



Fountain • Fort Carson  
**SCHOOL DISTRICT EIGHT**

**El Paso County  
School District Eight**

**July 1, 2020 - June 30, 2021  
Adopted Budget**

**June 24, 2020**

**EL PASO COUNTY SCHOOL DISTRICT EIGHT**  
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**June 24, 2020**

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# 2020-2021 BUDGET PARAMETERS

The budget parameters are consistent with priorities developed during the 2017 – 2022 Strategic Planning process.

The strategic plan priorities are as follows:

Priority #1      **Student Learning** – Commit to the academic and behavioral growth and achievement of all students by providing diverse opportunities for students.

## Budget Parameters

- Continue to fund District-wide textbook adoption cycle
- Maintain class sizes that are conducive to maximum learning and individual attention for students
- Fund professional development opportunities during the summer and throughout the school year
- Continue to provide resources and professional development for academic and behavior intervention
- Continue to support gifted education programming
- Explore additional enrichment and extended learning opportunities outside of the classroom
- Dedicate funds to continue focus on social emotional learning and restorative practices
- Continue to prioritize technology to meet the current educational needs of students

Priority #2      **Operational Planning** – Commit to collaborative strategic planning that ensures the best learning environment and outcomes for students as well as fiscal accountability.

## Budget Parameters

- Provide competitive salary schedules and fringe benefits
- Fund District construction projects relative to growth and need
- Develop long-range plan for improving and/or replacing aging facilities, including possibility of a new voter-approved mill levy override to sustain heavily impacted funds in the future
- Maintain and upgrade technology infrastructure and network to support needs of all district stakeholders

Priority #3      **Communications and Community Engagement** – Commit to the development of family and community partnerships to build a supportive environment and culture that engages students to be responsible citizens.

## Budget Parameters

- Commit to dedicate resources toward improving and maintaining school safety and security, including professional development opportunities for staff across the District
- Provide resources to support parent outreach and involvement
- Continue to fund SRO programs throughout the District

EL PASO COUNTY SCHOOL DISTRICT 8 - GENERAL FUND - 5-YR BUDGET FORECAST

	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
	Audited		Estimated 6-30-20		Adopted Budget		Projection		Projection		Projection	
<b>PPR (estimate 0% increase)</b>	7,730		8,061		\$ 7,665		\$ 7,665		\$ 7,665		\$ 7,665	
<b>Resources</b>												
Property Taxes (1% - 2% increase )	\$ 2,976,310	3.5%	\$ 2,906,000	3.2%	\$ 3,255,000	3.7%	\$ 3,287,550	3.7%	\$ 3,320,426	3.8%	\$ 3,386,834	3.8%
Mill Levy Override Taxes (1% increase )	751,170	0.9%	725,000	0.8%	775,000	0.9%	782,750	0.9%	790,578	0.9%	798,483	0.9%
Specific Ownership Taxes (1% increase )	467,702	0.6%	425,000	0.5%	350,000	0.4%	446,250	0.5%	367,500	0.4%	468,563	0.5%
Tuition, Interest & other misc (0% increase )	1,055,944	1.2%	747,919	0.8%	623,027	0.7%	623,027	0.7%	623,027	0.7%	623,027	0.7%
State Equalization (0% - 2% increase )	56,875,185	67.1%	63,254,963	69.1%	60,302,000	67.9%	60,302,000	67.9%	60,302,000	68.3%	60,905,020	69.0%
State categorical & other state funding (2% increase )	6,051,571	7.1%	6,382,420	7.0%	4,800,494	5.4%	4,896,504	5.5%	4,994,434	5.7%	5,094,323	5.8%
Impact Aid (2% increase )	30,974,031	36.5%	30,203,276	33.0%	30,800,000	34.7%	31,416,000	35.4%	32,044,320	36.3%	32,685,206	37.0%
DoD Supplemental Impact Aid (2% increase )	995,180	1.2%	1,350,498	1.5%	1,100,000	1.2%	1,122,000	1.3%	1,144,440	1.3%	1,167,329	1.3%
Other federal funding (2% increase )	619,351	0.7%	340,146	0.4%	243,397	0.3%	248,265	0.3%	253,230	0.3%	258,295	0.3%
<b>Total Revenue</b>	<b>100,766,444</b>	<b>118.8%</b>	<b>106,335,222</b>	<b>116.1%</b>	<b>102,248,918</b>	<b>115.1%</b>	<b>103,124,346</b>	<b>116.2%</b>	<b>103,839,954</b>	<b>117.6%</b>	<b>105,387,079</b>	<b>119.4%</b>
Allocations and Transfers (2% increase )	(21,728,728)	-25.6%	(21,358,035)	-23.3%	(21,504,589)	-24.2%	(21,934,681)	-24.7%	(22,373,374)	-25.3%	(22,820,842)	-25.8%
	79,037,716	93.2%	84,977,187	92.8%	80,744,329	90.9%	81,189,665	91.5%	81,466,580	92.2%	82,566,238	93.5%
Available Beginning Fund Balance	5,779,310	6.8%	6,583,063	7.2%	8,072,101	9.1%	7,572,101	8.5%	6,856,578	7.8%	5,730,675	6.5%
<b>Total Resources Available</b>	<b>84,817,026</b>	<b>100.0%</b>	<b>91,560,250</b>	<b>100.0%</b>	<b>88,816,430</b>	<b>100.0%</b>	<b>88,761,766</b>	<b>100.0%</b>	<b>88,323,157</b>	<b>100.0%</b>	<b>88,296,913</b>	<b>100.0%</b>
<b>Expenditures</b>												
salaries (0% increase )	50,533,663	59.6%	54,236,917	59.2%	52,388,685	59.0%	52,388,685	59.0%	52,388,685	59.3%	52,388,685	59.3%
benefits (4% increase )	16,948,447	20.0%	17,971,672	19.6%	16,521,484	18.6%	17,182,343	19.4%	17,869,637	20.2%	18,584,423	21.0%
purchased services (0% increase)	5,606,732	6.6%	5,618,597	6.1%	6,529,721	7.4%	6,529,721	7.4%	6,529,721	7.4%	6,529,721	7.4%
supplies (0% increase)	4,617,688	5.4%	5,118,658	5.6%	5,170,253	5.8%	5,170,253	5.8%	5,170,253	5.9%	5,170,253	5.9%
equipment (0% increase)	308,581	0.4%	328,934	0.4%	406,080	0.5%	406,080	0.5%	406,080	0.5%	406,080	0.5%
other (0% increase)	218,852	0.3%	213,371	0.2%	228,106	0.3%	228,106	0.3%	228,106	0.3%	228,106	0.3%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>78,233,963</b>	<b>92.2%</b>	<b>83,488,149</b>	<b>91.2%</b>	<b>81,244,329</b>	<b>91.5%</b>	<b>81,905,188</b>	<b>92.3%</b>	<b>82,592,482</b>	<b>93.5%</b>	<b>83,307,268</b>	<b>94.3%</b>
<b>Ending Fund Balance</b>												
Ending Fund Balance	\$ 6,583,063	7.8%	\$ 8,072,101	8.8%	\$ 7,572,101	8.5%	\$ 6,856,578	7.7%	\$ 5,730,675	6.5%	\$ 4,989,645	5.7%
Reserve for TABOR	(2,060,000)	-2.4%	(2,300,000)	-2.5%	(2,100,000)	-2.4%	(2,150,000)	-2.4%	(2,200,000)	-2.5%	(2,250,000)	-2.5%
Reserve for Mill Levy Override Expenditures	(589,093)	-0.7%	(323,354)	-0.4%	(814,354)	-0.9%	(627,104)	-0.7%	(747,682)	-0.8%	(726,165)	-0.8%
Reserve for Multi-Year Obligations	(356,842)	-0.4%	(367,811)	-0.4%	(379,300)	-0.4%	(383,093)	-0.4%	(386,924)	-0.4%	(390,793)	-0.4%
Reserve for Inventories	(114,748)	-0.1%	(114,748)	-0.1%	(114,748)	-0.1%	(115,000)	-0.1%	(115,000)	-0.1%	(115,000)	-0.1%
<b>Funds Available for Other Uses</b>	<b>3,462,380</b>	<b>4.1%</b>	<b>4,966,188</b>	<b>5.4%</b>	<b>4,163,699</b>	<b>4.7%</b>	<b>3,581,381</b>	<b>4.0%</b>	<b>2,281,070</b>	<b>2.6%</b>	<b>1,507,687</b>	<b>1.7%</b>

	Actual	Estimated	Adopted Budget	Projection	Projection	Projection
<b>Mill Levy Override FUND BALANCE</b>	<b>FY2018-2019</b>	<b>FY2019-2020</b>	<b>FY2020-2021</b>	<b>FY2021-2022</b>	<b>FY2022-2023</b>	<b>FY2023-2024</b>
MiLO Fund Balance, beginning of year	\$ 420,905	\$ 589,093	\$ 323,354	\$ 814,354	\$ 627,104	\$ 747,682
Add: Mill Levy Override Taxes (1% increase)	751,170	725,000	775,000	782,750	790,578	798,483
Less: District-wide textbook purchases & instructional ma	(354,963)	(735,000)	(50,000)	(700,000)	(400,000)	(550,000)
Less: salary increases	(228,019)	(255,739)	(234,000)	(270,000)	(270,000)	(270,000)
<b>MiLO Fund Balance, end of year</b>	<b>\$ 589,093</b>	<b>\$ 323,354</b>	<b>\$ 814,354</b>	<b>\$ 627,104</b>	<b>\$ 747,682</b>	<b>\$ 726,165</b>

**GENERAL FUND**  
**Comparison of Major Budget Areas**  
**for 2019-2020 Adopted Budget**

REVENUES	20-21 Adopted		19-20 Estimate		Change				
Local Revenue	\$	4,924,027	4.8%	\$	4,678,919	4.4%	\$	245,108	5.2%
Interest Revenue		25,000	0.0%		125,000	0.1%		(100,000)	-80.0%
State Equalization		60,302,000	59.0%		63,254,963	59.7%		(2,952,963)	-4.7%
Other State Funding		4,854,494	4.7%		5,942,348	5.6%		(1,087,854)	-18.3%
Federal Revenue		32,143,397	31.4%		31,893,920	30.1%		249,477	0.8%
<b>Total Revenues</b>		<b>102,248,918</b>	<b>100.0%</b>		<b>105,895,150</b>	<b>100.0%</b>		<b>\$ (3,646,232)</b>	<b>-3.4%</b>
Allocations and Transfers		(21,504,589)			(21,358,035)				
Fund Balance		8,072,101			-				
	\$	<u>88,816,430</u>		\$	<u>84,537,115</u>				

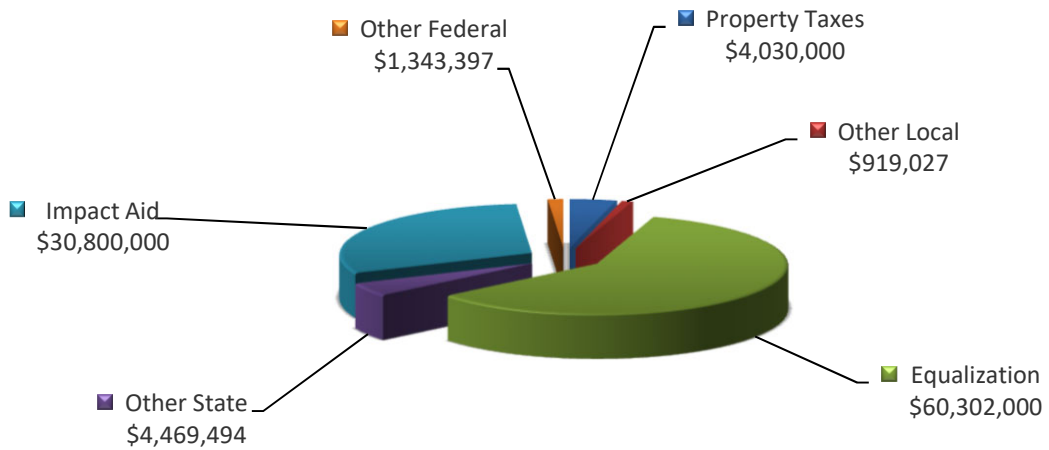
EXPENDITURES BY PROGRAM	20-21 Adopted		19-20 Estimate		Change				
Instruction	\$	46,136,716	56.8%	\$	48,405,006	58.0%	\$	(2,268,290)	-4.7%
Instructional Support		9,308,020	11.5%		9,351,581	11.2%		(43,561)	-0.5%
Support Services		12,135,460	14.9%		12,265,043	14.7%		(129,583)	-1.1%
Building Administration		6,441,611	7.9%		6,745,317	8.1%		(303,706)	-4.5%
Central Support Severices		6,089,055	7.5%		5,805,609	7.0%		283,446	4.9%
Other		1,133,467	1.4%		915,593	1.1%		217,874	23.8%
<b>Total Expenditures</b>		<b>81,244,329</b>	<b>100.0%</b>		<b>83,488,149</b>	<b>100.0%</b>		<b>\$ (2,243,820)</b>	<b>-2.7%</b>
Contingency Reserve		7,572,101			1,489,038				
	\$	<u>88,816,430</u>		\$	<u>84,977,187</u>				

EXPENDITURES BY OBJECT	20-21 Adopted		19-20 Estimate		Change				
Salaries	\$	52,388,685	64.5%	\$	54,236,917	65.0%	\$	(1,848,232)	-3.4%
Employee Benefits		16,521,484	20.3%		17,971,672	21.5%		(1,450,188)	-8.1%
Purchased Services		6,529,721	8.0%		5,618,597	6.7%		911,124	16.2%
Supplies & Materials		5,170,253	6.4%		5,118,658	6.1%		51,595	1.0%
Equipment		406,080	0.5%		328,934	0.4%		77,146	23.5%
Other		228,106	0.3%		213,371	0.3%		14,735	6.9%
<b>Total Expenditures</b>		<b>81,244,329</b>	<b>100.0%</b>		<b>83,488,149</b>	<b>100.0%</b>		<b>\$ (2,243,820)</b>	<b>-2.7%</b>
Contingency Reserve		7,572,101			1,489,038				
	\$	<u>88,816,430</u>		\$	<u>84,977,187</u>				

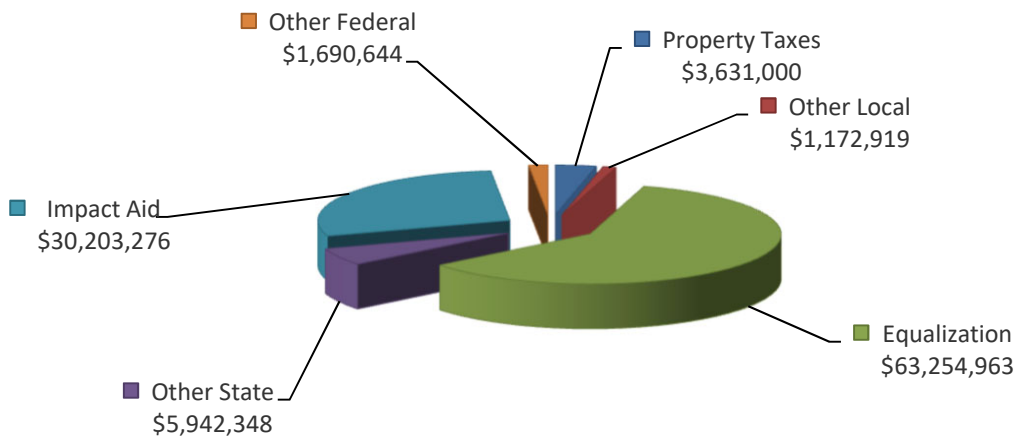
# GENERAL FUND

## Revenue Comparison

### 20-21 Adopted Budget Revenues



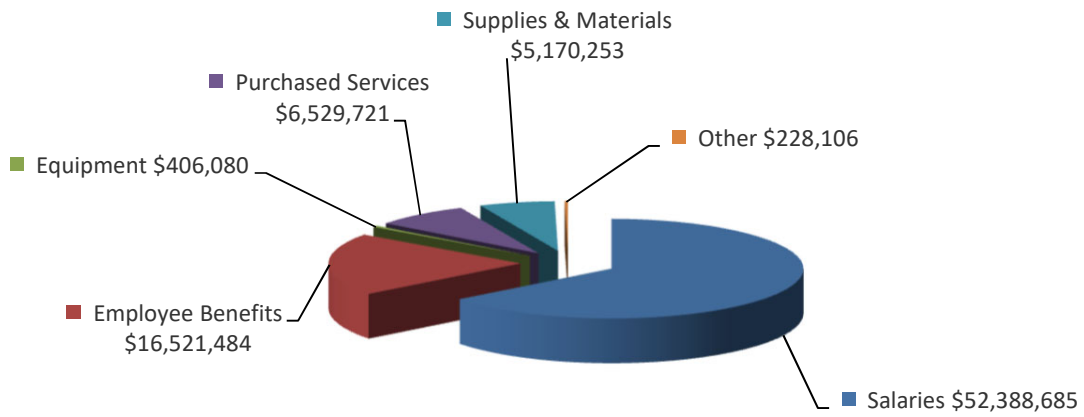
### 19-20 Estimated Revenue



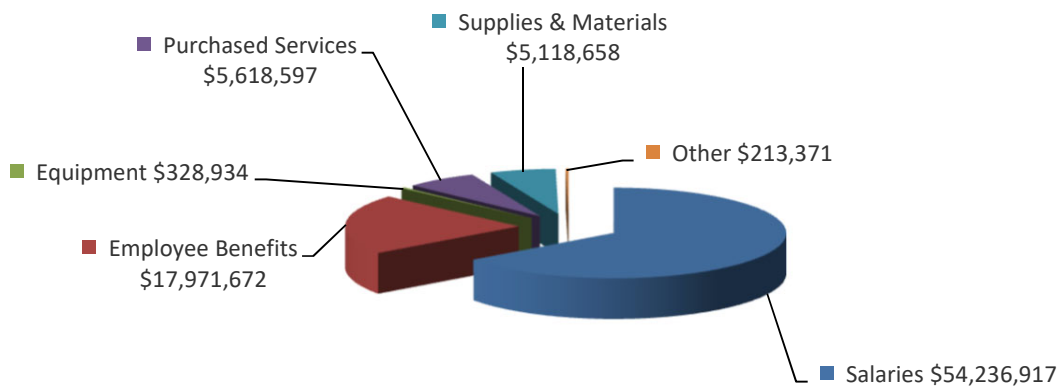
# GENERAL FUND

## Expenditure Comparison

### 20-21 Adopted Budget Expenditures



### 19-20 Estimated Expenditures



## 2020-2021 Adopted Budget

General Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Revenues</b>				
Local Sources	Taxes	3,255,000	3,405,000	2,906,000	2,976,310
	Taxes-Mill Levy Override	775,000	800,000	725,000	751,170
	Taxes-Specific Ownership	350,000	390,451	425,000	467,702
	Local Grants and Donations	163,718	256,332	289,331	147,098
	Tuition	-	35,000	875	40,788
	Interest	25,000	150,000	125,000	239,254
	Miscellaneous	380,309	504,309	332,713	628,805
	Subtotal	4,949,027	5,541,092	4,803,919	5,251,127
State Sources	Equalization	60,302,000	62,481,000	63,254,963	56,875,185
	Special Education	3,000,000	2,946,345	2,965,548	2,614,676
	Transportation	700,000	725,000	697,874	768,894
	READ Act	385,000	440,072	440,072	348,691
	Nonemployer PERA	-	1,300,000	1,300,000	1,273,872
	Miscellaneous Grants	769,494	937,899	978,926	1,045,438
	Subtotal	65,156,494	68,830,316	69,637,383	62,926,756
Federal Sources	Title VII Impact Aid	30,800,000	30,203,276	30,203,276	30,974,031
	DoD Impact Aid	1,100,000	1,350,498	1,350,498	995,180
	SAMHSA Project Aware Grant	-	96,980	96,980	379,905
	JROTC	125,000	125,000	125,000	126,760
	Preschool	57,324	57,093	57,093	56,357
	Carl Perkins Grant	61,073	61,073	61,073	56,329
	Subtotal	32,143,397	31,893,920	31,893,920	32,588,562
Allocations and Transfers	Building Fund	(17,100,000)	(17,100,000)	(17,100,000)	(17,600,000)
	Capital Projects	(3,129,589)	(3,208,035)	(3,208,035)	(3,178,728)
	Insurance Reserve	(1,175,000)	(1,050,000)	(1,050,000)	(950,000)
	Insurance Reserve Sub-fund	(100,000)	-	-	-
	Subtotal	(21,504,589)	(21,358,035)	(21,358,035)	(21,728,728)
	Fund Balance-Multi-Yr	367,811	589,093	-	-
	Fund Balance-MiLO	323,354	356,842	-	-
	Fund Balance-TABOR reserve	2,300,000	2,060,000	-	-
	Fund Balance-Unreserved	5,080,936	3,577,128	-	-
	Subtotal	8,072,101	6,583,063	-	-
		<b>88,816,430</b>	<b>91,490,356</b>	<b>84,977,187</b>	<b>79,037,717</b>
	Total Revenues	102,248,918	106,265,328	106,335,222	100,766,445
	Funded Pupil Count	8,377.0	8,313.0	8,313.0	7,807.0
	Amount Per Pupil	12,206	12,783	12,791	12,907



## 2020-2021 Adopted Budget

General Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Expenditures</b>				
Instruction	Salaries	32,352,471	34,161,317	33,476,944	31,262,395
	Benefits	10,075,185	10,935,531	11,004,712	10,438,295
	Purchased Services	1,781,871	1,817,267	1,604,028	1,901,902
	Supplies & Materials	1,532,889	2,347,568	1,978,895	1,333,095
	Equipment	246,934	212,733	227,165	137,671
	Other	147,366	156,852	113,262	139,527
	Subtotal	46,136,716	49,631,268	48,405,006	45,212,885
Counselors & SPED Support	Salaries	4,501,496	4,615,703	4,495,637	4,023,188
	Benefits	1,354,499	1,538,470	1,428,518	1,295,988
	Purchased Services	219,900	267,036	101,098	138,144
	Supplies & Materials	369,705	387,709	384,023	288,879
	Equipment	20,600	20,500	5,701	6,357
	Other	5,500	5,500	9,310	7,869
	Subtotal	6,471,700	6,834,918	6,424,287	5,760,425
Curriculum, Media, Staff Dev & Equipment	Salaries	1,815,815	1,824,427	1,922,665	1,704,330
	Benefits	594,826	565,053	632,853	547,198
	Purchased Services	304,684	308,720	300,747	389,203
	Supplies & Materials	96,995	91,398	70,683	67,795
	Equipment	1,500	2,500	-	2,496
	Other	22,500	22,500	346	219
	Subtotal	2,836,320	2,814,598	2,927,294	2,711,241
BOE, Legal, Public Relations & Superintendent	Salaries	444,469	442,526	444,238	415,776
	Benefits	192,557	196,965	203,279	173,912
	Purchased Services	242,200	241,950	144,308	202,850
	Supplies & Materials	76,350	89,725	69,656	76,753
	Equipment	2,600	2,500	2,489	2,103
	Other	79,000	78,500	81,650	51,871
	Subtotal	1,037,176	1,052,166	945,620	923,265
School Administration	Salaries	4,843,840	5,133,371	5,045,829	5,030,660
	Benefits	1,475,107	1,631,200	1,641,212	1,642,596
	Purchased Services	39,825	36,789	25,738	27,513
	Supplies & Materials	75,670	46,116	29,865	53,921
	Equipment	4,946	5,600	2,099	14,532
	Other	2,223	1,937	574	105
	Subtotal	6,441,611	6,855,013	6,745,317	6,769,327
Business Support & Warehouse	Salaries	840,977	890,464	828,942	816,587
	Benefits	292,165	287,320	308,074	284,839
	Purchased Services	147,800	147,800	102,007	136,830
	Supplies & Materials	75,000	75,000	51,805	80,078
	Equipment	36,000	36,000	11,024	16,528
	Other	(48,317)	(51,497)	(32,604)	(51,136)
	Subtotal	1,343,625	1,385,087	1,269,248	1,283,726

## 2020-2021 Adopted Budget

General Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
Operations, Maintenance & Security	Salaries	3,198,323	3,113,438	3,197,338	2,891,524
	Benefits	1,060,200	1,104,387	1,105,420	1,032,324
	Purchased Services	1,416,675	1,387,475	1,378,473	1,227,171
	Supplies & Materials	2,255,700	2,258,200	2,127,234	2,258,409
	Equipment	56,500	61,500	52,088	97,580
	Other	(681)	(625)	(631)	2,199
	Subtotal	7,986,717	7,924,375	7,859,922	7,509,207
Transportation	Salaries	2,548,053	2,820,605	2,954,276	2,672,998
	Benefits	941,695	1,134,038	1,047,981	984,522
	Purchased Services	103,600	98,600	95,214	95,405
	Supplies & Materials	575,500	560,500	323,633	417,907
	Equipment	15,000	10,000	17,603	11,943
	Other	(35,105)	(42,795)	(33,586)	(39,571)
	Subtotal	4,148,743	4,580,948	4,405,121	4,143,204
Personnel & Information Systems Services	Salaries	1,752,955	1,852,496	1,773,206	1,624,707
	Benefits	508,161	570,479	568,523	519,812
	Purchased Services	1,317,218	1,240,850	1,140,477	926,497
	Supplies & Materials	102,300	101,900	72,720	40,538
	Equipment	22,000	15,000	10,765	19,371
	Other	5,620	23,825	25,050	18,489
	Subtotal	3,708,254	3,804,550	3,590,741	3,149,414
Community Services	Salaries	90,286	79,354	97,842	91,498
	Benefits	27,089	25,621	31,100	28,961
	Purchased Services	955,948	725,895	726,507	561,217
	Supplies & Materials	10,144	10,224	10,144	313
	Other	50,000	50,000	50,000	89,280
	Subtotal	1,133,467	891,094	915,593	771,269
Reserves	Contingency - Multi-Year	379,300	367,811	10,969	356,842
	Contingency-MiLO	814,354	479,093	(265,739)	168,188
	Contingency-TABOR Reserve	2,100,000	2,300,000	240,000	200,000
	Contingency	4,278,447	2,569,435	1,503,808	78,723
	Subtotal	7,572,101	5,716,339	1,489,038	803,753
		<b>88,816,430</b>	<b>91,490,356</b>	<b>84,977,187</b>	<b>79,037,716</b>
	Total Expenditures	81,244,329	85,774,017	83,488,149	78,233,963
	Transfers & Allocations	15,734,487	18,558,035	21,358,035	21,728,728
		96,978,816	104,332,052	104,846,184	99,962,691
	Funded Pupil Count	8,377.0	8,313.0	8,313.0	7,807.0
	Amount Per Pupil	11,577	12,550	12,612	12,804

## 2020-2021 Adopted Budget

Insurance Reserve Sub-Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
Local Sources	<b>Revenues</b>				
	Interest on Investments	50	100	100	118
	Allocation from General Fund	1,175,000	1,050,000	1,050,000	950,000
	Fund Balance	104,019	166,664	87,068	-
		<b>1,279,069</b>	<b>1,216,764</b>	<b>1,137,168</b>	<b>950,118</b>
	<b>Expenditures</b>				
	Workers' Compensation	360,000	350,100	371,715	328,365
	Property & Liability Insurance	880,000	800,000	765,453	554,791
	Contingency	39,069	66,664	-	66,962
		<b>1,279,069</b>	<b>1,216,764</b>	<b>1,137,168</b>	<b>950,118</b>

## 2020-2021 Adopted Budget

Food Service	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Revenues</b>				
Local Sources	Food Sales	1,076,000	1,095,375	742,771	946,957
	Interest on Investments	2,500	5,000	7,962	6,091
	Subtotal	1,078,500	1,100,375	750,733	953,048
State Sources	Matching Funds	35,680	32,000	29,418	30,758
	Start Smart	17,365	17,365	14,917	16,674
	K-2 Reduced Lunches	45,000	45,000	42,913	45,287
	Subtotal	98,045	94,365	87,248	92,719
Federal Sources	Reimbursement	2,116,096	2,104,497	1,556,857	1,971,159
	USDA Commodities	301,607	298,088	150,000	229,363
	Subtotal	2,417,703	2,402,585	1,706,857	2,200,522
	Fund Balance	769,921	946,306	293,493	-
		<b>4,364,169</b>	<b>4,543,631</b>	<b>2,838,331</b>	<b>3,246,289</b>
	<b>Expenditures</b>				
	Salaries	53,500	53,500	53,107	49,688
	Benefits	23,225	23,225	23,124	22,284
	Purchased Services	1,597,703	1,509,254	1,239,012	1,365,900
	Supplies & Materials	1,924,404	1,891,346	1,424,440	1,616,719
	Equipment	30,000	45,000	23,648	26,187
	Other	75,000	100,000	75,000	100,000
	Contingency	660,337	921,306	-	65,511
		<b>4,364,169</b>	<b>4,543,631</b>	<b>2,838,331</b>	<b>3,246,289</b>

## 2020-2021 Adopted Budget

Grants Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Revenues</b>				
Federal Sources					
<b>Title I - A</b>	Title I	1,326,990	1,346,314	1,281,747	1,238,229
	Carryover	60,000	124,413	124,413	189,594
	Subtotal	1,386,990	1,470,727	1,406,160	1,427,823
<b>CRF</b>	Coronavirus Relief Fund	2,909,446	4,339,961	1,430,515	-
<b>IDEA - B</b>	Special Education	1,383,918	1,298,827	1,279,856	1,289,144
	Carryover	18,971	17,816	17,816	-
	Subtotal	1,402,889	1,316,643	1,297,672	1,289,144
<b>Title II - A</b>	Teacher Quality	217,637	258,249	214,814	227,931
	Carryover	52,000	-	-	27,948
	Subtotal	269,637	258,249	214,814	255,879
<b>Title III</b>	English Language Learner	29,670	27,986	5,986	21,463
	Carryover	22,000	9,169	9,169	6,371
	Subtotal	51,670	37,155	15,155	27,834
<b>Title IV - A</b>	Student Support	94,934	97,142	38,064	80,538
	Carryover	30,000	11,605	11,605	6,075
	Subtotal	124,934	108,747	49,669	86,613
<b>ESSER</b>	ESSER Formula (90%)	902,268	1,086,768	225,000	-
<b>Title VI</b>	Indian Education	9,742	9,742	1,716	9,492
	Carryover	8,026			
	Subtotal	17,768	9,742	1,716	9,492
<b>Title X</b>	McKinney-Vento	60,000	60,000	55,820	37,500
	Carryover	-	-	-	-
	Subtotal	60,000	60,000	55,820	37,500
<b>DoDEA</b>	CCCRS	243,581	307,661	252,397	558,398
<b>DoDEA</b>	STEAM	55,619	578,645	522,375	-
<b>ESEA</b>	Distinguished Schools	-	-	-	10,000
		7,424,802	9,574,298	5,471,293	3,702,683

## 2020-2021 Adopted Budget

Grants Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Expenditures</b>				
<b>Title I - A</b>	Salaries	1,010,177	975,938	974,437	929,922
	Benefits	279,859	288,527	282,587	259,350
	Purchased Services	18,800	41,981	17,202	36,620
	Supplies	68,567	75,776	51,240	56,230
	Equipment	-	5,000	4,968	16,866
	Other	9,587	83,505	75,726	128,835
	<b>Subtotal</b>	<b>1,386,990</b>	<b>1,470,727</b>	<b>1,406,160</b>	<b>1,427,823</b>
<b>CRF</b>	Purchased Services	-	50,000	50,000	-
	Supplies	849,333	1,038,668	189,335	-
	Equipment	2,060,113	3,251,293	1,191,180	-
	<b>Subtotal</b>	<b>2,909,446</b>	<b>4,339,961</b>	<b>1,430,515</b>	<b>-</b>
<b>IDEA - B</b>	Salaries	1,081,000	1,014,500	1,005,938	999,512
	Benefits	321,889	302,143	291,734	289,632
	<b>Subtotal</b>	<b>1,402,889</b>	<b>1,316,643</b>	<b>1,297,672</b>	<b>1,289,144</b>
<b>Title II - A</b>	Salaries	127,864	171,092	154,525	168,516
	Benefits	27,913	43,657	37,466	44,019
	Purchased Services	113,860	43,500	22,823	41,844
	Supplies	-	-	-	1,500
	<b>Subtotal</b>	<b>269,637</b>	<b>258,249</b>	<b>214,814</b>	<b>255,879</b>
<b>Title III</b>	Salaries	7,000	3,300	409	5,236
	Benefits	-	750	87	259
	Purchased Services	24,200	15,984	6,679	15,012
	Supplies	18,000	17,121	7,980	7,327
	Other	2,470	-	-	-
	<b>Subtotal</b>	<b>51,670</b>	<b>37,155</b>	<b>15,155</b>	<b>27,834</b>
<b>Title IV - A</b>	Salaries	14,000	-	-	-
	Purchased Services	69,934	88,747	36,140	25,825
	Supplies	41,000	20,000	13,529	60,788
	<b>Subtotal</b>	<b>124,934</b>	<b>108,747</b>	<b>49,669</b>	<b>86,613</b>
<b>ESSER</b>	Salaries	360,000	585,000	220,000	-
	Fringe Benefits	140,000	140,000	5,000	-
	Supplies	402,268	361,768	-	-
	<b>Subtotal</b>	<b>902,268</b>	<b>1,086,768</b>	<b>225,000</b>	<b>-</b>
<b>Title VI</b>	Salaries	3,100	3,100	707	3,147
	Benefits	700	700	155	693
	Purchased Services	4,968	3,942	600	1,782
	Supplies	8,000	1,000	68	3,325
	Other	1,000	1,000	186	545
	<b>Subtotal</b>	<b>17,768</b>	<b>9,742</b>	<b>1,716</b>	<b>9,492</b>

## 2020-2021 Adopted Budget

Grants Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Expenditures</b>				
<b>Title X</b>	Salaries	46,000	46,000	41,009	28,225
	Benefits	14,000	14,000	14,811	9,275
	Purchased Services	-	-	-	-
	Subtotal	60,000	60,000	55,820	37,500
<b>ESEA</b>	Purchased Services	-	-	-	6,645
	Supplies	-	-	-	3,355
	Subtotal	-	-	-	10,000
<b>DoDEA CCCRS Grant</b>	Salaries	77,085	68,028	79,706	96,386
	Benefits	18,957	10,306	27,253	30,553
	Purchased Services	76,763	173,093	96,976	90,976
	Supplies	12,800	37,036	25,749	319,282
	Other	57,976	19,198	22,713	21,201
	Subtotal	243,581	307,661	252,397	558,398
<b>DoDEA STEAM Grant</b>	Salaries	4,000	4,000	-	-
	Benefits	1,072	1,072	-	-
	Purchased Services	14,500	439,375	427,098	-
	Supplies	34,047	112,198	70,598	-
	Equipment	-	20,000	24,279	-
	Other	2,000	2,000	400	-
	Subtotal	55,619	578,645	522,375	-
		7,424,802	9,574,298	5,471,293	3,702,683

## 2020-2021 Adopted Budget

Activity Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
Local Sources	<b>Revenues</b>				
	Interest on Investments	50	50	60	83
	Activity Receipts	750,000	1,000,000	627,546	961,344
	Donations	10,000	10,000	12,061	8,505
	Vending	-	-	-	15,000
	<b>Subtotal</b>	<b>760,050</b>	<b>1,010,050</b>	<b>639,667</b>	<b>984,932</b>
	Transfer from Genral Fund	100,000	-	-	-
	Due to Student Organizations	-	-	-	-
	Fund Balance	227,341	271,317	43,976	-
		<b>1,087,391</b>	<b>1,281,367</b>	<b>683,643</b>	<b>984,932</b>
	<b>Expenditures</b>				
	Supplies & Materials	960,050	1,181,367	683,643	887,403
	Due to Student Organizations	-	-	-	97,529
	Contingency	127,341	100,000	-	-
		<b>1,087,391</b>	<b>1,281,367</b>	<b>683,643</b>	<b>984,932</b>
<p><b>Note:</b> Effective July 1, 2019 the Pupil Activity Agency Fund was re-classed to a Special Revenue Fund. Comparative information for prior year is provided for Agency Fund receipts and disbursements.</p>					



## 2020-2021 Adopted Budget

Building Fund	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
<b>Revenues</b>					
Local Sources	Fees	150,000	125,000	168,048	129,614
	Interest on Investments	36,000	175,000	126,031	202,069
State Sources	Kindergarten Construction Grant	-	306,593	306,593	-
Federal Sources	Impact Aid Construction	-	701,477	701,477	805,205
Other Sources	COP Proceeds	-	-	-	-
	Transfer from General Fund	17,100,000	17,100,000	17,100,000	17,600,000
	Fund Balance	7,325,674	12,471,419	5,145,745	6,423,900
		<b>24,611,674</b>	<b>30,879,489</b>	<b>23,547,894</b>	<b>25,160,788</b>
<b>Expenditures</b>					
	Mesa remodel and addition	6,891,066	12,000,000	11,671,761	1,226,667
	FMS Construction	-	7,851,896	7,803,522	19,395,581
	FFCHS Arena Complex	10,500,000	1,000,000	1,000,000	-
	FFCHS Pool upgrades	-	500,000	473,193	1,304,648
	Major Remodels	-	1,750,000	1,401,118	1,414,801
	Land acquisition	-	-	-	450,198
	Project Management	93,000	86,100	79,527	82,912
	C.O.P. Fees	1,500	1,500	1,500	1,500
	C.O.P. Lease Principal	715,000	690,000	690,000	830,000
	C.O.P. Interest	402,124	427,273	427,273	454,481
	Contingency Reserves	6,008,984	6,572,720	-	-
		<b>24,611,674</b>	<b>30,879,489</b>	<b>23,547,894</b>	<b>25,160,788</b>

## 2020-2021 Adopted Budget

Capital Projects	Description	20-21 Adopted	19-20 Final Budget	19-20 Estimated	18-19 Audited
	<b>Revenues</b>				
Local Sources	Interest	60,000	190,000	151,700	402,125
	Insurance Proceeds	-	4,284,570	4,322,327	24,787,482
	Proceeds From Lease Financing	-	-	-	361,876
State Sources	SSD Security Grant	-	1,039,682	1,039,682	105,931
	Transfer from General Fund	3,129,589	3,208,035	3,208,035	3,178,728
	Fund Balance	3,077,217	17,973,549	14,896,332	-
		<b>6,266,806</b>	<b>26,695,836</b>	<b>23,618,076</b>	<b>28,836,142</b>
	<b>Expenditures</b>				
	Improvements	824,000	911,000	632,979	1,065,129
	Vehicles	676,721	477,000	474,089	656,192
	Equipment	452,000	1,487,682	1,446,432	524,998
	Technology	1,100,541	277,011	351,211	250,290
	Instructional Technology	375,405	352,200	1,464,650	865,386
	Insurance - Property	-	22,404,050	19,138,235	7,615,331
	Insurance - Vehicles	-	106,721	110,480	523,491
		<b>3,428,667</b>	<b>26,015,664</b>	<b>23,618,076</b>	<b>11,500,817</b>
	Contingency - Insurance Recoveries	-	-	-	17,010,537
	Contingency - BEST Reserve	142,000	128,000	-	14,000
	Contingency	2,696,139	552,172	-	310,788
		<b>2,838,139</b>	<b>680,172</b>	<b>-</b>	<b>17,335,325</b>
		<b>6,266,806</b>	<b>26,695,836</b>	<b>23,618,076</b>	<b>28,836,142</b>

**Capital Projects List  
2020-2021 Adopted Budget**

	5/27/2020 Proposed	Changes	6/24/2020 Adopted	
<b>Improvements/Maintenance</b>				
Repave parking lot and bus lanes	100,000	50,000	150,000	Patriot
Concrete/Asphalt repairs	49,000	-	49,000	Mountainside, Weikel,
HVAC cooling tower replacement	100,000	-	100,000	FFCHS
HVAC system - front vestibule	35,000	-	35,000	Central office
Bathroom remodel	100,000	-	100,000	Aragon
Computer Science remodel	200,000	-	200,000	* FFCHS
Removal of monopole towers	50,000	-	50,000	various
Other renovations & improvements	126,000	-	126,000	various
BEST Grant Maintenance Reserve (Yr 10)	14,000	-	14,000	Weikel
	<u>774,000</u>	<u>50,000</u>	<u>824,000</u>	
<b>Equipment</b>				
Basketball Hoops (main gym)	50,000	-	50,000	FFCHS
Marching Band Instruments	45,000	-	45,000	FFCHS
Auditorium Sound Shells	17,000	-	17,000	FFCHS
Auditorium Sound System & Lighting	55,000	-	55,000	FFCHS
Exterior signage	35,000	-	35,000	FFCHS, CMS
Camera and swipe card systems	80,000	-	80,000	SSF, TSC
Custodial Equipment	50,000	-	50,000	District-wide
Grounds Equipment (plastic sanders)	20,000	-	20,000	District-wide
Forklift	35,000	-	35,000	Warehouse
Mobile Bus Lift	40,000	-	40,000	Transportation
Bus Camera Systems	25,000	-	25,000	Transportation
	<u>452,000</u>	<u>-</u>	<u>452,000</u>	
<b>Vehicles</b>				
Buses, Special Needs - growth (3)	361,500	-	361,500	Transportation
Buses, Special Needs - replacement (1)	120,500	-	120,500	Transportation
Buses - Regular Ed (4) - lease (Yr 2 of 5)	81,721	-	81,721	Transportation
Minivan - Transition program	33,000	-	33,000	Transportation
Trucks - replacement (1) + growth (1)	70,000	-	70,000	Maintenance
Trailer - replacement (1)	10,000	-	10,000	Maintenance
	<u>676,721</u>	<u>-</u>	<u>676,721</u>	
<b>Instructional Technology</b>				
High School 1:1 Initiative lease (Yr 3 of 3)	506,909	-	506,909	FFCHS
6th Grade 1:1 initiative	240,000	(240,000)	-	* Elementary Schools
Special education devices	83,350	(83,350)	-	District-wide
Computers for 7 specialized labs	256,450	-	256,450	* FFCHS, FMS & CMS
Elementary (K-5) 1:1 initiative	-	-	-	District-wide
Tech lab computer replacements	29,400	-	29,400	FFCHS
Mobile Hot Spots	10,000	-	10,000	FFCHS
Certified staff laptop lease (Yr 3 of 4)	297,782	-	297,782	District-wide
	<u>1,423,891</u>	<u>(323,350)</u>	<u>1,100,541</u>	
<b>Technology</b>				
Office staff computer replacements	77,655	-	77,655	schools
Upgrade sound system in PD room	4,000	-	4,000	FMS
Network cabling for computer ER's	5,000	-	5,000	FFCHS, FMS, CMS
Board member computer replacements	4,750	-	4,750	
Server replacements	80,000	-	80,000	District-wide
Switches (NET of e-rate discount)	150,000	-	150,000	District-wide
Replace school PA systems	27,000	-	27,000	Patriot, Abrams, Eag
Replace Help Desk software system	27,000	-	27,000	* Tech
	<u>375,405</u>	<u>-</u>	<u>375,405</u>	
Total Capital Projects Requests	<u>\$ 3,702,017</u>	<u>\$ (273,350)</u>	<u>\$ 3,428,667</u>	

\* denotes early start project

FY2020-2021 UNIFORM BUDGET

ABC School District District Code: xxxx Adopted OR Revised Budget Adopted: xxx xx, 2020  Budgeted Pupil Count: xx,xxx.x		Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			8,072,101	104,019	769,921	-	227,341	7,325,674	3,077,217	19,576,273
<b>Revenues</b>										
Local Sources	1000 - 1999	4,949,027	50	1,078,500	-	760,050	36,000	60,000	6,883,627	
Intermediate Sources	2000 - 2999	-	-	-	-	-	150,000	-	150,000	
State Sources	3000 - 3999	65,156,494	-	98,045	-	-	-	-	65,254,539	
Federal Sources	4000 - 4999	32,143,397	-	2,417,703	7,424,802	-	-	-	41,985,902	
<b>Total Revenues</b>		102,248,918	50	3,594,248	7,424,802	760,050	186,000	60,000	114,274,068	
<b>Total Beginning Fund Balance and Reserves</b>		110,321,019	104,069	4,364,169	7,424,802	987,391	7,511,674	3,137,217	133,850,341	
Total Allocations To/From Other Funds	5600,5700, 5800	(21,504,589)	1,175,000	-	-	100,000	17,100,000	3,129,589	-	
Transfers To/From Other Funds	5200 - 5300	-	-	-	-	-	-	-	-	
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		88,816,430	1,279,069	4,364,169	7,424,802	1,087,391	24,611,674	6,266,806	133,850,341	
<b>Expenditures</b>										
<b>Instruction - Program 0010 to 2099</b>										
Salaries	0100	32,352,471	-	-	1,837,201	-	-	-	34,189,672	
Employee Benefits, including object 0280	0200	10,075,185	-	-	531,140	-	-	-	10,606,325	
Purchased Services	0300,0400, 0500	1,781,871	1,240,000	-	88,447	-	-	804,691	3,915,009	
Supplies and Materials	0600	1,532,889	-	-	1,201,672	960,050	-	-	3,694,611	
Property	0700	246,934	-	-	2,019,613	-	-	497,850	2,764,397	
Other	0800, 0900	147,366	-	-	21,247	-	-	-	168,613	
<b>Total Instruction</b>		46,136,716	1,240,000	-	5,699,320	960,050	-	1,302,541	55,338,627	
<b>Supporting Services</b>										
<b>Students - Program 2100</b>										
Salaries	0100	4,501,496	-	-	702,585	-	-	-	5,204,081	
Employee Benefits, including object 0280	0200	1,354,499	-	-	237,929	-	-	-	1,592,428	
Purchased Services	0300,0400, 0500	219,900	-	-	37,500	-	-	-	257,400	
Supplies and Materials	0600	369,705	-	-	6,000	-	-	-	375,705	
Property	0700	20,600	-	-	-	-	-	-	20,600	
Other	0800, 0900	5,500	-	-	-	-	-	-	5,500	
<b>Total Students</b>		6,471,700	-	-	984,014	-	-	-	7,455,714	

FY2020-2021 UNIFORM BUDGET

ABC School District District Code: xxxx Adopted OR Revised Budget Adopted: xxx xx, 2020  Budgeted Pupil Count: xx,xxx.x	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>Instructional Staff - Program 2200</b>									
Salaries	0100	1,815,815	-	-	190,440	-	-	-	2,006,255
Employee Benefits, including object 0280	0200	594,826	-	-	35,321	-	-	-	630,147
Purchased Services	0300,0400, 0500	304,684	-	-	198,094	-	-	-	502,778
Supplies and Materials	0600	96,995	-	-	10,000	-	-	-	106,995
Property	0700	1,500	-	-	-	-	-	-	1,500
Other	0800, 0900	22,500	-	-	2,470	-	-	-	24,970
<b>Total Instructional Staff</b>		<b>2,836,320</b>	<b>-</b>	<b>-</b>	<b>436,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,272,645</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>									
Salaries	0100	444,469	-	-	-	-	-	-	444,469
Employee Benefits, including object 0280	0200	192,557	-	-	-	-	-	-	192,557
Purchased Services	0300,0400, 0500	242,200	-	-	-	-	-	-	242,200
Supplies and Materials	0600	76,350	-	-	-	-	-	-	76,350
Property	0700	2,600	-	-	-	-	-	-	2,600
Other	0800, 0900	79,000	-	-	-	-	-	-	79,000
<b>Total School Administration</b>		<b>1,037,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,037,176</b>
<b>School Administration - Program 2400</b>									
Salaries	0100	4,843,840	-	-	-	-	-	-	4,843,840
Employee Benefits, including object 0280	0200	1,475,107	-	-	-	-	-	-	1,475,107
Purchased Services	0300,0400, 0500	39,825	-	-	-	-	-	-	39,825
Supplies and Materials	0600	75,670	-	-	-	-	-	-	75,670
Property	0700	4,946	-	-	-	-	-	-	4,946
Other	0800, 0900	2,223	-	-	-	-	-	-	2,223
<b>Total School Administration</b>		<b>6,441,611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,441,611</b>
<b>Business Services - Program 2500, including Program 2501</b>									
Salaries	0100	840,977	-	-	-	-	-	-	840,977
Employee Benefits, including object 0280	0200	292,165	-	-	-	-	-	-	292,165
Purchased Services	0300,0400, 0500	147,800	-	-	-	-	-	-	147,800
Supplies and Materials	0600	75,000	-	-	-	-	-	-	75,000
Property	0700	36,000	-	-	-	-	-	35,000	71,000
Other	0800, 0900	(48,317)	-	-	-	-	-	-	(48,317)
<b>Total Business Services</b>		<b>1,343,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>1,378,625</b>
<b>Operations and Maintenance - Program 2600</b>									
Salaries	0100	3,198,323	-	-	-	-	70,500	-	3,268,823
Employee Benefits, including object 0280	0200	1,060,200	-	-	-	-	22,500	-	1,082,700

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ABC School District District Code: xxxx Adopted OR Revised Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: xx,xxx.x		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Purchased Services	0300,0400,									
	0500	1,416,675	-	-	-	-	-	824,000	2,240,675	
Supplies and Materials	0600	2,255,700	-	-	180,200	-	-	-	2,435,900	
Property	0700	56,500	-	-	-	-	-	230,000	286,500	
Other	0800, 0900	(681)	-	-	-	-	-	-	(681)	
<b>Total Operations and Maintenance</b>		<b>7,986,717</b>	<b>-</b>	<b>-</b>	<b>180,200</b>	<b>-</b>	<b>93,000</b>	<b>1,054,000</b>	<b>9,313,917</b>	
<b>Student Transportation - Program 2700</b>										
Salaries	0100	2,548,053	-	-	-	-	-	-	2,548,053	
Employee Benefits, including object 0280	0200	941,695	-	-	-	-	-	-	941,695	
Purchased Services	0300,0400,									
	0500	103,600	-	-	-	-	-	-	103,600	
Supplies and Materials	0600	575,500	-	-	-	-	-	-	575,500	
Property	0700	15,000	-	-	-	-	-	661,721	676,721	
Other	0800, 0900	(35,105)	-	-	-	-	-	-	(35,105)	
<b>Total Student Transportation</b>		<b>4,148,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>661,721</b>	<b>4,810,464</b>	
<b>Central Support - Program 2800, including Program 2801</b>										
Salaries	0100	1,752,955	-	-	-	-	-	-	1,752,955	
Employee Benefits, including object 0280	0200	508,161	-	-	-	-	-	-	508,161	
Purchased Services	0300,0400,									
	0500	1,317,218	-	-	20,000	-	-	-	1,337,218	
Supplies and Materials	0600	102,300	-	-	15,401	-	-	27,000	144,701	
Property	0700	22,000	-	-	40,500	-	-	348,405	410,905	
Other	0800, 0900	5,620	-	-	-	-	-	-	5,620	
<b>Total Central Support</b>		<b>3,708,254</b>	<b>-</b>	<b>-</b>	<b>75,901</b>	<b>-</b>	<b>-</b>	<b>375,405</b>	<b>4,159,560</b>	
<b>Other Support - Program 2900</b>										
Salaries	0100	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,									
	0500	945,000	-	-	-	-	-	-	945,000	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	
<b>Total Other Support</b>		<b>945,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>945,000</b>	
<b>Food Service Operations - Program 3100</b>										
Salaries	0100	-	-	53,500	-	-	-	-	53,500	
Employee Benefits, including object 0280	0200	-	-	23,225	-	-	-	-	23,225	
Purchased Services	0300,0400,									
	0500	-	-	1,597,703	-	-	-	-	1,597,703	
Supplies and Materials	0600	144	-	1,924,404	-	-	-	-	1,924,548	
Property	0700	-	-	30,000	-	-	-	-	30,000	
Other	0800, 0900	50,000	-	75,000	-	-	-	-	125,000	
<b>Total Other Support</b>		<b>50,144</b>	<b>-</b>	<b>3,703,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,753,976</b>	

FY2020-2021 UNIFORM BUDGET

ABC School District District Code: xxxx Adopted OR Revised Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: xx,xxx.x	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<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	90,286	-	-	-	-	-	-	90,286
Employee Benefits, including object 0280	0200	27,089	-	-	-	-	-	-	27,089
Purchased Services	0300,0400, 0500	10,948	-	-	6,800	-	-	-	17,748
Supplies and Materials	0600	10,000	-	-	34,242	-	-	-	44,242
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	8,000	-	-	-	8,000
<b>Total Community Services</b>		138,323	-	-	49,042	-	-	-	187,365
<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>		35,107,613	-	3,703,832	1,725,482	-	93,000	2,126,126	42,756,053

FY2020-2021 UNIFORM BUDGET

ABC School District District Code: xxxx Adopted OR Revised Budget Adopted: xxx xx, 2020  Budgeted Pupil Count: xx,xxx.x	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>Property - Program 4000</b>									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	1,660,000	-	1,660,000
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	15,406,066	-	15,406,066
Other	0800, 0900	-	-	-	-	-	325,000	-	325,000
<b>Total Property</b>		-	-	-	-	-	17,391,066	-	17,391,066
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>									
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400, 0500	N/A	N/A	N/A	N/A	N/A	1,500	N/A	1,500
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	1,117,124	-	1,117,124
<b>Total Other Uses</b>		-	-	-	-	-	1,118,624	-	1,118,624
<b>Total Expenditures</b>		81,244,329	1,240,000	3,703,832	7,424,802	960,050	18,602,690	3,428,667	116,604,370
<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>		81,244,329	1,240,000	3,703,832	7,424,802	960,050	18,602,690	3,428,667	116,604,370



FY2020-2021 UNIFORM BUDGET

ABC School District District Code: xxxx Adopted OR Revised Budget Adopted: xxx xx, 2020  Budgeted Pupil Count: xx,xxx.x	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>BUDGETED ENDING FUND BALANCE</b>									
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	1,193,654	-	-	-	-	-	-	1,193,654
TABOR 3% emergency reserve (9321)	6721	2,100,000	-	-	-	-	-	-	2,100,000
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	-	39,069	660,337	-	127,341	6,008,984	2,838,139	9,673,870
Unassigned fund balance (9900)	6770	4,278,447	-	-	-	-	-	-	4,278,447
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		7,572,101	39,069	660,337	-	127,341	6,008,984	2,838,139	17,245,971
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	No	Yes	Yes	Yes	Yes

## **COMPLIANCE STATEMENT**

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal Government and other sources using methods recommended in the Financial Policies and Procedures Handbook.

This budget's expenditure projections were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the actual audited revenues, expenditures and fund balances for the last completed fiscal year. The figures are contained in the District's annual audit available for review on the District website, or may be obtained through the Colorado Department of Education or the State Auditor's office.

The 2020-2021 Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.