

MESA COUNTY VALLEY SCHOOL DISTRICT 51

2024-2025

RE-ADOPTED BUDGET



Grand Junction, Colorado

January 21, 2025



**2024-2025
RE-ADOPTED BUDGET
OF MESA COUNTY VALLEY SCHOOL
DISTRICT 51**

**2115 Grand Avenue
Grand Junction, CO 81501**

January 21, 2025

**Dr. Brian Hill, Superintendent of Schools
Melanie Trujillo, Chief Financial Officer**

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STRATEGIC FOCUS AREAS



STUDENT WELLNESS

Objective: Every District 51 student feels a sense of belonging and can access a variety of supports.

ACADEMIC SUCCESS

Objective: District 51 students will demonstrate high levels of academic growth and achievement.

ROBUST AND ALIGNED OPTIONS FOR LEARNING EXPERIENCES

Objective: District 51 students are equipped to pursue career, post-secondary, or military options upon graduation.



PROFESSIONAL LEARNING

Objective: District 51 educators and leaders engage in personalized professional learning aligned to:

- Academic Standard mastery.
- Supporting the social and emotional needs of students.
- Responding to the needs of all groups of students.

DIVERSE AND GROWING PIPELINES

Objective: District 51 will grow a diverse and healthy pipeline of qualified leaders and educators that will support the strategic goals of the district.

STAFF WELLNESS

Objective: District 51 staff receive the mental health support they need to engage with students and families as healthy leaders.



EFFECTIVE COMMUNITY PARTNERSHIPS TO ADVANCE STRATEGIC GOALS

Objective: District 51 will identify and communicate strategic partnership with organizations and institutions in the community to support the advancement of the district's strategic goals and initiatives.

TRANSPARENT AND EFFECTIVE RESOURCE ALLOCATION

Objective: District 51 leadership will allocate resources through a lens of fiscal responsibility and in alignment with the district strategic goals.

COMMUNICATION AND CONNECTION WITH FAMILIES

Objective: District 51 will develop communication strategies to ensure opportunities for students and families are clear and available in multiple languages to meet the needs of everyone in the community.



Graduates Are:

CREATIVE PROBLEM SOLVERS

D51 students demonstrate:

- Creativity and Innovation
- Resilience
- Critical Thinking

ENGAGE

CULTURALLY CONNECTED

D51 students demonstrate:

- Teamwork
- Global & Cultural Awareness
- Skilled Communication

EQUIP

READY FOR CAREER AND LIFE

D51 students demonstrate:

- Academic Proficiency
- Self- Direction
- Self-Awareness
- Self-Advocacy
- Career Awareness

EMPOWER

Created by students and community members in Mesa Valley

ENGAGE: CREATIVE PROBLEM SOLVERS

D51 students put original ideas and thoughts into the work that they do and do not let problems stop them from making progress.

D51 students have mastered creative problem solving when they can demonstrate:

CREATIVITY AND INNOVATION:

- Demonstrate curiosity, imagination, and eagerness to learn more.
- Build on personal experience to specify a challenging problem to investigate.
- Engage in novel approaches, moves, directions, ideas and/or consider multiple perspectives.
- Synthesize ideas in original and surprising ways.

RESILIENCE:

- Set and focus on learning goals by employing motivation and familiar strategies for engagement and evaluate progress, making necessary changes to stay the course.
- Set learning goals, stay motivated and engaged in pursuing those goals, evaluate progress towards those goals, and make changes to their approach as necessary.
- Work effectively in a climate of ambiguity and changing priorities.

CRITICAL THINKING:

- Recognize that problems can be identified and possible solutions can be generated; define the problem at hand using a variety of strategies.
- Make connections between information gathered and personal experiences to test and/or apply solutions.
- Interpret information and draw conclusions based upon information gathered to formulate a new problem.

EQUIP: CULTURALLY AWARE

D51 students are aware of, understand, and are open to cultural differences, exchange their thoughts and ideas effectively, and work to make everyone feel equal, safe, and appreciated.

D51 students have mastered cultural awareness when they can demonstrate:

TEAMWORK:

- Recognize how members of a community rely on each other and value personal contributions.
- Follow a process to generate ideas, negotiate roles and responsibilities, and respect consensus when making decisions.
- Use interpersonal skills to learn and work with individuals from diverse backgrounds and perspectives.

GLOBAL AND CULTURAL AWARENESS:

- Apply knowledge and skills, independently or with others, to implement sophisticated, appropriate, and workable solutions that address complex global and local problems.

SKILLED COMMUNICATION:

- Communicate clearly, listen actively, and work collaboratively and cooperatively with a diverse set of people to problem solve and negotiate conflict constructively.
- Navigate settings with differing social and cultural demands and opportunities, provide leadership, and seek or offer help when needed.

EMPOWER: READY FOR CAREER AND LIFE

D51 students understand their potential, career options, and the skills needed to achieve their goals.

D51 students have mastered career and life readiness when they can demonstrate:

ACADEMIC PROFICIENCY:

- Graduates can demonstrate mastery of core academic content according to graduation guidelines.

SELF-DIRECTION:

- Demonstrate curiosity and open-mindedness.
- Learn how to make a reasoned judgment after analyzing information, data, and facts.
- Identify solutions for personal and social problems.
- Anticipate and evaluate the consequences of their actions.
- Recognize how critical thinking skills are useful both inside and outside of school.
- Reflect on their role to promote personal, family, and community well-being.

SELF-AWARENESS:

- Assess personal strengths and limitations with a well-grounded sense of confidence, optimism and a growth mindset.
- Understand their emotions, thoughts, and values and how they influence behavior in many different contexts.

SELF-ADVOCACY:

- Appropriately and confidently express a range of emotions and communicate clearly about their ideas and needs.
- Have a clear sense for their goals, abilities, and needs and how to make informed decisions based upon them in a variety of contexts.
- Pursue goals and opportunities responsibly.

CAREER AWARENESS:

- Engage in exploration initiated by personal interests in careers and other life pursuits.
- Demonstrate knowledge, understanding, and awareness of how their dreams and interests translate into career fulfillment and career pathways available in local, regional, national and global arenas.

Board of Education Goals

Board Purpose

- Providing effective governance, representative of community, to support continuous success for all students

Board Essential Roles

- Guide the district through the superintendent
- Engage constituents
- Ensure alignment of resources and structure
- Measure effectiveness
- Model excellence

Board Core, Driving Values

- Continuous student success
- Respect for all
- Student centered
- Integrity
- Engaged communication
- Continuous improvement
- Fiscal responsibility
- Accountability
- Strategically proactive

Board Goals

- Increase student growth and achievement in Literacy, Math, Science and Social Studies by focusing on curriculum, instruction and assessment.

- Promote shared responsibility for student learning through students, schools, families, and community members working together.
- Ensure effective educators and high quality leaders throughout the District.
- Improve organizational efficiency and effectiveness through increased accountability and communication
- Promote public awareness and community support for public education.

Budget Parameters 2024-2025

1. Prioritize spending with a focus on strategic goals and priorities.
2. Maintain a minimum of 20% of expenditures as reserves in the general fund balance.
3. Maintain Tabor requirement of 3% in the general fund.
4. Develop a multi-year maintenance spending plan aligned to the master plan.

Budget Calendar Fiscal Year 2024-2025

April - May	Department budget review/requests
May 30	Presentation of proposed budget to the Board of Education (deadline May 31)
June 1-2, 15-16	Public notice published
June 4	Budget hearing – public opportunity to address budget
June 18	Budget hearing – public opportunity to address budget Adoption of budget at business Board meeting (deadline June 30)
January 21	Re-Adopt budget (deadline January 31)

Mesa County Valley School District 51
2024-2025 Budget Re-Adoption

Board of Education Resolution 24/25: 46

Presented: January 21, 2025

WHEREAS, the Board of Education has published January 21, 2025, as the date of re-adoption for the 2024-2025 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before January 31, 2025;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby adopt the budgets and reserve all ending balances, as presented, and authorize the following fund amounts to be appropriated as specified in the adopted budgets for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

FUND	ORIGINAL	RE-ADOPTED	EXPLANATION
Governmental Funds			
General Fund (10)	\$306,803,328	\$314,047,305	Fund Balance Adjustment Pupil Count Adjustment
PERA On-Behalf (12)	\$8,200,000	\$5,000,000	Adjust based on prior year actual
2017/2024 Mill Levy Override (17)	\$13,912,390	\$14,795,316	Fund Balance Adjustment
Colorado Preschool Program (19)	\$6,754,893	\$7,291,316	Fund Balance Adjustment ECEA and interest revenue adjustments
Independence Academy Charter School (11)	\$13,320,240	\$20,858,895	Fund Balance Adjustment Pupil Count Adjustment Intercept Loan Proceeds
Juniper Ridge Charter School (11)	\$5,389,232	\$5,517,021	Fund Balance Adjustment Pupil Count Adjustment Title Grant Revenue
Mesa Valley Community School (11)	\$4,108,777	\$3,609,919	Fund Balance Adjustment Pupil Count Adjustment
Special Revenue Funds			
Nutrition Services (21)	\$13,106,057	\$12,852,141	Fund Balance Adjustment Revenue Adjustment
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$35,424,042	\$37,815,206	Increase of Expected Grants
Physical Activities (23)	\$1,453,206	\$1,516,550	Fund Balance Adjustment
Beverage (27)	\$478,409	\$449,413	Fund Balance Adjustment
Student Body Activities (29)	\$9,212,722	\$9,031,328	Fund Balance Adjustment
Debt Service Fund			
Bond Redemption (31)	\$58,730,200	\$59,373,029	Fund Balance Adjustment Assessed Value/Mill Levy Certification
Capital Project Fund			
Building Fund (41)	\$34,793,929	\$33,530,653	Fund Balance Adjustment
Capital Projects Fund (43)	\$15,967,595	\$21,292,565	Fund Balance Adjustment
Building Fund (45)	\$0	\$208,500,000	Anticipated 2025 Bond Proceeds and interest revenues
Internal Service Fund			
Medical Insurance (62)	\$32,707,815	\$33,760,549	Fund Balance Adjustment Anticipated interest revenues
Dental Insurance (63)	\$1,824,748	\$1,770,270	Fund Balance Adjustment
Insurance (64)	\$6,679,343	\$6,842,707	Fund Balance Adjustment

APPROPRIATION CALCULATION BY FUND

Re-Adopted: January 21, 2025

<i>FUND</i>	<i>REVENUE</i>	<i>BEGINNING BUDGETARY BALANCE</i>	<i>TOTAL APPROPRIATION</i>
Governmental Funds			
General Fund (10)	\$251,391,591	\$62,655,714	\$314,047,305
PERA On-Behalf (12)	\$5,000,000	\$0	\$5,000,000
2024 Mill Levy Override (17)	\$7,700,818	\$7,094,498	\$14,795,316
Colorado Preschool Program (19)	\$6,202,415	\$1,088,901	\$7,291,316
Independence Academy Charter School (11)	\$14,127,801	\$6,731,094	\$20,858,895
Juniper Ridge Charter School (11)	\$4,940,018	\$577,003	\$5,517,021
Mesa Valley Community School (11)	\$2,966,056	\$643,863	\$3,609,919
Special Revenue Funds			
Nutrition Services (21)	\$11,377,531	\$1,474,610	\$12,852,141
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$37,815,206	\$0	\$37,815,206
Physical Activities (23)	\$1,101,000	\$415,550	\$1,516,550
Beverage (27)	\$121,468	\$327,945	\$449,413
Student Body Activities (29)	\$6,000,000	\$3,031,328	\$9,031,328
Debt Service Fund			
Bond Redemption (31)	\$28,526,762	\$30,846,267	\$59,373,029
Capital Project Fund			
Building Fund (41)	\$850,000	\$32,680,653	\$33,530,653
Capital Projects Fund (43)	\$5,316,537	\$15,976,028	\$21,292,565
Building Fund (45)	\$208,500,000	\$0	\$208,500,000
Internal Service Fund			
Medical Insurance (62)	\$23,870,239	\$9,890,310	\$33,760,549
Dental Insurance (63)	\$1,360,024	\$410,246	\$1,770,270
Insurance (64)	\$3,197,000	\$3,645,707	\$6,842,707

APPROPRIATION CALCULATION BY FUND

Adopted: June 18, 2024

<i>FUND</i>	<i>REVENUE</i>	<i>BEGINNING BUDGETARY BALANCE</i>	<i>TOTAL APPROPRIATION</i>
Governmental Funds			
General Fund (10)	\$250,158,039	\$56,645,289	\$306,803,328
PERA On-Behalf (12)	\$8,200,000	\$0	\$8,200,000
2017 Mill Levy Override (17)	\$7,700,818	\$6,211,572	\$13,912,390
Colorado Preschool Program (19)	\$5,987,999	\$766,894	\$6,754,893
Independence Academy Charter School (11)	\$6,829,202	\$6,491,038	\$13,320,240
Juniper Ridge Charter School (11)	\$5,074,767	\$314,465	\$5,389,232
Mesa Valley Community School (11)	\$2,973,414	\$1,135,363	\$4,108,777
Special Revenue Funds			
Nutrition Service (21)	\$11,394,275	\$1,711,782	\$13,106,057
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$35,424,042	\$0	\$35,424,042
Physical Activities (23)	\$1,101,000	\$352,206	\$1,453,206
Beverage (27)	\$121,468	\$356,941	\$478,409
Student Body Activities (29)	\$6,000,000	\$3,212,722	\$9,212,722
Debt Service Fund			
Bond Redemption (31)	\$28,220,596	\$30,509,604	\$58,730,200
Capital Project Fund			
Building Fund (41)	\$850,000	\$33,943,929	\$34,793,929
Capital Projects Fund (43)	\$5,316,537	\$10,651,058	\$15,967,595
Internal Service Fund			
Medical Insurance (62)	\$23,770,239	\$8,937,576	\$32,707,815
Dental Insurance (63)	\$1,360,024	\$464,724	\$1,824,748
Insurance (64)	\$3,197,000	\$3,482,343	\$6,679,343

Mesa County Valley School District 51
Use of Beginning Fund Balance

Board of Education Resolution 24/25: 47

Presented: January 21, 2025

WHEREAS, Senate Bill 03-149 created a new subsection in C.R.S. 22-44-105 1B (1.5) (a) that states:

"A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. If the budget includes the use of a beginning fund balance, the school district board of education shall adopt a resolution specifically authorizing the use of a portion of the beginning fund balance in the school district's budget. The resolution, at a minimum shall specify the amount of the beginning fund balance to be spent under the school district budget, state the purpose for which the expenditure is needed, and state the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit." and

WHEREAS, the Board of Education has set January 21, 2025, as the date of re-adoption for the 2024-2025 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before, January 31, 2025;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the usage of the beginning fund balances as specified in the plan below for the fiscal year beginning July 1, 2024, and ending on June 30, 2025.

FUND	AMOUNT OF BEGINNING FUND BALANCE TO BE SPENT	PURPOSE FOR EXPENDITURE	PLAN
General Fund	\$810,733	Temporary one-year funding of elementary staffing positions	Monitor and make adjustments
2024 Mill Levy Override	\$137,717	Staffing costs	Monitor and make adjustments
Nutrition Services	\$97,776	Staffing and food costs	Monitor and make adjustments
Building	\$32,680,653	Completion of GJHS project	Utilization of bond proceeds
Capital Projects	\$1,333,578	Completion of projects/Leases	Monitor and make adjustments
Insurance Reserve	\$1,010,234	Security and insurance premium costs	Monitor and make adjustments

Mesa County Valley School District 51
Borrow Unencumbered Money from Other District Funds

Board of Education Resolution 24/25: 48

Presented: January 21, 2025

WHEREAS, C.R.S.22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund; and

WHEREAS, in order to meet ongoing obligations of a current fund it may be necessary to borrow up to \$10,000,000, and

WHEREAS, estimated unencumbered monies not to exceed \$10,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2024-25

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to \$10,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2024, such monies to be repaid to said funds not later than June 30, 2025.

General Fund

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding. Expenditures include all costs associated with the daily operations of the school district. The General Fund is designated for the purposes specified in C.R.S. 22-45-103.

Total Expenditure = \$247,156,518
Per Pupil Expenditure = \$12,407.46



Governmental Funds
General Fund

Summary Statement General Fund (10)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Property Tax	\$45,647,523	\$53,609,770	\$55,644,967	\$67,473,828	\$68,066,981
Specific Ownership:					
Regular	6,853,463	7,179,428	7,105,673	7,697,231	7,790,077
Override	1,350,651	1,314,602	1,219,786	1,142,959	1,036,618
Bond	2,649,714	2,488,342	2,968,189	3,225,391	1,887,542
Interest	36,231	135,454	2,114,573	3,880,198	3,300,000
Other Local	2,472,098	1,312,958	2,141,722	2,363,147	1,861,123
Override Election 1996	5,115,590	5,342,703	5,541,540	5,996,148	6,280,859
Override Election 2004	3,913,631	4,002,350	4,010,723	4,023,061	4,000,000
State	119,503,119	131,552,407	140,024,029	143,328,548	151,694,192
Mineral Lease	566,545	310,965	97,747	153,210	350,000
CARES Act ESSER	3,409,529	0	0	0	0
Federal	79,520	81,562	84,994	78,325	78,393
Total Revenue	\$191,597,614	\$207,330,541	\$220,953,943	\$239,362,046	\$246,345,785
EXPENDITURE:					
Instructional Programs	\$95,122,735	\$112,601,851	\$119,194,077	\$124,416,359	\$143,175,398
Pupil Support Services	19,900,124	19,784,459	21,668,879	23,508,654	26,857,694
General Administration Support Services	2,717,246	3,321,171	3,342,861	3,894,049	4,092,151
School Administration Support Services	15,272,177	15,888,656	17,662,608	18,414,793	20,082,443
Business Support Services	24,492,103	24,966,528	26,397,967	28,287,227	32,048,990
Central Support Services	7,516,518	9,075,011	9,099,589	8,128,362	7,917,507
Community Services & Other					
Support Services	34,000	34,500	34,500	45,781	44,232
Other Uses/Leases	1,606,707	1,127,156	1,234,476	2,114,426	753,113
Total Expenditure	\$166,661,610	\$186,799,332	\$198,634,957	\$208,809,651	\$234,971,528
Transfer to Charter Schools	\$9,945,643	\$11,316,019	\$10,960,423	\$11,580,675	\$12,154,826
Transfer to Preschool	2,003,608	2,797,361	3,054,188	400,000	400,000
Transfer to Capital Projects/Insurance	3,875,970	3,875,970	3,775,970	3,775,970	3,775,970
Transfer to Physical Activities	200,000	150,000	400,000	400,000	400,000
Transfer to Medical	0	0	1,500,000	1,500,000	500,000
Transfer from 2017/2024 Mill Levy Override -					
Additional Student Contact Days	(3,474,102)	(3,093,709)	(3,746,341)	(3,910,586)	(4,344,402)
Transfer from 2017/2024 Mill Levy Override -					
Professional Development Day	(636,840)	(485,269)	(592,974)	(613,254)	(701,404)
Total Expenditure and Transfers	\$178,575,889	\$201,359,704	\$213,986,223	\$221,942,456	\$247,156,518
GAAP Basis Result of Operations	\$13,021,725	\$5,970,837	\$6,967,720	\$17,419,590	(\$810,733)
GAAP Basis Fund Balance					
(Deficit) at Beginning of Year	12,210,982	25,232,707	31,203,544	38,171,264	62,655,714
Reclassification: TABOR Emergency Reserve	0	0	0	7,064,860	0
GAAP Basis Fund Balance					
(Deficit) at End of Year	\$25,232,707	\$31,203,544	\$38,171,264	\$62,655,714	\$61,844,981
Reserves/Designations					
Non-Spendable: Inventories	(\$261,154)	(\$286,865)	(\$317,625)	(\$344,631)	(\$400,000)
Restricted: TABOR Emergency Reserve	0	0	0	(7,870,053)	(8,119,525)
Committed: Board Designated Reserves	(17,857,589)	(20,135,970)	(21,398,622)	(22,194,246)	(49,431,304)
Unassigned/Undesignated					
Fund Balance	\$7,113,964	\$10,780,709	\$16,455,017	\$32,246,784	\$3,894,152

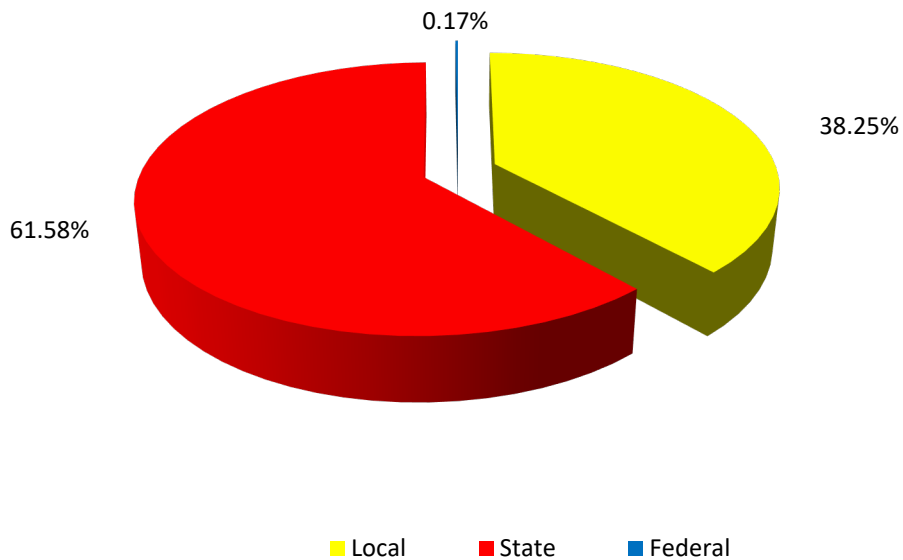
TABOR Emergency Reserve reclassified to General Fund (10) from Capital Projects Fund (43) in 2023-24, per auditor recommendation.

2024-25 Re-Adopted PPR is \$10,752.86 and is based on a 5-year averaged K-12 funded pupil count of 19,849.6 FTE. Actual K-12 student count is 18,947.16 FTE.

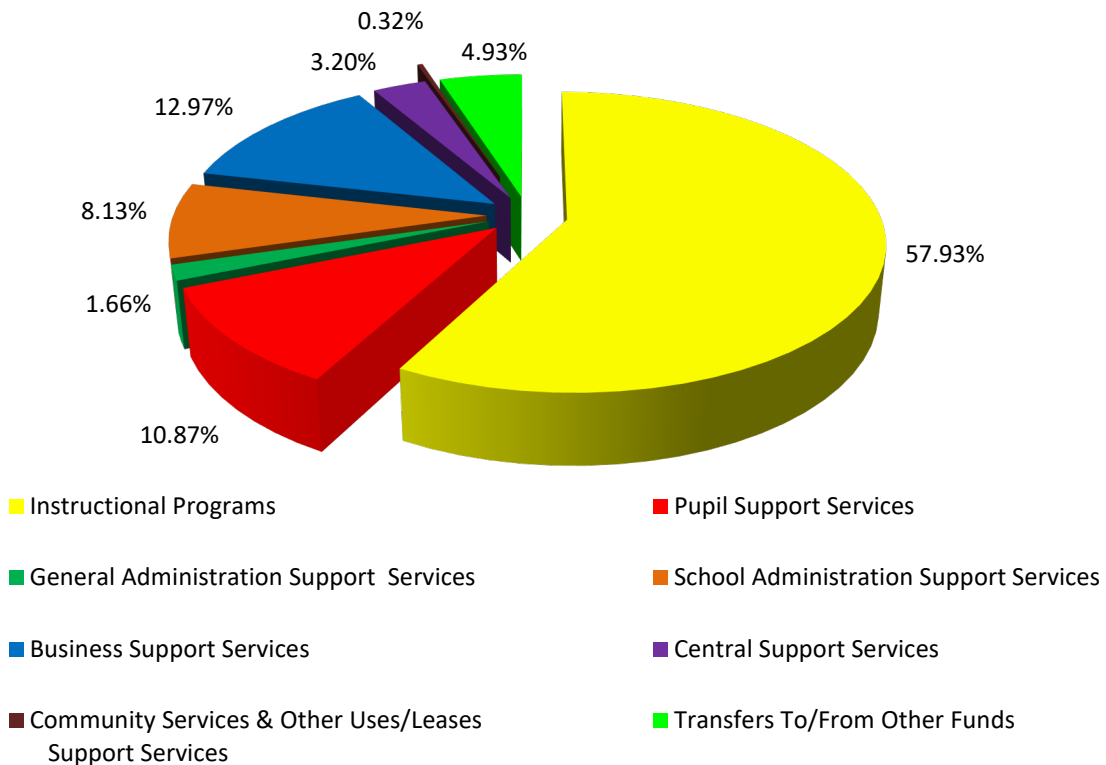
Ending Fund Balance for 2023-24 was 24.5% of expenditures, including transfers to other funds. Budgeted Ending Fund Balance for 2024-25 is 21.6% of expenditures, including transfers.

Governmental Funds
General Fund

2024-2025 General Fund Revenue Summary



2024-2025 General Fund Expenditure Summary



PERA On-Behalf Fund

The State of Colorado will provide annual direct payments to Colorado PERA (Public Employees' Retirement Association) in the amount of \$225 million, demonstrating their commitment to the long-term viability of PERA. The payment is to continue until PERA's unfunded liability is eliminated.

In addition, during the 2022 legislative session lawmakers passed a bill that will provide funds to make up for a \$225 million payment that was missed in July 2020. The payment was skipped due to poor state economic conditions during the pandemic.

SB23-056 passed during the 2023 legislative session directed approximately \$14.5 million in additional repayment.

These payments, made on-behalf of PERA covered employers, are allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. GAAP (Generally Accepted Accounting Principles) require each entity to report its proportionate share of the on-behalf payments as both a revenue and expenditure. Because these offsetting entries have no financial impact on district operations, we have chosen to record them in a stand-alone sub fund to the General Fund.

Colorado PERA does not provide the calculations of each district's proportionate share of on-behalf payments until after year-end. As such, budgeted amounts represent a conservative estimate based on prior years' data.

Total Expenditure = \$5,000,000
Per Pupil Expenditure = \$251.00



Governmental Funds
PERA On-Behalf Fund

Summary Statement PERA On-Behalf (12)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
PERA On-Behalf Payment	\$0	\$2,960,695	\$8,187,551	\$673,802	\$5,000,000
Total Revenue	\$0	\$2,960,695	\$8,187,551	\$673,802	\$5,000,000
EXPENDITURE:					
PERA On-Behalf Payment	\$0	\$2,960,695	\$8,187,551	\$673,802	\$5,000,000
Total Expenditure	\$0	\$2,960,695	\$8,187,551	\$673,802	\$5,000,000
Excess (Deficiency) of Revenue	\$0	\$0	\$0	\$0	\$0
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0	0	0	0
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0	\$0

2024 Mill Levy Override

On November 7, 2017, School District 51 voters approved a mill levy override to raise property taxes within District 51 boundaries by \$6.5 million annually for ten years. In the November 2024 election, the mill levy override was renewed permanently, specifically for the following purposes:

- Retaining additional student instructional days in the school calendar
- Updating instructional materials and educator training
- Helping extend the life of buildings with funding for maintenance needs
- Retaining positions in technology support for schools

Total Expenditure = \$7,838,535
Per Pupil Expenditure = \$393.50



Governmental Funds
2024 Mill Levy Override

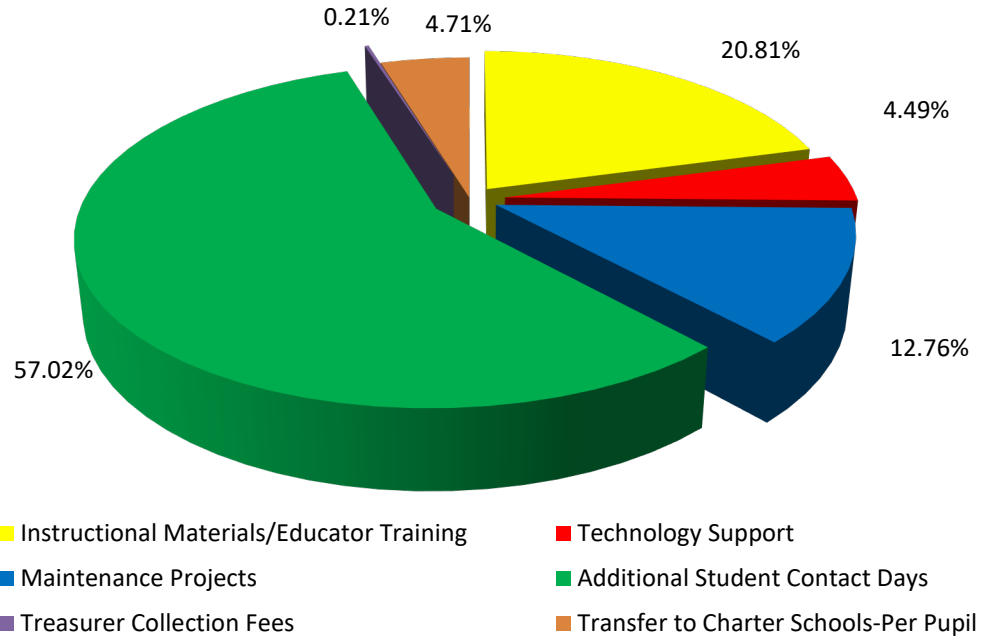
Summary Statement 2024 Mill Levy Override (17)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Property Tax	\$6,280,222	\$6,501,944	\$6,518,657	\$6,536,280	\$6,500,000
Specific Ownership	956,684	871,803	832,424	745,714	975,818
Interest	1,629	7,764	130,168	258,633	225,000
Misc.-Mineral Lease/State Mill Levy Match	0	391	405,666	912,670	0
Total Revenue	\$7,238,535	\$7,381,902	\$7,886,915	\$8,453,297	\$7,700,818
EXPENDITURE:					
Instructional Materials/Educator Training	\$1,677,789	\$364,454	\$613,824	\$885,256	\$929,437
Maintenance Projects	271,559	849,721	511,892	1,094,612	1,000,000
Technology Support	274,576	277,602	259,283	309,978	352,309
Treasurer Collection Fees	16,365	16,216	16,260	16,268	16,500
Total Expenditure	\$2,240,289	\$1,507,993	\$1,401,259	\$2,306,114	\$2,298,246
Transfer to Charter Schools-Per Pupil	\$379,213	\$351,920	\$332,735	\$367,944	\$369,159
Transfer to General Fund-Professional Development Day	636,840	485,269	592,974	613,254	701,404
Transfer to General Fund-Student Contact Days	3,474,102	3,093,709	3,746,341	3,910,586	4,344,402
Transfer to Nutrition Services-Student Contact Days	77,792	87,502	103,643	118,778	125,324
Total Expenditure and Transfers	\$6,808,236	\$5,526,393	\$6,176,952	\$7,316,676	\$7,838,535
Excess (Deficiency) of Revenue	\$430,299	\$1,855,509	\$1,709,963	\$1,136,621	(\$137,717)
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,962,106	2,392,405	4,247,914	5,957,877	7,094,498
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,392,405	\$4,247,914	\$5,957,877	\$7,094,498	\$6,956,781

Note: On November 7, 2017, voters approved a mill levy override in the amount of \$6.5 million annually for a period of ten years. Voters approved a permanent extension of the funds on November 5, 2024. The funds are to be used for the following purposes: additional student instructional days, instructional materials and educator training, extending the life of buildings with funding for priority maintenance, and additional positions in technology support for schools.

Governmental Funds
2024 Mill Levy Override

2024-2025 Mill Levy Override (2024) Expenditure Summary



Universal Preschool (UPK) Colorado Program

Universal Preschool (UPK) Colorado ensures that every child in the year before they are eligible for kindergarten can receive half-day, state-funded preschool programming, beginning in the 2023-24 school year.

UPK Colorado was created as a result of Proposition EE, approved by voters, that increased taxes on nicotine products in order to fund various health and education programs, including preschool. This revenue source, along with previously existing State revenues for preschool will merge into a single funding stream to support the UPK program.

Prior to the 2023-24 school year, preschool in Colorado was funded through the Colorado Preschool Program (CPP) specifically for children considered to be “at-risk” through the allocation of slots available to each school district. Additionally, Special Education qualifying preschoolers were previously included in the October student count for which school districts received General Fund per-pupil revenue (PPR).

UPK funding is based on student count throughout the year and hours of available programming. The fiscal year 2024-25 budget is based on 816 preschool students as of October.

Total Expenditure = \$5,903,044
Per Pupil Expenditure = \$296.34



Governmental Funds
Preschool Program

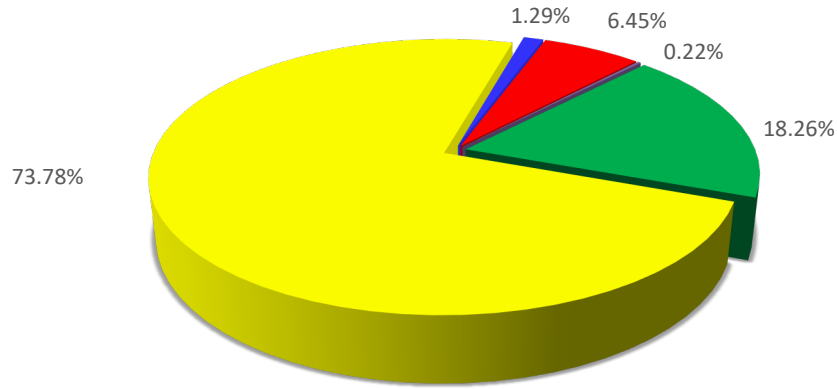
Summary Statement Preschool Program (19)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Universal Preschool (UPK) Colorado-CDEC	\$0	\$0	\$0	\$4,192,689	\$4,576,168
Interest	785	136	6,413	54,092	80,000
State Preschool ECEA Revenue	0	0	0	878,476	1,132,497
Miscellaneous/Full Day Tuition	4,350	0	0	0	13,750
Total Revenue	\$5,135	\$136	\$6,413	\$5,125,257	\$5,802,415
EXPENDITURE:					
Salaries	\$1,577,928	\$1,681,231	\$1,368,051	\$3,755,253	\$4,235,747
Benefits	653,735	710,173	554,316	1,390,406	1,590,297
In-service	1,432	0	0	0	0
Contracted Service	275,094	400,316	419,688	0	0
Instructional Supplies/Materials	7,802	22,180	11,184	64,781	52,000
Equipment	1,668	8,560	299	7,423	0
Administrative Supplies	55,431	32,858	35,383	27,237	25,000
Total Expenditure	\$2,573,090	\$2,855,318	\$2,388,921	\$5,245,100	\$5,903,044
Transfer from General Fund-Preschool PPR	\$2,003,608	\$2,397,361	\$2,654,188	\$0	\$0
Transfer from General Fund-Preschool Salary Costs	0	400,000	400,000	400,000	400,000
Excess (Deficiency) of Revenue & Transfer	(\$564,347)	(\$57,821)	\$671,680	\$280,157	\$299,371
GAAP Basis Fund Balance (Deficit) at Beginning of Year	759,232	194,885	137,064	808,744	1,088,901
GAAP Basis Fund Balance (Deficit) at End of Year	\$194,885	\$137,064	\$808,744	\$1,088,901	\$1,388,272
CPP Preschool FTE	261.5	282.0	293.5		
UPK October Preschool Student Count				795.0	816.0

Beginning in 2023-24, the CPP program was eliminated and replaced with the Universal Preschool (UPK) Colorado program. UPK funding is based on student count throughout the year and hours of available programming.

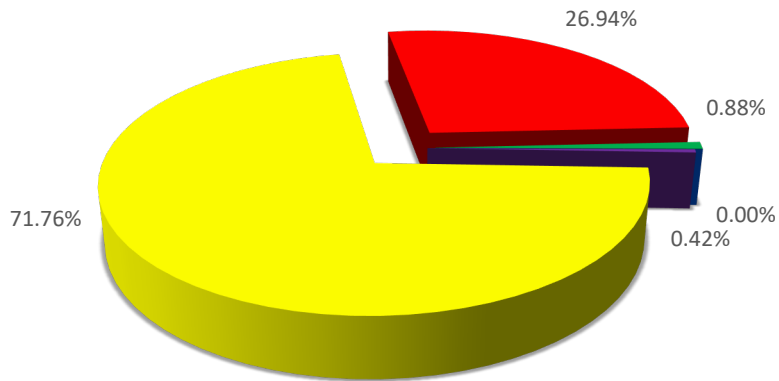
Governmental Funds
Preschool Program

**2024-2025 Preschool Program
Revenue Summary**



■ Universal Preschool (UPK) Colorado-CDEC ■ Interest ■ General Fund Transfer ■ Full Day Tuition ■ State ECEA

**2024-2025 Preschool Program
Expenditure Summary**



■ Salaries ■ Benefits ■ Instructional Supplies/Materials ■ Equipment ■ Administrative Supplies

Independence Academy Charter School

By Resolution adopted October 21, 2003, Mesa County Valley School District 51 Board of Education approved an application by Deep River Charter School to begin operations not later than the 2004-05 school year for a term of 3 years. Deep River changed its name to Independence Academy beginning with the 2006-07 school year.

Independence Academy Charter School is organized and maintained as a separate legal entity from the district, constituting a public school in the state of Colorado. It is the desire of both the district and the charter school that the charter school be accountable to the Board and subject to the ultimate authority of the Board, but that the Board grant the charter school flexibility to achieve successful educational results in new and innovative ways. The charter school is designed to increase the educational opportunities of at-risk pupils within the meaning of sections 22-30.5-103 and 109(2), C.R.S.

The revenue for the 2024-25 school year is based on 461 FTE.

Per Pupil Revenue \$10,752.86 X 461 FTE = \$4,957,068

Total Expenditure = \$14,079,157
Per Pupil Expenditure = \$706.78



Summary Statement Independence Academy Charter School (11)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
GENERAL OPERATING FUND REVENUE:					
ECEA Spec Ed	\$47,684	\$61,525	\$77,057	\$93,942	\$100,000
Interest	5,017	544	69,388	126,696	120,000
Read Act	0	13,090	0	0	0
Miscellaneous Income/Asset Sale	6,478	11,377	3,714	37,331	65,000
Pre-k Fees	60,965	123,329	125,753	232,725	256,390
Material Fee	19,802	17,968	28,146	27,788	27,000
Tech Fees	0	11,147	7,785	795	0
Elective Class Fees	0	0	0	455	0
Library Fees	0	0	800	(180)	0
Rental Income	9,170	1,000	0	0	0
MCVSD#51 Mill Levy Override	171,880	179,414	191,557	207,792	250,142
Mill Levy Matching Grant	0	0	8,408	20,587	0
Erate	0	3,962	0	0	0
Donation	244	159	249	0	0
CDHS OEC Grant	4,250	0	0	0	0
CDHS Stabilization Grant	0	16,885	13,508	7,023	0
Mesa County QRIS Grant	0	0	1,262	0	0
Capacity Building Grant	0	0	9,025	0	0
Grant 3281 At-Risk Mitigation	0	14,232	0	0	0
PERA on Behalf	0	0	0	9,753	0
Capital Construction Bond Reimbursement	417,320	0	0	0	0
Total Revenue	\$742,810	\$454,632	\$536,653	\$764,708	\$818,532
EXPENDITURE:					
Salaries	\$1,585,159	\$1,799,848	\$1,869,128	\$2,341,080	\$2,800,000
Benefits	543,074	704,082	627,207	897,902	1,150,000
Capital Projects	137,139	213,527	518,593	114,528	50,000
Facility Rent	402,276	560,583	551,740	535,031	686,956
Purchased Services	562,933	553,821	626,874	698,252	730,000
Supplies	78,393	71,606	89,656	116,170	150,000
Professional Development	21,867	54,576	56,167	56,395	60,000
Equipment/Furniture	1,923	6,142	90,598	19,941	15,000
Technology	83,534	63,906	56,668	162,051	80,000
Curriculum	33	1,611	0	1,086	0
Other Expenses	622	0	0	0	5,000
Total Expenditure/Contingency	\$3,416,952	\$4,029,703	\$4,486,631	\$4,942,436	\$5,726,956
Expenditure/Contingency+(-) Revenue	(\$2,674,142)	(\$3,575,071)	(\$3,949,978)	(\$4,177,728)	(\$4,908,424)
Transfer from General Fund=\$10,752.86 x 461 FTE	\$3,263,382	\$3,752,140	\$4,114,670	\$4,585,314	\$4,957,068
Fund Balance (Deficit) at Beginning of Year	3,880,629	4,469,870	4,646,940	4,755,107	5,162,693
Fund Balance (Deficit) at End of Year	\$4,469,870	\$4,646,940	\$4,811,632	\$5,162,693	\$5,211,337
MILL LEVY:					
MCVSD#51 Mill Levy Override 2017/2024	\$125,842	\$124,834	\$130,722	\$135,573	\$158,150
Total Revenue	\$125,842	\$124,834	\$130,722	\$135,573	\$158,150
EXPENDITURE:					
Curriculum	\$50,311	\$77,880	\$93,854	\$93,514	\$78,000
Technology	31,998	16,033	0	0	30,000
Professional Development	12,418	11,932	31,332	50,505	50,150
Total Expenditure	\$94,726	\$105,845	\$125,186	\$144,019	\$158,150
Expenditure + (-) Revenue	\$31,116	\$18,989	\$5,536	(\$8,446)	\$0
Fund Balance (Deficit) at Beginning of Year	27,842	58,958	77,947	83,483	75,037
Fund Balance (Deficit) at End of Year	\$58,958	\$77,947	\$83,483	\$75,037	\$75,037
GRANT REVENUE:					
ESSER I Funds	\$64,642	\$0	\$0	\$0	\$0
ESSR III funds	0	73,170	686,007	0	0
ESSER II Funds	244,704	177,540	0	0	0
CARES Act	208,213	0	0	0	0
Capital Construction Revenue	127,984	125,940	163,183	180,273	150,000
Total Revenue	\$645,543	\$376,650	\$849,190	\$180,273	\$150,000
EXPENDITURE:					
ESSER I Funds	\$73,417	\$0	\$0	\$0	\$0
ESSR III funds	10,438	56,954	633,040	52,967	0
ESSER II Funds	215,319	216,280	0	0	0
CARES Act	202,366	(356)	0	0	0
Capital Construction Revenue	116,734	125,940	163,183	180,273	150,000
Total Expenditure	\$618,274	\$398,818	\$796,223	\$233,240	\$150,000
Expenditure + (-) Revenue	\$27,268	(\$22,168)	\$52,967	(\$52,967)	\$0
Fund Balance (Deficit) at Beginning of Year	(8,635)	18,633	(3,535)	49,432	(3,535)
Fund Balance (Deficit) at End of Year	\$18,633	(\$3,535)	\$49,432	(\$3,535)	(\$3,535)
FUNDRAISING REVENUE:					
Fees: Supplies/Field Trips	\$90,206	\$103,078	\$92,213	\$119,423	\$115,000
Local Fundraising	5,165	25,803	32,069	41,064	20,000
Other Income	5,123	11,144	3,138	2,486	1,000
Total Revenue	\$100,493	\$140,025	\$127,421	\$162,973	\$136,000
EXPENDITURE:					
Purchased Services	\$100,178	\$121,217	\$237,772	\$210,615	\$136,000
Total Expenditure	\$100,178	\$121,217	\$237,772	\$210,615	\$136,000
Expenditure + (-) Revenue	\$315	\$18,808	(\$110,351)	(\$47,642)	\$0
Fund Balance (Deficit) at Beginning of Year	342,969	343,284	362,092	233,483	185,841
Fund Balance (Deficit) at End of Year	\$343,284	\$362,092	\$251,741	\$185,841	\$185,841
CAPITAL PROJECTS FUND - BUILDING					
Proceeds from Issuance of Debt, Less Discount	\$7,003,770	\$0	\$0	\$0	\$7,011,095
Building Lease Revenue	509,084	673,704	702,238	702,938	836,956
Bond Accounts Interest/Dividend	2,906	440	30,850	53,268	60,000
Total Revenue	\$7,515,760	\$674,144	\$733,088	\$756,206	\$7,908,051
EXPENDITURE:					
Debt Service Payments	\$445,330	\$521,288	\$697,838	\$697,338	\$836,956
Excess Funds Transfer to IACS	4,664	1,172	722	35,004	55,000
Bond Insurance	0	0	0	0	52,055
Project Construction	5,563,636	1,054,937	0	0	6,964,040
Total Expenditure	\$6,013,631	\$1,577,397	\$698,559	\$732,342	\$7,908,051
Expenditure + (-) Revenue	\$1,502,129	(\$903,253)	\$34,528	\$23,864	\$0
Fund Balance (Deficit) at Beginning of Year	653,790	2,155,919	1,252,666	1,287,194	1,311,058
Fund Balance (Deficit) at End of Year	\$2,155,919	\$1,252,666	\$1,287,194	\$1,311,058	\$1,311,058

Juniper Ridge Community School

Juniper Ridge Community School is a multi-cultural K-8 charter school using an arts and nature-based curriculum rooted in the Waldorf tradition.

A great body of research suggests the Waldorf approach of using art, nature, and a unique understanding of child development helps all children—regardless of aptitude or socio-economic status--reach remarkable academic and personal success. Waldorf-inspired graduates love to learn and continue to seek knowledge far beyond the last day of school, becoming highly valuable employees and community members.

Traditional Waldorf schools are tuition-based and often inaccessible to all but a small tier of students. JRCS believes this outstanding educational model should be available to all children, regardless of finances, which is at the heart of the creation of this outstanding school.

The revenue for the 2024-25 school year is based on 374 FTE.

Per pupil revenue $\$10,752.86 \times 374 \text{ FTE} = \$4,021,570$

Total Expenditure = \$4,940,018
Per Pupil Expenditure = \$247.99



Governmental Funds
Juniper Ridge Community School

Summary Statement Juniper Ridge Community School (11)

	2020-21	2021-22	2022-23	2023-24	2024-25 Re-Adopted Budget
	Actual	Actual	Actual	Actual	
GENERAL OPERATING FUND REVENUE:					
Grants-School Van	\$20,000	\$0	\$0	\$0	\$0
Lions Club Grant	0	0	15,000	0	0
Miscellaneous	8,962	5,274	12,439	18,695	0
Special Ed Revenue	41,291	83,800	134,170	126,151	156,737
At Risk Mitigation Funding	0	30,216	0	0	0
Fundraising/Contributions	10,986	25,207	41,197	68,139	5,000
Interest	1,114	948	10,971	21,117	500
Material Fees	28,498	28,166	40,800	75,196	47,750
Capital Construction Grant	107,251	103,252	153,782	177,847	165,000
Before and After Care	0	11,552	13,780	10,059	0
Refund MCVSD#51	97,920	0	0	222	0
MCVSD#51 Mill Levy Override 2017/2024	140,830	137,194	115,837	116,291	128,304
MCVSD#51 Mill Levy Override 1996,2004	170,582	172,017	156,421	178,237	202,935
Mill Levy Override Matching Fund	0	0	0	17,659	0
CRF Allocation	186,871	0	0	0	0
ESSER I Grant	58,016	0	0	0	0
ESSER II Grant	105,396	129,528	115,734	30,751	0
ESSER III Grant	0	585,889	95,739	0	0
Title 1	0	0	0	0	158,120
READ Act	0	48,344	70,432	53,417	54,102
Total Revenue	\$977,718	\$1,361,387	\$976,302	\$893,781	\$918,448
EXPENDITURE:					
Salaries	\$1,665,965	\$1,887,184	\$1,983,835	\$2,115,662	\$2,493,000
Benefits	450,359	586,861	584,334	612,965	726,850
Contingency/Reserve	0	0	10,000	0	20,000
Purchased Services	276,074	373,135	786,663	306,950	464,085
Special Ed Purchased Services	127,313	114,431	63,831	42,210	90,000
Gifts	62	30	194	10	0
CRF	188,810	0	0	0	0
ESSER I	58,406	0	0	0	0
ESSER II	108,845	87,884	97,903	28,996	0
ESSER III	34,468	629,173	184,559	0	0
READ Act	0	66,543	58,603	43,157	54,708
Supplies/Equipment	188,098	81,527	79,105	93,127	131,449
Dues and Fees	3,491	7,698	8,507	10,813	11,000
Admin Supplies/Postage/Phone/Dues/Grant	12,084	11,043	18,199	19,940	33,500
Advertising/Marketing	16,498	19,766	12,557	11,452	15,000
Background Checks	401	629	491	1,200	1,000
HR Services	0	0	3,293	5,044	6,200
Kinder Class Expenses	52	0	0	0	0
Banking and Square Fees	1,765	2,130	1,184	1,739	2,000
Bad Debts	1,010	0	0	0	0
Non-Revenue Festival	2,040	3,934	3,394	2,112	2,750
Ren Festival	1,274	1,140	95	0	0
Board Events	112	2,737	871	792	2,000
Class Fund Expenses	0	421	1,210	32,505	0
Fundraising Expenses	1,178	600	556	160	0
Pupil Activities	0	1,860	1,472	80	0
Professional Development/Supplies/Travel	24,585	51,995	40,593	31,923	43,320
Equipment/Furniture	6,335	15,454	2,529	8,208	2,000
Rentals	54,134	64,807	77,744	99,465	10,800
COP Payments - Building	500,775	501,983	556,710	514,145	504,000
Supplies/Equipment-Lease	0	0	428	0	0
Utilities	99,227	98,060	121,757	119,124	150,000
Custodial	0	0	1,260	31,160	0
Tech Charges - UPN WAN	0	15,578	1,896	78,104	0
Before and After Care	0	8,551	8,275	5,325	0
Other Expenses	587	3,038	2,117	104	0
Volunteer Expenses	0	0	0	131	2,500
Family Council Expenses	0	0	3,149	4,435	0
Building Project	0	0	172,978	1,084,351	173,856
Total Expenditure/Contingency	\$3,823,948	\$4,638,192	\$4,890,292	\$5,305,389	\$4,940,018
Expenditure/Contingency+(-) Revenue	(\$2,846,229)	(\$3,276,806)	(\$3,913,990)	(\$4,411,608)	(\$4,021,570)
Transfer from General Fund					
= \$10,752.86 x 374 FTE	\$2,940,811	\$3,530,166	\$3,772,474	\$3,933,136	\$4,021,570
Fund Balance (Deficit) at Beginning of Year			1,196,990	1,055,474	577,003
Fund Balance, Restated at Beginning of Year	1,118,256	943,630	0	0	0
Fund Balance (Deficit) at End of Year	\$1,212,838	\$1,196,990	\$1,055,474	\$577,003	\$577,003

Mesa Valley Community School

In 2007, a group of families and community members in the Grand Valley began exploring the idea of blending homeschooling with public schooling, keeping the best of each and making a hybrid more robust than either alone.

After negotiating a contract with School District #51, Mesa Valley Vision—Home and Community Program opened its doors for the first time. The 2008-09 school year was the first of six great years of operation for MVV. Families liked the opportunities MVV provided, and the school did very well, getting excellent performance ratings.

In 2013, it became clear that the structure of MVV as a contract school would be impossible to maintain and the difficult decision was made to close the doors of MVV at the end of the 2013-14 school year.

However, many people were not willing to let this great idea die. Too many students had benefited from being able to pursue a personalized learning plan supported by District and private resources. A group of people worked hard to create a new school which would fill the gap that MVV was leaving behind. This school would also be built on the solid principles of personalized education in a variety of environments.

In early 2014, an application for Mesa Valley Community School to become a District #51 charter school was submitted for approval and the new school opened its doors for the 2014-15 school year.

The revenue for the 2024-25 school year is based on 241.08 FTE.

Per pupil revenue $\$10,752.86 \times 241.08 \text{ FTE} = \$2,592,299$

Total Expenditure = \$2,966,056
Per Pupil Expenditure = \$148.90



Governmental Funds
Mesa Valley Community School

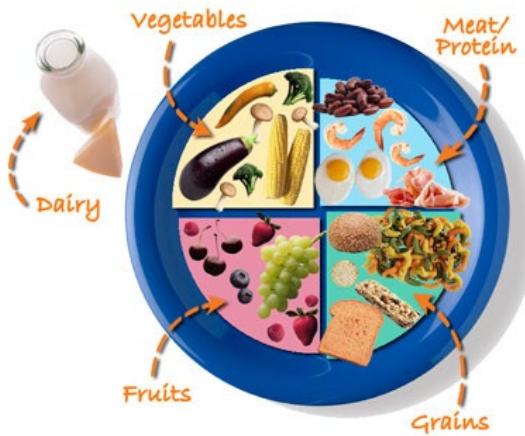
Summary Statement Mesa Valley Community School (11)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
GENERAL OPERATING FUND					
REVENUE:					
Capital Construction Fund	\$109,272	\$108,395	\$145,808	\$112,590	\$61,397
Colorado Read Act	4,356	23,655	12,987	9,139	0
CO On-behalf Payment/PERA	0	37,329	0	0	0
Donations-Unrestricted	115	0	111	2,891	0
Interest Income	723	1,268	12,440	21,187	25,000
MCVSD#51 Mill Levy Override 2017/2024	118,131	109,628	73,704	67,573	82,705
MCVSD#51 Mill Levy Override 1996, 2004	161,348	157,558	108,004	103,569	130,812
Mill Levy Matching Grant	0	0	4,741	10,261	0
Intermediate Source Grant	0	0	2,000	0	0
Misc. Income	471	203	291	0	0
Categorical Funding Per Pupil (SPED)	67,801	78,829	47,828	67,101	73,843
ESSER	63,995	407,271	444,771	287,485	0
CARES Act	206,131	0	0	0	0
Student Fees	86,020	152,471	81,870	0	0
Fees - Events	0	0	0	925	0
Fundraisers	0	0	0	527	0
On Behalf Payment from State	0	0	0	76,972	0
Student Activity Fund	0	0	0	183	0
Total Revenue	\$818,364	\$1,076,607	\$934,556	\$760,403	\$373,757
EXPENDITURE:					
Salaries/Benefits (100,200)	\$2,142,251	\$2,307,710	\$1,974,658	\$1,926,516	\$2,150,000
Purchased Services (300,400,500)	178,636	183,386	175,305	197,200	177,275
Professional Development (0580)	207	3,147	2,518	3,221	5,500
Direct Services D51 (0590)	29,785	34,281	20,256	20,751	24,128
Student Services Personnel (0594)	91,959	101,846	50,997	91,648	0
D51 3% Administrative (0595)	96,447	72,598	63,216	55,020	77,767
Contract Services	0	0	0	0	64,000
Supplies (0600)	101,815	152,583	108,217	138,738	133,985
Events (0690)	10,832	11,613	11,647	11,694	10,000
Property - including lease (0700)	246,452	612,274	204,675	236,571	224,258
Furniture/Fixtures/Equipment (0730)	7,607	15,315	8,487	40,174	34,500
Dues/Fees (0800)	2,261	5,654	3,692	13,082	14,583
ESSER	8,316	407,271	410,403	202,593	0
CARES Act	153,280	0	0	0	0
Instructional Supplies	675,614	718,335	362,463	82,800	50,060
Total Expenditure/Contingency	\$3,745,463	\$4,626,014	\$3,396,533	\$3,020,006	\$2,966,056
Expenditure/Contingency+(-) Revenue	(\$2,927,099)	(\$3,549,406)	(\$2,461,977)	(\$2,259,603)	(\$2,592,299)
Transfer from General Fund =\$10,752.86 x 241.08 FTE	3,063,413	3,171,233	2,319,950	2,285,433	2,592,299
Fund Balance (Deficit) at Beginning of Year - Previous year Ending Fund Balance + restatement amount of \$66,632 per auditor					
	\$972,357	\$1,071,601	\$760,060	\$618,033	\$643,863
Fund Balance (Deficit) at End of Year	\$1,071,601	\$693,428	\$618,033	\$643,863	\$643,863

Nutrition Services

The Nutrition Services Special Revenue Fund accounts for the revenue and expenditures associated with the District's school breakfast and lunch programs. Funding is provided by food sales, the United States Department of Agriculture's National School Breakfast, Lunch, and Summer Food Programs, and funding from Colorado's Healthy School Meals for All program.

Total Expenditure = \$11,475,307
Per Pupil Expenditure = \$576.07



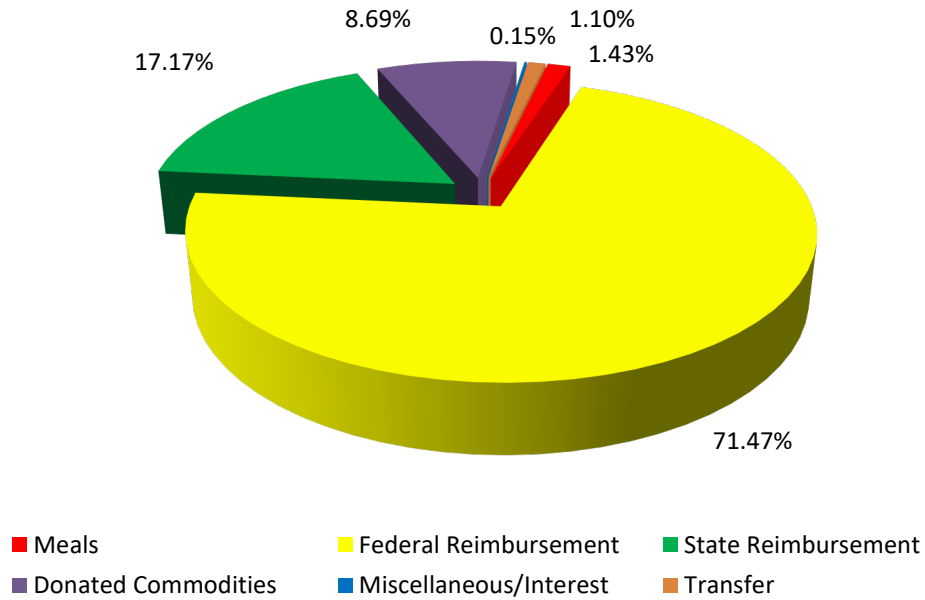
Special Revenue Funds
Nutrition Services

Summary Statement Nutrition Services (21)

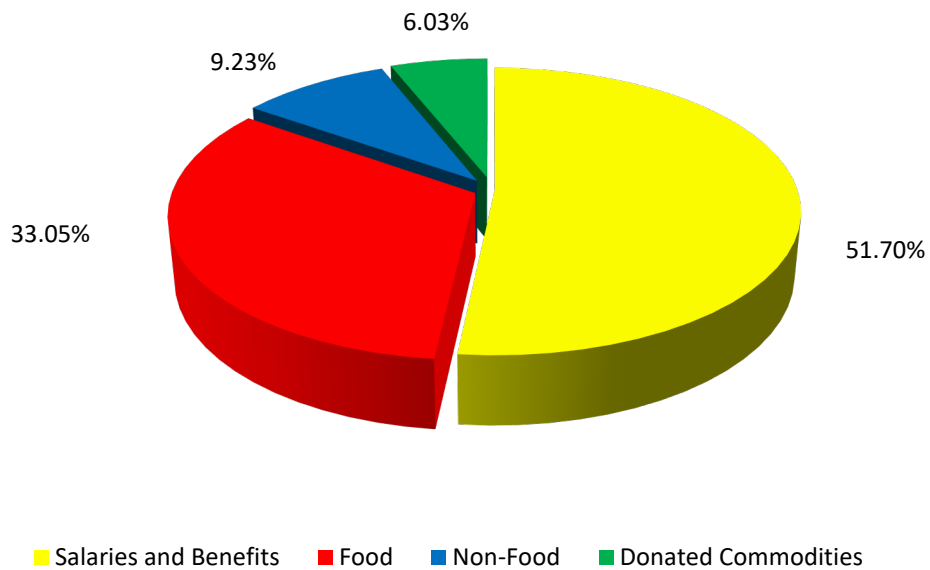
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Student Meals	\$51,031	\$27,275	\$1,953,139	(\$78,466)	\$16,935
Ala Carte Lunch Sales	87,371	119,962	146,311	82,688	85,472
Adult Meals	32,580	55,895	71,460	89,464	60,064
Federal Reimbursement	7,859,873	9,622,775	5,758,492	6,346,967	8,131,379
State Reimbursement	60,074	59,810	154,182	2,842,054	1,953,043
Interest on Investment	1	3,343	40,037	3,826	4,000
Miscellaneous	72	13,517	3,106	35,050	13,000
Donated Commodities	493,365	888,037	737,393	923,817	988,314
Total Revenue	\$8,584,367	\$10,790,614	\$8,864,120	\$10,245,400	\$11,252,207
EXPENDITURE:					
Salaries and Benefits	\$3,458,427	\$4,181,167	\$4,629,324	\$5,367,326	\$5,932,651
Food	2,207,599	3,154,503	3,083,818	3,869,276	3,792,206
Non-Food	704,972	1,565,078	1,715,082	1,418,827	1,058,630
Donated Commodities	453,254	548,050	729,167	590,336	691,820
Total Expenditure	\$6,824,252	\$9,448,798	\$10,157,391	\$11,245,765	\$11,475,307
Transfer from 2017/2024 Mill Levy					
Override - Student Contact Days	77,792	87,502	103,643	118,778	125,324
Excess (Deficiency) of Revenue & Transfer	\$1,837,907	\$1,429,318	(\$1,189,628)	(\$881,587)	(\$97,776)
GAAP Basis Fund Balance (Deficit) at Beginning of Year	278,600	2,116,507	3,545,825	2,356,197	1,474,610
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,116,507	\$3,545,825	\$2,356,197	\$1,474,610	\$1,376,834
Reserves/Designations:					
Non-Spendable: Inventories	(553,616)	(750,186)	(693,128)	(635,502)	(700,000)
Restricted Fund Balance	\$1,562,891	\$2,795,639	\$1,663,069	\$839,108	\$676,834

Special Revenue Funds
Nutrition Services

2024-2025 Nutrition Services Revenue Summary



2024-2025 Nutrition Services Expenditure Summary



Governmental Designated Purpose Grants

The Governmental Designated Purpose Grants Fund accounts for revenues from federal, state, and local grants where expenditures are restricted to the specified purpose in the grant agreement. The district limited the number of state grants it accepted prior to 1999 because of limitations in revenue growth proscribed in an amendment to the state constitution. Voters approved the revenue limitations be lifted in a November 1999 election.

Total Expenditure = \$37,815,206
Per Pupil Expenditure = \$1,898.35



Special Revenue Funds
Governmental Designated Purpose Grants

Summary Statement Governmental Designated Purpose Grants (22)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Federal	\$44,685,422	\$33,319,236	\$33,571,277	\$33,677,751	\$27,726,631
State & Local	4,505,564	4,342,946	9,924,649	9,103,605	10,088,575
Total Revenue	\$49,190,986	\$37,662,182	\$43,495,926	\$42,781,355	\$37,815,206
EXPENDITURE:					
21st Century Community Learning Centers	\$171,703	\$132,358	\$175,077	\$0	\$0
21st Century Bipartisan Safer Communities	0	0	0	9,848	0
Advanced Placement Exam Fee Grant Program	7,087	17,528	0	26,800	0
Aid for Homeless Families	6,368	225	986	317	4,082
Air Quality Improvement Grant	0	30,527	0	0	0
Ameteck REACH Homeless Grant	1,934	1,567	0	15	23,689
Angel Lunch Fund	5,520	1,820	1,273	1,225	2,000
Art Heritage Program	938	729	6,319	0	4,798
Attendance Incentives	0	0	0	0	1,330
Bacon Family Foundation	0	0	1,453	1,298	623
BEST Grant	948,006	183,171	4,947,529	4,866,234	0
BrainSteps	0	500	500	0	0
Buell Foundation Grant	0	51,768	89,419	39,552	108,446
Business Education 51 Foundation	0	0	0	0	1,000
Career Success Pilot Program	29,229	160,721	185,281	82,451	641,126
Career Wise Basic Program	3,581	38,372	74,810	29,196	49,858
Caring for Colorado Foundation	50,811	82,876	122,017	188,056	158,966
CDPHE Suicide Prevention	0	1,442	0	0	0
Charter School Capital Construction	363,075	357,275	449,380	446,721	392,339
Child and Adult Care Food Program	1,046	1,886	1,700	6,352	10,000
Child Care Assistance Block Grant (Stabilization & Workforce)	0	616	963,883	133,437	0
Child Care Building Capacity (SB21-236)	0	0	0	209,804	149,861
Child Care Licensing Bonus Incentive	0	0	0	5,000	0
Child Care Development Fund	24,222	30,059	63,018	64,085	66,000
Child Care Relief Fund R5	0	0	0	0	3,000
Child Care Relief Fund Preschool	78,713	0	0	0	0
Clifton Special Education Team	0	0	10,000	0	0
Colorado Academic Accelerator Grant (CO-APP)	0	0	0	0	717,840
Colorado Computer Science Grant	30,414	36,795	24,333	28,195	8,284
Colorado Education Initiative	4,348	18,264	1,573	3,922	63,802
Colorado Garden Club	9,332	0	0	3,841	1,827
Colorado Health Foundation - Racing to Wellness	55,128	0	0	0	0
Colorado Health Foundation - CHS Clinic	0	0	13,246	0	0
Colorado Health Foundation - Chipeta	0	0	498	20,012	554,490
Colorado Health Foundation - New Emerson Playground	0	175,571	45,724	0	0
Colorado Health Foundation- DIA Playground	0	0	255,670	478	4,652
Colorado Health Foundation - Fruitvale Playground	0	0	0	0	50,000
Colorado Healthy School Food Pathway Pre-Apprenticeship	0	0	0	0	2,000
Colorado High Impact Tutoring Grant	0	0	0	187,950	212,050
Colorado Library Program	7,066	8,273	8,114	7,966	7,792
Colorado READ Act	64,192	0	370,368	0	500,000
Colorado READ Act SB19-199	1,112,396	906,117	843,115	583,267	675,873
Colorado School Turnaround Leadership Cohort 3	25,976	84,335	87,518	0	0
Colorado School Turnaround Leadership Cohort 4	25,459	136,832	131,331	100,989	0
Colorado School Turnaround Leadership Cohort 5	0	35,220	11,308	78,861	30,000
Colorado School Turnaround Leadership Cohort 6	0	0	0	46,254	163,747
Colorado School Turnaround Leadership Cohort 7	0	0	0	14,529	285,472
Colorado School Turnaround CHS Re-Design	0	0	0	59,879	140,122

Special Revenue Funds
Governmental Designated Purpose Grants

Summary Statement Governmental Designated Purpose Grants (22)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
Colorado State Parks & Wildlife	1,502	148,740	43,737	117,334	292,293
Concurrent Enrollment Program	41,988	58,622	59,723	50,000	50,000
Coronavirus Relief Fund	10,971,333	0	0	0	0
Coronavirus Relief Fund At Risk	956,194	0	0	0	0
COVID Testing Fees (ELC)	0	17,398	0	0	0
D51 Foundation Induction	0	0	4,176	6,004	6,902
D51 Foundation GJHS Fund	0	0	0	98,320	130,000
D51 Foundation Engage Fund	0	0	0	35,000	0
D51 Foundation Suicide Prevention Fund	0	0	0	0	4,650
D51 Foundation SPED Training	0	0	0	1,900	900
D51 Foundation CDLE	0	0	0	5,000	0
Developmental Evaluation Clinic	0	0	0	0	27,433
District Seminar	0	0	0	0	2,000
Educator Recruitment & Retention Program	0	0	0	0	160,000
Education for Homeless Children/Youth	34,151	54,186	61,765	66,149	73,916
Education for Homeless Children/Youth ARP	0	40,950	139,098	18,150	0
ELPA PD & Student Support	129,682	43,690	0	0	0
Emergency Hunger Assistance	500	0	0	0	0
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II	14,671,017	5,425,400	129,014	37,295	0
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II Supplemental Special Education Funds	0	210,635	16,740	0	0
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II Late Liquidation	0	0	0	334,759	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III	295,803	8,428,501	13,121,318	15,039,274	986,842
ARP Act Elementary and Secondary Emergency Relief (ESSER) III (Set Aside Funds)	1,799,100	2,846,058	3,022,511	0	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental Special Education Funds	0	0	151,306	0	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental Special Education Funds (Set Aside Funds)	0	0	37,827	0	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental Learning Cohort	0	0	122,396	77,604	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental EASI	0	0	140,439	149,561	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental EASI EIS	0	0	36,519	0	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental Mentor Program	0	0	280,734	239,550	0
Education Stabilization Fund - ESSER I Rapid Request	0	0	44,000	0	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Rapid Request	0	0	0	21,286	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental 21st Century Funds	0	48,325	0	0	0
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Cell Phone Pouch Pilot	0	0	0	0	49,500
Expelled and At-Risk Student Services Grant	151,796	22,816	332,229	271,370	300,000
Fuel Up To Play	10,206	0	0	0	0
GEER II RISE Grant	0	0	37,117	114,383	0
GEER II Bright Spot Grant	0	0	107,719	67,255	0
Gifted & Talented	161,793	310,462	214,006	222,811	215,085
Gifted & Talented Regional Grant	39,762	82,410	58,227	75,104	91,911

Special Revenue Funds
Governmental Designated Purpose Grants

Summary Statement Governmental Designated Purpose Grants (22)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
Gifted & Talented Universal Screening Grant	36,368	38,277	40,345	72,560	100,934
Grand Junction Commission on Arts & Culture	0	0	2,063	501	786
Grand Junction Rotary	0	0	0	5,000	0
Great Outdoors Colorado	20,359	9,465	227,340	23,022	0
HB 19-1055 Kindergarten FFE	64,943	0	0	0	361,187
Head Start	42,320	37,167	39,504	28,983	116,395
Help Colorado Now Emergency Meals	218	0	0	0	0
Jobs for the Future	0	0	0	0	57,500
Library Services & Technology Act ARPA	0	12,923	0	0	0
Local OWL Program	0	0	0	0	125,000
Local STEM Fund	0	500	2,327	16,280	24,307
Mallinckrodt incentive award SPED	0	0	0	2,182	1,568
Medicaid	3,799,414	3,465,558	1,651,878	3,813,774	10,225,295
Mesa County ESF Grant Program	65,000	1,868	825	0	0
MCHD Sources of Strength	454	0	0	0	4,992
Mesa County Federal Mineral Lease	0	0	0	0	50,000
Mesa County Suicide Prevention	0	0	0	0	1,000
MCPL Foundation	1,120	0	0	0	3,881
Migrant Education	533,964	599,102	882,535	862,592	1,019,746
Migrant Scholarship & Local Funds	500	621	1,155	202	2,246
Multi-Tiered System of Supports	34,839	9,723	0	0	0
National Center For Family Learning	0	0	0	21,528	33,473
Newcomer Students Funding	0	0	0	0	452,290
New Emerson Playground Fund	0	0	12,276	0	0
Ninth Grade Success Grant	0	0	0	1,100	74,164
Nutrition P-EBT Mini Grant	0	5,814	5,950	6,180	0
Nutrition S-EBT Mini Grant	0	0	0	0	3,000
Nutrition Private Donations	0	0	0	2,500	5,000
Office of Economic Development	0	0	9,931	3,938	0
Orchard Mesa Pool Project grant	0	0	0	0	800,000
OWL Scholarship Fund	0	0	0	2,520	14,675
Pat & Tillie Bishop Fund	0	0	86,208	126,223	132,570
Reschool Program	0	4,940	0	0	0
School Climate Transformation	77,937	181,025	96,726	3,976	0
School Health Professional Program	30,649	618	0	0	0
School Health Professional-MGMS	57,250	70,570	67,314	0	0
School Security Disbursement Grant	25,667	0	0	0	0
School to Work Alliance	553,760	643,770	683,170	724,824	685,238
School Nurse Workforce Pro Dev Grant	0	0	0	4,328	40,000
SCL Health	0	17,399	43,849	12,180	54,758
Share Our Strength No Kid Hungry	10,000	0	0	0	0
Special Ed - Preschool Grants	139,396	135,218	211,692	233,098	286,557
Special Ed - Preschool Grants/American Rescue Plan Act of 2021 (ARP)	0	2,609	65,109	0	0
Special Education	4,139,835	3,981,370	3,959,546	4,907,802	6,440,442
Special Education/American Rescue Plan Act of 2021 (ARP)	0	382,451	588,369	0	0
Special Purpose Grant Funds	0	0	0	0	400,000
State Department of Law	0	0	1,000	0	0
State School Leadership Pilot Program	2,997	0	0	0	0
Stronger Connections Grant	0	0	0	40,968	159,033
Student Re-Engagement Program	218,628	272,583	132,239	0	0
Title I	5,766,454	5,547,222	5,770,857	5,353,056	5,596,068
Title I Distinguished Schools	745	207	0	0	0

Special Revenue Funds
Governmental Designated Purpose Grants

Summary Statement Governmental Designated Purpose Grants (22)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
Title I Re-Allocated	0	0	0	0	230,907
Title II, Part A, Improving Teacher Quality	586,825	944,172	753,164	768,490	900,427
Title III, Part A: ELL	41,005	83,289	53,640	53,909	93,913
Title IV-A: Student Support and Academic Enrichment Grant	275,258	380,830	376,064	467,802	469,196
Title IA EASI Grant	73,061	95,665	70,235	0	0
Title IA EASi Grant Round 2	23,000	0	0	0	0
Title IA EASI Grant Cohort 6	0	0	14,641	472,446	286,913
Title IA EASI Grant Cohort 7	0	0	0	17,225	404,775
Title IA EASI R5 Targeted Grant	0	0	0	72,840	0
Title I EASI Diagnostic	0	0	0	0	100,000
Trust for Public Lands	0	20,000	0	0	0
United Health Care	0	0	0	62,924	2,076
Vocational Ed/Tech Prep/Innovation	226,804	186,889	281,185	191,293	217,206
Wells Fargo	0	0	0	0	2,943
Western Colorado Community Foundation	28,515	179,493	202,733	46,075	356,655
Western Colorado Community Foundation High School Extra Curricular Funds	0	0	0	19,864	10,136
Western Colorado Contractors Association	0	798	0	30,000	30,000
Western Colorado Suicide Prevention	942	9,268	2,821	0	2,161
Wilson Family Foundation	21,391	9,772	15,190	14,526	9,292
Workforce Innovation Grant CSLFRF	0	97,969	98,000	0	0
Total Expenditure	\$49,190,986	\$37,662,182	\$43,495,926	\$42,781,355	\$37,815,206

Physical Activities

This fund accounts for most of the revenue and expenditures associated with athletic programs in the four high schools. Actual costs for student athletics and activities are split between two different funds. The General Fund covers salaries and benefits for coaches, activity sponsors, and athletic directors, as well as such indirect costs as maintaining athletic fields, utilities for athletic facilities, and supplies. Revenue from gate receipts and student participation fees are reported in the Physical Activities Fund. District 51 believes that student participation in athletic and activity programs is essential for a well-rounded education. In order to allow as many students as possible to participate, fees need to be kept within reasonable limits. Therefore, District 51 chooses to fund a part of the costs associated with these activities.

Total Expenditure = \$1,001,000
Per Pupil Expenditure = \$50.25



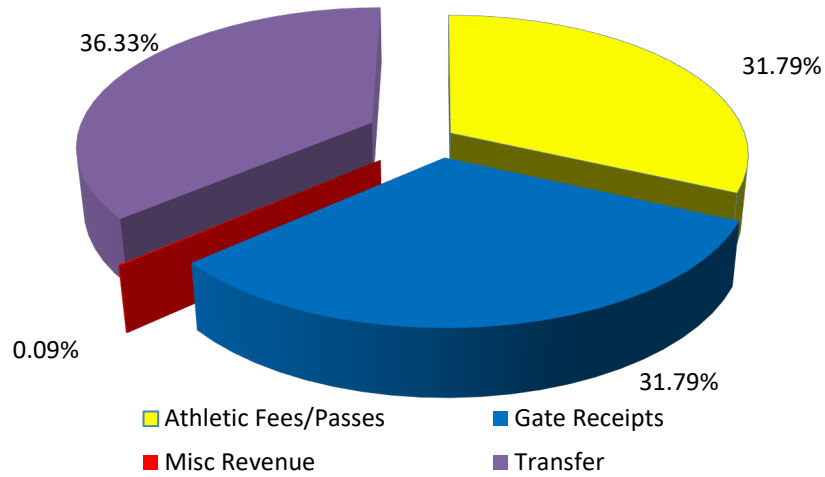
Special Revenue Funds
Physical Activities Fund

Summary Statement Physical Activities (23)

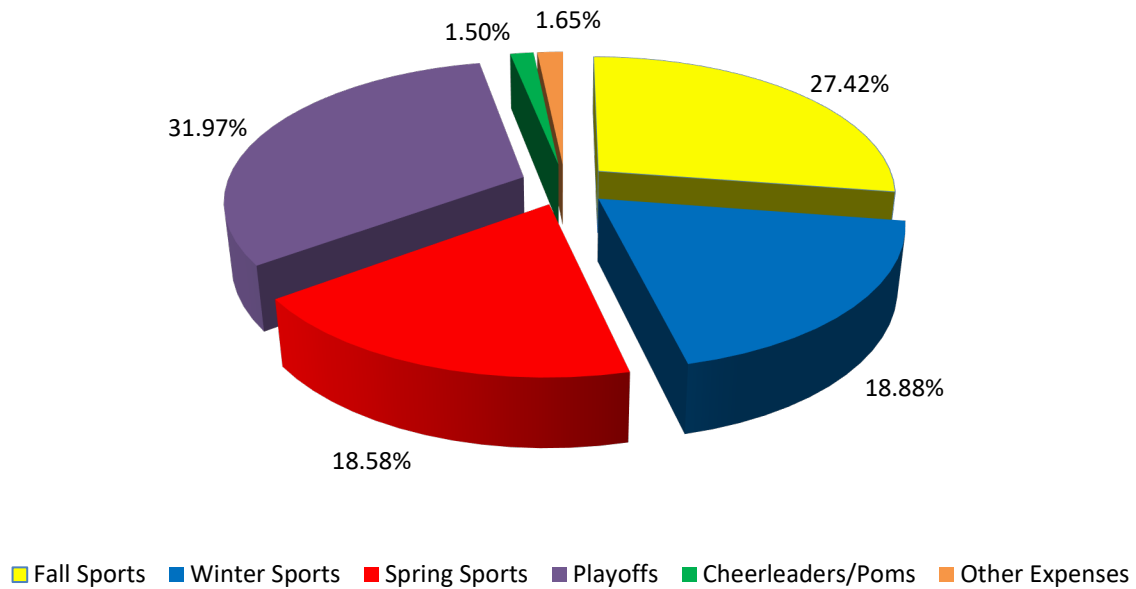
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Athletic Fees/Passes	\$299,540	\$344,833	\$347,534	\$370,556	\$350,000
Gate Receipts	127,403	311,084	307,340	405,089	350,000
Misc Revenue	36,947	15,796	16,914	(7,290)	1,000
Total Revenue	\$463,890	\$671,713	\$671,788	\$768,355	\$701,000
EXPENDITURE:					
Playoffs	\$192,153	\$228,727	\$215,271	\$219,617	\$320,000
Basketball, Girls	33,001	49,671	69,691	73,651	55,000
Cheerleader/Poms	9,939	8,494	18,032	14,538	15,000
Golf, Girls	2,687	4,516	5,484	5,707	8,000
Soccer, Girls	7,611	29,836	27,352	30,918	26,000
Softball, Girls	14,024	35,647	42,358	49,583	40,000
Swimming, Girls	2,420	3,806	6,032	6,177	12,000
Tennis, Girls	1,429	10,620	10,730	11,960	8,000
Lacrosse, Girls	6,777	23,127	20,588	16,296	27,000
Volleyball	35,006	59,007	67,853	72,242	48,000
Wrestling, Girls	6,022	9,392	18,873	25,609	12,000
Baseball	25,960	42,026	49,891	52,189	40,000
Basketball, Boys	34,717	66,145	60,446	68,715	55,000
Football	42,981	137,960	122,061	138,609	130,500
Golf, Boys	5,268	9,562	12,418	12,898	8,000
Soccer, Boys	10,389	25,347	26,555	27,510	26,000
Swimming, Boys	874	3,256	5,285	2,864	10,000
Tennis, Boys	1,256	7,771	7,862	9,693	8,000
Lacrosse, Boys	10,295	27,417	20,728	19,940	27,000
Wrestling, Boys	28,818	61,368	61,218	63,880	55,000
Cross Country	2,237	12,821	13,706	20,201	14,000
Track	22,610	50,824	41,188	52,447	40,000
Contingency	0	0	0	0	5,000
Athletic Director Travel	1,294	1,370	2,135	1,663	3,000
Catastrophic Insurance	0	0	0	0	7,500
Scholarships	191	191	741	295	1,000
Total Expenditure	\$497,959	\$908,901	\$926,498	\$997,202	\$1,001,000
Excess (Deficiency) of Revenue	(\$34,069)	(\$237,188)	(\$254,710)	(\$228,847)	(\$300,000)
Transfer from General Fund	200,000	150,000	400,000	400,000	400,000
Excess (Deficiency) of Revenue & Transfer	\$165,931	(\$87,188)	\$145,290	\$171,153	\$100,000
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,364	186,295	99,107	244,397	415,550
GAAP Basis Fund Balance (Deficit) at End of Year	\$186,295	\$99,107	\$244,397	\$415,550	\$515,550

Special Revenue Funds
Physical Activities Fund

**2024-2025 Physical Activities
Revenue Summary**



**2024-2025 Physical Activities
Expenditure Summary**



Beverage

Total Expenditure = \$103,831
Per Pupil Expenditure = \$5.21

Funds received from Coca-Cola will be distributed to schools' SBA funds per the contract, and the remainder to be spent as designated on projects and staff development opportunities.



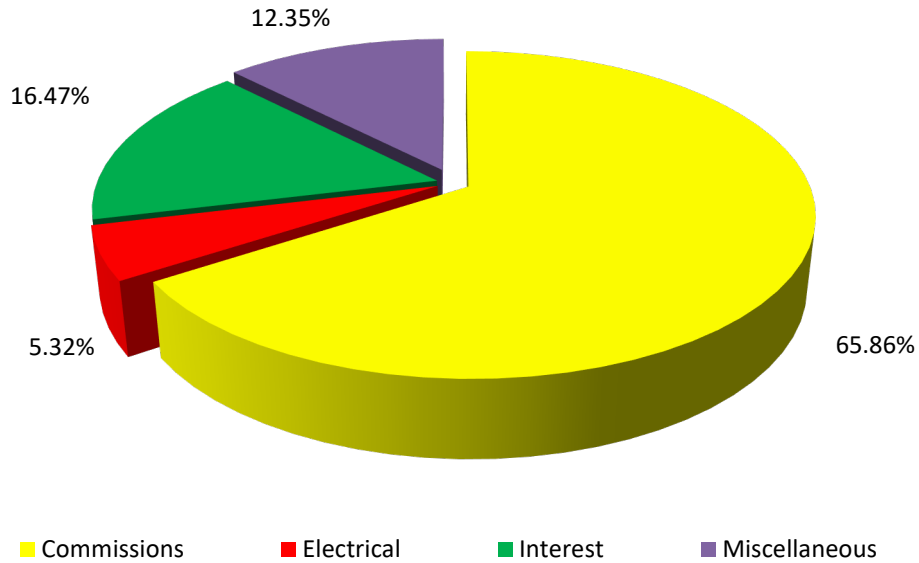
Special Revenue Funds
Beverage Fund

Summary Statement Beverage (27)

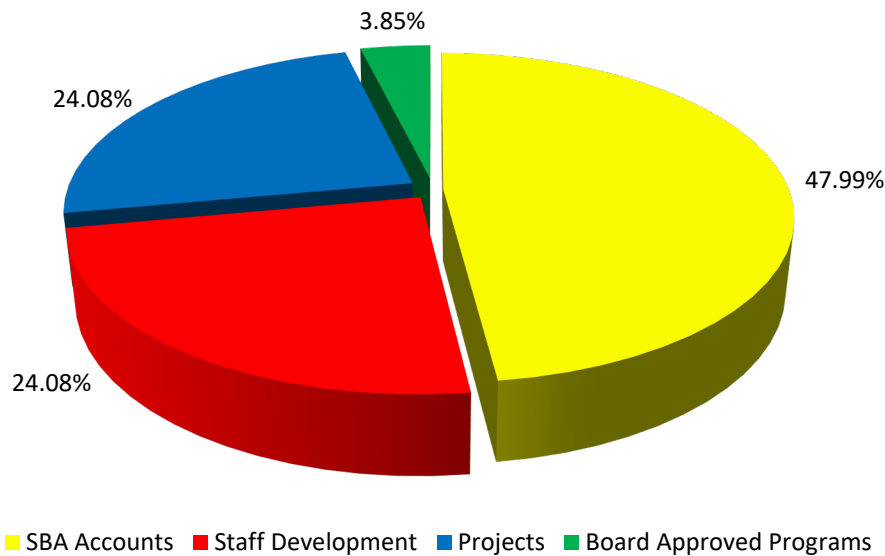
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Commissions	\$23,220	\$54,670	\$63,815	\$52,071	\$80,000
Electrical	6,300	6,300	6,468	6,384	6,468
Interest	481	800	12,355	19,304	20,000
Miscellaneous	15,000	0	15,000	15,000	15,000
Total Revenue	\$45,001	\$61,770	\$97,638	\$92,759	\$121,468
EXPENDITURE:					
SBA Accounts	\$29,100	\$23,325	\$37,158	\$51,603	\$49,831
Staff Development	1,000	2,244	3,074	3,707	25,000
Instructional Programs:					
Projects	10,484	4,937	30,266	46,726	25,000
Board Approved Programs	0	255	0	0	4,000
Total Expenditure	\$40,584	\$30,761	\$70,498	\$102,036	\$103,831
Excess (Deficiency) of Revenue	\$4,417	\$31,009	\$27,140	(\$9,277)	\$17,637
GAAP Basis Fund Balance (Deficit) at Beginning of Year	274,656	279,073	310,082	337,222	327,945
GAAP Basis Fund Balance (Deficit) at End of Year	\$279,073	\$310,082	\$337,222	\$327,945	\$345,582

Special Revenue Funds
Beverage Fund

2024-2025 Beverage Revenue Summary



2024-2025 Beverage Expenditure Summary



Student Body Activities

The Student Body Activities Fund accounts for a variety of school-based activities. Revenues include Board approved fees, donations, fundraisers, and other miscellaneous revenues collected at the schools. Primary expenditures of the fund include classroom supplies and materials, field trip costs, and costs associated with clubs and other extracurricular activities.

Total Expenditure = \$6,000,000
Per Pupil Expenditure = \$301.20



Special Revenue Funds
Student Body Activities

Summary Statement Student Body Activities (29)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Local Revenues - Student Activities	\$3,743,450	\$4,884,793	\$4,880,350	\$5,138,990	\$6,000,000
Total Revenue	\$3,743,450	\$4,884,793	\$4,880,350	\$5,138,990	\$6,000,000
EXPENDITURE:					
Student Activities	\$3,717,855	\$4,698,059	\$5,134,107	\$4,924,444	\$6,000,000
Total Expenditure	\$3,717,855	\$4,698,059	\$5,134,107	\$4,924,444	\$6,000,000
Excess (Deficiency) of Revenue	\$25,595	\$186,734	(\$253,757)	\$214,546	\$0
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,858,210	2,883,805	3,070,539	2,816,782	3,031,328
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,883,805	\$3,070,539	\$2,816,782	\$3,031,328	\$3,031,328

Beginning in fiscal year 2020-21, Governmental Accounting Standards Board (GASB) Statement No. 84 requires that Student Body Activity funds which were previously reported as Trust and Agency Funds, now be reported as Special Revenue Funds.

Bond Redemption

The Bond Redemption Fund is required by state law to provide revenue for repayment of bonded indebtedness which has been approved by the voters. Property taxes are levied each year in an amount sufficient to cover only the required principal and interest payments. These are long term obligations of the school district and by law, monies in this fund cannot be used for any purpose other than to retire voter approved debt.

Colorado Revised Statutes, Section 22-42-104, provides a maximum bonded indebtedness of "twenty percent of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the board of county commissioners."

This Bond Redemption Fund Budget Summary accounts for the property taxes received and the payment of principal and interest on the district's 2004 General Obligation Bonds (Refunded Series 2011 and 2012), 2018 General Obligation Bonds, 2022 General Obligation Bonds, and 2025 General Obligation Bonds.

The 2004 General Obligation Bonds were approved by the voters in November 2004. These bonds were approved to build two elementary schools and an 8/9 school, replace a middle school and an alternative school, and provide maintenance and upgrades to existing sites. General Obligation Refunding Bonds, Series 2011 and 2012, were subsequently issued to partially advance refund the Series 2004A bonds.

Approved by the voters in November 2017, the 2018 General Obligation Bonds were passed for priority 1 maintenance projects, the replacement of Orchard Mesa Middle School, technology upgrades, a gym at Dual Immersion Academy, an auxiliary gym at Palisade High School, and security features at schools across the district.

In November 2021, voters approved the 2022 General Obligation Bonds for a new Grand Junction High School and the remodel of some existing buildings on the site.

Series 2025 General Obligation Bonds were approved by the voters in November 2024 as a no-tax rate increase initiative due to expiring debt. The bonds were approved for repairs and maintenance at all schools, safety and security upgrades at all schools, learning environment upgrades, Special Education renovations, and major facility needs at Central High School and Fruita Monument High School. Bonds are anticipated to be issued in February 2025. As such, the interest payment for Series 2025 is an estimate at the time of budget re-adoption.

Total Expenditure = \$24,051,159
Per Pupil Expenditure = \$1,207.39



Debt Service Fund
Bond Redemption

Summary Statement Bond Redemption (31)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Local Property Taxes	\$18,166,796	\$23,146,811	\$23,235,263	\$28,261,066	\$28,516,762
Delinquent Taxes	22,836	38,071	8,694	11,199	10,000
Total Revenue	\$18,189,632	\$23,184,882	\$23,243,957	\$28,272,265	\$28,526,762
EXPENDITURE:					
Bond Principal:					
2011 Series	\$8,435,000	\$9,185,000	\$9,650,000	\$10,000,000	\$10,350,000
2012 Refinance	390,000	75,000	0	100,000	245,000
2018 Series	0	0	0	0	0
2022 Series	0	0	0	0	0
2025 Series	0	0	0	0	0
Bond Interest Coupons					
Redeemed:					
2011 Series	2,078,275	1,683,700	1,258,750	767,500	258,750
2012 Refinance	14,700	9,469	8,625	7,375	3,063
2018 Series	6,172,187	6,172,188	6,172,188	6,172,188	6,172,188
2022 Series	0	1,382,437	4,001,950	4,001,950	4,001,950
2025 Series	0	0	0	0	3,020,208
Total Expenditure	\$17,090,162	\$18,507,794	\$21,091,513	\$21,049,013	\$24,051,159
Excess (Deficiency) of Revenue	\$1,099,470	\$4,677,088	\$2,152,444	\$7,223,252	\$4,475,603
 GAAP Basis Fund Balance (Deficit) at Beginning of Year	 15,694,013	 16,793,483	 21,470,571	 23,623,015	 30,846,267
 GAAP Basis Fund Balance (Deficit) at End of Year	 \$16,793,483	 \$21,470,571	 \$23,623,015	 \$30,846,267	 \$35,321,870
Mill Levy	9.412	11.028	11.028	11.354	11.325
Net Assessed Value	\$1,923,891,560#	\$2,108,830,687@	\$2,101,430,072 ^	\$2,484,639,430·	\$2,518,036,350*

Certification of Mill Levy December 15, 2020

@Certification of Mill Levy December 14, 2021

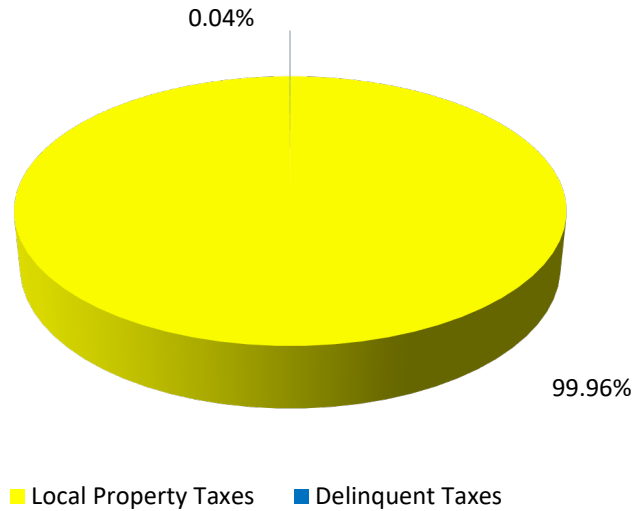
^ Certification of Mill Levy December 13, 2022

· Certification of Mill Levy January 9, 2024

*Certification of Mill Levy December 10, 2024

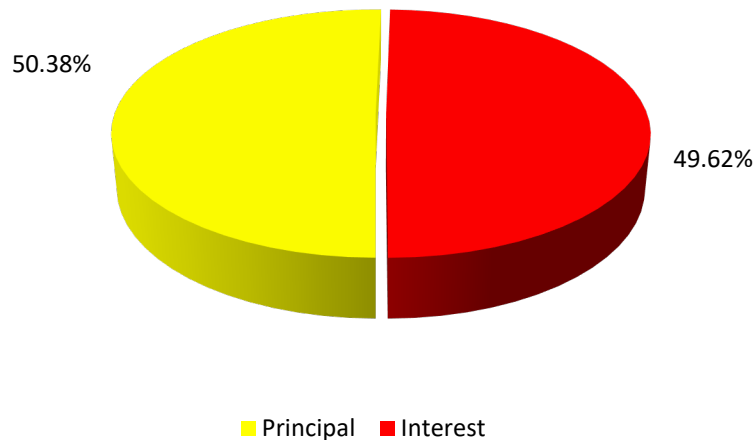
Debt Service Fund
Bond Redemption

2024-2025 Bond Redemption Revenue Summary



Colorado Revised Statute 22-45-103(b) requires that tax levies for bonded indebtedness be recorded in a Bond Redemption fund. The sole revenue in this fund is from property tax receipts. The mill levy for 2024-2025 is 11.325, based on a net assessed valuation of \$2,518,036,350.

2024-2025 Bond Redemption Expenditure Summary



The expenditures for this fund in 2024-2025 are the principal and interest payments for the series 2011 bonds remaining principal amount of \$10,350,000, the series 2012 bonds remaining principal amount of \$245,000, the series 2018 bonds remaining principal amount of \$118,500,000, the series 2022 bonds remaining principal amount of \$95,040,000, and 2025 bonds remaining principal amount of \$190,000,000. See the Debt Service amortization schedules on the following pages.

Debt Service Fund
Bond Redemption

Debt Service Schedule

Combined Schedule

Dates	Principal	Interest	Fiscal
12/1/2017	\$7,980,000.00	\$1,565,618.75	
6/1/3018		\$3,288,487.50	\$12,834,106.25
12/1/2018	\$8,265,000.00	\$4,522,925.00	
6/1/2019		\$4,381,250.00	\$17,169,175.00
12/1/2019	\$8,535,000.00	\$4,381,250.00	
6/1/2020		\$4,240,212.50	\$17,156,462.50
12/1/2020	\$8,825,000.00	\$4,240,212.50	
6/1/2021		\$4,024,950.00	\$17,090,162.50
12/1/2021	\$9,260,000.00	\$4,024,950.00	
6/1/2022		\$5,229,972.22	\$18,514,922.22
12/1/2022	\$9,650,000.00	\$5,841,381.25	
6/1/2023		\$5,600,131.25	\$21,091,512.50
12/1/2023	\$10,100,000.00	\$5,600,131.25	
6/1/2024		\$5,348,881.25	\$21,049,012.50
12/1/2024	\$10,595,000.00	\$5,348,881.25	
6/1/2025		\$5,087,068.75	\$21,030,950.00
12/01/2025	\$8,255,000.00	\$5,087,068.75	
6/1/2026		\$4,880,693.75	\$18,222,762.50
12/01/2026	\$8,670,000.00	\$4,880,693.75	
6/1/2027		\$4,663,943.75	\$18,214,637.50
12/01/2027	\$9,105,000.00	\$4,663,943.75	
6/1/2028		\$4,436,318.75	\$18,205,262.50
12/01/2028	\$9,555,000.00	\$4,436,318.75	
6/1/2029		\$4,197,443.75	\$18,188,762.50
12/01/2029	\$10,035,000.00	\$4,197,443.75	
6/1/2030		\$3,946,568.75	\$18,179,012.50
12/01/2030	\$10,535,000.00	\$3,946,568.75	
6/1/2031		\$3,683,193.75	\$18,164,762.50
12/01/2031	\$11,065,000.00	\$3,683,193.75	
6/1/2032		\$3,406,568.75	\$18,154,762.50
12/01/2032	\$11,615,000.00	\$3,406,568.75	
6/1/2033		\$3,104,475.00	\$18,126,043.75
12/01/2033	\$12,220,000.00	\$3,104,475.00	
6/1/2034		\$2,786,643.75	\$18,111,118.75
12/01/2034	\$12,855,000.00	\$2,786,643.75	
6/1/2035		\$2,452,287.50	\$18,093,931.25
12/01/2035	\$13,525,000.00	\$2,452,287.50	
6/1/2036		\$2,099,812.50	\$18,077,100.00
12/01/2036	\$14,230,000.00	\$2,099,812.50	
6/1/2037		\$1,728,737.50	\$18,058,550.00
12/01/2037	\$14,975,000.00	\$1,728,737.50	
6/1/2038		\$1,338,000.00	\$18,041,737.50
12/1/2038	\$15,755,000.00	\$1,338,000.00	
6/1/2039		\$1,022,900.00	\$18,115,900.00
12/1/2039	\$16,385,000.00	\$1,022,900.00	
6/1/2040		\$695,200.00	\$18,103,100.00
12/1/2040	\$17,040,000.00	\$695,200.00	
6/1/2041		\$354,400.00	\$18,089,600.00
12/1/2041	\$17,720,000.00	\$354,400.00	\$18,074,400.00
TOTAL	\$286,750,000.00	\$167,407,747.22	\$454,157,747.22

Debt Service Fund
Bond Redemption

Debt Service Schedule

Series 2022

Dates	Principal	Rate	Interest	Total Principal & Interest
6/1/2022			\$1,389,565.97	\$1,389,565.97
12/1/2022			\$2,000,975.00	
6/1/2023			\$2,000,975.00	\$4,001,950.00
12/1/2023			\$2,000,975.00	
6/1/2024			\$2,000,975.00	\$4,001,950.00
12/1/2024			\$2,000,975.00	
6/1/2025			\$2,000,975.00	\$4,001,950.00
12/1/2025	\$1,590,000.00	5.00%	\$2,000,975.00	
6/1/2026			\$1,961,225.00	\$5,552,200.00
12/1/2026	\$1,675,000.00	5.00%	\$1,961,225.00	
6/1/2027			\$1,919,350.00	\$5,555,575.00
12/1/2027	\$1,760,000.00	5.00%	\$1,919,350.00	
6/1/2028			\$1,875,350.00	\$5,554,700.00
12/1/2028	\$1,845,000.00	5.00%	\$1,875,350.00	
6/1/2029			\$1,829,225.00	\$5,549,575.00
12/1/2029	\$1,935,000.00	5.00%	\$1,829,225.00	
6/1/2030			\$1,780,850.00	\$5,545,075.00
12/1/2030	\$2,030,000.00	5.00%	\$1,780,850.00	
6/1/2031			\$1,730,100.00	\$5,540,950.00
12/1/2031	\$2,135,000.00	5.00%	\$1,730,100.00	
6/1/2032			\$1,676,725.00	\$5,541,825.00
12/1/2032	\$2,240,000.00	5.00%	\$1,676,725.00	
6/1/2033			\$1,620,725.00	\$5,537,450.00
12/1/2033	\$2,355,000.00	5.00%	\$1,620,725.00	
6/1/2034			\$1,561,850.00	\$5,537,575.00
12/1/2034	\$2,470,000.00	5.00%	\$1,561,850.00	
6/1/2035			\$1,500,100.00	\$5,531,950.00
12/1/2035	\$2,595,000.00	4.00%	\$1,500,100.00	
6/1/2036			\$1,448,200.00	\$5,543,300.00
12/1/2036	\$2,700,000.00	4.00%	\$1,448,200.00	
6/1/2037			\$1,394,200.00	\$5,542,400.00
12/1/2037	\$2,810,000.00	4.00%	\$1,394,200.00	
6/1/2038			\$1,338,000.00	\$5,542,200.00
12/1/2038	\$15,755,000.00	4.00%	\$1,338,000.00	
6/1/2039			\$1,022,900.00	\$18,115,900.00
12/1/2039	\$16,385,000.00	4.00%	\$1,022,900.00	
6/1/2040			\$695,200.00	\$18,103,100.00
12/1/2040	\$17,040,000.00	4.00%	\$695,200.00	
6/1/2041			\$354,400.00	\$18,089,600.00
12/1/2041	\$17,720,000.00	4.00%	\$354,400.00	\$18,074,400.00
TOTAL	\$95,040,000.00		\$62,813,190.97	\$157,853,190.97

Debt Service Fund
Bond Redemption

Debt Service Schedule

Series 2018

Dates	Principal	Rate	Interest	Total Principal & Interest
6/1/2018			\$1,851,656.25	\$1,851,656.25
12/01/2018			\$3,086,093.75	
6/1/2019			\$3,086,093.75	\$6,172,187.50
12/01/2019			\$3,086,093.75	
6/1/2020			\$3,086,093.75	\$6,172,187.50
12/01/2020			\$3,086,093.75	
6/1/2021			\$3,086,093.75	\$6,172,187.50
12/01/2021			\$3,086,093.75	
6/1/2022			\$3,086,093.75	\$6,172,187.50
12/01/2022			\$3,086,093.75	
6/1/2023			\$3,086,093.75	\$6,172,187.50
12/01/2023			\$3,086,093.75	
6/1/2024			\$3,086,093.75	\$6,172,187.50
12/01/2024			\$3,086,093.75	
6/1/2025			\$3,086,093.75	\$6,172,187.50
12/01/2025	\$6,665,000.00	5.00%	\$3,086,093.75	
6/1/2026			\$2,919,468.75	\$12,670,562.50
12/01/2026	\$6,995,000.00	5.00%	\$2,919,468.75	
6/1/2027			\$2,744,593.75	\$12,659,062.50
12/01/2027	\$7,345,000.00	5.00%	\$2,744,593.75	
6/1/2028			\$2,560,968.75	\$12,650,562.50
12/01/2028	\$7,710,000.00	5.00%	\$2,560,968.75	
6/1/2029			\$2,368,218.75	\$12,639,187.50
12/01/2029	\$8,100,000.00	5.00%	\$2,368,218.75	
6/1/2030			\$2,165,718.75	\$12,633,937.50
12/01/2030	\$8,505,000.00	5.00%	\$2,165,718.75	
6/1/2031			\$1,953,093.75	\$12,623,812.50
12/01/2031	\$8,930,000.00	5.00%	\$1,953,093.75	
6/1/2032			\$1,729,843.75	\$12,612,937.50
12/01/2032	\$9,375,000.00	5.25%	\$1,729,843.75	
6/1/2033			\$1,483,750.00	\$12,588,593.75
12/01/2033	\$9,865,000.00	5.25%	\$1,483,750.00	
6/1/2034			\$1,224,793.75	\$12,573,543.75
12/01/2034	\$10,385,000.00	5.25%	\$1,224,793.75	
6/1/2035			\$952,187.50	\$12,561,981.25
12/01/2035	\$10,930,000.00	5.50%	\$952,187.50	
6/1/2036			\$651,612.50	\$12,533,800.00
12/01/2036	\$11,530,000.00	5.50%	\$651,612.50	
6/1/2037			\$334,537.50	\$12,516,150.00
12/01/2037	\$12,165,000.00	5.50%	\$334,537.50	\$12,499,537.50
TOTAL	\$118,500,000.00		\$90,320,637.50	\$208,820,637.50

Debt Service Fund
Bond Redemption

Debt Service Schedule

Series 2012

Dates	Principal	Rate	Interest	Total Principal & Interest
12/1/2017	\$155,000.00	4.00%	\$40,243.75	\$232,387.50
6/1/2018			\$37,143.75	
12/1/2018	\$525,000.00	4.00%	\$37,143.75	\$588,787.50
6/1/2019			\$26,643.75	
12/1/2019	\$1,520,000.00	2.25%	\$26,643.75	\$1,556,187.50
6/1/2020			\$9,543.75	
12/1/2020	\$390,000.00	2.25%	\$9,543.75	\$404,700.00
6/1/2021			\$5,156.25	
12/1/2021	\$75,000.00	2.25%	\$5,156.25	\$84,468.75
6/1/2022			\$4,312.50	
12/1/2022	\$0.00		\$4,312.50	\$8,625.00
6/1/2023			\$4,312.50	
12/1/2023	\$100,000.00	2.50%	\$4,312.50	\$107,375.00
6/1/2024			\$3,062.50	
12/1/2024	\$245,000.00	2.50%	\$3,062.50	\$248,062.50
6/1/2025				
TOTAL	\$3,010,000.00		\$220,593.75	\$3,230,593.75

Debt Service Fund
Bond Redemption

Debt Service Schedule

Series 2011

Dates	Principal	Rate	Principal	Rate	Principal	Rate	Interest	Total Principal & Interest
12/1/2017	\$6,325,000.00	3.50%	\$1,500,000.00	2.00%			\$1,525,375.00	\$10,750,062.50
6/1/2018							\$1,399,687.50	
12/1/2018	\$5,040,000.00	4.00%	\$2,700,000.00	2.25%			\$1,399,687.50	\$10,408,200.00
6/1/2019							\$1,268,512.50	
12/1/2019	\$3,000,000.00	5.00%	\$3,015,000.00	2.50%	\$1,000,000.00	2.25%	\$1,268,512.50	\$9,428,087.50
6/1/2020							\$1,144,575.00	
12/1/2020	\$8,435,000.00	5.00%					\$1,144,575.00	\$10,513,275.00
6/1/2021							\$933,700.00	
12/1/2021	\$9,185,000.00	4.00%					\$933,700.00	\$10,868,700.00
6/1/2022							\$750,000.00	
12/1/2022	\$9,650,000.00	5.00%					\$750,000.00	\$10,908,750.00
6/1/2023							\$508,750.00	
12/1/2023	\$10,000,000.00	5.00%					\$508,750.00	\$10,767,500.00
6/1/2024							\$258,750.00	
12/1/2024	\$10,350,000.00	5.00%					\$258,750.00	\$10,608,750.00
6/1/2025								
TOTAL	\$61,985,000.00		\$7,215,000.00		\$1,000,000.00		\$14,053,325.00	\$84,253,325.00

Capital Project Funds Building

Building

The Building Fund is used for the construction of new schools and to extend current building capacities.



Total Expenditure = \$33,530,653
Per Pupil Expenditure = \$1,683.27

In fiscal years 2017-18 through 2021-22, this fund was used for bond supported projects approved by voters in the November 7, 2017 election, for the following specific purposes:

- Priority 1 maintenance projects across the district
- Replacing Orchard Mesa Middle School
- Technology upgrades
- Installing the first ever gym at Dual Immersion Academy
- Adding an auxiliary gym at Palisade High School
- Adding security features at schools across the district

Beginning in 2021-22, this fund is being used for the Grand Junction High School replacement approved by voters in the November 8, 2021 election. The project is scheduled to be completed by the end of 2025.

Capital Project Funds
Building

Summary Statement Building (41)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Interest Income	\$61,653	\$286,121	\$4,395,808	\$2,882,319	\$850,000
Total Revenue	\$61,653	\$286,121	\$4,395,808	\$2,882,319	\$850,000
EXPENDITURE:					
Building Construction & Improvements	\$7,631,668	\$5,510,049	\$46,643,377	\$48,821,191	\$24,302,756
Equipment	7,746,564	77,669	0	2,261,708	0
Other Capital Outlay	9,819	0	0	0	9,227,897
Construction Services	531,978	3,494,285	2,120,223	1,287,361	0
Total Expenditure	\$15,920,029	\$9,082,003	\$48,763,600	\$52,370,260	\$33,530,653
Excess (Deficiency) of Revenue	(\$15,858,376)	(\$8,795,882)	(\$44,367,792)	(\$49,487,941)	(\$32,680,653)
Sale of Bonds	\$0	\$95,040,000	\$0	\$0	\$0
Premium/Discount	0	20,523,499	0	0	0
Issuance Costs	0	(563,499)	0	0	0
Net Sale of Bonds	\$0	\$115,000,000	\$0	\$0	\$0
Excess (Deficiency) of Revenue	(\$15,858,376)	\$106,204,118	(\$44,367,792)	(\$49,487,941)	(\$32,680,653)
GAAP Basis Fund Balance (Deficit) at Beginning of Year	36,190,644	20,332,268	126,536,386	82,168,594	32,680,653
GAAP Basis Fund Balance (Deficit) at End of Year	\$20,332,268	\$126,536,386	\$82,168,594	\$32,680,653	\$0

Proceeds from bonds approved by voters in the November 7, 2017 election will be used to build a new Orchard Mesa Middle School, add gyms at Palisade High School and Dual Immersion Academy, and complete priority 1 maintenance projects, technology upgrades, and security features at schools across the District.

Proceeds from bonds approved by voters in the November 8, 2021 election will be used to build a new Grand Junction High School, which will open for the 2024-25 school year.

Capital Projects

Capital Projects Fund is funded by monies allocated pursuant to the provisions of section 22-54-105(2) CRS transferred from the General Fund. Such revenues may be supplemented by gifts, grants and donations. Per student amount to be transferred is determined each fiscal year. The amount is dependent upon state funding. Funding is then distributed to the general fund, capital projects and insurance funds.

Total Expenditure = \$6,650,115
Per Pupil Expenditure = \$333.84

According to CRS 22-45-103 (I)(c), expenditures from the fund shall be limited to long range capital outlay expenditures and shall be made only for the following purposes:

- Any acquisition of land, improvements, construction of structures or additions to existing structures, and acquisition of equipment and furnishings;
- Alterations and improvements to existing structures;
- Acquisition of a school vehicle, or other equipment;
- Any installment purchase agreements or lease agreements with an option to purchase for a period not to exceed twenty years and any lease agreement without the option to purchase;
 - Any software licensing agreement;
 - Acquisition of computer equipment.

Expenditures from the fund shall be authorized by a resolution adopted by the Board of Education at any regular or special meeting of the Board. The resolution shall specifically set forth the purpose of the expenditure; the estimated total cost of the project; the location of the structure to be constructed, added to, altered, or repaired; a description of any school buses or equipment to be purchased and where such equipment will be installed.

The budget is structured to provide authorization for expenditure of all possible funds which may be available. This includes possible balances that remain from previous projects, estimated carryover funds from the preceding year, and new revenue for the budget year. Any balance remaining upon completion of any authorized project may be encumbered for future projects which are authorized as provided in C.R.S., Section 22-45-103(c).



Capital Project Funds
Capital Projects

Summary Statement Capital Projects Fund (43)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Interest on Investments	\$25,597	\$35,413	\$591,324	\$801,118	\$800,000
Charter School Lease Payments (COP's)	707,544	709,345	798,195	745,611	704,825
COP Refunding Proceeds	6,085,000	0	0	0	0
Sale of Property	0	915,095	0	1,260,886	0
Other Local Revenue	1,495,502	714,661	3,444,586	3,783,213	535,742
Capital/Right of Use Leases	20,265	3,079,672	1,504,360	880,091	1,000,000
Total Revenue	\$8,333,908	\$5,454,186	\$6,338,465	\$7,470,919	\$3,040,567
EXPENDITURE:					
Grounds Improvement/Land	\$88,832	\$327,716	\$147,202	\$233,573	\$125,000
Buildings	571,130	1,229,088	859,487	826,607	1,337,100
Equipment	170,798	40,649	1,502,189	141,357	1,157,755
Capital/Right of Use Leases	0	3,079,672	1,504,360	880,091	1,000,000
Other Capital Outlay	194,024	128,893	89,726	1,103,344	661,751
Subtotal	\$1,024,784	\$4,806,018	\$4,102,964	\$3,184,972	\$4,281,606
CHARTER SCHOOL DEBT SERVICE:					
COP Professional Services	\$0	\$2,500	\$2,500	\$2,500	\$2,500
COP Financing Principal	255,000	270,000	285,000	300,000	315,000
COP Financing Interest	444,325	431,200	417,325	402,700	387,325
Subtotal	\$699,325	\$703,700	\$704,825	\$705,200	\$704,825
DISTRICT DEBT SERVICE:					
Lease Financing	\$226,624	\$1,670,223	\$1,247,836	\$246,360	\$1,153,592
COP Professional Services	2,500	2,500	2,500	2,500	2,500
COP Refunding Issuance Costs	90,000	0	0	0	0
COP Financing Principal/Refunding	6,295,000	0	375,000	380,000	390,000
COP Financing Interest	200,144	139,346	135,053	126,408	117,592
Subtotal	\$6,814,268	\$1,812,069	\$1,760,389	\$755,268	1,663,684
Total Expenditure	\$8,538,377	\$7,321,787	\$6,568,178	\$4,645,440	\$6,650,115
Excess (Deficiency) of Revenue	(\$204,469)	(\$1,867,601)	(\$229,713)	\$2,825,479	(\$3,609,548)
Transfer from General Fund	2,375,970	2,375,970	2,275,970	2,275,970	2,275,970
Excess (Deficiency) of Revenue & Transfer	\$2,171,501	\$508,369	\$2,046,257	\$5,101,449	(\$1,333,578)
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,213,312	15,384,813	15,893,182	17,939,439	15,976,028
Reclassification: TABOR Emergency Reserve	0	0	0	(7,064,860)	0
GAAP Basis Fund Balance (Deficit) at End of Year	\$15,384,813	\$15,893,182	\$17,939,439	\$15,976,028	\$14,642,450
Reserves/Designations:					
Restricted: TABOR Emergency Reserve	(6,388,489)	(6,227,336)	(7,064,860)	0	0
Assigned Fund Balance	\$8,996,324	\$9,665,846	\$10,874,579	\$15,976,028	\$14,642,450

TABOR Emergency Reserve reclassified to General Fund (10) from Capital Projects Fund (43) in 2023-24, per auditor recommendation.

2023-24 Actual

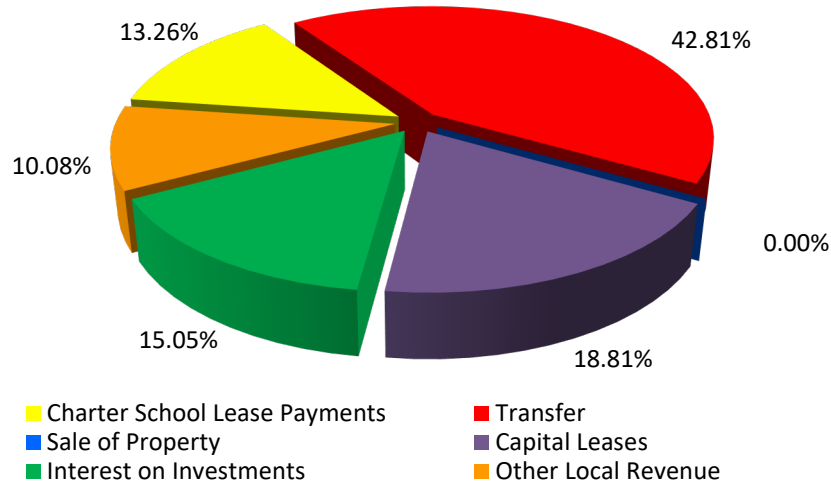
Transfer: \$195.54 X 19,310.78 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

2024-25 Re-Adopted Budget

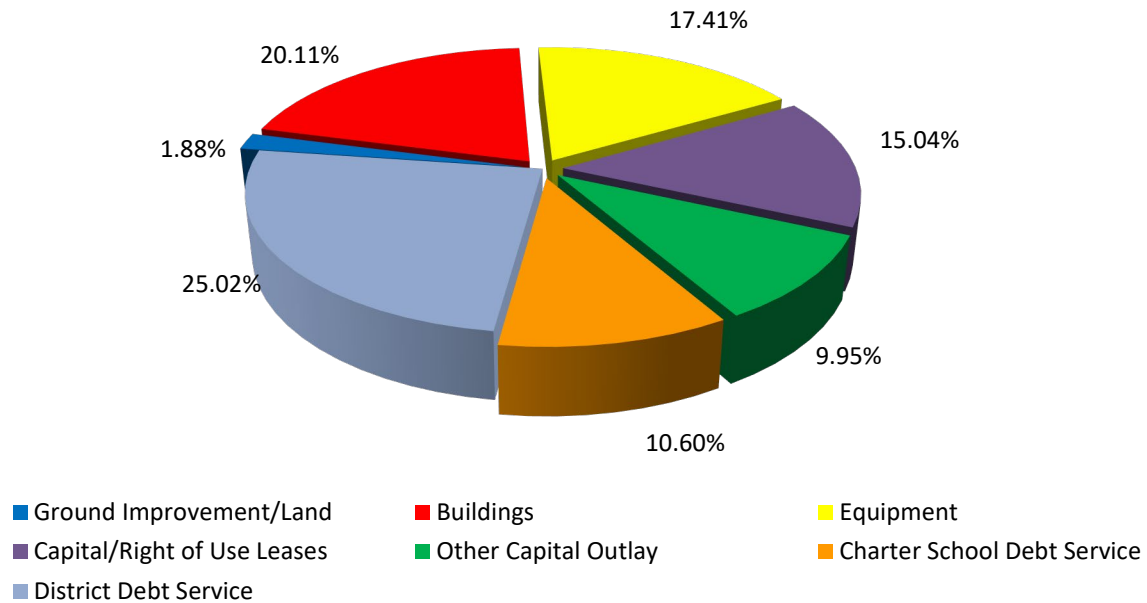
Transfer: \$199.29 X 18,947.16 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

Capital Project Funds
Capital Projects

2024-2025 Capital Projects Revenue Summary



2024-2025 Capital Projects Expenditure Summary



Capital Project Funds
Capital Project

Capital Projects 2024-2025

Request	2024-25 Adopted Projects	2024-25 Re-Adopted Projects	Net Change
Computer Lease	\$918,130	\$918,130	\$0
R-5/Summit Building COP Payment	510,092	510,092	0
Compass Office Space Lease for Hawthorne Replacement	156,804	156,804	0
CMU Lease for Truancy and Expulsion Programs	0	0	0
Activity Vehicles Lease	78,658	78,658	0
Subtotal District Contract/Lease	\$1,663,684	\$1,663,684	\$0
Juniper Ridge COP Payment	\$498,900	\$498,900	\$0
Mesa Valley Community School COP Payment	205,925	205,925	0
Subtotal Charter School Contract/Lease	\$704,825	\$704,825	\$0
Athletics	\$120,000	\$120,000	\$0
Athletics - Shot Clocks for 6 Gyms (One-Time Expense)	32,540	32,540	0
Career Center - House Project	140,000	140,000	0
Grounds - Blacktop	75,000	75,000	0
Grounds - Irrigation	50,000	50,000	0
Maintenance	1,200,000	1,000,000	(200,000)
Maintenance - Salaries/Benefits	266,179	266,179	0
Maintenance - School Capital Requests	0	230,000	230,000
Maintenance - School Capital Requests (One-Time, CDOT funds)	0	107,100	107,100
Music	35,000	35,000	0
Purchasing	25,000	25,000	0
Site Leadership - School Capital Funds	30,000	0	(30,000)
Special Ed	25,000	25,000	0
Support Services - Operations/Finance	40,000	40,000	0
Technology Services - Chromebook Repair	70,000	70,000	0
Technology Services - Projects	610,215	610,215	0
Technology Services - Salaries/Benefits	255,572	255,572	0
Transportation - Vehicles	200,000	200,000	0
Capital/Right of Use Leases (Placeholder)	1,000,000	1,000,000	0
Subtotal Other	\$4,174,506	\$4,281,606	\$107,100
Grand Total	\$6,543,015	\$6,650,115	\$107,100

Capital projects adopted in a fiscal year are expected to be completed in that same fiscal year.

Building - Juniper Ridge Community School

This Building Fund is used for the construction of new schools and expansions to current building capacities, specifically for projects at Juniper Ridge Community School.

In 2018, Certificates of Participation (COP's) were taken out on behalf of Juniper Ridge Community School. The proceeds from these COP's were used to build a new school for Juniper Ridge.

Juniper Ridge, a charter school of District 51, will be responsible for repaying the COP's. Debt service for the COP's is kept in the Capital Projects Fund.

Total Expenditure = \$0
Per Pupil Expenditure = \$0



Capital Project Funds
Building - Juniper Ridge Community School

Summary Statement Building - Juniper Ridge (44)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Interest on Investments	\$34	\$0	\$0	\$0	\$0
Total Revenue	\$34	\$0	\$0	\$0	\$0
EXPENDITURE:					
Building Construction & Improvements	\$0	\$0	\$0	\$0	\$0
Equipment	0	0	0	0	0
Other Capital Outlay	0	0	0	0	0
Construction Services	35,500	0	0	0	0
Total Expenditure	\$35,500	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenue	(\$35,466)	\$0	\$0	\$0	\$0
Certificates of Participation	\$0	\$0	\$0	\$0	\$0
Premium/Discount	0	0	0	0	0
Issuance Costs	0	0	0	0	0
Net Sale of Certificates of Participation	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenue	(\$35,466)	\$0	\$0	\$0	\$0
GAAP Basis Fund Balance (Deficit) at Beginning of Year	35,466	0	0	0	0
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0	\$0

Note: COP's taken out on behalf of Juniper Ridge Charter School to build a new school building.

Capital Project Funds Building

Building

This Building Fund is used for the construction of new schools and expansions to current building capacities, specifically for projects included in the 2025 Series bonds.

The fund will be used for bond supported projects approved by voters in the November 5, 2024 election, with the following specific purposes:

- Repairs and maintenance at all schools
- Safety and security upgrades at all schools
- Learning environment upgrades
- Special Education renovations
- Major facility needs at Central High School and Fruita Monument High School

Total Expenditure = \$5,000,000
Per Pupil Expenditure = \$251.00



Capital Project Funds
Building

Summary Statement Building (45)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Interest Income	\$0	\$0	\$0	\$0	\$3,500,000
Total Revenue	\$0	\$0	\$0	\$0	\$3,500,000
EXPENDITURE:					
Building Construction & Improvements	\$0	\$0	\$0	\$0	\$5,000,000
Equipment	0	0	0	0	0
Other Capital Outlay	0	0	0	0	0
Construction Services	0	0	0	0	0
Total Expenditure	\$0	\$0	\$0	\$0	\$5,000,000
Excess (Deficiency) of Revenue	\$0	\$0	\$0	\$0	(\$1,500,000)
Sale of Bonds	\$0	\$0	\$0	\$0	\$190,000,000
Premium/Discount	0	0	0	0	15,000,000
Issuance Costs	0	0	0	0	0
Net Sale of Bonds	\$0	\$0	\$0	\$0	\$205,000,000
Excess (Deficiency) of Revenue	\$0	\$0	\$0	\$0	\$203,500,000
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0	0	0	0
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0	\$203,500,000

Proceeds from bonds approved by voters in the November 5, 2024 election will be used to address priority repairs and maintenance, safety and security upgrades, learning environment upgrades, Special Education renovations, and major improvements at Central High School and Fruita Monument High School.

Medical Insurance

On November 11, 2003, the Board of Education approved the option to move to self-funding for employees' medical coverage. This health benefit plan for employees became effective January 1, 2004.

Self-funded plans are health plans developed and managed by the school district. The district uses a third-party administrator to support the plan. Under the self-insured arrangement, the district chooses to retain the risk rather than pass it on to an insurance company or Health Management Organization (HMO). Both the employee and employer may make monetary contributions to fund the plan, as with a traditional health insurance program.

In order to insure against catastrophic losses, the district purchases "stop loss" insurance.

Total Expenditure = \$23,232,025
Per Pupil Expenditure = \$1,166.27



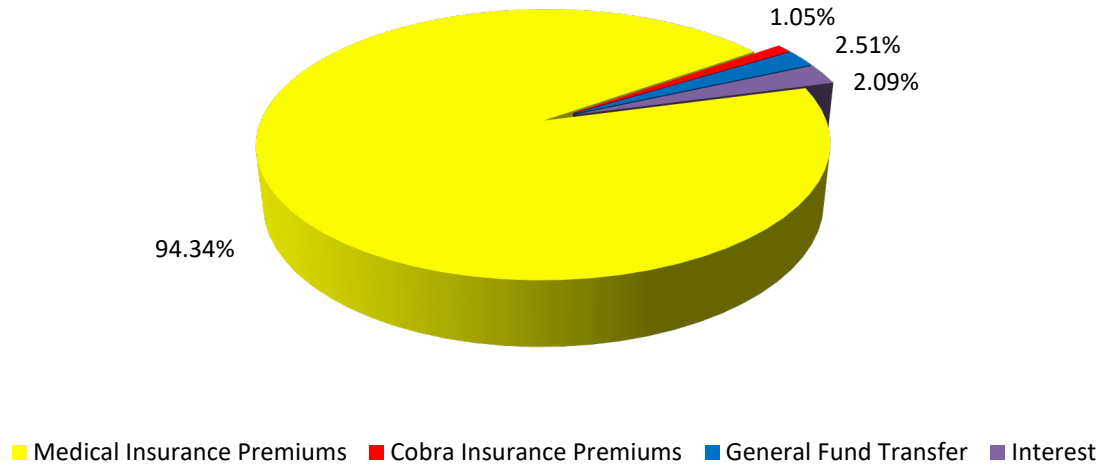
Internal Service Funds
Medical Insurance

Summary Statement Medical Insurance (62)

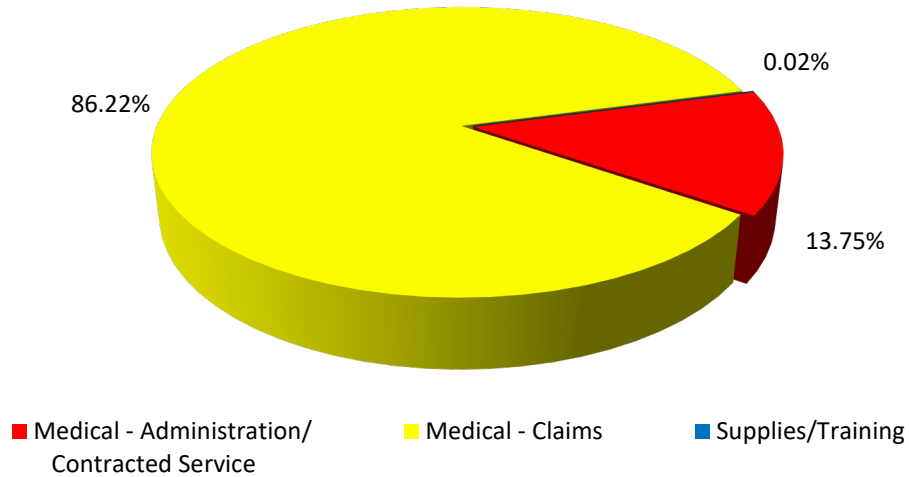
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Medical Insurance Premiums	\$19,092,296	\$22,168,948	\$22,518,396	\$22,288,950	\$22,520,239
Cobra Insurance Premiums	195,159	205,791	164,313	152,434	250,000
Interest on Investments	1,639	3,915	140,327	501,245	600,000
Total Revenue	\$19,289,094	\$22,378,654	\$22,823,036	\$22,942,629	\$23,370,239
EXPENDITURE:					
Medical - Administration/ Contracted Service	\$2,727,243	\$2,421,451	\$2,432,710	\$2,477,694	\$3,195,292
Medical - Claims	19,244,330	18,021,093	17,538,002	19,042,460	20,031,733
Miscellaneous	42,810	32,274	27,198	12,871	0
Supplies	0	0	564	0	4,000
Training	0	0	255	0	1,000
Total Expenditure	\$22,014,383	\$20,474,818	\$19,998,729	\$21,533,025	\$23,232,025
Excess (Deficiency) of Revenue	(\$2,725,289)	\$1,903,836	\$2,824,307	\$1,409,604	\$138,214
Transfer from General Fund	0	0	1,500,000	1,500,000	500,000
Excess (Deficiency) of Revenue & Transfer	(\$2,725,289)	\$1,903,836	\$4,324,307	\$2,909,604	\$638,214
GAAP Basis Fund Balance (Deficit) at Beginning of Year	3,477,852	752,563	2,656,399	6,980,706	9,890,310
GAAP Basis Fund Balance (Deficit) at End of Year	\$752,563	\$2,656,399	\$6,980,706	\$9,890,310	\$10,528,524

Internal Service Funds
Medical Insurance

2024-2025 Medical Insurance Revenue Summary



2024-2025 Medical Insurance Expenditure Summary



Dental Insurance

The Dental Insurance Fund accounts for the self-insured payment of dental expenses for District 51 employees. Premiums are recorded in this fund and used to pay the dental expenses incurred by covered employees.

Total Expenditure = \$1,355,125
Per Pupil Expenditure = \$68.03



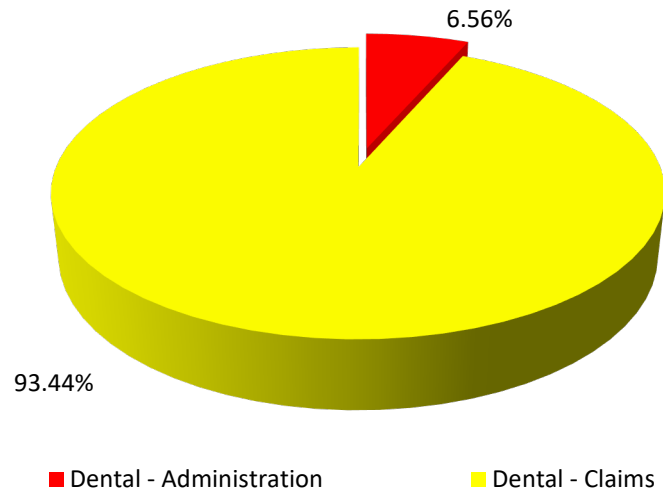
Internal Service Funds
Dental Insurance

Summary Statement Dental Insurance (63)

	2020-21	2021-22	2022-23	2023-24	2024-25 Re-Adopted Budget
	Actual	Actual	Actual	Actual	
REVENUE:					
Premiums/Contributions	\$1,295,939	\$1,273,876	\$1,205,370	\$1,191,593	\$1,360,024
Total Revenue	\$1,295,939	\$1,273,876	\$1,205,370	\$1,191,593	\$1,360,024
EXPENDITURE:					
Dental - Administration	\$130,782	\$91,202	\$73,581	\$71,371	\$88,839
Dental - Claims	1,203,064	1,086,797	1,064,166	1,173,677	1,266,286
Dental - Overfunding Payments	941,017	0	0	0	0
Total Expenditure	\$2,274,863	\$1,177,999	\$1,137,747	\$1,245,048	\$1,355,125
Excess (Deficiency) of Revenue	(\$978,924)	\$95,877	\$67,623	(\$53,455)	\$4,899
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,279,125	300,201	396,078	463,701	410,246
GAAP Basis Fund Balance (Deficit) at End of Year	\$300,201	\$396,078	\$463,701	\$410,246	\$415,145

Internal Service Funds
Dental Insurance

2024-2025 Dental Insurance Expenditure Summary



Insurance

Colorado Revised Statutes, Section 22-45-103, allows school districts to maintain a fund created solely for the management of risk related activities. The Insurance Fund is funded by a transfer from the General Fund. Activities for this fund include:

- Pure self-insurance needs for property, liability, and workers compensation
- Aggregate contributions for organized and licensed pool participation
- Accumulation of funds to meet future self-insurance needs
- Insurance premiums paid to commercial insurance firms
- Staff wellness programs
- School safety and security

Coverage for property and liability is through membership in the Colorado School Districts Self Insurance Pool. Participation in pools and associations help keep costs to the district as low as possible.

Total Expenditure = \$4,207,234
Per Pupil Expenditure = \$211.21



Internal Service Funds

Insurance

Summary Statement Insurance (64)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
REVENUE:					
Interest on Investments	\$8,826	\$13,497	\$195,530	\$258,768	\$300,000
Insurance Premium-Employee Benefits	1,305,341	943,847	924,520	1,227,051	1,385,000
Miscellaneous	11,643	36,341	38,196	23,973	12,000
Total Revenue	\$1,325,810	\$993,685	\$1,158,246	\$1,509,792	\$1,697,000
EXPENDITURE:					
Salaries and Benefits	\$766,492	\$898,090	\$1,086,875	\$1,142,986	\$1,146,505
Workers' Compensation	16,336	851,429	1,791,227	901,332	1,200,000
Insurance Premiums/Bonds	1,029,743	915,994	872,671	1,040,085	1,514,729
Uninsured Losses/Claims	435	166	0	136	1,000
Supplies/Other	85,890	119,244	169,358	454,133	190,000
Employee Assistance Program	78,088	94,689	86,430	86,950	150,000
Wellness Program	282	3,583	1,429	5	5,000
Total Expenditure	\$1,977,266	\$2,883,195	\$4,007,990	\$3,625,627	\$4,207,234
Excess (Deficiency) of Revenue	(\$651,456)	(\$1,889,510)	(\$2,849,744)	(\$2,115,835)	(\$2,510,234)
Transfer From General Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Excess (Deficiency) of Revenue & Transfer	\$848,544	(\$389,510)	(\$1,349,744)	(\$615,835)	(\$1,010,234)
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,152,252	6,000,796	5,611,286	4,261,542	3,645,707
GAAP Basis Fund Balance (Deficit) at End of Year	\$6,000,796	\$5,611,286	\$4,261,542	\$3,645,707	\$2,635,473

2023-24 Actual

Transfer: \$195.54 X 19,310.78 to Capital Projects/Insurance Reserve

Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

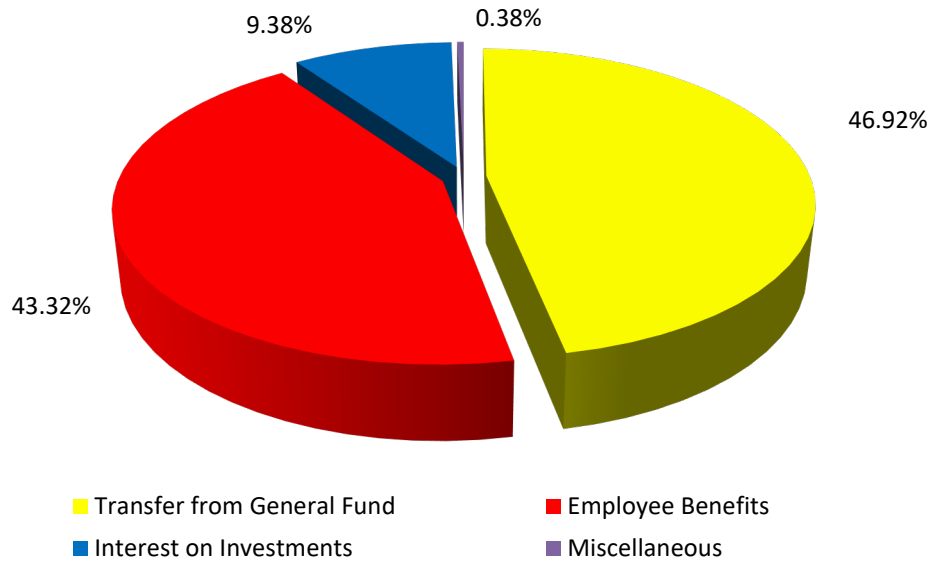
2024-25 Re-Adopted Budget

Transfer: \$199.29 X 18,947.16 to Capital Projects/Insurance Reserve

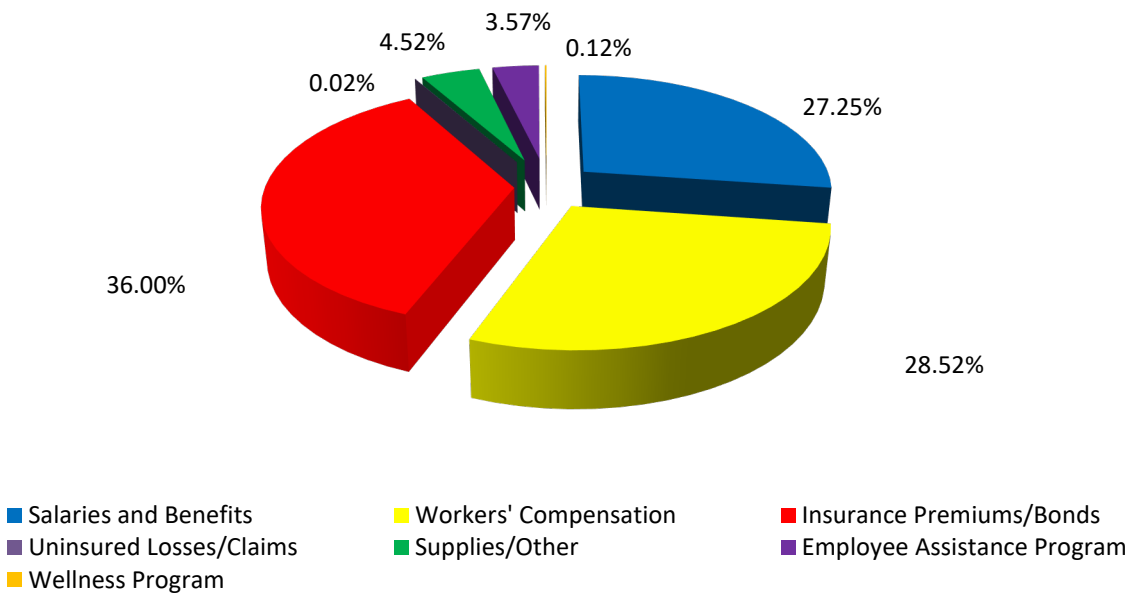
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

Internal Service Funds
Insurance

2024-2025 Insurance Revenue Summary



2024-2025 Insurance Expenditure Summary



Colorado Revised Statutes Compliance Statement

Statements to comply with C.R.S. 22-44-105(2)

A supporting explanatory schedule or statement, as needed, of sufficient detail to judge the validity thereof of anticipated revenues and proposed expenditures:

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 estimates 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 will equal or exceed budgeted expenditures and reserves.

A statement which summarizes the aggregate of revenues, appropriations, assets, and liabilities of each fund in balanced relations:

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 in the Mesa County Valley School District 51 office located at 2115 Grand Avenue, the Colorado Department of Education, or the State Auditor's office.

A disclosure of planned compliance with Section 20 of Article X of the State Constitution:

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



FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025									
Budgeted Pupil Count: 19,849.6									
Beginning Fund Balance (Includes All Reserves)									
Revenues									
Local Sources	1000 - 1999	62,655,714	7,951,960						415,550
Intermediate Sources	2000 - 2999	94,223,200	1,579,596						701,000
State Sources	3000 - 3999	350,000	-						-
Federal Sources	4000 - 4999	151,694,192	761,079						-
		78,393	7,169,215						-
Total Revenues		246,345,785	9,509,890						701,000
Total Beginning Fund Balance and Reserves									
		309,001,499	17,461,850						1,116,550
Total Allocations To/From Other Funds	5600, 5700, 5800	(12,154,826)	12,523,985						-
Transfers To/From Other Funds	5200 - 5300	(30,164)	-						-
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	-						-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)									
		296,816,509	29,985,835						1,516,550
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	99,420,257	7,550,028						-
Employee Benefits, including object 0280	0200	32,702,259	1,876,850						-
Purchased Services	0300, 0400, 0500	5,968,990	1,488,763						-
Supplies and Materials	0600	4,644,215	402,750						997,000
Property	0700	189,677	30,000						1,000
Other	0800, 0900	250,000	160,000						-
Total Instruction		143,175,398	11,508,391						998,000
Supporting Services									
Students - Program 2100									
Salaries	0100	11,380,984	-						-
Employee Benefits, including object 0280	0200	3,870,868	-						-
Purchased Services	0300, 0400, 0500	610,090	122,636						-
Supplies and Materials	0600	68,559	-						-
Property	0700	17,280	-						-
Other	0800, 0900	-	-						-
Total Students		15,947,781	122,636						-

FY2024-2025 UNIFORM BUDGET																	
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025 Budgeted Pupil Count: 19,849.6																	
	Object Source	10 General Fund	11 Charter School Fund	12 PERA On-Behalf	17 2024 Mill Levy Override	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity								
Instructional Staff - Program 2200																	
Salaries	0100	7,016,813	-	-	-	287,116	-	-	-								
Employee Benefits, including object 0280	0200	2,253,951	-	-	-	87,696	-	-	-								
Purchased Services	0300,0400,0500																
Supplies and Materials	0600	1,465,148	197,760	-	-	-	-	-	3,000								
Property	0700	111,727	-	-	-	25,000	-	-	-								
Other	0800, 0900	28,924	-	-	-	-	-	-	-								
		33,350	-	-	-	-	-	-	-								
		10,909,913	197,760	-	-	399,812	-	-	3,000								
General Administration - Program 2300, including Program 2303 and 2304																	
Salaries	0100	2,343,673	-	-	-	-	-	-	-								
Employee Benefits, including object 0280	0200	711,881	-	-	-	-	-	-	-								
Purchased Services	0300,0400,0500																
		893,738	-	-	16,500	-	-	-	-								
Supplies and Materials	0600	82,292	2,000	-	-	-	-	-	-								
Property	0700	37,567	-	-	-	-	-	-	-								
Other	0800, 0900	23,000	-	-	-	-	-	-	-								
		4,092,151	2,000	-	16,500	-	-	-	-								
School Administration - Program 2400																	
Salaries	0100	15,093,772	-	-	-	-	-	-	-								
Employee Benefits, including object 0280	0200	4,616,054	-	-	-	-	-	-	-								
Purchased Services	0300,0400,0500																
		331,072	-	-	-	-	-	-	-								
Supplies and Materials	0600	41,545	-	-	-	-	-	-	-								
Property	0700	-	163,000	-	-	-	-	-	-								
Other	0800, 0900	-	67,000	-	-	-	-	-	-								
		20,082,443	230,000	-	-	-	-	-	-								
Business Services - Program 2500, including Program 2501																	
Salaries	0100	2,013,617	-	-	-	-	-	-	-								
Employee Benefits, including object 0280	0200	659,045	-	-	-	-	-	-	-								
Purchased Services	0300,0400,0500																
		160,389	-	-	-	-	-	-	-								
Supplies and Materials	0600	106,059	-	-	-	-	-	-	-								
Property	0700	4,935	-	-	-	-	-	-	-								
Other	0800, 0900	(943,015)	2,000	-	-	-	-	-	-								
		2,001,030	2,000	-	-	-	-	-	-								
Operations and Maintenance - Program 2600																	
Salaries	0100	10,950,435	-	-	-	-	-	-	-								
Employee Benefits, including object 0280	0200	3,700,431	-	-	-	-	-	-	-								

FY2024-2025 UNIFORM BUDGET																		
MESA COUNTY VALLEY SCHOOL DISTRICT 51																		
District Code: 2000																		
Re-Adopted Budget																		
Re-Adopted: January 21, 2025																		
Budgeted Pupil Count: 19,849.6																		
		Object Source	10 General Fund	11 Charter School Fund	12 PERA On-Behalf	17 2024 Mill Levy Override	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity								
Purchased Services		0300,0400, 0500	2,059,002	177,880	-	-	-	-	-	-								
Supplies and Materials		0600	5,081,860	-	-	-	-	64,000	-	-								
Property		0700	83,322	-	-	-	-	-	-	-								
Other		0800, 0900	-	-	-	-	-	-	-	-								
Total Operations and Maintenance			21,875,050	177,880	-	-	-	64,000	-	-								
Student Transportation - Program 2700																		
Salaries		0100	152,980	-	-	-	-	-	-	-								
Employee Benefits, including object 0280		0200	52,198	-	-	-	-	-	-	-								
Purchased Services		0300,0400, 0500	7,410,732	-	-	-	-	-	-	-								
Supplies and Materials		0600	554,000	-	-	-	-	-	-	-								
Property		0700	3,000	-	-	-	-	-	-	-								
Other		0800, 0900	-	-	-	-	-	-	-	-								
Total Student Transportation			8,172,910	-	-	-	-	-	-	-								
Central Support - Program 2800, including Program 2801																		
Salaries		0100	3,529,146	-	-	-	-	-	-	-								
Employee Benefits, including object 0280		0200	1,149,098	-	-	-	-	-	-	-								
Purchased Services		0300,0400, 0500	2,771,025	98,392	-	-	-	-	-	-								
Supplies and Materials		0600	95,598	-	-	-	-	-	-	-								
Property		0700	18,700	-	-	-	-	-	-	-								
Other		0800, 0900	3,800	-	-	-	-	-	-	-								
Total Central Support			7,567,367	98,392	-	-	-	-	-	-								
Other Support - Program 2900																		
Salaries		0100	318,005	-	-	-	-	-	-	-								
Employee Benefits, including object 0280		0200	16,200	-	-	-	-	-	-	-								
Purchased Services		0300,0400, 0500	15,935	-	-	-	-	-	-	-								
Supplies and Materials		0600	-	-	-	-	-	-	-	-								
Property		0700	-	-	-	-	-	-	-	-								
Other		0800, 0900	-	-	-	-	-	-	-	-								
Total Other Support			350,140	-	-	-	-	-	-	-								
Food Service Operations - Program 3100																		
Salaries		0100	-	-	-	-	-	4,223,960	-	-								
Employee Benefits, including object 0280		0200	-	-	-	-	-	1,708,691	-	-								
Purchased Services		0300,0400, 0500	-	-	-	-	-	388,675	-	-								
Supplies and Materials		0600	-	-	-	-	-	4,949,553	-	-								
Property		0700	-	-	-	-	-	130,728	-	-								
Other		0800, 0900	-	-	-	-	-	9,700	-	-								
Total Other Support			-	-	-	-	-	11,411,307	-	-								

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025 Budgeted Pupil Count: 19,849.6									
	Object Source	10 General Fund	11 Charter School Fund	12 PERA On-Behalf	17 2024 Mill Levy Override	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity
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	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	44,232							
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Community Services		44,232	-	-	-	-	-	-	-
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		91,043,017	830,668	-	16,500	525,833	11,475,307	-	3,000

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51									
District Code: 2000									
Re-Adopted Budget									
Re-Adopted: January 21, 2025									
Budgeted Pupil Count: 19,849.6									
	Object Source	10 General Fund	11 Charter School Fund	12 PERA On-Behalf	17 2024 Mill Levy Override	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity
Property - Program 4000									
Salaries	0100	-	-	-	262,241	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	90,068	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	7,174,040	-	1,000,000	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Property		-	7,174,040	-	1,352,309	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	2,500	883,756	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	750,613	227,258	-	-	-	-	-	-
Other	0800, 0900	753,113	1,361,119	-	-	-	-	-	-
Total Other Uses		753,113	2,472,133	-	-	-	-	-	-
Total Expenditures		234,971,528	21,985,232	5,000,000	2,298,246	5,903,044	11,475,307	37,815,206	1,001,000
APPROPRIATED RESERVES									
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	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-
Total Expenditures and Reserves		234,971,528	21,985,232	5,000,000	2,298,246	5,903,044	11,475,307	37,815,206	1,001,000

FY2024-2025 UNIFORM BUDGET																			
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025 Budgeted Pupil Count: 19,849.6										Object Source	10 General Fund	11 Charter School Fund	12 PERA On-Behalf	17 2024 Mill Levy Override	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	
BUDGETED ENDING FUND BALANCE																			
Non-spendable fund balance (9900)										6710	400,000	-	-	-	-	700,000	-	-	-
Restricted fund balance (9900)										6720	-	-	-	-	-	676,834	-	-	-
TABOR 3% emergency reserve (9321)										6721	8,119,525	-	-	-	-	-	-	-	-
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										6726	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)										6727	-	-	-	-	-	-	-	-	-
Total program reserve (9328)										6728	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)										6750	49,431,304	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)										6750	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)										6760	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)										6770	3,894,152	8,000,604	-	6,956,781	1,388,272	-	-	515,550	-
Net investment in capital assets (9900)										6790	-	-	-	-	-	-	-	-	-
Restricted net position (9900)										6791	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)										6792	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance											61,844,981	8,000,604	-	6,956,781	1,388,272	1,376,834	-	515,550	-
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	No	No	Yes	No	Yes	No	No	No

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025 Budgeted Pupil Count: 19,849.6									
Beginning Fund Balance (Includes All Reserves)	Object Source	(26-29) Other Special Revenue Beverage and Student Body Activities	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	45 Building Fund	60 Internal Service Medical and Dental	64 Risk Related Activity	TOTAL
Revenues		3,359,273	30,846,267	32,680,653	15,976,028	-	10,300,556	3,645,707	177,489,717
Local Sources	1000 - 1999	6,121,468	28,526,762	850,000	3,040,567	3,500,000	24,730,263	1,697,000	172,943,895
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-	5,350,000
State Sources	3000 - 3999	-	-	-	-	-	-	-	170,205,554
Federal Sources	4000 - 4999	-	-	-	-	205,000,000	-	-	249,093,932
Total Revenues		6,121,468	28,526,762	850,000	3,040,567	208,500,000	24,730,263	1,697,000	597,593,381
Total Beginning Fund Balance and Reserves		9,480,741	59,373,029	33,530,653	19,016,595	208,500,000	35,030,819	5,342,707	775,083,098
Total Allocations To/From Other Funds	5600, 5700, 5800	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	-	-	-	2,275,970	-	500,000	1,500,000	-
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		9,480,741	59,373,029	33,530,653	21,292,565	208,500,000	35,530,819	6,842,707	775,083,098
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	-	-	-	-	-	-	-	110,816,564
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	41,058,041
Purchased Services	0300, 0400, 0500	6,010,000	-	-	-	-	-	-	53,209,396
Supplies and Materials	0600	2,000	-	-	-	-	-	-	5,101,965
Property	0700	17,000	-	-	-	-	-	-	236,677
Other	0800, 0900	49,831	-	-	-	-	-	-	459,831
Total Instruction		6,078,831	-	-	-	-	-	-	210,882,474
Supporting Services									
Students - Program 2100									
Salaries	0100	-	-	-	-	-	-	-	11,483,336
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	3,894,537
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	732,726
Supplies and Materials	0600	-	-	-	-	-	-	-	68,559
Property	0700	-	-	-	-	-	-	-	17,280
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Students		-	-	-	-	-	-	-	16,196,438

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025 Budgeted Pupil Count: 19,849.6									
Instructional Staff - Program 2200	Object Source	(26-29) Other Special Revenue Beverage and Student Body Activities	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	45 Building Fund	60 Internal Service Medical and Dental	64 Risk Related Activity	TOTAL
Salaries	0100	-	-	-	-	-	-	-	7,303,929
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	2,341,647
Purchased Services	0300, 0400, 0500	25,000	-	-	-	-	-	-	1,690,908
Supplies and Materials	0600	-	-	-	-	-	-	-	136,727
Property	0700	-	-	-	-	-	-	-	28,924
Other	0800, 0900	-	-	-	-	-	-	-	33,350
Total Instructional Staff		25,000	-	-	-	-	-	-	11,535,485
General Administration - Program 2300, including Program 2303 and 2304									
Salaries	0100	-	-	-	-	-	-	-	2,343,673
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	711,881
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	910,238
Supplies and Materials	0600	-	-	-	-	-	-	-	84,292
Property	0700	-	-	-	-	-	-	-	37,567
Other	0800, 0900	-	-	-	-	-	-	-	23,000
Total School Administration		-	-	-	-	-	-	-	4,110,651
School Administration - Program 2400									
Salaries	0100	-	-	-	-	-	-	-	15,093,772
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	4,616,054
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	331,072
Supplies and Materials	0600	-	-	-	-	-	-	-	41,545
Property	0700	-	-	-	-	-	-	-	163,000
Other	0800, 0900	-	-	-	-	-	-	-	67,000
Total School Administration		-	-	-	-	-	-	-	20,312,443
Business Services - Program 2500, including Program 2501									
Salaries	0100	-	-	-	-	-	-	787,884	2,801,501
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	270,922	929,967
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	13,750	174,139
Supplies and Materials	0600	-	-	-	-	-	-	5,000	111,059
Property	0700	-	-	-	-	-	-	17,250	22,185
Other	0800, 0900	-	-	-	-	-	-	-	(941,015)
Total Business Services		-	-	-	-	-	-	1,094,806	3,097,836
Operations and Maintenance - Program 2600									
Salaries	0100	-	-	-	-	-	-	-	10,950,435
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	3,700,431

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51									
District Code: 2000									
Re-Adopted Budget									
Re-Adopted: January 21, 2025									
Budgeted Pupil Count: 19,849.6									
	Object Source	(26-29) Other Special Revenue Beverage and Student Body Activities	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	45 Building Fund	60 Internal Service Medical and Dental	64 Risk Related Activity	TOTAL
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	1,250,729	3,487,611
Supplies and Materials	0600	-	-	-	-	-	-	-	5,145,860
Property	0700	-	-	-	-	-	-	10,000	93,322
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Operations and Maintenance		-	-	-	-	-	-	1,260,729	23,377,659
Student Transportation - Program 2700									
Salaries	0100	-	-	-	-	-	-	-	152,980
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	52,198
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	7,410,732
Supplies and Materials	0600	-	-	-	-	-	-	-	554,000
Property	0700	-	-	-	-	-	-	-	3,000
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Student Transportation		-	-	-	-	-	-	-	8,172,910
Central Support - Program 2800, including Program 2801									
Salaries	0100	-	-	-	-	-	-	64,021	3,593,167
Employee Benefits, including object 0280	0200	-	-	-	-	-	1,266,286	1,073,678	3,489,062
Purchased Services	0300, 0400, 0500	-	-	-	-	-	23,316,864	604,100	26,790,381
Supplies and Materials	0600	-	-	-	-	-	4,000	22,500	122,098
Property	0700	-	-	-	-	-	-	16,000	34,700
Other	0800, 0900	-	-	-	-	-	-	71,400	75,200
Total Central Support		-	-	-	-	-	24,587,150	1,851,699	34,104,608
Other Support - Program 2900									
Salaries	0100	-	-	-	-	-	-	-	318,005
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	16,200
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	15,935
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-	350,140
Food Service Operations - Program 3100									
Salaries	0100	-	-	-	-	-	-	-	4,223,960
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	1,708,691
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	388,675
Supplies and Materials	0600	-	-	-	-	-	-	-	4,949,553
Property	0700	-	-	-	-	-	-	-	130,728
Other	0800, 0900	-	-	-	-	-	-	-	9,700
Total Other Support		-	-	-	-	-	-	-	11,411,307

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51									
District Code: 2000									
Re-Adopted Budget									
Re-Adopted: January 21, 2025									
Budgeted Pupil Count: 19,849.6									
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	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-
Purchased Services		0300,0400,0500	-	-	-	-	-	-	44,232
Supplies and Materials		0600	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-
Total Community Services									
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									
			25,000	-	-	-	-	4,207,234	132,713,709

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51 District Code: 2000 Re-Adopted Budget Re-Adopted: January 21, 2025 Budgeted Pupil Count: 19,849.6									
Object Source	(26-29) Other Special Revenue Beverage and Student Body Activities	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	45 Building Fund	60 Internal Service Medical and Dental	64 Risk Related Activity	TOTAL	
Property - Program 4000									
Salaries	-	-	-	393,497	-	-	-	655,738	
Employee Benefits, including object 0280	-	-	-	128,254	-	-	-	218,322	
Purchased Services									
Supplies and Materials	-	-	-	70,000	-	-	-	70,000	
Property	-	-	-	140,000	-	-	-	140,000	
Other	-	-	24,302,756	3,549,855	5,000,000	-	-	41,026,651	
	-	-	-	-	-	-	-	-	
Total Property	-	-	24,302,756	4,281,606	5,000,000	-	-	42,110,711	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure									
Salaries	-	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	
Purchased Services									
Supplies and Materials	-	-	9,227,897	5,000	-	-	-	10,119,153	
Property	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
	-	24,051,159	-	2,363,509	-	-	-	227,258	
Total Other Uses	-	24,051,159	9,227,897	2,368,509	-	-	-	38,872,811	
Total Expenditures	6,103,831	24,051,159	33,530,653	6,650,115	5,000,000	24,587,150	4,207,234	424,579,705	
APPROPRIATED RESERVES									
Other Reserved Fund Balance (9900)	-	-	-	-	-	-	-	-	
Other Restricted Reserves (932X)	-	-	-	-	-	-	-	-	
Reserved Fund Balance (9100)	-	-	-	-	-	-	-	-	
District Emergency Reserve (9315)	-	-	-	-	-	-	-	-	
Reserve for TABOR 3% (9321)	-	-	-	-	-	-	-	-	
Reserve for TABOR - Multi-Year Obligations (9322)	-	-	-	-	-	-	-	-	
Total Reserves	-	-	-	-	-	-	-	-	
Total Expenditures and Reserves	6,103,831	24,051,159	33,530,653	6,650,115	5,000,000	24,587,150	4,207,234	424,579,705	

FY2024-2025 UNIFORM BUDGET									
MESA COUNTY VALLEY SCHOOL DISTRICT 51									
District Code: 2000									
Re-Adopted Budget									
Re-Adopted: January 21, 2025									
Budgeted Pupil Count: 19,849.6									
	Object Source	(26-29) Other Special Revenue Beverage and Student Body Activities	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	45 Building Fund	60 Internal Service Medical and Dental	64 Risk Related Activity	TOTAL
BUDGETED ENDING FUND BALANCE									
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	1,100,000
Restricted fund balance (9900)	6720	-	35,321,870	-	-	-	-	-	35,998,704
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	8,119,525
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	6726	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	49,431,304
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	3,376,910	-	-	14,642,450	203,500,000	10,943,669	2,635,473	232,978,579
Unassigned fund balance (9900)	6770	-	-	-	-	-	-	-	22,875,282
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-
Total Ending Fund Balance		3,376,910	35,321,870	-	14,642,450	203,500,000	10,943,669	2,635,473	350,503,394
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	No	Yes	Yes	No	No	Yes	No