

MESA COUNTY VALLEY  
SCHOOL DISTRICT 51

# 2025-2026 Adopted Budget

*Grand Junction, Colorado*



June 17, 2025



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# Executive Summary



# Board of Education Members

The Mesa County Valley School District 51 Board of Education members serve as representatives of the community, providing effective governance to support continuous success for all students. Voters within School District 51's boundaries elect five members to staggered four-year terms.



**Director José Luis Chávez**  
District A



**Director Barb Evanson**  
District B



**President, Andrea Haitz**  
District C



**Vice President Will Jones**  
District D



**Secretary Angela Lema**  
District E

# Board of Education Goals



## ***Board Purpose***

- Providing effective governance, representative of the 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***

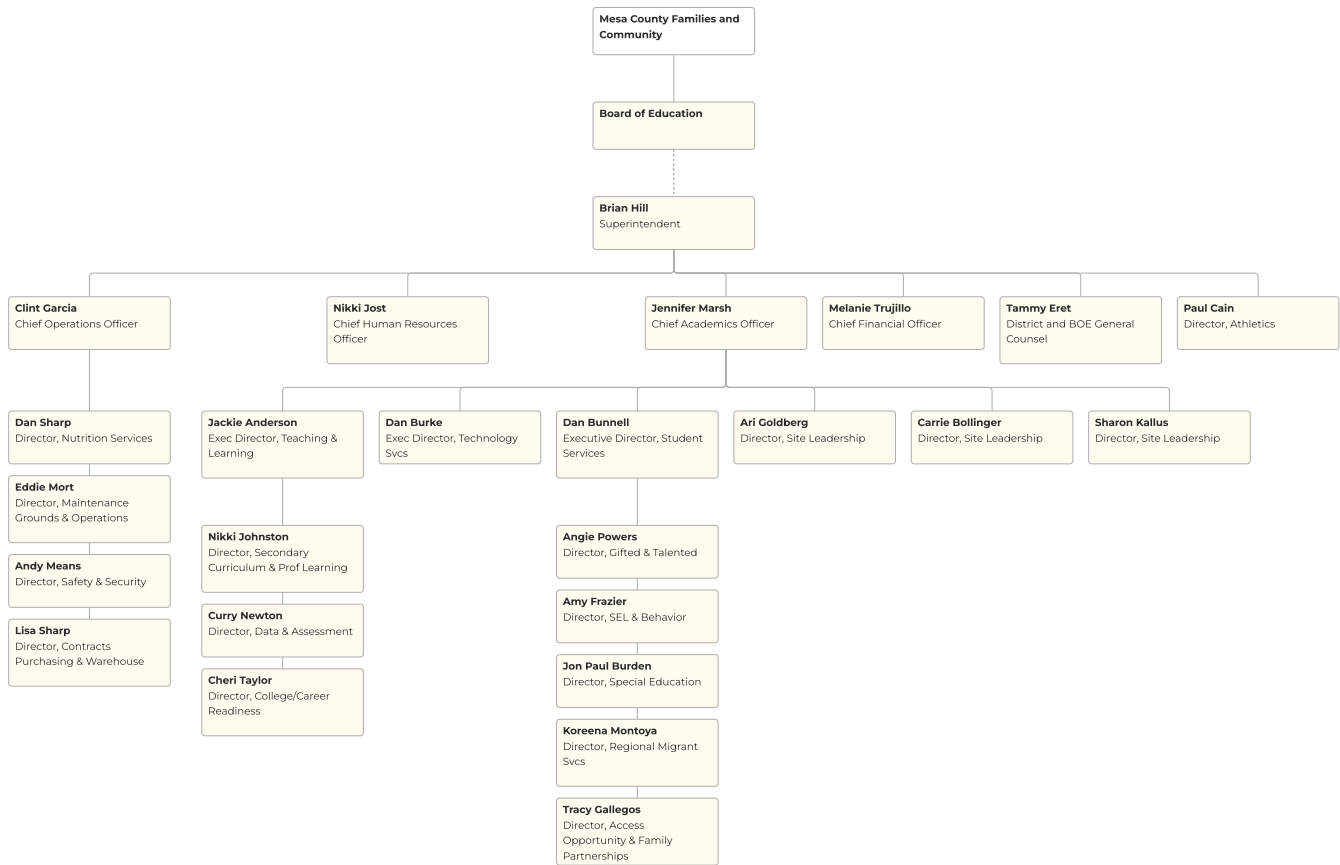
- Continuous student success
- Respect for all
- Student centered
- Integrity
- Engaged communication
- Continuous improvement
- Fiscal responsibility
- Accountability
- Strategically proactive

## ***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.

# District Organizational Chart

Directors and Above



# Budget Parameters 2025-2026

1. Prioritize spending with a focus on strategic goals and priorities.
2. Maintain a minimum of 20% of expenditures as committed reserves in the General Fund.
3. Maintain TABOR reserve requirement of 3% in the General Fund.
4. Maintain a multi-year maintenance spending plan aligned to the Facility Master Plan.



## Budget Timeline Fiscal Year 2025-2026

- **April 2025**  
Department budget review/requests
- **May 2025**  
Department budget review/requests
- **May 27, 2025**  
Presentation of proposed budget to the Board of Education (deadline May 31)
- **May 31, 2025**  
Public notice published. Published in local newspaper: May 31 and June 14
- **June 3, 2025**  
Budget hearing - public opportunity to address budget
- **June 17, 2025**  
Budget hearing - public opportunity to address budget
- **June 17, 2025**  
Adoption of budget at business board meeting (deadline June 30)
- **January 20, 2026**  
Re-Adopt budget (deadline January 31)

# Compliance Statement

## 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 2025-2026 budget was prepared in compliance with the revenue, expenditures, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.



**Mesa County Valley School District 51****2025-2026 Budget Adoption**

Presented: June 17, 2025

Board of Education Resolution 24/25: †

WHEREAS, the Board of Education has published June 17, 2025, as the date of adoption for the 2025-2026 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, 2026;

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, 2025 and ending June 30, 2026.

<b>FUND</b>	<b>REVENUE</b>	<b>BEGINNING BUDGETARY BALANCE</b>	<b>TOTAL APPROPRIATION</b>
<b>Governmental Funds</b>			
General Fund (10)	\$254,208,186	\$64,164,073	\$318,372,259
PERA On-Behalf (12)	\$5,000,000	\$0	\$5,000,000
2024 Mill Levy Override (17)	\$7,700,818	\$7,126,821	\$14,827,639
Preschool Program (19)	\$6,368,657	\$977,763	\$7,346,420
Independence Academy Charter School (11)	\$8,184,157	\$11,879,738	\$20,063,895
Juniper Ridge Charter School (11)	\$5,246,952	\$577,003	\$5,823,955
Mesa Valley Community School (11)	\$3,015,271	\$543,863	\$3,559,134
<b>Special Revenue Funds</b>			
Nutrition Services (21)	\$11,382,744	\$1,207,620	\$12,590,364
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$29,313,451	\$0	\$29,313,451
Physical Activities (23)	\$1,151,000	\$445,207	\$1,596,207
Beverage (27)	\$86,804	\$300,667	\$387,471
Student Body Activities (29)	\$6,000,000	\$2,995,511	\$8,995,511
<b>Debt Service Fund</b>			
Bond Redemption (31)	\$28,526,762	\$35,611,341	\$64,138,103
<b>Capital Project Fund</b>			
Building Fund (41)	\$400,000	\$8,132,523	\$8,532,523
Capital Projects Fund (43)	\$5,315,412	\$14,465,292	\$19,780,704
Building Fund (45)	\$7,800,000	\$197,700,437	\$205,500,437
<b>Internal Service Fund</b>			
Medical Insurance (62)	\$29,265,034	\$10,027,877	\$39,292,911
Dental Insurance (63)	\$1,259,868	\$335,667	\$1,595,535
Insurance (64)	\$3,097,000	\$2,734,239	\$5,831,239

*(continued from above)*

**Mesa County Valley School District 51****2025-2026 Budget Adoption**

Presented: June 17, 2025

Board of Education Resolution 24/25:

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 June 17, 2025, as the date of adoption for the 2025-2026 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, 2026;

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, 2025 and ending on June 30, 2026.

<b>FUND</b>	<b>AMOUNT OF BEGINNING FUND BALANCE TO BE SPENT</b>	<b>PURPOSE FOR EXPENDITURE</b>	<b>PLAN</b>
General Fund (10)	\$368,088	Increased health insurance and t	Monitor and make adjustments
2024 Mill Levy Override (17)	\$1,511,175	Utilization of State Mill Levy Matc	One-time purchase
Nutrition Services (21)	\$110,683	Staffing and food costs	Monitor and make adjustments
Beverage (27)	\$17,027	Additional programs	Utilization of available funds
Building (41)	\$8,132,523	Completion of GJHS bond projec	Utilization of bond proceeds
Capital Projects (43)	\$1,039,310	Completion of projects/Leases	Monitor and make adjustments
Building (45)	\$41,737,698	Completion of 2024 bond project	Utilization of bond proceeds
Dental (63)	\$55,257	Increasing claim costs	Monitor and make adjustments
Insurance (64)	\$1,248,819	Security and insurance premium/	Monitor and make adjustments



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

Presented: June 17, 2025

Board of Education Resolution 24/25: 99

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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 an current fund it may be necessary to borrow up to \$15,000,000, and

WHEREAS, estimated unencumbered monies not to exceed \$15,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2025-2026

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to \$15,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2025, such monies to be repaid to said funds not later than June 30, 2026.

# Organizational Information



# Strategic Plan

Mesa County School District 51 is committed to academic excellence with tailored support for every student. With a dedicated team of nearly 3,400 employees, we serve over 19,000 students across 42 schools and programs. We strive to create a positive and inclusive learning environment where every student can thrive.

In the fall of 2021, District 51 gave a seat at the table to stakeholders, families, staff, and community partners and worked to create a three-year, community-driven strategic plan that would serve as our north star. This plan outlines the district's commitment to Engage, Equip, and Empower each and every student, each and every day. Our work is grounded in our graduate profile, ensuring that every student who completes their education with D51 embodies the qualities of being Creative Problem Solvers, Culturally Connected individuals, and Ready for Career and Life.

These strategic objectives are foundational to the success of our district and students. By allocating resources to address the needs of our educational community and adequately preparing future generations, we can continue pursuing academic excellence for years to come.

[STRATEGIC PLAN IN ENGLISH](#)

[PLAN ESTRATÉGICO EN ESPAÑOL](#)

**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.

**D51**  
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.



# Financial Section

The Mesa County Valley School District 51 budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, was presented for consideration on May 27, 2025, and adopted by the Board of Education on June 17, 2025. The budget is in compliance with applicable Colorado Revised Statutes and Colorado Department of Education regulations.

The budget presented incorporates the District's strategic plan as well as the current Board of Education priorities as the underlying drivers of spending decisions. These are the basis for prioritizing spending and program opportunities in order to allocate limited resources to support student achievement. The budget includes a committed general fund reserve balance of 20% of general fund expenditures and transfers.

The Board of Education and Administration will continue to maintain sound fiscal policies, resulting in a strong financial position for the District. The District will focus resources on strategic goals while accepting responsibility for the stewardship of public funds. This new budget represents the efficient and responsible spending of taxpayer funds focused on providing our students with a high-quality education to ensure we engage, equip, and empower each and every student, each and every day.

The District uses fund accounting to maintain control over resources that have been segregated for specific activities or objectives. Each fund is considered a separate accounting activity and used to benefit students in the district. Currently, the district utilizes five fund categories:

## Fund Accounting

### Governmental Funds:

- General Fund
- Pera On-Behalf
- 2024 Mill Levy Override
- Preschool Fund
- Independence Academy Charter School
- Juniper Ridge Community School
- Mesa Valley Community School

### Capital Project Funds:

- Building GJHS
- Capital Projects
- Building 2024 Bond

### Special Revenue Funds:

- Nutrition Services
- Governmental Designated Purpose Grants
- Physical Activities
- Beverage
- Student Body Activities

### Debt Service Funds:

- Bond Redemption

### Internal Service Funds:

- Medical Insurance
- Dental Insurance
- Risk Management Insurance

# Chart of Accounts

The District utilizes a chart of accounts to record and report the financial transactions of the District as required by the Colorado Department of Education. The chart of accounts was developed in response to 22-44-105 (4) C.R.S., introduced as House Bill 1213 and enacted by the legislature in 1994. The account code strings used are comprised of various dimensions that provide data collection for District financial information. The fund pages included in this budget book section summarize the District's financial data using these account code dimensions which are summarized below.

**Program**-a dimension that provides the District with a framework to classify expenditures to determine total costs of attaining a predetermined objective or set of objectives. The programs of a school District are classified into six broad areas:

1. **Instructional Programs**-Instruction includes those activities dealing directly with the interactions between staff and students. Teaching may be provided for students in a school classroom or in another location (e.g., a home, hospital co-curricular activity location, etc.) Instruction may be provided through approved media such as television, radio, telephone or correspondence. Instruction includes the activities of paraprofessionals (aides) or classroom assistants of any type which assist teachers in the instructional process.
2. **Support Service Programs**-Support service programs are those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.
  - **Pupil Support Services**-Activities designed to assess and improve the well-being of students and to supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students. Examples of these services include attendance, counseling, health, psychological, audiology, speech therapy, occupational therapy, physical therapy, equity/diversity, media, library, instructional technology, curriculum, staff development, assessment, pupil personnel administration, and supervision of instructional programs.
  - **General Administration Support Services**-Activities concerned with establishing and administering policy for operating the District. These services include Board of Education, legal, tax assessment and collection, audit, executive administration, and executive directors of instruction.
  - **School Administration Support Services**-Activities concerned with overall administrative responsibility for a school or a combination of schools. Examples of these services include principals, assistant principals, clerical staff, and other assistants, as well as supplies, postage, and copy machine costs.
  - **Business Support Services**-Activities concerned with paying, transporting, exchanging and maintaining goods and services for the District. Included are the fiscal and internal services necessary for operating the District. These services include fiscal, purchasing, warehouse, printing, maintenance and operations of plant, custodial, grounds maintenance, vehicle servicing and maintenance, pupil transportation, and indirect costs (reimbursement) for grant administration.
  - **Central Support Services**-Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing and risk management services. Examples of these services include communications, human resources, technology, risk management, volunteer, supervision of student services, and research/program evaluation/assessment.
3. **Operation of Non-Instructional Service Programs**-Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff or the community.
  - **Food Services Operations**-Activities concerned with providing food to students and staff in a school or District. These services include preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.
  - **Community Services and Other Support Services**-Community service and other support service programs include non-instructional services provided to students, staff, or the community.

4. **Facilities Acquisition and Construction Services**-Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
5. **Other Uses**-A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of moneys from one fund to another.
6. **Reserves**-Consists of moneys set-aside for specific purposes and identifies those portions of the fund balance (the excess of revenues over expenditures) which are segregated for future purposes and/or are not available to finance expenditures of the subsequent accounting period. Some reserves are statutorily mandated while others are in compliance with generally accepted accounting principles or practices.

**Source/Object**-a combination dimension which is used to identify the type of account: Revenue (Source) or Expenditure (Object). Major sources of revenues and objects of expenditure for the District are summarized below.

- **Revenues:**

- **Local Sources**-Amounts of money produced within the boundaries of the school district and available to the district for its use. These sources include property taxes, specific ownership taxes, delinquent taxes and penalties, tuition, earnings on investments, pupil activity fees, rentals/leases, donations, sale of assets, instructional fees, services provided to others (charter schools), and other miscellaneous revenue.
- **Intermediate Sources**-Revenue distributed by counties, cities and other intermediate sources. In Colorado, the most common intermediate source is the county. Examples of these sources include mineral leases and impact fees.
- **State Sources**-Revenue from funds collected by the state government and distributed to the District. The Colorado Department of Education (CDE) provides the District with several different types of funds. These include state share (equalization), categoricals, and state grants from CDE as well as other agencies within Colorado.
- **Federal Sources**-Revenue from funds collected by the federal government and distributed to the District. Federal revenues are generally received through grants. Most of the federal financial support received by the District is recorded in the Government Designated Purpose Grants Fund and Nutrition Services Fund.
- **Other Sources**-Proceeds from other sources not otherwise classified. Examples of other sources include bond proceeds and certificates of participation proceeds.

- **Expenditures:**

- **Salaries**-Amounts paid for personal services to both permanent and temporary District employees, including personnel substitutes.
- **Benefits**-Includes health insurance, district-paid life insurance, Medicare, and the employer portion of the Public Employee Retirement Association (PERA).
- **Purchased Professional and Technical Services**-Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Examples of these services include audit, legal, consultant, and in-service/workshop fees.
- **Purchased Property Services**-Services purchased to operate, repair, maintain and rent property owned or used by the District. These services are performed by persons other than District employees. Examples of these services include water, sewer, repairs and maintenance, rentals, and contracted services for property.
- **Other Purchased Services**-Amounts paid for services rendered by organizations or personnel not on the payroll of the District. These services include field trips, student transportation, in-service, communications, printing, advertising, travel, and registration.
- **Supplies**-Amounts paid for items that are consumed, worn out or deteriorated through use. Supplies are made up of several categories and include: instructional supplies, text books, library books, software, natural gas, electricity, freight, and maintenance supplies. Included in the Nutrition Services fund are food, commodities and non-food supplies.

- **Property**-Expenditures for acquiring capital assets (including land or existing buildings), improvements of grounds, all types of equipment, technology, vehicles, and furniture and fixtures.
- **Other Uses of Funds**-Amounts paid for goods and services not otherwise classified. These expenditures include dues and fees, principal and interest on bonds or leases, indirect charges, and other miscellaneous expenditures.

**Transfers**-transfers from one fund to another fund are shown as revenues (transfers in) and expenditures (transfers out).

For more information on the chart of accounts, see the Colorado Department of Education's [Financial Policies and Procedures Handbook Chart of Accounts](#)

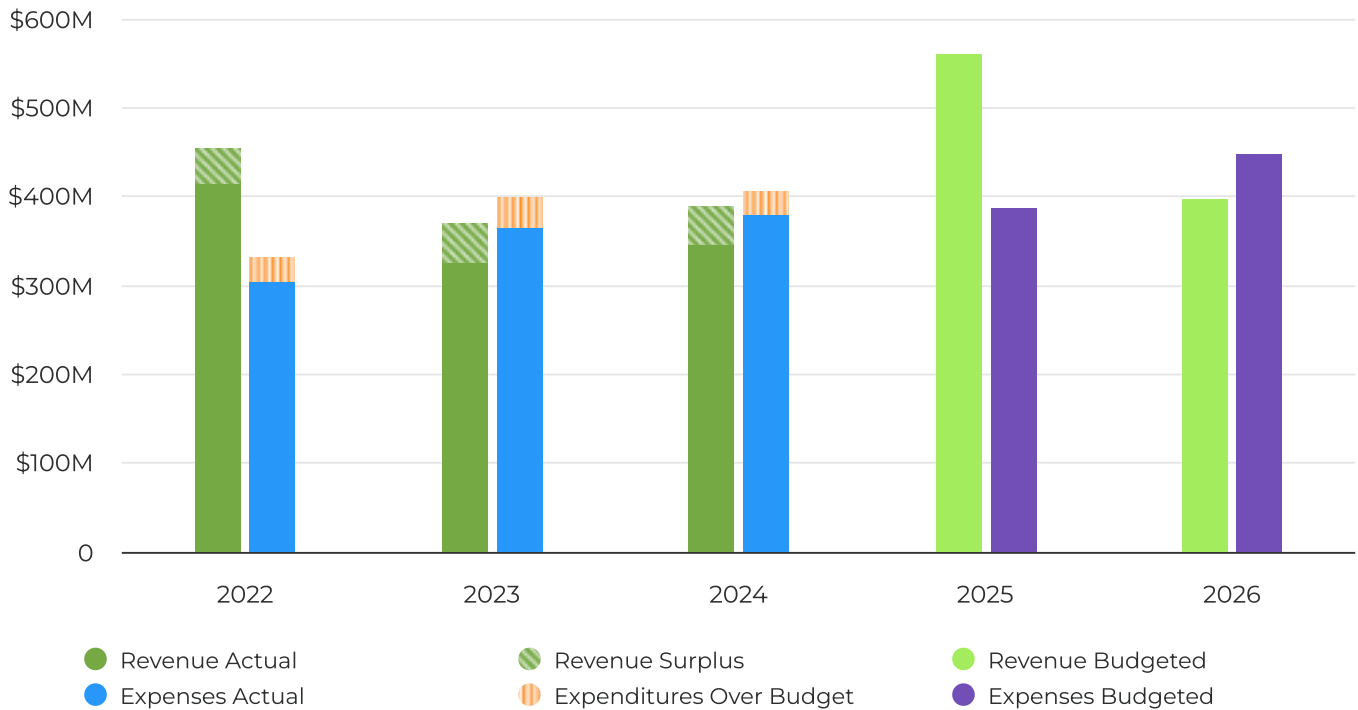


# SUMMARY OF TOTAL BUDGET

Note: As component units, the prior year actuals and current budgets for district charter schools are not included. Please see the individual charter school fund pages.

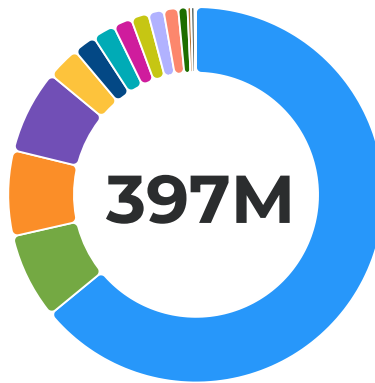
FY2025 Budgeted amounts for Government Designated Grants fund are not included in the totals below. Please see the Government Designated Grants fund for budget details.

## Revenues vs Expenditures Summary



# Revenues by Fund

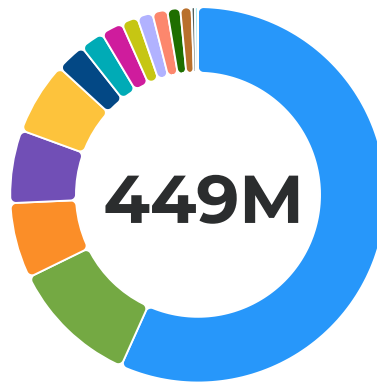
FY26 Revenues by Fund



● GENERAL FUND	<b>\$254,208,186</b>	64.05%
● GOVT DESIGNATED GRANTS	<b>\$29,313,451</b>	7.39%
● MEDICAL INSURANCE	<b>\$29,265,034</b>	7.37%
● BOND REDEMPTION	<b>\$28,526,762</b>	7.19%
● NUTRITION SERVICES	<b>\$11,382,744</b>	2.87%
● CAPITAL PROJECTS BUILDING FUND	<b>\$7,800,000</b>	1.97%
● 2024 MILL LEVY OVERRIDE FUND	<b>\$7,700,818</b>	1.94%
● PRESCHOOL FUND	<b>\$6,368,657</b>	1.60%
● PUPIL ACTIVITY SBA	<b>\$6,000,000</b>	1.51%
● CAP RES CAP PROJ FUND	<b>\$5,315,412</b>	1.34%
● PERA ON BEHALF	<b>\$5,000,000</b>	1.26%
● INSURANCE	<b>\$3,097,000</b>	0.78%
● DENTAL INSURANCE	<b>\$1,259,868</b>	0.32%
● PUPIL ACTIVITY	<b>\$1,151,000</b>	0.29%
● CAPITAL PROJECTS BUILDING FUND GJHS	<b>\$400,000</b>	0.10%
● BEVERAGE FUND	<b>\$86,804</b>	0.02%

# Expenditures by Fund

FY26 Expenditures by Fund



● GENERAL FUND	<b>\$254,576,274</b>	56.72%
● CAPITAL PROJECTS BUILDING FUND	<b>\$49,537,698</b>	11.04%
● GOVT DESIGNATED GRANTS	<b>\$29,313,451</b>	6.53%
● BOND REDEMPTION	<b>\$28,197,763</b>	6.28%
● MEDICAL INSURANCE	<b>\$28,008,619</b>	6.24%
● NUTRITION SERVICES	<b>\$11,493,427</b>	2.56%
● 2024 MILL LEVY OVERRIDE FUND	<b>\$9,211,993</b>	2.05%
● CAPITAL PROJECTS BUILDING FUND GJHS	<b>\$8,532,523</b>	1.90%
● CAP RES CAP PROJ FUND	<b>\$6,354,722</b>	1.42%
● PUPIL ACTIVITY SBA	<b>\$6,000,000</b>	1.34%
● PRESCHOOL FUND	<b>\$5,768,039</b>	1.29%
● PERA ON BEHALF	<b>\$5,000,000</b>	1.11%
● INSURANCE	<b>\$4,345,819</b>	0.97%
● DENTAL INSURANCE	<b>\$1,315,125</b>	0.29%
● PUPIL ACTIVITY	<b>\$1,051,000</b>	0.23%
● BEVERAGE FUND	<b>\$103,831</b>	0.02%

# Fund Balance

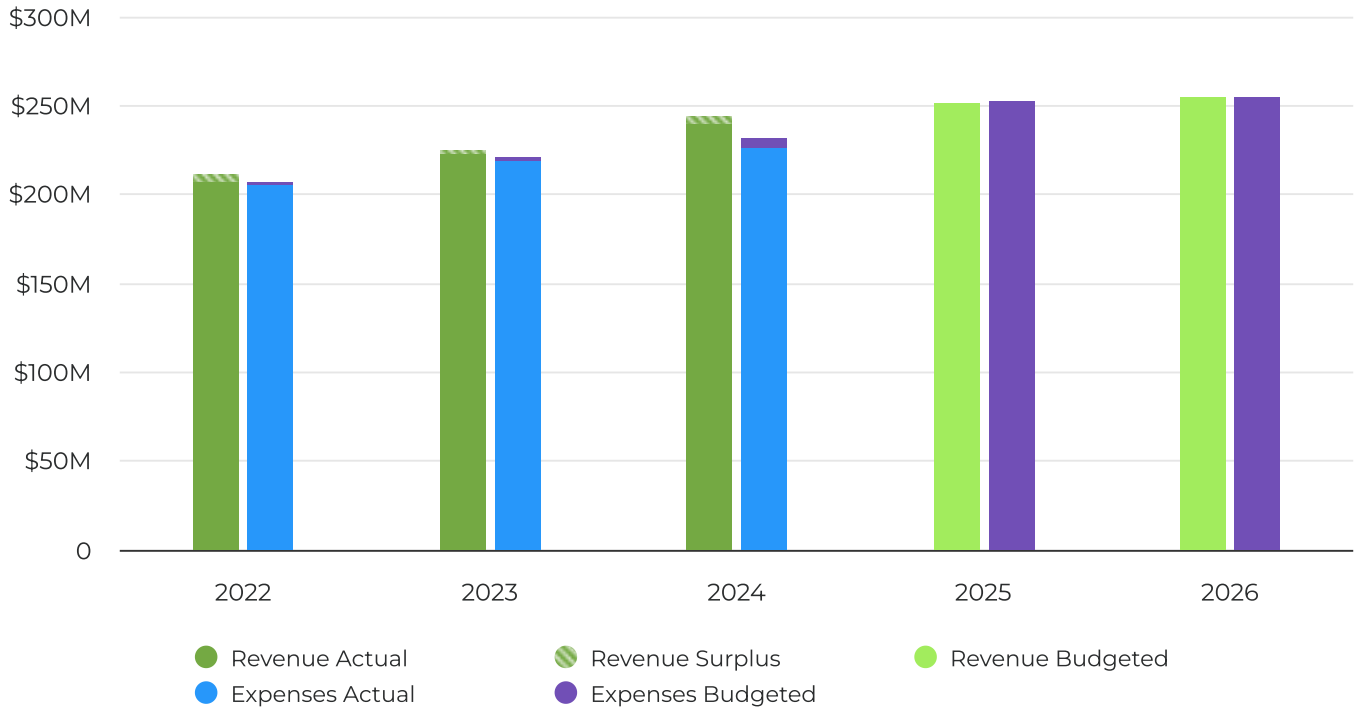
## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
All Funds	\$215,177,977	\$186,129,480	\$169,537,757	\$346,225,038	\$294,290,490
<b>Total Fund Balance</b>	<b>\$215,177,977</b>	<b>\$186,129,480</b>	<b>\$169,537,757</b>	<b>\$346,225,038</b>	<b>\$294,290,490</b>

# 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.

## Revenues vs Expenditures Summary



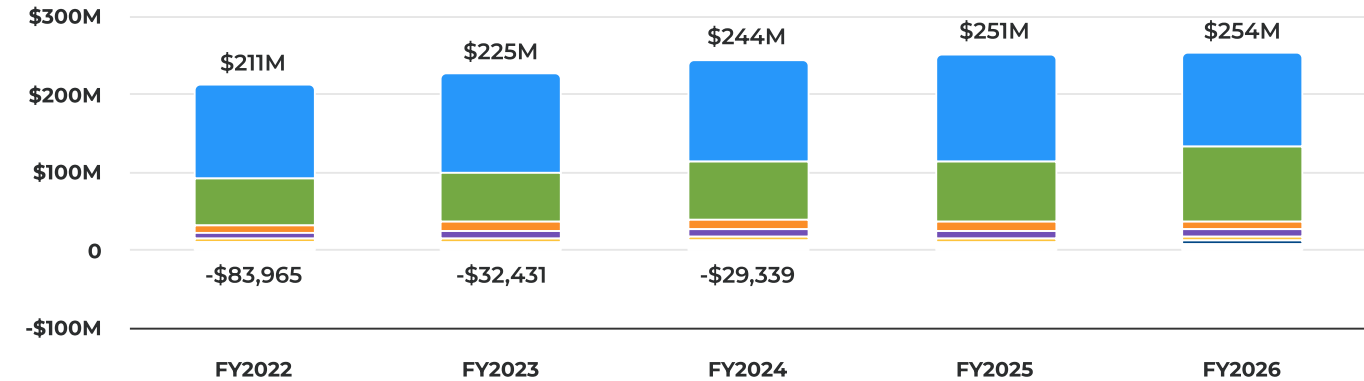
## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	<b>\$25,232,707</b>	<b>\$31,203,544</b>	<b>\$45,236,124</b>	<b>\$62,655,714</b>	<b>\$64,164,073</b>
<b>Revenues</b>					
LOCAL SOURCES	\$73,012,845	\$78,640,773	\$93,482,320	\$94,223,200	\$112,383,374
INTERMEDIATE SOURCES	\$2,683,729	\$2,204,146	\$2,472,853	\$350,000	\$350,000
STATE SOURCES	\$131,552,407	\$140,024,029	\$143,328,548	\$151,694,192	\$136,346,880
FEDERAL SOURCES	\$81,562	\$84,994	\$78,325	\$78,393	\$82,126
TRANSFERS	\$3,578,978	\$4,339,315	\$4,523,840	\$5,045,806	\$5,045,806
<b>Total Revenues</b>	<b>\$210,909,520</b>	<b>\$225,293,258</b>	<b>\$243,885,886</b>	<b>\$251,391,591</b>	<b>\$254,208,186</b>
<b>Expenditures</b>					
SALARIES	\$117,070,352	\$125,187,099	\$130,797,505	\$152,219,682	\$147,975,081
BENEFITS	\$40,043,427	\$43,780,005	\$45,174,911	\$49,731,985	\$52,242,692
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$3,005,783	\$2,518,631	\$3,058,952	\$4,118,774	\$4,056,678
PURCHASED PROPERTY SERVICES	\$2,462,751	\$2,775,600	\$3,138,231	\$2,775,551	\$2,808,757
OTHER PURCHASED SERVICES	\$14,352,976	\$15,120,877	\$17,166,501	\$14,801,229	\$17,474,966
SUPPLIES	\$7,782,181	\$8,131,718	\$8,137,300	\$10,785,855	\$11,506,779
OTHER USES OF FUNDS	-\$953,211	-\$1,210,550	-\$238,201	\$155,047	-\$310,752
PROPERTY	\$3,035,072	\$2,331,576	\$1,574,451	\$383,405	\$418,926
TRANSFERS	\$6,823,331	\$8,730,158	\$6,075,970	\$5,075,970	\$5,125,970
TRANSFERS TO CHARTER SCHOOLS	\$11,316,019	\$10,960,423	\$11,580,675	\$12,154,826	\$13,277,177
<b>Total Expenditures</b>	<b>\$204,938,682</b>	<b>\$218,325,538</b>	<b>\$226,466,295</b>	<b>\$252,202,324</b>	<b>\$254,576,274</b>
<b>Total Revenues Less Expenditures</b>	<b>\$5,970,838</b>	<b>\$6,967,720</b>	<b>\$17,419,590</b>	<b>-\$810,733</b>	<b>-\$368,088</b>
<b>Ending Fund Balance</b>	<b>\$31,203,545</b>	<b>\$38,171,264</b>	<b>\$62,655,714</b>	<b>\$61,844,981</b>	<b>\$63,795,985</b>

- 2025-26 Presented PPR is \$11,181.85 and is based on a 4-year averaged K-12 funded pupil count of 19,185.1 student FTE.
- Transfers to Charter Schools: This is a pass-thru of per-pupil revenue received from the state based on October student counts at district-charter schools, and a proportionate share of local mill levy overrides.
- Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

Historical Revenues by Object



- STATE EQUALIZATION
- ECEA REVENUE
- VOCATIONAL
- TAX EXEMPTION
- ELPA
- RENTAL/LEASES
- DELINQUENT TAXES AND PENALTY
- OTHER TAXES FROM LOCAL SOURCES
- TEXTBOOK AND MATERIALS FEES
- PROPERTY TAX
- TRANSFERS-2024 OVERRIDE
- STATE TRANSPORTATION REVENUE
- STATE REVENUE FROM CDE
- SERVICES PROVIDED CHARTER SCHO
- DIRECT FEDERAL REVENUE
- MIDDLE SCHOOL SPORTS FEE
- TUITION FROM INDIVIDUALS
- C/O CONTRIB
- SPECIFIC OWNERSHIP TAXES
- INTEREST REVENUE
- MISC. REVENUE
- MINERAL LEASE
- SUPPORT CHARGEBACKS REVENUE
- IMPACT FEES
- ACTIVITY FEES
- DIST SERVICES TO CHARTER SCHO
- ABATEMENTS/CREDITS

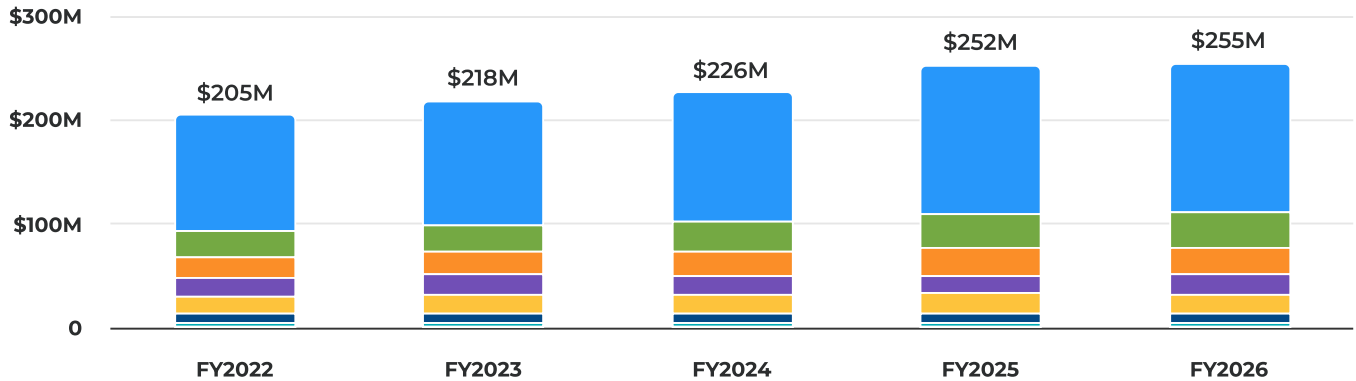
## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
PROPERTY TAX	\$60,547,511	\$63,097,503	\$75,167,794	\$78,267,840	\$94,697,003
SPECIFIC OWNERSHIP TAXES	\$10,982,372	\$11,293,648	\$12,065,581	\$10,714,237	\$10,945,248
DELINQUENT TAXES AND PENALTY	\$118,514	\$25,759	\$34,939	\$40,000	\$40,000
ABATEMENTS/CREDITS	-\$83,965	-\$32,431	-\$29,339	\$0	\$0
OTHER TAXES FROM LOCAL SOURCES	\$0	\$0	\$0	\$40,000	\$40,000
TUITION FROM INDIVIDUALS	\$9,400	\$10,050	\$300	\$10,000	\$10,000
INTEREST REVENUE	\$135,454	\$2,114,573	\$3,880,198	\$3,300,000	\$4,800,000
MIDDLE SCHOOL SPORTS FEE	\$61,547	\$99,531	\$0	\$0	\$0
ACTIVITY FEES	\$47,600	\$11,330	\$99,430	\$0	\$0
DIST SERVICES TO CHARTER SCHO	\$1,212	\$1,471	\$2,044	\$0	\$0
RENTAL/LEASES	\$188,634	\$184,502	\$198,201	\$0	\$0
C/O CONTRIB	\$9	\$104	\$23	\$0	\$0
TEXTBOOK AND MATERIALS FEES	\$890	\$200	\$821	\$0	\$0
SERVICES PROVIDED CHARTER SCHO	\$355,025	\$322,201	\$358,189	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
SUPPORT CHARGEBACKS REVENUE	\$307,827	\$313,739	\$368,079	\$0	\$0
MISC. REVENUE	\$340,815	\$1,198,594	\$1,336,060	\$1,851,123	\$1,851,123
MINERAL LEASE	\$310,965	\$97,747	\$153,210	\$350,000	\$350,000
IMPACT FEES	\$325,974	\$0	\$0	\$0	\$0
TAX EXEMPTION	\$2,046,790	\$2,106,399	\$2,319,643	\$0	\$0
STATE REVENUE FROM CDE	\$2,199,452	\$198,141	\$248,777	\$93,286	\$93,379
STATE EQUALIZATION	\$118,829,309	\$127,221,836	\$130,010,354	\$137,752,627	\$122,218,015
VOCATIONAL	\$1,925,781	\$1,702,816	\$1,846,453	\$1,846,453	\$1,846,453
ECEA REVENUE	\$6,556,258	\$8,927,960	\$9,160,690	\$10,104,424	\$10,243,828
ELPA	\$173,792	\$201,791	\$255,247	\$297,319	\$308,320
STATE TRANSPORTATION REVENUE	\$1,867,814	\$1,771,485	\$1,807,026	\$1,600,083	\$1,636,885
DIRECT FEDERAL REVENUE	\$81,562	\$84,994	\$78,325	\$78,393	\$82,126
TRANSFERS-2024 OVERRIDE	\$3,578,978	\$4,339,315	\$4,523,840	\$5,045,806	\$5,045,806
<b>Total Revenues</b>	<b>\$210,909,520</b>	<b>\$225,293,258</b>	<b>\$243,885,886</b>	<b>\$251,391,591</b>	<b>\$254,208,186</b>

# Expenditures by Major Program

Historical Expenditures by Major Program



- INSTRUCTIONAL PROGRAMS
- BUSINESS SUPPORT SERVICES
- PUPIL SUPPORT SERVICES
- OTHER USES
- SCHOOL ADM SUPPORT SERVICE
- CENTRAL SUPPORT SERVICES
- GENERAL ADM SUPPORT SERVICES
- DEBT SERVICES
- COMMUNITY SERVICES & OTHER SS

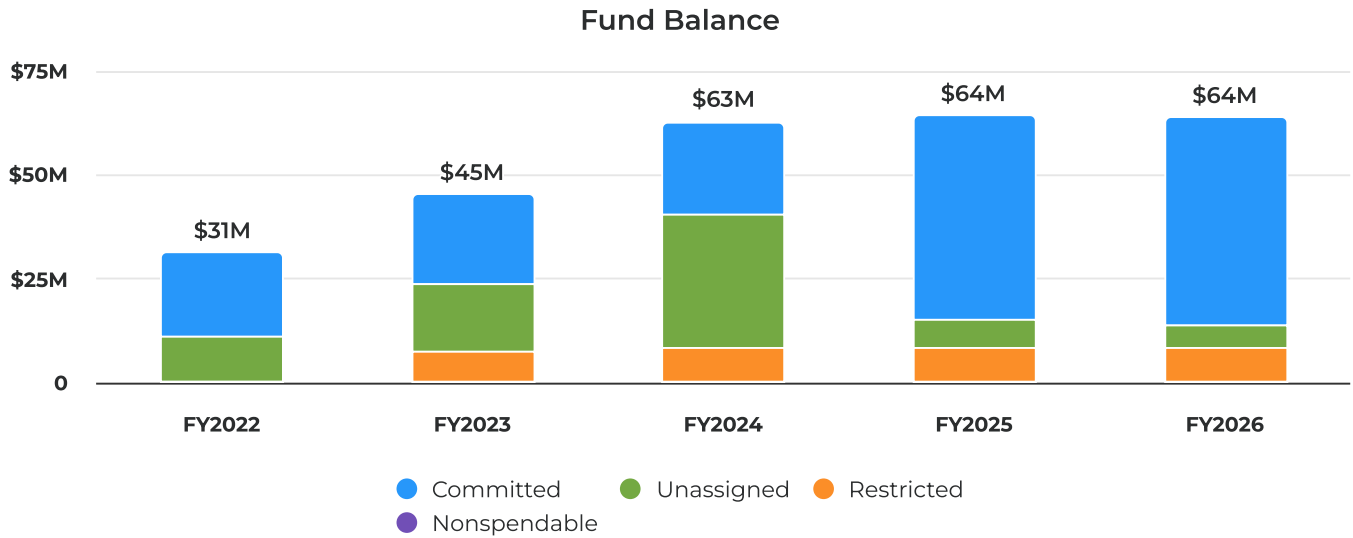
## Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INSTRUCTIONAL PROGRAMS	\$112,601,851	\$119,194,077	\$124,416,359	\$143,175,398	\$143,059,745
PUPIL SUPPORT SERVICES	\$19,780,788	\$21,668,879	\$23,508,654	\$26,857,694	\$26,906,735
GENERAL ADM SUPPORT SERVICES	\$3,321,171	\$3,342,861	\$3,894,049	\$4,092,151	\$4,361,579
SCHOOL ADM SUPPORT SERVICE	\$15,888,656	\$17,662,608	\$18,414,793	\$20,082,443	\$19,515,637
BUSINESS SUPPORT SERVICES	\$24,966,528	\$26,397,967	\$28,287,228	\$32,048,990	\$33,922,647
CENTRAL SUPPORT SERVICES	\$9,078,681	\$9,099,589	\$8,128,363	\$7,917,507	\$8,087,065
COMMUNITY SERVICES & OTHER SS	\$34,500	\$34,500	\$45,781	\$44,232	\$44,232
OTHER USES	\$18,140,750	\$19,752,843	\$18,553,433	\$17,233,296	\$18,405,247
DEBT SERVICES	\$1,125,756	\$1,172,214	\$1,217,637	\$750,613	\$273,387
<b>Total Expenditures</b>	<b>\$204,938,682</b>	<b>\$218,325,538</b>	<b>\$226,466,295</b>	<b>\$252,202,324</b>	<b>\$254,576,274</b>

## Transfers

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted	FY 2026 Adopted
Transfer to Charter Schools	\$11,316,019	\$10,960,423	\$11,580,675	\$12,154,826	\$13,277,177
Transfer to Preschool	\$2,797,361	\$3,054,188	\$400,000	\$400,000	\$400,000
Transfer to Capital Projects/Insurance	\$3,875,970	\$3,775,970	\$3,775,970	\$3,775,970	\$3,775,970
Transfer to Physical Activities	\$150,000	\$400,000	\$400,000	\$400,000	\$450,000
Transfer to Medical	\$0	\$1,500,000	\$1,500,000	\$500,000	\$500,000
Transfer from 2024 Mill Levy Override- Additional Student Contact Days	-\$3,093,709	-\$3,746,341	-\$3,910,586	-\$4,344,402	-\$4,344,402
Transfer from 2024 Mill Levy Override- Professional Development Day	-\$485,269	-\$592,974	-\$613,254	-\$701,404	-\$701,404
<b>Total Transfers</b>	<b>\$14,560,372</b>	<b>\$15,351,266</b>	<b>\$13,132,805</b>	<b>\$12,184,990</b>	<b>\$13,357,341</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$10,780,709	\$16,455,017	\$32,246,784	\$6,430,676	\$5,370,366
Committed	\$20,135,970	\$21,398,622	\$22,194,246	\$49,213,872	\$49,906,094
Restricted	\$0	\$7,064,860	\$7,870,053	\$8,119,525	\$8,119,525
Nonspendable	\$286,865	\$317,625	\$344,631	\$400,000	\$400,000
<b>Total Fund Balance</b>	<b>\$31,203,544</b>	<b>\$45,236,124</b>	<b>\$62,655,714</b>	<b>\$64,164,073</b>	<b>\$63,795,985</b>

- Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# PERA ON BEHALF

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.

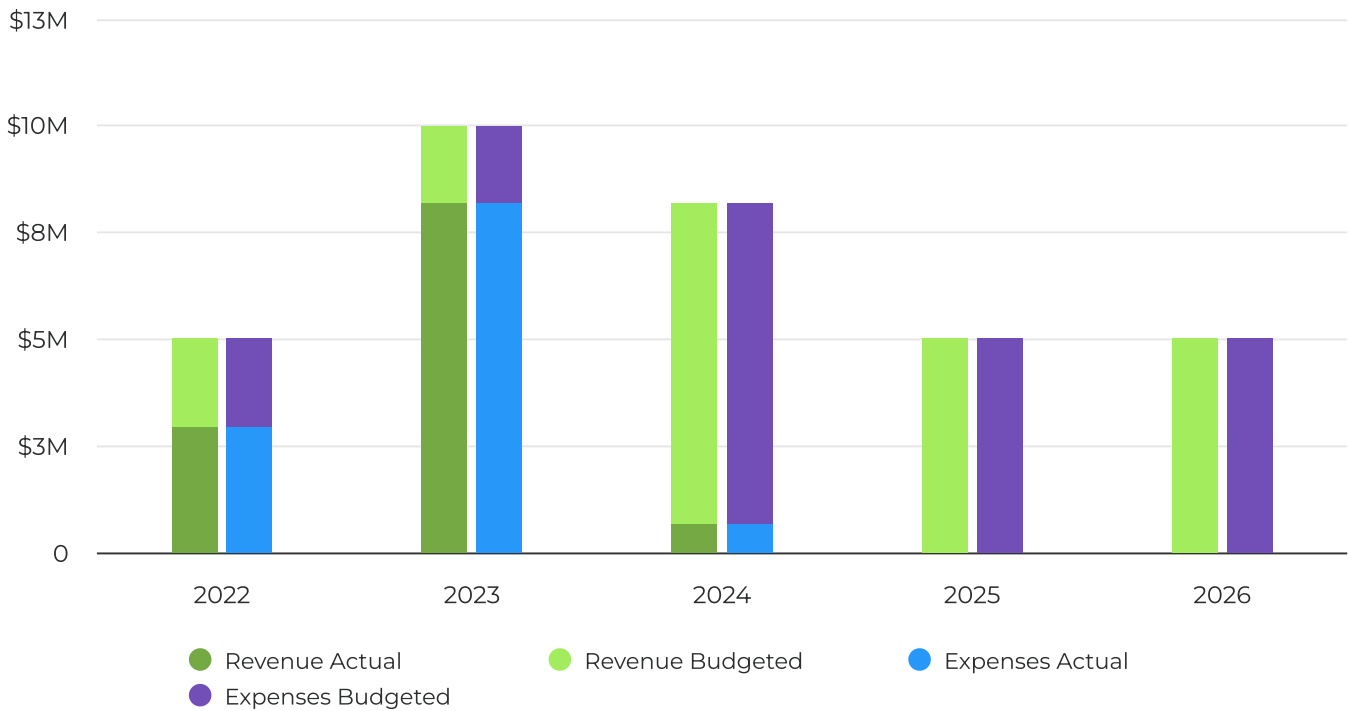
In addition, during the 2022 legislative session, lawmakers passed a bill that will provide funds to make up for a \$225 million payment that was missed in July 2020. The payment was skipped due to poor state economic conditions during the pandemic.

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) requires 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.

## Revenues vs Expenditures Summary

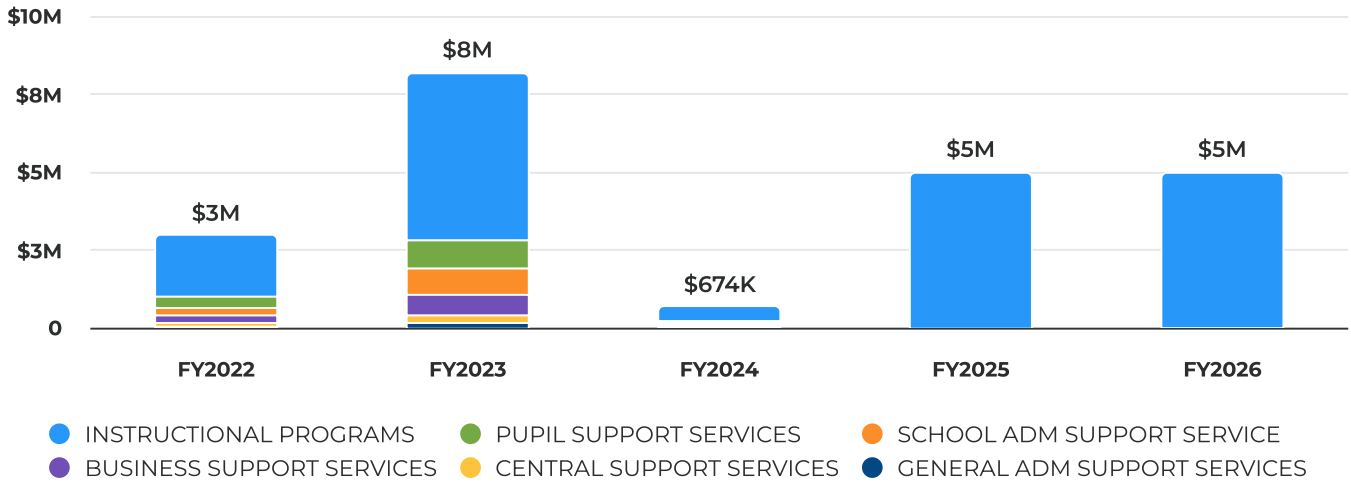


## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Revenues</b>					
STATE SOURCES	\$2,960,695	\$8,187,551	\$673,802	\$5,000,000	\$5,000,000
<b>Total Revenues</b>	<b>\$2,960,695</b>	<b>\$8,187,551</b>	<b>\$673,802</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
<b>Expenditures</b>					
CLAIM	\$2,960,695	\$8,187,551	\$673,802	\$5,000,000	\$5,000,000
<b>Total Expenditures</b>	<b>\$2,960,695</b>	<b>\$8,187,551</b>	<b>\$673,802</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
<b>Total Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Expenditures by Major Program

Historical Expenditures by Major Program



## Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INSTRUCTIONAL PROGRAMS	\$1,962,592	\$5,383,730	\$439,816	\$5,000,000	\$5,000,000
PUPIL SUPPORT SERVICES	\$342,193	\$893,861	\$80,936	\$0	\$0
GENERAL ADM SUPPORT SERVICES	\$48,856	\$139,707	\$11,141	\$0	\$0
SCHOOL ADM SUPPORT SERVICE	\$289,736	\$855,645	\$67,102	\$0	\$0
BUSINESS SUPPORT SERVICES	\$241,880	\$690,037	\$56,777	\$0	\$0
CENTRAL SUPPORT SERVICES	\$75,437	\$224,571	\$18,029	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,960,695</b>	<b>\$8,187,551</b>	<b>\$673,802</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

## Fund Balance

PERA On-Behalf Fund has equal revenues and expenditures each fiscal year resulting in a zero fund balance.

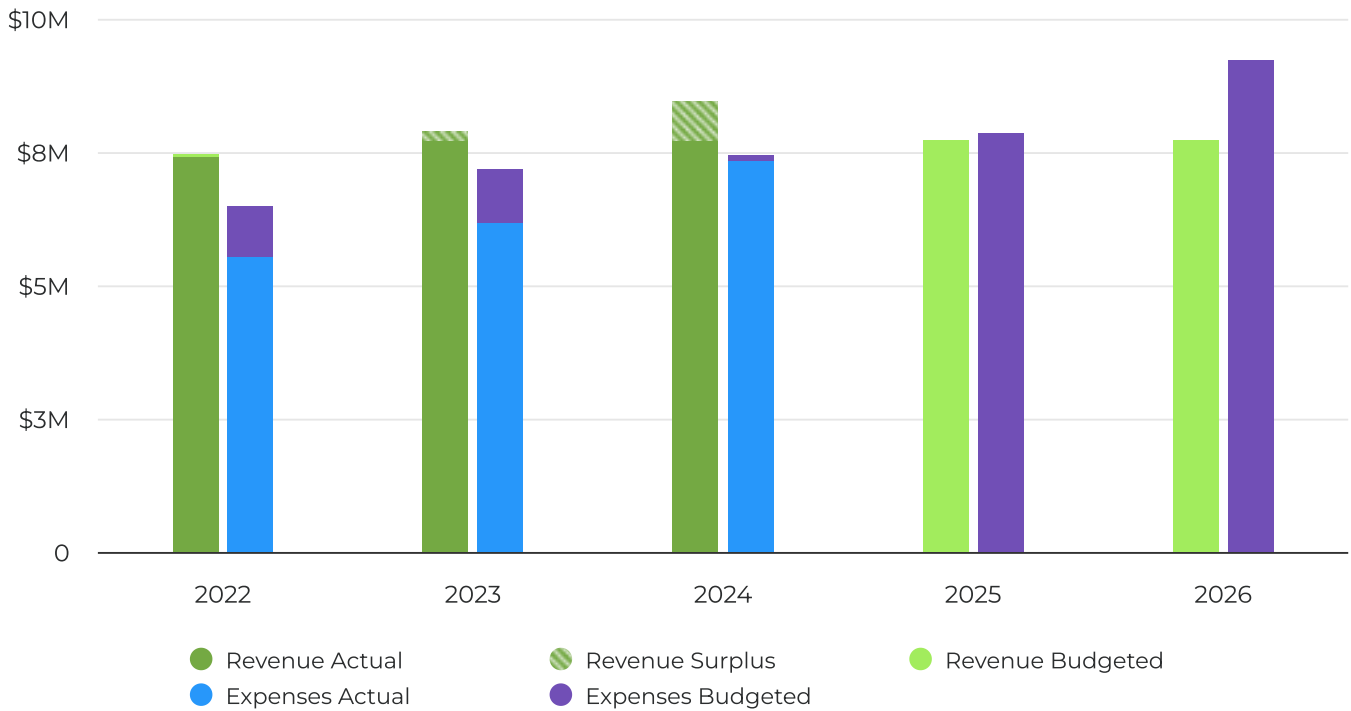
# 2024 MILL LEVY OVERRIDE

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

## Revenues vs Expenditures Summary



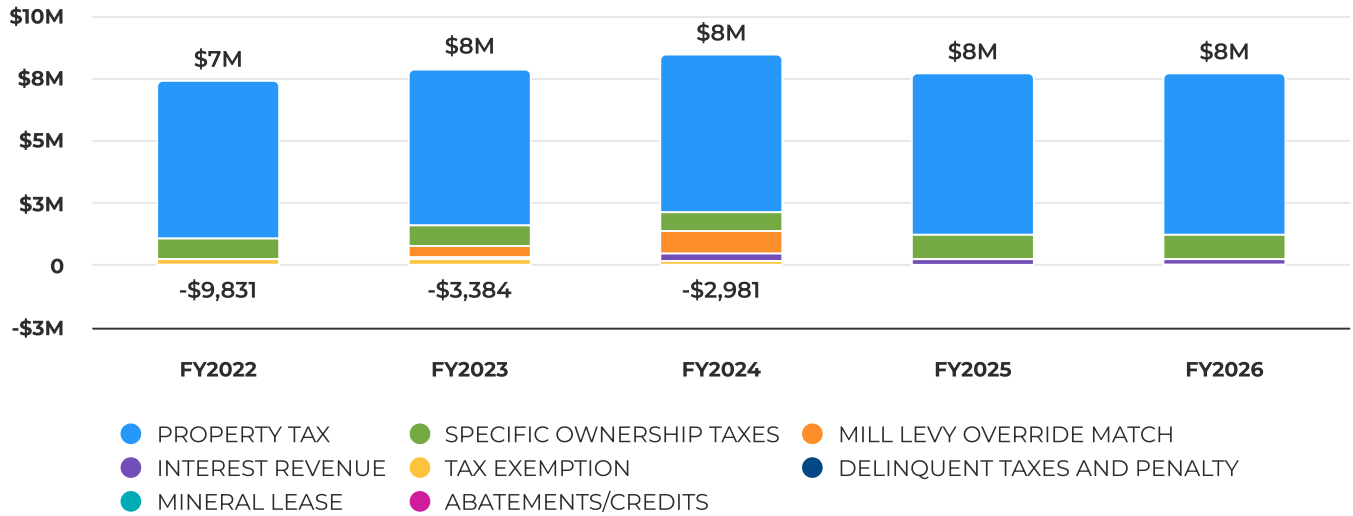
## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	<b>\$2,392,405</b>	<b>\$4,247,914</b>	<b>\$5,957,877</b>	<b>\$7,094,498</b>	<b>\$7,126,821</b>
<b>Revenues</b>					
LOCAL SOURCES	\$7,169,364	\$7,270,679	\$7,344,953	\$7,700,818	\$7,700,818
INTERMEDIATE SOURCES	\$212,538	\$210,570	\$195,674	\$0	\$0
STATE SOURCES	\$0	\$405,666	\$912,670	\$0	\$0
<b>Total Revenues</b>	<b>\$7,381,902</b>	<b>\$7,886,914</b>	<b>\$8,453,297</b>	<b>\$7,700,818</b>	<b>\$7,700,818</b>
<b>Expenditures</b>					
SALARIES	\$274,592	\$272,389	\$266,822	\$262,241	\$436,199
BENEFITS	\$96,134	\$91,956	\$92,710	\$90,068	\$163,209
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$173,655	\$410,407	\$692,395	\$945,937	\$917,029
OTHER PURCHASED SERVICES	\$6,240	\$13,649	\$92,902	\$0	\$0
SUPPLIES	\$200,775	\$204,776	\$116,227	\$0	\$0
PROPERTY	\$756,598	\$408,083	\$1,045,058	\$1,000,000	\$2,126,359
TRANSFERS	\$3,666,480	\$4,442,958	\$4,642,618	\$5,171,130	\$5,171,130
TRANSFERS TO CHARTER SCHOOLS	\$351,920	\$332,735	\$367,944	\$369,159	\$398,067
<b>Total Expenditures</b>	<b>\$5,526,393</b>	<b>\$6,176,952</b>	<b>\$7,316,675</b>	<b>\$7,838,535</b>	<b>\$9,211,993</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,855,509</b>	<b>\$1,709,962</b>	<b>\$1,136,622</b>	<b>-\$137,717</b>	<b>-\$1,511,175</b>
<b>Ending Fund Balance</b>	<b>\$4,247,914</b>	<b>\$5,957,876</b>	<b>\$7,094,499</b>	<b>\$6,956,781</b>	<b>\$5,615,646</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

Historical Revenues by Object

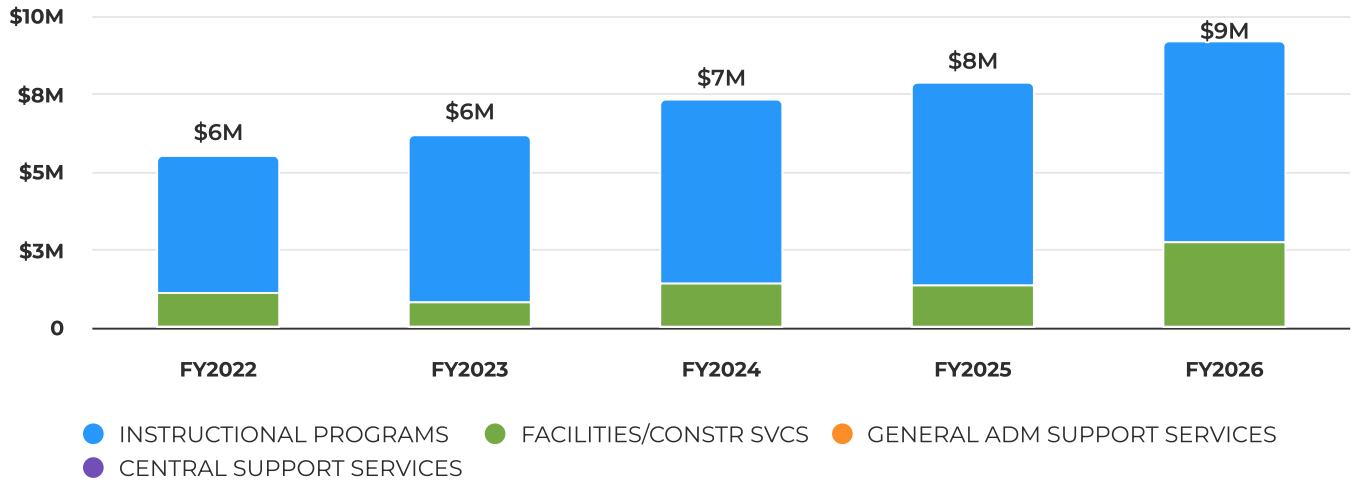


## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
PROPERTY TAX	\$6,286,192	\$6,308,830	\$6,340,780	\$6,500,000	\$6,500,000
SPECIFIC OWNERSHIP TAXES	\$871,803	\$832,424	\$745,714	\$975,818	\$975,818
DELINQUENT TAXES AND PENALTY	\$13,436	\$2,640	\$2,807	\$0	\$0
ABATEMENTS/CREDITS	-\$9,831	-\$3,384	-\$2,981	\$0	\$0
INTEREST REVENUE	\$7,764	\$130,168	\$258,633	\$225,000	\$225,000
MINERAL LEASE	\$391	\$0	\$0	\$0	\$0
TAX EXEMPTION	\$212,148	\$210,570	\$195,674	\$0	\$0
MILL LEVY OVERRIDE MATCH	\$0	\$405,666	\$912,670	\$0	\$0
<b>Total Revenues</b>	<b>\$7,381,902</b>	<b>\$7,886,914</b>	<b>\$8,453,297</b>	<b>\$7,700,818</b>	<b>\$7,700,818</b>

# Expenditures by Major Program

Historical Expenditures by Major Program

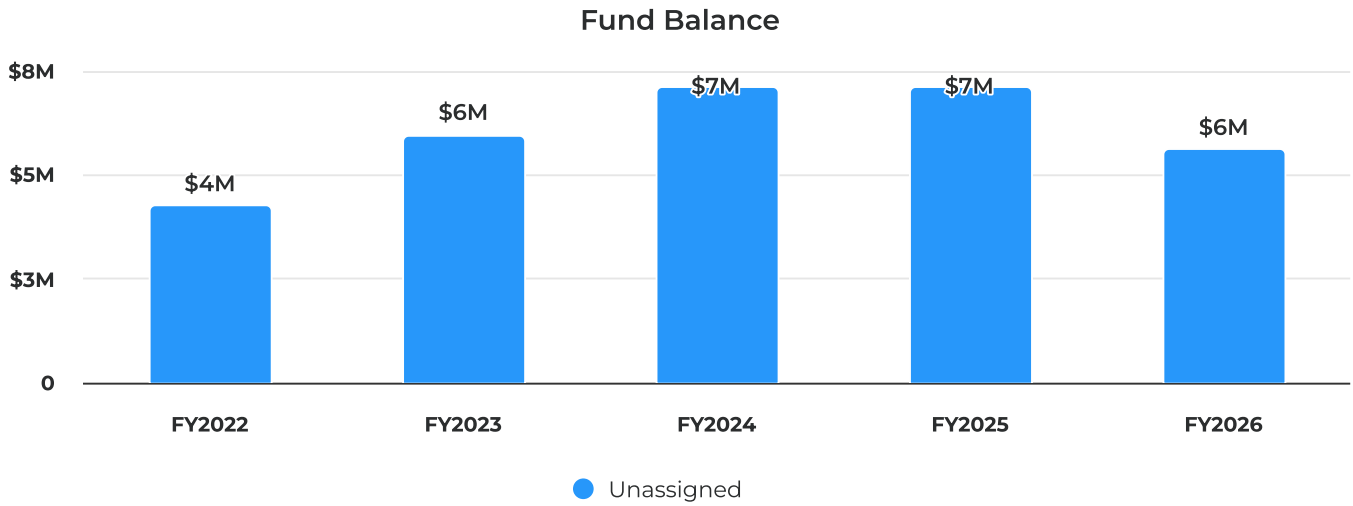


## Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INSTRUCTIONAL PROGRAMS	\$4,382,853	\$5,388,264	\$5,895,818	\$6,469,726	\$6,469,726
GENERAL ADM SUPPORT SERVICES	\$16,216	\$16,260	\$16,268	\$16,500	\$16,500
CENTRAL SUPPORT SERVICES	\$2,828	\$1,253	\$0	\$0	\$0
FACILITIES/CONSTR SVCS	\$1,124,495	\$771,174	\$1,404,590	\$1,352,309	\$2,725,767
<b>Total Expenditures</b>	<b>\$5,526,393</b>	<b>\$6,176,952</b>	<b>\$7,316,675</b>	<b>\$7,838,535</b>	<b>\$9,211,993</b>

State Mill Levy Match funds received in FY 2023 and FY 2024 will be utilized in FY 2025 for school Chromebook refresh, accounting for the large increase in one-time spending.

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$4,247,914	\$5,957,877	\$7,094,498	\$7,126,821	\$5,615,646
<b>Total Fund Balance</b>	<b>\$4,247,914</b>	<b>\$5,957,877</b>	<b>\$7,094,498</b>	<b>\$7,126,821</b>	<b>\$5,615,646</b>

Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# PRESCHOOL

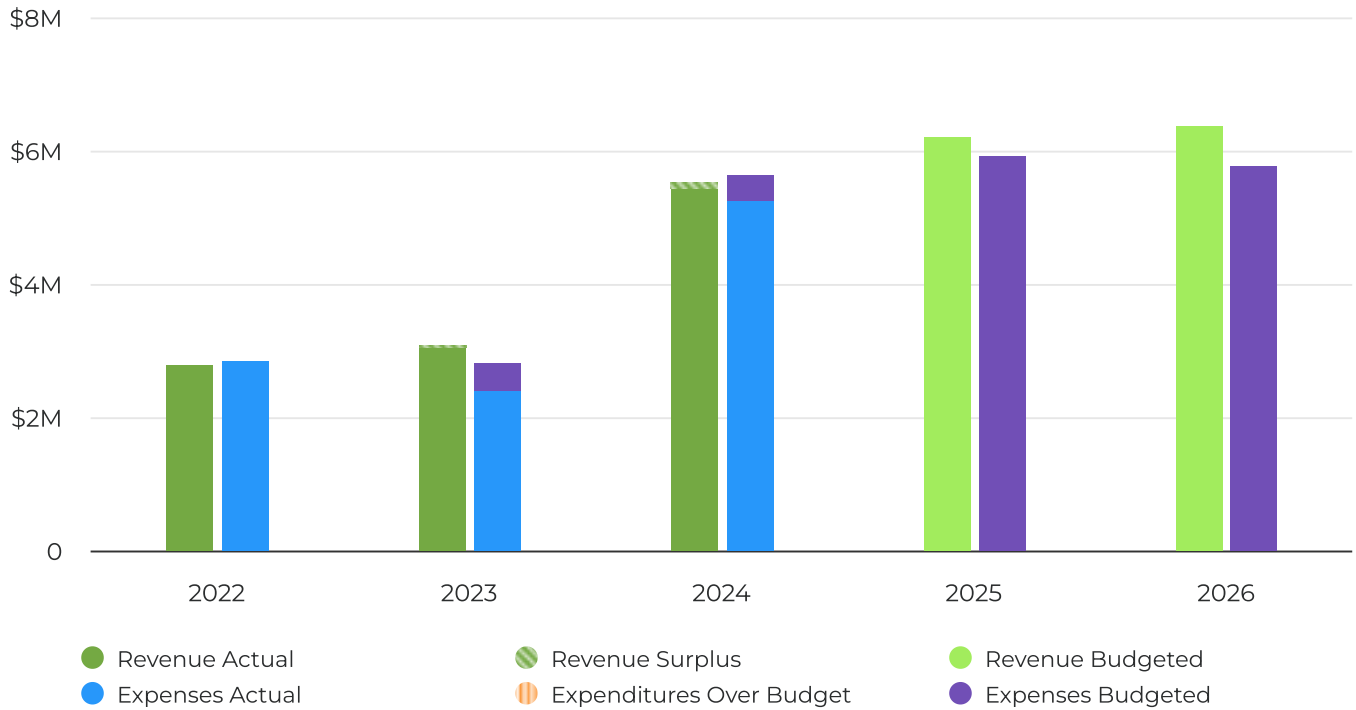
Universal Preschool (UPK) Colorado ensures that every child in the year before they are eligible for kindergarten can receive half-day, state-funded preschool programming, beginning in the 2023-24 school year.

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 preschools, 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 2025-26 budget is based on 901 students.

## Revenues vs Expenditures Summary



### Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$194,885	\$137,064	\$808,744	\$1,088,901	\$977,763
<b>Revenues</b>					
LOCAL SOURCES	\$136	\$6,413	\$54,092	\$93,750	\$93,750
STATE SOURCES	\$0	\$0	\$5,071,165	\$5,708,665	\$5,874,907
TRANSFERS	\$2,797,361	\$3,054,188	\$400,000	\$400,000	\$400,000
<b>Total Revenues</b>	<b>\$2,797,497</b>	<b>\$3,060,601</b>	<b>\$5,525,257</b>	<b>\$6,202,415</b>	<b>\$6,368,657</b>
<b>Expenditures</b>					
SALARIES	\$1,681,231	\$1,368,051	\$3,755,252	\$4,235,747	\$4,120,164
BENEFITS	\$710,173	\$554,316	\$1,390,406	\$1,590,297	\$1,570,875
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$403,612	\$421,818	\$3,434	\$0	\$0
OTHER PURCHASED SERVICES	\$5,467	\$6,868	\$8,788	\$0	\$0
SUPPLIES	\$38,794	\$24,559	\$69,931	\$77,000	\$77,000
OTHER USES OF FUNDS	\$7,483	\$1,059	\$9,865	\$0	\$0
PROPERTY	\$8,560	\$12,250	\$7,423	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,855,319</b>	<b>\$2,388,921</b>	<b>\$5,245,100</b>	<b>\$5,903,044</b>	<b>\$5,768,039</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$57,821</b>	<b>\$671,680</b>	<b>\$280,158</b>	<b>\$299,371</b>	<b>\$600,618</b>
<b>Ending Fund Balance</b>	<b>\$137,064</b>	<b>\$808,744</b>	<b>\$1,088,902</b>	<b>\$1,388,272</b>	<b>\$1,578,381</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

CPP Preschool FTE:

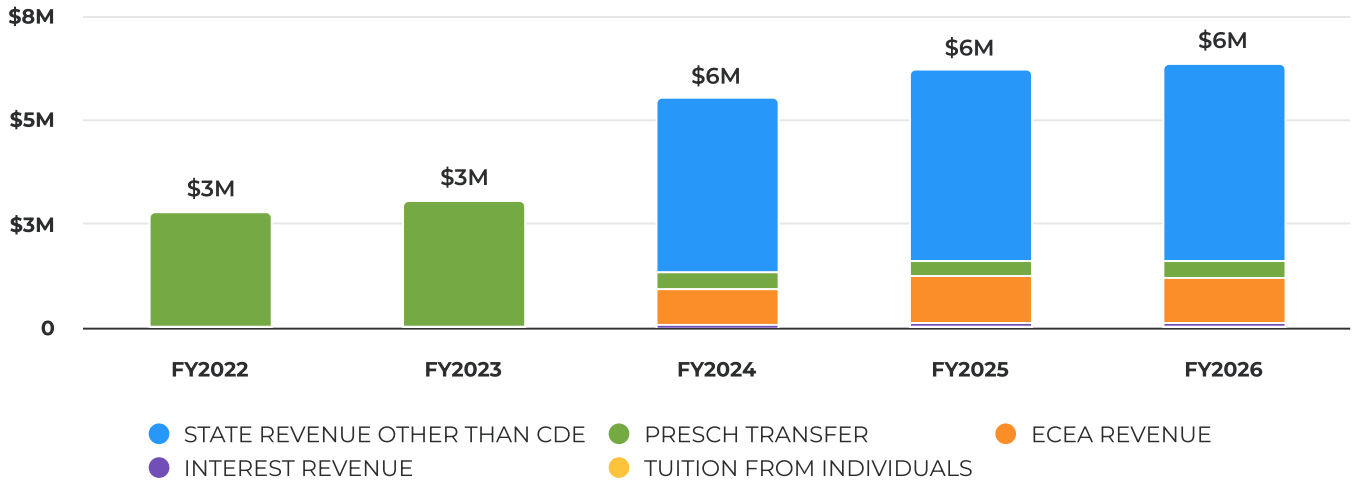
- FY 2021-22: 282.0
- FY 2022-23: 293.5

UPK October Preschool Student Count:

- FY 2023-24: 795
- FY 2024-25: 816
- FY 2025-26: 901 (Projected)

# Revenues by Object

Historical Revenues by Object

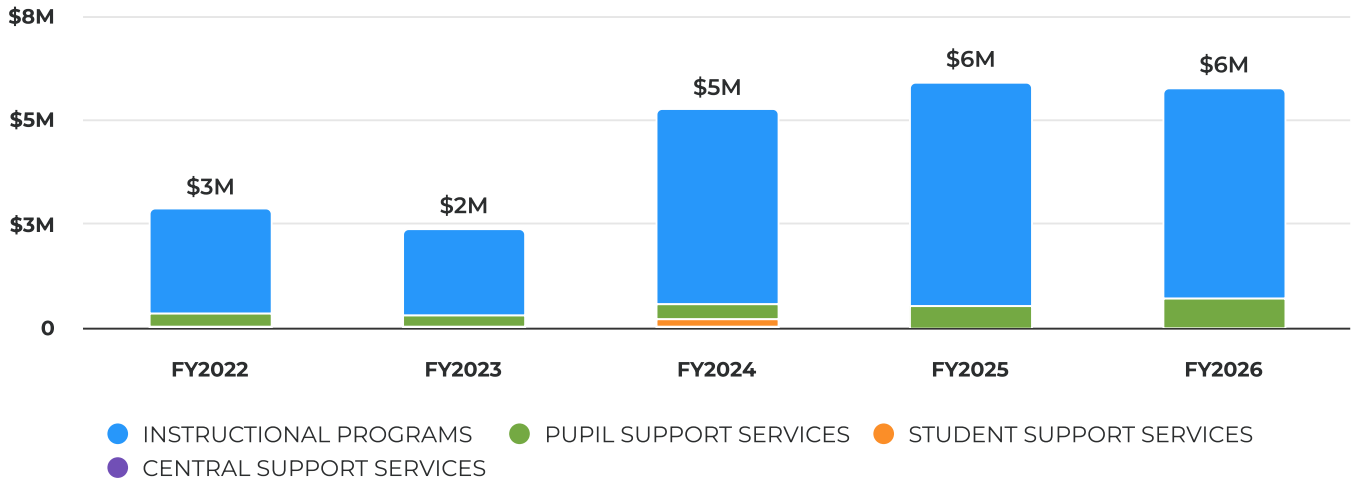


## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
TUITION FROM INDIVIDUALS	\$0	\$0	\$0	\$13,750	\$13,750
INTEREST REVENUE	\$136	\$6,413	\$54,092	\$80,000	\$80,000
STATE REVENUE OTHER THAN CDE	\$0	\$0	\$4,192,689	\$4,576,168	\$4,785,925
ECEA REVENUE	\$0	\$0	\$878,476	\$1,132,497	\$1,088,982
PRESCH TRANSFER	\$2,797,361	\$3,054,188	\$400,000	\$400,000	\$400,000
<b>Total Revenues</b>	<b>\$2,797,497</b>	<b>\$3,060,601</b>	<b>\$5,525,257</b>	<b>\$6,202,415</b>	<b>\$6,368,657</b>

# Expenditures by Major Program

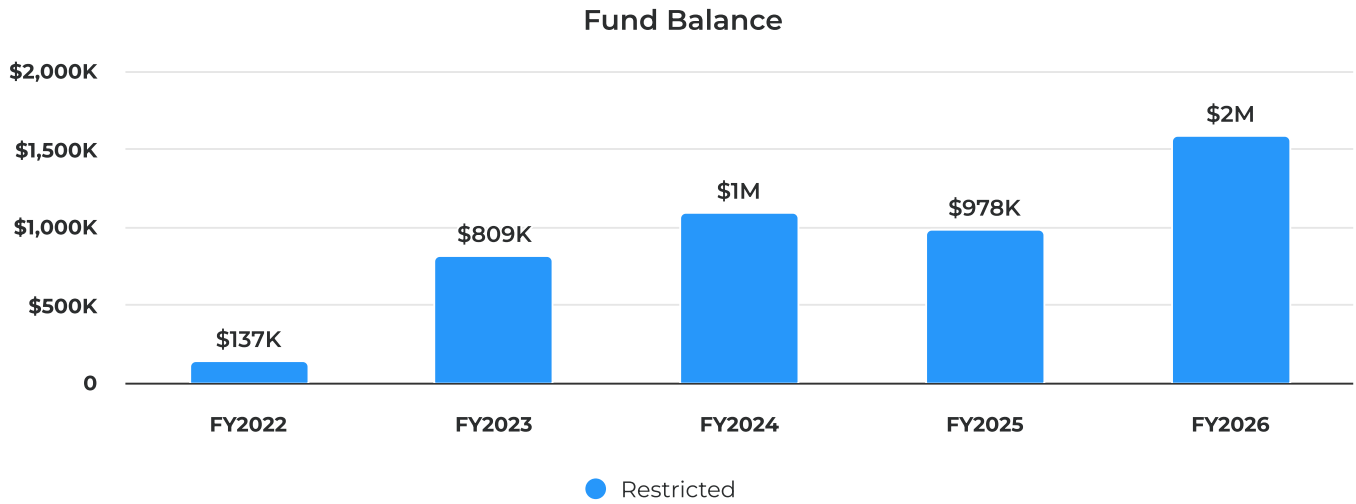
Historical Expenditures by Major Program



## Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INSTRUCTIONAL PROGRAMS	\$2,529,488	\$2,091,885	\$4,667,707	\$5,377,211	\$5,085,309
PUPIL SUPPORT SERVICES	\$325,094	\$291,265	\$386,126	\$525,833	\$682,730
STUDENT SUPPORT SERVICES	\$0	\$0	\$162,113	\$0	\$0
CENTRAL SUPPORT SERVICES	\$737	\$5,771	\$29,153	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,855,319</b>	<b>\$2,388,921</b>	<b>\$5,245,100</b>	<b>\$5,903,044</b>	<b>\$5,768,039</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	\$137,064	\$808,744	\$1,088,901	\$977,763	\$1,578,381
<b>Total Fund Balance</b>	<b>\$137,064</b>	<b>\$808,744</b>	<b>\$1,088,901</b>	<b>\$977,763</b>	<b>\$1,578,381</b>

Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# 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 2025-26 school year is based on 505 student FTE.

Per Pupil Revenue \$11,181.85 X 505 student FTE = \$5,646,834.

[Independence Academy Charter School Website](#)



Governmental Funds Independence Academy Charter School

**Summary Statement Independence Academy Charter School (11)**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Anticipated	2025-26 Adopted Budget
<b>GENERAL OPERATING FUND REVENUE:</b>					
ECEA Spec Ed	\$61,525	\$77,057	\$93,942	\$100,000	\$90,000
Interest	544	69,388	126,696	120,000	120,000
Read Act	13,090	0	0	0	0
Miscellaneous Income/Asset Sale	11,377	3,714	37,331	65,000	30,000
Pre-k Fees	123,329	125,753	232,725	256,390	256,390
Material Fee	17,968	28,146	27,788	27,000	27,000
Tech Fees	11,147	7,785	795	0	100
Elective Class Fees	0	0	455	0	0
Library Fees	0	800	(180)	0	0
Rental Income	1,000	0	0	0	0
MCVSD#51 Mill Levy Override	179,414	191,557	207,792	250,142	281,106
Mill Levy Matching Grant	0	8,408	20,587	0	0
Erate	3,962	0	0	0	0
Donation	159	249	0	0	0
CDHS OEC Grant	0	0	0	0	0
CDHS Stabilization Grant	16,885	13,508	7,023	0	0
Mesa County QRIS Grant	0	1,262	0	0	0
Capacity Building Grant	0	9,025	0	0	0
Grant 3281 At-Risk Mitigation	14,232	0	0	0	0
PERA on Behalf	0	0	9,753	0	9,000
<b>Total Revenue</b>	<b>\$454,632</b>	<b>\$536,653</b>	<b>\$764,708</b>	<b>\$818,532</b>	<b>\$813,596</b>
<b>EXPENDITURE:</b>					
Salaries	\$1,799,848	\$1,869,128	\$2,341,080	\$2,800,000	\$3,220,000
Benefits	704,082	627,207	897,902	1,150,000	1,150,000
Capital Projects	213,527	518,593	114,528	50,000	10,000
Facility Rent	560,583	551,740	535,031	686,956	1,116,956
Purchased Services	553,821	626,874	698,252	730,000	725,000
Supplies	71,606	89,656	116,170	150,000	117,000
Professional Development	54,576	56,167	56,395	60,000	50,000
Equipment/Furniture	6,142	90,598	19,941	15,000	3,000
Technology	63,906	56,668	162,051	80,000	60,000
Curriculum	1,611	0	1,086	0	0
Other Expenses	0	0	0	5,000	5,000
<b>Total Expenditure/Contingency</b>	<b>\$4,029,703</b>	<b>\$4,486,631</b>	<b>\$4,942,436</b>	<b>\$5,726,956</b>	<b>\$6,456,956</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$3,575,071)</b>	<b>(\$3,949,978)</b>	<b>(\$4,177,728)</b>	<b>(\$4,908,424)</b>	<b>(\$5,643,360)</b>
Transfer from General Fund=\$11,181.85 x 505 FTE	\$3,752,140	\$4,114,670	\$4,585,314	\$4,957,068	\$5,646,834
Fund Balance (Deficit) at Beginning of Year	4,469,870	4,646,940	4,755,107	5,162,693	5,211,337
Fund Balance (Deficit) at End of Year	<b>\$4,646,940</b>	<b>\$4,811,632</b>	<b>\$5,162,693</b>	<b>\$5,211,337</b>	<b>\$5,214,811</b>
<b>MILL LEVY:</b>					
MCVSD#51 Mill Levy Override 2017/2024	\$124,834	\$130,722	\$135,573	\$158,150	\$177,727
<b>Total Revenue</b>	<b>\$124,834</b>	<b>\$130,722</b>	<b>\$135,573</b>	<b>\$158,150</b>	<b>\$177,727</b>
<b>EXPENDITURE:</b>					
Curriculum	\$77,880	\$93,854	\$93,514	\$78,000	\$90,000
Technology	16,033	0	0	30,000	50,000
Professional Development	11,932	31,332	50,505	50,150	70,000
<b>Total Expenditure</b>	<b>\$105,845</b>	<b>\$125,186</b>	<b>\$144,019</b>	<b>\$158,150</b>	<b>\$160,000</b>
<b>Expenditure + (-) Revenue</b>	<b>\$18,989</b>	<b>\$5,536</b>	<b>(\$8,446)</b>	<b>\$0</b>	<b>\$17,727</b>
Fund Balance (Deficit) at Beginning of Year	58,958	77,947	83,483	75,037	75,037
Fund Balance (Deficit) at End of Year	<b>\$77,947</b>	<b>\$83,483</b>	<b>\$75,037</b>	<b>\$75,037</b>	<b>\$92,764</b>
<b>GRANT REVENUE:</b>					
ESSER I Funds	\$0	\$0	\$0	\$0	\$0
ESSR III funds	73,170	686,007	0	0	0
ESSER II Funds	177,540	0	0	0	0

Capital Construction Revenue	125,940	163,183	180,273	150,000	<b>150,000</b>
<b>Total Revenue</b>	<b>\$376,650</b>	<b>\$849,190</b>	<b>\$180,273</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>EXPENDITURE:</b>					
ESSER I Funds	\$0	\$0	\$0	\$0	<b>\$0</b>
ESSR III funds	56,954	633,040	52,967	0	<b>0</b>
ESSER II Funds	216,280	0	0	0	<b>0</b>
CARES Act	(356)	0	0	0	<b>0</b>
Capital Construction Revenue	125,940	163,183	180,273	150,000	<b>150,000</b>
<b>Total Expenditure</b>	<b>\$398,818</b>	<b>\$796,223</b>	<b>\$233,240</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Expenditure + (-) Revenue</b>	<b>(\$22,168)</b>	<b>\$52,967</b>	<b>(\$52,967)</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance (Deficit) at Beginning of Year	18,633	(3,535)	49,432	(3,535)	<b>(3,535)</b>
Fund Balance (Deficit) at End of Year	<b>(\$3,535)</b>	<b>\$49,432</b>	<b>(\$3,535)</b>	<b>(\$3,535)</b>	<b>(\$3,535)</b>
<b>FUNDRAISING REVENUE:</b>					
Fees: Supplies/Field Trips	\$103,078	\$92,213	\$119,423	\$115,000	<b>\$115,000</b>
Local Fundraising	25,803	32,069	41,064	20,000	<b>20,000</b>
Other Income	11,144	3,138	2,486	1,000	<b>1,000</b>
<b>Total Revenue</b>	<b>\$140,025</b>	<b>\$127,421</b>	<b>\$162,973</b>	<b>\$136,000</b>	<b>\$136,000</b>
<b>EXPENDITURE:</b>					
Purchased Services	\$121,217	\$237,772	\$210,615	\$136,000	<b>\$136,000</b>
<b>Total Expenditure</b>	<b>\$121,217</b>	<b>\$237,772</b>	<b>\$210,615</b>	<b>\$136,000</b>	<b>\$136,000</b>
<b>Expenditure + (-) Revenue</b>	<b>\$18,808</b>	<b>(\$110,351)</b>	<b>(\$47,642)</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance (Deficit) at Beginning of Year	343,284	362,092	233,483	185,841	<b>185,841</b>
Fund Balance (Deficit) at End of Year	<b>\$362,092</b>	<b>\$251,741</b>	<b>\$185,841</b>	<b>\$185,841</b>	<b>\$185,841</b>
<b>CAPITAL PROJECTS FUND - BUILDING</b>					
Proceeds from Issuance of Debt, Less Discount	\$0	\$0	\$0	\$7,011,095	<b>\$0</b>
Building Lease Revenue	673,704	702,238	702,938	836,956	<b>1,200,000</b>
Bond Accounts Interest/Dividend	440	30,850	53,268	60,000	<b>60,000</b>
<b>Total Revenue</b>	<b>\$674,144</b>	<b>\$733,088</b>	<b>\$756,206</b>	<b>\$7,908,051</b>	<b>\$1,260,000</b>
<b>EXPENDITURE:</b>					
Debt Service Payments	\$521,288	\$697,838	\$697,338	\$836,956	<b>\$1,266,956</b>
Excess Funds Transfer to IACS	1,172	722	35,004	55,000	<b>55,000</b>
Bond Insurance	0	0	0	52,055	<b>0</b>
Project Construction	1,054,937	0	0	1,864,040	<b>5,100,000</b>
<b>Total Expenditure</b>	<b>\$1,577,397</b>	<b>\$698,559</b>	<b>\$732,342</b>	<b>\$2,808,051</b>	<b>\$6,421,956</b>
<b>Expenditure + (-) Revenue</b>	<b>(\$903,253)</b>	<b>\$34,528</b>	<b>\$23,864</b>	<b>\$5,100,000</b>	<b>(\$5,161,956)</b>
Fund Balance (Deficit) at Beginning of Year	2,155,919	1,252,666	1,287,194	1,311,058	<b>6,411,058</b>
Fund Balance (Deficit) at End of Year	<b>\$1,252,666</b>	<b>\$1,287,194</b>	<b>\$1,311,058</b>	<b>\$6,411,058</b>	<b>\$1,249,102</b>

# Juniper Ridge Community School

Juniper Ridge Community School is a multicultural 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 2025-26 school year is based on 385 student FTE.

Per Pupil Revenue \$11,181.85 X 385 student FTE = \$4,305,012.

[Juniper Ridge Community School Website](#)



Governmental Funds Juniper Ridge Community School

**Summary Statement Juniper Ridge Community School (11)**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Anticipated	2025-26 Adopted Budget
<b>GENERAL OPERATING FUND REVENUE:</b>					
Lions Club Grant	\$0	\$15,000	\$0	\$0	\$0
Miscellaneous	5,274	12,439	18,695	0	0
Special Ed Revenue	83,800	134,170	126,151	156,737	156,737
At Risk Mitigation Funding	30,216	0	0	0	0
Fundraising/Contributions	25,207	41,197	68,139	5,000	5,000
Interest	948	10,971	21,117	500	500
Material Fees	28,166	40,800	75,196	47,750	52,677
Capital Construction Grant	103,252	153,782	177,847	165,000	165,000
Before and After Care	11,552	13,780	10,059	0	0
Refund MCVSD#51	0	0	222	0	0
MCVSD#51 Mill Levy Override 2017	137,194	115,837	116,291	128,304	135,495
MCVSD#51 Mill Levy Override 1996,2004	172,017	156,421	178,237	202,935	214,309
Mill Levy Override Matching Fund	0	0	17,659	0	0
ESSER II Grant	129,528	115,734	30,751	0	0
ESSER III Grant	585,889	95,739	0	0	0
Title 1	0	0	0	158,120	158,120
READ Act	48,344	70,432	53,417	54,102	54,102
<b>Total Revenue</b>	<b>\$1,361,387</b>	<b>\$976,302</b>	<b>\$893,781</b>	<b>\$918,448</b>	<b>\$941,940</b>
<b>EXPENDITURE:</b>					
Salaries	\$1,887,184	\$1,983,835	\$2,115,662	\$2,493,000	\$2,632,000
Benefits	586,861	584,334	612,965	726,850	841,841
Contingency/Reserve	0	10,000	0	20,000	178,000
Purchased Services	373,135	786,663	306,950	464,085	373,000
Special Ed Purchased Services	114,431	63,831	42,210	90,000	90,000
Gifts	30	194	10	0	0
ESSER II	87,884	97,903	28,996	0	0
ESSER III	629,173	184,559	0	0	0
READ Act	66,543	58,603	43,157	54,708	59,907
Supplies/Curriculum/ Material Fee purchases/ Library	81,527	79,105	93,127	131,449	164,500
Dues and Fees	7,698	8,507	10,813	11,000	11,000
Admin Supplies/Postage/printing/ office/ Nursing	11,043	18,199	19,940	33,500	26,000
Advertising/Marketing	19,766	12,557	11,452	15,000	15,000
Background Checks	629	491	1,200	1,000	0
HR Services	0	3,293	5,044	6,200	9,500
Kinder Class Expenses F&B	0	0	0	0	3,150
Banking and Square Fees	2,130	1,184	1,739	2,000	2,500
Non-Revenue Festival	3,934	3,394	2,112	2,750	3,000
Ren Festival	1,140	95	0	0	0
Board Events	2,737	871	792	2,000	2,000
Class Fund Expenses	421	1,210	32,505	0	20,400
Fundraising Expenses	600	556	160	0	0
Pupil Activities	1,860	1,472	80	0	0
Professional Development/Supplies/Travel	51,995	40,593	31,923	43,320	75,800
Maintenance & Repair/ Improvment	15,454	2,529	8,208	2,000	135,354
Rentals	64,807	77,744	99,465	10,800	10,800
COP Payments - Building & Modular Rent	501,983	556,710	514,145	504,000	465,000
Supplies/Equipment-Lease	0	428	0	0	0
Utilities	98,060	121,757	119,124	150,000	108,500
Custodial	0	1,260	31,160	0	0
Tech Charges - UPN WAN	15,578	1,896	78,104	0	19,200
Before and After Care	8,551	8,275	5,325	0	0

Other Expenses	3,038	2,117	104	0	0
Volunteer Expenses	0	0	131	2,500	500
Family Council Expenses	0	3,149	4,435	0	0
Building Project	0	172,978	1,084,351	173,856	0
<b>Total Expenditure/Contingency</b>	<b>\$4,638,192</b>	<b>\$4,890,292</b>	<b>\$5,305,389</b>	<b>\$4,940,018</b>	<b>\$5,246,952</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$3,276,806)</b>	<b>(\$3,913,990)</b>	<b>(\$4,411,608)</b>	<b>(\$4,021,570)</b>	<b>(\$4,305,012)</b>
Transfer from General Fund = \$11,181.85 x 385 FTE	\$3,530,166	\$3,772,474	\$3,933,136	\$4,021,570	\$4,305,012
Fund Balance (Deficit) at Beginning of Year		1,196,990	1,055,474	577,003	577,003
Fund Balance, Restated at Beginning of Year	943,630	0	0	0	0
Fund Balance (Deficit) at End of Year	<b>\$1,196,990</b>	<b>\$1,055,474</b>	<b>\$577,003</b>	<b>\$577,003</b>	<b>\$577,003</b>

# 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 have 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 2025-26 school year is based on 241.08 student FTE.

Per Pupil Revenue \$11,181.85 X 241.08 student FTE = \$2,695,720.

[Mesa Valley Community School Website](#)



Governmental Funds Mesa Valley Community School

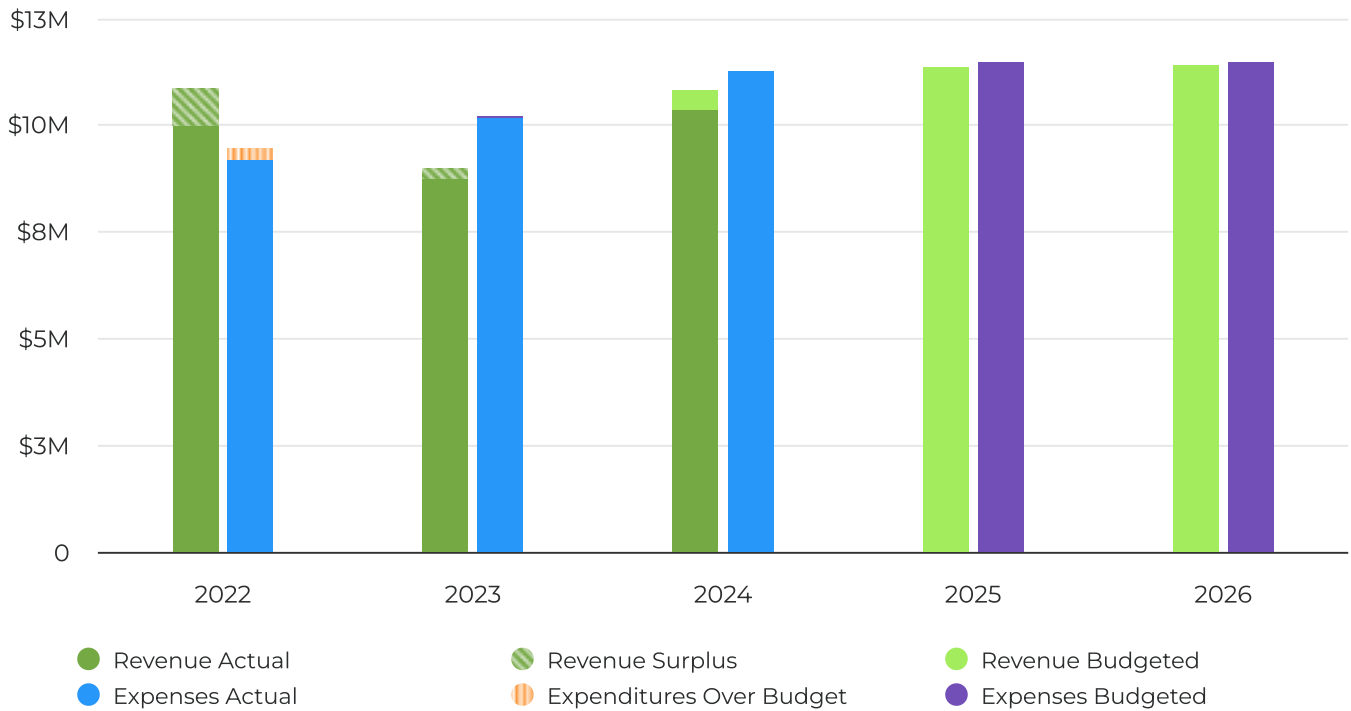
**Summary Statement Mesa Valley Community School (11)**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Anticipated	2025-26 Adopted Budget
<b>GENERAL OPERATING FUND</b>					
<b>REVENUE:</b>					
Capital Construction Fund	\$108,395	\$145,808	\$112,590	\$61,397	\$61,397
Colorado Read Act	23,655	12,987	9,139	0	0
CO On-behalf Payment/PERA	37,329	0	0	0	0
Donations-Unrestricted	0	111	2,891	6,300	0
Interest Income	1,268	12,440	21,187	25,000	
MCVSD#51 Mill Levy Override 2017	109,628	73,704	67,573	82,705	84,845
MCVSD#51 Mill Levy Override 1996, 2004	157,558	108,004	103,569	130,812	134,196
Mill Levy Matching Grant	0	4,741	10,261	0	0
Intermediate Source Grant	0	2,000	0	0	0
Misc. Income	203	291	0	0	0
Categorical Funding Per Pupil (SPED)	78,829	47,828	67,101	73,843	39,113
ESSER	407,271	444,771	287,485	0	0
Student Fees	152,471	81,870	0	0	0
Fees - Events	0	0	925	0	0
Fundraisers	0	0	527	0	0
On Behalf Payment from State	0	0	76,972	0	0
Student Activity Fund	0	0	183	0	0
<b>Total Revenue</b>	<b>\$1,076,607</b>	<b>\$934,556</b>	<b>\$760,403</b>	<b>\$380,057</b>	<b>\$319,551</b>
<b>EXPENDITURE:</b>					
Salaries/Benefits (100,200)	\$2,307,710	\$1,974,658	\$1,926,516	\$2,150,050	\$2,212,292
Purchased Services (300,400,500)	183,386	175,305	197,200	190,425	190,750
Professional Development (0580)	3,147	2,518	3,221	5,500	6,500
Direct Services D51 (0590)	34,281	20,256	20,751	24,128	25,000
Student Services Personnel (0594)	101,846	50,997	91,648	0	0
D51 3% Administrative (0595)	72,598	63,216	55,020	78,048	80,872
Contract Services	0	0	0	64,000	55,000
Supplies (0600)	152,583	108,217	138,738	138,985	148,500
Events (0690)	11,613	11,647	11,694	10,000	9,500
Property - including lease (0700)	612,274	204,675	236,571	316,103	308,000
Furniture/Fixtures/Equipment (0730)	15,315	8,487	40,174	40,000	10,000
Dues/Fees (0800)	5,654	3,692	13,082	14,375	11,000
ESSER	407,271	410,403	202,593	0	0
Instructional Supplies	718,335	362,463	82,800	50,060	57,857
<b>Total Expenditure/Contingency</b>	<b>\$4,626,014</b>	<b>\$3,396,533</b>	<b>\$3,020,006</b>	<b>\$3,081,674</b>	<b>\$3,115,271</b>
<b>Expenditure/Contingency+(-) Revenue</b>	<b>(\$3,549,406)</b>	<b>(\$2,461,977)</b>	<b>(\$2,259,603)</b>	<b>(\$2,701,617)</b>	<b>(\$2,795,720)</b>
Transfer from General Fund =\$11,181.85 x 241.08 FTE	3,171,233	2,319,950	2,285,433	2,601,617	2,695,720
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>\$1,071,601</b>	<b>\$760,060</b>	<b>\$618,033</b>	<b>\$643,863</b>	<b>\$543,863</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$693,428</b>	<b>\$618,033</b>	<b>\$643,863</b>	<b>\$543,863</b>	<b>\$443,863</b>

# 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.

### Revenues vs Expenditures Summary



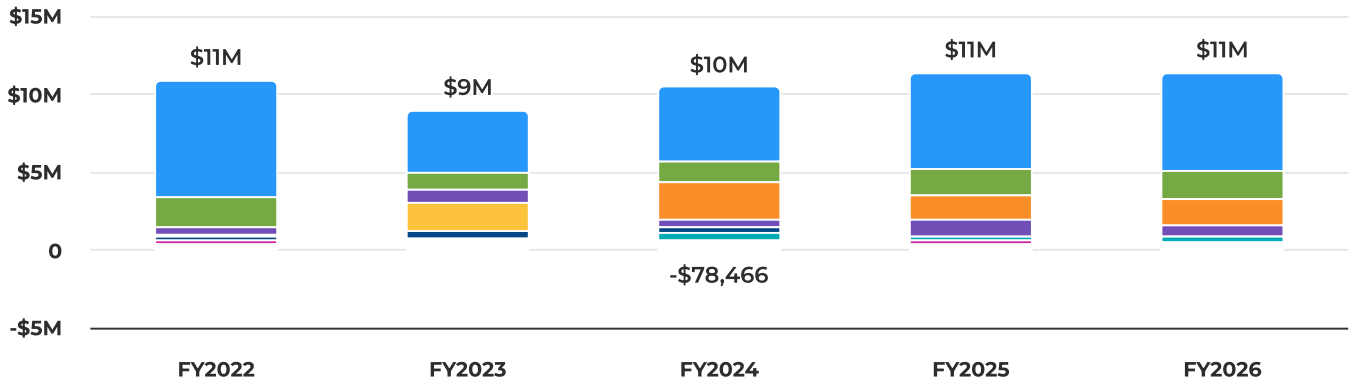
## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	<b>\$2,116,507</b>	<b>\$3,545,825</b>	<b>\$2,356,197</b>	<b>\$1,474,610</b>	<b>\$1,207,620</b>
<b>Revenues</b>					
LOCAL SOURCES	\$219,991	\$2,214,053	\$132,562	\$179,471	\$173,019
STATE SOURCES	\$59,810	\$154,182	\$2,842,054	\$1,953,043	\$2,069,797
FEDERAL SOURCES	\$10,510,813	\$6,495,885	\$7,270,784	\$9,119,693	\$9,014,604
TRANSFERS	\$87,502	\$103,643	\$118,778	\$125,324	\$125,324
<b>Total Revenues</b>	<b>\$10,878,116</b>	<b>\$8,967,763</b>	<b>\$10,364,178</b>	<b>\$11,377,531</b>	<b>\$11,382,744</b>
<b>Expenditures</b>					
SALARIES	\$2,992,397	\$3,279,014	\$3,804,735	\$4,223,960	\$4,161,799
BENEFITS	\$1,188,770	\$1,350,310	\$1,562,592	\$1,708,691	\$1,752,676
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$110,583	\$41,912	\$111,864	\$89,922	\$79,500
PURCHASED PROPERTY SERVICES	\$68,720	\$84,722	\$91,776	\$121,778	\$68,375
OTHER PURCHASED SERVICES	\$198,177	\$174,120	\$200,449	\$176,975	\$171,250
SUPPLIES	\$4,279,947	\$4,354,380	\$5,013,919	\$5,010,553	\$5,042,196
OTHER USES OF FUNDS	\$2,327	\$3,289	\$3,892	\$12,700	\$6,750
PROPERTY	\$607,878	\$869,644	\$456,539	\$130,728	\$210,881
<b>Total Expenditures</b>	<b>\$9,448,798</b>	<b>\$10,157,391</b>	<b>\$11,245,765</b>	<b>\$11,475,307</b>	<b>\$11,493,427</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,429,318</b>	<b>-\$1,189,628</b>	<b>-\$881,587</b>	<b>-\$97,776</b>	<b>-\$110,683</b>
<b>Ending Fund Balance</b>	<b>\$3,545,825</b>	<b>\$2,356,197</b>	<b>\$1,474,610</b>	<b>\$1,376,834</b>	<b>\$1,096,937</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

### Historical Revenues by Object



- FED REIM LUNCHES
- FEDERAL REIMB-BREAKFAST
- CO SCHL BREAKFAST EXPANS REV
- FED REV FROM OTHER STATE/LOCAL
- STUDENT LUNCHES
- FEDERAL REVENUES
- CO HEALTHY SCHOOL MEALS BRKFST
- FED REIMB-SUMMER PROGRAM
- TRANSFERS-2024 OVERRIDE
- ALA CARTE
- ADULT MEALS
- STATE MATCHING CHILD NUTRITION
- SCHOOL LUNCH PROTECTION
- STUDENT BREAKFAST
- LOCAL FOOD SCH COOPERATIVE/LFS
- MISC. REVENUE
- INTEREST REVENUE
- CO START SMART NUTRITION REV
- BUILDING CONTRACTS
- SUMMER EBT
- FOSTER GRANDPARENTS

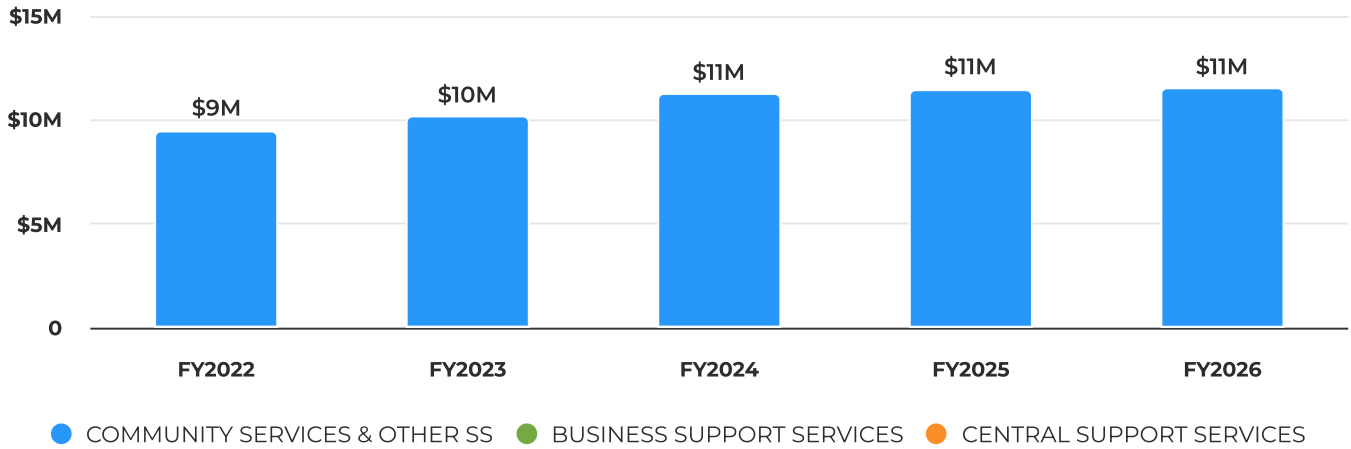
## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$3,343	\$40,037	\$3,826	\$4,000	\$1,000
STUDENT LUNCHES	\$27,275	\$1,864,341	-\$78,466	\$16,935	\$25,000
STUDENT BREAKFAST	\$0	\$88,798	\$0	\$0	\$0
FOSTER GRANDPARENTS	\$2,365	\$0	\$0	\$0	\$0
ADULT MEALS	\$53,531	\$71,460	\$89,464	\$60,064	\$56,019
ALA CARTE	\$119,962	\$146,311	\$82,688	\$85,472	\$78,000
BUILDING CONTRACTS	\$12,235	\$854	\$887	\$5,500	\$5,500
MISC. REVENUE	\$1,282	\$2,253	\$34,164	\$7,500	\$7,500
STATE MATCHING CHILD NUTRITION	\$59,810	\$60,513	\$62,637	\$57,216	\$58,000
CO SCHL BREAKFAST EXPANS REV	\$0	\$0	\$2,325,689	\$1,577,864	\$1,653,832
CO HEALTHY SCHOOL MEALS BRKFST	\$0	\$0	\$430,474	\$314,930	\$353,935
CO START SMART NUTRITION REV	\$0	\$22,472	\$4,277	\$386	\$774
SCHOOL LUNCH PROTECTION	\$0	\$71,197	\$15,978	\$2,647	\$3,256
SUMMER EBT	\$0	\$0	\$3,000	\$0	\$0
FEDERAL REVENUES	\$314,625	\$449,718	\$395,769	\$0	\$0
FED REV FROM OTHER STATE/LOCAL	\$573,412	\$737,393	\$528,048	\$988,314	\$670,198
LOCAL FOOD SCH COOPERATIVE/LFS	\$0	\$12,022	\$72,983	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
FEDERAL REIMB-BREAKFAST	\$1,911,166	\$1,096,582	\$1,385,687	\$1,761,910	\$1,902,004
FED REIM LUNCHES	\$7,480,804	\$4,074,018	\$4,745,945	\$6,169,469	\$6,282,402
FED REIMB-SUMMER PROGRAM	\$230,805	\$126,152	\$142,352	\$200,000	\$160,000
TRANSFERS-2024 OVERRIDE	\$87,502	\$103,643	\$118,778	\$125,324	\$125,324
<b>Total Revenues</b>	<b>\$10,878,116</b>	<b>\$8,967,763</b>	<b>\$10,364,178</b>	<b>\$11,377,531</b>	<b>\$11,382,744</b>

## Expenditures by Major Program

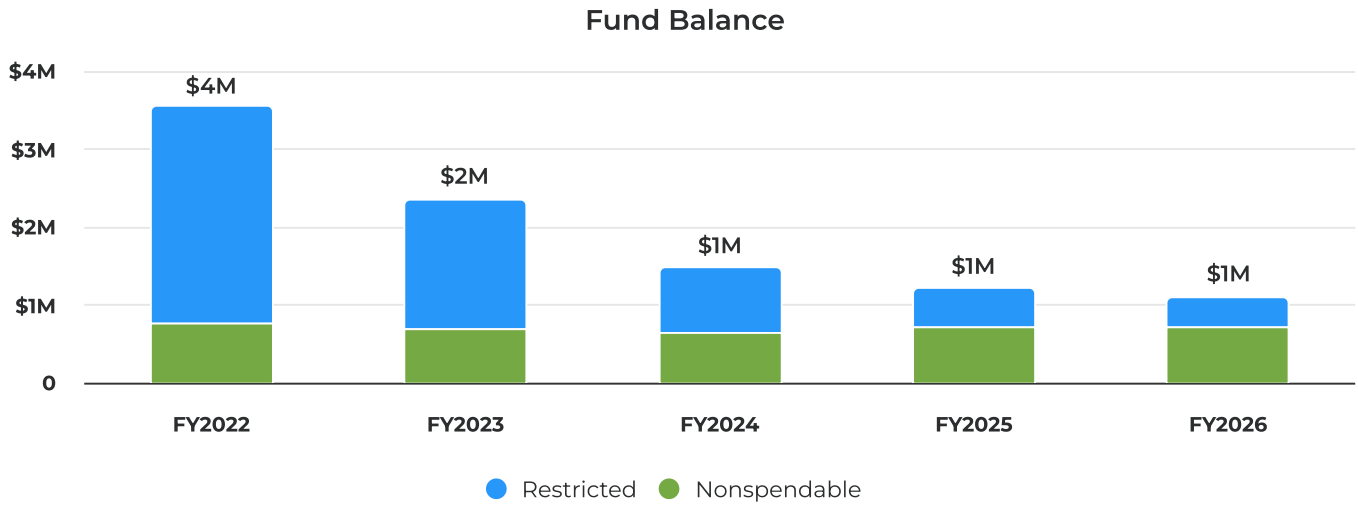
Historical Expenditures by Major Program



### Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
BUSINESS SUPPORT SERVICES	\$74,877	\$60,563	\$68,015	\$64,000	\$65,000
CENTRAL SUPPORT SERVICES	\$11,283	\$5,837	\$8,289	\$0	\$0
COMMUNITY SERVICES & OTHER SS	\$9,362,638	\$10,090,991	\$11,169,460	\$11,411,307	\$11,428,427
<b>Total Expenditures</b>	<b>\$9,448,798</b>	<b>\$10,157,391</b>	<b>\$11,245,765</b>	<b>\$11,475,307</b>	<b>\$11,493,427</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	\$2,795,639	\$1,663,069	\$839,108	\$507,620	\$396,937
Nonspendable	\$750,186	\$693,128	\$635,502	\$700,000	\$700,000
<b>Total Fund Balance</b>	<b>\$3,545,825</b>	<b>\$2,356,197</b>	<b>\$1,474,610</b>	<b>\$1,207,620</b>	<b>\$1,096,937</b>

a: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial statements.

# GOVERNMENT 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 on revenue growth proscribed in an amendment to the state constitution. Voters approved the revenue limitations being lifted in a November 1999 election.

## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Revenues</b>					
LOCAL SOURCES	\$625,313	\$1,223,950	\$819,667	\$0	\$2,010,730
STATE SOURCES	\$3,651,295	\$8,700,699	\$8,278,938	\$0	\$1,332,035
FEDERAL SOURCES	\$33,385,575	\$33,571,276	\$33,682,751	\$0	\$25,970,686
TRANSFERS	\$2,846,059	\$3,060,337	\$1,435,913	\$0	\$0
<b>Total Revenues</b>	<b>\$40,508,242</b>	<b>\$46,556,262</b>	<b>\$44,217,269</b>	<b>\$0</b>	<b>\$29,313,451</b>
<b>Expenditures</b>					
SALARIES	\$16,632,495	\$18,032,235	\$19,558,588	\$0	\$19,344,392
BENEFITS	\$5,764,473	\$6,394,734	\$7,011,190	\$0	\$4,639,436
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$4,743,228	\$1,534,443	\$1,309,230	\$0	\$431,874
PURCHASED PROPERTY SERVICES	\$168,071	\$147,281	\$171,039	\$0	\$112,928
OTHER PURCHASED SERVICES	\$3,427,152	\$3,515,163	\$2,829,621	\$0	\$2,190,518
SUPPLIES	\$2,770,549	\$4,195,393	\$2,944,344	\$0	\$1,391,114
OTHER USES OF FUNDS	\$2,572,971	\$3,075,171	\$3,151,014	\$0	\$552,790
PROPERTY	\$1,583,244	\$6,601,503	\$5,806,330	\$0	\$650,398
TRANSFERS	\$2,846,059	\$3,060,337	\$1,435,913	\$0	\$0
<b>Total Expenditures</b>	<b>\$40,508,242</b>	<b>\$46,556,262</b>	<b>\$44,217,269</b>	<b>\$0</b>	<b>\$29,313,451</b>
<b>Total Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- For FY 2025 budget information, please see the governmental designated grants summary sheet below.

# Expenditures by Grant

## Expenditures by Grant

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
ANGEL LUNCH FUND LOCAL GRANT	\$1,820	\$1,273	\$1,225	\$0	\$2,000
WEST CO COMM FOUNDATION	\$179,493	\$202,733	\$46,075	\$0	\$273,963
AID TO HOMELESS-LOCAL MATCH	\$225	\$986	\$317	\$0	\$4,000
LOCAL D & E CLINIC	\$0	\$0	\$0	\$0	\$27,000
MIGRANT LOCAL FUNDING	\$621	\$1,155	\$202	\$0	\$2,200
GJ COMMISSION ON ARTS/CULTURE	\$0	\$2,063	\$501	\$0	\$700
COLORADO HEALTH FOUNDATION	\$175,571	\$315,138	\$20,491	\$0	\$281,843
COLORADO LEGACY FOUNDATION	\$18,264	\$1,573	\$3,922	\$0	\$61,600
WILSON FAMILY FOUNDATION	\$9,772	\$15,190	\$14,526	\$0	\$1,600
AMETEK REACH FOUNDATION	\$1,567	\$0	\$15	\$0	\$23,000
CAREER WISE BASIC PROGRAM	\$38,372	\$74,810	\$29,196	\$0	\$0
MCHD SOURCES OF STRENGHT	\$0	\$0	\$0	\$0	\$4,000
COLORADO GARDEN SHOW INC	\$0	\$0	\$3,841	\$0	\$1,500
WESTERN CO SUICIDE PREVENTION	\$9,268	\$2,821	\$0	\$0	\$2,000
CO GARDEN FOUNDATION GJHS	\$0	\$0	\$0	\$0	\$4,923
SCL HEALTH	\$17,399	\$43,849	\$12,180	\$0	\$15,000
WESTERN CO CONTRACTORS ASSOCIA	\$798	\$0	\$30,000	\$0	\$0
RESCHOOL GRANT	\$4,940	\$0	\$0	\$0	\$0
THE TRUST FOR PUBLIC LAND	\$20,000	\$0	\$0	\$0	\$0
MESA COUNTY ESF GRANT	\$1,868	\$825	\$0	\$0	\$0
CARING FOR COLORADO FOUNDATION	\$82,876	\$122,017	\$188,056	\$0	\$60,000
ART HERITAGE	\$729	\$6,319	\$0	\$0	\$4,500
BUELL FOUNDATION GRANT	\$51,768	\$89,419	\$39,552	\$0	\$30,000
DISTRICT STEM ACTIVITIES	\$500	\$2,327	\$16,280	\$0	\$10,000
BACON FAMILY FOUNDATION	\$0	\$1,453	\$1,298	\$0	\$500
MESA COUNTY LIBRARY FOUNDATION	\$0	\$0	\$0	\$0	\$3,500
NEW EMERSON PLAYGROUND	\$0	\$12,276	\$0	\$0	\$0
D51 FOUNDATION	\$0	\$4,176	\$146,224	\$0	\$60,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
LOCAL OWL SCHOLARSHIP FUND	\$0	\$0	\$2,520	\$0	\$12,000
LOCAL CLIFTON SPED TEAM GRANT	\$0	\$10,000	\$0	\$0	\$0
WCCF PAT & TILLIE BISHOP FUND	\$0	\$86,208	\$126,223	\$0	\$100,000
WCCF EXTRA CURRICULAR	\$0	\$0	\$19,864	\$0	\$9,000
GO COLORADO PROJECT	\$9,465	\$227,340	\$23,022	\$0	\$0
CHARTER SCHOOL CAP CONSTRUCTIO	\$357,275	\$449,380	\$446,721	\$0	\$0
ELPA Prof Dev/Std Spt	\$43,690	\$0	\$0	\$0	\$0
STATE GIFTED & TALENTED	\$392,872	\$272,233	\$297,915	\$0	\$0
EXPELLED STUDENT STATE GRANT	\$22,816	\$332,229	\$271,370	\$0	\$0
WELLS FARGO ILP	\$0	\$0	\$0	\$0	\$2,500
BEST CAPITAL CONSTRUCTION GRAN	\$183,171	\$4,947,529	\$4,866,234	\$0	\$0
READ ACT	\$0	\$370,368	\$0	\$0	\$0
COLORADO LIBRARY PROGRAM GRANT	\$8,273	\$8,114	\$7,966	\$0	\$0
SCHOOL HEALTH PROFESSIONAL GRA	\$71,188	\$67,314	\$0	\$0	\$0
CO SCHOOL TURNAROUND LEADERS D	\$256,387	\$230,157	\$300,511	\$0	\$0
GT UNIVERSAL SCREEN/QUALIFIED	\$38,277	\$40,345	\$72,560	\$0	\$0
COLORADO STUDENT RE-ENGAGEMENT	\$272,583	\$132,239	\$0	\$0	\$0
CAREER SUCCESS PILOT PROG INCE	\$160,721	\$185,281	\$82,451	\$0	\$0
COLO COMPUTER SCIENCE GRANT	\$36,795	\$24,333	\$28,195	\$0	\$0
READ ACT SB19-199	\$906,117	\$843,115	\$583,267	\$0	\$0
ATTENDANCE INCENTIVES	\$0	\$0	\$0	\$0	\$1,300
AP EXAM FEE GRANT	\$17,528	\$0	\$26,800	\$0	\$0
CONCURRENT ENROLLMENT EXPANSIO	\$58,622	\$59,723	\$50,000	\$0	\$0
LOCAL FOOD SERVICE PROJECTS	\$0	\$0	\$2,500	\$0	\$2,500
AIR QUALITY IMPROVEMENT GRANT	\$30,527	\$0	\$0	\$0	\$0
BRAINSTEPS-YOUTH BRAIN INJ GR	\$500	\$500	\$0	\$0	\$0
CO HIGH IMPACT TUTORING PROGRA	\$0	\$0	\$187,950	\$0	\$0
SCHOOL TO WORK ALLIANCE PROGRA	\$643,770	\$683,170	\$724,824	\$0	\$713,677
STATE PARKS & WILDLIFE	\$148,740	\$43,737	\$117,334	\$0	\$0
CDPHE SUICIDE PREVENTION	\$1,442	\$0	\$0	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
ST OFFICE OF ECON DEVELOPMENT	\$0	\$9,931	\$3,938	\$0	\$0
STATE DEPARTMENT OF LAW	\$0	\$1,000	\$0	\$0	\$0
TITLE I A IMPROV BASIC PROGRAM	\$4,555,095	\$4,812,135	\$4,227,724	\$0	\$4,333,085
TITLE I C ED OF MIGRANT CHILD	\$599,102	\$882,535	\$862,592	\$0	\$900,000
SPEC ED-GRANTS TO STATES	\$3,981,370	\$3,959,546	\$4,907,802	\$0	\$5,780,786
VOC ED-BASIC GR TO STATES	\$186,889	\$281,185	\$191,293	\$0	\$220,000
SPEC ED-PRESCHOOL GRANTS	\$135,218	\$211,692	\$233,098	\$0	\$244,309
TITLE III PART A ELL	\$83,289	\$53,640	\$53,909	\$0	\$72,230
TITLE II A TCH/PRIN TR & RECR	\$944,172	\$753,164	\$768,490	\$0	\$624,865
ARP ESSER III ELEMENTARY & SEC	\$11,274,560	\$16,143,829	\$15,039,274	\$0	\$0
DISTRICT SEMINAR INSERVICE	\$0	\$0	\$0	\$0	\$2,000
ESSER III SPED SUPPLEMENTAL	\$0	\$189,133	\$0	\$0	\$0
ESSER II SPED SUPPLEMENTAL	\$210,635	\$16,739	\$0	\$0	\$0
CRRSA ELEMENTARY & SECONDARY S	\$5,425,400	\$129,014	\$37,295	\$0	\$0
TITLE IV STDNT SUP ACAD ENRICH	\$380,830	\$376,064	\$467,802	\$0	\$367,765
MESA COUNTY SUICIDE PREVENTION	\$0	\$0	\$0	\$0	\$200
ARP ESSER EASI GRANT	\$0	\$299,354	\$227,165	\$0	\$0
MENTOR PROGRAM GRANT	\$0	\$280,734	\$239,550	\$0	\$0
ESSER I RAPID REQUEST-CARES AC	\$0	\$44,000	\$0	\$0	\$0
STRONGER CONNECTIONS GRANT	\$0	\$0	\$40,968	\$0	\$50,000
CACFP	\$1,886	\$1,700	\$6,352	\$0	\$4,000
P-EBT MINI GRANT	\$5,814	\$5,950	\$6,180	\$0	\$0
TITLE I-A COMP GRANTS	\$95,665	\$84,877	\$562,511	\$0	\$600,000
NCFL GRANT	\$0	\$0	\$21,528	\$0	\$20,000
EDUCATION FOR HOMELESS CH & YT	\$54,186	\$61,765	\$66,149	\$0	\$70,000
UNITED HEALTHCARE	\$0	\$0	\$62,924	\$0	\$1,500
21ST CENT COMM LEARNING CENTER	\$132,358	\$175,077	\$0	\$0	\$0
SPED SIG FUNDS SPEECH/LANG REC	\$9,723	\$0	\$0	\$0	\$0
GJ ROTARY CLUB FOUNDATION	\$0	\$0	\$5,000	\$0	\$0
ESSER 21ST CENTURY	\$48,325	\$0	\$0	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
ARP VI-B DIRECT & SUPPORT SER	\$382,451	\$588,369	\$0	\$0	\$0
ARP VI-B PRESCHOOL GRANT	\$2,609	\$65,109	\$0	\$0	\$0
GEER II RISE GRANT	\$0	\$37,117	\$114,383	\$0	\$0
GEER II BRIGHT SPOT	\$0	\$107,719	\$67,255	\$0	\$0
CHS JOBS FOR THE FUTURE	\$0	\$0	\$0	\$0	\$40,000
TITLE I D DELINQUENT	\$29,565	\$63,853	\$112,321	\$0	\$100,000
WRKFRC INNOV CORONAVIRUS SLFRF	\$97,969	\$98,000	\$0	\$0	\$0
STATE LIBRARY PROGRAM	\$12,923	\$0	\$0	\$0	\$0
CDPHE Epidemiology and Laborat	\$17,398	\$0	\$0	\$0	\$0
CHILD CARE AND DEV BLOCK GRANT	\$616	\$963,883	\$138,437	\$0	\$0
CHILD CARE DEV FUND	\$30,059	\$63,018	\$64,085	\$0	\$55,000
TITLE I A DISTGU SCHOOL	\$207	\$0	\$0	\$0	\$0
SCHOOL CLIMATE TRANSFORMATION	\$181,025	\$96,726	\$3,976	\$0	\$0
MESA COUNTY OMMS	\$0	\$0	\$0	\$0	\$800,000
AFTER SCHOOL LEARNING CENTERS	\$0	\$0	\$9,848	\$0	\$0
ARP ESSER HOMELESS CHILDREN	\$40,950	\$0	\$0	\$0	\$0
CAREER/COLLEGE ADVISORS PRGM	\$0	\$0	\$0	\$0	\$4,900
ARP - HCY II ESSER HOMELESS CH	\$0	\$139,098	\$18,150	\$0	\$0
HEAD START	\$37,167	\$39,504	\$28,983	\$0	\$95,000
REG ED MED ASST PROGRM	\$3,465,558	\$1,651,878	\$3,813,774	\$0	\$12,453,646
TITLE I A P/S SET ASIDE	\$152,507	\$0	\$0	\$0	\$0
TITLE I A HOMELESS SET AS	\$95,313	\$21,167	\$84,305	\$0	\$0
TITLE I A NON-PUB SCHL SA	\$8,694	\$5,540	\$9,779	\$0	\$0
TITLE I A DMA SET ASIDE	\$673,458	\$828,255	\$871,976	\$0	\$0
TITLE I A PAR INV-SCHL SET AS	\$32,590	\$39,906	\$46,952	\$0	\$0
ARP ESSER III SET ASIDE	\$2,846,059	\$3,022,511	\$1,435,913	\$0	\$0
ESSER III SPED SET-ASIDE	\$0	\$37,827	\$0	\$0	\$0
SPECIAL EDUCATION LOCAL GRANTS	\$0	\$0	\$2,182	\$0	\$0
NINTH GRADE SUCCESS PURPOSE GRANT	\$0	\$0	\$1,100	\$0	\$0
PRESCHOOL BUILDING CAPACITY	\$0	\$0	\$209,804	\$0	\$0
ESSER III RAPID REQUEST	\$0	\$0	\$21,286	\$0	\$0
ESSER II LATE LIQUIDATION	\$0	\$0	\$334,759	\$0	\$0
SCHOOL NURSE WORKFORCE	\$0	\$0	\$4,328	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
BUS ED FOUNDATION COUNSELING	\$0	\$0	\$0	\$0	\$1,000
LOCAL OWL	\$0	\$0	\$0	\$0	\$140,000
COAAP	\$0	\$0	\$0	\$0	\$539,460
NEWCOMER	\$0	\$0	\$0	\$0	\$78,898
<b>Total Expenditures</b>	<b>\$40,508,242</b>	<b>\$46,556,262</b>	<b>\$44,217,269</b>	<b>\$0</b>	<b>\$29,313,451</b>

## Fund Balance

Governmental Designated Purpose Grants Fund has equal revenues and expenditures each fiscal year resulting in a zero fund balance.

# Governmental Designated Grants Summary Sheet

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Re-Adopted Budget
<b>REVENUE:</b>					
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
<b>Total Revenue</b>	<b>\$49,190,986</b>	<b>\$37,662,182</b>	<b>\$43,495,926</b>	<b>\$42,781,355</b>	<b>\$37,815,206</b>
<b>EXPENDITURE:</b>					
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
Ametec 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 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 Education Initiative	4,348	18,264	1,573	3,922	63,802

Colorado Garden Club	9,332	0	0	3,841	<b>1,827</b>
Colorado Healthy School Food Pathway Pre-Apprenticeship	0	0	0	0	<b>2,000</b>
Colorado High Impact Tutoring Grant	0	0	0	187,950	<b>212,050</b>
Colorado Library Program	7,066	8,273	8,114	7,966	<b>7,792</b>
Colorado READ Act	64,192	0	370,368	0	<b>500,000</b>
Colorado READ Act SB19-199	1,112,396	906,117	843,115	583,267	<b>675,873</b>
Colorado School Turnaround Leadership Cohort 3	25,976	84,335	87,518	0	<b>0</b>
Colorado School Turnaround Leadership Cohort 4	25,459	136,832	131,331	100,989	<b>0</b>
Colorado School Turnaround Leadership Cohort 5	0	35,220	11,308	78,861	<b>30,000</b>
Colorado School Turnaround Leadership Cohort 6	0	0	0	46,254	<b>163,747</b>
Colorado School Turnaround Leadership Cohort 7	0	0	0	14,529	<b>285,472</b>
Colorado School Turnaround CHS Re-Design	0	0	0	59,879	<b>140,122</b>
Colorado State Parks & Wildlife	1,502	148,740	43,737	117,334	<b>292,293</b>
Concurrent Enrollment Program	41,988	58,622	59,723	50,000	<b>50,000</b>
Coronavirus Relief Fund	10,971,333	0	0	0	<b>0</b>
Coronavirus Relief Fund At Risk	956,194	0	0	0	<b>0</b>
COVID Testing Fees (ELC)	0	17,398	0	0	<b>0</b>
D51 Foundation Induction	0	0	4,176	6,004	<b>6,902</b>
D51 Foundation GJHS Fund	0	0	0	98,320	<b>130,000</b>
D51 Foundation Engage Fund	0	0	0	35,000	<b>0</b>
D51 Foundation Suicide Prevention Fund	0	0	0	0	<b>4,650</b>
D51 Foundation SPED Training	0	0	0	1,900	<b>900</b>
D51 Foundation CDLE	0	0	0	5,000	<b>0</b>
Developmental Evaluation Clinic	0	0	0	0	<b>27,433</b>
District Seminar	0	0	0	0	<b>2,000</b>
Educator Recruitment & Retention Program	0	0	0	0	<b>160,000</b>
Education for Homeless Children/Youth	34,151	54,186	61,765	66,149	<b>73,916</b>
Education for Homeless Children/Youth ARP	0	40,950	139,098	18,150	<b>0</b>
ELPA PD & Student Support	129,682	43,690	0	0	<b>0</b>
Emergency Hunger Assistance	500	0	0	0	<b>0</b>
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II	14,671,017	5,425,400	129,014	37,295	<b>0</b>
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II Supplemental Special Education Funds	0	210,635	16,740	0	<b>0</b>
CRRSA Act Elementary and Secondary Emergency Relief (ESSER) II Late Liquidation	0	0	0	334,759	<b>0</b>
ARP Act Elementary and Secondary Emergency Relief (ESSER) III	295,803	8,428,501	13,121,318	15,039,274	<b>986,842</b>
ARP Act Elementary and Secondary Emergency Relief (ESSER) III (Set Aside Funds)	1,799,100	2,846,058	3,022,511	0	<b>0</b>
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental Special Education Funds	0	0	151,306	0	<b>0</b>
ARP Act Elementary and Secondary Emergency Relief (ESSER) III Supplemental Special Education Funds (Set Aside Funds)	0	0	37,827	0	<b>0</b>

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
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

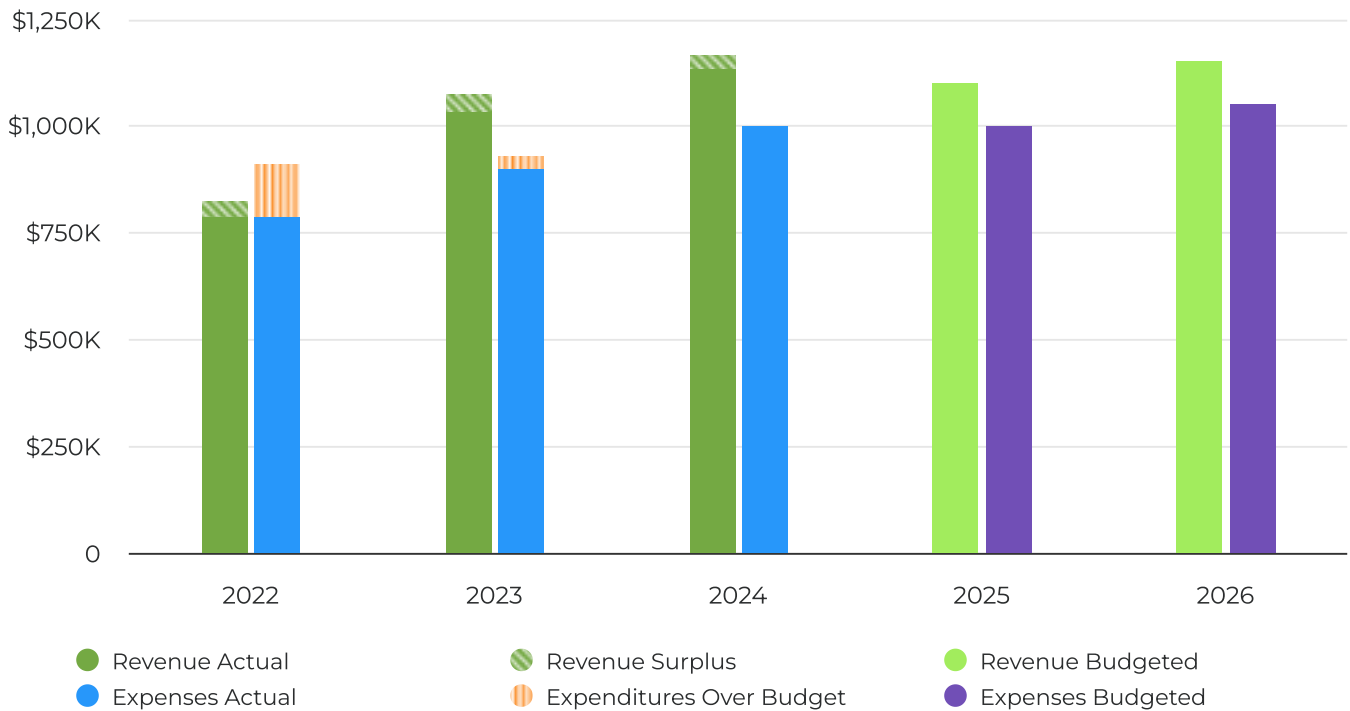
OWL Scholarship Fund	0	0	0	2,520	<b>14,675</b>
Pat & Tillie Bishop Fund	0	0	86,208	126,223	<b>132,570</b>
Reschool Program	0	4,940	0	0	<b>0</b>
School Climate Transformation	77,937	181,025	96,726	3,976	<b>0</b>
School Health Professional Program	30,649	618	0	0	<b>0</b>
School Health Professional-MGMS	57,250	70,570	67,314	0	<b>0</b>
School Security Disbursement Grant	25,667	0	0	0	<b>0</b>
School to Work Alliance	553,760	643,770	683,170	724,824	<b>685,238</b>
School Nurse Workforce Pro Dev Grant	0	0	0	4,328	<b>40,000</b>
SCL Health	0	17,399	43,849	12,180	<b>54,758</b>
Share Our Strength No Kid Hungry	10,000	0	0	0	<b>0</b>
Special Ed - Preschool Grants	139,396	135,218	211,692	233,098	<b>286,557</b>
Special Ed - Preschool Grants/American Rescue Plan Act of 2021 (ARP)	0	2,609	65,109	0	<b>0</b>
Special Education	4,139,835	3,981,370	3,959,546	4,907,802	<b>6,440,442</b>
Special Education/American Rescue Plan Act of 2021 (ARP)	0	382,451	588,369	0	<b>0</b>
Special Purpose Grant Funds	0	0	0	0	<b>400,000</b>
State Department of Law	0	0	1,000	0	<b>0</b>
State School Leadership Pilot Program	2,997	0	0	0	<b>0</b>
Stronger Connections Grant	0	0	0	40,968	<b>159,033</b>
Student Re-Engagement Program	218,628	272,583	132,239	0	<b>0</b>
Title I	5,766,454	5,547,222	5,770,857	5,353,056	<b>5,596,068</b>
Title I Distinguished Schools	745	207	0	0	<b>0</b>
Title I Re-Allocated	0	0	0	0	<b>230,907</b>
Title II, Part A, Improving Teacher Quality	586,825	944,172	753,164	768,490	<b>900,427</b>
Title III, Part A: ELL	41,005	83,289	53,640	53,909	<b>93,913</b>
Title IV-A: Student Support and Academic Enrichment Grant	275,258	380,830	376,064	467,802	<b>469,196</b>
Title IA EASI Grant	73,061	95,665	70,235	0	<b>0</b>
Title IA EASi Grant Round 2	23,000	0	0	0	<b>0</b>
Title IA EASI Grant Cohort 6	0	0	14,641	472,446	<b>286,913</b>
Title IA EASI Grant Cohort 7	0	0	0	17,225	<b>404,775</b>
Title IA EASI R5 Targeted Grant	0	0	0	72,840	<b>0</b>
Title I EASI Diagnostic	0	0	0	0	<b>100,000</b>
Trust for Public Lands	0	20,000	0	0	<b>0</b>
United Health Care	0	0	0	62,924	<b>2,076</b>
Vocational Ed/Tech Prep/Innovation	226,804	186,889	281,185	191,293	<b>217,206</b>
Wells Fargo	0	0	0	0	<b>2,943</b>
Western Colorado Community Foundation	28,515	179,493	202,733	46,075	<b>356,655</b>
Western Colorado Community Foundation High School Extra Curricular Funds	0	0	0	19,864	<b>10,136</b>
Western Colorado Contractors Association	0	798	0	30,000	<b>30,000</b>
Western Colorado Suicide Prevention	942	9,268	2,821	0	<b>2,161</b>
Wilson Family Foundation	21,391	9,772	15,190	14,526	<b>9,292</b>
Workforce Innovation Grant CSLFRF	0	97,969	98,000	0	<b>0</b>
<b>Total Expenditure</b>	<b>\$49,190,986</b>	<b>\$37,662,182</b>	<b>\$43,495,926</b>	<b>\$42,781,355</b>	<b>\$37,815,206</b>



# 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.

### Revenues vs Expenditures Summary



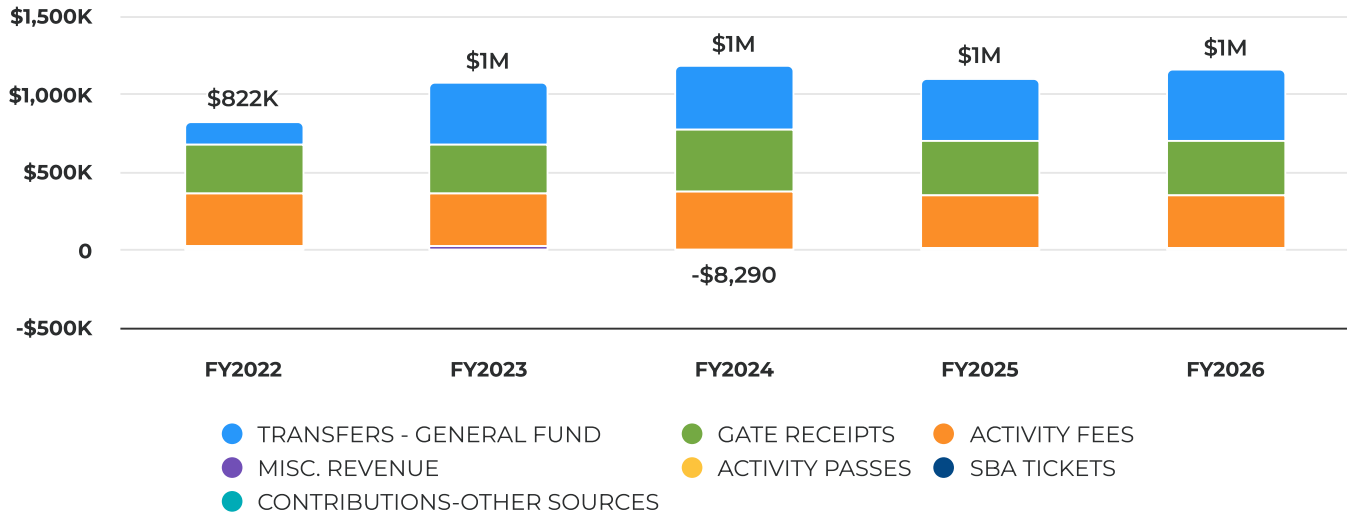
**Comprehensive Fund Summary**

<b>Category</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Re- Adopted Budget</b>	<b>FY 2026 Adopted Budget</b>
<b>Beginning Fund Balance</b>	<b>\$186,295</b>	<b>\$99,107</b>	<b>\$244,397</b>	<b>\$415,550</b>	<b>\$445,207</b>
<b>Revenues</b>					
LOCAL SOURCES	\$671,712	\$671,788	\$768,355	\$701,000	\$701,000
TRANSFERS	\$150,000	\$400,000	\$400,000	\$400,000	\$450,000
<b>Total Revenues</b>	<b>\$821,712</b>	<b>\$1,071,788</b>	<b>\$1,168,355</b>	<b>\$1,101,000</b>	<b>\$1,151,000</b>
<b>Expenditures</b>					
SALARIES	\$4,671	\$5,076	\$5,576	\$0	\$0
BENEFITS	\$1,043	\$1,160	\$1,274	\$0	\$0
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$257,338	\$271,528	\$333,140	\$198,000	\$213,000
PURCHASED PROPERTY SERVICES	\$50,250	\$56,325	\$55,850	\$55,000	\$55,000
OTHER PURCHASED SERVICES	\$357,983	\$402,551	\$413,346	\$533,200	\$568,200
SUPPLIES	\$54,093	\$31,375	\$19,549	\$1,000	\$1,000
OTHER USES OF FUNDS	\$183,523	\$158,483	\$168,467	\$213,800	\$213,800
<b>Total Expenditures</b>	<b>\$908,901</b>	<b>\$926,498</b>	<b>\$997,202</b>	<b>\$1,001,000</b>	<b>\$1,051,000</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$87,189</b>	<b>\$145,291</b>	<b>\$171,152</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Ending Fund Balance</b>	<b>\$99,106</b>	<b>\$244,398</b>	<b>\$415,549</b>	<b>\$515,550</b>	<b>\$545,207</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

Historical Revenues by Object

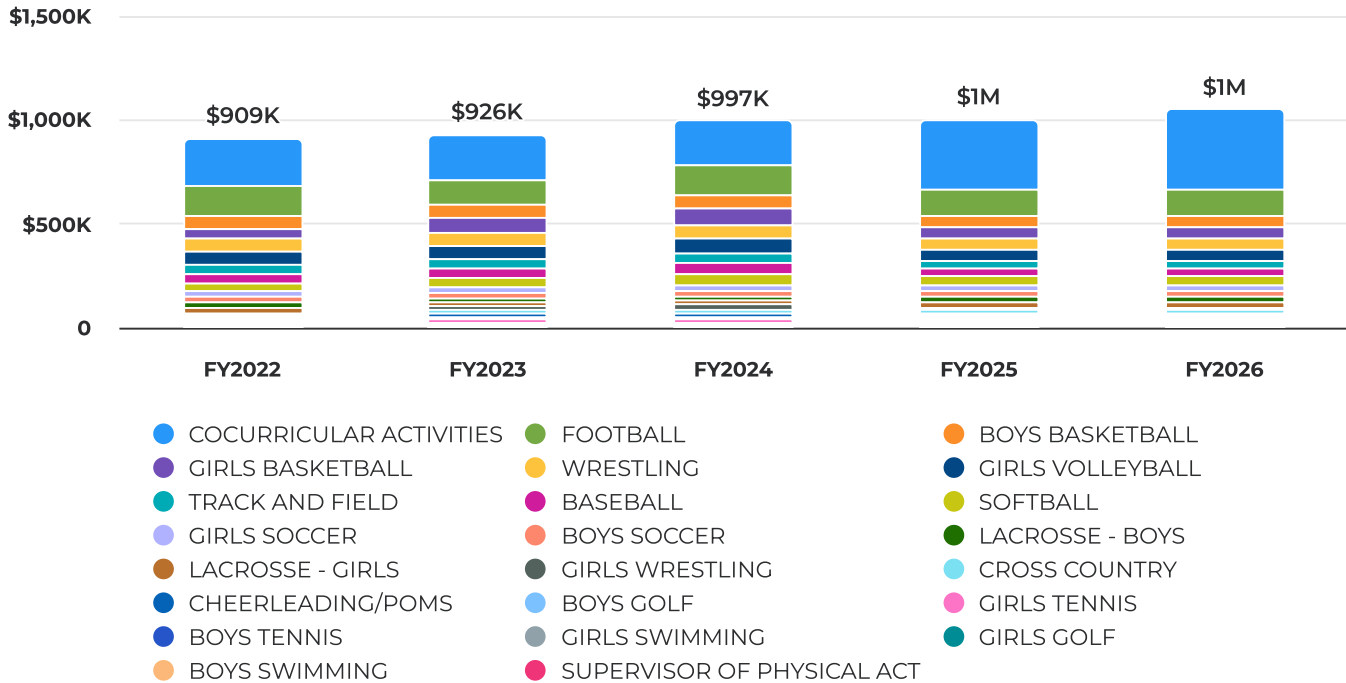


## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
GATE RECEIPTS	\$311,084	\$307,340	\$405,088	\$350,000	\$350,000
SBA TICKETS	\$4,578	\$0	\$0	\$8,000	\$8,000
ACTIVITY FEES	\$338,685	\$343,829	\$366,322	\$336,000	\$336,000
ACTIVITY PASSES	\$1,570	\$3,705	\$4,234	\$6,000	\$6,000
CONTRIBUTIONS-OTHER SOURCES	\$0	\$0	\$1,000	\$1,000	\$1,000
MISC. REVENUE	\$15,796	\$16,914	-\$8,290	\$0	\$0
TRANSFERS - GENERAL FUND	\$150,000	\$400,000	\$400,000	\$400,000	\$450,000
<b>Total Revenues</b>	<b>\$821,712</b>	<b>\$1,071,788</b>	<b>\$1,168,355</b>	<b>\$1,101,000</b>	<b>\$1,151,000</b>

# Expenditures by Program

### Historical Expenditures by Program

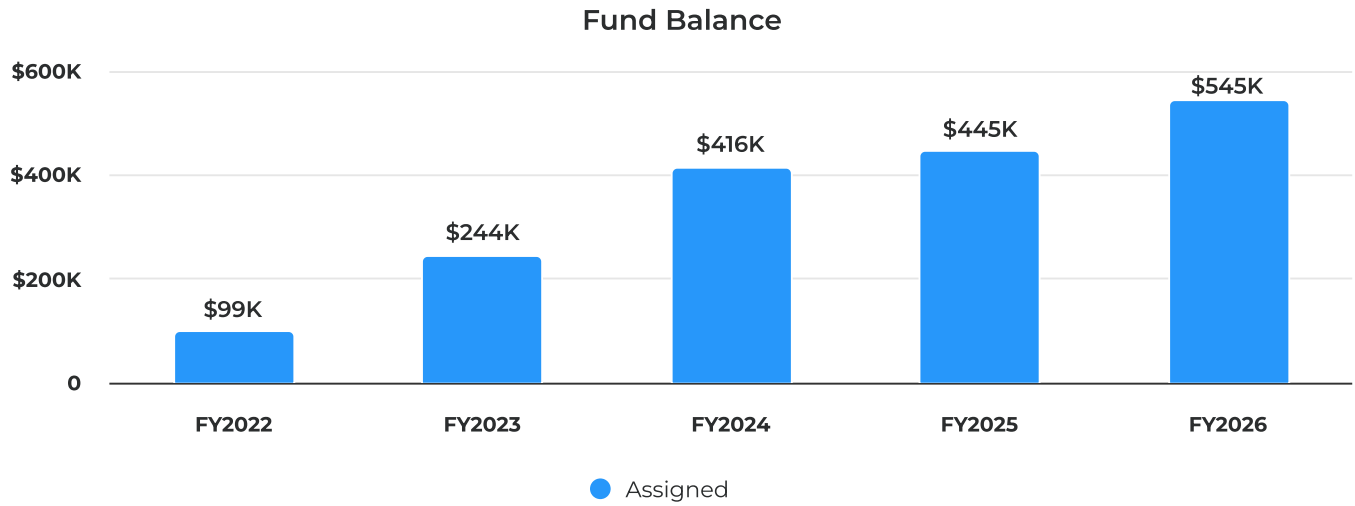


### Expenditures by Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
COCURRICULAR ACTIVITIES	\$228,919	\$216,011	\$219,913	\$333,500	\$383,500
GIRLS BASKETBALL	\$49,671	\$69,691	\$73,651	\$55,000	\$55,000
CHEERLEADING/POMS	\$8,494	\$18,032	\$14,538	\$15,000	\$15,000
GIRLS GOLF	\$4,516	\$5,484	\$5,707	\$8,000	\$8,000
GIRLS SOCCER	\$29,836	\$27,352	\$30,918	\$26,000	\$26,000
SOFTBALL	\$35,647	\$42,358	\$49,583	\$40,000	\$40,000
GIRLS SWIMMING	\$3,806	\$6,032	\$6,177	\$12,000	\$12,000
GIRLS TENNIS	\$10,620	\$10,730	\$11,960	\$8,000	\$8,000
GIRLS VOLLEYBALL	\$59,007	\$67,853	\$72,242	\$48,000	\$48,000
GIRLS WRESTLING	\$9,392	\$18,873	\$25,609	\$12,000	\$12,000
LACROSSE - GIRLS	\$23,127	\$20,588	\$16,296	\$27,000	\$27,000
BASEBALL	\$42,026	\$49,891	\$52,189	\$40,000	\$40,000
BOYS BASKETBALL	\$66,145	\$60,446	\$68,715	\$55,000	\$55,000
FOOTBALL	\$137,960	\$122,061	\$138,609	\$130,500	\$130,500
BOYS GOLF	\$9,562	\$12,418	\$12,898	\$8,000	\$8,000
BOYS SOCCER	\$25,347	\$26,555	\$27,510	\$26,000	\$26,000
BOYS SWIMMING	\$3,256	\$5,285	\$2,864	\$10,000	\$10,000
BOYS TENNIS	\$7,771	\$7,862	\$9,693	\$8,000	\$8,000
WRESTLING	\$61,368	\$61,218	\$63,880	\$55,000	\$55,000
LACROSSE - BOYS	\$27,417	\$20,728	\$19,940	\$27,000	\$27,000
TRACK AND FIELD	\$50,824	\$41,188	\$52,447	\$40,000	\$40,000
SUPERVISOR OF PHYSICAL ACT	\$1,370	\$2,135	\$1,663	\$3,000	\$3,000
CROSS COUNTRY	\$12,821	\$13,706	\$20,201	\$14,000	\$14,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Total Expenditures</b>	<b>\$908,901</b>	<b>\$926,498</b>	<b>\$997,202</b>	<b>\$1,001,000</b>	<b>\$1,051,000</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$99,107	\$244,397	\$415,550	\$445,207	\$545,207
<b>Total Fund Balance</b>	<b>\$99,107</b>	<b>\$244,397</b>	<b>\$415,550</b>	<b>\$445,207</b>	<b>\$545,207</b>

a: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial ements.

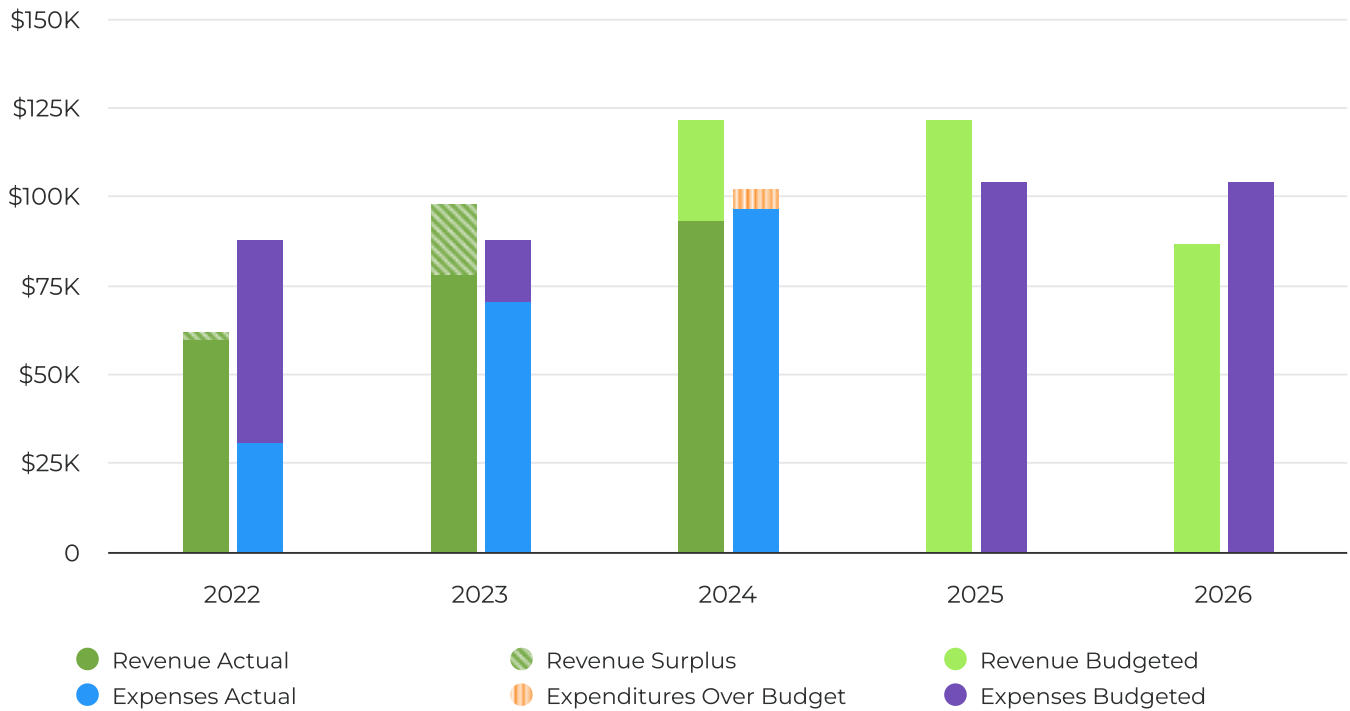
# BEVERAGE

The Beverage Fund is a Special Revenue Fund for District 51 that was set up to administer the Sponsorship Agreement to be an official sponsor of the District and exclusive supplier of certain types of beverage products sold, dispensed or otherwise made available at District facilities.

An agreement with Coke (Swire Pacific Holding Inc., a Delaware Corporation, Swire Coca-Cola, USA) was awarded in December 2008.

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.

## Revenues vs Expenditures Summary



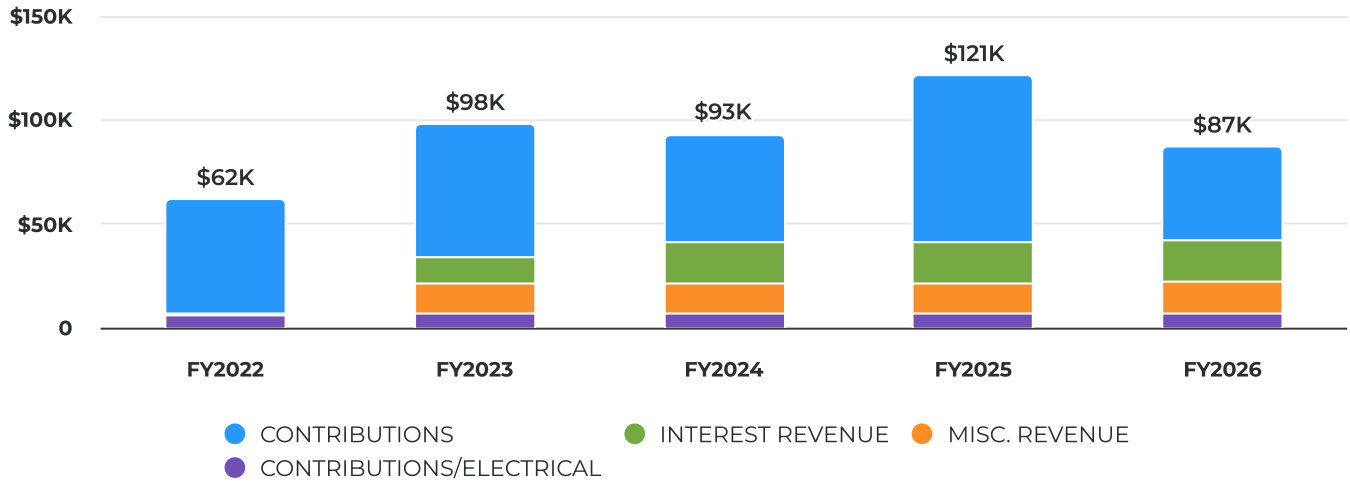
### Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$279,073	\$310,082	\$337,222	\$327,945	\$300,667
<b>Revenues</b>					
LOCAL SOURCES	\$61,770	\$97,639	\$92,759	\$121,468	\$86,804
<b>Total Revenues</b>	<b>\$61,770</b>	<b>\$97,639</b>	<b>\$92,759</b>	<b>\$121,468</b>	<b>\$86,804</b>
<b>Expenditures</b>					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$2,244	\$2,456	\$788	\$28,000	\$28,000
PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$6,000	\$6,000
OTHER PURCHASED SERVICES	\$0	\$618	\$2,918	\$1,000	\$1,000
SUPPLIES	\$0	\$851	\$1,750	\$2,000	\$2,000
OTHER USES OF FUNDS	\$23,580	\$37,158	\$51,603	\$49,831	\$49,831
PROPERTY	\$4,937	\$29,415	\$44,976	\$17,000	\$17,000
<b>Total Expenditures</b>	<b>\$30,761</b>	<b>\$70,498</b>	<b>\$102,036</b>	<b>\$103,831</b>	<b>\$103,831</b>
<b>Total Revenues Less Expenditures</b>	<b>\$31,009</b>	<b>\$27,141</b>	<b>-\$9,277</b>	<b>\$17,637</b>	<b>-\$17,027</b>
<b>Ending Fund Balance</b>	<b>\$310,082</b>	<b>\$337,223</b>	<b>\$327,945</b>	<b>\$345,582</b>	<b>\$283,640</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

## Revenues by Object

Historical Revenues by Object

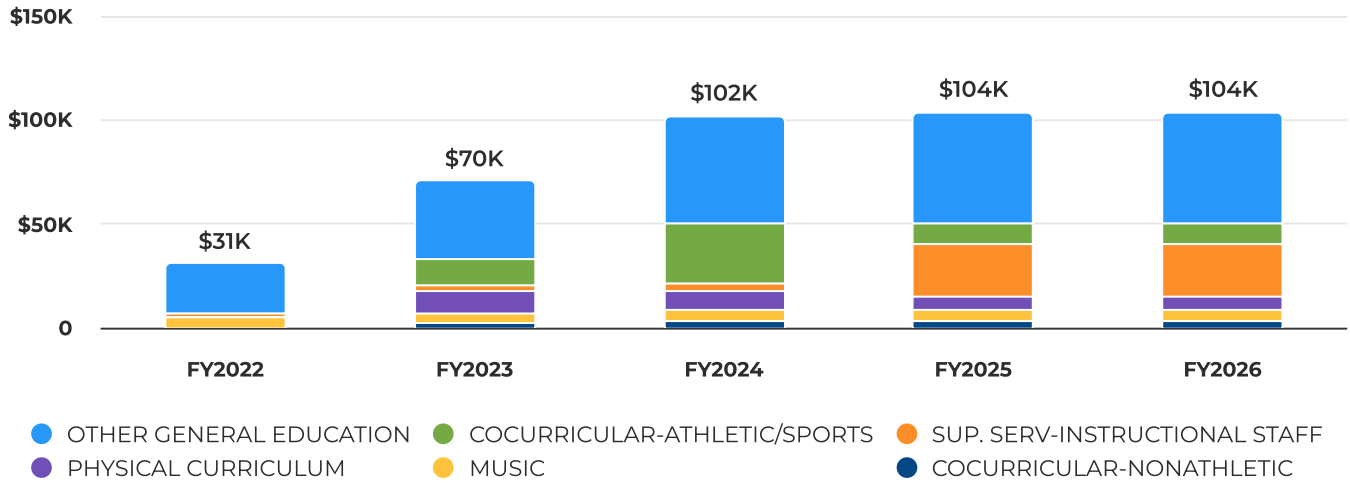


### Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$800	\$12,355	\$19,304	\$20,000	\$20,000
CONTRIBUTIONS	\$54,670	\$63,816	\$52,070	\$80,000	\$45,000
CONTRIBUTIONS/ELECTRICAL	\$6,300	\$6,468	\$6,384	\$6,468	\$6,804
MISC. REVENUE	\$0	\$15,000	\$15,000	\$15,000	\$15,000
<b>Total Revenues</b>	<b>\$61,770</b>	<b>\$97,639</b>	<b>\$92,759</b>	<b>\$121,468</b>	<b>\$86,804</b>

# Expenditures by State Program

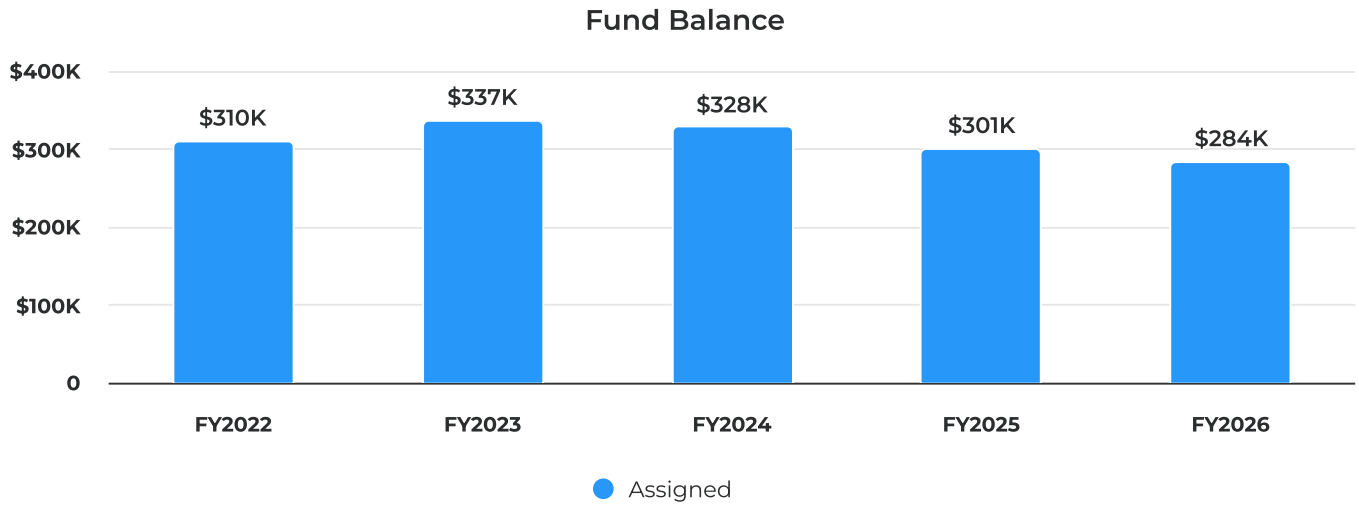
Historical Expenditures by State Program



## Expenditures by State Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
OTHER GENERAL EDUCATION	\$23,580	\$37,158	\$51,603	\$53,831	\$53,831
PHYSICAL CURRICULUM	\$0	\$10,487	\$9,300	\$6,000	\$6,000
MUSIC	\$4,937	\$5,046	\$5,000	\$6,000	\$6,000
COCURRICULAR-ATHLETIC/SPORTS	\$0	\$12,897	\$29,262	\$10,000	\$10,000
COCURRICULAR-NONATHLETIC	\$0	\$1,836	\$3,164	\$3,000	\$3,000
SUP. SERV-INSTRUCTIONAL STAFF	\$2,244	\$3,074	\$3,707	\$25,000	\$25,000
<b>Total Expenditures</b>	<b>\$30,761</b>	<b>\$70,498</b>	<b>\$102,036</b>	<b>\$103,831</b>	<b>\$103,831</b>

# Fund Balance



## Financial Summary

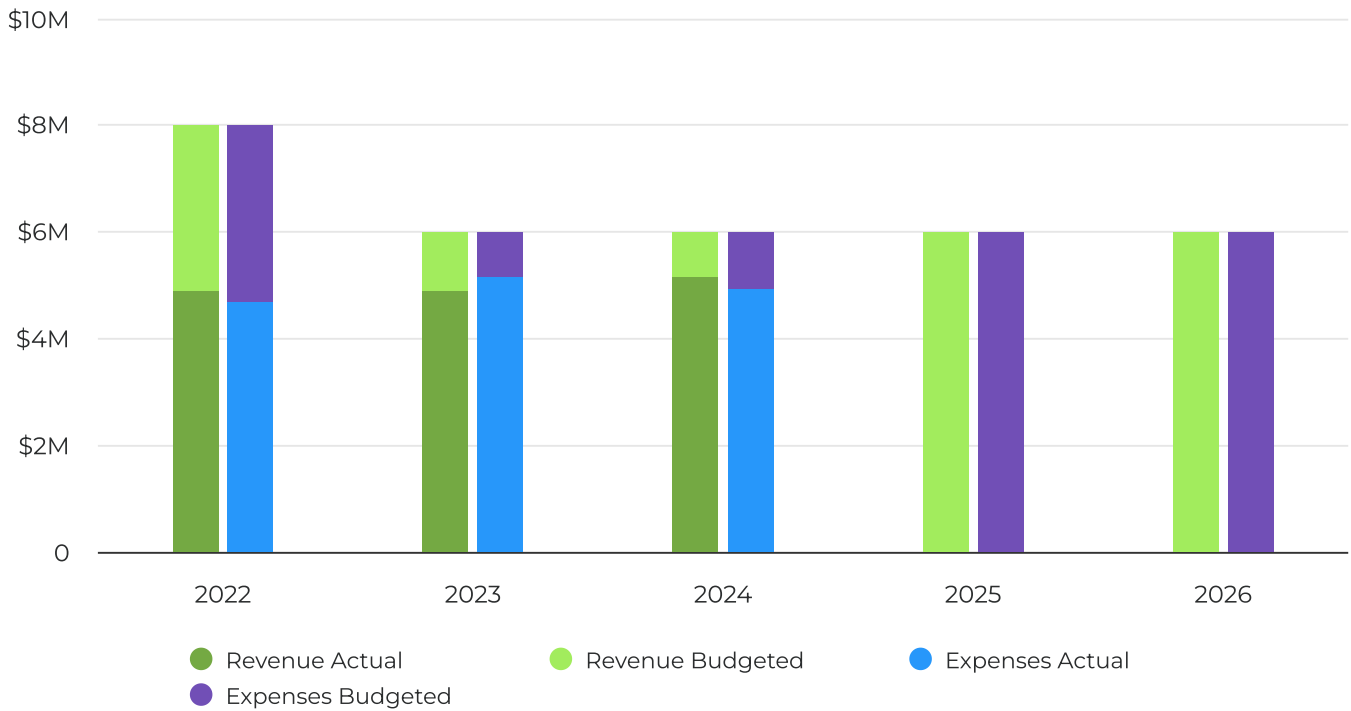
Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$310,082	\$337,222	\$327,945	\$300,667	\$283,640
<b>Total Fund Balance</b>	<b>\$310,082</b>	<b>\$337,222</b>	<b>\$327,945</b>	<b>\$300,667</b>	<b>\$283,640</b>

a: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial ements.

# 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.

### Revenues vs Expenditures Summary



**Comprehensive Fund Summary**

<b>Category</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Re- Adopted Budget</b>	<b>FY 2026 Adopted Budget</b>
<b>Beginning Fund Balance</b>	<b>\$2,883,805</b>	<b>\$3,070,539</b>	<b>\$2,816,782</b>	<b>\$3,031,328</b>	<b>\$2,995,511</b>
<b>Revenues</b>					
LOCAL SOURCES	\$4,884,793	\$4,880,350	\$5,138,990	\$6,000,000	\$6,000,000
<b>Total Revenues</b>	<b>\$4,884,793</b>	<b>\$4,880,350</b>	<b>\$5,138,990</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>
<b>Expenditures</b>					
SALARIES	\$0	\$3,993	\$0	\$0	\$0
BENEFITS	\$0	\$912	\$0	\$0	\$0
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$316,500	\$322,328	\$343,190	\$6,000,000	\$6,000,000
PURCHASED PROPERTY SERVICES	\$0	\$843	\$515	\$0	\$0
OTHER PURCHASED SERVICES	\$1,004,090	\$1,097,475	\$1,029,236	\$0	\$0
SUPPLIES	\$2,555,739	\$3,100,852	\$2,978,321	\$0	\$0
OTHER USES OF FUNDS	\$668,435	\$451,628	\$413,058	\$0	\$0
PROPERTY	\$153,294	\$156,075	\$160,124	\$0	\$0
<b>Total Expenditures</b>	<b>\$4,698,059</b>	<b>\$5,134,107</b>	<b>\$4,924,444</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>
<b>Total Revenues Less Expenditures</b>	<b>\$186,735</b>	<b>-\$253,757</b>	<b>\$214,546</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$3,070,540</b>	<b>\$2,816,782</b>	<b>\$3,031,328</b>	<b>\$3,031,328</b>	<b>\$2,995,511</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Location

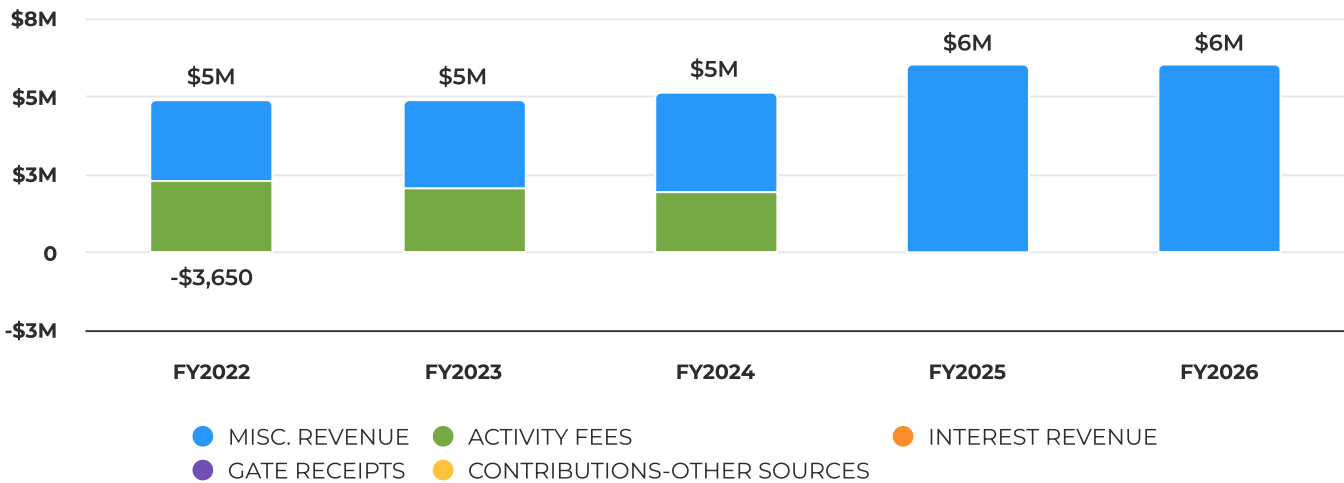
## Revenues by Location

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
APPLETON ELEMENTARY	\$29,809	\$37,482	\$78,929	\$0	\$0
BROADWAY ELEMENTARY	\$29,158	\$22,017	\$42,935	\$0	\$0
CHATFIELD	\$15,530	\$12,417	\$12,966	\$0	\$0
CLIFTON ELEMENTARY	\$20,029	\$18,406	\$19,319	\$0	\$0
CHIPETA ELEMENTARY	\$30,686	\$31,194	\$34,956	\$0	\$0
NEW EMERSON AT COLUMBUS ELEMTR	\$112,168	\$18,681	\$28,561	\$0	\$0
DUAL IMMERSION ACADEMY	\$34,116	\$30,810	\$31,488	\$0	\$0
ROCKY MOUNTAIN ELEMENTARY	\$17,874	\$14,304	\$12,357	\$0	\$0
DOS RIOS ELEMENTARY	\$29,519	\$27,615	\$18,727	\$0	\$0
MONUMENT RIDGE ELEMENTARY	\$35,811	\$43,475	\$33,914	\$0	\$0
FRUITVALE ELEMENTARY	\$11,099	\$2,452	\$14,786	\$0	\$0
LINCOLN OM ELEMENTARY	\$34,740	\$27,607	\$16,416	\$0	\$0
LOMA ELEMENTARY	\$35,589	\$34,922	\$32,886	\$0	\$0
MESA VIEW ELEMENTARY	\$24,047	\$17,586	\$41,884	\$0	\$0
NISLEY ELEMENTARY	\$12,601	\$10,714	\$10,807	\$0	\$0
PEAR PARK ELEMENTARY	\$50,870	\$44,783	\$53,083	\$0	\$0
ORCHARD AVENUE ELEMENTARY	\$16,141	\$11,327	\$10,893	\$0	\$0
POMONA ELEMENTARY	\$43,446	\$52,057	\$30,508	\$0	\$0
SCENIC ELEMENTARY	\$33,551	\$37,928	\$35,598	\$0	\$0
SHELLEDY ELEMENTARY	\$37,842	\$29,705	\$26,782	\$0	\$0
TAYLOR ELEMENTARY	\$28,856	\$17,526	\$39,961	\$0	\$0
THUNDER MOUNTAIN ELEMENTARY	\$37,840	\$32,876	\$37,653	\$0	\$0
TOPE ELEMENTARY	\$20,156	\$27,051	\$35,804	\$0	\$0
RIM ROCK ELEMENTARY	\$36,976	\$37,665	\$41,992	\$0	\$0
WINGATE ELEMENTARY	\$95,339	\$65,175	\$145,787	\$0	\$0
GRAND MESA MS	\$51,622	\$31,589	\$42,710	\$0	\$0
BOOKCLIFF MS	\$71,017	\$64,273	\$51,197	\$0	\$0
REDLANDS MS	\$127,195	\$170,732	\$123,387	\$0	\$0
EAST MS	\$78,803	\$85,248	\$0	\$0	\$0
FRUITA MS	\$96,909	\$88,803	\$125,661	\$0	\$0
MT GARFIELD MS	\$61,693	\$46,992	\$54,836	\$0	\$0
ORCHARD MESA MS	\$60,016	\$68,037	\$89,054	\$0	\$0
WEST MS	\$41,903	\$41,390	\$55,238	\$0	\$0
CENTRAL HS	\$743,555	\$735,931	\$743,884	\$0	\$0
FRUITA MONUMENT HS	\$1,063,452	\$1,103,056	\$1,230,990	\$0	\$0
GRAND JUNCTION HS	\$639,152	\$741,583	\$775,850	\$0	\$0
PALISADE HS	\$660,133	\$758,026	\$812,798	\$0	\$0
R-5 HS	\$52,728	\$30,760	\$41,220	\$0	\$0
GRAND RIVER ACADEMY	\$9,388	\$22,419	\$18,128	\$0	\$0
CAREER CENTER	\$65,850	\$60,279	\$44,390	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
VALLEY SCHOOL	\$1,228	\$3,610	\$4,038	\$0	\$0
FRUITA 8/9	\$179,551	\$121,110	\$31,328	\$0	\$0
SUMMIT SCHOOL PROGRAM	\$5,732	\$43	\$3,484	\$0	\$0
GATEWAY SCHOOL	\$1,074	\$693	\$1,804	\$0	\$0
CENTRALIZED SERVICE	\$0	\$0	\$0	\$6,000,000	\$6,000,000
<b>Total Revenues</b>	<b>\$4,884,793</b>	<b>\$4,880,350</b>	<b>\$5,138,990</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>

## Revenues by Object

Historical Revenues by Object



## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$233	\$1,235	\$10,030	\$0	\$0
GATE RECEIPTS	\$0	\$1,110	\$122	\$0	\$0
ACTIVITY FEES	\$2,262,705	\$2,065,923	\$1,919,258	\$0	\$0
CONTRIBUTIONS-OTHER SOURCES	-\$3,650	\$500	\$0	\$0	\$0
MISC. REVENUE	\$2,625,505	\$2,811,582	\$3,209,580	\$6,000,000	\$6,000,000
<b>Total Revenues</b>	<b>\$4,884,793</b>	<b>\$4,880,350</b>	<b>\$5,138,990</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>

# Expenditures by Location

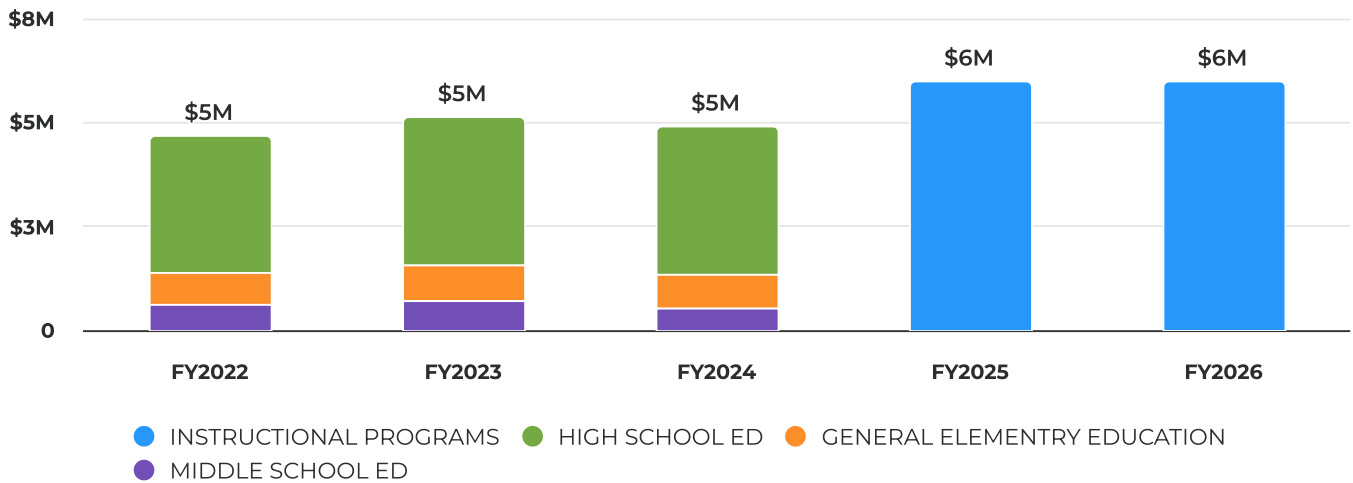
## Expenditures by Location

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
APPLETON ELEMENTARY	\$34,764	\$36,017	\$48,853	\$0	\$0
BROADWAY ELEMENTARY	\$25,457	\$30,918	\$35,653	\$0	\$0
CHATFIELD	\$19,907	\$10,808	\$11,422	\$0	\$0
CLIFTON ELEMENTARY	\$20,941	\$19,724	\$16,558	\$0	\$0
CHIPETA ELEMENTARY	\$25,182	\$37,676	\$27,089	\$0	\$0
NEW EMERSON AT COLUMBUS ELEMTR	\$64,972	\$59,766	\$24,593	\$0	\$0
DUAL IMMERSION ACADEMY	\$37,087	\$37,741	\$22,089	\$0	\$0
ROCKY MOUNTAIN ELEMENTARY	\$15,345	\$16,637	\$19,147	\$0	\$0
DOS RIOS ELEMENTARY	\$23,308	\$28,782	\$22,405	\$0	\$0
MONUMENT RIDGE ELEMENTARY	\$30,646	\$44,324	\$31,718	\$0	\$0
FRUITVALE ELEMENTARY	\$8,983	\$7,161	\$15,961	\$0	\$0
LINCOLN OM ELEMENTARY	\$36,099	\$32,600	\$21,170	\$0	\$0
LOMA ELEMENTARY	\$17,622	\$37,899	\$60,845	\$0	\$0
MESA VIEW ELEMENTARY	\$24,344	\$22,527	\$45,379	\$0	\$0
NISLEY ELEMENTARY	\$7,996	\$14,337	\$8,110	\$0	\$0
PEAR PARK ELEMENTARY	\$42,686	\$45,282	\$40,126	\$0	\$0
ORCHARD AVENUE ELEMENTARY	\$14,665	\$14,071	\$12,693	\$0	\$0
POMONA ELEMENTARY	\$44,259	\$52,427	\$37,741	\$0	\$0
SCENIC ELEMENTARY	\$33,069	\$31,175	\$40,610	\$0	\$0
SHELLEDY ELEMENTARY	\$36,370	\$31,043	\$29,361	\$0	\$0
TAYLOR ELEMENTARY	\$14,866	\$34,048	\$37,385	\$0	\$0
THUNDER MOUNTAIN ELEMENTARY	\$28,100	\$35,381	\$43,218	\$0	\$0
TOPE ELEMENTARY	\$21,159	\$32,802	\$29,435	\$0	\$0
RIM ROCK ELEMENTARY	\$34,594	\$38,605	\$44,324	\$0	\$0
WINGATE ELEMENTARY	\$87,100	\$72,157	\$107,375	\$0	\$0
GRAND MESA MS	\$72,894	\$38,706	\$38,677	\$0	\$0
BOOKCLIFF MS	\$90,951	\$96,604	\$56,311	\$0	\$0
REDLANDS MS	\$132,032	\$185,173	\$117,385	\$0	\$0
EAST MS	\$67,393	\$149,437	\$0	\$0	\$0
FRUITA MS	\$93,170	\$87,833	\$78,880	\$0	\$0
MT GARFIELD MS	\$64,643	\$69,431	\$56,021	\$0	\$0
ORCHARD MESA MS	\$51,203	\$63,993	\$103,013	\$0	\$0
WEST MS	\$56,824	\$29,070	\$56,357	\$0	\$0
CENTRAL HS	\$823,325	\$780,511	\$691,919	\$0	\$0
FRUITA MONUMENT HS	\$980,053	\$1,094,973	\$1,117,080	\$0	\$0
GRAND JUNCTION HS	\$602,371	\$703,568	\$776,381	\$0	\$0
PALISADE HS	\$646,507	\$752,065	\$777,629	\$0	\$0
R-5 HS	\$35,816	\$35,887	\$24,021	\$0	\$0
GRAND RIVER ACADEMY	\$8,724	\$19,114	\$15,389	\$0	\$0
CAREER CENTER	\$46,437	\$54,328	\$49,894	\$0	\$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
VALLEY SCHOOL	\$933	\$3,261	\$3,504	\$0	\$0
FRUITA 8/9	\$169,067	\$145,146	\$124,904	\$0	\$0
SUMMIT SCHOOL PROGRAM	\$4,353	\$12	\$2,047	\$0	\$0
GATEWAY SCHOOL	\$1,839	\$1,090	\$1,772	\$0	\$0
CENTRALIZED SERVICE	\$0	\$0	\$0	\$6,000,000	\$6,000,000
<b>Total Expenditures</b>	<b>\$4,698,059</b>	<b>\$5,134,107</b>	<b>\$4,924,444</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>

## Expenditures by Major Program

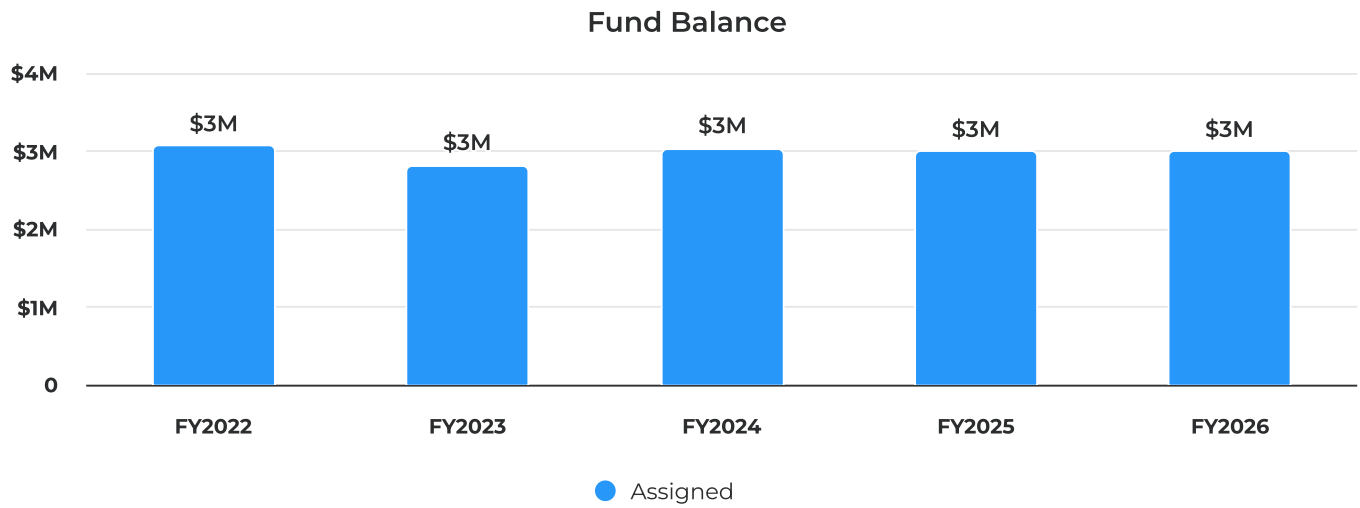
Historical Expenditures by Major Program



### Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INSTRUCTIONAL PROGRAMS	\$0	\$0	\$0	\$6,000,000	\$6,000,000
GENERAL ELEMENTARY EDUCATION	\$749,523	\$823,907	\$833,259	\$0	\$0
MIDDLE SCHOOL ED	\$629,109	\$721,126	\$506,988	\$0	\$0
HIGH SCHOOL ED	\$3,319,426	\$3,589,074	\$3,584,197	\$0	\$0
<b>Total Expenditures</b>	<b>\$4,698,059</b>	<b>\$5,134,107</b>	<b>\$4,924,444</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$3,070,539	\$2,816,782	\$3,031,328	\$2,995,511	\$2,995,511
<b>Total Fund Balance</b>	<b>\$3,070,539</b>	<b>\$2,816,782</b>	<b>\$3,031,328</b>	<b>\$2,995,511</b>	<b>\$2,995,511</b>

a: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial ements.

# 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 at 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.

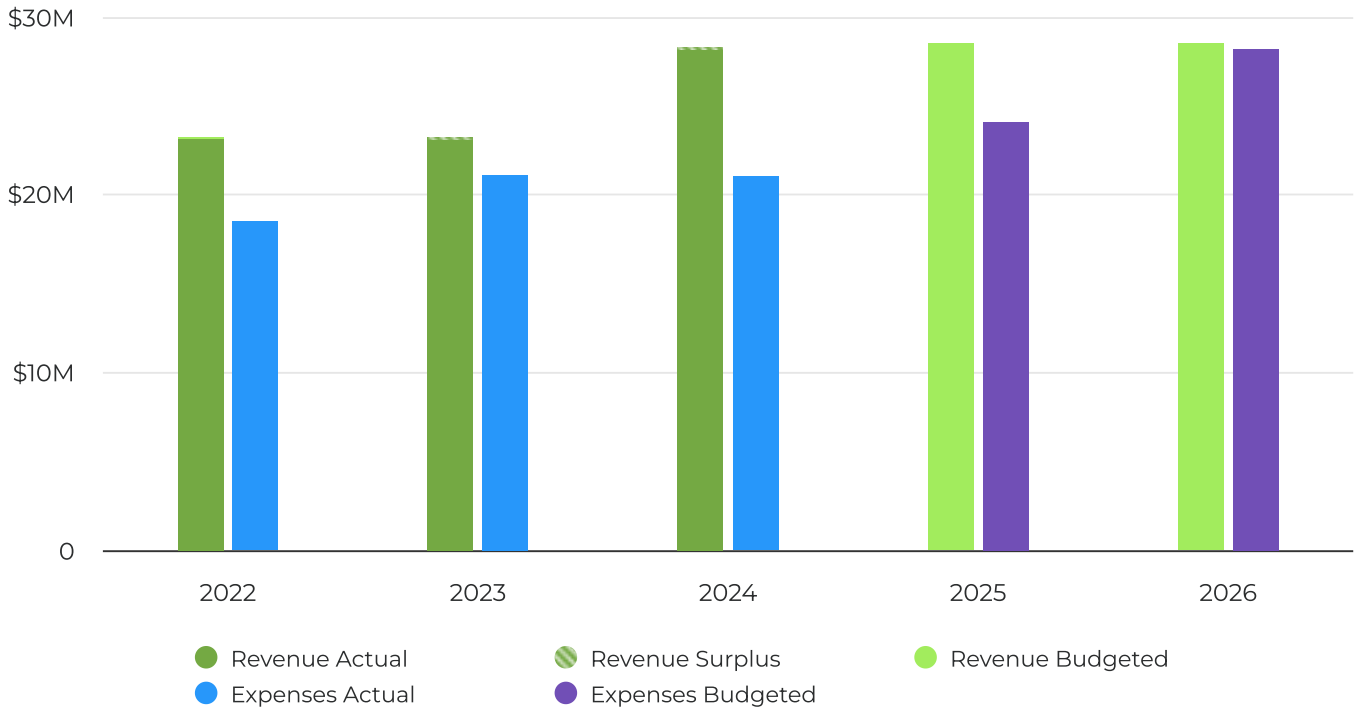
The 2004 General Obligation Bonds were approved by the voters in November 2004. These bonds were approved to build two elementary schools and an 8/9 school, replace a middle school and an alternative school, and provide maintenance and upgrades to existing sites. General Obligation Refunding Bonds, Series 2011 and 2012, were subsequently issued to partially advance refund the Series 2004A bonds. The Series 2011 and 2012 bonds were repaid in full on December 1, 2024.

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.

### Revenues vs Expenditures Summary



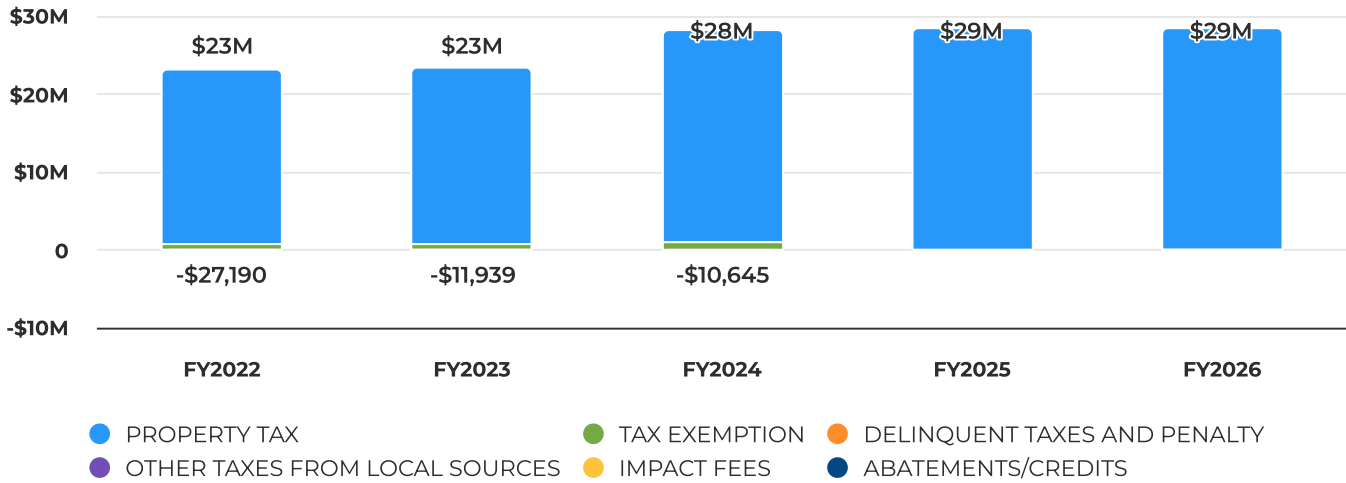
### Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$16,793,483	\$21,470,571	\$23,623,015	\$30,846,267	\$35,611,341
<b>Revenues</b>					
LOCAL SOURCES	\$22,424,379	\$22,492,250	\$27,425,931	\$28,526,762	\$28,526,762
INTERMEDIATE SOURCES	\$760,503	\$751,706	\$846,334	\$0	\$0
<b>Total Revenues</b>	\$23,184,882	\$23,243,956	\$28,272,265	\$28,526,762	\$28,526,762
<b>Expenditures</b>					
OTHER USES OF FUNDS	\$18,507,794	\$21,091,513	\$21,049,013	\$24,051,159	\$28,197,763
<b>Total Expenditures</b>	\$18,507,794	\$21,091,513	\$21,049,013	\$24,051,159	\$28,197,763
<b>Total Revenues Less Expenditures</b>	\$4,677,088	\$2,152,443	\$7,223,252	\$4,475,603	\$328,999
<b>Ending Fund Balance</b>	\$21,470,571	\$23,623,014	\$30,846,267	\$35,321,870	\$35,940,340

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

Historical Revenues by Object



## Revenues by Object

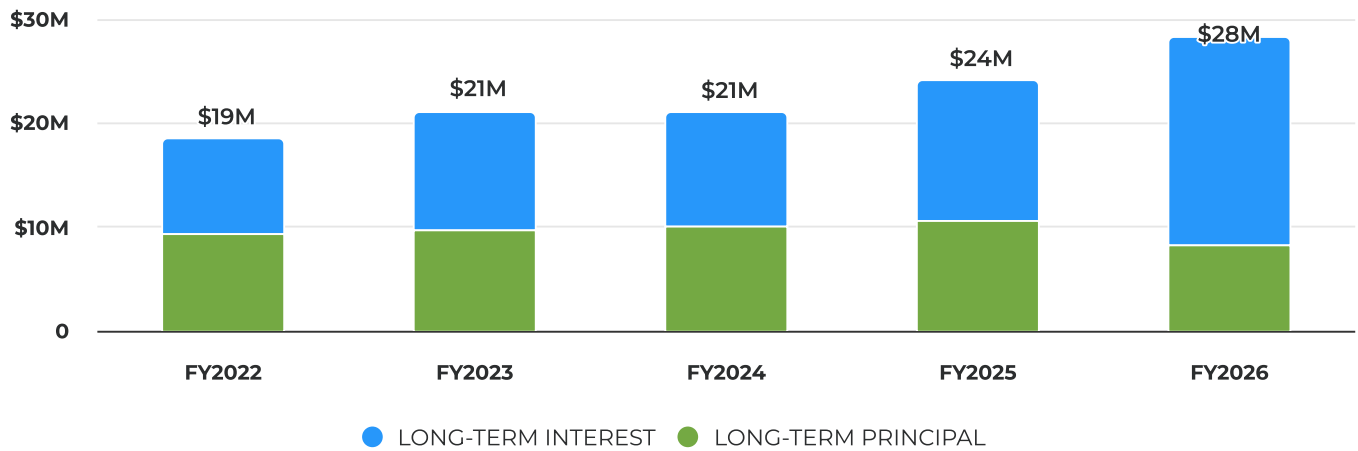
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
PROPERTY TAX	\$22,413,498	\$22,495,496	\$27,425,377	\$28,516,762	\$28,516,762
DELINQUENT TAXES AND PENALTY	\$38,071	\$8,693	\$11,199	\$5,000	\$5,000
ABATEMENTS/CREDITS	-\$27,190	-\$11,939	-\$10,645	\$0	\$0
OTHER TAXES FROM LOCAL SOURCES	\$0	\$0	\$0	\$5,000	\$5,000
IMPACT FEES	\$1,397	\$1,272	\$0	\$0	\$0
TAX EXEMPTION	\$759,105	\$750,434	\$846,334	\$0	\$0
<b>Total Revenues</b>	<b>\$23,184,882</b>	<b>\$23,243,956</b>	<b>\$28,272,265</b>	<b>\$28,526,762</b>	<b>\$28,526,762</b>

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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Mill Levy</b>	<b>11.028</b>	<b>11.028</b>	<b>11.354</b>	<b>11.325</b>	<b>11.325</b>
<b>Net Assessed Value</b>	<b>2,108,830,687</b>	<b>2,101,430,072</b>	<b>2,484,639,430</b>	<b>2,518,036,350</b>	<b>2,518,036,350</b>
<b>Certification of Mill Levy Date</b>	<b>Dec 14, 2021</b>	<b>Dec 13, 2022</b>	<b>Jan 9, 2024</b>	<b>Dec 10, 2024</b>	<b>Dec 10, 2024</b>

## Expenditures by State Object

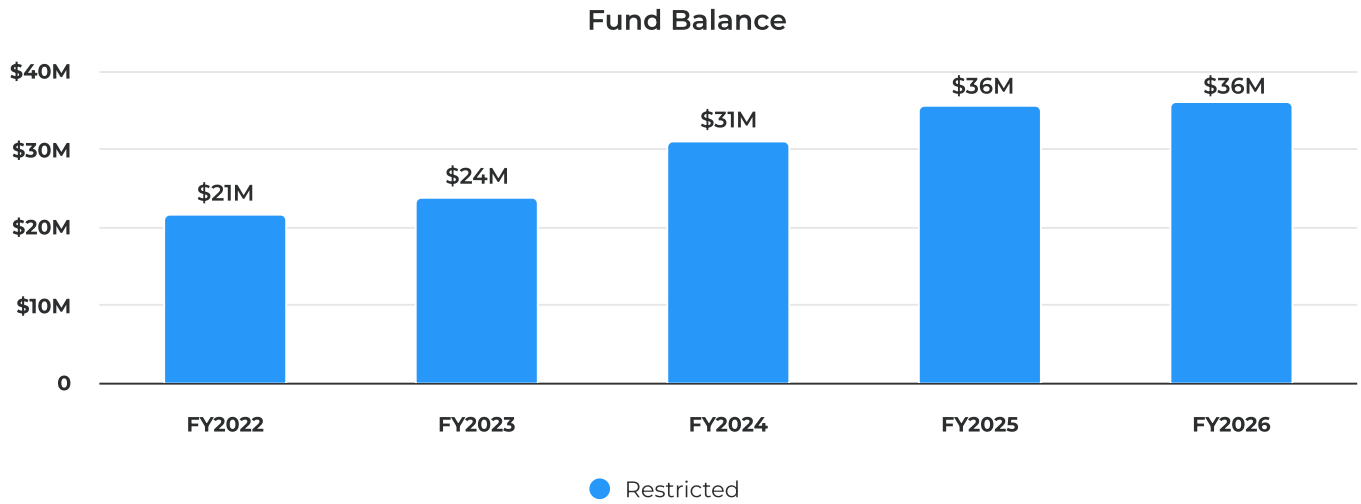
Historical Expenditures by State Object



### Expenditures by State Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
LONG-TERM INTEREST	\$9,247,794	\$11,441,513	\$10,949,013	\$13,456,159	\$19,942,763
LONG-TERM PRINCIPAL	\$9,260,000	\$9,650,000	\$10,100,000	\$10,595,000	\$8,255,000
<b>Total Expenditures</b>	<b>\$18,507,794</b>	<b>\$21,091,513</b>	<b>\$21,049,013</b>	<b>\$24,051,159</b>	<b>\$28,197,763</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	\$21,470,571	\$23,623,015	\$30,846,267	\$35,611,341	\$35,940,340
<b>Total Fund Balance</b>	<b>\$21,470,571</b>	<b>\$23,623,015</b>	<b>\$30,846,267</b>	<b>\$35,611,341</b>	<b>\$35,940,340</b>

## Debt Service Schedule

### Combined Schedule All Series

Dates	Principal	Interest	Total Principal & Interest
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		\$8,107,277.08	\$24,051,158.33
12/01/2025	\$8,255,000.00	\$10,074,568.75	
6/1/2026		\$9,868,193.75	\$28,197,762.50
12/01/2026	\$8,670,000.00	\$9,868,193.75	
6/1/2027		\$9,651,443.75	\$28,189,637.50
12/01/2027	\$9,105,000.00	\$9,651,443.75	
6/1/2028		\$9,423,818.75	\$28,180,262.50
12/01/2028	\$9,555,000.00	\$9,423,818.75	
6/1/2029		\$9,184,943.75	\$28,163,762.50
12/01/2029	\$10,035,000.00	\$9,184,943.75	
6/1/2030		\$8,934,068.75	\$28,154,012.50
12/01/2030	\$10,535,000.00	\$8,934,068.75	
6/1/2031		\$8,670,693.75	\$28,139,762.50
12/01/2031	\$11,065,000.00	\$8,670,693.75	
6/1/2032		\$8,394,068.75	\$28,129,762.50
12/01/2032	\$11,615,000.00	\$8,394,068.75	
6/1/2033		\$8,091,975.00	\$28,101,043.75
12/01/2033	\$12,220,000.00	\$8,091,975.00	
6/1/2034		\$7,774,143.75	\$28,086,118.75
12/01/2034	\$12,855,000.00	\$7,774,143.75	
6/1/2035		\$7,439,787.50	\$28,068,931.25
12/01/2035	\$13,525,000.00	\$7,439,787.50	
6/1/2036		\$7,087,312.50	\$28,052,100.00
12/01/2036	\$14,230,000.00	\$7,087,312.50	
6/1/2037		\$6,716,237.50	\$28,033,550.00
12/01/2037	\$14,975,000.00	\$6,716,237.50	
6/1/2038		\$6,325,500.00	\$28,016,737.50
12/1/2038	\$15,755,000.00	\$6,325,500.00	
6/1/2039		\$6,010,400.00	\$28,090,900.00
12/1/2039	\$16,385,000.00	\$6,010,400.00	
6/1/2040		\$5,682,700.00	\$28,078,100.00
12/1/2040	\$17,040,000.00	\$5,682,700.00	
6/1/2041		\$5,341,900.00	\$28,064,600.00
12/1/2041	\$17,720,000.00	\$5,341,900.00	
6/1/2042		\$4,987,500.00	\$28,049,400.00
12/1/2042	\$19,720,000.00	\$4,987,500.00	
6/1/2043		\$4,469,850.00	\$29,177,350.00
12/1/2043	\$20,755,000.00	\$4,469,850.00	
6/1/2044		\$3,925,031.25	\$29,149,881.25
12/1/2044	\$21,845,000.00	\$3,925,031.25	
6/1/2045		\$3,351,600.00	\$29,121,631.25
12/1/2045	\$22,990,000.00	\$3,351,600.00	
6/1/2046		\$2,748,112.50	\$29,089,712.50
12/1/2046	\$24,200,000.00	\$2,748,112.50	
6/1/2047		\$2,112,862.50	\$29,060,975.00
12/1/2047	\$25,470,000.00	\$2,112,862.50	
6/1/2048		\$1,444,275.00	\$29,027,137.50
12/1/2048	\$26,805,000.00	\$1,444,275.00	

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6/1/2049		\$740,643.75	\$28,989,918.75
12/1/2049	\$28,215,000.00	\$740,643.75	\$28,955,643.75
<b>TOTAL</b>	<b>\$443,145,000.00</b>	<b>\$351,930,299.30</b>	<b>\$795,075,299.30</b>

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## Debt Service Schedule

### Series 2025

Dates	Principal	Rate	Interest	Total Principal & Interest
6/1/2025			\$3,020,208.33	\$3,020,208.33
12/1/2025			\$4,987,500.00	
6/1/2026			\$4,987,500.00	\$9,975,000.00
12/1/2026			\$4,987,500.00	
6/1/2027			\$4,987,500.00	\$9,975,000.00
12/1/2027			\$4,987,500.00	
6/1/2028			\$4,987,500.00	\$9,975,000.00
12/1/2028			\$4,987,500.00	
6/1/2029			\$4,987,500.00	\$9,975,000.00
12/1/2029			\$4,987,500.00	
6/1/2030			\$4,987,500.00	\$9,975,000.00
12/1/2030			\$4,987,500.00	
6/1/2031			\$4,987,500.00	\$9,975,000.00
12/1/2031			\$4,987,500.00	
6/1/2032			\$4,987,500.00	\$9,975,000.00
12/1/2032			\$4,987,500.00	
6/1/2033			\$4,987,500.00	\$9,975,000.00
12/1/2033			\$4,987,500.00	
6/1/2034			\$4,987,500.00	\$9,975,000.00
12/1/2034			\$4,987,500.00	
6/1/2035			\$4,987,500.00	\$9,975,000.00
12/1/2035			\$4,987,500.00	
6/1/2036			\$4,987,500.00	\$9,975,000.00
12/1/2036			\$4,987,500.00	
6/1/2037			\$4,987,500.00	\$9,975,000.00
12/1/2037			\$4,987,500.00	
6/1/2038			\$4,987,500.00	\$9,975,000.00
12/1/2038			\$4,987,500.00	
6/1/2039			\$4,987,500.00	\$9,975,000.00
12/1/2039			\$4,987,500.00	
6/1/2040			\$4,987,500.00	\$9,975,000.00
12/1/2040			\$4,987,500.00	
6/1/2041			\$4,987,500.00	\$9,975,000.00
12/1/2041			\$4,987,500.00	
6/1/2042			\$4,987,500.00	\$9,975,000.00
12/1/2042	\$19,720,000.00	5.25%	\$4,987,500.00	
6/1/2043			\$4,469,850.00	\$29,177,350.00
12/1/2043	\$20,755,000.00	5.25%	\$4,469,850.00	
6/1/2044			\$3,925,031.25	\$29,149,881.25
12/1/2044	\$21,845,000.00	5.25%	\$3,925,031.25	
6/1/2045			\$3,351,600.00	\$29,121,631.25
12/1/2045	\$22,990,000.00	5.25%	\$3,351,600.00	
6/1/2046			\$2,748,112.50	\$29,089,712.50
12/1/2046	\$24,200,000.00	5.25%	\$2,748,112.50	
6/1/2047			\$2,112,862.50	\$29,060,975.00
12/1/2047	\$25,470,000.00	5.25%	\$2,112,862.50	
6/1/2048			\$1,444,275.00	\$29,027,137.50
12/1/2048	\$26,805,000.00	5.25%	\$1,444,275.00	
6/1/2049			\$740,643.75	\$28,989,918.75
12/1/2049	\$28,215,000.00	5.25%	\$740,643.75	\$28,955,643.75
<b>TOTAL</b>	<b>\$190,000,000.00</b>		<b>\$215,167,458.33</b>	<b>\$405,167,458.33</b>

## 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
<b>TOTAL</b>	<b>\$95,040,000.00</b>		<b>\$62,813,190.97</b>	<b>\$157,853,190.97</b>

## Debt Service Schedule

### Series 2018

Dates	Principal	Rate	Interest	Total Principal & Interest
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
<b>TOTAL</b>	<b>\$118,500,000.00</b>		<b>\$69,952,418.75</b>	<b>\$188,452,418.75</b>

## Debt Service Schedule

### Series 2012

Dates	Principal	Rate	Interest	Total Principal & Interest
12/1/2021	\$75,000.00	2.25%	\$5,156.25	\$84,468.75
6/1/2022			\$4,312.50	
12/1/2022			\$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
<b>TOTAL</b>	<b>\$420,000.00</b>		<b>\$28,531.25</b>	<b>\$448,531.25</b>

## Debt Service Schedule Series 2011

Dates	Principal	Rate	Interest	Total Principal & Interest
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
<b>TOTAL</b>	<b>\$39,185,000.00</b>		<b>\$3,968,700.00</b>	<b>\$43,153,700.00</b>

# CAPITAL PROJECTS BUILDING GJHS

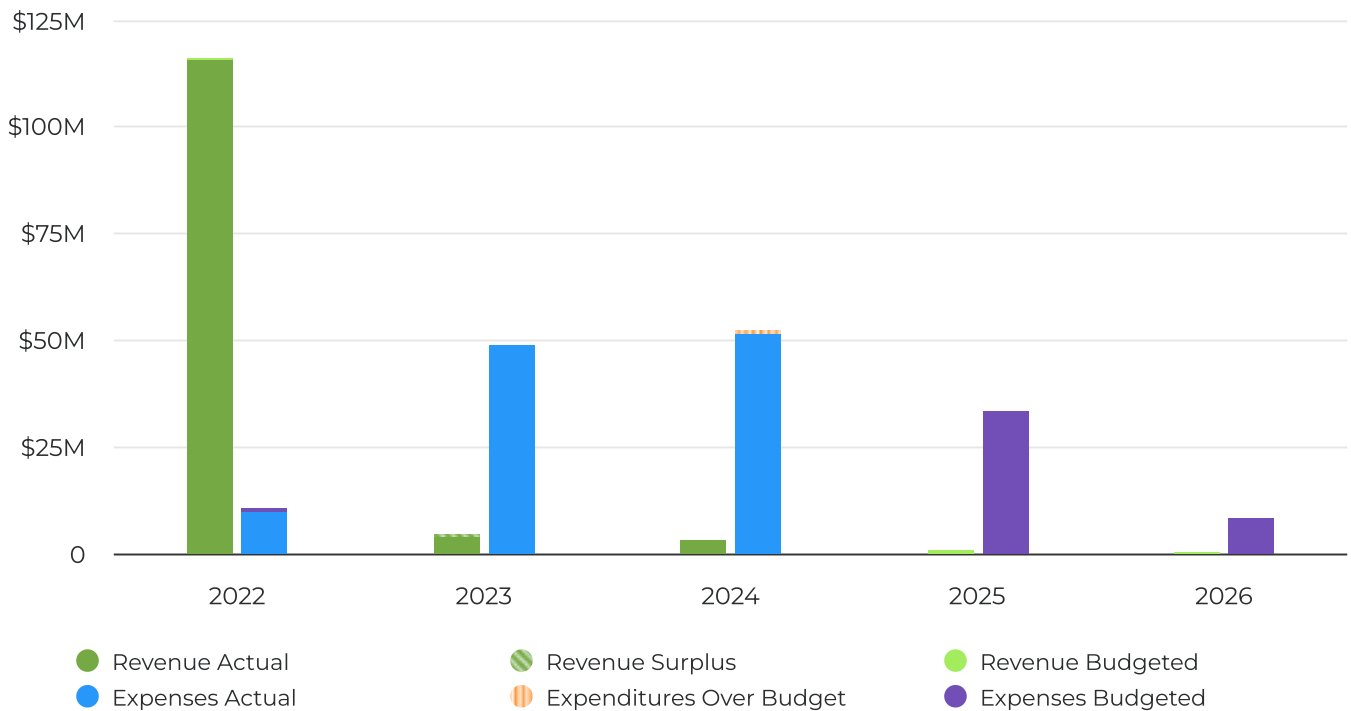
The Building Fund is used for the construction of new schools and to extend current building capacities.

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.

## Revenues vs Expenditures Summary



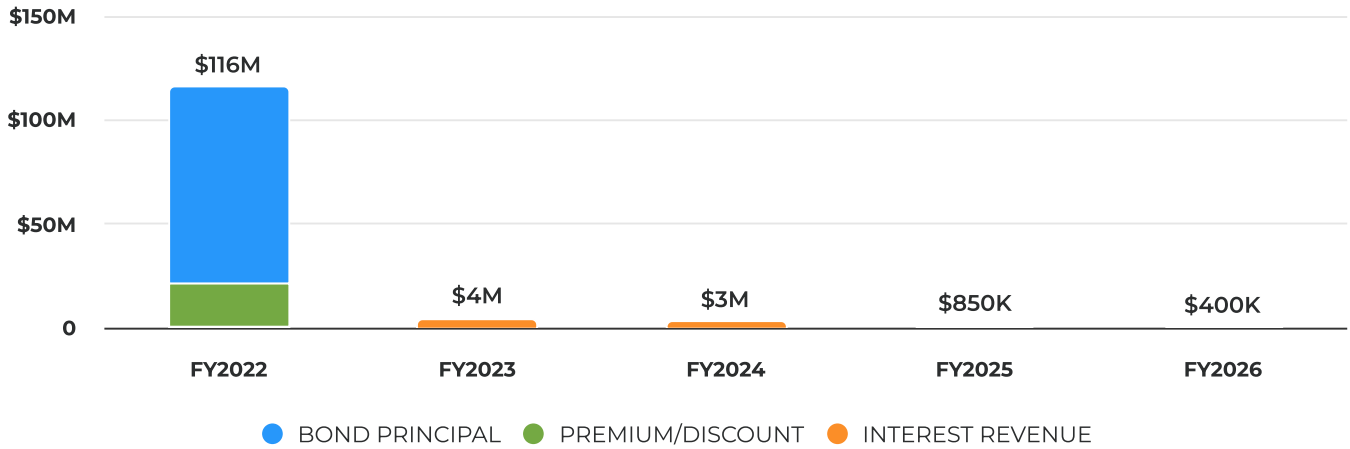
## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$20,332,268	\$126,536,386	\$82,168,594	\$32,680,653	\$8,132,523
<b>Revenues</b>					
LOCAL SOURCES	\$286,121	\$4,395,808	\$2,882,319	\$850,000	\$400,000
OTHER SOURCES	\$115,563,499	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$115,849,620	\$4,395,808	\$2,882,319	\$850,000	\$400,000
<b>Expenditures</b>					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$4,057,784	\$2,120,224	\$1,287,361	\$9,227,897	\$0
PROPERTY	\$5,587,718	\$46,643,377	\$51,082,899	\$24,302,756	\$8,532,523
<b>Total Expenditures</b>	\$9,645,503	\$48,763,600	\$52,370,260	\$33,530,653	\$8,532,523
<b>Total Revenues Less Expenditures</b>	\$106,204,117	-\$44,367,792	-\$49,487,940	-\$32,680,653	-\$8,132,523
<b>Ending Fund Balance</b>	\$126,536,385	\$82,168,594	\$32,680,654	\$0	\$0

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

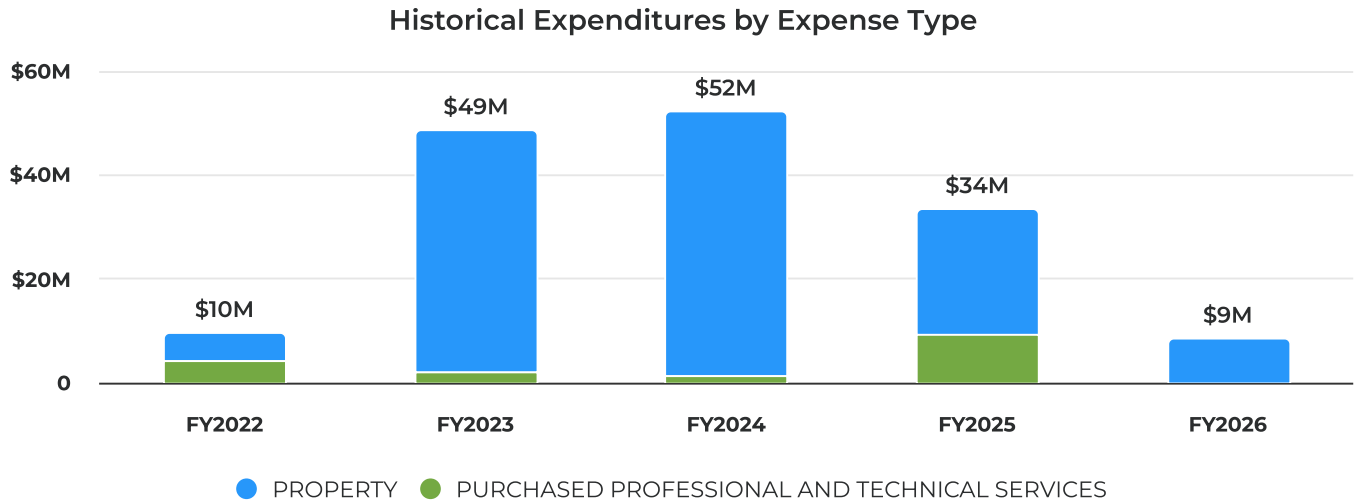
Historical Revenues by Object



## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$286,121	\$4,395,808	\$2,882,319	\$850,000	\$400,000
BOND PRINCIPAL	\$95,040,000	\$0	\$0	\$0	\$0
PREMIUM/DISCOUNT	\$20,523,499	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$115,849,620</b>	<b>\$4,395,808</b>	<b>\$2,882,319</b>	<b>\$850,000</b>	<b>\$400,000</b>

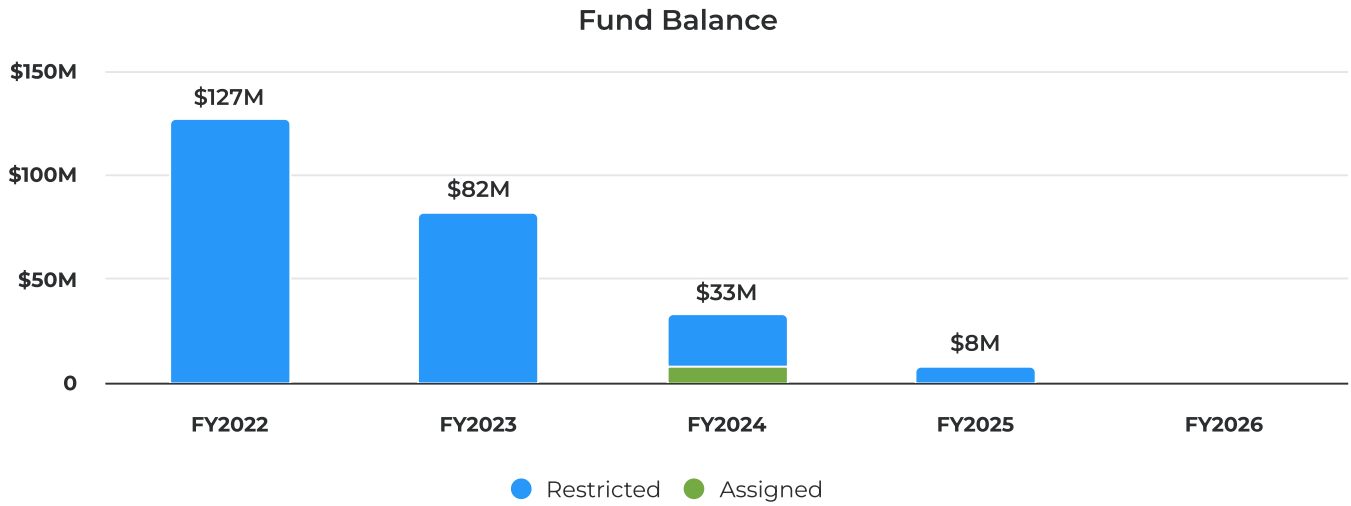
## Expenditures by Expense Type



### Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$4,057,784	\$2,120,224	\$1,287,361	\$9,227,897	\$0
PROPERTY	\$5,587,718	\$46,643,377	\$51,082,899	\$24,302,756	\$8,532,523
<b>Total Expenditures</b>	<b>\$9,645,503</b>	<b>\$48,763,600</b>	<b>\$52,370,260</b>	<b>\$33,530,653</b>	<b>\$8,532,523</b>

# Fund Balance



Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025
Assigned	\$0	\$0	\$7,557,778	\$0
Restricted	\$126,536,386	\$82,168,594	\$25,122,875	\$8,132,523
<b>Total Fund Balance</b>	<b>\$126,536,386</b>	<b>\$82,168,594</b>	<b>\$32,680,653</b>	<b>\$8,132,523</b>

# CAPITAL RESERVE CAPITAL PROJECTS

The 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. The amount to be transferred per student is determined each fiscal year, dependent upon available funds. Funding is then distributed from the general fund to the capital projects and insurance funds.

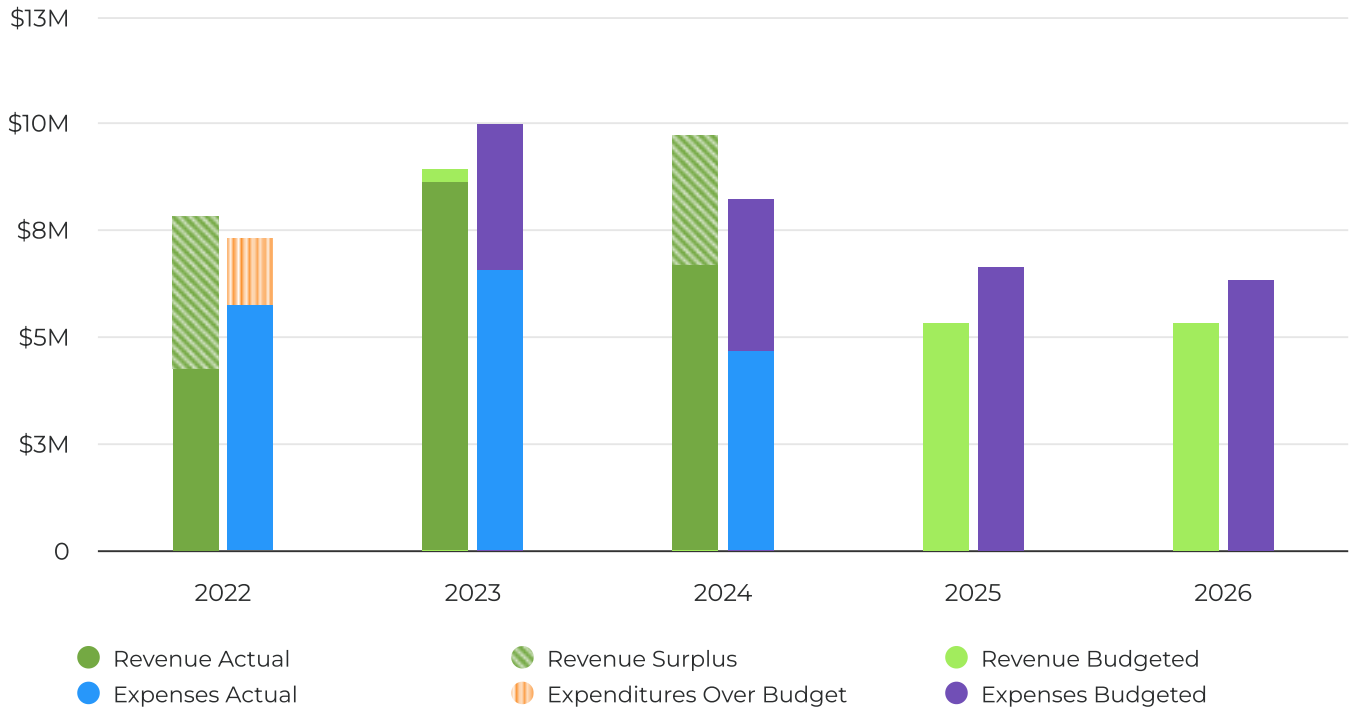
According to CRS 22-45-103 (l)(c), expenditures from the fund shall be limited to long range capital outlay expenditures and shall be made only for the following purposes:

- 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).

### Revenues vs Expenditures Summary



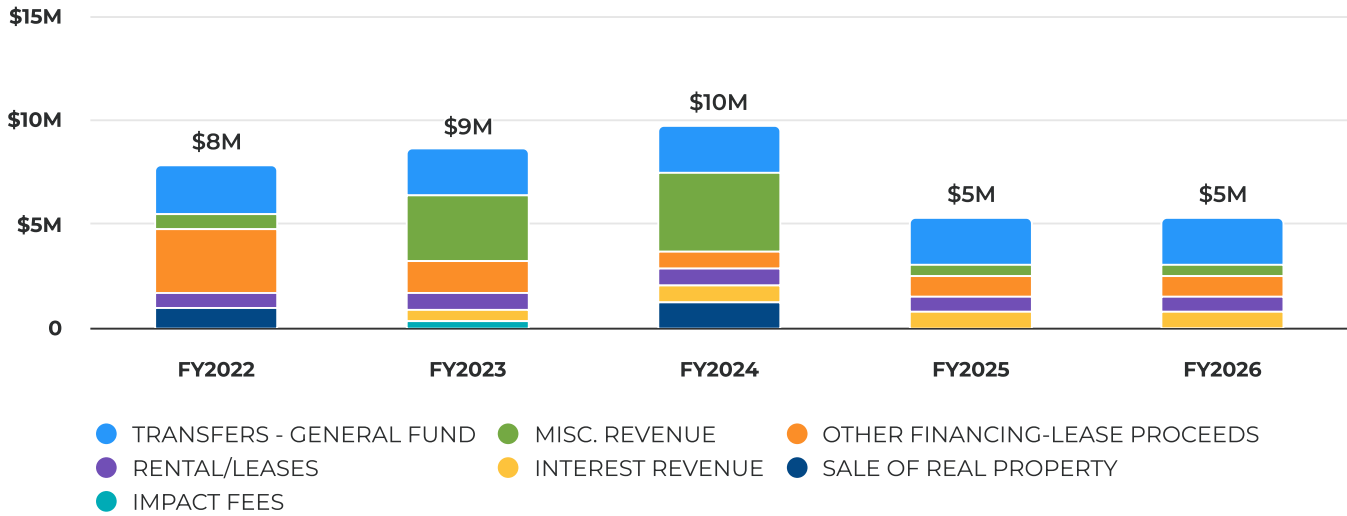
## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	<b>\$15,384,813</b>	<b>\$15,893,182</b>	<b>\$10,874,579</b>	<b>\$15,976,028</b>	<b>\$14,465,292</b>
<b>Revenues</b>					
LOCAL SOURCES	\$2,374,515	\$4,525,569	\$6,590,829	\$2,040,567	\$2,039,442
INTERMEDIATE SOURCES	\$0	\$308,537	\$0	\$0	\$0
OTHER SOURCES	\$3,079,672	\$1,504,360	\$880,091	\$1,000,000	\$1,000,000
TRANSFERS	\$2,375,970	\$2,275,970	\$2,275,970	\$2,275,970	\$2,275,970
<b>Total Revenues</b>	<b>\$7,830,157</b>	<b>\$8,614,435</b>	<b>\$9,746,889</b>	<b>\$5,316,537</b>	<b>\$5,315,412</b>
<b>Expenditures</b>					
SALARIES	\$0	\$0	\$0	\$393,497	\$387,015
BENEFITS	\$0	\$0	\$0	\$128,254	\$130,703
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$24,155	\$23,528	\$897,951	\$5,000	\$5,000
PURCHASED PROPERTY SERVICES	\$74,949	\$37,893	\$105,950	\$70,000	\$76,500
OTHER PURCHASED SERVICES	\$66	\$0	\$0	\$0	\$0
SUPPLIES	\$47,248	\$33,305	\$104,193	\$140,000	\$140,000
OTHER USES OF FUNDS	\$2,498,246	\$2,460,213	\$1,455,718	\$2,363,509	\$2,205,289
PROPERTY	\$4,677,126	\$4,013,239	\$2,081,629	\$3,549,855	\$3,410,215
<b>Total Expenditures</b>	<b>\$7,321,788</b>	<b>\$6,568,178</b>	<b>\$4,645,441</b>	<b>\$6,650,115</b>	<b>\$6,354,722</b>
<b>Total Revenues Less Expenditures</b>	<b>\$508,368</b>	<b>\$2,046,257</b>	<b>\$5,101,449</b>	<b>-\$1,333,578</b>	<b>-\$1,039,310</b>
<b>Ending Fund Balance</b>	<b>\$15,893,181</b>	<b>\$17,939,439</b>	<b>\$15,976,028</b>	<b>\$14,642,450</b>	<b>\$13,425,982</b>

- Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

Historical Revenues by Object

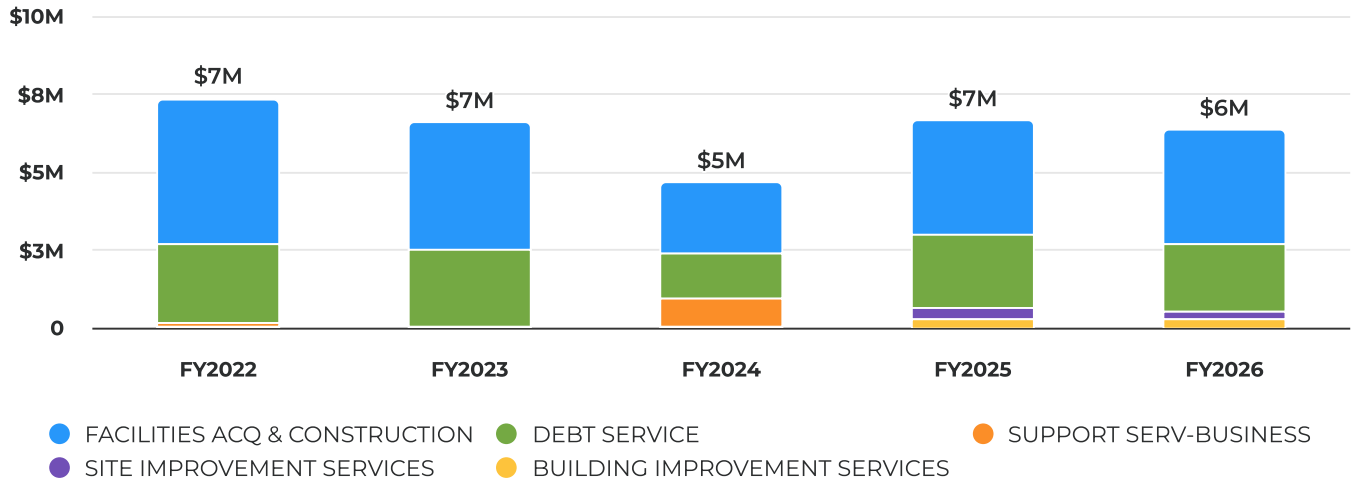


## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$35,414	\$592,154	\$801,118	\$800,000	\$800,000
RENTAL/LEASES	\$709,345	\$797,365	\$745,611	\$704,825	\$703,700
SALE OF REAL PROPERTY	\$915,095	\$0	\$1,260,886	\$0	\$0
MISC. REVENUE	\$714,661	\$3,136,049	\$3,783,213	\$535,742	\$535,742
IMPACT FEES	\$0	\$308,537	\$0	\$0	\$0
OTHER FINANCING-LEASE PROCEEDS	\$3,079,672	\$1,504,360	\$880,091	\$1,000,000	\$1,000,000
TRANSFERS - GENERAL FUND	\$2,375,970	\$2,275,970	\$2,275,970	\$2,275,970	\$2,275,970
<b>Total Revenues</b>	<b>\$7,830,157</b>	<b>\$8,614,435</b>	<b>\$9,746,889</b>	<b>\$5,316,537</b>	<b>\$5,315,412</b>

# Expenditures by State Program

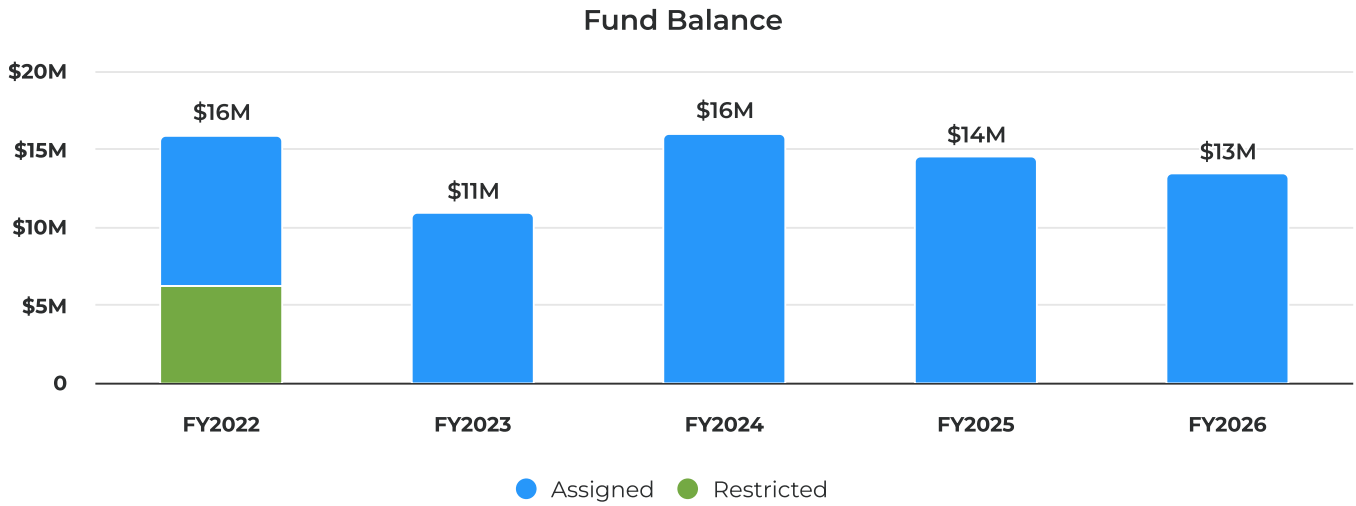
Historical Expenditures by State Program



## Expenditures by State Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
SUPPORT SERV-BUSINESS	\$122,809	\$0	\$880,091	\$0	\$0
FACILITIES ACQ & CONSTRUCTION	\$4,641,265	\$4,057,062	\$2,280,606	\$3,678,327	\$3,646,764
SITE IMPROVEMENT SERVICES	\$41,945	\$45,903	\$24,276	\$337,100	\$230,000
BUILDING IMPROVEMENT SERVICES	\$0	\$0	\$0	\$266,179	\$267,669
DEBT SERVICE	\$2,515,769	\$2,465,213	\$1,460,468	\$2,368,509	\$2,210,289
<b>Total Expenditures</b>	<b>\$7,321,788</b>	<b>\$6,568,178</b>	<b>\$4,645,441</b>	<b>\$6,650,115</b>	<b>\$6,354,722</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$9,665,846	\$10,874,579	\$15,976,028	\$14,465,292	\$13,425,982
Restricted	\$6,227,336	\$0	\$0	\$0	\$0
<b>Total Fund Balance</b>	<b>\$15,893,182</b>	<b>\$10,874,579</b>	<b>\$15,976,028</b>	<b>\$14,465,292</b>	<b>\$13,425,982</b>

- Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Capital Projects 2025-2026

## Capital Project Funds Capital Project

### Capital Projects 2025-2026

Request	2024-25 Re-Adopted Projects	2025-26 Adopted Projects	Net Change
Computer Lease	\$918,130	\$918,130	\$0
R-5/Summit Building COP Payment	510,092	511,046	954
Compass Office Space Lease (Ends 12/31/2025)	156,804	77,413	(79,391)
Activity Vehicles Lease	78,658	0	(78,658)
<b>Subtotal District Contract/Lease</b>	<b>\$1,663,684</b>	<b>\$1,506,589</b>	<b>(\$157,095)</b>
Juniper Ridge COP Payment	\$498,900	\$498,150	(\$750)
Mesa Valley Community School COP Payment	205,925	205,550	(375)
<b>Subtotal Charter School Contract/Lease</b>	<b>\$704,825</b>	<b>\$703,700</b>	<b>(\$1,125)</b>
Athletics	\$120,000	\$120,000	\$0
Athletics - Shot Clocks for 6 Gyms (One-Time Expense)	32,540	0	(32,540)
Career Center - House Project	140,000	140,000	0
Grounds - Blacktop	75,000	75,000	0
Grounds - Irrigation	50,000	50,000	0
Human Resources - Substitute software implementation (One-Time)	0	6,500	6,500
Maintenance	1,000,000	1,000,000	0
Maintenance - Salaries/Benefits	266,179	267,669	1,490
Maintenance - School Capital Requests	230,000	230,000	0
Maintenance - School Capital Requests (One-Time, CDOT funds)	107,100	0	(107,100)
Music	35,000	35,000	0
Purchasing	25,000	25,000	0
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	250,049	(5,523)
Transportation - Vehicles	200,000	200,000	0
Capital/Right of Use Leases (Placeholder)	1,000,000	1,000,000	0
<b>Subtotal Other</b>	<b>\$4,281,606</b>	<b>\$4,144,433</b>	<b>(\$137,173)</b>
<b>Grand Total</b>	<b>\$6,650,115</b>	<b>\$6,354,722</b>	<b>(\$295,393)</b>

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

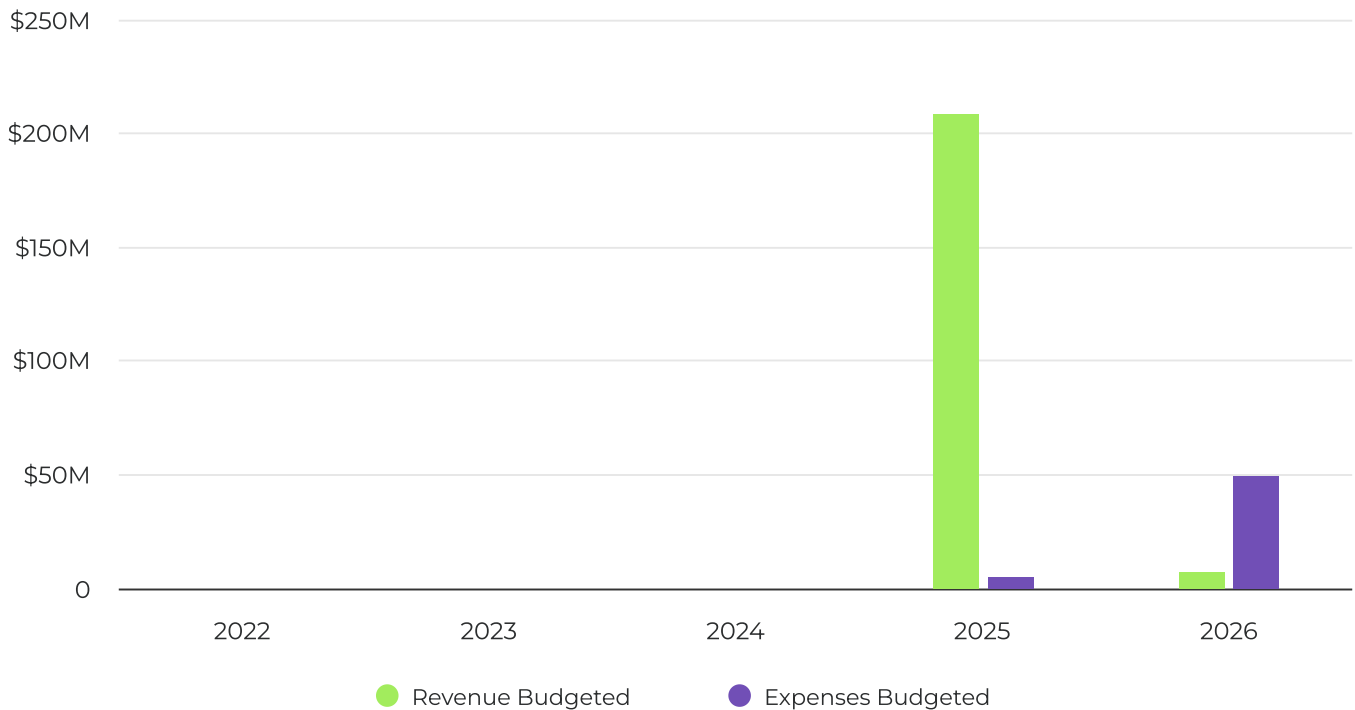
# CAPITAL PROJECTS BUILDING 2024 BOND

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 for 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

## Revenues vs Expenditures Summary



## Comprehensive Fund Summary

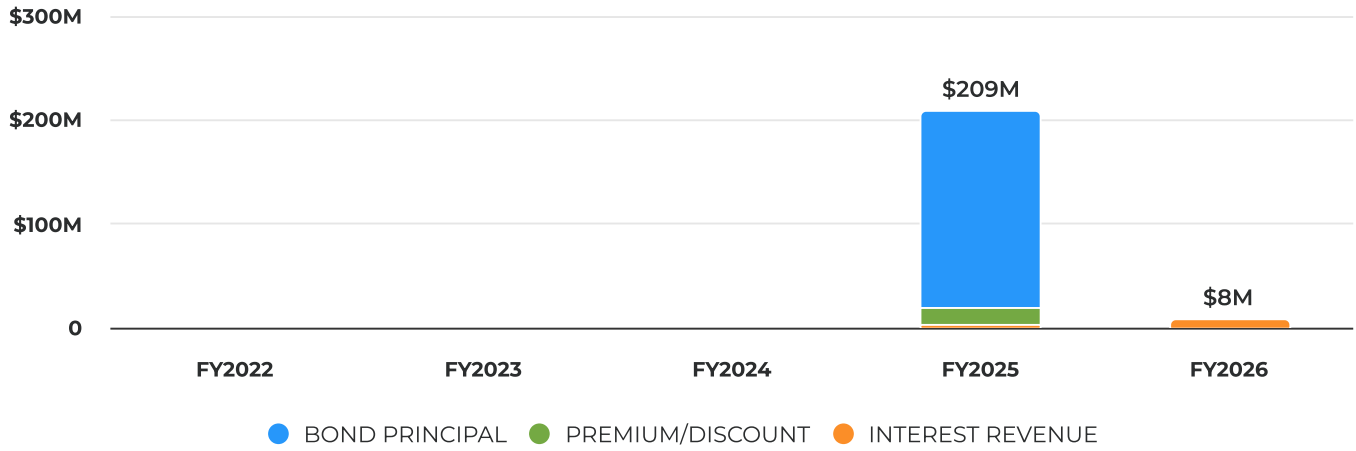
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$197,700,437
<b>Revenues</b>					
LOCAL SOURCES	\$0	\$0	\$0	\$3,500,000	\$7,800,000
OTHER SOURCES	\$0	\$0	\$0	\$205,000,000	\$0
<b>Total Revenues</b>	\$0	\$0	\$0	\$208,500,000	\$7,800,000
<b>Expenditures</b>					
PROPERTY	\$0	\$0	\$0	\$5,000,000	\$49,537,698
<b>Total Expenditures</b>	\$0	\$0	\$0	\$5,000,000	\$49,537,698
<b>Total Revenues Less Expenditures</b>	\$0	\$0	\$0	\$203,500,000	-\$41,737,698
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$203,500,000	\$155,962,739

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.

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# Revenues by Object

Historical Revenues by Object

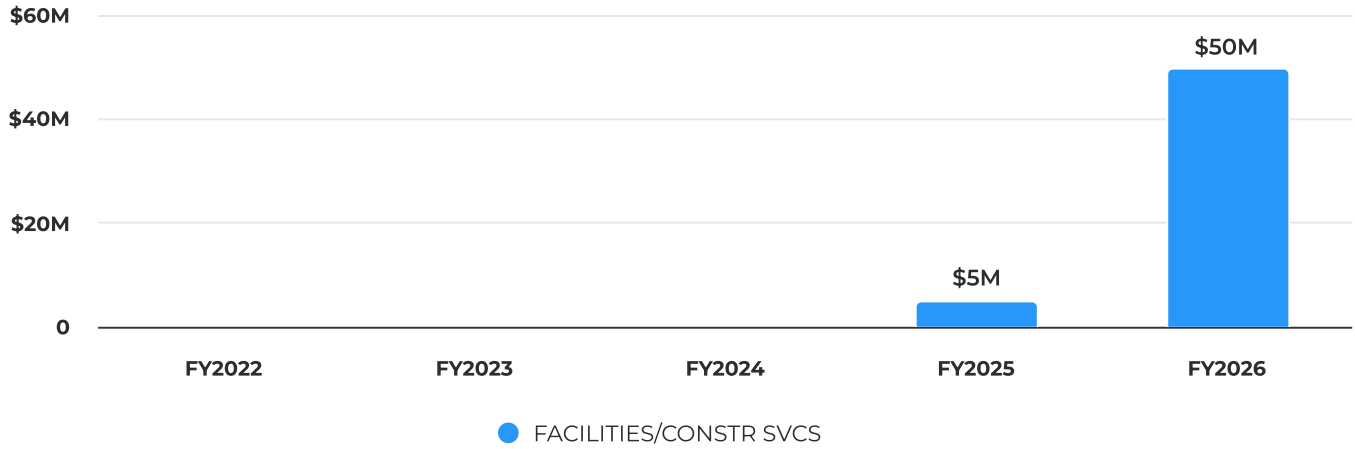


## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$0	\$0	\$0	\$3,500,000	\$7,800,000
BOND PRINCIPAL	\$0	\$0	\$0	\$190,000,000	\$0
PREMIUM/DISCOUNT	\$0	\$0	\$0	\$15,000,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,500,000</b>	<b>\$7,800,000</b>

## Expenditures by Major Program

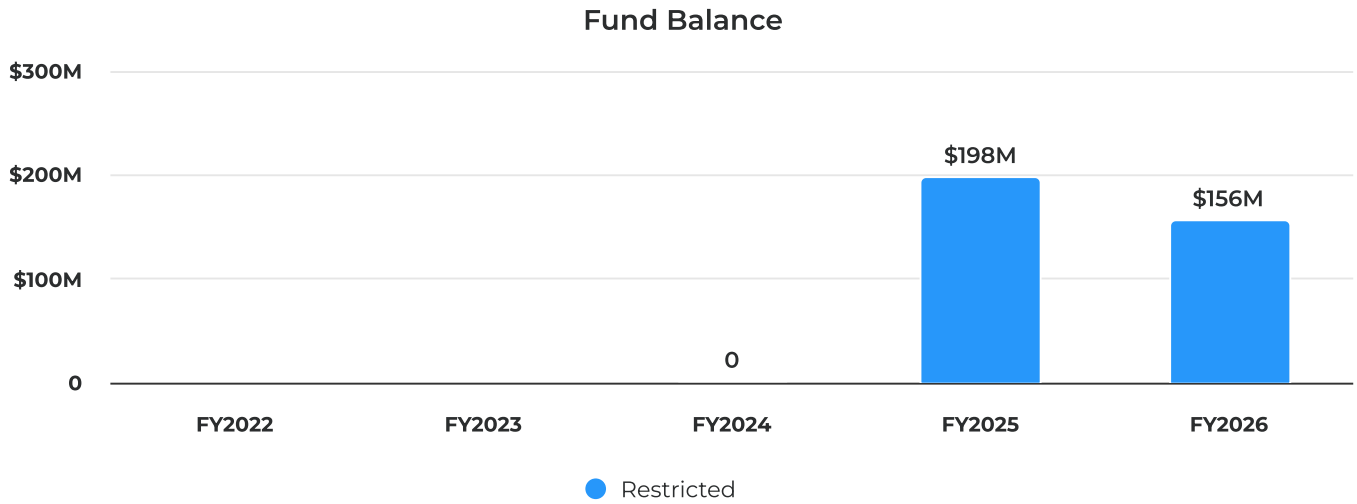
Historical Expenditures by Major Program



### Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
FACILITIES/CONSTR SVCS	\$0	\$0	\$0	\$5,000,000	\$49,537,698
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$49,537,698</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Restricted	\$0	\$197,700,437	\$155,962,739
<b>Total Fund Balance</b>		<b>\$197,700,437</b>	<b>\$155,962,739</b>

Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

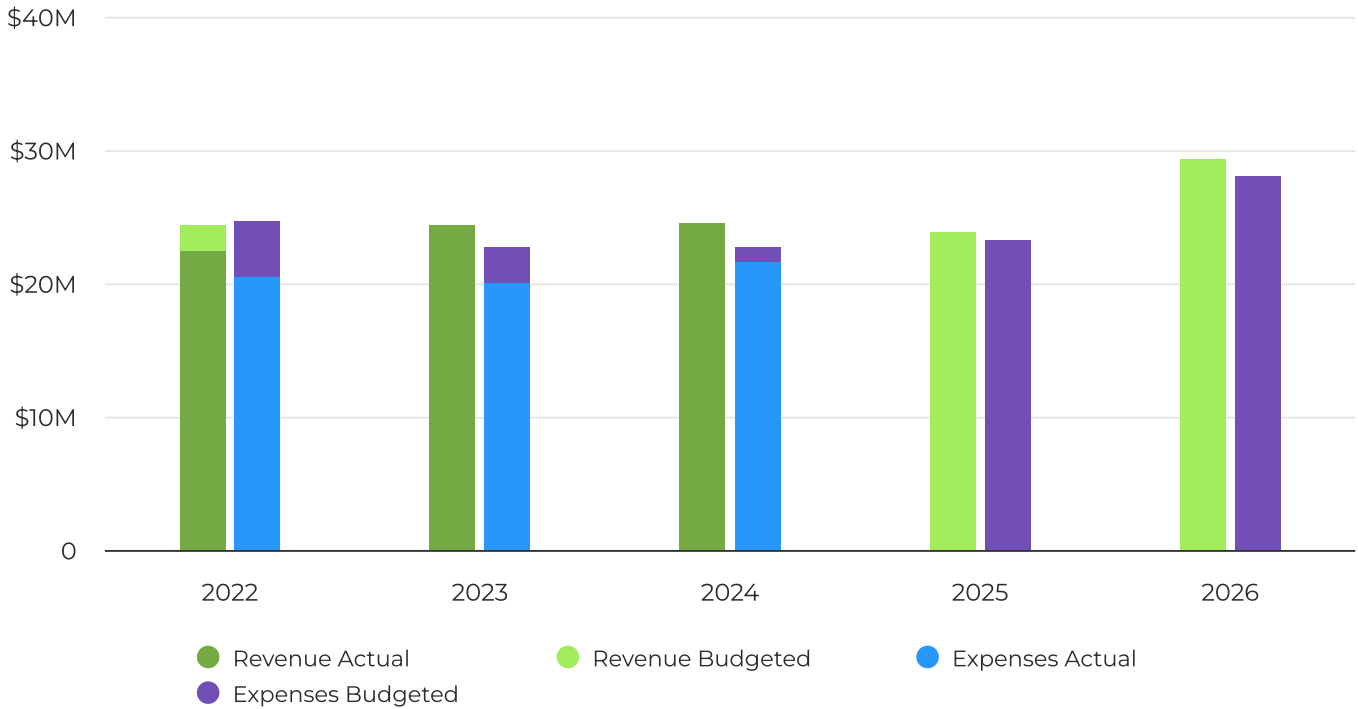
# MEDICAL INSURANCE

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.

## Revenues vs Expenditures Summary



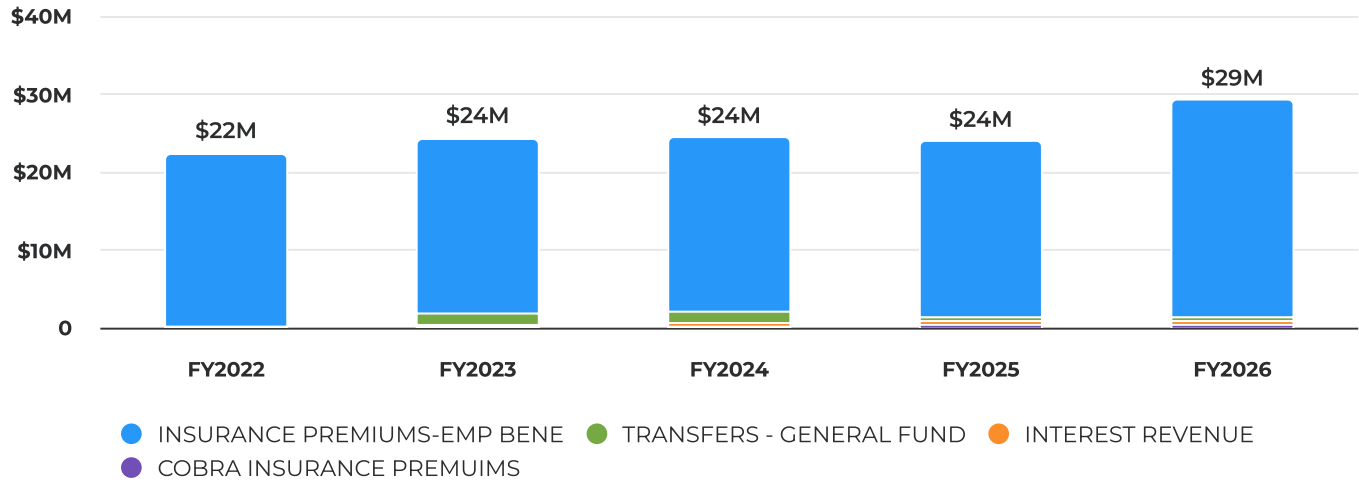
### Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$752,563	\$2,656,399	\$6,980,706	\$9,890,310	\$10,027,877
<b>Revenues</b>					
LOCAL SOURCES	\$22,378,654	\$22,823,036	\$22,942,629	\$23,370,239	\$28,765,034
TRANSFERS	\$0	\$1,500,000	\$1,500,000	\$500,000	\$500,000
<b>Total Revenues</b>	<b>\$22,378,654</b>	<b>\$24,323,036</b>	<b>\$24,442,629</b>	<b>\$23,870,239</b>	<b>\$29,265,034</b>
<b>Expenditures</b>					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$20,474,818	\$19,988,173	\$21,520,154	\$23,228,025	\$27,999,576
SUPPLIES	\$0	\$564	\$0	\$4,000	\$0
OTHER USES OF FUNDS	\$0	\$9,991	\$12,871	\$0	\$9,043
<b>Total Expenditures</b>	<b>\$20,474,818</b>	<b>\$19,998,728</b>	<b>\$21,533,025</b>	<b>\$23,232,025</b>	<b>\$28,008,619</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,903,836</b>	<b>\$4,324,308</b>	<b>\$2,909,604</b>	<b>\$638,214</b>	<b>\$1,256,415</b>
<b>Ending Fund Balance</b>	<b>\$2,656,399</b>	<b>\$6,980,707</b>	<b>\$9,890,310</b>	<b>\$10,528,524</b>	<b>\$11,284,292</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

## Revenues by Object

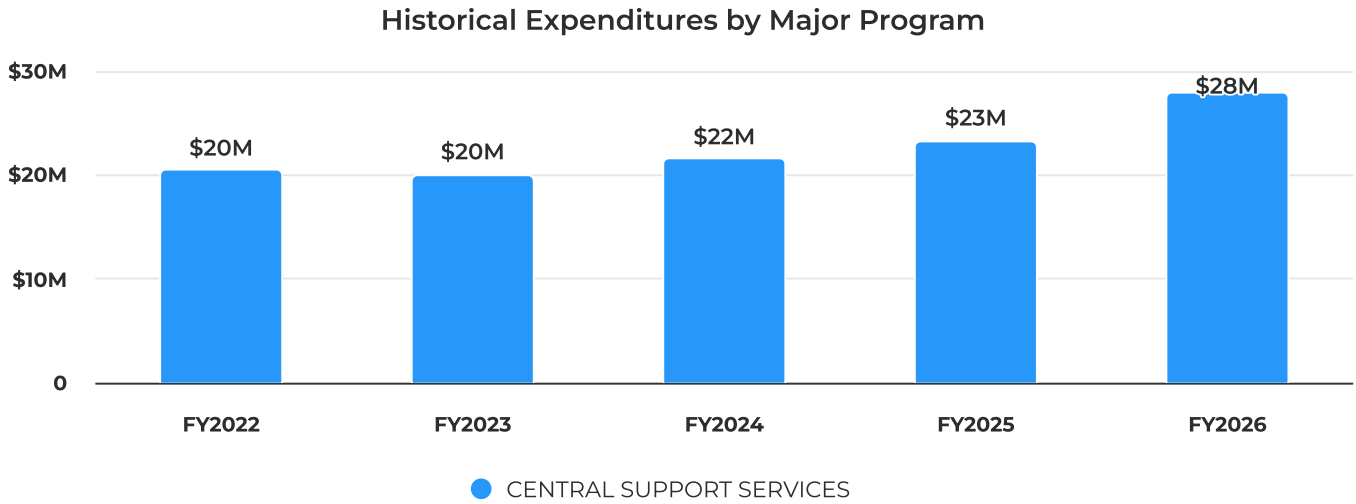
Historical Revenues by Object



### Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$3,915	\$140,327	\$501,245	\$600,000	\$600,000
INSURANCE PREMIUMS-EMP BENE	\$22,168,948	\$22,518,396	\$22,288,950	\$22,520,239	\$27,915,034
COBRA INSURANCE PREMIUMS	\$205,791	\$164,313	\$152,434	\$250,000	\$250,000
TRANSFERS - GENERAL FUND	\$0	\$1,500,000	\$1,500,000	\$500,000	\$500,000
<b>Total Revenues</b>	<b>\$22,378,654</b>	<b>\$24,323,036</b>	<b>\$24,442,629</b>	<b>\$23,870,239</b>	<b>\$29,265,034</b>

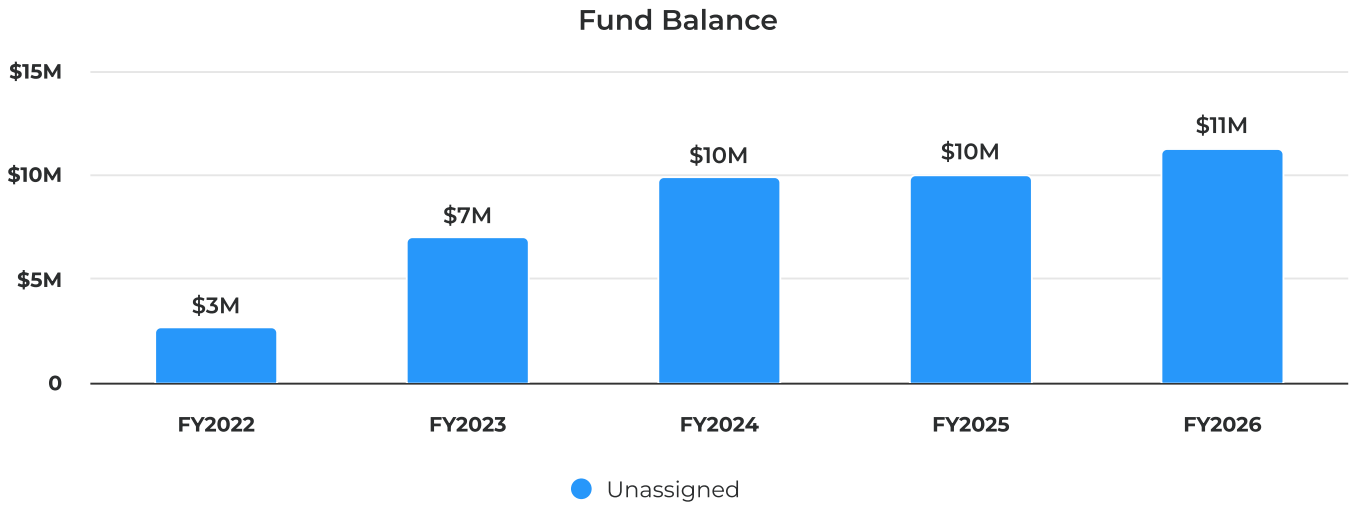
## Expenditures by Major Program



### Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
CENTRAL SUPPORT SERVICES	\$20,474,818	\$19,998,728	\$21,533,025	\$23,232,025	\$28,008,619
<b>Total Expenditures</b>	<b>\$20,474,818</b>	<b>\$19,998,728</b>	<b>\$21,533,025</b>	<b>\$23,232,025</b>	<b>\$28,008,619</b>

# Fund Balance



## Financial Summary

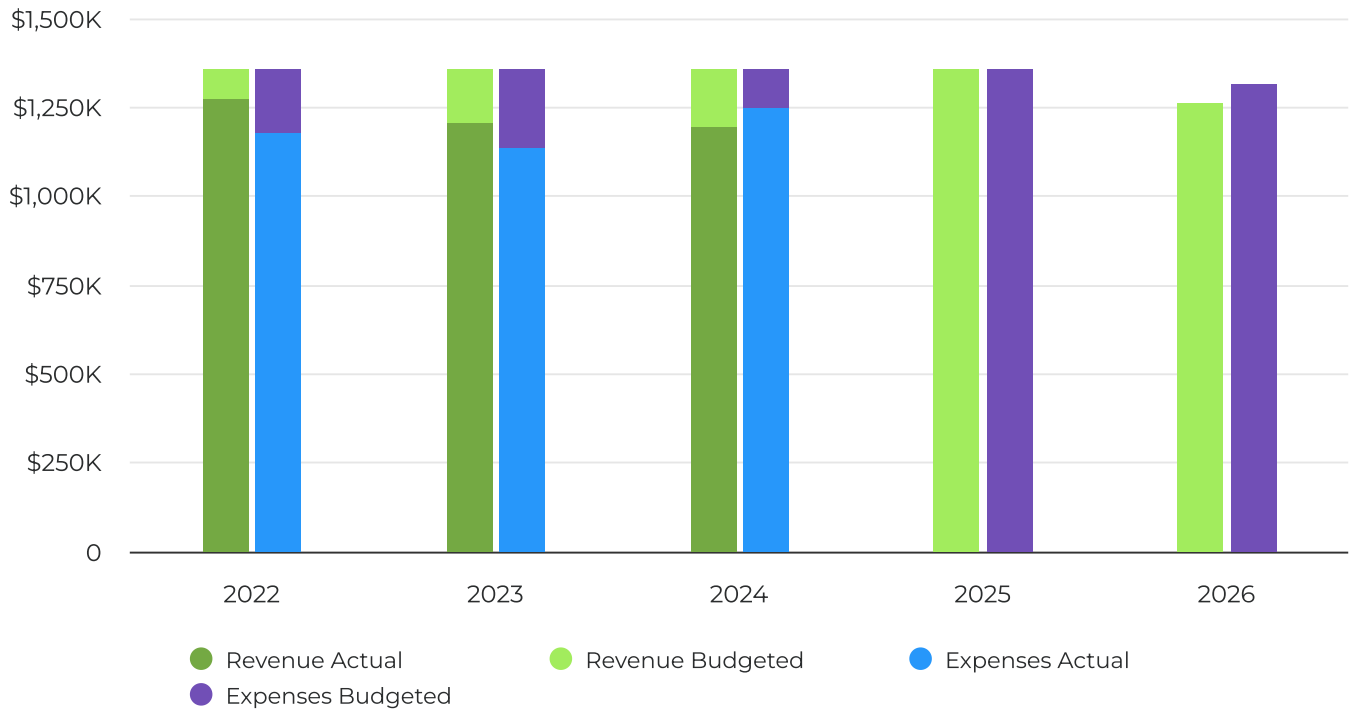
Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$2,656,399	\$6,980,706	\$9,890,310	\$10,027,877	\$11,284,292
<b>Total Fund Balance</b>	<b>\$2,656,399</b>	<b>\$6,980,706</b>	<b>\$9,890,310</b>	<b>\$10,027,877</b>	<b>\$11,284,292</b>

Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# 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 for dental expenses incurred by participating employees.

### Revenues vs Expenditures Summary

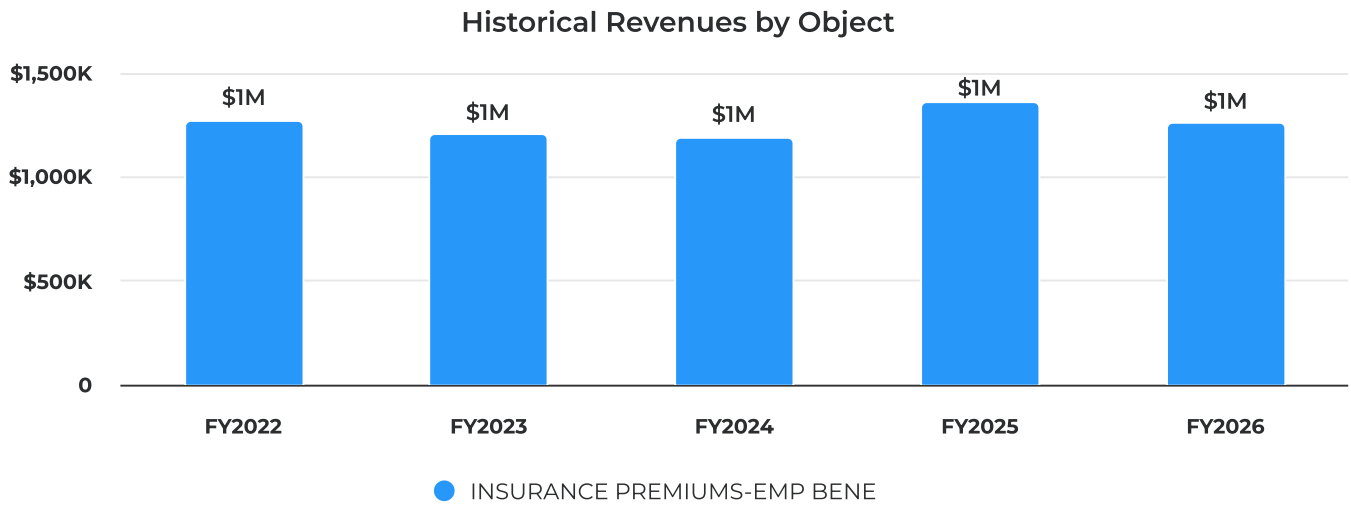


## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$300,201	\$396,078	\$463,701	\$410,246	\$335,667
<b>Revenues</b>					
LOCAL SOURCES	\$1,273,876	\$1,205,370	\$1,191,593	\$1,360,024	\$1,259,868
<b>Total Revenues</b>	<b>\$1,273,876</b>	<b>\$1,205,370</b>	<b>\$1,191,593</b>	<b>\$1,360,024</b>	<b>\$1,259,868</b>
<b>Expenditures</b>					
CLAIM	\$1,086,797	\$1,064,166	\$1,173,676	\$1,266,286	\$1,226,286
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$91,202	\$73,581	\$71,371	\$88,839	\$88,839
<b>Total Expenditures</b>	<b>\$1,177,999</b>	<b>\$1,137,747</b>	<b>\$1,245,048</b>	<b>\$1,355,125</b>	<b>\$1,315,125</b>
<b>Total Revenues Less Expenditures</b>	<b>\$95,877</b>	<b>\$67,623</b>	<b>-\$53,454</b>	<b>\$4,899</b>	<b>-\$55,257</b>
<b>Ending Fund Balance</b>	<b>\$396,078</b>	<b>\$463,701</b>	<b>\$410,247</b>	<b>\$415,145</b>	<b>\$280,410</b>

Note: The Beginning Fund Balance in the Proposed Budget aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

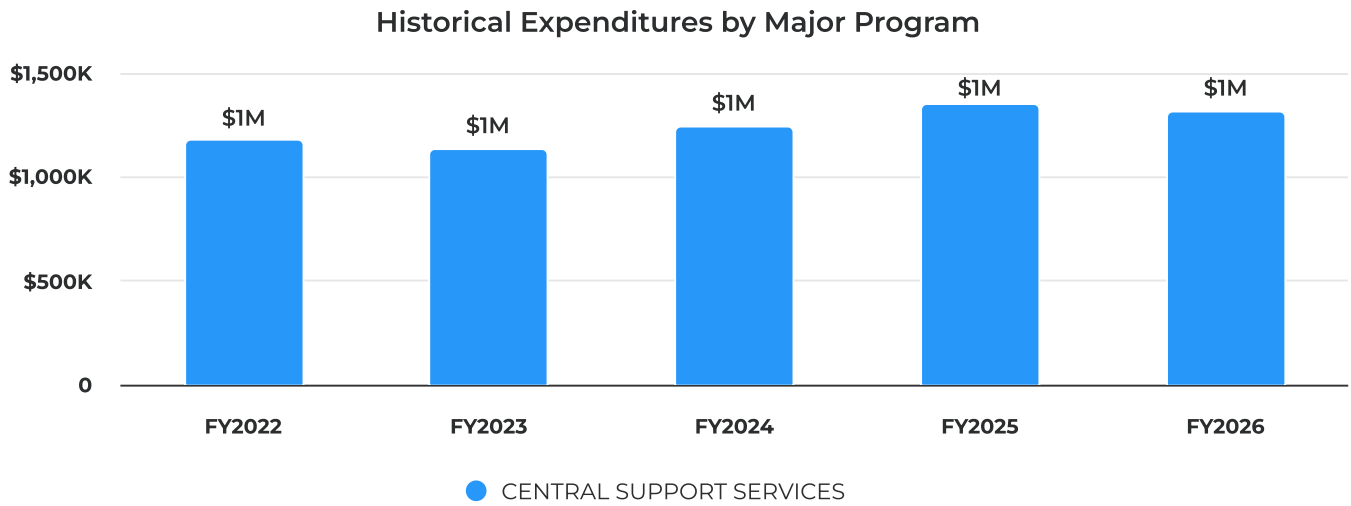
## Revenues by Object



### Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INSURANCE PREMIUMS-EMP BENE	\$1,273,876	\$1,205,370	\$1,191,593	\$1,360,024	\$1,259,868
<b>Total Revenues</b>	<b>\$1,273,876</b>	<b>\$1,205,370</b>	<b>\$1,191,593</b>	<b>\$1,360,024</b>	<b>\$1,259,868</b>

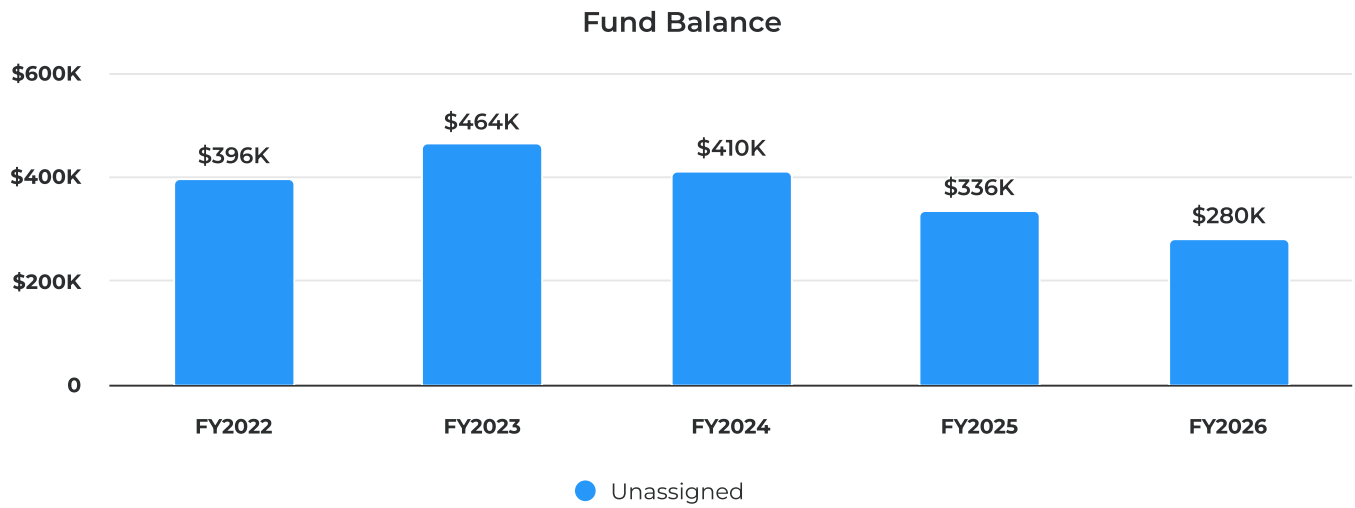
## Expenditures by Major Program



### Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
CENTRAL SUPPORT SERVICES	\$1,177,999	\$1,137,747	\$1,245,048	\$1,355,125	\$1,315,125
<b>Total Expenditures</b>	<b>\$1,177,999</b>	<b>\$1,137,747</b>	<b>\$1,245,048</b>	<b>\$1,355,125</b>	<b>\$1,315,125</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$396,078	\$463,701	\$410,246	\$335,667	\$280,410
<b>Total Fund Balance</b>	<b>\$396,078</b>	<b>\$463,701</b>	<b>\$410,246</b>	<b>\$335,667</b>	<b>\$280,410</b>

Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.

# RISK MANAGEMENT INSURANCE

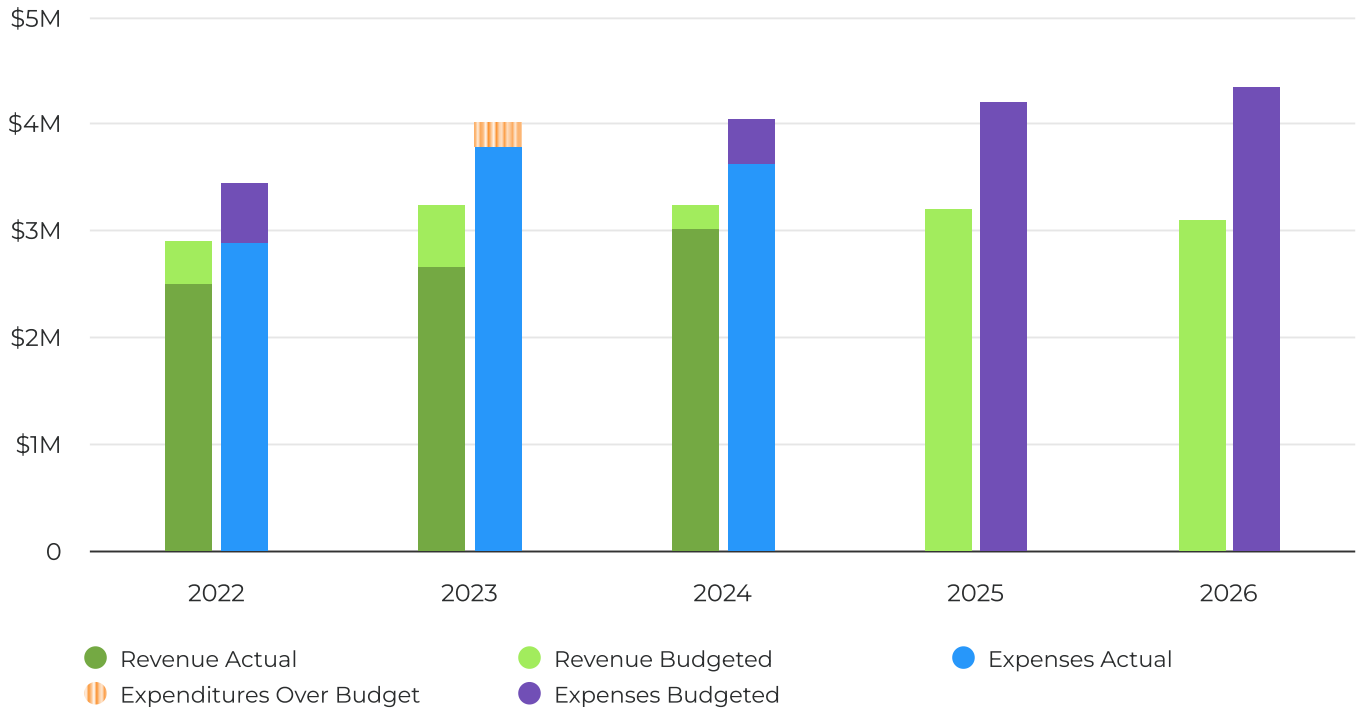
Colorado Revised Statute, Section 22-45-103, allows school districts to maintain a fund created solely for the management of risk-related activities. The Insurance Fund is funded by a transfer from the General Fund.

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 helps keep costs to the district as low as possible.

## Revenues vs Expenditures Summary

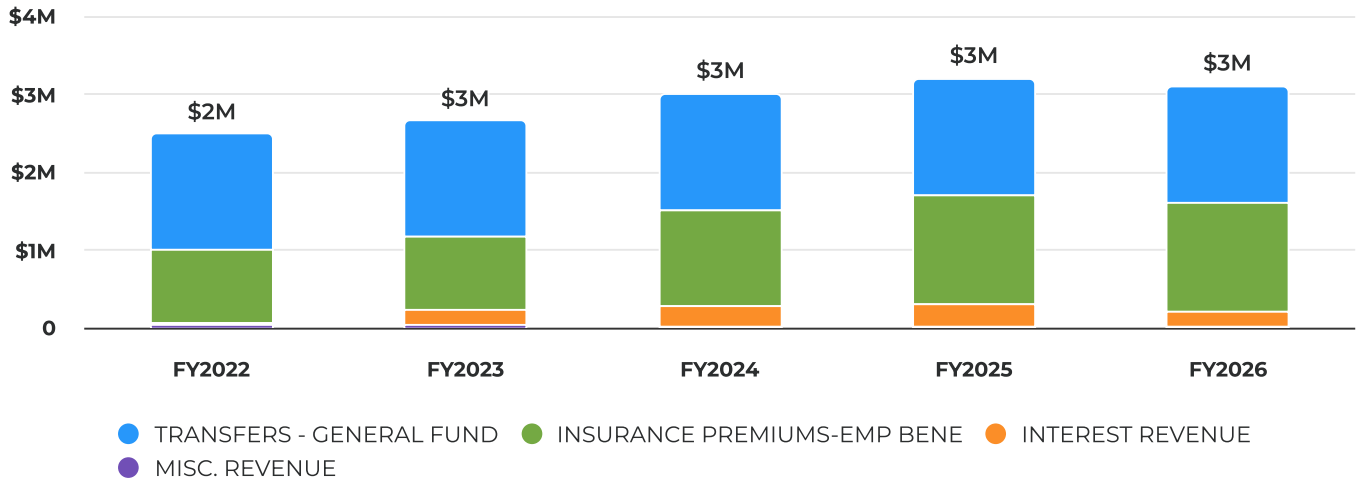


## Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re- Adopted Budget	FY 2026 Adopted Budget
<b>Beginning Fund Balance</b>	\$6,000,796	\$5,611,286	\$4,261,542	\$3,645,707	\$2,734,239
<b>Revenues</b>					
LOCAL SOURCES	\$993,684	\$1,158,246	\$1,509,792	\$1,697,000	\$1,597,000
TRANSFERS	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
<b>Total Revenues</b>	<b>\$2,493,684</b>	<b>\$2,658,246</b>	<b>\$3,009,792</b>	<b>\$3,197,000</b>	<b>\$3,097,000</b>
<b>Expenditures</b>					
SALARIES	\$676,864	\$811,054	\$858,135	\$851,905	\$934,713
CLAIM	\$760,227	\$1,005,782	\$1,192,507	\$1,050,000	\$1,050,000
BENEFITS	\$221,227	\$275,821	\$284,852	\$294,600	\$350,377
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$378,842	\$492,879	\$635,781	\$377,000	\$377,000
PURCHASED PROPERTY SERVICES	\$135,887	\$93,444	\$64,029	\$70,000	\$70,000
OTHER PURCHASED SERVICES	\$676,734	\$1,289,597	\$570,631	\$1,421,579	\$1,421,579
SUPPLIES	\$18,331	\$11,453	\$8,407	\$27,500	\$27,500
OTHER USES OF FUNDS	\$842	\$956	\$721	\$71,400	\$71,400
PROPERTY	\$14,241	\$27,003	\$10,565	\$43,250	\$43,250
<b>Total Expenditures</b>	<b>\$2,883,195</b>	<b>\$4,007,990</b>	<b>\$3,625,627</b>	<b>\$4,207,234</b>	<b>\$4,345,819</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$389,511</b>	<b>-\$1,349,744</b>	<b>-\$615,834</b>	<b>-\$1,010,234</b>	<b>-\$1,248,819</b>
<b>Ending Fund Balance</b>	<b>\$5,611,285</b>	<b>\$4,261,542</b>	<b>\$3,645,708</b>	<b>\$2,635,473</b>	<b>\$1,485,420</b>

# Revenues by Object

Historical Revenues by Object

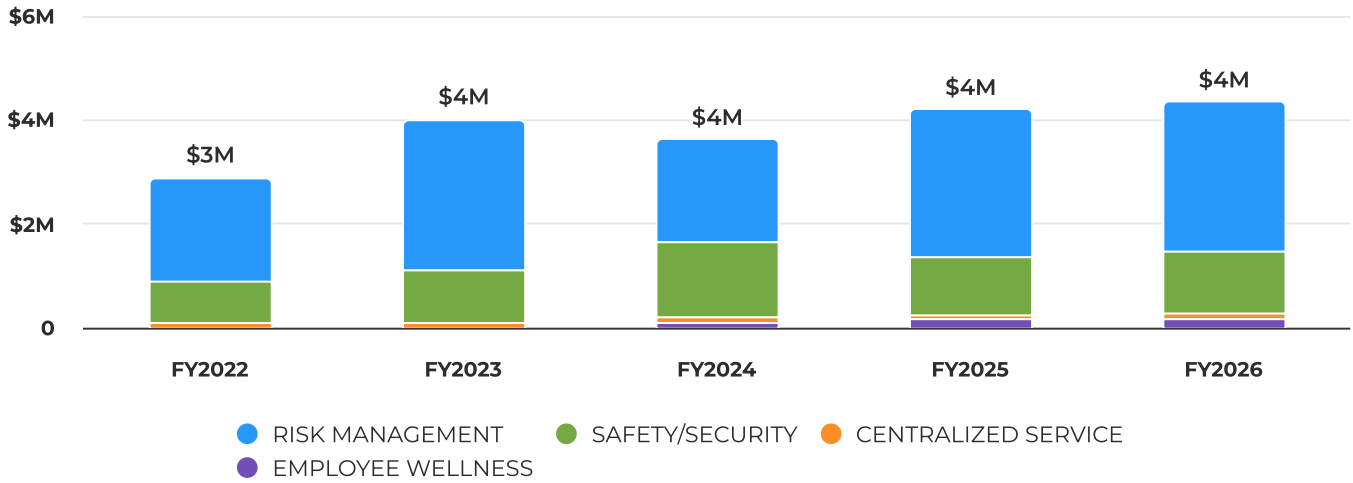


## Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
INTEREST REVENUE	\$13,497	\$195,530	\$258,769	\$300,000	\$200,000
INSURANCE PREMIUMS-EMP BENE	\$943,846	\$924,519	\$1,227,051	\$1,385,000	\$1,385,000
MISC. REVENUE	\$36,341	\$38,196	\$23,973	\$12,000	\$12,000
TRANSFERS - GENERAL FUND	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
<b>Total Revenues</b>	<b>\$2,493,684</b>	<b>\$2,658,246</b>	<b>\$3,009,792</b>	<b>\$3,197,000</b>	<b>\$3,097,000</b>

# Expenditures by Location

Historical Expenditures by Location



## Expenditures by Location

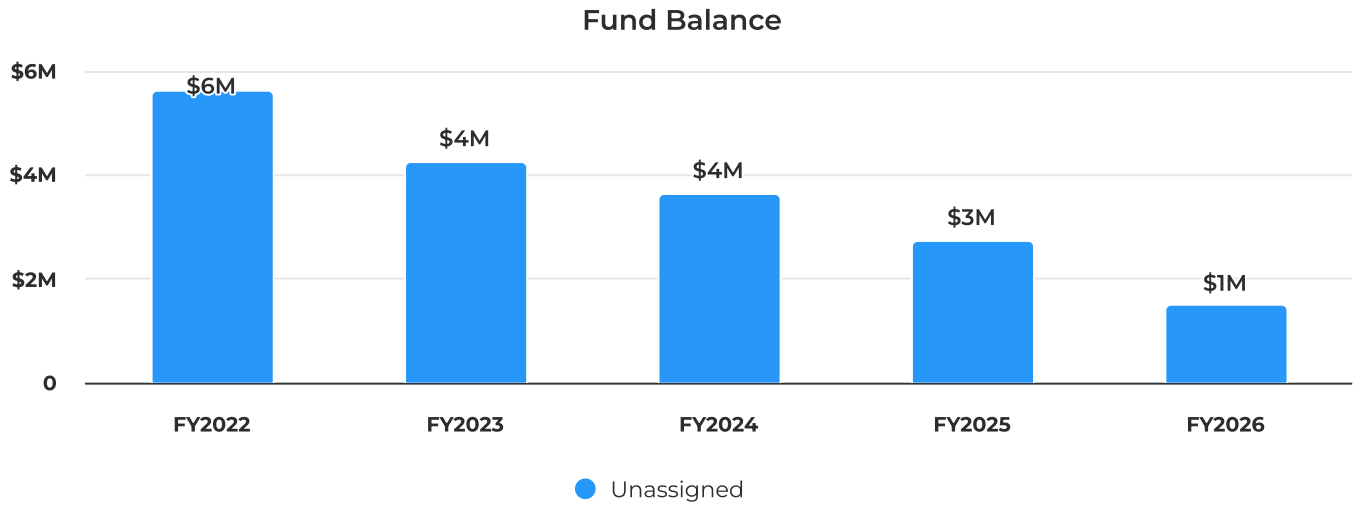
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
CENTRALIZED SERVICE	\$103,215	\$97,676	\$106,982	\$87,699	\$106,489
RISK MANAGEMENT	\$1,985,103	\$2,921,114	\$1,995,685	\$2,869,729	\$2,869,729
SAFETY/SECURITY	\$794,876	\$989,199	\$1,436,004	\$1,094,806	\$1,214,601
EMPLOYEE WELLNESS	\$0	\$0	\$86,955	\$155,000	\$155,000
<b>Total Expenditures</b>	<b>\$2,883,195</b>	<b>\$4,007,990</b>	<b>\$3,625,627</b>	<b>\$4,207,234</b>	<b>\$4,345,819</b>

# Expenditures by Major Program

## Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Adopted Budget
BUSINESS SUPPORT SERVICES	\$794,876	\$989,199	\$1,436,004	\$1,094,806	\$1,214,601
OPERATION & MAINTENANCE	\$846,832	\$832,790	\$973,477	\$1,260,729	\$1,260,729
CENTRAL SUPPORT SERVICES	\$1,241,486	\$2,186,000	\$1,216,145	\$1,851,699	\$1,870,489
<b>Total Expenditures</b>	<b>\$2,883,195</b>	<b>\$4,007,990</b>	<b>\$3,625,627</b>	<b>\$4,207,234</b>	<b>\$4,345,819</b>

# Fund Balance



## Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$5,611,286	\$4,261,542	\$3,645,707	\$2,734,239	\$1,485,420
<b>Total Fund Balance</b>	<b>\$5,611,286</b>	<b>\$4,261,542</b>	<b>\$3,645,707</b>	<b>\$2,734,239</b>	<b>\$1,485,420</b>

Note: FY 2025 Ending Fund Balance aligns with the Anticipated Ending Fund Balance reported in the FY 2025 Q3 Financial Statements.