

FY2025-2026 UNIFORM BUDGET

ABC School District District Code: 1560 Adopted OR Revised Budget Adopted: June 19, 2025 Budgeted Pupil Count: 12,477.0		10	18	19	21	22	07	23	(26-29)	29	31	41	43	72	TOTAL
Object Source	Column1	General Fund	Insurance Reserve / Risk Management	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Total Program Reserve Fund	Pupil Activity	Other Special Revenue	Fee Supported Programs	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Private-Purpose Trust	
Beginning Fund Balance (Includes All Reserves)		39,902,699	90,000	-	2,245,713	(790,540)	8,339,240	2,112,704	-	1,544,595	22,205,316	467,928	1,077,788	30,191	77,225,632
Revenues															
Local Sources	1000 - 1999	151,416,749	-	-	7,595,055	-	66,343	2,574,337	2,338,508	1,018,600	16,402,838	-	2,938,725	40,000	184,391,155
Intermediate Sources	2000 - 2999	-	-	-	-	-	931,708	-	-	-	-	-	-	-	531,708
State Sources	3000 - 3999	64,222,939	-	2,548,964	515,605	-	-	-	2,656,840	-	-	-	-	-	69,944,348
Federal Sources	4000 - 4999	-	-	-	3,200,882	13,410,870	-	-	-	-	-	-	-	-	16,611,752
Total Revenues		215,639,688	-	2,548,964	11,311,542	13,410,870	998,051	2,574,337	4,995,348	1,018,600	16,402,838	-	2,938,725	40,000	271,878,963
Total Beginning Fund Balance and Reserves		255,542,387	90,000	2,548,964	13,557,255	12,620,330	9,337,291	4,687,041	4,995,348	2,563,195	38,608,154	467,928	4,016,513	70,191	349,104,595
Total Allocations To/From Other Funds		5600,5700, 5800	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds		5200 - 5300	(27,538,893)	-	-	26,500	-	-	-	-	-	-	-	-	(27,538,893)
Other Sources		5100,5400, 5500,5900, 5990, 5991	(2,057,456)	-	-	-	-	-	370,000	451,083	-	-	1,209,873	-	182,736
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		225,946,038	90,000	2,548,964	13,557,255	12,646,830	9,337,291	4,687,041	5,365,348	3,014,278	38,608,154	467,928	5,226,386	70,191	321,565,702
Expenditures															
Instruction - Program 0010 to 2099															
Salaries	0100	73,494,915	-	226,136	-	3,090,156	-	83,122	(176,841)	75,207	-	-	-	-	76,792,695
Employee Benefits, including object 0280	0200	26,425,524	-	133,361	-	25,105	-	19,278	-	29,536	-	-	-	-	26,632,803
Purchased Services	0300,0400, 0500	2,930,183	-	-	-	1,588,374	-	787,000	161,188	14,902	-	-	30,535	-	5,512,182
Supplies and Materials	0600	3,718,481	-	-	-	37,388	-	1,338,300	-	205,915	-	-	-	70,191	5,370,275
Property	0700	1,223,313	-	-	-	6,546	-	296,900	-	5,241	-	-	1,292,442	-	2,824,442
Other	0800, 0900	97,111	-	-	-	-	-	47,300	-	38,321	-	-	-	-	182,736
Total Instruction		107,889,527	-	359,497	-	4,747,569	-	2,571,900	(15,853)	368,121	-	-	1,322,977	70,191	117,315,128
Supporting Services															
Students - Program 2100															
Salaries	0100	6,257,568	-	-	-	3,083,158	-	-	49,092	-	-	-	-	-	9,389,818
Employee Benefits, including object 0280	0200	2,535,143	-	-	-	962,136	-	-	-	-	-	-	-	-	3,497,279
Purchased Services	0300,0400, 0500	187,665	-	-	-	797,340	-	-	1,289,423	-	-	-	-	-	2,274,428
Supplies and Materials	0600	118,617	-	-	-	15,535	-	-	-	-	-	-	-	-	134,152
Property	0700	31,527	-	-	-	-	-	-	-	-	-	-	-	-	31,527
Other	0800, 0900	296,443	-	-	-	-	-	-	-	-	-	-	-	-	296,443
Total Students		9,426,363	-	-	-	4,858,169	-	-	1,338,515	-	-	-	-	-	15,623,647
Instructional Staff - Program 2200															
Salaries	0100	10,064,757	-	-	-	1,123,558	-	53,912	-	42	-	-	-	-	11,242,269
Employee Benefits, including object 0280	0200	3,624,032	-	-	-	70,643	-	-	-	10	-	-	-	-	3,694,685
Purchased Services	0300,0400, 0500	1,787,423	-	-	-	1,314,406	-	330,770	-	17,649	-	-	-	-	3,450,248
Supplies and Materials	0600	1,124,311	-	-	-	12,475	-	-	-	3,365	-	-	-	-	1,140,151
Property	0700	1,110,619	-	-	-	-	-	-	-	187	-	-	-	-	1,110,806
Other	0800, 0900	275,292	-	-	-	-	-	-	-	88	-	-	-	-	275,380
Total Instructional Staff		17,986,434	-	-	-	2,521,082	-	384,682	-	21,341	-	-	-	-	20,913,539
General Administration - Program 2300, including Program 2303 and 2304															
Salaries	0100	410,395	-	-	-	-	-	-	-	-	-	-	-	-	410,395
Employee Benefits, including object 0280	0200	115,417	-	-	-	-	-	-	-	-	-	-	-	-	115,417
Purchased Services	0300,0400, 0500	633,974	-	-	-	-	-	-	-	-	-	-	-	-	633,974
Supplies and Materials	0600	8,122	-	-	-	-	-	-	-	-	-	-	-	-	8,122
Property	0700	1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Other	0800, 0900	24,844	-	-	-	-	-	-	-	-	-	-	-	-	24,844
Total School Administration		1,193,752	-	-	-	-	-	-	-	-	-	-	-	-	1,193,752
School Administration - Program 2400															
Salaries	0100	9,192,361	-	-	-	347,929	-	-	6,579	5,120	-	-	-	-	9,551,989
Employee Benefits, including object 0280	0200	3,317,770	-	-	-	-	-	-	-	1,599	-	-	-	-	3,319,369
Purchased Services	0300,0400, 0500	31,324	-	-	-	167,448	-	51,227	43,891	-	-	-	-	-	293,890
Supplies and Materials	0600	99,950	-	-	-	4,633	-	-	3,793	-	-	-	-	-	108,376
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	11,235	-	-	-	-	11,235
Total School Administration		12,641,405	-	-	-	520,010	-	57,806	65,638	-	-	-	-	-	13,284,859
Business Services - Program 2500, including Program 2501															
Salaries	0100	1,998,862	-	-	-	-	-	-	-	-	-	-	-	-	1,998,862
Employee Benefits, including object 0280	0200	694,857	-	-	-	-	-	-	-	-	-	-	-	-	694,857
Purchased Services	0300,0400, 0500	5,241,525	-	-	-	-	-	-	-	-	-	-	-	-	5,241,525
Supplies and Materials	0600	13,270	-	-	-	-	-	-	-	-	-	-	-	-	13,270
Property	0700	8,300	-	-	-	-	-	-	-	-	-	-	-	-	8,300
Other	0800, 0900	1,100	-	-	-	-	-	-	-	-	-	-	-	-	1,100
Total Business Services		7,957,914	-	-	-	-	-	-	-	-	-	-	-	-	7,957,914

FY2025-2026 UNIFORM BUDGET

ABC School District District Code: 1560 Adopted OR Revised Budget Adopted: June 19, 2025 Budgeted Pupil Count: 12,477.0		10	18	19	21	22	07	23	(26-29)	29	31	41	43	72	TOTAL
Object Source	Column1	General Fund	Insurance Reserve / Risk Management	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Total Program Reserve Fund	Pupil Activity	Other Special Revenue	Fee Supported Programs	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Private-Purpose Trust	
Operations and Maintenance - Program 2600															
Salaries	0100	8,920,722	-	-	-	-	-	-	-	-	-	-	-	-	8,920,722
Employee Benefits, including object 0280	0200	3,597,834	-	-	-	-	-	-	-	-	-	-	-	-	3,597,834
Purchased Services	0300,0400,0500	4,300,187	-	-	-	-	-	-	-	-	-	-	-	-	4,300,187
Supplies and Materials	0600	4,326,147	-	-	-	-	-	-	1,600,004	-	-	-	-	-	5,900,191
Property	0700	208,314	-	-	-	-	-	-	-	-	-	-	-	-	208,314
Other	0800, 0900	2,800	-	-	-	-	-	-	-	-	-	-	-	-	2,800
Total Operations and Maintenance		21,356,004	-	-	-	-	-	-	1,600,004	-	-	-	-	-	22,956,008
Student Transportation - Program 2700															
Salaries	0100	5,027,194	-	-	-	-	-	-	-	-	-	-	-	-	5,027,194
Employee Benefits, including object 0280	0200	1,915,939	-	-	-	-	-	-	-	-	-	-	-	-	1,915,939
Purchased Services	0300,0400,0500	975,232	-	-	-	-	-	-	-	-	-	-	-	-	975,232
Supplies and Materials	0600	788,993	-	-	-	-	-	-	-	-	-	-	-	-	788,993
Property	0700	76,400	-	-	-	-	-	-	-	-	-	-	-	-	76,400
Other	0800, 0900	(420,000)	-	-	-	-	-	-	-	-	-	-	-	-	(420,000)
Total Student Transportation		8,363,758	-	-	-	-	-	-	-	-	-	-	-	-	8,363,758
Central Support - Program 2800, including Program 2801															
Salaries	0100	3,774,149	-	-	-	-	-	-	-	-	-	-	-	-	3,774,149
Employee Benefits, including object 0280	0200	1,279,151	-	-	-	-	-	-	-	-	-	-	-	-	1,279,151
Purchased Services	0300,0400,0500	617,422	-	-	-	-	-	-	-	-	-	-	25,000	-	642,422
Supplies and Materials	0600	79,522	-	-	-	-	-	-	-	-	-	-	-	-	79,522
Property	0700	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Other	0800, 0900	159,565	-	-	-	-	-	-	-	-	-	-	-	-	159,565
Total Central Support		5,912,809	-	-	-	-	-	-	-	-	-	-	25,000	-	5,937,809
Other Support - Program 2900															
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	51,725	-	-	-	-	-	-	-	-	-	-	-	-	51,725
Supplies and Materials	0600	500	-	-	-	-	-	-	-	-	-	-	-	-	500
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		52,225	-	-	-	-	-	-	-	-	-	-	-	-	52,225
Food Service Operations - Program 3100															
Salaries	0100	-	-	-	3,169,547	-	-	-	-	-	-	-	-	-	3,169,547
Employee Benefits, including object 0280	0200	-	-	-	1,864,988	-	-	-	-	-	-	-	-	-	1,864,988
Purchased Services	0300,0400,0500	-	-	-	42,600	-	-	-	-	-	-	-	-	-	42,600
Supplies and Materials	0600	-	-	-	4,931,000	-	-	-	-	-	-	-	-	-	4,931,000
Property	0700	-	-	-	65,000	-	-	-	-	-	-	-	-	-	65,000
Other	0800, 0900	-	-	-	3,500	-	-	-	-	-	-	-	-	-	3,500
Total Food Service Operations		-	-	-	10,076,635	-	-	-	-	-	-	-	-	-	10,076,635
Enterprise Operations - Program 3200															
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services - Program 3300															

FY2025-2026 UNIFORM BUDGET

ABC School District District Code: 1560 Adopted OR Revised Budget Adopted: June 19, 2025 Budgeted Pupil Count: 12,477.0		Object Source	Column1	10 General Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	07 Total Program Reserve Fund	23 Pupil Activity	(26-29) Other Special Revenue	29 Fee Supported Programs	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	72 Private Purpose Trust	TOTAL
Salaries	0100	-	-	-	-	-	-	-	-	-	-	468,586	-	-	-	-	468,586
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	149,491	-	-	-	-	149,491
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-	30,509	-	-	-	-	30,509
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	305,210	-	-	-	-	305,210
Property	0700	-	-	-	-	-	-	-	-	-	-	9,948	-	-	-	-	9,948
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	113,857	-	-	-	-	113,857
Total Community Services		-	-	-	-	-	-	-	-	-	-	1,077,601	-	-	-	-	1,077,601
Education for Adults - Program 3400		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Supporting Services		-	84,891,263	-	-	-	10,076,635	7,899,261	-	-	3,381,007	1,164,580	-	-	25,000	-	107,437,746
Property - Program 4000		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	4,026,546	-	1,999,994	-	-	-	-	-	6,026,540
Supplies and Materials	0600	-	-	-	-	-	-	-	3,649,790	-	-	-	-	-	-	-	3,649,790
Property	0700	-	-	-	-	-	-	-	1,410,954	-	-	-	-	-	-	-	1,410,954
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Property		-	-	-	-	-	-	-	9,087,290	-	1,999,994	-	-	-	-	-	11,087,284
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses		-	-	-	-	-	-	-	-	-	-	19,110,000	467,928	3,647,193	-	-	23,225,121
Total Expenditures		-	192,780,790	-	-	359,497	10,076,635	12,646,830	9,087,290	2,571,900	5,365,348	1,533,701	19,110,000	467,928	3,647,193	70,191	259,065,280
APPROPRIATED RESERVES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231,216
Other Restricted Reserves (932X)	0840	-	-	-	-	-	3,480,620	-	-	-	-	-	-	-	-	-	22,978,774
Reserved Fund Balance (9100)	0840	26,353,533	90,000	2,189,467	-	-	-	-	2,115,141	-	1,480,577	19,498,154	-	-	-	-	32,228,718
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	6,811,714	-	-	-	-	-	250,001	-	-	-	-	-	-	-	-	7,061,715
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves		33,165,247	90,000	2,189,467	3,480,620	-	250,001	2,115,141	-	1,480,577	19,498,154	-	231,216	-	-	-	62,500,423
Total Expenditures and Reserves		225,946,037	90,000	2,548,964	13,557,255	12,646,830	9,337,291	4,687,041	5,365,348	3,014,278	38,608,154	467,928	5,226,386	70,191	321,565,703		
BUDGETED ENDING FUND BALANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		0	-	-	(0)	0	(0)	(0)	(0)	-	(0)	0	(0)	(0)	0	(0)	(1)
Use of a portion of beginning fund balance resolution required?		Yes	No	No	No	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	