FY2024-2025 UNIFORM BUDGET

Boulder Valley School District District Code: 0480 Revised Budget Adopted: January 28, 2025 Budgeted Pupil Count: 27,471.2	Object Source	10/12/13/16/98 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	66/67 Internal Service	72 Private-Purpose Trust	TOTAL
Beginning Fund Balance (Includes All Reserves)		103,246,558	12,273,447	1,114,176	519,442	445,500	-	16,161,100	7,943,597	1,354,748	66,617,078	168,115,547	10,240,869	8,038,458	1,251,260	397,321,780
Revenues																
Local Sources	1000 - 1999	385,934,700	2,774,092	77,000	2,123,959	1,247,816	5,472,190	38,441,639	12,400,000	7,423,500	74,590,000	7,826,800	421,950	42,130,372	75,000	580,939,018
Intermediate Sources	2000 - 2999	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000
State Sources	3000 - 3999	52,727,594	765,286	-	5,729,794	5,628,364	3,628,673	-	-	3,620,276	-	-	-	-	-	72,099,987
Federal Sources	4000 - 4999	2,500,000	-	-	100,512	6,438,478	10,899,137	-	-	-	-	-	-	-	-	19,938,127
Total Revenues		441,169,294	3,539,378	77,000	7,954,265	13,314,658	20,000,000	38,441,639	12,400,000	11,043,776	74,590,000	7,826,800	421,950	42,130,372	75,000	672,984,132
Total Beginning Fund Balance and Reserves		544,415,852	15,812,825	1,191,176	8,473,707	13,760,158	20,000,000	54,602,739	20,343,597	12,398,524	141,207,078	175,942,347	10,662,819	50,168,830	1,326,260	1,070,305,912
Total Allocations To/From Other Funds	5600,5700, 5800	(34,852,743)	34,852,743	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(32,528,156)	-	7,410,366	7,743,185	2,901,787	-	-	-	9,169,857	-	-	2,802,961	2,500,000	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	180,000	-	-	-	-	-	-	-	-	-	-	5,549,586	-	-	5,729,586
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		477,214,953	50,665,568	8,601,542	16,216,892	16,661,945	20,000,000	54,602,739	20,343,597	21,568,381	141,207,078	175,942,347	19,015,366	52,668,830	1,326,260	1,076,035,498
Expenditures																
Instruction - Program 0010 to 2099																
Salaries	0100	190,311,762			8,335,256		6,061,248		940,000		-	-	-	-	-	205,648,266
Employee Benefits, including object 0280	0200	58,010,482			3,481,212		2,571,726		350,000		-	-	-	-	-	64,413,420
Purchased Services	0300,0400, 0500	5,402,273	3,391,345		7,350		18,500		3,100,000		-	-	-	-	-	11,919,468
Supplies and Materials	0600	18,449,754			186,806		114,000		4,500,000		-	-	-	-	-	23,250,560
Property	0700	1,299,920			5,000		98,500		350,000		-	-	-	-	-	1,753,420
Other	0800, 0900	674,588	33,324,313		(538)		5,691,346		1,333,000		-	-	-	-	-	41,022,709
Total Instruction		274,148,779	36,715,658	-	12,015,086	-	14,555,320	-	10,573,000	-	-	-	-	-	-	348,007,843
Supporting Services																
Students - Program 2100																
Salaries	0100	24,723,461	-	-	824,711	-	897,437	-	-	-	-	-	-	-	-	26,445,609
Employee Benefits, including object 0280	0200	7,974,666	-	-	367,798	-	300,179	-	-	-	-	-	-	-	-	8,642,643
Purchased Services	0300,0400, 0500	1,438,893	34,840	-	-	-	213,511	-	-	-	-	-	-	-	75,000	1,762,244
Supplies and Materials	0600	1,432,070	-	-	5,000	-	206,922	-	90,000	-	-	-	-	-	-	1,733,992
Property	0700	38,999	-	-	-	-	-	-	-	-	-	-	10,000	-	-	48,999
Other	0800, 0900	54,207	-	-	-	-	249,280	-	-	-	-	-	-	-	-	303,487
Total Students		35,662,296	34,840	-	1,197,509	-	1,867,329	-	90,000	-	-	-	10,000	-	75,000	38,936,974

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Instructional Staff - Program 2200																
Salaries	0100	12,194,874	-	-	851,953	-	487,688	-	-	-	-	-	-	-	-	13,534,515
Employee Benefits, including object 0280	0200	4,065,002	-	-	272,678	-	137,761	-	-	-	-	-	-	-	-	4,475,441
Purchased Services	0300,0400, 0500	2,538,154	268	-	54,750	-	248,806	-	-	-	-	-	-	-	-	2,841,978
Supplies and Materials	0600	1,061,931	-	-	32,325	-	10,000	-	130,000	-	-	-	-	-	-	1,234,256
Property	0700	351,249	-	-	-	-	-	-	-	-	-	-	-	-	-	351,249
Other	0800, 0900	217,698	-	-	-	-	141,277	-	-	-	-	-	-	-	-	358,975
Total Instructional Staff		20,428,908	268	-	1,211,706	-	1,025,532	-	130,000	-	-	-	-	-	-	22,796,414
General Administration - Program 2300, including Program 2303 and 2304																
Salaries	0100	2,637,803	-	-	-	-	-	-	-	-	-	-	-	-	-	2,637,803
Employee Benefits, including object 0280	0200	750,340	-	-	-	-	-	-	-	-	-	-	-	-	-	750,340
Purchased Services	0300,0400, 0500	1,530,031	378,047	-	-	-	-	-	-	-	-	-	-	-	-	1,908,078
Supplies and Materials	0600	217,819	-	-	-	-	-	-	-	-	-	-	-	-	-	217,819
Property	0700	4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500
Other	0800, 0900	80,293	-	-	-	-	-	-	-	-	-	-	-	-	-	80,293
Total School Administration		5,220,786	378,047	-	-	-	-	-	-	-	-	-	-	-	-	5,598,833
School Administration - Program 2400																
Salaries	0100	25,491,618	-	-	67,912	-	38,832	-	50,000	-	-	-	-	-	-	25,648,362
Employee Benefits, including object 0280	0200	8,212,147	-	-	25,109	-	11,572	-	10,000	-	-	-	-	-	-	8,258,828
Purchased Services	0300,0400, 0500	160,650	-	-	10,200	-	-	-	255,000	-	-	-	-	-	-	425,850
Supplies and Materials	0600	312,789	-	-	28,625	-	-	-	710,000	-	-	-	-	-	-	1,051,414
Property	0700	4,014	-	-	-	-	-	-	100,000	-	-	-	-	-	-	104,014
Other	0800, 0900	10,605	-	-	1,126,457	-	1,074,482	-	175,000	-	-	-	-	-	-	2,386,544
Total School Administration		34,191,823	-	-	1,258,303	-	1,124,886	-	1,300,000	-	-	-	-	-	-	37,875,012
Business Services - Program 2500, including Program 2501																
Salaries	0100	3,609,189	-	-	-	-	-	-	-	-	-	-	-	-	-	3,609,189
Employee Benefits, including object 0280	0200	1,290,754	-	-	-	-	-	-	-	-	-	-	-	-	-	1,290,754
Purchased Services	0300,0400, 0500	641,184	372,901	-	-	-	-	-	-	-	-	-	-	-	-	1,014,085
Supplies and Materials	0600	197,532	-	-	-	-	-	-	-	-	-	-	-	-	-	197,532
Property	0700	31,750	-	-	-	-	-	-	-	-	-	-	-	-	-	31,750
Other	0800, 0900	(106,320)	-	-	-	-	-	-	-	-	-	-	-	-	-	(106,320)
Total Business Services		5,664,089	372,901	-	-	-	-	-	-	-	-	-	-	-	-	6,036,990
Operations and Maintenance - Program 2600																
Salaries	0100	18,265,850	-	-	63,406	78,538	-	-	-	47,575	-	-	-	-	-	18,455,369
Employee Benefits, including object 0280	0200	6,656,736	-	-	24,072	35,409	-	-	-	22,049	-	-	-	-	-	6,738,266
Purchased Services	0300,0400, 0500	3,234,867	864,440	3,444,175	2,050	50,141	-	6,105,382	-	56,210	-	-	723,000	-	-	14,480,265
Supplies and Materials	0600	8,359,913	-	-	4,000	105,288	-	-	19,000	108,882	-	-	-	-	-	8,597,083
Property	0700	23,222	-	-	-	-	1,030,471	1,185,094	-	-	-	-	1,099,166	-	-	3,337,953
Other	0800, 0900	(25,452,574)	-	-	-	-	-	25,328,288	-	-	-	-	-	-	-	(124,286)
Total Operations and Maintenance		11,088,014	864,440	3,444,175	93,528	269,376	1,030,471	32,618,764	19,000	234,716	-	-	1,822,166	-	-	51,484,650
Student Transportation - Program 2700																
Salaries	0100	-	-	-	-	-	-	-	-	12,790,386	-	-	-	-	-	12,790,386
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	5,510,285	-	-	-	-	-	5,510,285
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	353,700	-	-	28,430	-	-	382,130
Supplies and Materials	0600	-	-	-	-	-	-	-	40,000	2,047,000	-	-	-	-	-	2,087,000
Property	0700	-	-	-	-	-	-	-	-	37,540	-	-	5,805,110	-	-	5,842,650
Other	0800, 0900	-	-	-	-	-	-	-	-	(855,000)	-	-	-	-	-	(855,000)
Total Student Transportation		-	-	-	-	-	-	-	40,000	19,883,911	-	-	5,833,540	-	-	25,757,451
Central Support - Program 2800, including Program 2801																
Salaries	0100	9,825,026	-	209,210	-	-	241,400	140,000	-	-	-	-	-	408,050	-	10,823,686
Employee Benefits, including object 0280	0200	2,666,439	-	65,140	-	-	24,140	34,326	-	-	-	-	-	130,770	-	2,920,815
Purchased Services	0300,0400, 0500	3,522,358	1,574,603	3,834,735	-	-	-	215,640	-	-	-	-	71,738	45,525,928	-	54,745,002
Supplies and Materials	0600	6,222,823	-	15,000	-	-	-	-	135,000	-	-	-	-	1,000	-	6,373,823

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Property	0700	1,540,308	-	-	-	-	-	-	-	-	-	-	1,990		-	1,542,298
Other	0800, 0900	(5,562,394)	-	3,000	-	-	-	6,219,749	-	-	-	-	-	19,500	-	679,855
Total Central Support		18,214,560	1,574,603	4,127,085	-	-	265,540	6,609,715	135,000	-	-	-	73,728	46,085,248	-	77,085,479
Other Support - Program 2900																
Salaries	0100	2,000,000	-	-	-	-	99,103	-	-	-	-	-	-	-	-	2,099,103
Employee Benefits, including object 0280	0200	-	-	-	-	-	31,819	-	-	-	-	-	-	-	-	31,819
Purchased Services	0300,0400, 0500						-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	62,700	-	-	-	-	-	-	18,000	-	-	-	-	-	-	80,700
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	94,012,425	-	-	-	94,012,425
Total Other Support		2,062,700	-	-	-	-	130,922	-	18,000	-	-	94,012,425	-	-	-	96,224,047
Food Service Operations - Program 3100																
Salaries	0100	-	-	-	-	6,168,874	-	37,000	-	-	-	-	-	-	-	6,205,874
Employee Benefits, including object 0280	0200	-	-	-	-	2,553,907	-	9,228	-	-	-	-	-	-	-	2,563,135
Purchased Services	0300,0400, 0500	-	-	-	-	222,955	-	-	-	-	-	-	-	-	-	222,955
Supplies and Materials	0600	-	-	-	-	5,991,962	-	-	40,000	-	-	-	-	-	-	6,031,962
Property	0700	-	-	-	-	194,189	-	-	-	-	-	-	30,000	-	-	224,189
Other	0800, 0900	-	-	-	-	847,343	-	-	-	-	-	-	-	-	-	847,343
Total Other Support		-	-	-	-	15,979,230	-	46,228	40,000	-	-	-	30,000	-	-	16,095,458
Community Services - Program 3300																
Salaries	0100	3,692,194	-	-	-	-	-	-	-	-	-	-	-	-	-	3,692,194
Employee Benefits, including object 0280	0200	1,392,789	-	-	-	-	-	-	-	-	-	-	-	-	-	1,392,789
Purchased Services	0300,0400, 0500	782,346	-	-	500	-	-	-	-	-	-	-	-	-	-	782,846
Supplies and Materials	0600	375,158	-	-	500	-	-	-	55,000	-	-	-	-	-	-	430,658
Property	0700	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19,000
Other	0800, 0900	140,939	-	-	-	-	-	-	-	-	-	-	-	-	-	140,939
Total Community Services		6,402,426	-	-	1,000	-	-	-	55,000	-	-	-	-	-	-	6,458,426
Total Supporting Services		138,935,602	3,225,099	7,571,260	3,762,046	16,248,606	5,444,680	39,274,707	1,827,000	20,118,627	-	94,012,425	7,769,434	46,085,248	75,000	384,349,734

FY2024-2025 UNIFORM BUDGET

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Property - Program 4000																
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-	-	1,233,813	-	-	1,233,813
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	510,214	-	-	510,214
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	1,175,970	-	-	1,175,970
Total Property		-	-	-	-	-	-	-	-	-	-	-	2,919,997	-	-	2,919,997
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure																
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400, 0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,000	N/A	N/A	N/A	N/A	5,000
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	71,938,194	-	1,109,953	-	-	73,048,147
Total Other Uses		-	-	-	-	-	-	-	-	-	71,943,194	-	1,109,953	-	-	73,053,147
Total Expenditures		413,084,381	39,940,757	7,571,260	15,777,132	16,248,606	20,000,000	39,274,707	12,400,000	20,118,627	71,943,194	94,012,425	11,799,384	46,085,248	75,000	808,330,721
APPROPRIATED RESERVES																
Other Reserved Fund Balance (9900)	**0840**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	**0840**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	**0840**	32,928,162	-	-	-	-	-	2,107,820	-	804,745	-	-	6,862,001	6,583,582	-	49,286,310
District Emergency Reserve (9315)	**0840**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	**0840**	12,331,747	1,140,028	1,030,282	439,760	413,339	-	1,153,249	372,000	603,559	-	-	353,981	-	-	17,837,945
Reserve for TABOR - Multi-Year Obligations (9322)	**0840**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		45,259,909	1,140,028	1,030,282	439,760	413,339	-	3,261,069	372,000	1,408,304	-	-	7,215,982	6,583,582	-	67,124,255
Total Expenditures and Reserves		458,344,290	41,080,785	8,601,542	16,216,892	16,661,945	20,000,000	42,535,776	12,772,000	21,526,931	71,943,194	94,012,425	19,015,366	52,668,830	75,000	875,454,976

FY2024-2025 UNIFORM BUDGET

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BUDGETED ENDING FUND BALANCE																
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	18,870,663	9,584,783	-	-	-	-	12,066,963	7,571,597	41,450	69,263,884	81,929,922	-	-	1,251,260	200,580,522
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		18,870,663	9,584,783	-	-	-	-	12,066,963	7,571,597	41,450	69,263,884	81,929,922	-	-	1,251,260	200,580,522
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		18,870,663	9,584,783	-	-	-	-	12,066,963	7,571,597	41,450	69,263,884	81,929,922	-	-	1,251,260	200,580,522