

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**FY 23/24**



**Dolores County  
School District  
RE-2J**

*Home of the Bulldogs*

**Dolores County School District RE-2J  
PO Box 459  
Dove Creek, CO 81324**

**Ty Gray  
Superintendent**

**Roxanne Guynes  
Business Manager**

**17-Jan-24**

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget  
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FY 23/24**

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**DOLORES COUNTY SCHOOL DISTRICT RE-2J****Revised Budget****Budget Development Assumptions****FY 23/24**

	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 23/24 Revised</b>
<b>Revenue-Based Assumptions</b>			
October FTE Pupil Count K-12	252.0	225.0	233.0
Preschool Count		15.0	17.0
5-Yr Avg Funded Pupil Count		236.8	239.2
Post-Negative Factor Per-Pupil Funding	\$14,233	\$16,268	\$16,235
Total Program Funding	\$3,586,783	\$3,852,166	\$3,892,926
Budget Stabilization Factor	(\$137,102)	(\$60,936)	(\$61,268)
Net Assessed Valuation	\$99,073,283	\$99,073,283	\$113,920,489
Property Tax Mill Levy Components			
General Fund	17.559	18.559	18.559
Abatement Levy	0.003		0.019
Bond Fund	8.731	8.731	7.593
Mill Levy Override Fund	3.000	3.000	3.000
Total Mill Levy	29.293	30.290	29.171
<b>Expenditure-Based Assumptions</b>			
District Contribution Family Insurance Premium	\$909	\$958	\$960
Employer PERA Contribution	21.40%	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%	1.45%
Colorado Unemployment	0.20%	0.20%	0.20%
Colorado Minimum Wage	\$13.65	\$13.65	\$14.42
<b>Debt-Based Assumptions</b>			
Net Assessed Valuation	\$99,073,283	\$99,073,283	\$113,920,489
Gross Debt Capacity @ 20%	\$19,814,657	\$19,814,657	\$22,784,098
General Obligation Principal Outstanding as of Year-End	(\$10,345,000)	(\$10,345,000)	(\$9,960,000)
Remaining Debt Capacity	\$9,469,656.60	\$9,469,656.60	\$12,824,097.80

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**Appropriation Resolution**

**FY 23/24**

**Appropriation Resolution**

**RESOLUTION NUMBER 2024-08**

Be it resolved, by the Board of Education of Dolores County School District RE-2J in Dolores County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Revised Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	9,454,856
<b>Special Revenue Funds</b>	
Food Service Fund	244,792
Pupil Activity Fund	425,372
<b>Debt Service Funds</b>	
Bond Redemption Fund	1,564,544
<b>Capital Projects Funds</b>	
Building Fund	23,743,073
Capital Reserve Capital Projects Fund	932,445
<b>Enterprise Funds:</b>	
Teacherage Fund	87,665
<b>Total Appropriation</b>	<u><u>\$36,452,747</u></u>

X 

Kimberly Alexander  
President, Board of Education

X 

Crystal Jarmon  
Secretary, Board of Education

DATED: JANUARY 17, 2024

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**Use of Beginning Fund Balance Resolution**

**FY 23/24**

**Use of Beginning Fund Balance Resolution**

**RESOLUTION NUMBER 2024-09**

A Resolution of the Board of Education of the DOLORES COUNTY SCHOOL DISTRICT RE-2J

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, interfund 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 all funds will be used to support only non-recurring expenditures and this action will not lead to an on-going deficit and is the most fiscally responsible approach for the District

**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:

**\*CAPITAL PROJECTS FUND, in the amount \$56,000 to purchase vehicles.**

**\* BOND REDEMPTION FUND, in the amount \$11,125 to pay semi-annual bond payment.**

**\* BUILDING FUND, in the amount \$11,224,834 for new construction project.**

**BE IT FURTHER RESOLVED**, the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit.

X   
Kimberly Alexander  
President, Board of Education

X   
Crystal Jarmon  
Secretary, Board of Education

**DATED: JANUARY 17, 2024**

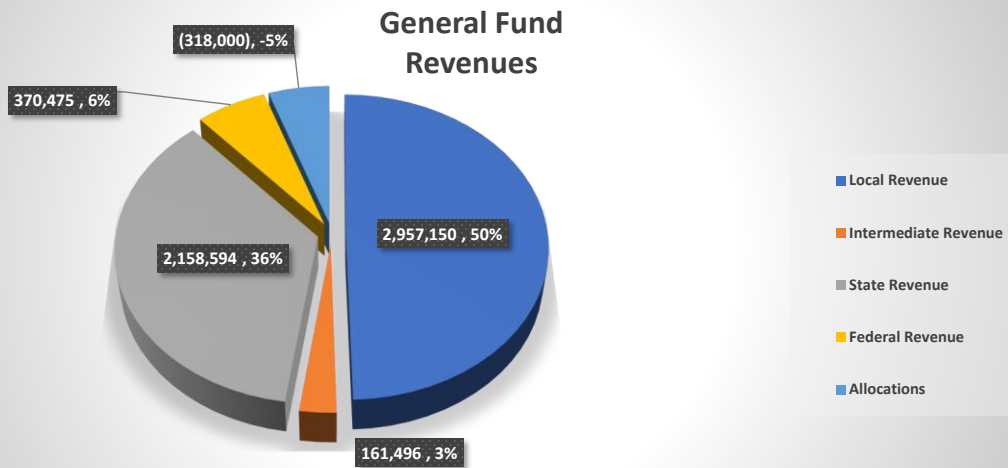
**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

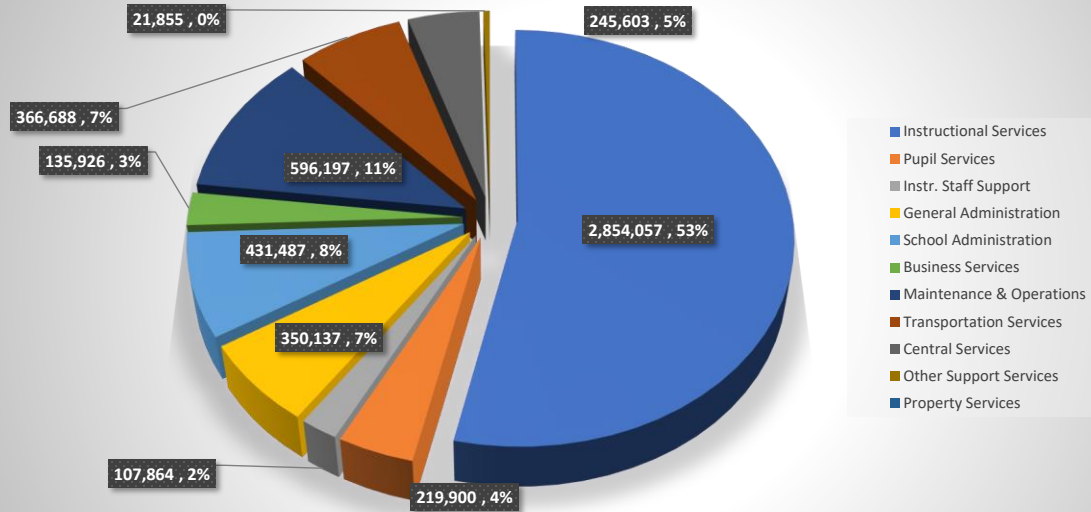
General Fund

FY 23/24

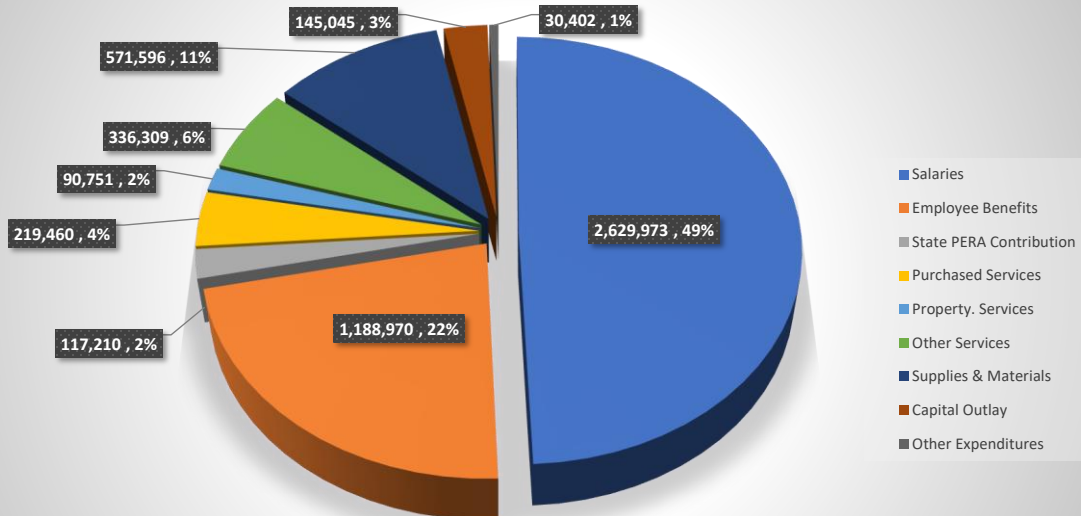
**General Fund Revenues**



**General Fund Expenditures (By Program)**



**General Fund Expenditures (By Object)**



**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

General Fund

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Restricted - TABOR	199,830	194,143	166,000	166,000	0	166,000
Other Fund Balance	2,907,804	3,021,504	3,764,296	3,775,000	184,140	3,959,140
<b>Total Beginning Fund Balance</b>	3,107,634	3,215,647	3,930,296	3,941,000	184,140	4,125,140
<b>Revenues</b>						
Local Revenue	2,426,039	2,834,680	2,359,725	2,558,468	398,683	2,957,150
Intermediate Revenue	146,497	151,077	190,441	145,000	16,496	161,496
State Revenue	1,088,290	1,561,889	2,122,876	2,187,117	(28,523)	2,158,594
Federal Revenue	448,570	294,985	300,856	244,316	126,159	370,475
Allocations	(199,975)	(321,048)	(510,326)	(227,000)	(91,000)	(318,000)
<b>Total Revenues</b>	3,909,422	4,521,583	4,463,572	4,907,901	421,814	5,329,716
<b>Total Resources Available</b>	7,017,056	7,737,230	8,393,868	8,848,901	605,955	9,454,856
<b>Expenditures</b>						
Instructional Services	1,891,518	1,899,015	2,209,986	2,638,361	215,697	2,854,057
Pupil Services	135,194	109,736	83,866	132,359	87,541	219,900
Instr. Staff Support	99,015	97,955	99,897	104,134	3,730	107,864
General Administration	207,007	233,774	265,605	300,896	49,241	350,137
School Administration	289,224	343,738	381,224	418,561	12,926	431,487
Business Services	123,176	107,717	125,167	132,269	3,656	135,926
Maintenance & Operations	669,383	523,614	551,765	597,028	(831)	596,197
Transportation Services	234,864	287,909	329,491	358,207	8,481	366,688
Central Services	146,610	169,012	185,020	213,887	31,716	245,603
Other Support Services	0	0	36,707	12,198	9,657	21,855
Property Services	5,418	34,464	0	0	0	0
<b>Total Expenditures</b>	3,801,409	3,806,934	4,268,728	4,907,901	421,814	5,329,715
<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>	108,013	714,649	194,844	0	(0)	0
<b>Ending Fund Balances</b>						
Restricted - TABOR/Other	194,143	155,000	0	166,000	0	166,000
Unassigned Contingency	3,021,504	3,775,296	4,125,140	3,775,000	184,140	3,959,141
<b>Total Fund Balance</b>	\$3,215,647	\$3,930,296	4,125,140	3,941,000	184,140	4,125,141
<b>Total Expenditures &amp; Fund Balance</b>				8,848,901	605,955	9,454,856
<b>Total Appropriation</b>				\$8,848,901		\$9,454,856

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget  
General Fund Revenue  
FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Local Revenues</b>						
Property Taxes	2,162,189	2,284,105	2,002,142	2,169,355	286,657	2,456,011
Specific Ownership Taxes (SFA)	125,216	129,097	128,548	112,590	0	112,590
Specific Ownership Taxes	0	0	0	0	0	0
Delinquent Taxes & Interest	9,140	35,639	21,701	8,000	0	8,000
Tuition	9,974	0	6,194	0	600	600
Earnings on Investments	1,988	3,350	91,425	70,000	80,000	150,000
Pupil Activity Fees	0	0	0	0	0	0
Other Local Revenues	117,533	382,489	109,715	198,523	31,426	229,949
<b>Total Local Revenues</b>	<b>2,426,039</b>	<b>2,834,680</b>	<b>2,359,725</b>	<b>2,558,468</b>	<b>398,683</b>	<b>2,957,150</b>
<b>Intermediate Revenue</b>						
Mineral Lease	39,920	25,184	33,849	25,000	6,496	31,496
Public School Lands	103,063	125,893	156,592	120,000	10,000	130,000
Division of Wildlife	3,514	0	0	0	0	0
Other Intermediate Revenue	0	0	0	0	0	0
<b>Total Intermediate Revenue</b>	<b>146,497</b>	<b>151,077</b>	<b>190,441</b>	<b>145,000</b>	<b>16,496</b>	<b>161,496</b>
<b>State Revenue</b>						
State Equalization	926,242	1,258,009	1,737,835	1,867,441	(180,602)	1,686,839
Small & Large Rural	77,579	88,708	110,441	87,461	10,676	98,137
Career & Technical Education	23,243	18,434	25,900	17,462	2,451	19,913
CDIP					1,331	1,331
Special Education - BOCES	0	13,816	24,848	0	10,728	10,728
SWAP	0	38,227	28,071	28,700	17,636	46,336
Transportation	37,024	51,713	51,035	49,076	13,196	62,272
Gifted & Talented	7,031	6,487	7,922	6,400	32	6,432
Universal Preschool	0	0	0	73,050	21,950	95,000
Kindergarten Readiness	0	0	0	0	0	0
At-Risk Funding	1,339	1,859	1,876	1,300	0	1,300
At-Risk Mitigation	0	25,598	0	0	0	0
READ Act	8,332	7,941	6,283	6,200	2,397	8,597
Colorado Library Grant	3,500	4,500	4,500	4,500	0	4,500
Leadership Grant	3,100	0	0	0	0	0
State PERA Contribution	0	42,860	117,210	45,527	71,683	117,210
Audit Adjustments	0	0	0	0	0	0
Other State Revenue	900	3,737	6,955	0	0	0
<b>Total State Revenues</b>	<b>1,088,290</b>	<b>1,561,889</b>	<b>2,122,876</b>	<b>2,187,117</b>	<b>(28,523)</b>	<b>2,158,594</b>
<b>Federal Revenue</b>						
Title I	49,425	48,993	55,072	73,443	(523)	72,920
Title IIA	10,537	10,231	10,846	13,188	47	13,235
Title IVA	10,000	10,000	10,000	10,000	0	10,000
REAP	17,734	19,361	18,481	18,769	5,996	24,765
Perkins	6,741	7,936	8,218	6,750	(14)	6,736
Other Federal Revenue	0	6,610	628	0	653	653
CARES Relief Funds	292,525	0	0	0	0	0
Stronger Connections Grant	0	0	0	0	120,000	120,000
ESSER Relief Funds	61,608	191,854	197,611	122,166	0	122,166
<b>Total Federal Revenues</b>	<b>448,570</b>	<b>294,985</b>	<b>300,856</b>	<b>244,316</b>	<b>126,159</b>	<b>370,475</b>
<b>Allocations</b>						
Insurance Reserve	0	0	0		0	
Food Service	(60,000)	(30,000)	(50,000)	(87,000)	33,000	(54,000)
Capital Reserve	(306,513)	(250,000)	(418,926)	(100,000)	(124,000)	(224,000)
Excess Bond Redemption	206,538	0	0	0	0	0
Pupil Activity Fund	(40,000)	(41,048)	(41,400)	(40,000)	0	(40,000)
<b>Total Allocation</b>	<b>(199,975)</b>	<b>(321,048)</b>	<b>(510,326)</b>	<b>(227,000)</b>	<b>(91,000)</b>	<b>(318,000)</b>
<b>Total Revenues</b>	<b>\$ 3,909,422</b>	<b>\$ 4,521,583</b>	<b>\$ 4,463,572</b>	<b>\$ 4,907,901</b>	<b>\$ 421,814</b>	<b>\$ 5,329,716</b>



**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

General Fund Expenditures

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Instruction (0010-1900)</b>						
Salaries	1,112,051	1,146,835	1,320,201	1,522,126	37,232	1,559,358
Employee Benefits	419,029	472,101	536,931	683,824	33,636	717,460
State PERA Contribution			48,332	24,982	23,350	48,332
Professional Services	12,860	11,126	53,467	33,700	39,000	72,700
Property Services	13,004	15,287	16,368	20,000	0	20,000
Other Services	118,268	148,424	133,193	137,957	19,436	157,393
Supplies & Materials	109,159	64,131	61,472	142,153	60,207	202,360
Equipment	102,611	37,366	36,454	68,519	2,526	71,045
Other Objects	4,536	3,745	3,567	5,000	310	5,310
Other Uses	0	0	0	100	0	100
<b>Total Instruction</b>	<b>1,891,518</b>	<b>1,899,015</b>	<b>2,209,986</b>	<b>2,638,361</b>	<b>215,697</b>	<b>2,854,057</b>
<b>Student Support Svcs (2100)</b>					0	
Salaries	92,196	71,000	51,344	84,838	0	84,838
Employee Benefits	42,454	37,675	25,047	42,555	0	42,555
State PERA Contribution			6,307	2,466	3,841	6,307
Professional Services	0	0	0	0	25,000	25,000
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	544	1,036	1,168	2,000	20,700	22,700
Equipment	0	0	0	0	38,000	38,000
Other Objects	0	25	0	500	0	500
Other Uses	0	0	0	0	0	0
<b>Total Student Support Svcs</b>	<b>135,194</b>	<b>109,736</b>	<b>83,866</b>	<b>132,359</b>	<b>87,541</b>	<b>219,900</b>
<b>Staff Support Svcs (2200)</b>						
Salaries	59,444	39,015	39,794	43,132	1,500	44,632
Employee Benefits	31,977	19,509	19,746	21,442	346	21,788
State PERA Contribution			3,266	1,495	1,771	3,266
Professional Services	0	13,351	3,820	8,850	(830)	8,020
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	300	300
Supplies & Materials	7,594	26,080	33,272	29,215	644	29,859
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Staff Support Svcs</b>	<b>99,015</b>	<b>97,955</b>	<b>99,897</b>	<b>104,134</b>	<b>3,730</b>	<b>107,864</b>
<b>General Administration (2300)</b>						
Salaries	110,925	114,638	124,604	124,982	(126)	124,857
Employee Benefits	56,847	64,763	66,660	70,328	(29)	70,299
State PERA Contribution			10,841	2,386	8,455	10,841
Professional Services	25,316	34,557	51,053	76,200	32,640	108,840
Property Services	2,425	1,442	1,535	5,000	0	5,000
Other Services	3,292	8,627	1,009	9,500	1,500	11,000
Supplies & Materials	4,128	3,077	1,959	3,000	6,500	9,500
Equipment	1,658	23	0	1,000	0	1,000
Other Objects	2,416	6,647	7,944	8,500	300	8,800
Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	<b>207,007</b>	<b>233,774</b>	<b>265,605</b>	<b>300,896</b>	<b>49,241</b>	<b>350,137</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

General Fund Expenditures

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>School Administration (2400)</b>						
Salaries	201,216	224,985	244,244	264,858	323	265,181
Employee Benefits	81,964	105,214	109,592	118,550	74	118,624
State PERA Contribution			17,612	4,802	12,810	17,612
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	1,408	0	0	0	0	0
Supplies & Materials	91	9,857	3,863	14,695	183	14,878
Equipment	0	0	0	0	0	0
Other Objects	4,545	3,682	5,913	15,656	(464)	15,192
Other Uses	0	0	0	0	0	0
<b>Total School Administration</b>	<b>289,224</b>	<b>343,738</b>	<b>381,224</b>	<b>418,561</b>	<b>12,926</b>	<b>431,487</b>
<b>Business Services (2500)</b>						
Salaries	69,635	65,078	71,939	76,511	(114)	76,397
Employee Benefits	27,690	30,762	32,045	34,886	(26)	34,860
State PERA Contribution			5,119	1,338	3,781	5,119
Professional Services	18	80	105	85	16	100
Property Services	0	0	0	0	0	0
Other Services	22,620	3,110	3,333	4,950	0	4,950
Supplies & Materials	2,452	8,422	11,912	13,000	0	13,000
Equipment	681	265	239	1,000	0	1,000
Other Objects	80	0	475	500	0	500
Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>123,176</b>	<b>107,717</b>	<b>125,167</b>	<b>132,269</b>	<b>3,656</b>	<b>135,926</b>
<b>Maintenance &amp; Operations (2600)</b>						
Salaries	189,916	170,787	195,153	215,544	(3,317)	212,226
Employee Benefits	81,320	89,638	94,111	107,183	(8,630)	98,553
State PERA Contribution			13,767	4,302	9,465	13,767
Professional Services	0	5,327	1,350	0	0	0
Property Services	61,138	79,428	51,523	59,000	1,651	60,651
Other Services	31,412	28,370	28,641	37,500	0	37,500
Supplies & Materials	132,253	140,737	163,162	168,500	0	168,500
Equipment	173,344	9,327	4,058	5,000	0	5,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>669,383</b>	<b>523,614</b>	<b>551,765</b>	<b>597,028</b>	<b>(831)</b>	<b>596,197</b>
<b>Student Transportation (2700)</b>						
Salaries	134,469	154,106	170,436	190,489	3,452	193,940
Employee Benefits	45,460	53,853	53,859	61,081	1,052	62,133
State PERA Contribution			9,015	3,038	5,977	9,015
Professional Services	255	1,172	1,416	1,800	200	2,000
Property Services	1,946	2,590	3,769	3,300	300	3,600
Other Services	1,437	1,580	4,923	6,500	(2,500)	4,000
Supplies & Materials	46,747	72,549	85,234	89,000	0	89,000
Equipment	4,550	2,059	839	3,000	0	3,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Student Transportation</b>	<b>234,864</b>	<b>287,909</b>	<b>329,491</b>	<b>358,207</b>	<b>8,481</b>	<b>366,688</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

General Fund Expenditures

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Central Services (2800)</b>						
Salaries	32,285	32,051	36,076	41,774	5,269	47,043
Employee Benefits	16,758	17,882	18,887	21,129	1,214	22,343
State PERA Contribution			2,951	718	2,233	2,951
Professional Services	0	2,060	2,220	2,800	0	2,800
Property Services	97,567	895	0	1,500	0	1,500
Other Services	0	102,003	110,614	121,166	0	121,166
Supplies & Materials	0	8,453	13,748	19,800	2,000	21,800
Equipment	0	5,668	524	5,000	21,000	26,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>146,610</b>	<b>169,012</b>	<b>185,020</b>	<b>213,887</b>	<b>31,716</b>	<b>245,603</b>
<b>Other Support Services (2900)</b>						
Salaries	0	0	36,112	12,000	9,500	21,500
Employee Benefits	0	0	595	198	157	355
State PERA Contribution	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Other Support Services</b>	<b>0</b>	<b>0</b>	<b>36,707</b>	<b>12,198</b>	<b>9,657</b>	<b>21,855</b>
<b>Property Services (4x)</b>						
Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
State PERA Contribution	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Equipment	0	34,464	0	0	0	0
Other Objects	43	0	0	0	0	0
Other Uses	5,375	0	0	0	0	0
<b>Total Property Services</b>	<b>5,418</b>	<b>34,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$3,801,409</b>	<b>\$3,806,934</b>	<b>\$4,268,728</b>	<b>4,907,901</b>	<b>421,814</b>	<b>5,329,715</b>
<b>Appropriated Reserves</b>						
Tabor Reserve				166,000	0	166,000
Contingency Reserve				3,775,000	184,140	3,959,140
<b>Total Allocation</b>				<b>3,941,000</b>	<b>184,140</b>	<b>4,125,140</b>
<b>Total Revenues &amp; Resources</b>				<b>\$ 8,848,901</b>	<b>\$ 605,955</b>	<b>\$ 9,454,856</b>

DOLORES COUNTY SCHOOL DISTRICT RE-2J

Revised Budget

Individual Fund Statements

FY 23/24

# Individual Fund Statements



Dolores County  
School District  
RE-2J

*Home of the Bulldogs*

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 23/24**

**Program:**

Instruction (0010-1900)

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences provided to students in schools of all levels (K-12).

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Instruction (0010-1900)</b>						
Salaries	1,098,851	1,126,725	1,320,201	1,522,126	37,232	1,559,358
Supplemental Pay & Stipends	13,200	20,110	0	0	0	0
Employee Benefits	419,029	472,101	536,931	683,824	33,636	717,460
State PERA Contribution	0	0	48,332	24,982	23,350	48,332
Professional Services	12,860	11,126	53,467	33,700	39,000	72,700
Property Services	13,004	15,287	16,368	20,000	0	20,000
Other Services	118,268	148,424	133,193	137,957	19,436	157,393
Supplies & Materials	109,159	64,131	61,472	142,153	60,207	202,360
Property/Equipment/Vehicles	102,611	37,366	36,454	68,519	2,526	71,045
Other Objects	4,536	3,745	3,567	5,000	310	5,310
Other Uses	0	0	0	100	0	100
<b>Total Instruction</b>	<b>1,891,518</b>	<b>1,899,015</b>	<b>2,209,986</b>	<b>2,638,361</b>	<b>215,697</b>	<b>2,854,057</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)				21.50	0.00	21.50
Non-Teaching Professionals					0.00	
Classified - Instructional				12.50	1.50	14.00
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.00</b>	<b>1.50</b>	<b>35.50</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 23/24**

**Program:** 2100 Student Support Services

**Program Description:**

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

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Student Support Services (2100)</b>						
Salaries	92,196	71,000	51,344	84,838	0	84,838
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	42,454	37,675	25,047	42,555	0	42,555
State PERA Contribution	0	0	6,307	2,466	3,841	6,307
Professional Services	0	0	0	0	25,000	25,000
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	544	1,036	1,168	2,000	20,700	22,700
Equipment	0	0	0	0	38,000	38,000
Other Objects	0	25	0	500	0	500
Other Uses	0	0	0	0	0	0
<b>Total Student Support Services</b>	<b>135,194</b>	<b>109,736</b>	<b>83,866</b>	<b>132,359</b>	<b>87,541</b>	<b>219,900</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals				2.00	0.00	2.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J****Revised Budget****General Fund Detail Budgets****FY 23/24****Program:** 2200 Instructional Staff Services**Program Description:**

Instructional staff services include all programs and activities in schools that support students and are directly related to instruction. Examples include librarian, professional development and instructional support supplies/software.

**Student Support Services (2200)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Salaries	59,444	39,015	39,794	43,132	1,500	44,632
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	31,977	19,509	19,746	21,442	346	21,788
State PERA Contribution	0	0	3,266	1,495	1,771	3,266
Professional Services	0	13,351	3,820	8,850	(830)	8,020
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	300	300
Supplies & Materials	7,594	26,080	33,272	29,215	644	29,859
Property/Equipment/Vehicles	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Student Support Services</b>	<b>99,015</b>	<b>97,955</b>	<b>99,897</b>	<b>104,134</b>	<b>3,730</b>	<b>107,864</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals				1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J****Revised Budget****General Fund Detail Budgets****FY 23/24****Program:** 2300 General Administration**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.

**General Administration (2300)**

	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>June FY 23-24</b>	<b>Change</b>	<b>Revised FY 23-24</b>
Salaries	110,925	114,638	124,604	124,982	(126)	124,857
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	56,847	64,763	66,660	70,328	(29)	70,299
State PERA Contribution	0	0	10,841	2,386	8,455	10,841
Professional Services	25,316	34,557	51,053	76,200	32,640	108,840
Property Services	2,425	1,442	1,535	5,000	0	5,000
Other Services	3,292	8,627	1,009	9,500	1,500	11,000
Supplies & Materials	4,128	3,077	1,959	3,000	6,500	9,500
Propert/Equipment/Vehicles	1,658	23	0	1,000	0	1,000
Other Objects	2,416	6,647	7,944	8,500	300	8,800
Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	<b>207,007</b>	<b>233,774</b>	<b>265,605</b>	<b>300,896</b>	<b>49,241</b>	<b>350,137</b>

**Staff FTE:**

	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>June FY 23-24</b>	<b>Change</b>	<b>Revised FY 23-24</b>
Administrators				1.00	0.00	1.00
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin				0.50	0.00	0.50
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>



**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 23/24**

**Program:** 2400 School Administration

**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.

**School Administration (2400)**

	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>June FY 23-24</b>	<b>Change</b>	<b>Revised FY 23-24</b>
Salaries	201,216	224,985	244,244	264,858	323	265,181
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	81,964	105,214	109,592	118,550	74	118,624
State PERA Contribution	0	0	17,612	4,802	12,810	17,612
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	1,408	0	0	0	0	0
Supplies & Materials	91	9,857	3,863	14,695	183	14,878
Equipment	0	0	0	0	0	0
Other Objects	4,545	3,682	5,913	15,656	(464)	15,192
Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>289,224</b>	<b>343,738</b>	<b>381,224</b>	<b>418,561</b>	<b>12,926</b>	<b>431,487</b>

**Staff FTE:**

	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>June FY 23-24</b>	<b>Change</b>	<b>Revised FY 23-24</b>
Administrators				2.00	0.00	2.00
Teachers (Licensed)					0.00	
Non-Teaching Professionals				1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin				2.00	0.00	2.00
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J****Revised Budget****General Fund Detail Budgets****FY 23/24****Program:** 2500 Business Services**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.

**Business Services (2500)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Salaries	69,635	65,078	71,939	76,511	(114)	76,397
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	27,690	30,762	32,045	34,886	(26)	34,860
State PERA Contribution	0	0	5,119	1,338	3,781	5,119
Professional Services	18	80	105	85	16	100
Property Services	0	0	0	0	0	0
Other Services	22,620	3,110	3,333	4,950	0	4,950
Supplies & Materials	2,452	8,422	11,912	13,000	0	13,000
Property/Equipment/Vehicles	681	265	239	1,000	0	1,000
Other Objects	80	0	475	500	0	500
Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>123,176</b>	<b>107,717</b>	<b>125,167</b>	<b>132,269</b>	<b>3,656</b>	<b>135,926</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals				1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin				0.50	0.00	0.50
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 23/24**

**Program:** 2600 Maintenance & Operations

**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 FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Maintenance &amp; Operations (2600)</b>						
Salaries	189,916	170,787	195,153	215,544	(3,317)	212,226
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	81,320	89,638	94,111	107,183	(8,630)	98,553
State PERA Contribution	0	0	13,767	4,302	9,465	13,767
Professional Services	0	5,327	1,350	0	0	0
Property Services	61,138	79,428	51,523	59,000	1,651	60,651
Other Services	31,412	28,370	28,641	37,500	0	37,500
Supplies & Materials	132,253	140,737	163,162	168,500	0	168,500
Property/Equipment/Vehicles	173,344	9,327	4,058	5,000	0	5,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>669,383</b>	<b>523,614</b>	<b>551,765</b>	<b>597,028</b>	<b>(831)</b>	<b>596,197</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals				1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans				4.00	-1.00	3.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>-1.00</b>	<b>4.00</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J****Revised Budget****General Fund Detail Budgets****FY 23/24****Program:** 2700 Transportation**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.

**Transportation (2700)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Salaries	134,469	154,106	170,436	190,489	3,452	193,940
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	45,460	53,853	53,859	61,081	1,052	62,133
State PERA Contribution	0	0	9,015	3,038	5,977	9,015
Professional Services	255	1,172	1,416	1,800	200	2,000
Property Services	1,946	2,590	3,769	3,300	300	3,600
Other Services	1,437	1,580	4,923	6,500	(2,500)	4,000
Supplies & Materials	46,747	72,549	85,234	89,000	0	89,000
Equipment	4,550	2,059	839	3,000	0	3,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Transportation</b>	<b>234,864</b>	<b>287,909</b>	<b>329,491</b>	<b>358,207</b>	<b>8,481</b>	<b>366,688</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals				1.00	0.00	1.00
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans				7.00	0.00	7.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>8.00</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J****Revised Budget****General Fund Detail Budgets****FY 23/24****Program:** 2800 Central Services/Human Resources**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.

**Central Services (2800)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Salaries	32,285	32,051	36,076	41,774	5,269	47,043
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	16,758	17,882	18,887	21,129	1,214	22,343
State PERA Contribution	0	0	2,951	718	2,233	2,951
Professional Services	0	2,060	2,220	2,800	0	2,800
Property Services	97,567	895	0	1,500	0	1,500
Other Services	0	102,003	110,614	121,166	0	121,166
Supplies & Materials	0	8,453	13,748	19,800	2,000	21,800
Property/Equipment/Vehicles	0	5,668	524	5,000	21,000	26,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>146,610</b>	<b>169,012</b>	<b>185,020</b>	<b>213,887</b>	<b>31,716</b>	<b>245,603</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin				1.00	0.00	1.00
Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget  
General Fund Detail Budgets  
FY 23/24

**Program:** 2900 Other Support Services - Central

**Program Description:**

All other support services not classified elsewhere in the 2000 series.

	Actuals	Actuals	Actuals	June		Revised
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Other Support Services (2900)</b>						
Salaries	0	0	36,112	12,000	9,500	21,500
Supplemental Pay & Stipends	0	0	0	0	0	0
Employee Benefits	0	0	595	198	157	355
State PERA Contribution	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Other Support Services</b>	<b>0</b>	<b>0</b>	<b>36,707</b>	<b>12,198</b>	<b>9,657</b>	<b>21,855</b>

	Actuals	Actuals	Actuals	June		Revised
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Staff FTE:</b>						
Administrators						
Teachers (Licensed)						
Non-Teaching Professionals						
Classified - Instructional						
Classified - School Admin						
Classified - Maint, Oper & Trans						
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget  
General Fund Detail Budgets  
FY 23/24**

**Program:** 4000 Property Services  
**Program Budget Manager:**

**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.

**Property Services (40)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Salaries	0	0	0
Supplemental Pay & Stipends	0	0	0
Employee Benefits	0	0	0
Professional Services	0	0	0
Property Services	0	0	0
Other Services	0	0	0
Supplies & Materials	0	0	0
Property/Equipment/Vehicles	0	34,464	0
Other Objects	43	0	0
Other Uses	5,375	0	0
<b>Total Property Services</b>	<b>5,418</b>	<b>34,464</b>	<b>0</b>

June FY 23-24	Change	Revised FY 23-24
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

**Staff FTE:**

Administrators  
Teachers (Licensed)  
Non-Teaching Professionals  
Classified - Instructional  
Classified - School Admin  
Classified - Maint, Oper & Trans  
Total FTE

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
0.00	0.00	0.00

June FY 23-24	Change	Revised FY 23-24
0.00	0.00	0.00

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**General Fund Detail Budgets**

**FY 23/24**

**Program:**

Summary by Program & Object

**Program Budget Manager:**

N/A

**Expenditures by Major Program**

Instructional Services	2,854,057
Pupil Services	219,900
Instructional Support	107,864
General Administration	350,137
School Administration	431,487
Business Services	135,926
Maintenance & Operations	596,197
Transportation	366,688
Central Services	245,603
Other Support Services Central	21,855
Community Services	0
Misc Expenses & Transfers	0
<b>Total Programs</b>	<b>\$5,329,715</b>

**Expenditures by Major Account**

Salaries	2,629,973
Employee Benefits	1,188,970
State PERA Contribution	117,210
Purchased Services	219,460
Property. Services	90,751
Other Services	336,309
Supplies & Materials	571,596
Capital Outlay	145,045
Other Expenditures	30,402
<b>Total Objects</b>	<b>\$5,329,715</b>

**Staff FTE:**

Administrators	3.00
Teachers (Licensed)	21.50
Non-Teaching Professionals	7.00
Classified - Instructional	14.00
Classified - School Admin	4.00
Classified - Maint, Oper & Trans	10.00
<b>Total FTE</b>	<b>59.50</b>



**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

Food Service Fund

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Restricted Fund Balance	21,117	44,961	24,005	24,005	0	24,005
Non Spendable Fund Balance	0	0	7,274	7,274	0	7,274
<b>Total Beginning Fund Balance</b>	21,117	44,961	31,279	31,279	0	31,279
<b>Revenues</b>						
Local Revenue	7,465	4,542	13,500	1,405	313	1,718
State Revenue	663	2,332	2,200	45,000	(8,640)	36,360
State PERA Contribution	0	0	1,200	1,200	3,373	4,573
Federal Revenue	78,780	113,226	102,133	45,000	71,862	116,862
General Fund Allocation	60,000	30,000	60,000	87,000	(33,000)	54,000
<b>Total Revenues</b>	146,908	150,100	179,033	179,605	33,908	213,513
<b>Total Resources Available</b>	168,025	195,061	210,312	210,884	33,908	244,792
<b>Expenditures</b>						
Salaries	51,389	54,706	60,319	64,961	11,000	75,961
Employee Benefits	25,644	33,237	35,084	37,974	2,536	40,509
State PERA Contribution	0	0	1,200	1,200	3,373	4,573
Professional Services	0	0	200	4,775	0	4,775
Property Services	351	305	400	400	0	400
Other Services	0	0	0	0	0	0
Supplies & Materials	45,585	63,716	70,800	69,295	16,800	86,095
Equipment	0	11,818	1,000	1,000	0	1,000
Other Objects	95	0	0	0	200	200
Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	123,064	163,782	169,003	179,605	33,908	213,512
<b>Ending Fund Balances</b>						
Non Spendable Fund Balance	0	0	7,274	7,274	0	7,274
Restricted Fund Balance	44,961	31,279	34,035	24,005	0	24,005
<b>Total Fund Balance</b>	\$44,961	\$31,279	41,309	31,279	0	31,279
<b>Total Expenditures &amp; Fund Balance</b>				210,884	33,908	244,792
<b>Total Appropriation</b>				\$210,884		\$ 244,792
<b>Staff FTE:</b>						
Administrators					0.00	
Teachers (Licensed)					0.00	
Non-Teaching Professionals					0.00	
Classified - Instructional					0.00	
Classified - School Admin					0.00	
Classified - Maint, Oper & Trans				2.00	0.00	2.00
Total FTE	0.00	0.00	0.00	2.00	0.00	2.00

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget  
Pupil Activity Fund  
FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	137,624	168,208	185,372	185,372	0	185,372
Other Fund Balance	0	0	0	0	0	0
<b>Total Beginning Fund Balance</b>	137,624	168,208	185,372	185,372	0	185,372
<b>Revenues</b>						
Local Revenue	172,767	250,190	200,000	200,000	0	200,000
State Revenue	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
Allocations from General Fund	40,000	41,048	40,000	40,000	0	40,000
<b>Total Revenues</b>	212,767	291,238	240,000	240,000	0	240,000
<b>Total Resources Available</b>	350,391	459,446	425,372	425,372	0	425,372
<b>Expenditures</b>						
Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	102,106	125,000	125,000	0	125,000
Supplies & Materials	182,183	159,075	95,000	95,000	0	95,000
Property/Equipment	0	12,893	20,000	20,000	0	20,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	182,183	274,074	240,000	240,000	0	240,000
<b>Ending Fund Balances</b>						
Restricted	0	0	0	0		0
Unassigned Contingency	168,208	185,372	185,372	185,372		185,372
<b>Total Fund Balance</b>	\$168,208	\$185,372	185,372	185,372	0	185,372
<b>Total Expenditures &amp; Fund Balance</b>				\$425,372	\$0	\$425,372
<b>Total Appropriation</b>				\$425,372		\$425,372

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget  
Bond Redemption Fund  
FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	337,408	9	67	682,526	18	682,544
Other Fund Balance	0	0	0	0	0	0
<b>Total Beginning Fund Balance</b>	337,408	9	67	682,526	18	682,544
<b>Revenues</b>						
Local Property Taxes	0	0	834,401	865,000	0	865,000
Local Specific Ownership			24,632			
Delinquent Taxes & Interest	119	58	(182)	0	0	0
Earnings on Investments	420	0	6,100	5,000	12,000	17,000
State Revenue	0	0	0	0	0	0
Other Revenue	(206,538)	0	0	0	0	0
<b>Total Revenues</b>	(205,999)	58	864,951	870,000	12,000	882,000
<b>Total Resources Available</b>	131,409	67	865,018	1,552,526	12,018	1,564,544
<b>Expenditures</b>						
Professional Services	100	0	0	500	0	500
Property Services	1,300	0	0	0	0	0
Other Services	130,000	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Other Objects - Interest on Debt	0	0	182,474	507,625	0	507,625
Other Uses-Redemption of Principal	0	0	0	385,000	0	385,000
<b>Total Expenditures</b>	131,400	0	182,474	893,125	0	893,125
<b>Fund Balances</b>						
Restricted	0	0	682,544	659,401	12,018	671,419
Unassigned Contingency	9	67	0	0	0	0
<b>Total Fund Balance</b>	\$9	\$67	682,544	659,401	12,018	671,419
<b>Total Expenditures &amp; Fund Balance</b>				1,552,526	12,018	1,564,544
<b>Total Appropriation</b>				<b>\$ 1,552,526</b>		<b>\$1,564,544</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

Building Fund

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance			0	11,240,000	(15,166)	11,224,834
Other Fund Balance						
<b>Total Beginning Fund Balance</b>	0	0	0	11,240,000	(15,166)	11,224,834
<b>Revenues</b>						
Local Revenue			11,878,248	100,000	300,000	400,000
State Revenue			530,454	12,227,744	(109,505)	12,118,239
Federal Revenue			0	0	0	0
General Fund Allocation			0	0	0	0
<b>Total Revenues</b>	0	0	12,408,702	12,327,744	190,495	12,518,239
<b>Total Resources Available</b>	0	0	12,408,702	23,567,744	175,329	23,743,073
<b>Expenditures</b>						
Salaries			0	0	0	0
Employee Benefits			0	0	0	0
Professional Services			213,307	0	0	0
Property Services			10,725	808,099	0	808,099
Other Services			0	0	0	0
Supplies & Materials			0	0	0	0
Property/Vehicles/Machinery			959,837	22,759,645	175,329	22,934,974
Other Objects			0	0	0	0
Other Uses			0	0	0	0
<b>Total Expenditures</b>	0	0	1,183,869	23,567,744	175,329	23,743,073
<b>Fund Balances</b>						
Restricted			11,224,833	0	(0)	(0)
Unassigned Contingency			0	0	0	0
<b>Total Fund Balance</b>	0	0	11,224,833	1,798,407	(0)	(0)
<b>Total Expenditures &amp; Fund Balance</b>				\$25,366,151	\$175,329	\$23,743,073
<b>Total Appropriation</b>				<b>\$ 25,366,151</b>		<b>\$ 23,743,073</b>

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget  
Capital Reserve Fund  
FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	73,083	379,689	290,219	757,000	(78,555)	678,445
Other Fund Balance	0	0	0	0	0	0
<b>Total Beginning Fund Balance</b>	73,083	379,689	290,219	757,000	(78,555)	678,445
<b>Revenues</b>						
Local Revenue	93	172	73,167	5,000	25,000	30,000
State Revenue	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
General Fund Allocation	306,513	250,000	418,926	100,000	124,000	224,000
<b>Total Revenues</b>	306,606	250,172	492,093	105,000	149,000	254,000
<b>Total Resources Available</b>	379,689	629,861	782,312	862,000	70,445	932,445
<b>Expenditures</b>						
Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Professional Services	0	64,325	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Property/Vehicles/Machinery	0	275,317	103,867	300,000	10,000	310,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	0	339,642	103,867	300,000	10,000	310,000
<b>Ending Fund Balances</b>						
Restricted	0	0	0	0	0	0
Unassigned Contingency	379,689	290,219	678,445	562,000	60,445	622,445
<b>Total Fund Balance</b>	\$379,689	\$290,219	678,445	562,000	60,445	622,445
<b>Total Expenditures &amp; Fund Balance</b>				\$862,000	\$70,445	\$932,445
<b>Total Appropriation</b>				\$ 862,000		\$ 932,445

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

Teacherage Fund

FY 23/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	June FY 23-24	Change	Revised FY 23-24
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	46,711	51,197	43,371	50,000	11,165	61,165
Other Fund Balance	0	0	0	0	0	0
<b>Total Beginning Fund Balance</b>	46,711	51,197	43,371	50,000	11,165	61,165
<b>Revenues</b>						
Local Revenue	17,519	22,860	32,173	26,500	0	26,500
State Revenue	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0
<b>Total Revenues</b>	17,519	22,860	32,173	26,500	0	26,500
<b>Total Resources Available</b>	64,230	74,057	75,544	76,500	11,165	87,665
<b>Expenditures</b>						
Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Property Services	4,213	19,174	5,183	12,000	0	12,000
Other Services	0	0	0	0	0	0
Supplies & Materials	7,792	9,993	8,928	12,150	0	12,150
Property/Equipment	0	619	0	1,850	0	1,850
Depreciation	1,028			0		0
Other Objects	0	300	268	500	0	500
Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	13,033	30,086	14,379	26,500	0	26,500
<b>Ending Fund Balances</b>						
Restricted	0	0				
Unassigned Contingency	51,197	43,971	61,165	50,000	11,165	61,165
<b>Total Fund Balance</b>	\$51,197	\$43,971	61,165	50,000	11,165	61,165
<b>Total Expenditures &amp; Fund Balance</b>				\$76,500	\$11,165	\$87,665
<b>Total Appropriation</b>				\$ 76,500		\$87,665

DOLORES COUNTY SCHOOL DISTRICT RE-2J

Revised Budget

Supplemental Information

FY 23/24

# Supplemental Information



Dolores County  
School District  
RE-2J

*Home of the Bulldogs*

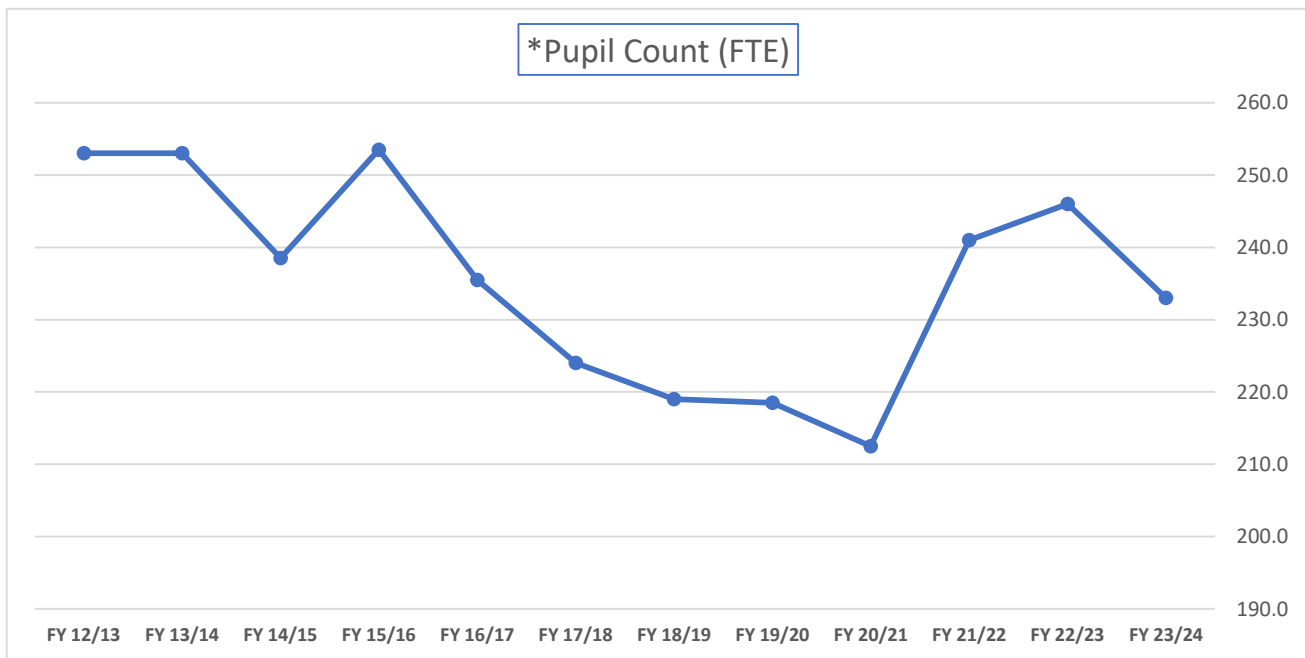
**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget  
Pupil Count History  
FY 23/24**

\*Does not include preschool CPP

<b>Fiscal Year</b>	<b>*Pupil Count (FTE)</b>	<b>Pupil Count Chg</b>	<b>Funded Pupil Count</b>
FY 23/24	233.0	(13.0)	239.2
FY 22/23	246.0	5.0	252.0
FY 21/22	241.0	28.5	244.5
FY 20/21	212.5	(6.0)	228.0
FY 19/20	218.5	(0.5)	239.3
FY 18/19	219.0	(5.0)	237.6
FY 17/18	224.0	(11.5)	284.0
FY 16/17	235.5	(18.0)	254.1
FY 15/16	253.5	15.0	260.8
FY 14/15	238.5	(14.5)	266.3
FY 13/14	253.0	0.0	268.1
FY 12/13	253.0	253.0	266.2

\* From CDE Funding Worksheets





**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

Revised Budget

Debt Amortization Schedule

FY 23/24

Pymt Date	GO Bond Series 2023			GO Bond Series 20XX			COP Series 20XX		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
6/1/2023		182,474.31	10,345,000.00						
12/1/2023	385,000.00	258,625.00	9,960,000.00						
6/1/2024		249,000.00	9,960,000.00						
12/1/2024	325,000.00	249,000.00	9,635,000.00						
6/1/2025		240,875.00	9,635,000.00						
12/1/2025	345,000.00	240,875.00	9,290,000.00						
6/1/2026		232,250.00	9,290,000.00						
12/1/2026	360,000.00	232,250.00	8,930,000.00						
6/1/2027		223,250.00	8,930,000.00						
12/1/2027	380,000.00	223,250.00	8,550,000.00						
6/1/2028		213,750.00	8,550,000.00						
12/1/2028	395,000.00	213,750.00	8,155,000.00						
6/1/2029		203,875.00	8,155,000.00						
12/1/2029	415,000.00	203,875.00	7,740,000.00						
6/1/2030		193,500.00	7,740,000.00						
12/1/2030	435,000.00	193,500.00	7,305,000.00						
6/1/2031		182,625.00	7,305,000.00						
12/1/2031	460,000.00	182,625.00	6,845,000.00						
6/1/2032		171,125.00	6,845,000.00						
12/1/2032	480,000.00	171,125.00	6,365,000.00						
6/1/2033		159,125.00	6,365,000.00						
12/1/2033	505,000.00	159,125.00	5,860,000.00						
6/1/2034		146,500.00	5,860,000.00						
12/1/2034	530,000.00	146,500.00	5,330,000.00						
6/1/2035		133,250.00	5,330,000.00						
12/1/2035	560,000.00	133,250.00	4,770,000.00						
6/1/2036		119,250.00	4,770,000.00						
12/1/2036	585,000.00	119,250.00	4,185,000.00						
6/1/2037		104,625.00	4,185,000.00						
12/1/2037	615,000.00	104,625.00	3,570,000.00						
6/1/2038		89,250.00	3,570,000.00						
12/1/2038	645,000.00	89,250.00	2,925,000.00						
6/1/2039		73,125.00	2,925,000.00						
12/1/2039	680,000.00	73,125.00	2,245,000.00						
6/1/2040		56,125.00	2,245,000.00						
12/1/2040	710,000.00	56,125.00	1,535,000.00						
6/1/2041		38,375.00	1,535,000.00						
12/1/2041	750,000.00	38,375.00	785,000.00						
6/1/2042		19,625.00	785,000.00						
12/1/2042	785,000.00	19,625.00	0.00						
Total	10,345,000.00	6,140,099.31							

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**Mill Levy History**

**FY 23/24**

	General	Override	Bond	TOTAL	Assessed Valuation
School Year 2023-24	18.5780	3.0000	7.5930	29.1710	113,920,489
School Year 2022-23	17.5620	3.0000	8.7310	29.2930	99,073,283
School Year 2021-22	16.5740	3.0000	0.0000	19.5740	117,960,634
School Year 2020-21	15.6390	3.0000	0.0000	18.6390	117,566,172
School Year 2019-20	15.5590	3.0000	0.0000	18.5590	125,421,128
School Year 2018-19	15.5760	3.0000	0.0000	18.5760	128,808,303
School Year 2017-18	15.5620	3.0000	2.4000	20.9620	138,841,245
School Year 2016-17	15.5590	3.0000	2.4000	20.9590	149,563,837
School Year 2015-16	15.5660	2.1560	2.4000	20.1220	162,343,778
School Year 2014-15	15.5670		3.4000	18.9670	123,562,348
School Year 2013-14	15.5840		3.5000	19.0840	113,624,082
School Year 2012-13	15.5860		3.5000	19.0860	108,171,073
School Year 2011-12	15.5900		3.9300	19.5200	91,609,554
School Year 2010-11	15.5960		4.3520	19.9480	82,713,585
School Year 2009-10	15.5730		3.4210	18.9940	103,777,424
School Year 2008-09	15.6190		6.1070	21.7260	57,297,829
School Year 2007-08	15.5960		9.5600	25.1560	56,487,287
School Year 2006-07	15.6320		9.5600	25.1920	45,242,239
School Year 2005-06	17.6640		9.5600	27.2240	38,132,794
School Year 2004-05	19.5370		9.5600	29.0970	34,741,399
School Year 2003-04	21.2200		9.5600	30.7800	34,300,897
School Year 2002-03	21.0440		9.0000	30.0440	36,225,084
School Year 2001-02	20.8060		8.4500	29.2560	39,342,491
School Year 2000-01	20.9390		8.4500	29.3890	37,544,829
School Year 1999-2000	26.4530		0.0000	26.4530	29,932,063
School Year 1998-99	27.3550		0.0000	27.3550	28,464,049
School Year 1997-98	28.8490		0.0000	28.8490	26,189,439
School Year 1996-97	32.7950		0.0000	32.7950	23,045,804
School Year 1995-96	32.8260		0.0000	32.8260	21,949,942

Current Year Assessment		<i>+/- over last year</i>	Last Year's Assessment
Dolores County:	109,918,443	16.29%	94,519,731
San Miguel County:	4,002,046	-12.11%	4,553,552
<b>Total Assessed:</b>	113,920,489	14.99%	99,073,283
<b>Increase or Decrease</b>		14,847,206	

## FY2023-2024 UNIFORM BUDGET SUMMARY

<b>Dolores County School District RE-2J</b> <b>District Code: 0890</b> <b>Revised Budget</b> <b>Proposed: January 17, 2024</b> <b>Budgeted Pupil Count: 239.2</b>									
<b>Object Source</b>		<b>10 General Fund</b>	<b>21 Food Service</b>	<b>23 Pupil Activity</b>	<b>31 Bond Redemption</b>	<b>41 Building Fund</b>	<b>43 Capital Reserve Capital Projects</b>	<b>55 Teacherage Fund</b>	<b>TOTAL</b>
<b>Beginning Fund Balance (Includes All Reserves)</b>		4,125,140	31,279.00	185,372	682,544	11,224,834	678,445	61,165	16,988,780
<b>Revenues</b>									
Local Sources	1000 - 1999	2,957,150	1,718	200,000	882,000	400,000	30,000	26,500	4,497,368
Intermediate Sources	2000 - 2999	161,496							161,496
State Sources	3000 - 3999	2,158,594	40,933	-	-	12,118,239	-	-	14,317,765
Federal Sources	4000 - 4999	370,475	116,862	-	-	-	-	-	487,337
<b>Total Revenues</b>		<b>5,647,716</b>	<b>159,513</b>	<b>200,000</b>	<b>882,000</b>	<b>12,518,239</b>	<b>30,000</b>	<b>26,500</b>	<b>19,463,967</b>
<b>Total Beginning Fund Balance and Reserves</b>									
		9,772,856	190,792	385,372	1,564,544	23,743,073	708,445	87,665	36,452,747
Total Allocations To/From Other Funds	5600,5700, 5800	(318,000)	54,000	40,000		-	224,000		-
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>		9,454,856	244,792	425,372	1,564,544	23,743,073	932,445	87,665	36,452,747
<b>Expenditures</b>									
<b>Instruction - Program 0010 to 2099</b>									
Salaries	0100	1,559,358							1,559,358
Employee Benefits, including object 0280	0200	765,792							765,792
Purchased Services	0300,0400, 0500			125,000					375,093
Supplies and Materials	0600	250,093							297,360
Property	0700	202,360		95,000					91,045
Other	0800, 0900	71,045		20,000					5,410
		5,410		-					
<b>Total Instruction</b>		<b>2,854,057</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,094,057</b>
<b>Supporting Services</b>									
<b>Students - Program 2100</b>									
Salaries	0100	84,838							84,838
Employee Benefits, including object 0280	0200	48,862							48,862
Purchased Services	0300,0400, 0500								25,000
Supplies and Materials	0600	25,000							22,700
Property	0700	22,700							38,000
Other	0800, 0900	38,000							500
		500							
<b>Total Students</b>		<b>219,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,900</b>
<b>Instructional Staff - Program 2200</b>									
Salaries	0100	44,632							44,632
Employee Benefits, including object 0280	0200	25,054							25,054
Purchased Services	0300,0400, 0500								8,320
Supplies and Materials	0600	8,320							29,859
Property	0700	29,859							-
Other	0800, 0900	-							-
		-							
<b>Total Instructional Staff</b>		<b>107,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,864</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>									
Salaries	0100	124,857							124,857
Employee Benefits, including object 0280	0200	81,140							81,140
Purchased Services	0300,0400, 0500								124,840
Supplies and Materials	0600	124,840							9,500
Property	0700	9,500							1,000
Other	0800, 0900	1,000							8,800
		8,800							
<b>Total School Administration</b>		<b>350,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,137</b>
<b>School Administration - Program 2400</b>									
Salaries	0100	265,181							265,181

## FY2023-2024 UNIFORM BUDGET SUMMARY

Dolores County School District RE-2J District Code: 0890 Revised Budget Proposed: January 17, 2024 Budgeted Pupil Count: 239.2									
	Object Source	10 General Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	55 Teacherage Fund	TOTAL
Employee Benefits, including object 0280		0200 136,236							136,236
Purchased Services		0300,0400, 0500 -							-
Supplies and Materials		0600 14,878							14,878
Property		0700 -							-
Other		0800, 0900 15,192							15,192
Total School Administration		431,487	-	-	-	-	-	-	431,487
Business Services - Program 2500, including Program 2501									
Salaries		0100 76,397							76,397
Employee Benefits, including object 0280		0200 39,979							39,979
Purchased Services		0300,0400, 0500 5,050							5,050
Supplies and Materials		0600 13,000							13,000
Property		0700 1,000							1,000
Other		0800, 0900 500							500
Total Business Services		135,926	-	-	-	-	-	-	135,926
Operations and Maintenance - Program 2600									
Salaries		0100 212,226							212,226
Employee Benefits, including object 0280		0200 112,320							112,320
Purchased Services		0300,0400, 0500 98,151							98,151
Supplies and Materials		0600 168,500							168,500
Property		0700 5,000							5,000
Other		0800, 0900 -							-
Total Operations and Maintenance		596,197	-	-	-	-	-	-	596,197
Student Transportation - Program 2700									
Salaries		0100 193,940							193,940
Employee Benefits, including object 0280		0200 71,148							71,148
Purchased Services		0300,0400, 0500 9,600							9,600
Supplies and Materials		0600 89,000							89,000
Property		0700 3,000							3,000
Other		0800, 0900 -							-
Total Student Transportation		366,688	-	-	-	-	-	-	366,688
Central Support - Program 2800, including Program 2801									
Salaries		0100 47,043							47,043
Employee Benefits, including object 0280		0200 25,294							25,294
Purchased Services		0300,0400, 0500 125,466							125,466
Supplies and Materials		0600 21,800							21,800
Property		0700 26,000							26,000
Other		0800, 0900 -							-
Total Central Support		245,603	-	-	-	-	-	-	245,603
Other Support - Program 2900									
Salaries		0100 21,500							21,500
Employee Benefits, including object 0280		0200 355							355
Purchased Services		0300,0400, 0500 -							-
Supplies and Materials		0600 -							-
Property		0700 -							-
Other		0800, 0900 -							-
Total Other Support		21,855	-	-	-	-	-	-	21,855
Food Service Operations - Program 3100									
Salaries		0100	75,961						75,961
Employee Benefits, including object 0280		0200	45,082						45,082
Purchased Services		0300,0400, 0500 5,175							5,175
Supplies and Materials		0600	86,095						86,095

## FY2023-2024 UNIFORM BUDGET SUMMARY

<b>Dolores County School District RE-2J</b> <b>District Code: 0890</b> <b>Revised Budget</b> <b>Proposed: January 17, 2024</b> <b>Budgeted Pupil Count: 239.2</b>									
	<b>Object Source</b>	<b>10 General Fund</b>	<b>21 Food Service</b>	<b>23 Pupil Activity</b>	<b>31 Bond Redemption</b>	<b>41 Building Fund</b>	<b>43 Capital Reserve Capital Projects</b>	<b>55 Teacherage Fund</b>	<b>TOTAL</b>
Property	0700		1,000						1,000
Other	0800, 0900		200						200
<b>Total Other Support</b>		-	213,512	-	-	-	-	-	213,512
<b>Enterprise Operations - Program 3200</b>									
Salaries	0100								-
Employee Benefits, including object 0280	0200								-
Purchased Services	0300,0400, 0500							12,000	12,000
Supplies and Materials	0600							12,150	12,150
Property	0700							1,850	1,850
Other	0800, 0900							500	500
<b>Total Enterprise Operations</b>		-	-	-	-	-	-	26,500	26,500
<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>		2,475,658	213,512	-	-	-	-	26,500	2,715,670
<b>Property - Program 4000</b>									
Salaries	0100	-				-	-		-
Employee Benefits, including object 0280	0200	-				-	-		-
Purchased Services	0300,0400, 0500	-				808,099	-		808,099
Supplies and Materials	0600	-				-	-		-
Property	0700	-				22,934,974	310,000		23,244,974
Other	0800, 0900	-				-	-		-
<b>Total Property</b>		-	-	-	-	23,743,073	310,000	-	24,053,073
<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				500				500
Supplies and Materials	0600				-				-
Property	0700				-				-
Other	0800, 0900				892,625				892,625
<b>Total Other Uses</b>		-	-	-	893,125	-	-	-	893,125
<b>Total Expenditures</b>		5,329,715	213,512	240,000	893,125	23,743,073	310,000	26,500	30,755,926
<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								-

## FY2023-2024 UNIFORM BUDGET SUMMARY

<b>Dolores County School District RE-2J</b> <b>District Code: 0890</b> <b>Revised Budget</b> <b>Proposed: January 17, 2024</b> <b>Budgeted Pupil Count: 239.2</b>									
	<b>Object Source</b>	<b>10 General Fund</b>	<b>21 Food Service</b>	<b>23 Pupil Activity</b>	<b>31 Bond Redemption</b>	<b>41 Building Fund</b>	<b>43 Capital Reserve Capital Projects</b>	<b>55 Teacherage Fund</b>	<b>TOTAL</b>
<b>Total Reserves</b>		-	-	-	-	-	-	-	-
<b>Total Expenditures and Reserves</b>		5,329,715	213,512	240,000	893,125	23,743,073	310,000	26,500	30,755,926
<b>BUDGETED ENDING FUND BALANCE</b>									
	Non-spendable fund balance (9900) <b>6710</b>		7,274						7,274
	Restricted fund balance (9900) <b>6720</b>		24,005		671,419	(0)	-		695,424
	TABOR 3% emergency reserve (9321) <b>6721</b>	166,000							166,000
	TABOR multi year obligations (9322) <b>6722</b>								-
	District emergency reserve (letter of credit or real estate) (9323) <b>6723</b>								-
	Colorado Preschool Program (CPP) (9324) <b>6724</b>								-
	Risk-related / restricted capital reserve (9326) <b>6726</b>								-
	BEST capital renewal reserve (9327) <b>6727</b>								-
	Total program reserve (9328) <b>6728</b>								-
	Committed fund balance (9900) <b>6750</b>								-
	Committed fund balance (15% limit) (9200) <b>6750</b>								-
	Assigned fund balance (9900) <b>6760</b>			185,372			622,445	61,165	868,982
	Unassigned fund balance (9900) <b>6770</b>	3,959,141							3,959,141
	Net investment in capital assets (9900) <b>6790</b>								-
	Restricted net position (9900) <b>6791</b>								-
	Unrestricted net position (9900) <b>6792</b>								-
<b>Total Ending Fund Balance</b>		4,125,141	31,279	185,372	671,419	(0)	622,445	61,165	5,696,821
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	(0)	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		No	No	No	Yes	Yes	Yes	No	Yes

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**Appropriation Resolution**

**FY 23/24**

**Appropriation Resolution**

**RESOLUTION NUMBER 2024-08**

Be it resolved, by the Board of Education of Dolores County School District RE-2J in Dolores County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Revised Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	9,454,856
<b>Special Revenue Funds</b>	
Food Service Fund	244,792
Pupil Activity Fund	425,372
<b>Debt Service Funds</b>	
Bond Redemption Fund	1,564,544
<b>Capital Projects Funds</b>	
Building Fund	23,743,073
Capital Reserve Capital Projects Fund	932,445
<b>Enterprise Funds:</b>	
Teacherage Fund	87,665
<b>Total Appropriation</b>	<u><u>\$36,452,747</u></u>

X 

Kimberly Alexander  
President, Board of Education

X 

Crystal Jarmon  
Secretary, Board of Education

DATED: JANUARY 17, 2024

**DOLORES COUNTY SCHOOL DISTRICT RE-2J**

**Revised Budget**

**Use of Beginning Fund Balance Resolution**

**FY 23/24**

**Use of Beginning Fund Balance Resolution**

**RESOLUTION NUMBER 2024-09**

A Resolution of the Board of Education of the DOLORES COUNTY SCHOOL DISTRICT RE-2J

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, interfund 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 all funds will be used to support only non-recurring expenditures and this action will not lead to an on-going deficit and is the most fiscally responsible approach for the District

**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:

**\*CAPITAL PROJECTS FUND, in the amount \$56,000 to purchase vehicles.**

**\* BOND REDEMPTION FUND, in the amount \$11,125 to pay semi-annual bond payment.**

**\* BUILDING FUND, in the amount \$11,224,834 for new construction project.**

**BE IT FURTHER RESOLVED**, the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit.

X 

Kimberly Alexander  
President, Board of Education

X 

Crystal Jarmon  
Secretary, Board of Education

**DATED: JANUARY 17, 2024**