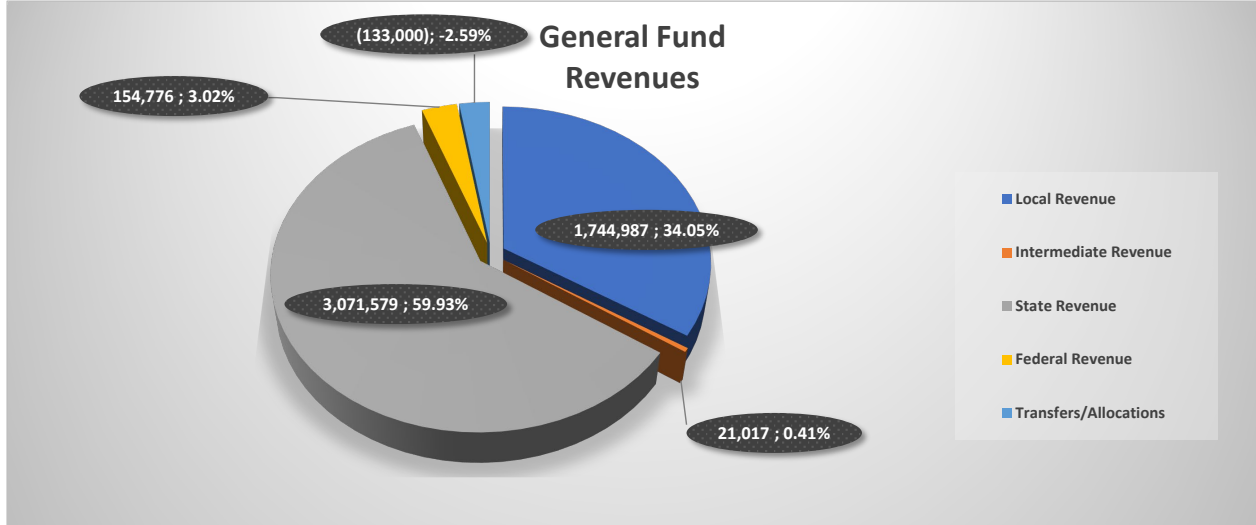
Deer Trail School District 26J

Adopted Budget

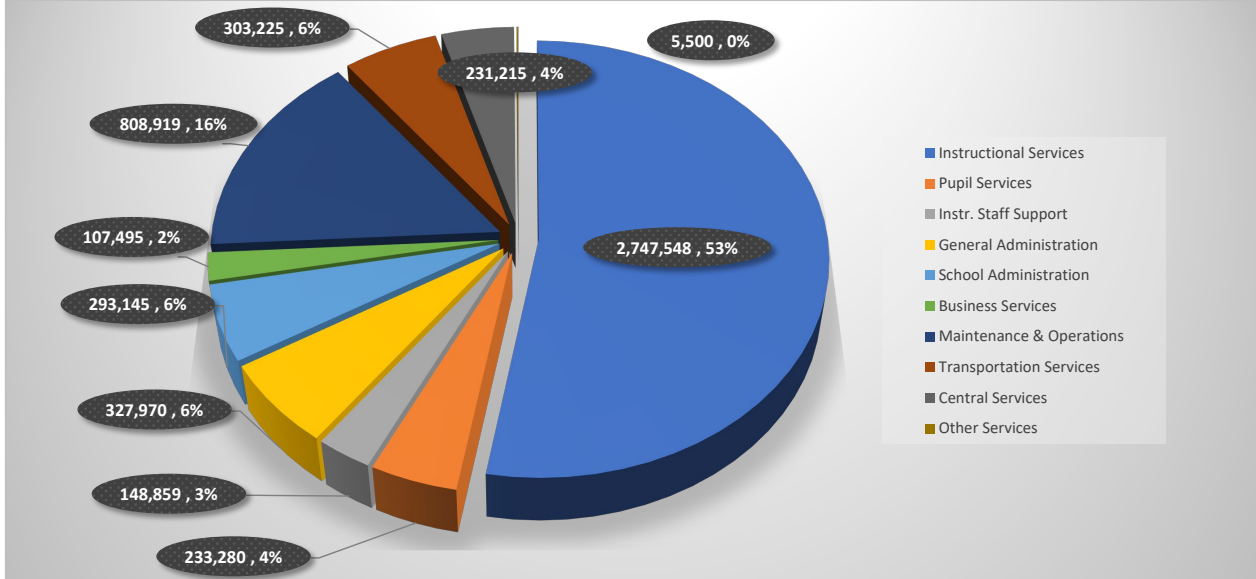
General Fund

FY 2023/24

General Fund Revenues



General Fund Expenditures (By Program)



Deer Trail School District 26J

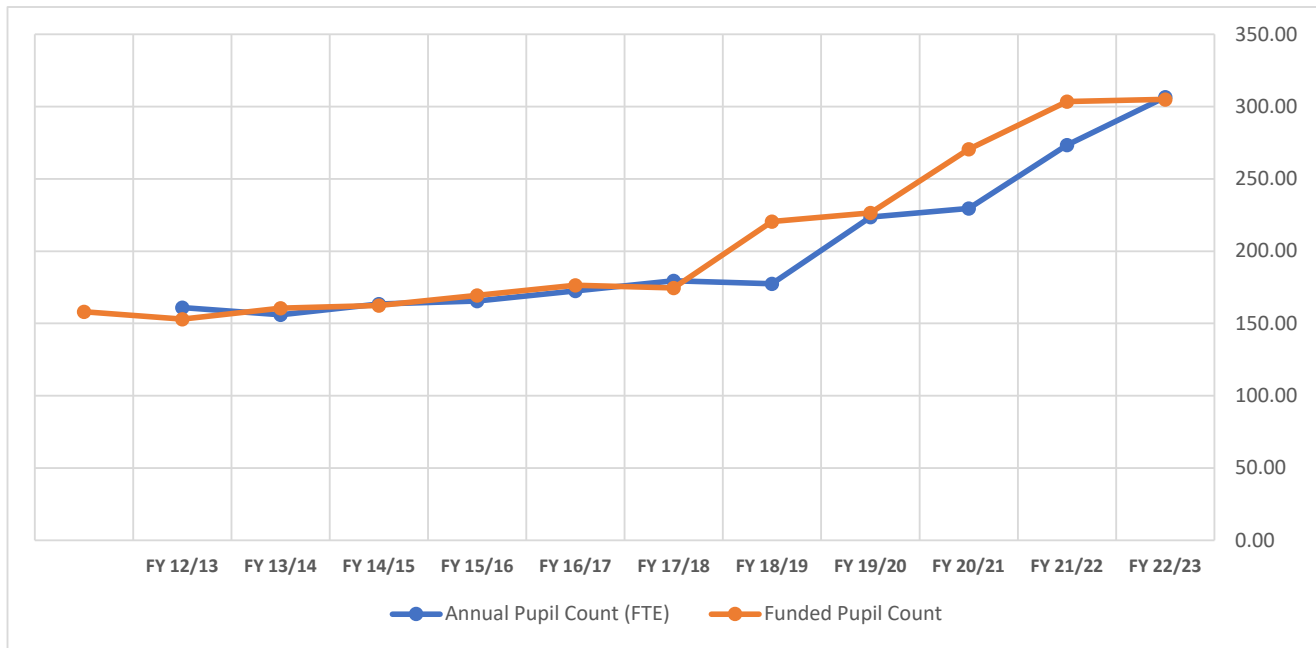
Adopted Budget

Pupil Count History

FY 2023/24

Fiscal Year	Annual Pupil Count (FTE)	Year over Year Pupil Count Chg	Funded Pupil Count
FY 23/24 (Proj)	305.00	(1.5)	305.00
FY 22/23	306.50	33.0	303.50
FY 21/22	273.50	44.0	270.50
FY 20/21	229.50	6.0	226.50
FY 19/20	223.50	46.0	220.50
FY 18/19	177.50	(2.0)	174.50
FY 17/18	179.50	7.0	176.50
FY 16/17	172.50	7.0	169.50
FY 15/16	165.50	2.0	162.50
FY 14/15	163.50	7.5	160.50
FY 13/14	156.00	(5.0)	153.00
FY 12/13	161.00	N/A	158.00

* From CDE Funding Worksheets



Deer Trail School District 26J

Adopted Budget

Individual Fund Statements

FY 2023/24

Individual Fund Statements



Deer Trail School District 26J

Adopted Budget

General Fund

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Beginning Fund Balance						
Restricted - TABOR	0	0	0	123,633	26,367	150,000
All Other Fund Balance	0	0	0	3,505,711	375,000	3,880,711
Total Beginning Fund Balance	1,793,185	2,377,054	2,935,713	3,630,711	401,367	4,030,711
Revenues						
Local Revenue	1,473,265	1,448,692	1,624,493	1,606,161	138,825	1,744,987
Intermediate Revenue	32,319	23,858	22,476	21,029	(12)	21,017
State Revenue	2,012,018	2,002,981	2,398,949	2,827,558	244,022	3,071,579
Federal Revenue	99,058	368,428	217,018	323,131	(168,355)	154,776
Transfers/Allocations	0		(55,000)	0	(133,000)	(133,000)
Total Revenues	3,616,660	3,843,959	4,207,936	4,777,879	81,480	4,859,358
Total Resources Available	5,409,845	6,221,013	7,143,649	8,408,590	482,847	8,890,069
Expenditures						
Instructional Services	1,690,155	1,701,401	1,865,728	2,439,687	307,861	2,747,548
Pupil Services	140,019	173,038	220,150	265,211	(31,931)	233,280
Instr. Staff Support	43,265	45,048	121,527	176,296	(27,437)	148,859
General Administration	238,838	232,477	277,011	315,083	12,887	327,970
School Administration	115,416	162,497	172,611	233,125	60,020	293,145
Business Services	93,285	94,233	82,073	107,285	210	107,495
Maintenance & Operations	383,267	627,843	489,972	657,401	151,518	808,919
Transportation Services	82,995	73,561	118,736	235,823	67,402	303,225
Central Services	136,551	163,176	162,160	218,835	12,380	231,215
Other Services	7,684	0	2,970	5,500	0	5,500
Total Expenditures	2,931,475	3,273,274	3,512,938	4,654,246	552,910	5,207,156
Other Financing Uses						
Transfers Out	101,316	12,026	55,000	0	0	0
Total Other Financing Uses	101,316	12,026	55,000	0	0	0
Surplus/(Deficit)	583,869	558,659	639,998	123,633	(471,431)	(347,798)
Fund Balances						
Restricted - TABOR	0	0	0	123,633	26,367	150,000
All Other Fund Balance	2,377,054	2,935,713	3,575,711	3,630,711	(96,431)	3,532,913
Total Fund Balance	2,377,054	2,935,713	3,575,711	3,754,344	(70,064)	3,682,913
Total Expenditures & Fund Balance				8,408,590	482,847	8,890,069
Total Appropriation				\$8,408,590		\$8,890,069

Deer Trail School District 26J

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

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Local Revenues						
1110 Property Taxes	1,241,258	1,254,339	1,467,919	1,439,938	82,460	1,522,398
1120 Specific Ownership Taxes	119,366	127,010	121,693	112,023	(20,234)	91,789
1140 Delinquent Taxes & Interest	621	1,221	3,036	3,900	(1,400)	2,500
1500 Earnings on Investments	23,852	12,125	6,904	22,000	78,000	100,000
1700 Pupil Activity Fees	2,225	1,525	4,225	10,000	(2,000)	8,000
19XX Other Local Revenues	85,943	52,472	19,103	21,000	(700)	20,300
Total Local Revenues	1,473,265	1,448,692	1,624,493	1,606,161	136,125	1,744,987
Intermediate Revenue						
Mineral Lease				29	(12)	17
Other Intermediate Revenue	32,319	23,858	22,476	18,300	2,700	21,000
Total Intermediate Revenue	32,319	23,858	22,476	21,029	2,688	21,017
State Revenue						
State Equalization	1,745,202	1,661,348	2,038,287	2,574,424	293,177	2,867,600
At-Risk Funding	1,366	1,454	1,642	0	0	0
3120 Vocational Education	17,910	16,179	21,579	15,000	8,000	23,000
3130 Special Education				0	0	0
3140 English Language Proficiency	4,630	6,402	9,147	0	0	0
3141 Colorado Preschool Program	569			0	71,143	71,143
3150 Gifted & Talented				5,462	(169)	5,293
3160 Transportation	18,613	19,100	19,469	27,725	(2,725)	25,000
3230 Small & Large Rural	47,007	72,456	89,292	123,540	(123,540)	0
3259 Read Act	8,310	8,332	6,948	10,996	(996)	10,000
3898 On-Behalf Payment	34,950		37,082	0	0	0
ELPA Professional Development	5,437	660	633	7,331	(1,716)	5,615
School Counselor	76,213	81,371	3,275	0	0	0
Library Grant	0	8,000	4,500	4,500	0	4,500
Mitigation At-Risk			85,854	0	0	0
Services with BOCES	51,811	51,835	81,241	58,580	848	59,428
State Share Mitigation		41,981		0	0	
Audit Adjustments				0	0	0
Total State Revenues	2,012,018	1,969,118	2,398,949	2,827,558	244,022	3,071,579
Federal Revenue						
ESSA Title Funds					0	
ESSER Relief Funds	21,826	300,282	115,406	153,484	(83,549)	69,935
Other Federal Revenue	77,232	68,146	101,612	83,407	1,434	84,841
Total Federal Revenues	99,058	368,428	217,018	323,131	(82,115)	154,776
Transfers/Allocations						
5218 Insurance Reserve	0	0	0	0	0	0
5219 Preschool	0	0	0	0	0	0
5819 CPP Allocation from General Fund	0	0	0	0	0	0
5243 Capital Reserve	0	0	(50,000)	0	(50,000)	(50,000)
5221 Food Service	0	0	0	0	(75,000)	(75,000)
5222 Designated Purpose Grant	0	0	0	0	0	0
5223 Pupil Activity Fund	0	0	(5,000)	0	(8,000)	(8,000)
Total Transfers/Allocations	0	0	(55,000)	0	(133,000)	(133,000)
Total Revenues	3,616,660	3,810,096	4,207,936	4,777,879	167,720	4,859,358

Deer Trail School District 26J

Adopted Budget

General Fund Expenditures

FY 2023/24

	Actuals	Actuals	Actuals	Revised		Adopted
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
Instruction (11)						
01XX Salaries	1,047,794	1,066,353	1,143,418	1,403,739	205,250	1,608,989
02XX Employee Benefits	375,929	382,404	440,931	555,315	67,927	623,242
03XX Professional Services	171,324	180,477	124,836	244,835	64,110	308,945
04XX Property Services	0	0		0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	75,440	57,887	99,601	149,511	2,011	151,522
07XX Equipment	16,824	10,642	52,715	81,187	(45,937)	35,250
08XX Other Objects	0	0		0	0	0
09XX Other Uses	2,844	3,638	4,227	5,100	14,500	19,600
Total Instruction	1,690,155	1,701,401	1,865,728	2,439,687	307,860	2,747,548

Deer Trail School District 26J

Adopted Budget

General Fund Expenditures

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Student Support Svcs (21)					0	
01XX Salaries	69,147	91,662	108,124	140,445	(27,345)	113,100
02XX Employee Benefits	23,493	28,023	48,007	39,966	3,314	43,280
03XX Professional Services	36,568	46,887	59,743	82,400	(7,900)	74,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	10,037	6,466	4,276	2,400	0	2,400
07XX Equipment	774	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Support Svcs	140,019	173,038	220,150	265,211	(31,931)	233,280
Instr Staff Support Svcs (22)						
01XX Salaries	1,750	1,750	22,653	38,126	(30,421)	7,705
02XX Employee Benefits	426	395	11,262	23,782	(21,658)	2,124
03XX Professional Services	31,048	13,768	64,341	73,250	49,295	122,545
04XX Property Services	0		0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	2,690	16,517	16,681	36,354	(24,654)	11,700
07XX Equipment	7,351	12,618	0	4,785	0	4,785
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	6,590	0	0	0
Total Staff Support Svcs	43,265	45,048	121,527	176,296	(27,437)	148,859
General Administration (23)						
01XX Salaries	139,864	127,088	165,596	186,250	13,850	200,100
02XX Employee Benefits	52,231	50,723	59,573	50,585	3,485	54,070
03XX Professional Services	34,194	40,878	37,450	57,048	(7,248)	49,800
04XX Property Services	0	0	0	500	0	500
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	6,498	7,777	7,052	11,700	2,000	13,700
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	6,051	6,011	7,340	9,000	800	9,800
Total General Administration	238,838	232,477	277,011	315,083	12,887	327,970
School Administration (24)						
01XX Salaries	76,302	108,053	121,513	164,750	46,575	211,325
02XX Employee Benefits	32,786	43,560	43,576	57,475	11,845	69,320
03XX Professional Services	2,480	6,591	2,442	4,500	500	5,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	3,682	3,207	4,405	5,200	300	5,500
07XX Equipment	166	1,086	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	675	1,200	800	2,000
Total School Administration	115,416	162,497	172,611	233,125	60,020	293,145

Deer Trail School District 26J

Adopted Budget

General Fund Expenditures

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Business Services (25)						
01XX Salaries	42,700	43,362	43,960	46,550	4,250	50,800
02XX Employee Benefits	10,105	9,540	10,639	10,950	740	11,690
03XX Professional Services	36,765	40,315	24,682	45,185	(4,780)	40,405
04XX Property Services		0	0	600	0	600
05XX Other Services	1,850	0	0	0	0	0
06XX Supplies & Materials	1,326	490	2,076	3,000	0	3,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	539	526	716	1,000	0	1,000
Total Business Services	93,285	94,233	82,073	107,285	210	107,495
Maintenance & Operations (26)						
01XX Salaries	75,947	74,735	78,441	107,700	26,610	134,310
02XX Employee Benefits	27,595	24,304	27,003	38,340	13,125	51,465
03XX Professional Services	127,547	187,133	229,910	297,700	66,300	364,000
04XX Property Services	0	0		0	33,700	33,700
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	136,792	167,122	151,414	206,661	14,783	221,444
07XX Equipment	15,386	174,549	3,204	7,000	(3,000)	4,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	383,267	627,843	489,972	657,401	151,518	808,919
Student Transportation (27)						
01XX Salaries	41,384	40,952	57,866	72,750	20,455	93,205
02XX Employee Benefits	10,033	9,292	16,239	19,773	3,647	23,420
03XX Professional Services	22,057	15,683	24,864	34,700	(200)	34,500
04XX Property Services		0	0	0	120,500	120,500
05XX Other Services			0	0	0	0
06XX Supplies & Materials	9,115	7,273	19,203	41,500	(10,500)	31,000
07XX Equipment	0	0	0	66,500	(66,500)	
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	406	361	564	600	0	600
Total Student Transportation	82,995	73,561	118,736	235,823	67,402	303,225
Central Services (28)						
01XX Salaries	45,725	51,469	44,502	58,970	7,530	66,500
02XX Employee Benefits	17,601	20,283	18,092	20,715	3,900	24,615
03XX Professional Services	51,186	65,230	62,033	77,400	(23,550)	53,850
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	13,738	22,499	24,315	43,000	24,500	67,500
07XX Equipment	8,301	3,695	13,218	18,000	0	18,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	750	0	750
Total Central Services	136,551	163,176	162,160	218,835	12,380	231,215

Deer Trail School District 26J

Adopted Budget

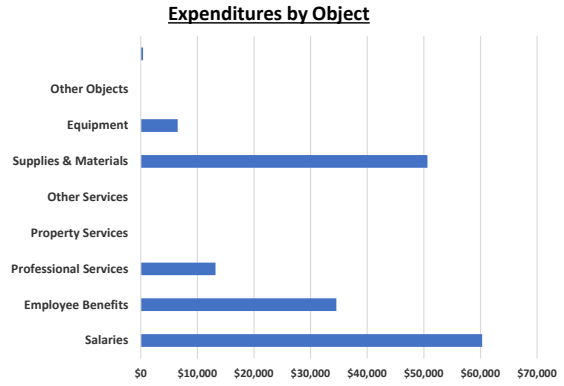
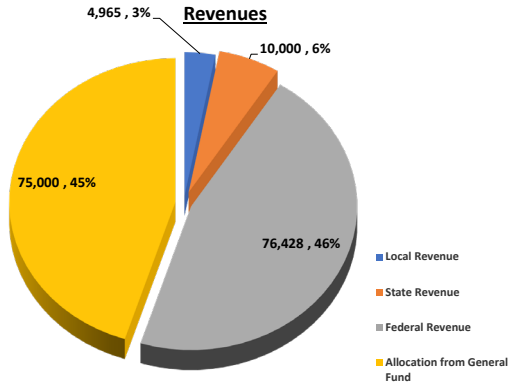
General Fund Expenditures

FY 2023/24

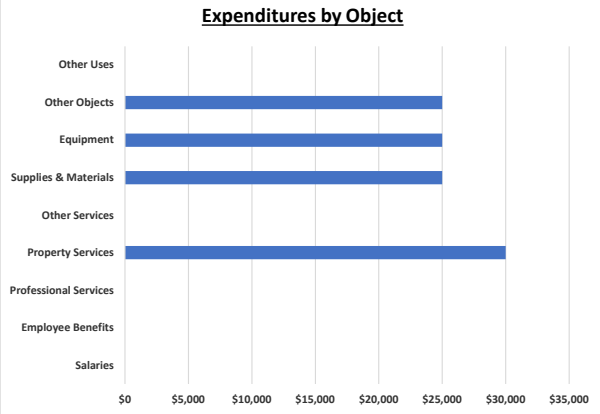
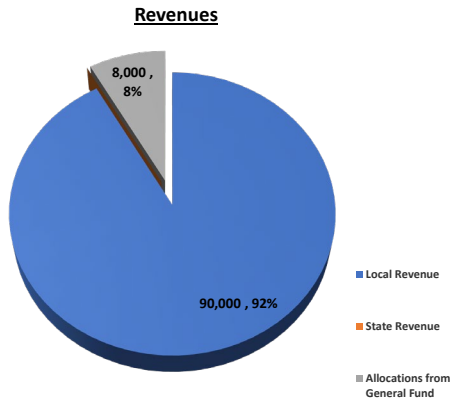
	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Community Services (33)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	2,970	5,500	0	5,500
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Community Services	0	0	2,970	5,500	0	5,500
Debt Service						
PRINCIPAL	7,599	0	0	0	0	0
INTEREST	85	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Property Services	7,684	0	0	0	0	0
Total Expenditures	\$2,931,475	\$3,273,274	\$3,512,938	\$4,654,246	\$552,910	\$5,207,156

Deer Trail School District 26J
 Adopted Budget
 Other Fund Graphs
 FY 2023/24

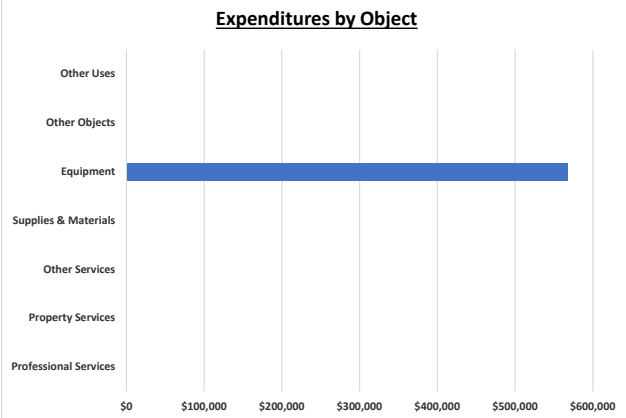
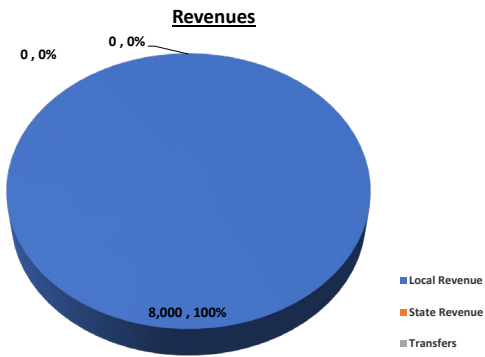
Food Services Fund



Student Activity Fund

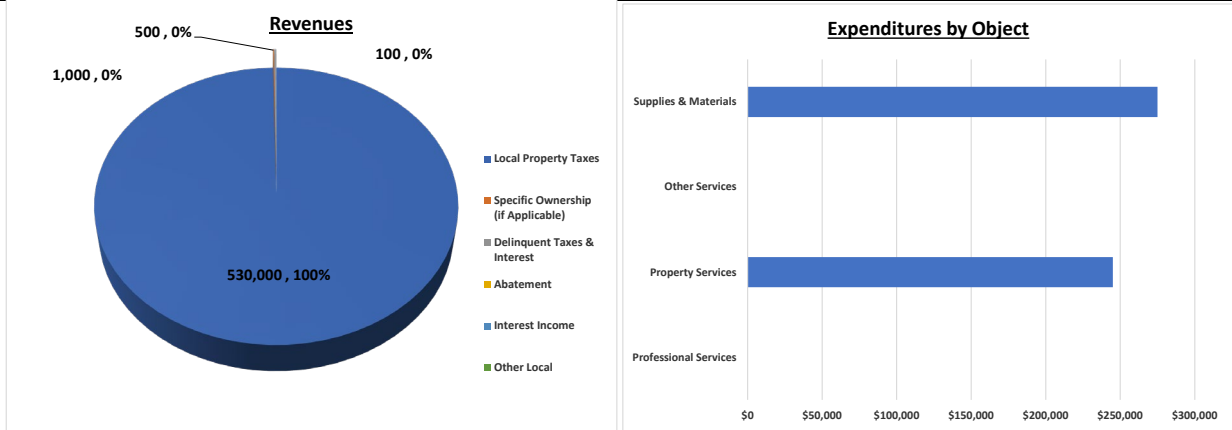


Building Fund (Fund 41)

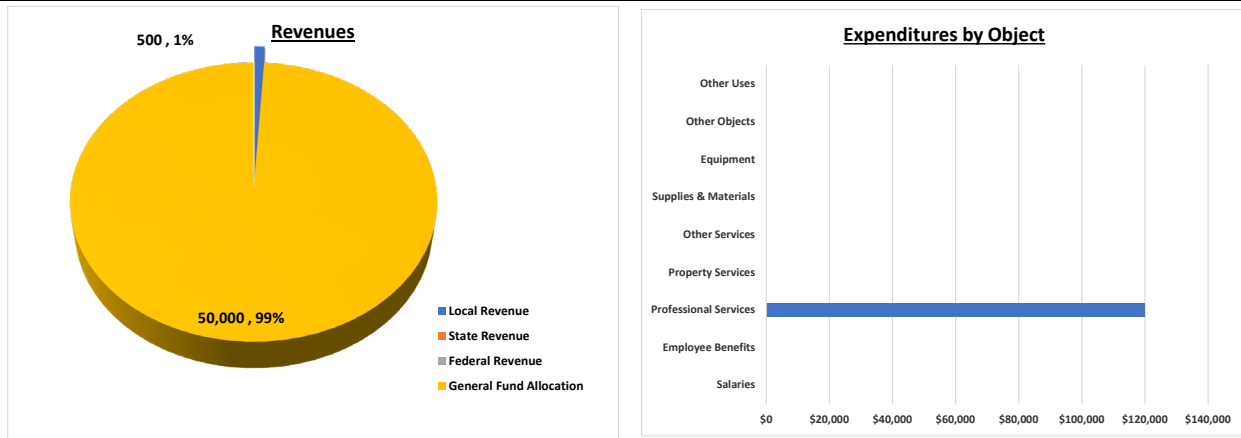


Deer Trail School District 26J
 Adopted Budget
 Other Fund Graphs
 FY 2023/24

Bond Redemption Fund



Capital Reserve Fund



Deer Trail School District 26J

Adopted Budget

Food Service Fund (21)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Beginning Fund Balance						
Unspendable (Inventory)				3,261	739	4,000
Restricted Fund Balance	22,787	22,003	18,113	10,071	(71)	10,000
Total Beginning Fund Balance	22,787	22,003	18,113	13,332	668	14,000
Revenues						
1XXX Local Revenue	17,931	5,735	8,725	21,305	(16,340)	4,965
3XXX State Revenue	4,085	781	699	1,302	8,698	10,000
4XXX Federal Revenue	48,373	85,413	131,571	98,575	(22,147)	76,428
5210 Allocation from General Fund	51,316	12,026		0	75,000	75,000
Total Revenues	121,705	103,955	140,995	121,182	45,211	166,393
Total Resources Available	144,492	125,958	159,108	134,514	45,879	180,393
Expenditures						
011X Salaries	59,689	47,976	53,550	61,700	(1,400)	60,300
02XX Employee Benefits	19,627	22,049	27,976	30,105	4,435	34,540
03XX Professional Services	3,517	2,015	6,934	11,500	1,700	13,200
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	39,656	35,707	56,947	51,900	(1,250)	50,650
07XX Equipment	0	98	369	6,500	0	6,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	400	0	400
Total Expenditures	122,489	107,845	145,776	162,105	3,485	165,590
Surplus/(Deficit)	(784)	(3,890)	(4,781)	(40,923)	41,726	803
Fund Balances						
Unspendable (Inventory)	0	0	3,261	3,261	739	4,000
Restricted Fund Balance	22,003	18,113	10,071	(30,852)	41,655	10,803
Total Fund Balance	22,003	18,113	13,332	(27,591)	42,394	14,803

Total Appropriation(Ending Fund Balance + Expense) **134,514** **180,393**

Staff FTE:

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

Deer Trail School District 26J

Adopted Budget

Pupil Activity Fund (23)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Beginning Fund Balance						
Fund Balance	42,161	46,811	40,342	38,442	1,558	40,000
Total Beginning Fund Balance	42,161	46,811	40,342	38,442	1,558	40,000
Revenues						
1XXX Local Revenue	50,366	36,607	70,798	90,000	0	90,000
3XXX State Revenue	0	0	0	0	0	0
5210 Allocations from General Fund	0	0	5,000	4,800	3,200	8,000
Total Revenues	50,366	36,607	75,798	94,800	3,200	98,000
Total Resources Available	92,527	83,418	116,140	133,242	4,758	138,000
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	25,681	21,051	38,831	30,000	0	30,000
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	18,312	12,995	38,377	25,000	0	25,000
07XX Equipment	843	2,548	490	25,000	0	25,000
08XX Other Objects	880	6,482	0	25,000	0	25,000
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	45,716	43,076	77,698	105,000	0	105,000
Surplus/(Deficit)	4,650	(6,469)	(1,900)	(10,200)	3,200	(7,000)
Fund Balances						
Fund Balance	46,811	40,342	38,442	48,642	(15,642)	33,000
Ending Fund Balances	46,811	40,342	38,442	48,642	(15,642)	33,000
Total Appropriation(Ending Fund Balance + Expense)				153,642		138,000

Deer Trail School District 26J

Adopted Budget

Building Fund

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Beginning Fund Balance						
Fund Balance	2,561,539	953,626	749,503	561,982	(1,982)	560,000
Total Beginning Fund Balance	2,561,539	953,626	749,503	561,982	(1,982)	560,000
Revenues						
1XXX Local Revenue	22,497	4,257	9,239	7,500	500	8,000
3XXX State Revenue	6,650,705	0	0	0	0	0
5210 Transfers	0	0	0	0	0	0
Total Revenues	6,673,202	4,257	9,239	7,500	500	8,000
Total Resources Available	9,234,741	957,883	758,742	569,482	(1,482)	568,000
Expenditures						
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	8,281,115	208,380	196,760	15,000	(15,000)	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	568,000	568,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	8,281,115	208,380	196,760	15,000	553,000	568,000
Surplus/(Deficit)	(1,607,913)	(204,123)	(187,521)	(7,500)	(552,500)	(560,000)
Fund Balances						
Fund Balance	953,626	749,503	561,982	569,482	(569,482)	0
Total Ending Fund Balance	953,626	749,503	561,982	569,482	(569,482)	0

Total Appropriation(Ending Fund Balance + Expense) **584,482** **568,000**

Deer Trail School District 26J

Adopted Budget

Bond Redemption Fund (31)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Beginning Fund Balance						
Fund Balance	419,185	423,247	436,399	458,885	(8,885)	450,000
Total Beginning Fund Balance	419,185	423,247	436,399	458,885	(8,885)	450,000
Revenues						
1110 Local Property Taxes	518,749	529,768	536,318	520,458	9,542	530,000
1120 Specific Ownership (if Applicable)	0	0	0	500	0	500
1140 Delinquent Taxes & Interest	255	513	1,271	1,400	(400)	1,000
1141 Abatement	0	0	0	0	0	0
1500 Interest Income	3,558	46	475	5,000	(4,900)	100
1900 Other Local	0	0	172	0	0	0
Total Revenues	522,562	530,327	538,236	527,358	4,242	531,600
Total Resources Available	941,747	953,574	974,635	986,243	(4,643)	981,600
Expenditures						
03XX Professional Services	0	0	0	1,000	0	1,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
5100-0830 Debt Service/Interest	268,500	262,175	255,750	250,450	(5,450)	245,000
09XX Other Uses	0	0	0	0	0	0
5100-0910 Debt Service/Prinicipal	250,000	255,000	260,000	270,000	5,000	275,000
Total Expenditures	518,500	517,175	515,750	521,450	(450)	521,000
Surplus/(Deficit)	4,062	13,152	22,486	5,908	4,692	10,600
Fund Balances						
Fund Balance	423,247	436,399	458,885	452,977	7,623	460,600
Total Ending Fund Balance	423,247	436,399	458,885	452,977	7,623	460,600

Total Appropriation(Ending Fund Balance + Expense)

\$974,427

\$981,600

Deer Trail School District 26J

Adopted Budget

Debt Amortization Schedule

FY 2023/24

Pymt Date	GO Bond Series 2017		
	Principal	Interest	Balance
8/17/2017			
6/1/2018		216,392.22	216,392.22
12/1/2018	165,000.00	137,150.00	302,150.00
6/1/2019		135,500.00	135,500.00
12/1/2019	250,000.00	135,500.00	385,500.00
6/1/2020		133,000.00	133,000.00
12/1/2020	255,000.00	133,000.00	388,000.00
6/1/2021		129,175.00	129,175.00
12/1/2021	260,000.00	129,175.00	389,175.00
6/1/2022		126,575.00	126,575.00
12/1/2022	270,000.00	126,575.00	396,575.00
6/1/2023		123,875.00	123,875.00
12/1/2023	275,000.00	123,875.00	398,875.00
6/1/2024		121,125.00	121,125.00
12/1/2024	280,000.00	121,125.00	401,125.00
6/1/2025		115,525.00	115,525.00
12/1/2025	290,000.00	115,525.00	405,525.00
6/1/2026		109,725.00	109,725.00
12/1/2026	300,000.00	109,725.00	409,725.00
6/1/2027		103,725.00	103,725.00
12/1/2027	315,000.00	103,725.00	418,725.00
6/1/2028		97,425.00	97,425.00
12/1/2028	325,000.00	97,425.00	422,425.00
6/1/2029		90,925.00	90,925.00
12/1/2029	340,000.00	90,925.00	430,925.00
6/1/2030		84,125.00	84,125.00
12/1/2030	350,000.00	84,125.00	434,125.00
6/1/2031		75,375.00	75,375.00
12/1/2031	370,000.00	75,375.00	445,375.00
6/1/2032		66,125.00	66,125.00
12/1/2032	390,000.00	66,125.00	456,125.00
6/1/2033		56,375.00	56,375.00
12/1/2033	410,000.00	56,375.00	466,375.00
6/1/2034		46,125.00	46,125.00
12/1/2034	430,000.00	46,125.00	476,125.00
6/1/2035		35,375.00	35,375.00
12/1/2035	450,000.00	35,375.00	485,375.00
6/1/2036		24,125.00	24,125.00
12/1/2036	470,000.00	24,125.00	494,125.00
6/1/2037		12,375.00	12,375.00
12/1/2037	495,000.00	12,375.00	507,375.00
	6,690,000.00	3,726,692.22	10,416,692.22

Deer Trail School District 26J

Adopted Budget

Capital Reserve Fund (43)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Adopted FY 23-24
Beginning Fund Balance						
Fund Balance	62,427	104,353	99,505	119,123	(19,123)	100,000
Total Beginning Fund Balance	62,427	104,353	99,505	119,123	(19,123)	100,000
Revenues						
1XXX Local Revenue	85	150	86	200	300	500
3XXX State Revenue	0	0	0	0	0	0
4XXX Federal Revenue	0	0	0	0	0	0
5210 General Fund Allocation	50,000	0	50,000	50,000	0	50,000
Total Revenues	50,085	150	50,086	50,200	300	50,500
Total Resources Available	112,512	104,503	149,591	169,323	(18,823)	150,500
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	4,998	0	35,000	85,000	120,000
04XX Property Services	0	0	30,468	110,000	(110,000)	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	8,086	0	0	0	0	0
09XX Other Uses	73	0	0	0	0	0
Total Expenditures	8,159	4,998	30,468	145,000	(25,000)	120,000
Surplus/(Deficit)	41,926	(4,848)	19,618	(94,800)	25,300	(69,500)
Fund Balances						
Fund Balance	104,353	99,505	119,123	24,323	6,177	30,500
Total Ending Fund Balance	104,353	99,505	119,123	24,323	6,177	30,500

Total Appropriation(Ending Fund Balance + Expense) **\$169,323** **\$150,500**

Staff FTE:

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

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Deer Trail School District Code: 0170 Adopted Budget Adopted: June 05, 2023 Budgeted Pupil Count: 305		Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Beginning Fund Balance (Includes All Reserves)			4,030,711	14,000	40,000	450,000	560,000	100,000	5,194,711
Revenues									
Local Sources	1000 - 1999	1,744,987	4,965	90,000	531,600	8,000	500	2,380,052	
Intermediate Sources	2000 - 2999	21,017						21,017	
State Sources	3000 - 3999	3,071,579	10,000	-				3,081,579	
Federal Sources	4000 - 4999	154,776	76,428					231,204	
Total Revenues			4,992,358	91,393	90,000	531,600	8,000	500	5,713,851
Total Beginning Fund Balance and Reserves			9,023,069	105,393	130,000	981,600	568,000	100,500	10,908,562
Total Allocations To/From Other Funds	5600,5700,5800								-
Transfers To/From Other Funds	5200 - 5300	(133,000)	75,000	8,000			50,000		-
Other Sources	5100,5400,5500,5900,5990,5991								-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			8,890,069	180,393	138,000	981,600	568,000	150,500	10,908,562
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	1,608,989							1,608,989
Employee Benefits, including object 0280	0200	623,242							623,242
Purchased Services	0300,0400,0500	308,945		30,000					338,945
Supplies and Materials	0600	151,522		25,000					176,522
Property	0700	35,250		25,000					60,250
Other	0800, 0900	19,600		25,000					44,600
Total Instruction			2,747,548	-	105,000	-	-	-	2,852,548
Supporting Services									
Students - Program 2100									
Salaries	0100	113,100							113,100
Employee Benefits, including object 0280	0200	43,280							43,280
Purchased Services	0300,0400,0500	74,500							74,500
Supplies and Materials	0600	2,400							2,400
Property	0700	-							-
Other	0800, 0900	-							-
Total Students			233,280	-	-	-	-	-	233,280
Instructional Staff - Program 2200									
Salaries	0100	7,705							7,705
Employee Benefits, including object 0280	0200	2,124							2,124
Purchased Services	0300,0400,0500	122,545							122,545
Supplies and Materials	0600	11,700							11,700
Property	0700	4,785							4,785
Other	0800, 0900	-							-
Total Instructional Staff			148,859	-	-	-	-	-	148,859
General Administration - Program 2300, including Program 2303 and 2304									
Salaries	0100	200,100							200,100
Employee Benefits, including object 0280	0200	54,070							54,070
Purchased Services	0300,0400,0500	50,300							50,300
Supplies and Materials	0600	13,700							13,700
Property	0700	-							-
Other	0800, 0900	9,800							9,800
Total School Administration			327,970	-	-	-	-	-	327,970
School Administration - Program 2400									
Salaries	0100	211,325							211,325
Employee Benefits, including object 0280	0200	69,320							69,320
Purchased Services	0300,0400,0500	5,000							5,000
Supplies and Materials	0600	5,500							5,500
Property	0700	-							-
Other	0800, 0900	2,000							2,000
Total School Administration			293,145	-	-	-	-	-	293,145
Business Services - Program 2500, including Program 2501									
Salaries	0100	50,800							50,800
Employee Benefits, including object 0280	0200	11,690							11,690
Purchased Services	0300,0400,0500	41,005							41,005
Supplies and Materials	0600	3,000							3,000
Property	0700	-							-
Other	0800, 0900	1,000							1,000
Total Business Services			107,495	-	-	-	-	-	107,495
Operations and Maintenance - Program 2600									
Salaries	0100	134,310							134,310
Employee Benefits, including object 0280	0200	51,465							51,465
Purchased Services	0300,0400,0500	397,700							397,700
Supplies and Materials	0600	221,444							221,444
Property	0700	4,000							4,000
Other	0800, 0900	-							-
Total Operations and Maintenance			808,919	-	-	-	-	-	808,919
Student Transportation - Program 2700									

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Deer Trail School District Code: 0170 Adopted Budget Adopted: June 05, 2023 Budgeted Pupil Count: 305		Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Salaries	0100		93,205					93,205	
Employee Benefits, including object 0280	0200		23,420					23,420	
Purchased Services	0300,0400,0500		155,000					155,000	
Supplies and Materials	0600		31,000					31,000	
Property	0700		-					-	
Other	0800, 0900		600					600	
Total Student Transportation			303,225	-	-	-	-	303,225	
Central Support - Program 2800, including Program 2801									
Salaries	0100		66,500					66,500	
Employee Benefits, including object 0280	0200		24,615					24,615	
Purchased Services	0300,0400,0500		53,850					53,850	
Supplies and Materials	0600		67,500					67,500	
Property	0700		18,000					18,000	
Other	0800, 0900		750					750	
Total Central Support			231,215	-	-	-	-	231,215	
Other Support - Program 2900									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
Total Other Support			-	-	-	-	-	-	
Food Service Operations - Program 3100									
Salaries	0100			60,300				60,300	
Employee Benefits, including object 0280	0200			34,540				34,540	
Purchased Services	0300,0400,0500			13,200				13,200	
Supplies and Materials	0600			50,650				50,650	
Property	0700			6,500				6,500	
Other	0800, 0900			400				400	
Total Other Support			-	165,590	-	-	-	165,590	
Enterprise Operations - Program 3200									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
Total Enterprise Operations			-	-	-	-	-	-	
Community Services - Program 3300									
Salaries	0100							-	
Employee Benefits, including object 0280	0200		5,500					5,500	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
Total Community Services			5,500	-	-	-	-	5,500	
Education for Adults - Program 3400									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500							-	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900							-	
Total Education for Adults Services			-	-	-	-	-	-	
Total Supporting Services			2,459,608	165,590	-	-	-	2,625,198	
Property - Program 4000									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500						120,000	120,000	
Supplies and Materials	0600							-	
Property	0700					568,000		568,000	
Other	0800, 0900							-	
Total Property			-	-	-	568,000	120,000	688,000	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure									
Salaries	0100							-	
Employee Benefits, including object 0280	0200							-	
Purchased Services	0300,0400,0500				1,000			1,000	
Supplies and Materials	0600							-	
Property	0700							-	
Other	0800, 0900				520,000			520,000	
Total Other Uses			-	-	-	521,000	-	521,000	
Total Expenditures			5,207,156	165,590	105,000	521,000	568,000	6,686,746	
APPROPRIATED RESERVES									

FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Deer Trail School District Code: 0170 Adopted Budget Adopted: June 05, 2023 Budgeted Pupil Count: 305		Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Other Reserved Fund Balance (9900)		0840							-
Other Restricted Reserves (932X)		0840							-
Reserved Fund Balance (9100)		0840							-
District Emergency Reserve (9315)		0840							-
Reserve for TABOR 3% (9321)		0840							-
Reserve for TABOR - Multi-Year Obligations (9322)		0840							-
Total Reserves			-	-	-	-	-	-	-
Total Expenditures and Reserves			5,207,156	165,590	105,000	521,000	568,000	120,000	6,686,746
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)		6710		4,000					4,000
Restricted fund balance (9900)		6720			33,000	460,600			493,600
TABOR 3% emergency reserve (9321)		6721	150,000						150,000
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		10,803				30,500	41,303
Unassigned fund balance (9900)		6770	3,532,913						3,532,913
Net investment in capital assets (9900)		6790							-
Restricted net position (9900)		6791							-
Unrestricted net position (9900)		6792							-
Total Ending Fund Balance			3,682,913	14,803	33,000	460,600	-	30,500	4,221,816
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))									
			1	-	-	-	-	-	1
Use of a portion of beginning fund balance resolution required?			Yes	No	Yes	No	Yes	Yes	Yes