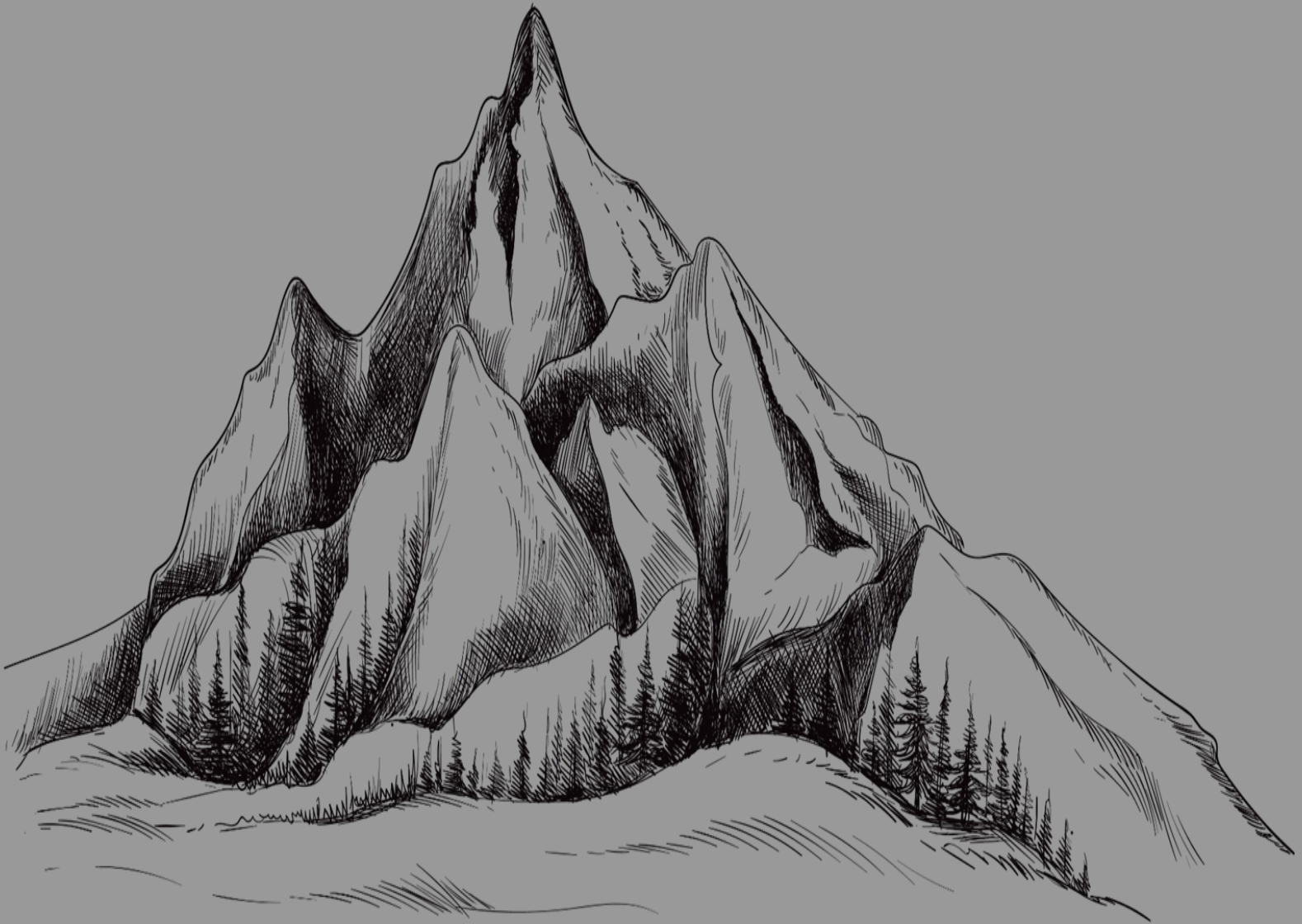


**FISCAL YEAR 2025-2026  
ADOPTED BUDGET  
FINANCIAL PLAN AND BUDGET**







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# ORGANIZATION SECTION



MISSION  
Inspire. Educate. Empower.

VISION

Adams 14 students graduate empowered, inspired, and equipped to be who they want to be.

Reneé Lovato, Board President



Janet Estrada, Board Vice President



Maria Zubia, Board Secretary



James Amador, Board Treasurer



Luz Molina-Aguayo, Board Director



Dr. Karla Loria,  
Superintendent

**ADAMS COUNTY SCHOOL DISTRICT 14**

5291 E. 60<sup>th</sup> Avenue  
Commerce City, CO 80022-3203

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**BOARD OF EDUCATION**

- Ms. Renee N. Lovato ..... President
- Ms. Janet Estrada.....Vice President
- Ms. Maria D. Zubia ..... Secretary
- Mr. James L. Amador ..... Treasurer
- Ms. Luz E. Molina-Aguayo.....Director

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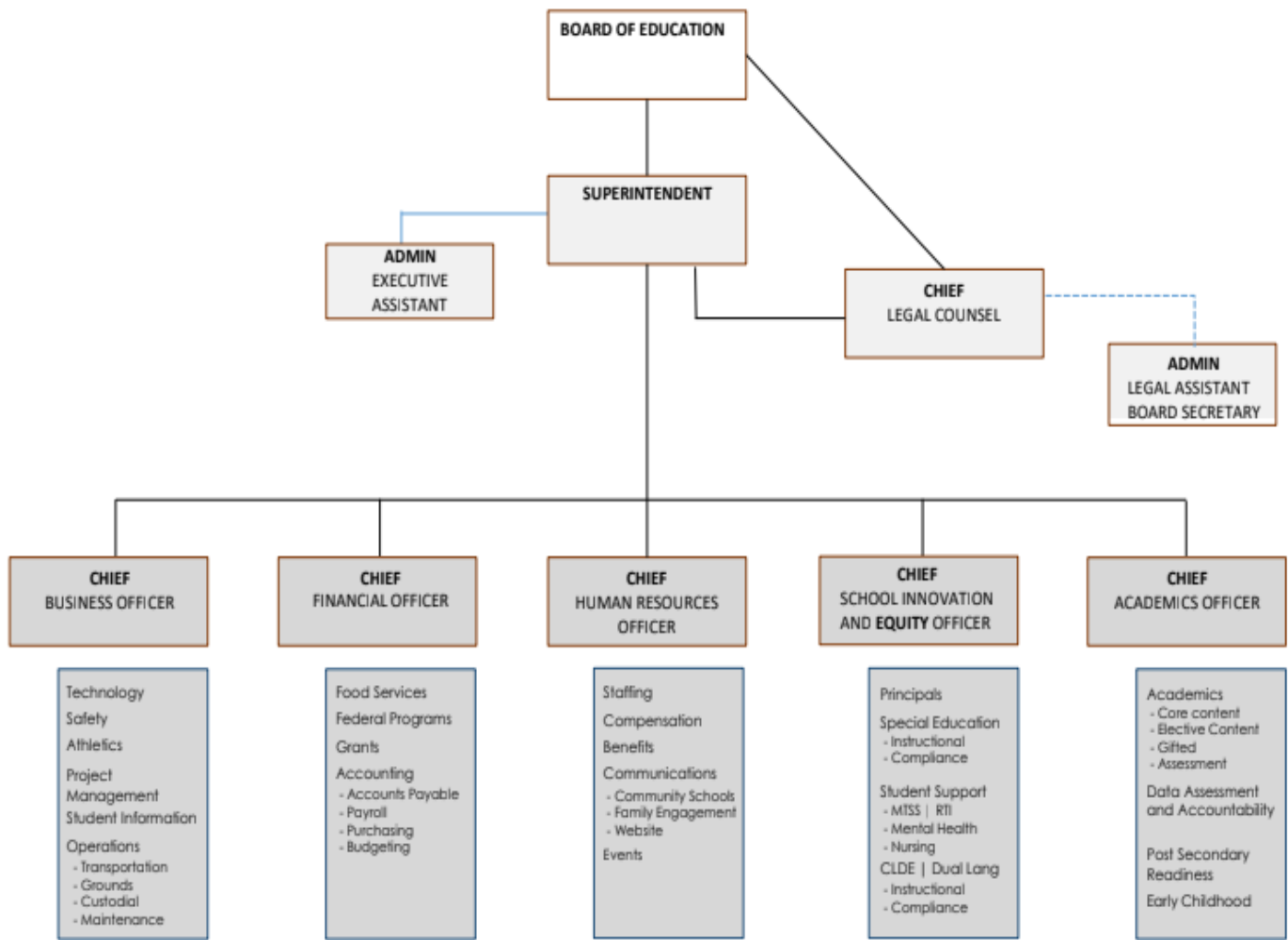
**DISTRICT INSTRUCTIONAL TEAM**

- Dr. Karla Loria ..... Superintendent of Schools
- Mr. Nathan Boughton .....Chief Human Resources Officer
- Ms. Cicely Bailey ..... Chief Academic Officer
- Mr. Mario Marquez ..... Chief Operations Officer
- Mrs. Katherine Roede.....Chief School Innovation & Equity Officer
- Mr. Joseph Salazar ..... Chief Legal Counsel Officer

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**DISTRICT FINANCIAL TEAM**

- Mr. Doug Moss ..... Chief Finance Officer
- Mrs. Davi Price..... Director of Finance
- Ms. Diane Trujillo..... Manager of Budget





# TIMELINE OF COLORADO SCHOOL FINANCE

## Gallagher Amendment

Residential assessment rate to be adjusted every two years, and the state will adjust property tax assessment rates to maintain proportional relationship between revenue raised from residential and business property (business representing 55% and residential 45%).

## School Finance Act

Determines how most of the funding from state and local tax collections are distributed across Colorado's 178 school districts through a formula reflecting student and district characteristics, attempting to make adjustments for equity.

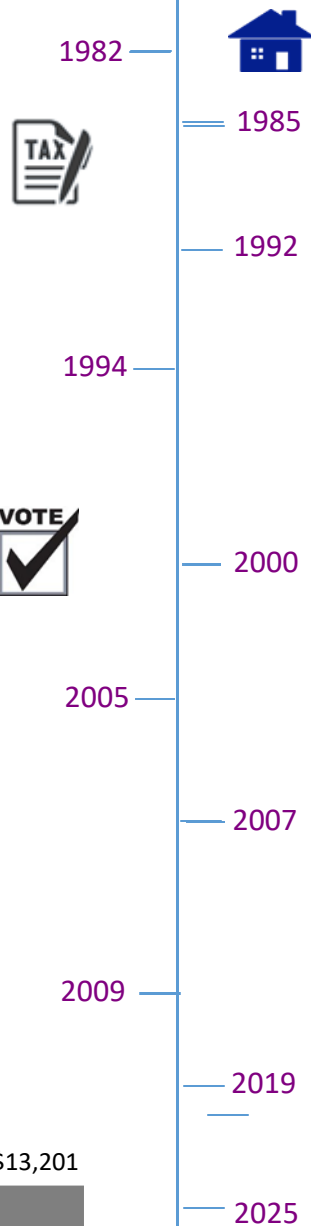
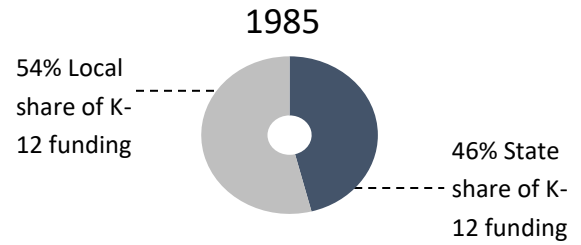
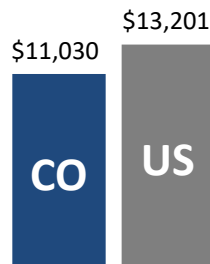
## Referendum C

Allowed Colorado to retain and spend revenue collected above TABOR limit for five years and allows the state to retain and spend all revenue up to a "cap", which is equal to the previous year's revenue allowance plus inflation and population growth.

## "Budget Stabilization Factor"

A tool for subtracting funding from the school finance formula, cutting funding for school districts to help balance the state budget.

The latest figures show Colorado spends **\$2,171 less** per student than the national average (2023)



## RAR (Residential Assessment Rate)

21% assessment rate

## TABOR (Taxpayer's Bill of Rights)

Set limits on amount of revenue that can be collected by state and local governments, imposed a limit on property taxes and eliminated the ability of elected officials to increase revenue or change property assessment rates.

RAR 12.86%, average mill levy = 38 mills

## Amendment 23

Established minimum increase in "base" per-pupil funding by at least the rate of inflation and created the State Education Fund with the goal of catching K-12 funding up to 1988-89 levels adjusted for inflation.

## Mill Stabilization

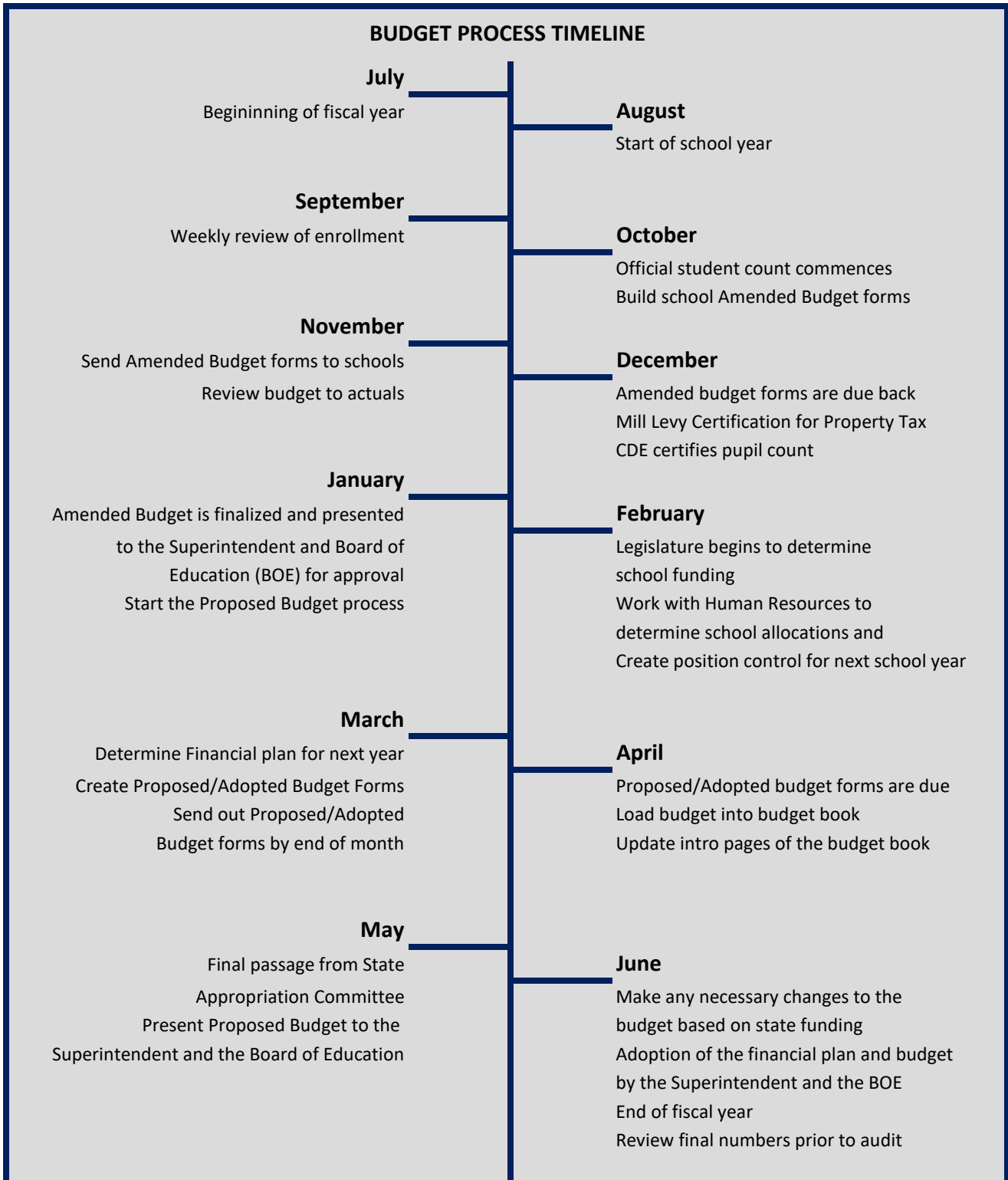
SB07-199 fixed the 1994 school finance law that automatically cut local property taxes (mill levies) when collections were estimated to exceed TABOR provision on property tax collections.

RAR 7.5%, average mill levy = 20 mills

"Budget Stabilization Factor" has been removed from State Funding. Schools are fully funded in FY24-25.

In 2025, Colorado implemented its first new school funding formula in three decades. This new formula is designed to allocate resources more equitably to districts and students who need them most.

# District Budget Timeline



# Adams County 14 School District School Finance Fact Sheet

**(Based on HB25-1320 School Finance Act passed on May 8, 2025)**

This fact sheet is meant to explain the changes to school finance that were adopted on May 8, 2025 through HB25-1320:

## **New School Finance Formula**

In 2024, Colorado enacted House Bill 24-1448 (HB24-1448), introducing a new public school finance formula designed to modernize and make funding more equitable. This reform, the first significant update in over 30 years, aims to better address the diverse needs of students across the state. The School Finance formula for the 2025-26 school year (**HB25-1320**) phases in over seven years. Additionally, mechanisms are in place to pause the implementation if certain economic conditions arise, ensuring fiscal responsibility and sustainability.

## **Governor Polis' Proposed Elimination of Multi-year Averaging Was Not Adopted**

## **Recently Released Studies on School Funding Adequacy**

In response to growing concerns about the inadequacy and inequity of Colorado's school funding system, two independent adequacy studies were commissioned by the state. These studies, conducted by the American Institutes for Research (AIR) and Augenblick, Palaich and Associates (APA), provide a comprehensive analysis of Colorado's funding system. While each study employed different methodologies, both reached similar conclusions, identifying significant gaps in funding, equity, and resource distribution. Their findings emphasize the urgent need to align funding with the state's educational goals and provide a roadmap for improving the state's funding formula to better serve all students, particularly those with the greatest needs. Key recommendations can be found on the CSFP website and included:

1. **Increase funding to meet adequacy standards to address the \$3.5+ Billion funding gap**
2. **Strengthen equity-based funding adjustments**
3. **Support and invest in teachers**
4. **Address geographic and tax inequities**
5. **Improve predictability in school funding**

---

## **Adams County 14 (2024-25) Student and District Membership Data**

**Students: 5,221**

**District Classification: Non-rural**

**Special Education: 844 (16%)**

**Gifted and Talented: 152 (3%)**

**English Language Learner: 2,463 (47%)**

**Free and Reduced Lunch: 4,525 (87%)**

## Adams County 14 Current 2024-25 Funding Stats

2024-2025 Total Program Funding: \$71,206,915

Percentage of Per Pupil Funding from Local Share: 50%

Percentage of Per Pupil Funding from State Share: 50%

Percentage of Expenditures on Administration (School and District): 8%

### \*Various Scenarios for Comparison

New School Finance Formula (HB25-1320) Based on Current Statute: Includes 4-year Averaging and 15% Implementation

Current 2024-25 Total Program Funding	Funding under HB24-1448 in year 2025-26 (if fully implemented)	2025-26 Total Program Funding under HB25-1320
\$71,206,915	\$73,049,864	\$72,740,702

Legislative Proposal as of May 8, 2025: Includes 4-year Averaging and 15% Implementation

Current 2024-25 Total Program Funding	2025-26 Total Program Funding under HB25-1320	% Change
\$71,206,915	\$72,740,702	2.15%

Funding with Full Implementation of Recommendations from the Adequacy Studies (Fall 2024 data)

AIR Recommendation (% Increase)	APA Recommendation (% Increase)
69%	25%

*AIR and APA recommendations exclude transportation costs.*

*\*All scenarios are based on Legislative Council enrollment and demographic numbers as of May 8, 2025.*





# FINANCIAL SECTION



**Adams County School District 14**

Adopted Budget FY2025-26

Appropriation Resolution

24-003

**Appropriation Resolution**

Be it resolved, by the Board of Education of Adams County School District 14 in Adams County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	108,233,485
<b>Special Revenue Funds</b>	
Nutrition Services Fund	4,877,074
Designated Purpose Grants Fund	8,673,486
Student Activity Fund	588,663
<b>Bond Redemption Fund</b>	
Bond Redemption Fund	21,706,975
Certificate of Participation Fund	487,649
<b>Building Fund</b>	
Building Fund	133,274,585
<b>Capital Projects Fund</b>	
Capital Reserve Fund	3,000,000
<b>Total Appropriation</b>	<u>\$280,841,917</u>

Attest:

President, Board of Education

Secretary, Board of Education

Date:

June 12, 2025

**Adams County School District 14**

Adopted Budget FY 2025-26

Use of Beginning Fund Balance Resolution

24-004

**Use of Beginning Fund Balance Resolution**

Whereas CRS 22-44-105(1.5)(a) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance;

Whereas the Board of Education may authorize the use of a portion of beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the District's plan to ensure that the use of beginning fund balance will not lead to an ongoing deficit; and

Whereas the Board of Education has determined the beginning fund balance in all funds will be used to support only non-recurring expenditures and this action will not lead to an on-going deficit and is the most fiscally responsible approach for the District; now therefore, be it

Resolved,

1 in accordance with CRS 22-44-105(1.5)(a), the Board of Education authorizes the use of a portion of the FY 2022-23 beginning fund balance for the following funds:

<b>General Fund Beginning Fund Balance</b>	\$17,582,122	
Non-Recurring Uses of Fund Balance		
TABOR Reserve	2,869,121	
Non Spendable Inventory	0	
Contingency	0	
Assigned	0	
Unassigned Contingency	Actual = 9,727,000	
Total Non-Recurring Uses		\$9,727,000
Budget Mismatch (black is positive, red is negative)		\$0
<b>Food Service Beginning Fund Balance</b>	\$44,227	
Non-Recurring Uses of Fund Balance		
Unassigned Contingency	44,227	
Total Non-Recurring Uses		\$44,227
<b>Activity Fund Fund Balance</b>	\$310,906	
Non-Recurring Uses of Net Assets		
Unassigned Contingency	310,906	
Total Non-Recurring Uses		\$310,906
<b>Bond Redemption - Fund Balance</b>	\$9,306,975	
Non-Recurring Uses of Net Assets		
Reserved for Debt Service	9,393,101	
Total Non-Recurring Uses		\$9,393,101
<b>Non-Voter Debt - Fund Balance</b>	\$99	
Non-Recurring Uses of Net Assets		
Unassigned Contingency	101	
Total Non-Recurring Uses		\$101
<b>Building - Fund Balance</b>	\$0	
Non-Recurring Uses of Net Assets		
Unassigned Contingency	5,450,288	
Total Non-Recurring Uses		\$5,450,288
<b>Capital Reserve - Fund Balance</b>	(\$715,962)	
Non-Recurring Uses of Net Assets		
Unassigned Contingency	1,122,052	
Total Non-Recurring Uses		\$1,122,052
<b>Other - Fund Balance</b>		
Non-Recurring Uses of Net Assets		
Unassigned Contingency		
Total Non-Recurring Uses		\$0

**Adams County School District 14**

**Adopted Budget FY 2025-26**

**Interfund Borrowing Resolution**

**24-005**

**Interfund Borrowing Resolution**

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

effective July 1, 2025. Adams County School District 14 hereby authorizes the following borrowing in accordance with applicable laws and regulations.

**Fund Name**

**Borrowing Amount**

21 Nutrition Services Fund

\$524,747

39 Certificate of Participation Fund

\$487,550

43 Capital Reserve Projects Fund

\$3,715,962

## Projected Formula Funding by Type 5/22/2025

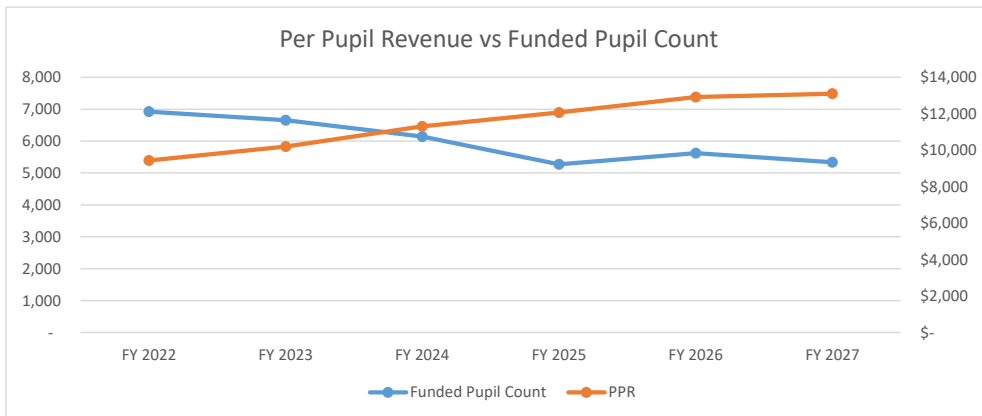
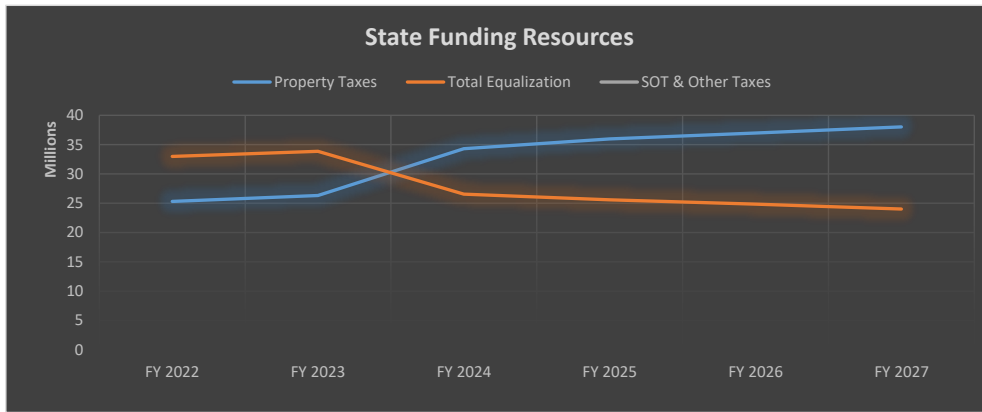
	FY 24-25 Actual	FY 25-26 Projected	Change
K-12 Projected Funded Pupil Count From Sheet	4,867	4,691	176
Current Year Per Pupil Funding	12,071	12,916	
Total Projected	58,749,557	60,588,956	<b>(1,839,399)</b>

Total Projected by Revenue Type	FY 24-25 Actual	FY 25-26 Projected	Change
Property Tax	33,658,554	34,609,092	(950,538)
SO Tax	1,488,922	1,533,589	(44,667)
Equalization	28,961,781	28,035,386	926,395
	64,109,257	64,178,067	<b>(68,810)</b>

Note above projection does not include Preschool

# State Funded Resources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted Budget FY 2026	Projected FY 2027	
Funded Pupil Count	6,923	6,655	6,143	5,272	5,621	5,336	
PPR	\$ 9,435	\$ 10,197	\$ 11,307	\$ 12,071	\$ 12,921	\$ 13,100	
Property Taxes	\$ 25,309,451	\$ 26,304,603	\$ 34,324,150	\$ 33,658,554	\$ 34,609,093	\$ 34,000,000	
SOT & Other Taxes	\$ 1,394,615	\$ 1,496,961	\$ 1,361,222	\$ 1,488,922	\$ 1,533,589	\$ 1,555,000	
Total Equalization	\$ 32,977,853	\$ 33,862,426	\$ 26,534,511	\$ 28,961,781	\$ 28,035,386	\$ 27,523,000	69,905,530.00
<b>Total</b>	<b>\$ 59,681,919</b>	<b>\$ 61,663,990</b>	<b>\$ 62,219,883</b>	<b>\$ 64,109,257</b>	<b>\$ 64,178,068</b>	<b>\$ 63,078,000</b>	\$ 34,350,530
	0.424072339	0.426579646	0.551658864	0.525018626	0.539266666	0.539015188	



**PUBLIC SCHOOL FINANCE ACT OF 1994  
BUDGET YEAR 2023-28  
FUNDING PROJECTION**

<b>DISTRICT: ADAMS COUNTY 14</b>	Current FY27-28 Funding Projection	Current FY26-27 Funding Projection	Current FY25-26 Funding Projection	Current FY24-25 Funding Projection	Current FY23-24 Funding Projection	Current FY22-23 Funding Summary
FY26 October FTE Count / FY26 October FTE Count	4,500.0	4,591.0	4,691.0	4,867.0	4,999.5	5,274.0
FY25 October FTE Count / FY25 October FTE Count	4,591.0	4,691.0	4,867.0	4,999.5	5,274.0	5,544.0
FY24 October FTE Count / FY24 October FTE Count	0.0	4,867.0	4,999.5	5,274.0	5,544.0	5,620.0
FY23 October FTE Count / FY23 October FTE Count	0.0	0.0	5,274.0	5,544.0	5,620.0	6,075.5
FY22 October FTE Count / FY22 October FTE Count	0.0	0.0	0.0	5,620.0	6,075.5	6,398.0
<b>AVERAGED FUNDED PUPIL COUNT</b>	<b>4,545.5</b>	<b>4,716.3</b>	<b>4,957.9</b>	<b>5,215.7</b>	<b>5,502.6</b>	<b>5,782.3</b>
FY25 CPP Pupil Count / FY24 CPP Pupil Count	0.0	0.0	0.0	0.0	0.0	264.5
FY26 CHARTER INSTITUTE Average PUPIL COUNT	600.0	620.0	662.7	815.8	640.8	608.0
<b>FUNDED PUPIL COUNT</b>	<b>5,145.5</b>	<b>5,336.3</b>	<b>5,620.6</b>	<b>6,031.5</b>	<b>6,143.4</b>	<b>6,654.8</b>
ASCENT Pupil Count	11.0	11.0	11.0	1.0	1.5	0.0
<b>TOTAL FUNDED PUPIL COUNT</b>	<b>5,156.5</b>	<b>5,347.3</b>	<b>5,631.6</b>	<b>6,031.7</b>	<b>6,143.4</b>	<b>6,654.8</b>
<b>DISTRICT FUNDED PUPIL COUNT</b>	<b>4,556.5</b>	<b>4,727.3</b>	<b>4,969.1</b>	<b>5,215.9</b>	<b>5,502.6</b>	<b>6,046.7</b>
<b>INSTITUTE FUNDED PUPIL COUNT</b>	<b>600.0</b>	<b>620.0</b>	<b>662.7</b>	<b>815.8</b>	<b>640.8</b>	<b>608.0</b>
Projected K-12 Free Lunch Count using 1-8 percent	4,150.0	4,150.0	3,347.5	3,431.8	4,953.8	4,962.9
Free Lunch (grades K - 12) Count	4,400.0	4,600.0	4,709.3	4,814.6	4,904.0	4,860.0
<b>TOTAL AT-RISK PUPILS</b>	<b>4,550.0</b>	<b>4,550.0</b>	<b>4,709.3</b>	<b>4,800.0</b>	<b>4,953.8</b>	<b>4,962.9</b>
FY26 ELL Count	1,500.0	1,500.0	1,525.0	1,460.0	2,255.0	1,451.0
FY26 ELL Per Pupil (FF1 times 25%)	2,172.95	2,172.95	2,172.95	10,407.18	9,930.81	9,158.45
FY26 Total ELL Funding (EL1 times EL2)	3,259,425.0	3,259,425.0	3,313,748.8	832.6	794.5	732.7
FY24 Assessed Valuation / FY23 Assessed Valuation	1,083,760,808	1,083,760,808	1,246,613,138	1,234,249,640	1,271,264,830	985,634,140
Equalized Mill Levy (FINAL)	27.000	27.000	27.000	27.000	27.000	26.688
PROPERTY TAX REVENUES	33,500,000.00	33,800,000.00	34,609,092.53	35,963,805.52	34,324,150.41	26,304,603.93
SPECIFIC OWNERSHIP TAX	1,650,000.00	1,600,000.00	1,533,589.31	1,402,059.47	1,361,222.79	1,496,961.74
STATE SHARE	35,890,000.00	35,800,000.00	35,598,020.01	35,445,212.92	34,873,329.47	42,656,190.83
CATEGORICAL BUYOUT MILL LEVY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PROGRAM PER-PUPIL FUNDING</b>	<b>13,200.00</b>	<b>13,000.00</b>	<b>12,916.07</b>	<b>12,071.40</b>	<b>11,484.91</b>	<b>10,587.51</b>
<b>BUDGET STABILIZATION FACTOR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,093,273.57)</b>	<b>(2,593,507.81)</b>
<b>REQUIRED CATEGORICAL BUYOUT FOR TOTAL PROGRAM</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVISED TOTAL PROGRAM FUNDING</b>	<b>71,040,000.00</b>	<b>71,200,000.00</b>	<b>72,740,701.85</b>	<b>72,811,077.91</b>	<b>69,465,429.10</b>	<b>67,864,248.69</b>
<b>REVISED TOTAL PROGRAM PER PUPIL FUNDING</b>	<b>13,200.00</b>	<b>13,100.00</b>	<b>12,916.07</b>	<b>12,071.40</b>	<b>11,306.96</b>	<b>10,197.79</b>
Adjusted district In-school per pupil funding	13,200.00	13,100.00	12,920.83	12,071.48	11,307.03	10,197.79
District On-line per pupil funding	10,750.00	10,750.00	10,480.00	10,244.00	9,587.11	8,685.09
Charter Institute School Total Program Funding	(7,920,000.00)	(8,122,000.00)	(8,562,634.04)	(9,847,913.38)	(7,245,544.82)	(6,200,256.32)
<b>DISTRICT'S ADJUSTED TOTAL PROGRAM FUNDING</b>	<b>63,120,000.00</b>	<b>63,078,000.00</b>	<b>64,178,067.81</b>	<b>62,963,164.53</b>	<b>62,219,884.27</b>	<b>61,663,992.37</b>
PROPERTY TAX REVENUES	33,000,000.00	34,000,000.00	34,609,092.53	35,963,805.52	34,324,150.41	26,304,603.93
SPECIFIC OWNERSHIP TAX	1,556,000.00	1,555,000.00	1,533,589.31	1,402,059.47	1,361,222.79	1,496,961.74
<b>DISTRICT'S ADJUSTED STATE SHARE</b>	<b>28,564,000.00</b>	<b>27,523,000.00</b>	<b>28,035,385.97</b>	<b>25,597,299.53</b>	<b>26,534,511.07</b>	<b>33,862,426.71</b>

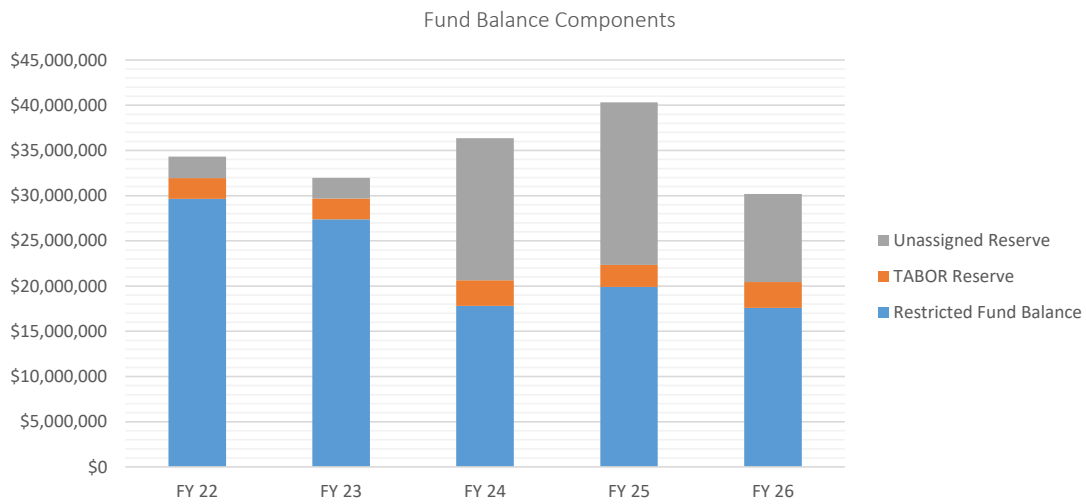
**Adams County School District 14**  
**Preliminary Revenue Projection - All General Fund**  
**Fiscal Year 2025-26**

Description	Budget 24-25	Amended Budget 24-25	Actual As of 5/1/25	Adopted Budget 25- 26
JOHNS HOPKINS MINI GRANT - REVENUE	-	-	3,000	8,000
MFSD COMM ORGS MARIACHI - REVENUE	-	28,000	-	-
MFSD COMM ORGS SPORTS - REVENUE	-	45,600	-	-
INCREDIBLE YEARS - REVENUE	17,000	32,910	6,753	11,420
UPK - REVENUE	3,289,007	3,289,007	2,741,338	3,159,390
COSI REVENUE	-	100,000	100,001	100,000
EJ AIR QUALITY - REVENUE	-	-	-	277,732
ROTC REVENUE	-	100,806	18,822	37,528
LOCAL REVENUE - DAYCARE FEE	10,000	10,000	10,329	10,000
LOCAL REVENUE - DAYCARE FEE	20,000	20,000	-	-
LOCAL REVENUE - DAYCARE FEE	50,000	50,000	109,990	50,000
STATE REVENUE - GT	-	57,021	10,388	57,021
LOCAL REVENUE - FACILITY USE	10,000	10,000	16,802	10,000
PRINTSHOP - REVENUE	100,000	75,602	4,777	100,000
LOCAL REVENUE - TRANSPORTATION	20,000	20,000	3,521	20,000
FOSTER CARE - REVENUE	-	45,000	23,711	35,000
LOCAL REVENUE - PROPERTY TAX	36,000,000	34,000,000	18,221,812	34,000,000
LOCAL REVENUE - 1996 PRY TAX REFERRENDUM	4,890,000	4,890,000	-	4,890,000
LOCAL REVENUE - 2024 PRY TAX REFERRENDUM	-	10,000,000	-	10,000,000
LOCAL REVENUE - SPECIFIC OWNERSHIP TAX	2,000,000	2,000,000	1,859,527	2,000,000
LOCAL REVENUE - DELINQUENT PROPERTY TAX	(100,000)	123,463	55,636	100,000
LOCAL REVENUE - DONATIONS	-	-	252	250
LOCAL REVENUE - INDIRECT FEE	130,000	130,000	276,553	130,000
LOCAL REVENUE - MISCELLANEOUS	200,000	200,000	174,800	200,000
LOCAL REVENUE - ERATE	3,000	2,676	-	-
LOCAL REVENUE - MINERAL LEASE	4,000	4,000	-	4,000
STATE REVENUE - ECEA CHILD ACT	2,600,000	2,778,138	2,788,409	2,778,138
STATE REVENUE - ELPA	650,000	686,978	686,978	686,978
STATE REVENUE - GT	60,000	60,000	60,000	-
STATE REVENUE - TRANSPORTATION	565,000	532,239	532,240	532,240
STATE REVENUE - AT-RISK FUNDING	60,000	60,000	-	60,000
STATE REVENUE - VOCATIONAL	93,000	93,166	128,633	93,166
STATE REVENUE - EQUALIZATION	26,000,000	27,088,287	28,993,079	28,000,000
FEDERAL REVENUE - IMPACT AID PL 81-874	3,000,000	3,000,000	2,801,979	3,000,000
LOCAL REVENUE - INTEREST INCOME	100,000	300,000	307,487	300,000
LOCAL REVENUE - GARNISHMENT FEE	-	500	680	500
<b>TOTAL REVENUE</b>	<b>79,771,007</b>	<b>89,833,393</b>	<b>59,937,495</b>	<b>90,651,363</b>
<b>PROGRAM REVENUE</b>	<b>68,890,000</b>	<b>77,978,287</b>	<b>49,074,418</b>	<b>78,890,000</b>
<b>LESS TRANSFERS</b>				
NUTRITION SERVICES	-	500,000	-	(524,747)
STUDENT ACTIVITIES	-	32,922	-	-
COP DEBT FUND	375,000	375,000	-	(487,550)
CAPITAL RESERVE	3,500,000	7,474,777	-	(3,715,962)
<b>TOTAL TRANSFERS</b>				<b>(4,728,259)</b>
<b>Net Revenue Less Transfers</b>	<b>83,646,007</b>	<b>98,216,092</b>		<b>85,923,104</b>
<b>Expenditures per Budget FY 25-26</b>				<b>(103,505,226)</b>
<b>Anticipated Beginning Fund Balance</b>				<b>(17,582,122)</b>

# Budgeted Reserves

## Components of Budgeted Fund Balance

	FY 22	FY 23	FY 24	FY 25	FY 26
<b>Restricted Fund Balance</b>	\$29,646,754	\$27,372,227	\$17,811,935	\$19,896,834	\$17,582,122
<b>TABOR Reserve</b>	\$2,297,229	\$2,297,229	\$2,828,124	\$2,450,773	\$2,869,121
<b>Unassigned Reserve</b>	\$2,387,267	\$2,306,088	\$15,728,735	\$17,975,402	\$9,727,000
<b>Totals</b>	<b>\$34,331,250</b>	<b>\$31,975,544</b>	<b>\$36,368,794</b>	<b>\$40,323,009</b>	<b>\$30,178,243</b>

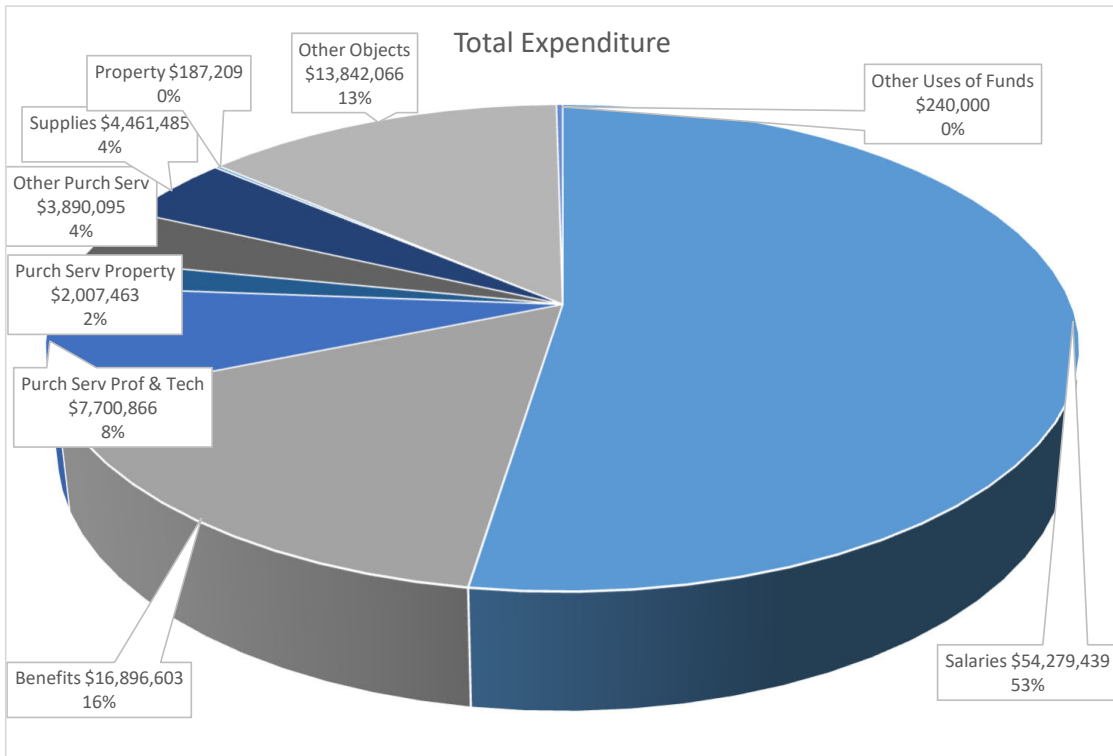
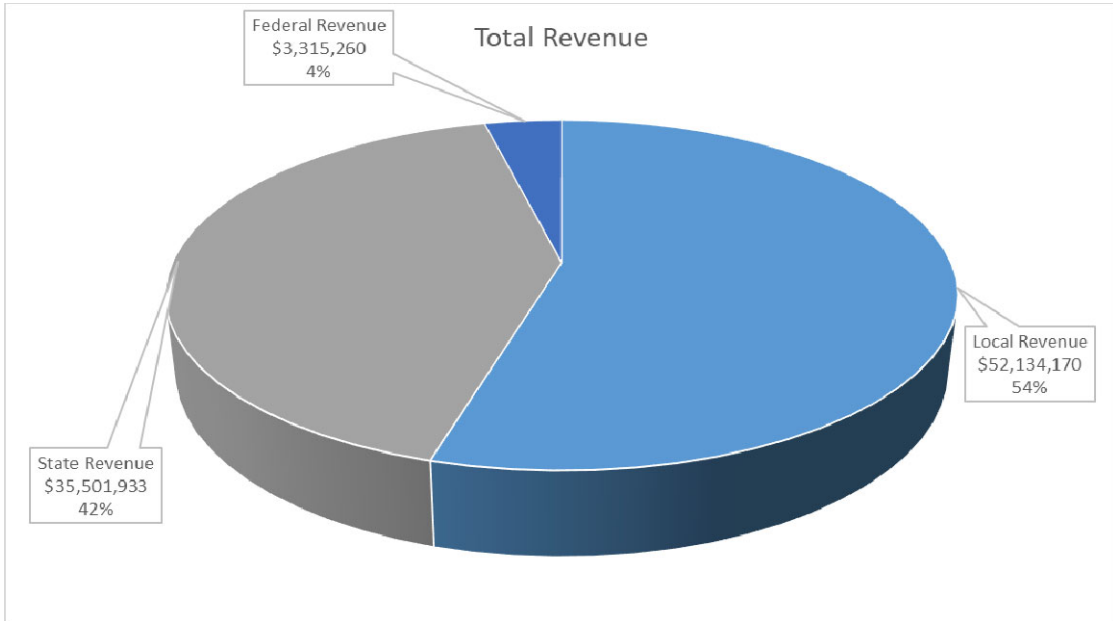


# GENERAL FUND

## Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$17,582,122</b>	<b>\$17,582,122</b>	<b>\$ -</b>	<b>0%</b>
<b>Revenues</b>				
Property Taxes	48,890,000	48,890,000	-	0%
Specific Ownership Taxes	2,000,000	2,000,000	-	0%
Other Local Sources	123,463	100,000	(23,463)	-19.00%
State Equalization	27,088,287	28,000,000	911,713	3.37%
State Categorical	7,701,549	7,501,933	(199,616)	-2.59%
Federal Revenue	3,100,806	3,315,260	214,454	0%
Miscellaneous	929,288	844,170	(85,118)	-9.16%
<b>Total Revenues</b>	<b>\$89,833,393</b>	<b>\$90,651,363</b>	<b>\$817,970</b>	<b>0.91%</b>
<b>Total Available Resources</b>	<b>\$107,415,515</b>	<b>\$108,233,485</b>	<b>\$817,970</b>	<b>0.76%</b>
<b>Expenditures</b>				
Employee Salaries	52,373,799	54,280,154	1,906,355	3.64%
Employee Benefits	15,014,421	16,896,603	1,882,182	12.54%
Purchased Services	13,294,172	13,598,424	304,252	2.29%
Supplies & Materials	4,161,194	4,461,485	300,291	7.22%
Property	171,668	187,209	15,541	9.05%
Other	1,205,265	1,245,230	39,965	3.32%
Other Uses	240,000	240,000	-	0%
<b>Total Expenditures</b>	<b>\$86,460,519</b>	<b>\$90,909,105</b>	<b>\$4,448,586</b>	<b>5.15%</b>
<b>Transfers</b>				
Transfer to Nutrition Services Fund	500,000	524,747	24,747	4.95%
Transfer to Student Activities Fund	32,922	-	(32,922)	-100.00%
Transfer to COP Fund	375,000	487,550	112,550	30.01%
Transfer to Capital Reserve Fund	7,474,777	3,715,962	(3,758,815)	-50.29%
<b>Total Transfers</b>	<b>\$8,382,699</b>	<b>\$4,728,259</b>	<b>(\$3,654,440)</b>	<b>-43.60%</b>
<b>Total Expenditures and Transfers</b>	<b>\$94,843,218</b>	<b>\$95,637,364</b>	<b>\$794,146</b>	<b>0.84%</b>
<b>Reserves Designated</b>				
TABOR Reserve	2,845,297	2,869,121	23,824	0.84%
Reserve for Multi-Year Obligations	-	-	-	0%
<b>Total Reserves Designated</b>	<b>\$2,845,297</b>	<b>\$2,869,121</b>	<b>\$23,824</b>	<b>0.84%</b>
<b>Total Appropriations</b>	<b>\$94,843,218</b>	<b>\$95,637,364</b>	<b>\$817,970</b>	<b>0.86%</b>
<b>Unassigned Reserve</b>	<b>\$9,727,000</b>	<b>\$9,727,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Ending Fund Balance</b>	<b>27,309,122</b>	<b>27,309,122</b>		

## Fund 10 - General Fund



## GENERAL FUND | BOARD OF EDUCATION

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>BOARD OF EDUCATION</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	166,906	153,000	(13,906)	-8.33%
Purchased Property Services	-	-	-	0%
Other Purchased Services	35,372	41,700	6,328	17.89%
Supplies	12,853	11,000	(1,853)	-14.42%
Property	-	-	-	0%
Other Objects	17,069	20,000	2,931	17.17%
<b>Total Board of Education</b>	<b>\$232,200</b>	<b>\$225,700</b>	<b>(\$6,500)</b>	<b>-2.80%</b>

## GENERAL FUND | LEGAL SERVICES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>LEGAL SERVICES</b>				
Salaries	265,840	267,655	1,815	0.68%
Benefits	81,170	80,988	(182)	-0.22%
Purchased Professional and Technical Services	51,000	45,000	(6,000)	-11.76%
Purchased Property Services	-	-	-	0%
Other Purchased Services	7,500	4,000	(3,500)	-46.67%
Supplies	6,500	2,500	(4,000)	-61.54%
Property	-	-	-	0%
Other Objects	1,000	3,500	2,500	250.00%
<b>Total Legal Services</b>	<b>\$413,010</b>	<b>\$403,643</b>	<b>(\$9,367)</b>	<b>-2.27%</b>

# GENERAL FUND | OFFICE OF SUPERINTENDENT

## Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>OFFICE OF SUPERINTENDENT</b>				
Salaries	430,126	416,292	(13,834)	-3.22%
Benefits	114,174	110,949	(3,225)	-2.82%
Purchased Professional and Technical Services	2,722	3,000	278	10.21%
Purchased Property Services	7,619	5,000	(2,619)	-34.37%
Other Purchased Services	24,008	20,000	(4,008)	-16.69%
Supplies	27,104	27,000	(104)	-0.38%
Property	1,548	1,500	(48)	-3.10%
Other Objects	-	6,500	6,500	100%
<b>Total Office of Superintendent</b>	<b>\$607,301</b>	<b>\$590,241</b>	<b>(\$17,060)</b>	<b>-2.81%</b>

## GENERAL FUND | DIVISION OF BUSINESS SUPPORT SERVICES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>DIVISION OF BUSINESS SUPPORT SERVICES</b>				
Salaries	663,004	714,111	51,107	7.71%
Benefits	180,094	193,268	13,174	7.32%
Purchased Professional and Technical Services	65,560	62,100	(3,460)	-5.28%
Purchased Property Services	76,191	30,148	(46,043)	-60.43%
Other Purchased Services	2,677,773	2,866,654	188,881	7.05%
Supplies	84,053	87,899	3,846	4.58%
Property	4,500	4,500	-	0%
Other Objects	1,050	2,000	950	90.48%
<b>Total Division of Business Support Services</b>	<b>\$3,752,225</b>	<b>\$3,960,680</b>	<b>\$208,455</b>	<b>5.56%</b>

## GENERAL FUND | MAINTENANCE OF PLANT

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>MAINTENANCE OF PLANT</b>				
Salaries	1,075,664	1,065,114	(10,550)	-0.98%
Benefits	329,556	324,663	(4,893)	-1.48%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	211,164	211,717	553	0.26%
Other Purchased Services	-	-	-	0%
Supplies	77,532	269,659	192,127	247.80%
Property	6,000	40,685	34,685	578.08%
Other Objects	-	-	-	0%
<b>Total Maintenance of Plant</b>	<b>\$1,699,916</b>	<b>\$1,911,838</b>	<b>\$211,922</b>	<b>12.47%</b>

## GENERAL FUND | MAINTENANCE OF GROUNDS

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>MAINTENANCE OF GROUNDS</b>				
Salaries	511,873	517,682	5,809	1.13%
Benefits	151,399	166,239	14,840	9.80%
Purchased Professional and Technical Services	8,000	8,000	-	0%
Purchased Property Services	91,500	67,500	(24,000)	-26.23%
Other Purchased Services	1,000	2,000	1,000	100.00%
Supplies	27,800	27,800	-	0%
Property	5,000	8,000	3,000	60.00%
Other Objects	-	-	-	0%
<b>Total Maintenance of Grounds</b>	<b>\$796,572</b>	<b>\$797,221</b>	<b>\$649</b>	<b>0.08%</b>

## GENERAL FUND | OPERATION OF PLANT

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>OPERATION OF PLANT</b>				
Salaries	297,480	297,480	-	0%
Benefits	104,737	105,622	885	0.84%
Purchased Professional and Technical Services	-	25,000	25,000	100%
Purchased Property Services	44,281	58,514	14,233	32.14%
Other Purchased Services	-	-	-	0%
Supplies	69,300	68,500	(800)	-1.15%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Operation of Plant</b>	<b>\$515,798</b>	<b>\$555,116</b>	<b>\$39,318</b>	<b>7.62%</b>

## GENERAL FUND | TRANSPORTATION

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>TRANSPORTATION</b>				
Salaries	1,258,780	1,300,334	41,554	3.30%
Benefits	456,661	471,980	15,319	3.35%
Purchased Professional and Technical Services	15,500	23,100	7,600	49.03%
Purchased Property Services	35,500	40,600	5,100	14.37%
Other Purchased Services	86,500	86,857	357	0.41%
Supplies	297,577	305,070	7,493	2.52%
Property	13,500	13,500	-	0%
Other Objects	1,450	1,500	50	3.45%
<b>Total Transportation</b>	<b>\$2,165,468</b>	<b>\$2,242,941</b>	<b>\$77,473</b>	<b>3.58%</b>

## GENERAL FUND | INFORMATION TECHNOLOGY

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>INFORMATION TECHNOLOGY</b>				
Salaries	834,678	839,612	4,934	0.59%
Benefits	255,967	252,159	(3,808)	-1.49%
Purchased Professional and Technical Services	37,300	182,942	145,642	390.46%
Purchased Property Services	-	867,478	867,478	100%
Other Purchased Services	1,800	1,800	-	0%
Supplies	3,500	3,500	-	0%
Property	4,794	4,794	-	0%
Other Objects	3,500	3,500	-	0%
<b>Total Information Technology</b>	<b>\$1,141,539</b>	<b>\$2,155,785</b>	<b>\$1,014,246</b>	<b>88.85%</b>

## GENERAL FUND | STUDENT SERVICES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>STUDENT SERVICES</b>				
Salaries	423,613	391,680	(31,933)	-7.54%
Benefits	140,916	126,293	(14,623)	-10.38%
Purchased Professional and Technical Services	406,000	20,000	(386,000)	-95.07%
Purchased Property Services	1,335	1,500	165	12.36%
Other Purchased Services	21,500	15,070	(6,430)	-29.91%
Supplies	50,000	19,965	(30,035)	-60.07%
Property	-	-	-	0%
Other Objects	10,000	36,000	26,000	260.00%
Other Uses of Funds	-	-	-	0%
<b>Total Community Engagement &amp; SIS</b>	<b>\$1,053,364</b>	<b>\$610,508</b>	<b>(\$442,856)</b>	<b>-42.04%</b>

## GENERAL FUND | KIDS FIRST

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>KIDS FIRST</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	-	386,000	386,000	100%
Purchased Property Services	52,987	4,646	(48,341)	-91.23%
Other Purchased Services	750	600	(150)	-20.00%
Supplies	3,400	2,915	(485)	-14.26%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Public Relations</b>	<b>\$57,137</b>	<b>\$394,161</b>	<b>\$337,024</b>	<b>589.85%</b>

## GENERAL FUND | PUBLIC RELATIONS

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>PUBLIC RELATIONS</b>				
Salaries	325,140	321,606	(3,534)	-1.09%
Benefits	103,144	98,720	(4,424)	-4.29%
Purchased Professional and Technical Services	62,817	59,000	(3,817)	-6.08%
Purchased Property Services	900	500	(400)	-44.44%
Other Purchased Services	1,500	1,950	450	30.00%
Supplies	10,092	10,279	187	1.85%
Property	-	-	-	0%
Other Objects	1,225	2,225	1,000	81.63%
<b>Total Public Relations</b>	<b>\$504,818</b>	<b>\$494,280</b>	<b>(\$10,538)</b>	<b>-2.09%</b>

## GENERAL FUND | DIVISION OF FINANCIAL SERVICES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>DIVISION OF FINANCIAL SERVICES</b>				
Salaries	699,061	710,368	11,307	1.62%
Benefits	185,598	185,773	175	0.09%
Purchased Professional and Technical Services	261,610	262,190	580	0.22%
Purchased Property Services	500	500	-	0%
Other Purchased Services	6,000	6,900	900	15.00%
Supplies	7,000	6,000	(1,000)	-14.29%
Property	2,500	4,000	1,500	60.00%
Other Objects	2,500	1,750	(750)	-30.00%
<b>Total Division of Financial Services</b>	<b>\$1,164,769</b>	<b>\$1,177,481</b>	<b>\$12,712</b>	<b>1.09%</b>

## GENERAL FUND | FEDERAL PROGRAMS

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>FEDERAL PROGRAMS</b>				
Salaries	150,131	149,631	(500)	-0.33%
Benefits	42,410	42,339	(71)	-0.17%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	4,210	4,210	-	0%
Supplies	7,464	7,260	(204)	-2.73%
Property	1,000	1,000	-	0%
Other Objects	225	1,000	775	344.44%
<b>Total Federal Programs</b>	<b>\$205,440</b>	<b>\$205,440</b>	<b>\$ -</b>	<b>0%</b>

## GENERAL FUND | WAREHOUSE SERVICES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>WAREHOUSE SERVICES</b>				
Salaries	111,951	115,051	3,100	2.77%
Benefits	39,137	38,869	(268)	-0.68%
Purchased Professional and Technical Services	1,173	1,215	42	3.58%
Purchased Property Services	81	581	500	617.28%
Other Purchased Services	6,028	12,000	5,972	99.07%
Supplies	28,376	22,877	(5,499)	-19.38%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Warehouse Services</b>	<b>\$186,746</b>	<b>\$190,593</b>	<b>\$3,847</b>	<b>2.06%</b>

## GENERAL FUND | NUTRITIONAL SERVICES FUND

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>NUTRITIONAL SERVICES FUND</b>				
Salaries	6,747	7,152	405	6.00%
Benefits	2,322	2,461	139	5.99%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Nutrition Services</b>	<b>\$9,069</b>	<b>\$9,613</b>	<b>\$544</b>	<b>6.00%</b>

## GENERAL FUND | PRINTING AND DUPLICATING

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>PRINTING AND DUPLICATING</b>				
Salaries	60,947	60,627	(320)	-0.53%
Benefits	14,052	13,979	(73)	-0.52%
Purchased Professional and Technical Services	20,972	20,000	(972)	-4.63%
Purchased Property Services	2,000	10,000	8,000	400.00%
Other Purchased Services	150	250	100	66.67%
Supplies	13,000	15,000	2,000	15.38%
Property	5,000	10,000	5,000	100.00%
Other Objects	120,000	105,872	(14,128)	-11.77%
<b>Total Printing and Duplicating</b>	<b>\$236,121</b>	<b>\$235,728</b>	<b>(\$393)</b>	<b>-0.17%</b>

## GENERAL FUND | DIVISION OF HUMAN RESOURCES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>DIVISION OF HUMAN RESOURCES</b>				
Salaries	1,194,235	1,149,264	(44,971)	-3.77%
Benefits	236,848	226,508	(10,340)	-4.37%
Purchased Professional and Technical Services	913,000	915,067	2,067	0.23%
Purchased Property Services	-	-	-	0%
Other Purchased Services	22,300	23,500	1,200	5.38%
Supplies	6,634	7,100	466	7.02%
Property	-	-	-	0%
Other Objects	10,500	11,000	500	4.76%
<b>Total Division of Human Resources</b>	<b>\$2,383,517</b>	<b>\$2,332,439</b>	<b>(\$51,078)</b>	<b>-2.14%</b>

## GENERAL FUND | COMMUNITY SCHOOLS

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>COMMUNITY SCHOOLS</b>				
Salaries	-	5,000	5,000	100%
Benefits	-	1,000	1,000	100%
Purchased Professional and Technical Services	-	285,700	285,700	100%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	1,300	1,300	100%
Supplies	-	1,200	1,200	100%
Property	-	-	-	0%
Other Objects	-	1,500	1,500	100%
<b>Total Student Services</b>	<b>\$ -</b>	<b>\$295,700</b>	<b>\$295,700</b>	<b>100%</b>

## GENERAL FUND | SCHOOL INNOVATION & EQUITY

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>SCHOOL INNOVATION &amp; EQUITY</b>				
Salaries	1,406,110	1,436,263	30,153	2.14%
Benefits	413,235	421,002	7,767	1.88%
Purchased Professional and Technical Services	38,500	902,082	863,582	2243.07%
Purchased Property Services	-	10,000	10,000	100%
Other Purchased Services	700	122,910	122,210	17458.57%
Supplies	9,100	17,800	8,700	95.60%
Property	-	-	-	0%
Other Objects	1,700	9,800	8,100	476.47%
<b>Total School Innovation &amp; Equity</b>	<b>\$1,869,345</b>	<b>\$2,919,857</b>	<b>\$1,050,512</b>	<b>56.20%</b>

## GENERAL FUND | CTE

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>CTE</b>				
Salaries	226,761	254,060	27,299	12.04%
Benefits	65,607	73,113	7,506	11.44%
Purchased Professional and Technical Services	37,325	8,300	(29,025)	-77.76%
Purchased Property Services	-	-	-	0%
Other Purchased Services	54,900	94,390	39,490	71.93%
Supplies	106,000	89,050	(16,950)	-15.99%
Property	-	-	-	0%
Other Objects	6,000	4,500	(1,500)	-25.00%
<b>Total CTE</b>	<b>\$496,593</b>	<b>\$523,413</b>	<b>\$26,820</b>	<b>5.40%</b>

## GENERAL FUND | SPECIAL EDUCATION

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>SPECIAL EDUCATION</b>				
Salaries	1,258,472	1,187,968	(70,504)	-5.60%
Benefits	391,965	375,735	(16,230)	-4.14%
Purchased Professional and Technical Services	1,540,300	1,472,072	(68,228)	-4.43%
Purchased Property Services	2,455	2,000	(455)	-18.53%
Other Purchased Services	29,005	28,100	(905)	-3.12%
Supplies	72,789	68,000	(4,789)	-6.58%
Property	6,726	8,500	1,774	26.38%
Other Objects	4,825	5,500	675	13.99%
Other Uses of Funds	240,000	240,000	-	0%
<b>Total CTE</b>	<b>\$3,546,537</b>	<b>\$3,387,875</b>	<b>(\$158,662)</b>	<b>-4.47%</b>

## GENERAL FUND | ELPA

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>ELPA</b>				
Salaries	91,000	121,103	30,103	33.08%
Benefits	20,700	27,435	6,735	32.54%
Purchased Professional and Technical Services	99,561	50,000	(49,561)	-49.78%
Purchased Property Services	-	-	-	0%
Other Purchased Services	2,000	7,000	5,000	250.00%
Supplies	69,500	133,759	64,259	92.46%
Property	-	-	-	0%
Other Objects	4,000	3,250	(750)	-18.75%
<b>Total ELPA</b>	<b>\$286,761</b>	<b>\$342,547</b>	<b>\$55,786</b>	<b>19.45%</b>

## GENERAL FUND | UNIVERSAL PRESCHOOL

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>UNIVERSAL PRESCHOOL</b>				
Salaries	1,558,407	1,623,736	65,329	4.19%
Benefits	507,298	551,137	43,839	8.64%
Purchased Professional and Technical Services	40,000	40,000	-	0%
Purchased Property Services	920	220	(700)	-76.09%
Other Purchased Services	2,847	6,789	3,942	138.46%
Supplies	43,487	43,150	(337)	-0.77%
Property	10,500	9,000	(1,500)	-14.29%
Other Objects	863,068	885,358	22,290	2.58%
<b>Total UNIVERSAL PRESCHOOL</b>	<b>\$3,026,527</b>	<b>\$3,159,390</b>	<b>\$132,863</b>	<b>4.39%</b>

## GENERAL FUND | LEARNING SERVICES

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>LEARNING SERVICES</b>				
Salaries	1,004,659	1,038,644	33,985	3.38%
Benefits	276,190	288,936	12,746	4.61%
Purchased Professional and Technical Services	930,658	364,239	(566,419)	-60.86%
Purchased Property Services	1,000	1,000	-	0%
Other Purchased Services	2,350	2,350	-	0%
Supplies	1,393,500	1,385,750	(7,750)	-0.56%
Property	-	-	-	0%
Other Objects	10,500	5,500	(5,000)	-47.62%
<b>Total Learning Services</b>	<b>\$3,618,857</b>	<b>\$3,086,419</b>	<b>(\$532,438)</b>	<b>-14.71%</b>

## GENERAL FUND | GIFTED PROGRAM

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>GIFTED PROGRAM</b>				
Salaries	99,935	104,107	4,172	4.17%
Benefits	27,478	29,195	1,717	6.25%
Purchased Professional and Technical Services	14,077	20,226	6,149	43.68%
Purchased Property Services	-	-	-	0%
Other Purchased Services	8,902	19,200	10,298	115.68%
Supplies	14,254	5,461	(8,793)	-61.69%
Property	-	-	-	0%
Other Objects	3,838	159	(3,679)	-95.86%
<b>Total Gifted Program</b>	<b>\$168,484</b>	<b>\$178,348</b>	<b>\$9,864</b>	<b>5.85%</b>

## GENERAL FUND | STUDENT ASSESSMENT

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>STUDENT ASSESSMENT</b>				
Salaries	35,000	38,120	3,120	8.91%
Benefits	10,200	9,913	(287)	-2.81%
Purchased Professional and Technical Services	205,560	197,167	(8,393)	-4.08%
Purchased Property Services	-	-	-	0%
Other Purchased Services	3,850	1,350	(2,500)	-64.94%
Supplies	3,500	6,000	2,500	71.43%
Property	2,000	2,000	-	0%
Other Objects	1,200	1,200	-	0%
<b>Total Student Assessment</b>	<b>\$261,310</b>	<b>\$255,750</b>	<b>(\$5,560)</b>	<b>-2.13%</b>

## GENERAL FUND | DISTRICTWIDE - INSTRUCTIONAL

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>DISTRICTWIDE - INSTRUCTIONAL</b>				
Salaries	2,000	6,000	4,000	200.00%
Benefits	458	158	(300)	-65.50%
Purchased Professional and Technical Services	2,000,000	2,000,000	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Districtwide Instructional</b>	<b>\$2,002,458</b>	<b>\$2,006,158</b>	<b>\$3,700</b>	<b>0.18%</b>

## GENERAL FUND | DISTRICT-WIDE COSTS

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>DISTRICT-WIDE COSTS</b>				
Salaries	8,637,000	8,302,184	(334,816)	-3.88%
Benefits	2,212,600	3,091,939	879,339	39.74%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	397,501	397,500	(1)	0.00%
Supplies	-	-	-	0%
Property	-	-	-	0%
Other Objects	10,572,133	10,595,558	23,425	0.22%
<b>Total District-Wide Costs</b>	<b>\$21,819,234</b>	<b>\$22,387,181</b>	<b>\$567,947</b>	<b>2.60%</b>

## GENERAL FUND | ATHLETIC PROGRAM - DISTRICT WIDE

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	AMENDED BUDGET FY 2024-2025	Change from Prior Budget	
<b>ATHLETIC PROGRAM - DISTRICT WIDE</b>				
Salaries	372,745	372,769	24	0.01%
Benefits	64,805	75,420	10,615	16.38%
Purchased Professional and Technical Services	100,851	122,100	21,249	21.07%
Purchased Property Services	-	-	-	0%
Other Purchased Services	16,000	14,325	(1,675)	-10.47%
Supplies	76,242	56,500	(19,742)	-25.89%
Property	57,600	31,200	(26,400)	-45.83%
Other Objects	81,705	65,890	(15,815)	-19.36%
<b>Total District-Wide Costs</b>	<b>\$769,948</b>	<b>\$738,204</b>	<b>(\$31,744)</b>	<b>-4.12%</b>

## GENERAL FUND | ADULT EDUCATION PROGRAM

### Forecast of Expenditures by Object

	AMENDED BUDGET FY 2024-2025	ADOPTED BUDGET FY 2025-2026	Change from Prior Budget	
<b>ADULT EDUCATION PROGRAM</b>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Professional and Technical Services	-	-	-	0%
Purchased Property Services	-	-	-	0%
Other Purchased Services	-	-	-	0%
Supplies	100,000	100,000	-	0%
Property	-	-	-	0%
Other Objects	-	-	-	0%
<b>Total Student Assessment</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$ -</b>	<b>0%</b>



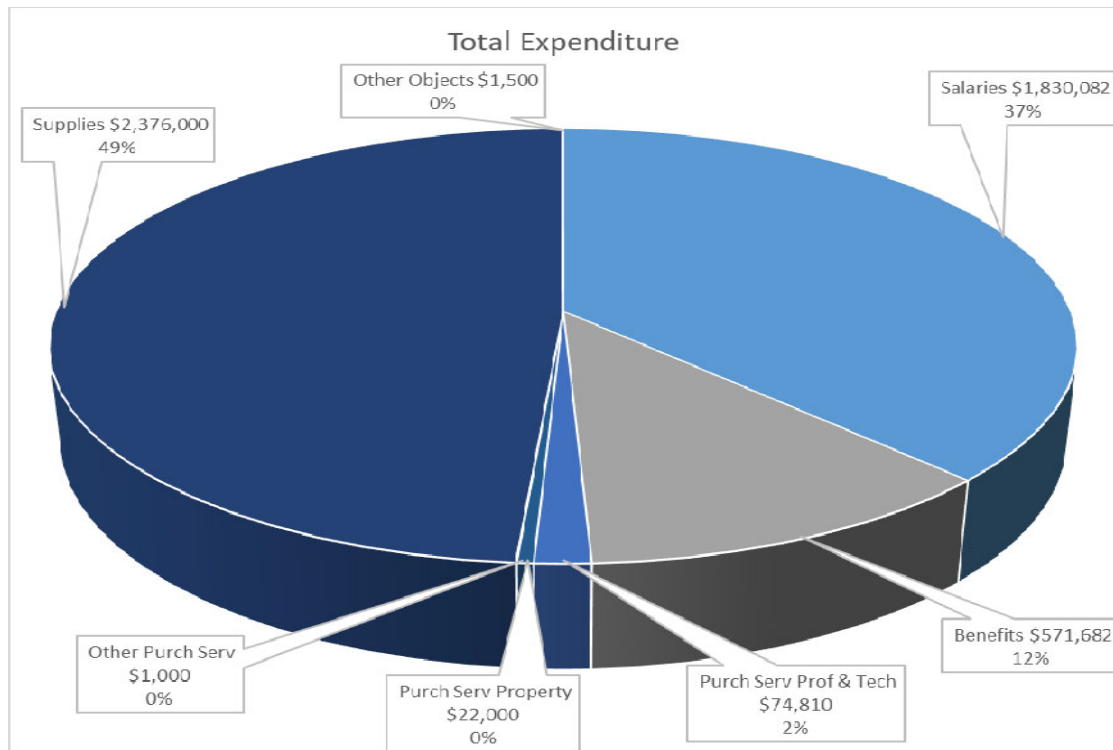
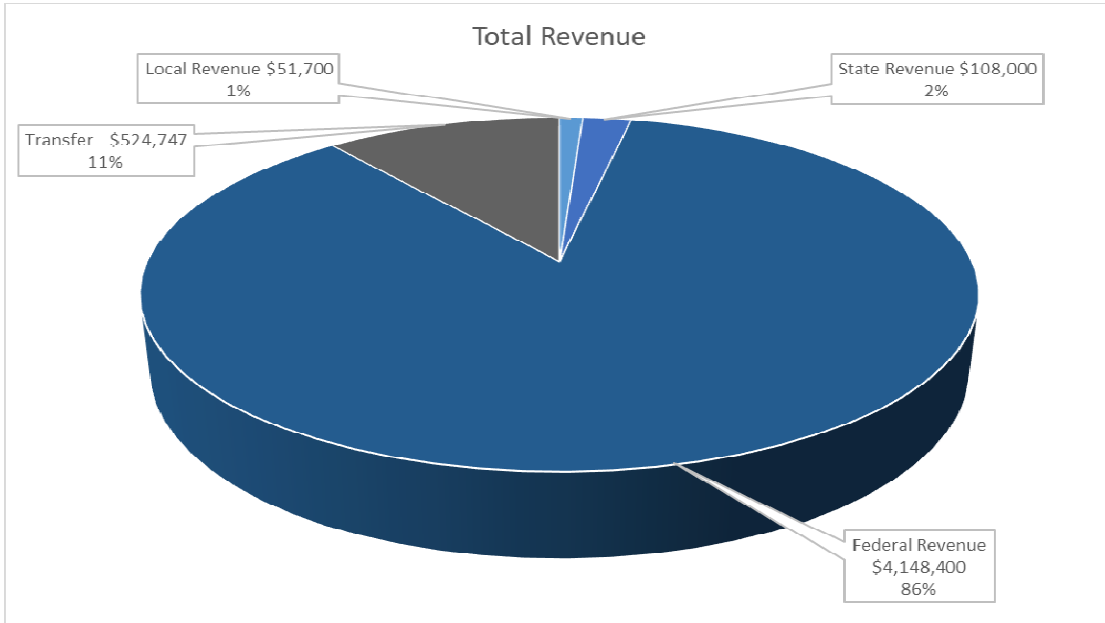
## NUTRITION SERVICES FUND

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

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

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$44,228</b>	<b>\$44,227</b>	<b>(\$1)</b>	<b>0.0%</b>
<b>Revenues</b>				
Local Revenue	16,975	51,700	34,725	204.6%
State Categorical	70,889	108,000	37,111	52.4%
Federal Revenue	3,704,400	4,148,400	444,000	12.0%
Transfer In From Other Funds	500,000	524,747	24,747	4.95%
<b>Total Revenues</b>	<b>\$4,292,264</b>	<b>\$4,832,847</b>	<b>\$540,583</b>	<b>12.6%</b>
<b>Total Available Resources</b>	<b>\$4,336,492</b>	<b>\$4,877,074</b>	<b>\$540,582</b>	<b>12.5%</b>
<b>Expenditures</b>				
Employee Salaries	1,776,148	1,830,082	53,934	3.0%
Employee Benefits	554,922	571,682	16,760	3.0%
Purchased Services	103,810	97,810	(6,000)	-5.8%
Supplies & Materials	1,399,560	2,376,000	976,440	69.8%
Property	-	-	-	0%
Other	502,052	1,500	(500,552)	-99.7%
<b>Total Expenditures</b>	<b>\$4,336,492</b>	<b>\$4,877,074</b>	<b>\$540,582</b>	<b>12.5%</b>
<b>Total Appropriations</b>	<b>\$4,336,492</b>	<b>\$4,877,074</b>	<b>\$540,582</b>	<b>12.5%</b>

## Fund 21 - Nutrition Services Fund



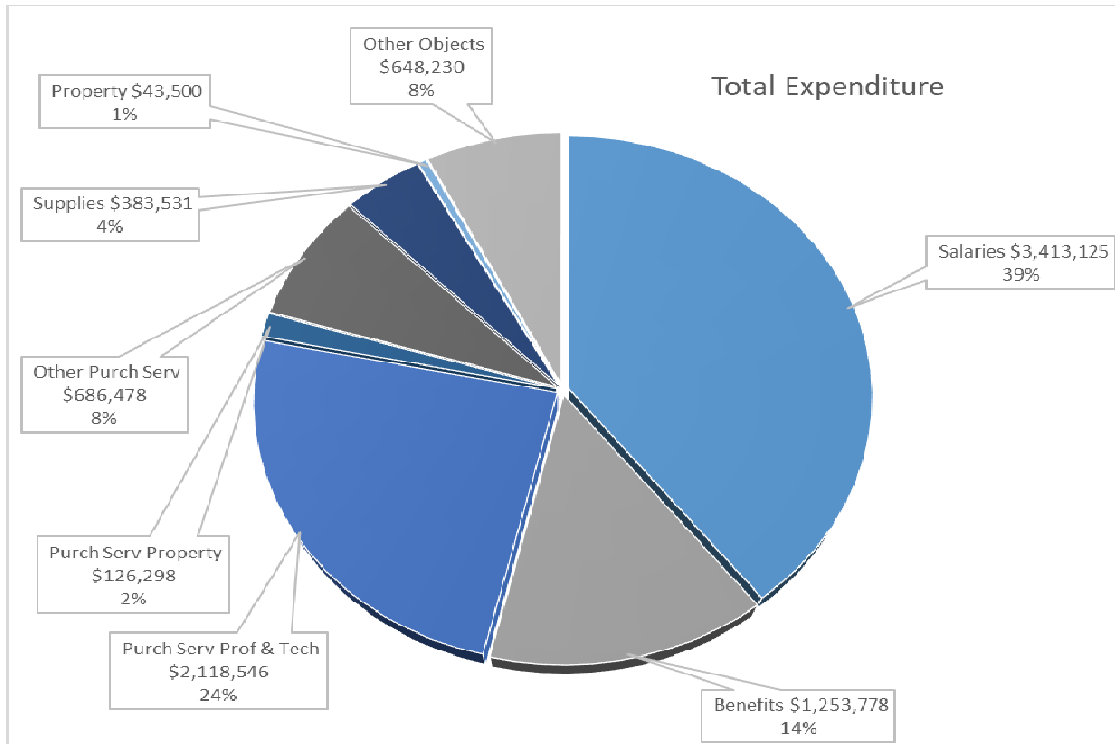
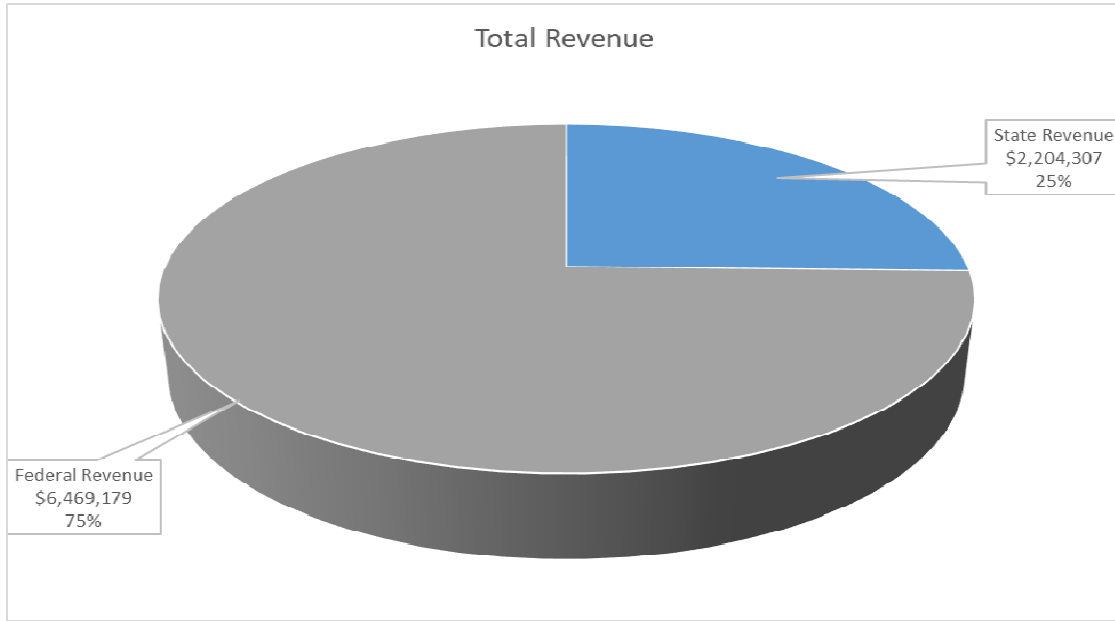
## GOVERNMENT DESIGNATED GRANTS FUND

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

The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from Title, IDEA B, and Medicaid in fiscal year 2026.

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$16,298</b>	<b>\$ -</b>	<b>(\$16,298)</b>	<b>-100.00%</b>
<b>Revenues</b>				
Local Revenue	5,668	-	(5,668)	-100.0%
State Categorical	2,895,490	2,204,307	(691,183)	-23.87%
Federal Revenue	9,525,388	6,469,179	(3,056,209)	-32.08%
<b>Total Revenues</b>	<b>\$12,426,546</b>	<b>\$8,673,486</b>	<b>(\$3,753,060)</b>	<b>-30.20%</b>
<b>Total Available Resources</b>	<b>\$12,442,844</b>	<b>\$8,673,486</b>	<b>(\$3,769,358)</b>	<b>-30.29%</b>
<b>Expenditures</b>				
Employee Salaries	3,862,935	3,413,125	(449,810)	-11.64%
Employee Benefits	1,285,875	1,253,778	(32,097)	-2.50%
Purchased Services	4,837,861	2,931,322	(1,906,539)	-39.41%
Supplies & Materials	839,685	383,531	(456,154)	-54.32%
Property	36,400	43,500	7,100	19.51%
Other	1,580,088	648,230	(931,858)	-58.98%
<b>Total Expenditures</b>	<b>\$12,442,844</b>	<b>\$8,673,486</b>	<b>(\$3,769,358)</b>	<b>-30.29%</b>
<b>Total Appropriations</b>	<b>\$12,442,844</b>	<b>\$8,673,486</b>	<b>(\$3,769,358)</b>	<b>-30.29%</b>

## Fund 22 - Designated Purpose Grant Fund



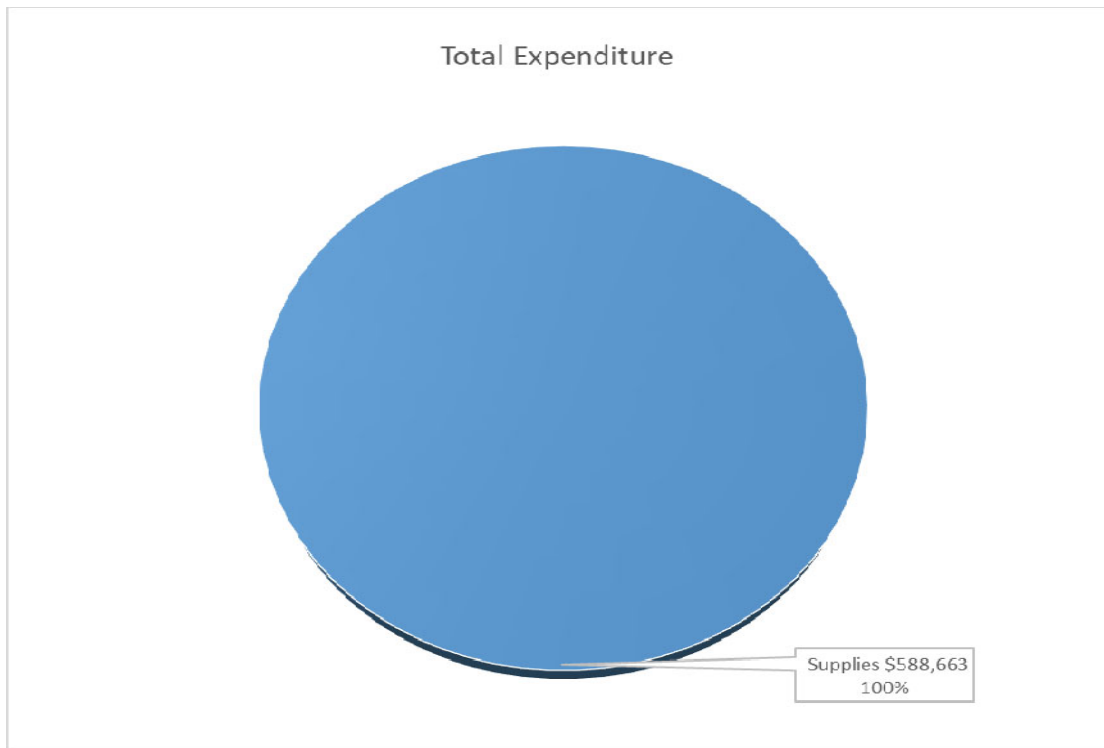
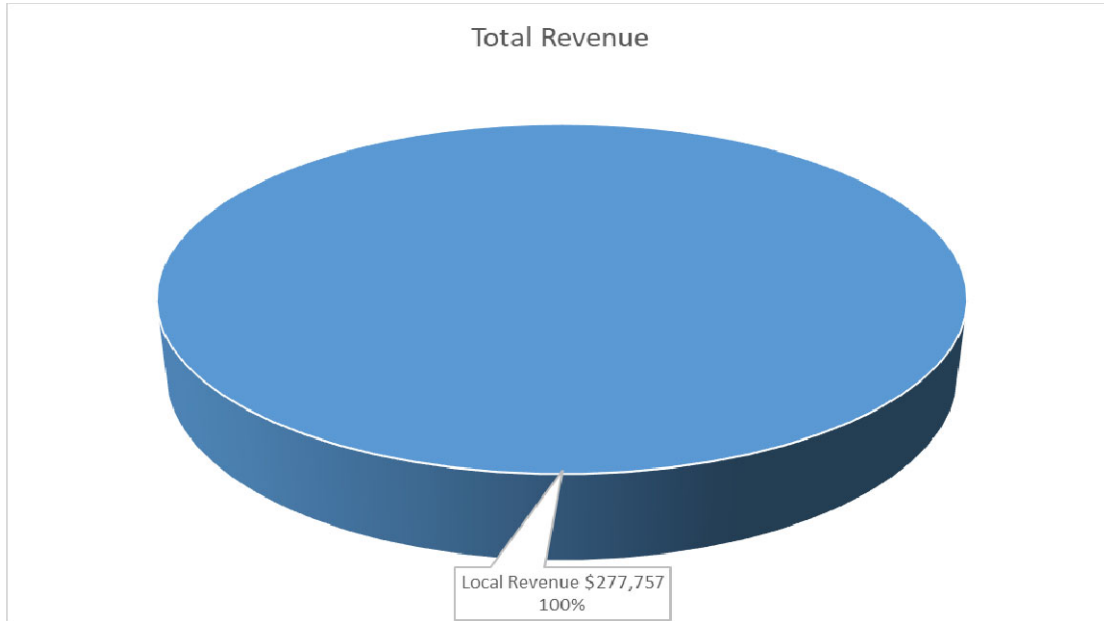
## PUPIL ACTIVITY FUND

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

The Pupil Activity Fund accounts for financial transactions of all school activity funds in the District. Monies generated by students' participation, authorized to be spent by students, and expended on behalf of the students.

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$282,693</b>	<b>\$310,906</b>	<b>\$28,213</b>	<b>9.98%</b>
<b>Revenues</b>				
Local Revenue	187,298	277,757	90,459	48.30%
Transfer In From Other Funds	32,922	-	(32,922)	-100.00%
<b>Total Revenues</b>	<b>\$220,220</b>	<b>\$277,757</b>	<b>\$57,537</b>	<b>26.13%</b>
<b>Total Available Resources</b>	<b>\$502,913</b>	<b>\$588,663</b>	<b>\$85,750</b>	<b>17.05%</b>
<b>Expenditures</b>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	187,298	588,663	401,365	214.29%
Property	-	-	-	0%
Other	-	-	-	0%
<b>Total Expenditures</b>	<b>\$187,298</b>	<b>\$588,663</b>	<b>\$401,365</b>	<b>214.29%</b>
<b>Total Appropriations</b>	<b>\$187,298</b>	<b>\$588,663</b>	<b>\$401,365</b>	<b>214.29%</b>
<b>Unassigned Reserve</b>	<b>\$315,615</b>	<b>\$ -</b>	<b>(\$315,615)</b>	<b>-100.00%</b>

## Fund 23 - Pupil Activity Fund



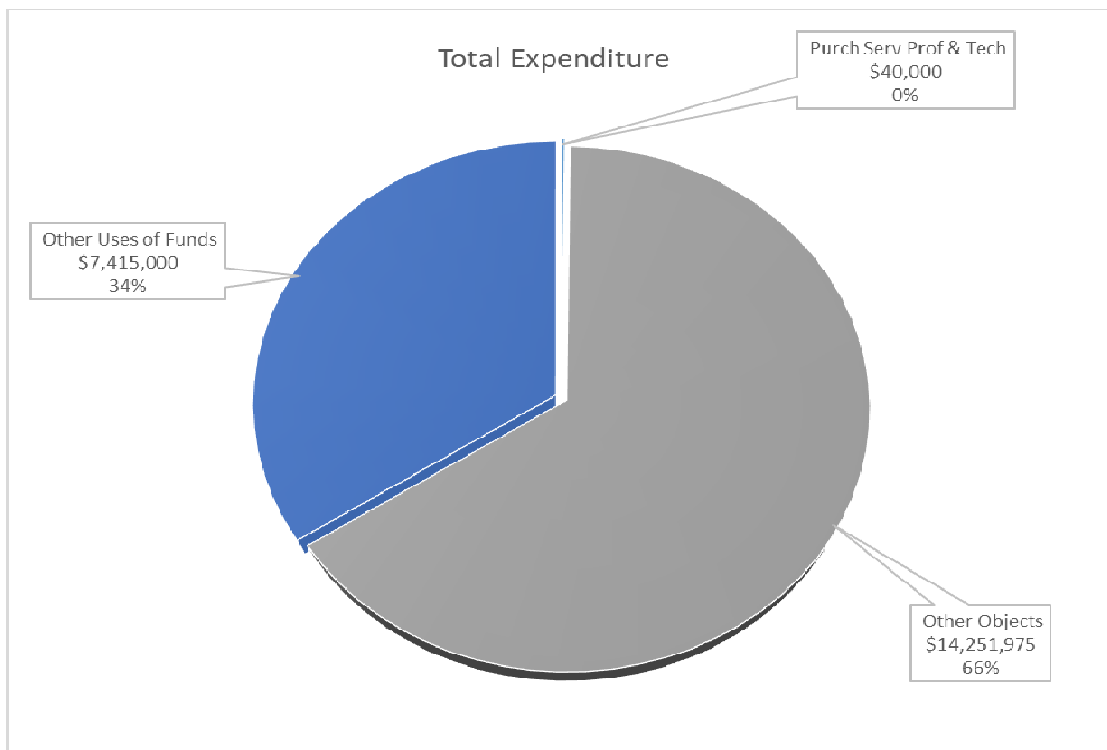
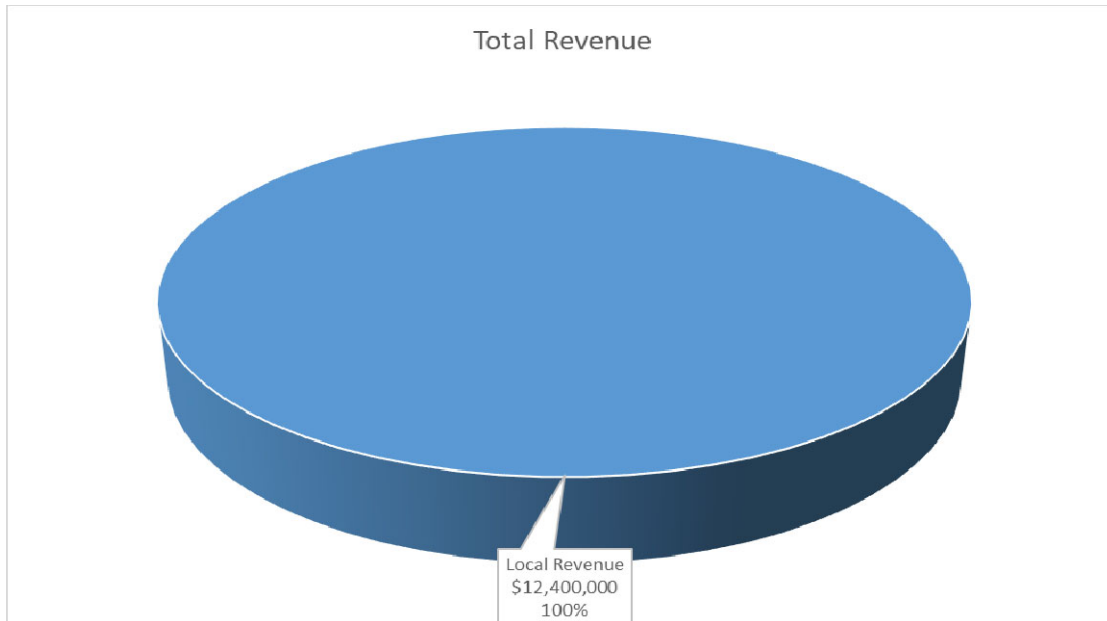
## BOND REDEMPTION FUND

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

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

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$9,306,975</b>	<b>\$9,306,975</b>	-	<b>0%</b>
<b>Revenues</b>				
Local Property Taxes	13,297,407	12,100,000	(1,197,407.00)	-9.00%
Interest Income	150,000	300,000	150,000.00	100.00%
<b>Total Revenues</b>	<b>\$13,447,407</b>	<b>\$12,400,000</b>	<b>(1,047,407.00)</b>	<b>-7.79%</b>
<b>Total Available Resources</b>	<b>\$22,754,382</b>	<b>\$21,706,975</b>	<b>(1,047,407.00)</b>	<b>-4.60%</b>
<b>Expenditures</b>				
Purchased Services	20,000	40,000	20,000.00	100.00%
Debt Service Interest	769,303	4,858,874	4,089,571.00	531.59%
Other	11,272,980	7,415,000	(3,857,980.00)	-34.22%
<b>Total Expenditures</b>	<b>\$12,062,283</b>	<b>\$12,313,874</b>	<b>251,591.00</b>	<b>2.09%</b>
<b>Total Appropriations</b>	<b>\$12,062,283</b>	<b>\$12,313,874</b>	<b>251,591.00</b>	<b>2.09%</b>
<b>Unassigned Reserve</b>	<b>\$10,692,099</b>	<b>\$9,393,101</b>	<b>(\$1,298,998)</b>	<b>-12.1%</b>

## Fund 31 - Bond Redemption Fund



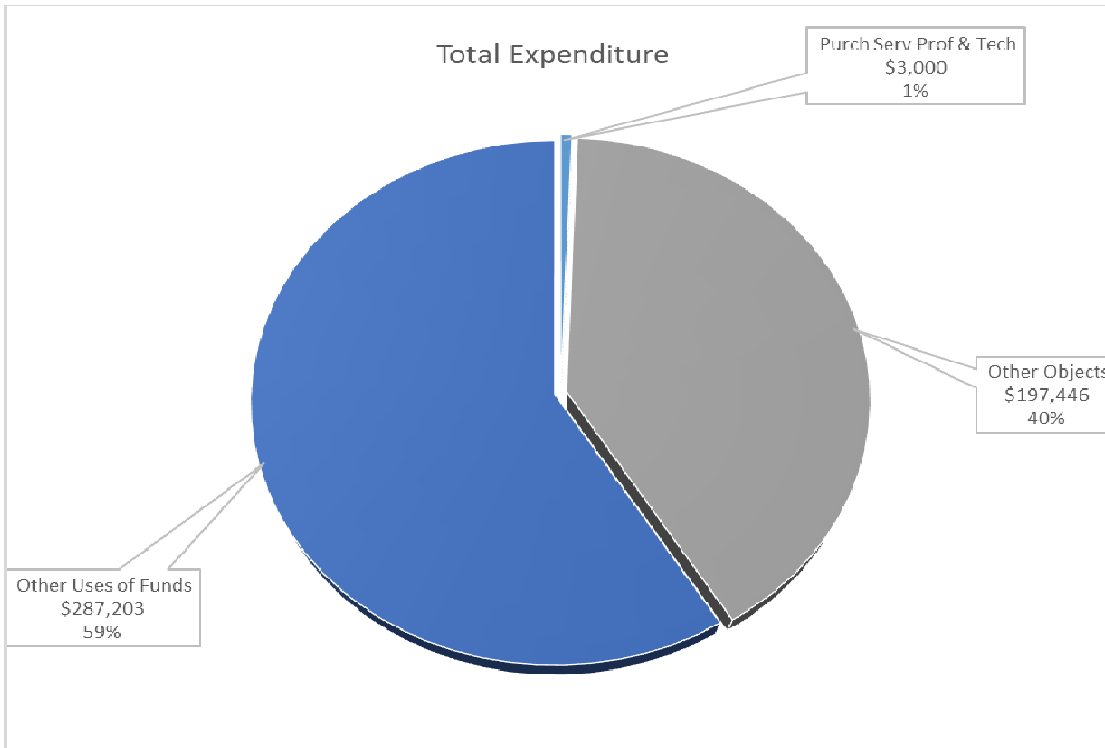
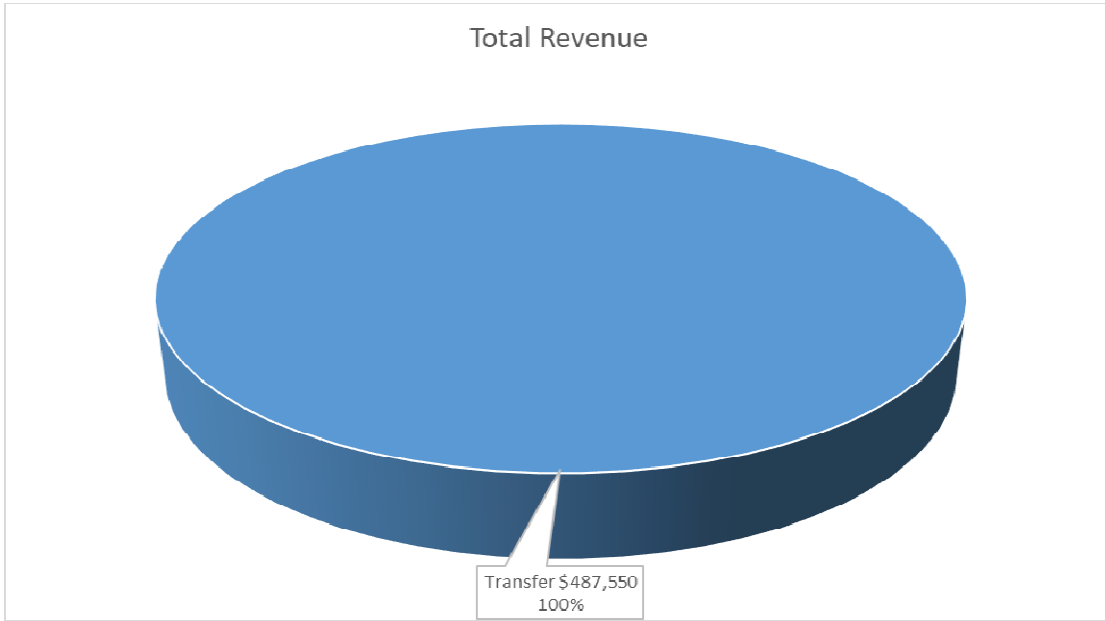
## NON-VOTER APPROVED DEBT FUND

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

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

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$112,445</b>	<b>\$99</b>	<b>(\$112,346)</b>	<b>-99.91%</b>
<b>Revenues</b>				
Transfer In From Other Funds	375,000	487,550	112,550	30.01%
<b>Total Revenues</b>	<b>\$375,000</b>	<b>\$487,550</b>	<b>\$112,550</b>	<b>30.01%</b>
<b>Total Available Resources</b>	<b>\$487,445</b>	<b>\$487,649</b>	<b>\$204</b>	<b>0.04%</b>
<b>Expenditures</b>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	2,600	3,000	400	15.38%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other	208,404	197,345	(11,059)	-5.31%
Debt Service	276,441	287,203	10,762	3.89%
<b>Total Expenditures</b>	<b>\$487,445</b>	<b>\$487,548</b>	<b>\$103</b>	<b>0.02%</b>
<b>Total Appropriations</b>	<b>\$487,445</b>	<b>\$487,548</b>	<b>\$103</b>	<b>0.02%</b>
<b>Unassigned Reserve</b>	<b>\$ -</b>	<b>\$101</b>	<b>\$101</b>	<b>100%</b>

## Fund 39 - Certificate of Participation Fund



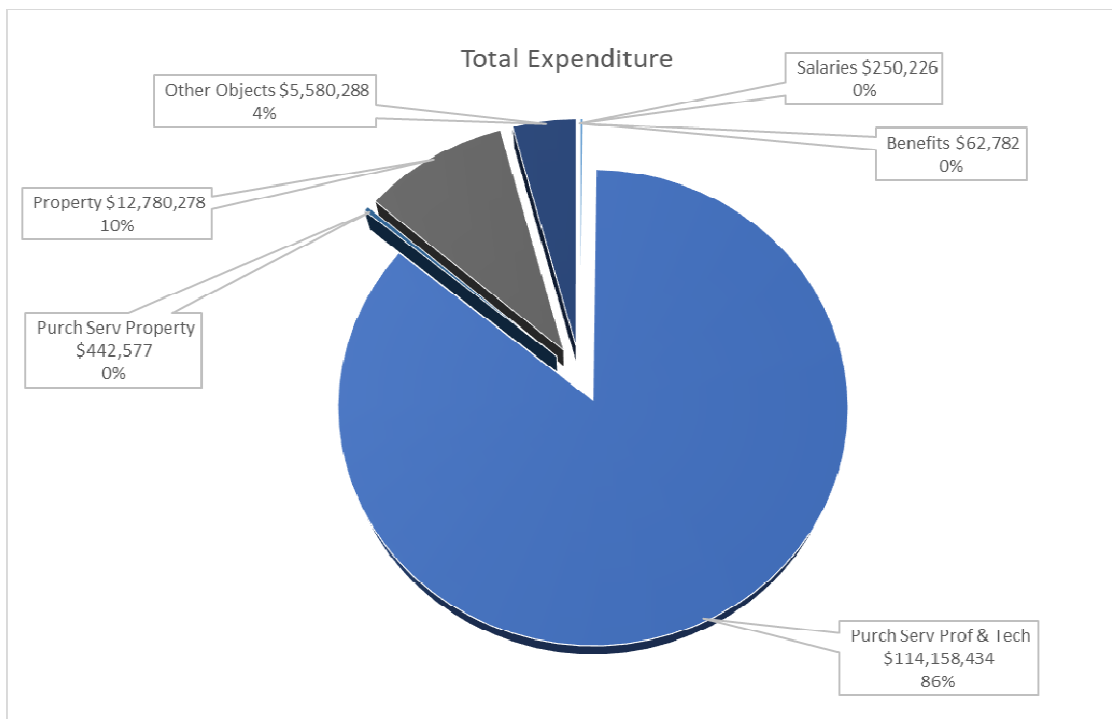
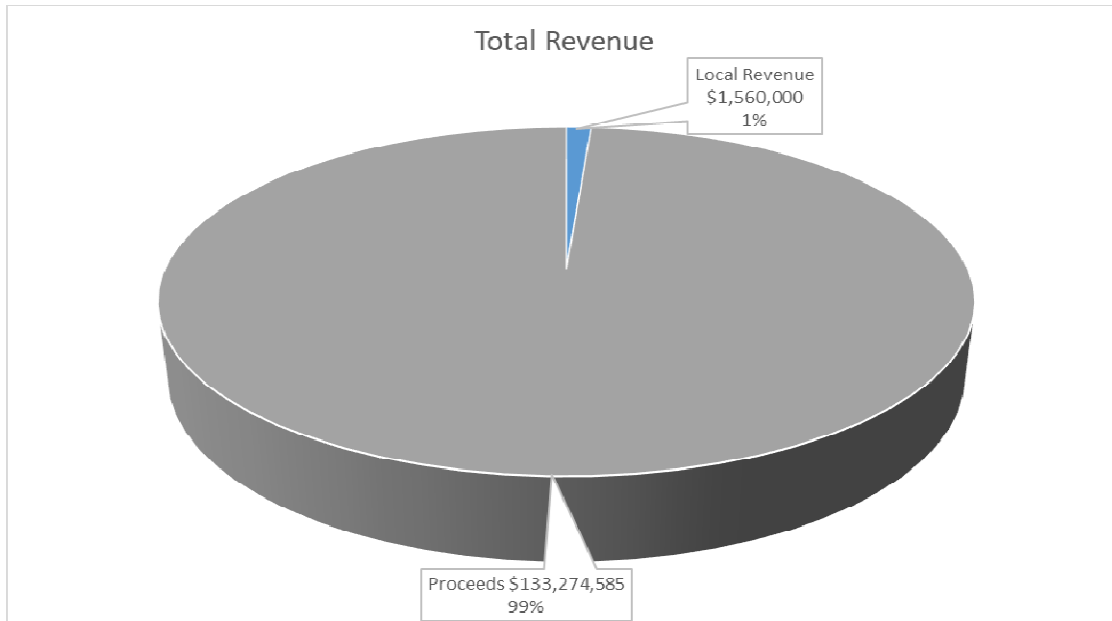
## BUILDING FUND

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

With voter approval, a new Junior High and deferred maintenanc to existing buildings was passed.

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
Local Revenue	-	1,560,000	1,560,000	100%
Principal Revenue	113,900,000	113,900,000	-	0%
Premium Discount	-	17,814,585	17,814,585	100%
<b>Total Revenues</b>	<b>\$113,900,000</b>	<b>\$133,274,585</b>	<b>\$19,374,585</b>	<b>17.01%</b>
<b>Total Available Resources</b>	<b>\$113,900,000</b>	<b>\$133,274,585</b>	<b>\$19,374,585</b>	<b>17.01%</b>
<b>Expenditures</b>				
Employee Salaries	-	250,226	250,226	100%
Employee Benefits	-	62,782	62,782	100%
Purchased Services	106,915,400	114,601,011	7,685,611	7.19%
Supplies & Materials	-	-	-	0%
Property	2,984,600	12,780,278	9,795,678	328.21%
Other	4,000,000	5,450,288	1,450,288	36.26%
Debt Service	-	-	-	0%
<b>Total Expenditures</b>	<b>\$113,900,000</b>	<b>\$133,144,585</b>	<b>\$19,244,585</b>	<b>16.90%</b>
<b>Total Appropriations</b>	<b>\$113,900,000</b>	<b>\$133,144,585</b>	<b>\$19,244,585</b>	<b>16.90%</b>
<b>Unassigned Reserve</b>	\$ -	\$130,000	\$130,000	100%

## Fund 41 - Building Fund



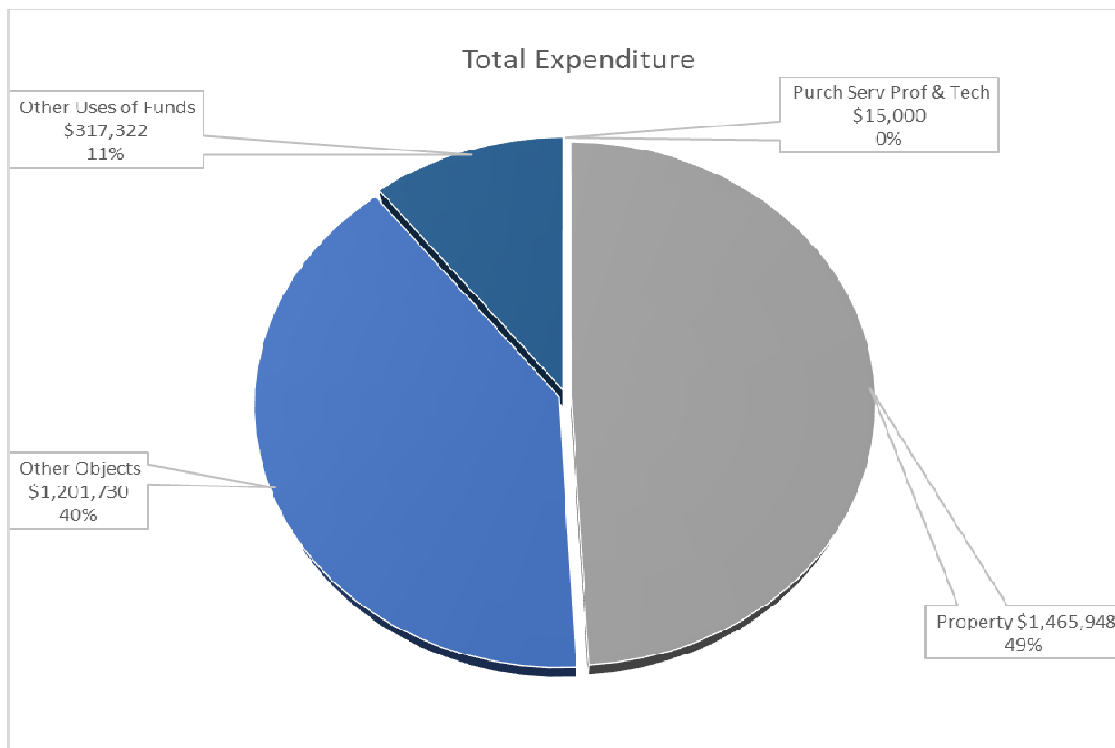
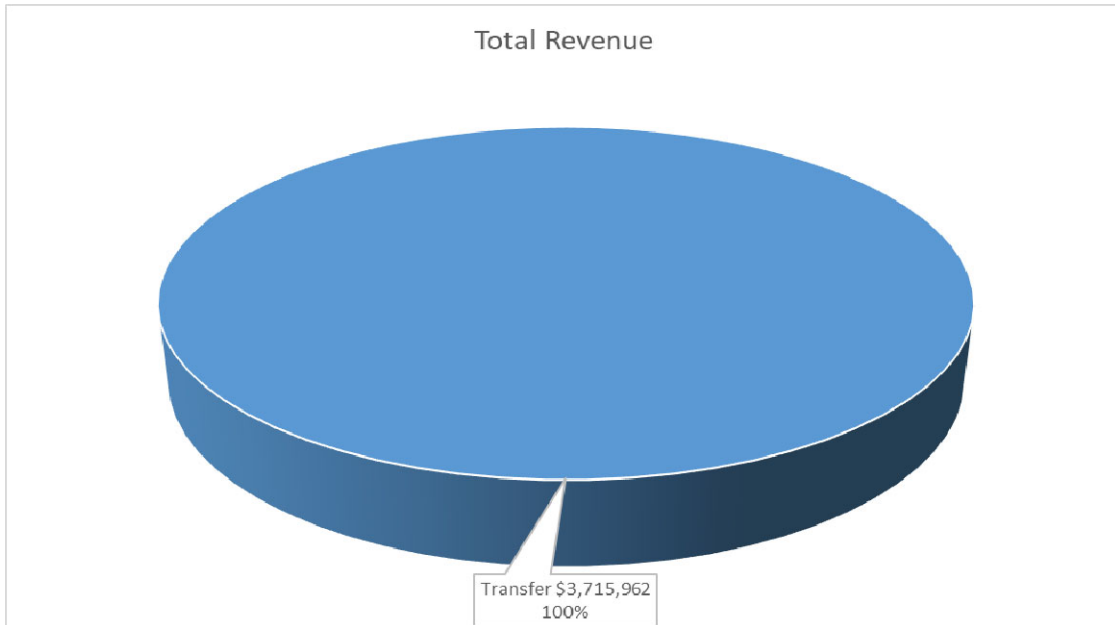
## CAPITAL RESERVE FUND

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

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

	AMENDED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>(\$715,961)</b>	<b>(\$715,962)</b>	<b>(\$1)</b>	<b>0.00%</b>
<b>Revenues</b>				
Transfer In From Other Funds	7,474,777	3,715,962	(3,758,815)	-50.29%
<b>Total Revenues</b>	<b>\$7,474,777</b>	<b>\$3,715,962</b>	<b>(\$3,758,815)</b>	<b>-50.29%</b>
<b>Total Available Resources</b>	<b>\$6,758,816</b>	<b>\$3,000,000</b>	<b>(\$3,758,816)</b>	<b>-55.61%</b>
<b>Expenditures</b>				
Purchased Services	497,577	15,000	(482,577)	-96.99%
Supplies & Materials	-	-	-	0.00%
Property	4,123,778	1,465,948	(2,657,830)	-64.45%
Lease - Principal	299,365	317,322	17,957	6.00%
Lease - Interest	85,635	79,678	(5,957)	-6.96%
Other Expenditures	1,752,461	1,122,052	(630,409)	-35.97%
<b>Total Expenditures</b>	<b>\$6,758,816</b>	<b>\$3,000,000</b>	<b>(\$3,758,816)</b>	<b>-55.61%</b>
<b>Total Appropriations</b>	<b>\$6,758,816</b>	<b>\$3,000,000</b>	<b>(\$3,758,816)</b>	<b>-55.61%</b>

## Fund 43 - Capital Reserve







# SCHOOL SECTION



**SCHOOL SUMMARY**

ADOPTED BUDGET FY 2025-2026

Forecast of School Expenditures by Object

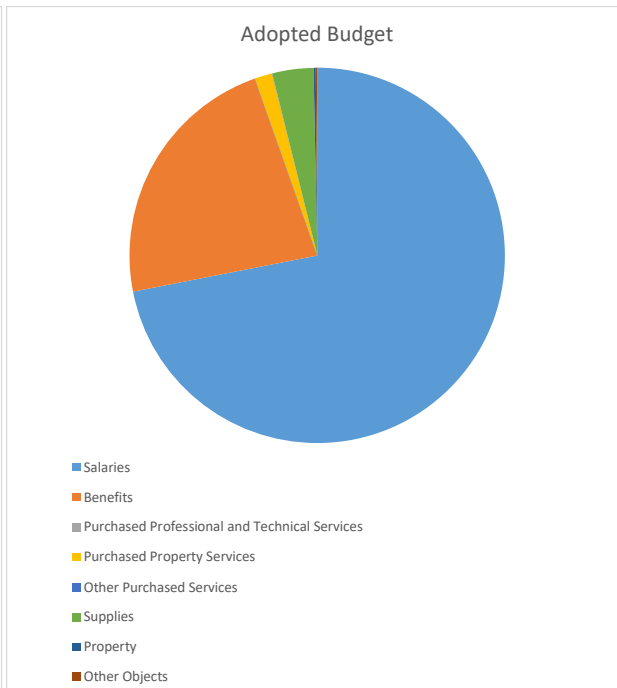
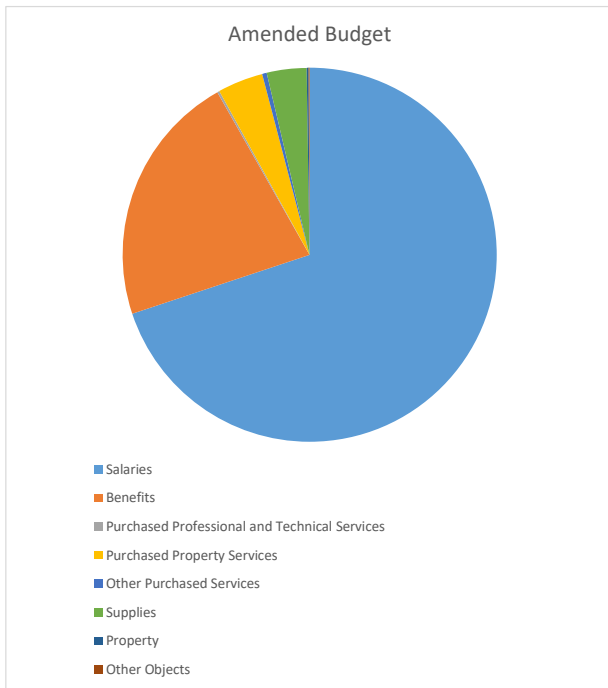


	STAFF	SALARIES	BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
Alsup Elementary	60.50	2,812,015	887,508	60,142	138,513	7,000	5,400	3,910,578
Central Elementary	50.23	2,249,127	627,214	42,389	133,465	-	6,000	3,058,195
Dupont Elementary	57.13	2,595,227	745,252	42,050	125,114	-	6,100	3,513,743
Kemp Elementary	51.00	3,003,214	859,766	40,056	141,979	4,000	11,000	4,060,015
Monaco Elementary	52.44	2,610,808	812,032	27,849	119,715	2,000	6,442	3,578,846
Rosehill Elementary	39.30	2,158,285	675,003	77,923	106,353	-	3,600	3,021,164
Sanville Preschool	6.13	319,505	101,166	1,924	13,983	-	1,400	437,978
Stars Early Learning Center	18.25	805,912	272,424	55,200	53,278	9,000	15,690	1,211,504
<b>Total Elementary</b>	<b>334.96</b>	<b>\$ 16,554,093</b>	<b>\$ 4,980,365</b>	<b>\$ 347,533</b>	<b>\$ 832,400</b>	<b>\$ 22,000</b>	<b>\$ 55,632</b>	<b>\$ 22,792,023</b>
Adams City Middle School	45.66	2,028,312	620,706	56,453	66,936	2,900	9,640	2,784,947
Kearney Middle School	53.54	2,058,079	766,137	48,253	121,275	1,890	2,214	2,997,848
New Jr. High School	55.75	3,019,792	921,083	10,850	33,300	-	8,500	3,993,525
<b>Total Middle</b>	<b>154.95</b>	<b>\$ 7,106,183</b>	<b>\$ 2,307,926</b>	<b>\$ 115,556</b>	<b>\$ 221,511</b>	<b>\$ 4,790</b>	<b>\$ 20,354</b>	<b>\$ 9,776,320</b>
Adams City High School	134.38	8,266,863	2,323,212	400,626	546,478	61,300	72,650	11,671,129
Lester Arnold High School	32.50	1,525,192	525,864	38,035	85,286	640	1,780	2,176,797
<b>Total High</b>	<b>166.88</b>	<b>\$ 9,792,055</b>	<b>\$ 2,849,076</b>	<b>\$ 438,661</b>	<b>\$ 631,764</b>	<b>\$ 61,940</b>	<b>\$ 74,430</b>	<b>\$ 13,847,926</b>
<b>TOTAL</b>	<b>656.79</b>	<b>\$ 33,452,331</b>	<b>\$ 10,137,367</b>	<b>\$ 901,750</b>	<b>\$ 1,685,675</b>	<b>\$ 88,730</b>	<b>\$ 150,416</b>	<b>\$ 46,416,269</b>

**Alsip Elementary**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	457	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,960,372	2,812,015	<b>60.50</b>	
Benefits		927,621	887,508	3%	ADMINISTRATION
Purchased Professional and Technical Services		7,460	500	61%	CERTIFIED - TEACHER
Purchased Property Services		167,036	58,642	36%	CLASSIFIED
Other Purchased Services		17,047	1,000		
Supplies		145,416	138,513		
Property		7,250	7,000		
Other Objects		3,900	5,400		
<b>Subtotal</b>		<b>\$ 4,236,102.00</b>	<b>\$ 3,910,578.00</b>		
<b>Total Change in Budget</b>			<b>\$ (325,524.00)</b>		



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

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

ALSUP

Café	Brkfst	Lunch	Bldg	Sq Feet
	242	281		76,279

2025-2026 STAFF PLANNING SHEET

66% Utilized

ENROLLMENT	2024 2025	Regular	Dual Language	PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
		38	0	63	71	56	77	73	61	61		462
		54	0	62	62	70	55	76	72	60		457
		PROJECTED. ENROLLMENT .										
		54	62	62	70	55	76	72	60			

CORE	Current 24-25	Regular	Dual Language	ratio	ratio	ratio	ratio	ratio	ratio	ratio	ratio	ratio	K-6 TOT
		2	0	19	21	23.7	18.7	25.7	24.3	20.3			20
		3	0	18	20.7	20.7	23.3	18.3	25.3	24	20		21
		1	0										
		3	0										
		CORE TEACHING UNITS .											
		3	3	3	3	3	3	3	3	3	3	3	

**ELECTIVE TEACHERS**

	CRNT	25-26
Physical Education	1	1
Music	1	1
Art	1	1
Campus choice (Technology)	1	1
Advanced Music M/W AM		

**SUPPORT**

	CRNT	25-26
English Language Dev (ELD)	2	2
Counselor	1	1
Grad / Student Success	0	0

**SPECIAL EDUCATION**

	CRNT	25-26
LL Teacher	1	2
SSN Teacher	0	0
Teacher	3	2
23.99 ECE		

**ADMINISTRATION**

	CRNT	25-26
Principal	1	1
Assistant Principal	1	1
Dean	0	0

**GRANT POSITIONS**

	GRANT	25-26
Community Schools Coord.	0	0
Restorative Justice	0	0.5
Acceleration/Intervention	3	2
N/A	0	0
Paraprofessional	0	0

**SPED SUPPORT**

	CRNT	25-26
Psych/Social Worker (290 Min p/d)	1	0.5
Speech Language Path (290 Min p/d)	1.5	2
SLP-A	0	1

**CLASSIFIED**

	CRNT	25-26
Instructional Para (.875 FTE)	6	5
Special Education Para (.875 FTE)	5	6
PreKinder Para (.875 FTE)	2	3
Other		

**NON-INSTRUCTIONAL**

	CRNT	25-26
School Secretary	1	1
Attendance Clerk	1	1
General Clerical	0	0
Clinic Aide	1	1
Academy Secretary	0	0
Safety Advocate	0	0
Restorative Justice Advocate	0	0

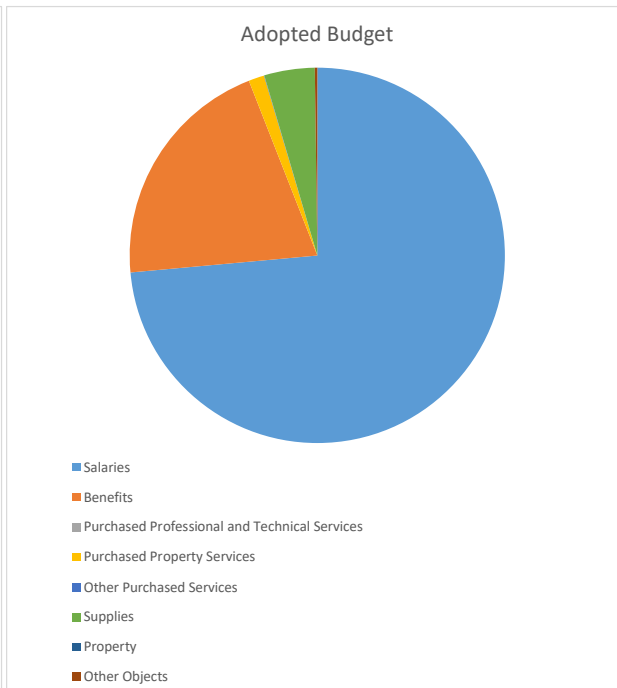
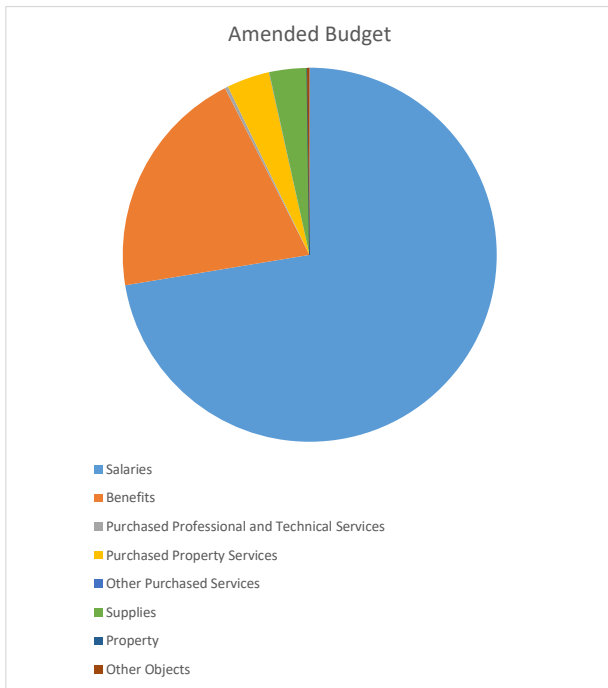
**SUPPORT**

	CRNT	25-26
Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	3	2.5
Building Engineer Head	1	1
Building Engineer	2.5	3

**Central Elementary**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	415	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,294,325	2,249,127	<b>50.23</b>	
Benefits		638,096	627,214	4%	ADMINISTRATION
Purchased Professional and Technical Services		8,530	-	61%	CERTIFIED - TEACHER
Purchased Property Services		117,388	41,889	33%	CLASSIFIED
Other Purchased Services		500	500	2%	SUPPORT AND TECHNICAL
Supplies		102,499	133,465		
Property		250	-		
Other Objects		7,400	6,000		
<b>Subtotal</b>		<b>\$ 3,168,988.00</b>	<b>\$ 3,058,195.00</b>		
<b>Total Change in Budget</b>			<b>\$ (110,793.00)</b>		



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

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

CENTRAL

Café	Brkfst	Lunch	Bldg	Sq Feet
	215	248		54,790

2025-2026 STAFF PLANNING SHEET

58% Utilized

ENROLLMENT		PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
2024-2025	Regular	0	27	26	31	44	27	33	33	419
	Dual Language	0	28	30	32	34	22	26	26	
2025-2026	Regular	0	27	27	26	31	44	27	33	415
	Dual Language	0	28	28	30	32	34	22	26	
PROJECTED ENROLLMENT		0	55	55	56	63	78	49	59	
		0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98

CORE TEACHING NEEDS		PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
Current 24-25	Regular	0	1	1	1	2	1	2	2	18
	ratio	--	27	26	31	22	27	16.5	16.5	
Projected 25-26	Dual Language	0	1	1	1	2	1	1	1	23
	ratio	--	28	30	32	17	22	26	26	
Change		0	2	1	1	0	2	-1	0	
CORE TEACHING UNITS		0	4	3	3	4	4	2	3	

Dual Lang PK is ECSE

ELECTIVE TEACHERS

EL: ALD:

	CRNT	25-26
Physical Education	1	1
Music	1	1
Art	1	1
Campus Choice (STEM)	1	1
Strings from ACMS T/Fri (AM)		

SUPPORT

	CRNT	25-26
English Language Dev (ELD)	2	2
Counselor	1	1
Grad / Student Success	0	0

SPECIAL EDUCATION

	CRNT	25-26
AN Teacher	0	0
SSN Teacher	2	2
Teacher	2	1.6
ECE	0	

ADMINISTRATION

	CRNT	25-26
Principal	1	1
Assistant Principal	1	1
Dean	0	0

GRANT POSITIONS

	GRANT	25-26
LCL TOSA - Community Schools	1	1
BJA Restorative Justice	0	0.5
t1 Acceleration/Intervention	2	2
x N/A	0	0
RA Paraprofessional	2	2

SPED SUPPORT

	CRNT	25-26
Psych/Social Worker (290 Min p/d)	0.5	0.25
Speech Language Path (290 Min p/d)	1	1
Other	0	0

CLASSIFIED

INSTRUCTIONAL

	CRNT	25-26
Instructional Para (.875 FTE)	5	4
Special Education Para (.875 FTE)	8	7
PreKinder Para (.875 FTE)	0	0
Other		

\* One on One (VI)

NON-INSTRUCTIONAL

	CRNT	25-26
School Secretary	1	1
Attendance Clerk	1	1
General Clerical	0	0
Clinic Aide	1	1
Academy Secretary	0	0
Safety Advocate	0	0
Restorative Justice Advocate	0	0

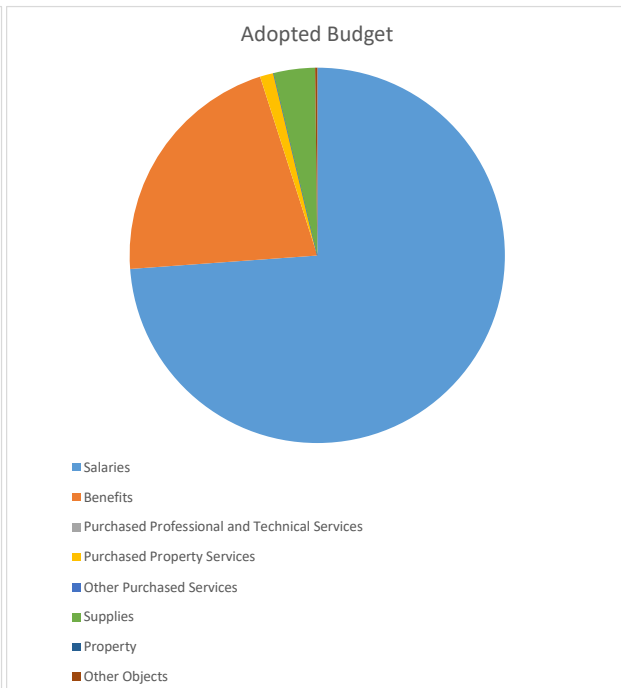
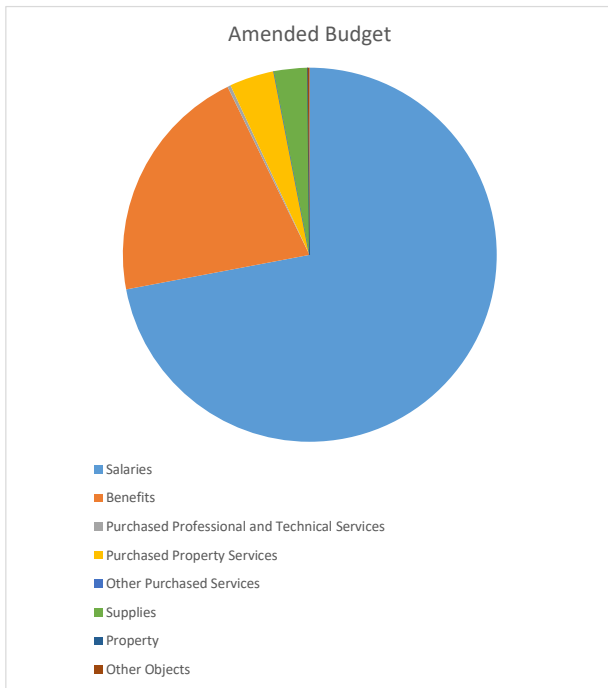
SUPPORT

	CRNT	25-26
Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	2.5	3
Building Engineer Head	1	1
Building Engineer	2	2

**Dupont Elementary**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	456	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,806,084	2,595,227	<b>57.13</b>	
Benefits		808,394	745,252	4%	ADMINISTRATION
Purchased Professional and Technical Services		10,340	-	64%	CERTIFIED - TEACHER
Purchased Property Services		150,836	41,550	33%	CLASSIFIED
Other Purchased Services		500	500		
Supplies		113,378	125,114		
Property		250	-		
Other Objects		6,340	6,100		
<b>Subtotal</b>		<b>\$ 3,896,122.00</b>	<b>\$ 3,513,743.00</b>		
<b>Total Change in Budget</b>			<b>\$ (382,379.00)</b>		



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

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

DUPONT

Café	Brkfst	Lunch	Bldg	Sq Feet
	249	257		51,599

2025-2026 STAFF PLANNING SHEET

ENROLLMENT	2024 2025	Regular	Dual Language	PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
		18	16	18	44	27	22	17	24	32	38	456
		20	20	18	44	18	27	22	17	24	32	456
		PROJECTED ENROLLMENT		40	62	62	71	69	53	63	76	
				0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	

CORE TEACHING NEEDS	Current 24-25	Regular	Dual Language	ratio	PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
		1	1	--	1	1	1	1	1	1	2	1	23
		1	1	16	2	2	2	2	2	2	2	3	
		PROJECTED		20	22	22	22	23.5	18	19.5	22		22
		1	1	20	2	2	2	2	2	2	2	2	
		20	22	22	22	22	23.5	18	19.5	22			
		Change	0	0	0	0	0	0	0	-1	0		
		CORE TEACHING UNITS		2	3	3	3	3	3	3	3	4	

ELECTIVE TEACHERS	CRNT	25-26
Physical Education	1	1
Music	1	1
Art	1	1
Campus choice Intervention Advanced Music T/Fr AM (ACMS)	1	1

SUPPORT	CRNT	25-26
English Language Dev (ELD)	2	2
Counselor	1	1
Grad / Student Success	0	0

SPECIAL EDUCATION	CRNT	25-26
LL Teacher	1	1
SSN Teacher	0	0
Teacher	3	3
ECE		

ADMINISTRATION	CRNT	25-26
Principal	1	1
Assistant Principal	1	1
Dean	0	0

GRANT POSITIONS	GRANT*	25-26
X N/A	0	0
BJA Restorative Justice	0	0.5
t1 Acceleration/Intervention	1	2
X N/A	0	0
RA Paraprofessional	0	0

SPED SUPPORT	CRNT	25-26
Psych/Social Worker (290 Min p/d)	0.5	0.5
Speech Language Path (290 Min p/d)	1	1
Other	0	0

CLASSIFIED	CRNT	25-26
INSTRUCTIONAL		
Instructional Para (.875 FTE)	3	5
Special Education Para (.875 FTE)	6	5
PreKinder Para (.875 FTE)	2	2
Other		

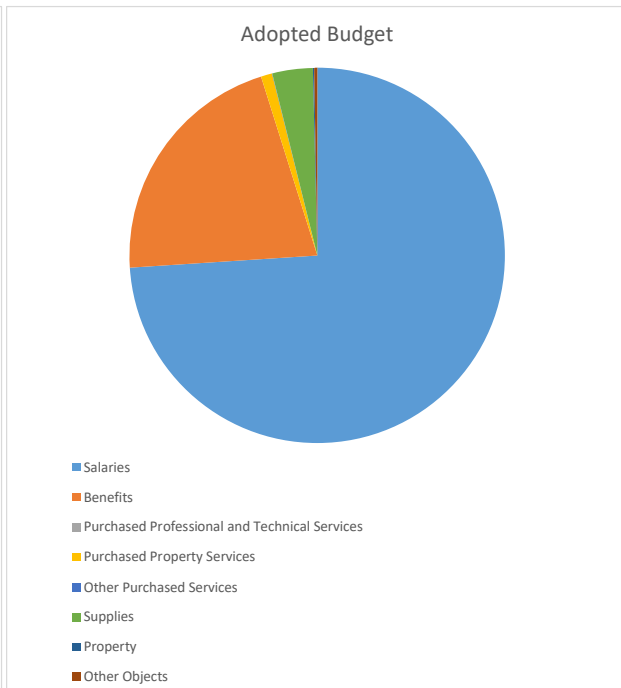
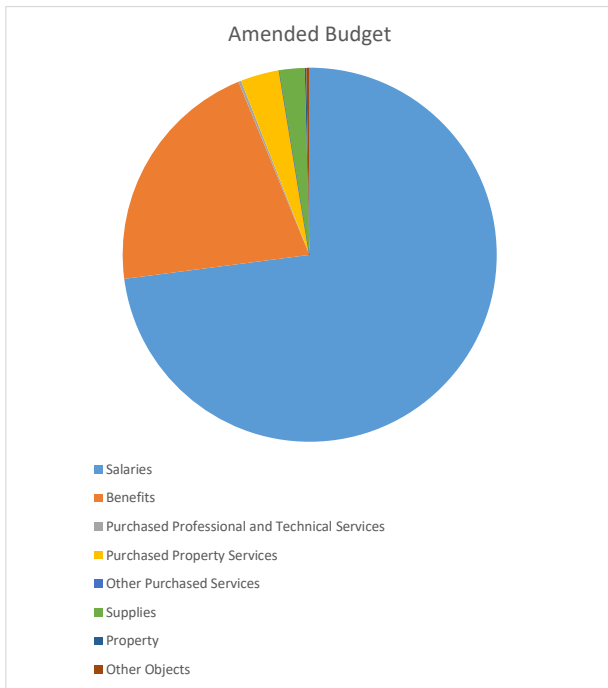
NON-INSTRUCTIONAL	CRNT	25-26
School Secretary	1	1
Attendance Clerk	1	1
General Clerical	0	0
Clinic Aide	1	1
Academy Secretary	0	0
Safety Advocate	0	0
Restorative Justice Advocate	0	0

SUPPORT	CRNT	25-26
Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	2	2.5
Building Engineer Head	1	1
Building Engineer	2	2

**Kemp Elementary**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	549	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,801,034	3,003,214	51.00	
Benefits		801,364	859,766	4%	ADMINISTRATION
Purchased Professional and Technical Services		8,690	-	71%	CERTIFIED - TEACHER
Purchased Property Services		129,095	39,936	25%	CLASSIFIED
Other Purchased Services		120	120		
Supplies		84,981	141,979		
Property		4,250	4,000		
Other Objects		11,400	11,000		
<b>Subtotal</b>		<b>\$ 3,840,934.00</b>	<b>\$ 4,060,015.00</b>		
<b>Total Change in Budget</b>			<b>\$ 219,081.00</b>		



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

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

**KEMP**

Café	Brkfst	Lunch	Bldg	Sq Feet
	216	262		44,963

**2025-2026 STAFF PLANNING SHEET**

79% Utilized

ENROLLMENT		PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
2024 2025	Regular	0	43	32	43	52	36	49	33	528
	Dual Language	0	34	37	39	28	41	29	32	
2025 2026	Regular	5	43	43	32	43	58	36	49	549
	Dual Language	6	34	34	37	39	31	41	29	
<b>PROJECTED ENROLLMENT</b>		<b>0</b>	<b>77</b>	<b>77</b>	<b>69</b>	<b>82</b>	<b>89</b>	<b>77</b>	<b>78</b>	
		0.98	0.98	0.98	0.98	1.1	0.98	0.98		

CORE TEACHING NEEDS		PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
Current 24-25	Regular	0	2	2	2	2	2	2	2	25
	ratio	--	21.5	16	21.5	2	18	24.5	16.5	
Projected 25-26	Dual Language	0	2	2	2	1	2	1	1	28
	ratio	--	17	18.5	19.5	28	20.5	29	32	
		0	2	2	2	2	3	2	2	
		--	21.5	21.5	16	21.5	19.3	18	24.5	
		0	2	2	2	2	2	2	1	
		--	17	17	18.5	19.5	15.5	20.5	29	
Change		0	0	0	0	1	1	1	0	
<b>CORE TEACHING UNITS</b>		<b>0</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>3</b>	

**ELECTIVE TEACHERS**

CRNT 25-26

Physical Education	1	1
Music	1	1
Art	1	1
Campus (Choice Technology) Advanced Music M/W PM (ACMS)	1	1

**SUPPORT**

English Language Dev (ELD)	2	2
Counselor	1	1
Grad / Student Success	0	0

**SPECIAL EDUCATION**

AN Teacher	0	0
SSN Teacher	0	0
Teacher	2	2
ECE	0	0

**ADMINISTRATION**

Principal	1	1
Assistant Principal	1	1
Dean	0	0

**GRANT POSITIONS**

GRANT

x N/A	0	0
BJA Restorative Justice	0	0.5
t1 Acceleration/Intervention	2	2
ESSR Teacher STOMP	0	0
RA Paraprofessional	2	2

**SPED SUPPORT**

CRNT 25-26

Psych/Social Worker (290 Min p/d)	1	0.25
Speech Language Path (290 Min p/d)	1	1
Other	0	0

**CLASSIFIED**

**INSTRUCTIONAL**

Instructional Para (.875 FTE)	5	5
Special Education Para (.875 FTE)	2	1
PreKinder Para (.875 FTE)	0	0
Other (Sped VI Para) One Student One-on-One (2)	2	2

**NON-INSTRUCTIONAL**

School Secretary	1	1
Attendance Clerk	1	1
General Clerical	0	0
Clinic Aide	1	1
Academy Secretary	0	0
Safety Advocate	0	0
Restorative Justice Advocate	0	0

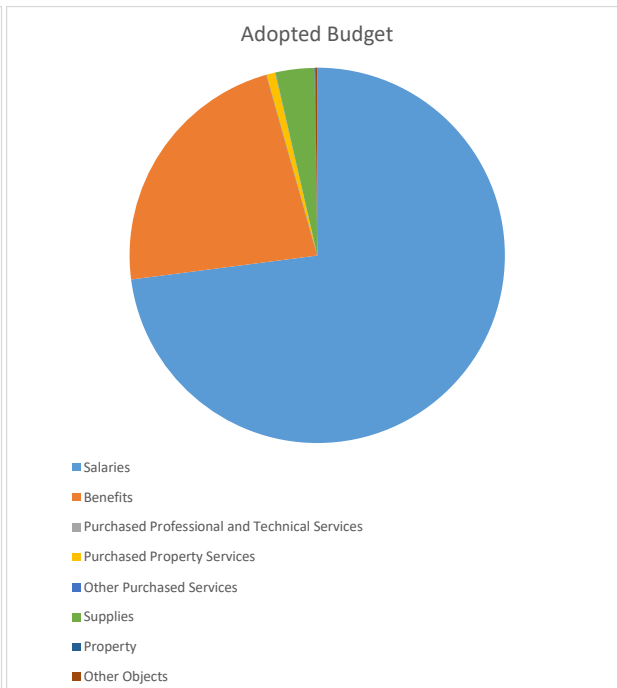
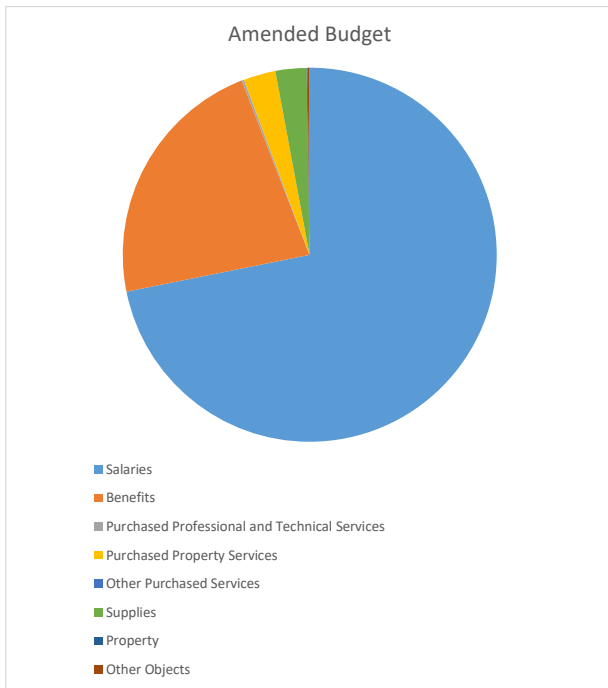
**SUPPORT**

Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	2.5	2.5
Building Engineer Head	1	1
Building Engineer	2	2

**Monaco Elementary**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	389	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,553,344	2,610,808	<b>52.44</b>	
Benefits		790,424	812,032	2%	ADMINISTRATION
Purchased Professional and Technical Services		7,410	400	71%	CERTIFIED - TEACHER
Purchased Property Services		98,233	27,049	28%	CLASSIFIED
Other Purchased Services		-	400		
Supplies		95,762	119,715		
Property		2,750	2,000		
Other Objects		6,470	6,442		
<b>Subtotal</b>		<b>\$ 3,554,393.00</b>	<b>\$ 3,578,846.00</b>		
<b>Total Change in Budget</b>			<b>\$ 24,453.00</b>		



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

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

# MONACO ELEMENTARY

Café	Brkfst	Lunch	Bldg	Sq Feet
	279	286		37,494

## 2025-2026 STAFF PLANNING SHEET

ENROLLMENT		PK	K	1	2	3	4	5	6	K-6 TOT
2024 2025	Regular	17	20	24	36	50	44	43	43	398
	Dual Language	19	24	25	18	15	13	24	19	
2025 2026	Regular	20	20	20	29	36	49	44	43	389
	Dual Language	20	24	24	30	18	15	13	24	
PROJECTED ENROLLMENT		40	44	44	59	54	64	57	67	

CORE TEACHING NEEDS		PK	K	1	2	3	4	5	6	K-6 TOT
Current 24-25	Regular	1	1	1	2	2	2	2	2	19
	ratio	--	20	24	18	25	22	21.5		
Projected 25-26	Dual Language	1	1	1	1	1	1	1	1	19
	ratio	19	24	25	18	15	13	24		
Change		0	0	0	0	0	0	0	0	
CORE TEACHING UNITS		2	2	2	3	3	3	3	3	

ELECTIVE TEACHERS		CRNT	25-26
Physical Education		1	1
Music		1	1
Art		1	1
Campus (Choice - Technology)		1	0.5
<i>Advanced Music T/Fr PM (ACMS)</i>			

SUPPORT		CRNT	25-26
English Language Dev (ELD)		2	2
Counselor		0.5	1
Grad / Student Success		0	0

SPECIAL EDUCATION		CRNT	25-26
AN Teacher		1	1
SSN Teacher		0	0
Teacher		2	2
ECE			

ADMINISTRATION		CRNT	25-26
Principal		1	1
Assistant Principal		0	1
Dean		1	0

GRANT POSITIONS		GRANT	25-26
x N/A		0	0
BJA Restorative Justice		0	0.5
t1 Acceleration/Intervention		2	2
x Teacher Counselor		0.5	0
RA Paraprofessional (3 Mon, 1 Han)		0	0

SPED SUPPORT		CRNT	25-26
Psych/Social Worker (290 Min p/d)		0.5	0.75
Speech Language Path (290 Min p/d)		1	1
Other		0	1

CLASSIFIED		CRNT	25-26
<b>INSTRUCTIONAL</b>			
Instructional Para (.875 FTE)		4	4
Special Education Para (.875 FTE)		4	4
PreKinder Para (.875 FTE)		2	2
Other: Before After School		1	1

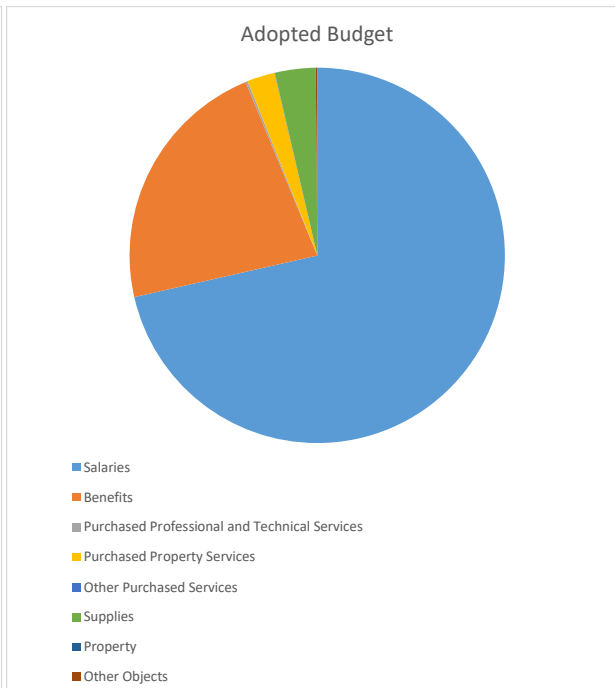
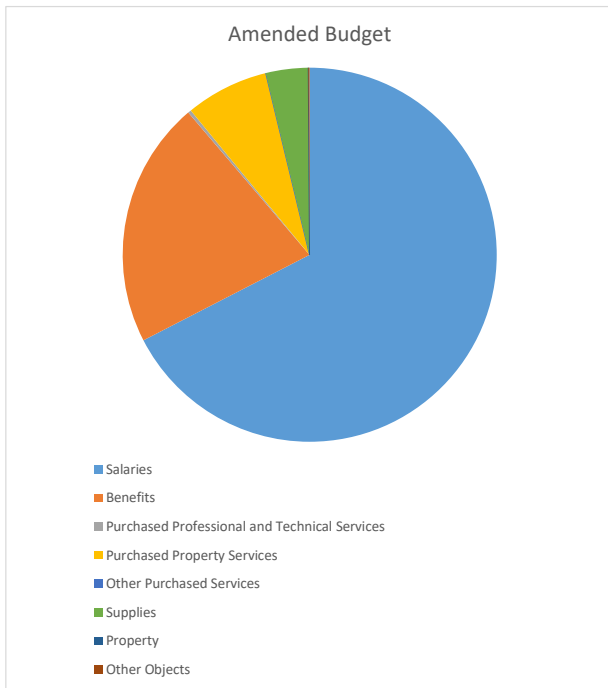
NON-INSTRUCTIONAL		CRNT	25-26
School Secretary		1	1
Attendance Clerk		1	1
General Clerical		0	0
Clinic Aide		1	1
Academy Secretary		0	0
Safety Advocate		0	0
Restorative Justice Advocate		0	0

SUPPORT		CRNT	25-26
Cafeteria Supervisor (1 FTE)		1	1
Cafeteria Worker (.875 FTE)		3	2.5
Building Engineer Head		1	1
Building Engineer		1	2

**Rosehill Elementary**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION		BY CLASSIFICATION
	Amended	Adopted	BY FTE (Fulltime Teacher Equiv)		
324					
Salaries	2,044,378	2,158,285	39.30		
Benefits	646,767	675,003	8%		ADMINISTRATION
Purchased Professional and Technical Services	7,980	4,820	62%		CERTIFIED - TEACHER
Purchased Property Services	218,161	72,703	31%		CLASSIFIED
Other Purchased Services	200	400			
Supplies	110,349	106,353			
Property	250	-			
Other Objects	3,770	3,600			
<b>Subtotal</b>	<b>\$ 3,031,855.00</b>	<b>\$ 3,021,164.00</b>			
<b>Total Change in Budget</b>		<b>\$ (10,691.00)</b>			



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

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

ROSE HILL

Café	Brkfst	Lunch	Bldg	Sq Feet
	157	176		56,542

2025-2026 STAFF PLANNING SHEET

58% Utilized

ENROLLMENT			PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
			2024 2025	Regular	0	45	35	47	56	50	48
	Dual Language	0	0	0	0	0	0	0	0	0	
2025 2026	Regular	6	0	45	45	35	47	55	49	48	324
	Dual Language	5	0	0	0	0	0	0	0	0	
	<b>PROJECTED ENROLLMENT</b>		<b>0</b>	<b>45</b>	<b>45</b>	<b>35</b>	<b>47</b>	<b>55</b>	<b>49</b>	<b>48</b>	
			0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	

CORE TEACHING NEEDS			PK	K	1	2	3	4	5	WHAT IF 6	K-6 TOT
			Current 24-25	Regular	0	2	2	2	2	2	2
	ratio	--	22.5	17.5	23.5	28	25	24			
	Dual Language	0	0	0	0	0	0	0	0	0	
	ratio	--	--	--	--	--	--	--	--	--	
Projected 25-26	Regular	0	2	2	2	2	3	2	2	2	15
	ratio	--	22.5	22.5	17.5	23.5	18.3	24.5	24		
	Dual Language	0	0	0	0	0	0	0	0	0	
	ratio	--	--	--	--	--	--	--	--	--	
	Change	0	0	0	0	0	1	0	0	0	
	<b>CORE TEACHING UNITS</b>		<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	

**ELECTIVE TEACHERS**

	CRNT	25-26
Physical Education	1	1
Music	1	1
Art	1	1
Campus Choice	0.5	0.5

Band from KMS M/W (AM)

**SUPPORT**

	CRNT	25-26
English Language Dev (ELD)	1	1
Counselor	0.5	1
Grad / Student Success	0	0

**SPECIAL EDUCATION**

	CRNT	25-26
AN Teacher	0	0
LL Teacher	1	1
Teacher (.5 Homebound)	2	2
ECE		

**ADMINISTRATION**

	CRNT	25-26
Principal	1	1
Assistant Principal	0	1
Dean	1	0

**GRANT POSITIONS**

	GRANT	25-26
ESR STEM	0.5	0.5
BJA Restorative Justice	0	0.5
t1 Acceleration/Intervention	1	1
xx	0	0
RA Paraprofessional	2	2

**SPED SUPPORT**

	CRNT	25-26
Psych/Social Worker (290 Min p/d)	0.5	0.25
Speech Language Path (290 Min p/d)	1	1
SLP-A	0	0

**CLASSIFIED**

	CRNT	25-26
<b>INSTRUCTIONAL</b>		
Instructional Para (.875 FTE)	3	3
Special Education Para (.875 FTE)	4	4
PreKinder Para (.875 FTE)	0	0
Other		

**NON-INSTRUCTIONAL**

	CRNT	25-26
School Secretary	1	1
Attendance Clerk	1	1
General Clerical	0	0
Clinic Aide	1	1
Academy Secretary	0	0
Safety Advocate	0	0
Restorative Justice Advocate	0	0

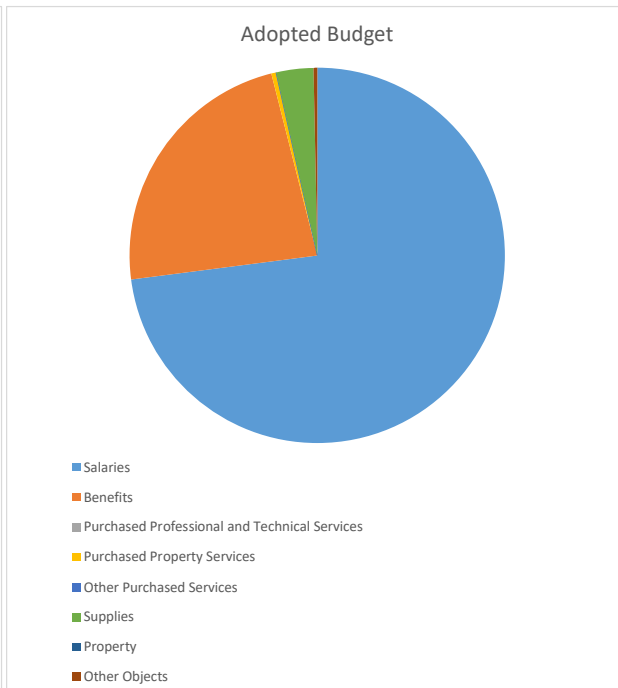
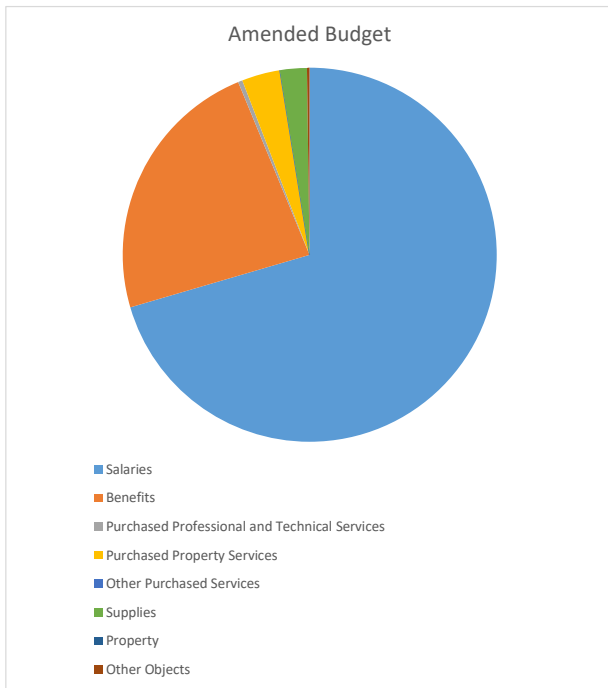
**SUPPORT**

	CRNT	25-26
Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	2	2
Building Engineer Head	1	1
Building Engineer	1	2

**Sanville Preschool**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
	Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
0				
Salaries	245,993	319,505	6.13	
Benefits	81,413	101,166	0%	ADMINISTRATION
Purchased Professional and Technical Services	1,310	-	33%	CERTIFIED - TEACHER
Purchased Property Services	11,535	1,835	67%	CLASSIFIED
Other Purchased Services	7	89		
Supplies	8,168	13,983		
Property	-	-		
Other Objects	765	1,400		
<b>Subtotal</b>	<b>\$ 349,191.00</b>	<b>\$ 437,978.00</b>		
<b>Total Change in Budget</b>		<b>\$ 88,787.00</b>		



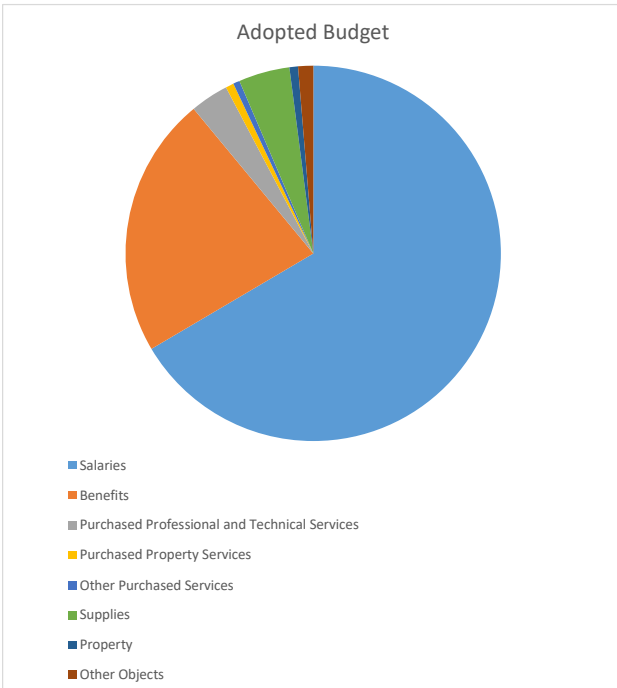
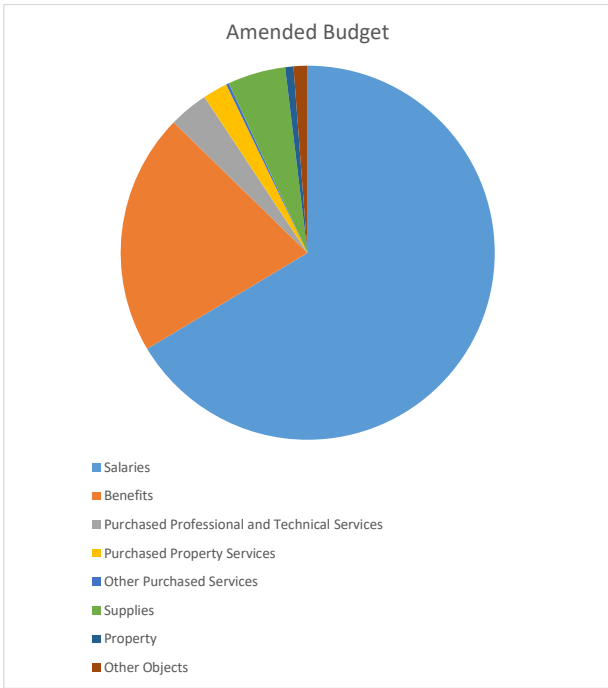
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The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime and supplemental extra pay, as well as classroom programs, curricula, supplies, and equipment.

**Stars Early Learning Center**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



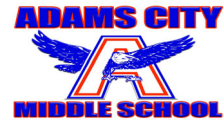
Enrollment:	90	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		813,349	805,912	<b>18.25</b>	
Benefits		255,656	272,424	0%	ADMINISTRATION
Purchased Professional and Technical Services		41,700	40,000	38%	CERTIFIED - TEACHER
Purchased Property Services		26,320	8,500	62%	CLASSIFIED
Other Purchased Services		2,840	6,700		
Supplies		61,185	53,278		
Property		9,000	9,000		
Other Objects		14,700	15,690		
<b>Subtotal</b>		<b>\$ 1,224,750.00</b>	<b>\$ 1,211,504.00</b>		
<b>Total Change in Budget</b>			<b>\$ (13,246.00)</b>		



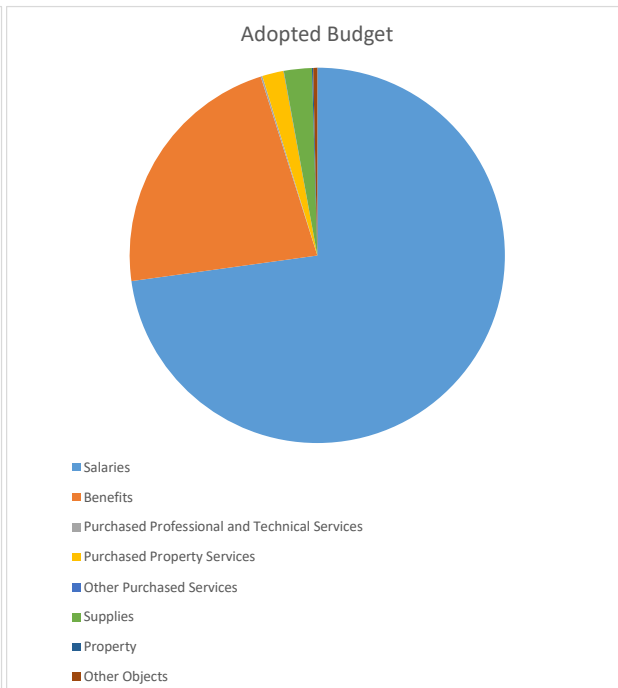
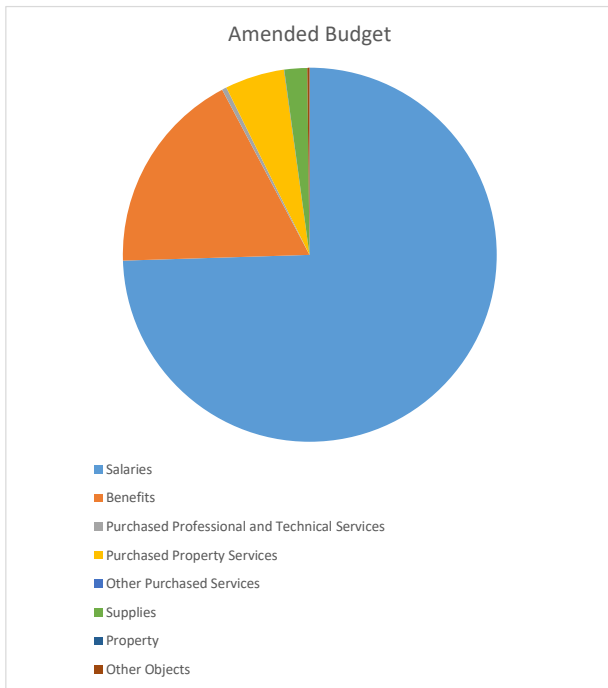
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The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime and supplemental extra pay, as well as classroom programs, curricula, supplies, and equipment.

**Adams City Middle School**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	139	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,624,025	2,028,312	45.66	
Benefits		624,716	620,706	4%	ADMINISTRATION
Purchased Professional and Technical Services		14,898	4,100	62%	CERTIFIED - TEACHER
Purchased Property Services		180,809	51,353	34%	CLASSIFIED
Other Purchased Services		1,100	1,000		
Supplies		69,287	66,936		
Property		-	2,900		
Other Objects		7,510	9,640		
<b>Subtotal</b>		<b>\$ 3,522,345.00</b>	<b>\$ 2,784,947.00</b>		
<b>Total Change in Budget</b>			<b>\$ (737,398.00)</b>		



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

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

**ADAMS CITY MIDDLE**  
**2025-2026 STAFFING PLAN**

Café	Brkfst	Lunch	Bldg	Sq Feet
	169	333		98,900

Periods P/Day	7
Teaching Prd	5
Target Student to Teacher Ratio	26

ENROLLMENT	2024-2025	ADJUST	GRADE 7	GRADE 8	DL (7) bs	TOTAL
		0	139	157	0	296
	2025-2026	0	0	139	0	139

TEACHING STAFF	CURRE NT 2024	Core FTE Elective FTE	MATH	SCIENCE	ELAR	SOCIAL SCI	TOTAL
			4	3	3	3	13
	6						6
	PROJEC TED 2025	Core FTE Elective FTE	1	1	1	1	4
3.5						3.5	

**ELECTIVE TEACHERS**

PE	2	1
Fine Arts (See Below)	2	1
CTE (Adjust)	1	1
Spanish w/KMS	1	0.5

**SUPPORT**

rec 1 English Language Dev (ELD)	2	1
Counselor	1	1
Grad / Student Success	1	0

**SPECIAL EDUCATION**

AN/LL Teacher	1	1
SSN Teacher	0	0
Teacher	2	1

**ADMINISTRATION**

Principal	1	1
Assistant Principal	1	0
Dean	0	1

**GRANT POSITIONS**

Community Schools Coord.	0	0
NA	0	0
Acceleration/Intervention	1	1
Teacher Counselor	0	0
Paraprofessional	0	0

**SPED SUPPORT**

Psych/Social Worker	0.5	0.5
Speech Language Path	0.5	0.1
SLP-A	0	0

**CLASSIFIED**

<b>INSTRUCTIONAL</b>		
Instructional Para	2	1
Special Education Para (.875 FTE)	6	3
PreKinder Para (.875 FTE)	0	0
Other		

**NON-INSTRUCTIONAL**

School Secretary	1	1
Attendance Clerk   Clinic	1	1
General Clerical	0	0
Clinic Aide	1	0
Academy Secretary	0	0
Safety Advocate	2	1
Restorative Justice Advocate	2	1

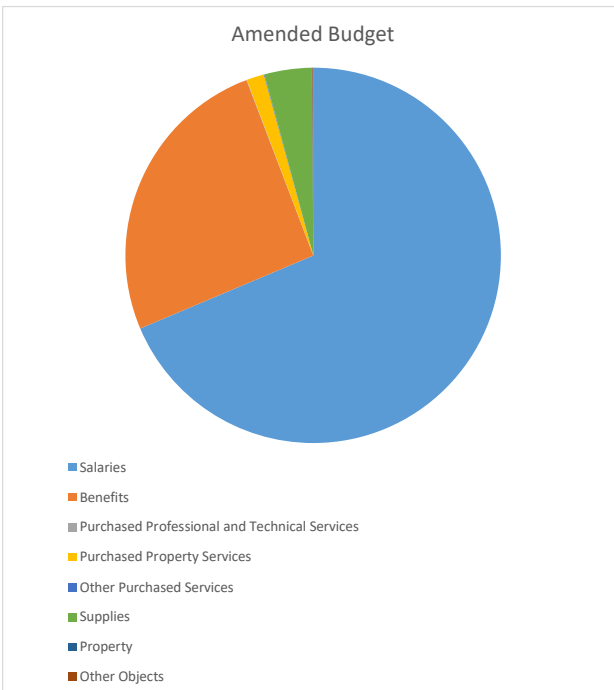
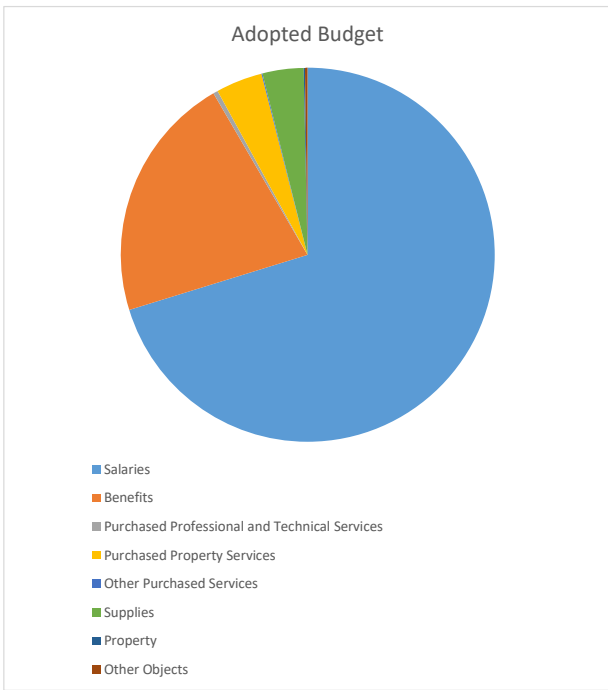
**SUPPORT**

Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	3	3.5
Building Engineer Head	1	1
Building Engineer	2	3

**Kearney Middle School**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	188	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		2,874,740	2,058,079	53.54	
Benefits		874,438	766,137	4%	ADMINISTRATION
Purchased Professional and Technical Services		17,293	1,350	64%	CERTIFIED - TEACHER
Purchased Property Services		164,678	45,283	33%	CLASSIFIED
Other Purchased Services		3,000	1,620		
Supplies		146,417	121,275		
Property		3,500	1,890		
Other Objects		9,895	2,214		
<b>Subtotal</b>		<b>\$ 4,093,961.00</b>	<b>\$ 2,997,848.00</b>		
<b>Total Change in Budget</b>			<b>\$ (1,096,113.00)</b>		



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

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

**KEARNEY MIDDLE**  
**2025-2026 STAFFING PLAN**

Cafeteria	Brkfst	Lunch	Bldg	Sq Feet
	149	435		120,601

Periods P/Day	7
Teaching Prd	5
Target Student to Teacher Ratio	25

ENROLLMENT		ADJUST	REG 7 (BS)	GRADE 8	DL (7) (BS)	TOTAL
2024-2025	188   348	0	188	210	0	398
2025-2026	114	0	0	188	0	188

TEACHING STAFF		MATH	SCIENCE	ELAR	SOCIAL SCI	TOTAL
COURSE	Core FTE	4	4	4	4	16
2024	Elective FTE	7				7
PROJEC	Core FTE	2	2	2	2	8
TED	Elective FTE	4				4

**ELECTIVE | CTE DETAIL**

- PE
- Fine Arts (See Below)
- CTE (Adjust)
- Spanish w/ACMS

CRNT	25-26
2	1
3	1.5
1	1
1	0.5

**SUPPORT**

- English Language Dev (ELD)
- Counselor
- Grad / Student Success

CRNT	25-26
3	1
2	1
2	0

**SPECIAL EDUCATION**

- AN Teacher
- SSN Teacher
- Teacher

CRNT	25-26
0	0
1	1
2	1

**ADMINISTRATION**

- Principal
- Assistant Principal
- Dean

CRNT	25-26
1	1
1	0
1	1

**GRANT POSITIONS**

- Community Schools Coord.
- NA
- Acceleration/Intervention
- TOSA - Jason (Split to Elem)
- Paraprofessional

GRANT	25-26
0	0
0	0
1	1
1	1
0	0

**SPED SUPPORT**

- Psych/Social Worker
- Speech Language Path
- SLP-A

CRNT	25-26
0.5	0
0.5	0.1
0	0

**CLASSIFIED**

**INSTRUCTIONAL**

- Instructional Para
- Special Education Para (.875 FTE)
- PreKinder Para (.875 FTE)
- Other

CRNT	25-26
2	1
6	2
0	0

**NON-INSTRUCTIONAL**

- School Secretary
- Attendance Clerk | Clinic
- General Clerical
- Clinic Aide
- Academy Secretary
- Safety Advocate
- Restorative Justice Advocate

CRNT	25-26
1	1
1	1
0	0
1	0
0	0
2	1
2	1

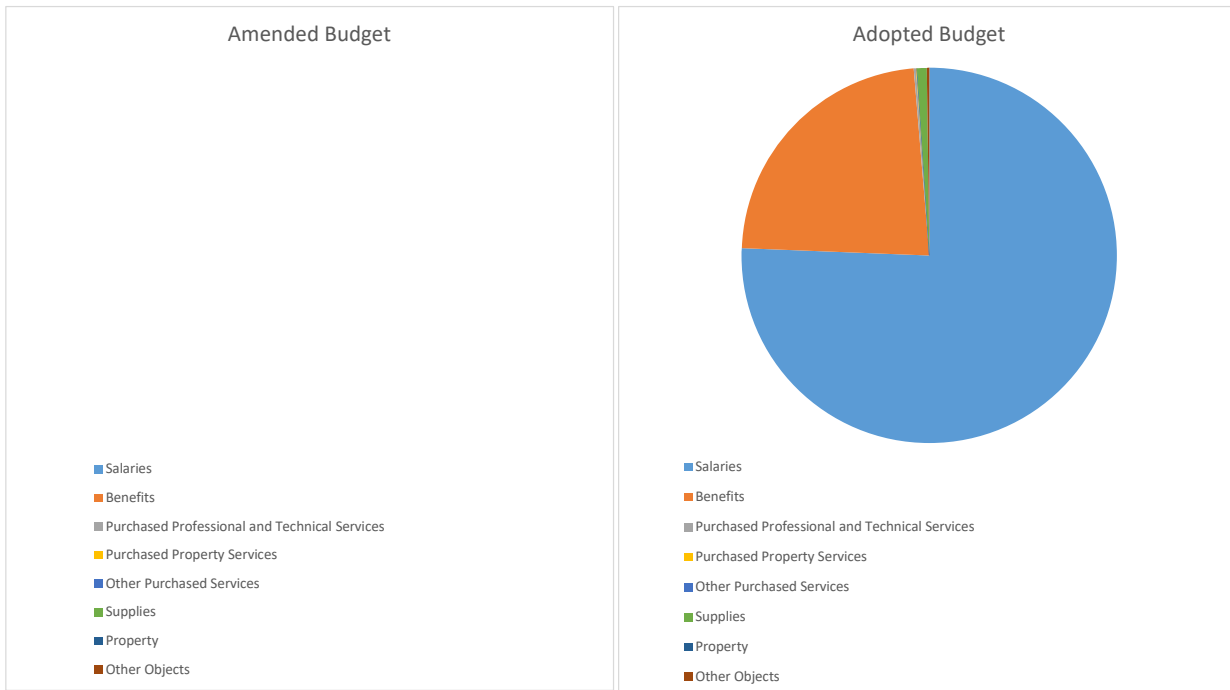
**SUPPORT**

- Cafeteria Supervisor (1 FTE)
- Cafeteria Worker (.875 FTE)
- Building Engineer Head
- Building Engineer

CRNT	25-26
1	1
3	2.5
1	1
3	2

**New Jr. High School**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**

Enrollment:	351	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Amended	Adopted	BY FTE (Fulltime Teacher Equiv)	
Salaries		-	3,019,792	55.75	
Benefits		-	921,083	4%	ADMINISTRATION
Purchased Professional and Technical Services		-	7,000	62%	CERTIFIED - TEACHER
Purchased Property Services		-	3,500	34%	CLASSIFIED
Other Purchased Services		-	350		
Supplies		-	33,300		
Property		-	-		
Other Objects		-	8,500		
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 3,993,525.00</b>		
<b>Total Change in Budget</b>			<b>\$ 3,993,525.00</b>		



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

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

TBD JUNIOR HIGH  
2025-2026 STAFFING PLAN

Café	Brkfst	Lunch	Bldg	Sq Feet
	169	333		98,900

Periods P/Day	7
Teaching Prd	5
Target Student to Teacher Ratio	25

ENROLLMENT	2024-2025	ADJUST	GRADE 7	GRADE 8	DL (7) bS	TOTAL
			0			0
	2025-2026	0	351	0	0	351

TEACHING STAFF	CURRE NT 2024	Core FTE Elective FTE	MATH (1st)	SCIENCE (1st)	ELAR (1st)	SOCIAL SCI	TOTAL
				0	0	0	0
	PROJEC TED 2025	Core FTE Elective FTE	3	3	3	3	12
			7				7

**ELECTIVE TEACHERS**

PE	0	2
Fine Arts (See Below)	0	2
CTE (Adjust)	0	3
Spanish	0	1

*request strings move to cte*

**SUPPORT**

English Language Dev (ELD)	0	1
Counselor	0	1
Grad / Student Success	0	0

**SPECIAL EDUCATION**

AN/LL Teacher	0	1
SSN Teacher	0	1
Teacher	0	2

**ADMINISTRATION**

Principal	0	1
Assistant Principal	0	1
Dean	0	1

**GRANT POSITIONS**

Community Schools Coord.	0	0
NA	0	0
Acceleration/Intervention	0	0
Teacher Counselor	0	0
Paraprofessional	0	0

**CRNT 25-26**

PE	0	2
Fine Arts (See Below)	0	2
CTE (Adjust)	0	3
Spanish	0	1
English Language Dev (ELD)	0	1
Counselor	0	1
Grad / Student Success	0	0
AN/LL Teacher	0	1
SSN Teacher	0	1
Teacher	0	2
Principal	0	1
Assistant Principal	0	1
Dean	0	1

**GRANT**

Community Schools Coord.	0	0
NA	0	0
Acceleration/Intervention	0	0
Teacher Counselor	0	0
Paraprofessional	0	0

**SPED SUPPORT**

Psych/Social Worker	0	0.5
Speech Language Path	0	0.25
SLP-A	0	0

**CLASSIFIED**

Instructional Para	0	1
Special Education Para (.875 FTE)	0	5
PreKinder Para (.875 FTE)	0	0
Other	0	0

**NON-INSTRUCTIONAL**

School Secretary	0	1
Attendance Clerk	0	1
General Clerical	0	0
Clinic Aide	0	1
Academy Secretary	0	0
Safety Advocate	0	2
Restorative Justice Advocate	0	2

**SUPPORT**

Cafeteria Supervisor (1 FTE)**	0	0
Cafeteria Worker (.875 FTE)**	0	0
Building Engineer Head	0	0
Building Engineer	0	0

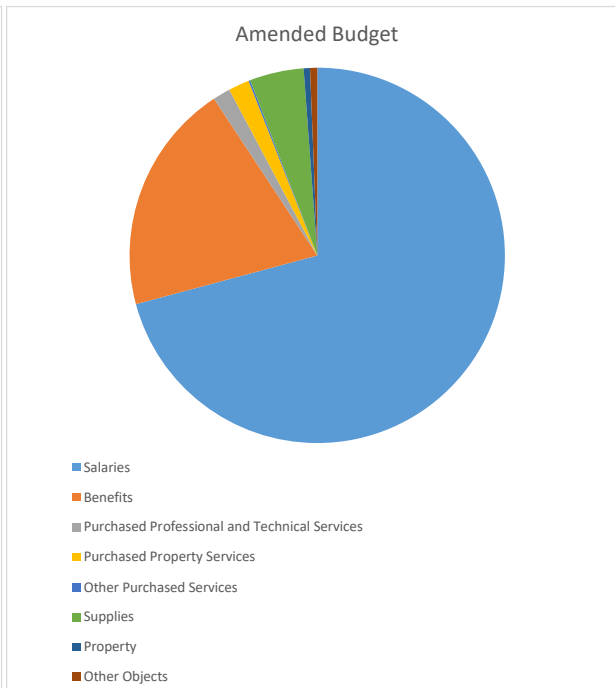
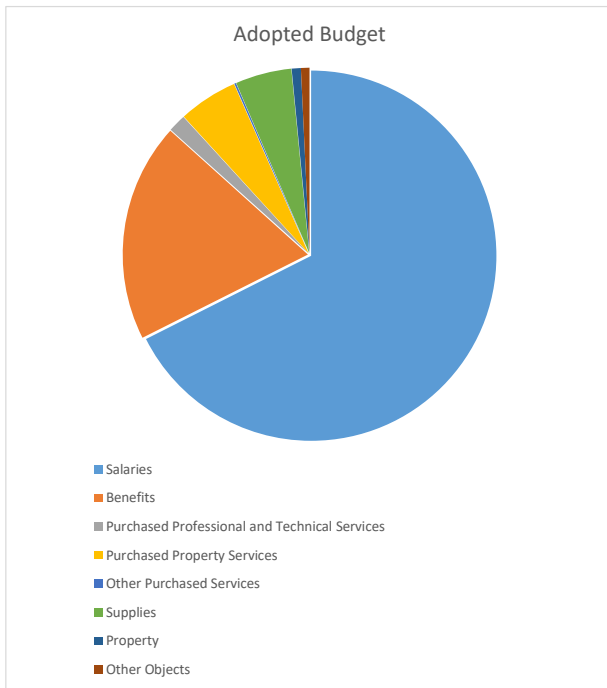
**CRNT 25-26**

Psych/Social Worker	0	0.5
Speech Language Path	0	0.25
SLP-A	0	0
Instructional Para	0	1
Special Education Para (.875 FTE)	0	5
PreKinder Para (.875 FTE)	0	0
Other	0	0
School Secretary	0	1
Attendance Clerk	0	1
General Clerical	0	0
Clinic Aide	0	1
Academy Secretary	0	0
Safety Advocate	0	2
Restorative Justice Advocate	0	2
Cafeteria Supervisor (1 FTE)**	0	0
Cafeteria Worker (.875 FTE)**	0	0
Building Engineer Head	0	0
Building Engineer	0	0

**Adams City High School**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	1,517	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		7,740,447	8,266,863	<b>134.38</b>	
Benefits		2,186,035	2,323,212	7%	ADMINISTRATION
Purchased Professional and Technical Services		176,900	176,400	68%	CERTIFIED - TEACHER
Purchased Property Services		593,629	208,401	25%	CLASSIFIED
Other Purchased Services		17,500	15,825	1%	SUPPORT AND TECHNICAL
Supplies		564,269	546,478		
Property		90,600	61,300		
Other Objects		84,900	72,650		
<b>Subtotal</b>		<b>\$ 11,454,280.00</b>	<b>\$ 11,671,129.00</b>		
<b>Total Change in Budget</b>			<b>\$ 216,849.00</b>		



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

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

**ADAMS CITY HIGH**  
**2025-2026 STAFFING PLAN**

Café	Brkfst	Lunch	Bldg	Sq Feet
	173	725		296,000
Attn'd				85%

Periods P/Day	7
Teaching Prd	5
Target Student to Teacher Ratio	29

24.65

ENROLLMENT	2024-2025	GRADE 9	GRADE 10	GRADE 11	GRADE 12	TOTAL
		412	392	346	322	1472
	2025-2026	367	412	392	346	1517

TEACHING STAFF	Core FTE	MATH	SCIENCE	ELAR	SOCIAL SCI	TOTAL
	Current 2024-2025	10	10	9	9.5	38.5
	Elective FTE	25.5				25.5
Next Year 2025-2026	Core FTE	10	10	10	10	40
	Elective FTE*	22.5				22.5

**ELECTIVE TEACHERS**

	CRNT	25-26
Physical Education	5	4
Fine Arts	6.5	6.5
CTE (Adjust)	11	9
Spanish	3	3

**SUPPORT**

	CRNT	25-26
English Language Dev (ELD)	4	4
Counselor	3	4
Grad / Student Success	3	3

**SPECIAL EDUCATION**

	CRNT	25-26
AN Teacher	2	3
SSN   Autism Teacher	3	2
Teacher Mild/Mod (Req 8)	6	6

**ADMINISTRATION**

	CRNT	25-26
Principal	1	1
Assistant Principal	4	4
Dean	5	4

**GRANT POSITIONS**

	GRANT	25-26
Community Schools Coord.	0	0
NA	0	0
Acceleration/Intervention	0	0
Teacher Counselor	0	0
Paraprofessional	0	0

**SPED SUPPORT**

	CRNT	25-26
Psych/Social Worker	1	1.5
Speech Language Path	1	0.55
SLP-A	0	1

**CLASSIFIED**

	CRNT	25-26
Instructional Para	0	0
Special Education Para (.875 FTE)	9	9
PreKinder Para (.875 FTE)	0	0
Other		

**NON-INSTRUCTIONAL**

	CRNT	25-26
School Secretary	1	1
Attendance Clerk	0	0
General Clerical	1	1
Clinic Aide	1	1
Academy Secretary	5	4
Safety Advocate	6	6
Restorative Justice Advocate	2	2

**SUPPORT**

	CRNT	25-26
Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	9	8.5
Building Engineer Head	1	1
Building Engineer	9	11

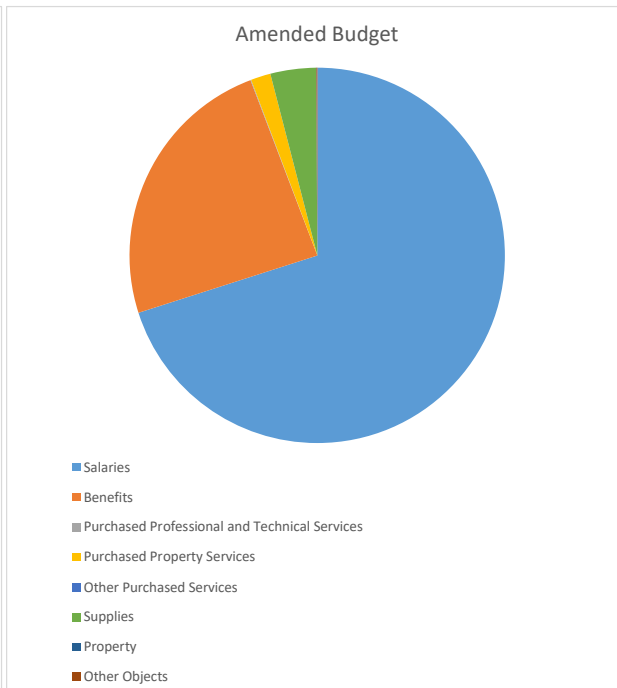
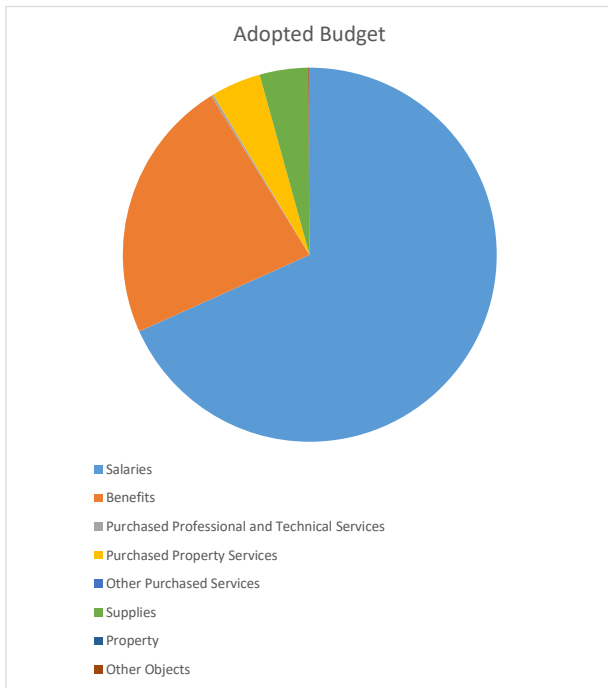
**CTE**

- Construction
- Culinary Arts
- Engineering
- Auto
- Business
- SOAR
- Coding | Digital
- Health

**Lester Arnold High School**  
**General Fund Expenditures**  
**ADOPTED BUDGET FY 2025-2026**



Enrollment:	146	RESOURCE ALLOCATION		STAFFING ALLOCATION	BY CLASSIFICATION
		Adopted	Amended	BY FTE (Fulltime Teacher Equiv)	
Salaries		1,545,501	1,525,192	<b>32.50</b>	
Benefits		518,126	525,864	12%	ADMINISTRATION
Purchased Professional and Technical Services		4,660	896	42%	CERTIFIED - TEACHER
Purchased Property Services		97,393	37,139	43%	CLASSIFIED
Other Purchased Services		-	-	3%	SUPPORT AND TECHNICAL
Supplies		94,439	85,286		
Property		1,000	640		
Other Objects		2,500	1,780		
<b>Subtotal</b>		<b>\$ 2,263,619.00</b>	<b>\$ 2,176,797.00</b>		
<b>Total Change in Budget</b>			<b>\$ (86,822.00)</b>		



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

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

**LESTER ARNOLD**  
**2025-2026 STAFFING PLAN**

Café	Brkfst	Lunch	Bldg	Sq Feet
	13	52		19,972

Periods P/Day	12
Teaching Prd	10
Target Student to Teacher Ratio	28

Attn'd 55% 15.4

ENROLLMENT		NIGHT	DAY		PK	TOTAL
		2024-2025	59	93	0	61
2025-2026		57	89	0	59	146

TEACHING STAFF		NIGHT	DAY	ELAR	PK	TOTAL
		Current 2024-2025	0.5	4	0	4
	Elective FTE	1.5				1.5
Next Year 2025-2026	Core FTE	0	4	0	4	4
	Elective FTE	1				1

**ELECTIVE TEACHERS**

	CRNT	25-26
Physical Education	0	0
Fine Arts	1	1
CTE	0.5	0.5
ROTC	0	0

**SUPPORT**

	CRNT	25-26
English Language Dev (ELD)	0.5	0.5
Counselor	0	1
Grad / Student Success	2	1

**SPECIAL EDUCATION**

	CRNT	25-26
AN Teacher	0	0
SSN Teacher	0	0
Teacher	1	0

**ADMINISTRATION**

	CRNT	25-26
Principal	1	1
Assistant Principal	0	1
Dean	1	0

**GRANT POSITIONS**

	GRANT	25-26
Community Schools Coord.	0	0
NA	0	0
Acceleration/Intervention	0	0
Teacher Counselor	0	0
Paraprofessional	0	0

**SPED SUPPORT**

	CRNT	25-26
Psych/Social Worker	0	0
Speech Language Path	0	0
SLP-A	0	0

**CLASSIFIED**

**INSTRUCTIONAL**

	CRNT	25-26
Instructional Para	0	0
Special Education Para (.875 FTE)	0	-1
PreKinder Para (.875 FTE)	4	4
Other (Infant Care) on STARS	0	0

**NON-INSTRUCTIONAL**

	CRNT	25-26
School Secretary	1	1
Attendance Clerk	0	0
General Clerical	0	0
Clinic Aide	1	1
Academy Secretary	0	0
Safety Advocate	2	1
Restorative Justice Advocate	1	1

**SUPPORT**

	CRNT	25-26
Cafeteria Supervisor (1 FTE)	1	1
Cafeteria Worker (.875 FTE)	1	1
Building Engineer Head	1	1
Building Engineer	1	1





# **INFORMATION SECTION**



## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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



**ADAMS 14 SCHOOL DISTRICT**

**DEPARTMENT OF FINANCE**

**5291 E. 60<sup>th</sup> Avenue**

**Commerce City, CO 80022**