

FY2026-27 UNIFORM BUDGET SUMMARY

ABC School District District Code: 0480 Adopted Budget Adopted: June 09, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	72 Private-Purpose Trust	TOTAL
Budgeted Pupil Count: 26,538.3																
Beginning Fund Balance (Includes All Reserves)		87,143,303	12,275,645	1,698,444	453,856	401,341	-	22,743,965	8,299,665	1,394,244	76,302,652	129,044,801	7,944,002	8,273,819	1,170,538	357,146,275
Revenues																
Local Sources	1000 - 1999	405,050,623	3,641,830	77,000	2,488,244	1,044,922	8,659,362	40,580,830	12,600,000	7,384,391	75,275,000	1,994,000	3,157,594	50,168,468	55,000	612,177,264
Intermediate Sources	2000 - 2999	2,644	-	-	-	-	-	-	-	-	-	-	-	-	-	2,644
State Sources	3000 - 3999	49,594,662	743,982	-	5,190,143	6,565,270	980,595	-	-	3,370,630	-	-	-	-	-	66,445,282
Federal Sources	4000 - 4999	2,500,000	-	-	-	6,690,812	10,360,043	-	-	-	-	-	-	-	-	19,550,855
Total Revenues		457,147,929	4,385,812	77,000	7,678,387	14,301,004	20,000,000	40,580,830	12,600,000	10,755,021	75,275,000	1,994,000	3,157,594	50,168,468	55,000	698,176,045
Total Beginning Fund Balance and Reserves		544,291,232	16,661,457	1,775,444	8,132,243	14,702,345	20,000,000	63,324,795	20,899,665	12,149,265	151,577,652	131,038,801	11,101,596	58,442,287	1,225,538	1,055,322,320
Total Allocations To/From Other Funds	5600,5700, 5800	(37,199,090)	37,199,090	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(30,675,603)	-	7,840,366	8,116,287	2,505,289	-	-	-	9,410,700	-	-	2,802,961	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		476,416,539	53,860,547	9,615,810	16,248,530	17,207,634	20,000,000	63,324,795	20,899,665	21,559,965	151,577,652	131,038,801	13,904,557	58,442,287	1,225,538	1,055,322,320
Expenditures																
Instruction - Program 0010 to 2099																
Salaries	0100	192,093,500	-	-	8,606,708	-	7,327,487	-	1,344,618	-	-	-	-	-	-	209,372,313
Employee Benefits, including object 0280	0200	59,470,314	-	-	3,616,578	-	2,485,387	-	466,789	-	-	-	-	-	-	66,039,068
Purchased Services	0300,0400, 0500	4,424,544	3,994,870	-	19,650	-	297,856	-	3,634,701	-	-	-	-	-	-	12,371,621
Supplies and Materials	0600	6,106,981	-	-	205,018	-	186,855	-	5,017,530	-	-	-	-	-	-	11,516,384
Property	0700	2,138,800	-	-	1,700	-	16,319	-	233,406	-	-	-	-	-	-	2,390,225
Other	0800, 0900	858,824	-	-	2,500	-	485,959	-	460,973	-	-	-	-	-	-	1,808,256
Total Instruction		265,092,963	3,994,870	-	12,452,154	-	10,799,862	-	11,158,018	-	-	-	-	-	-	303,497,867
Supporting Services																
Students - Program 2100																
Salaries	0100	22,410,031	-	-	714,418	-	2,014,714	-	79,835	-	-	-	-	-	-	25,218,997
Employee Benefits, including object 0280	0200	7,079,187	-	-	329,213	-	632,648	-	32,024	-	-	-	-	-	-	8,073,072
Purchased Services	0300,0400, 0500	2,865,754	96,846	-	-	-	612,752	-	32,475	-	-	-	-	-	100,000	3,707,827
Supplies and Materials	0600	395,515	-	-	-	-	175,178	-	51,022	-	-	-	-	-	-	621,715
Property	0700	38,999	-	-	-	-	3,910	-	3,813	-	-	-	10,000	-	-	56,722
Other	0800, 0900	53,994	-	-	-	-	40,909	-	26,229	-	-	-	-	-	-	121,131
Total Students		32,843,480	96,846	-	1,043,631	-	3,480,111	-	225,396	-	-	-	10,000	-	100,000	37,799,464
Instructional Staff - Program 2200																
Salaries	0100	15,741,744	-	-	902,839	-	1,117,042	-	26,404	-	-	-	-	-	-	17,788,029
Employee Benefits, including object 0280	0200	4,302,267	-	-	291,880	-	336,462	-	10,471	-	-	-	-	-	-	4,941,080
Purchased Services	0300,0400, 0500	1,565,284	82	-	41,050	-	524,467	-	7,000	-	-	-	-	-	-	2,137,882
Supplies and Materials	0600	584,741	-	-	20,554	-	65,189	-	112,995	-	-	-	-	-	-	783,479
Property	0700	371,249	-	-	-	-	-	-	1,804	-	-	-	-	-	-	373,053
Other	0800, 0900	246,813	-	-	2,000	-	5,004	-	(3,235)	-	-	-	-	-	-	250,582
Total Instructional Staff		22,812,098	82	-	1,258,323	-	2,048,162	-	155,440	-	-	-	-	-	-	26,274,105
General Administration - Program 2300, including Program 2303 and 2304																
Salaries	0100	2,583,050	-	-	-	-	17,271	-	27,984	-	-	-	-	-	-	2,628,305
Employee Benefits, including object 0280	0200	886,281	-	-	-	-	5,320	-	11,459	-	-	-	-	-	-	903,060
Purchased Services	0300,0400, 0500	1,269,861	835,375	-	-	-	-	-	4,641	-	-	-	-	-	-	2,109,877
Supplies and Materials	0600	198,643	-	-	-	-	-	-	2,104	-	-	-	-	-	-	200,747
Property	0700	4,500	-	-	-	-	3,409	-	-	-	-	-	-	-	-	7,909
Other	0800, 0900	80,293	-	-	-	-	-	-	-	-	-	-	-	-	-	80,293
Total General Administration		5,022,628	835,375	-	-	-	26,000	-	46,187	-	-	-	-	-	-	5,930,191
School Administration - Program 2400																
Salaries	0100	23,883,473	-	-	62,006	-	52,437	-	33,051	-	-	-	-	-	-	24,030,967
Employee Benefits, including object 0280	0200	7,856,510	-	-	24,554	-	14,388	-	12,121	-	-	-	-	-	-	7,907,573
Purchased Services	0300,0400, 0500	254,660	-	-	8,100	-	252,134	-	266,430	-	-	-	-	-	-	781,323
Supplies and Materials	0600	185,006	-	-	10,625	-	819	-	661,422	-	-	-	-	-	-	857,872
Property	0700	3,640	-	-	-	-	-	-	220,215	-	-	-	-	-	-	223,855
Other	0800, 0900	9,680	-	-	840,699	-	808,207	-	278,505	-	-	-	-	-	-	1,937,091
Total School Administration		32,192,969	-	-	945,984	-	1,127,984	-	1,471,744	-	-	-	-	-	-	35,738,681
Business Services - Program 2500, including Program 2501																
Salaries	0100	3,929,752	-	-	-	-	-	73,165	-	-	-	-	-	-	-	4,002,917
Employee Benefits, including object 0280	0200	1,282,465	-	-	-	-	-	27,097	-	-	-	-	-	-	-	1,309,562
Purchased Services	0300,0400, 0500	557,205	256,968	-	-	-	35,838	-	-	-	-	-	-	-	-	850,011
Supplies and Materials	0600	139,932	-	-	-	-	3,153	-	-	-	-	-	-	-	-	143,085
Property	0700	29,000	-	-	-	-	7,816	-	-	-	-	-	-	-	-	36,816
Other	0800, 0900	39,480	-	-	-	-	837	-	-	-	-	-	-	-	-	40,317
Total Business Services		5,977,834	256,968	-	-	-	47,644	100,262	-	-	-	-	-	-	-	6,382,708
Operations and Maintenance - Program 2600																
Salaries	0100	21,099,477	-	-	66,929	91,836	-	-	136	48,631	-	-	-	-	-	21,307,009
Employee Benefits, including object 0280	0200	7,173,100	-	-	25,687	41,198	-	-	29	21,462	-	-	-	-	-	7,261,476
Purchased Services	0300,0400, 0500	4,250,869	1,236,351	3,344,901	2,050	44,133	19,268	3,782,535	-	78,238	-	-	890,000	-	-	13,648,345
Supplies and Materials	0600	13,738,882	-	-	4,000	135,049	-	-	329	127,199	-	-	-	-	-	14,005,459
Property	0700	23,222	-	-	-	-	193,898	-	-	-	-	-	-	-	-	806,320
Other	0800, 0900	(29,197,294)	-	-	-	-	-	29,073,288	341	-	-	-	589,200	-	-	(123,665)
Total Operations and Maintenance		17,088,256	1,236,351	3,344,901	98,666	312,216	213,165	32,855,823	835	275,530	-	-	1,479,200	-	-	56,904,943

FY2026-27 UNIFORM BUDGET SUMMARY

ABC School District District Code: 0480 Adopted Budget Adopted: June 09, 2026		10	11	18	19	21	22	Supplemental Capital Construction, Technology, and Maintenance Fund.	23	25	31	41	43	60	72	
Budgeted Pupil Count: 26,538.3		General Fund	Charter School Fund	Insurance Reserve / Risk- Management	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund		Pupil Activity	Transportation	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Internal Service	Private-Purpose Trust	TOTAL
Student Transportation - Program 2700																
Salaries	0100	-	-	-	-	-	-	-	13,311	12,456,660	-	-	-	-	-	12,469,971
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	4,453	5,559,287	-	-	-	-	-	5,563,740
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	284,792	-	4	630,873	-	-	-	-	-	915,669
Supplies and Materials	0600	-	-	-	-	-	-	-	28,305	2,090,500	-	-	-	-	-	2,118,805
Property	0700	-	-	-	-	-	1,607,648	21,000	-	36,650	-	-	1,849,724	-	-	3,515,022
Other	0800, 0900	-	-	-	-	-	13,711	-	7,788	(1,041,000)	-	-	-	-	-	(1,019,501)
Total Student Transportation		-	-	-	-	-	1,906,151	21,000	53,862	19,732,970	-	-	1,849,724	-	-	23,563,707
Central Support - Program 2800, including Program 2801																
Salaries	0100	9,689,119	-	271,479	-	-	-	209,718	-	-	-	-	-	426,793	-	10,597,109
Employee Benefits, including object 0280	0200	2,956,769	-	78,089	-	-	-	68,777	-	-	-	-	-	138,130	-	3,241,765
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	1,911,267	1,635,226	3,798,963	-	-	5,229	600,173	-	-	-	-	30,000	52,110,753	-	60,091,611
Supplies and Materials	0600	5,062,443	-	10,000	-	-	-	-	12,261	-	-	-	-	1,000	-	5,085,704
Property	0700	186,535	-	-	-	-	-	168,931	81,826	-	-	-	-	-	-	417,292
Other	0800, 0900	(4,116,594)	-	3,000	-	-	-	4,678,135	90,639	-	-	-	-	19,500	-	674,680
Total Central Support		15,669,539	1,635,226	4,161,531	-	-	5,229	5,725,734	184,727	-	-	-	30,000	52,696,176	-	80,108,162
Other Support - Program 2900																
Salaries	0100	-	-	-	-	-	162,741	-	4,726	-	-	-	-	-	-	167,467
Employee Benefits, including object 0280	0200	-	-	-	-	-	51,263	-	1,093	-	-	-	-	-	-	52,355
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	6,000,000	-	-	-	-	-	-	2,063	-	-	-	-	-	-	6,002,063
Property	0700	62,700	-	-	-	-	1,200	-	20,721	-	-	-	-	-	-	84,621
Other	0800, 0900	-	-	-	-	-	-	-	6,160	-	-	-	-	-	-	6,160
Total Other Support		6,062,700	-	-	-	-	215,204	-	34,762	-	-	-	-	-	-	6,312,666
Food Service Operations - Program 3100																
Salaries	0100	-	-	-	-	6,846,732	31,991	-	-	-	-	-	-	-	-	6,878,723
Employee Benefits, including object 0280	0200	-	-	-	-	2,827,026	11,265	-	-	-	-	-	-	-	-	2,838,291
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	238,009	-	39,111	-	-	-	-	-	-	296,506
Supplies and Materials	0600	-	-	-	-	5,924,457	56,997	-	12,374	-	-	-	-	-	-	5,993,828
Property	0700	-	-	-	-	149,959	4,841	-	-	-	-	-	11,500	-	-	166,300
Other	0800, 0900	-	-	-	-	685,770	4,272	-	14,551	-	-	-	-	-	-	704,592
Total Other Support		-	-	-	-	16,471,953	128,752	-	66,035	-	-	-	11,500	-	-	16,678,240
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																
Salaries	0100	4,205,077	-	-	-	-	-	-	-	-	-	-	-	-	-	4,205,077
Employee Benefits, including object 0280	0200	1,685,766	-	-	-	-	-	-	-	-	-	-	-	-	-	1,685,766
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	993,829	-	-	500	-	-	-	9,048	-	-	-	-	-	-	1,003,377
Supplies and Materials	0600	354,261	-	-	500	-	1,734	-	5,070	-	-	-	-	-	-	361,565
Property	0700	39,000	-	-	-	-	-	-	8,011	-	-	-	-	-	-	47,011
Other	0800, 0900	161,700	-	-	-	-	-	-	10,866	-	-	-	-	-	-	172,566
Total Community Services		7,439,633	-	-	1,000	-	1,734	-	32,995	-	-	-	-	-	-	7,475,362
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		145,109,137	4,060,848	7,506,432	3,347,604	16,784,169	9,200,138	38,702,819	2,271,982	20,008,500	-	-	3,380,424	52,696,176	100,000	303,168,229
Property - Program 4000																
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-	-	786,401	-	-	786,401
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	2,731,500	-	-	-	-	267,000	-	-	2,998,500
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Property		-	-	-	-	-	-	2,731,500	-	-	-	-	1,053,401	-	-	3,784,901
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure																
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,500	N/A	5,000	N/A	N/A	7,500
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	83,503,934	-	1,243,284	-	-	84,747,218
Total Other Uses		-	-	-	-	-	-	-	-	-	83,506,434	-	1,248,264	-	-	84,754,718
Total Expenditures		410,202,100	8,055,718	7,506,432	15,799,758	16,784,169	20,000,000	41,434,319	13,430,000	20,008,500	83,506,434	-	5,682,109	52,696,176	100,000	695,205,715

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ABC School District District Code: 0480 Adopted Budget Adopted: June 09, 2026								Supplemental Capital Construction, Technology, and Maintenance Fund.								
Budgeted Pupil Count: 26,538.3		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	72 Private-Purpose Trust	TOTAL
APPROPRIATED RESERVES																
Other Reserved Fund Balance (9900)		0840	21,485,856	44,577,107	-	-	-	-	20,409,351	7,091,665	141,000	68,071,218	131,038,801	2,467,753	3,162,644	299,570,933
Other Restricted Reserves (932X)		0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)		0840	32,602,562	-	1,874,378	-	120,000	-	263,700	805,980	-	-	5,510,199	2,583,467	-	43,760,286
District Emergency Reserve (9315)		0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)		0840	12,126,021	1,227,722	235,000	448,772	303,465	-	1,217,425	604,485	-	-	244,496	-	-	16,785,386
Reserve for TABOR - Multi-Year Obligations (9322)		0840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves			66,214,439	45,804,829	2,109,378	448,772	423,465	-	21,890,476	7,469,665	1,551,465	68,071,218	131,038,801	8,222,448	5,746,111	360,116,605
Total Expenditures and Reserves			476,416,539	53,860,547	9,615,810	16,248,530	17,207,634	20,000,000	63,324,795	20,899,665	21,559,965	151,577,652	131,038,801	13,904,557	58,442,287	1,055,322,320
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)
Use of a portion of beginning fund balance resolution required?		Yes	No	No	Yes	No	No	Yes	Yes	No	Yes	No	No	Yes	Yes	No