

**PARKER PERFORMING ARTS SCHOOL**

**Douglas County School District**

**Douglas County**

**2021-2022**

**PROPOSED BUDGET**

May 28, 2021

**APPROPRIATION RESOLUTION**

**BOARD SUMMARY**

**ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT**

**APPROPRIATION RESOLUTION**

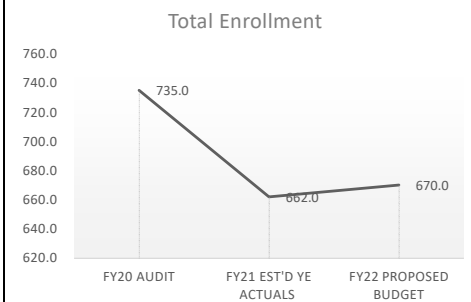
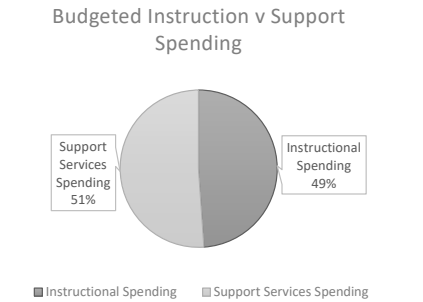
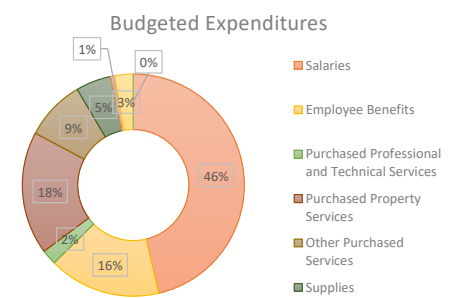
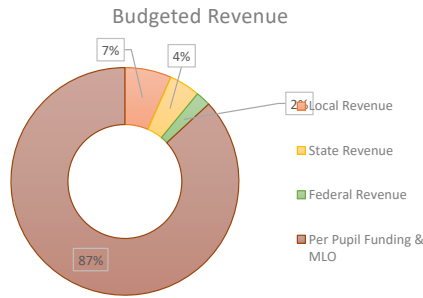
Be it resolved by the Board of Education of PARKER PERFORMING ARTS SCHOOL located in Douglas County School District in Douglas County that the amounts shown in the following schedule be appropriated to each fund as specified in the PROPOSED BUDGET for the ensuing fiscal year beginning July 1, 2021 and ending June 30, 2022.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 7,510,723	7,510,723
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
<b>TOTAL APPROPRIATION</b>	<b>22 7,510,723</b>	<b>7,510,723</b>

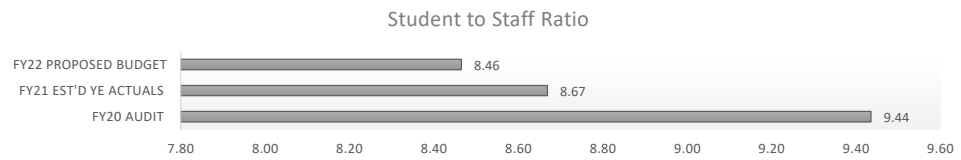
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Date of Adoption                      Signature of Board President

**PARKER PERFORMING ARTS SCHOOL  
2021-2022 PROPOSED BUDGET  
BOARD SUMMARY**

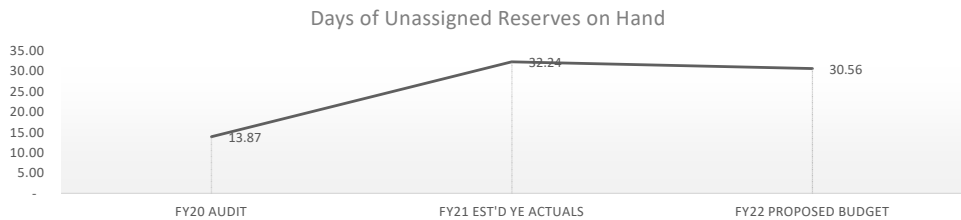
ANNUAL BUDGET				
	FY20 AUDIT	FY21 EST'D YE ACTUALS	FY22 PROPOSED BUDGET	Change (%)
<b>Revenue</b>				
Local Revenue	409,468	271,237	497,187	83%
State Revenue	315,775	334,459	333,297	0%
Federal Revenue	2,928	321,708	158,990	-51%
Per Pupil Funding & MLO	6,885,885	6,015,811	6,545,562	9%
<b>Total Revenue</b>	<b>7,614,055</b>	<b>6,943,215</b>	<b>7,535,036</b>	<b>9%</b>
<b>Expenditures</b>				
Salaries	3,351,809	3,270,553	3,476,569	6%
Employee Benefits	1,089,856	1,137,629	1,227,405	8%
Purchased Professional and Technical Services	201,873	282,134	166,853	-41%
Purchased Property Services	2,009,999	1,073,848	1,345,137	25%
Other Purchased Services	663,894	683,538	663,212	-3%
Supplies	326,928	412,762	386,197	-6%
Property	48,798	67,000	45,000	-33%
Other Objects	6,843	181,205	200,350	11%
Other Uses of Funds	75,000	-	-	n/a
<b>Total Expenditures</b>	<b>7,775,000</b>	<b>7,108,669</b>	<b>7,510,723</b>	<b>6%</b>
Transfers	-	-	-	n/a
Loan Proceeds	346,417	484,983	-	-
<b>Change in Fund Balance</b>	<b>\$ 185,472</b>	<b>\$ 319,529</b>	<b>\$ 24,313</b>	<b>-92%</b>
<b>Beginning Fund Balance</b>	<b>\$ 317,688</b>	<b>\$ 503,160</b>	<b>\$ 822,689</b>	<b>64%</b>
Nonspendable Fund Balance	3,717	-	-	n/a
TABOR Reserve	204,000	194,698	218,088	12%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	295,443	627,991	628,914	0%
<b>Ending Fund Balance</b>	<b>\$ 503,160</b>	<b>\$ 822,689</b>	<b>\$ 847,002</b>	<b>3%</b>



MAJOR ASSUMPTIONS			
Total Enrollment	735.0	662.0	670.0
Funded Pupil Count	735.0	662.0	670.0
Per Pupil Revenue (PPR)	8,102	7,903	8,471
Change in PPR	n/a	-2.45%	7.18%
Staff (FTE)	77.90	76.37	79.15



OPERATING METRICS			
Debt Burden Ratio (DBR)	4.50	10.25	7.96
Operating Reserve Ratio (ORR)	0.06	0.12	0.11
Operating Margin Ratio (OMR)	0.02	0.05	0.00
Change in Fund Balance Ratio (CFBR)	n/a	0.64	0.03
Days of Unassigned Reserves Hand	13.87	32.24	30.56
<b>Debt Service Coverage Ratio</b>	<b>n/a</b>	<b>1.68</b>	<b>1.05</b>
Facility Payment as % of Revenue	22%	10%	13%
Total Facility Costs as % of Revenue	25%	15%	17%
Instructional Spending	48%	48%	49%
Support Services Spending	52%	52%	51%
Salaries & Benefits as % of Total Budget	57%	62%	63%
Student:Staff Ratio	9.44	8.67	8.46



**FY22 PROPOSED  
BUDGET**

<b>PARKER PERFORMING ARTS SCHOOL PROPOSED BUDGET Adopted May 28, 2021 Budgeted Pupil Count</b>		<b>General Fund</b>
<b>Object Source</b>		<b>670</b>
<b>Beginning Fund Balance (Includes All Reserves)</b>		822,689
<b>Revenues</b>		
Local Sources	1000 - 1999	497,187
Intermediate Sources	2000 - 2999	-
to put a new roof on the building, which was scheduled for FY20 and had to be moved to FY21	3000 - 3999	333,297
Federal Sources	4000 - 4999	158,990
<b>Total Revenues</b>		<b>989,474</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>1,812,163</b>
Total Allocations To/From Other Funds	5600,5700, 5800	6,545,562
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>		<b>8,357,725</b>
<b>Expenditures</b>		
<b>Instruction - Program 0010 to 2099</b>		
Salaries	0100	2,055,028
Employee Benefits	0200	725,529
Purchased Services	0300,0400, 0500	607,510
Supplies and Materials	0600	257,000
Property	0700	30,000
Other	0800, 0900	-
<b>Total Instruction</b>		<b>3,675,066</b>
<b>Supporting Services</b>		
<b>Students - Program 2100</b>		
Salaries	0100	693,502
Employee Benefits	0200	244,841
Purchased Services	0300,0400, 0500	40,942
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Students</b>		<b>979,285</b>
<b>Instructional Staff - Program 2200</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	22,500
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Instructional Staff</b>		<b>22,500</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	269,821
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total School Administration</b>		<b>269,821</b>
<b>School Administration - Program 2400</b>		
Salaries	0100	489,476
Employee Benefits	0200	172,810
Purchased Services	0300,0400, 0500	53,688
Supplies and Materials	0600	15,000
Property	0700	-
Other	0800, 0900	200,350
<b>Total School Administration</b>		<b>931,324</b>
<b>Business Services - Program 2500, including Program 2501</b>		
Salaries	0100	55,188

**FY22 PROPOSED  
BUDGET**

<b>PARKER PERFORMING ARTS SCHOOL</b>		<b>General Fund</b>
<b>PROPOSED BUDGET</b>		
<b>Adopted May 28, 2021</b>		
	<b>Object</b>	
Employee Benefits	0200	19,484
Purchased Services	0300,0400,	
	0500	15,605
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Business Services</b>		<b>90,277</b>
<b>Operations and Maintenance - Program 2600</b>		
Salaries	0100	119,626
Employee Benefits	0200	42,234
Purchased Services	0300,0400,	
	0500	1,165,137
Supplies and Materials	0600	96,197
Property	0700	-
Other	0800, 0900	-
<b>Total Operations and Maintenance</b>		<b>1,423,195</b>
<b>Student Transportation - Program 2700</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Student Transportation</b>		<b>-</b>
<b>Central Support - Program 2800, including Program 2801</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Central Support</b>		<b>-</b>
<b>Other Support - Program 2900</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		<b>-</b>
<b>Food Service Operations - Program 3100</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	8,000
Property	0700	-
Other	0800, 0900	-
<b>Total Other Support</b>		<b>8,000</b>
<b>Enterprise Operations - Program 3200</b>		
Salaries	0100	63,750
Employee Benefits	0200	22,507
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	10,000
Property	0700	-
Other	0800, 0900	-
<b>Total Enterprise Operations</b>		<b>96,257</b>
<b>Community Services - Program 3300</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,	
	0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Community Services</b>		<b>-</b>
<b>Education for Adults - Program 3400</b>		

**FY22 PROPOSED  
BUDGET**

<b>PARKER PERFORMING ARTS SCHOOL</b>		<b>General Fund</b>
<b>PROPOSED BUDGET</b>		
<b>Adopted May 28, 2021</b>		
	<b>Object</b>	
Salaries	0100	-
Employee Benefits	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>		3,820,657
<b>Property - Program 4000</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	15,000
Other	0800, 0900	-
<b>Total Property</b>		15,000
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
<b>Total Other Uses</b>		-
<b>Total Expenditures</b>		7,510,723
<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>		7,510,723
<b>BUDGETED ENDING FUND BALANCE</b>		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	218,088
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	628,914
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
<b>Total Ending Fund Balance</b>		847,002
<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