

# ADAMS



Fiscal Year 2024 – 2025  
**AMENDED BUDGET**

FINANCIAL PLAN AND BUDGET





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# FINANCIAL SECTION



# GENERAL FUND

## Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$19,896,834</b>	<b>\$17,582,122</b>	<b>(\$2,314,712)</b>	<b>-11.63%</b>
<b>Revenues</b>				
Property Taxes	40,890,000	48,890,000	8,000,000	19.56%
Specific Ownership Taxes	2,000,000	2,000,000	-	0%
Other Local Sources	(100,000)	123,463	223,463	-223.46%
State Equalization	26,000,000	27,088,287	1,088,287	4.19%
State Categorical	7,317,007	7,701,549	384,542	5.26%
Federal Revenue	3,000,000	3,100,806	100,806	0%
Miscellaneous	664,000	929,288	265,288	39.95%
<b>Total Revenues</b>	<b>\$79,771,007</b>	<b>\$89,833,393</b>	<b>\$10,062,386</b>	<b>12.61%</b>
<b>Total Available Resources</b>	<b>\$99,667,841</b>	<b>\$107,415,515</b>	<b>\$7,747,674</b>	<b>7.77%</b>
<b>Expenditures</b>				
Employee Salaries	45,927,000	52,373,799	6,446,799	14.04%
Employee Benefits	13,976,121	15,014,421	1,038,300	7.43%
Purchased Services	11,583,610	13,294,172	1,710,562	14.77%
Supplies & Materials	4,854,452	4,161,194	(693,258)	-14.28%
Property	128,750	171,668	42,918	33.33%
Other	1,107,506	1,205,265	97,759	8.83%
Other Uses	240,000	240,000	-	0%
<b>Total Expenditures</b>	<b>\$77,817,439</b>	<b>\$86,460,519</b>	<b>\$8,643,080</b>	<b>11.11%</b>
<b>Transfers</b>				
Transfer to Nutrition Service Fund	-	500,000	500,000	100%
Transfer to Pupil Activity Fund	-	32,922	32,922	100%
Transfer to COP Fund	375,000	375,000	-	0%
Transfer to Capital Reserve Fund	3,500,000	7,474,777	3,974,777	113.57%
<b>Total Transfers</b>	<b>\$3,875,000</b>	<b>\$8,382,699</b>	<b>\$4,507,699</b>	<b>116.33%</b>
<b>Total Expenditures and Transfers</b>	<b>\$81,692,439</b>	<b>\$94,843,218</b>	<b>\$13,150,779</b>	<b>16.10%</b>
<b>Reserves Designated</b>				
TABOR Reserve	2,450,773	2,845,297	394,524	16.10%
Reserve for Multi-Year Obligations	-	-	-	0%
<b>Total Reserves Designated</b>	<b>\$2,450,773</b>	<b>\$2,845,297</b>	<b>\$394,524</b>	<b>16.10%</b>
<b>Total Appropriations</b>	<b>\$81,692,439</b>	<b>\$94,843,218</b>	<b>\$13,545,303</b>	<b>16.58%</b>
<b>Unassigned Reserve</b>	<b>\$15,524,629</b>	<b>\$9,727,000</b>	<b>(\$5,797,629)</b>	<b>-37.34%</b>

## GENERAL FUND | BOARD OF EDUCATION

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>BOARD OF EDUCATION</b>				
Salaries	56,986	-	(56,986)	-100.00%
Benefits	16,925	-	(16,925)	-100.00%
Purchased Professional and Technical Services	154,200	166,906	12,706	8.24%
Purchased Property Services	-	-	-	0%
Other Purchased Services	44,000	35,372	(8,628)	-19.61%
Supplies	14,000	12,853	(1,147)	-8.19%
Property	-	-	-	0%
Other Objects	20,000	17,069	(2,931)	-14.66%
<b>Total Board of Education</b>	<b>\$306,111</b>	<b>\$232,200</b>	<b>(\$73,911)</b>	<b>-24.15%</b>

## GENERAL FUND | LEGAL SERVICES

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>LEGAL SERVICES</b>				
Salaries	285,960	265,840	(20,120)	-7.04%
Benefits	88,708	81,170	(7,538)	-8.50%
Purchased Professional and Technical Services	51,000	51,000	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	7,500	7,500	-	0%
Supplies	7,500	6,500	(1,000)	-13.33%
Property	-	-	-	0%
Other Objects	-	1,000	1,000	100%
<b>Total Legal Services</b>	<b>\$440,668</b>	<b>\$413,010</b>	<b>(\$27,658)</b>	<b>-6.28%</b>

# GENERAL FUND | OFFICE OF SUPERINTENDENT

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>OFFICE OF SUPERINTENDENT</b>				
Salaries	518,960	430,126	(88,834)	-17.12%
Benefits	145,232	114,174	(31,058)	-21.39%
Purchased Professional and Technical Services	5,000	2,722	(2,278)	-45.56%
Purchased Property Services	3,650	7,619	3,969	108.74%
Other Purchased Services	16,100	24,008	7,908	49.12%
Supplies	31,000	27,104	(3,896)	-12.57%
Property	2,250	1,548	(702)	-31.20%
Other Objects	5,000	-	(5,000)	-100.00%
<b>Total Office of Superintendent</b>	<b>\$727,192</b>	<b>\$607,301</b>	<b>(\$119,891)</b>	<b>-16.49%</b>

## GENERAL FUND | DIVISION OF BUSINESS SUPPORT SERVICES

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>DIVISION OF BUSINESS SUPPORT SERVICES</b>				
Salaries	616,458	663,004	46,546	7.55%
Benefits	176,153	180,094	3,941	2.24%
Purchased Professional and Technical Services	45,560	65,560	20,000	43.90%
Purchased Property Services	65,151	76,191	11,040	16.95%
Other Purchased Services	2,884,103	2,677,773	(206,330)	-7.15%
Supplies	91,649	84,053	(7,596)	-8.29%
Property	4,500	4,500	-	0%
Other Objects	1,500	1,050	(450)	-30.00%
<b>Total Division of Business Support Services</b>	<b>\$3,885,074</b>	<b>\$3,752,225</b>	<b>(\$132,849)</b>	<b>-3.42%</b>

## GENERAL FUND | COMMUNITY ENGAGEMENT & SIS

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>COMMUNITY ENGAGEMENT &amp; SIS</b>				
Salaries	53,038	-	(53,038)	-100.00%
Benefits	17,449	-	(17,449)	-100.00%
Purchased Professional and Technical Services	5,000	5,000	-	0%
Purchased Property Services	1,000	1,000	-	0%
Other Purchased Services	7,000	14,000	7,000	100.00%
Supplies	42,000	28,000	(14,000)	-33.33%
Property	-	-	-	0%
Other Objects	3,000	10,000	7,000	233.33%
Other Uses of Funds	-	-	-	0%
<b>Total Community Engagement &amp; SIS</b>	<b>\$128,487</b>	<b>\$58,000</b>	<b>(\$70,487)</b>	<b>-54.86%</b>

## GENERAL FUND | ENROLLMENT - REGISTRATION

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>ENROLLMENT - REGISTRATION</b>				
Salaries	322,159	388,878	66,719	20.71%
Benefits	111,302	125,153	13,851	12.44%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	1,200	4,500	3,300	275.00%
Supplies	10,000	17,000	7,000	70.00%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Enrollment - Registration</b>	<b>\$444,661</b>	<b>\$535,531</b>	<b>\$90,870</b>	<b>20.44%</b>

## GENERAL FUND | TRUANCY & EXPULSION SCHOOL

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>TRUANCY &amp; EXPULSION SCHOOL</b>				
Salaries	6,587	34,735	28,148	427.33%
Benefits	1,511	15,763	14,252	943.22%
Purchased Professional and Technical Services	18,000	15,000	(3,000)	-16.67%
Purchased Property Services	70	70	-	0%
Other Purchased Services	-	3,000	3,000	100%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Truancy &amp; Expulsion School</b>	<b>\$26,168</b>	<b>\$68,568</b>	<b>\$42,400</b>	<b>162.03%</b>

## GENERAL FUND | HOPE CENTER

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>HOPE CENTER</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	265	265	100%
Other Purchased Services	-	-	-	0%
Supplies	-	5,000	5,000	100%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Truancy &amp; Expulsion School</b>	<b>\$ -</b>	<b>\$5,265</b>	<b>\$5,265</b>	<b>100%</b>

## GENERAL FUND | MAINTENANCE OF PLANT

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>MAINTENANCE OF PLANT</b>				
Salaries	1,106,130	1,075,664	(30,466)	-2.75%
Benefits	339,557	329,556	(10,001)	-2.95%
Purchased Professional and Technical Services	1,000	-	(1,000)	-100.00%
Purchased Property Services	182,500	211,164	28,664	15.71%
Other Purchased Services	-	-	-	0%
Supplies	108,542	77,532	(31,010)	-28.57%
Property	1,000	6,000	5,000	500.00%
Other Objects	-	-	-	0%
<b>Total Maintenance of Plant</b>	<b>\$1,738,729</b>	<b>\$1,699,916</b>	<b>(\$38,813)</b>	<b>-2.23%</b>

# GENERAL FUND | MAINTENANCE OF GROUNDS

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>MAINTENANCE OF GROUNDS</b>				
Salaries	354,396	511,873	157,477	44.44%
Benefits	110,987	151,399	40,412	36.41%
Purchased Professional and Technical Services	25,000	8,000	(17,000)	-68.00%
Purchased Property Services	55,000	91,500	36,500	66.36%
Other Purchased Services	1,000	1,000	-	0%
Supplies	39,600	27,800	(11,800)	-29.80%
Property	5,000	5,000	-	0%
Other Objects	-	-	-	0%
<b>Total Maintenance of Grounds</b>	<b>\$590,983</b>	<b>\$796,572</b>	<b>\$205,589</b>	<b>34.79%</b>

# GENERAL FUND | OPERATION OF PLANT

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>OPERATION OF PLANT</b>				
Salaries	188,531	297,480	108,949	57.79%
Benefits	63,891	104,737	40,846	63.93%
Purchased Professional and Technical Services	22,000	-	(22,000)	-100.00%
Purchased Property Services	30,581	44,281	13,700	44.80%
Other Purchased Services	-	-	-	0%
Supplies	61,000	69,300	8,300	13.61%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Operation of Plant</b>	<b>\$366,003</b>	<b>\$515,798</b>	<b>\$149,795</b>	<b>40.93%</b>

## GENERAL FUND | TRANSPORTATION

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>TRANSPORTATION</b>				
Salaries	1,311,210	1,258,780	(52,430)	-4.00%
Benefits	462,743	456,661	(6,082)	-1.31%
Purchased Professional and Technical Services	17,000	15,500	(1,500)	-8.82%
Purchased Property Services	25,000	35,500	10,500	42.00%
Other Purchased Services	40,150	86,500	46,350	115.44%
Supplies	302,477	297,577	(4,900)	-1.62%
Property	20,000	13,500	(6,500)	-32.50%
Other Objects	400	1,450	1,050	262.50%
<b>Total Transportation</b>	<b>\$2,178,980</b>	<b>\$2,165,468</b>	<b>(\$13,512)</b>	<b>-0.62%</b>

## GENERAL FUND | INFORMATION TECHNOLOGY

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>INFORMATION TECHNOLOGY</b>				
Salaries	711,713	834,678	122,965	17.28%
Benefits	219,070	255,967	36,897	16.84%
Purchased Professional and Technical Services	31,945	37,300	5,355	16.76%
Purchased Property Services	-	-	-	0%
Other Purchased Services	2,549	1,800	(749)	-29.38%
Supplies	8,000	3,500	(4,500)	-56.25%
Property	5,000	4,794	(206)	-4.12%
Other Objects	3,400	3,500	100	2.94%
<b>Total Information Technology</b>	<b>\$981,677</b>	<b>\$1,141,539</b>	<b>\$159,862</b>	<b>16.28%</b>

# GENERAL FUND | WIDE AREA NETWORK - TECHNOLOGY

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>WIDE AREA NETWORK - TECHNOLOGY</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	836,030	836,030	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Wide Area Network</b>	<b>\$836,030</b>	<b>\$836,030</b>	<b>\$ -</b>	<b>0%</b>

# GENERAL FUND | STUDENT RECORD SYSTEM - TECHNOLOGY

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>STUDENT RECORD SYSTEM - TECHNOLOGY</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	115,540	115,540	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Student Record System</b>	<b>\$115,540</b>	<b>\$115,540</b>	<b>\$ -</b>	<b>0%</b>

## GENERAL FUND | DIVISION OF FINANCIAL SERVICES

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>DIVISION OF FINANCIAL SERVICES</b>				
Salaries	774,265	699,061	(75,204)	-9.71%
Benefits	244,793	185,598	(59,195)	-24.18%
Purchased Professional and Technical Services	245,945	261,610	15,665	6.37%
Purchased Property Services	500	500	-	0%
Other Purchased Services	4,000	6,000	2,000	50.00%
Supplies	7,000	7,000	-	0%
Property	4,500	2,500	(2,000)	-44.44%
Other Objects	2,500	2,500	-	0%
<b>Total Division of Financial Services</b>	<b>\$1,283,503</b>	<b>\$1,164,769</b>	<b>(\$118,734)</b>	<b>-9.25%</b>

## GENERAL FUND | FEDERAL PROGRAMS

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>FEDERAL PROGRAMS</b>				
Salaries	61,131	150,131	89,000	145.59%
Benefits	18,943	42,410	23,467	123.88%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	3,000	4,210	1,210	40.33%
Supplies	5,500	7,464	1,964	35.71%
Property	1,000	1,000	-	0%
Other Objects	1,000	225	(775)	-77.50%
<b>Total Federal Programs</b>	<b>\$90,574</b>	<b>\$205,440</b>	<b>\$114,866</b>	<b>126.82%</b>

## GENERAL FUND | WAREHOUSE SERVICES

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>WAREHOUSE SERVICES</b>				
Salaries	103,323	111,951	8,628	8.35%
Benefits	35,665	39,137	3,472	9.74%
Purchased Professional and Technical Services	496	1,173	677	136.49%
Purchased Property Services	100	81	(19)	-19.00%
Other Purchased Services	7,000	6,028	(972)	-13.89%
Supplies	28,000	28,376	376	1.34%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Warehouse Services</b>	<b>\$174,584</b>	<b>\$186,746</b>	<b>\$12,162</b>	<b>6.97%</b>

## GENERAL FUND | NUTRITIONAL SERVICES FUND

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>NUTRITIONAL SERVICES FUND</b>				
Salaries	6,647	6,747	100	1.50%
Benefits	2,233	2,322	89	3.99%
Purchased Professional and Technical Services	35,000	-	(35,000)	-100.00%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Nutrition Services</b>	<b>\$43,880</b>	<b>\$9,069</b>	<b>(\$34,811)</b>	<b>-79.33%</b>

# GENERAL FUND | PRINTING AND DUPLICATING

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>PRINTING AND DUPLICATING</b>				
Salaries	79,122	60,947	(18,175)	-22.97%
Benefits	18,198	14,052	(4,146)	-22.78%
Purchased Professional and Technical Services	19,122	20,972	1,850	9.67%
Purchased Property Services	2,000	2,000	-	0%
Other Purchased Services	-	150	150	100%
Supplies	20,000	13,000	(7,000)	-35.00%
Property	-	5,000	5,000	100%
Other Objects	120,000	120,000	-	0%
<b>Total Printing and Duplicating</b>	<b>\$258,442</b>	<b>\$236,121</b>	<b>(\$22,321)</b>	<b>-8.64%</b>

# GENERAL FUND | PUBLIC RELATIONS

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>PUBLIC RELATIONS</b>				
Salaries	584,141	325,140	(259,001)	-44.34%
Benefits	161,292	103,144	(58,148)	-36.05%
Purchased Professional and Technical Services	68,434	62,817	(5,617)	-8.21%
Purchased Property Services	500	900	400	80.00%
Other Purchased Services	1,500	1,500	-	0%
Supplies	5,100	10,092	4,992	97.88%
Property	-	-	-	0%
Other Objects	1,000	1,225	225	22.50%
<b>Total Public Relations</b>	<b>\$821,967</b>	<b>\$504,818</b>	<b>(\$317,149)</b>	<b>-38.58%</b>

# GENERAL FUND | DIVISION OF HUMAN RESOURCES

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>DIVISION OF HUMAN RESOURCES</b>				
Salaries	989,804	1,194,235	204,431	20.65%
Benefits	226,826	236,848	10,022	4.42%
Purchased Professional and Technical Services	563,000	913,000	350,000	62.17%
Purchased Property Services	-	-	-	0%
Other Purchased Services	12,000	22,300	10,300	85.83%
Supplies	6,350	6,634	284	4.47%
Property	-	-	-	0%
Other Objects	10,500	10,500	-	0%
<b>Total Division of Human Resources</b>	<b>\$1,808,480</b>	<b>\$2,383,517</b>	<b>\$575,037</b>	<b>31.80%</b>

## GENERAL FUND | STUDENT SERVICES

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>STUDENT SERVICES</b>				
Salaries	65,188	-	(65,188)	-100.00%
Benefits	28,758	-	(28,758)	-100.00%
Purchased Professional and Technical Services	386,000	386,000	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Student Services</b>	<b>\$479,946</b>	<b>\$386,000</b>	<b>(\$93,946)</b>	<b>-19.57%</b>

## GENERAL FUND | SCHOOL INNOVATION & EQUITY

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>SCHOOL INNOVATION &amp; EQUITY</b>				
Salaries	1,500,360	1,406,110	(94,250)	-6.28%
Benefits	444,660	413,235	(31,425)	-7.07%
Purchased Professional and Technical Services	20,000	38,500	18,500	92.50%
Purchased Property Services	450	-	(450)	-100.00%
Other Purchased Services	2,300	700	(1,600)	-69.57%
Supplies	25,650	9,100	(16,550)	-64.52%
Property	-	-	-	0%
Other Objects	1,600	1,700	100	6.25%
<b>Total School Innovation &amp; Equity</b>	<b>\$1,995,020</b>	<b>\$1,869,345</b>	<b>(\$125,675)</b>	<b>-6.30%</b>

## GENERAL FUND | SPECIAL EDUCATION

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>SPECIAL EDUCATION</b>				
Salaries	1,178,679	1,258,472	79,793	6.77%
Benefits	363,366	391,965	28,599	7.87%
Purchased Professional and Technical Services	1,284,000	1,540,300	256,300	19.96%
Purchased Property Services	1,300	2,455	1,155	88.85%
Other Purchased Services	29,800	29,005	(795)	-2.67%
Supplies	217,400	72,789	(144,611)	-66.52%
Property	10,000	6,726	(3,274)	-32.74%
Other Objects	5,200	4,825	(375)	-7.21%
Other Uses of Funds	240,000	240,000	-	0%
<b>Total Special Education</b>	<b>\$3,329,745</b>	<b>\$3,546,537</b>	<b>\$216,792</b>	<b>6.51%</b>

## GENERAL FUND | ELPA

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>ELPA</b>				
Salaries	92,194	91,000	(1,194)	-1.30%
Benefits	21,112	20,700	(412)	-1.95%
Purchased Professional and Technical Services	35,000	99,561	64,561	184.46%
Purchased Property Services	-	-	-	0%
Other Purchased Services	7,000	2,000	(5,000)	-71.43%
Supplies	130,061	69,500	(60,561)	-46.56%
Property	-	-	-	0%
Other Objects	3,000	4,000	1,000	33.33%
<b>Total ELPA</b>	<b>\$288,367</b>	<b>\$286,761</b>	<b>(\$1,606)</b>	<b>-0.56%</b>

# GENERAL FUND | KIDS FIRST

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>KIDS FIRST</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	52,342	52,987	645	1.23%
Other Purchased Services	591	750	159	26.90%
Supplies	2,772	3,400	628	22.66%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Kids First</b>	<b>\$55,705</b>	<b>\$57,137</b>	<b>\$1,432</b>	<b>2.57%</b>

## GENERAL FUND | LEARNING SERVICES

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>LEARNING SERVICES</b>				
Salaries	1,317,153	1,004,659	(312,494)	-23.72%
Benefits	380,830	276,190	(104,640)	-27.48%
Purchased Professional and Technical Services	855,658	930,658	75,000	8.77%
Purchased Property Services	1,000	1,000	-	0%
Other Purchased Services	77,350	2,350	(75,000)	-96.96%
Supplies	1,393,500	1,393,500	-	0%
Property	-	-	-	0%
Other Objects	10,500	10,500	-	0%
<b>Total Learning Services</b>	<b>\$4,035,991</b>	<b>\$3,618,857</b>	<b>(\$417,134)</b>	<b>-10.34%</b>

## GENERAL FUND | CTE

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>CTE</b>				
Salaries	247,865	226,761	(21,104)	-8.51%
Benefits	70,204	65,607	(4,597)	-6.55%
Purchased Professional and Technical Services	10,850	37,325	26,475	244.01%
Purchased Property Services	-	-	-	0%
Other Purchased Services	7,500	54,900	47,400	632.00%
Supplies	94,000	106,000	12,000	12.77%
Property	-	-	-	0%
Other Objects	6,000	6,000	-	0%
<b>Total CTE</b>	<b>\$436,419</b>	<b>\$496,593</b>	<b>\$60,174</b>	<b>13.79%</b>

## GENERAL FUND | GIFTED PROGRAM

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>GIFTED PROGRAM</b>				
Salaries	57,264	99,935	42,671	74.52%
Benefits	17,331	27,478	10,147	58.55%
Purchased Professional and Technical Services	15,157	14,077	(1,080)	-7.13%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	8,902	8,902	100%
Supplies	6,000	14,254	8,254	137.57%
Property	-	-	-	0%
Other Objects	5,401	3,838	(1,563)	-28.94%
<b>Total Gifted Program</b>	<b>\$101,153</b>	<b>\$168,484</b>	<b>\$67,331</b>	<b>66.56%</b>

## GENERAL FUND | STUDENT ASSESSMENT

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>STUDENT ASSESSMENT</b>				
Salaries	53,565	35,000	(18,565)	-34.66%
Benefits	15,051	10,200	(4,851)	-32.23%
Purchased Professional and Technical Services	205,560	205,560	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	3,850	3,850	-	0%
Supplies	3,500	3,500	-	0%
Property	2,000	2,000	-	0%
Other Objects	1,200	1,200	-	0%
<b>Total Student Assessment</b>	<b>\$284,726</b>	<b>\$261,310</b>	<b>(\$23,416)</b>	<b>-8.22%</b>

# GENERAL FUND | ADULT EDUCATION PROGRAM

## Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>ADULT EDUCATION PROGRAM</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	100,000	100,000	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Student Assessment</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$ -</b>	<b>0%</b>

## GENERAL FUND | DISTRICTWIDE - INSTRUCTIONAL

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>DISTRICTWIDE - INSTRUCTIONAL</b>				
Salaries	-	2,000	2,000	100%
Benefits	-	458	458	100%
Purchased Professional and Technical Services	2,000,000	2,000,000	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Districtwide Instructional</b>	<b>\$2,000,000</b>	<b>\$2,002,458</b>	<b>\$2,458</b>	<b>0.12%</b>

## GENERAL FUND | DISTRICT-WIDE COSTS

### Forecast of Expenditures by Object

	ADOPTED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>DISTRICT-WIDE COSTS</b>				
Salaries	505,353	8,637,000	8,131,647	1609.10%
Benefits	218,267	2,212,600	1,994,333	913.71%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	20,000	397,501	377,501	1887.51%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	16,267,919	10,572,133	(5,695,786)	-35.01%
<b>Total District-Wide Costs</b>	<b>\$17,011,539</b>	<b>\$21,819,234</b>	<b>\$4,807,695</b>	<b>28.26%</b>

## NUTRITION SERVICES FUND

### Forecast of Revenues by Source and Expenditures by Object

The Nutrition Services Fund receives state and federal funding for the District school breakfast/lunch program.

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$300,000</b>	<b>\$44,228</b>	<b>(\$255,772)</b>	<b>-85.3%</b>
<b>Revenues</b>				
Local Revenue	13,215	16,975	3,760	28.5%
State Categorical	388,467	70,889	(317,578)	-81.8%
Federal Revenue	3,000,613	3,704,400	703,787	23.5%
Transfer In From Other Funds	-	500,000	500,000	100%
<b>Total Revenues</b>	<b>\$3,402,295</b>	<b>\$4,292,264</b>	<b>\$889,969</b>	<b>26.2%</b>
<b>Total Available Resources</b>	<b>\$3,702,295</b>	<b>\$4,336,492</b>	<b>\$634,197</b>	<b>17.1%</b>
<b>Expenditures</b>				
Employee Salaries	1,719,868	1,776,148	56,280	3.3%
Employee Benefits	325,538	554,922	229,384	70.5%
Purchased Services	20,500	103,810	83,310	406.4%
Supplies & Materials	1,449,500	1,399,560	(49,940)	-3.4%
Property	-	-	-	0%
Other	186,889	502,052	315,163	168.6%
<b>Total Expenditures</b>	<b>\$3,702,295</b>	<b>\$4,336,492</b>	<b>\$634,197</b>	<b>17.1%</b>
<b>Total Appropriations</b>	<b>\$3,702,295</b>	<b>\$4,336,492</b>	<b>\$634,197</b>	<b>17.1%</b>

## GOVERNMENT DESIGNATED GRANTS FUND

### Forecast of Revenues by Source and Expenditures by Object

The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from Title, IDEA B, and Medicaid in fiscal year 2025.

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$16,298	\$16,298	100%
<b>Revenues</b>				
Local Revenue	-	5,668		100%
State Categorical	1,394,023	2,895,490	1,501,467	107.71%
Federal Revenue	7,053,506	9,525,388	2,471,882	35.04%
Transfer In From Other Funds	-	-	-	0%
Miscellaneous	-	-	-	0%
<b>Total Revenues</b>	<b>\$8,447,529</b>	<b>\$12,426,546</b>	<b>\$3,979,017</b>	<b>47.10%</b>
<b>Total Available Resources</b>	<b>\$8,447,529</b>	<b>\$12,442,844</b>	<b>\$3,995,315</b>	<b>47.30%</b>
<b>Expenditures</b>				
Employee Salaries	2,330,284	3,862,935	1,532,651	65.77%
Employee Benefits	818,983	1,285,875	466,892	57.01%
Purchased Services	4,950,945	4,837,861	(113,084)	-2.28%
Supplies & Materials	129,127	839,685	710,558	550.28%
Property	3,000	36,400	33,400	1113.33%
Other	215,190	1,580,088	1,364,898	634.28%
<b>Total Expenditures</b>	<b>\$8,447,529</b>	<b>\$12,442,844</b>	<b>\$3,995,315</b>	<b>47.30%</b>
<b>Total Appropriations</b>	<b>\$8,447,530</b>	<b>\$12,442,844</b>	<b>\$3,995,314</b>	<b>47.30%</b>

## PUPIL ACTIVITY FUND

### Forecast of Revenues by Source and Expenditures by Object

The Pupil Activity Fund accounts for financial transactions of all school activity funds in the District.

Monies generated by students' participation, authorized to be spent by students, and expended on behalf of the students.

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$239,501</b>	<b>\$282,693</b>	<b>\$43,192</b>	<b>18.03%</b>
<b>Revenues</b>				
Local Revenue	283,589	187,298	(96,291)	-33.95%
Transfer In From Other Funds	-	32,922	32,922	100%
<b>Total Revenues</b>	<b>\$283,589</b>	<b>\$220,220</b>	<b>(\$63,369)</b>	<b>-22.35%</b>
<b>Total Available Resources</b>	<b>\$523,090</b>	<b>\$502,913</b>	<b>(\$20,177)</b>	<b>-3.86%</b>
<b>Expenditures</b>				
Employee Salaries	234	-	(234)	-100.00%
Employee Benefits	35	-	(35)	-100.00%
Purchased Services	2,423	-	(2,423)	-100.00%
Supplies & Materials	256,738	187,298	(69,440)	-27.05%
Property	-	-	-	0%
Other	2,023	-	(2,023)	-100.00%
<b>Total Expenditures</b>	<b>\$261,453</b>	<b>\$187,298</b>	<b>(\$74,155)</b>	<b>-28.36%</b>
<b>Total Appropriations</b>	<b>\$261,453</b>	<b>\$187,298</b>	<b>(\$74,155)</b>	<b>-28.36%</b>
<b>Unassigned Reserve</b>	<b>\$261,637</b>	<b>\$315,615</b>	<b>\$53,978</b>	<b>20.63%</b>

## BOND REDEMPTION FUND

### Forecast of Revenues by Source and Expenditures by Object

The Bond Redemption fund comes from property tax collections to provide funding for payment of general obligation long-term debt principal and interest obligations.

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$7,649,822</b>	<b>\$9,306,975</b>	<b>1,657,153.00</b>	<b>21.66%</b>
<b>Revenues</b>				
Local Property Taxes	7,489,427	13,297,407	5,807,980.00	77.55%
Interest Income	150,000	150,000	-	0%
<b>Total Revenues</b>	<b>\$7,639,427</b>	<b>\$13,447,407</b>	<b>5,807,980.00</b>	<b>76.03%</b>
<b>Total Available Resources</b>	<b>\$15,289,249</b>	<b>\$22,754,382</b>	<b>7,465,133.00</b>	<b>48.83%</b>
<b>Expenditures</b>				
Purchased Services	20,000	20,000	-	0%
Debt Service Interest	769,303	769,303	-	0%
Other	5,465,000	11,272,980	5,807,980.00	106.28%
<b>Total Expenditures</b>	<b>\$6,254,303</b>	<b>\$12,062,283</b>	<b>5,807,980.00</b>	<b>92.86%</b>
<b>Total Appropriations</b>	<b>\$6,254,303</b>	<b>\$12,062,283</b>	<b>5,807,980.00</b>	<b>92.86%</b>
<b>Unassigned Reserve</b>	<b>\$9,034,946</b>	<b>\$10,692,099</b>	<b>\$1,657,153</b>	<b>18.3%</b>

## NON-VOTER APPROVED DEBT FUND

### Forecast of Revenues by Source and Expenditures by Object

With voter approval, the district can take on a limited amount of debt by issuing bonds that must be repaid over a period of time.

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget		
<b>Beginning Fund Balance</b>	<b>\$112,445</b>	<b>\$112,445</b>	<b>\$</b>	<b>-</b>	<b>0%</b>
<b>Revenues</b>					
Transfer In From Other Funds	375,000	375,000	-	-	0%
<b>Total Revenues</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$</b>	<b>-</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$487,445</b>	<b>\$487,445</b>	<b>\$</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>					
Purchased Services	2,600	2,600	-	-	0%
Supplies & Materials	-	-	-	-	0%
Property	-	-	-	-	0%
Debt Service	276,441	276,441	-	-	0%
Other	208,404	208,404	-	-	0%
<b>Total Expenditures</b>	<b>\$487,445</b>	<b>\$487,445</b>	<b>\$</b>	<b>-</b>	<b>0%</b>
<b>Total Appropriations</b>	<b>\$487,445</b>	<b>\$487,445</b>	<b>\$</b>	<b>-</b>	<b>0%</b>
<b>Unassigned Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>0%</b>

# BUILDING FUND

## Forecast of Revenues by Source and Expenditures by Object

With voter approval, a new Junior high and deferred maintenance to existing building was passed.

	ADOPTED BUDGET		AMENDED BUDGET		Change from Prior Budget	
	2024-2025		2024-2025			
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	0%
<b>Revenues</b>						
Principal Revenue		-	113,900,000		113,900,000	100%
<b>Total Revenues</b>	\$	-	<b>\$113,900,000</b>		<b>\$113,900,000</b>	<b>100%</b>
<b>Total Available Resources</b>	\$	-	<b>\$113,900,000</b>		<b>\$113,900,000</b>	<b>100%</b>
<b>Expenditures</b>						
Purchased Services		-	106,915,400		106,915,400	100%
Supplies & Materials		-	-		-	0%
Property		-	2,984,600		2,984,600	100%
Other		-	4,000,000		4,000,000	100%
<b>Total Expenditures</b>	\$	-	<b>\$113,900,000</b>		<b>\$113,900,000</b>	<b>100%</b>
<b>Total Appropriations</b>	\$	-	<b>\$113,900,000</b>		<b>\$113,900,000</b>	<b>100%</b>

## CAPITAL RESERVE FUND

### Forecast of Revenues by Source and Expenditures by Object

The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects.

	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$59,331</b>	<b>(\$715,961)</b>	<b>(\$775,292)</b>	<b>-1306.72%</b>
<b>Revenues</b>				
Transfer In From Other Funds	3,500,000	7,474,777	3,974,777	113.57%
Miscellaneous	-	-	-	0%
<b>Total Revenues</b>	<b>\$3,500,000</b>	<b>\$7,474,777</b>	<b>\$3,974,777</b>	<b>113.57%</b>
<b>Total Available Resources</b>	<b>\$3,559,331</b>	<b>\$6,758,816</b>	<b>\$3,199,485</b>	<b>89.89%</b>
<b>Expenditures</b>				
Purchased Services	15,000	497,577	482,577	3217.18%
Supplies & Materials	-	-	-	0.00%
Property	761,578	4,123,778	3,362,200	441.48%
Lease - Principal	299,365	299,365	-	0%
Lease - Interest	2,483,388	85,635	(2,397,753)	-96.55%
Other Expenditures	2,483,388	1,752,461	(730,927)	-29.43%
<b>Total Expenditures</b>	<b>\$3,559,331</b>	<b>\$6,758,816</b>	<b>\$3,199,485</b>	<b>89.89%</b>
<b>Total Appropriations</b>	<b>\$3,559,331</b>	<b>\$6,758,816</b>	<b>\$3,199,485</b>	<b>89.89%</b>



# SCHOOL SECTION



**SCHOOL SUMMARY**

**AMENDED BUDGET FY 2024-2025**

**Forecast of School Expenditures by Object**

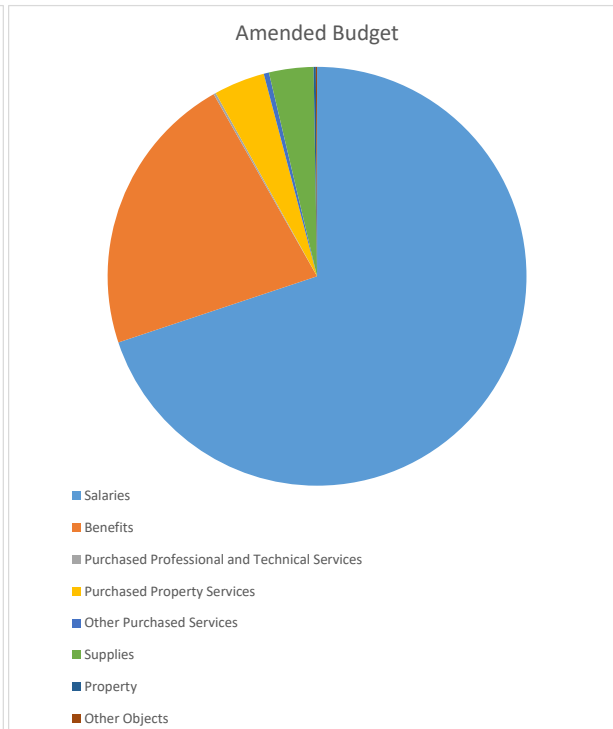
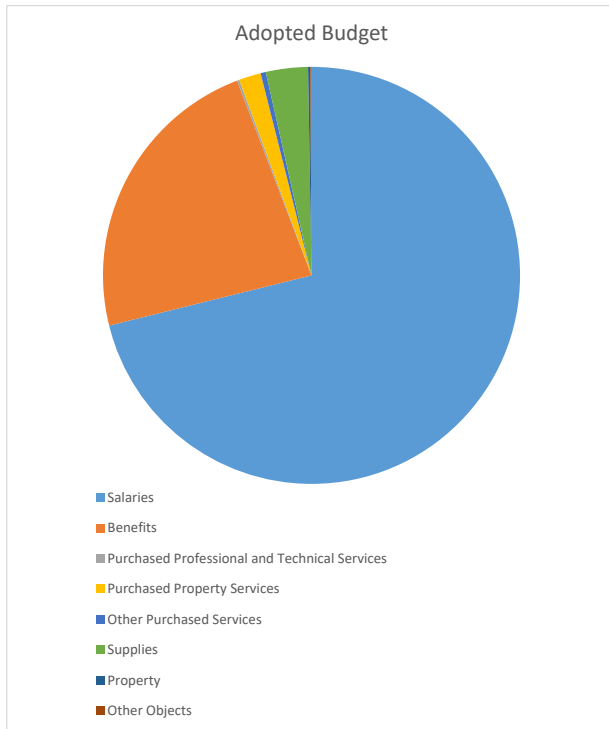


	STAFF	SALARIES	BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
Alsup Elementary	58.75	2,960,372	927,621	191,543	145,416	7,250	3,900	4,236,102
Central Elementary	51.35	2,294,325	638,096	126,418	102,499	250	7,400	3,168,988
Dupont Elementary	57.20	2,806,084	808,394	161,676	113,378	250	6,340	3,896,122
Kemp Elementary	50.88	2,801,034	801,364	137,905	84,981	4,250	11,400	3,840,934
Monaco Elementary	52.44	2,553,344	790,424	105,643	95,762	2,750	6,470	3,554,393
Rosehill Elementary	41.93	2,044,378	646,767	226,341	110,349	250	3,770	3,031,855
Sanville Preschool	5.25	245,993	81,413	12,852	8,168	-	765	349,191
Stars Early Learning Center	18.25	813,349	255,656	70,860	61,185	9,000	14,700	1,224,750
<b>Total Elementary</b>	<b>336.04</b>	<b>\$ 16,518,879</b>	<b>\$ 4,949,735</b>	<b>\$ 1,033,238</b>	<b>\$ 721,738</b>	<b>\$ 24,000</b>	<b>\$ 54,745</b>	<b>\$ 23,302,335</b>
Adams City Middle School	47.60	2,624,025	624,716	196,807	69,287	-	7,510	3,522,345
Kearney Middle School	56.58	2,874,740	874,438	184,971	146,417	3,500	9,895	4,093,961
<b>Total Middle</b>	<b>104.18</b>	<b>\$ 5,498,765</b>	<b>\$ 1,499,154</b>	<b>\$ 381,778</b>	<b>\$ 215,704</b>	<b>\$ 3,500</b>	<b>\$ 17,405</b>	<b>\$ 7,616,306</b>
Adams City High School	134.28	7,740,447	2,186,035	788,029	564,269	90,600	84,900	11,454,280
Lester Arnold High School	33.78	1,545,501	518,126	102,053	94,439	1,000	2,500	2,263,619
<b>Total High</b>	<b>168.06</b>	<b>\$ 9,285,948</b>	<b>\$ 2,704,161</b>	<b>\$ 890,082</b>	<b>\$ 658,708</b>	<b>\$ 91,600</b>	<b>\$ 87,400</b>	<b>\$ 13,717,899</b>
<b>TOTAL</b>	<b>608.28</b>	<b>\$ 31,303,592</b>	<b>\$ 9,153,050</b>	<b>\$ 2,305,098</b>	<b>\$ 1,596,150</b>	<b>\$ 119,100</b>	<b>\$ 159,550</b>	<b>\$ 44,636,540</b>

**Alsup Elementary**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	429	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	493	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,999,820	2,960,372	58.75	
Benefits		972,272	927,621	3%	ADMINISTRATION
Purchased Professional and Technical Services		7,460	7,460	60%	CERTIFIED - TEACHER
Purchased Property Services		72,077	167,036	37%	CLASSIFIED
Other Purchased Services		17,047	17,047		
Supplies		137,490	145,416		
Property		7,250	7,250		
Other Objects		3,900	3,900		
<b>Subtotal</b>		<b>\$ 4,217,316.00</b>	<b>\$ 4,236,102.00</b>		
<b>Total Change in Budget</b>			<b>\$ 18,786.00</b>		



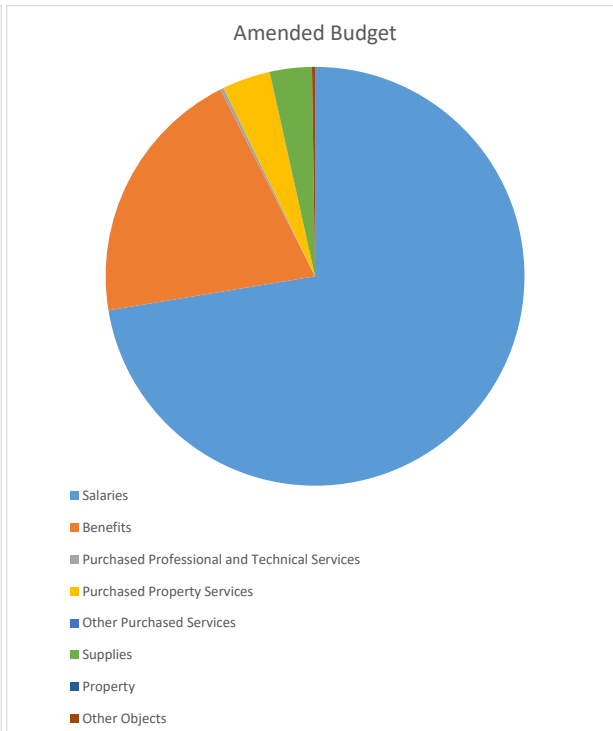
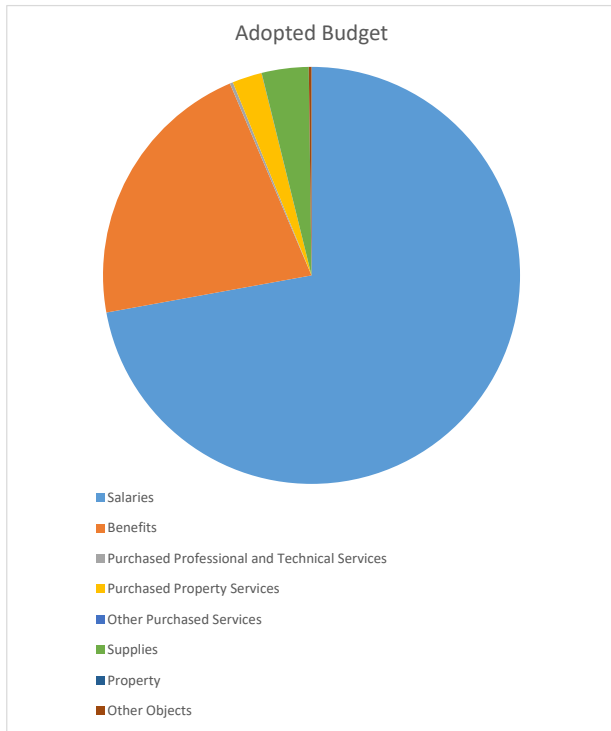
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The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime and supplemental extra pay, as well as classroom programs, curricula, supplies, and equipment.

**Central Elementary**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	370	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	427	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,551,255	2,294,325	51.35	
Benefits		758,529	638,096	4%	ADMINISTRATION
Purchased Professional and Technical Services		8,530	8,530	61%	CERTIFIED - TEACHER
Purchased Property Services		81,352	117,388	35%	CLASSIFIED
Other Purchased Services		500	500		
Supplies		128,367	102,499		
Property		250	250		
Other Objects		7,400	7,400		
<b>Subtotal</b>		<b>\$ 3,536,183.00</b>	<b>\$ 3,168,988.00</b>		
<b>Total Change in Budget</b>			<b>\$ (367,195.00)</b>		



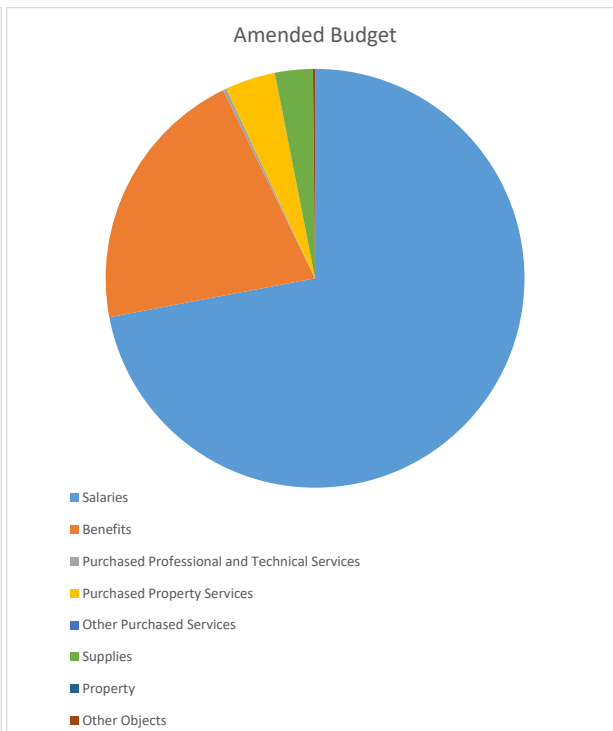
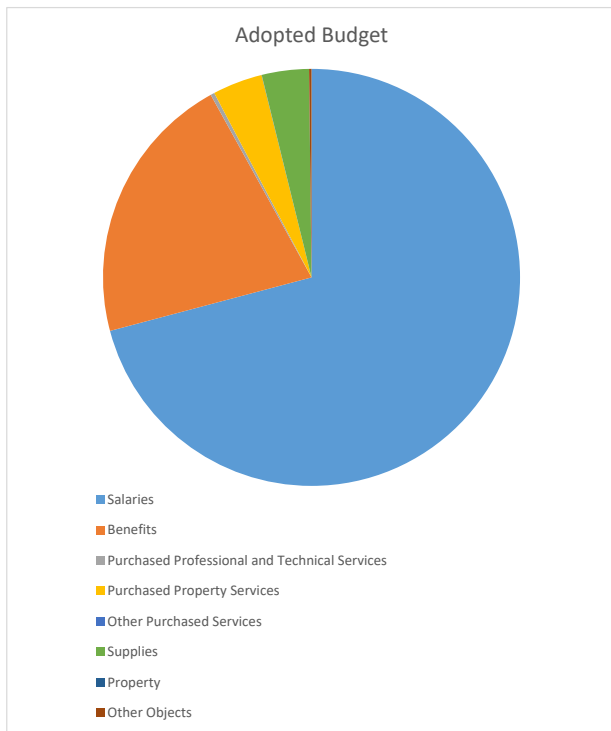
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**Dupont Elementary**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	420	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	486	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,406,726	2,806,084	57.20	
Benefits		716,610	808,394	3%	ADMINISTRATION
Purchased Professional and Technical Services		10,340	10,340	62%	CERTIFIED - TEACHER
Purchased Property Services		131,447	150,836	35%	CLASSIFIED
Other Purchased Services		500	500		
Supplies		123,885	113,378		
Property		250	250		
Other Objects		6,340	6,340		
<b>Subtotal</b>		<b>\$ 3,396,098.00</b>	<b>\$ 3,896,122.00</b>		
<b>Total Change in Budget</b>			<b>\$ 500,024.00</b>		



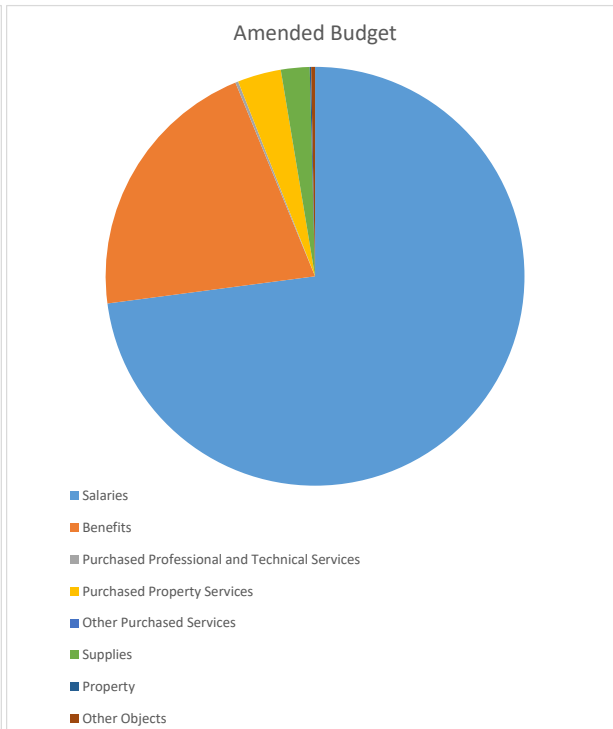
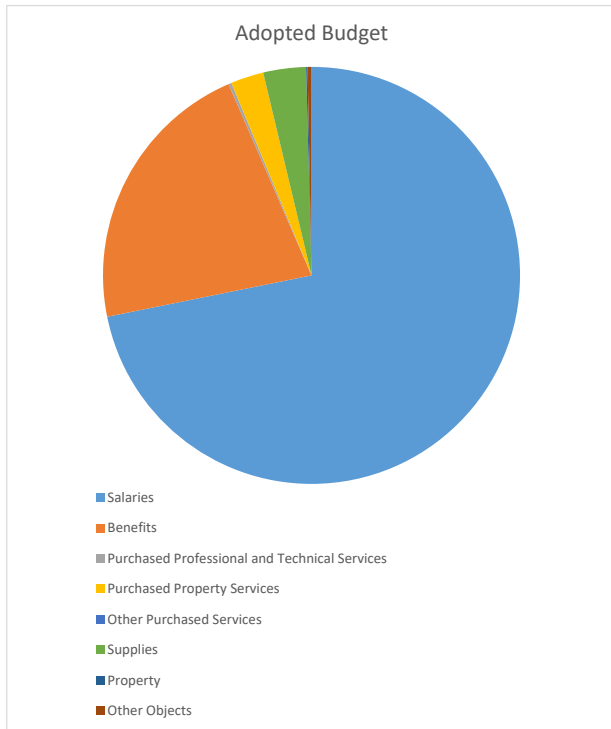
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**Kemp Elementary**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	468	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	525	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,717,757	2,801,034	50.88	
Benefits		819,883	801,364	4%	ADMINISTRATION
Purchased Professional and Technical Services		8,690	8,690	70%	CERTIFIED - TEACHER
Purchased Property Services		96,761	129,095	26%	CLASSIFIED
Other Purchased Services		120	120		
Supplies		125,301	84,981		
Property		4,250	4,250		
Other Objects		11,400	11,400		
<b>Subtotal</b>		<b>\$ 3,784,162.00</b>	<b>\$ 3,840,934.00</b>		
<b>Total Change in Budget</b>			<b>\$ 56,772.00</b>		



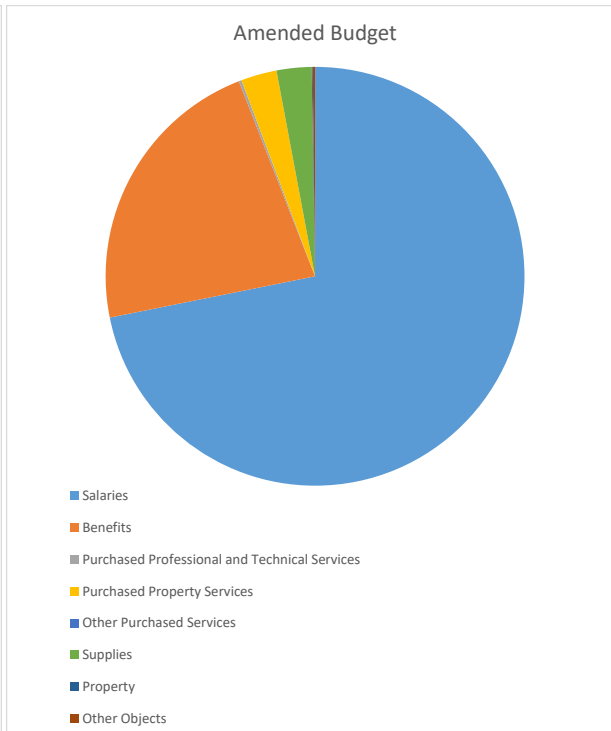
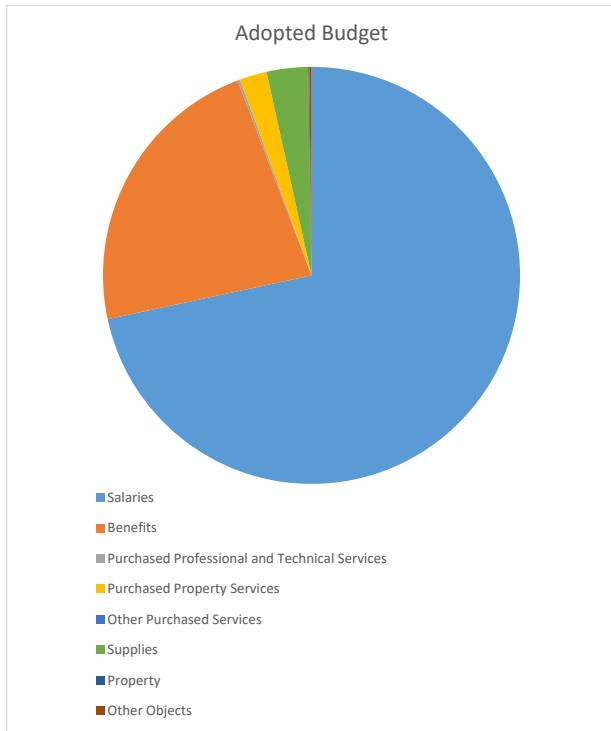
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**Monaco Elementary**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	366	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	438	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,654,984	2,553,344	52.44	
Benefits		837,720	790,424	2%	ADMINISTRATION
Purchased Professional and Technical Services		7,410	7,410	68%	CERTIFIED - TEACHER
Purchased Property Services		77,826	98,233	30%	CLASSIFIED
Other Purchased Services		-	-		
Supplies		119,310	95,762		
Property		2,750	2,750		
Other Objects		6,470	6,470		
<b>Subtotal</b>		<b>\$ 3,706,470.00</b>	<b>\$ 3,554,393.00</b>		
<b>Total Change in Budget</b>			<b>\$ (152,077.00)</b>		



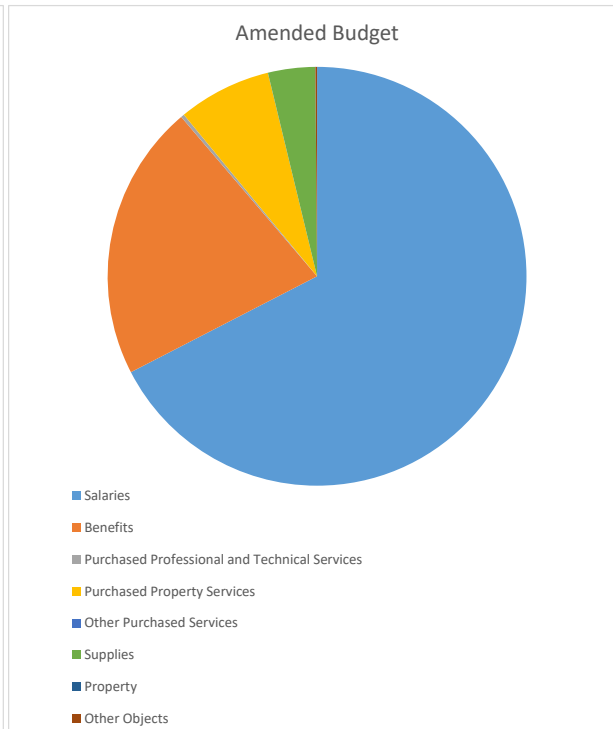
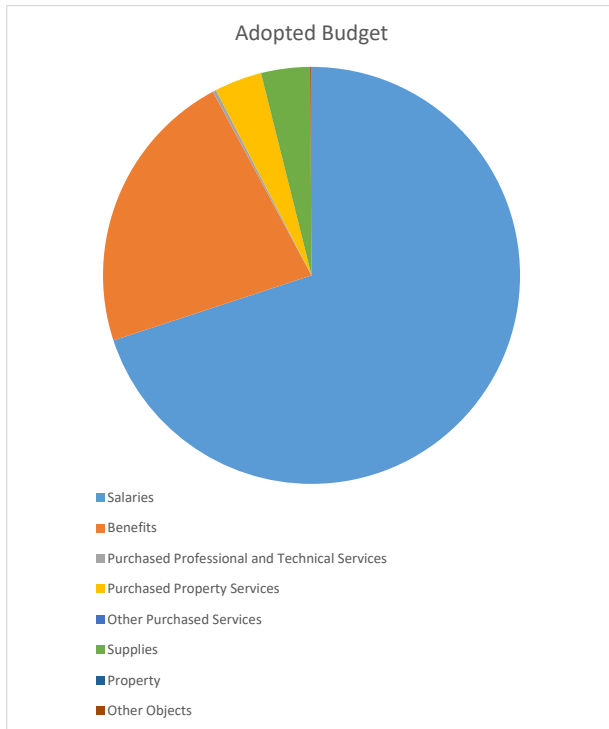
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**Rosehill Elementary**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	293	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	317	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,120,403	2,044,378	41.93	
Benefits		673,137	646,767	2%	ADMINISTRATION
Purchased Professional and Technical Services		7,980	7,980	62%	CERTIFIED - TEACHER
Purchased Property Services		111,369	218,161	36%	CLASSIFIED
Other Purchased Services		200	200		
Supplies		114,673	110,349		
Property		250	250		
Other Objects		3,200	3,770		
<b>Subtotal</b>		<b>\$ 3,031,212.00</b>	<b>\$ 3,031,855.00</b>		
<b>Total Change in Budget</b>			<b>\$ 643.00</b>		



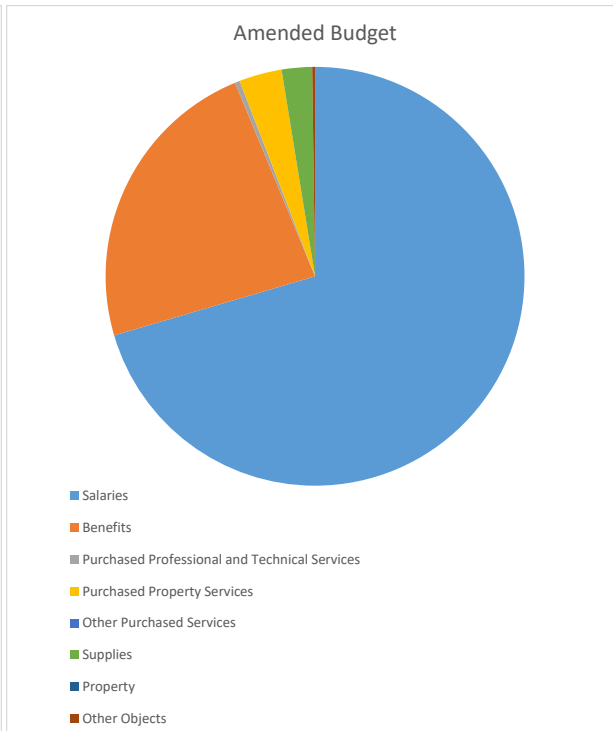
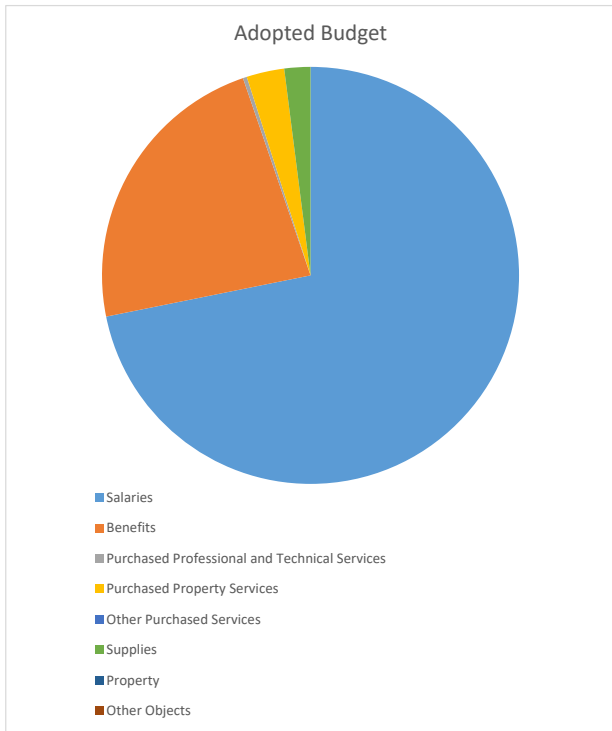
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**Sanville Preschool**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	0	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	33	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		307,371	245,993	5.25	
Benefits		98,049	81,413	0%	ADMINISTRATION
Purchased Professional and Technical Services		1,310	1,310	38%	CERTIFIED - TEACHER
Purchased Property Services		12,530	11,535	63%	CLASSIFIED
Other Purchased Services		-	7		
Supplies		8,639	8,168		
Property		-	-		
Other Objects		-	765		
<b>Subtotal</b>		<b>\$ 427,899.00</b>	<b>\$ 349,191.00</b>		
<b>Total Change in Budget</b>			<b>\$ (78,708.00)</b>		



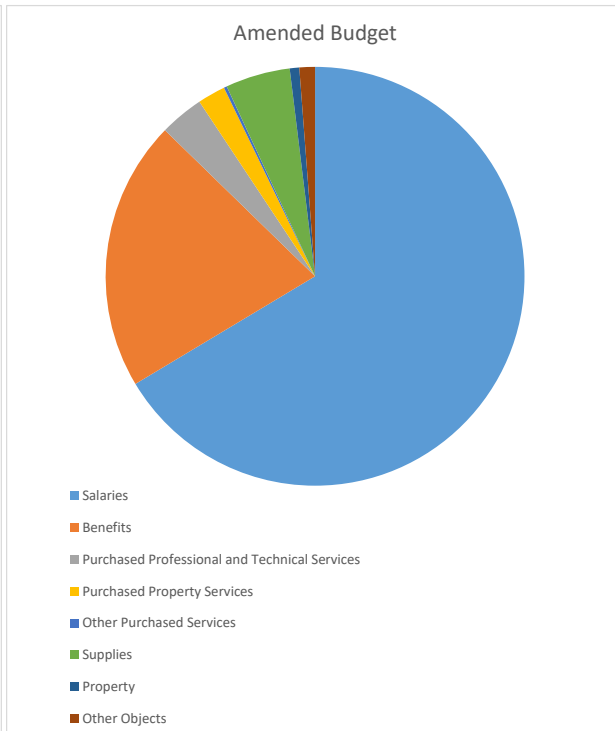
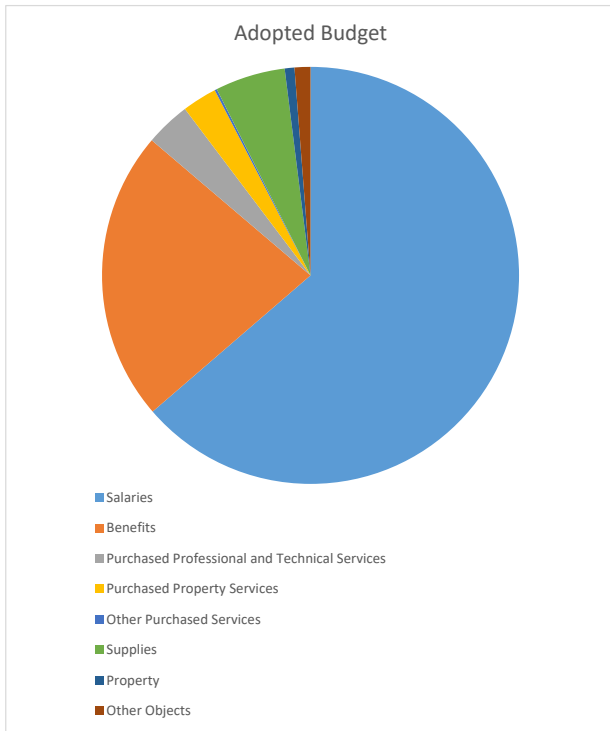
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**Stars Early Learning Center**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



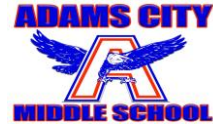
Projected	271		RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	145		Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
10/1/24					18.25	
Salaries	761,187	813,349				
Benefits	269,559	255,656			0%	ADMINISTRATION
Purchased Professional and Technical Services	41,700	41,700			45%	CERTIFIED - TEACHER
Purchased Property Services	32,185	26,320			55%	CLASSIFIED
Other Purchased Services	2,101	2,840				
Supplies	65,032	61,185				
Property	9,000	9,000				
Other Objects	14,700	14,700				
<b>Subtotal</b>	<b>\$ 1,195,464.00</b>	<b>\$ 1,224,750.00</b>				
<b>Total Change in Budget</b>		<b>\$ 29,286.00</b>				



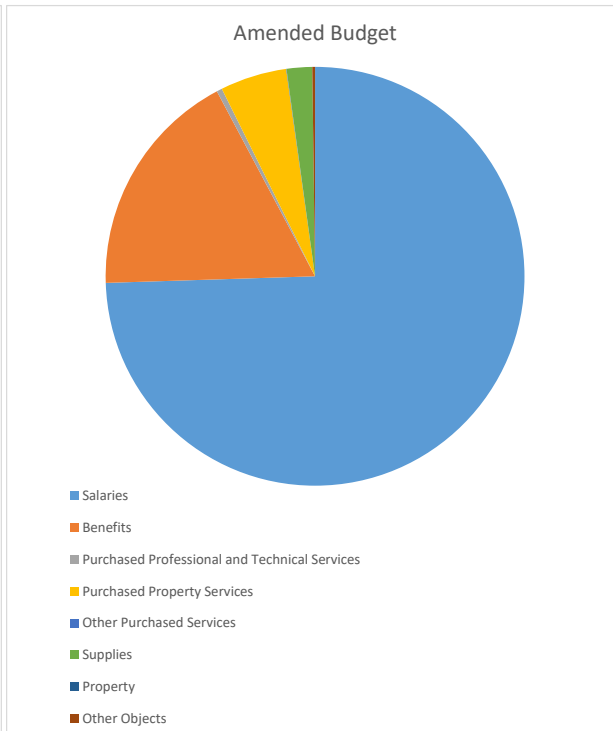
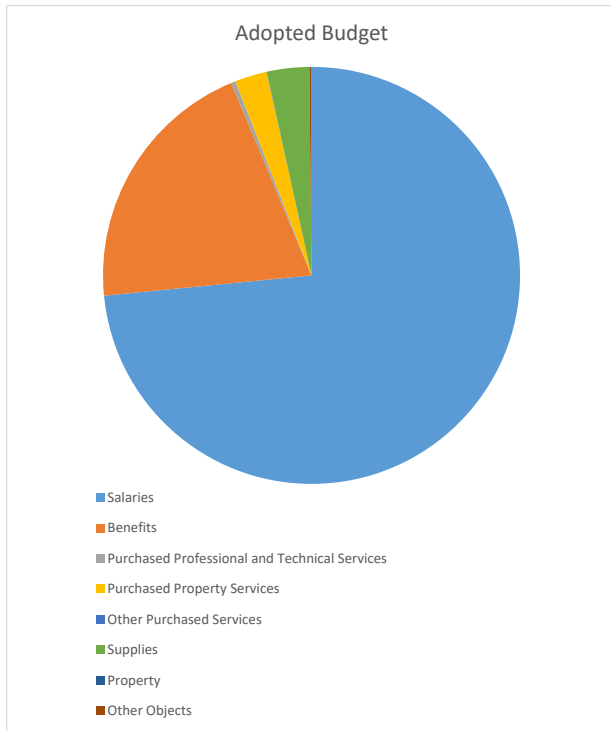
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**Adams City Middle School**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	305	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	296	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		3,290,053	2,624,025	47.60	
Benefits		907,822	624,716	4%	ADMINISTRATION
Purchased Professional and Technical Services		14,898	14,898	60%	CERTIFIED - TEACHER
Purchased Property Services		111,426	180,809	36%	CLASSIFIED
Other Purchased Services		1,100	1,100		
Supplies		146,671	69,287		
Property		-	-		
Other Objects		7,510	7,510		
<b>Subtotal</b>		<b>\$ 4,479,480.00</b>	<b>\$ 3,522,345.00</b>		
<b>Total Change in Budget</b>			<b>\$ (957,135.00)</b>		



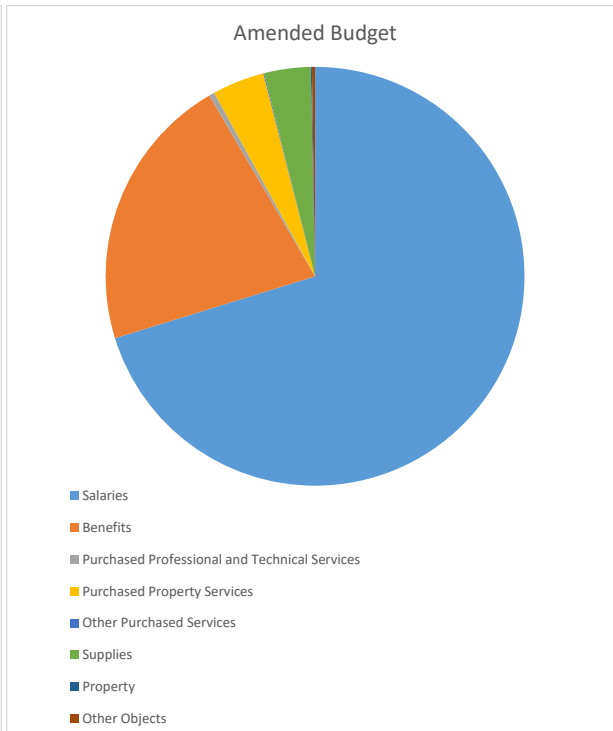
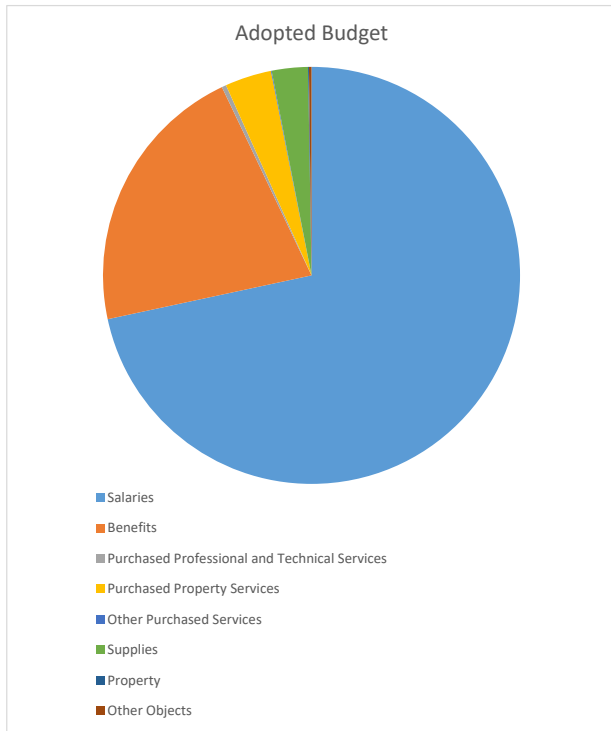
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**Kearney Middle School**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



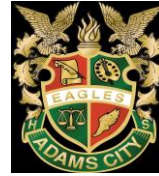
Projected	408	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	398	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		3,577,109	2,874,740	56.58	
Benefits		1,063,568	874,438	3%	ADMINISTRATION
Purchased Professional and Technical Services		17,293	17,293	62%	CERTIFIED - TEACHER
Purchased Property Services		179,809	164,678	35%	CLASSIFIED
Other Purchased Services		3,000	3,000		
Supplies		139,700	146,417		
Property		3,500	3,500		
Other Objects		9,895	9,895		
<b>Subtotal</b>		<b>\$ 4,993,874.00</b>	<b>\$ 4,093,961.00</b>		
<b>Total Change in Budget</b>			<b>\$ (899,913.00)</b>		



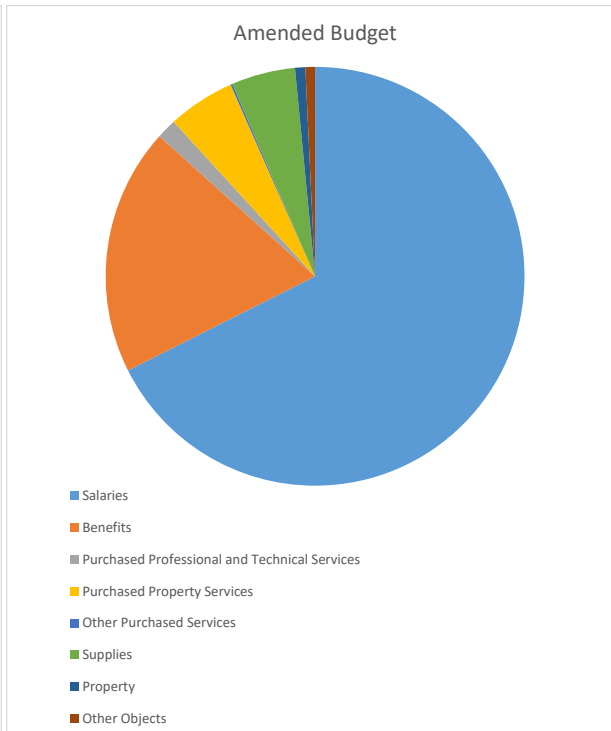
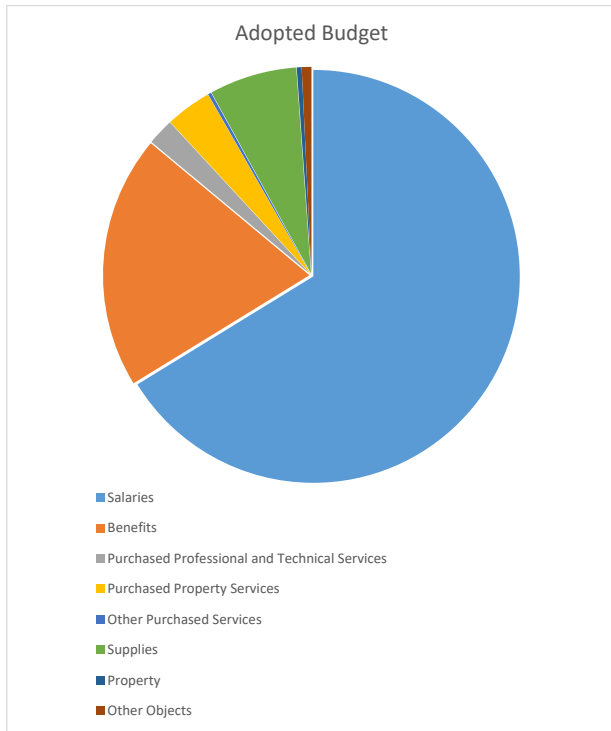
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**Adams City High School**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected	1584	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment:	1537	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		7,844,197	7,740,447	<b>134.28</b>	
Benefits		2,346,089	2,186,035	7%	ADMINISTRATION
Purchased Professional and Technical Services		246,900	176,900	67%	CERTIFIED - TEACHER
Purchased Property Services		427,463	593,629	25%	CLASSIFIED
Other Purchased Services		30,460	17,500	1%	SUPPORT AND TECHNICAL
Supplies		813,302	564,269		
Property		45,000	90,600		
Other Objects		89,700	84,900		
<b>Subtotal</b>		<b>\$ 11,843,111.00</b>	<b>\$ 11,454,280.00</b>		
<b>Total Change in Budget</b>			<b>\$ (388,831.00)</b>		



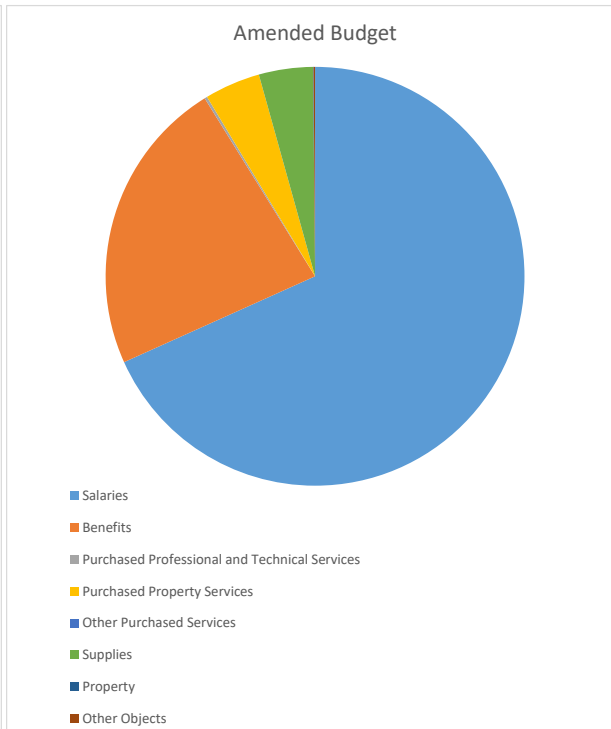
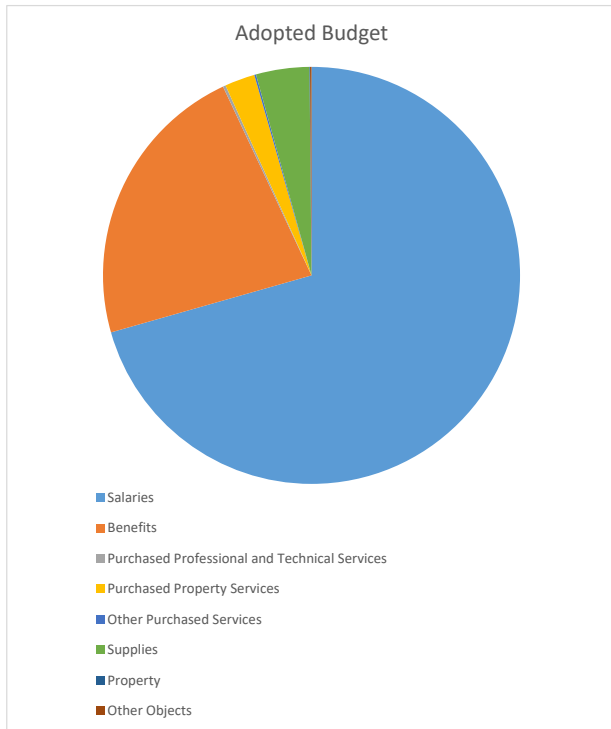
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**Lester Arnold High School**  
**General Fund Expenditures**  
**AMENDED BUDGET FY 2024-2025**



Projected 228		RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
Enrollment: 10/1/24	211	Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		1,547,956	1,545,501	33.78	
Benefits		491,826	518,126	8%	ADMINISTRATION
Purchased Professional and Technical Services		4,660	4,660	46%	CERTIFIED - TEACHER
Purchased Property Services		51,295	97,393	43%	CLASSIFIED
Other Purchased Services		2,915	-	3%	SUPPORT AND TECHNICAL
Supplies		90,689	94,439		
Property		1,000	1,000		
Other Objects		2,500	2,500		
<b>Subtotal</b>		<b>\$ 2,192,841.00</b>	<b>\$ 2,263,619.00</b>		
<b>Total Change in Budget</b>			<b>\$ 70,778.00</b>		



The District allocation is funded via State Equalization, Property Tax, and Specific Ownership tax, therefore is distributed to each school based on their enrollment. Other funding is allocated by the needs of each school coming from federal/state grants and special educational needs.

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# INFORMATION SECTION



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## GLOSSARY

**Adopted Budget** The budget amounts and document originally approved by the Board of Education at the beginning of the budget year which consolidates all beginning-of-the-year operating appropriations.

**Allocation** A part of a lump-sum appropriation which is designated for expenditure for special purposes, activities, or objects.

**Amended Budget** The budget which includes changes to the Adopted Budget that are approved by the Board of Education and transfer within the authority of management.

**Appropriation** A specific amount of money authorized by the Board of Education for the purchase of goods and services. This represents the annual spending plan for the school district.

**Bond** A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated only with costs for capital facilities.

**Budget** Annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent. This is a preplan to the appropriation and is used by the district in establishing annual millage rates.

**Budget Stabilization Factor** A calculation tool adopted by the state's General Assembly in fiscal year 2010-2011 that allows the state to reduce program funding within the current laws in order to balance their budget.

**Career & Technical Education (CTE)** Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

**Colorado Department of Education (CDE)** State agency overseeing Colorado preschool-12th grade public education, adult literacy programs, and state libraries.

**Debt Service** The payment of principal and interest on borrowed funds such as bonds.

**English Language Proficiency Act (ELPA)** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**Fiscal Year** Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

**Fund** A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

**Fund Balance** The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned and unassigned which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

**Grant** A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**IDEA B** A federal grant program governed by The Individuals with Disabilities Education Act providing free and appropriate educational services to children with disabilities.

**Medicaid** A health program which provides benefits to eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. Medicaid is jointly funded by a federal-state partnership and administered by states according to federal requirements.

**Mill Levy** The tax rate on real property per thousand dollars of assessed property value.

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## GLOSSARY (continued)

**Mill Levy Override** The process of districts raising additional property tax revenues by additional mill levy with voter approval.

**Object** The account code within the chart of accounts used to classify type of expenditures: salaries, benefits, purchased services, supplies, property, and other.

**Per-Pupil Funding** The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

**Property Tax** The general property tax is levied on land and buildings located within the school district. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

**Purchased Services** Purchased Services include contracted services, utilities, staff training, maintenance, and repair items, and legal services that are not otherwise on the District's payroll.

**Salaries and Wages** Payments made to district employees for work performed.

**Specific Ownership Tax (SOT)** An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

**Source** The account code within the chart of accounts used to classify type of revenues: local, intermediate, state, federal, and other.

**Supplies and Materials** Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are in relation to the student population.

**Title** A federal grant program that provides financial assistance to educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

**Total Program Funding** The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

**Transfer** Money that is taken from one fund under the control of the Board of Education and added to another fund under the Board's control.

**Universal Preschool (UPK)** State-funded early childhood education program that provides the opportunity for eligible children to attend half-day or full-day preschool.



ADAMS 14 SCHOOL DISTRICT

DEPARTMENT OF FINANCE

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Commerce City, CO 80022