

**Telluride School District**

**Adopted Budget**

**Fiscal Year 2022-23**



Telluride School District

Adopted Budget

Table of Contents

FY 22/23

**I. Introductory Section**

Table of Contents	.....	i
Budget Assumptions	.....	ii
Appropriation Resolution	.....	iiia
Use of Beg Fund Balance Resolution	.....	iiib
Interfund Borrowing Resolution	.....	iiic
General Fund Graphs	.....	iv

**II. Financial Section**

General Fund Summary	.....	1
General Fund Revenue Detail	.....	2
General Fund Expenditure Detail	.....	3
Preschool Fund	.....	7
Food Service Fund	.....	8
Pupil Activity Fund	.....	9
Transportation Fund	.....	10
Affordable Housing Fund	.....	11
Palm Theatre Fund	.....	12
Bond Redemption Fund	.....	13
Capital Reserve Fund	.....	14

**III Supplemental Information**

Pupil Count History	.....	15
Operating Budget by School	.....	16
Debt Summary	.....	17

**IV Uniform Budget Summary** ..... 18

**Telluride School District**  
**Adopted Budget**  
**Budget Development Assumptions**  
**FY 22/23**

Revenue-Based Assumptions	
October FTE Pupil Count	872.0
5-Yr Avg Funded Pupil Count	893.5
Post-Negative Factor Per-Pupil Funding	\$12,792
Total Program Funding	\$11,429,965
Budget Stabilization Factor	(\$436,034)
Net Assessed Valuation	\$909,657,630
Property Tax Mill Levy Components	
General Fund	7.281
Abatement Levy	0.239
Transportation Fund	0.239
Bond Fund	2.034
Mill Levy Override Fund	3.701
Total Mill Levy	13.494

Expenditure-Based Assumptions	
	<b>Budget Increase</b>
District Contribution Family Insurance Premium; 10% increase upon renewal	\$848 \$ 100,000
Employer PERA Contribution	21.40% \$ 48,000
Medicare Employer Contribution	1.45%
Colorado Minimum Wage	\$12.56
Planned payment in September 2023/employee	\$500 \$ 93,000
Cost of Living Wage increase (3% on matrix and step of 1.47%)	4.47% \$ 529,000
Total	\$ 770,000

Debt-Based Assumptions	
Net Assessed Valuation	\$909,657,630
Gross Debt Capacity @ 20%	\$181,931,526
General Obligation Principal Outstanding as of 6/30/22	\$17,145,000
Remaining Debt Capacity	\$164,786,526
Lease Certification of Participation	\$2,240,000

Revenues not continuing into FY 23.24	
Prop EE Rural Rural Funding HB20-1427	\$408,924
ESSER III	\$277,500
	\$686,424
CPP Preschool Funding Unknown impact	

Grants awarded FY 22.23 Resulting in Expense Increases (Decreases)	
San Miguel County Behavioral Health Grant	\$359,959
Comprehensive Literacy State Development Grant	\$94,120
ESSER III	(\$125,468)
	\$328,611

General fund shortfall - 3 month operating reserve target	
Planned shortfall for 2022.23	(\$320,149)
Affordable Housing unit purchases with intent to later finance	\$607,000
Planned 2022.23 number of months of fund balance reserve	2.78

**Telluride School District**

**Adopted Budget**

**Appropriation Resolution**

**FY 22/23**

**Appropriation Resolution**

Be it resolved, by the Board of Education of Telluride School District in San Miguel County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	17,863,771
PreSchool Fund	176,236
<b>Special Revenue Funds</b>	
Food Service Fund	457,614
Pupil Activity Fund	568,933
Transportation Fund	381,749
Affordable Housing Fund	284,500
Palm Theatre Fund	211,229
<b>Bond Redemption Fund</b>	
Bond Redemption Fund	748,499
<b>Capital Projects Funds</b>	
Capital Reserve Fund	<u>2,509,000</u>
<b>Total Appropriation</b>	<u><u>\$23,201,531</u></u>

**Telluride School District**  
**Adopted Budget**  
**Use of Beginning Fund Balance Resolution**  
**FY 22/23**

**Use of Beginning Fund Balance Resolution**

Whereas CRS 22-44-105(1.5)(a) 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 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 beginning fund balance will not lead to an ongoing deficit; and

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,

1 in accordance with CRS 22-44-105(1.5)(a), the Board of Education authorizes the use of a portion of the FY 2021-2022 beginning fund balance for the following funds:

<b>General Fund Beginning Fund Balance</b>	\$4,628,111		
Non-Recurring Uses of Fund Balance			
Expenditures in excess of Revenues		-482,317	
Total Non-Recurring Uses			-482,317
<b>PreSchool Fund Beginning Fund Balance</b>	\$11,821		
Non-Recurring Uses of Fund Balance			
Expenditures in excess of Revenues		-1,236	
Total Non-Recurring Uses			-1,236
<b>Food Service Beginning Fund Balance</b>	\$34,032		
Non-Recurring Uses of Fund Balance			
Expenditures in excess of Revenues		-20,614	
Total Non-Recurring Uses			-20,614
<b>Capital Reserve - Fund Balance</b>	\$3,460,017		
Non-Recurring Uses of Net Assets			
Expenditures in excess of Revenues		-1,996,500	
Total Non-Recurring Uses			-1,996,500
<b>Activity Fund Fund Balance</b>	\$115,960		
Non-Recurring Uses of Net Assets			
Expenditures in excess of Revenues		-106,733	
Total Non-Recurring Uses			-106,733
<b>Transportation Fund - Fund Balance</b>	\$78,174		
Non-Recurring Uses of Net Assets			
Expenditures in excess of Revenues		-38,249	
Total Non-Recurring Uses			-38,249
<b>Affordable Housing Fund - Fund Balance</b>	\$52,531		
Non-Recurring Uses of Net Assets			
Expenditures in excess of Revenues		-7,500	
Total Non-Recurring Uses			-7,500
<b>Palm Theatre Fund- Fund Balance</b>	\$25,076		
Non-Recurring Uses of Net Assets			
Expenditures in excess of Revenues		0	
Total Non-Recurring Uses			\$0
<b>Bond Redemption - Fund Balance</b>	\$2,604,466		
Non-Recurring Uses of Net Assets			
Reserved for Debt Service		0	
Total Non-Recurring Uses			\$0

**Telluride School District**  
**Adopted Budget**  
**Interfund Borrowing Resolution**  
**FY 22/23**

**Interfund Borrowing Resolution**

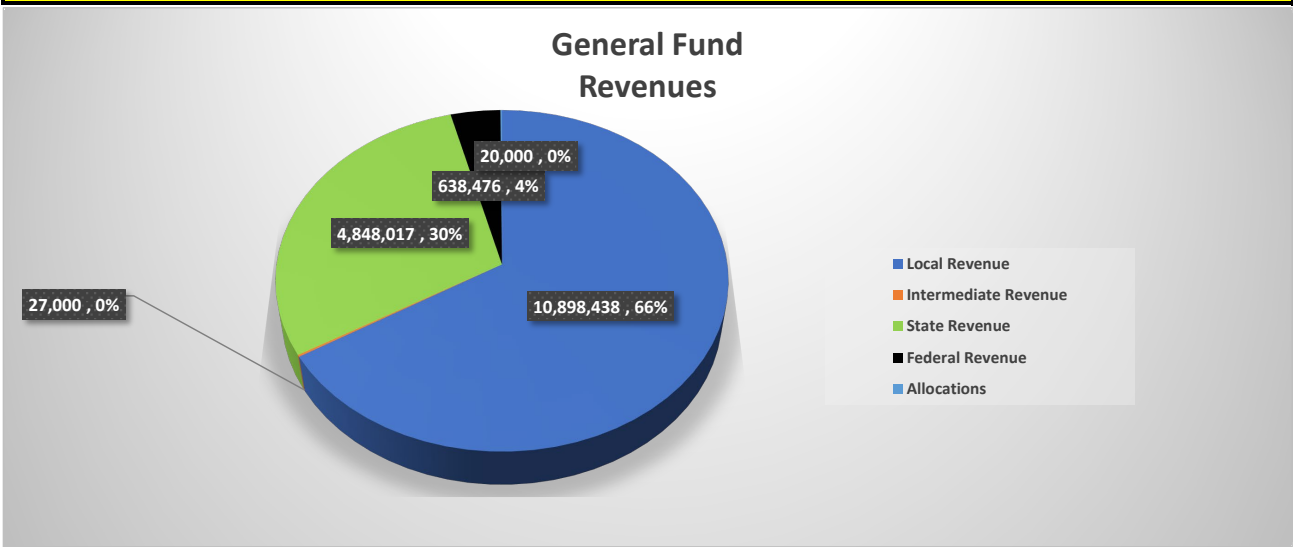
Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan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

Resolved, that:  
effective July 1, 2021. Telluride School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

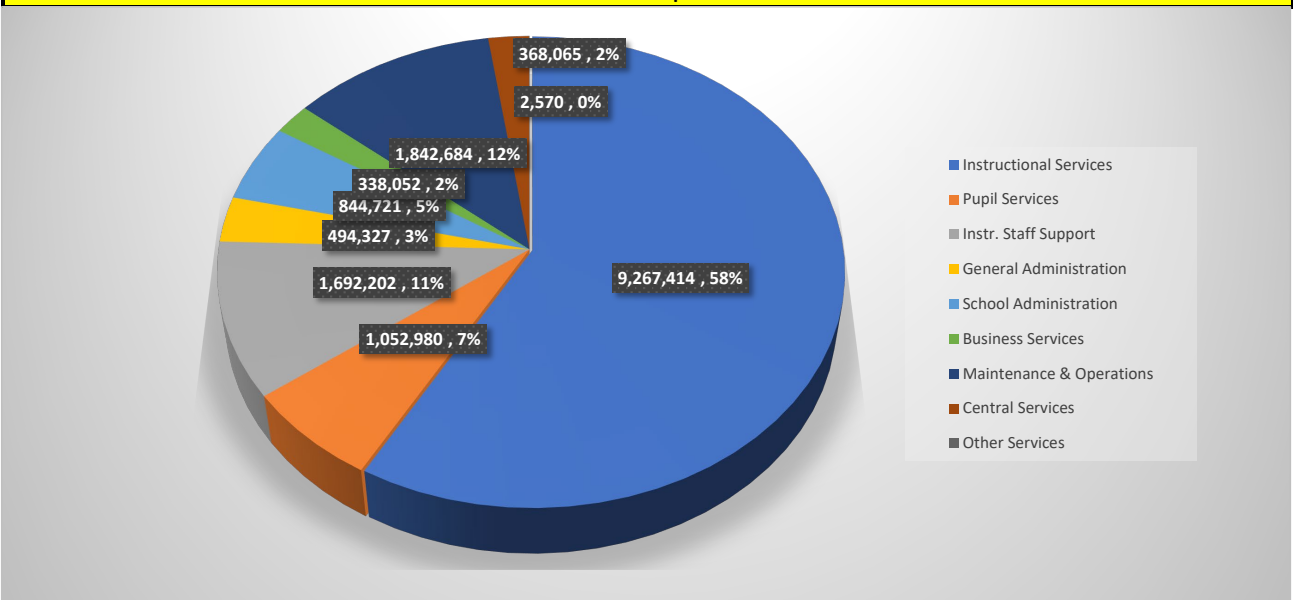
Fund Name	Borrowing Amount
10 General Fund	\$750,000
21 Food Service Fund	\$100,000
23 Pupil Activity Fund	\$100,000
25 Transportation Fund	\$300,000
28 Affordable Housing Fund	\$0
29 Palm Theatre Fund	\$25,000
43 Capital Projects fund	\$0

**Telluride School District**  
**Adopted Budget**  
**General Fund**  
**FY 22/23**

**General Fund Revenues**



**General Fund Expenditures**



Telluride School District  
Adopted Budget  
Individual Fund Statements  
FY 22/23

# Individual Fund Statements





**Telluride School District**

**Adopted Budget**

**General Fund**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	110,049	151,693	170,442	147,158	177,842	325,000
Other Fund Balance	3,571,207	4,433,098	4,811,319	4,812,037	(508,926)	4,303,111
<b>Total Beginning Fund Balance</b>	<b>3,681,256</b>	<b>4,584,791</b>	<b>4,981,761</b>	<b>4,959,195</b>	<b>(331,084)</b>	<b>4,628,111</b>
<b>Revenues</b>						
Local Revenue	9,083,799	9,384,186	9,543,912	10,898,438	479,713	11,378,151
Intermediate Revenue	36,617	29,697	24,741	27,000	(3,300)	23,700
State Revenue	5,647,692	5,422,739	5,016,495	4,848,017	500,660	5,348,677
Federal Revenue	144,437	220,797	1,081,223	638,476	(37,550)	600,926
Allocations	59,425	18,988	22,231	20,000	10,000	30,000
<b>Total Revenues</b>	<b>14,971,970</b>	<b>15,076,407</b>	<b>15,688,602</b>	<b>16,431,931</b>	<b>949,523</b>	<b>17,381,454</b>
<b>Total Resources Available</b>	<b>18,653,226</b>	<b>19,661,198</b>	<b>20,670,363</b>	<b>21,391,126</b>	<b>618,439</b>	<b>22,009,565</b>
<b>Expenditures</b>						
Instructional Services	7,953,580	8,222,936	8,937,271	9,267,414	94,510	9,361,924
Pupil Services	732,505	814,815	959,743	1,052,980	221,452	1,274,432
Instr. Staff Support	957,900	1,184,284	1,223,923	1,692,202	307,645	1,999,847
General Administration	440,102	524,839	443,325	494,327	31,190	525,517
School Administration	786,984	769,098	795,965	844,721	7,800	852,521
Business Services	324,487	301,646	290,255	338,052	29,136	367,188
Maintenance & Operations	1,300,677	1,404,466	1,843,568	1,842,684	143,003	1,985,687
Central Services	337,551	394,620	355,922	368,065	53,590	421,655
Other Services	2,101	108,992	37,576	2,570	(2,570)	0
<b>Total Expenditures</b>	<b>12,835,887</b>	<b>13,725,696</b>	<b>14,887,548</b>	<b>15,903,015</b>	<b>885,756</b>	<b>16,788,771</b>
<b>Other Financing Uses</b>						
Transfers Out	1,232,548	953,741	823,620	1,185,000	(110,000)	1,075,000
<b>Total Other Financing Uses</b>	<b>1,232,548</b>	<b>953,741</b>	<b>823,620</b>	<b>1,185,000</b>	<b>(110,000)</b>	<b>1,075,000</b>
<b>Excess of Revenues over Expenditures</b>	<b>903,535</b>	<b>396,970</b>	<b>(22,566)</b>	<b>(656,084)</b>	<b>173,767</b>	<b>(482,317)</b>
<b>Total Expenditures &amp; Transfers</b>	<b>14,068,435</b>	<b>14,679,437</b>	<b>15,711,168</b>	<b>17,088,015</b>	<b>885,756</b>	<b>17,863,771</b>
<b>Fund Balance, End of Year</b>	<b>4,584,791</b>	<b>4,981,761</b>	<b>4,959,195</b>	<b>4,303,111</b>	<b>(267,317)</b>	<b>4,145,794</b>
<b>Total Appropriation</b>				<b>\$17,088,015</b>		<b>\$17,863,771</b>
<b>Three months operating expenses</b>				<b>4,272,004</b>		<b>4,465,943</b>
<b>Fund balance in excess 3 months</b>				<b>31,107</b>		<b>(320,149)</b>
<b># months on hand</b>				<b>3.02</b>		<b>2.78</b>
<b>Estimate of reduction in expected loss</b>				<b>325,000</b>		

**Telluride School District**

**Adopted Budget**

**General Fund Revenue**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Local Revenues</b>						
Property Taxes	4,929,122	5,071,851	5,104,924	6,432,235	190,982	6,623,217
Property Taxes - MLO	3,067,858	3,207,507	3,433,028	3,381,248	(14,542)	3,366,706
Specific Ownership Taxes (SFA)	126,764	151,125	227,399	190,210	5,784	195,994
Specific Ownership Taxes	219,918	219,891	149,685	120,452	4,548	125,000
Delinquent Taxes & Interest	17,193	21,753	29,468	20,000	0	20,000
Property Tax Abatements	(17,961)	(847)	(183,590)	(10,000)	(10,000)	(20,000)
Tuition	198,586	110,495	128,244	134,000	(10,000)	124,000
Local Grants & Unboces	192,381	313,614	407,846	405,653	231,281	636,934
Earnings on Investments	124,113	102,010	10,966	5,000	15,000	20,000
Pupil Activity Fees	24,572	55,573	84,981	86,700	8,100	94,800
Facility Rental Fees	161,020	84,008	37,213	93,000	21,000	114,000
Other Local Revenues	40,233	47,206	113,748	39,940	37,560	77,500
<b>Total Local Revenues</b>	<b>9,083,799</b>	<b>9,384,186</b>	<b>9,543,912</b>	<b>10,898,438</b>	<b>479,713</b>	<b>11,378,151</b>
<b>Total Intermediate Revenue</b>	<b>36,617</b>	<b>29,697</b>	<b>24,741</b>	<b>27,000</b>	<b>(3,300)</b>	<b>23,700</b>
<b>State Revenue</b>						
State Equalization	4,959,253	5,059,487	4,564,763	4,198,733	412,020	4,610,753
Small & Large Rural	259,000	0	298,028	353,198	55,726	408,924
Career & Technical Education	47,066	51,579	66,519	50,000	0	50,000
Read Act	24,221	15,437	24,730	25,000	(11,000)	14,000
English Language Proficiency					0	
ELPA HB 14-1298	53,858	51,802	47,578	33,586	(8,586)	25,000
Counselor Grant	164,342	0	0	0	0	0
At-Risk Funding	2,365	2,568	2,007	3,000	25,000	28,000
On-Behalf Payment	180,362	177,633	0	180,000	20,000	200,000
Audit Adjustments	(57,507)	0	0	0	0	0
Other State Revenue	14,732	64,233	12,870	4,500	7,500	12,000
<b>Total State Revenues</b>	<b>5,647,692</b>	<b>5,422,739</b>	<b>5,016,495</b>	<b>4,848,017</b>	<b>500,660</b>	<b>5,348,677</b>
<b>Federal Revenue</b>						
Other Federal Revenue	144,437	151,855	166,067	235,508	87,918	323,426
CARES Relief Funds	0	68,942	593,576	0	0	0
ESSER Relief Funds	0	0	321,580	402,968	(125,468)	277,500
<b>Total Federal Revenues</b>	<b>144,437</b>	<b>220,797</b>	<b>1,081,223</b>	<b>638,476</b>	<b>(37,550)</b>	<b>600,926</b>
<b>Transfers from CPP</b>	<b>59,425</b>	<b>18,988</b>	<b>22,231</b>	<b>20,000</b>	<b>10,000</b>	<b>30,000</b>
<b>Total Revenues &amp; Resources</b>	<b>\$ 14,971,970</b>	<b>\$ 15,076,407</b>	<b>\$ 15,688,602</b>	<b>\$ 16,431,931</b>	<b>\$ 949,523</b>	<b>\$ 17,381,454</b>

**Telluride School District**

**Adopted Budget**

**General Fund Expenditures**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Instruction (10)</b>						
Salaries	4,520,479	4,699,916	5,170,578	5,338,252	(78,181)	5,260,071
Employee Benefits	1,428,619	1,401,791	1,558,908	1,721,401	90,705	1,812,106
Professional Services	85,627	68,324	32,911	64,650	8,150	72,800
Property Services	25,000	28,743	30,821	28,550	14,250	42,800
Other Services	124,360	162,832	119,523	170,683	29,466	200,149
Supplies & Materials	226,040	161,522	168,460	263,035	(49,820)	213,215
Equipment	61,862	112,734	164,384	63,753	1,667	65,420
Other Objects	659	1,299	649	750	(50)	700
Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>6,472,646</b>	<b>6,637,161</b>	<b>7,246,234</b>	<b>7,651,074</b>	<b>16,187</b>	<b>7,667,261</b>
<b>Special Education (12)</b>						
Salaries	692,088	767,513	831,002	700,804	31,472	732,276
Employee Benefits	250,952	251,415	283,481	253,344	36,468	289,812
Professional Services	2,749	4,394	283	1,800	2,400	4,200
Property Services	0	0	0	0	0	0
Other Services	143	250	0	2,570	(95)	2,475
Supplies & Materials	5,164	6,369	5,179	6,950	(1,600)	5,350
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 Special Education</b>	<b>951,096</b>	<b>1,029,941</b>	<b>1,119,945</b>	<b>965,468</b>	<b>68,645</b>	<b>1,034,113</b>
<b>Career &amp; Technical Education (13)</b>						
Salaries	152,644	183,078	188,030	195,350	7,581	202,931
Employee Benefits	47,003	52,838	54,196	63,931	2,596	66,527
Professional Services	500	5,000	5,000	1,500	0	1,500
Property Services	0	0	0	0	0	0
Other Services	3,664	2,295	0	3,220	(720)	2,500
Supplies & Materials	9,428	10,610	10,432	7,940	860	8,800
Equipment	8,410	10,258	7,565	10,000	0	10,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Career &amp; Technical Education</b>	<b>221,649</b>	<b>264,079</b>	<b>265,223</b>	<b>281,941</b>	<b>10,317</b>	<b>292,258</b>
<b>Other / ELL Education (19)</b>						
Salaries	228,582	212,101	228,993	274,884	(18,735)	256,149
Employee Benefits	72,370	64,122	69,643	71,997	20,446	92,443
Professional Services	0	0	0	0	0	0
Property Services	0	0	0	0	0	0
Other Services	2,279	80	0	6,000	(5,000)	1,000
Supplies & Materials	4,958	5,427	7,233	16,050	2,650	18,700
Equipment	0	0	0	0	0	0
Other Objects	0	10,025	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Cocurricular Education</b>	<b>308,189</b>	<b>291,755</b>	<b>305,869</b>	<b>368,931</b>	<b>(639)</b>	<b>368,292</b>

**Telluride School District**

**Adopted Budget**

**General Fund Expenditures**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Student Support Svcs (21)</b>					0	
Salaries	394,250	496,324	593,051	614,801	195,260	810,061
Employee Benefits	141,760	167,913	203,939	216,296	70,375	286,671
Professional Services	56,415	36,078	11,005	35,750	(24,600)	11,150
Property Services	0	0	123	0	300	300
Other Services	126,122	106,183	122,958	135,753	(1,378)	134,375
Supplies & Materials	13,003	8,317	28,667	50,380	(18,505)	31,875
Equipment	955	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 Svcs</b>	<b>732,505</b>	<b>814,815</b>	<b>959,743</b>	<b>1,052,980</b>	<b>221,452</b>	<b>1,274,432</b>
<b>Staff Support Svcs (22)</b>						
Salaries	533,317	611,336	612,747	882,234	98,076	980,310
Employee Benefits	163,095	192,662	190,803	294,905	33,551	328,456
Professional Services	83,648	74,485	113,525	174,514	18,286	192,800
Property Services	75	3,818	0	0	0	0
Other Services	99,075	160,458	135,294	156,072	25,909	181,981
Supplies & Materials	19,421	25,838	27,816	46,810	8,490	55,300
Equipment	59,269	115,687	143,738	137,667	123,333	261,000
Other Objects	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Staff Support Svcs</b>	<b>957,900</b>	<b>1,184,284</b>	<b>1,223,923</b>	<b>1,692,202</b>	<b>307,645</b>	<b>1,999,847</b>
<b>General Administration (23)</b>						
Salaries	226,249	242,537	227,499	231,228	2,747	233,975
Employee Benefits	87,653	89,136	67,342	74,874	3,068	77,942
Professional Services	96,499	90,086	101,126	106,075	23,025	129,100
Property Services	0	0	0	0	0	0
Other Services	14,174	85,932	5,283	43,900	1,500	45,400
Supplies & Materials	4,738	5,301	28,960	21,750	3,750	25,500
Equipment	393	0	0	2,000	(2,000)	0
Other Objects	10,396	11,847	13,115	14,500	(900)	13,600
Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	<b>440,102</b>	<b>524,839</b>	<b>443,325</b>	<b>494,327</b>	<b>31,190</b>	<b>525,517</b>
<b>School Administration (24)</b>						
Salaries	545,990	545,883	569,786	558,857	190	559,047
Employee Benefits	236,825	215,644	220,869	245,014	11,145	256,159
Professional Services	1,367	2,155	0	4,200	600	4,800
Property Services	0	0	0	0	0	0
Other Services	1,128	105	139	2,250	2,965	5,215
Supplies & Materials	315	1,759	4,013	29,200	(4,400)	24,800
Equipment	0	2,098	0	3,000	(3,000)	0
Other Objects	1,359	1,454	1,158	2,200	300	2,500
Other Uses	0	0	0	0	0	0
<b>Total School Administration</b>	<b>786,984</b>	<b>769,098</b>	<b>795,965</b>	<b>844,721</b>	<b>7,800</b>	<b>852,521</b>

**Telluride School District**

**Adopted Budget**

**General Fund Expenditures**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Business Services (25)</b>						
Salaries	223,998	219,125	196,389	213,973	17,800	231,773
Employee Benefits	80,537	52,430	71,172	92,049	13,566	105,615
Professional Services	1,996	11,948	7,007	9,200	(2,400)	6,800
Property Services	0	0	0	0	0	0
Other Services	12,634	14,509	12,752	15,000	5,000	20,000
Supplies & Materials	3,760	3,634	1,395	7,000	(5,000)	2,000
Equipment	1,482	0	0	0	0	0
Other Objects	80	0	80	830	170	1,000
Other Uses	0	0	1,460	0	0	0
<b>Total Business Services</b>	<b>324,487</b>	<b>301,646</b>	<b>290,255</b>	<b>338,052</b>	<b>29,136</b>	<b>367,188</b>
<b>Maintenance &amp; Operations (26)</b>						
Salaries	256,106	276,944	273,588	280,385	78,226	358,611
Employee Benefits	91,917	100,657	95,466	113,814	33,062	146,876
Professional Services	10	3	157,889	16,200	(15,200)	1,000
Property Services	372,858	451,840	567,775	911,000	27,400	938,400
Other Services	168,761	147,256	196,686	13,200	20,600	33,800
Supplies & Materials	401,909	411,407	529,953	444,700	(2,700)	442,000
Equipment	9,116	16,359	22,166	63,385	1,615	65,000
Other Objects	0	0	45	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>1,300,677</b>	<b>1,404,466</b>	<b>1,843,568</b>	<b>1,842,684</b>	<b>143,003</b>	<b>1,985,687</b>
<b>Central Services (28)</b>						
Salaries	83,959	83,428	77,028	74,000	2,763	76,763
Employee Benefits	24,213	25,010	37,453	51,515	3,067	54,582
Professional Services	544	2,797	15,177	4,200	(1,000)	3,200
Property Services	4,907	5,915	6,928	7,000	7,250	14,250
Other Services	213,637	255,004	214,853	228,250	(6,490)	221,760
Supplies & Materials	7,461	19,762	1,483	3,100	47,500	50,600
Equipment	2,330	1,650	3,000	0	0	0
Other Objects	500	1,054	0	0	500	500
Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>337,551</b>	<b>394,620</b>	<b>355,922</b>	<b>368,065</b>	<b>53,590</b>	<b>421,655</b>

**Telluride School District**

**Adopted Budget**

**General Fund Expenditures**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Other Support Services</b>						
Salaries		(357)	30,000	0	0	0
Employee Benefits		107,881	7,576	0	0	0
Professional Services		(178)	0	0	0	0
Property Services			0	0	0	0
Other Services	389		0	0	0	0
Supplies & Materials			0	0	0	0
Equipment	1,712	1,646	0	2,570	(2,570)	0
Other Objects			0	0	0	0
Other Uses			0	0	0	0
<b>Total Other Services</b>	<b>2,101</b>	<b>108,992</b>	<b>37,576</b>	<b>2,570</b>	<b>(2,570)</b>	<b>0</b>
<b>Total Expenditures</b>	<b>12,835,887</b>	<b>13,725,696</b>	<b>14,887,548</b>	<b>15,903,015</b>	<b>885,756</b>	<b>16,788,771</b>
<b>Transfers to other funds</b>						
CPP Allocation	199,886	208,741	118,620	130,000	20,000	150,000
CPP Transfer	0	0	40,000	95,000	(40,000)	55,000
Nutrition	155,000	165,000	120,000	160,000	60,000	220,000
Athletics and Activities	210,000	230,000	100,000	200,000	100,000	300,000
Affordable Housing		0	35,000	250,000	(200,000)	50,000
Palm Theatre	48,162	50,000	50,000	50,000	(50,000)	0
Capital Fund	619,500	300,000	360,000	300,000	0	300,000
<b>Total Allocation</b>	<b>1,232,548</b>	<b>953,741</b>	<b>823,620</b>	<b>1,185,000</b>	<b>(110,000)</b>	<b>1,075,000</b>
<b>Total Expenditures</b>	<b>\$ 14,068,435</b>	<b>\$ 14,679,437</b>	<b>\$ 15,711,168</b>	<b>\$ 17,088,015</b>	<b>\$ 775,756</b>	<b>\$ 17,863,771</b>
<b>PreK-12 Enrollment</b>	<b>940</b>	<b>912</b>	<b>892</b>	<b>899</b>		<b>885</b>
<b>Per Student cost</b>	<b>\$ 14,966</b>	<b>\$ 16,096</b>	<b>\$ 17,613</b>	<b>\$ 19,008</b>		<b>\$ 20,185</b>

**Telluride School District**

Adopted Budget

CPP Preschool Fund

FY 22/23

	Actuals FY 18-19	Actuals FY 19-20	Actuals FY 20-21	Adj. Budget FY 21-22	Budget Change	Proposed FY 22-23
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance						
Other Fund Balance	108,424	37,863	27,673	9,958		11,821
<b>Total Beginning Fund Balance</b>	108,424	37,863	27,673	9,958		11,821
<b>Revenues</b>						
State Revenues		925				
CPP Allocation from General Fund	199,886	208,741	118,620	130,000	20,000	150,000
Transfers from General Fund		0	40,000	95,000	(40,000)	55,000
Ecare Allocation to General Fund	(59,425)	(18,988)	(22,231)	(20,000)	(10,000)	(30,000)
<b>Total Revenues</b>	140,461	190,678	136,389	205,000	(30,000)	175,000
<b>Total Resources Available</b>	248,885	228,541	164,062	214,958	(30,000)	186,821
<b>Preschool Expenditures</b>						
Teacher Salaries	53,674	59,323	41,784	47,760	(15,489)	32,271
Teacher Aide Salaries	56,002	65,018	49,796	58,330	9,142	67,472
Temp Teacher Salaries					0	
Teacher Benefits	17,411	21,169	11,981	15,698	(4,169)	11,529
Teacher Aide Benefits	19,089	14,777	18,127	22,602	5,113	27,715
Contracted Child Services					0	
Field Trips					0	
General Instructional Supplies	9,225	898	2,209	2,500	(500)	2,000
Equipment & Technology					0	
<b>Administration Expenditures</b>						
Teacher Salaries					0	
Non-Teacher Prof Salaries			9,052	11,594	(517)	11,077
ESP Salaries					0	
Teacher Benefits					0	
Non-Teacher Prof Benefits			3,048	3,653	519	4,172
ESP Benefits					0	
Copier Maintenance					0	
Other Purch Svcs	48,598	32,369	7,326	34,000	(24,000)	10,000
Printing					0	
Travel & Registration					0	
Mileage					0	
General Supplies					0	
Indirect Costs	7,023	7,314	10,781	7,000	3,000	10,000
Contingency					0	
<b>Total Expenditures</b>	211,022	200,868	154,104	203,137	(26,901)	176,236
<b>Excess of Revenues over Expenditures</b>	(70,561)	(10,190)	(17,715)	1,863	(3,099)	(1,236)
<b>Fund Balance, End of Year</b>	\$ 37,863	\$ 27,673	\$ 9,958	\$ 11,821	(3,099)	\$ 10,585
<b>Total Appropriation</b>				203,137		176,236
<b>Staff FTE:</b>			154104	203136		174399
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					0.00	
<b>Total FTE</b>	0.00	0.00	0.00	0.00	0.00	0.00

**Telluride School District**

**Adopted Budget**

**Food Service Fund**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance					0	
Other Fund Balance	45,084	72,332	93,711	81,715		34,032
<b>Total Beginning Fund Balance</b>	45,084	72,332	93,711	81,715	0	34,032
<b>Revenues</b>						
Local Revenue	160,434	112,543	13,235	10,000	111,000	121,000
State Revenue	16,033	6,322	2,066	7,595	(1,595)	6,000
Federal Revenue	86,905	76,579	175,799	218,000	(128,000)	90,000
Other Revenue	0		0		0	0
Allocation from General Fund	155,000	165,000	120,000	160,000	60,000	220,000
<b>Total Revenues</b>	418,372	360,444	311,100	395,595	41,405	437,000
<b>Total Resources Available</b>	463,456	432,776	404,811	477,310	41,405	471,032
<b>Expenditures</b>						
Salaries	152,219	156,795	158,506	203,947	(35,217)	168,730
Employee Benefits	51,047	47,278	46,762	64,731	4,753	69,484
Professional Services	2,670	6,567	630		10,700	10,700
Property Services	5,487		4,290		0	0
Other Services	3,859		2,250	10,700	22,500	33,200
Supplies & Materials	174,409	126,807	110,252	161,400	14,100	175,500
Equipment	1,433	1,618	406	2,500	(2,500)	0
Other Objects			0		0	0
Other Uses			0		0	0
<b>Total Expenditures</b>	391,124	339,065	323,096	443,278	14,336	457,614
<b>Excess of Revenues over Expenditures</b>	27,248	21,379	(11,996)	(47,683)	27,069	(20,614)
<b>Fund Balance, End of Year</b>	\$ 72,332	\$ 93,711	\$ 81,715	\$ 34,032	27,069	\$ 13,418
<b>Total Appropriation</b>				<b>\$443,278</b>		<b>\$ 457,614</b>
<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					0.00	
<b>Total FTE</b>	0.00	0.00	0.00	0.00	0.00	0.00



**Telluride School District**

**Adopted Budget**

**Pupil Activity Fund**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	0		0		0	
Other Fund Balance	288,617	316,917	295,065	233,849		115,960
<b>Total Beginning Fund Balance</b>	288,617	316,917	295,065	233,849	0	115,960
<b>Revenues</b>						
Local Revenue	214,861	155,154	186,865	178,800	(20,100)	158,700
State Revenue	3,544	2,646	0	3,010	490	3,500
Federal Revenue	0	0	0	0	0	0
Allocations from General Fund	210,000	230,000	100,000	200,000	100,000	300,000
<b>Total Revenues</b>	428,405	387,800	286,865	381,810	80,390	462,200
<b>Total Resources Available</b>	717,022	704,717	581,930	615,659	80,390	578,160
<b>Expenditures</b>						
Salaries	110,770	118,101	130,257	153,405	66,903	220,308
Benefits	31,129	32,129	35,499	45,444	22,981	68,425
Professional Services	173,335	26,559	5,214	38,800	(31,600)	7,200
College Scholarships		54,300	85,021	52,000	3,000	55,000
Property Services	1,008		3,700		8,000	8,000
Other Services	54,239	48,058	27,684	50,000	24,650	74,650
Supplies & Materials	27,753	90,032	60,706	157,550	(32,200)	125,350
Equipment	1,871	40,473	0	2,500	7,500	10,000
Other Objects	0				0	
Other Uses	0				0	
<b>Total Expenditures</b>	400,105	409,652	348,081	499,699	69,234	568,933
<b>Excess of Revenues over Expenditures</b>	28,300	(21,852)	(61,216)	(117,889)	11,156	(106,733)
<b>Fund Balance, End of Year</b>	\$ 316,917	\$ 295,065	\$ 233,849	\$ 115,960	11,156	\$ 9,227
<b>Total Appropriation</b>				\$499,699		\$ 568,933

**Telluride School District**

**Adopted Budget**

**Transportation Fund**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	0		0		0	
Other Fund Balance	275,193	272,052	350,387	286,210		78,174
<b>Total Beginning Fund Balance</b>	275,193	272,052	350,387	286,210	0	78,174
<b>Revenues</b>						
Property Taxes	184,600	296,634	294,050	217,500	82,500	300,000
Specific Ownership Tax	8,960	10,746	13,412	11,000	0	11,000
State Revenue	24,534	183,220	31,456	32,342	158	32,500
Other Revenue	14,935		0		0	0
<b>Total Revenues</b>	233,029	490,600	338,918	260,842	82,658	343,500
<b>Total Resources Available</b>	508,222	762,652	689,305	547,052	82,658	421,674
<b>Expenditures</b>						
Salaries	113,506	103,809	108,999	135,000	10,658	145,658
Employee Benefits	37,939	36,565	38,273	45,000	10,541	55,541
Professional Services	2,940		4,517		46,250	46,250
Property Services	0		9,031		0	0
Other Services	32,641	90,859	56,716	118,398	(62,698)	55,700
Supplies & Materials	49,144	31,552	31,619	45,000	33,600	78,600
Equipment	0	149,480	153,940	125,480	(125,480)	0
Other Objects	0		0		0	
Other Uses	0		0		0	
<b>Total Expenditures</b>	236,170	412,265	403,095	468,878	(87,129)	381,749
<b>Excess of Revenues over Expenditures</b>	(3,141)	78,335	(64,177)	(208,036)	169,787	(38,249)
<b>Fund Balance, End of Year</b>	\$ 272,052	\$ 350,387	\$ 286,210	\$ 78,174	169,787	\$ 39,925
<b>Total Appropriation</b>				<b>\$468,878</b>		<b>\$ 381,749</b>

**Telluride School District**

**Adopted Budget  
Affordable Housing  
FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	0		0		0	
Other Fund Balance	1,663,327	679,140	593,160	512,031		52,531
<b>Total Beginning Fund Balance</b>	1,663,327	679,140	593,160	512,031	0	52,531
<b>Revenues</b>						
Local Revenue	94,500	162,583	153,028	194,000	33,000	227,000
Other Revenue	11,650	81	2	0	0	0
Transfer from General Fund			35,000	250,000	(200,000)	50,000
<b>Total Revenues</b>	106,150	162,664	188,030	444,000	(167,000)	277,000
<b>Total Resources Available</b>	1,769,477	841,804	781,190	956,031	(167,000)	329,531
<b>Expenditures</b>						
Professional Services	0	0	13	22,500	(20,000)	2,500
Property Services	4,709	43,816	57,981	57,500	8,600	66,100
Other Services	3,728	504	6,012		7,150	7,150
Supplies & Materials	13,690	1,204	4,311	7,000	1,000	8,000
Equipment	0		0			2,000
Other Objects	5,628	12,895	8,542	15,000		6,100
Facility Acquisition/Construction	959,786			607,000		
Debt Service - Principal	0	95,000	100,000	105,000	0	105,000
Debt Service - Interest	94,150	92,725	89,800	87,000	(1,850)	85,150
Debt Service - Other	8,646	2,500	2,500	2,500	0	2,500
<b>Total Expenditures</b>	1,090,337	248,644	269,159	903,500	(5,100)	284,500
<b>Excess of Revenues over Expenditures</b>	(984,187)	(85,980)	(81,129)	(459,500)	(161,900)	(7,500)
<b>Fund Balance, End of Year</b>	\$ 679,140	\$ 593,160	\$ 512,031	\$ 52,531	(161,900)	\$ 45,031
<b>Total Appropriation</b>				<b>\$903,500</b>		<b>\$ 284,500</b>

**Telluride School District**

**Adopted Budget**

**Palm Theatre**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	0		0		0	
Other Fund Balance	24,950	24,950	25,076	25,076		25,076
<b>Total Beginning Fund Balance</b>	24,950	24,950	25,076	25,076	0	25,076
<b>Revenues</b>						
Local Revenue	48,759	52,259	59,918	152,476	57,253	209,729
State Revenue	3,286	1,513		1,432	68	1,500
Federal Revenue	0	0		0	0	
Allocation from General Fund	48,162	50,000	50,000	50,000	(50,000)	0
<b>Total Revenues</b>	100,207	103,772	109,918	203,908	7,321	211,229
<b>Total Resources Available</b>	125,157	128,722	134,994	228,984	7,321	236,305
<b>Expenditures</b>						
Salaries	78,456	79,775	84,791	152,409	5,775	158,184
Employee Benefits	21,751	23,871	25,127	51,499	1,546	53,045
Professional Services					0	
Property Services					0	
Other Services					0	
Supplies & Materials					0	
Equipment					0	
Other Objects					0	
Other Uses					0	
<b>Total Expenditures</b>	100,207	103,646	109,918	203,908	7,321	211,229
<b>Excess of Revenues over Expenditures</b>	0	126	0	0	0	0
<b>Fund Balance, End of Year</b>	\$ 24,950	\$ 25,076	\$ 25,076	\$ 25,076	0	\$ 25,076
<b>Total Appropriation</b>				<b>\$203,908</b>		<b>\$ 211,229</b>

**Telluride School District**

**Adopted Budget**

**Bond Redemption Fund**

**FY 22/23**

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	0		0		0	
Other Fund Balance	1,878,082	2,022,557	2,224,883	2,410,441		2,604,466
<b>Total Beginning Fund Balance</b>	1,878,082	2,022,557	2,224,883	2,410,441	0	2,604,466
<b>Revenues</b>						
Local Property Taxes	1,776,634	1,835,648	1,871,976	1,850,000	0	1,850,000
Specific Ownership Taxes	88,311	82,226	83,325	80,000		80,000
Delinquent Taxes & Interest	4,701	4,722	6,589		5,000	5,000
Abatements and Credits	(4,920)		(44,779)		(5,000)	(5,000)
Other Revenue	24,949	18,813	114	150	850	1,000
<b>Total Revenues</b>	1,889,675	1,941,409	1,917,225	1,930,150	850	1,931,000
<b>Total Resources Available</b>	3,767,757	3,963,966	4,142,108	4,340,591	850	4,535,466
<b>Expenditures</b>						
Debt Service - Principal	810,000	830,000	860,000	905,000	(510,000)	395,000
Debt Service - Interest	935,200	909,083	870,167	829,625	(478,626)	350,999
Debt Service - other	0	0	1,500	1,500	1,000	2,500
<b>Total Expenditures</b>	1,745,200	1,739,083	1,731,667	1,736,125	(987,626)	748,499
<b>Excess of Revenues over Expenditures</b>	144,475	202,326	185,558	194,025	988,476	1,182,501
<b>Fund Balance, End of Year</b>	\$ 2,022,557	\$ 2,224,883	\$ 2,410,441	\$ 2,604,466	988,476	\$ 3,786,967
<b>Total Appropriation</b>				<b>\$1,736,125</b>		<b>\$ 748,499</b>

**Telluride School District**

**Adopted Budget**

**Capital Reserve Fund**

FY 22/23

	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Adj. Budget FY 21-22</b>	<b>Budget Change</b>	<b>Proposed FY 22-23</b>
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance	0		0		0	
Other Fund Balance	1,306,278	2,033,268	2,312,104	2,629,387		3,460,017
<b>Total Beginning Fund Balance</b>	1,306,278	2,033,268	2,312,104	2,629,387	0	3,460,017
<b>Revenues</b>						
Local Revenue	107,490	101,488	108,590	100,000	112,500	212,500
State Revenue	222,552	150,304	33,987		0	0
Federal Revenue	0	0	0		0	0
General Fund Allocation	619,500	300,000	360,000	300,000	0	300,000
<b>Total Revenues</b>	949,542	551,792	502,577	400,000	112,500	512,500
<b>Total Resources Available</b>	2,255,820	2,585,060	2,814,681	3,029,387	112,500	3,972,517
<b>Expenditures</b>						
Salaries					0	0
Employee Benefits					0	0
Professional Services					0	0
Property Services					0	0
Other Services					0	0
Supplies & Materials					0	0
Facilities Construction/Equipment	222,552	272,956	185,294	1,620,000	889,000	2,509,000
Other Objects					0	0
Other Uses					0	0
<b>Total Expenditures</b>	222,552	272,956	185,294	1,620,000	889,000	2,509,000
<b>Proceeds from Bond Sale</b>	0	0	0	2,050,630		0
<b>Excess of Revenues over Expenditures</b>	726,990	278,836	317,283	830,630	(776,500)	(1,996,500)
<b>Fund Balance, End of Year</b>	\$ 2,033,268	\$ 2,312,104	\$ 2,629,387	\$ 3,460,017	(776,500)	\$ 1,463,517
<b>Total Appropriation</b>				<b>\$1,620,000</b>		<b>\$ 2,509,000</b>

Telluride School District

Adopted Budget

Supplemental Information

FY 22/23

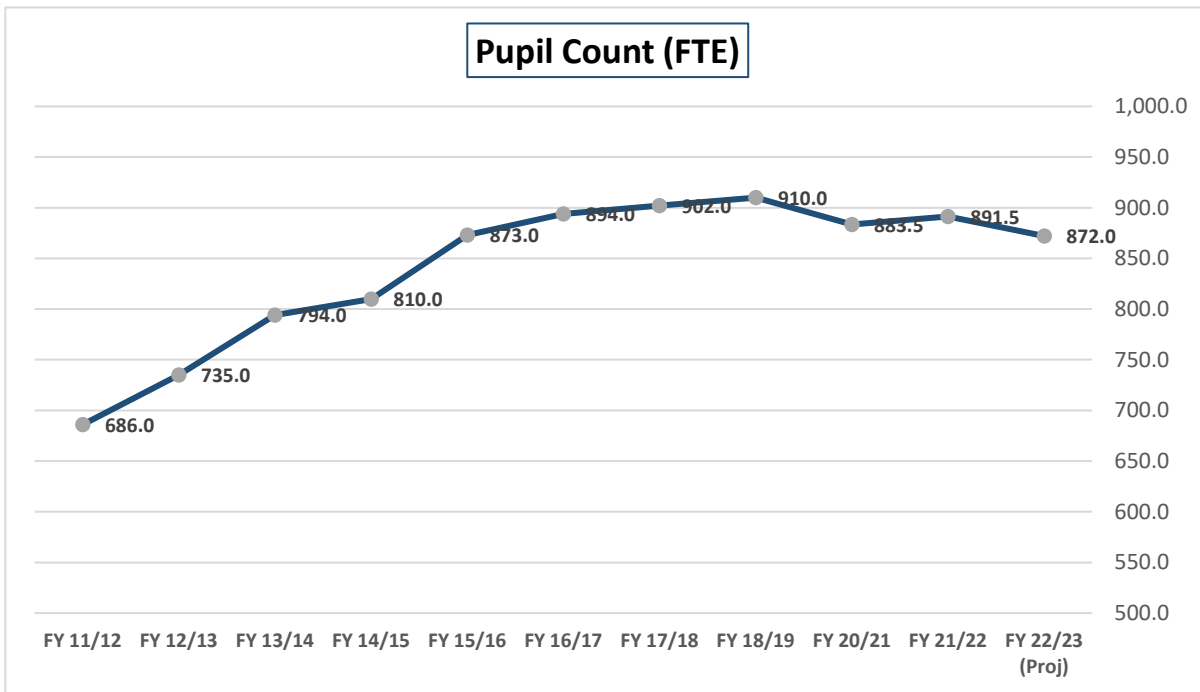
# Supplemental Information



**Telluride School District**  
**Adopted Budget**  
**Funded Pupil Count History**  
**FY 22/23**

Fiscal Year	Pupil Count (FTE)	Pupil Count Chg	Funded Pupil Count
FY 22/23 (Proj)	872.0	(19.5)	893.5
FY 21/22	891.5	8.0	905.0
FY 20/21	883.5	(25.0)	908.0
FY 19/20	908.5	(1.5)	919.0
FY 18/19	910.0	8.0	888.0
FY 17/18	902.0	8.0	900.0
FY 16/17	894.0	21.0	870.0
FY 15/16	873.0	63.0	869.0
FY 14/15	810.0	16.0	836.0
FY 13/14	794.0	59.0	776.0
FY 12/13	735.0	49.0	758.0
FY 11/12	686.0	N/A	700.0

\* From CDE Funding Worksheets





**Telluride School District**

**Budget by School  
FY 22/23**

Enrollment	28.0	171.0	228.0	130.0	328.0	885.0	885.0
	TDP (+CPP)	TES	TIS	TMS	THS	District Wide	Total
<b>Instruction</b>							
Salaries	252,603	1,402,021	1,840,053	1,013,592	1,930,083	112,819	6,551,171
Employee Benefits	96,267	488,616	646,631	367,301	668,349	32,968	2,300,132
Purch Svcs	71,400	38,087	60,961	39,771	89,805	27,400	327,424
Supplies & Materials	4,500	38,050	59,175	45,570	100,770	0	248,065
Capital Outlay	0	0	420	15,000	60,000	0	75,420
Other Exp	0	0	0	0	0	700	700
Total Instruction	424,770	1,966,774	2,607,240	1,481,234	2,849,007	173,887	9,502,912
<b>Pupil &amp; Instr Support Svcs</b>							
Salaries	13,601	229,068	232,727	106,008	301,492	907,474	1,790,370
Employee Benefits	5,761	92,266	78,470	31,501	98,207	308,924	615,129
Purch Svcs	0	23,700	49,409	22,325	58,501	368,886	522,821
Supplies & Materials	0	9,525	11,125	11,125	12,175	43,225	87,175
Capital Outlay		61,000	0	0	10,000	190,000	261,000
Other Exp							0
Total Pupil & Instr Support	19,362	415,559	371,731	170,959	480,375	1,818,509	3,276,495
<b>School Administration</b>							
Salaries	11,077	149,995	160,580	85,891	162,581	0	570,124
Employee Benefits	4,172	64,960	89,154	34,507	67,538	0	260,331
Purch Svcs	10,000	1,950	1,950	1,950	1,950	0	17,800
Supplies & Materials	0	4,300	10,000	4,500	6,000	0	24,800
Capital Outlay	0	0	0	0	0	0	0
Other Exp	0	500	1,000	500	500	0	2,500
Total School Administration	25,249	221,705	262,684	127,348	238,569	0	875,555
<b>Facilities</b>							
Salaries	0	0	0	0	0	358,611	358,611
Employee Benefits	0	0	0	0	0	146,876	146,876
Purch Svcs	0	2,500	2,500	2,500	2,500	868,200	878,200
Utilities	0	0	0	0	0	405,000	405,000
Supplies & Materials	0	0	0	0	0	132,000	132,000
Capital Outlay	0	0	0	0	0	65,000	65,000
Total Facilities	0	2,500	2,500	2,500	2,500	1,975,687	1,985,687
<b>Total Budget</b>	<b>\$469,381</b>	<b>\$2,606,538</b>	<b>\$3,244,155</b>	<b>\$1,782,041</b>	<b>\$3,570,451</b>	<b>\$3,968,083</b>	<b>\$15,640,649</b>
<b>Cost per student enrolled</b>	<b>16,764</b>	<b>15,243</b>	<b>14,229</b>	<b>13,708</b>	<b>10,886</b>	<b>4,484</b>	<b>17,673</b>

**Telluride School District**  
**Adopted Budget**  
**Debt Amortization Schedule**  
**FY 22/23**

Pymt Date	GO Bond Series 2021A			GO Bond Series 2021B			COP Series 20XX		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
6/1/2022		139,821	15,405,000		36,596	1,740,000		42,575	2,240,000
12/1/2022	270,000	140,602	15,135,000	125,000	36,800	1,615,000	105,000	42,575	2,135,000
6/1/2023		139,922			33,675			41,000	
12/1/2023	270,000	139,922	14,865,000	130,000	33,675	1,485,000	110,000	41,000	2,025,000
6/1/2024		139,106			30,425			39,350	
12/1/2024	270,000	139,106	14,595,000	145,000	30,425	1,340,000	115,000	39,350	1,910,000
6/1/2025		137,759			27,525			37,625	
12/1/2025	1,355,000	137,759	13,240,000	145,000	27,525	1,195,000	115,000	37,625	1,795,000
6/1/2026		129,365			23,900			35,900	
12/1/2026	1,365,000	129,365	11,875,000	155,000	23,900	1,040,000	120,000	35,900	1,675,000
6/1/2027		119,885			20,800			33,500	
12/1/2027	1,390,000	119,885	10,485,000	155,000	20,800	885,000	125,000	33,500	1,550,000
6/1/2028		108,508			17,700			31,000	
12/1/2028	1,415,000	108,508	9,070,000	160,000	17,700	725,000	130,000	31,000	1,420,000
6/1/2029		95,865			14,500			28,400	
12/1/2029	1,435,000	95,865	7,635,000	175,000	14,500	550,000	135,000	28,400	1,285,000
6/1/2030		82,562			11,000			25,700	
12/1/2030	1,465,000	82,562	6,170,000	175,000	11,000	375,000	140,000	25,700	1,145,000
6/1/2031		68,249			7,500			22,900	
12/1/2031	1,495,000	68,249	4,675,000	180,000	7,500	195,000	145,000	22,900	1,000,000
6/1/2032		52,896			3,900			20,000	
12/1/2032	1,520,000	52,896	3,155,000	195,000	3,900	0	150,000	20,000	850,000
6/1/2033		36,753						17,000	
12/1/2033	1,560,000	36,753	1,595,000			0	155,000	17,000	695,000
6/1/2034		19,172						13,900	
12/1/2034	1,595,000	19,172	0			0	165,000	13,900	530,000
6/1/2035								10,600	
12/1/2035							170,000	10,600	360,000
6/1/2036								7,200	
12/1/2036							175,000	7,200	185,000
6/1/2037								3,700	
12/1/2037							185,000	3,700	0

Telluride School District  
Adopted Budget  
Uniform Budget Summary  
FY 22/23

# Uniform Budget Summary



FY2022-2023 UNIFORM BUDGET SUMMARY

Telluride School District District Code: 2830 Adopted Budget Adopted: June XX, 2022 Budgeted Pupil Count: 872.0		Object	10	19	21	23	25	28	29	31	43	
		Source	General Fund	Preschool and Kindergarten	Food Service	Pupil Activity	Transportation	Affordable Housing	Palm Theatre	Bond Redemption	Capital Reserve Capital Projects	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			4,628,111	11,821	34,032	115,960	78,174	52,531	25,076	2,604,466	3,460,017	11,010,188
<b>Revenues</b>												
Local Sources	1000 - 1999		11,378,151		121,000	158,700	311,000	227,000	209,729	1,931,000	212,500	14,549,080
Intermediate Sources	2000 - 2999		23,700									23,700
State Sources	3000 - 3999		5,348,677		6,000	3,500	32,500		1,500			5,392,177
Federal Sources	4000 - 4999		600,926		90,000	-						690,926
<b>Total Revenues</b>			17,351,454	-	217,000	162,200	343,500	227,000	211,229	1,931,000	212,500	20,655,883
<b>Total Beginning Fund Balance and Reserves</b>			21,979,565	11,821	251,032	278,160	421,674	279,531	236,305	4,535,466	3,672,517	31,666,071
Total Allocations To/From Other Funds	5600,5700,5800		(120,000)	120,000								-
Transfers To/From Other Funds	5200 - 5300		(925,000)	55,000	220,000	300,000		50,000			300,000	-
Other Sources	5100,5400,5500,5900,5990,5991											-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			20,934,565	186,821	471,032	578,160	421,674	329,531	236,305	4,535,466	3,972,517	31,666,071
<b>Expenditures</b>												
<b>Instruction - Program 0010 to 2099</b>												
Salaries	0100		6,451,427	99,743		102,381						6,653,551
Employee Benefits, including object 0280	0200		2,260,888	39,244		27,181						2,327,313
Purchased Services	0300,0400,0500					88,650						416,074
Supplies and Materials	0600		327,424	-		125,350						373,415
Property	0700		246,065	2,000		10,000						85,420
Other	0800, 0900		75,420	-		-						700
<b>Total Instruction</b>			9,361,924	140,987	-	353,562	-	-	-	-	-	9,856,473
<b>Supporting Services</b>												
<b>Students - Program 2100</b>												
Salaries	0100		810,061			27,263						837,324
Employee Benefits, including object 0280	0200		286,671			14,659						301,330
Purchased Services	0300,0400,0500					55,000						200,825
Supplies and Materials	0600		145,825									31,875
Property	0700		31,875									-
Other	0800, 0900		-									-
<b>Total Students</b>			1,274,432	-	-	96,922	-	-	-	-	-	1,371,354
<b>Instructional Staff - Program 2200</b>												
Salaries	0100		980,310	11,077		90,664						1,082,051
Employee Benefits, including object 0280	0200		328,456	4,172		26,585						359,213
Purchased Services	0300,0400,0500			10,000		1,200						385,981
Supplies and Materials	0600		374,781									55,300
Property	0700		55,300									261,000
Other	0800, 0900		261,000									-
<b>Total Instructional Staff</b>			1,999,847	25,249	-	118,449	-	-	-	-	-	2,143,545
<b>General Administration - Program 2300, including Program 2303 and 2304</b>												
Salaries	0100		233,975									233,975
Employee Benefits, including object 0280	0200		77,942									77,942
Purchased Services	0300,0400,0500											174,500
Supplies and Materials	0600		174,500									25,500
Property	0700		25,500									-
Other	0800, 0900		-									13,600
<b>Total General Administration</b>			525,517	-	-	-	-	-	-	-	-	525,517

FY2022-2023 UNIFORM BUDGET SUMMARY

Telluride School District District Code: 2830 Adopted Budget Adopted: June XX, 2022 Budgeted Pupil Count: 872.0		Object	10	19	21	23	25	28	29	31	43	TOTAL
		Source	General Fund	Preschool and Kindergarten	Food Service	Pupil Activity	Transportation	Affordable Housing	Palm Theatre	Bond Redemption	Capital Reserve Capital Projects	
<b>School Administration - Program 2400</b>												
Salaries	0100	559,047										559,047
Employee Benefits, including object 0280	0200	256,159										256,159
Purchased Services	0300,0400,											
	0500	10,015										10,015
Supplies and Materials	0600	24,800										24,800
Property	0700	-										-
Other	0800, 0900	2,500										2,500
<b>Total School Administration</b>		<b>852,521</b>	-	-	-	-	-	-	-	-	-	<b>852,521</b>
<b>Business Services - Program 2500, including Program 2501</b>												
Salaries	0100	231,773										231,773
Employee Benefits, including object 0280	0200	105,615										105,615
Purchased Services	0300,0400,											
	0500	26,800										26,800
Supplies and Materials	0600	2,000										2,000
Property	0700	-										-
Other	0800, 0900	1,000	10,000									11,000
<b>Total Business Services</b>		<b>367,188</b>	<b>10,000</b>	-	-	-	-	-	-	-	-	<b>377,188</b>
<b>Operations and Maintenance - Program 2600</b>												
Salaries	0100	358,611										358,611
Employee Benefits, including object 0280	0200	146,876										146,876
Purchased Services	0300,0400,											
	0500	973,200										1,048,950
Supplies and Materials	0600	442,000					75,750					450,000
Property	0700	65,000					2,000					67,000
Other	0800, 0900	-					6,100					6,100
<b>Total Operations and Maintenance</b>		<b>1,985,687</b>	-	-	-	-	<b>91,850</b>	-	-	-	-	<b>2,077,537</b>
<b>Student Transportation - Program 2700</b>												
Salaries	0100					145,658						145,658
Employee Benefits, including object 0280	0200					55,541						55,541
Purchased Services	0300,0400,											
	0500					101,950						101,950
Supplies and Materials	0600					78,600						78,600
Property	0700					-						-
Other	0800, 0900					-						-
<b>Total Student Transportation</b>		-	-	-	-	<b>381,749</b>	-	-	-	-	-	<b>381,749</b>
<b>Central Support - Program 2800, including Program 2801</b>												
Salaries	0100	76,763										76,763
Employee Benefits, including object 0280	0200	54,582										54,582
Purchased Services	0300,0400,											
	0500	239,210										239,210
Supplies and Materials	0600	50,600										50,600
Property	0700	-										-
Other	0800, 0900	500										500
<b>Total Central Support</b>		<b>421,655</b>	-	-	-	-	-	-	-	-	-	<b>421,655</b>

FY2022-2023 UNIFORM BUDGET SUMMARY

Telluride School District District Code: 2830 Adopted Budget Adopted: June XX, 2022 Budgeted Pupil Count: 872.0		Object	10	19	21	23	25	28	29	31	43	
		Source	General Fund	Preschool and Kindergarten	Food Service	Pupil Activity	Transportation	Affordable Housing	Palm Theatre	Bond Redemption	Capital Reserve Capital Projects	TOTAL
<b>Other Support - Program 2900</b>												
Salaries	0100											-
Employee Benefits, including object 0280	0200											-
Purchased Services	0300,0400,											-
	0500											-
Supplies and Materials	0600											-
Property	0700											-
Other	0800, 0900											-
<b>Total Other Support</b>			-	-	-	-	-	-	-	-	-	-
<b>Food Service Operations - Program 3100</b>												
Salaries	0100			168,730								168,730
Employee Benefits, including object 0280	0200			69,484								69,484
Purchased Services	0300,0400,											
	0500			43,900								43,900
Supplies and Materials	0600			175,500								175,500
Property	0700			-								-
Other	0800, 0900			-								-
<b>Total Other Support</b>			-	-	457,614	-	-	-	-	-	-	457,614
<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							158,184				158,184
Employee Benefits, including object 0280	0200							53,045				53,045
Purchased Services	0300,0400,											-
	0500											-
Supplies and Materials	0600											-
Property	0700											-
Other	0800, 0900											-
<b>Total Community Services</b>			-	-	-	-	-	211,229	-	-	-	211,229
<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>			7,426,847	35,249	457,614	215,371	381,749	91,850	211,229	-	-	8,819,909
<b>Property - Program 4000</b>												
Salaries	0100											-
Employee Benefits, including object 0280	0200											-
Purchased Services	0300,0400,											-
	0500											-
Supplies and Materials	0600											-
Property	0700										2,509,000	2,509,000
Other	0800, 0900										-	-
<b>Total Property</b>			-	-	-	-	-	-	-	-	2,509,000	2,509,000

FY2022-2023 UNIFORM BUDGET SUMMARY

Telluride School District District Code: 2830 Adopted Budget Adopted: June XX, 2022  Budgeted Pupil Count: 872.0		Object Source	10 General Fund	19 Preschool and Kindergarten	21 Food Service	23 Pupil Activity	25 Transportation	28 Affordable Housing	29 Palm Theatre	31 Bond Redemption	43 Capital Reserve Capital Projects	TOTAL
<b>Other Uses - Program 5000s - including</b>												
<b>Transfers Out and/or Allocations Out as an expenditure</b>												
	Salaries	0100										-
	Employee Benefits, including object 0280	0200										-
	Purchased Services	0300,0400,										-
		0500										-
	Supplies and Materials	0600										-
	Property	0700										-
	Other	0800, 0900						192,650		748,499		941,149
<b>Total Other Uses</b>			-	-	-	-	-	192,650	-	748,499	-	941,149
<b>Total Expenditures</b>			16,788,771	176,236	457,614	568,933	381,749	284,500	211,229	748,499	2,509,000	22,126,531
<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>			16,788,771	176,236	457,614	568,933	381,749	284,500	211,229	748,499	2,509,000	22,126,531
<b>BUDGETED ENDING FUND BALANCE</b>												
	Non-spendable fund balance (9900)	6710	12,000									12,000
	Restricted fund balance (9900)	6720			10,000		39,925			3,786,967		3,836,892
	TABOR 3% emergency reserve (9321)	6721	430,000									430,000
	TABOR multi year obligations (9322)	6722										-
	District emergency reserve (letter of credit or real estate) (9323)	6723										-
	Colorado Preschool Program (CPP) (9324)	6724		10,585								10,585
	Risk-related / restricted capital reserve (9326)	6726										-
	BEST capital renewal reserve (9327)	6727										-
	Total program reserve (9328)	6728										-
	Committed fund balance (9900)	6750	1,150,000			9,227						1,159,227
	Committed fund balance (15% limit) (9200)	6750						45,031	25,076			70,107
	Assigned fund balance (9900)	6760	2,553,794		3,418	-				-	1,463,517	4,020,729
	Unassigned fund balance (9900)	6770										-
	Net investment in capital assets (9900)	6790										-
	Restricted net position (9900)	6791										-
	Unrestricted net position (9900)	6792										-
<b>Total Ending Fund Balance</b>			4,145,794	10,585	13,418	9,227	39,925	45,031	25,076	3,786,967	1,463,517	9,539,540
<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	Yes	Yes	Yes	No	No	Yes	Yes