

FY2024-2025 UNIFORM BUDGET

ABC School District District Code: 1010 Adopted OR Revised Budget Adopted: June 12, 2024 Budgeted Pupil Count: 22,603.5		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	43 Capital Reserve Capital Projects	60 Internal Service	64 Risk Related Activity	72 Private-Purpose Trust	TOTAL
Beginning Fund Balance (Includes All Reserves)			99,543,996	23,354,342	3,913,242	6,354,668	7,626,389	-	2,520,299	5,006,925	55,845,320	863,713	5,115,100	371,337	210,515,331
Revenues															
Local Sources	1000 - 1999		112,206,880	5,453,860	282,065	203,850	690,764	253,444	4,000,000	78,276,594	132,010,982	1,600,000	34,331,931	22,615	369,332,985
Intermediate Sources	2000 - 2999		134,003,438	-	-	-	-	-	-	-	-	-	-	-	134,003,438
State Sources	3000 - 3999		414,440	6,816,889	-	6,760,384	4,443,000	5,357,841	-	-	-	-	-	-	23,792,554
Federal Sources	4000 - 4999		-	1,370,006	-	-	8,874,259	57,421,364	-	-	-	-	-	-	67,665,629
Total Revenues			246,624,758	13,640,755	282,065	6,964,234	14,008,023	63,032,649	4,000,000	78,276,594	132,010,982	1,600,000	34,331,931	22,615	594,794,606
Total Beginning Fund Balance and Reserves			346,168,754	36,995,097	4,195,307	13,318,902	21,634,412	63,032,649	6,520,299	83,283,519	187,856,302	2,463,713	39,447,031	393,952	805,309,937
Total Allocations To/From Other Funds		5600,5700,5800	-	27,961,269	-	-	-	-	-	-	-	-	-	-	27,961,269
Transfers To/From Other Funds		5200 - 5300	52,027,891	-	3,015,524	100,934	579,008	-	-	(79,446,594)	23,526,267	189,522	7,448	-	-
Other Sources		5100,5400,5500,5900,5990,5991	-	341,693	-	-	-	-	-	-	-	-	-	-	341,693
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			398,196,645	65,298,059	7,210,831	13,419,836	22,213,420	63,032,649	6,520,299	3,836,925	211,382,569	2,653,235	39,454,479	393,952	833,612,899
Expenditures															
Instruction - Program 0010 to 2099															
Salaries	0100		129,355,582	13,522,849	-	3,997,797	-	15,537,018	114,906	-	-	-	-	-	162,528,152
Employee Benefits, including object 0280	0200		44,188,173	4,973,286	-	1,378,845	-	3,676,304	25,449	-	-	-	-	-	54,242,057
Purchased Services	0300,0400,0500		4,627,316	1,153,408	-	123,500	-	3,883,714	1,735,424	-	-	-	-	-	11,523,362
Supplies and Materials	0600		4,872,497	1,011,339	-	205,000	-	1,506,715	2,666,171	-	-	-	-	-	10,261,722
Property	0700		2,794,901	343,150	-	-	-	-	-	-	125,000	-	-	-	3,263,051
Other	0800,0900		8,611,015	84,911	-	5,861	-	1,133,402	1,978,349	-	-	-	-	-	11,813,538
Total Instruction			194,449,484	21,088,942	-	5,711,003	-	25,737,153	6,520,299	-	125,000	-	-	-	253,631,881
Supporting Services															
Students - Program 2100															
Salaries	0100		17,463,473	1,163,951	-	-	-	6,400,901	-	-	-	-	-	-	25,028,325
Employee Benefits, including object 0280	0200		5,603,379	560,837	-	-	-	2,541,676	-	-	-	-	-	-	8,705,892
Purchased Services	0300,0400,0500		318,050	332,155	-	-	-	6,044,951	-	206,425	-	-	339,845	-	7,241,426
Supplies and Materials	0600		413,820	240,181	-	-	-	2,295,180	-	-	-	-	44,107	-	2,993,288
Property	0700		2,500	-	-	-	-	-	-	-	-	-	-	-	2,500
Other	0800,0900		1,100	39,307	-	-	-	2,843,708	-	200,500	-	-	-	-	3,084,615
Total Students			23,802,322	2,336,431	-	-	-	20,126,416	-	406,925	-	-	-	383,952	47,056,046
Instructional Staff - Program 2200															
Salaries	0100		13,831,898	254,605	-	1,060,208	-	959,017	-	-	-	-	-	-	16,105,728
Employee Benefits, including object 0280	0200		4,774,126	57,194	-	423,482	-	374,903	-	-	-	-	-	-	5,629,705
Purchased Services	0300,0400,0500		1,908,483	304,225	-	80,700	-	786,847	-	-	-	-	-	-	3,080,255
Supplies and Materials	0600		284,474	38,419	-	25,000	-	633,246	-	-	-	-	-	-	981,139
Property	0700		29,959	-	-	-	-	-	-	-	-	-	-	-	29,959
Other	0800,0900		334,468	4,100	-	6,119,443	-	595,019	-	-	-	-	-	-	7,053,030
Total Instructional Staff			21,163,408	658,543	-	7,708,833	-	3,349,032	-	-	-	-	-	-	32,879,816
General Administration - Program 2300, including Program 2303 and 2304															
Salaries	0100		996,656	114,912	-	-	-	-	-	-	-	-	-	-	1,111,568
Employee Benefits, including object 0280	0200		345,115	51,516	-	-	-	-	-	-	-	-	-	-	396,631
Purchased Services	0300,0400,0500		1,186,182	918,836	-	-	-	-	-	330,000	-	-	-	-	2,435,018
Supplies and Materials	0600		19,850	26,200	-	-	-	-	-	-	-	-	-	-	46,050
Property	0700		1,779	-	-	-	-	-	-	-	-	-	-	-	1,779
Other	0800,0900		33,682	19,545	-	-	-	-	-	-	-	-	-	-	53,227
Total General Administration			2,583,264	1,131,009	-	-	-	-	-	330,000	-	-	-	-	4,044,273
School Administration - Program 2400															
Salaries	0100		19,077,881	3,742,946	-	-	-	-	-	-	-	-	-	-	22,820,827
Employee Benefits, including object 0280	0200		6,448,860	1,338,000	-	-	-	-	-	-	-	-	-	-	7,786,860
Purchased Services	0300,0400,0500		203,833	641,121	-	-	-	-	-	-	-	-	-	-	844,954
Supplies and Materials	0600		575,318	141,861	-	-	-	-	-	-	-	-	-	-	717,179
Property	0700		30,137	32,150	-	-	-	-	-	-	-	-	-	-	62,287
Other	0800,0900		1,502,005	171,149	-	-	-	-	-	-	-	-	-	-	1,673,154
Total School Administration			27,838,034	6,067,227	-	-	-	-	-	-	-	-	-	-	33,905,261
Business Services - Program 2500, including Program 2501															
Salaries	0100		2,620,607	461,731	-	-	-	-	-	-	-	684,500	-	-	3,766,838
Employee Benefits, including object 0280	0200		854,604	143,235	-	-	-	-	-	-	-	206,285	-	-	1,204,124
Purchased Services	0300,0400,0500		196,579	1,425,795	-	-	-	-	-	-	-	353,293	-	-	1,975,667
Supplies and Materials	0600		178,765	28,343	-	-	-	-	-	-	-	187,700	-	-	394,808
Property	0700		5,758	-	-	-	-	-	-	-	-	275,000	-	-	280,758
Other	0800,0900		(120,231)	57,040	-	-	-	-	-	-	-	65,424	-	-	2,233
Total Business Services			3,736,082	2,116,144	-	-	-	-	-	-	-	1,772,202	-	-	7,624,428
Operations and Maintenance - Program 2600															
Salaries	0100		16,052,986	415,981	-	-	-	-	-	-	1,212,469	-	-	-	17,681,436
Employee Benefits, including object 0280	0200		5,604,034	154,256	-	-	-	-	-	-	444,463	-	-	-	6,202,753

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Purchased Services		0300,0400													
	0500	4,368,140	2,664,368	1,213,336	-	-	250,000	-	-	-	7,093,000	3,840	-	-	15,592,684
	0600	7,679,362	705,543	-	-	-	-	-	-	-	58,000	12,700	-	-	8,455,605
	0700	327,225	241,768	-	-	-	-	-	-	-	664,038	-	-	-	1,233,031
	0800, 0900	(3,113)	-	-	-	800,000	-	-	-	-	200,000	-	-	-	996,887
Total Operations and Maintenance			34,028,634	4,181,916	1,213,336	-	800,000	250,000	-	-	9,671,970	16,540	-	-	50,162,396
Student Transportation - Program 2700															
	0100	3,672,414	20,008	-	-	-	-	-	-	-	-	-	-	-	3,692,422
	0200	1,428,325	4,572	-	-	-	-	-	-	-	-	-	-	-	1,432,897
	0300,0400														
	0500	1,662,248	14,500	81,600	-	-	-	-	-	-	-	-	-	-	1,758,348
	0600	930,550	15,602	-	-	-	-	-	-	-	-	-	-	-	946,152
	0700	129	-	-	-	-	-	-	-	695,992	-	-	-	-	696,121
	0800, 0900	-	500	-	-	-	-	-	-	-	-	-	-	-	500
Total Student Transportation			7,693,666	55,182	81,600	-	-	-	-	695,992	-	-	-	-	8,526,440
Central Support - Program 2800, including Program 2801															
	0100	7,259,430	-	482,299	-	-	-	-	-	246,757	-	290,155	-	-	8,278,641
	0200	2,427,071	-	164,574	-	-	-	-	-	76,497	-	95,844	-	-	2,763,986
	0300,0400														
	0500	3,480,615	707,544	4,575,581	-	-	-	-	-	134,138	-	34,736,375	-	-	43,634,253
	0600	500,645	116,792	421,120	-	-	-	-	-	-	-	1,700	-	-	1,040,257
	0700	929,021	57,666	-	-	-	-	-	-	1,606,787	-	3,000	-	-	2,596,474
	0800, 0900	74,760	500	272,321	-	-	2,127,717	-	-	-	780	4,327,405	-	-	6,803,483
Total Central Support			14,671,542	882,502	5,915,895	-	2,127,717	-	-	2,064,179	780	39,454,479	-	-	65,117,094
Other Support - Program 2900															
	0100	843,489	-	-	-	-	-	-	-	-	-	-	-	-	843,489
	0200	259,159	-	-	-	-	-	-	-	-	-	-	-	-	259,159
	0300,0400														
	0500	11,271	4,590	-	-	-	-	-	-	-	-	-	-	-	15,861
	0600	4,825	7,728	-	-	-	-	-	-	-	-	-	-	-	12,553
	0700	1,480	-	-	-	-	-	-	-	-	-	-	-	-	1,480
	0800, 0900	2,000,400	-	-	-	-	-	-	-	-	-	-	-	-	2,000,400
Total Other Support			3,120,624	12,318	-	-	-	-	-	-	-	-	-	-	3,132,942
Food Service Operations - Program 3100															
	0100	-	77,000	-	-	7,390,768	-	-	-	-	-	-	-	-	7,467,768
	0200	-	42,683	-	-	1,663,127	-	-	-	-	-	-	-	-	1,705,810
	0300,0400														
	0500	-	22,045	-	-	350,229	-	-	-	-	-	-	-	-	372,274
	0600	-	64,100	-	-	6,199,321	-	-	-	-	-	-	-	-	6,263,421
	0700	-	1,300	-	-	681,677	-	-	-	-	-	-	-	-	682,977
	0800, 0900	-	-	-	-	5,128,298	-	-	-	-	-	-	-	-	5,128,298
Total Food Service Operations			207,128	-	-	21,413,420	-	-	-	-	-	-	-	-	21,620,548
Enterprise Operations - Program 3200															
	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400														
	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations			-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services - Program 3300															
	0100	784,820	-	-	-	7,398	-	-	-	-	-	-	-	-	792,218
	0200	239,122	-	-	-	1,690	-	-	-	-	-	-	-	-	240,812
	0300,0400														
	0500	2,200	-	-	-	-	-	-	-	-	-	-	-	-	2,200
	0600	24,238	-	-	-	1,507	-	-	-	-	-	-	-	-	25,745
	0700	1,400	-	-	-	-	-	-	-	-	-	-	-	-	1,400
	0800, 0900	460,318	-	-	-	7,905	-	-	-	-	-	-	-	-	468,223
Total Community Services			1,512,098	-	-	18,500	-	-	-	-	-	-	-	-	1,530,998
Education for Adults - Program 3400															
	0100	129,171	-	-	-	419,510	-	-	-	-	-	-	-	-	548,681
	0200	45,073	-	-	-	123,699	-	-	-	-	-	-	-	-	168,772
	0300,0400														
	0500	4,977	-	-	-	44,123	-	-	-	-	-	-	-	-	49,100
	0600	9,500	-	-	-	9,544	-	-	-	-	-	-	-	-	19,044
	0700	1,500	-	-	-	-	-	-	-	-	-	-	-	-	1,500
	0800, 0900	200	-	-	-	40,112	-	-	-	-	-	-	-	-	40,312
Total Education for Adults Services			190,421	-	-	636,988	-	-	-	-	-	-	-	-	827,409
Total Supporting Services			140,340,095	17,648,400	7,210,831	7,708,833	22,213,420	26,508,653	-	736,925	12,432,141	1,789,522	39,454,479	383,952	276,427,251
Property - Program 4000															
	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0300,0400														
	0500	-	1,572,460	-	-	-	-	-	-	955,000	-	-	-	-	2,527,460
	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0700	-	2,000,000	-	-	-	-	-	-	180,262,367	-	-	-	-	193,049,210
	0800, 0900	-	-	-	-	-	10,786,843	-	-	-	-	-	-	-	-
Total Property			3,572,460	-	-	-	10,786,843	-	-	181,217,367	-	-	-	-	195,576,670

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Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	43 Capital Reserve Capital Projects	60 Internal Service	64 Risk Related Activity	72 Private-Purpose Trust	TOTAL	
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	N/A	N/A	N/A	N/A	N/A	-	
Employee Benefits, including object 0280	0200	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Purchased Services	0300, 0400, 0500	N/A	-	N/A	N/A	N/A	N/A	N/A	112,000	N/A	N/A	N/A	112,000	
Supplies and Materials	0600	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Property	0700	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
Other	0800, 0900	-	75,100	-	-	-	-	-	10,369,617	-	-	-	10,444,717	
Total Other Uses		-	75,100	-	-	-	-	-	10,481,617	-	-	-	10,556,717	
Total Expenditures		334,789,579	42,384,902	7,210,831	13,419,836	22,213,420	63,032,649	6,520,299	736,925	204,256,125	1,789,522	39,454,479	383,952	736,192,519
APPROPRIATED RESERVES														
Other Reserved Fund Balance (9900)	0840	150,000	306,101	-	-	-	-	-	50,000	-	-	10,000	-	516,101
Other Restricted Reserves (932X)	0840	-	485,214	-	-	-	-	-	-	-	-	-	-	485,214
Reserved Fund Balance (9100)	0840	54,757,066	-	-	-	-	-	-	7,126,444	-	-	-	-	61,883,510
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	3,050,000	-	-	-	-	-	3,050,000
Reserve for TABOR 3% (9321)	0840	8,200,000	151,401	-	-	-	-	-	-	-	-	-	-	8,351,401
Reserve for TABOR - Multi-Year Obligations (9322)	0840	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000
Total Reserves		63,407,066	942,716	-	-	-	-	3,100,000	7,126,444	-	-	10,000	-	74,586,226
Total Expenditures and Reserves		398,196,645	43,327,618	7,210,831	13,419,836	22,213,420	63,032,649	6,520,299	3,836,925	211,382,569	1,789,522	39,454,479	393,952	810,778,745
BUDGETED ENDING FUND BALANCE														
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	30,400	-	-	-	-	-	-	-	-	-	-	30,400
TABOR 3% emergency reserve (9321)	6721	-	1,027,709	-	-	-	-	-	-	-	-	-	-	1,027,709
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	1,077,515	-	-	-	-	-	-	-	-	-	-	1,077,515
Committed fund balance (15% limit) (9200)	6750	-	6,287,618	-	-	-	-	-	-	-	-	-	-	6,287,618
Assigned fund balance (9900)	6760	-	500,000	-	-	-	-	-	-	-	-	-	-	500,000
Unassigned fund balance (9900)	6770	-	12,438,562	-	-	-	-	-	-	-	-	-	-	12,438,562
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	608,637	-	-	-	-	-	-	863,713	-	-	-	1,472,350
Total Ending Fund Balance		-	21,970,441	-	-	-	-	-	-	863,713	-	-	-	22,834,154
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?		Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes