



Fountain • Fort Carson
SCHOOL DISTRICT EIGHT

July 1, 2024 - June 30, 2025
Adopted Budget

June 26, 2024

EL PASO COUNTY SCHOOL DISTRICT EIGHT
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June 26, 2024

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2024-2025 BUDGET PARAMETERS

The budget parameters are consistent with priorities outlined in the District Effectiveness Plan.

The effectiveness plan priorities are as follows:

Priority #1 **Student Learning** – To support every student to achieve and grow to their fullest potential and to continue to ensure all students have access to opportunities that meet individual needs, by implementing equitable and rigorous instruction and grading systems, systemic and strategic use of intervention and focus on social, emotional and behavioral health.

Budget Parameters

- Support class sizes that are conducive to maximum learning and individual attention for students
- Fund professional development opportunities during the summer and throughout the school year
- Continue to provide resources and professional development for academic and behavior intervention
- Continue to provide additional enrichment and extended learning opportunities outside of the classroom
- Dedicate funds to focus on PK-12 essential skill instruction.
- Continue to prioritize technology needs to meet the current educational needs of students

Priority #2 **Operational Planning** – Ensure the best learning environments and outcomes for students and staff through facilities planning, fiscal accountability, and human resource and technology management.

Budget Parameters

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

Priority #3 **Community Engagement** – Provide safe learning and working environments through effective safety and security protocols and practices, flexible communication systems, and the development of family, student, school, civic, business and community partnerships.

Budget Parameters

- Maintain resources toward improving and maintaining physical and health safety, such as school-based nurses and dedicated mental health professionals
- Provide resources to support parent outreach and involvement
- Continue to fund SRO programs throughout the District to promote school safety
- Develop communication tools and opportunities that provide transparency and build relationships

	FY2022-2023		FY2023-2024		FY2024-2025		FY2025-2026		FY2026-2027		FY2027-2028		FY2028-2029	
	Audited		Estimated 6-30-24		Adopted Budget		Projection		Projection		Projection		Projection	
Per Pupil Revenue (4% increase)	\$ 9,126		\$ 10,203		\$ 10,893		\$ 11,329		\$ 11,782		\$ 12,253		\$ 12,743	
Resources														
Property Taxes (4% increase)	\$ 4,267,072	3.7%	\$ 5,512,200	4.7%	\$ 6,505,000	5.1%	\$ 6,765,200	5.2%	\$ 7,035,808	5.4%	\$ 7,317,240	5.6%	\$ 7,609,930	5.8%
Mill Levy Override Taxes	1,099,956	0.9%	1,150,000	1.0%	1,325,000	1.0%	1,350,000	1.0%	1,375,000	1.0%	1,400,000	1.1%	1,425,000	1.1%
Specific Ownership Taxes (5% increase)	563,371	0.5%	475,000	0.4%	475,000	0.4%	498,750	0.4%	498,750	0.4%	523,688	0.4%	523,688	0.4%
Tuition, interest, lease financing & other misc	1,005,003	0.9%	2,052,029	1.8%	1,286,693	1.0%	1,300,000	1.0%	1,300,000	1.0%	1,300,000	1.0%	1,300,000	1.0%
State Equalization & UPK funding (4% increase)	69,479,987	59.5%	76,364,292	65.4%	80,735,000	63.7%	83,964,400	64.1%	87,322,976	66.7%	90,815,895	69.3%	94,448,531	72.1%
State categoricals & other state funding (4% increase)	11,570,321	9.9%	11,621,409	10.0%	11,094,842	8.8%	11,538,636	8.8%	12,000,181	9.2%	12,480,188	9.5%	12,979,396	9.9%
Impact Aid (2% increase)	33,682,400	28.9%	42,742,237	36.6%	34,600,000	27.3%	35,292,000	26.9%	35,997,840	27.5%	36,717,797	28.0%	37,452,153	28.6%
DoD Supplemental Impact Aid (2% increase)	2,148,377	1.8%	2,842,477	2.4%	2,100,000	1.7%	2,142,000	1.6%	2,184,840	1.7%	2,228,537	1.7%	2,273,108	1.7%
Other federal funding (2% increase)	289,592	0.2%	289,339	0.2%	294,427	0.2%	300,316	0.2%	306,322	0.2%	312,448	0.2%	318,697	0.2%
Total Revenue	124,106,079	106.3%	143,048,983	122.6%	138,415,962	109.3%	143,151,301	109.3%	148,021,717	113.0%	153,095,793	116.9%	158,330,502	120.9%
Allocations and Transfers (2% increase)	(26,235,828)	-22.5%	(31,370,763)	-26.9%	(21,250,874)	-16.8%	(21,675,891)	-16.5%	(22,109,409)	-16.9%	(22,551,597)	-17.2%	(23,002,629)	-17.6%
Available Beginning Fund Balance	97,870,251	83.8%	111,678,220	95.7%	117,165,088	92.5%	121,475,410	92.7%	125,912,308	96.1%	130,544,196	99.7%	135,327,872	103.3%
	7,661,522	6.6%	5,048,582	4.3%	9,503,353	7.5%	9,525,098	7.3%	8,944,517	6.8%	8,410,658	6.4%	7,911,453	6.0%
Total Resources Available	105,531,773	90.4%	116,726,802	100.0%	126,668,441	100.0%	131,000,508	100.0%	134,856,825	102.9%	138,954,854	106.1%	143,239,325	109.3%
Expenditures														
salaries (3% increase)	61,824,679	53.0%	67,006,710	57.4%	74,011,181	58.4%	76,971,628	58.8%	79,280,777	60.5%	81,659,200	62.3%	84,108,976	64.2%
benefits (7% increase)	23,920,661	20.5%	23,571,077	20.2%	26,077,355	20.6%	27,902,770	21.3%	29,855,964	22.8%	31,945,881	24.4%	34,182,093	26.1%
purchased services (0.5% increase)	6,573,941	5.6%	8,383,703	7.2%	8,752,582	6.9%	8,796,345	6.7%	8,840,327	6.7%	8,884,528	6.8%	8,928,951	6.8%
supplies (1% increase)	7,387,498	6.3%	7,056,444	6.0%	7,419,150	5.9%	7,493,342	5.7%	7,568,275	5.8%	7,643,958	5.8%	7,720,397	5.9%
equipment (1% increase)	378,929	0.3%	861,271	0.7%	553,908	0.4%	559,447	0.4%	565,042	0.4%	570,692	0.4%	576,399	0.4%
other & debt service (1% increase)	397,483	0.3%	344,244	0.3%	329,167	0.3%	332,459	0.3%	335,783	0.3%	339,141	0.3%	342,533	0.3%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	100,483,191	86.1%	107,223,449	91.9%	117,143,343	92.5%	122,055,990	93.2%	126,446,167	96.5%	131,043,401	100.0%	135,859,349	103.7%
Ending Fund Balance														
Ending Fund Balance	\$ 5,048,582	4.3%	\$ 9,503,353	8.1%	\$ 9,525,098	7.5%	\$ 8,944,517	6.8%	\$ 8,410,658	6.4%	\$ 7,911,453	6.0%	\$ 7,379,976	5.6%
Reserve for TABOR	(2,600,000)	-2.2%	(2,925,000)	-2.5%	(3,100,000)	-2.4%	(3,150,000)	-2.4%	(3,200,000)	-2.4%	(3,250,000)	-2.5%	(3,300,000)	-2.5%
Reserve for Mill Levy Override Expenditures	(226,113)	-0.2%	(164,046)	-0.1%	(164,046)	-0.1%	(234,046)	-0.2%	(229,046)	-0.2%	(449,046)	-0.3%	(874,046)	-0.7%
Reserve for Multi-Year Obligations	(441,588)	-0.4%	(481,529)	-0.4%	(517,794)	-0.4%	(538,506)	-0.4%	(560,046)	-0.4%	(582,448)	-0.4%	(605,746)	-0.5%
Reserve for Inventories	(146,291)	-0.1%	(146,291)	-0.1%	(146,291)	-0.1%	(146,291)	-0.1%	(146,291)	-0.1%	(146,291)	-0.1%	(146,291)	-0.1%
Funds Available for Other Uses	1,634,590	1.4%	5,786,487	5.0%	5,596,967	4.4%	4,875,675	3.7%	4,275,275	3.3%	3,483,668	2.7%	2,453,894	1.9%

	Audited	Estimated	Adopted Budget	Projection	Projection	Projection	Projection
Mill Levy Override FUND BALANCE	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027	FY2026-2027	FY2027-2028
MiLO Fund Balance, beginning of year	\$ 602,813	\$ 226,113	\$ 164,046	\$ 164,046	\$ 234,046	\$ 229,046	\$ 449,046
Add: Mill Levy Override Taxes (1% increase)	1,099,956	1,150,000	1,325,000	1,350,000	1,375,000	1,400,000	1,425,000
Less: District-wide textbook purchases & instructional mat	(1,476,656)	(1,212,067)	(1,325,000)	(1,280,000)	(1,380,000)	(1,180,000)	(1,000,000)
Less: salary increases	-	-	-	-	-	-	-
MiLO Fund Balance, end of year	\$ 226,113	\$ 164,046	\$ 164,046	\$ 234,046	\$ 229,046	\$ 449,046	\$ 874,046

GENERAL FUND
Comparison of Major Budget Areas
for 2024-2025 Adopted Budget

REVENUES	24-25 Adopted		23-24 Estimate		Change				
Local Revenue	\$	9,091,693	6.6%	\$	8,439,229	5.9%	\$	652,464	7.7%
Interest Revenue		500,000	0.4%		750,000	0.5%		(250,000)	-33.3%
State Equalization		77,500,000	55.9%		73,364,292	51.3%		4,135,708	5.6%
Other State Funding		14,460,851	10.4%		14,621,409	10.2%		(160,558)	-1.1%
Federal Revenue		36,994,427	26.7%		45,874,053	32.1%		(8,879,626)	-19.4%
Total Revenues		<u>138,546,971</u>	<u>100.0%</u>		<u>143,048,983</u>	<u>100.0%</u>		<u>\$ (4,502,012)</u>	<u>-3.1%</u>
Allocations and Transfers		(21,250,874)			(31,370,763)				
Fund Balance		9,503,353			-				
	\$	<u>126,799,450</u>		\$	<u>111,678,220</u>				

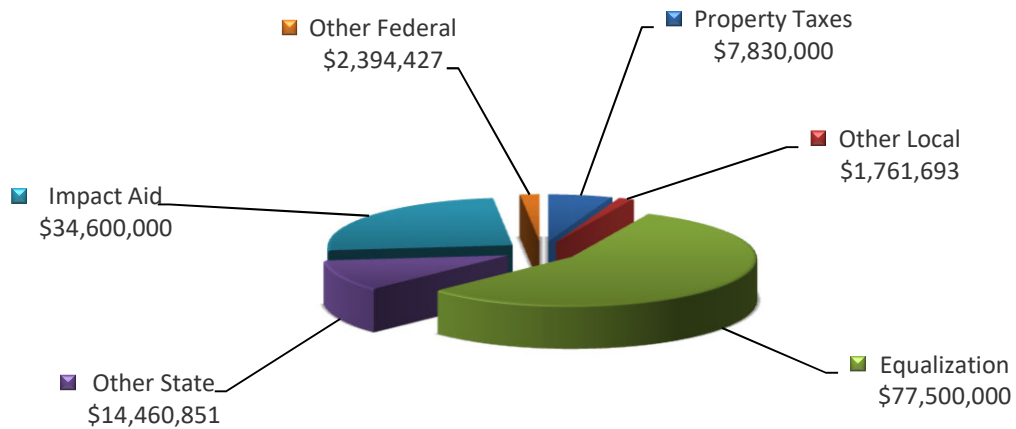
EXPENDITURES BY PROGRAM	24-25 Adopted		23-24 Estimate		Change				
Instruction	\$	64,269,907	54.8%	\$	59,988,312	55.9%	\$	4,281,595	7.1%
Instructional Support		15,319,867	13.1%		12,052,336	11.2%		3,267,531	27.1%
Support Services		17,721,191	15.1%		16,244,116	15.1%		1,477,075	9.1%
Building Administration		9,302,812	7.9%		8,453,038	7.9%		849,774	10.1%
Central Support Services		8,671,732	7.4%		8,572,737	8.0%		98,995	1.2%
Other		1,876,411	1.6%		1,800,480	1.7%		75,931	4.2%
Debt Services		112,432	0.1%		112,430	0.1%		2	0.0%
Total Expenditures		<u>117,274,352</u>	<u>100.0%</u>		<u>107,223,449</u>	<u>100.0%</u>		<u>\$ 10,050,903</u>	<u>9.4%</u>
Contingency Reserve		9,525,098			4,454,771				
	\$	<u>126,799,450</u>		\$	<u>111,678,220</u>				

EXPENDITURES BY OBJECT	24-25 Adopted		23-24 Estimate		Change				
Salaries	\$	74,035,481	63.1%	\$	67,006,710	62.5%	\$	7,028,771	10.5%
Employee Benefits		26,081,564	22.2%		23,571,077	22.0%		2,510,487	10.7%
Purchased Services		8,837,582	7.5%		8,383,703	7.8%		453,879	5.4%
Supplies & Materials		7,436,650	6.3%		7,056,444	6.6%		380,206	5.4%
Equipment		553,908	0.5%		861,271	0.8%		(307,363)	-35.7%
Other		216,735	0.2%		231,814	0.2%		(15,079)	-6.5%
Debt Services		112,432	0.1%		112,430	0.1%		2	0.0%
Total Expenditures		<u>117,274,352</u>	<u>99.9%</u>		<u>107,223,449</u>	<u>99.9%</u>		<u>\$ 10,050,901</u>	<u>9.4%</u>
Contingency Reserve		9,525,098			4,454,771				
	\$	<u>126,799,450</u>		\$	<u>111,678,220</u>				

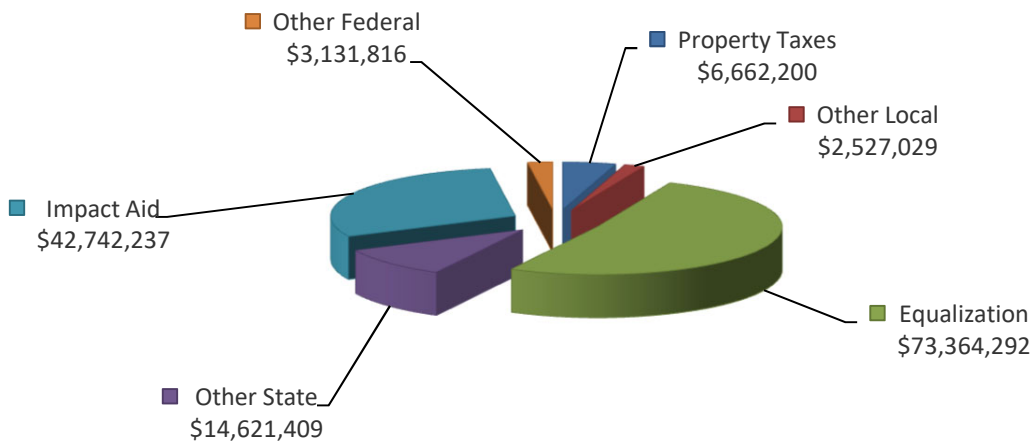
GENERAL FUND

Revenue Comparison

24-25 Adopted Budget Revenues



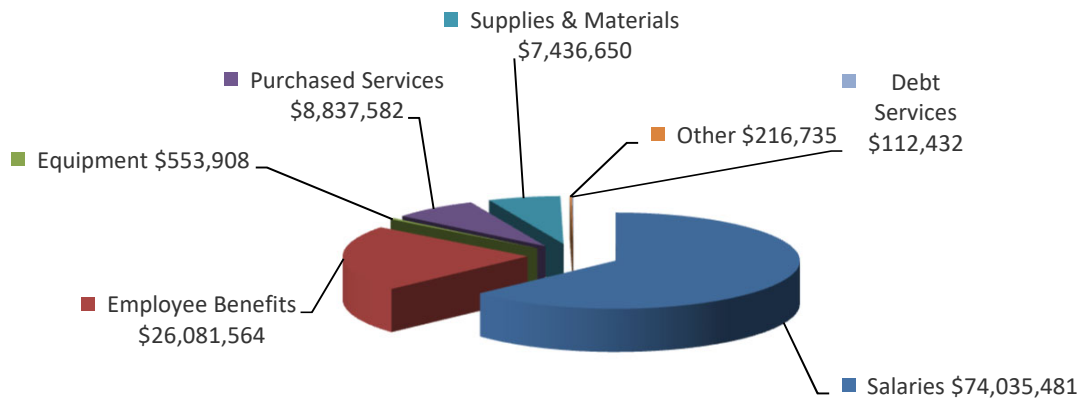
23-24 Estimated Revenue



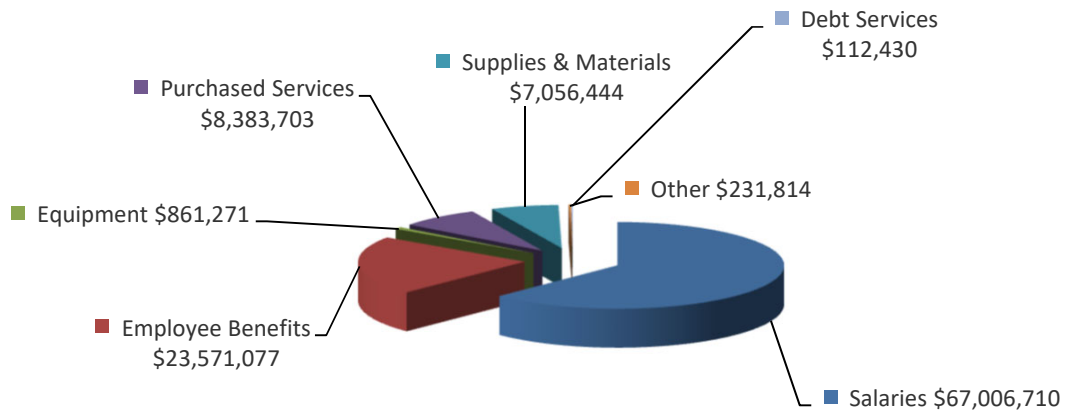
GENERAL FUND

Expenditure Comparison

24-25 Adopted Budget Expenditures



23-24 Estimated Expenditures



2024-2025 Adopted Budget

General Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Revenues				
Local Sources	Taxes	6,505,000	5,504,486	5,512,200	4,267,072
	Taxes-Mill Levy Override	1,325,000	1,200,000	1,150,000	1,099,956
	Taxes-Specific Ownership	475,000	457,886	475,000	563,371
	Local Grants and Donations	391,042	372,168	380,018	128,966
	Tuition	25,000	25,000	25,000	42,327
	Interest	500,000	200,000	750,000	231,687
	Proceeds from Lease Financing	-	500,000	500,000	-
	Miscellaneous	370,651	505,475	397,011	602,023
	Subtotal	9,591,693	8,765,015	9,189,229	6,935,402
State Sources	Equalization	77,500,000	73,364,292	73,364,292	69,479,987
	Universal Preschool (UPK)	3,235,000	3,000,000	3,000,000	-
	Special Education	5,196,251	4,775,943	4,777,936	4,435,622
	Transportation	1,025,000	996,084	995,544	985,257
	READ Act	428,045	420,991	420,991	418,287
	Nonemployer PERA	1,300,000	1,300,000	1,300,000	3,867,337
	Mill Levy Override Match	2,225,000	3,164,787	3,164,787	923,563
	Miscellaneous Grants	1,051,555	926,349	962,151	940,255
Subtotal	91,960,851	87,948,446	87,985,701	81,050,308	
Federal Sources	Title VII Impact Aid	34,600,000	42,774,000	42,742,237	33,682,400
	DoD Impact Aid	2,100,000	2,842,486	2,842,477	2,148,377
	JROTC	160,000	135,000	160,000	142,757
	Preschool & ARP Preschool	60,465	69,339	69,339	74,404
	Carl Perkins Grant	73,962	73,962	55,000	66,040
	SNPD - School Nurse PD	-	5,000	5,000	-
	SNAP P-EBT Admin	-	-	-	6,391
Subtotal	36,994,427	45,899,787	45,874,053	36,120,369	
Allocations and Transfers	Building Fund	(16,600,000)	(25,600,000)	(25,600,000)	(20,600,000)
	Capital Projects	(2,775,874)	(3,945,763)	(3,945,763)	(4,060,828)
	Insurance Reserve	(1,875,000)	(1,825,000)	(1,825,000)	(1,525,000)
	Activity Fund	-	-	-	(50,000)
	Subtotal	(21,250,874)	(31,370,763)	(31,370,763)	(26,235,828)
	Fund Balance-Multi-Yr	481,529	441,588	-	(41,278)
	Fund Balance-MiLO	164,046	226,113	-	376,700
	Fund Balance-TABOR reserve	2,925,000	2,600,000	-	(150,000)
	Fund Balance-Unreserved	5,932,778	1,780,881	-	2,427,518
	Subtotal	9,503,353	5,048,582	-	2,612,940
		126,799,450	116,291,067	111,678,220	100,483,191
	Total Revenues	138,546,971	142,613,248	143,048,983	124,106,079
	Funded Pupil Count	7,775.2	7,775.2	7,775.2	8,139.0
	Amount Per Pupil	17,819	18,342	18,398	15,248

2024-2025 Adopted Budget

General Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Expenditures				
Instruction	Salaries	44,307,191	41,518,093	41,071,354	38,255,424
	Benefits	15,284,862	14,287,258	14,019,952	14,465,784
	Purchased Services	1,558,246	1,851,020	2,039,200	1,709,723
	Supplies & Materials	2,684,884	2,789,533	2,477,046	2,733,235
	Equipment	288,999	241,372	239,585	211,337
	Other	145,725	166,175	141,175	150,608
	Subtotal	64,269,907	60,853,451	59,988,312	57,526,111
Counselors & SPED Support	Salaries	7,925,347	6,246,921	5,891,059	4,972,852
	Benefits	2,607,030	2,367,155	2,001,524	1,924,390
	Purchased Services	578,568	460,208	420,307	358,003
	Supplies & Materials	521,126	519,535	493,525	350,771
	Equipment	10,000	10,000	-	13,178
	Other	10,000	10,000	4,255	7,419
	Subtotal	11,652,071	9,613,819	8,810,670	7,626,613
Curriculum, Media, Staff Dev & Equipment	Salaries	2,312,146	2,133,853	2,099,249	1,804,326
	Benefits	843,855	799,269	801,155	731,383
	Purchased Services	391,200	421,781	227,929	183,985
	Supplies & Materials	108,595	91,530	112,122	121,333
	Equipment	7,500	13,500	-	16,491
	Other	4,500	2,500	1,211	339
	Subtotal	3,667,796	3,462,433	3,241,666	2,857,857
BOE, Legal, Public Relations & Superintendent	Salaries	758,298	682,500	688,872	578,275
	Benefits	347,938	331,872	328,146	300,562
	Purchased Services	273,000	268,000	244,116	252,015
	Supplies & Materials	151,350	161,350	125,825	108,911
	Equipment	8,500	3,500	-	5,264
	Other	80,000	80,000	112,083	83,801
	Subtotal	1,619,086	1,527,222	1,499,042	1,328,828
School Administration	Salaries	6,631,475	6,306,364	6,034,886	5,742,739
	Benefits	2,410,862	2,527,076	2,197,054	2,292,053
	Purchased Services	69,275	64,041	64,041	72,756
	Supplies & Materials	175,870	141,727	141,727	111,218
	Equipment	14,850	14,700	14,700	5,243
	Other	480	630	630	300
	Subtotal	9,302,812	9,054,538	8,453,038	8,224,309
Business Support & Warehouse	Salaries	1,071,566	1,005,500	977,982	941,026
	Benefits	419,432	417,875	388,910	397,973
	Purchased Services	162,800	157,800	137,720	98,018
	Supplies & Materials	105,250	75,404	105,411	96,845
	Equipment	87,000	587,000	504,366	2,466
	Other	(47,475)	(39,500)	(40,545)	(47,543)
	Subtotal	1,798,573	2,204,079	2,073,844	1,488,785

2024-2025 Adopted Budget

General Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
Operations, Maintenance & Security	Salaries	4,602,615	4,180,333	4,220,366	3,770,622
	Benefits	1,748,539	1,750,574	1,608,529	1,566,876
	Purchased Services	2,341,858	2,205,621	1,744,639	1,719,372
	Supplies & Materials	2,953,626	2,820,076	2,928,568	3,302,134
	Equipment	90,459	101,761	87,323	93,991
	Other	4,330	3,762	(880)	2,690
	Subtotal	11,741,427	11,062,127	10,588,545	10,455,685
Transportation	Salaries	3,824,854	3,759,876	3,659,917	3,457,974
	Benefits	1,568,360	1,525,000	1,443,394	1,381,235
	Purchased Services	98,900	95,500	77,785	87,854
	Supplies & Materials	521,500	508,169	513,877	479,928
	Equipment	12,000	15,000	5,426	12,094
	Other	(45,850)	(68,633)	(44,828)	(46,448)
	Subtotal	5,979,764	5,834,912	5,655,571	5,372,637
Personnel & Information Systems Services	Salaries	2,449,326	2,291,832	2,248,302	2,130,162
	Benefits	810,252	812,259	755,258	802,313
	Purchased Services	1,765,431	1,389,484	1,773,916	1,078,153
	Supplies & Materials	142,039	115,425	153,791	73,047
	Equipment	22,000	22,000	9,871	18,865
	Other	65,025	3,350	58,713	43,229
	Subtotal	5,254,073	4,634,350	4,999,851	4,145,769
Community Services	Salaries	152,663	171,227	114,723	171,279
	Benefits	40,434	38,980	27,155	58,092
	Purchased Services	1,598,304	1,095,000	1,654,050	1,014,062
	Supplies & Materials	72,410	4,442	4,552	10,076
	Equipment	12,600	-	-	-
	Other	-	25,000	-	134,568
	Subtotal	1,876,411	1,334,649	1,800,480	1,388,077
Debt Service	Principal	107,078	105,000	105,000	65,257
	Interest and fees	5,354	7,430	7,430	3,263
	Subtotal	112,432	112,430	112,430	68,520
Reserves	Contingency - Multi-Year	517,794	481,529	39,941	-
	Contingency-MILO	164,046	171,113	(62,067)	-
	Contingency-TABOR Reserve	3,100,000	2,925,000	325,000	-
	Contingency	5,743,258	3,019,415	4,151,897	-
	Subtotal	9,525,098	6,597,057	4,454,771	-
		126,799,450	116,291,067	111,678,220	100,483,191
Total Expenditures		117,274,352	109,694,010	107,223,449	100,483,191
Transfers & Allocations		21,250,874	31,370,763	31,370,763	26,235,828
		138,525,226	141,064,773	138,594,212	126,719,019
Funded Pupil Count		7,775.2	7,775.2	7,775.2	8,139.0
Amount Per Pupil		17,816	18,143	17,825	15,569

2024-2025 Adopted Budget

Insurance Reserve Sub-Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
Local Sources	Revenues				
	Interest on Investments	300	300	322	268
	Allocation from General Fund	1,875,000	1,825,000	1,825,000	1,525,000
	Fund Balance	79,905	69,712	-	-
		1,955,205	1,895,012	1,825,322	1,525,268
	Expenditures				
	Workers' Compensation	490,000	495,000	426,354	465,364
	Property & Liability Insurance	1,430,000	1,385,500	1,388,775	1,029,321
	Contingency	35,205	14,512	10,193	30,583
		1,955,205	1,895,012	1,825,322	1,525,268

2024-2025 Adopted Budget

Food Service	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Revenues				
Local Sources	Food Sales	181,532	190,000	160,511	1,136,234
	Interest on Investments	100,000	140,000	120,000	61,538
	Subtotal	<u>281,532</u>	<u>330,000</u>	<u>280,511</u>	<u>1,197,772</u>
State Sources	Matching Funds	30,409	30,409	30,409	27,799
	Start Smart	-	-	8,206	17,001
	Healthy School Meals for All	3,842,720	1,800,000	1,590,000	-
	Reduced Lunches	-	50,000	23,834	46,461
	Subtotal	<u>3,873,129</u>	<u>1,880,409</u>	<u>1,652,449</u>	<u>91,261</u>
Federal Sources	Reimbursement	45,500	2,916,441	2,075,600	2,676,796
	USDA Commodities	298,704	389,000	389,000	280,758
	Subtotal	<u>344,204</u>	<u>3,305,441</u>	<u>2,464,600</u>	<u>2,957,554</u>
	Fund Balance	1,671,556	2,410,270	738,714	19,337
		<u>6,170,421</u>	<u>7,926,120</u>	<u>5,136,274</u>	<u>4,265,924</u>
	Expenditures				
	Salaries	56,550	55,500	52,079	68,168
	Benefits	13,450	13,000	11,958	24,676
	Purchased Services	2,151,956	2,325,850	2,200,189	1,900,214
	Supplies & Materials	2,173,210	2,571,500	2,501,973	2,016,917
	Equipment & Vehicles	150,000	400,000	220,075	105,949
	Other	150,000	150,000	150,000	150,000
	Contingency	1,475,255	2,410,270	-	-
		<u>6,170,421</u>	<u>7,926,120</u>	<u>5,136,274</u>	<u>4,265,924</u>

2024-2025 Adopted Budget

Grants Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Revenues				
Federal Sources					
Title I - A	Title I	1,232,732	1,399,248	1,349,248	1,387,857
	Carryover	-	106,584	106,584	55,106
	Subtotal	1,232,732	1,505,832	1,455,832	1,442,963
IDEA - B & ARP IDEA	Special Education	1,585,516	1,580,557	1,580,557	1,451,413
	ARP	-	-	-	12,184
	Carryover	-	254	254	254
	Subtotal	1,585,516	1,580,811	1,580,811	1,463,851
Title II - A	Teacher Quality	219,718	203,185	203,185	241,394
	Carryover	-	7,667	7,667	12,197
	Transfer from Title IV-A	49,959	95,133	95,133	-
	Subtotal	269,677	305,985	305,985	253,591
Title III	English Language Learner	26,672	28,723	28,723	25,589
	Carryover	-	4,320	4,320	6,722
	Subtotal	26,672	33,043	33,043	32,311
Title IV - A	Student Support	100,259	110,338	110,338	77,407
	Carryover	-	18,986	18,986	2,515
	Transfer to Title II-A	(49,959)	(95,133)	(95,133)	-
	Subtotal	50,300	34,191	34,191	79,922
Title VI	Indian Education	14,717	12,511	12,511	9,427
Title X & ARP HCYC I & II	McKinney-Vento	75,000	75,000	75,000	75,000
	ARP Homeless	-	78,000	78,000	17,391
	ARP Homeless II	-	15,750	15,750	29,779
	Carryover	5,000	-	-	-
	Subtotal	80,000	168,750	168,750	122,170
DoDEA	STEAM	-	26,777	26,777	60,299
ESSER II Set Aside	ESSER Indian & Special Ed (10%)	-	-	-	63,777
ESSER III	ESSER Formula (90%)	-	604,607	604,607	4,821,171
ESSER III Set Aside	ESSER Indian & Special Educ. (10%)	-	13,460	13,460	44,683
		3,259,614	4,285,967	4,235,967	#REF!

2024-2025 Adopted Budget

Grants Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Expenditures				
Title I - A	Salaries	839,582	977,078	939,078	948,662
	Benefits	235,093	385,907	373,907	302,699
	Purchased Services	101,160	102,717	102,717	127,595
	Supplies	50,897	34,130	34,130	64,007
	Other	6,000	6,000	6,000	-
	Subtotal	1,232,732	1,505,832	1,455,832	1,442,963
IDEA - B & ARP IDEA	Salaries	1,190,920	1,190,920	1,190,920	1,093,038
	Benefits	394,596	389,891	389,891	358,629
	Purchase Services	-	-	-	12,184
	Subtotal	1,585,516	1,580,811	1,580,811	1,463,851
Title II - A	Salaries	143,909	121,572	121,572	121,195
	Benefits	54,037	37,115	37,115	40,715
	Purchased Services	71,731	137,298	137,298	91,681
	Supplies	-	10,000	10,000	-
	Subtotal	269,677	305,985	305,985	253,591
Title III	Salaries	600	2,400	2,400	4,925
	Benefits	200	600	600	1,125
	Purchased Services	15,900	16,200	16,200	14,087
	Supplies	9,972	13,843	13,843	12,174
	Subtotal	26,672	33,043	33,043	32,311
Title IV - A	Salaries	9,000	-	-	7,375
	Benefits	2,000	-	-	1,683
	Purchased Services	39,300	34,191	34,191	61,779
	Supplies	-	-	-	9,085
	Subtotal	50,300	34,191	34,191	79,922
Title VI	Salaries	4,050	4,050	4,050	3,176
	Benefits	950	950	950	696
	Purchased Services	6,717	4,750	4,750	2,619
	Supplies	3,000	2,761	2,761	2,936
	Subtotal	14,717	12,511	12,511	9,427
Title X & ARP HCY I & II	Salaries	60,000	117,750	117,750	66,832
	Benefits	20,000	34,405	34,405	23,948
	Purchased Services	-	3,000	3,000	440
	Supplies	-	13,595	13,595	29,076
	Other	-	-	-	1,874
	Subtotal	80,000	168,750	168,750	122,170

2024-2025 Adopted Budget

Grants Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Expenditures				
DoDEA STEAM Grant	Salaries	-	2,920	2,920	6,035
	Benefits	-	1,477	1,477	1,316
	Purchased Services	-	16,471	16,471	12,650
	Supplies	-	5,909	5,909	37,764
	Other	-	-	-	2,534
	Subtotal	-	26,777	26,777	60,299
ESSER II (10%)	Salaries	-	-	-	41,726
	Fringe Benefits	-	-	-	15,546
	Purchase Services	-	-	-	5,790
	Supplies	-	-	-	188
	Other	-	-	-	527
	Subtotal	-	-	-	63,777
ESSER III (90%)	Salaries	-	460,000	460,000	3,607,245
	Fringe Benefits	-	144,607	144,607	1,079,160
	Purchased Services	-	-	-	98,996
	Supplies	-	-	-	35,770
	Subtotal	-	604,607	604,607	4,821,171
ESSER III (10%)	Salaries	-	4,500	4,500	25,877
	Fringe Benefits	-	1,030	1,030	5,861
	Purchase Services	-	-	-	6,951
	Supplies	-	6,530	6,530	5,994
	Other	-	1,400	1,400	-
	Subtotal	-	13,460	13,460	44,683
		3,259,614	4,285,967	4,235,967	8,394,165

2024-2025 Adopted Budget

Activity Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
Local Sources	Revenues				
	Interest on Investments	3,500	2,500	3,722	1,991
	Activity Receipts	1,200,000	1,200,000	1,100,000	1,062,262
	Donations	30,000	35,000	12,651	14,403
	Subtotal	<u>1,233,500</u>	<u>1,237,500</u>	<u>1,116,373</u>	<u>1,078,656</u>
	Transfer from General Fund	-	-	-	50,000
	Fund Balance	647,353	567,967	-	-
		<u>1,880,853</u>	<u>1,805,467</u>	<u>1,116,373</u>	<u>1,128,656</u>
	Expenditures				
	Supplies & Materials	1,330,000	1,487,500	1,076,680	1,062,659
	Contingency	550,853	317,967	39,693	65,997
		<u>1,880,853</u>	<u>1,805,467</u>	<u>1,116,373</u>	<u>1,128,656</u>

2024-2025 Adopted Budget

Building Fund	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Revenues				
Local Sources	Fees	75,000	100,000	75,000	84,260
	Interest on Investments	750,000	1,015,000	1,030,627	505,257
Federal Sources	Impact Aid Construction	-	1,115,576	1,114,876	727,064
Other Sources	COP Proceeds	-	-	-	27,635,000
	Transfer from General Fund	16,600,000	25,600,000	25,600,000	20,600,000
	Fund Balance	22,971,689	22,406,639	-	-
		40,396,689	50,237,215	27,820,503	49,551,581
	Expenditures				
	Mesa remodel and addition	-	-	-	74,273
	FFCHS Arena Complex & AIM	-	11,200,000	12,278,877	20,203,901
	FFCHS Pool upgrades Pod conversions	-	-	-	801,369
	FFCHS Front Entryway	-	1,300,000	1,269,962	1,431,135
	Abrams	31,000,000	10,000,000	10,000,000	2,280,252
	Major Remodels	125,000	450,000	340,785	211,287
	Athletics and Activities Upgrades	1,700,000	-	-	-
	Land acquisition	-	-	-	551,557
	Future Projects - Design	-	-	210,375	-
	Project Management	222,525	197,130	200,777	183,421
	C.O.P. Fees	1,500	1,500	1,500	131,897
	C.O.P. Lease Principal	1,820,000	1,625,000	1,625,000	770,000
	C.O.P. Interest	1,265,417	1,328,177	1,328,177	996,630
	Contingency Reserves	4,262,247	24,135,408	565,050	21,915,859
		40,396,689	50,237,215	27,820,503	49,551,581

2024-2025 Adopted Budget

Capital Projects	Description	24-25 Adopted	23-24 Final Budget	23-24 Estimated	22-23 Audited
	Revenues				
Local Sources	Interest	15,000	15,000	12,200	11,939
	Miscellaneous Revenues	-	81,397	81,396	-
	Electric Bus Grants	-	375,000	375,000	262,507
State Sources	SSD Security Grant	400,400	-	-	-
	Transfer from General Fund	2,775,874	3,945,763	3,945,763	4,060,828
	Fund Balance	953,139	1,055,092	101,953	58,315
		4,144,413	5,472,252	4,516,312	4,393,589
	Expenditures				
	Improvements	610,500	1,581,500	1,352,142	2,551,316
	Vehicles	895,400	1,160,157	1,152,052	458,986
	Equipment	1,116,560	176,846	157,270	392,395
	Technology	572,771	247,100	291,440	452,500
	Instructional Technology	188,000	1,235,045	1,224,602	199,587
	Lease Principal	246,406	318,487	323,332	315,520
	Lease Interest	10,678	20,318	15,474	23,285
		3,640,315	4,739,453	4,516,312	4,393,589
	Contingency - BEST Reserve	198,000	184,000	-	-
	Contingency	306,098	548,799	-	-
		504,098	732,799	-	-
		4,144,413	5,472,252	4,516,312	4,393,589

Capital Projects List 2024-2025 Adopted Budget

	5/22/2024 Proposed	Changes	6/26/2024 Adopted	
Improvements/Maintenance				
Concrete & Asphalt repairs	155,000	-	155,000	* District-wide, SSF, Patriot
Drainage improvements staff parking lot	250,000	-	250,000	* SSF
Lighting upgrades	100,000	-	100,000	District-wide
Classroom (convert teachers lounge)	30,000	21,500	51,500	* FFCHS, Jordahl
Cafeteria (sound baffling)		40,000	40,000	Mountainside
BEST Grant Maintenance Reserve	14,000	-	14,000	Weikel
	<u>549,000</u>	<u>61,500</u>	<u>610,500</u>	
Equipment				
HALO smart sensors	270,000	160,000	430,000	* FFCHS, FMS & CMS
Choir sound shells	15,500	-	15,500	FMS
Art Room Kiln - replacement	-	15,000	15,000	FFCHS, FMS & CMS
AED replacements	90,000	-	90,000	District-wide
Sander	10,000	-	10,000	Maintenance
Binding machine & steel shelving	40,000	-	40,000	Warehouse
Safety and Security	516,060	-	516,060	DW
	<u>941,560</u>	<u>175,000</u>	<u>1,116,560</u>	
Vehicles				
Buses, Regular Ed - 77-passenger (2)	354,200	-	354,200	Transportation
Buses, Special Needs - 64-passenger (2)	354,200	-	354,200	Transportation
Truck - replacement (2)	187,000	-	187,000	Maintenance
	<u>895,400</u>	<u>-</u>	<u>895,400</u>	
Instructional Technology				
Chromebook replacements	-	-	-	District-wide
Certified staff laptop lease (Yr 3 of 4)	257,084	-	257,084	District-wide
STEAM/PLTW student computers	112,000	-	112,000	FFCHS
STEM student computers	76,000	-	76,000	FMS
	<u>445,084</u>	<u>-</u>	<u>445,084</u>	
Technology				
PA system upgrades	162,500	2,600	165,100	* CMS & FMS
UPS electric upgrades	15,000	-	15,000	* Aragon & Jordahl
Routing Software upgrade and devices	118,171	-	118,171	Transportation
Computer replacements	100,000	-	100,000	District-wide
Cell phone replacements	25,000	-	25,000	District-wide
Server replacements	50,000	-	50,000	District-wide
Switches (net of e-rate discount)	73,500	-	73,500	District-wide
Kiteworks cyber security software	26,000	-	26,000	District-wide
	<u>570,171</u>	<u>2,600</u>	<u>572,771</u>	
Total Capital Projects Requests	<u>\$ 3,401,215</u>	<u>\$ 239,100</u>	<u>\$ 3,640,315</u>	

FY2024-2025 UNIFORM BUDGET

ABC School District District Code: 1000 Adopted OR Revised Budget Adopted: June 26, 2024 Budgeted Pupil Count: 7,775.2		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Beginning Fund Balance (Includes All Reserves)			9,503,353	79,905	1,671,556	-	647,353	22,971,689	953,139	35,826,995
Revenues										
Local Sources	1000 - 1999		9,091,693	300	281,532	-	1,233,500	750,000	15,000	11,372,025
Intermediate Sources	2000 - 2999		500,000	-	-	-	-	75,000	-	575,000
State Sources	3000 - 3999		91,960,851	-	3,873,129	-	-	-	400,400	96,234,380
Federal Sources	4000 - 4999		36,994,427	-	344,204	3,259,614	-	-	-	40,598,245
Total Revenues			138,546,971	300	4,498,865	3,259,614	1,233,500	825,000	415,400	148,779,650
Total Beginning Fund Balance and Reserves			148,050,324	80,205	6,170,421	3,259,614	1,880,853	23,796,689	1,368,539	184,606,645
Total Allocations To/From Other Funds	5600,5700, 5800		-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300		(21,250,874)	1,875,000	-	-	-	16,600,000	2,775,874	-
Other Sources	5100,5400, 5500,5900, 5990, 5991		-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			126,799,450	1,955,205	6,170,421	3,259,614	1,880,853	40,396,689	4,144,413	184,606,645
Expenditures										
Instruction - Program 0010 to 2099										
Salaries	0100		44,307,191	-	-	1,791,765	-	-	-	46,098,956
Employee Benefits, including object 0280	0200		15,284,862	-	-	553,433	-	-	-	15,838,295
Purchased Services	0300,0400, 0500		1,558,246	-	-	23,217	-	-	-	1,581,463
Supplies and Materials	0600		2,684,884	-	-	33,500	1,330,000	-	-	4,048,384
Property	0700		288,999	-	-	-	-	-	218,500	507,499
Other	0800, 0900		145,725	-	-	-	-	-	-	145,725
Total Instruction			64,269,907	-	-	2,401,915	1,330,000	-	218,500	68,220,322
Supporting Services										
Students - Program 2100										
Salaries	0100		7,925,347	-	-	272,571	-	-	-	8,197,918
Employee Benefits, including object 0280	0200		2,607,030	-	-	90,308	-	-	-	2,697,338
Purchased Services	0300,0400, 0500		578,568	-	-	8,000	-	-	-	586,568
Supplies and Materials	0600		521,126	-	-	-	-	-	-	521,126
Property	0700		10,000	-	-	-	-	-	-	10,000
Other	0800, 0900		10,000	-	-	-	-	-	-	10,000
Total Students			11,652,071	-	-	370,879	-	-	-	12,022,950

FY2024-2025 UNIFORM BUDGET

ABC School District District Code: 1000 Adopted OR Revised Budget Adopted: June 26, 2024 Budgeted Pupil Count: 7,775.2		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Instructional Staff - Program 2200										
Salaries	0100	2,312,146	-	-	183,725	-	-	-	-	2,495,871
Employee Benefits, including object 0280	0200	843,855	-	-	63,135	-	-	-	-	906,990
Purchased Services	0300,0400,									
	0500	391,200	-	-	170,261	-	-	-	-	561,461
Supplies and Materials	0600	108,595	-	-	6,272	-	-	-	-	114,867
Property	0700	7,500	-	-	-	-	-	-	-	7,500
Other	0800, 0900	4,500	-	-	-	-	-	-	-	4,500
Total Instructional Staff		3,667,796	-	-	423,393	-	-	-	-	4,091,189
General Administration - Program 2300, including Program 2303 and 2304										
Salaries	0100	758,298	-	-	-	-	-	-	-	758,298
Employee Benefits, including object 0280	0200	347,938	-	-	-	-	-	-	-	347,938
Purchased Services	0300,0400,									
	0500	273,000	-	-	-	-	-	-	-	273,000
Supplies and Materials	0600	151,350	-	-	-	-	-	-	-	151,350
Property	0700	8,500	-	-	-	-	-	-	-	8,500
Other	0800, 0900	80,000	-	-	-	-	-	-	-	80,000
Total School Administration		1,619,086	-	-	-	-	-	-	-	1,619,086
School Administration - Program 2400										
Salaries	0100	6,631,475	-	-	-	-	-	-	-	6,631,475
Employee Benefits, including object 0280	0200	2,410,862	-	-	-	-	-	-	-	2,410,862
Purchased Services	0300,0400,									
	0500	69,275	-	-	-	-	-	-	-	69,275
Supplies and Materials	0600	175,870	-	-	-	-	-	-	-	175,870
Property	0700	14,850	-	-	-	-	-	-	-	14,850
Other	0800, 0900	480	-	-	-	-	-	-	-	480
Total School Administration		9,302,812	-	-	-	-	-	-	-	9,302,812
Business Services - Program 2500, including Program 2501										
Salaries	0100	1,071,566	-	-	-	-	-	-	-	1,071,566
Employee Benefits, including object 0280	0200	419,432	-	-	-	-	-	-	-	419,432
Purchased Services	0300,0400,									
	0500	162,800	-	-	-	-	-	-	-	162,800
Supplies and Materials	0600	105,250	-	-	-	-	-	-	-	105,250
Property	0700	87,000	-	-	-	-	-	40,000	-	127,000
Other	0800, 0900	(47,475)	-	-	-	-	-	-	-	(47,475)
Total Business Services		1,798,573	-	-	-	-	-	40,000	-	1,838,573
Operations and Maintenance - Program 2600										
Salaries	0100	4,602,615	-	-	-	-	167,800	-	-	4,770,415

FY2024-2025 UNIFORM BUDGET

ABC School District District Code: 1000 Adopted OR Revised Budget Adopted: June 26, 2024 Budgeted Pupil Count: 7,775.2		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Employee Benefits, including object 0280	0200	1,748,539	-	-	-	-	54,725	-	1,803,264	
Purchased Services	0300,0400, 0500	2,341,858	985,000	-	-	-	-	610,500	3,937,358	
Supplies and Materials	0600	2,953,626	-	-	-	-	-	-	2,953,626	
Property	0700	90,459	-	-	-	-	-	1,233,060	1,323,519	
Other	0800, 0900	4,330	-	-	-	-	-	-	4,330	
Total Operations and Maintenance		11,741,427	985,000	-	-	-	222,525	1,843,560	14,792,512	
Student Transportation - Program 2700										
Salaries	0100	3,824,854	-	-	-	-	-	-	3,824,854	
Employee Benefits, including object 0280	0200	1,568,360	-	-	-	-	-	-	1,568,360	
Purchased Services	0300,0400, 0500	98,900	140,000	-	-	-	-	-	238,900	
Supplies and Materials	0600	521,500	-	-	-	-	-	-	521,500	
Property	0700	12,000	-	-	-	-	-	708,400	720,400	
Other	0800, 0900	(45,850)	-	-	-	-	-	-	(45,850)	
Total Student Transportation		5,979,764	140,000	-	-	-	-	708,400	6,828,164	
Central Support - Program 2800, including Program 2801										
Salaries	0100	2,449,326	-	-	-	-	-	-	2,449,326	
Employee Benefits, including object 0280	0200	810,252	-	-	-	-	-	-	810,252	
Purchased Services	0300,0400, 0500	1,765,431	795,000	-	22,500	-	-	-	2,582,931	
Supplies and Materials	0600	142,039	-	-	-	-	-	-	142,039	
Property	0700	22,000	-	-	-	-	-	572,771	594,771	
Other	0800, 0900	65,025	-	-	-	-	-	-	65,025	
Total Central Support		5,254,073	795,000	-	22,500	-	-	572,771	6,644,344	
Other Support - Program 2900										
Salaries	0100	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400, 0500	1,595,000	-	-	-	-	-	-	1,595,000	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	
Total Other Support		1,595,000	-	-	-	-	-	-	1,595,000	
Food Service Operations - Program 3100										
Salaries	0100	-	-	56,550	-	-	-	-	56,550	
Employee Benefits, including object 0280	0200	-	-	13,450	-	-	-	-	13,450	
Purchased Services	0300,0400, 0500	-	-	2,151,956	-	-	-	-	2,151,956	
Supplies and Materials	0600	-	-	2,173,210	-	-	-	-	2,173,210	

FY2024-2025 UNIFORM BUDGET

ABC School District District Code: 1000 Adopted OR Revised Budget Adopted: June 26, 2024 Budgeted Pupil Count: 7,775.2		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Property	0700	-	-	150,000	-	-	-	-	150,000	
Other	0800, 0900	-	-	150,000	-	-	-	-	150,000	
Total Other Support		-	-	4,695,166	-	-	-	-	4,695,166	
Enterprise Operations - Program 3200										
Salaries	0100	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	
Total Enterprise Operations		-	-	-	-	-	-	-	-	
Community Services - Program 3300										
Salaries	0100	152,663	-	-	-	-	-	-	152,663	
Employee Benefits, including object 0280	0200	40,434	-	-	-	-	-	-	40,434	
Purchased Services	0300,0400, 0500	3,304	-	-	10,830	-	-	-	14,134	
Supplies and Materials	0600	72,410	-	-	24,097	-	-	-	96,507	
Property	0700	12,600	-	-	-	-	-	-	12,600	
Other	0800, 0900	-	-	-	6,000	-	-	-	6,000	
Total Community Services		281,411	-	-	40,927	-	-	-	322,338	
Education for Adults - Program 3400										
Salaries	0100	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	-	
Total Education for Adults Services		-	-	-	-	-	-	-	-	
Total Supporting Services		52,892,013	1,920,000	4,695,166	857,699	-	222,525	3,164,731	63,752,134	

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ABC School District District Code: 1000 Adopted OR Revised Budget Adopted: June 26, 2024 Budgeted Pupil Count: 7,775.2		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Property - Program 4000										
Salaries	0100	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	
Purchased Services	0300,0400,									
	0500	-	-	-	-	-	750,000	-	750,000	
Supplies and Materials	0600	-	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	31,825,000	-	31,825,000	
Other	0800, 0900	-	-	-	-	-	250,000	-	250,000	
Total Property							32,825,000		32,825,000	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries	0100	N/A	N/A	N/A	N/A	N/A	-	-	-	
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	-	-	-	
Purchased Services	0300,0400,									
	0500	N/A	N/A	N/A	N/A	N/A	1,500	-	1,500	
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	-	-	-	
Property	0700	N/A	N/A	N/A	N/A	N/A	-	-	-	
Other	0800, 0900	112,432	-	-	-	-	3,085,417	257,084	3,454,933	
Total Other Uses		112,432	-	-	-	-	3,086,917	257,084	3,456,433	
Total Expenditures		117,274,352	1,920,000	4,695,166	3,259,614	1,330,000	36,134,442	3,640,315	168,253,889	
APPROPRIATED RESERVES										
Other Reserved Fund Balance (9900)	0840	-	35,205	-	-	-	-	-	35,205	
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	
Total Reserves			35,205						35,205	
Total Expenditures and Reserves		117,274,352	1,955,205	4,695,166	3,259,614	1,330,000	36,134,442	3,640,315	168,289,094	

FY2024-2025 UNIFORM BUDGET

ABC School District District Code: 1000 Adopted OR Revised Budget Adopted: June 26, 2024 Budgeted Pupil Count: 7,775.2	Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	164,046	-	-	-	-	-	-	164,046
TABOR 3% emergency reserve (9321)	6721	3,100,000	-	-	-	-	-	-	3,100,000
TABOR multi year obligations (9322)	6722	517,794	-	-	-	-	-	-	517,794
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP)	6724	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	1,475,255	-	550,853	4,262,247	504,098	6,792,453
Committed fund balance (15% limit)	6750	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	5,743,258	-	-	-	-	-	-	5,743,258
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-
Total Ending Fund Balance		9,525,098	-	1,475,255	-	550,853	4,262,247	504,098	16,317,551
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		No	Yes	Yes	No	Yes	Yes	Yes	Yes

COMPLIANCE STATEMENT

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

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

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

The 2024-2025 Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.