

2024-25 Revised Budget:General Fund by Program	Amended	Revised	
General Operating	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	215,234,167	214,274,289	(959,878)
Revenue			
Local Property Tax	491,921,899	465,275,364	(26,646,535)
Specific Ownership Tax State	20,934,179	21,789,721	855,542
Specific Ownership Tax Local	17,104,566	16,138,000	(966,566)
State of Colorado	405,191,473	435,485,591	30,294,118
Interest Account	-	-	-
Misc. Fees, Interest and Other	38,188,920	43,450,062	5,261,142
Total Revenue	973,341,037	982,138,738	8,797,701
Expenditures			
General Instruction	468,893,485	468,135,482	(758,003)
School Administration	78,344,786	80,914,151	2,569,365
Instructional Support	146,730,808	146,511,034	(219,774)
Special Education Instruction	97,982,998	97,647,452	(335,546)
General Administration	51,543,664	52,012,289	468,625
Transportation	33,549,476	33,549,476	-
Operations & Maintenance	89,873,716	90,007,991	134,275
Total Expenditures	966,918,933	968,777,875	1,858,942
Other Uses			
Transfer to Child Care	-	1,500,000	1,500,000
Transfer to Capital Reserve Fund	30,000,000	30,000,000	-
Transfer to Insurance Reserve Fund	15,817,473	15,817,473	-
Transfer to Technology Fund	-	-	-
Transfer to Property Management Fund	(400,000)	(400,000)	-
Transfer to Campus Activity Fund	700,000	899,000	199,000
Transfer to Transportation Fund	-	-	-
Transfer to Food Service Fund	100,000	3,100,000	3,000,000
Total Other Uses	46,217,473	50,916,473	4,699,000
Total Expenditures and Other Uses	1,013,136,406	1,019,694,348	6,557,942
Revenue Over / (Under) Expenditures	(39,795,369)	(37,555,610)	2,239,759
Ending Fund Balance	175,438,798	176,718,679	1,279,881
Appropriated Reserves			
TABOR Reserves	30,394,092	30,590,830	196,738
School Carry Forward	16,000,000	16,000,000	-
Designated for Next Fiscal Year Fund Use	36,554,444	36,554,444	-
Operational Reserves	16,297,357	9,542,677	(6,754,680)
Construction Reserves	-	-	-
Multi-Year Commitments	1,804,379	1,804,379	-
Total Appropriated Reserves	101,050,272	94,492,330	(6,557,942)
Total Appropriation	1,114,186,678	1,114,186,678	-
Unappropriated/Unassigned Reserves			
Board of Education Policy Reserve	40,525,456	40,787,774	262,318
Undesignated Reserve	33,861,941	32,639,745	(1,222,196)
Total Unappropriated/Unassigned Reserves	74,387,397	73,427,519	(959,878)

2024-25 Revised Budget:General Fund by Account General Operating	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	215,234,167	214,274,289	(959,878)
Revenue			
Local Property Tax	491,921,899	465,275,364	(26,646,535)
Specific Ownership Tax State	20,934,179	21,789,721	855,542
Specific Ownership Tax Local	17,104,566	16,138,000	(966,566)
State of Colorado	405,191,473	435,485,591	30,294,118
Misc. Fees, Interest and Other	38,188,920	43,450,062	5,261,142
Total Revenue	973,341,037	982,138,738	8,797,701
Expenditures			
Salary Accounts	652,767,959	654,742,546	1,974,587
Employee Benefit Accounts	205,975,380	206,511,815	536,435
Service Accounts	72,795,854	72,788,812	(7,042)
Materials and Supplies	30,889,018	29,554,788	(1,334,230)
Capital Outlay Accounts	4,490,722	5,179,913	689,191
Total Expenditures	966,918,933	968,777,875	1,858,942
Other Uses			
Transfer to Child Care	-	1,500,000	1,500,000
Transfer to Capital Reserve Fund	30,000,000	30,000,000	-
Transfer to Insurance Reserve Fund	15,817,473	15,817,473	-
Transfer to Technology Fund	-	-	-
Transfer to Property Management Fund	(400,000)	(400,000)	-
Transfer to Campus Activity Fund	700,000	899,000	199,000
Transfer to Transportation Fund	-	-	-
Transfer to Food Service Fund	100,000	3,100,000	3,000,000
Total Other Uses	46,217,473	50,916,473	4,699,000
Total Expenditures and Other Uses	1,013,136,406	1,019,694,348	6,557,942
Revenue Over / (Under) Expenditures	(39,795,369)	(37,555,610)	2,239,759
Ending Fund Balance	175,438,798	176,718,679	1,279,881
Appropriated Reserves			
TABOR Reserves	26,951,486	30,590,830	3,639,344
School Carry Forward	16,000,000	16,000,000	-
Designated for Next Fiscal Year Fund Use	36,554,444	36,554,444	-
Operational Reserves	19,739,963	9,542,677	(10,197,286)
Construction Reserves	-	-	-
Multi-Year Commitments	1,804,379	1,804,379	-
Total Appropriated Reserves	101,050,272	94,492,330	(6,557,942)
Total Appropriation	1,114,186,678	1,114,186,678	-
Unappropriated/Unassigned Reserves			
Board of Education Policy Reserve	40,525,456	40,787,774	262,318
Undesignated Reserve	33,861,941	32,639,745	(1,222,196)
Total Unappropriated/Unassigned Reserves	74,387,397	73,427,519	(959,878)

2024-25 Revised Budget: Bond Redemption Fund	Amended	Revised	
Debt Service	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	80,992,291	80,992,291	-
Revenue			
Property Tax	78,095,342	78,095,342	-
Interest Earnings	1,507,231	1,507,231	-
Total Revenue	79,602,573	79,602,573	-
Expenditures			
Principal	37,220,000	37,220,000	-
Interest and Other	30,604,172	30,604,172	-
Total Expenditures	67,824,172	67,824,172	-
Non-Operating Revenues / (Expenses)			
Proceeds from Debt	-	-	-
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Premium from Refunding Bonds	-	-	-
Total Non-Operating Revenues / (Expenses)	-	-	-
Net Income / (Loss)	11,778,401	11,778,401	-
Ending Fund Balance	92,770,692	92,770,692	-
Total Appropriation	67,824,172	67,824,172	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	92,770,692	92,770,692	-
Total Unappropriated/Unassigned Reserves	92,770,692	92,770,692	-

2024-25 Revised Budget:Capital Reserve Fund	Amended	Revised	
Capital Projects	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	111,240,301	111,240,301	-
Revenue			
Interest Earnings	2,085,600	2,085,600	-
Other Revenue	6,400,000	6,400,000	-
Total Revenue	8,485,600	8,485,600	-
Expenditures			
Salaries and Benefits	2,868,750	2,868,750	-
Office Supplies & Operational Expenses	750,000	750,000	-
Facility Improvements	67,770,250	67,770,250	-
New Construction	3,425,000	3,425,000	-
Vehicles	500,000	500,000	-
SIR Storm Damage	1,200,000	1,200,000	-
Principal and Interest Payments	3,379,079	3,379,079	-
Arvada Aquatic Center Lease Financing	1,143,828	1,143,828	-
Total Expenditures	81,036,907	81,036,907	-
Non-Operating Revenues / (Expenses)			
Proceeds from Lease Financing	-	-	-
Operating Transfer In	30,134,494	30,134,494	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	30,134,494	30,134,494	-
Revenue Over / (Under) Expenditures	(42,416,813)	(42,416,813)	-
Ending Fund Balance	68,823,488	68,823,488	-
Appropriated Reserves			
TABOR Reserves	2,431,107	2,431,107	-
Total Appropriated Reserves	2,431,107	2,431,107	-
Total Appropriation	83,468,014	83,468,014	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	66,392,381	66,392,381	-
Total Unappropriated/Unassigned Reserves	66,392,381	66,392,381	-

2024-25 Revised Budget:2020 Building Fund
Capital Projects

	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	3,236,726	3,236,726	-
Revenue			
Bond Proceeds	-	-	-
Interest Earnings	-	-	-
Bond Premium	-	-	-
Total Revenue	-	-	-
Expenditures			
Administration	-	-	-
Facility Improvements	3,236,726	3,236,726	-
Charter Schools	-	-	-
District Utilization	-	-	-
New Construction	-	-	-
Total Expenditures	3,236,726	3,236,726	-
Net Income / (Loss)	(3,236,726)	(3,236,726)	-
Ending Fund Balance	-	-	-
Total Appropriation	3,236,726	3,236,726	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	-	-	-
Total Unappropriated/Unassigned Reserves	-	-	-

<u>2024-25 Revised Budget:Grants Fund</u> <i>Special Revenue</i>	<u>Amended Budget 2024-25</u>	<u>Revised Budget 2024-25</u>	<u>Adjustments</u>
Beginning Fund Balance	17,058,025	17,058,025	-
Revenue			
Federal	45,621,043	45,621,043	-
State	15,969,294	15,969,294	-
Other Revenue	6,247,087	6,247,087	-
Total Revenue	67,837,424	67,837,424	-
Expenditures			
General Administration	10,274,459	10,274,459	-
School Administration	2,796,419	2,796,419	-
General Instruction	23,080,224	23,080,224	-
Special Ed Instruction	13,755,302	13,755,302	-
Instructional Support	16,639,777	16,639,777	-
Operations and Maintenance	1,161,188	1,161,188	-
Transportation	130,055	130,055	-
Total Expenditures	67,837,424	67,837,424	-
Non-Operating Revenues / (Expenses)			
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	-	-	-
Net Income / (Loss)	-	-	-
Ending Fund Balance	17,058,025	17,058,025	-
Total Appropriation	67,837,424	67,837,424	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	17,058,025	17,058,025	-
Total Unappropriated/Unassigned Reserves	17,058,025	17,058,025	-

2024-25 Revised Budget:Child Care Fund
Enterprise

	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	2,561,944	2,561,944	-
Revenue			
Service Contracts	175,400	185,687	10,287
Tuition	7,689,375	6,792,852	(896,523)
State Revenue - Other	-	-	-
Earnings On Investments	-	-	-
Total Revenue	7,864,775	6,978,539	(886,236)
Expenditures			
Salary Accounts	5,685,708	5,432,560	(253,148)
Employee Benefit Accounts	1,711,732	1,634,522	(77,210)
Service Accounts	1,014,050	1,014,050	-
Materials and Supplies	241,900	241,900	-
Capital Outlay Accounts	-	-	-
Total Expenditures	8,653,390	8,323,032	(330,358)
Non-Operating Revenues / (Expenses)			
Operating Transfer In	-	1,500,000	1,500,000
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	-	1,500,000	1,500,000
Net Income / (Loss)	(788,615)	155,507	944,122
Ending Fund Balance	1,773,329	2,717,451	944,122
Appropriated Reserves			
TABOR Reserves	259,602	249,691	(9,911)
Operational Reserves	-	2,467,674	2,467,674
Total Appropriated Reserves	259,602	2,717,365	2,457,763
Total Appropriation	8,912,992	11,040,397	2,127,405
Unappropriated/Unassigned Reserves			
Undesignated Reserve	-	86	86
Total Unappropriated/Unassigned Reserves	-	86	86

2024-25 Revised Budget:Property Management Fund
Enterprise

	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	2,561,944	1,469,629	(348,189)
Revenue			
Service Contracts	175,400	3,124,400	510,000
Total Revenue	7,689,375	3,124,400	510,000
	-		
Expenditures			
Salary Accounts	7,864,775	1,105,400	-
Employee Benefit Accounts		315,797	-
Service Accounts		599,876	250,000
Materials and Supplies	5,685,708	446,000	-
Capital Outlay Accounts	1,711,732	-	-
Total Expenditures	1,014,050	2,467,073	250,000
	241,900		
Non-Operating Revenues / (Expenses)			
Operating Transfer In	8,653,390	-	-
Operating Transfer Out		(800,000)	(150,000)
Total Non-Operating Revenues / (Expenses)		(800,000)	(150,000)
	-		
Net Income / (Loss)	-	(142,673)	110,000
	-		
Ending Fund Balance		1,326,956	(238,189)
	(788,615)		
Appropriated Reserves			
TABOR Reserves	1,773,329	98,012	31,500
Operational Reserves		500,000	-
Total Appropriated Reserves		598,012	31,500
	759,602		
Total Appropriation	-	3,865,085	431,500
	759,602		
Unappropriated/Unassigned Reserves			
Undesignated Reserve	9,412,992	728,944	(269,689)
Total Unappropriated/Unassigned Reserves		728,944	(269,689)

2024-25 Revised Budget: Campus Activity Fund
Special Revenue

	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	14,924,416	14,924,416	-
Revenue			
Interest Earnings	2,107	2,107	-
Student Activities	4,951,260	4,951,260	-
Fundraising	2,754,531	2,754,531	-
Fees and Dues	6,880,855	6,880,855	-
Donations	4,469,173	4,469,173	-
Other Revenue	5,526,573	5,526,573	-
Total Revenue	24,584,499	24,584,499	-
Expenditures			
Salary Accounts	1,039,801	1,039,801	-
Employee Benefit Accounts	253,109	253,109	-
Service Accounts	9,602,350	9,602,350	-
Materials and Supplies	11,565,430	11,565,430	-
Capital Outlay Accounts	1,051,977	1,051,977	-
Total Expenditures	23,512,667	23,512,667	-
Non-Operating Revenues / (Expenses)			
Operating Transfer In	900,000	-	(900,000)
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	900,000	-	(900,000)
Net Income / (Loss)	1,971,832	1,071,832	(900,000)
Ending Fund Balance	16,896,248	15,996,248	(900,000)
Appropriated Reserves			
TABOR Reserves	705,380	705,380	-
Operational Reserves	1,000,000	1,000,000	-
Total Appropriated Reserves	1,705,380	1,705,380	-
Total Appropriation	25,218,047	25,218,047	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	15,190,868	15,190,868	-
Total Unappropriated/Unassigned Reserves	15,190,868	15,190,868	-

2024-25 Revised Budget:Transportation Fund
Special Revenue

	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	-	-	-
Revenue			
State Transportation Revenue	-	-	-
Tuition, Fees & Dues	-	-	-
Total Revenue	-	-	-
Expenditures			
Salary Accounts	-	-	-
Employee Benefit Accounts	-	-	-
Service Accounts	-	-	-
Materials and Supplies	-	-	-
Capital Outlay Accounts	-	-	-
Total Expenditures	-	-	-
Non-Operating Revenues / (Expenses)			
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	-	-	-
Net Income / (Loss)	-	-	-
Ending Fund Balance	-	-	-
Appropriated Reserves			
Operational Reserves	-	-	-
Total Appropriated Reserves	-	-	-
Total Appropriation	-	-	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	-	-	-
Total Unappropriated/Unassigned Reserves	-	-	-

2024-25 Revised Budget:Food Service Fund	Amended	Revised	
Special Revenue	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	9,296,399	7,516,954	(1,779,445)
Revenue			
Federal/State Reimbursement	30,061,214	30,229,214	168,000
Food Sales	3,300,000	3,300,000	-
USDA Commodities	1,850,071	2,500,000	649,929
Other Revenue	495,000	495,000	-
Total Revenue	35,706,285	36,524,214	817,929
Expenditures			
Salary Accounts	16,078,587	16,078,587	-
Employee Benefit Accounts	5,470,373	5,470,373	-
Service Accounts	2,926,314	2,926,314	-
Non Food Materials and Supplies	1,719,301	2,219,301	500,000
Purchased Food	9,475,996	10,500,000	1,024,004
Commodity Food Cost	1,850,071	2,500,000	649,929
USDA Processing Fee	2,000,000	2,466,595	466,595
Capital Outlay Accounts	750,000	750,000	-
Total Expenditures	40,270,642	42,911,170	2,640,528
Non-Operating Revenues / (Expenses)			
Operating Transfer In	100,000	3,100,000	3,000,000
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	100,000	3,100,000	3,000,000
Net Income / (Loss)	(4,464,357)	(3,286,956)	1,177,401
Ending Fund Balance	4,832,042	4,229,998	(602,044)
Appropriated Reserves			
TABOR Reserves	1,208,119	1,287,335	79,216
Operational Reserves	1,500,000	1,500,000	-
Total Appropriated Reserves	2,708,119	2,787,335	79,216
Total Appropriation	42,978,761	45,698,505	2,719,744
Unappropriated/Unassigned Reserves			
Undesignated Reserve	2,123,923	1,442,663	(681,260)
Total Unappropriated/Unassigned Reserves	2,123,923	1,442,663	(681,260)

2024-25 Revised Budget:2018 Building Fund
Capital Projects

	Amended Budget 2024-25	Revised Budget 2024-25	Adjustments
Beginning Fund Balance	158,322	158,322	-
Revenue			
Bond Proceeds	-	-	-
Interest Earnings	-	-	-
Bond Premium	-	-	-
Total Revenue	-	-	-
Expenditures			
Administration	-	-	-
Facility Improvements	158,322	158,322	-
Charter Schools	-	-	-
District Utilization	-	-	-
New Construction	-	-	-
Total Expenditures	158,322	158,322	-
Net Income / (Loss)	(158,322)	(158,322)	-
Ending Fund Balance	-	-	-
Total Appropriation	158,322	158,322	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	-	-	-
Total Unappropriated/Unassigned Reserves	-	-	-

2024-25 Revised Budget: Central Services Fund	Amended	Revised	
Internal Service	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	1,298,895	1,681,571	382,676
Revenue			
Fees, Charges, and Other Revenue	3,200,000	3,200,000	-
Total Revenue	3,200,000	3,200,000	-
Expenditures			
Salary Accounts	1,035,121	1,035,121	-
Employee Benefit Accounts	315,711	315,711	-
Service Accounts	419,144	424,685	5,541
Materials and Supplies	1,518,800	1,780,239	261,439
Capital Outlay Accounts	-	-	-
Total Expenditures	3,288,776	3,555,756	266,980
Non-Operating Revenues / (Expenses)			
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	-	-	-
Net Income / (Loss)	(88,776)	(355,756)	(266,980)
Ending Fund Balance	1,210,119	1,325,815	115,696
Appropriated Reserves			
TABOR Reserves	98,663	106,673	8,010
Operational Reserves	-	500,000	500,000
Total Appropriated Reserves	98,663	606,673	508,010
Total Appropriation	3,387,439	4,162,429	774,990
Unappropriated/Unassigned Reserves			
Undesignated Reserve	1,111,456	719,142	(392,314)
Total Unappropriated/Unassigned Reserves	1,111,456	719,142	(392,314)

2024-25 Revised Budget:Benefits Fund	Amended	Revised	
Internal Service	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	9,392,393	9,404,696	12,303
Revenue			
Insurance Premiums	27,920,000	29,265,750	1,345,750
Total Revenue	27,920,000	29,265,750	1,345,750
Expenditures			
Salary Accounts	137,603	137,603	-
Employee Benefit Accounts	23,730,131	28,138,345	4,408,214
Service Accounts	2,958,078	3,389,700	431,622
Materials and Supplies	20,500	20,500	-
Capital Outlay Accounts	-	-	-
Total Expenditures	26,846,312	31,686,148	4,839,836
Non-Operating Revenues / (Expenses)			
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	-	-	-
Net Income / (Loss)	1,073,688	(2,420,398)	(3,494,086)
Ending Fund Balance	10,466,081	6,984,298	(3,481,783)
Appropriated Reserves			
TABOR Reserves	805,389	950,584	145,195
Operational Reserves	2,000,000	6,033,714	4,033,714
Total Appropriated Reserves	2,805,389	6,984,298	4,178,909
Total Appropriation	29,651,701	38,670,446	9,018,745
Unappropriated/Unassigned Reserves			
Undesignated Reserve	7,660,692	-	(7,660,692)
Total Unappropriated/Unassigned Reserves	7,660,692	-	(7,660,692)

2024-25 Revised Budget:Insurance Fund	Amended	Revised	
Internal Service	Budget	Budget	
	2024-25	2024-25	Adjustments
Beginning Fund Balance	2,874,779	3,375,636	500,857
Revenue			
Fees & Other Revenue	42,000	42,000	-
Total Revenue	42,000	42,000	-
Expenditures			
Salary Accounts	558,560	558,560	-
Employee Benefit Accounts	170,361	170,361	-
Service Accounts	14,919,152	14,919,152	-
Materials and Supplies	211,400	211,400	-
Capital Outlay Accounts	-	-	-
Total Expenditures	15,859,473	15,859,473	-
Non-Operating Revenues / (Expenses)			
Operating Transfer In	15,817,473	15,817,473	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	15,817,473	15,817,473	-
Net Income / (Loss)	-	-	-
Ending Fund Balance	2,874,779	3,375,636	500,857
Appropriated Reserves			
TABOR Reserves	475,784	475,784	-
Operational Reserves	1,000,000	1,000,000	-
Total Appropriated Reserves	1,475,784	1,475,784	-
Total Appropriation	17,335,257	17,335,257	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	1,398,995	1,899,852	500,857
Total Unappropriated/Unassigned Reserves	1,398,995	1,899,852	500,857

2024-25 Revised Budget:Technology Fund
Internal Service

	Amended Budget <u>2024-25</u>	Revised Budget <u>2024-25</u>	<u>Adjustments</u>
Beginning Fund Balance	-	-	-
Revenue			
Billing for Services	-	-	-
Infrastructure Support	-	-	-
Telecom	-	-	-
Other Revenue	-	-	-
Total Revenue	-	-	-
Expenditures			
Salary Accounts	-	-	-
Employee Benefit Accounts	-	-	-
Service Accounts	-	-	-
Materials and Supplies	-	-	-
Capital Outlay Accounts	-	-	-
Total Expenditures	-	-	-
Non-Operating Revenues / (Expenses)			
Operating Transfer In	-	-	-
Operating Transfer Out	-	-	-
Total Non-Operating Revenues / (Expenses)	-	-	-
Net Income / (Loss)	-	-	-
Ending Fund Balance	-	-	-
Appropriated Reserves			
TABOR Reserves	-	-	-
Total Appropriated Reserves	-	-	-
Total Appropriation	-	-	-
Unappropriated/Unassigned Reserves			
Undesignated Reserve	-	-	-
Total Unappropriated/Unassigned Reserves	-	-	-