

Douglas County School District Financial Plan & Budget

ADOPTED BUDGET BOOK | 2023-2024



Douglas County
School District Re 1
620 Wilcox Street,
Castle Rock, CO 80104
www.dcsdk12.org





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

DOUGLAS COUNTY SCHOOL DISTRICT RE 1

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Guide to Document

The 2023-2024 Financial Plan and Budget for the Douglas County School District RE 1 represents the District's Adopted Budget as voted on by the Board of Education. The purpose of this guide is to familiarize the reader with the layout of this document and provide an overview of what information can be found within each section.

Executive Summary

Introduces the Board of Education, Superintendent and Leadership Team for 2023-2024 and highlights the District's initiatives under Superintendent Erin Kane. This section provides an overview of the Board of Education's goals, strategic plan, funded pupil count growth, School Finance Act, comparative funding and student membership with other Colorado school districts, historical staffing, fund descriptions, as well as history of site-based budgeting and employee benefits.

Organizational Section

Details the Board of Education policies and governance structure, biographies for Board of Education, Superintendent's Cabinet and Budget Office Staff, goals of the Board of Education, entry plan priorities for the Superintendent, organizational chart, district policies, types of funds, major sources of revenue and expenditures, budget development process details, programs and services, and educational strategies.

Financial Section

Provides an overview of legislative impacts and how the MLO will be used in 2023-2024. Also included are spending priorities for 2023-2024, descriptions and financial summaries of the funds the District maintains, as well as a second page for each fund with multi-year fund forecasts and associated assumptions. This section also includes information related to funded and unfunded capital projects, debt, legislative impacts, and financial data models. The detailed fund-by-fund section includes a summary of revenues and expenditures comparing 2019-2020 actuals, 2020-2021 actuals, 2021-2022 actuals, 2022-2023 Adopted Budget and Final Revised Budget and estimated actuals, and 2023-2024 Proposed and Adopted Budgets.

Schools Section

Provides information about programs and services offered by the District and maps of school locations. It also includes school-by-school detailed financial summaries showing actual monies spent by the schools from 2019-2020 actuals through 2022-2023 estimated actuals and 2023-2024 Proposed and Adopted Budgets.

Departments Section

Includes a detailed department-by-department financial summary showing 2019-2020 actuals through 2022-2023 estimated actuals and 2023-2024 Proposed and Adopted Budgets.

Informational Section

Reports detailed information about Colorado Academic Standards, standardized assessment results, college readiness, and the District's graduation and dropout rates. This section reports detailed information about Douglas County including census, growth and development, major employers and unemployment rates as well as student and staff historical information. Also included is detailed information about property tax, assessed value analysis and how these affect school funding. This section also includes separate sub-sections for the Economic and Fiscal Outlook, Uniform Budget Summary, Glossary of Terms and the Board of Education's Adopted Budget resolutions.

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Executive Summary



Superintendent Letter

Dear Douglas County School District Community,

Here in the Douglas County School District (DCSD), we have so much to celebrate. The Class of 2023 earned more than \$118 million in scholarships and our students and parents saved over \$4.5 million in college expenses through DCSD's concurrent enrollment partnerships in the 2022-2023 school year. In addition, 46 of our schools received an award for academic achievement from the Colorado Department of Education in 2022. In the coming school year we will have 14,229 seats available in our Career and Technical education programs, the highest to date!



The development of DCSD's 2023-2024 Adopted Budget aligns with our hopes and vision for the 2023-2024 school year. This includes promoting **excellence** and **high expectations** for *every one of our 63,000 students*.

District Priorities

- Literacy
- Essential Skills for Success
- Data-Driven Professional Learning Communities
- Pathways for Every Graduate
- Climate and Culture, which provide a foundation upon which excellence can be built.

As we stop to celebrate the Class of 2023, it's also important to plan for the future. We are faced with a growing challenge in our school district: inadequate school funding. While many believe that school funding increases as home values rise, that is not the case. When local revenue increases, the state simply contributes less. Therefore, school districts often rely on voter-approved Mill Levy Overrides and Bonds to bring in additional funding. This is one of the reasons the Board of Education placed a Mill Levy Override and Bond on the 2023 ballot.

We must ensure that our future students have the same opportunities for success as past students have enjoyed. We can do this by:

- Increasing Staff Pay
- Enhancing Safety and Security
- Investing in Career and Technical Education
- Upgrading Buildings
- Constructing New Schools

Thank you for taking the time to learn more about DCSD's 2023-2024 Adopted Budget and for your ongoing support and partnership with this wonderful school district.

Sincerely,

A handwritten signature in black ink that reads "Erin Kane". The signature is fluid and cursive, with a horizontal line underneath the name.

Erin Kane

Superintendent

Douglas County School District

Leadership Team 2023-2024



From left to right (back row): Danny Winsor, Mark Blair, Matt Reynolds

From left to right (front row): Jana Schleusner, Amanda Thompson, Erin Kane, Richard Cosgrove, Stacy Rader, Danelle Hiatt, Mary Kay Klimesh

Erin Kane

Superintendent

Superintendent Kane's Cabinet

Danelle Hiatt | Deputy Superintendent

Danny Winsor | Assistant Superintendent

Matt Reynolds | Learning Services Officer

Stacy Rader | Communications Officer

Mary Kay Klimesh | General Counsel

Amanda Thompson | Chief Human Resources Officer

Jana Schleusner | Chief Financial Officer

Richard Cosgrove | Chief Operations Officer

Mark Blair | Chief Technology Officer

Executive Summary

Douglas County School District (DCSD) will continue to drive as much funding as reasonably possible to school budgets and employee compensation while still maintaining critical supports.

The District is investing over \$51 million or a 7% increase in expenditures in the 2023-2024 Combined General Fund budget. The largest budget priority for 2023-2024 of approximately half the total budget increase was to continue to invest in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students.

Staff continually refines the Site-Based Budget (SBB) weighted student funding methodology for neighborhood schools and prioritizes the ability for schools to maintain school purchasing power to offset compensation increases.

DCSD transitioned away from zero-based budgeting to priorities based budgeting for 2022-2023 and continued to use priorities based budgeting in 2023-2024. The priorities of the budget are aligned with Superintendent Kane's priorities for the District. The 2023-2024 Adopted Budget reflects the cost of necessary support and services for schools and students.

The changes to the 2023-2024 Adopted Budget since it was proposed to the Board of Education on May 23, 2023 center on additional supports for students and staff primarily through increased certified teacher substitute funding for schools, increased cost to bring athletic training services in DCSD in place of contracted services, and implementation of a vape sensor pilot program.

The School Finance Act passed in the Colorado legislature prior to presenting the Proposed Budget on May 8, 2023. The Per Pupil Revenue for DCSD will be \$10,145 which represents a \$954 per student increase from the 2022-2023 Adopted Budget. The increase year-over-year is so high primarily due to the constitutional requirement that the base per pupil increase by inflation which was 8.0% in 2022. Additionally, the School Finance Act repeals the Budget Stabilization Factor in 2024-2025. Despite the increase in Per Pupil Revenue, Funded Pupil Count projections for 2023-2024 are 422 funded pupils lower than the actual Funded Pupil Count for 2022-2023. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of \$51.4 million year-over-year. However, district-run school enrollment is declining year-over-year and the amount of new revenue projected to be retained by DCSD and not passed onto charter schools is \$32.4 million.

DCSD commits to a 100% equal per pupil share of mill levy override funds with District-authorized charter schools (except multi-district online charter schools) based on charter schools' projected funded pupil count in the 2023-2024 Adopted Budget. On June 20, 2023, Superintendent Kane and members of her staff made the recommendation to place a MLO and Bond on the November 2023 ballot. On August 8, 2023, the Board of Education unanimously voted to place a MLO and Bond on the November 2023 ballot.

Thank you for taking the time to learn more about the 2023-2024 Adopted Financial Plan and Budget for Douglas County School District.

About Douglas County School District

Douglas County School District encompasses over 850 square miles and is the third largest school district in Colorado serving approximately 63,000 students in grades preschool through twelve. District facilities equate to nearly seven million square feet of space.

DCSD BY THE NUMBERS

90	SCHOOLS
48	ELEMENTARY SCHOOLS
9	MIDDLE SCHOOLS
9	HIGH SCHOOLS
6	ALTERNATIVE SCHOOLS
18	CHARTER SCHOOLS
plus 41	PRESCHOOL LOCATIONS

DCSD is the **largest employer** in Douglas County
8,500 EMPLOYEES and SUBSTITUTES
4,400 are licensed educators

63,000 STUDENTS (PreK-12)
3rd largest school district in the state

EXCELLENCE
GRADUATION RATE
DCSD has one of the **highest graduation rates** in the Denver metro area. Rates have climbed from 83.1% in 2010 to 88.5% in 2022.

88.5% GRADUATE

2023: nearly \$118,000,000 IN SCHOLARSHIPS
SCHOLARSHIPS AWARDED TO DCSD STUDENTS
The class of 2023 earned nearly \$118 million in scholarships

INNOVATION
CONCURRENT ENROLLMENT
Students and parents saved more than \$4.5 million (2022-2023) in college expenses through DCSD's concurrent enrollment partnerships.

2022-2023: more than \$4,500,000 SAVED

2023-2024 BUDGETED REVENUE
\$943,100,000

Board of Education Goals

The Douglas County Board of Education is the policy-making body of the school district. Its decisions guide the public education of the students in our community.

On March 6, 2018, the Douglas County School District Board of Education unanimously approved the following five goals (sometimes referred to as “end statements”). The goals of the Board of Education are the goals of the school district.

- Academic Excellence
- Outstanding Educators and Staff
- Safe, Positive Climate and Culture
- Collaborative Parent, Family, and Community Relations
- Financial Well-Being

The Strategic Plan section of this document was removed to reflect shifting priorities of the District. The Strategic Plan was developed in 2019 and had intended to guide our work over the next five years. With changes in leadership and the impact of the COVID-19 pandemic, the focus has shifted to our District mission and vision as well as Board of Education goals. More information on the indicators of success for the aforementioned goals is included within the Organizational Section beginning on page 52.

2022-2023 Board of Education Goal Emphases

The Board of Education meeting on August 9, 2022, validated and committed to the District's current mission, vision and end statements (indicators of success). The Board of Education continued reviewing the end statements throughout 2022, minor edits were made. The Board of Education haven't officially set goals for 2023-2024.

- Academic Excellence
 - All students have equitable access to a Douglas County public school that promotes growth in their cognitive, physical, social and emotional needs and builds on their strengths (Subend IA).
- Safe, Positive Culture and Climate
 - A purposeful focus on creating a caring, safe, fun, supportive, and positive learning and working environment for all students, district employees, parents, and community is manifest throughout the district (Subend IIIA).
 - There is clear evidence and a common understanding of the shared belief that all students can succeed when given a safe and caring learning environment. To that end: District employees, parents, and community work collaboratively, proactively and responsibly to ensure the psychological wellbeing of all students (Subend IIIB).
- Financial Well-Being
 - Long-term financial stability and accountability has been established, maintained, and actively monitored in order to accomplish Board of Education End Goals. (Subend VD).

Monitoring Reports

The Board of Education implemented monitoring reports to evaluate District performance and progress towards the End Statements. The monitoring reports were prepared and presented by Superintendent Kane throughout the 2022-2023 school year. The reporting schedule is included in the Organizational Section beginning on page 55.

Source: <https://www.dcsdk12.org/cms/One.aspx?portalId=220484&pageId=5761451>

Board of Education 2023-2024

MISSION STATEMENT

The mission of the Douglas County School District is to provide an educational foundation that allows each student to reach his or her individual potential. The Douglas County School District Board of Education strives to maximize the potential of every student to pursue his or her chosen endeavor in society, including but not limited to postsecondary education, career, or military service.



From left to right: Kaylee Winegar, Mike Peterson, Christy Williams, Becky Myers, Jason Page, David Ray, and Susan Meek

Mike Peterson - Director, District B; President

Christy Williams - Director, District E; Vice President

Kaylee Winegar - Director, District G; Treasurer

Becky Myers - Director, District D; Secretary

Susan Meek - Director, District A

Jason Page - Director, District C

David Ray - Director, District F

Budget Office Staff 2023-2024

Vision: To be a nationally recognized leader in School District Budgeting processes that utilize taxpayer dollars in the most efficient, responsible, and innovative ways to support those who directly and indirectly impact student achievement.

Mission: Continue strengthening and building relationships with school and department staff to become strategic financial partners ensuring maximization of purchasing power to best benefit students.



From left to right: Drew Phelps, Amanda Faber, Colleen Doan, Zachariah Pate, Patti Grams, Kim Simao, and Pascal Federici

Director - Budget

Colleen Doan

Manager of School Budgeting

Drew Phelps

Senior Financial Analysts

Amanda Faber

Kim Simao

Budget Analysts

Zachariah Pate

Patti Grams

Pascal Federici

Budget Department Guiding Principles

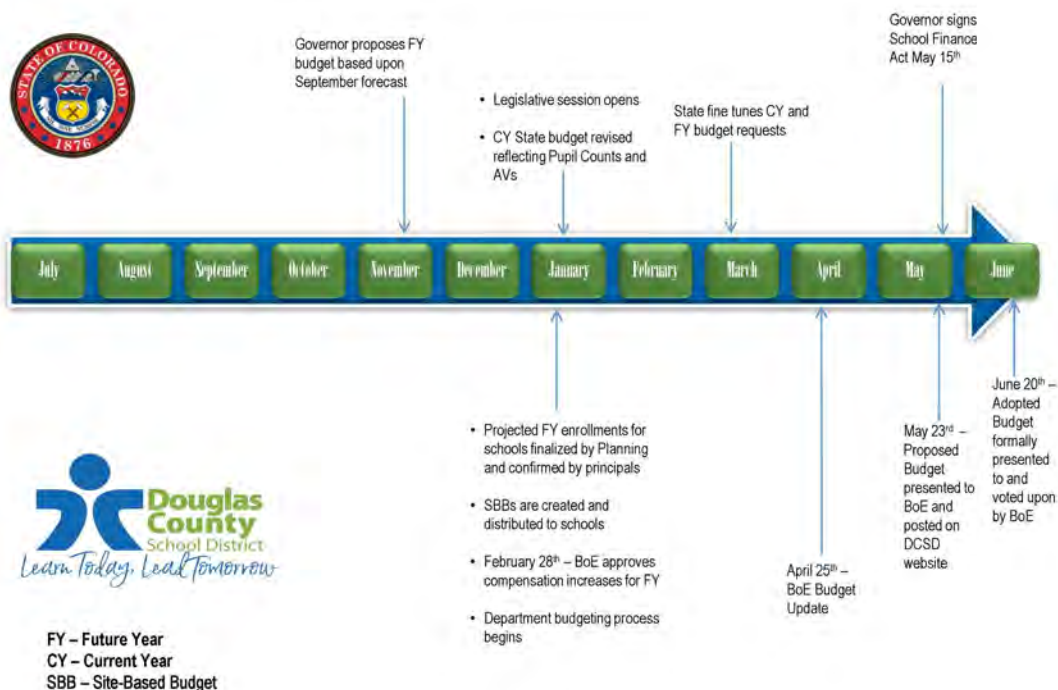
- Empower site-based decision making by providing timely and accurate recommendations and advice to site leadership.
- Continuously improve tools, trainings, automation, standardized processes, and position control.
- Provide excellent customer service via comprehensive communication, shared responsibility, and understanding customer needs to support site specific goals and aspirations based on programmatic needs.

Budget Approval Process

The District’s annual budget, referred to as the Adopted Financial Plan and Budget, provides the framework for both budgeted expenditures and projected revenues for the year. It translates into financial terms the anticipated use of District resources to provide for the educational programs and services of Douglas County School District. The Board of Education assigns Superintendent Erin Kane the overall responsibility for budget preparation, presentation and administration. This responsibility is then delegated, as appropriate, to those administrative personnel who have responsibilities for the operations in each of the schools and departments. Information used to develop the budget is largely based on information provided by the State of Colorado and District student enrollment projections. This information aids the Budget Office in creating allocations for school budgets and guides District leadership in establishing department budget priorities. The principal/department directors, in cooperation with the faculty and staff of the school/department, use a decentralized management process in order to prepare individual budgets. The participation and involvement at the schools of all their community stakeholders, through the School Accountability Committees (SAC’s) as well as the Board of Education Advisory Committees such as the District Accountability Committee (DAC), Fiscal Oversight Committee (FOC), and Long Range Planning Committee (LRPC), is also valued and encouraged.

In accordance with State statutes and District policy, the proposed annual budget for the ensuing fiscal year is submitted to the Board of Education at least thirty days prior to July 1, which is the beginning of the next fiscal year. Within ten days after the budget is submitted, an appropriate public notification as to the availability of the proposed budget and the public hearing date is posted within the District and published in a newspaper having general circulation within the District. The Board of Education then conducts one or more public budget hearings with staff presenting and explaining the proposed budget, inviting questions and discussions from the public. Following consideration of the proposed budget, the Board of Education approves the budget with such changes or revisions as it considers appropriate. The Board of Education then officially adopts the budget and its accompanying resolutions prior to the end of the previous fiscal year, June 30.

The timeline of dates applicable to the approval of the 2023-2024 budget are presented below. The following graphic demonstrates how decisions made by the State drive DCSD’s internal district budgeting process. Decisions made at the state level decide how much funding the District receives, which is one of the first steps to building the budget.



Source: <https://douglaspublic.ic-board.com/>

Source: https://leg.colorado.gov/content/budget?field_budget_doc_type_target_id=561

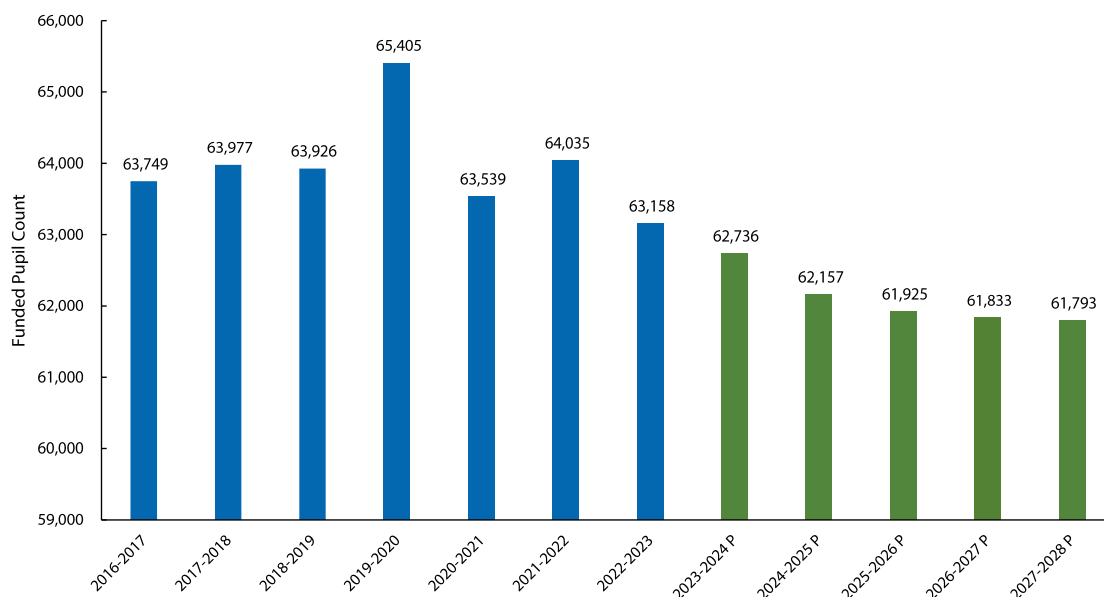
Funded Pupil Count Growth

Total Program (as explained in the School Finance Act section) revenue calculations are based upon a funded pupil count (FPC) multiplied by per pupil revenue (PPR). The FPC in 2022-2023 was 63,158, which includes 1,752 online students enrolled in HOPE Online, a multi-district online charter. For 2023-2024, the FPC is projected to be 62,736 with 2,200 online students enrolled in HOPE Online. This number, however, will not be final until the official Pupil Count occurs. Projected funded pupil counts for 2024-2025 through 2027-2028 are based on projections provided by the Planning department. When calculating the District's FPC, half day kindergarten students count as a 0.58 funded pupils and full day kindergarten students count as 1.00 funded pupils. Beginning in 2023-2024, Early Childhood Education (ECE) enrollment is not included within the FPC as the implementation of Universal Preschool (UPK) provide funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. While District-chartered charter school funded pupils are included, Charter School Institute pupils enrolled in Colorado Early Colleges Parker, Colorado Early Colleges Castle Rock and Ascent Classical Academy are not represented in the District FPC.

Funding is based on the annual Pupil Count. Each school district counts pupils in membership as of the school day nearest October 1st (the official count day). Districts are given an opportunity to provide documentation that a student reestablished membership within 30 days for a student who may be absent on the official count day, but was in attendance prior to October 1st. The funded pupil count is defined as the District's "On-line Pupil Count" plus the District's Supplemental Kindergarten Enrollment (0.08 of kindergarten head count), plus the District's ASCENT program pupil enrollment, plus the higher of current year K-12 full time equivalent (FTE) or the average of 2, 3, 4, or 5 years K-12 FTE.

Enrollment projections for DCSD are created by an outside consulting firm hired by the District through a formal Request for Proposal (RFP). Western Demographics was hired to provide enrollment projections. Western Demographics uses a modified cohort survival forecasting methodology to forecast enrollment that examines the historical growth patterns in small portions of the District along with new home construction and the birth rate. A forecast is developed for individual schools, high school feeder areas and the District overall using proven formulas that reflect historical growth and future expectations. Western's methodology reconciles the smaller, more volatile trends in the smaller areas against the more predictable trends for the district overall and produces a reconciled result that maximizes accuracy. Note: The 2023-2024 projections are the principal requested number of students. The 2024-2025 projections and after are exclusively Planning projections provided by Western Demographics. This methodology is consistent across all FPC and enrollment projections. The larger increase in funded pupil count in 2019-2020 over prior and future years is due to the implementation of free Full Day Kindergarten, as in the past years Full Day Kindergarten students were counted as 0.58 funded pupils.

Douglas County School District Funded Pupil Count
(October 2016 through Projected October 2027)



School Finance Act

Colorado Public School Finance Act

Douglas County School District receives funding from the State of Colorado through the Public School Finance Act. This act uses a formula to determine state and local funding amounts for school districts providing K-12 public education. These amounts are based on revenues generated from state equalization revenue, local specific ownership taxes and local property taxes. This School Finance Act Total Program formula funding is budgeted in the General Fund. These revenues account for about 79 percent of revenues in the General Fund. The other 21 percent is comprised of other federal, state and local revenue.

For 2023-2024, local property taxes in School Finance Act for the General Fund are expected to be \$293,405,887, specific ownership taxes (SOT) in School Finance Act to be \$19,533,487 and state equalization revenues to be \$323,543,016 after the Budget Stabilization Factor (formerly referred to as the Negative Factor). The reduction in funding (Budget Stabilization Factor) happens due to the State’s inability to afford the total required funding based on the School Finance Act. In addition to the required funding, the District is expected to receive SOT Out of School Finance Act in the amount of \$13,465,753. Additionally, DCSD receives Mill Levy Override (MLO) revenue of \$73,713,000 for a total estimated \$400,118,127 in local taxes allocated to the General Fund for 2023-2024. MLO occurs when a school district requests to spend more property tax revenues than authorized/required to fund its Total Program. In this event, a district must seek approval from its voters to raise and expend “override” property tax revenues via an additional mill levy. DCSD has passed five such elections in 1989, 1997, 2003, 2006 and 2018.

Formula Illustration

Total Program funding received under the Public School Finance Act starts with an annual statewide Pupil Count. Generally, pupils in grades K through 12 are counted either as full-time or part-time depending on the number of scheduled hours of coursework. This count is referred to as a Full-Time Equivalent (FTE) pupil count as differentiated from Funded Pupil Count (FPC) which counts Half Day Kindergarten as 0.58. Full Day Kindergarten are counted as 1.00 as are full day students in grades 1-12. Adjustment factors are included based on the cost of living study, personnel costs, the size of the District in comparison to other school districts in the State, and the Budget Stabilization Factor. The formula also includes funding for at-risk pupils. The Negative Factor was introduced in 2010-2011 and was allowed based on a legislative legal opinion in order to reduce statewide funding under the act and reduce the State Legislature’s financial obligation to K-12 public education. During the Great Recession, the Legislature did not have sufficient revenue to fully fund all programs. In order to balance the budget with regard to K-12, the Negative Factor or Budget Stabilization Factor reduced the State’s contribution to K-12 education. For example, if the State contribution was calculated at \$4 billion and the State could only afford \$3 billion, the Budget Stabilization Factor would be \$1 billion. This \$1 billion is the cut to K-12 on an annual basis. The Budget Stabilization Factor fluctuates on an annual basis based on the State’s ability to fund K-12. As of the 2023-2024 Adopted Budget, the Budget Stabilization Factor stands at approximately \$141 million statewide. Since 2009-2010 (mid-year cut prior to full implementation of Budget Stabilization Factor), DCSD’s cumulative share of the Negative Factor is over \$729 million. In other words, if DCSD were fully funded as contemplated by the School Finance Act, DCSD would have had \$729 million of additional revenue to spend over the last decade.

Source: <https://cosfp.org/wp-content/uploads/BSF-2009-2024-by-district.pdf>

DCSD 2023-2024 TOTAL PROGRAM (BEFORE BUDGET STABILIZATION FACTOR)



School Finance Act

2023-2024 School Finance Act Formula for DCSD		
Statewide Base Per Pupil Funding	\$	8,076
Multiplied by District Personnel Cost Factor	X	0.905
Multiplied by District Cost-of-Living Factor	X	1.246
PLUS		+
Statewide Base Per Pupil Funding	\$	8,076
Multiplied by District Non-Personnel Cost Factor	X	0.095
TOTAL		\$ 9,874
Multiplied by District Size Factor	X	1.0297
Funding Per Pupil without At-Risk Pupils	\$	10,168
Statutory Funding Per Pupil with At-Risk Pupils and ELL Factor	\$	10,306
Budget Stabilization (Negative) Factor Formula Reduction	-1.56% \$	(161)
NET PER PUPIL FUNDING		\$ 10,145

Source: <http://www.cde.state.co.us/cdefinance/fy2023-24fundingcalculationworksheet-hb23-1004introduced>

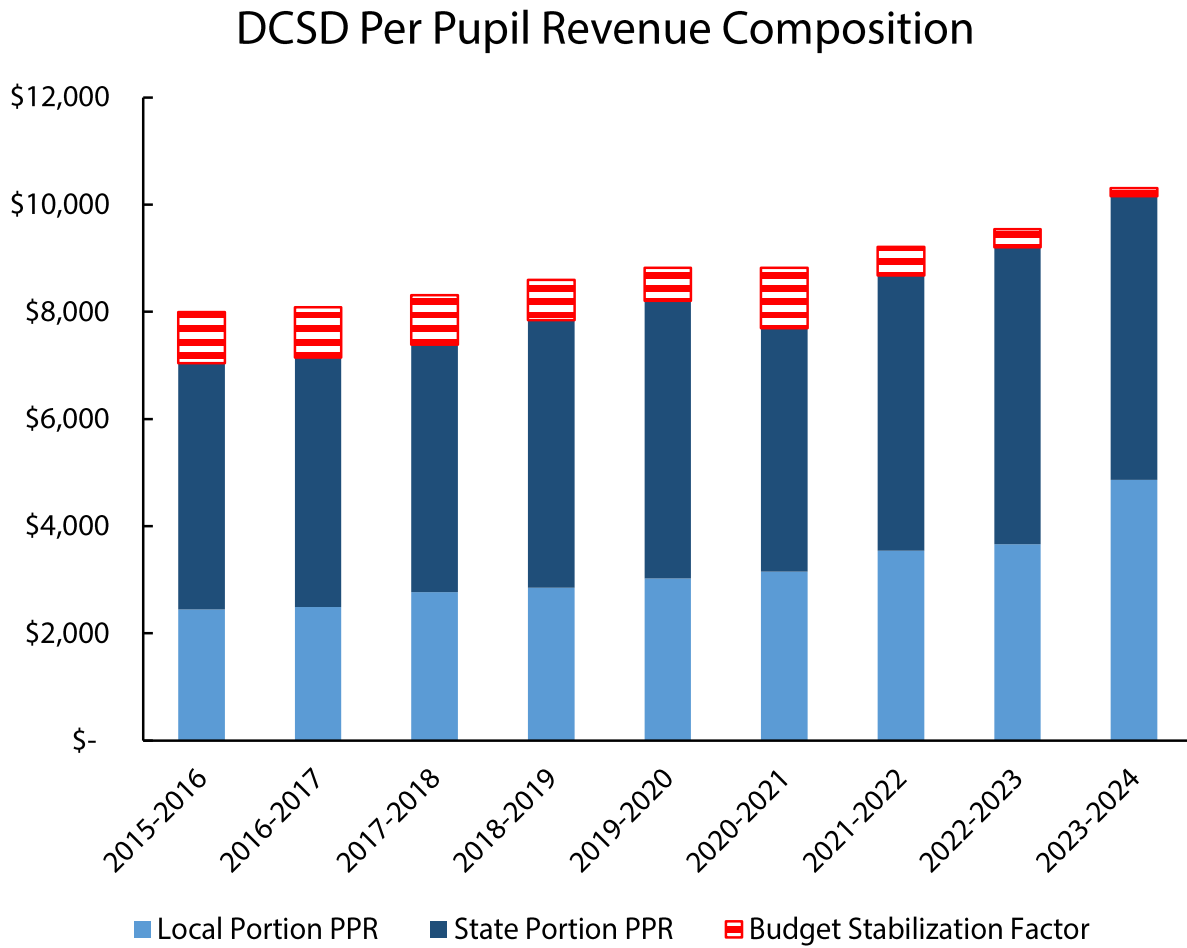
Below is an illustration of the effects of the Budget Stabilization Factor on the Total Program funding calculation. Local share is the sum of local property tax (excluding MLO) and specific ownership taxes in School Finance Act only and are not affected by the Budget Stabilization Factor. State Share is the state equalization entitlement that decreases due to the Budget Stabilization Factor.

DCSD 2023-2024 TOTAL PROGRAM (AFTER BUDGET STABILIZATION FACTOR)



School Finance Act

The below graph shows how the District's Per Pupil Revenue (PPR) has changed over the last nine years and the portion that is funded by the State as compared to Local funding sources. The large increase from 2022-2023 to 2023-2024 is due to inflation of 8 percent as the base is tied to inflation.



Property Tax Rates

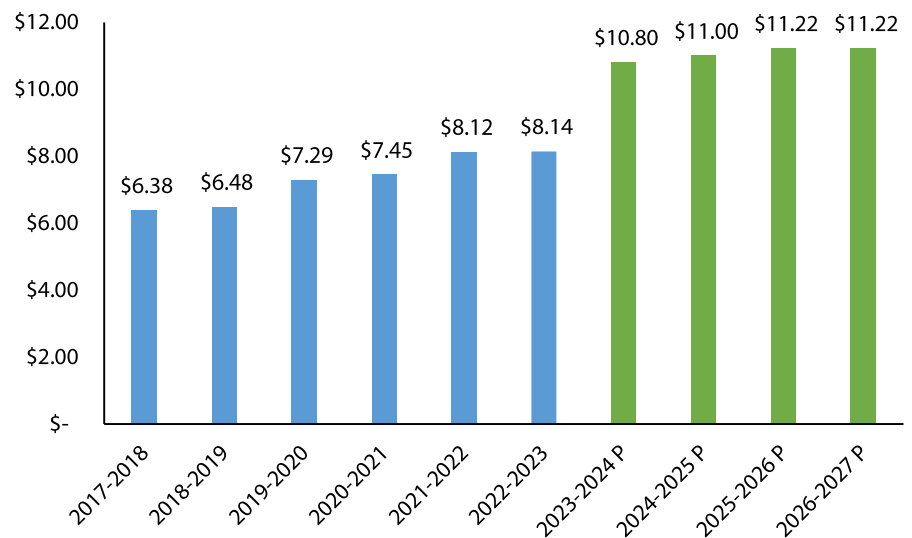
Property Tax Rates

Property taxes are calculated for the General Fund and Bond Redemption Fund. Property taxes are calculated by multiplying the mill levy or tax rate by the assessed or taxable value of the property. The assessed or taxable value of the property is calculated by taking the actual value of property multiplied by the assessment rate, which is 6.765 percent for residential property and 27.9 percent for non-residential property in tax collection year 2024. Total required mills from the School Finance Act were levied at 27.000 in 2022-2023 whilst Voter Approved Overrides, Abatements and Bond Redemption mills fluctuate based on assessed value and revenue requirements.

Assessed Value

Statute provides that the actual value of property is not the taxable value. Rather, the taxable value is a percentage of the actual value. The percentage is called an "assessment rate", and the resulting value is called the "assessed value". The assessment rate is 27.9 percent for all properties except residential. Previously, the residential assessment rate was established by the legislature every odd numbered year. SB22-238 temporarily reduces the residential assessment rate for property tax years 2022 and 2023. In 2022, the rate decreased slightly to 6.95 percent from 7.15 percent which decreased from 7.20 percent in 2017 after remaining at 7.96 percent since 2003. The rate has decreased to 6.765 percent in 2023. The intent of having the ability to change the residential assessment rate was to maintain the tax burden balance between residential properties and all other property types as designed by the Gallagher Amendment which required a constant ratio between the property tax base that comes from residential and non-residential property. The Gallagher Amendment was repealed in 2020.

Assessed Value in Billions (Net of TIF)



Assessed values reported through 2022-2023 are as certified in December of that fiscal year. Assessed values for 2023-2024 through 2026-2027 are estimated based upon information provided by Hilltop Securities in June 2023. These assessed values are net of Tax Increment Financing (TIF) which is when municipalities form entities that collect property tax revenue based on valuation increases from new investments within a designated area. In a TIF district the property tax revenue attributed to new assessed value within the district accrues to the entity rather than the traditional taxing authority.

Example Residential Property School Tax Bill

Residential Property Value	Assessment Rate	Estimated Mill Rate / 1000	Annual School Property Tax
\$754,233	X 6.765%	X 39.060	= \$1,993

Mill Rates	2017	2018	2019	2020	2021	2022	2023**
School Finance Act	25.440	25.440	25.440	25.440	26.440	27.000	27.000
Voter Approved Overrides	5.284	11.372	10.113	9.886	9.077	9.050	6.825
Abatements	0.218	0.084	0.232	0.124	0.226	0.086	0.235
Bond Redemption	8.054	8.054	8.054	8.054	8.054	6.700	5.000
Total Mills	38.996	44.950	43.839	43.504	43.797	42.836	39.060

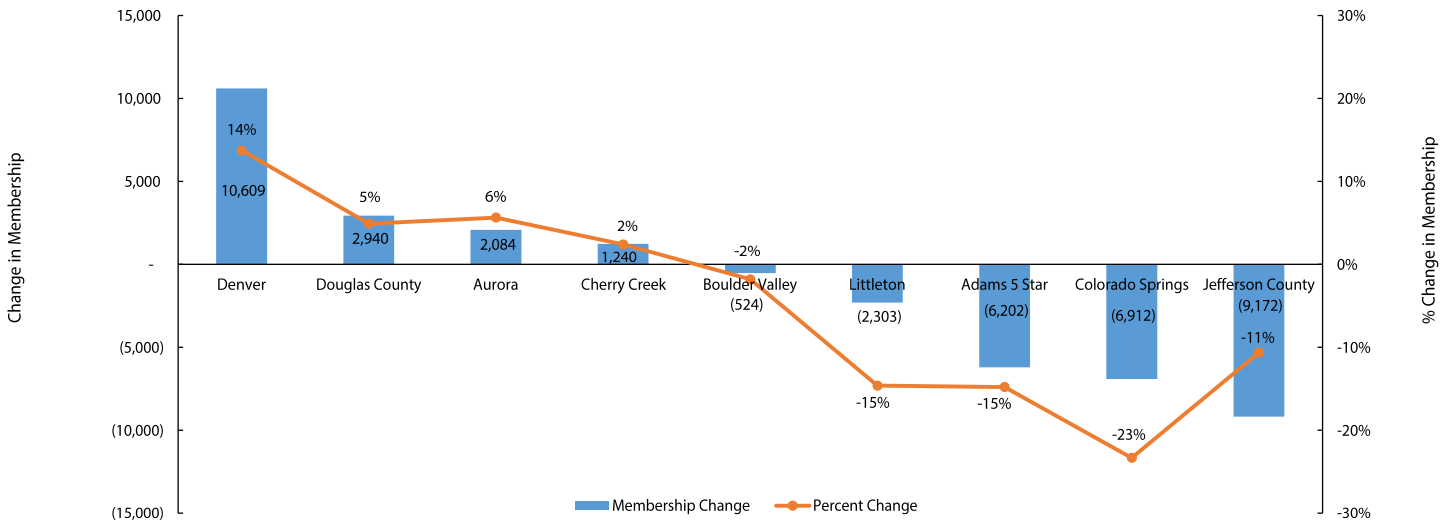
*2023 mills are estimated and will not be finalized until December 2023

**2023 mills assume no further increases to taxes from MLO/Bond

Comparative Student Membership Growth and Decline

The chart below shows that on a percentage basis, Douglas County School District has had the third highest percentage increase in pupil membership of Front Range School Districts at 5% and the second highest increase for actual student count from 59,932 in 2009 to 62,872 in the 2022 Pupil Count. This membership growth is based on total pupil membership which is the total head count of all students from preschool through 12th grade. This is not the same as the Funded Pupil Count since it includes all kindergarten and early childhood education students. This membership growth graph uses 2009 as the base because 2009 was when DCSD last opened a new neighborhood school. As all of DCSD’s membership growth over the last 13 years has happened without new neighborhood school construction, DCSD has had to utilize existing capacity and charter school capacity for the 5% increase in students.

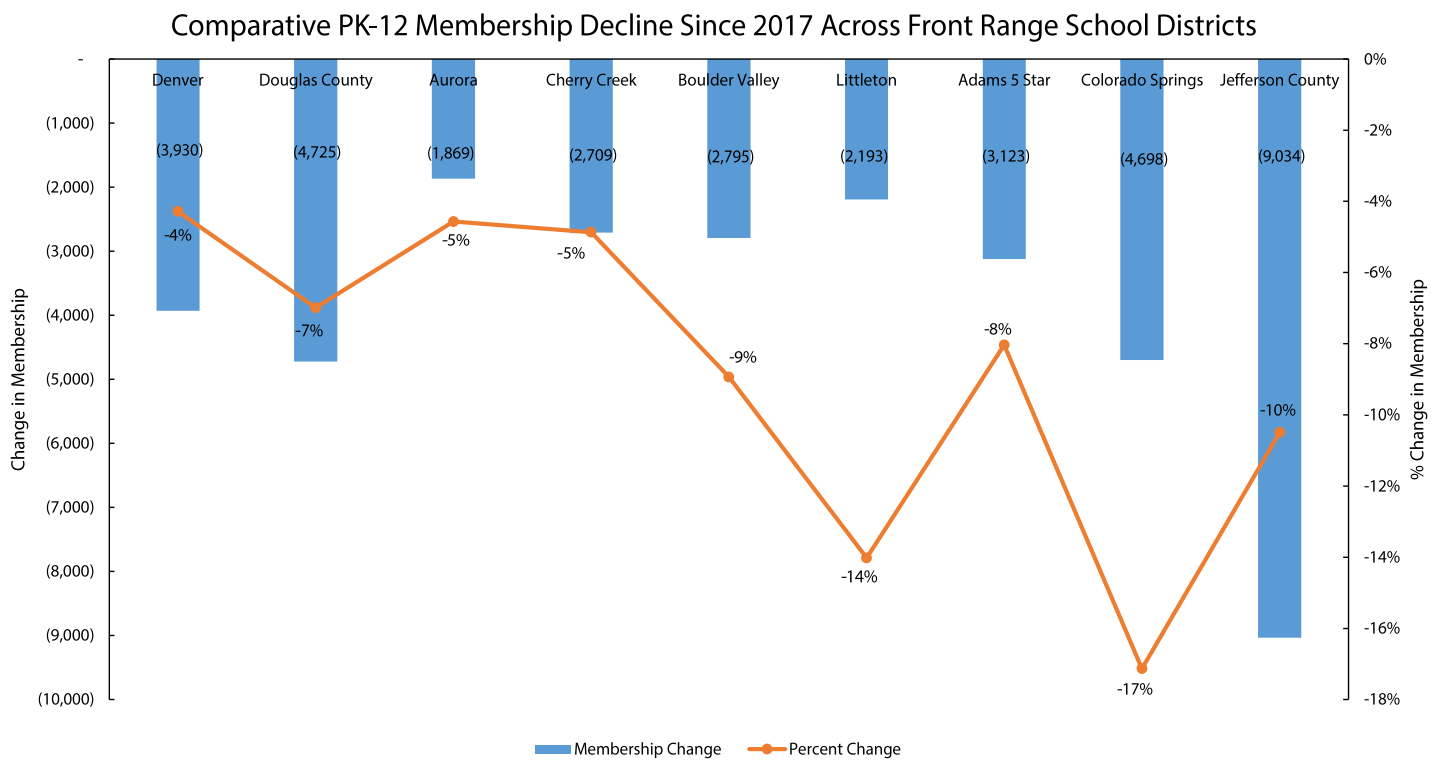
Comparative PK-12 Membership Growth Since 2009 Across Front Range School Districts



Source: <http://www.cde.state.co.us/cdereval/pupilcurrent>

Comparative Student Membership Growth and Decline

However, the last five years demonstrate a different trend in student membership across front range school districts. Since 2017, all major front range districts have seen an overall decline in PK-12 membership and DCSD's decline is one of the largest from a total student count perspective. A large portion of the drop in enrollment was from 2019-2020 to 2020-2021 due to the COVID-19 pandemic and districts did not see enrollment rebound as expected in 2021-2022 or 2022-2023.

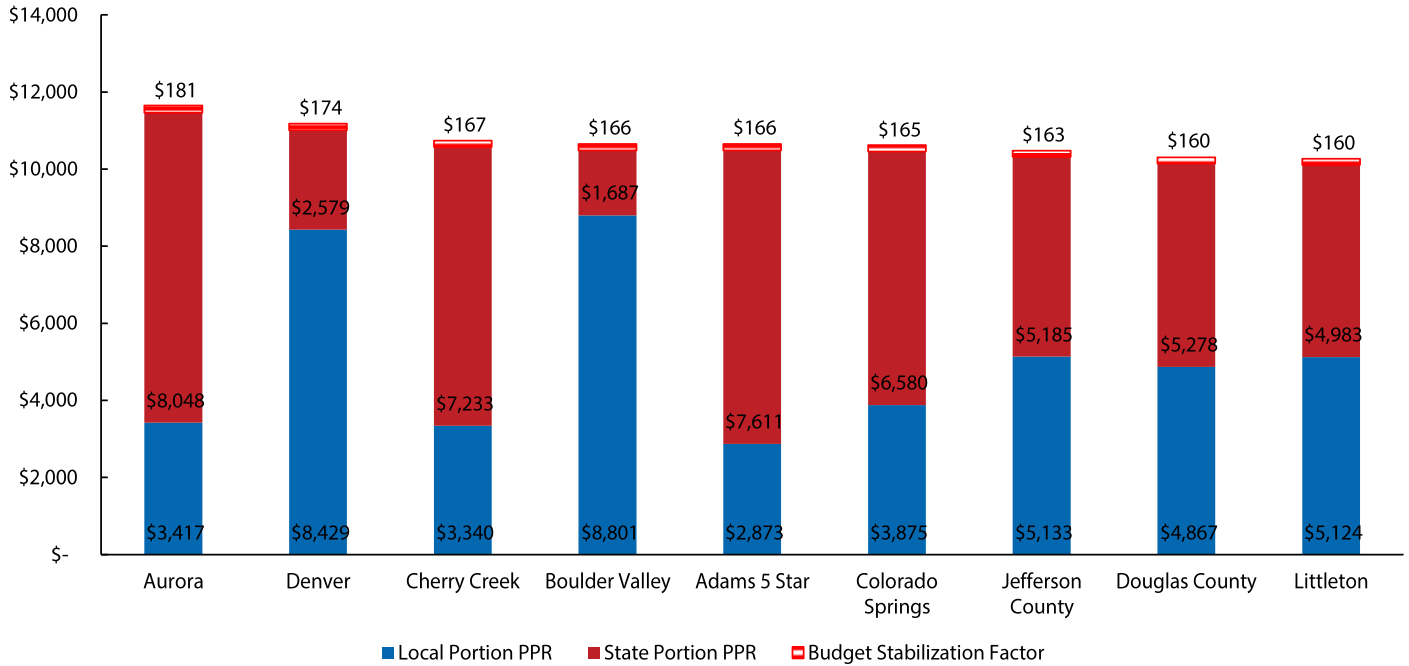


Source: <http://www.cde.state.co.us/cdereval/pupilcurrent>

Funding Comparison

Douglas County School District is the third largest school district on the Front Range with a projected Funded Pupil Count for 2023-2024 of 62,736 behind Denver Public Schools at 84,690 and Jefferson County at 75,893. DCSD receives one of the lowest amounts of Per Pupil Revenue (PPR) on the Front Range at \$10,145 largely due to demographics and at-risk funding. The statewide average PPR is \$10,779. The PPR is before additional local funding for Mill Levy Overrides. The chart below compares DCSD to other Front Range districts with large, urban or suburban student populations.

Comparative 2023-2024 Per Pupil Revenue



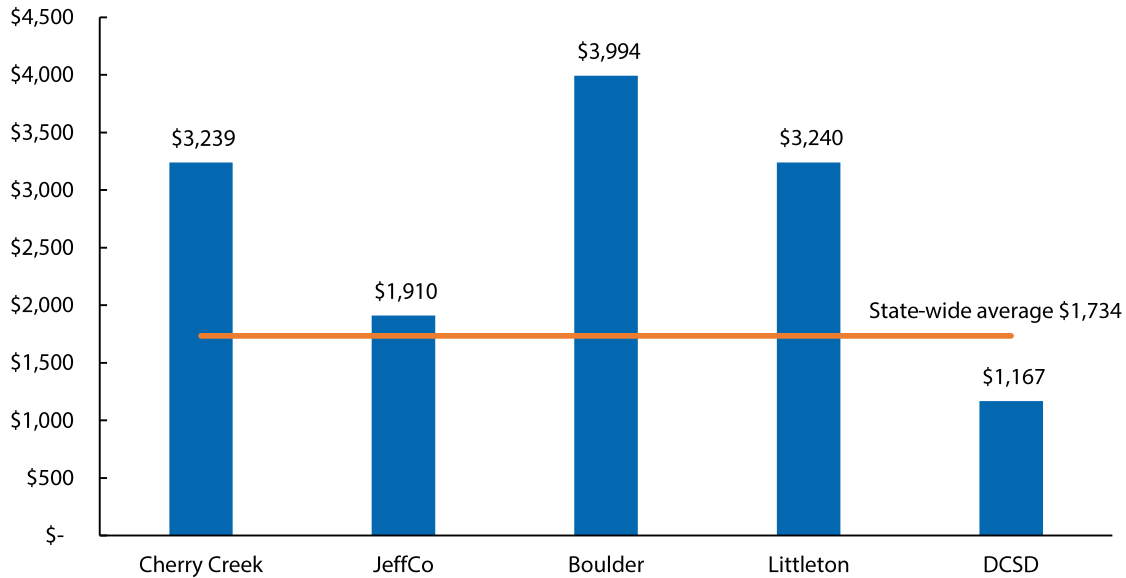
Source: FY 2023-24 District Funding Calculation Worksheet per SB23-287

<http://www.cde.state.co.us/cdefinance/fy2023-24fundingcalculationworksheet-sb23-287amended>

Funding Comparison

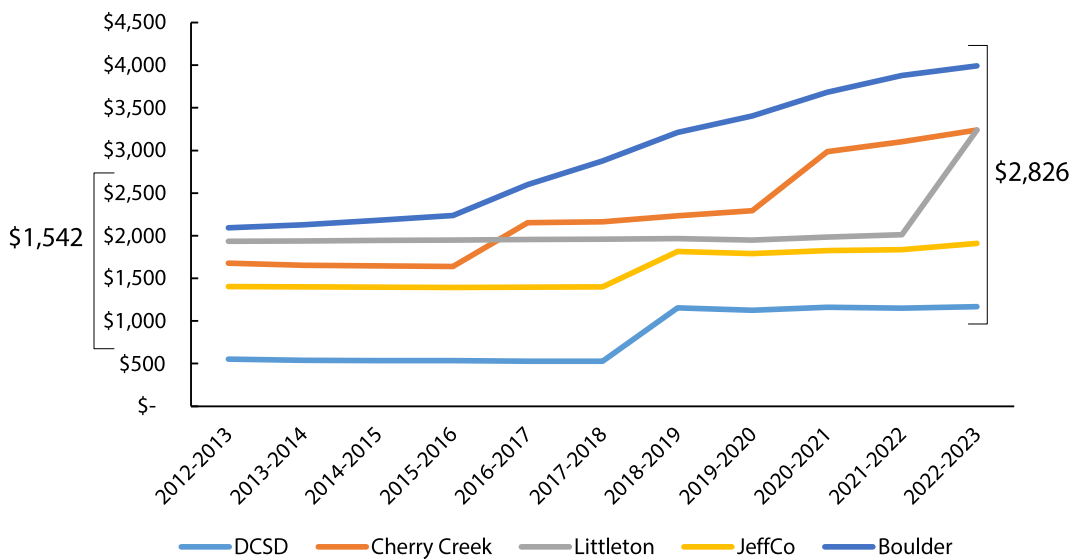
Each district can request additional local funding (up to 25% more) through a local Mill Levy Override. This funding is generally used for operational needs, such as salaries and student programming. With the passage of 5A in November 2018, DCSD saw an increase in mill levy override per pupil revenue. However, DCSD still receives the lowest amount of taxpayer revenue when combining PPR and Mill Levy Overrides (MLO) out of the following districts. DCSD MLO per funded pupil was \$1,167 for 2022-2023. The statewide average MLO on a per pupil basis was \$1,734. In the chart below, even with the additional \$40 million from 5A, if DCSD were to have the per pupil MLO funding of Cherry Creek School District, DCSD would have had an additional \$131 million in 2022-2023 alone for schools.

Comparative 2022-2023 Mill Levy Override Per Pupil



The following graph demonstrates the growth in the gap in mill levy override funded per student from \$1,542 between DCSD and Boulder Valley in 2013 to \$2,826 between DCSD and Boulder Valley in 2023.

MLO Per Pupil

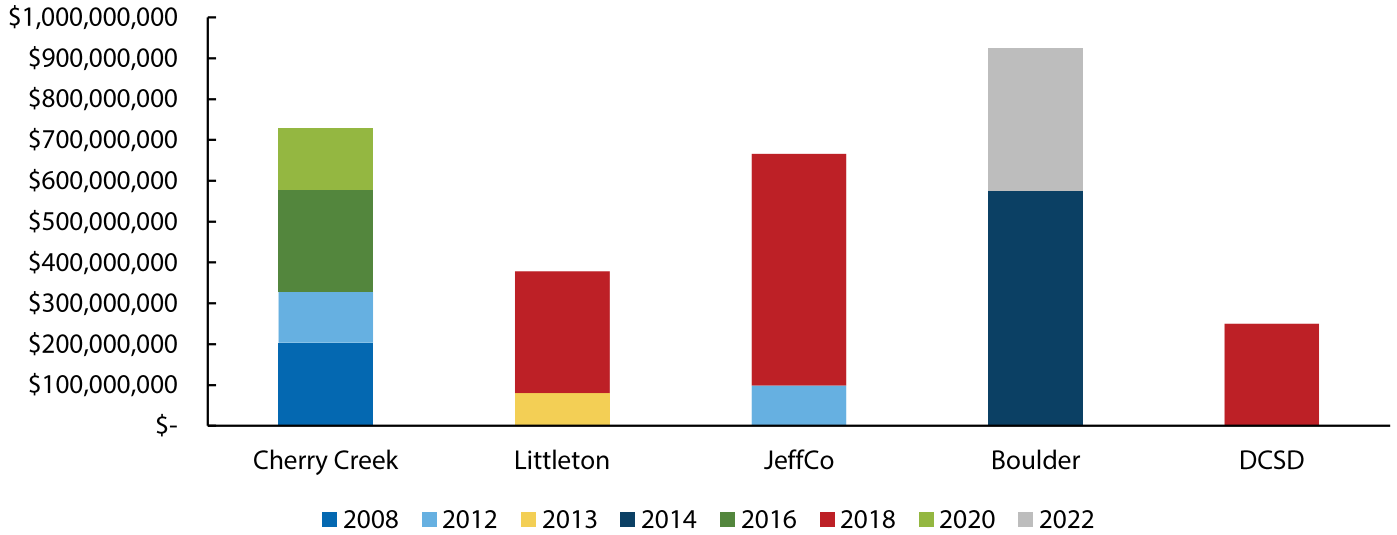


Source: <http://www.cde.state.co.us/cdefinance/sfmilllevy>

Funding Comparison

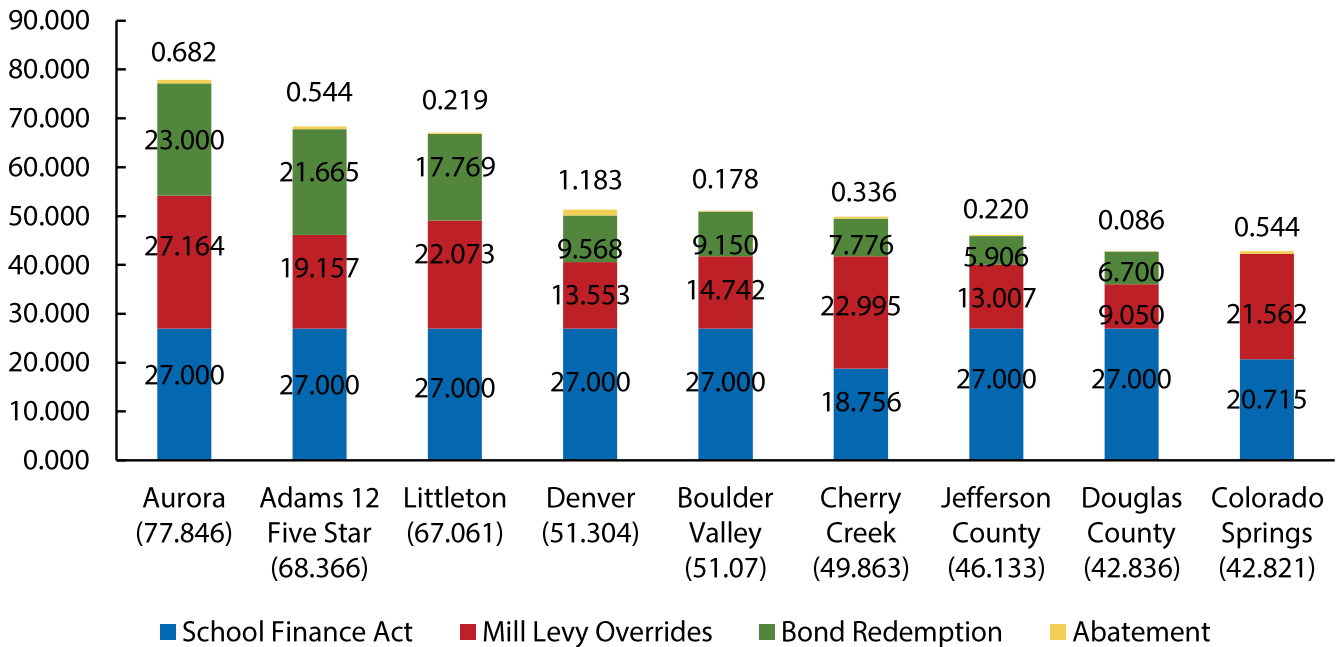
Local voter-approved general obligation bonds are used by school districts for capital needs such as new school buildings, repairs, technology or school buses. Per pupil bond authorization since 2008 shows that Douglas County School District has the least amount of bond authorization over the past 15 years. DCSD voters authorized \$250 million of bonds in November 2018 through the passage of 5B ballot measure. Boulder authorized \$350 million in bonds in 2022 and was the only district included within the graph below who passed such a measure.

New Bond Authorization Over Time



DCSD has the second lowest Total School District Mills for 2022-2023 compared to other Front Range districts at a rate of 42.836. The mill rate (tax rate) is set annually every December and will be revised in December 2023. Mill Levy Overrides include hold harmless, excess hold harmless, voter approved, transportation and other mills.

School District Tax Rate Breakdown



Source: Colorado School Finance Project <https://cosfp.org/district/district-elections/#gsc.tab=0>
 Source: <http://www.cde.state.co.us/cdefinance/sfmilllevy>

Fund Descriptions

Combined General Funds

General Fund 10

The General Fund is the District's largest fund. This fund accounts for all District operations except where financial transactions are required to be reported elsewhere. The General Fund includes budgets for all schools and most departments within the District.

Outdoor Education Fund 13

This tuition-based fund accounts for activity associated with an outdoor learning environment where students are engaged in experiential learning activities. In addition to developing knowledge of the ecological surroundings, students are also involved in problem solving, being creative and constructing meaningful solutions. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

Capital Projects Fund 14

This fund was created in 2010-2011 to account for the acquisition of capital assets that were formerly reported in the District's Special Revenue Fund, Capital Reserve Fund 21. This Capital Projects Fund accounts for activity associated with the acquisition of capital assets defined in BOE policy DID: Capital Asset Reporting and Inventories, as those items or groups of items that have a value of \$5,000 or more with a useful life greater than one year. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

Full Day Kindergarten Fund 15

This fund's revenues came from tuition paid by families to access a full day kindergarten program at many of the District's elementary schools. Prior to HB19-1262, the School Finance Act only provided funding for half day Kindergarten at 0.58 FTE. Included in this fund were reserves designated for tuition scholarships meeting the needs of the District's at-risk kindergarten students. Effective with the 2019-2020 Adopted Budget, all expenditures for full day kindergarten have been recorded in the General Fund and tuition was not collected. This fund was also included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

Transportation Fund 25

This fund is used to account for expenditures and revenues associated with student transportation services inclusive of the specialized transportation associated with special education students. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

Special Revenue Funds

Nutrition Services NSLP Fund 21

This Nutrition Services Fund is self-supporting and accounts for activities related to preparation of school meals in compliance with the National School Lunch Program (NSLP). This will be the only Nutrition Services Fund used in 2023-2024.

Nutrition Services Non-NSLP Fund 28

This Nutrition Services Fund was self-supporting and accounted for activities related to preparation of school meals in high schools and charter schools that were not participating in the National School Lunch Program. With the implementation of free meals for all students under Colorado's Healthy School Meals for All Program, this fund will no longer be used beginning in 2023-2024.

Fund Descriptions

Governmental Designated Purpose Grants Fund 22

This fund accounts for most state, local and federal grants received by the District. Expenditures in this fund are reimbursed and revenues remain unearned until expended; therefore, revenue will equal expenditures at the end of the fiscal year.

Pupil Activity Fund 23

This fund was used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect District support. In 2020-2021 this fund was changed from Fund 74 and changed from an Agency Fund to a Special Revenue Fund. Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 will move to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that this type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

Athletics and Activities Fund 26

This fund accounts for all revenues and expenditures directly related to Colorado High School Activities Association (CHSAA) sponsored athletics and activities, as well as other District sponsored activities at middle and high schools.

Child Care Fund 29

The Child Care Fund is self-supporting, and accounts for the activity associated with the District's Before and After School Child Care (BASE). These programs are budgeted to be self-supporting with revenues derived from program enrollment fees charged on a per-child basis.

Debt Service and Lease Payment Funds

Bond Redemption Fund 31

This fund serves as the vehicle for recording dedicated property taxes and the payment of outstanding principal and interest on the District's General Obligation bonds.

Certificate of Participation Lease Payment Fund 39

Pursuant to CDE Chart of Accounts, this fund is identified for non-voter approved lease payments.

Building Funds

Bond Building Fund 41

The Building Fund is used to account for the management and actual construction of District facilities that are financed by General Obligation Bond (GO) proceeds.

Certificate of Participation Building Fund 45

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation Building Fund. This fund accounted for the activity associated with capital projects identified in the DCSD Master Capital Plan. All Certificate of Participation Building Fund proceeds were spent by June 2018 and beginning fund balance for 2023-2024 is \$0.

Fund Descriptions

Internal Service Funds

Medical and Dental Fund 65

The District operates a self-funded employee health benefit program where the health claims are accounted for in this fund. In addition, employee medical and dental premium payments to Delta Dental and Kaiser Permanente are accounted for in this fund. The District establishes each year's premium amounts based on projected medical claims as well as the updated premium charge from Kaiser Permanente and Delta Dental.

Short Term Disability Insurance Fund 66

This fund replaces the District's former fully insured Short Term Disability Insurance (STD) program. This fund was created in 2014-2015 to reflect the District's move to a self-funded plan. The District establishes each year's premium amounts based on projected STD claims.

Fiduciary Funds

Private Purpose Trust Fund 75

This fund accounts for the student scholarships awarded from the P.S. Miller Trust.



Summary of All Funds Forecast

The following summary of all funds combines all district funds across five fiscal years. While the majority of the financials within this Budget Book focus on viewing each fund individually, this summary includes all funds as one financial forecast. The years shown are 2021-2022 Audited Actuals, 2022-2023 Final Revised Budget and Estimated Actuals, 2023-2024 Adopted Budget, 2024-2025 Forecast and 2025-2026 Forecast.

	Audited Actuals 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Forecast Budget 2024-2025	Forecast Budget 2025-2026
Beginning Fund Balance	360,763,131	289,991,178	289,991,178	254,972,586	247,392,688	245,640,459
Revenues						
Property Taxes	356,158,950	348,186,038	348,885,106	421,687,710	425,757,666	420,327,350
Specific Ownership Taxes	31,147,919	31,999,174	32,469,600	32,999,240	32,726,319	33,361,517
Other Local Income	113,468,846	238,837,391	244,366,653	129,619,239	133,027,776	135,906,406
Intergovernmental	425,097,591	426,021,180	424,359,200	418,958,150	445,833,086	465,758,353
Other	-	-	-	-	-	-
Total Revenues	925,873,306	1,045,043,783	1,050,080,558	1,003,264,339	1,037,344,847	1,055,353,625
Expenditures						
Salaries	365,225,791	388,818,838	386,924,427	411,708,962	431,809,776	441,518,853
Benefits	130,543,388	142,512,228	140,669,447	151,220,013	153,113,773	157,969,024
Purchased Services	109,083,787	119,164,525	116,699,778	115,312,861	121,812,375	124,280,948
Contracts w/ Charter Schools	160,580,802	166,684,465	166,683,962	186,003,157	199,011,876	206,045,606
Supplies	55,573,755	65,916,276	61,975,397	68,786,390	66,969,120	67,505,576
Equipment	80,648,881	67,550,592	59,506,045	12,942,084	1,450,441	1,955,032
Other	94,988,858	150,296,845	148,380,861	58,043,770	57,892,877	43,731,214
Total Expenditures	996,645,261	1,100,943,769	1,080,839,917	1,004,017,237	1,032,060,237	1,043,006,255
BOE Contingency	-	3,202,497	4,259,233	6,827,000	7,036,838	7,256,715
Net Change in Fund Balance	(70,771,955)	(59,102,483)	(35,018,592)	(7,579,898)	(1,752,229)	5,090,656
Restricted/Committed Fund Balance	36,853,776	38,865,576	38,149,719	41,969,719	43,013,642	44,274,919
Assigned Fund Balance	40,202,166	37,522,620	37,541,946	38,707,454	31,798,007	28,091,633
Unassigned Fund Balance	212,935,234	154,500,499	179,280,921	166,715,515	170,828,810	178,364,563
Ending Fund Balance	289,991,176	230,888,695	254,972,586	247,392,688	245,640,459	250,731,115



2022-2023 Budgeted Revenues

Final Revised as of June 20, 2023

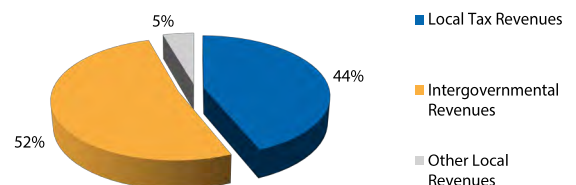
The actual funded pupil count (FPC) in 2022-2023 is 63,158 of which 1,752 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils, full day kindergarten students count as 1.00 funded pupils and students in ECE with Special Education needs count as 0.50 funded pupils. All other ECE students are excluded from FPC. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2022-2023 is 62,872. Total enrollment decreased 1,004 students from 2021-2022. FPC is higher than enrollment due to the multi-year averaging of FPC in 2022-2023.

TOTAL SOURCES BY FUND	2022-2023 Final Revised Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 152,766,801	\$ 744,833,919	\$ -	\$ 897,600,720
Outdoor Education	25,065	1,503,800	23,084	1,551,949
Capital Projects	10,172,826	6,965,522	11,723,234	28,861,582
Full Day Kindergarten	-	-	-	-
Transportation	5,608,852	6,329,908	16,603,238	28,541,998
Total Combined General Fund	\$ 168,573,544	\$ 759,633,149	\$ 28,349,556	\$ 956,556,249
Nutrition Services NSLP	9,483,172	19,037,005	362,884	28,883,061
Nutrition Services Non-NSLP	16,801	6,010,543	268,718	6,296,062
Governmental Designated Purpose Grants	-	22,725,993	-	22,725,993
Pupil Activity	1,224,000	1,411,784	-	2,635,784
Athletics and Activities	2,504,281	12,823,151	5,437,684	20,765,116
Child Care	2,920,252	13,151,199	560,107	16,631,558
Total Special Revenue Fund	\$ 16,148,506	\$ 75,159,675	\$ 6,629,393	\$ 97,937,574
Bond Redemption	63,480,642	55,985,103	-	119,465,745
Certificates of Participation (COP) Lease Payments	2,842	4,733	1,118,885	1,126,460
Total Debt Service and Lease Payment Fund	\$ 63,483,484	\$ 55,989,836	\$ 1,118,885	\$ 120,592,205
Bond Building	40,624,932	627,484	-	41,252,416
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 40,624,932	\$ 627,484	\$ -	\$ 41,252,416
Medical and Dental	704,109	57,424,057	-	58,128,166
Short Term Disability Insurance	423,724	540,273	-	963,997
Total Internal Service Fund	\$ 1,127,833	\$ 57,964,330	\$ -	\$ 59,092,163
Private Purpose Trust	32,879	50,000	-	82,879
Total Trust and Agency Fund	\$ 32,879	\$ 50,000	\$ -	\$ 82,879
Total All Funds	\$ 289,991,178	\$ 949,424,474	\$ 36,097,834	\$ 1,275,513,486

2022-2023 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 9,191
Mill Levy Override	1,167
Other Intergovernmental Revenue	694
School-Based Revenue	165
SOT out of Formula	206
Charter Purchased Service Revenue	145
Other Local Revenue	224
Total Per Pupil Revenue	\$ 11,794

2022-2023 Final Revised Total General Fund Revenues



2023-2024 Budgeted Revenues

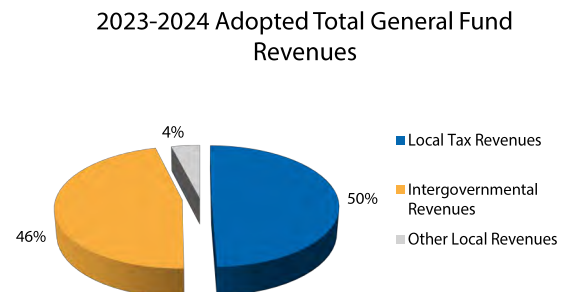
Adopted as of June 20, 2023

The funded pupil count (FPC) in 2023-2024 is projected to be 62,736, of which 2,200 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils and full day kindergarten students count as 1.00 funded pupils. Beginning with 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2023-2024 is projected to be 63,895. Total enrollment is projected to increase 1,023 students.

TOTAL SOURCES BY FUND	2023-2024 Adopted Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 145,532,507	\$ 807,379,286	\$ -	\$ 952,911,793
Outdoor Education	89,826	1,533,101	23,084	1,646,011
Capital Projects	16,947,424	496,370	59,923	17,503,717
Full Day Kindergarten	-	-	-	-
Transportation	2,095,782	6,638,388	25,207,437	33,941,607
Total Combined General Fund	\$ 164,665,539	\$ 816,047,145	\$ 25,290,444	\$ 1,006,003,128
Nutrition Services NSLP	3,329,009	28,818,249	1,045,352	33,192,610
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	15,945,449	-	15,945,449
Pupil Activity	1,024,078	-	-	1,024,078
Athletics and Activities	2,452,815	14,077,662	6,334,674	22,865,151
Child Care	4,456,753	10,753,476	1,075,537	16,285,766
Total Special Revenue Fund	\$ 11,262,655	\$ 69,594,836	\$ 8,455,563	\$ 89,313,054
Bond Redemption	73,192,652	57,148,726	-	130,341,378
Certificates of Participation (COP) Lease Payments	2,453	2,454	1,119,125	1,124,032
Total Debt Service and Lease Payment Fund	\$ 73,195,105	\$ 57,151,180	\$ 1,119,125	\$ 131,465,410
Bond Building	5,107,056	250,000	-	5,357,056
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 5,107,056	\$ 250,000	\$ -	\$ 5,357,056
Medical and Dental	503,502	59,497,909	-	60,001,411
Short Term Disability Insurance	214,350	671,269	-	885,619
Total Internal Service Fund	\$ 717,852	\$ 60,169,178	\$ -	\$ 60,887,030
Private Purpose Trust	24,379	52,000	-	76,379
Total Trust and Agency Fund	\$ 24,379	\$ 52,000	\$ -	\$ 76,379
Total All Funds	\$ 254,972,586	\$ 1,003,264,339	\$ 34,865,132	\$ 1,293,102,057

2023-2024 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 10,145
Mill Levy Override	1,175
Other Intergovernmental Revenue	812
School-Based Revenue	159
SOT out of Formula	215
Charter Purchased Service Revenue	160
Other Local Revenue	204
Total Per Pupil Revenue	\$ 12,869

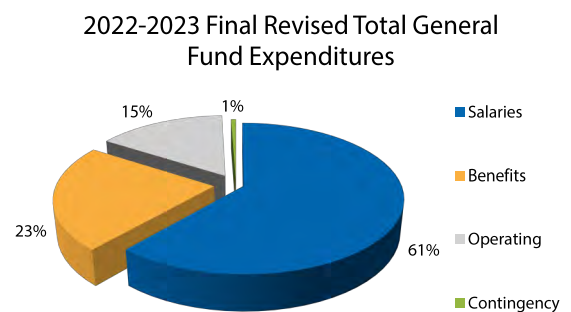


2022-2023 Budgeted Expenditures Final Revised as of June 20, 2023

Salaries and **Benefits** account for the largest component of General Fund expenditures at 84% of the total. The Final Revised Budget includes contingency in the total amount of \$3.2 million.

TRANSFERS AND EXPENDITURES BY FUND	2022-2023 Final Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 723,081,160	\$ 36,097,834	\$ 759,178,994
Outdoor Education	1,543,199	-	1,543,199
Capital Projects	20,937,938	-	20,937,938
Full Day Kindergarten	-	-	-
Transportation	27,763,345	-	27,763,345
Total Combined General Fund	\$ 773,325,642	\$ 36,097,834	\$ 809,423,476
Nutrition Services NSLP	26,678,844	-	26,678,844
Nutrition Services Non-NSLP	6,296,062	-	6,296,062
Governmental Designated Purpose Grants	22,725,993	-	22,725,993
Pupil Activity	1,467,798	-	1,467,798
Athletics and Activities	18,441,071	-	18,441,071
Child Care	13,919,271	-	13,919,271
Total Special Revenue Fund	\$ 89,529,039	\$ -	\$ 89,529,039
Bond Redemption	45,865,403	-	45,865,403
Certificates of Participation (COP) Lease Payments	1,126,460	-	1,126,460
Total Debt Service and Lease Payment Fund	\$ 46,991,863	\$ -	\$ 46,991,863
Bond Building	41,252,416	-	41,252,416
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 41,252,416	\$ -	\$ 41,252,416
Medical and Dental	56,195,960	-	56,195,960
Short Term Disability Insurance	765,847	-	765,847
Total Internal Service Fund	\$ 56,961,807	\$ -	\$ 56,961,807
Private Purpose Trust	58,500	-	58,500
Total Trust and Agency Fund	\$ 58,500	\$ -	\$ 58,500
Total All Funds	\$ 1,008,119,267	\$ 36,097,834	\$ 1,044,217,101

Please note that the table above includes budgeted transfers of \$36.1 million. The General Fund pass through to charters is \$166.7 million. Both of these figures are excluded from the graph to the right.

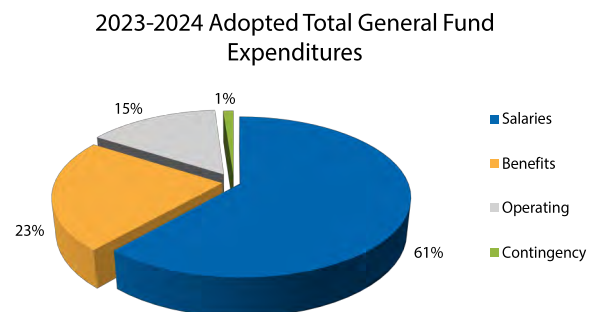


2023-2024 Budgeted Expenditures Adopted as of June 20, 2023

Salaries and Benefits account for the largest component of General Fund expenditures at 84% of the total. The Adopted Budget includes contingency in the total amount of \$6.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2023-2024 Adopted Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 773,681,606	\$ 34,865,132	\$ 808,546,738
Outdoor Education	1,533,101	-	1,533,101
Capital Projects	5,883,360	-	5,883,360
Full Day Kindergarten	-	-	-
Transportation	33,162,954	-	33,162,954
Total Combined General Fund	\$ 814,261,021	\$ 34,865,132	\$ 849,126,153
Nutrition Services NSLP	29,863,601	-	29,863,601
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	15,945,449	-	15,945,449
Pupil Activity	1,024,078	-	1,024,078
Athletics and Activities	20,412,336	-	20,412,336
Child Care	12,390,757	-	12,390,757
Total Special Revenue Fund	\$ 79,636,221	\$ -	\$ 79,636,221
Bond Redemption	52,973,266	-	52,973,266
Certificates of Participation (COP) Lease Payments	1,123,189	-	1,123,189
Total Debt Service and Lease Payment Fund	\$ 54,096,455	\$ -	\$ 54,096,455
Bond Building	5,357,056	-	5,357,056
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 5,357,056	\$ -	\$ 5,357,056
Medical and Dental	56,655,386	-	56,655,386
Short Term Disability Insurance	790,098	-	790,098
Total Internal Service Fund	\$ 57,445,484	\$ -	\$ 57,445,484
Private Purpose Trust	48,000	-	48,000
Total Trust and Agency Fund	\$ 48,000	\$ -	\$ 48,000
Total All Funds	\$ 1,010,844,237	\$ 34,865,132	\$ 1,045,709,369

Please note that the table above includes budgeted transfers of \$34.9 million. The General Fund pass through to charters is \$186.0 million. Both of these figures are excluded from the graph to the right.



Site-Based Budgeting

Beginning in 2008-2009, DCSD instituted Student Based Budgeting (SBB) on a district-wide basis. Believing that the best and most informed decisions are made closest to the student, DCSD moved to eliminate the central allocation of resources to schools and instead moved to a site-level decision making process. DCSD made the change to Student Based Budgeting in order to create a more effective, transparent, and equitable funding system across the District. A SBB methodology allows maximum flexibility and autonomy at each school. While the name of the school budgeting methodology has transitioned to Site-Based Budgeting over the years, the methodology overall remained the same through 2020-2021 until significant changes were implemented in 2021-2022 and continued today.

Site-Based Budgeting is a budgeting methodology in which each student in a school brings with them a dollar amount of budgetary authority that the school community has input in how these dollars are spent. This budgeting philosophy has allowed the District to provide more budgetary flexibility and autonomy to each of its neighborhood schools. In a SBB environment, individual schools can choose how to structure their classes, determine staffing ratios, and set non-salary (books, supplies, equipment, etc.) budgets to meet their individual goals. Each school's choices are in the best interest of their students – there is no one size fits all approach.

The SBB calculation is comprised of discretionary and non-discretionary allocations. The Base Allocation is the base per pupil allocation derived from a combination of funding sources including Per Pupil Revenue, Mill Levy Override (pre-2018 MLO and 2018 MLO) and other General Fund sources. In the current formula, the Base Allocation is \$4,931 per-pupil for elementary, \$4,610 for middle and \$4,491 for high. Base dollars are differentiated by level because they are meant to support all children in a school and ensure that schools can provide minimum requisite programs and services for all students enrolled in a school. The SBB formula includes a series of weights designed to steer resources to schools that enroll students identified as 'at risk'. In addition to 'at risk' weights, the formula includes academic intervention weights that are allocated to schools in order to support the academic outcomes of students who require additional support. These dollars are meant to address children below grade level, children who are in danger of falling behind, and students who are advanced and need additional support to continue their success.

The current formula reflects a broad concept of student need/at risk. Weight dollar amounts are proportionate to the base allocation determined by multiplying a given weight times the base allocation.

Non-Discretionary allocations are further categorized into per pupil allocations and per staff Full-Time Equivalent (FTE) allocations. The non-discretionary allocations have a prescribed use and are typically associated with state or federal requirements. The types of non-discretionary FTE allocations prescribed in schools include Principal, Special Education, English Language Development, Gifted and Talented, Literacy Specialists, Counselors, Custodians and Campus Security Specialists. Types of non-discretionary per pupil allocations include READ Act, Special Programming, Elementary Schedule A, Career Tech, Discovery Program, Athletics Security Overtime, Custodial Overtime, Affective Needs Administrator and Certified Substitutes.

Some schools do not enroll enough students for the base weight and subsequent other weights to cover the costs associated with the educational programs and services for their students. This supplemental weight for small schools provides additional dollars for each student projected to be enrolled to offset the economies of scale associated with school size and school revenue. These dollars are intended to support small schools at each level and provide equitable opportunities such that small schools can provide comparable programming to the district's average- and large-size schools. Small School Factor is determined by looking at the average number of core staff at each level of school to determine the dollar amount of base resources needed to cover core staff. Dividing this number by the base per pupil arrived at an enrollment amount (by level) required to have the base per pupil cover core costs. Schools (by level) below the enrollment amount are determined to be a "small school" and utilize this factor to offset low enrollment to cover core staff absent small school funding. The amounts for the analysis resulted in 405 for elementary schools, 1,016 for middle schools with 6-8 grades, 811 for middle schools with 7-8 grades only and 1,794 for high schools. Using those cutoffs, the total dollars available for small school factor were put into the allocation to create a weight that is then multiplied by the count of students between the school's projected enrollment and the cutoff. For example, if an elementary school has 350 students then it would receive a small school factor for 65 students while an elementary school with 400 students would receive a small school factor for 5 students.

Site-Based Budgeting

For schools with extenuating circumstances that prevent them from balancing their SBB through the discretionary and non-discretionary allocations provided to them, the District has a process called “Highly Impacted”. Highly Impacted funding is given based on a request from the school and the approval from School Leadership. Typically, a Highly Impacted request is submitted in order to meet basic school needs in a time when the yearly allocation amount received for the school is not enough to cover the basic needs at the school. Any school that believes they cannot meet the basic needs of their student population with their budgeted allocation must fill out the required application for Highly Impacted funding.

All discretionary allocations provide the individual school communities the opportunity to decide how to best spend their budget. Some schools may choose to have smaller class sizes while others may choose to hire more Educational Assistants or set aside more money for new curricular materials. In other words, each school can make the budgetary decisions that best meet the needs of their school and their school alone. Budget Analysts meet individually with school principals in order to review priorities and align budget decisions with the priorities set by the school.

Unspent SBB discretionary dollars can be carried over from year to year. Schools are not held to a “use it or lose it” mentality and instead are encouraged to think strategically with their budgets. Budgetary amounts that are unspent can be saved from year to year so that schools can save up for a large purchase, implement new programming, or establish a student count reserve in the event that they have a year with declining enrollment. Total SBB carry over from 2022-2023 is projected to be \$12.33 million as budgeted in the 2023-2024 Adopted Budget before carry over for fundraisers and donations.

In 2023-2024, approximately 66% of General Fund expenditures or \$385 million are spent in Site-Based Budgeting. Direct School Expenditures account for 74.6% of Combined General Fund expenses and the vast majority of those dollars are through the SBB. Additionally, 19.9% of the 2023-2024 budget is allocated to School Support. Dollars classified as School Support are not managed by schools directly as a component of Site-Based Budgeting and are centrally managed budgets in support of students and schools. System-Wide, DCSD budgets for all of Special Education staffing managed by the Personalized Learning department and deployed to schools as needed to support the students. DCSD also manages costs associated with maintaining buildings and security throughout the District. All of these departments’ staff are categorized as School Support. The District also manages what truly is System-Wide such as Information Technology, Human Resources, Business Services and other departments that make up the infrastructure needed in order to manage over 8,000 employees. These costs are approximately 5.5% of total Combined General Fund expenditures in 2023-2024.

Site-Based Budgeting

Per Pupil SBB Discretionary Allocations

Weighted dollar amounts are proportionate to the base allocation determined by multiplying a given weight times the base allocation. The Base Allocation is the base per pupil allocation derived from a combination of funding sources including Per Pupil Revenue, Mill Levy Override (pre-2018 MLO and 2018 MLO) and other General Fund sources. For example, with a base allocation of \$1,000 and a weight of 10%, the weight dollars per-pupil would be \$100 (\$1,000 x 10%). A school's final per-pupil allocation is weighted average comprised of the base weights and the per-pupil dollars received from other formula weights. The final weighted average will be used for final October enrollment reconciliation/true-up.

Base Allocation:

Elementary (ES) \$4,931 Middle (MS) \$4,610 High (HS) \$4,491

Weight	Weight-Eligible Students	Context	Funding Use Examples
At Risk: FRL (30%) ES \$1,479 MS \$1,383 HS \$1,347	The FRL weight allocates dollars to every student identified as free- or reduced- price lunch eligible in a school.	These dollars should help address highly-impacted students and support schools seeking to meet the needs of these children.	<ul style="list-style-type: none"> Support professional development, summer enrichment or extended learning opportunities Other programs and services to meet the needs of students coming from an economically disadvantaged background
At Risk: IEP/504 (10%) ES \$493 MS \$461 HS \$449	The IEP/504 formula weight provides additional, discretionary dollars to schools for every student enrolled with IEPs or with a Section 504 plan.	Schools are tasked with ensuring success of students with disabilities in all settings, even beyond those addressed via direct special education non-discretionary staffing allocations.	<ul style="list-style-type: none"> Support identification of students Drive smaller classes for more targeted support
At Risk: Attendance (9%) ES \$444 MS \$415 HS \$404	Schools receive additional dollars for the number of students identified as truant from the previous school year.	This allocation helps fill in gaps created by poor attendance and can support the use of interventions to increase attendance and support children who are truant or in danger of becoming truant.	<ul style="list-style-type: none"> Support attendance contracts with adult mentors/small groups Enable collaboration with outside agencies and liaisons Individual tutoring
At Risk: Mobility (10%) ES \$493 MS \$461 HS \$449	Schools receive mobility dollars based on the number of students identified as mobile/transient in the previous school year.	Students who are mobile/transient require additional intervention and support to ensure the continuity of an instructional program that meets their needs.	<ul style="list-style-type: none"> Support parent engagement Social-emotional/trauma-based interventions Collaboration with outside agencies and liaisons, and individual tutoring
Academic Intervention: PreK (11%) ES \$542 MS \$507 HS \$494	This allocation provides elementary schools with additional dollars for each student enrolled who did not attend a PreK program.	Students who attend full-/half-day PreK are well on their way to outperform their peers, particularly in the first five years of formal education.	<ul style="list-style-type: none"> Interventions to fill in gaps and support student transition into formal schooling Educational assistants (EAs) in tier-1 general education classrooms

Site-Based Budgeting

Weight	Weight-Eligible Students	Context	Funding Use Examples
Academic Intervention: K1 Supplement (10%) ES \$493 MS \$461 HS \$449	Schools receive additional dollars for every student enrolled in grades K and 1.	Even students who attend PreK need extra support in the first few years of formal schooling to ensure basic reading and math skills are on grade-level as they transition into primary then middle and high grades.	<ul style="list-style-type: none"> Support extra costs and allow schools to reduce class sizes for the youngest learners Interventions, small group/pull-out services, and educational assistant staffing
Academic Intervention: ELL Support (10%) ES \$493 MS \$461 HS \$449	Schools receive ELL support dollars for each student identified as emerging or below on the WIDA/ACCESS for ELLs assessment tool.	The ELL support allocation recognizes that ELLs require additional resources to support instruction throughout all programs, services, and experiences in the school building.	<ul style="list-style-type: none"> Support professional development opportunities Supplemental curricular resources Family liaison work
Academic Intervention: I-Ready Reading & Math (12%) ES \$592 MS \$553 HS \$539	Schools receive reading and math allocations through this weight for the total count of students identified as below grade level on I-Ready reading and on I-Ready math from the previous year.	These dollars allow schools to implement a layered continuum of support and evidence-based interventions/resources with related data and progress monitoring.	<ul style="list-style-type: none"> Support students not meeting benchmarks on common assessments Small group academic intervention Combined with other resources to support a broader group needing intervention
Academic Intervention: GT & AP (5%) ES \$247 MS \$231 HS \$225	Schools receive additional resources for each student identified as gifted and talented (GT) in the previous full school year and for each student enrolled in an Advanced Placement (AP) course in the previous full school year.	These funds are meant to support acceleration and nurturing academic engagement for high-flying students across all content areas.	<ul style="list-style-type: none"> Help cover materials and support for small group intervention Help provide professional development for differentiated/advanced content/College Board training
Other: Small School Factor (11% or 17%) ES \$542 MS \$784 HS \$763	This supplemental weight for small schools provides additional dollars for the student count between the school's total enrollment and the amount set as the minimum enrollment needed for the base allocation to be sufficient to cover base staffing expenses.	Some schools do not enroll enough students for the base weight to cover the costs associated with the educational programs and services for their students.	<ul style="list-style-type: none"> Provide equitable opportunities such that small schools can provide comparable programming to the district's average- and large-size schools

Site-Based Budgeting

The following illustrative example identifies the breakout of Direct School, School Support, and System Wide Expenditures on a per pupil basis. Approximately 75% of Combined General Fund expenditures (excluding Charter School pass through) are spent directly in schools.

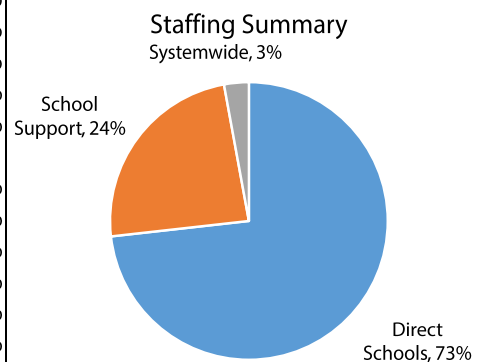
Expenditures	2022-2023 Final Revised		2023-2024 Proposed		2023-2024 Adopted	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
Direct School Expenditures						
Site Based Budget Allocation	\$ 5,583	41.2%	\$ 6,028	42.3%	\$ 6,028	42.3%
Discretionary (SBB Allocation)	1,152	8.5%	925	6.5%	925	6.5%
Non-Discretionary (SBB Allocation)	2,667	19.7%	2,990	21.0%	3,053	21.4%
Alternative School Allocation	320	2.4%	382	2.7%	386	2.7%
Utilities	265	2.0%	286	2.0%	286	2.0%
Department Head Pay	7	0.1%	9	0.1%	9	0.1%
Total Direct School Expenditures	\$ 9,995	73.8%	\$ 10,620	74.4%	\$ 10,687	74.6%
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	\$ 726	5.4%	\$ 774	5.4%	\$ 775	5.4%
Transportation Interfund Transfer	366	2.7%	568	4.0%	568	4.0%
Operations and Maintenance	433	3.2%	451	3.2%	451	3.2%
Student Support Services	383	2.8%	339	2.4%	342	2.4%
Athletics and Activities	126	0.9%	148	1.0%	151	1.1%
Security	177	1.3%	138	1.0%	140	1.0%
Post Secondary Education	167	1.2%	230	1.6%	230	1.6%
Curriculum, Instruction and Professional Growth	102	0.8%	72	0.5%	72	0.5%
Internet and Phones Service	31	0.2%	33	0.2%	33	0.2%
Assessment	56	0.4%	51	0.4%	51	0.4%
Planning and Construction and Chief Operating Officer	28	0.2%	29	0.2%	29	0.2%
Classroom Applications Licensing and Support	7	0.1%	11	0.1%	11	0.1%
Total School Support Expenditures	\$ 2,602	19.2%	\$ 2,842	19.9%	\$ 2,852	19.9%
System Wide Expenditures						
Information Technology	\$ 295	2.2%	\$ 149	1.0%	\$ 149	1.0%
Business Services	121	0.9%	123	0.9%	123	0.9%
Human Resources	90	0.7%	89	0.6%	85	0.6%
Workday, Infinite Campus and Other Systems Licensing and Support	62	0.5%	69	0.5%	69	0.5%
Worker's Compensation	51	0.4%	53	0.4%	53	0.4%
Risk Management	71	0.5%	72	0.5%	69	0.5%
Firewall, Servers, Other Operations Licensing and Support and Data Center	61	0.4%	61	0.4%	61	0.4%
School Leadership	65	0.5%	45	0.3%	45	0.3%
Choice Office and Home Education Partnership	32	0.2%	32	0.2%	32	0.2%
Legal	31	0.2%	32	0.2%	32	0.2%
Communications	30	0.2%	26	0.2%	26	0.2%
Superintendent	15	0.1%	14	0.1%	14	0.1%
Board of Education	16	0.1%	13	0.1%	13	0.1%
Sick Leave Severance	11	0.1%	11	0.1%	11	0.1%
Mobile Moves	2	0.0%	14	0.1%	14	0.1%
Total System Wide Expenditures	\$ 954	7.0%	\$ 803	5.6%	\$ 795	5.5%
Total Per Pupil Expenditures	\$ 13,551	100.0%	\$ 14,265	100.0%	\$ 14,334	100.0%

Staffing Information

The majority of the District's employees are instructional staff members that interact with students on a daily basis. The Administrative staff consists of Principals, Assistant Principals, the Superintendent, Cabinet, etc. that provide leadership for each of the District's schools and departments. Licensed – Instructional staff consists of teachers, counselors, nurses, etc. who directly help students achieve their maximum potential. Professional/Technical staff is comprised of central office directors and staff that provide direction and support for services that enhance educational opportunities such as department directors, budget analysts and curriculum coordinators. Classified staff represent the educational assistants, office staff within schools, all crafts, trades, custodians, nutrition workers, etc. that also provide services to further enhance educational opportunities for students.

The following staffing summary represents staff Full Time Equivalents (FTE). Employee FTE is calculated differently than student enrollment FTE. Employee FTE is calculated by the number of hours worked in a week divided by 40 hours. For example, a full time employee who works eight hours a day for five days a week is a 1.0 FTE because the employee works 40 hours a week. A part time employee who works four hours a day for five days a week is a 0.5 FTE because the employee works 20 hours a week. The calculation for FTE does not take into consideration scheduled days per year (employee calendar) and both a 185 day teacher and 260 day director can be both 1.0 FTE. It is important to note that the differences in the following FTE percentages and the percent of budget split between Direct Schools, School Support and System-Wide in the Site-Based Budgeting section is that the FTE percentages are only referencing the number of staff and do not take into consideration the dollar amount of salary and benefits or operational (non-salary) costs included in total budget.

Staffing Summary		
Employee Type (FTE)	2023-2025 Adopted Budget	2022-2023 Percent of Total FTE
Direct Schools		
School Administration	175	2.6%
Licensed - Instructional	3,346	49.4%
Professional	2	0.03%
Professional/Technical	947	14.0%
Office/Administrative Support	286	4.2%
Crafts, Trades, and Services	208	3.1%
School Support		
Non-School Administration	4	0.1%
Licensed - Instructional	377	5.6%
Professional/Technical	187	2.8%
Paraprofessionals	346	5.1%
Office/Administrative Support	84	1.2%
Crafts, Trades, and Services	622	9.2%
System-Wide		
Non-School Administration	15	0.2%
Licensed - Instructional	4	0.1%
Professional/Technical	119	1.8%
Paraprofessionals	9	0.1%
Office/Administrative Support	42	0.6%
Crafts, Trades, and Services	6	0.1%
Total FTE	6,779	100%



School Support Departments: Operations & Maintenance, Transportation, Student Support Services, Athletics and Activities, Security, Assessment, Construction, Career Tech Education, Before and After School Child Care (BASE), Curriculum Instruction & Assessment, Early Childhood Education, Educator Effectiveness, Language, Culture, & Equity, Gifted and Talented, Health Wellness & Prevention, Medicaid Reimbursement, Nutrition, Literacy Intervention, Special Education, Legacy, and Chief Operations Officer

System-Wide Departments: Board of Education, Business Services, Choice Programming, Communications, District Library Media Center, Foundation, Human Resources, Information Technology, Legal, Outdoor Education, Risk, School Leadership and Superintendent

School District Staff for 2023-2024

Position Type	FTE
100 Administrators	194
Instruction	1
Support - Students	2
Support - Instructional Staff	8
Support Services - General Administration	4
Support Services - School Administration	174
Support Services - Business	1
Support Services - Central and Other	4
Operations and Maintenance Services	
200 Licensed - Instructional	3,727
Support Services - Central and Other	3
Instruction	3,238
Support - Students	388
Support - Instructional Staff	71
Support Services - School Administration	27
Operations and Maintenance Services	1
300 Professional/Technical	308
Support - Students	22
Support - Instructional Staff	69
Support Services - General Administration	3
Support Services - Business	30
Operations and Maintenance Services	14
Student Transportation Services	16
Support Services - Central and Other	73
Food Services Operations	15
Enterprise Operations	53
Facilities Acquisition and Construction Services	3
Instruction	11
Support Services - School Administration	0.25
400 Paraprofessionals	1,302
Instruction	1,066
Support - Students	57
Support - Instructional Staff	26
Student Transportation Services	74
Support Services - Central and Other	18
Enterprise Operations	61
500 Office/Administrative Support	412
Support - Students	23
Support - Instructional Staff	25
Support Services - General Administration	7
Support Services - School Administration	273
Support Services - Business	8
Operations and Maintenance Services	11
Student Transportation Services	31
Support Services - Central and Other	20
Food Services Operations	6
Enterprise Operations	4
Instruction	5
600 Crafts, Trades, and Services	835
Support Services - Business	3
Operations and Maintenance Services	328
Student Transportation Services	229
Food Services Operations	273
Enterprise Operations	3
Grand Total	6,779

DCSD is budgeting for 6,779 full time equivalent positions in 2023-2024. The positions are organized below by job classification for the type of position and further by program for the type of service provided. This does not include charter school employees, but does include all District funds.

Administrators - An administrator is an individual who performs managerial activities, and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals at all levels, and may supervise other employees.

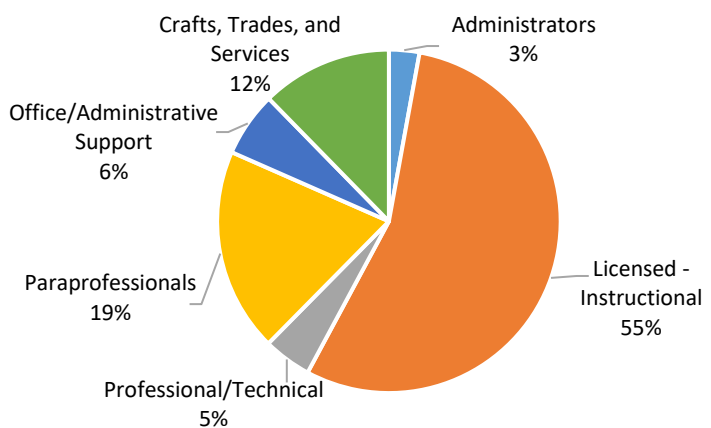
Licensed—Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

Professional/Technical - Professional staff perform assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree but not requiring skills in the field of education.

Paraprofessional - Paraprofessionals perform activities supporting professional individuals/functions within the organization.

Office/Administrative Support - Office support perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records, and transactions.

Crafts, Trades, and Services - Trades staff perform tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs.



**FTE Count and Employee Count are counted differently. Employee Count is counted strictly by Employee, while FTE counts the scheduled work hours per week for each employee.*

Employee Benefits

Health Care

Douglas County School District offers five distinct health care choices for employees including United Health Care Colorado Doctors Plan (CDP), United Health Care Choice Plus High Deductible Health Plan (HDHP), United Health Care Preferred Provider Organization (PPO), Kaiser Permanente Health Maintenance Organization (HMO) and Kaiser Permanente HDHP. The two HDHP plans also include access to a Health Savings Account (HSA). For 2023-2024, the District's annual contribution is \$1,200 for each eligible full-time employee. The District's Vision Plan is voluntary with no District subsidy. The District also offers two dental plans. One is basic preventative coverage, paid fully by the District, and the second is a buy-up employee paid plan that includes a full range of dental coverages. CDP offers reduced employee and employer premiums, no copays for primary care visits, mental health outpatient visits, telehealth visits, or urgent care visits. Across all medical and dental plans, no premium increases were passed on to employees for 2023-2024.

Public Employees' Retirement Association (PERA)

The Colorado Public Employees' Retirement Association (PERA) provides retirement and other benefits to the employees of more than 500 government agencies and public entities in the state of Colorado. Established by state law in 1931, PERA operates by authority of the Colorado General Assembly and is administered under Title 24, Article 51 of the Colorado Revised Statutes. In accordance with its duty to administer PERA, the Board of Trustees has the authority to adopt and revise Rules in accordance with state statutes. Members of PERA include employees of the Colorado state government, public school teachers in the state, many university and college employees, judges, many employees of cities and towns, State Troopers, and the employees of many other public entities.

PERA is a substitute for Social Security for most of these public employees. Benefits are pre-funded, which means while a member is working, he or she is required to contribute a fixed percentage of their salary to the retirement trust funds. Employers also contribute a percentage of pay to the trust fund. The trust funds are then invested by PERA under the direction of the Board of Trustees. PERA's investment strategy uses actuarially established investment objectives with long-term goals and policies.

As of December 31, 2022, PERA maintains \$26.3 billion in unfunded liability with the school division requiring 34 years to reach full funding status. In 2022, \$3.6 billion contributions were paid into PERA and \$5.2 billion of benefit payments were paid out to members. The rate of return in 2022 was negative 13.4% with a loss of \$9.8 billion in net investment income.

Senate Bill 18-200 was passed by the Colorado General Assembly on May 9, 2018 and this reform established the increased rate of 20.40% which went into effect in 2019-2020 and through two automatic adjustments is now 21.40%. SB18-200 also included the automatic adjustment feature to increase employer and member (employee) contributions each by up to 0.5% in one year if PERA is behind schedule.

Sources: https://www.copera.org/files/ff845b8ac/2022_ACFR.pdf

<https://secure.copera.org/staticcontent/digitalsnapshot/acfr-2022/#funding>

Employee Benefits

Douglas County School District's PERA Contribution

School districts contribute a percentage of their total payroll to Colorado PERA according to State law. In 2004 and 2006, legislation was passed that required employers to remit additional contributions to PERA. These additional contributions are the Amortization Equalization Disbursement (AED) and Supplemental Amortization Equalization Disbursement (SAED). The AED is an additional amount contributed by PERA employers that had gradual increases until January 2016. The SAED is also an amount contributed by employers and is, to the extent permitted by law, to be funded by moneys otherwise available for employee wage increases. The SAED had gradual increases until January 2018. Senate Bill 18-200's increase was to the statutory employer rate and holds the AED and SAED flat. The school division rate remained flat at 21.40%. For 2023-2024, Douglas County School District's contribution is budgeted to be \$76.7 million.

Douglas County School District is required to record its share of PERA's net pension liabilities. As of June 30, 2022, the District reported a liability of \$636,750,686 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021. If DCSD were not required to post the District's proportionate share of PERA's net pension liabilities, the net position reported would have been an increase of over \$45.5 million from June 30, 2021. It is important to understand that the District's financial condition has not deteriorated.

Government-Wide Net Position	2020-2021	2021-2022
Beginning Net Position	\$ (816.8) M	\$ (508.2)M
Change in Net Position	\$ 308.6M	\$ 313.0 M
Ending Net Position	\$ (508.2) M	\$ (195.1) M
	2020-2021	2021-2022
Beginning Net Position Before PERA	\$ 561.1 M	\$ 622.5 M
Change in Net Position	\$ 308.7 M	\$ 313.0 M
Current Year PERA Expense	\$ (247.2) M	\$ (263.4) M
Ending Net Position	\$ 622.5 M	\$ 672.1 M

The amounts presented for each year were determined as of December 31, the measurement date used by PERA.

Schedule of the District's Proportionate Share of Net Pension Liabilities

	2020-2021	2021-2022
District's proportion of the net pension liability	6.193%	5.472%
District's proportionate share of the net pension liability	\$936,328,834	\$636,750,686
District's covered payroll	\$333,110,112	\$336,468,879
District's proportionate share of the net pension liability as a percentage of its covered payroll	281.09%	189.25%
Plan fiduciary net position as a percentage of the total pension liability	66.99%	74.86%

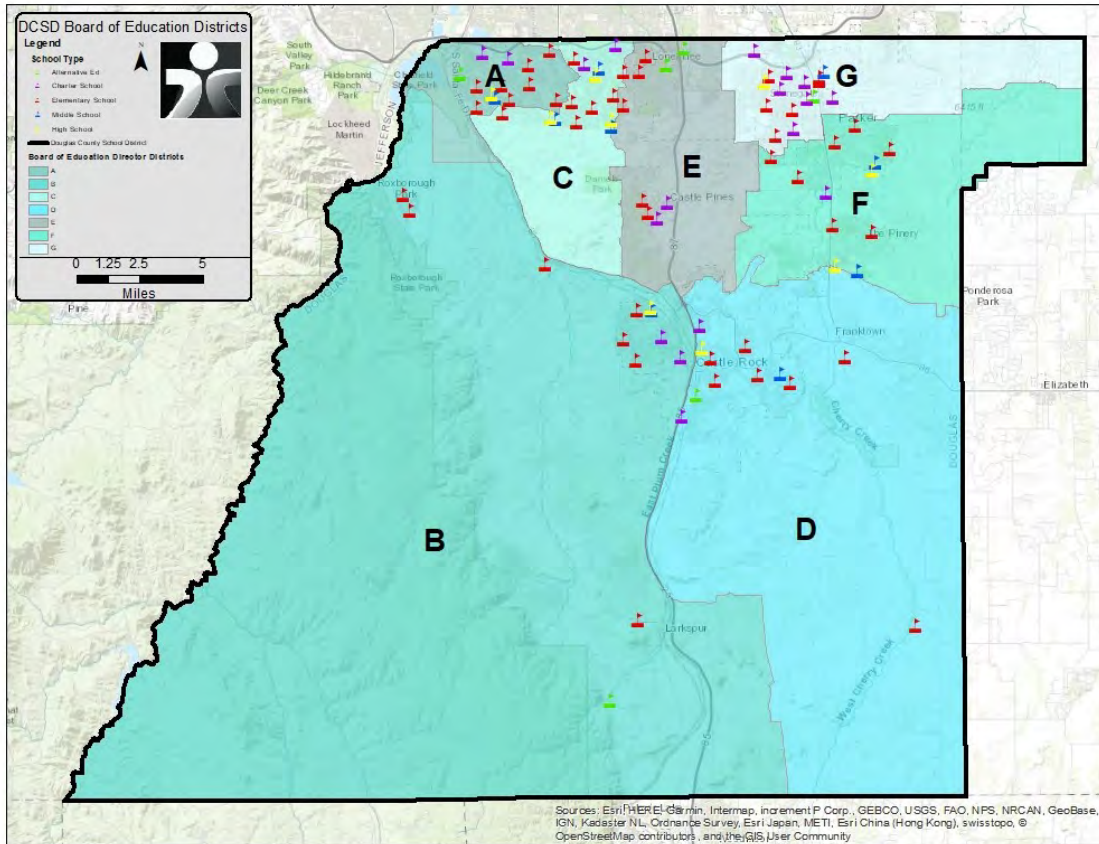
Source: https://cdnsm5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/About/Departments/Financial%20Services/Finance/Jan%202023/DCSD%20June%202022%20Annual%20Comprehensive%20Financial%20Report_final.pdf



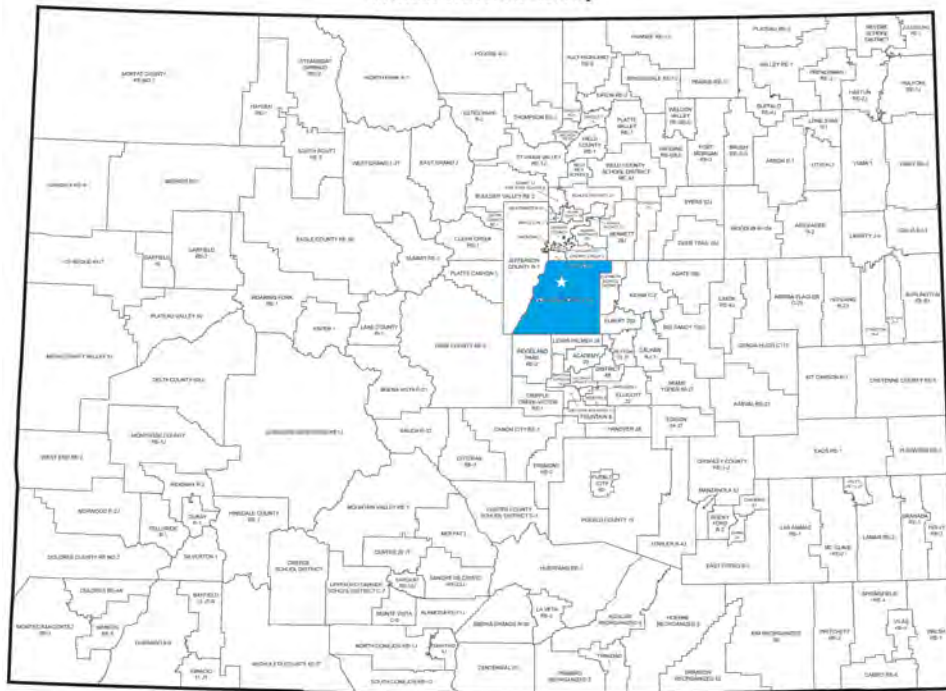
Organizational Section

Douglas County, Colorado

Douglas County School District encompasses over 850 square miles and is the third largest school district in Colorado serving approximately 63,000 students in grades preschool through twelve. District facilities equate to nearly seven million square feet of space, with 90 schools.



Colorado School District Map



Source: <https://www.cde.state.co.us/cdeedserv/coloradoschooldistrictsmap>

Board of Education

The District is a corporate body with perpetual existence and may hold property in its name for any purpose authorized by law, may sue and be sued, and may be a party to contracts for any purpose authorized by law. State statutes grant to the Board of Education the power to govern the District.

The Douglas County School District Board of Education is the policy-making body of the school district. Its decisions guide the public education of the students in the community. State law sets the powers and duties of the Board of Education. It is responsible for educational planning and evaluation, staffing and appraisal, school facilities, financial resources and communication. The Board acts as a court of appeal for staff members, students and the public on issues involving board policy or implementation of that policy. Members of the Board serve without compensation.

A seven-member Board of Education whose members are elected by the qualified electors within the District's boundaries govern the District which is divided into seven director districts. One director is elected from each district in staggered, four-year terms. The regular biennial election of District directors is held on the first Tuesday after the first Monday in November of odd-numbered years. To be eligible for election, a school board candidate must be at least 18 years of age, a 12-month resident, a registered voter of the District, a resident of the director district in which he/she represents, and have no direct or indirect interest in District contracts.

Board meetings are open to the public and generally are held on the second and fourth Tuesdays of every month, scheduled to begin at 5:00 pm. Scheduled variations may occur and special meetings may be called by the President of the Board of Education. Public meetings are held in the Board Room of the Wilcox Administration Building at 620 Wilcox Street in Castle Rock. The scheduled meeting agendas and minutes are available here:

<https://douglaspublic.ic-board.com/>

Accreditation

Each year, the Colorado Department of Education (CDE) publishes reports that determine district and school performance rating under the state accountability system. District and School Performance Frameworks are a central piece of Colorado's accountability system outlined in the Education Accountability Act of 2009, (SB 09-163). The frameworks provide information about how districts and schools performed on the same set of indicators and measures. The results are used to identify lower performing systems. The Performance Profile Report presents the overall performance rating for each district and school, along with rating on key performance indicators. In 2016, Low Participation was added to ratings for schools and districts with test participation rates below 95 percent in two or more content areas. The participation rate used for this descriptor includes students as non-participants if their parents formally excused them from taking the tests.

Colorado schools and districts can improve student learning and system effectiveness by engaging in a cycle of continuous improvement to manage their performance. The Education Accountability Act of 2009 requires each Colorado district and school to create an annual improvement plan, this plan is called the Unified Improvement Plan (UIP). The UIP template has been designed to meet state, federal, and program accountability requirements. Additional information about the performance framework is available on the State Accountability website: <https://www.cde.state.co.us/accountability/stateaccountability>.

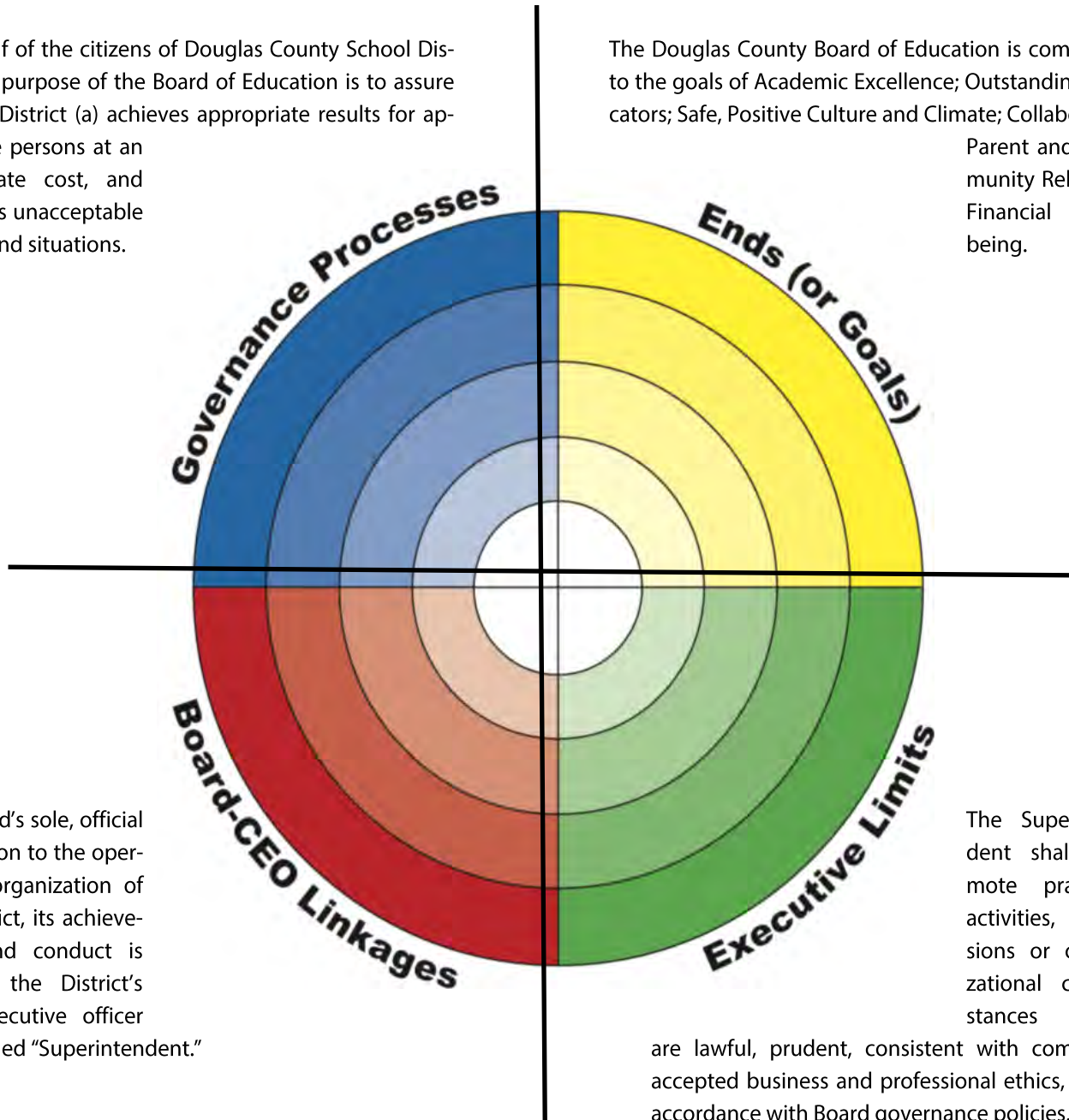
In response to disruptions created by COVID-19, the CDE instituted a State accountability pause for the 2020-2021 and 2021-2022 school years. Prior to the pause, Douglas County School District was accredited with a Low Participation rating in 2019. The accountability performance frameworks were reinstated for the 2022-2023 school year and Douglas County School District was accredited with a Low Participation rating by the Colorado Department of Education.

Board of Education Policy Governance Structure

Douglas County School District’s Board of Education has adopted a new governance structure. It is built on a set of policies that cover the four areas where the Board can most effectively carry out its responsibilities as trustees of the community. Policies start from the most general statement (outside ring) and become more specific, moving in one layer at a time. The depth of the Board’s involvement can change from policy to policy. Working from the inside allows the Board to define the line between its responsibilities and those of the CEO (Superintendent).

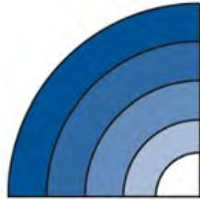
On behalf of the citizens of Douglas County School District, the purpose of the Board of Education is to assure that the District (a) achieves appropriate results for appropriate persons at an appropriate cost, and (b) avoids unacceptable actions and situations.

The Douglas County Board of Education is committed to the goals of Academic Excellence; Outstanding Educators; Safe, Positive Culture and Climate; Collaborative Parent and Community Relations; Financial Well-being.



Source: https://cdns5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/Board%20of%20Education/Policy%20Governance%20Book%20Revised%2012.13.2022.pdf

Board of Education Policy Governance Structure



GOVERNANCE PROCESS

The Board's Governing Style

The Board will govern lawfully with an emphasis on (a) outward vision rather than an internal preoccupation, (b) diversity in viewpoints and sufficient understanding of issues, (c) strategic leadership more than administrative detail, (d) clear distinction of Board and chief executive roles, (e) collective rather than individual decisions, (f) future rather than past or present, and (g) pro-activity rather than reactivity.

The Job of the Board

Specific job outputs of the Board, as an informed agent of the ownership, are those that ensure appropriate organizational performance.

Board President Responsibilities

The Chair of the Board shall be titled "President." The President of the Board ensures the integrity of the Board's process and normally serves as the Board's official spokesperson.

Other Board Officers

In addition to the President, the Board shall have a Vice-President, a Secretary and a Treasurer. The Secretary and Treasurer may be staff members appointed by the Board. The Board may also appoint an Assistant Secretary and an Assistant Treasurer. No Board member may serve more than two terms in any single office of the Board. Staff members serving as Board officers are exempt from term limits.

Agenda Planning

The Board will prepare and follow an annual agenda plan that includes (1) a complete re-exploration of Ends policies annually and (2) continuous improvement in Board performance through Board education, enriched input, and deliberation.

Board Committee Principles

Board committees, when used, will be assigned so as to reinforce the wholeness of the Board's job and so as never to interfere with delegation from Board to Superintendent.

Board Committee Structure

The only Board committees are those that are set forth in this policy. Unless otherwise stated or required by law, a committee ceases to exist as soon as its task is complete.

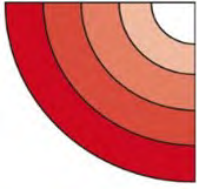
Board Members' Code Of Conduct

The Board commits itself and its members to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum when acting as Board members.

Cost of Governance

The Board will invest in its governance capacity.

Board of Education Policy Governance Structure



BOARD-SUPERINTENDENT LINKAGE

Providing Direction and Delegation to the Superintendent

The Board will instruct the Superintendent through written policies that prescribe the organizational Ends to be achieved and describe organizational situations and actions to be avoided, allowing the Superintendent to use any reasonable interpretation of these policies.

Unity of Control

Only officially passed motions of the Board are binding on the Superintendent.

Accountability of the Superintendent

The Board will hold the Superintendent accountable for all organizational operations of the District. All authority and accountability of staff, as far as the Board is concerned, is considered to be the authority and accountability of the Superintendent.

Monitoring Superintendent Performance

Systematic and rigorous monitoring of Superintendent job performance will be solely against the only expected Superintendent job outputs: accomplishment of Board policies on Ends and organizational operation within the boundaries established in Board policies on Executive Limitations.



ENDS (Or GOALS)

Academic Excellence

- A. All students have equitable access to a Douglas County public school that promotes growth in their cognitive, physical, social and emotional needs and builds on their strengths.
- B. Academic expectations are clearly articulated and supported with an appropriate curriculum that includes content, scope and sequence.
- C. Every student has equitable opportunity to acquire the knowledge and skills that will ensure performance at his/her highest individual potential.
- D. A diverse set of educational options are provided which enables students to pursue different post-secondary options (e.g. college, career and technology education, independent living, military or direct entrance into the workforce).
- E. Students graduate with acquired content and cultural knowledge, workforce readiness, interpersonal skills, civic responsibility, global awareness, independent living and an understanding of the essentials for health and wellness.

Source: https://cdnsm5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/Board%20of%20Education/Policy%20Governance%20Book%20Revised%2012.13.2022.pdf

Board of Education Policy Governance Structure



ENDS (Or GOALS) (cont.)

Outstanding Educators

- A. Quality educators and staff have been recruited, developed, supported, retained and celebrated.
- B. A positive, growth-oriented performance assessment system has been identified, adopted, and implemented.
- C. Research-based professional development opportunities are consistently provided, reflect best practices, allow for innovation, and promote lifelong learning.
- D. Communication between and among students, parents, community, educators and staff is frequent, collaborative, and helpful.
- E. Educators and staff are valued and given multiple opportunities for their voices to be heard.

Safe, Positive Culture and Climate

- A. A purposeful focus on creating a caring, safe, fun, supportive, and positive learning and working environment for all students, district employees, parents, and community is manifest throughout the district.
- B. There is clear evidence and a common understanding of the shared belief that all students can succeed when given a safe and caring learning environment. To that end:
 - 1. District employees, parents, and community work collaboratively, proactively and responsibly to ensure the psychological wellbeing of all students.
 - 2. A focused level of teamwork and professional development is on-going among district employees, community, and law enforcement agencies to ensure the physical safety of students, district employees and visitors.
- C. Behavior Expectations are clearly articulated, supported, and taught.
- D. Multiple communication systems are available and used by students, district employees, parents, and community to ensure all voices are heard.

Collaborative Parent, Family and Community Relations

- A. Parents, guardians, families, and community members partner with each other and the District to empower students to maximize their individual educational experience.
- B. Collaboration with community, business, government, educational, and organizational leaders is sought to provide opportunities for students to create positive change and provide service in our community.
- C. Schools are the center of community learning, entertainment, and gathering.
- D. Multiple effective pathways for communication are available to all parents, guardians, families, community members, and district employees and are conducted with respect and kindness.

Board of Education Policy Governance Structure



ENDS (Or GOALS)

Financial Well-being

- A. The Board of Education and all district employees are good stewards of the financial resources belonging to the district on behalf of students and taxpayers.
- B. All district funds and expenditures are handled equitably, efficiently, transparently, responsibly, and purposefully to maximize the benefit for all students.
- C. All district fiscal transactions are legal, ethical, and appropriate in keeping with district regulations and goals.
- D. Long-term financial stability and accountability has been established, maintained, and actively monitored in order to accomplish Board of Education End Goals.



EXECUTIVE LIMITATIONS

Global Executive Constraint

The Superintendent shall promote practices, activities, decisions or organizational circumstances which are lawful, prudent, consistent with commonly accepted business and professional ethics, and in accordance with Board governance policies.

Emergency Superintendent Succession

In order to protect the Board in the event of sudden loss of Superintendent services, the Superintendent shall designate no fewer than two (2) other executive staff members who are familiar with Board and Superintendent issues and processes and are capable of assuming Superintendent responsibilities on an interim basis. These designees shall be serving the district at an executive director level position or higher during the period of time when designated to serve for purposes of emergency superintendent succession.

Development of Policy

State law and Board governance policy authorizes the Board to delegate its policy-making responsibilities to the Superintendent to the extent consistent with state and federal law. Board Governance Policy BG specifies that policies adopted or revised by the Superintendent pursuant to Board delegation are considered "district policies." Such policies are also designated as "Superintendent File" policies. The Superintendent will develop and operate with written policies that are consistent with law and Board governance policy and ensure reasonable progress toward achieving the Board's Ends.

Source: https://cdns5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/Board%20of%20Education/Policy%20Governance%20Book%20Revised%2012.13.2022.pdf

Board of Education Policy Governance Structure



EXECUTIVE LIMITATIONS (cont.)

Communication to the Board

With respect to providing information to the Board, the Superintendent will give the Board as much information as necessary to allow Board members to be adequately informed and supported in its work.

Commitment to Accomplishment and Accountability

The Superintendent will administer efforts to maintain an effective accountability program.

Educational Program

The Superintendent will adapt and develop the educational program of the district as necessary so that progress can be made toward meeting content standards, fulfilling the Board's Ends policies and meeting the general academic educational needs of each student in the district.

Instructional Materials Selection and Adoption

The Superintendent will recommend to the Board for approval the instructional materials and textbook programs to be used in the district.

Treatment of Students, Parents/Guardians and Community Members

With respect to staff interactions with students, parents, guardians and the community, the Superintendent will take reasonable steps to ensure conditions, procedures, actions, or decisions that are lawful, and in compliance with Board policy.

Student Conduct, Discipline and Attendance

The Superintendent will manage the programs of the district with efforts to assure that school environments are positive, safe, conducive to the learning process, and free from unnecessary disruption through implementation of District policies and compliance with state and federal law.

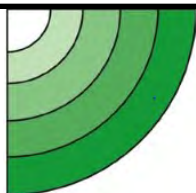
School Safety

The Board of Education recognizes that effective learning and teaching takes place in a safe, secure, and welcoming environment and that safe schools contribute to improved attendance, increased student achievement, and community support. Safe schools are a priority of the district and the district is committed to providing a safe environment in school, on school vehicles, and at school-sponsored activities.

Staff Treatment

With respect to treatment of staff, the Superintendent will promote practices so that working conditions, procedures, or actions supported or taken by the district's administration are lawful ethical, safe dignified, and in compliance with Board policy.

Board of Education Policy Governance Structure



EXECUTIVE LIMITATIONS (cont.)

Staff Compensation

With respect to employment compensation and benefits for employees, the Superintendent shall promote a compensation and benefits plan that furthers the fiscal integrity of the district.

Staff Evaluation

With respect to evaluation of employees, the Superintendent shall further the development and implementation of an evaluation system that links employee performance with the district's mission statement and belief system, complies with state law, and measures employee performance consistent with achieving the Board's Ends policies.

Budgeting

Financial planning for any fiscal year will comply with district policy, including the Board's Ends policies, ensures a positive sustainable financial condition, and be derived from a three-year plan for the General Fund.

Financial Administration

With respect to the actual, ongoing condition of the district's financial health, the Superintendent will administer efforts to assure fiscal conditions that are consistent with achieving the Board's Ends policies, respecting the Board's ultimate authority to determine financial matters of the district, furthering the long-term financial health of the district, and maintaining accuracy of spending from the annual budget or budget policy adopted by the Board.

Asset Protection

The Superintendent administers efforts to assure that district assets are reasonably protected, adequately maintained, and appropriately used by the school community.

Board of Education Biographies



Mike Peterson – Director, District B; President

Mike, his wife, Charlotte, and three daughters came to Colorado in 2004. He brings over 30 years of experience and proven results in leading elite teams, developing leaders, and producing positive organizational change to the district. He completed a military career as a highly decorated United States Naval Flight Officer with significant combat leadership in multiple theaters, executive experience, and time as an Assistant Professor at the United States Air Force Academy developing future leaders of character. Mike spent the last decade as a performance and leadership consultant to high-reliability industries before being elected to the School Board in 2021. In his spare time, he is an active advocate for individuals with intellectual and developmental disabilities.



Christy Williams – Director, District E; Vice President

Christy Williams and her husband, Doc, have three kids who attend Douglas County School District. She grew up in Littleton. After high school, Christy went straight into the workforce while also attending Arapahoe Community College. She is a small business owner where most of her clients reside in Douglas County. When Christy's children entered school, she began volunteering. She has served as a room mom, PTO Secretary, PTO President, SAC member and DAC member. Christy's passion is to make sure all students have a path to success after high school even if it's not the traditional route. She also is an advocate for parent engagement.



Kaylee Winegar – Director, District G; Treasurer

Kaylee and her husband, Reid, moved back to Parker in 2017. They are both Ponderosa High School alumni and are proud to raise a family in the same great school district they grew up in. They welcomed a daughter in early 2022 and their other daughter attends her local elementary school. Kaylee currently works in accounting for a financial services company and has an MBA from the University of Colorado - Denver. She is honored and eager to contribute to a thriving Douglas County community.

Board of Education Biographies



Becky Myers – Director, District D; Secretary

Since 1993, Becky and her husband have lived in Castle Rock. They have 2 children who graduated from Douglas County High School and 5 grandchildren. Becky is a retired educator who worked at Ranch View Middle School from 1997-2004 as the Family and Consumer Science teacher, and 2004-2014 as the Teacher Librarian, retiring in 2014. She has a Bachelor of Arts in Family and Consumer Science with a Business Certificate and a Master of Arts in Information and Learning Technologies from CU Denver. Becky continues to work as the treasurer of her church, volunteers in the nursery and still enjoys reading, cooking, and sewing as some of her hobbies. She enjoys serving the community as a school board director.



Susan Meek – Director, District A

Susan, her husband, John, and their two children (ThunderRidge High School graduates) have lived in Douglas County since 2001. She received her MBA in Business Economics and Public Policy from George Washington University. Her undergraduate degrees were in International Business and Management, with a French minor. As a strategy and communications professional in the public education sector since 1997, Susan has been successful in bringing together individuals and organizations with differing perspectives to achieve the common goal of advancing public education. Susan has worked closely with higher education, government, and private industry to create and lead cross-sector partnerships involving education, job training and post-secondary pathway programs to serve K12 students.



Jason Page – Director, District C

Jason and his wife, Holly, have lived in Highlands Ranch since 2015. He has a daughter who will be in the sixth grade for the coming school year. He received both a Bachelor of Science in Music Education and Master of Business Administration degrees from Messiah University in Mechanicsburg, Pennsylvania. He also has a Master of Arts in Leadership from Denver Seminary. In his previous profession as a professional musician and teacher, Jason taught music performance at all grade levels, college-level courses in jazz history, and travelled internationally as musical director for a major cruise line. For the past 12 years, Jason has worked in the IT field, serving local governments as well as multi-national corporations in both service support and service management functions. He has recently served on the board of a District authorized charter school and as a charter school representative on the DCSD Long Range Planning Committee.

Board of Education Biographies



David Ray – Director, District F

David and his wife, Becky, have lived in Parker since 1991. He has two children, Megan and Michael, who attended Douglas County Schools from kindergarten through graduation. He also has two grandchildren. He received a Masters of Counseling from Colorado Christian University. David also has a Masters Degree of Education and previously served Douglas County Schools as an elementary principal for 23 years. During this time, he opened three schools (Coyote Creek Elementary, Prairie Crossing Elementary, and Mammoth Heights Elementary). He served as principal of South Elementary during which it was recognized as a National Blue Ribbon School of Excellence. David helped launch the district's Outdoor Education Program and has participated on multiple district committees. In 2018, he received CASB's McGuffey Award which honors board members who bring committed and passionate service to their board work. He has served as the chairperson of the Partnership of Douglas County Governments and as a former member of the Parker Planning Commission. David served four years as Board President and will complete his second director term in 2023.

Board of Education Districts

District A: Susan Meek

Bear Canyon Elementary
Ben Franklin Academy
Coyote Creek Elementary
Eldorado Elementary
Northridge Elementary
Plum Creek Academy
Ranch View Middle School
Saddle Ranch Elementary
Sand Creek Elementary
STEM School Highlands Ranch
Summit View Elementary
Thunderridge High School
Trailblazer Elementary

District B: Mike Peterson

Academy Charter School
Aspen View Academy
Castle Rock Middle School
Castle View High School
Clear Sky Elementary
Larkspur Elementary
Meadow View Elementary
Roxborough Intermediate
Roxborough Primary
Sedalia Elementary
Soaring Hawk Elementary

District C: Jason Page

Arrowwood Elementary
Copper Mesa Elementary
Cougar Run Elementary
Cresthill Middle School
Fox Creek Elementary
Heritage Elementary
Highlands Ranch High School
Mountain Ridge Middle School
Mountain Vista High School
Platte River Academy
Redstone Elementary
Rock Canyon High School
Rocky Heights Middle School
Skyview Academy
Stone Mountain Elementary

District D: Becky Myers

Castle Rock Elementary
Cherry Valley Elementary
Daniel C. Oakes High School
Douglas County High School
Flagstone Elementary
Franktown Elementary
Early Childhood Center South
Mesa Middle School
Renaissance Magnet School
Renaissance Secondary School
Rock Ridge Elementary
Sage Canyon Elementary
South Ridge Elementary
World Compass Academy

District E: Christy Williams

Acres Green Elementary
American Academy Castle Pines
Buffalo Ridge Elementary
DCS Montessori Charter School
Eagle Academy
Eagle Ridge Elementary
Early Childhood Center North
eDCSD
Legacy Campus
Lone Tree Elementary
Timber Trail Elementary
Wildcat Elementary

District F: David Ray

Cimarron Middle School
Frontier Valley Elementary
Gold Rush Elementary
Iron Horse Elementary
Legacy Point Elementary
Legend High School
Mountain View Elementary
Northeast Elementary
Pioneer Elementary
Ponderosa High School
Sagewood Middle School

District G: Kaylee Winegar

American Academy Lincoln Meadows
American Academy Motsenbocker
Challenge to Excellence
Chaparral High School
Cherokee Trail Elementary
DC Student Support Center
Global Village Academy
Mammoth Heights Elementary
North Star Academy
Parker Core Knowledge
Parker Performing Arts
Pine Grove Elementary
Pine Lane Elementary
Prairie Crossing Elementary
Sierra Middle School
VALE

Board of Education Goals: Indicators of Success

The Board of Education participated in a three-part board retreat that started at the end of the 2021-2022 school year. During those retreats, the Board was in agreement about the current DCSD Mission and Vision and began reviewing End Statements (indicators of success). Throughout the 2022-2023 school year the Board reviewed the End Statements; minor edits were made. During the meeting held on August 23, 2022, the Board approved accountability metrics reported on by the Superintendent through five monitoring reports. The monitoring reports define progress through the use of indicators which include but are not limited to, evaluation of District offered leadership and mentor programs, department initiatives, training courses, and District comparison to State reported metrics.

Mission

The mission of the Douglas County School District is to provide an educational foundation that allows each student to reach his or her individual potential.

Vision

The Douglas County School District (DCSD) strives to maximize the potential of every student to pursue his or her chosen endeavor in society, including but not limited to postsecondary education, career, or military service.

Academic Excellence

(Approved at the March 20, 2018 Board of Education Meeting, Monitoring Report presented at the January 24, 2023 Board of Education Meeting)

- All students have equitable access to a Douglas County public school that promotes growth in their cognitive, physical, social and emotional needs and builds on their strengths.
- Academic expectations are clearly articulated and supported with an appropriate curriculum that includes content, scope and sequence.
- Every student has equitable opportunity to acquire the knowledge and skills that will ensure performance at his/her highest individual potential.
- A diverse set of educational options are provided which enables students to pursue different post-secondary options (e.g. college, career and technology education, independent living, military or direct entrance into the workforce).
- Students graduate with acquired content and cultural knowledge, workforce readiness, interpersonal skills, civic responsibility, global awareness, independent living and an understanding of the essentials for health and wellness.

Outstanding Educators and Staff

(Approved at the May 8, 2018 Board of Education Meeting, Monitoring Report presented at the March 28, 2023 Board of Education Meeting)

- Quality educators and staff have been recruited, developed, supported, retained and celebrated.
- A positive, growth-oriented performance assessment system has been identified, adopted, and implemented.
- Research-based professional development opportunities are consistently provided, reflect best practices, allow for innovation, and promote lifelong learning.
- Communication between and among students, parents, community, educators and staff is frequent, collaborative, and helpful.
- Educators and staff are valued and given multiple opportunities for their voices to be heard.

Board of Education Goals: Indicators of Success

Safe, Positive Culture and Climate

(Approved at the August 7, 2018 Board of Education Meeting, Monitoring Report presented at the May 9, 2023 Board of Education Meeting)

- A purposeful focus on creating a caring, safe, fun, supportive, and positive learning and working environment for all students, district employees, parents, and community is manifest throughout the district.
- There is clear evidence and a common understanding of the shared belief that all students can succeed when given a safe and caring learning environment. To that end:
 - District employees, parents, and community work collaboratively, proactively and responsibly to ensure the psychological wellbeing of all students.
 - A focused level of teamwork and professional development is ongoing among district employees, community, and law enforcement agencies to ensure the physical safety of students, district employees and visitors.
 - Behavior expectations are clearly articulated, supported, and taught.
 - Multiple communication systems are available and used by students, district employees, parents, and community to ensure all voices are heard.

Collaborative Parent, Family, and Community Relations

(Approved at the September 18, 2018 Board of Education Meeting, Monitoring Report presented at the April 25, 2023 Board of Education Meeting)

- Parents, guardians, families, and community members partner with each other and the District to empower students to maximize their individual educational experience.
- Collaboration with community, business, government, educational, and organizational leaders is sought to provide opportunities for students to create positive change and provide service in our community.
- Schools are the center of community learning, entertainment and gathering.
- Multiple effective pathways for communication are available to all parents, guardians, families, community members, and district employees and are conducted with respect and kindness.

Financial Well-Being

(Approved at the October 2, 2018 Board of Education Meeting, Monitoring Report presented at the February 28, 2023 Board of Education Meeting)

- The Board of Education and all district employees are good stewards of the financial resources belonging to the district on behalf of students and taxpayers.
- All district funds and expenditures are handled equitably, efficiently, transparently, responsibly, and purposefully to maximize the benefit for all students.
- All district fiscal transactions are legal, ethical, and appropriate in keeping with district regulations and goals.
- Long-term financial stability and accountability has been established, maintained, and actively monitored in order to accomplish Board of Education End Goals.

Source: https://www.dcsdk12.org/about/leadership/board_of_education/board_of_education_goals

Superintendent's Goals

Superintendent Kane's Goals

In July 2022, Superintendent Kane revealed the District priorities for 2022-2023 and forward which include literacy, essential skills for success, data-driven professional learning communities, and pathways for every graduate. These priorities involve promoting excellence and high expectations for every student that attends DCSD. This is made possible by Culture and Climate, which provides a foundation upon which excellence can be built. These priorities are taking the place of what was previously the DCSD Strategic Plan.

Academic Achievement and Growth

- Improve academic growth and achievement for students over time

Culture and Climate

- Create and foster a work environment that will increase employee satisfaction and reduce turnover
- Develop a strong working relationship with the Board of Education & establish common climate and culture norms

Bond/Mill Levy Override Groundwork and Execution*

- Educate the community regarding funding and needs, provide full support to the Mill Bond Exploratory Committee (MBEC) and the BOE as options are evaluated, build trust in the wider community

Equity Resolution

- Provide every student the educational foundation that allows each student to reach his or her individual potential, ensuring that all of our students feel valued and belonged

In August 2022, Superintendent Kane presented proposed goals and five monitoring reports to align with the Board of Education End Statements and Indicators of Success.

As of August 2023, Superintendent Kane has not presented revised goals or monitoring report updates for 2023-2024.

* The Mill Levy Override and Bond did not pass in 2022 and became a goal for the next fiscal year as well.

End Statement	Board Meeting
I. Academic Excellence	January 24, 2023
II. Outstanding Educators and Staff	March 28, 2023
III. Safe, Positive Culture and Climate	May 9, 2023
IV. Collaborative Parent, Family and Community Relations	April 25, 2023
V. Financial Well-Being	February 28, 2023

Source: <https://douglaspublic.ic-board.com/>

Source: <https://douglas.ic-board.com/attachments/c55c9f59-1113-4a7f-8a8c-ee9a5caead0a.pdf>

Monitoring Reports

#1 Academic Excellence

The District maintains an Accreditation rating and shows progress toward a rating of Accredited with Distinction in most areas. Academic Excellence Indicators include:

- Overall Accreditation Rating on the District Performance Framework (DPF), Academic Achievement & Growth
- Award Winning Schools: John Irwin, Governor's Distinguished Improvement, and High School Growth
- Concurrent Enrollment Cost Savings provides high school students with the opportunity to enroll in postsecondary courses and earn both high school and college credits with no tuition costs
- Disaggregated Growth: English Language Art which includes the subgroups of English Language Learners, Free/Reduced Price Lunch Eligible, Minority Students, and Students with Disabilities
- Graduation Rates & Postsecondary Enrollment & Workforce Readiness
- The District rating of Approaching the CDE Standard in the following area Disaggregated Growth: Math

#2 Monitoring Report - Outstanding Educators and Staff

The District partnerships, processes to hire, train, and retain staff focuses on improving the outcomes for all students. The Superintendent will foster an environment that treats all staff positively, maximizes resources to compensate staff, and will implement an evaluation system that is aligned to best practices and meets or exceeds state expectations. Outstanding Educators and Staff Indicators include:

- Colorado Department of Education approved Induction program for all new licensed staff
- Classified & Student Teacher Mentor Programs
- Continuous Improvement of Teacher Effectiveness (CITE) and LEAD Focus Groups
- Employee and Equity Advisory Councils, Employee Recruitment, Appreciation, and Retention Strategies
- Grow Our Own Initiative & Leadership Institute

#3 Monitoring Report - Safe, Positive Climate and Culture

The District focuses on climate and culture through establishing, reinforcing, and supporting positive culture norms throughout the system. Employees, parents, and the community work collaboratively, proactively and responsibly to ensure the psychological wellbeing of all students. In addition, a focused level of teamwork and professional development is ongoing among District employees, community, and law enforcement agencies to ensure the physical safety of students, District employees and visitors. Safe, Positive Climate and Culture Indicators include:

- Building Foundations: Trust & Norms
- Compensation increases and absorbing health insurance premium increases
- Employee appreciation, awards, retirement events, and staff wellness initiatives
- Safety and Security Committee and updates provided by the District throughout the year & Partnerships with Local Law Enforcement
- School Resource Officer Training & Threat Assessment Training and Resources for Administrative Teams
- Staff and School Spotlights and Videos (DCSD's YouTube channel)

Monitoring Reports

#4 Monitoring Report - Collaborative Parent, Family, and Community Relations

The District promotes positive communication and collaboration between parents and schools around the needs of their students and plans for their futures, as well as partners with the community to provide service, learning, and employment opportunities for our students in the community. Collaborative Parent, Family, and Community Relations Indicators include:

- Avenues of communication such as, Week in Review, Across the Board, DCSD News, Insight Newsletter, Emergency Communications, Parent University, DCSD Website & Mobile App, Social Media Channels (Facebook, LinkedIn, Twitter, and Instagram)
- Career and Technical Education (CTE) Programs
- A Parent's Guide document
- School Accountability Committees (SAC)
- Strategic Partnerships to create career pathways for students and to develop a talent pipeline in Douglas County
- Student Community Service graduation requirement to complete 20 hours of documented community service
- Partnership of Douglas County Governments and Chambers of Commerce
- Veteran Day Celebrations held each year in schools to celebrate and honor military veterans and their families
- Wish Week fundraising campaign held at each school feeder area in support of the Kids For Wish Kids program and Make-A-Wish
- Work-Based Learning opportunities for students

#5 Financial Well Being

The District financial transparency webpage is kept up to date, regular reports are given to both the Fiscal Oversight Committee (FOC) and the Board of Education and appropriate support is maintained for all transactions. Additionally, budget allocations to schools are handled through a formula generated by a cohort of principals and District leaders with supporting documentation for all allocations for the purpose of serving the unique needs of each student in alignment with the District's Mission and Vision. The District remains in compliance with audit, grant and other laws and policies, including those monitored by outside agencies. Fund balances are maintained as required by law as well as those established by the Board of Education and that expenditures are analyzed with respect to the budget on a regular basis. Financial Well Being Indicators include:

- Adoption of budget in alignment with Board policy and state law
- Budget Guidance Manual
- CDE District Financial Health Analysis & Ratios - Asset Sufficiency, Operating Reserve, Operating Margin, and Change in Fund Balance
- Annual Comprehensive Financial Report (ACFR)
- Financial Transparency in compliance with Colorado's Public School Financial Transparency Act
- Investment portfolio reports and statements in the Quarterly Financial reports are actively monitored
- Master Capital Plan – District developed and updated 5-Year projections
- Mill and Bond Oversight Committee (MBOC)
- Site Based Budgeting (SBB) Formula

Superintendent Biography



Erin Kane

Superintendent

Erin Kane serves as Superintendent of the Douglas County School District.

For the first 10 years of her adult life, Ms. Kane worked in the software industry (data science) in development and management. When her children were very young, she left her full-time job to stay home, and during that time, driven by a passion for STEM (which wasn't even an acronym yet) education in the early grades, she helped start a Douglas County public charter school, American Academy. That choice completely changed the course of her career and ignited in her a passion for education. She served as the Executive Director of American Academy for many years, ultimately growing it to serve almost 3,000 students across three campuses in preschool through eighth grade. She also had the great pleasure of serving as Interim Superintendent for the Douglas County School District from 2016-2018. Ms. Kane states that these experiences have made her a fierce advocate for our kids, our wonderful school district, and ALL of our awesome public schools.

Ms. Kane and her husband are Colorado natives. They have lived in Douglas County for over 23 years and raised their three children, now all college-aged, in our community. She holds a master's degree in public administration, along with a bachelor's degree in applied mathematics and computer science, from the University of Colorado.

Superintendent's Cabinet



Danelle Hiatt | Deputy Superintendent

Danelle Hiatt serves as Deputy Superintendent. She has advanced experience developing, monitoring, and evaluating K-12 curriculum, instruction and assessment practices, along with overseeing PK-12 feeder schools. She knows how to support diverse school communities and advocate for the needs of every student.

Danelle has been part of the DCSD family intermittently since 1997. She has served as an educational assistant, special education teacher, intervention coordinator, assistant principal at Cresthill Middle School, principal at Pine Lane Elementary School (and in a neighboring district), Elementary Director of Schools, and Executive Director of Schools in DCSD.

Danelle has a Colorado Administrator/Superintendent License from the University of Denver. Danelle has a Bachelor's degree from Montana State University, Billings in Elementary Education and a Masters of Arts in Special Education from the University of Colorado, Denver.



Danny Winsor | Assistant Superintendent

Danny Winsor serves as the Assistant Superintendent. Danny previously held the roles of Executive Director of Schools, Director of Choice Programming, middle school principal, assistant principal, school counselor, teacher, and coach. Danny, a 20 plus year educator, has been part of the DCSD family for 13 years, and was named DCSD Administrator of the Year at the 2018 Apple Awards. He is a proud DCSD parent and resident and Colorado native.

Danny also serves as a National Staff Developer and Consultant for Advancement Via Individual Determination (AVID), in which he facilitates leadership, digital teaching and learning and instructional development. Danny's background in business, counseling psychology and educational leadership, has provided him a multitude of experiences. He has a Colorado principal license, a Masters in Counseling Psychology from the University of Colorado and a Bachelor of Business Administration from the University of Northern Colorado.

Superintendent's Cabinet



Matt Reynolds | Learning Services Officer

Matt Reynolds oversees many DCSD departments including: Curriculum, Instruction and Assessment, Academic Systems, Educator Effectiveness, Professional Development, and the District Library Media Center.

Matt has been part of the DCSD family since 2013 and has served as math curriculum coordinator and Systems Performance Officer prior to his current role. In each of these positions, he has served as an advocate for students and is passionate about helping students reach their potential.

Matt has a Bachelor's degree from Montana State University in Secondary Education with an emphasis in Science Education. He also holds two Master's Degrees - one in Educational Leadership from Northern Arizona University and one in Counseling from the University of Southern Mississippi.



Stacy Rader | Communications Officer

Stacy Rader oversees the Douglas County School District's Communications Department. She has over two decades of experience in communications, public relations, and marketing with 15 years of that experience in the field of K-12 public education. DCSD's Communications Department is responsible for public information, crisis communications, media relations, parent and community engagement, live streaming of board meetings and graduations, video production, and more.

Stacy is currently serving as the President of the Colorado School Public Relations Association (COSPPRA). She earned her Bachelor of Arts degree in Communications from the University of Colorado at Denver as well as a certificate in graphic and web design from Platt College.

Stacy is a Colorado native as well as a proud DCSD resident and parent.

Superintendent's Cabinet



Mary Kay Klimesh | General Counsel

Mary Kay Klimesh oversees the DCSD Legal Services Department. Mary Kay is an accomplished and highly skilled counselor and advocate with over three decades of experience representing PreK-12 schools. Mary has experience addressing board governance and policy development, personnel matters, special education and other student-related matters, risk management, contract negotiation and review, as well as intergovernmental, affiliation, and interinstitutional agreements.

Prior to joining DCSD, Mary was a Partner with Seyfarth Shaw LLP in the firm's Chicago, Illinois office. Mary was a special education teacher and gifted and talented teacher and curriculum coordinator in Texas and Iowa for six years prior to going on to law school. Mary has served as chair of the American Bar Association's Section of State and Local Government Law as well as chair of the Illinois State Bar Association's Education Law Section Council. She also served on the Executive Committee of the Illinois Council of School Attorneys for over 20 years.

Mary received her Juris Doctorate with distinction from the University of Iowa College of Law. She received her Bachelor of Science in Education from Trinity University in San Antonio, Texas.



Amanda Thompson | Chief Human Resources Officer

Amanda Thompson oversees the DCSD Human Resources Department. She has over ten years of experience in school district human resources, plus two decades of experience as an educator and school administrator. Amanda's career in K-12 education originally began right here in DCSD. Amanda was a Special Education Educational Assistant, student teacher, and teacher at Trailblazer Elementary School. Amanda continued her career in Cherry Creek School District where she served as an elementary teacher, Assistant Principal, Principal and Human Resources Director prior to returning home to DCSD in 2017. She served as one of DCSD's Human Resources Directors prior to assuming the role of Chief Human Resources Officer.

Amanda holds a Bachelor of Arts degree with an emphasis in Behavioral Science and Psychology from Metropolitan State University and a Master of Arts Degree in Administrative Leadership Policy Studies from the University of Colorado. Amanda holds both an Elementary K-6 teaching license and Principal license through the Colorado Department of Education. She enjoys supporting educational initiatives both on a state and national level with multiple professional organizations.

Superintendent's Cabinet



Jana Schleusner | Chief Financial Officer

Jana Schleusner oversees DCSD's Business Services Department as the Chief Financial Officer. She has extensive knowledge in researching and resolving complex, specialized accounting and technical issues, a thorough understanding of business, organizational matters, and internal controls, developed over a career in executive management.

Prior to joining DCSD, Jana worked in public accounting with a lengthy and wide-ranging governmental client list. She left public accounting with over 12 years' experience as an audit manager servicing not-for-profit, employee benefit, and governmental organizations. Prior to becoming the permanent CFO in February 2023, Jana served as the interim CFO starting in June 2022 and was the Director of Finance since 2013.

Jana earned her Bachelors of Science degree in Business Administration with an emphasis in Accounting from Colorado State University and earned her Certified Public Accountant license in 1997.



Richard D. Cosgrove, P.E., | Chief Operations Officer

Richard Cosgrove, P.E. oversees the DCSD Operations & Maintenance, Transportation, and Planning & Construction departments. He has over 43 years of experience dedicated to public service, 23 of which have been for two of the three largest school districts in Colorado.

Prior to becoming COO, Richard served as DCSD's Planning and Construction Director where he supported schools by providing enrollment projections, managing building repairs, modifications, and the construction of new schools. Richard also helped facilitate the Long Range Planning Committee and managed the annual publication of the Master Capital Plan. Richard has also served as DCSD's Construction Director and as Director of Construction for Denver Public Schools. Richard began his career in 1981 upon graduating from the U.S. Air Force Academy. He retired from the Air Force as a Lieutenant Colonel in 2001 after serving in 13 assignments around the world in facilities planning, construction, operations, and maintenance.

Richard earned his undergraduate and graduate degrees in civil engineering. He holds a Bachelor's degree from the U.S. Air Force Academy and a Master's degree from Columbia University. Richard is a Registered Professional Engineer (P.E.) in Colorado.

Superintendent's Cabinet



Mark Blair | Chief Technology Officer

Mark Blair oversees the DCSD Information Technology Department. He is a dedicated technology executive with proven expertise, both technical and educational. He has spent his entire career here in DCSD, first joining the school district nearly three decades ago as a technology teacher. Since that time, he has held various roles in the DCSD Information Technology Department, most recently as the Director of School Technology.

Mark led the implementation of Google Apps for staff and students in the District, and managed the acquisition and hands-on distribution of 10,000 computers and hotspots to staff and students at the beginning of the COVID-19 pandemic.

Mark earned his Bachelor of Science from the University of California, Irvine and his Master's in Information and Learning Technologies from the University of Colorado, Denver. He is a proud DCSD parent and a Douglas County resident.

Budget Office Staff 2023-2024



Colleen Doan | Director of Budget

Colleen Doan oversees the DCSD Budget Office as the Director of Budget. She has over 11 years of experience in K-12 school finance across multiple large Colorado front range school districts. Prior to her current role, Colleen served as DCSD's Program Manager - Budget Planning, Development and Analysis where she led the budget development process and financial forecasting activities for the District. Colleen first joined DCSD in 2014 as a Senior Budget Analyst supporting secondary schools and multiple departments in managing their budgets.

Colleen earned her Bachelor of Business Administration from the University of San Diego and a Master of Public Administration with a concentration in Local Government from the University of Colorado Denver. She is a proud DCSD resident.



Drew Phelps | Manager of School Budgeting

Drew Phelps started with Douglas County School District in April 2019 as a Budget Analyst. He was promoted to Senior Financial Analyst in March 2021. He was promoted to Manager of School Budgeting in March 2023. In this role he supports the school budget process including budget development, ongoing expense monitoring and forecasting and communicating with school leaders and support personnel.

Drew holds a Bachelor of Science with a concentration in Sport Administration from the University of Louisville. Prior to joining DCSD, Drew worked as a client analyst for a commodities consulting firm.



Amanda Faber | Senior Financial Analyst

Amanda Faber joined the Douglas County School District as a Budget Analyst in July 2021 and was promoted to Senior Financial Analyst in April 2022. She holds a Bachelor of Science in Finance from Salisbury University and a Master of Science in Information Systems from the University of Colorado Denver.

Amanda has been working in financial services since finishing her Bachelor's degree in 2017 and enjoys having a role in the public sector, where she can make a positive impact on the community.

Budget Office Staff 2023-2024



Kim Simao | Senior Financial Analyst

Kim Simao joined the Douglas County School District as a Senior Financial Analyst in June 2023. She holds a Bachelor of Science in Business Administration with a concentration in Finance from San Jose State University. Her diverse experience includes financial services, customer success, and operations leadership.

Kim is the proud parent of two DCSD students and is excited to contribute to her local community through her work at DCSD.



Zachariah Pate | Budget Analyst

Zachariah Pate joined Douglas County School District as a Budget Analyst in September 2021. He holds a Bachelor of Business Administration with a concentration in Business Management from Grand Canyon University and a Master of Business Administration with an emphasis in Accounting from Grand Canyon University.

Zachariah grew up in Highlands Ranch, Colorado and is excited to be working for Douglas County School District.



Patti Grams | Budget Analyst

Patti joined Douglas County School District as a Budget Analyst in May 2022. She holds a Bachelor of Science in Finance and is a certified Project Management Professional (PMP). She brings twenty-five (25+) years of financial, analytical and project oversight background, in both for-profit and non-profit.

Patti was born and raised in Colorado, lives in Castle Rock, and is grateful to be supporting the crucial mission of education in her home state and local community. She believes that mission matters.

Budget Office Staff 2023-2024



Pascal Federici | Budget Analyst

Pascal joined Douglas County School District as a Budget Analyst in December 2022. He holds a Bachelor of Science in Business Administration from the University of Denver. He previously worked for a Credit Union in Parker as a financial advisor and branch manager, and as an audit and compliance manager in Denver before joining the Douglas County School District.

Pascal was born in Colorado, raised in New Jersey, and has lived in Castle Rock for nine years. He is excited to work for Douglas County School District and a proud DCSD parent!

Learn Today, Lead Tomorrow

District Policies

Fiscal Policies are formally set by the Board of Education. The following Policies govern the work of the DCSD Budget Office.

Annual Budget

Board File: DB

Policy Statement

The Board recognizes that the extent and quality of educational services affect, and are affected by, the financial condition of the district. Ensuring a positive sustainable financial condition, the superintendent or designee shall be responsible for proposing a balanced budget representing a financial plan that advances the mission of the district utilizing available financial resources. The superintendent or designee shall be responsible for reviewing budgetary requests, providing guidelines and limitations, and presenting the proposed budget to the Board for study, and review, and Board adoption shall be no later than June 30 for the next fiscal year.

In addition, the Board believes:

- While ensuring the fiscal health of the overall school district, decisions made closest to the student are the best decisions
- Each school community is unique with different demographics and student needs
- All school stakeholders – students, parents, staff, school leadership and community members – shall have a voice in the school level budget decisions
- All decision makers shall place the needs of students first
- All decisions shall be made honestly

Therefore, the Board has adopted a school site-based budgeting model allowing decisions to be made closest to the student and has expanded this site-based budgeting model to all district-level departments and their respective leaders. Though the Board intends that monies appropriated in any fiscal year are intended to be spent on behalf of students in that year, in order to promote fiscal responsibility and wise, thoughtful spending, the Board supports the concept of awarding unspent discretionary monies back to the school as additional budget capacity in the next fiscal year pursuant to the accompanying regulation. Together with the proposed budget, a statement shall be submitted by the superintendent or designee describing the underlying assumptions applied in creating the budget, the major objectives of the district's educational program for the ensuing fiscal year, and the manner in which the budget proposes to fulfill such objectives. The adopted budget shall include details surrounding fund balance, reserves and contingencies as well as a three-year budget forecast. The format and procedures used in developing the budget shall meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts in addition to Colorado Revised Statutes and Governmental Accounting Standards Board (GASB) regulations, as applicable.

A. Fund Balance

1. The district shall provide an estimate of the end-of-year fund balances to be carried forward to the ensuing year as a beginning fund balance(s). Fund balance measures the net financial resources available to finance expenditures in future periods. Pursuant to law and GASB 54, the superintendent shall ensure that fund balances are accounted for within the following guidelines.
 - a. **Non-spendable fund balance:** This category includes district assets that will never convert to cash (e.g., prepaid items, warehouse inventories) and/or resources that must be maintained intact pursuant to legal or contractual requirements.
 - b. **Restricted fund balance:** This category is used to describe the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions such as the State of Colorado's TABOR Reserve requirement. Such restrictions typically are imposed by parties altogether outside the School District.
 - c. **Committed fund balance:** This category includes amounts that can only be used for specific purposes pursuant to Board action and/or resolution.
 - d. **Assigned fund balance:** This category accounts for the portion of the fund balance that reflects the District's intended use of resources as determined by the BOE or designee. When it is appropriate for fund balance to be assigned, the BOE delegates this authority to the Superintendent and/or the Chief Financial Officer. For all funds other than the General Fund, amounts in excess of non-spendable, and/or restricted fund balances shall be reported as assigned.
 - e. **Unassigned fund balance:** This category accounts for the portion of the fund balance left in the General Fund, that is in excess of what can properly be classified in one of the four categories described above. Notwithstanding the State of Colorado's Interest Free Loan Program, this unassigned General Fund balance will be maintained to provide the district with sufficient working capital and a margin of safety to address unexpected critical needs without borrowing. This unassigned fund balance category may only be appropriated by Board resolution.

District Policies

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance and committed fund balance, followed by assigned fund balance, and lastly, unassigned fund balance.

2. A proposed budget shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balance.
3. A proposed budget that includes any portion of beginning fund balance to be used to cover expenditures, interfund transfers, or reserves, shall be accompanied by a "specific resolution" authorizing the use of that portion of the beginning fund balance in the district's budget. This resolution shall specify at a minimum:
 - a. The amount of the beginning fund balance to be spent under the budget;
 - b. The purpose for which the expenditure is needed; and
 - c. The District's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit.

B. District Reserve Requirement

1. The district's General Fund shall be developed with adequate appropriated monies for unforeseen contingencies.
2. The proposed budget shall ensure that the district holds restricted General Fund or cash emergency reserves in the amount required under the provisions of Section 20(5) of Article X of the State Constitution (the TABOR Reserve); except the Board may secure a letter of credit from an investment grade bank for all or a portion of the emergency reserve as long as the Board filed a letter of intent with the State Treasurer and the Department of Education.
3. If the Board elects to meet the TABOR Reserve requirement with the letter of credit option, the costs for this letter of credit shall be covered from monies appropriated explicitly for such purpose.

C. Contingency Requirement

1. At a minimum, the adopted budget for the coming fiscal year shall ensure that the district appropriates in the General Fund a contingency in an amount equal to at least one percent of the amount budgeted to the General Fund.
2. If at any time moneys are to be expended from the General Fund contingency created pursuant to paragraph C.1., such monies cannot be expended absent Board approval unless any single expenditure from the General Fund contingency is less than \$500,000.
3. At such time that the total amount of expenditures from the General Fund contingency within the fiscal year totals more than half the amount of the originally appropriated contingency (0.5% of total General Fund budget) staff shall provide an update containing information on the year-to-date expenditures from the contingency to the Board at the next Board meeting. At such time that this threshold has been crossed, staff will continue to update the Board for each additional \$500,000 spent from contingency throughout the remainder of the fiscal year.
4. A single expenditure is defined as any single payment or total contract amount awarded to an outside vendor. For the purposes of this policy, a contingency request for increasing staffing and/or services related to federal and state compliance matters shall not be subject to the single expenditure limit but will be included in any report to the Board of Education as outlined in C3.
5. Any monies expended from General Fund contingency shall be restored in the immediately succeeding fiscal year to a full one percent of the amount budgeted for the succeeding year's General Fund.

Compliance with and level of reserves and contingencies contemplated by this policy shall be examined every year as part of the budget development process to determine if modifications are prudent in view of uncertainties in current and future revenues and expenses.

NOTE: The format and procedures used in developing the budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts.

Adopted: June 16, 2009

Revised: October 25, 2011

Revised: February 21, 2017

Revised: March 20, 2018

Revised by the Board: August 20, 2019

LEGAL REFS:

Colorado Constitution, Article X, Section 20 C.R.S. 101 through 117 (School District Budget Law) C.R.S. 201 (Financial Policies and Procedures Act) C.R.S. 22-11-302 (1)(a) (district accountability committee budget recommendations) C.R.S. 22-11-402 (1)(a) (school level accountability committee budget recommendations) C.R.S. 22-44-106 (operating reserve) C.R.S. 22-44-301 et seq. (Public School Financial Transparency Act) C.R.S. 22-45-103 (1)(c) (authorized expenditures from capital reserve fund) C.R.S. 29-1-103 (3) (budget to reflect lease-purchase payment obligations) Letter of Credit: First Amendment dated July 1, 2010 between Douglas County School District RE-1 and JPMorgan Chase, and extended for FY 2011 and FY 2012 Governmental Accounting Standards Board (GASB Statement #54)

District Policies

Annual Budget Regulation

Board File: DB-R

Pursuant to Board policy, the superintendent shall administer the budget development process in a manner that allows school and department autonomy and where decisions are made closest to the student. In addition to this autonomy, the superintendent shall provide for carry-over of school discretionary monies using the following guidelines:

1. The award of prior year discretionary carry-over monies shall be made no later than September 30 of each new fiscal year.
2. Though there is an expectation that funds provided to schools each year are intended to meet the needs of students in that fiscal year, carry-over monies provide schools and departments:
 - a. Contingency monies available to address unexpected decreases in enrollment or other unanticipated needs.
 - b. Savings funds to generate over time in order to finance specific large cost expenditures such as outfitting a technology lab or creating collaborative spaces for students.
3. The management of discretionary carry-over monies shall include the following:
 - a. Schools to develop a spending plan on the use of carry-over money for any amounts over 1% of the provided discretionary budget.
 - b. School staff and the school accountability committee review and provide input to the spending plan.
 - c. School leaders to submit spending plan to director of schools or to district leadership team for final review.
 - d. Schools to convey carry-over spending plan to all stakeholders electronically through a transparent process determined by the school accountability committee.

It is strongly recommended that available carry-over funds not related to fundraisers and donations are managed to approximately 3% of discretionary budget capacity.

In order to ensure equitable distribution of resources and protect the fiscal health of the entire school system, carry over funds and the plans for such carry over funds will be reviewed by the Academic Leadership Team and the Business Services Department prior to awarding Highly Impacted funds and other supplemental funds to individual schools.

Adopted: October 3, 1978

Repealed by the Board and re-enacted and revised by the Superintendent: December 3, 2002

Revised: October 9, 2009

Revised: February 21, 2017

Revised by the Board: August 20, 2019

District Policies

Reserving Policy for Douglas County School District Medical Fund

Board File: DFB

Financial stability of the Douglas County School District (DCSD) Medical Fund is dependent on setting the appropriate funding rates and maintaining an adequate level of reserves. The primary purpose for establishing and maintaining reserves for the Medical Fund is to reasonably guarantee the continuous and proper function of the Fund.

The Douglas County School District Medical Fund accounts for the activity associated with the Kaiser HMO and Kaiser High Deductible Health Plans as well as the self-insured United Healthcare Plans* – the High Deductible Health Plan and the PPO Plan. DCSD is responsible for paying premiums to Kaiser based on the enrollment numbers in each of the two Kaiser Plans and is responsible for paying direct claims under the three United Healthcare self-insured health plans. The District additionally purchases specific stop loss coverage to cover catastrophic events associated with its self-insured United Healthcare Plans. It is the self-insurance component of the Medical Fund that necessitates a reserving policy.

I. **The Reserves:** This reserving policy covers the following types of reserves. The Superintendent shall manage the Contingency Reserve to the Medium Contingency margin. The Superintendent shall not allow funds to go below the Low Contingency margin nor will the Superintendent allow funds to go above the High Contingency margin.

- A. Incurred But Not Reported Reserve (IBNR) - On any given day, the Fund has a liability to pay claims that have already been incurred, but not reported as of that day. The plan is also obligated to cover the cost of administering run-out claims in the event the United Healthcare Plan is terminated.
- B. Contingency Reserve – This reserve represents an estimate for an event that may occur. Even if DCSD continues to fund at the expected claim level (based on standard actuarial practices), there is a risk that claims can be higher. The Contingency Reserve covers costs associated with these unexpected claims that have not met the specific stop loss threshold. This Contingency Reserve also allows for the following:
 - a. Maintaining cost effective and competitive benefits during periods of economic downturn, reduced revenues or tightened budgets.
 - b. Maintaining cost effective and competitive benefits during periods of high medical trend, substantial insurance/reinsurance rate increases and an ability to absorb multiple catastrophic medical claim situations occurring simultaneously.
 - c. Maintaining flexibility in the Fund regarding calculating the degree and amount of risk it is willing to assume on a self-funded basis.
 - d. Maintaining the Fund's ability to respond proactively and confidently in its function rather than being a reactionary, passive entity controlled by economic and insurance market fluctuations.

II. **Non-transferability of Medical Fund Balances**

It is affirmed that any reserves in the Medical Fund shall not be subject to a transfer out of the Fund for any other District need.

Approved: December 12, 2013

Revised: November 18, 2014

Revised: October 20, 2015

**Policy requires formal revision in order to account for changes from Cigna/Allegiance to United Healthcare for self-insured funds in July 2022*

District Policies

Capital Asset Reporting and Inventories

Board File: DID

Colorado Revised Statutes (C.R.S.) 22-45-101(2), 22-45-112, 29-1-506(1) and generally accepted accounting principles (GAAP) require that certain records be maintained relating to the acquisition and disposition of assets. All capital assets received and/or disbursed by the District shall be accounted for carefully and accurately, shall be reported and accounted for in the appropriate funds, and shall be done in a manner that is easily reviewed and lends itself to auditing.

The Superintendent shall be responsible for receiving and properly accounting for all capital assets of the District.

The District shall complete an annual inventory of all capital assets as defined below:

1. Capital assets are defined as tangible real or personal property with a life longer than one year and a unit cost or donated value that equals or exceeds \$5,000; or
2. Assets with an individual value less than \$5,000 but are purchased in aggregate amounts for a District-wide benefit in which the total purchase exceeds the capital asset threshold of \$5,000.

Current practice codified 1978

Adopted: date of manual adoption

December 3, 2002

Revised April 23, 2007

Proposed Revision: May 17, 2012

Revised and re-enacted as Board policy: June 5, 2012

LEGAL REF:

C.R.S. 22-45-101(2)

C.R.S. 22-45-112

C.R.S. 29-1-506(1)

District Policies

Additional Fiscal Management District Policies

The following Fiscal Management Board of Education and Superintendent Policies are in addition to the Fiscal Management policies pertinent to the Adopted Financial Plan and Budget referenced in the Organizational Section of this document. Links to the individual policy statements are listed below for additional reference material.

DFA – Cash Management and Investment Policy:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=9495675>

DFC – Certificates of Participation:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6540329>

DFE – Gate Receipts and Admissions (Royalties):

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6540953>

DG – Banking Services, Deposit of Funds, Authorized Signatures and Check Writing:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6540967>

DH – Bonded Employees and Officers:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6540984>

DIE – Annual Audit:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=10846793>

DJ – District Purchasing:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=10952898>

DJA – Purchasing Authority:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=10952372>

DJC – Petty Cash:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6541025>

DJE – Bidding Procedures:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=10945839>

DJG/DJGA – Vendor Relations, Sales Calls and Demonstrations:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6541038>

DK – Payment Procedures:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6541051>

DKA – Payroll Procedures/Schedules:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6541060>

DKC – Employee Expense Authorization:

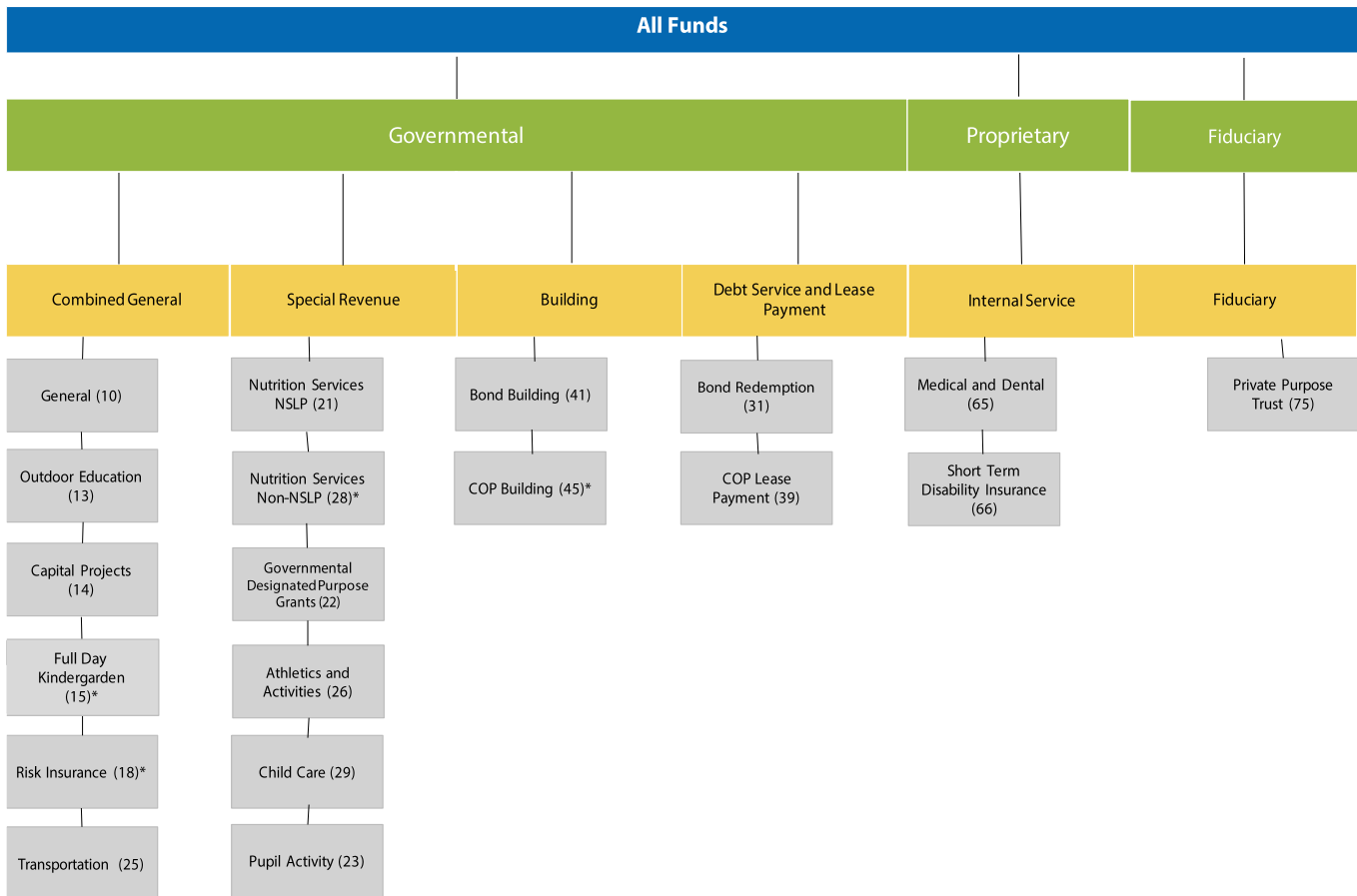
<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=6541077>

DN – School Properties Disposal Procedure:

<https://www.dcsdk12.org/common/pages/DisplayFile.aspx?itemId=10907597>

Source: <https://douglaspublic.ic-board.com/>

Types of Funds



*Inactive Funds for 2023-2024

Governmental Funds: Funds supported by Colorado state equalization, property taxes, state categorical, and education curriculum fees, interest earnings and grant revenues. These funds are used to account for most of the District's basic services.

Proprietary Funds: The District maintains only one type of proprietary fund, Internal Service Fund. Internal Service Funds are used to accumulate and allocate costs internally among the District's various functions. The District uses two Internal Service Funds, the Medical and Dental Fund and the Short Term Disability Insurance (STDI) Fund. The Medical and Dental Fund accounts for its self-insured and fully-insured medical programs as well as dental insurance, and the Short Term Disability Insurance Fund accounts for short term disability claims and insurance activity.

Fiduciary Funds: Funds used to account for resources held for the benefit of parties outside the government.

Classification of Fund Revenues and Expenditures

Revenues and expenditures are classified using an account code structure defined by the Colorado Department of Education (CDE). Fund revenues must be classified by fund, source and grant/project. Expenditures must be classified by fund, location, program, object, job classification and grant/project. Balance sheet accounts must be classified by fund, equity/liability/asset and grant/project. For detailed information on the account code structure refer to the CDE Chart of Accounts section beginning on pg 472.

Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except grant revenues which are considered to be available if they are collected within 90 days. Property Taxes, Specific Ownership Taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Alternatively, debt service and lease payment expenditures, as well as expenditures related to compensated absences, pensions, and risk management claims, are recorded only when payment is due.

Type of Fund	Accounting Basis
General	Modified Accrual Basis
Outdoor Education	Modified Accrual Basis
Capital Projects	Modified Accrual Basis
Transportation	Modified Accrual Basis
Nutrition Services NSLP	Modified Accrual Basis
Nutrition Services Non-NSLP	Modified Accrual Basis
Governmental Designated Purpose Grants	Modified Accrual Basis
Athletics and Activities	Modified Accrual Basis
Pupil Activity	Modified Accrual Basis
Child Care	Modified Accrual Basis
Bond Building	Modified Accrual Basis
COP Building	Modified Accrual Basis
Bond Redemption	Modified Accrual Basis
COP Lease Payment	Modified Accrual Basis
Medical and Dental	Accrual Basis
Short Term Disability Insurance	Accrual Basis
Private Purpose Trust	Accrual Basis

Major Sources of Revenue

Local Funding

Two local sources of revenue are incorporated into the Public School Finance Act of 1994 (as amended): property taxes and specific ownership taxes. Funding for a school district's Total Program is provided first by local sources of revenue and if these local sources are insufficient to fully fund Total Program then state moneys fund any shortfall.

Property Taxes

Each school district is required to impose a property tax levy to finance its Local Share of Total Program. The ability to raise money from property taxes varies widely among districts. Differences in tax bases (assessed property values) result in differences in revenues collected, using a given mill levy tax rate. Nonetheless, no district's property tax revenues are transferred to any other district; instead, moneys raised remain in the district which imposes the tax.

Beginning in 2007-2008, legislation passed to stabilize school district mill levies. The legislation capped mill levies at 27 mills and froze mill levies for districts with mill levies of 27 mills or less. This legislation applied to the Total Program mill level only. After 13 years, the Colorado Department of Education required school districts to correct for this historical error freezing districts with less than 27 mills such as DCSD and by 2022-2023 DCSD began to levy the full 27 mills after two years of implementing temporary tax credits. This correction does not affect override, bond, special building and technology, full-day kindergarten excess cost, or transportation mill levies.

When a school district desires to spend more property tax revenues than authorized/required to fund its Total Program, the district must seek approval from its voters to raise and expend "override" property tax revenues via an additional mill levy. Override revenues are also permitted for districts whose budget year 1994-1995 actual Total Program exceeded its budget year 1994-1995 formula calculation (a hold harmless district). All override revenues come from increased property taxes. A district's voter approval to raise and expend override revenues does not affect the amount of State Share funding which the district is eligible to receive. DCSD has \$73.7 million of override funding. Statewide across all school districts, property taxes are projected to provide \$4,496 per pupil, or about 42 percent of Total Program funding in 2023-2024.

Specific Ownership Taxes

Specific Ownership Taxes (SOT) are vehicle registration taxes collected by counties and shared with school districts. Each district's Local Share of Total Program includes an amount of specific ownership tax revenue equal to the prior budget year's actual amount received. DCSD receives additional SOT out of the School Finance Act formula based upon a proportionate distribution of additional mills within the county.

Statewide across all school districts, specific ownership taxes are projected to provide \$275 per pupil, or about 3 percent of Total Program funding in 2023-2024.

Other Local Revenue

Other local revenue includes investment earnings, fees for athletics, activities and instruction, parking, rental of District facilities, indirect revenue and tuition. These revenue sources are all in addition to the Local Share component of the Total Program formula.

State Funding

Funding from the State (State Share or State Equalization) is provided to each school district whose Local Share is insufficient to fully fund its Total Program. Payments of State Share moneys are made monthly to districts and are funded primarily from state income (personal and corporate) and sales and use tax revenue collections. Starting in 2009-2010, the guarantee for minimum state aid was eliminated through House Bill 09-1318 and districts are no longer guaranteed an amount from the State. Statewide across all school districts, state equalization is projected to provide \$5,842 per pupil, or about 55 percent of Total Program funding in 2023-2024.

Federal Funding

Federal funds provide support for the Government Designated Purpose Grants Fund through Title programs under the Every Student Succeeds Act and funding for special needs programs. The Nutrition Services NSLP Fund is also funded by Federal Sources. The two largest amounts the District receives are for "Education for the Handicapped" and federal reimbursement for the school breakfast and lunch programs. Additionally, the General Fund receives federal funds through the Medicaid reimbursement program.

Source: <http://www.cde.state.co.us/cdefinance/sfdetails>

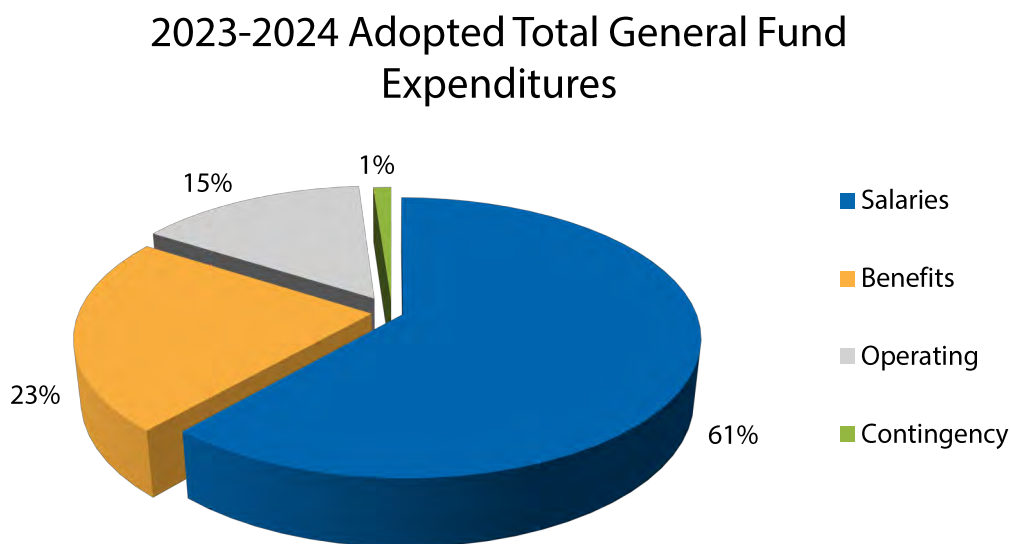
Major Expenditure Uses

Expenditures in Douglas County School District can be categorized either by ledger or by program. Categorization by program describes the activity for which a service or material is acquired (where are the funds being spent) while categorization by ledger describes the type of service or commodity obtained (what are the funds buying).

The major expenditure categories by ledger are:

- **Salaries:** make up the largest expenditure category in most funds. Some funds, such as the Private Purpose Trust and Bond Redemption funds, do not include salaries and benefits.
- **Benefits:** consist of District PERA contributions, Medicare, health and life insurance, as well as short and long term disability insurance.
- **Purchased Services:** comprise payments for professional services provided by outside companies or individuals.
- **Supplies and Materials:** include textbooks and library books as well as classroom and other supplies.
- **Operating Expenditures:** represent the expenses the District incurs to conduct normal business operations. They may also refer to the sum of all non-compensation related expenditures.
- **Capital:** includes planned expenditures for new construction and renovations of schools and support facilities as well as large equipment and technology purchases.
- **Contingency:** represents the amount the District holds in case of a negative economic event or unforeseen expenditure.

The 2023-2024 General Fund Expenditures are summarized on the chart below. It is clear that Salary and Benefits make up the vast majority of General Fund expenditures.



Budget Development Process Details

School Budgets

Before 2023-2024 budget development began, the Budget Office gathered feedback from school principals and other district leaders on proposed improvements to the school budget development process and the SBB. For this school year, there were changes to the base allocation for average salaries within the SBB. A new base allocation was set to ensure that all schools are held harmless for average salary increases while also maintaining schools' purchasing power year-over-year. The medical benefit budget was also redesigned to reduce budget to actual variances at the employee level, which lowered the overall benefit budget. There were no formula design changes to discretionary weighted allocations for 2023-2024, but changes have been made to the non-discretionary allocations.

Department Budgets

Starting in 2022-2023, DCSD implemented priority-based budgeting for central administration departments. Departments start with a preset FTE allocation based on existing filled and vacant positions as identified in Workday. Departments start with a preset operational allocation based on prior year ongoing operational allocation. Departments request any increase in FTE beyond prior year budgeted FTE as well as any vacant positions not currently posted within Workday. Departments request any increase in operational budget beyond prior year ongoing operations as a one time allocation increase. Increased requests must align with the Superintendent Priorities. Similar to school budgets, the Budget Office gathered feedback from district leaders on proposed improvements to the department budget development process and the DBB (Department Based Budget) prior to the start of 2023-2024 budget development season. The proposed changes implemented for 2023-2024 and forward were regarding the review and approval process prior to budget adoption. Department leaders began by assessing their department's needs and submitting a request to the Budget Office. After an initial review and revision with the department's assigned budget analyst, each department leader met with Budget Office leadership for documentation and explanation of the budget request. Total department budgeted expenses funded by the General Fund will increase \$19.2 million for 2023-2024. However, \$3.9 million will be offset by department specific revenue and therefore the net increase will be \$15.2 million.

Grant Budgets

Due to the timing of federal grant allocations, the 2023-2024 budget is a preliminary projection of grants. Once allocations are shared with DCSD, the budget will be updated and appropriated to individual school and department sites to be spent. These changes will be reflected in the Revised Budget in January 2024. While the majority of school staff are budgeted using average salaries and benefits, staff funded from grants are budgeted using their actual salary and benefits.

Capital Budgets

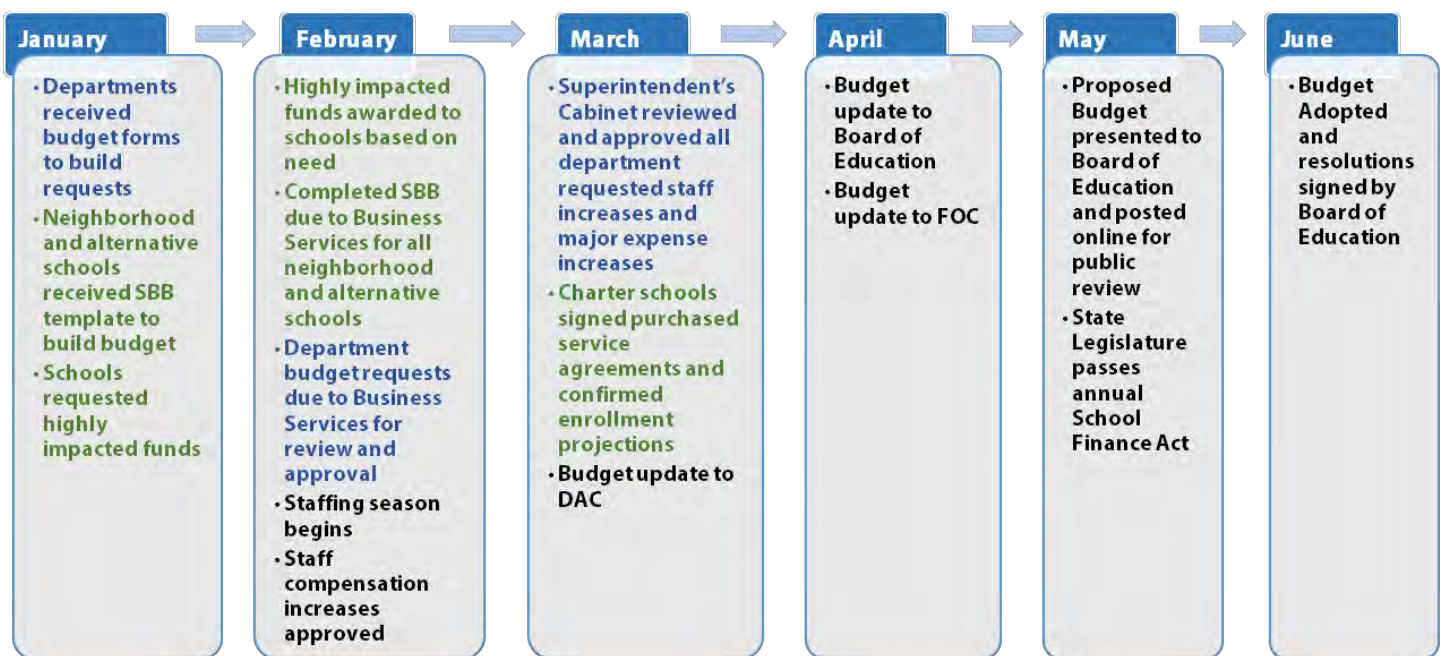
The 2022-2023 budget included Bond Building Fund as a result of the 2018 5B Bond ballot measure. The projected fund balance from 2022-2023 includes unspent funds dedicated to capital projects. Most Fund 14 capital project funding appropriated in 2023-2024 is based on projected remaining balance on projects started in 2022-2023. Due to the construction schedule and building vacancy, most projects planned throughout the school year are not completed until the summer when school is not in session. As the summer crosses fiscal years, some of the projects budgeted in 2022-2023 are not completed until 2023-2024. Every capital project maintains its own budget and Workday Financials provides the Budget Office with the ability to roll over unspent funds annually by project. Capital projects in Fund 41 include capital projects identified and funded through the 5B Bond ballot measure and are separate from those projects funded through Fund 14.

Budget Development Process Details

District-wide Budgets

In addition to school and department budgets, the DCSD Adopted Budget includes financial plans for other funds such as medical plans, debt service and trusts that require the attention of the Budget Office. These budgets are built annually based upon current available information for service agreements and rates, historical trends and identified need. Additionally, the Budget Office builds the district-wide General Fund budget for allocations managed centrally for the benefit of the entire district such as utilities, phone and internet services. Once all budget recommendations are compiled and reviewed by the Superintendent's Cabinet, staff provide recommendations for annual ongoing and one time pay increases to be included within the Adopted Budget presented to the Board of Education.

Please see the following budget timeline for identification of major due dates in the school budget development process.



Key:

School Budget Development

Department Budget Development

District-wide Budget Development

Budget Development Process Details

District-wide Budget Amendment Process

The District's financial plan, adopted in June of the year prior to the budget year, may be amended with respect to both revenues and expenditures by the Board of Education prior to January 31st of the current year in compliance with state statute C.R.S. 22-44-110(5). After January 31st, supplemental budgets may be amended when money for a specific purpose other than ad valorem taxes becomes available to meet a contingency per C.R.S. 22-44-110(5). Management may only amend individual school, department and program lines within the budget. The Board of Education may revise the total budget for any of the funds due to unforeseen circumstances that did not exist at the time of the original budget adoption, such as emergencies or unanticipated revenues.

Amendments to the total budget amount or amendments changing the amount appropriated by fund need approval of the Board of Education. The description of the reasons that necessitate the budget amendment and the related amount(s) to be revised are included within a Board of Education resolution. Following consideration of the resolutions and comments of the public, the Board of Education approves, amends as necessary, or denies the budget resolution. If approved, the revised budget amounts are then incorporated into the District's budget.



Colorado State Budgeting Process

Budget Requests

During late summer and early fall, executive branch departments submit budget proposals to the Governor's Office of State Planning and Budgeting as part of the executive budget process. The Governor and his or her staff review the budget proposals and limit each executive department's budget request based on the Governor's priorities. These budget requests must be submitted to the Joint Budget Committee (JBC) by November 1.

Briefings

As soon as practical after November 1, the JBC holds briefings with the JBC staff. These briefings consist of written and oral presentations by the JBC staff on the departments' budget requests and related information. The briefings are aimed at stimulating discussion among the JBC members about each department's budget request, its operations, issues of efficiency and effectiveness, and plans for the future.

Hearings

Following a department's briefing the department is invited for a hearing with the JBC. Questions raised by the JBC members during the briefing form the basis for the hearing agenda.

Other Meetings with the Public

In addition to hearings with departments, the JBC may choose to allow individuals and groups to testify before the JBC about budget-related topics. The nature of these meetings is determined each year by a vote of the JBC.

Supplementals

In January, the Committee considers department requests for adjustments to appropriations for the current fiscal year; these requests are called "supplementals". JBC analysts review these requests and make recommendations for the Committee's consideration. The JBC may need to reduce appropriations in the budget to remain in balance if there is a revenue shortfall.

Figure Setting

During February and March the JBC makes funding decisions for the upcoming fiscal year. JBC analysts present each department's budget request and make recommendations for the Committee's consideration in a figure setting document. These recommendations include the amounts and sources of funding for each budget line item, assumptions about the associated number of state employees, and footnotes to be included in the Long Bill to explain the purpose of certain appropriations.

Comebacks

At the end of the figure setting process, departments are allowed to submit a "comeback" request, asking the Committee to reconsider one or more actions.

General Fund Overview

Throughout the budget process the JBC receives periodic General Fund overviews that compare how the Governor's request, the decisions of the JBC, or the decisions of the General Assembly (depending on where the budget is in the process) are compared to the projected revenues and spending limits.

Long Bill, Budget Package and Long Bill Narrative

The JBC's budget recommendations for ongoing programs are incorporated into the Long Bill, which is typically introduced in late March or early April, for consideration by the entire General Assembly. The JBC staff prepares a Long Bill Narrative to summarize the recommendations of the JBC that are contained in the Long Bill and any associated budget package bills.

Appropriations Report

After the legislative session ends in early May, the JBC staff prepares an annual Appropriations Report, which explains all funding decisions made by the General Assembly, from the Long Bill and any other bills that contain appropriations.

Source: <https://leg.colorado.gov/agencies/joint-budget-committee/budget-process>

Programs and Services

Douglas County School District provides a full range of educational programming and services in elementary, middle and high schools.

Each school provides information about specific programs, services, and activities offered on their individual school websites. To access the school websites, visit the District at <https://www.dcsdk12.org/>. Programming and Services offered throughout the District are outlined below:

Special Education

Special Education programming is driven by the unique individual educational needs of students with disabilities and procedures required by federal and state mandates. On average, in Douglas County Schools, the cost of Special Education is two to two and a half times the amount spent on students without disabilities. Approximately 12% of Special Education funding is provided by the federal government and 23% provided via the State. The balance of approximately 65% is derived from local District sources.

The Special Education population is very diverse. It includes students who have been found eligible for Special Education under Colorado disability categories such as intellectual disability, specific learning disability, serious emotional disability, visual impairment, hearing impairment, physical disability, speech/language impairment, other health impairment, autism spectrum disorder, developmental delay (students age 3-8) or multiple disabilities. The vast majority of Special Education students attend neighborhood schools and spend the majority of their school day in a general education setting.

DCSD undertakes the responsibility of:

- 1) Identifying children with suspected disabilities, conducting evaluations, determining eligibility for Special Education and providing specialized instruction and related services;
- 2) Collaborating with multi-disciplinary teams (including parents) to develop written Individualized Education Programs (IEP);
- 3) Ensuring that students with disabilities are educated in the “least restrictive environment” commensurate with their needs;
- 4) Notifying parents in writing about identification, evaluation, special education services and educational placement of their child.

International Baccalaureate Program

The International Baccalaureate® (IB) offers a continuum of international education. The program encourages both personal and academic achievement, challenging students to excel in their studies and in their personal development. The Douglas County School District offers two IB Diploma Programs, one at Douglas County High School and one at ThunderRidge High School. In addition to the high school diploma programs, Douglas County School District expanded IB Programming to the middle and elementary school levels. The Middle Years Program is offered at Mesa and Ranch View Middle Schools. The Primary Years Program is offered at Rock Ridge, Roxborough Primary, and South Ridge Elementary Schools. The Intermediate Grades Program is offered at Roxborough Intermediate.

Primary Years Program

The IB Primary Years Program (PYP) for children aged 3 - 12 nurtures and develops young students as caring, active participants in a lifelong journey of learning. Through its inquiry-led, transdisciplinary framework, the PYP challenges students to think for themselves and take responsibility for their learning as they explore local and global issues and opportunities in real-life contexts.

Programs and Services

Middle Years Program

The International Baccalaureate® (IB) Middle Years Program (MYP) emphasizes intellectual challenge. It encourages students aged 11 to 16 to make practical connections between their studies and the real world, preparing them for success in further study and in life. In DCSD, this program is offered at grades 7th-10th for IB schools within the District. The MYP aims to develop active learners and internationally minded young people who can empathize with others and pursue lives of purpose and meaning. The program empowers students to inquire into a wide range of issues and ideas of significance locally, nationally and globally. The result is young people who are creative, critical, and reflective thinkers.

Diploma Program

The International Baccalaureate (IB) diploma is a pre-university course of studies, leading to examinations, for highly motivated secondary school students between the ages of 16 and 19. Its comprehensive two-year curriculum is geared toward high school juniors and seniors seeking a challenging educational experience that promotes international understanding and includes high standards for achievement.

Gifted Education

Gifted and talented students are those students between the ages of four and twenty-one whose abilities, talents, and potential for accomplishment are so exceptional or developmentally advanced that they require special provisions to meet their educational programming needs. Gifted students include students with disabilities (i.e. twice exceptional) and students with exceptional abilities or potential from all socio-economic and ethnic, cultural populations. Gifted students are capable of high performance, exceptional production, or exceptional learning behavior by virtue of any or a combination of these areas:

- General or Specific Intellectual Ability
- Specific Academic Aptitude
- Creative or Productive Thinking
- Leadership Abilities
- Visual Arts, Performing Arts, Musical or Psychomotor Abilities

The Douglas County School District provides world-class educational opportunities for gifted learners who have demonstrated abilities that require differentiated programming to reach their full potential. Gifted students need opportunities to think abstractly, work at various rates and levels of complexity, and pursue tasks independently. In addition, students eligible for gifted services need opportunities to learn with others of like abilities, as well as opportunities to develop socio-emotional skills. Through a Multi-Tiered System of Supports DCSD provides a continuum of programming for Gifted and Talented learners including Neighborhood Schools Programming at the elementary and secondary levels and the Discovery Program Magnet in grades two through six. Each school site provides for gifted/high-ability learners through the implementation of some or all of the following gifted services:

- | | |
|------------------------------|----------------------------|
| • Differentiated instruction | • Cluster grouping |
| • Curriculum compacting | • Flexible grouping |
| • Content acceleration | • Independent study |
| • Grade level acceleration | • Project-based learning |
| • Mentorships | • Leadership opportunities |
| • Tiered Assignments | • Advanced level courses |

Programs and Services

Literacy Intervention

Literacy Intervention is a short-term one-to-one, or small group intervention for our students who have extreme difficulty learning to read and write. The goal of Literacy Intervention is to reduce the number of primary grade students who have difficulty in reading and writing, creating a successful pathway for future learning. By intervening early, Literacy Intervention helps close the achievement gap between the lowest-achieving students and their peers before the gap becomes too large to bridge. The power of Literacy Intervention is the one-to-one instruction or small group tailored to meet students' personalized learning needs.

Literacy Intervention teachers are highly trained in this intervention process and collaborate with classroom teachers to best support the students in becoming proficient readers. Through a collaborative decision-making process, small group interventions for students are also supported by the Literacy Intervention teacher.

English Language Development

English Language Development (ELD) programming provides social and academic language support for all English Learners (ELs) to become engaged learners who communicate effectively and think critically. English Learners (ELs) are served through a variety of programming options based on their individual needs using a Response to Intervention (RtI) framework to guide decisions. Practices include collaboration, coaching, co-teaching and direct English language and content instruction. Intensity of services is determined using the collaborative problem-solving approach embedded in the RtI framework.

- Universal Classroom Instruction - Classroom teachers, content area specialists, and ELD specialists collaborate using a variety of instructional strategies to support language development and content growth throughout the school day.
- Targeted Instruction - ELD specialists or other support staff work with students in a small group setting to target the specific language development needs of the group. At the secondary level, this may be facilitated through a specific course, such as Sheltered Language Arts or Social Studies.
- Intensive instruction - ELD specialists work individually with students, such as newcomers, who require intensive support.

ELD Teachers and Content teachers make instructional decisions to ensure English language development and content learning occurs throughout the school day. The role of the ELD Teacher is determined by the school's needs on an individual and group level. All ELs have an English Language Learner Plan addressing individual student's specific ELD needs. The goal is grade level performance and proficiency in English through additive services and instruction. Instructional decisions are not time-bound or based on time in the ELD program; rather on performance in both English language proficiency and academics.

The Colorado Academic Standards (CAS) are integrated with the Colorado English Language Proficiency (CELP) standards and facilitated through differentiated instructional practices. The goal is grade level performance and proficiency in English through additive services and instruction. Instructional decisions are not time-bound or based on time in the ELD program; rather on performance in both English language proficiency and academics.

Programs and Services

STARLab Program (Success Through Automated Resources)

The STARLab program provides students in grades 9-12 with opportunities for remediation and credit recovery in math, science, social studies, and language arts. This program is delivered through Imagine Learning (formerly known as Edgenuity), as well as online curricular opportunities for credit recovery to meet specialized curricular opportunities. The decision as to which platform to use is based on student need and web access opportunities in each individual school.

Concurrent Enrollment

In May 2009, the Colorado State Legislature passed House Bill 09-1319 and Senate Bill 09-285, known as the Concurrent Enrollment Programs Act. The Act created the concurrent enrollment program, which is defined as the simultaneous enrollment of a qualified high school student in one or more approved postsecondary courses offered through an accredited postsecondary institution. Concurrent Enrollment courses are offered in DCSD high schools by certified DCSD instructors (Adjunct Professors) who are affiliated with approved local community colleges or universities. DCSD high school students taking District approved Concurrent Enrollment courses at a high school, online, or on a college or university campus will generate a college/university transcript through the postsecondary institution.

Career and Technical Education

Career and Technical Education (CTE) ensures a thriving Colorado economy by providing relevant and rigorous education that is connected, responsive and real. DCSD's state-approved CTE programming offers comprehensive academic courses, opportunities to earn industry certifications, hands-on training, and real-world experience through work-based learning opportunities. CTE courses are offered in DCSD high schools by CTE credentialed DCSD instructors. Through CTE, high school students are given the chance to gain a head start on preparing for whatever their postsecondary plans may be. Students participating in approved CTE programs are eligible to participate in Career & Technical Student Organizations (CTSO), which are extracurricular groups that allow students to further their knowledge and skills by participating in leadership activities, chapter events, and State and National competitions.

Advanced Placement/Honors Program

Advanced Placement courses offer students an opportunity to receive college credit at certain institutions while still in high school. Upon successful completion of Advanced Placement exams, students are able to transfer these credits to many postsecondary institutions. Courses include subjects such as English, history, calculus, art and chemistry. Honors courses also add academic rigor to challenging coursework and provide special recognition to students along the way.

Programs and Services

Summer Programs

Summer programming is available for all Douglas County School District middle and high school students. The middle school program offers sessions at every site to familiarize incoming students with the buildings and scheduling, as well as address strategies for success in study skills, self-motivation, goal setting and positive life choices. Additionally, some middle school sites offer classes in reading, writing and math. At the high school level, summer school classes assist students in meeting content standards and credit recovery. In summer 2021 and summer 2022, summer academic programs were tuition-free due to federal COVID-19 assistance grants.

Outdoor Education Center – Stone Canyon Outdoor EdVentures

In 2011, the Douglas County Commissioners purchased the Emily Griffith Opportunity Center outside of Larkspur, with a vision of entering into a partnership with DCSD to provide students with the opportunity for local outdoor education. The property, which Douglas County donated to the school district, consists of 15 structures on 99 acres in southwest Douglas County. The mission of Stone Canyon Outdoor EdVentures is to provide innovative educational and recreational experiences that empower participants, young and old, to become stewards of their community and environment. They utilize a blend of experiential, adventure, and social-based programming to help develop responsible individuals, daring leaders, and highly effective teams. In addition to outdoor education and leadership programs for students and staff, Stone Canyon also provides retreats for community groups and summer camp program for DCSD and Colorado families.



Educational Strategies

Early Childhood Education

The Douglas County School District preschool program is comprised of 66 classrooms located in all areas of the county. The majority of the 48 neighborhood elementary schools house a preschool program as well as the Early Childhood Center South in Castle Rock and the Early Childhood Center North in Lone Tree. The Douglas County preschool curriculum is developmentally appropriate, addresses 21st century skills and aligns with Colorado State Standards and Essential Skills. Each preschool classroom is a fully inclusive educational environment that includes qualified tuition paying three year olds, at-risk and students with special needs. Registration for preschool occurs in January of each year, but applications are accepted all year long based on space availability.

For the 2023-2024 school year, the Universal Preschool Program (UPK) was rolled out across early childhood program in Colorado. Initiated by Governor Jared Polis, this program provides state funding of up to 15 hours per week for all four-year olds and eligible three-year olds. This program is helpful in increasing the availability of early childhood education services in Colorado. Access to these services results in higher academic outcomes, a higher likelihood of graduation high school, and higher earnings in the workforce which sets up the state's student population and economy for success.

Douglas County's kindergarten program was the first in the nation to meet a rigorous accreditation process set out by the National Association for the Education of Young Children (NAEYC). Since that time, the District has continued to provide cutting edge training and support for the kindergarten program as DCSD implemented Standards Based Education in accordance with state requirements.

Additionally, DCSD provides free developmental screenings and evaluations for children from three to five years of age through the District Child Find program. Specific information for both preschool registration and Child Find appointment requests can be found at: <https://www.dcsdk12.org/early-childhood-education>.

Elementary School Education

Douglas County School District has 59 neighborhood and charter elementary schools, each providing an exceptional 21st century education. DCSD recognizes that each child is different, and therefore strives to meet each child's needs through a variety of differentiated measures. DCSD schools offer a variety of programmatic and philosophical approaches, all staff is highly qualified and trained to facilitate their school's approach and differentiation within every classroom to exceed each student's learning needs is the norm.

Students attending elementary school in Douglas County School District receive an excellent education. While all of the schools offer a comprehensive elementary education, many have embraced specific programming or philosophical practices including Project Based Learning, Artful Learning, Core Knowledge, Environmental Learning, Expeditionary Learning and more. Most DCSD elementary schools also offer preschool, before and after school care, and full day Kindergarten.

Middle School Education

Each of the nine comprehensive middle schools are committed to providing students with a rigorous, engaging, and stimulating educational experience where students are at the center of it all. DCSD teachers, administrators and staff work tirelessly to ensure that the social, academic and emotional needs of all students are met at this very important time in their lives. DCSD middle schools offer a wide array of academic programming, extra and co-curricular activities and state-of-the-art facilities that exist to serve the needs of our students. From IB/MYP Programs to STEM and Project Based Learning philosophies, each middle school offers an uncompromising and unwavering commitment to serving DCSD students, parents, and communities.

Educational Strategies

High School Education

Douglas County School District has one of the state's highest graduation rates, lowest dropout rates, and excellent student performance on standardized tests, annually exceeding state and national averages. Approximately 60 percent of DCSD's high school graduates attend a four-year college. Other students prepare for post-high school endeavors by pursuing career and technical education, work/student programs and internships.

High schools offer a compelling mix of core classes and elective choices to meet the needs of approximately 17,000 9th through 12th grade students. This figure does not include the number of students in charter schools. Schools embrace their local communities and serve as a hub of activity in the main areas of Castle Rock, Highlands Ranch and Parker. Schools offer teams and clubs that are devoted to sports, performing arts, debate and many other special interests. Teachers and staff members support student efforts in an environment of ongoing professional development.

DCSD high schools encourage responsibility, confidence, creativity, investigation, and critical thinking. They value diversity and promote a community of responsible, engaged learners.

Graduation

Graduation from Douglas County high schools is a culminating event that results from the foundations built at the elementary and middle levels. Graduation is a collaborative effort among levels in a student's school career. Each level of school and each staff member or parent/guardian who instructs or counsels a student shares responsibility for the ultimate ability of that student to demonstrate proficiency in the content standards and to meet the expectations for graduation. The high school diploma awarded by DCSD represents a high standard of quality in curriculum content, instruction, and student learning.

To receive a diploma and graduate from a Douglas County high school, a student must earn a minimum of 24 credits. A student attending a Douglas County high school using an accelerated block schedule must earn a minimum of 26.5 credits. These academic requirements reflect the minimum program which a student can complete and still earn a high school diploma. For the majority of high school students, particularly those students who are planning post high school education, pursuit of a challenging academic program is the most important consideration.

A unit of credit is defined as the amount of credit given for the successful completion of a course which meets at least 40 minutes daily, five days per week for one year (36 weeks) on a traditional schedule or a four or more hour college semester hour course (1 credit); the equivalent time is 120 clock hours. One-half credit is given for successful completion of a class that meets at least 40 minutes daily five days per week for one semester (18 weeks) on a traditional schedule or a two or more hour college semester hour course. Nontraditional schedules will be translated to this standard for the purpose of determining course credit.

To graduate and receive a diploma from a district school, students must satisfy the requirements listed in the graphic on the following page.

Educational Strategies

GRADUATION REQUIREMENTS 2021 & BEYOND

The Douglas County School District is committed to ensuring that every student is college and career ready. Beginning with the **Class of 2021**, students must meet four requirements in order to graduate and receive a high school diploma.

1 Create an **Academic Plan**

Students will create and complete an Individual Career and Academic Plan (ICAP) and/or Individualized Education Program (IEP) that meets the District's graduation requirements.

Board Policy IKF – Graduation Requirements

3 Perform **Community Service**

Students must document a minimum of twenty hours community service while enrolled as a high school student.

Board Policy IKFB – Community Service

2 Earn **24 Credits**

Students must satisfy all of the following requirements:

a. **16 Credits** in the following **CORE Curricular Areas** as follows

- Language Arts 4.0
- Mathematics 3.0*
- Science 3.0
- Social Studies 3.0**
- Practical Arts 1.0
- Fine Arts 1.0
- Physical Education 1.0

**Must include a minimum of Algebra 1 as one of the 3.0 credits;*

***Must include 1.0 credit of US or World History and 0.5 credits of Civics/US Government;*

b. **8 Credits** in Electives

Board Policy IKF – Graduation Requirements

4 Demonstrate competence in **Reading, Writing, and Communicating & Math**

Finally, students must demonstrate college and career readiness in both Mathematics and Reading, Writing, and Communicating by meeting or exceeding the required level of readiness in one of the following methods*:

	Reading, Writing, and Communicating	Math
Next Generation ACCUPLACER	241 on Reading or 236 on Writing	235 Advanced Algebra & Functions (AAF) 255 on Arithmetic (AB) or 230 on Quantitative Reasoning Algebra, and Statistics (QRS)
Classic ACCUPLACER	* 62 on Reading Comprehension or 70 on Sentence Skills	61 on Elementary Algebra
ACT	18	19
ACT WorkKeys	Bronze+	Bronze+
Advanced Placement	2	2
(ASVAB) Armed Services Vocational Aptitude Battery	31 on the AFQT	31 on the AFQT
Concurrent Enrollment	Passing Grade	Passing Grade
International Baccalaureate	4	4
SAT	470	500
District Capstone	Passing Score	Passing Score
Industry Certificate	Individualized	Individualized
Performance Based Assessment	State Criteria	State Criteria

Superintendent File: IKF-R-3 – Graduation Competencies



Learn Today, Lead Tomorrow



Financial Section

Budgeted Use of 2018 Mill Levy Override in 2023-2024

With the passage of 5A ballot measure in November 2018, Douglas County School District has \$40 million of annual override property tax revenue for the following areas originally communicated to the voters:

- \$17 million toward addressing pay gaps for employees
- \$3.5 million toward allocating school counselors for all elementary schools
- \$2.5 million toward changing the middle and high school counselor-to-student ratio
- \$2 million toward increasing career and trade focused programming
- \$7 million toward school-level funding depending on the needs
- \$8 million toward District charter schools

For 2023-2024, the MLO amount allocated to salaries and benefits will remain the same as it became part of the base salary in the compensation structure. In addition, elementary and secondary school counselor allocations were adjusted based on the average salaries for counselor positions and staffing needs. The SBB Allocations for the equitable distribution of resources will remain flat as discretionary dollars added into the SBB formula moving forward. Career Tech budget will exceed its annual commitment to voters with the opening of the Legacy Campus (formerly Wildlife Experience) building and the hiring of new staff in 2022-2023 in preparation for students in 2023-2024. Finally, the Charter School pass through was adjusted to reflect the 2023-2024 projected enrollment for charter and neighborhood schools.

Budget Item	2022-2023 Final Revised Budget (\$M)	2023-2024 Adopted Budget (\$M)
Salaries and Benefits for Existing Employees	\$16.9	\$16.9
Elementary School Counselors	\$4.2	\$4.1
Middle and High School Counselors	\$2.4	\$2.2
Additional SBB Allocations and/or Redesigned SBB for Equitable Distribution of Resources <i>*includes Gifted and Talented</i>	\$7.1	\$7.1
Additional Special Education Support	\$1.3	\$1.3
Career Tech Programming	\$2.4	\$2.5
Charter School Pass Through	\$9.8	\$9.4
Total	\$44.1	\$43.5

COVID-19 Financial Impact: Federal Grant Assistance

Douglas County School District was fortunate to be a recipient of federal stimulus dollars from the Elementary and Secondary School Emergency Relief (ESSER) Fund for COVID-19 relief. ESSER funding was allocated to DCSD based on Title I funding methodologies in three different phases of ESSER I, II and III. ESSER I funds were largely spent in 2020-2021, but ESSER II and III were primarily spent in 2021-2022 and 2022-2023. The remainder of ESSER II funds were awarded in the fall of 2022-2023 in the form of carryover. Approximately \$300,000 of ESSER III remains and is budgeted for 2023-2024. The uses of these funds for 2023-2024 are as follows:

- Additional pay for summer school teachers - **\$56,000**
- READ 180 licenses were renewed at the end of July 2023. This is an intensive reading intervention program designed to meet students' needs in grades 6 through 12 who are reading two years below grade level. The program addresses individual needs through adaptive software, high-interest books, and direct instruction in reading and writing skills. - **\$244,000**

The American Rescue Plan (ARP) Homeless Children and Youth grant program provides additional funding to help support school districts in serving students experiencing homelessness. The purposes of this funding include increasing the identification of homeless children and youth, providing wraparound services considering the impact of the COVID-19 pandemic, and providing assistance needed to enable homeless children and youth to attend school and participate fully in school activities. The funding for 2023-2024 is approximately \$30,000 and it will be used as follows:

- Support of homeless students in the district, inclusive of excess transportation needs - **\$30,000**

The ESSER Expanded Learning Opportunities (ELO) Grant for Tutoring was awarded later in 2022-2023 and will have an estimated \$50,000 remaining in 2023-2024. Funds will be fully spent in 2023-2024 on supporting tutoring for at-risk students.

The ESSER Expanded Learning Opportunities (ELO) Grant for Summer School was awarded later in 2022-2023 and will have an estimated \$78,500 remaining in 2023-2024 to support July 2023 high school summer school activities.

The Childcare Stabilization Operations and Childcare Workforce Sustainability grants were intended to subsidize preschool and childcare expenses and to encourage people to rejoin the workforce after COVID. Approximately \$745,615 of the Stabilization Operations grant remains for use in 2023-2024 and \$408,872 remains for the Workforce Sustainability grant. These funds will be expended in the first quarter of 2023-2024.

These federal stimulus dollars are a once-in-a-generation opportunity to support students and to address the multi-year effects of the coronavirus pandemic. The spending plan for these funds varies by each individual district as school communities are best equipped to identify and address their most urgent local needs in order to create safe and healthy learning environments, address disrupted learning time, meet the mental health needs of students and staff, and to support the stability and well-being of employees. DCSD's largest investment activities for ESSER III funding have been identified as disrupted learning, summer learning, mental health, supplies, and air quality.

In addition to mitigating the effects of the pandemic, the shortfall in state funding to Colorado schools during the 2020-2021 school year doubled and the one-time federal stimulus funds helped to temporarily mitigate the significant loss in funding to school districts. As Colorado spends less on education per student than most other states, a teacher shortage existed before the pandemic making it difficult for school districts to recruit and retain highly qualified teachers. All of the one-time federal stimulus dollars will expire by September 30, 2024.

Source: <https://cosfp.org/colorado-education-pandemic-relief-funds-district-information/?N=462BFD3D-C748-4A83-998B-ABF1F091A246#gsc.tab=0>

Compensation Priorities for 2023-2024

The largest budget priority for 2023-2024 of approximately half the total budget increase was to continue to invest in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. The overall investment is over \$25 million in current employee compensation in 2023-2024.

Licensed employees are paid according to three salary schedules. They are all structurally the same, but have different starting salaries and are labeled "General", "Hard to Hire" and "Specialist/Extremely Hard to Hire". Each of the schedules has 9 lanes (BA, BA+15, BA+30, MA, MA+15, MA+30, MA+60, MA+60, PHD/EDS). The maximum number of steps on the schedules is 25 with varying lower amounts per lane. Most steps in each lane represent a 2% increase, however there are higher percentage steps for employees in years 5-10. Staff with non-DCSD licensed experience will receive up to 7 years of service credit for placement on the schedule. When the schedules were implemented in 2022-2023, individual salaries of licensed staff were adjusted based on education and years of experience.

In 2023-2024, licensed staff will receive ongoing increase to the base of 3.5% plus the corresponding step increase with the overall average pay increase for licensed staff of 5% for 2023-2024. There will also be the opportunity to apply for horizontal lane advancement to move to a higher paid lane. The Board of Education approved the updated salary schedules in February 2023 in an effort to attract and retain the very best teachers for DCSD students. The full range of licensed pay across the three schedules will be \$45,209 to \$119,024 in 2023-2024. These enhancements to the schedule are estimated to cost \$15 million. If staff are currently above their cell they will still receive an ongoing base increase in 2023-2024.

Multi-year cost estimates assume annual schedule increases of 2% and employees receive steps annually as shown in the chart below. The Adopted Budget for 2023-2024 is the second year within the chart based upon the salary schedule implementation in 2022-2023.

Full Implementation in 2022-2023 (Prior Year)	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Total Licensed Compensation	\$ 283,370,689	\$ 299,687,619	\$ 311,804,657	\$ 323,292,405	\$ 334,946,703
Cumulative Compensation Increase	\$ 21,783,529	\$ 38,100,458	\$ 50,217,496	\$ 61,705,244	\$ 73,359,543
Cost of Living Adjustment (COLA)	N/A	3.5%	2%	2%	2%

For non-licensed employees (administrators, professional/technical and classified), staff will receive flat ongoing percentage increases depending upon job classification. Classified staff will receive an ongoing increase to the base of 6%. All other staff will receive an ongoing increase to the base of 5%. All increases will be ongoing to base salary. The base increases for non-licensed employees are estimated to cost \$7 million.

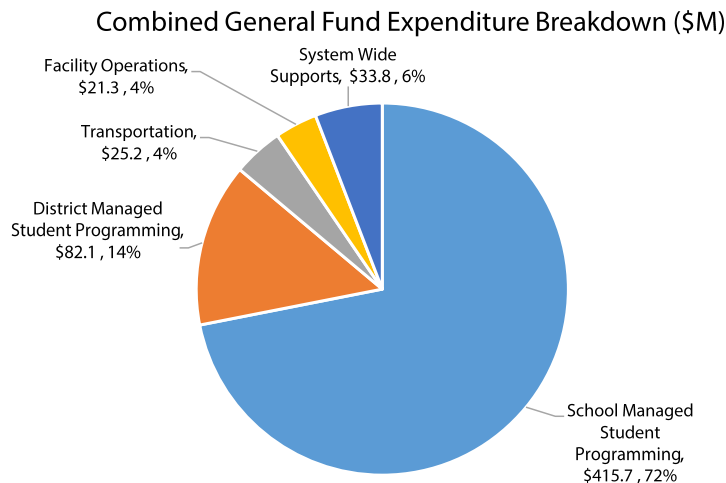
DCSD will absorb all medical benefit premium increases in 2023-2024. This means the cost to employees for the employee portion of medical benefit premiums will remain the same with minimal plan design changes for the upcoming school year. The cost for DCSD to absorb the premium increases is \$3 million.

Licensed and non-licensed compensation will continue to be evaluated for future enhancements based on employee feedback and available resources to include additional recruitment incentives where necessary.

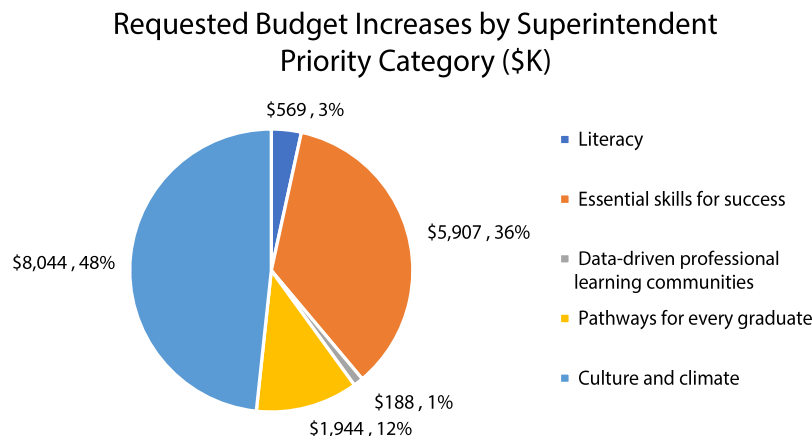
Investments in Schools and Departments

Increases to school budgets are primarily investments within Student Support Services non-discretionary allocations. Approximately 42 FTE (full time equivalents) or \$4.3 million was added through a combination of increased hours and increased staff count. This investment was to increase Mental Health support for schools with Affective Needs programs, to increase hours for EA IV paraprofessional positions by 30 minutes/day, to increase Gifted and Talented interventionists at more elementary schools and to increase Campus Security Specialists at middle and high schools. Additionally, the increase in the base per pupil discretionary allocation covers the increases to average salaries and benefits for school-based staff in order for schools to maintain their current purchasing power. This resulted in an overall increase to the base per pupil of 8% for elementary, 5% for middle and 4% for high schools. Within the Combined General Fund, 72% of the budget will be within school-managed accounts excluding the charter school pass through and contingency reserve. The investments in schools through the Site-Based Budget will cost \$9 million in 2023-2024 after the reallocation of 2022-2023 compensation increases from centrally held accounts to individual school budgets.

Total department budgeted expenses funded by the General Fund will increase \$19.2 million for 2023-2024. However, \$3.9 million will be offset by department specific revenue and therefore the net increase will be \$15.2 million. This includes 39.53 additional FTE budgeted within departments in support of schools or facilities. The total operational (non-personnel) budget for departments is \$57.8 million in 2023-2024. This includes contracted services when positions remain vacant and contractors are needed to perform functions typically held by staff. Department budgets comprise 28% of total General Fund expenses including staff.



For 2023-2024 budget development, staff decided to not prioritize increases by the Strategic Plan used in 2022-2023 priority based budgeting, but rather to use the Superintendent’s priorities for investment. The pie chart on requested budget increases by superintendent priority category identifies the self-identified priority groupings of central department increases from the prior year only.



Legislative Impacts

TABOR Amendment

Colorado voters approved the Taxpayer Bill of Rights (TABOR) in 1992. It applies to all levels of Colorado government (including school districts) and is designed to restrain government growth. Tax rates cannot be raised without voter approval, and revenues in excess of the TABOR limit must be refunded to taxpayers.

Amendment 23

Amendment 23 was approved by Colorado voters in November 2000 and changes K-12 public school state funding, and requires the statewide "base" funding to be increased by the rate of inflation and one percent for ten years. Starting in 2010-2011, the increase is only at the rate of inflation. Due to state budget shortfalls starting in 2010-2011, the State Legislature adopted additional legislation resulting in the Negative Factor or Budget Stabilization Factor funding rescissions.

Senate Bill 18-200: PERA

SB18-200 significantly reformed Colorado Public Employees' Retirement Association (PERA) contributions and benefits in order to restore PERA to full funding within 30 years. The most significant changes affecting school districts are as follows:

- Employer contribution increase of 0.25% to 20.40% effective July 1, 2019.
- Employee contribution increase of 2.00% total to 10.00%, phased in over a three-year period (0.75% increase beginning July 1, 2019; 0.75% increase beginning July 1, 2020; 0.50% increase beginning July 1, 2021).
- Retirement age raised to 64 and 30 years of service for new members only for full service retirement on new members after January 1, 2020.
- Annual line item in State budget of \$225 million to directly fund PERA for 30 years.
- Highest average salary calculation increased from 3 to 5 years for non-vested members.
- Cost of Living Adjustment (COLA) maximum of 1.50%
- Automatic adjustment feature to increase employer and member (employee) contributions each by up to 0.5% in one year if PERA is behind schedule which occurred in 2020-2021 due to negative rate of return for PERA in 2018 and again in 2022-2023 due to financial performance in 2020.

Senate Bill 21-238: Property Tax Classification and Assessment Rates

SB21-293, later amended by SB22-238, temporarily reduced the residential assessment rate for property tax years 2022 and 2023 and designated multifamily residential property as a new subclass of residential property. This is anticipated to reduce statewide property tax revenue for 2023 and 2024 by a total of \$700M. Agricultural property, lodging property and renewable energy production property were moved into new subclasses of non-residential property with temporary reductions in assessment rate as well. These changes are anticipated to affect the total assessed valuation and associated property tax for Douglas County School District.

Senate Bill 23-221: Healthy School Meals for All

In the November 2022 election, Colorado passed proposition FF which creates a state-funded program to reimburse school meal providers for offering free school breakfasts and lunches to all public school students starting in the 2023-2024 school year, regardless of family income. Beginning in the 2024-2025 school year, the Healthy School Meals for All program will also provide funding to school meal providers who purchase food products that have been grown, raised, and processed in Colorado, as well as provide increased wages or stipends for employees who prepare and serve school meals. It also requires that the state and school meal providers participate in certain federal programs in order to bring in additional federal funds.

Senate Bill 23-099: Special Education Funding

SB23-099 increases funding by over \$40 million for Special Education services provided by public schools (including charter schools). The bill increases the required annual appropriation to the Colorado Department of Education (CDE) to fund children who have one or more disabilities which requires significant support in school. DCSD is using these funds to increase Special Education staffing and training.

Senate Bill 23-216: Colorado Universal Preschool Program Funding

The State of Colorado will provide 10 hours per week of tuition-free preschool starting in the 2023-2024 school year to all four-year-olds and qualifying three-year-olds via the Colorado Universal Preschool Program. The qualifying three-year olds would need to be a part of the Colorado Preschool Program (CPP) or be on an Individual Education Plan (IEP) to participate. Beginning with 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act.

Government-Wide Three Year Forecast

The Government-wide three year forecast is presented below. The Government-wide forecast summarizes all funds across the District in governmental, proprietary and fiduciary funds for eight years.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Forecast Budget 2024-2025	Forecast Budget 2025-2026	Forecast Budget 2026-2027
Beginning Fund Balance	447,717,387	412,359,633	360,763,131	289,991,178	289,991,178	254,972,586	247,392,688	245,640,459	250,731,115
Revenues									
Property Taxes	317,857,905	324,181,213	356,158,950	348,186,038	348,885,106	421,687,710	425,757,666	420,327,350	419,744,164
Specific Ownership Taxes	25,595,802	31,547,273	31,147,919	31,999,174	32,469,600	32,999,240	32,726,319	33,361,517	33,361,517
Other Local Income	134,381,631	107,688,477	113,468,846	238,837,391	244,366,653	129,619,239	133,027,776	135,906,406	137,960,639
Intergovernmental	405,039,422	390,396,398	425,097,591	426,021,180	424,359,200	418,958,150	445,833,086	465,758,353	483,891,656
Other	-	-	-	-	-	-	-	-	-
Total Revenues	882,874,761	853,813,361	925,873,306	1,045,043,783	1,050,080,558	1,003,264,339	1,037,344,847	1,055,353,625	1,074,957,976
Expenditures									
Salaries	353,000,737	340,456,716	365,225,791	388,818,838	386,924,427	411,708,962	431,809,776	441,518,853	450,162,516
Benefits	130,813,025	118,574,325	130,543,388	142,512,228	140,669,447	151,220,013	153,113,773	157,969,024	164,475,772
Purchased Services	106,125,015	99,840,753	109,083,787	119,164,525	116,699,778	115,312,861	121,812,375	124,280,948	126,538,999
Contracts w/ Charter Schools	153,937,969	137,809,602	160,580,802	166,684,465	166,683,962	186,003,157	199,011,876	206,045,606	211,029,760
Supplies	44,682,714	40,947,986	55,573,755	65,916,276	61,975,397	68,786,390	66,969,120	67,505,576	67,943,927
Equipment	66,892,753	105,467,599	80,648,881	67,550,592	59,506,045	12,942,084	1,450,441	1,955,032	1,961,024
Other	62,780,304	62,312,882	94,988,858	150,296,845	148,380,861	58,043,770	57,892,877	43,731,214	46,019,555
Total Expenditures	918,232,517	905,409,862	996,645,261	1,100,943,769	1,080,839,917	1,004,017,237	1,032,060,237	1,043,006,255	1,068,131,552
BOE Contingency	-	-	-	3,202,497	4,259,233	6,827,000	7,036,838	7,256,715	7,412,536
Transfers In/(Out)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(35,357,756)	(51,596,502)	(70,771,955)	(59,102,483)	(35,018,592)	(7,579,898)	(1,752,229)	5,090,656	(586,112)
Ending Fund Balance	412,359,631	360,763,132	289,991,176	230,888,695	254,972,586	247,392,688	245,640,459	250,731,115	250,145,003
TABOR Reserve	17,311,000	15,865,400	17,561,600	18,570,000	18,570,000	20,480,000	21,323,752	21,990,045	22,462,230
BOE Reserve	17,311,000	15,865,400	17,561,600	18,570,000	18,570,000	20,480,000	21,323,752	21,990,045	22,462,230
School Carry Over Reserve	26,546,124	23,379,850	27,221,122	26,195,803	25,661,605	25,460,856	24,816,704	24,317,213	23,532,498
Medicaid Carry Over Reserve	2,906,904	2,974,795	1,730,576	1,725,576	1,009,719	1,009,719	366,139	294,828	-
Assignment of 2018 Mill Levy Override	9,700,720	9,262,081	7,522,347	7,256,153	7,419,408	6,918,453	4,321,412	1,689,500	-
Mental Health and Security Grant	6,715,383	823,182	593,761	287,761	15,526	15,526	-	-	-
Enrollment Reserve	-	-	-	-	-	2,432,000	-	-	-
Multi-Year Lease Reserve	-	-	4,178,498	3,782,903	3,782,903	3,218,115	2,659,891	2,084,921	1,992,701
SPED/Mental Health Reserve	-	-	686,438	-	662,504	662,504	-	-	-
Ending Fund Balance - after reserves	331,868,500	292,592,424	212,935,234	154,500,499	179,280,921	166,715,515	170,828,810	178,364,563	179,695,345

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

2023-2024 Summary of Combined General Funds

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Full Day Kindergarten Fund (15)	Transportation Fund (25)
Beginning Fund Balance	\$ 145,532,507	\$ 89,826	\$ 16,947,424	\$ -	\$ 2,095,782
Revenues					
Property Taxes	\$ 367,118,887	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	32,999,240	-	-	-	-
Other Local Income	32,785,149	1,522,580	496,370	-	1,890,000
Intergovernmental	374,476,010	10,521	-	-	4,748,388
Other	-	-	-	-	-
Total Revenues	\$ 807,379,286	\$ 1,533,101	\$ 496,370	\$ -	\$ 6,638,388
Expenditures					
Salaries	361,337,424	882,547	-	-	14,702,507
Benefits	132,645,803	293,518	-	-	6,311,322
Purchased Services	42,123,300	141,085	-	-	8,298,391
Contracts w/ Charter Schools	186,003,157	-	-	-	-
Supplies	43,006,190	176,293	-	-	3,468,177
Equipment	-	-	5,883,360	-	1,200,000
Other	1,738,732	39,658	-	-	(817,443)
Total Expenditures	\$ 766,854,606	\$ 1,533,101	\$ 5,883,360	\$ -	\$ 33,162,954
BOE Contingency	\$ 6,827,000	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 33,697,680	\$ -	\$ (5,386,990)	\$ -	\$ (26,524,566)
Transfers In/(Out)	(34,865,132)	23,084	59,923	-	25,207,437
Net Change in Fund Balance	\$ (1,167,452)	\$ 23,084	\$ (5,327,067)	\$ -	\$ (1,317,129)
Ending Fund Balance	\$ 144,365,055	\$ 112,910	\$ 11,620,357	\$ -	\$ 778,653
TABOR Reserve	20,480,000	-	-	-	-
BOE Reserve	20,480,000	-	-	-	-
School Carry Over Reserve	20,006,096	-	3,001,945	-	-
Medicaid Carry Over Reserve	1,009,719	-	-	-	-
Assignment of 2018 Mill Levy Override	6,918,453	-	-	-	-
Mental Health and Security Grant	15,526	-	-	-	-
Enrollment Reserve	2,432,000	-	-	-	-
Multi-Year Lease Reserve	3,218,115	-	-	-	-
SPED/Mental Health Reserve	662,504	-	-	-	-
Ending Fund Balance - after reserves	\$ 69,142,642	\$ 112,910	\$ 8,618,412	\$ -	\$ 778,653

- General Fund 10 - accounts for 77% of all the financial activity in the District inclusive of teacher salary and benefits as well as supplies and services.
- Outdoor Education Fund 13 - accounts for the financial activity associated with Stone Canyon Outdoor Edventures, a District program providing outdoor educational experiences to 5th and 6th grade students.
- Capital Projects Fund 14 - accounts for the financial activity associated with building remodels, equipment purchases and technology devices with a value of \$5,000 or more.
- Full Day Kindergarten (FDK) Fund 15 – accounted for the financial activity associated with the FDK tuition based program at many of the District elementary schools. This fund was discontinued with implementation of state-funded FDK.
- Transportation Fund 25 – accounts for the financial activity associated with transporting students to and from school as well as field trips and athletic events.

2023-2024 Summary of Special Revenue Funds

	Nutrition Services NSLP Fund (21)	Nutrition Services Non- NSLP Fund (28)	Governmental Designated Purpose Grants Fund (22)	Pupil Activity Fund (23)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 3,329,009	\$ -	\$ -	\$ 1,024,078	\$ 2,452,815	\$ 4,456,753
Revenues						
Property Taxes	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	5,994,784	-	-	-	14,077,662	10,603,476
Intergovernmental	22,823,465	-	15,945,449	-	-	150,000
Other	-	-	-	-	-	-
Total Revenues	\$ 28,818,249	\$ -	\$ 15,945,449	\$ -	\$ 14,077,662	\$ 10,753,476
Expenditures						
Salaries	10,120,016	-	9,481,992	-	7,526,330	7,658,146
Benefits	3,911,213	-	3,795,113	-	1,849,407	2,413,637
Purchased Services	256,970	-	1,327,243	-	4,348,922	1,343,811
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	14,068,902	-	720,021	1,024,078	6,119,732	202,997
Equipment	385,000	-	106,123	-	28,839	-
Other	1,121,500	-	514,957	-	539,106	772,166
Total Expenditures	\$ 29,863,601	\$ -	\$ 15,945,449	\$ 1,024,078	\$ 20,412,336	\$ 12,390,757
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ (1,045,352)	\$ -	\$ -	\$ (1,024,078)	\$ (6,334,674)	\$ (1,637,281)
Transfers In/(Out)	1,045,352	-	-	-	6,334,674	1,075,537
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (1,024,078)	\$ -	\$ (561,744)
Ending Fund Balance	\$ 3,329,009	\$ -	\$ -	\$ -	\$ 2,452,815	\$ 3,895,009
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	2,452,815	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Reserve for 2018 Mill Levy Override	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 3,329,009	\$ -	\$ -	\$ -	\$ -	\$ 3,895,009

- Nutrition Services NSLP Fund 21 – accounts for the financial activity associated with breakfast and lunch meal services provided to schools on the National School Lunch Program (NSLP).
- Nutrition Services Non - NSLP Fund 28 – accounted for the financial activity associated with catering, a la carte and lunch meal services provided to schools not on the National School Lunch Program; this fund will not be used in 2023-2024 due to the Healthy School Meals for All program implementation.
- Governmental Designated Purpose Grants Fund 22 – accounts for the financial activity associated with our federal and state grants inclusive of Title I and IDEA (Individual Disabilities Education Act).
- Pupil Activity Fund 23 – accounted for the financial activity associated with student led and controlled clubs and activities that may include fundraisers and donation projects to other non-profit organizations; this fund will not be used in 2023-2024 as all activity will be recorded in Fund 10 or Fund 26.
- Athletics and Activities Fund 26 – accounts for the financial activity associated with all the sports and activities offered at the District’s secondary schools.
- Child Care Fund 29 – accounts for the financial activity associated with the 45 Before and After School Care programs at District schools.

2023-2024 Summary of Other District Funds

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (41 and 45)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 73,192,652	\$ 2,453	\$ 5,107,056	\$ 503,502	\$ 214,350	\$ 24,379
Revenues						
Property Taxes	54,568,823	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,579,903	2,454	250,000	59,497,909	671,269	52,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 57,148,726	\$ 2,454	\$ 250,000	\$ 59,497,909	\$ 671,269	\$ 52,000
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	5,297	4,064	18,294	56,655,386	790,098	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	5,338,762	-	-	-
Other	52,967,969	1,119,125	-	-	-	48,000
Total Expenditures	\$ 52,973,266	\$ 1,123,189	\$ 5,357,056	\$ 56,655,386	\$ 790,098	\$ 48,000
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 4,175,460	\$ (1,120,735)	\$ (5,107,056)	\$ 2,842,523	\$ (118,829)	\$ 4,000
Transfers In/(Out)	-	1,119,125	-	-	-	-
Net Change in Fund Balance	\$ 4,175,460	\$ (1,610)	\$ (5,107,056)	\$ 2,842,523	\$ (118,829)	\$ 4,000
Ending Fund Balance	\$ 77,368,112	\$ 843	\$ -	\$ 3,346,025	\$ 95,521	\$ 28,379
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Reserve for 2018 Mill Levy Override	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 77,368,112	\$ 843	\$ -	\$ 3,346,025	\$ 95,521	\$ 28,379

- Bond Redemption Fund 31 – accounts for the financial activity associated with the collection of property taxes and the payment of principal and interest on general obligation bond debt approved by the taxpayer through an election.
- COP Lease Payment Fund 39 – accounts for the financial activity associated with the payment of principal and interest on certificates of participation authorized by the Board of Education and funded through a transfer from General Fund.
- Building Funds 41 and 45 – accounts for the financial activity associated with capital projects and equipment funded from the proceeds of General Obligation Bonds as well as Certificates of Participation (COP).
- Self-Insured Health Funds 65 and 66 – accounts for the financial activity associated with the payment of premiums and claims associated with the Medical, Dental and Short Term Disability Insurance programs.
- Private Purpose Trust Fund 75 – accounts for the financial activity associated with the Philip S Miller Trust providing scholarships to Castle Rock area high school students at Castle View, Douglas County, Renaissance Secondary and Ponderosa High Schools.

Combined General Fund by Function

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Full Day Kindergarten Fund (15)	Transportation Fund (25)	Total Combined General Fund
Beginning Fund Balance	\$ 145,532,507	\$ 89,826	\$ 16,947,424	\$ -	\$ 2,095,782	\$ 164,665,539
Revenues by Source						
Property Taxes	367,118,887	-	-	-	-	367,118,887
Specific Ownership Taxes	32,999,240	-	-	-	-	32,999,240
Other Local Income	32,785,149	1,522,580	496,370	-	1,890,000	36,694,099
Intergovernmental	374,476,010	10,521	-	-	4,748,388	379,234,919
Other	-	-	-	-	-	-
Transfers In	-	23,084	59,923	-	25,207,437	25,290,444
Total Revenues	\$ 807,379,286	\$ 1,556,185	\$ 556,293	\$ -	\$ 31,845,825	\$ 841,337,589
Total Sources	\$ 952,911,793	\$ 1,646,011	\$ 17,503,717	\$ -	\$ 33,941,607	\$ 1,006,003,128
Expenditures by Program						
Instructional	377,155,493	-	75,000	-	-	377,230,493
Support - Students	47,529,443	-	-	-	-	47,529,443
Support - Instructional Staff	22,453,390	-	7,996	-	-	22,461,386
Support - General Administration	4,166,106	-	-	-	-	4,166,106
Support - School Administration	40,168,280	-	-	-	-	40,168,280
Support - Business	5,365,211	-	-	-	-	5,365,211
Support - Operations & Maintenance	55,861,625	-	355,990	-	84,309	56,301,924
Support - Student Transportation	-	-	-	-	33,078,645	33,078,645
Support - Central	26,306,974	-	2,200,164	-	-	28,507,138
Support - Other	799,700	-	-	-	-	799,700
Contracts w/ Charter Schools	186,003,157	-	-	-	-	186,003,157
Non Instructional	1,045,227	1,533,101	3,244,210	-	-	5,822,538
Transfers Out	34,865,132	-	-	-	-	34,865,132
Total Expenditures	\$ 801,719,738	\$ 1,533,101	\$ 5,883,360	\$ -	\$ 33,162,954	\$ 842,299,153
Expenditures by Object						
Salaries - 100s	361,337,424	882,547	-	-	14,702,507	376,922,478
Benefits - 200s	132,645,803	293,518	-	-	6,311,322	139,250,643
Purchased Services - 300s, 400s, 500s	42,123,300	141,085	-	-	8,298,391	50,562,776
Supplies - 600s	43,006,190	176,293	-	-	3,468,177	46,650,660
Equipment - 700s	-	-	5,883,360	-	1,200,000	7,083,360
Other - 800s, 900s	1,738,732	39,658	-	-	(817,443)	960,947
Contracts w/ Charter Schools	186,003,157	-	-	-	-	186,003,157
Transfers Out	34,865,132	-	-	-	-	34,865,132
Total Expenditures	\$ 801,719,738	\$ 1,533,101	\$ 5,883,360	\$ -	\$ 33,162,954	\$ 842,299,153
BOE Contingency	6,827,000	-	-	-	-	6,827,000
Net Change in Fund Balance	\$ (1,167,452)	\$ 23,084	\$ (5,327,067)	\$ -	\$ (1,317,129)	\$ (7,788,564)
Ending Fund Balance	\$ 144,365,055	\$ 112,910	\$ 11,620,357	\$ -	\$ 778,653	\$ 156,876,975
TABOR Reserve	20,480,000	-	-	-	-	20,480,000
BOE Reserve	20,480,000	-	-	-	-	20,480,000
School Carry Over Reserve	20,006,096	-	3,001,945	-	-	23,008,041
Medicaid Carry Over Reserve	1,009,719	-	-	-	-	1,009,719
Assignment of 2018 Mill Levy Override	6,918,453	-	-	-	-	6,918,453
Enrollment Reserve	2,432,000	-	-	-	-	2,432,000
Multi-Year Lease Reserve	3,218,115	-	-	-	-	3,218,115
SPED/Mental Health Reserve	662,504	-	-	-	-	662,504
Mental Health and Security Grant	15,526	-	-	-	-	15,526
Ending Fund Balance - after reserves	\$ 69,142,642	\$ 112,910	\$ 8,618,412	\$ -	\$ 778,653	\$ 91,899,215

Special Revenue Funds by Function

	Nutrition Services NSLP Fund (21)	Nutrition Services Non- NSLP Fund (28)	Governmental Designated Purpose Grants Fund (22)	Pupil Activity Fund (23)	Athletics and Activities Fund (26)	Child Care Fund (29)	Total Special Revenue Funds
Beginning Fund Balance	\$ 3,329,009	\$ -	\$ -	\$ 1,024,078	\$ 2,452,815	\$ 4,456,753	\$ 11,262,655
Revenues by Source							
Property Taxes	-	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-	-
Other Local Income	5,190,467	-	-	-	14,077,662	10,603,476	29,871,605
Intergovernmental	23,627,782	-	15,945,449	-	-	150,000	39,723,231
Other	-	-	-	-	-	-	-
Transfers In	1,045,352	-	-	-	6,334,674	1,075,537	8,455,563
Total Revenues	\$ 29,863,601	\$ -	\$ 15,945,449	\$ -	\$ 20,412,336	\$ 11,829,013	\$ 78,050,399
Total Sources	\$ 33,192,610	\$ -	\$ 15,945,449	\$ 1,024,078	\$ 22,865,151	\$ 16,285,766	\$ 89,313,054
Expenditures by Program							
Instructional	-	-	11,240,664	1,024,078	16,078,685	-	28,343,427
Support - Students	-	-	913,177	-	-	-	913,177
Support - Instructional Staff	-	-	3,220,382	-	4,306,020	-	7,526,402
Support - General Administration	-	-	-	-	-	-	-
Support - School Administration	-	-	372,204	-	27,631	-	399,835
Support - Business	-	-	-	-	-	-	-
Support - Operations & Maintenance	-	-	19,022	-	-	-	19,022
Support - Student Transportation	-	-	-	-	-	-	-
Support - Central	-	-	-	-	-	-	-
Support - Other	-	-	180,000	-	-	-	180,000
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Non Instructional	29,863,601	-	-	-	-	12,390,757	42,254,358
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 29,863,601	\$ -	\$ 15,945,449	\$ 1,024,078	\$ 20,412,336	\$ 12,390,757	\$ 79,636,221
Expenditures by Object							
Salaries - 100s	10,120,016	-	9,481,992	-	7,526,330	7,658,146	34,786,484
Benefits - 200s	3,911,213	-	3,795,113	-	1,849,407	2,413,637	11,969,370
Purchased Services - 300s, 400s, 500s	256,970	-	1,327,243	-	4,348,922	1,343,811	7,276,946
Supplies - 600s	14,068,902	-	720,021	1,024,078	6,119,732	202,997	22,135,730
Equipment - 700s	385,000	-	106,123	-	28,839	-	519,962
Other - 800s, 900s	1,121,500	-	514,957	-	539,106	772,166	2,947,729
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 29,863,601	\$ -	\$ 15,945,449	\$ 1,024,078	\$ 20,412,336	\$ 12,390,757	\$ 79,636,221
BOE Contingency	-	-	-	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (1,024,078)	\$ -	\$ (561,744)	\$ (1,585,822)
Ending Fund Balance	\$ 3,329,009	\$ -	\$ -	\$ -	\$ 2,452,815	\$ 3,895,009	\$ 9,676,833
TABOR Reserve	-	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	2,452,815	-	2,452,815
Medicaid Carry Over Reserve	-	-	-	-	-	-	-
Assignment of 2018 Mill Levy Override	-	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-	-
Literacy Curricular Materials Reserve	-	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-	-
Licensed Staff Compensation Reserve	-	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 3,329,009	\$ -	\$ -	\$ -	\$ -	\$ 3,895,009	\$ 7,224,018

Other Funds by Function

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (41 and 45)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)	Total Other District Funds
Beginning Fund Balance	\$ 73,192,652	\$ 2,453	\$ 5,107,056	\$ 503,502	\$ 214,350	\$ 24,379	\$ 79,044,392
Revenues by Source							
Property Taxes	54,568,823	-	-	-	-	-	54,568,823
Specific Ownership Taxes	-	-	-	-	-	-	-
Other Local Income	2,579,903	2,454	250,000	59,497,909	671,269	52,000	63,053,535
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Transfers In	-	1,119,125	-	-	-	-	1,119,125
Total Revenues	\$ 57,148,726	\$ 1,121,579	\$ 250,000	\$ 59,497,909	\$ 671,269	\$ 52,000	\$ 118,741,483
Total Sources	\$ 130,341,378	\$ 1,124,032	\$ 5,357,056	\$ 60,001,411	\$ 885,619	\$ 76,379	\$ 197,785,875
Expenditures by Program							
Instructional	-	-	-	-	-	48,000	48,000
Support - Students	-	-	-	-	-	-	-
Support - Instructional Staff	-	-	-	-	-	-	-
Support - General Administration	-	-	-	-	-	-	-
Support - School Administration	-	-	-	-	-	-	-
Support - Business	-	4,064	-	-	-	-	4,064
Support - Operations & Maintenance	-	-	-	-	-	-	-
Support - Student Transportation	-	-	-	-	-	-	-
Support - Central	-	-	-	56,655,386	790,098	-	57,445,484
Support - Other	-	-	-	-	-	-	-
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Non Instructional	52,973,266	1,119,125	5,357,056	-	-	-	59,449,447
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 52,973,266	\$ 1,123,189	\$ 5,357,056	\$ 56,655,386	\$ 790,098	\$ 48,000	\$ 116,946,995
Expenditures by Object							
Salaries - 100s	-	-	-	-	-	-	-
Benefits - 200s	-	-	-	-	-	-	-
Purchased Services - 300s, 400s, 500s	5,297	4,064	18,294	56,655,386	790,098	-	57,473,139
Supplies - 600s	-	-	-	-	-	-	-
Equipment - 700s	-	-	5,338,762	-	-	-	5,338,762
Other - 800s, 900s	52,967,969	1,119,125	-	-	-	48,000	54,135,094
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 52,973,266	\$ 1,123,189	\$ 5,357,056	\$ 56,655,386	\$ 790,098	\$ 48,000	\$ 116,946,995
BOE Contingency	-	-	-	-	-	-	-
Net Change in Fund Balance	\$ 4,175,460	\$ (1,610)	\$ (5,107,056)	\$ 2,842,523	\$ (118,829)	\$ 4,000	\$ 1,794,488
Ending Fund Balance	\$ 77,368,112	\$ 843	\$ -	\$ 3,346,025	\$ 95,521	\$ 28,379	\$ 80,838,880
TABOR Reserve	-	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-	-
Assignment of 2018 Mill Levy Override	-	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-	-
Literacy Curricular Materials Reserve	-	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-	-
Licensed Staff Compensation Reserve	-	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 77,368,112	\$ 843	\$ -	\$ 3,346,025	\$ 95,521	\$ 28,379	\$ 80,838,880

2023-2024 Capital Budgeting

Douglas County School District–2018 Bond Program

The Douglas County School District sold \$249,975,000 in General Obligation Bonds in February 2019, as approved by voters in the November 2018 election. Due to the credit strength of the District and the prevailing interest rate environment at the time of sale, the Bonds sold at a premium. Total project funds available from the sale of the Bonds is approximately \$290.8 million. This premium does not impact the District’s ability to maintain its pledge of a “no new taxes” Bond. Additionally, the District, in collaboration with its investment advisor and the Fiscal Oversight Committee, has developed an investment and cash management strategy to align with construction schedules. Total available funds is \$305.7 million, this includes projected interest earnings of \$14.9 million. The interest earned will be used to assist in the funding of the new Legacy Campus (former Wildlife Experience building).

As of May 31, 2023

Proceeds From the Sale of Bonds	249,975,000
Premium/Discount	40,816,808
Total Proceeds From the Sale of Bonds	290,791,808
Projected Interest	14,932,021
Total Proceeds from Bond	305,723,828

Since the successful passage of the Bond, multiple departments across DCSD have been reviewing plans and needs related to the various Bond priority items. The proceeds from the Bonds provide one-time funds for capital needs such as security upgrades, facility repairs, classroom furnishings, buses, technology and more. Proceeds from the sale of the Bond became available to the District in February 2019. Projects began immediately thereafter and the District anticipates spending the full amount by June 2024. Premium funds, along with the interest earnings from investments, provide the District with the additional funds needed to further fulfill the capital needs within the District.

Bond Approval Process

A Master Capital Plan (MCP) outlines a system to identify, screen and approve capital project needs. Projects are funded within the bond based on the following categories: Athletics, Capital Renewal Projects, District-wide Initiatives, Personalized Learning -Special Education (SPED), Playgrounds, Technology-Student/Staff, Transportation, Security, Support Facilities, Furniture, Career and Technical Education, Personalized Learning-ADA, and New Construction. All Tier 1 and the most urgent Tier 2 Capital Renewal Projects at schools will be completed as part of the Bond. Principals and School Accountability Committees provide input to prioritize the most urgent Tier 2 needs. Cabinet members work alongside department directors to identify non-school related capital needs. The identified capital projects are then gathered and reviewed by the corresponding department and Superintendent’s Cabinet representative and submitted for further review by the cabinet screening committee. The committee lists all approved projects in a ‘Bond Prioritization Project List’.

Tier	Description
Tier 1	Assets, systems and components that are necessary to occupy a facility and/or may cause large financial costs if a breakdown occurs, along with Federal, State, and Local mandated statutes and code compliance issues. Typical assets in this tier include (but are not limited to) roofing, plumbing infrastructure, HVAC, electrical systems, fire sprinkler repair/replacement, fire alarm, irrigation systems and controllers, major structural movement, site utilities, SPED buses; and state statutes for door hardware fire and security compliance.
Tier 2	Assets, systems and components for suitable occupancy of a facility including security systems and components; and priority bus and support vehicle replacement. Typical assets in this tier include (but are not limited to) building exterior envelope and finishes, interior finishes, flooring, plumbing fixtures, minor mechanical, paving, surfacing, high school athletic fields, cameras, card readers, replacement buses, and snowplow trucks.
Tier3	Assets, systems and components that are part of a facility infrastructure but do not directly affect the occupancy of the facility including security upgrades and additions; and transportation buses and support vehicles for growth. Typical assets in this tier include (but are not limited to) interior wall structure and finishes, interior doors, ceiling finishes, case-work, FF&E (furniture, features, and equipment), cosmetic building structure, multi-purpose fields at elementary and middle schools, additional software programs to enhance security; and additional buses and support vehicles.
Tier4	Assets, systems and components that are more aesthetic in nature, do not affect building occupancy, and deemed the least important upgrades. Typical assets in this tier include (but are not limited to) landscaping, exterior structures, a variety of site work, and additional security doors.

Note: The 2023-2024 Master Capital Plan can be found on the District website: https://cdnsm5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/About/Departments/Planning%20and%20Construction/Master%20Capital%20Plan/2023-24%20MCP_BOE%20Adopted_6.20.2323.pdf

2023-2024 Capital Budgeting

Major Cabinet Prioritization Category Summary

Administration

About 6% or \$19 million of the bond is allocated towards administrative services. This allocation includes \$5.6 million in outside consulting services, in-house accounting and construction management and \$13.4 million in one-time payments towards bond issuance cost, underwriter discount fee and certificate of participation lease payment.

DCSD signed a year-to-year \$5 million contract with NV5 in December 2018. This contract ended in June 2023. A significant portion of the Bond was managed by NV5. NV5 provided the District with engineering and consulting services, delivering solutions through five business verticals: Construction Quality Assurance, Infrastructure, Energy, Program Management, and Environmental. In addition, Portfolio Financial Management (PFM), an asset management and financial consulting firm, provides the District with financial services to track market variability and forecast interest earnings throughout the life of the bond. Additional accounting and construction services are managed in-house.

Athletics

Improvements to various athletic facilities throughout the District have been included in the Bond. The \$6.2 million allocation is being used to install new turf, replace lighting and PA systems at stadiums and at school site athletics facilities.

A few of the projects completed in 2022-2023 are listed below:

- Resurfaced tracks at Cresthill Middle School and Sierra Middle School
- New scoreboard at Douglas County Stadium



Douglas County Stadium Scoreboard

Playgrounds

The District allocated \$600k for playground improvements and all projects have been completed. Playground improvements have been completed at the following schools and sites:

- Franktown Elementary
- South Ridge Elementary
- Sedalia Elementary
- Cantril Building
- Meadow View Elementary
- Cherry Valley Elementary
- Mountain View Elementary



Meadow View Elementary

2023-2024 Capital Budgeting

District Initiatives

Projects continue to be identified for this category. The initial \$8 million District-Wide Initiative allocation has been increased to \$13.3 million as projects close out under budget in other prioritization categories the remaining funds are reallocated to District Initiatives. These are all urgent CIP projects. Some of the projects completed in 2022-2023 include concrete repairs, MAU replacements, modifying controls of air dampers at multiple sites across the District, various roofing projects and flooring replacement projects. Projects planned for 2023-2024 include boiler and heating unit replacements, kitchen hood and concrete repairs, and elevator compliance across multiple schools.



Sedalia Elementary MAU

Personalized Learning- SPED & ADA

The District has committed to implementing Personalized Learning capital improvements where necessary across the District. Specific scopes of work have been completed and are continuing to be addressed and evaluated. The \$1.2 million combined allocation was used towards some of the following approved uses in 2022-2023: physical therapy equipment and furniture, and calming rooms at the Bridge Program, Soaring Hawk Elementary and Pine Lane Elementary.

Technology-Student/Staff

The District maintains a high capacity technology infrastructure to support today's growing digital learning needs. As part of the bond refresh, budget capacity is allocated to refresh aging technology in schools on a regular basis over the life of the bond. The initial proceeds from the sale of the bond allocated \$12 million to IT, there is an additional \$4.2 million for IT out of bond premium, and DCSD will dedicate an additional \$4.6 million from the Capital Projects Fund to a total of \$20.8 million in technology over five years. From April 2019 — February 2023, the District invested \$12 million dollars in devices to support teacher and student learning needs. In addition, the District also invested \$2.7 million to update high capacity technology infrastructure. Technology refresh for aging computers, network improvement and core services for District-Wide operations has been approved. The District will continue to fund additional technology refresh on an annual basis to ensure technology infrastructure is highly available and well maintained.

Transportation

The District allocated bond funds to replace transportation buses, vehicles and equipment that are beyond their useful life. A total of \$7.9 million was allocated towards Transportation. All bond funds allocated for Transportation have been spent. Funds were utilized to purchase 64 total buses. With the purchase of new buses, DCSD is able to reduce the annual cost spent per year on repair, maintenance and fuel, allowing reallocation of future funds to other operating and capital needs. Flooring replacement and lighting improvements at two transportation centers were completed in 2021. The remaining balance was spent on other approved projects such as dispatch radios, cameras for new buses, Zpass and Zonar equipment, the implementation of SMART tag software to improve the ridership safety and security.



Security

DCSD has committed to enhancing physical security at schools throughout the District. Security project prioritization is aligned with priority projects being funded by the Douglas County Board of County Commissioners. Phase 1 and Phase 2 projects have been approved and are continuing to be addressed. To improve security and safety at our schools, technology projects are currently underway, and nearing completion in 60 neighborhood and charter schools. Additionally, multiple joint projects between the bond and Board of County Commissioner funding are underway, which enhance physical security. Some of these joint projects have touched all neighborhood and charter schools to date. There are additional projects that are ongoing. Overall, \$12 million has been allocated toward District security with an additional \$3 million allocated toward charter school security.

2023-2024 Capital Budgeting

Support Facilities

A total of \$3.7 million of bond funds was initially allocated for support facilities and this was reduced to \$2.4 million as projects were identified and prioritized. The remaining \$1.3 million was reallocated to District Initiatives. Support facility funds were used to fund certain replacement/upgrade projects at a number of DCSD support facilities buildings, ranging from student services to transportation and staff support facilities. All identified work for the most urgent identified support facilities needs have been addressed and there was \$0 remaining balance in this category for 2022-2023.

Furniture

The Bond included \$2 million for furniture purchases. DCSD committed to furniture replacements where necessary across the District. Three furniture vendors were selected as approved suppliers. All furniture requests are complete and items purchased have been delivered. Furniture for the new construction projects is separate to this budget and included within those specific project budgets.

Career and Technical Education (CTE)

A total of \$13.7 million was initially allocated towards Career and Technical Education (CTE) projects and then \$1.3 million from the new construction of the Castle View HS F-Pod was reallocated to CTE as it was dedicated exclusively to CTE within the school. Upgrades to CTE programs throughout the District at the high school level are a component of the Bond. Approximately \$1.3 million per high school was allocated for these projects. All projects are substantially complete and occupied.

Capital Improvement Projects (CIP)

CIP projects were primarily managed by NV5 and included Capital Renewal Projects and New Construction. This work included renovations to all schools 2006 and older as well as additional urgent Tier 1 scopes at some newer schools, and affected more than 60 neighborhood schools in the District. Per the commitments from the bond campaign, it has been the intent of the District to fund 100% of identified Tier 1 needs required in the first four years of the 2018 Bond Capital Improvement Plan at all identified schools, and as confirmed by the architects, engineers, contractors, and Operations & Maintenance department. Additionally, approximately 50% of funding for the most urgent Tier 2 needs is also being completed. This delineation has been evaluated per school by the school administration, SAC, architects, engineers and District support staff. Additionally, the most urgent Tier 1 CIP needs allowed by law at 8 charter schools in buildings constructed in 2006 or older was implemented.



Castle View High School F-Pod

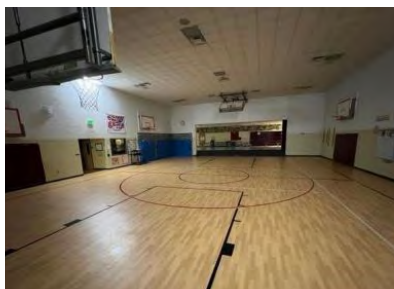


DC Oakes

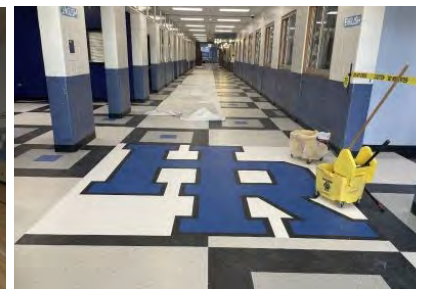
RTU replacement, switchgear, fire alarm replacements, and artificial turf projects are underway and scheduled for completion in Summer of 2023. Additional CIP projects will be funded by District Initiatives as needs are identified.

Capital Renewal: The approved budget for capital renewal work and CIP overrun totals \$155.5 million which is divided into \$143.7 million in the initial bond allocation and \$11.8 million in potential overrun from bond premium. Capital renewal projects include roofing, flooring, HVAC controls and systems, electrical repairs, fire alarm replacement, interior construction and finishes, plumbing, paving and surfacing, elevator modernization, bleachers and doors and door hardware. All summer 2022 CIP projects have been substantially completed except for certain electrical switchgear. Roofing projects and flooring replacement

projects have



Coyote Creek Elementary School



Highlands Ranch High School

2023-2024 Capital Budgeting

New Construction: Two (2) new construction projects were initially planned as part of the original bond scope.

The first new construction project was the F-Pod addition to Castle View High School. Construction is complete and the building is occupied. Landscaping and sitework are also complete. The project's total cost was \$13.1 million (plus the \$1.3 million reallocated to Career and Technical Education).



VALE



Legacy Campus

The second new construction project initially planned as part of the original bond scope was for an Alternative Education School and an Innovation Center planned for the site on Pine Drive in Parker. However, in 2021 the Board of Education elected to put the new construction and site development for the Pine Drive site on an indefinite hold due to budget concerns. In place of Pine Drive, DCSD purchased the former CU South/Wildlife Experience Building in Lone Tree in 2021 for the DCSD Legacy Campus for the Innovation Center and purchased the former Arapahoe Community College (ACC) building near Chaparral HS in 2022 for an Alternative Education School now named VALE (Venture Academy of Leadership and Entrepreneurship). Both buildings are scheduled for ribbon cuttings in August 2023 to welcome students for the 2023-2024 school year.

The Legacy Campus will primarily be used for CTE programming and collaborative space for partnership universities, but will also serve as an event center/facility rental opportunity for the community and staff office/professional development space. The Legacy Campus was purchased for \$10.3 million and has a budget of \$19.9 million for Phase 1 remodel/construction. As of the 2023-2024 Adopted Budget, yet subject to change based upon the timing of bond projects in the 2018 Bond's 5th year of activity, the \$19.9 million budget will be provided through a combination of bond premium and interest plus Cash in Lieu of Land and sale of land resources in the Capital Projects Fund.

VALE was purchased for \$7.5 million and has a budget of \$3.5 million for remodel/construction out of the bond plus an additional \$2.2 million from the Capital Projects Fund. Expenditures for VALE will be largely spent by the end of 2022-2023 and the school's operational budget will be responsible for funding any additional furnishings needed to support instructional programming.

2023-2024 Capital Budgeting

Douglas County School District Building Bond 41 Summary by Cabinet Prioritization Categories

Cabinet Prioritization Categories	Allocated Funding (Prioritization List)					22-23	23-24
	18-19 Actuals	19-20 Actual	20-21 Actual	21-22 Actual	Projection	Projection	
Projects Funded by Par Value of Bond							
Administration	\$ 5,642,090	\$ 753,323	\$ 1,749,242	\$ 1,806,489	\$ 896,570	\$ 418,172	\$ 18,294
Athletics	6,151,773	422,000	1,647,969	1,444,495	2,423,209	209,550	4,551
District Initiatives	13,274,078	993,588	737,839	1,644,812	4,495,914	2,721,792	2,680,134
Personalized Learning-SPED	743,848	19,428	113,191	232,122	54,823	324,282	-
Playgrounds	597,085	15,882	209,846	367,610	3,748	-	-
Technology-Student/Staff	12,000,000	3,114,769	5,379,352	3,513,903	-	-	-
Transportation	7,949,248	964,425	5,800,701	300,484	406,997	476,642	-
Security	12,000,000	-	2,685,719	4,519,247	1,417,805	3,376,642	-
Support Facilities	2,360,944	153,154	609,179	1,595,520	3,092	-	-
Furniture	2,000,000	-	1,195,775	173,985	575,306	54,934	-
Charter Security	3,000,000	-	113,900	602,288	989,858	1,294,541	-
Career Tech	13,700,000	-	910,132	6,423,495	6,041,585	19,452	-
New Alternative Education School - Pine Drive	1,034,642	26,609	190,311	755,951	61,770	-	-
VALE Alternative Education School	10,982,258	-	-	-	7,516,162	3,812,144	-
CVHS F Pod Addition	14,347,424	168,862	1,272,965	11,413,805	1,491,792	-	-
Personalized Learning-ADA	456,152	-	-	328,330	(90,179)	83,472	134,526
CIP Projects	143,735,459	8,568,581	41,594,082	65,584,857	27,947,227	-	-
Total Bond - Par	\$ 249,975,000	\$ 15,200,620	\$ 64,210,204	\$ 100,707,393	\$ 54,235,677	\$ 12,791,624	\$ 2,837,505
Projects funded from Bond Premium							
Certificate Of Participation Lease Payment Fund	\$ 12,033,334	\$ 12,033,334	\$ -	\$ -	\$ -	\$ -	\$ -
Underwriter Discount	1,062,394	1,062,394	-	-	-	-	-
Bond Issuance Costs	353,524	353,524	-	-	-	-	-
Technology-Student/Staff Premium*	4,239,807	-	-	802,840	1,042,445	2,386,499	-
New Innovation Campus - Pine Drive	1,421,524	-	100,225	832,697	488,602	-	-
Legacy Campus	9,894,591	-	-	-	8,127,748	1,202,965	563,878
CIP Overrun -Premium	11,811,634	-	-	-	1,820,654	7,637,297	2,353,683
Total Bond -Premium	\$ 40,816,808	\$ 13,449,251	\$ 100,225	\$ 1,635,536	\$ 11,479,449	\$ 11,226,761	\$ 2,917,561
Projects funded from Projected Bond Interest							
Legacy Campus*	\$ 14,932,021	\$ -	\$ -	\$ -	\$ 3,259,508	\$ 11,372,854	\$ 299,658
Total Projected Bond - Interest	\$ 14,932,021	\$ -	\$ -	\$ -	\$ 3,259,508	\$ 11,372,854	\$ 299,658
Grand Total	\$ 305,723,828	\$ 28,649,872	\$ 64,310,429	\$ 102,342,929	\$ 68,974,634	\$ 35,391,239	\$ 6,054,724

*Technology and Legacy Campus maintain additional funding in Capital Projects Fund 14 in addition to Bond Fund 41 to be spent in 2022-2023 and 2023-2024

2023-2024 Capital Budgeting

Challenges / Risks

Reasonable pricing on current scopes of work, and adequate escalation planning on future scopes of work continues to be a significant risk to all pending projects. Based on pricing received for the current approved scopes of work, and preliminary pricing on future scopes of work, cost escalation has had a significant effect on available funds. DCSD will continue to evaluate pricing for current and future projects to determine the best way to fund approved scope with available funds. The availability of bond premium to address budget overruns has allowed additional CIP projects to be addressed by the bond.

Coordination with District stakeholders and building users will be important to continue. Before/After School Enterprise (BASE), Extended School Year (ESY), and preschool are working with O&M and the Construction department to ensure adequacy of programming at alternate locations during the summer construction period.

Minimal delay impacts occurred due to COVID-19 pandemic, due to overtime and additional labor. Further financial impact on the Bond from the pandemic will depend on the continuation of labor and supply chain shortage in Colorado.



Mill Bond Oversight Committee (MBOC)

In November 2018, voters approved additional funding for Douglas County School District (DCSD) in the form of a \$40 million Mill Levy Override and a \$250 million Bond. In return, DCSD promised to create a Mill and Bond Oversight Committee that would help ensure that each dollar was spent as outlined on the ballot. The charge of the MBOC was to become familiar with the 2018 Mill Levy Override (MLO) and Bond program and project list, monitor the progress of the improvements and programs implemented, and ensure MLO/Bond expenditures were aligned with ballot language approved by voters.

The responsibilities of the MBOC included:

- Assisting the BOE in fulfilling its responsibility to provide transparency and assurance that mill levy and general obligation bond funds, approved by Douglas County voters in November 2018, were spent as intended and represented to the voters
- Reporting periodically, at least annually, to the BOE regarding the status of MLO/Bond expenditures
- Assisting in maintaining public trust and confidence in the District through active involvement in MLO/Bond project communications
- Meeting regularly to review progress made
- Reviewing MLO/Bond expenditures for alignment with ballot language approved by voters
- Participating in scheduled site visits during construction, as invited by the DCSD Chief Operations Officer
- Reviewing the Chief Financial Officer's recommendations for maintaining congruence between financial statements and identified spending of MLO/Bond funding
- Reviewing the master schedule of projects

2023-2024 Capital Budgeting

The following information is sourced from the Douglas County School District 2023-2024 Master Capital Plan (MCP) as presented to the Board of Education on June 20, 2023.

Facility Assessments

Facility capital needs in the Master Capital Plan come from a Capital Improvement Plan (CIP) list, a database for the assessment of assets for district facilities. The majority of the list includes the building/site systems and components in need of repair, replacement or upgrade. The CIP is a 5-year projection tool to help maintain our campuses so they function as intended or better.

A facility assessment (or inventory) is a comprehensive review of a facility's assets. Facility assessments are a standard method for establishing baseline information about the systems and components in a new or existing facility. An assessment is a way of determining the "status" of the facility at a given time—that is, it provides a snapshot of how the various systems and components are operating. A primary objective of a facility assessment is to measure the value of an aging asset relative to the cost of replacing that asset. Thus, facilities assessments are a tool for projecting future capital maintenance costs.

Assessments on newer facilities take place at about the 10-year mark of opening looking forward to a 15-year projected life. Starting in 2015-2016, all facilities are being assessed every 5 years. Some assets of a facility may be placed in the CIP based on known life cycle. The majority of systems and components fall within a life cycle range of 15-40 years. On-site facility assessments are currently performed by the Facility Capital Planner. The Facility Capital Planner collaborates with Principals, Building Engineers, Maintenance Managers and staff in helping supply information to be placed in the CIP. Information may come from the maintenance work order system if the capital cost cannot be justified by the yearly maintenance budget. Architects, Engineers, and Consultants may also be used to determine major deficiencies when warranted. The yearly maintenance repair budget is separate from the CIP although sometimes items may be performed in conjunction with each other. Typically, capital repair/replacement costs over \$5,000 are listed in the CIP, although the yearly maintenance budget may be used for repair/replacement costs up to around \$30,000. Costs under \$5,000 in the CIP are usually deficiency items that would be combined with others in the same type of project for cost savings. Currently, the items in the CIP are for capital renewal only. Other major "wants" not for growth or equability of other facilities are placed outside the CIP but continue to be tracked to be considered at a future date if deemed appropriate. Many energy conservation projects for energy and water savings have been taken out of the CIP but are still tracked and may be done if the return on investment (ROI) is warranted in the future.

Tier and Priority Classifications

The Planning and Construction team, with input from Security, Transportation, and IT staff, are responsible for classifying needs based on a four tier structure. These tiers are used to rank the significance of the replacement or upgrade of facility assets, systems, components, and services as they affect the occupancy of a facility or level of service requirements.

The Safety and Security department identifies and prioritizes its capital needs based on a variety of criteria. These criteria range from risk to safety, necessity in order to comply with Federal, State, or Local mandates, frequency of system failure, potential impact to current level of service, life expectancy, the potential to enhance systems, and process improvement strategies.

The Transportation department identifies and prioritizes fleet related capital needs in two ways. First, assets that present a significant safety concern are identified. This means that the continued operation of the asset places personnel safety, or the safety of others, in jeopardy. Assets identified in this operating condition may have components or entire structures that will not pass safety inspections. These would be assets that need to be replaced within one year. Second, assets in a mechanical condition requiring ongoing repairs that exceed current value are identified. If these vehicles can no longer be repaired, upgraded, or maintained, they are listed as needing replacement over the next five years.

The Information Technology department identifies and prioritizes solutions and projects based on the effectiveness and impact to student education delivery. District technology initiatives are proposed by the IT department based on continual review of school staff and student educational requirements, administrative leadership, and reference to industry best practice solutions. A business case is developed to define scope, deliverables, resources, and cost estimates which are then prioritized by IT leadership. A portfolio review is conducted to ensure new initiatives are unified solutions across the District and maximize delivery of student education in alignment with the District's strategic goals. With a wealth of technology solutions and opportunities, the IT department focuses priority on providing the District students, staff, and administration with the most value to provide the greatest education for the students.

2023-2024 Capital Budgeting

Every project/need that has been listed in the CIP is ranked based on five different ‘levels’ of criteria. The criteria ‘levels’ used to score projects include the following:

Priority Criteria	Definition
Cause	This criteria level is used to evaluate and score projects based on why they are needed. For example, a project could be needed to respond to or prevent a known life safety and health risk, to be code compliant, or because the system or component has failed. It could also be needed to increase functionality and efficiency or to align with district strategic priorities. A project that is required to prevent or respond to a known life safety and health risk would rank higher than a project that is desired or preferred by facility users. Similarly, a project required for code, regulatory or contract compliance would rank higher than a project that would enable the advancement of district-wide goals and strategies
Type of Impact	Potential to interrupt educational programming. Using this criteria level, a failing system or building component that has the potential to result in a full or partial school closure would score higher than a failing system or component that does not directly disrupt classroom instruction.
Risk	Level of risk a system or component failure poses to staff, students, and the district as a whole. Types or risks considered vary widely and include everything from safety and health risk to financial and legal risks. Using this criteria level, a failing system or component that has the potential to compromise student and staff health and safety or close a facility would rank higher than one where the only potential risk is an opportunity loss for improvement.
Urgency	When item it is expected to fail based on life cycle expectancy. A building component that is past its expected life cycle would score higher than a component that has not reached the end of its expected life.
Extent of Impact	The extent to which a potential failure could impact the district. For example, a potential failure that could impact the entire district would score higher than a potential failure that would only impact one classroom.

Note: The 2023-2024 Master Capital Plan can be found on the District website: https://cdnsm5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/About/Departments/Planning%20and%20Construction/Master%20Capital%20Plan/2023-24%20MCP_BOE%20Adopted_6.20.2323.pdf

Additional Capital Needs Outside of the 2018 Bond Capacity

Although many projects will be funded by the 2018 Bond within Tier 1 and Tier 2, there are additional unmet capital needs. Over the next five years, it is estimated that the total cost of DCSD’s capital needs will be \$900 million to \$1 billion dollars. Of that total, approximately \$393 million is for new construction, \$215-\$307 million is for reinvestment in the District’s neighborhood, magnet and alternative school and support facilities, \$68-\$94 million is needed for District charter school needs, \$73-\$84 million is needed for safety and security needs, \$57 million is needed for transportation needs (includes costs for buses and support fleet), \$25 million is needed for information technology needs, \$9-13 million is needed for furniture, fixtures and equipment upgrades, \$10-\$15 million is needed to maintain tracks, fields and other school based athletic facilities, and \$26-\$31 million is needed to replace some of the District’s aging mobiles. Approximately \$500K is needed for playground equipment and \$1.1 million is needed as contingency for ADA and Special Education projects. This year’s Master Capital Plan also includes an assessment of projects and funding needed to make all the facilities at the Stone Canyon Outdoor EdVenture campus fit for their intended occupancy. Additional costs related to project management and inflation are anticipated.

A significant amount of the additional capital projects is due to the increase in new construction. These unmet new construction capital needs of \$393 million are not funded through the 2018 Bond. Outside of additional General Obligation Bonds, there are a few additional funding mechanisms for capital projects for school districts in Colorado. First, districts have the ability to sell a Certificate of Participation (COP) to generate revenue available for capital projects. While selling COPs does not affect tax rates for Douglas County citizens, the principal and interest expenses are at a cost to the General Fund and therefore fewer resources are available for other initiatives. Second, DCSD may fund growth related needs from Cash in Lieu of Land. This revenue is from developers and can only be used to address capacity/growth issues. Building new schools to address student enrollment growth is a qualifying use of Cash in Lieu of Land, however, this revenue stream is insufficient to fully fund even one new elementary school. Finally, DCSD may transfer funds from the General Fund to the Capital Projects Fund through an interfund transfer. This method of funding capital projects has been used frequently in past fiscal years prior to the 2018 Bond. When operational dollars are transferred from the General Fund there are fewer resources available for other initiatives. The Colorado School Finance Act does not provide additional funding to address capital needs for school districts.

Ratios of Outstanding Debt by Type

While the Master Capital Plan looks at future capital needs, the various outstanding debt charts look at costs from outstanding debt on historical capital needs. The following pages on outstanding debt and legal debt margin include the financial data on current debt obligations in order to demonstrate the relationship between current debt level and legal debt limits.

Douglas County School District Re. 1
Ratios of Outstanding Debt by Type
Last Ten Years

Governmental Activities

Year Ended June 30	General Obligation Bonds	Certificates of Participation	Accreted Interest	Bond Premiums	Leases	Total Primary Government	Assessed Value ⁽¹⁾	Personal Income ⁽²⁾	Population ⁽²⁾	Percentage of Personal Income	Total Debt Per Capita
2023	\$ 332,620,000	\$ 7,880,000	\$ 1,739,545	\$ 35,597,452	\$ 8,502,503	\$ 386,339,500	\$ 8,172,143,380	\$ 32,412,414	378,000	1.19%	\$ 1,022
2022	364,225,000	8,680,000	3,403,454	40,482,635	9,869,424	426,660,513	8,139,902,610	29,776,147	373,275	1.43%	1,143
2021	419,585,000	22,385,000	2,379,722	50,892,604	3,623,865	498,866,191	7,470,076,990	30,923,747	379,000	1.61%	1,316
2020	455,050,000	24,965,000	1,655,232	57,410,391	4,557,113	543,637,736	7,289,075,050	28,072,588	370,000	1.94%	1,469
2019	486,665,000	27,490,000	1,142,467	64,228,806	5,465,076	584,991,349	6,469,120,610	27,021,840	358,000	2.16%	1,634
2018	272,435,000	42,510,000	779,558	28,275,838	6,318,769	350,319,165	6,361,633,430	22,765,492	346,000	1.54%	1,012
2017	305,059,570	45,515,000	5,780,971	31,144,205	7,096,285	394,596,031	5,695,999,230	22,558,704	336,000	1.75%	1,174
2016	342,249,713	48,495,000	7,095,655	35,369,506	8,171,653	441,381,527	5,592,997,090	21,713,011	328,990	2.03%	1,342
2015	390,608,248	50,510,000	9,620,808	45,288,506	9,206,434	505,233,996	4,780,313,060	19,900,804	308,000	2.54%	1,640
2014	432,426,936	52,200,000	15,722,043	49,067,791	10,174,165	559,590,935	4,689,459,530	18,561,913	302,464	3.01%	1,850

(1) Douglas County Government

<https://www.douglas.co.us/documents/2022-abstract.pdf/>

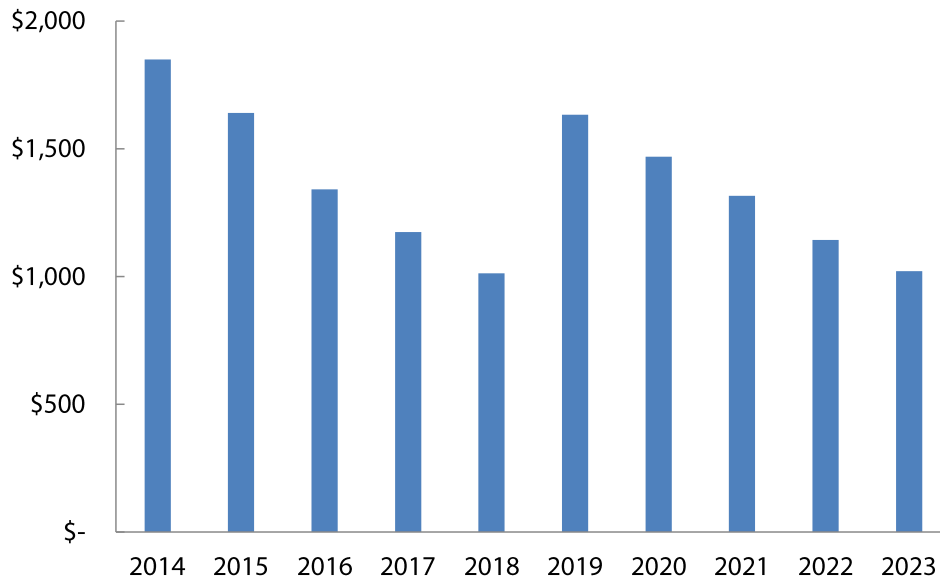
(2) 2022 Douglas County ACFR -Demographic and Economic Statistics

<https://www.douglas.co.us/documents/2022-annual-comprehensive-financial-report.pdf/>

Note: In 2022, Douglas County School District implemented the GASB 87 lease accounting standard which requires any lease of twelve months or greater to be recorded as a capital lease instead of an operating lease, thereby increasing lease liability within this schedule.

Figures included in this schedule represent the most recent data available. 2021 and prior numbers have not been revised to match the County's updated data.

Total Debt Per Capita



Ratios of Net Gen Bonded Debt Outstanding/Legal Debt Margin

Douglas County School District Re. 1
Ratios of Net General Bonded Debt Outstanding
Last Ten Years

Year Ended June 30	General ⁽³⁾ Obligation Bonds	Debt Service Funds Available	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita	Actual Value	Assessed Value ⁽¹⁾	Personal Income ⁽²⁾	Population ⁽²⁾
2023	\$ 369,956,997	\$ 35,715,000	\$ 334,241,997	0.45%	\$ 884	\$ 74,490,872,470	\$ 8,172,143,380	\$ 32,412,414	378,000
2022	408,111,089	23,550,000	384,561,089	0.52%	1,030	74,319,505,902	8,139,902,610	29,776,147	373,275
2021	472,857,326	36,635,000	436,222,326	0.64%	1,151	67,770,581,367	7,470,076,990	30,923,747	379,000
2020	514,115,623	35,465,000	478,650,623	0.73%	1,294	65,847,948,735	7,289,075,050	28,072,588	370,000
2019	552,036,273	31,615,000	520,421,273	0.91%	1,454	57,326,883,719	6,469,120,610	27,021,840	358,000
2018	301,490,396	39,698,856	261,791,540	0.47%	757	55,957,475,832	6,361,633,430	22,765,492	346,000
2017	341,984,746	41,671,933	300,312,813	0.59%	894	51,028,244,270	5,695,999,230	22,558,704	336,000
2016	384,714,874	37,190,142	347,524,732	0.70%	1,056	49,806,309,081	5,592,997,090	21,713,011	328,990
2015	445,517,562	48,358,535	397,159,027	0.95%	1,289	41,756,703,236	4,780,313,060	19,900,804	308,000
2014	497,216,770	39,363,688	457,853,082	1.12%	1,514	40,787,070,561	4,689,459,530	18,561,913	302,464

(1) Douglas County Government <https://www.douglas.co.us/documents/2022-abstract.pdf/>

(2) Douglas County ACFR <https://www.douglas.co.us/documents/2022-annual-comprehensive-financial-report.pdf/>

(3) General Obligation Bond related amounts include General Obligation Bonds, accreted interest and bond premiums.

Figures included in this schedule represent the most recent data available.

Data is estimated and is subject to change based on updated information.

Douglas County School District Re. 1
Legal Debt Margin
For The Last Ten Years

	2023	2022 ⁽³⁾	2021	2020	2019	2018	2017	2016	2015	2014
Debt limit ⁽¹⁾	\$ 1,634,428,676	\$ 1,627,980,522	\$ 1,494,015,398	\$ 1,457,815,010	\$ 1,293,824,122	\$ 1,272,326,686	\$ 1,139,199,846	\$ 1,118,599,418	\$ 956,062,612	\$ 937,891,906
Total debt applicable to limit	386,339,500	426,660,513	498,866,191	543,637,736	584,991,349	350,319,165	394,596,031	441,381,527	505,233,996	559,590,935
Legal debt margin ⁽²⁾	1,248,089,176	1,201,320,009	995,149,207	914,177,274	708,832,773	922,007,521	744,603,815	677,217,891	450,828,616	378,300,971
Total debt applicable to the limit as a percentage of debt limit	23.64%	26.21%	33.39%	37.29%	45.21%	27.53%	34.64%	39.46%	52.85%	59.66%

(1) Debt limits calculated by determining the total assessed value as reported in Ratios of Outstanding Debt by Type chart and multiplying by 20 percent.

(2) Legal debt margin is calculated by subtracting the "total debt applicable to limit" from the "debt limit".

(3) 2022 "total debt applicable to limit" changed from \$419,429,520 as published in the Douglas County School District 2022-2023 Adopted Budget Book due to the implementation of GASB 87 lease accounting standards.

Accrued Obligations for Other Post-Employment Benefits

Douglas County School District's PERA Contribution

School districts contribute a percentage of their total payroll to Colorado PERA according to State law. In 2004 and 2006, legislation was passed that required employers to remit additional contributions to PERA. These additional contributions are the Amortization Equalization Disbursement (AED) and Supplemental Amortization Equalization Disbursement (SAED). The AED is an additional amount contributed by PERA employers that had gradual increases until January 2016. The SAED is also an amount contributed by employers and is, to the extent permitted by law, to be funded by moneys otherwise available for employee wage increases. The SAED had gradual increases until January 2018. Senate Bill 18-200's increase was to the statutory employer rate and holds the AED and SAED flat. The school division rate remained flat at 21.40%. For 2023-2024, Douglas County School District's contribution is budgeted to be \$76.7 million.

Douglas County School District is required to record its share of PERA's net pension liabilities. As of June 30, 2022, the District reported a liability of \$636,750,686 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021. If DCSD were not required to post the District's proportionate share of PERA's net pension liabilities, the net position reported would have been an increase of over \$45.5 million from June 30, 2021. It is important to understand that the District's financial condition has not deteriorated.

Government-Wide Net Position	2020-2021	2021-2022
Beginning Net Position	\$ (816.8) M	\$ (508.2)M
Change in Net Position	\$ 308.6M	\$ 313.0 M
Ending Net Position	\$ (508.2) M	\$ (195.1) M
	2020-2021	2021-2022
Beginning Net Position Before PERA	\$ 561.1 M	\$ 622.5 M
Change in Net Position	\$ 308.7 M	\$ 313.0 M
Current Year PERA Expense	\$ (247.2) M	\$ (263.4) M
Ending Net Position	\$ 622.5 M	\$ 672.1 M

The amounts presented for each year were determined as of December 31, the measurement date used by PERA.

Schedule of the District's Proportionate Share of Net Pension Liabilities

	2020-2021	2021-2022
District's proportion of the net pension liability	6.193%	5.472%
District's proportionate share of the net pension liability	\$936,328,834	\$636,750,686
District's covered payroll	\$333,110,112	\$336,468,879
District's proportionate share of the net pension liability as a percentage of its covered payroll	281.09%	189.25%
Plan fiduciary net position as a percentage of the total pension liability	66.99%	74.86%

Source: https://cdnsm5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/About/Departments/Financial%20Services/Finance/Jan%202023/DCSD%20June%202022%20Annual%20Comprehensive%20Financial%20Report_final.pdf

Estimated Overlapping General Obligation Debt

In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within boundaries which overlap or partially overlap the boundaries of the District. The following table sets forth the estimated overlapping general obligation debt attributable to property owners within the District as of June 30, 2022. Additional taxing entities may overlap with the District in the future. Please note that due to reporting timelines of overlapping taxing entities, this information is one year in arrears.

Estimated Overlapping General Obligation Debt

Direct Debt	2021 Assessed Valuation	Entity's Debt Outstanding	Percent	Amount
Douglas County School District RE-1	\$8,139,902,610	\$426,660,513	100.00%	\$426,660,513
	2021 Assessed Valuation ⁽²⁾	2021 Outstanding G.O. Debt	Outstanding G.O. Debt Attributable to the District ⁽³⁾	
Name of Overlapping Entity ⁽¹⁾			Percent	Amount
Antelope Heights Metropolitan District ⁽⁴⁾	\$18,809,530	\$11,046,000	100.00%	\$11,046,000
Anthology West Metropolitan District No. 2 ⁽⁴⁾	12,312,340	1,597,794	100.00	1,597,794
Anthology West Metropolitan District No. 4 ⁽⁴⁾	9,714,870	10,000,000	100.00	10,000,000
Anthology West Metropolitan District No. 5 ⁽⁴⁾	2,865,890	5,328,000	100.00	5,328,000
Arapahoe County Water and Wastewater P.I.D.	797,305,147	124,001,951	8.94	11,085,774
Belford North Metropolitan District ⁽⁴⁾	1,350	39,155,000	100.00	39,155,000
Bella Mesa Metropolitan District ⁽⁴⁾	4,164,150	22,705,000	100.00	22,705,000
Canterberry Crossing Metropolitan District	37,607,400	7,880,000	100.00	7,880,000
Canterberry Crossing Metropolitan District II	27,204,510	8,210,000	100.00	8,210,000
Canyons Metropolitan District No. 3 ⁽⁴⁾	1,230	31,270,000	100.00	31,270,000
Canyons Metropolitan District No. 5 ⁽⁴⁾	30,777,170	59,425,000	100.00	59,425,000
Canyons Metropolitan District No. 6 ⁽⁴⁾	30,777,160	14,797,000	100.00	14,797,000
Carousel Farms Metropolitan District ⁽⁴⁾	2,669,990	3,162,500	100.00	3,162,500
Castle Oaks Metropolitan District ⁽⁴⁾	32,092,020	14,660,000	100.00	14,660,000
Castle Oaks Metropolitan District No. 3 ⁽⁴⁾	32,924,200	34,250,000	100.00	34,250,000
Castle Pines Commercial Metro. District No. 1 ⁽⁵⁾	6,671,740	5,240,000	100.00	5,240,000
Castle Pines Commercial Metro. District No. 4 ⁽⁴⁾	8,512,390	4,545,000	100.00	4,545,000
Castleview Metropolitan District No. 1 ⁽⁴⁾	15,170	18,887,000	100.00	18,887,000
Castleview Metropolitan District No. 2 ⁽⁴⁾	2,258,600	4,593,000	100.00	4,593,000
Castlewood Ranch Metropolitan District	44,086,240	14,320,000	100.00	14,320,000
Chambers Highpoint Metropolitan District No. 2	340	11,300,000	100.00	11,300,000
Cherokee Ridge Estates Metropolitan District	4,245,080	700,000	100.00	700,000
Cherry Creek South Metropolitan District No. 5 ⁽⁴⁾	2,290	68,549,000	100.00	68,549,000
Cielo Metropolitan District ⁽⁴⁾	2,204,150	17,942,000	100.00	17,942,000
Compark Business Campus Metropolitan District	68,026,110	48,045,000	100.00	48,045,000
Concord Metropolitan District	60,574,650	3,000,000	100.00	3,000,000
Consolidated Bell Mountain Ranch Metro. District ⁽⁴⁾	21,951,970	10,790,000	100.00	10,790,000
Cottonwood Highlands Metropolitan District No. 1 ⁽⁴⁾	17,006,050	19,155,000	100.00	19,155,000
Cottonwood Water and Sanitation District	137,138,168	8,473,337	100.00	8,473,337
Crowfoot Valley Ranch Metro. District No. 2 ⁽⁴⁾	8,657,680	35,205,000	100.00	35,205,000
Crystal Crossing Metropolitan District ⁽⁴⁾	11,302,100	8,030,000	100.00	8,030,000
Crystal Valley Metropolitan District No. 2	87,183,780	56,660,000	100.00	56,660,000
Elkhorn Ranch Metropolitan District No. 1 ⁽⁴⁾	14,177,250	8,660,000	100.00	8,660,000
Foxhill Metropolitan District No. 2 ⁽⁴⁾	2,622,680	6,000,000	100.00	6,000,000
Hess Ranch Metropolitan District No. 6 ⁽⁴⁾	730	102,826,000	100.00	102,826,000
Highfield Metropolitan District	43,432,350	5,785,000	100.00	5,785,000
Hilltop Metropolitan District ⁽⁴⁾	1,060	1,855,000	100.00	1,855,000
Horse Creek Metropolitan District	16,152,550	3,675,000	100.00	3,675,000
Horseshoe Ridge Metro. Districts Nos. 1 to 3 ⁽⁶⁾	12,628,240	3,850,000	100.00	3,850,000
Hunting Hill Metropolitan District ⁽⁴⁾	9,036,050	7,090,000	100.00	7,090,000

Estimated Overlapping General Obligation Debt

Name of Overlapping Entity ⁽¹⁾	2021	Outstanding G.O. Debt	Outstanding G.O. Debt Attributable to the District ⁽³⁾	
	Assessed Valuation ⁽²⁾		Percent	Amount
Inspiration Metropolitan District ⁽⁴⁾	68,321,010	76,475,000	100.00	76,475,000
Inverness Metropolitan Improvement District	421,850,262	630,000	27.94	176,022
Inverness Water and Sanitation District	424,826,721	4,314,590	27.76	1,197,730
Jordan Crossing Metropolitan District	3,550,820	1,375,000	100.00	1,375,000
Lanterns Metropolitan District No. 1 ⁽⁴⁾	9,189,540	22,120,000	100.00	22,120,000
Lanterns Metropolitan District No. 2 ⁽⁴⁾	3,351,130	25,482,000	100.00	25,482,000
Larkspur Fire Protection District	185,264,190	1,160,000	100.00	1,160,000
Lincoln Creek Metropolitan District ⁽⁴⁾	8,759,050	5,895,000	100.00	5,895,000
Lincoln Meadows Metropolitan District ⁽⁴⁾	13,813,030	7,187,000	100.00	7,187,000
Lincoln Station Metropolitan District ⁽⁴⁾	53,853,050	13,850,000	100.00	13,850,000
Louviers Water and Sanitation District ⁽⁷⁾	3,401,210	1,570,328	100.00	1,570,328
Maher Ranch Metropolitan District No. 4 ⁽⁴⁾	36,270,500	14,988,000	100.00	14,988,000
Meadowlark Metropolitan District ⁽⁴⁾	4,383,730	9,609,000	100.00	9,609,000
Meadows Metropolitan Districts Nos. 1 to 7 ⁽⁸⁾	293,042,330	70,000,000	100.00	70,000,000
Meridian Metropolitan District	211,265,770	82,573,000	100.00	82,573,000
Meridian Village Metropolitan Districts Nos. 1 and 2 ⁽⁹⁾	86,918,020	33,595,000	100.00	33,595,000
Miller's Landing Business Improvement District ⁽¹⁰⁾	372,587	21,250,000	100.00	21,250,000
Mirabelle Metropolitan District No. 2 ⁽⁴⁾	9,211,820	36,660,000	100.00	36,660,000
Neu Towne Metropolitan District ⁽⁴⁾	13,586,330	11,000,000	100.00	11,000,000
North Meridian Metropolitan District	544,160	645,810	100.00	645,810
North Pine Vistas Metropolitan District No. 2 ⁽⁴⁾	8,387,320	10,490,000	100.00	10,490,000
North Pine Vistas Metropolitan District No. 3 ⁽⁴⁾	17,448,830	18,769,000	100.00	18,769,000
North Pines Metropolitan District	5,362,638	1,760,000	100.00	1,760,000
Olde Town Metropolitan District ⁽⁴⁾	3,704,630	910,000	100.00	910,000
Overlook Metropolitan District ⁽⁴⁾	7,985,970	7,864,000	100.00	7,864,000
Parker Automotive Metropolitan District	11,248,720	15,261,000	100.00	15,261,000
Parker Homestead Metropolitan District	14,996,450	8,185,000	100.00	8,185,000
Parker Water and Sanitation District	882,212,758	81,045,000	100.00	81,045,000
Pine Bluffs Metropolitan District	24,183,358	3,585,000	100.00	3,585,000
Pinery West Metropolitan District No. 2 ⁽⁴⁾	50,413,910	7,570,000	100.00	7,570,000
Promenade at Castle Rock Metro. District No. 1 ⁽⁴⁾⁽¹¹⁾	6,258,150	62,841,780	100.00	62,841,780
Rampart Range Metropolitan District No. 1 ⁽¹²⁾	2,240	177,765,000	100.00	177,765,000
Rampart Range Metropolitan District No. 5 ⁽¹³⁾	5,950	120,000	100.00	120,000
Ravenna Metropolitan District	24,417,780	43,450,000	100.00	43,450,000
Reata North Metropolitan District ⁽⁴⁾	39,956,100	9,340,000	100.00	9,340,000
Reata Ridge Village Metropolitan District No. 2 ⁽⁴⁾	2,216,590	5,739,000	100.00	5,739,000
Reata South Metropolitan District ⁽⁴⁾	27,264,750	19,330,000	100.00	19,330,000
Regency Metropolitan District ⁽⁴⁾	7,150,330	3,720,000	100.00	3,720,000
Remuda Ranch Metropolitan District ⁽⁴⁾	1,909,970	9,042,000	100.00	9,042,000
Robinson Ranch Metropolitan District	4,354,630	1,745,000	100.00	1,745,000
Rock Canyon Metropolitan District ⁽⁴⁾	658,630	2,035,000	100.00	2,035,000
Roxborough Water and Sanitation District ⁽⁷⁾	288,408,087	18,524,931	65.23	12,083,812
Roxborough Water and Sanitation District - Plum Valley Heights Subdistrict ⁽⁷⁾	22,128,870	5,709,331	100.00	5,709,331
Salisbury Heights Metropolitan District ⁽⁴⁾	4,585,700	2,824,000	100.00	2,824,000
Sierra Ridge Metropolitan District No. 2 ⁽⁴⁾	39,863,340	25,840,000	100.00	25,840,000
Solitude Metropolitan District	3,077,890	5,000,000	100.00	5,000,000
South Meridian Metropolitan District	43,361,510	3,990,000	100.00	3,990,000
South Suburban Park and Recreation District	3,744,781,554	37,880,000	23.24	8,803,312
Southeast Public Improvement Metro. District ⁽⁴⁾	2,951,215,373	2,230,000	30.09	671,007

Estimated Overlapping General Obligation Debt

Name of Overlapping Entity ⁽¹⁾	2021	Outstanding G.O. Debt	Outstanding G.O. Debt Attributable to the District ⁽³⁾	
	Assessed Valuation ⁽²⁾		Percent	Amount
Spring Valley Metropolitan District No. 4 ⁽⁴⁾	9,060	14,761,000	100.00	14,761,000
Sterling Ranch Colorado Metro. District No. 2 ⁽¹⁴⁾	35,882,470	39,925,000	100.00	39,925,000
Sterling Ranch Colorado Metro. District No. 3 ⁽¹⁴⁾	24,871,460	88,685,000	100.00	88,685,000
Stone Canon Ranch Metropolitan District	2,126,950	109,930	100.00	109,930
Stone Creek Metropolitan District ⁽⁴⁾	8,540,970	9,470,000	100.00	9,470,000
Stonegate Village Metropolitan District	100,481,000	12,320,000	100.00	12,320,000
Tallman Gulch Metropolitan District ⁽⁴⁾	6,360,140	9,465,000	100.00	9,465,000
Thunderbird Water and Sanitation District ⁽⁷⁾	9,321,410	297,877	100.00	297,877
Timbers Metropolitan District ⁽⁴⁾	11,082,240	4,406,000	100.00	4,406,000
Trails at Crowfoot Metropolitan District No. 3 ⁽⁴⁾	4,289,750	54,215,000	100.00	54,215,000
Trails Metropolitan District ⁽⁴⁾	3,700	6,999,000	100.00	6,999,000
Two Bridges Metropolitan District ⁽⁴⁾	4,029,530	3,723,000	100.00	3,723,000
Village on the Green Metro. District No. 1	2,920,020	1,302,083	100.00	1,302,083
Villages at Castle Rock Metropolitan Dist. No. 4 and Founders Village Metropolitan District ⁽¹⁵⁾	1,202,420	25,911,000	100.00	25,911,000
Villages at Castle Rock Metropolitan District No. 6 ⁽⁴⁾	43,219,670	56,954,000	100.00	56,954,000
Villas Metropolitan District ⁽⁴⁾	3,721,310	4,940,000	100.00	4,940,000
West Metro Fire Protection District	5,345,892,190	16,690,000	3.10	517,390
Westcreek Metropolitan District No. 2 ⁽⁴⁾	4,241,350	7,800,000	100.00	7,800,000
TOTAL				<u>2,083,845,817</u>

(1) The following entities also overlap the District, but have no outstanding general obligation debt: Airport Vista Metropolitan Districts Nos. 1 and 2; Anthology West Metropolitan Districts Nos. 3 and 6; City of Aurora; Belford South Metropolitan District; BMR Metropolitan District; Canyons Metropolitan Districts Nos. 1, 2, 4 and 7 to 11; Castle Oaks Metropolitan District No. 2; City of Castle Pines; Castle Pines Commercial Metropolitan Districts Nos. 2 and 5; Castle Pines Metropolitan District; Castle Pines North Metropolitan District; Castle Pines Town Center Metropolitan Districts Nos. 1 to 3; Town of Castle Rock; Castle Rock Downtown Development Authority; Castle Rock Fire Protection District; Castleton Center Water and Sanitation District; Cedar Hill Cemetery Association; Centennial Water and Sanitation District; Chambers Highpoint Metropolitan District No. 1; Chatfield South Water District; Cherry Creek Basin Water Quality Authority; Cherry Creek South Metropolitan Districts Nos. 1, 4 and 6 to 11; Citadel Station-Castle Meadows Urban Renewal Plan; Clearwater Metropolitan District; Cottonwood Commercial Area Urban Renewal Plan; Cottonwood Highlands Metropolitan District No. 2; Cottonwood Metropolitan District; Crowfoot Valley Ranch Metropolitan District No. 1; Crystal Valley Metropolitan District No. 1; Dawson Ridge Metropolitan Districts Nos. 1 to 5; Denver Southeast Suburban Water and Sanitation District; Devils Head Metropolitan District; Dominion Water and Sanitation District; Douglas County; Douglas County Law Enforcement Authority; Douglas County Libraries; Douglas County Local Improvement Districts Nos. 01-01, 01-02, 01-03, 07-01, 94-001, 95-001 and 97-001; Douglas County Soil Conservation District; Douglas County Woodmoor Mountain General Improvement District; E-470 Potomac Metropolitan District; E-470 Public Highway Authority; Elbert County; Elbert County Library District; Foxhill Metropolitan District No. 1; Franktown Business Area Metropolitan District; Franktown Fire Protection District; Grandview Estates Rural Water Conservation District; Heritage Hills Metropolitan District; Hess Ranch Metropolitan Districts Nos. 4, 5, 7 and 8; Hidden Pointe Metropolitan District; High Prairie Farms Metropolitan District; Highlands Ranch Metropolitan District; Hillside at Castle Rock Metropolitan District; Jackson 105 Fire Protection District; Kings Point South Metropolitan Districts Nos. 1 and 2; Kiowa Soil Conservation District; Lanterns Metropolitan Districts Nos. 3 to 5; Town of Larkspur; City of Littleton; City of Lone Tree; Lone Tree Business Improvement District; McArthur Ranch Metropolitan Recreation District; Meadow Station Public Improvement District; Meridian Village Metropolitan Districts Nos. 3 and 4; Mirabelle Metropolitan Districts Nos. 1, 3 and 4; Mountain Communities Fire Protection District; Newlin Crossing Metropolitan District; North Fork Fire Protection District; North Pine Vistas Metropolitan District No. 1; Northern Douglas County Water and Sanitation District; Ompark Metropolitan District; Overlook at Kings Point South Metropolitan District; Park Meadows Business Improvement District; Park Meadows Metropolitan District; Town of Parker; Parker Central Area Urban Renewal Plan; Parker Road Area Urban Renewal Plan; Perry Park Metropolitan District; Perry Park Water and Sanitation District; Perry Park Water and Sanitation District (Water Service Area); Pinery Commercial Metropolitan Districts Nos. 1 and 2; Promenade at Castle Rock Metropolitan District No. 2; Rampart Range Metropolitan Districts Nos. 3, 4 and 9; Rattlesnake Fire Protection District; Reata Ridge Village Metropolitan District No. 1; Regional Transportation District; RockingHorse Metropolitan District No. 1; Roxborough Village Metropolitan District; Sedalia Water and Sanitation District; Sierra Ridge Metropolitan District No. 1;

Estimated Overlapping General Obligation Debt

Silver Heights Water and Sanitation District; South Metro Fire Rescue Fire Protection District; South Santa Fe Metropolitan Districts Nos. 1 and 2; Southgate Sanitation District; Southgate Water District; Southwest Metropolitan Water and Sanitation District; Spring Valley Metropolitan District No. 5; Sterling Crossing Commercial Metropolitan District; Sterling Crossing Residential Metropolitan District; Sterling Ranch Colorado Metropolitan Districts Nos. 1 and 4 to 7; Sterling Ranch Colorado Metropolitan District No. 7 Subdistricts A and B; Town of Castle Rock Festival Park Commons General Improvement District; Trails at Crowfoot Metropolitan Districts Nos. 1 and 2; United Water and Sanitation District; Upper South Platte Water Conservancy District; Urban Drainage and Flood Control District; Urban Drainage and Flood Control District - South Platte Levy; Ute Pass Regional Health Service District; Villages at Castle Rock Metropolitan Districts Nos. 7 and 9; West Douglas County Fire Protection District; Westcreek Lakes Water District; Westcreek Metropolitan District No. 1; Westfield Metropolitan Districts Nos. 1 and 2; and The Yard Metropolitan District.

- (2) The 2021 assessed valuation figures certified by the County Assessors are for the collection of ad valorem property taxes in 2022.
- (3) The percentage of each entity's outstanding debt attributable to the District is calculated by comparing the assessed valuation of the portion overlapping the District to the total assessed valuation of the overlapping entity. To the extent the District's assessed valuation changes disproportionately with the assessed valuation of overlapping entities, the percentage of debt for which property owners within the District are responsible will also change.
- (4) The debt of this district consists of limited tax general obligation bonds secured by a required mill levy, specific ownership taxes, and other available moneys.
- (5) Castle Pines Commercial Metropolitan District No. 1 issued limited tax supported revenue bonds payable from the property taxes generated by the debt service levies of Castle Pines Commercial Metropolitan Districts Nos. 3 and 4. The 2021 assessed valuations of No. 3 and No. 4 are \$7,101,490 and \$8,512,390, respectively.
- (6) Under a Capital Pledge Agreement, Horseshoe Ridge Metropolitan Districts Nos. 2 and 3 pledge certain tax revenues to pay Horseshoe Ridge Metropolitan District No. 1's property tax supported revenue bonds.
- (7) The debt of this district consists of mill levy supported loans from Colorado Water Resources and Power Development Authority and/or the Colorado Water Conservation Board.
- (8) Seven contiguous districts formed as part of the Meadows project entered into a Regional Facilities Cost Sharing Agreement whereby each district is liable for a portion of the total general obligation debt incurred by the other districts.
- (9) Meridian Village Metropolitan District No. 1's debt is supported by pledged revenues partially consisting of ad valorem property taxes levied against all taxable property in Meridian Village Metropolitan District No. 2.
- (10) Miller's Landing Business Improvement District issued revenue bonds secured by contractually imposed public improvement fees with respect to certain retail sales transactions, a debt service mill levy, specific ownership taxes, revenue generated from an urban renewal plan, revenues from a contractually imposed requirement that payments in lieu of taxes be made by owners of tax-exempt property, and payments made under a guaranty agreement with the developer.
- (11) Pursuant to a Capital Pledge Agreement, Promenade at Castle Rock Metropolitan District No. 3 transfers property tax revenue to Promenade at Castle Rock Metropolitan District No. 1 for repayment of all the bonds. The 2021 assessed valuation of Promenade at Castle Rock Metropolitan District No. 3 is \$67,254,490.
- (12) Pursuant to a Capital Pledge Agreement, Rampart Range Metropolitan Districts Nos. 2 and 7 transfer property tax revenue to Rampart Range Metropolitan District No. 1 for repayment of all the bonds. The 2021 assessed valuations of Nos. 2 and 7 are \$27,445,790 and \$232,754,330, respectively.
- (13) Pursuant to a Capital Pledge Agreement, Rampart Range Metropolitan Districts Nos. 6 and 8 transfer property tax revenue to Rampart Range Metropolitan District No. 5 for repayment of all the bonds. The 2021 assessed valuations of Nos. 6 and 8 are \$2,390 and \$91,210, respectively.
- (14) Sterling Ranch Colorado Metropolitan Districts Nos. 1 to 7 formed the Sterling Ranch Community Authority Board (the "SRCA Board") to provide public services and facilities. The SRCA Board issued limited tax and special revenue bonds secured by Sterling Ranch Colorado Metropolitan Districts Nos. 2 and 3's required mill levy, specific ownership taxes, and other available moneys.
- (15) Pursuant to a Plan for Adjustment of Debts approved by the United States Bankruptcy Court, Villages at Castle Rock Metropolitan District No. 4 ("Villages No. 4") issued Revenue Refunding Bonds, Series 1991 in the amount of \$29,970,000. Pursuant to an agreement with Villages No. 4, Founders Village Metropolitan District is obligated to levy a limited mill levy to pay debt service on the bonds. The bonds mature in 2031, and any outstanding current interest, accrued but unpaid interest (\$118,421,846 as of December 31, 2020), and principal amounts due as of such date will be discharged. The 2021 assessed valuation of Founders Village Metropolitan District is \$64,642,320.

Sources: Assessors' Offices of Arapahoe, Douglas, Elbert and Jefferson Counties; Assessor's Office of the City and County of Denver; and individual taxing entities.

Workday Financial Data Model

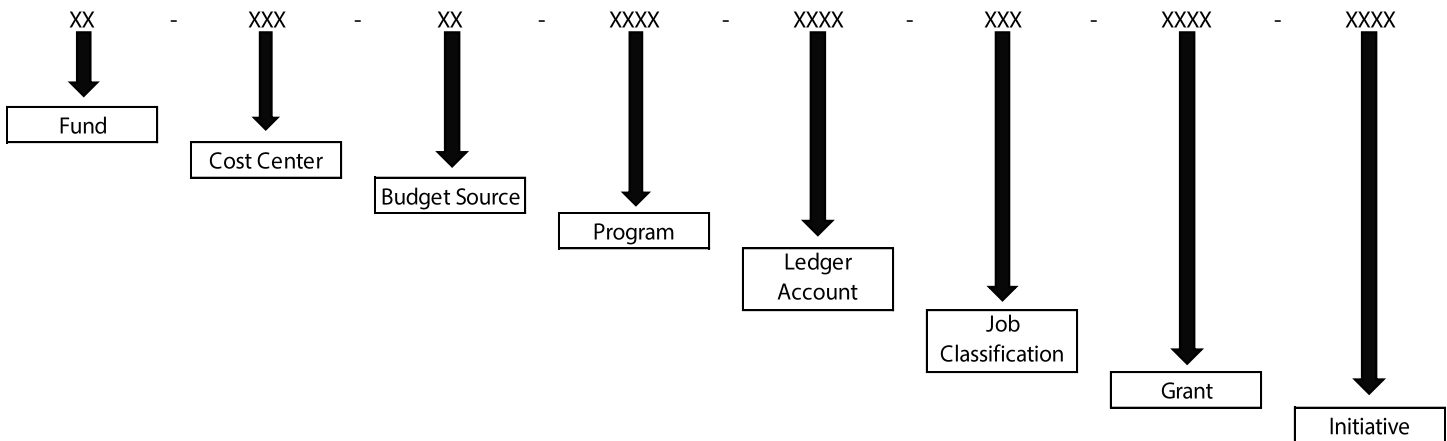
Douglas County School District (DCSD) uses Workday as its cloud-based Enterprise Resource Planning (ERP) software for all Human Resources, Payroll, Financials, Inventory, Cash Management and Strategic Sourcing activities. In 2015, DCSD went live with Workday for Human Resources and Payroll and later added Financials, Inventory and Cash Management in 2017. Most recently, in 2022, DCSD went live with Workday for Strategic Sourcing. Workday is delivered to users via a subscription model that allows access to all of its cloud-based services.

A Financial Data Model is a coding structure that defines the District's operations in financial terms. Workday uses Worktags, which is a named attribute assigned to events and objects that indicate their business purpose. The full list of Worktags is available to view on the DCSD Chart of Accounts listed on the District website at this link: https://cdns5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/About/Departments/Budget%20and%20Accounting/2023%20July/DCSD%20Chart%20of%20Accounts%20SY%202023%202024.pdf.

During the 2022-2023 school year, Workday released two major updates. 2022R2 was launched in the fall and included the use of machine learning to automatically create supplier invoices from attached purchase orders and Journal Insights which also leverages machine learning to audit journal entries for anomalies. 2023R1 was launched in the spring and delivered hundreds of new or enhanced features. This release was focused more on Recruiting and Human Capital Management and delivered a new Workday Inbox called "My Tasks" that included a search feature and updated filter capabilities making it easier to find and approve tasks. Workday continues to update and roll out new functionality which eliminates the need for costly upgrades going into the future.

DCSD budgeted for the 2023-2024 implementation of the cloud-based Qwestica Budget Management Platform in order to centralize the budget process and decrease reliance on spreadsheets. Qwestica offers a product uniquely suited to the needs of government and educational institutions. Not only is the product well-suited to DCSD, the cost for subscription and implementation was less than that of the other products considered in the Request for Proposal (RFP) process. Qwestica offers a flexible implementation recognizing that DCSD has a thorough budget process in place already. DCSD will benefit from the ability to contain budget processes and data in a central location and integrate it into Workday. More information regarding Qwestica's role for DCSD can be found at this link: <https://qwestica.com/who-we-are/>.

Chart of Accounts (COA): A COA is a list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts - a leading feature of a "system of accounts." Revenues and expenditures are classified using an account code structure defined by the CDE. Douglas County School District's account code structure is as follows:



Workday Financial Data Model

Expenditures:

Ledger Account Codes 0000—0999

- **0100—0199** Salaries
- **0200—0299** Benefits
- **0300—0599** Purchased Services
- **0600—0699** Supplies & Materials
- **0700—0799** Property & Equipment
- **0800—0999** Other

Revenues:

Ledger Account Codes 1000—5999

- **1000—1999** Local Source
- **2000—2999** Intermediate Source
- **3000—3999** State Source
- **4000—4999** Federal Source
- **5000—5999** Transfers In and Other

Budget Source Options:

A Budget Source identifies how the item is tracked for budget purposes. For more information, see list below:

- **10 Discretionary** - Identifies taxpayer dollars used at a school's discretion towards operations and other non-FTE expenditures where any unspent amounts would carry over into the following year
- **11 Discretionary Not Subject to Carryover** - Identifies taxpayer dollars used at the school's discretion towards employee salaries that are budgeted on averages; identifies taxpayer dollars used at the department's discretion
- **20 Non-Discretionary** - Identifies FTE and dollar allocations given to a school to be spent on specific purposes; identifies dollar allocations given to a department to be spent on non-transferrable expenditures
- **21 Non-Discretionary Subject to Carryover** - Identifies Grant, Program, Initiative and/or Fund-specific monies where any unspent amounts would carry over into the same account in the following year
- **60 Non-Taxpayer Principal Discretionary** - Identifies non-taxpayer monies collected through donations and fundraisers where any unspent amounts would carry over into the same account in the following year

The Colorado Department of Education maintains the statewide Chart of Accounts that DCSD must use for State reporting. The CDE Chart of Accounts is very similar to the Workday Chart of Accounts and is explained in further detail in the Informational Section: CDE Chart of Accounts.

Learn Today, Lead Tomorrow



Financial Section

Fund Financials

2017-2018 Actual to 2023-2024 Budget General Fund Revenue

	Audited Actuals 2017-2018	Audited Actuals 2018-2019	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022
Balance on Hand July 1	77,891,226	67,639,636	87,381,177	103,298,507	130,969,479
Revenues					
Local Taxes					
Property Tax (In SFA)	163,560,395	163,490,322	185,762,542	190,457,216	216,948,413
Budget Override	33,713,000	73,713,000	73,713,000	73,713,000	73,713,000
Specific Ownership Taxes (In SFA)	14,889,161	16,603,766	13,643,865	13,643,865	18,537,938
Specific Ownership Taxes (Out of SFA)	11,520,055	11,472,492	11,951,937	17,903,407	12,609,981
Subtotal Local Taxes	\$ 223,682,611	\$ 265,279,580	\$ 285,071,344	\$ 295,717,488	\$ 321,809,332
Intergovernmental Revenue					
Equalization Entitlements	295,985,011	319,264,968	335,299,568	293,973,850	321,796,077
Special Education	11,741,708	12,365,317	14,583,294	14,864,032	16,402,769
Vocational Education	660,443	816,227	875,382	770,460	720,773
Gifted & Talented	626,506	634,787	639,010	643,893	639,646
Charter School Capital Construction	3,233,042	3,994,972	3,944,891	4,157,355	4,090,951
Federal - Medicaid Reimbursement	2,830,796	3,879,761	3,845,804	4,583,098	3,770,193
Other	3,589,072	12,033,443	12,577,000	3,803,030	14,703,476
Subtotal Intergovernmental Revenue	\$ 318,666,579	\$ 352,989,475	\$ 371,764,949	\$ 322,795,719	\$ 362,123,886
Other Local Revenue					
General Fund Interest	781,416	1,378,942	1,205,565	114,766	433,937
Charter School Purchased Services	6,930,198	8,853,018	11,216,357	8,845,259	8,515,968
Preschool	1,949,599	1,860,899	1,400,160	967,427	1,715,585
School Based	8,725,540	8,981,139	7,179,548	6,098,759	8,289,884
Other	7,533,876	8,808,587	14,442,340	6,799,282	11,863,836
Subtotal Other Local Revenue	\$ 25,920,630	\$ 29,882,586	\$ 35,443,971	\$ 22,825,493	\$ 30,819,210
Total Revenue	\$ 568,269,820	\$ 648,151,641	\$ 692,280,264	\$ 641,338,700	\$ 714,752,428
Total Program Funding*	\$ 474,434,567	\$ 499,359,057	\$ 534,705,975	\$ 498,074,932	\$ 554,932,668

*Equalization Entitlements plus Property Tax (In School Finance Act) plus Specific Ownership Taxes (In School Finance Act)

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

2017-2018 Actual to 2023-2024 Budget General Fund Revenue

	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	143,550,156	152,766,801	152,766,801	145,532,507	145,532,507
Revenues					
Local Taxes					
Property Tax (In SFA)	219,516,894	219,904,215	220,607,648	293,405,887	293,405,887
Budget Override	73,713,000	73,713,000	73,708,635	73,713,000	73,713,000
Specific Ownership Taxes (In SFA)	19,094,102	18,964,550	18,964,550	19,533,487	19,533,487
Specific Ownership Taxes (Out of SFA)	13,164,878	13,034,624	13,505,050	13,465,753	13,465,753
Subtotal Local Taxes	\$ 325,488,874	\$ 325,616,389	\$ 326,785,883	\$ 400,118,127	\$ 400,118,127
Intergovernmental Revenue					
Equalization Entitlements	346,447,304	341,590,047	341,556,009	323,543,016	323,543,016
Special Education	21,511,709	21,511,709	21,511,709	24,626,967	24,626,967
Vocational Education	723,514	723,514	938,000	938,000	938,000
Gifted & Talented	662,034	627,289	627,289	627,289	627,289
Charter School Capital Construction	4,090,949	4,963,445	4,963,445	4,963,443	4,963,443
Federal - Medicaid Reimbursement	4,397,608	4,638,504	4,507,942	4,382,362	4,382,362
Other	11,373,886	11,398,525	11,424,037	15,622,467	15,394,933
Subtotal Intergovernmental Revenue	\$ 389,207,004	\$ 385,453,033	\$ 385,528,431	\$ 374,703,544	\$ 374,476,010
Other Local Revenue					
General Fund Interest	218,000	4,277,448	4,223,216	3,800,894	3,800,894
Charter School Purchased Services	9,858,830	9,175,541	9,276,017	10,026,196	10,026,196
Preschool	1,477,850	1,766,000	1,625,773	647,190	647,190
School Based	8,492,000	8,645,000	8,632,830	9,314,559	9,314,559
Other	7,950,163	9,900,508	10,382,307	8,996,310	8,996,310
Subtotal Other Local Revenue	\$ 27,996,843	\$ 33,764,497	\$ 34,140,142	\$ 32,785,149	\$ 32,785,149
Total Revenue	\$ 742,692,721	\$ 744,833,919	\$ 746,454,457	\$ 807,606,820	\$ 807,379,286
Total Program Funding*	\$ 585,058,300	\$ 580,458,812	\$ 580,423,129	\$ 636,482,390	\$ 636,482,390

*Equalization Entitlements plus Property Tax (In School Finance Act) plus Specific Ownership Taxes (In School Finance Act)

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

2017-2018 Actual to 2023-2024 Budget General Fund Expenditures

	Audited Actuals 2017-2018	Audited Actuals 2018-2019	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022
Expenditures					
Salaries	273,998,955	292,123,113	310,929,080	290,547,459	321,172,086
Administrators	19,856,068	21,500,099	19,679,530	18,725,920	19,877,245
Certified	186,600,712	199,620,910	213,895,944	199,134,432	207,515,826
ProTech	10,472,149	10,741,522	14,088,143	13,087,766	13,735,571
Classified	44,253,884	49,378,222	53,705,196	48,782,949	48,214,382
Substitutes	5,138,742	5,571,055	4,733,744	5,154,522	7,836,474
Overtime	417,883	482,535	435,480	318,695	686,232
Additional Pay	7,259,519	4,828,771	4,391,043	5,343,175	23,306,358
Benefits	92,635,236	106,698,531	113,695,145	99,549,140	115,415,676
Subtotal - Salaries & Benefits	\$ 366,634,192	\$ 398,821,644	\$ 424,624,225	\$ 390,096,600	\$ 436,587,762
Purchased Professional Services	7,022,316	7,308,615	7,952,355	6,166,727	8,484,906
Purchased Property Services	9,217,988	10,238,867	9,948,623	9,991,735	11,970,025
Other Purchased Services	13,499,544	14,353,226	14,954,615	14,661,259	16,439,067
Supplies	27,727,751	28,500,091	28,600,253	22,470,931	30,925,421
Equipment	-	-	8,470	-	-
Other	1,719,692	(634,935)	3,774,444	1,126,819	1,868,971
Total Expenditures	\$ 425,821,482	\$ 458,587,507	\$ 489,862,984	\$ 444,514,071	\$ 506,276,153
Charter School Pass Through	116,696,634	140,793,998	153,937,969	137,809,602	160,580,802
Transfers					
Outdoor Education Fund	55,200	123,084	173,084	248,084	23,084
Full Day Kindergarten Fund	484,725	389,255	-	-	-
Transportation Fund	16,679,232	18,409,157	19,496,934	15,017,215	15,620,238
Capital Projects Fund	10,208,113	1,493,791	3,179,042	8,537,456	605,660
Nutrition Services NSLP Fund	-	351,634	351,634	351,634	445,352
Nutrition Services Non-NSLP Fund	-	93,718	643,718	93,718	-
Child Care Fund	-	487,045	487,045	487,045	2,262,045
Athletics & Activities Fund	5,226,023	5,507,064	5,791,709	4,091,523	4,395,546
COP Lease Payments Fund	3,350,000	3,494,975	2,438,816	2,517,381	2,746,228
Total Transfers	\$ 36,003,293	\$ 30,349,723	\$ 32,561,982	\$ 31,344,056	\$ 26,098,153
Total Expenditures and Transfers	\$ 578,521,409	\$ 629,731,228	\$ 676,362,935	\$ 613,667,729	\$ 692,955,107
BOE Contingency - 1%	-	-	-	-	-
Change in Fund Balance	(10,251,590)	18,420,413	15,917,329	27,670,972	21,797,320
Ending Fund Balance	67,639,636	86,060,049	103,298,506	130,969,479	152,766,799
TABOR Reserve - 3%	15,038,500	16,600,000	17,311,000	15,865,400	17,561,600
BOE Reserve - 3%	15,038,500	16,600,000	17,311,000	15,865,400	17,561,600
School Carry Over Reserve	18,113,522	21,169,996	22,582,114	19,478,605	20,003,538
Medicaid Carry Over Reserve	2,168,188	2,843,817	2,906,904	2,974,795	1,730,576
Enterprise Reserve for COVID	-	-	-	1,775,000	-
Mental Health and Security Grant	-	-	6,715,383	823,182	593,761
Enrollment Reserve	-	-	-	-	-
Literacy Curricular Materials Reserve	-	-	-	-	2,250,000
Multi-Year Lease Reserve	-	-	-	-	4,178,498
SPED/Mental Health Reserve	-	-	-	-	686,438
Staff Compensation Reserve	-	-	-	-	10,000,000
Assignment of 2018 Mill Levy Override	-	10,669,034	9,700,720	9,262,081	7,522,347
Ending Fund Balance - after reserves	\$ 17,280,926	\$ 18,177,202	\$ 26,771,385	\$ 64,925,016	\$ 70,678,441

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

2017-2018 Actual to 2023-2024 Budget

General Fund Expenditures

	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Expenditures					
Salaries	345,128,581	340,828,784	341,003,215	361,734,112	361,337,424
Administrators	20,353,637	19,978,737	20,066,654	20,496,305	20,492,315
Certified	235,618,215	221,127,516	223,110,055	244,831,578	243,370,992
ProTech	15,541,329	15,987,872	15,988,956	17,551,779	17,696,245
Classified	63,105,353	58,985,227	50,929,220	66,796,822	66,995,074
Substitutes	4,605,275	5,508,795	10,287,685	6,624,876	7,281,678
Overtime	432,712	414,055	732,603	463,793	465,793
Additional Pay	5,472,060	18,826,582	19,888,043	4,968,959	5,035,327
Benefits	127,829,415	125,984,582	125,211,375	132,520,958	132,645,803
Subtotal - Salaries & Benefits	\$ 472,957,996	\$ 466,813,366	\$ 466,214,591	\$ 494,255,070	\$ 493,983,227
Purchased Professional Services	8,298,630	10,748,191	8,829,940	10,117,850	10,143,595
Purchased Property Services	11,804,877	13,871,139	14,614,333	14,040,541	14,037,541
Other Purchased Services	15,660,917	17,701,441	17,074,404	18,087,954	17,942,164
Supplies	36,481,513	41,095,790	37,986,044	43,278,197	43,006,190
Equipment	-	-	-	-	-
Other	2,701,770	2,964,271	2,595,652	1,739,831	1,738,732
Total Expenditures	\$ 547,905,703	\$ 553,194,198	\$ 547,314,962	\$ 581,519,443	\$ 580,851,449
Charter School Pass Through	172,636,944	166,684,465	166,683,962	187,143,136	186,003,157
Transfers					
Outdoor Education Fund	23,084	23,084	23,084	23,084	23,084
Full Day Kindergarten Fund	-	-	-	-	-
Transportation Fund	15,620,238	16,603,238	16,603,238	25,207,437	25,207,437
Capital Projects Fund	792,834	11,723,234	11,055,993	(268,277)	59,923
Nutrition Services NSLP Fund	351,634	362,884	362,884	1,045,352	1,045,352
Nutrition Services Non-NSLP Fund	93,718	268,718	268,718	-	-
Child Care Fund	491,486	560,107	560,107	1,075,537	1,075,537
Athletics & Activities Fund	5,342,625	5,437,684	5,437,684	6,213,164	6,334,674
COP Lease Payments Fund	1,118,885	1,118,885	1,118,885	1,123,189	1,119,125
Total Transfers	\$ 23,834,504	\$ 36,097,834	\$ 35,430,593	\$ 34,419,486	\$ 34,865,132
Total Expenditures and Transfers	\$ 744,377,151	\$ 755,976,497	\$ 749,429,518	\$ 803,082,065	\$ 801,719,738
BOE Contingency - 1%	6,042,300	3,202,497	4,259,233	6,827,000	6,827,000
Change in Fund Balance	(7,726,730)	(14,345,075)	(7,234,294)	(2,302,245)	(1,167,452)
Ending Fund Balance	135,823,426	138,421,726	145,532,507	143,230,262	144,365,055
TABOR Reserve - 3%	18,310,000	18,570,000	18,570,000	20,480,000	20,480,000
BOE Reserve - 3%	18,310,000	18,570,000	18,570,000	20,480,000	20,480,000
School Carry Over Reserve	22,458,498	20,003,538	19,518,096	20,006,096	20,006,096
Medicaid Carry Over Reserve	1,968,380	1,725,576	1,009,719	1,009,719	1,009,719
Enterprise Reserve for COVID	-	-	-	-	-
Mental Health and Security Grant	627,410	287,761	15,526	15,526	15,526
Enrollment Reserve	2,432,000	-	-	2,432,000	2,432,000
Literacy Curricular Materials Reserve	-	-	-	-	-
Multi-Year Lease Reserve	3,782,903	3,782,903	3,782,903	3,218,115	3,218,115
SPED/Mental Health Reserve	1,718,645	-	662,504	662,504	662,504
Staff Compensation Reserve	-	-	-	-	-
Assignment of 2018 Mill Levy Override	8,462,901	7,256,153	7,419,408	6,918,453	6,918,453
Ending Fund Balance - after reserves	\$ 57,752,689	\$ 68,225,795	\$ 75,984,350	\$ 68,007,849	\$ 69,142,642

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Combined General Fund Three Year Forecast Assumptions

The Combined General Fund forecast through 2026-2027 includes the following assumptions on revenue and expenditure increases. The 2023-2024 Adopted is used as a starting point for the model. The forecast uses fund balance in 2023-2024 and 2024-2025 and spends one-time savings while then generating fund balance in 2025-2026 and 2026-2027. The forecast does not include new revenue sources from a potential mill levy override or bond election. The forecast does include the continuation of the new licensed compensation structure implemented in 2022-2023.

Revenue

- Property Tax uses projected Assessed Value from Hilltop Securities with 2% growth in reassessment years and no growth in non-reassessment years with assessed value in 2023 and 2024 adjusted to account for changes in assessment rates due to SB21-219. This does not consider any impacts of SB23-303 and potential ballot initiatives in November 2023.
- Specific Ownership Tax outside the School Finance Act and Specific Ownership Tax within the School Finance Act increasing by inflation as well as assessed valuation.
- State Equalization reflects the increased Total Program formula for the School Finance Act based on increasing the base Per Pupil Revenue by inflation and drawing down the Budget Stabilization (Negative) Factor annually by \$100 million statewide with anticipation of no Budget Stabilization Factor beginning in 2024-2025 with the repeal built into SB23-287 Public School Finance Act.
- Projected Funded Pupil Count reflects projected distribution of new students between neighborhood and charter schools according to the Planning department as of December 2022 with no new charters opening through 2027.
- Per Pupil Revenue increased by 4.9% for 2024-2025, by 3.5% for 2025-2026 and by 2.7% for 2026-2027 to reflect projected Denver-Aurora-Lakewood Consumer Price Index (CPI).
- State Categorical (Special Education, Gifted and Talented, Vocational Education, etc.) all increased by CPI to coincide with Per Pupil Revenue inflation.
- Charter School Capital Construction held flat per pupil and increased to reflect projected charter school funded pupil count.
- Federal – Medicaid Reimbursement uses DCSD forecast for Medicaid program.
- General Fund Interest reflects investment of the cash necessary annually to cover the TABOR reserve at current interest rates
- Charter School Purchased Services increased annually to reflect increased charter school funded pupil count and estimated \$25 per student annual increase for Special Education purchased services (actual increase will be based on actual Special Education expenditures).
- Preschool revenue lower than prior years due to the implementation of Universal Preschool (UPK) in 2023-2024 and elimination of tuition for four year old students.
- School Based and Other revenue uses 2023-2024 budget for all future years except for known minor changes to revenue contracts.

Enrollment and Funded Pupil Count Information

Enrollment	2018	2019	2020	2021	2022	2023*	2024**	2025**	2026**
Neighborhood	51,384	50,851	47,894	47,765	47,085	46,590	46,346	45,879	45,837
Charter	16,207	16,454	15,085	16,111	15,787	17,305	16,275	16,275	16,275
Total	67,591	67,305	62,979	63,876	62,872	63,895	62,621	62,154	62,112

Funded Pupil Count	2018	2019	2020	2021	2022	2023*	2024**	2025**	2026**
Neighborhood	48,616	49,313	48,699	48,190	47,571	46,289	45,710	45,478	45,386
Charter	15,309	16,092	14,840	15,845	15,587	16,447	16,447	16,447	16,447
Total	63,926	65,405	63,539	64,035	63,158	62,736	62,157	61,925	61,833

*Projection used to build 2023-2024 Adopted Budget

**Long range projection from Planning department as of December 2022

Combined General Fund Three Year Forecast Assumptions

Expenditures

- Salaries reflect continuation of current rate of substitute, overtime and additional pay plus the following assumptions:
 - ◊ Continuation of new licensed compensation schedules implemented in 2022-2023 and range changes for non-licensed staff adjusted in 2023-2024
 - ◊ Annual step increases for licensed staff and modest, 2% annual schedule increases or base increases such as annual cost of living adjustment (COLA) without assumptions on horizontal lane advancement
 - ◊ Modest, 2% base increases for non-licensed staff without reclassification of positions to higher grades
 - ◊ Incrementally return grant -funded positions to General Fund beginning in 2023-2024
- Benefits reflect increase to employer paid PERA rate of 0.5% auto adjustment in 2024-2025 while other benefit (medical, dental, short term disability, long term disability, life) rates increasing by 5% annually
- Purchased Services increase for Special Education out of district tuition and School Resource Officer annual increases based on historical trends
- No increased costs assumed for supplies, utilities or other expenses
- Charter School Pass Through increased based on projected charter school funded pupil count, projected Per Pupil Revenue and projected Mill Levy Override per pupil share with charter schools as well as expense for Charter School Capital Construction

Interfund Transfers

- Outdoor Education, Nutrition Services and Child Care continue to receive transfer for pay increases from 2018 Mill Levy Override while one-time increases for retention programs in Nutrition Services and Child Care eliminated in 2024-2025
- Transportation increased in 2023-2024 to reflect budgeted draw down of fund balance in 2023-2024 in order to hold programming flat, reduced in 2024-2025 for ongoing increase only and then increased annually for increase in salaries and benefits only
- Capital Projects reflects transfer to General Fund for Cash in Lieu of Land funded projects within General Fund plus transfer to Capital Projects Fund for known security infrastructure projects
- Athletics and Activities increased to reflect salary and benefit increases as well as inflationary increases to stadium costs
- COP Lease Payment reflects minimum to cover principal and interest payments assuming no interfund transfer needed to cover banking fees

Reserves

- TABOR Reserve and BOE Reserve set to 3% of budgeted revenue less charter school pass through as charter schools hold their own TABOR Reserve
- BOE Contingency set to one-third of TABOR Reserve amount
- School Carry Over Reserve projected to decrease proportionate to the decrease in neighborhood school projected funded pupil count
- Medicaid Reserve uses DCSD forecast for Medicaid program and fully spent down by end of 2025-2026
- Multi-Year Lease Reserve committed to 7 year lease signed in 2021
- Assignment of 2018 Mill Levy Override based on continuation of commitments made to voters of district spend of Mill Levy Override using savings from Year 1 underspend less the adjustment for increased pass through to charter schools for charter school share of Mill Levy Override

Conclusion

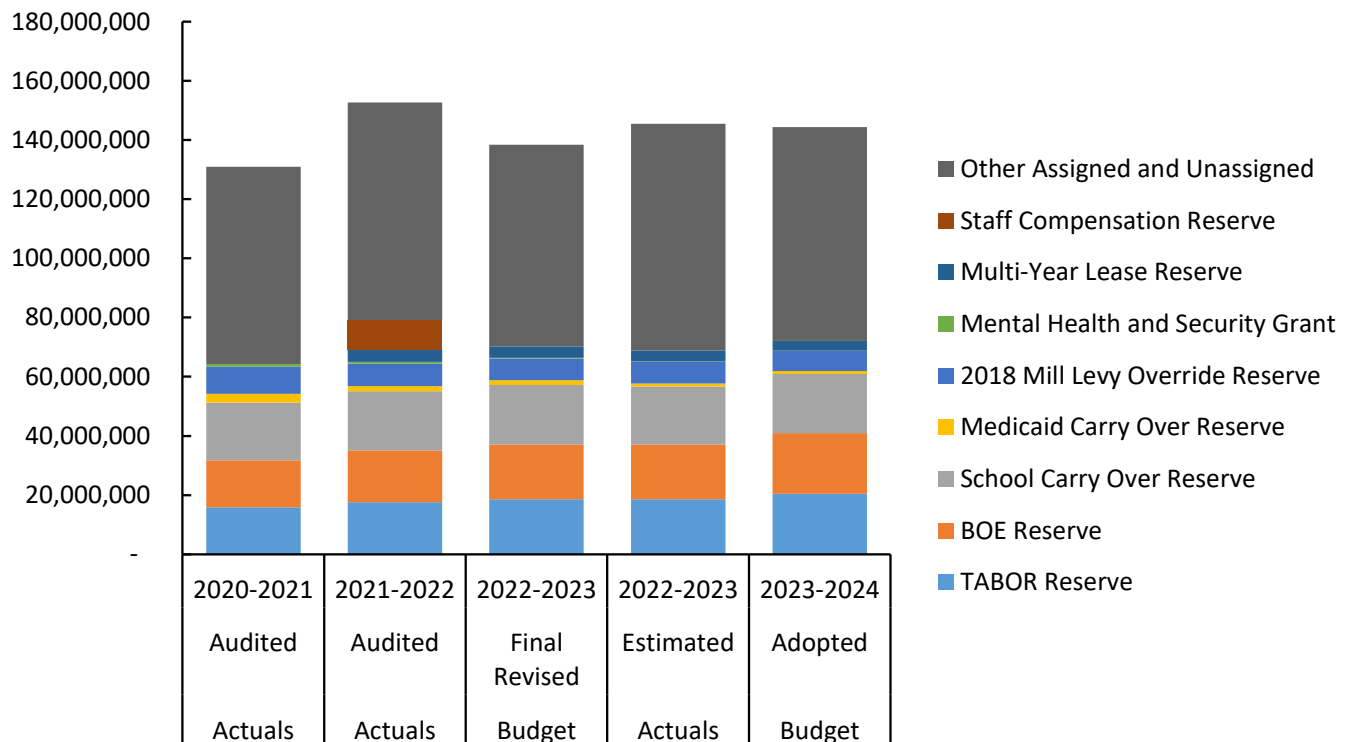
Despite a projected decline in neighborhood school enrollment from 2023 to 2026, the increase in the School Finance Act associated with the anticipated repeal of the Budget Stabilization Factor in 2024-2025 will allow DCSD to have a balanced budget in 2025-2026 after strategically reducing fund balance for two years. However, as all school districts benefit from School Finance Act increases, this will not allow DCSD to become competitive in wages and additional funding sources are necessary to close the gap in compensation with neighboring districts.

Combined General Fund Three Year Forecast

	2023-2024 Adopted	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	145,532,507	144,365,055	142,196,235	144,156,714
Revenues				
Property Tax	367,118,887	372,782,739	378,764,134	378,764,134
Specific Ownership Tax	32,999,240	32,726,319	33,361,517	33,361,517
State Equalization	323,543,016	349,048,570	366,092,497	383,138,436
State Categoryals	41,587,189	43,183,961	44,380,400	45,335,671
Charter School Capital Construction	4,963,443	4,963,443	4,963,443	4,963,443
Federal - Medicaid Reimbursement	4,382,362	4,241,886	4,649,892	4,649,892
General Fund Interest	3,800,894	4,223,000	4,914,036	5,116,489
Charter School Purchased Services	10,026,196	10,437,370	10,848,543	11,259,717
Preschool	647,190	774,200	774,200	774,200
School Based	9,314,559	9,314,559	9,314,559	9,314,559
Other	8,996,310	8,946,310	8,846,310	8,846,310
Total Revenue	807,379,286	840,642,357	866,909,531	885,524,367
Expenditures				
Salaries	361,337,424	382,465,426	391,232,143	399,568,187
Benefits	132,645,803	134,790,616	139,069,056	145,350,321
Purchased Services	42,123,300	42,435,400	42,686,185	42,900,556
Supplies	43,006,190	43,006,190	43,006,190	43,006,190
Other	1,738,732	1,738,732	1,738,732	1,738,732
Charter School Pass Through	186,003,157	199,011,876	206,045,606	211,029,760
Total Interfund Transfers	34,865,132	32,326,099	33,914,425	34,497,932
BOE Contingency	6,827,000	7,036,838	7,256,715	7,412,536
Total Expenditures and Transfers	808,546,738	842,811,177	864,949,052	885,504,215
Net Income/(Loss)	(1,167,452)	(2,168,820)	1,960,479	20,153
Ending Fund Balance				
Ending Fund Balance	144,365,055	142,196,235	144,156,714	144,176,867
TABOR Reserve	20,480,000	21,323,752	21,990,045	22,462,230
BOE Reserve	20,480,000	21,323,752	21,990,045	22,462,230
School Carry Over Reserve	20,006,096	19,755,821	19,655,435	19,615,854
Medicaid Reserve	1,009,719	366,139	294,828	-
Enrollment Reserve	2,432,000	-	-	-
Mental Health and Security Grant	15,526	-	-	-
Multi-Year Lease Reserve	3,218,115	2,659,891	2,084,921	1,992,701
SPED/Mental Health Reserve	662,504	-	-	-
Assignment of 2018 Mill Levy Override	6,918,453	4,321,412	1,689,500	-
Unassigned Reserve	69,142,642	72,445,469	76,451,939	77,643,852

2020-2021 to 2023-2024 Assignments of Fund Balance General Fund

	Actuals Audited 2020-2021	Actuals Audited 2021-2022	Budget Final Revised 2022-2023	Actuals Estimated 2022-2023	Budget Adopted 2023-2024
Beginning Fund Balance	103,298,507	130,969,479	152,766,801	152,766,801	145,532,507
Total Revenue	641,338,700	714,752,428	744,833,919	746,454,457	807,379,286
Total Expense	613,667,729	692,955,107	759,178,994	753,688,751	808,546,738
Net Income	\$ 27,670,972	\$ 21,797,320	\$ (14,345,075)	\$ (7,234,294)	\$ (1,167,452)
Ending Fund Balance	\$ 130,969,479	\$ 152,766,799	\$ 138,421,726	\$ 145,532,507	\$ 144,365,055
TABOR Reserve	15,865,400	17,561,600	18,570,000	18,570,000	20,480,000
BOE Reserve	15,865,400	17,561,600	18,570,000	18,570,000	20,480,000
School Carry Over Reserve	19,478,605	20,003,538	20,003,538	19,518,096	20,006,096
Medicaid Carry Over Reserve	2,974,795	1,730,576	1,725,576	1,009,719	1,009,719
2018 Mill Levy Override Reserve	9,262,081	7,522,347	7,256,153	7,419,408	6,918,453
Mental Health and Security Grant	823,182	593,761	287,761	15,526	15,526
Multi-Year Lease Reserve	-	4,178,498	3,782,903	3,782,903	3,218,115
Staff Compensation Reserve	-	10,000,000	-	-	-
Other Assigned and Unassigned	66,700,016	73,614,879	68,225,795	76,646,854	72,237,146



2023-2024 Budget

Outdoor Education Fund 13

This tuition-based fund accounts for activity associated with an outdoor learning environment where students are engaged in experiential learning activities. In addition to developing knowledge of the ecological surroundings, students are also involved in problem solving, being creative and constructing meaningful solutions. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	91,768	912	-	160,512	25,065	25,065	89,826	89,826
Revenues								
Tuition	820,386	348,021	1,244,314	1,584,600	1,342,600	1,178,921	1,522,580	1,522,580
Grant	132,419	4,500	-	-	139,200	90,328	10,521	10,521
Other	2,341	904	761	-	22,000	38,958	-	-
Total Revenue	\$ 955,145	\$ 353,424	\$ 1,245,074	\$ 1,584,600	\$ 1,503,800	\$ 1,308,207	\$ 1,533,101	\$ 1,533,101
Transfer from General Fund	173,084	248,084	23,084	23,084	23,084	23,084	23,084	23,084
Total Sources	\$ 1,219,997	\$ 602,420	\$ 1,268,158	\$ 1,768,196	\$ 1,551,949	\$ 1,356,356	\$ 1,646,011	\$ 1,646,011
Expenditures								
Salaries	660,253	359,120	669,808	778,746	747,294	693,666	886,388	882,547
Benefits	212,549	119,130	221,790	279,033	264,580	236,702	294,423	293,518
Purchased Services	102,541	26,234	119,819	143,047	130,471	122,003	142,585	141,085
Supplies	108,115	50,300	167,823	244,742	327,646	187,496	170,047	176,293
Equipment	98,483	34,357	35,293	5,500	10,000	8,316	-	-
Field Trips & Other	37,144	13,279	28,561	69,871	63,208	18,348	39,658	39,658
Total Expenditures	\$ 1,219,085	\$ 602,420	\$ 1,243,094	\$ 1,520,939	\$ 1,543,199	\$ 1,266,530	\$ 1,533,101	\$ 1,533,101
Change in Fund Balance	\$ (90,856)	\$ (912)	\$ 25,064	\$ 86,745	\$ (16,315)	\$ 64,761	\$ 23,084	\$ 23,084
Ending Fund Balance - after reserves	\$ 912	\$ -	\$ 25,064	\$ 247,257	\$ 8,750	\$ 89,826	\$ 112,910	\$ 112,910

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Outdoor Education Fund 13

Projected revenues for Outdoor Education are based on the projected number of participants and the tuition per participant for the variety of programs offered by Stone Canyon. The multi-year revenue projections are based on student participant projections provided by Stone Canyon staff and projected rate increases of 2% across all programs. Staffing level changes align with the current student participant projections and assume ongoing salary increases of 2% and benefit increases aligned with General Fund benefit increases. Other non-salary expenses increase by inflation annually.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	89,826	112,910	265,499	408,250
Revenues				
Outdoor Ed Tuition	926,710	1,059,739	1,081,266	1,103,224
Retreat Tuition	114,720	171,360	174,787	178,283
Summer/Day/Spring/Fall Camp Tuition	481,150	469,965	479,364	488,952
Grant	10,521	-	-	-
Other	-	-	-	-
Total Revenue	1,533,101	1,701,064	1,735,418	1,770,458
Transfer from General Fund	23,084	23,084	23,084	23,084
Total Sources	1,646,011	1,837,058	2,024,001	2,201,792
Expenditures				
Salaries	882,547	900,198	918,202	936,566
Benefits	293,518	296,830	309,909	318,781
Purchased Services	141,085	147,998	153,178	157,314
Supplies	176,293	184,931	191,404	196,572
Equipment	-	-	-	-
Field Trips & Other	39,658	41,601	43,057	44,220
Total Expenditures	1,533,101	1,571,559	1,615,751	1,653,453
Change in Fund Balance	23,084	152,589	142,751	140,090
Balance on Hand June 30	112,910	265,499	408,250	548,340

2023-2024 Budget

Capital Projects Fund 14

This fund was created in 2010-2011 to account for the acquisition of capital assets that were formerly reported in the District's Special Revenue Fund, Capital Reserve Fund 21. This Capital Projects Fund accounts for activity associated with the acquisition of capital assets defined in BOE policy DID: Capital Asset Reporting and Inventories, as those items or groups of items that have a value of \$5,000 or more with a useful life greater than one year. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	8,563,325	10,560,950	17,887,726	15,371,685	10,172,826	10,172,826	16,947,424	16,947,424
Revenues								
Revenue in Lieu of Land	1,950,322	2,877,936	2,832,976	2,414,302	2,414,302	1,062,662	496,370	496,370
Investment Earnings	-	-	-	-	-	-	-	-
Other	819,892	96,434	223,926	-	4,551,220	12,022,549	-	-
Total Revenue	\$ 2,770,213	\$ 2,974,370	\$ 3,056,902	\$ 2,414,302	\$ 6,965,522	\$ 13,085,211	\$ 496,370	\$ 496,370
Transfer from General Fund	3,179,042	8,537,456	605,660	792,834	11,723,234	11,055,993	(268,277)	59,923
Total Sources	\$ 14,512,580	\$ 22,072,776	\$ 21,550,288	\$ 18,578,821	\$ 28,861,582	\$ 34,314,030	\$ 17,175,517	\$ 17,503,717
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased/Property Services	-	126,972	74,336	-	30,640	30,640	-	-
Equipment/Building	2,988,231	3,058,019	11,301,672	5,403,702	20,907,298	17,333,007	5,555,160	5,883,360
Other	963,399	1,000,060	1,453	-	-	2,959	-	-
Total Expenditures	\$ 3,951,630	\$ 4,185,050	\$ 11,377,461	\$ 5,403,702	\$ 20,937,938	\$ 17,366,606	\$ 5,555,160	\$ 5,883,360
Change in Fund Balance	\$ 1,997,626	\$ 7,326,776	\$ (7,714,899)	\$ (2,196,566)	\$ (2,249,182)	\$ 6,774,598	\$ (5,327,067)	\$ (5,327,067)
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 4,503,157	\$ 6,567,901	\$ 8,332,365	\$ 9,635,965	7,627,112	\$ 8,286,183	\$ 4,884,280	4,884,280
Assigned to School Carry Over	\$ 1,602,802	\$ 985,458	\$ 3,401,875	2,124,394	2,700,234	\$ 3,001,945	\$ 3,001,945	\$ 3,001,945
Ending Fund Balance - after reserves	\$ 4,454,992	\$ 10,334,367	\$ (1,561,413)	\$ 1,414,760	\$ (2,403,702)	\$ 5,659,296	\$ 3,734,132	\$ 3,734,132

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Capital Projects Fund 14

Projected revenue for Revenue in Lieu of Land is anticipated to decline from historical trends due to housing market growth projections in Douglas County and no assumed additional capital mitigation fees for Sterling Ranch or Solstice development areas. Transfer from the General Fund is negative in 2024-2025 as the Revenue in Lieu of Land funded activities paid in the General Fund exceed the General Fund funded capital projects. Equipment/Building includes spending the remaining balance of the Security and Mental Health Grant, IT project expansions from the 2018 Bond and Legacy Campus project expansions from the 2018 Bond. Forecast assumes additional security projects will be necessary with funding transferred from the General Fund. Forecast assumes current school-funded project carry over will remain unspent and the majority of the Balance on Hand June 30 - Revenue in Lieu of Land is restricted to Sterling Ranch and Solstice.

	2023-2024	2024-2025	2025-2026	2026-2027
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	16,947,424	11,620,357	11,218,454	11,316,551
Revenues				
Revenue in Lieu of Land	496,370	496,370	496,370	496,370
Investment Earnings	-	-	-	-
Other	-	-	-	-
Total Revenue	496,370	496,370	496,370	496,370
Transfer from General Fund	59,923	(398,273)	601,727	601,727
Total Sources	17,503,717	11,718,454	12,316,551	12,414,648
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased/Property Services	-	-	-	-
Equipment/Building	5,883,360	500,000	1,000,000	1,000,000
Other	-	-	-	-
Total Expenditures	5,883,360	500,000	1,000,000	1,000,000
Change in Fund Balance	(5,327,067)	(401,903)	98,097	98,097
Balance on Hand June 30 - Revenue in Lieu of Land	4,884,280	4,982,377	5,080,474	5,178,571
Assigned to School Carry Over	3,001,945	3,001,945	3,001,945	3,001,945
Balance on Hand June 30 - Other	3,734,132	3,234,132	3,234,132	3,234,132

2023-2024 Budget

Full Day Kindergarten Fund15

This fund's revenues came from tuition paid by families to access a full day kindergarten program at many of the District's elementary schools. Prior to HB19-1262, the School Finance Act only provided funding for half day Kindergarten at 0.58 FTE. Included in this fund were reserves designated for tuition scholarships meeting the needs of the District's at-risk kindergarten students. Effective with the 2019-2020 Adopted Budget, all expenditures for full day kindergarten have been recorded in the General Fund and tuition is not collected. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	-	-	-	-	-	-	-
Revenues								
Tuition	-	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned to School Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Full Day Kindergarten Fund15

Under current state law, school districts do not charge tuition for full day kindergarten in Colorado. As this fund was exclusively for full day kindergarten tuition and associated expenses there is no projected use of the fund in the foreseeable future.



2023-2024 Budget

Transportation Fund 25

This fund is used to account for revenues and expenditures associated with student transportation services inclusive of the specialized transportation associated with Special Education students. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	1,611,319	3,939,735	6,021,484	5,763,873	5,608,852	5,608,852	1,825,080	2,095,782
Revenues								
Transportation Fees	762,891	295,523	1,197,300	850,000	850,000	1,117,094	1,140,000	1,140,000
State Categorical	5,234,779	5,421,079	5,062,749	5,451,354	4,751,354	4,744,712	4,748,388	4,748,388
Other	509,433	476,644	814,076	728,554	728,554	881,844	750,000	750,000
Total Revenue	\$ 6,507,103	\$ 6,193,246	\$ 7,074,125	\$ 7,029,908	\$ 6,329,908	\$ 6,743,649	\$ 6,638,388	\$ 6,638,388
Transfer from General Fund	19,496,934	15,017,215	15,620,238	15,620,238	16,603,238	16,603,238	25,207,437	25,207,437
Total Sources	\$ 27,615,356	\$ 25,150,196	\$ 28,715,847	\$ 28,414,019	\$ 28,541,998	\$ 28,955,739	\$ 33,670,905	\$ 33,941,607
Expenditures								
Salaries	13,624,389	10,609,631	10,758,764	12,663,695	11,659,762	11,653,762	14,549,728	14,702,507
Benefits	5,438,324	4,491,627	4,287,581	6,056,724	4,578,898	4,238,649	6,193,399	6,311,322
Purchased Services	2,840,731	2,534,502	5,781,280	5,205,260	8,074,345	7,767,834	8,298,391	8,298,391
Supplies	1,106,625	750,549	863,344	1,441,000	1,324,488	1,153,995	1,468,177	1,468,177
Fuel	1,359,435	1,126,603	1,827,936	1,730,000	1,880,000	1,889,236	2,000,000	2,000,000
Bus Purchases & Equipment	119,850	26,810	337,564	1,100,000	985,000	993,529	1,200,000	1,200,000
Other	(813,733)	(411,009)	(749,473)	(439,200)	(739,148)	(837,048)	(817,443)	(817,443)
Total Expenditures	\$ 23,675,621	\$ 19,128,713	\$ 23,106,995	\$ 27,757,479	\$ 27,763,345	\$ 26,859,958	\$ 32,892,252	\$ 33,162,954
Change in Fund Balance	\$ 2,328,416	\$ 2,081,748	\$ (412,631)	\$ (5,107,333)	\$ (4,830,199)	\$ (3,513,070)	\$ (1,046,427)	\$ (1,317,129)
Ending Fund Balance - after reserves	\$ 3,939,735	\$ 6,021,483	\$ 5,608,853	\$ 656,540	\$ 778,653	\$ 2,095,782	\$ 778,653	\$ 778,653

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Transportation Fund 25

The multi-year forecast for the Transportation Fund assumes the shortage of drivers and associated cancellation of routes in 2020-2021 through 2023-2024 will cease and mostly return to pre-pandemic ridership levels with all routes restored with bus driver vacancies minimized. Other revenue will increase based on inflation. Salaries are projected to increase by 2% annually after accounting for an assumed vacancy rate and benefit increases align with the General Fund. Fuel costs stable as fuel price increase offset by slight ridership reduction based on reduced enrollment projections. All other expenses increased based on inflation.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	2,095,782	778,653	778,653	778,653
Revenues				
Transportation Fees	1,140,000	1,199,170	1,219,008	1,242,954
State Categorical	4,748,388	4,914,582	5,047,275	5,183,552
Other	750,000	839,419	853,306	870,067
Total Revenues	6,638,388	6,953,170	7,119,590	7,296,573
Transfer from General Fund	25,207,437	23,884,052	24,422,148	24,968,815
Total Sources	33,941,607	31,615,875	32,320,391	33,044,041
Expenditures				
Salaries	14,702,507	13,718,227	13,992,592	14,272,444
Benefits	6,311,322	5,888,802	6,006,578	6,126,709
Purchased Services	8,298,391	8,588,835	8,820,733	9,058,893
Supplies	1,468,177	1,519,563	1,560,591	1,602,727
Fuel	2,000,000	1,934,941	1,966,111	2,003,716
Bus Purchases & Equipment	1,200,000	-	-	-
Other	(817,443)	(813,146)	(804,867)	(799,102)
Total Expenditures	33,162,954	30,837,222	31,541,738	32,265,388
Change in Fund Balance	(1,317,129)	-	-	-
Balance on Hand June 30	778,653	778,653	778,653	778,653

Learn Today, Lead Tomorrow



Financial Section

Special Revenue Fund Budgets

2023-2024 Budget

Nutrition Services NSLP Fund 21

This Nutrition Services Fund is self-supporting and accounts for activities related to preparation of school meals in compliance with the National School Lunch Program (NSLP). This will be the only Nutrition Services Fund used in 2023-2024.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	1,962,157	1,092,534	4,324,657	8,863,646	9,483,172	9,483,172	3,329,009	3,329,009
Revenues								
Food Sales	7,868,551	2,150,842	4,862,607	12,108,932	11,906,032	11,888,231	5,067,000	5,153,467
Federal Reimbursement	3,618,717	16,059,720	25,989,317	3,050,000	5,880,047	5,880,047	12,195,954	12,195,954
Commodity Contribution	813,143	790,413	1,015,326	910,075	910,075	910,075	804,317	804,317
Miscellaneous	73,108	111,670	69,011	61,500	61,500	174,013	37,000	37,000
Sale of Capital Assets	9,677	18,340	5,468	-	-	107,296	-	-
State Match Child Nutr. & CDE Revenue	149,254	99,403	98,966	155,000	279,351	279,351	10,627,511	10,627,511
Total Revenues	\$ 12,532,450	\$ 19,230,388	\$ 32,040,695	\$ 16,285,507	\$ 19,037,005	\$ 19,239,013	\$ 28,731,782	\$ 28,818,249
Transfer from General Fund	351,634	445,352	445,352	351,634	362,884	362,884	1,045,352	1,045,352
Total Sources	\$ 14,846,241	\$ 20,768,274	\$ 36,810,704	\$ 25,500,787	\$ 28,883,061	\$ 29,085,069	\$ 33,106,143	\$ 33,192,610
Expenditures								
Salaries	4,805,391	6,070,457	8,197,806	6,242,656	6,892,020	7,154,647	10,106,686	10,120,016
Benefits	1,839,669	2,498,060	3,189,561	2,588,170	2,749,725	2,706,969	3,908,076	3,911,213
Food & Commodities	5,210,926	6,789,929	11,541,603	5,822,575	8,049,809	7,714,513	12,614,074	12,614,074
Purchased Services & Repairs	326,982	86,951	249,054	484,190	486,780	461,917	256,970	256,970
Supplies	691,941	818,561	1,521,633	906,920	2,328,960	1,658,288	1,454,828	1,454,828
Equipment	81,043	105,609	454,603	4,605,000	4,605,000	4,509,327	315,000	385,000
Other	797,755	74,050	2,173,274	1,566,550	1,566,550	1,554,567	1,121,500	1,121,500
Total Expenditures	\$ 13,753,707	\$ 16,443,617	\$ 27,327,533	\$ 22,216,061	\$ 26,678,844	\$ 25,760,228	\$ 29,777,134	\$ 29,863,601
Change in Fund Balance	\$ (869,623)	\$ 3,232,124	\$ 5,158,514	\$ (5,578,920)	\$ (7,278,955)	\$ (6,158,331)	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 1,092,534	\$ 4,324,658	\$ 9,483,171	\$ 3,284,726	\$ 2,204,217	\$ 3,324,841	\$ 3,329,009	\$ 3,329,009

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Nutrition Services NSLP Fund 21

Participation in the newly-implemented Healthy Meals for All Program is unknown so projections for the Nutrition Services NSLP fund assume that both food sales and free meal participation will follow the overall DCSD neighborhood school enrollment trend. While elementary schools are estimated to trend upward, the total weighted average of elementary, middle and high schools is slightly negative: -.94% in 2023-2024 and 2024-2025, decreasing to -.65% in 2025-2026. Projected costs for salaries are assumed to be 2% year-over-year with benefit increases aligning with the General Fund benefits assumptions. Food costs, while recently tracking at 8.0% which is above overall inflation, are projected to calm to match the annual rate of inflation of 4.9% in 2024-2025, 3.5% in 2025-2026 and 2.7% in 2026-2027. All other costs are also projected to increase at the annual rate of inflation.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	3,329,009	3,329,009	3,414,061	3,437,329
Local Revenue				
Student Breakfast/Milk Sales	-	-	-	-
Adult Breakfast Sales	-	-	-	-
Student, A La Carte Sales	5,086,467	5,285,462	5,419,299	5,368,625
Other Food Service Revenue	36,500	37,230	38,533	39,882
Food Rebates	30,000	30,600	31,671	32,779
Other	37,000	37,740	39,061	40,428
State Revenue				
State Revenue from CDE	10,627,511	11,043,286	11,322,921	11,553,042
Federal Revenue				
Federal Government	-	-	-	-
Total Revenue	28,818,249	29,943,702	30,702,953	31,167,738
Transfer from General Fund	1,045,352	445,352	445,352	445,352
Total Sources	33,192,610	33,718,063	34,562,366	35,050,419
Expenditures				
Salaries	10,120,016	10,322,416	10,528,865	10,739,442
Benefits	3,911,213	4,069,211	4,251,499	4,387,118
Food & Commodities	12,614,074	12,877,860	13,203,950	13,472,299
Purchased Services & Repairs	256,970	269,562	278,996	286,529
Supplies	1,454,828	1,473,111	1,524,670	1,565,836
Equipment	385,000	403,865	418,000	429,286
Other	1,121,500	887,979	919,058	943,872
Total Expenditures	29,863,601	30,304,002	31,125,037	31,824,383
Change in Fund Balance	-	85,052	23,268	(211,293)
Balance on Hand June 30	3,329,009	3,414,061	3,437,329	3,226,036

2023-2024 Budget

Nutrition Services Non-NSLP Fund 28

This Nutrition Services Fund was self-supporting and accounted for activities related to preparation of school meals in high schools and charter schools that were not participating in the National School Lunch Program. With the implementation of free meals for all students under Colorado's Healthy School Meals for All Program, this fund will no longer be used beginning in 2023-2024.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	115,361	117,806	16,800	16,801	16,801	16,801	-	-
Revenues								
Food Sales	5,573,451	248,891	-	6,981,150	6,010,543	5,825,204	-	-
Federal Reimbursement	-	-	-	-	-	-	-	-
Commodity Contribution	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-	-	-	-
Total Revenues	\$ 5,573,451	\$ 248,891	\$ -	\$ 6,981,150	\$ 6,010,543	\$ 5,825,204	\$ -	\$ -
Transfer from General Fund	643,718	-	-	93,718	268,718	268,718	-	-
Total Sources	\$ 6,332,530	\$ 366,697	\$ 16,800	\$ 7,091,669	\$ 6,296,062	\$ 6,110,723	\$ -	\$ -
Expenditures								
Salaries	2,421,817	9,592	-	2,542,797	2,034,633	2,025,664	-	-
Benefits	962,983	2,232	-	1,061,630	854,879	853,954	-	-
Food & Commodities	2,130,979	147,298	-	2,625,000	2,743,000	2,567,406	-	-
Purchased Services & Repairs	395,127	50,227	-	192,210	193,320	206,378	-	-
Supplies	171,573	128,608	-	357,430	226,430	225,535	-	-
Equipment	111,183	11,938	-	45,000	-	-	-	-
Other	21,063	-	-	250,800	243,800	227,619	-	-
Total Expenditures	\$ 6,214,724	\$ 349,896	\$ -	\$ 7,074,867	\$ 6,296,062	\$ 6,106,555	\$ -	\$ -
Change in Fund Balance	\$ 2,445	\$ (101,005)	\$ -	\$ 1	\$ (16,801)	\$ (12,633)	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 117,806	\$ 16,802	\$ 16,800	\$ 16,802	\$ -	\$ 4,168	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Nutrition Services Non-NSLP Fund 28

With the implementation of free meals for all students under Colorado's Healthy School Meals for All Program, this fund will no longer be used beginning in 2023-2024. The forecast for 2024-2025 through 2026-2027 reflects \$0 projected activity within Fund 28.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	-	-	-	-
Local Revenue				
Student Lunch Sales	-	-	-	-
Student Special Milk Sales	-	-	-	-
Student, A La Carte Sales	-	-	-	-
Other Food Service Revenue	-	-	-	-
Food Rebates	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-		-
Total Sources	\$ -	\$ -	\$ -	\$ -
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Food & Commodities	-	-	-	-
Purchased Services & Repair	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	-	-		-
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -

2023-2024 Budget

Government Designated Purpose Grants Fund 22

This fund accounts for financial activities associated with most of the District's State and Federal grants.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	-	-	-	-	-	-	-
Revenues								
State Revenue	1,810,307	2,244,840	1,578,978	1,502,866	1,901,308	1,901,308	1,022,752	1,022,752
Federal Revenue	19,565,117	39,155,343	25,679,052	16,436,907	20,530,661	20,266,641	14,922,697	14,922,697
Other Revenue	122,905	298,470	343,007	215,817	294,024	292,024	-	-
Total Revenue	\$ 21,498,328	\$ 41,698,653	\$ 27,601,038	\$ 18,155,590	\$ 22,725,993	\$ 22,459,973	\$ 15,945,449	\$ 15,945,449
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ 21,498,328	\$ 41,698,653	\$ 27,601,038	\$ 18,155,590	\$ 22,725,993	\$ 22,459,973	\$ 15,945,449	\$ 15,945,449
Expenditures								
Salaries	8,426,953	22,814,766	12,995,729	9,665,344	11,310,725	11,385,005	9,936,941	9,481,992
Benefits	2,593,235	6,368,061	4,040,114	4,775,949	3,755,439	3,760,638	3,345,468	3,795,113
Purchased/Property Services	9,239,581	4,799,484	4,902,662	2,668,869	4,270,432	4,048,371	1,306,833	1,327,243
Supplies	648,254	5,482,326	3,509,226	729,002	2,173,725	2,111,970	778,147	720,021
Equipment	114,504	1,431,939	38,015	44,000	156,123	105,679	106,123	106,123
Other	475,800	802,078	2,115,292	272,426	1,059,549	1,048,310	471,937	514,957
Total Expenditures	\$ 21,498,328	\$ 41,698,653	\$ 27,601,038	\$ 18,155,590	\$ 22,725,993	\$ 22,459,973	\$ 15,945,449	\$ 15,945,449
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Governmental Designated Purpose Grants Fund 22

Projections for Government Designated Purpose Grants are based on known grant terminations or escalations as well as projection of federal funding from Business Services department staff. When grant funded positions end, salary and benefit forecasts adjust accordingly. Otherwise, salaries include ongoing increases of 2% for cost of living and benefit increases align with General Fund benefit increases. Non-salary expense projections are based on remaining balances of individual grant projections after compensation changes along with a yearly inflation adjustment.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	-	-	-	-
Revenues				
State	1,003,730	877,730	908,450	-
Gifted Education Regional Consultant (GERC)	80,000	-	-	-
Expelled and At Risk Students Grant	359,300	359,073	371,640	-
School Health Professional Grant	494,430	518,657	536,810	-
HOPE Bully Prevention	70,000	-	-	-
Federal	14,833,950	14,050,755	14,542,531	14,935,180
Title I	1,574,851	1,652,019	1,709,839	1,756,005
IDEA B	9,886,404	10,370,838	10,733,817	11,023,630
Perkins	390,571	409,709	424,049	435,498
IDEA Preschool	157,737	165,466	171,257	175,881
Title III	343,219	360,037	372,638	382,699
Title II	831,741	872,496	903,034	927,416
ARP - ES & Secondary School Emergency Relief (ESSER III)	260,000	-	-	-
Title IV	209,905	220,190	227,897	234,050
ARP IDEA	1,082,141	-	-	-
ARP IDEA Preschool	97,381	-	-	-
Other Grants	107,769	20,738	811	833
Total Revenues	15,945,449	14,949,222	15,451,793	14,936,013
Total Sources	15,945,449	14,949,222	15,451,793	14,936,013
Expenditures				
Salaries	9,481,992	9,053,777	9,328,760	8,955,653
Benefits	3,795,113	3,683,746	3,811,530	3,692,020
Purchased Services	1,327,243	1,232,995	1,288,634	1,261,033
Supplies & Materials	720,021	352,589	368,500	351,838
Property and Equipment	106,123	114,288	119,445	123,297
Other	514,957	511,827	534,923	552,172
Total Expenditures	15,945,449	14,949,222	15,451,793	14,936,013
Change in Fund Balance	-	-	-	-
Balance on Hand June 30	-	-	-	-

2023-2024 Budget

Pupil Activity Fund 23

This fund was used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect District support. In 2020-2021 this fund was changed from Fund 74 and changed from an Agency Fund to a Special Revenue Fund. Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 will move to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that this type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	1,153,729	1,116,388	1,082,553	1,236,527	1,224,000	1,224,000	1,024,078	1,024,078
Revenue								
Pupil Activity	1,136,969	347,060	1,173,293	1,411,784	1,411,784	1,113,401	-	-
Total Revenue	\$ 1,136,969	\$ 347,060	\$ 1,173,293	\$ 1,411,784	\$ 1,411,784	\$ 1,113,401	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ 2,290,698	\$ 1,463,448	\$ 2,255,846	\$ 2,648,311	\$ 2,635,784	\$ 2,337,401	\$ 1,024,078	\$ 1,024,078
Expenditures								
Salaries	77,016	36,808	92,144	118,764	138,073	147,530	-	-
Benefits	16,827	8,227	20,492	27,138	31,551	33,480	-	-
Purchased/Property Services	434,416	4,507	322,156	584,279	525,413	425,215	-	-
Supplies	615,493	299,970	539,498	630,358	678,495	624,625	1,024,078	1,024,078
Equipment	12,589	6,085	26,448	13,007	56,028	48,153	-	-
Other	17,970	25,298	31,107	38,238	38,238	34,319	-	-
Total Expenditures	\$ 1,174,310	\$ 380,894	\$ 1,031,846	\$ 1,411,784	\$ 1,467,798	\$ 1,313,323	\$ 1,024,078	\$ 1,024,078
Change in Fund Balance	\$ (37,341)	\$ (33,834)	\$ 141,448	\$ -	\$ (56,014)	\$ (199,922)	\$ (1,024,078)	\$ (1,024,078)
Assigned to School Program Carry Over	\$ 1,116,388	\$ 1,089,838	\$ 1,223,998	\$ 1,236,527	\$ 1,167,986	\$ 1,024,078	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ (7,284)	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Pupil Activity Fund 23

Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 will move to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that this type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund. The forecast for 2024-2025 through 2026-2027 reflects \$0 projected activity within Fund 23.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	1,024,078	-	-	-
Revenues				
Pupil Activity	-	-	-	-
Total Revenues	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Sources	1,024,078	-	-	-
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased/Property Services	-	-	-	-
Supplies	1,024,078	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Total Expenditures	1,024,078	-	-	-
Change in Fund Balance	(1,024,078)	-	-	-
Balance on Hand June 30	-	-	-	-

2023-2024 Budget

Athletics and Activities Fund 26

This fund accounts for all revenues and expenditures directly related to Colorado High School Activities Association (CHSAA) sponsored athletics and activities, as well as other District sponsored activities at middle and high schools.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	1,502,422	1,098,884	1,788,114	3,241,854	2,504,281	2,504,281	2,452,815	2,452,815
Revenues								
Student Fees	2,132,543	2,427,792	3,532,316	3,212,861	3,756,208	3,758,163	5,133,712	3,958,164
Gate Fees	927,504	278,632	1,252,832	937,496	1,437,496	1,454,958	1,381,407	1,414,753
Donations and Fundraising	1,913,936	1,322,108	2,634,102	1,468,725	2,537,511	2,706,329	2,832,789	2,996,139
Merchandise Sales	3,855,860	3,021,286	4,673,832	5,116,594	4,398,008	4,615,453	4,928,937	5,266,322
Other Pupil Income	109,214	126,548	109,247	268,141	693,928	399,150	416,527	442,284
Total Revenue	\$ 8,939,057	\$ 7,176,366	\$ 12,202,329	\$ 11,003,817	\$ 12,823,151	\$ 12,934,053	\$ 14,693,372	\$ 14,077,662
Transfer from General Fund	5,791,709	4,091,523	4,395,546	5,342,625	5,437,684	5,437,684	6,213,164	6,334,674
Total Sources	\$ 16,233,188	\$ 12,366,773	\$ 18,385,989	\$ 19,588,296	\$ 20,765,116	\$ 20,876,018	\$ 23,359,351	\$ 22,865,151
Expenditures								
Salaries	5,334,838	4,219,519	5,313,192	6,111,531	6,152,242	5,589,520	7,044,137	7,526,330
Benefits	1,172,278	943,028	1,195,819	1,287,226	1,296,101	1,276,958	1,609,549	1,849,407
Purchased Services	4,019,674	2,366,929	4,448,819	3,134,923	4,683,734	5,483,664	4,661,128	4,348,922
Supplies	3,601,023	2,707,587	4,437,355	4,180,686	4,521,715	5,300,992	7,145,621	6,119,732
Equipment	797,214	256,403	359,758	211,154	388,654	619,152	28,839	28,839
Other	209,277	85,192	126,765	1,962,928	1,398,625	152,916	417,262	539,106
Total Expenditures	\$ 15,134,304	\$ 10,578,658	\$ 15,881,708	\$ 16,888,448	\$ 18,441,071	\$ 18,423,203	\$ 20,906,536	\$ 20,412,336
Change in Fund Balance	\$ (403,538)	\$ 689,230	\$ 716,167	\$ (542,006)	\$ (180,236)	\$ (51,466)	\$ -	\$ -
Assigned to School Carry Over	\$ 1,244,820	\$ 1,825,949	\$ 2,591,711	\$ 2,699,848	\$ 2,324,045	\$ 2,117,485	\$ 2,452,815	\$ 2,452,815
Ending Fund Balance - after reserves	\$ (145,936)	\$ (37,835)	\$ (87,430)	\$ -	\$ -	\$ 335,330	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Athletics and Activities Fund 26

Student and gate fee revenue based on historical trends of non-pandemic school years and assumes a peak in student participation in 2024-2025 followed by a slight decline to reflect the secondary school overall enrollment projection. Total fees and other revenue also fluctuate with school enrollment projections. Salaries reflect slight increases to stadium based positions for consistency with other District personnel and benefit forecasts reflect projected increases to PERA. All operating expenses are based on historical trends and/or inflation. The interfund transfer increase covers salary and benefit increases as well as inflationary increases at stadiums.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	2,452,815	2,452,815	2,058,938	1,659,833
Revenues				
Student Fees	3,958,164	3,991,759	3,886,086	3,777,894
Gate Fees	1,414,753	1,285,032	1,255,837	1,222,931
Donations and Fundraising	2,996,139	2,708,597	2,647,059	2,577,699
Merchandise Sales	5,266,322	5,419,976	5,618,551	5,495,495
Other Pupil Income	442,284	548,848	530,183	518,572
Total Revenues	14,077,662	13,954,211	13,937,716	13,592,591
Transfer from General Fund	6,334,674	6,377,593	6,426,373	6,468,163
Total Sources	22,865,151	22,784,619	22,423,027	21,720,586
Expenditures				
Salaries	7,526,330	7,538,423	7,550,757	7,563,338
Benefits	1,849,407	1,880,153	1,906,681	1,914,383
Purchased Services	4,348,922	4,917,967	4,893,244	4,881,795
Supplies	6,119,732	5,407,012	5,463,785	5,518,423
Equipment	28,839	432,287	417,587	408,441
Other	539,106	549,839	531,140	519,507
Total Expenditures	20,412,336	20,725,681	20,763,194	20,805,888
Change in Fund Balance	-	(393,877)	(399,105)	(745,134)
Assigned to School Carry Over	2,452,815	2,058,938	1,659,833	914,699
Balance on Hand June 30	-	-	-	-

2023-2024 Budget Child Care Fund 29

The Child Care Fund is self-supporting, and accounts for the activity associated with the District's Before and After School Enterprise (BASE). These programs are budgeted to be self-supporting with revenues derived from program enrollment fees charged on a per-child basis.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	4,044,700	1,728,197	182,824	2,948,667	2,920,252	2,920,252	4,456,753	4,456,753
Revenues								
Tuition	7,606,989	5,206,680	9,275,482	10,536,499	9,389,350	9,015,902	10,603,476	10,603,476
Other	417	947,446	716,340	3,227,097	3,761,849	3,695,645	150,000	150,000
Total Revenue	\$ 7,607,406	\$ 6,154,126	\$ 9,991,822	\$ 13,763,596	\$ 13,151,199	\$ 12,711,547	\$ 10,753,476	\$ 10,753,476
Transfer from General Fund	487,045	487,045	2,262,045	491,486	560,107	560,107	1,075,537	1,075,537
Total Sources	\$ 12,139,151	\$ 8,369,368	\$ 12,436,691	\$ 17,203,749	\$ 16,631,558	\$ 16,191,906	\$ 16,285,766	\$ 16,285,766
Expenditures								
Salaries	6,621,527	5,595,961	5,856,982	7,006,361	8,874,940	7,166,708	7,658,146	7,658,146
Benefits	2,223,107	1,959,880	2,126,799	2,913,712	2,940,750	2,325,738	2,413,637	2,413,637
Purchased Services	827,636	294,059	890,708	1,609,826	1,055,223	1,313,881	1,343,811	1,343,811
Supplies	393,479	123,768	211,100	367,831	411,180	410,180	202,997	202,997
Field Trips and Other	345,205	212,876	430,850	2,872,284	637,178	518,646	772,166	772,166
Total Expenditures	\$ 10,410,954	\$ 8,186,545	\$ 9,516,440	\$ 14,770,014	\$ 13,919,271	\$ 11,735,152	\$ 12,390,757	\$ 12,390,757
Change in Fund Balance	\$ (2,316,503)	\$ (1,545,374)	\$ 2,737,428	\$ (514,932)	\$ (207,965)	\$ 1,536,502	\$ (561,744)	\$ (561,744)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 1,728,197	\$ 182,823	\$ 2,920,252	\$ 2,433,735	\$ 2,712,287	\$ 4,456,754	\$ 3,895,009	\$ 3,895,009

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast Child Care Fund 29

Projected revenue is based on estimated student participation in Before and After School Enterprise (BASE) increasing by 2% overall across different programs through the next three years while holding registration and tuition flat and waiving some of the costs associated with field trips. The 2023-2024 Adopted Budget and forecasts for 2024-2025 through 2026-2027 include within the interfund transfer from the General Fund and the expenditures the newly implemented Universal Preschool (UPK) program. Projected salary costs are assumed to be 2% year-over-year with benefit increases aligning with the General Fund benefits assumptions. Non-salary expenses are projected to increase by inflation annually.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	4,456,753	3,895,009	3,598,435	3,253,955
Revenue				
Before School	2,245,357	2,444,775	2,493,671	2,543,544
After School	2,816,380	3,066,513	3,127,843	3,190,400
Full Day	3,947,148	4,297,709	4,383,663	4,471,336
Field Trip	1,041,084	1,189,090	1,255,322	1,315,001
Registration Fee	553,508	602,667	614,720	627,015
Grant	150,000	-	-	-
Total Revenue	10,753,476	11,600,754	11,875,220	12,147,296
Transfer from General Fund	1,075,537	874,916	874,916	874,916
Total Sources	16,285,766	16,370,679	16,348,571	16,276,166
Expenditures				
Salaries	7,658,146	7,811,309	7,967,535	8,126,886
Benefits	2,413,637	2,504,415	2,613,771	2,686,439
Purchased Services	1,343,811	1,409,658	1,458,996	1,498,389
Supplies	202,997	212,923	220,375	226,325
Field Trips & Other	772,166	833,939	833,939	874,802
Total Expenditures	12,390,757	12,772,244	13,094,617	13,412,841
Change in Fund Balance	(561,744)	(296,574)	(344,481)	(390,629)
Balance on Hand June 30	3,895,009	3,598,435	3,253,955	2,863,325

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Financial Section

Debt Service and Lease Payment Fund Budgets

2023-2024 Budget Bond Redemption Fund 31

This fund serves as the vehicle for recording dedicated property taxes and the payment of outstanding principal and interest on the District's General Obligation bonds.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	61,833,048	67,613,197	71,813,488	63,183,671	63,480,642	63,480,642	73,187,125	73,192,652
Revenues								
Property Taxes	58,382,363	60,010,997	65,497,537	65,382,570	54,568,823	54,568,823	54,568,823	54,568,823
Investment Earnings	894,211	125,375	224,466	326,411	1,416,280	1,416,280	1,416,278	2,579,903
Total Revenues	\$ 59,276,574	\$ 60,136,372	\$ 65,722,002	\$ 65,708,981	\$ 55,985,103	\$ 55,985,103	\$ 55,985,101	\$ 57,148,726
Total Sources	\$121,109,622	\$127,749,569	\$137,535,490	\$128,892,652	\$119,465,745	\$119,465,745	\$129,172,226	\$130,341,378
Expenditures								
Principal	31,615,000	35,465,000	55,360,000	23,550,000	26,150,000	26,150,000	37,720,000	37,720,000
Interest	21,879,625	20,467,581	18,691,206	18,982,388	19,158,500	19,158,500	15,247,969	15,247,969
Cost of Issuance	-	-	-	-	552,650	552,650	-	-
Fiscal Charges	1,800	3,500	3,642	4,253	4,253	4,253	5,297	5,297
Total Expenditures	\$ 53,496,425	\$ 55,936,081	\$ 74,054,848	\$ 42,536,641	\$ 45,865,403	\$ 45,865,403	\$ 52,973,266	\$ 52,973,266
Other Financing Sources (Uses)								
Proceeds from Bond Refunding	-	-	-	-	86,550,000	86,550,000	-	-
Refunding Bond Premium	-	-	-	-	9,069,309	9,069,309	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	(96,026,999)	(96,026,999)	-	-
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (407,690)	\$ (407,690)	\$ -	\$ -
Change in Fund Balance	\$ 5,780,149	\$ 4,200,291	\$ (8,332,846)	\$ 23,172,340	\$ 9,712,010	\$ 9,712,010	\$ 3,011,835	\$ 4,175,460
Ending Fund Balance - after reserves	\$ 67,613,197	\$ 71,813,488	\$ 63,480,642	\$ 86,356,011	\$ 73,192,652	\$ 73,192,652	\$ 76,198,960	\$ 77,368,112

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Bond Redemption Fund 31

Projection for property taxes based on forecast from Hilltop Advisors on 35% Assessed Value growth for collection year 2024 and 2% growth in reassessment years and no growth in non-reassessment years thereafter. Principal and interest based on aggregate debt service schedule provided by Hilltop Advisors. Investment earnings are based on a 5.62% annual rate of return in 2023 with projected rates slightly decreasing annually and cash invested remaining relatively flat.

	2023-2024 Adopted	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	73,192,652	77,368,112	79,534,536	84,064,140
Revenues				
Property Taxes	54,568,823	52,974,927	41,563,216	40,980,030
Investment Earnings	2,579,903	2,167,526	1,732,670	1,274,868
Total Revenues	57,148,726	55,142,452	43,295,887	42,254,898
Total Sources	130,341,378	132,510,564	122,830,423	126,319,038
Expenditures				
Principal	37,720,000	39,580,000	27,005,000	30,665,000
Interest	15,247,969	13,390,731	11,757,406	10,312,475
Fiscal Charges	5,297	5,297	3,876	4,098
Total Expenditures	52,973,266	52,976,028	38,766,282	40,981,573
Other Financing Sources (Uses)				
Proceeds from Bond Refunding	-	-	-	-
Refunding Bond Premium	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Change in Fund Balance	4,175,460	2,166,424	4,529,604	1,273,325
Balance on Hand June 30	77,368,112	79,534,536	84,064,140	85,337,465

Note: Due to timing of property tax receipts, Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year.

2023-2024 Budget Certificate of Participation (COP) Lease Payment Fund 39

Pursuant to CDE Chart of Accounts, this fund is identified for non-voter approved lease payments.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	20,214	20,533	12,114,460	2,904	2,842	2,842	2,453	2,453
Revenues								
Interest on Investment	5,819	228	155	200	4,733	4,716	2,454	2,454
Certificate of Participation - AspenView	962,790	882,641	-	-	-	-	-	-
Total Revenues	\$ 968,609	\$ 882,869	\$ 155	\$ 200	\$ 4,733	\$ 4,716	\$ 2,454	\$ 2,454
Total Sources	\$ 988,823	\$ 903,402	\$ 12,114,615	\$ 3,104	\$ 7,575	\$ 7,558	\$ 4,907	\$ 4,907
Expenditures								
Principal Retirement	2,525,000	2,580,000	2,080,000	800,000	800,000	800,000	825,000	825,000
Interest	877,356	819,656	555,903	317,925	317,925	317,925	294,125	294,125
Debt Issuance Costs & Fiscal Charges	4,750	4,750	4,064	4,064	8,535	6,064	4,064	4,064
Total Expenditures	\$ 3,407,106	\$ 3,404,406	\$ 2,639,968	\$ 1,121,989	\$ 1,126,460	\$ 1,123,989	\$ 1,123,189	\$ 1,123,189
Other Financing Sources (Uses)								
Proceeds from COP Refunding	-	12,098,083	-	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	(12,218,034)	-	-	-	-	-
Transfer from General Fund	2,438,816	2,517,381	2,746,228	1,118,885	1,118,885	1,118,885	1,123,189	1,119,125
Total Other Financing Sources (Uses)	\$ 2,438,816	\$ 14,615,464	\$ (9,471,806)	\$ 1,118,885	\$ 1,118,885	\$ 1,118,885	\$ 1,123,189	\$ 1,119,125
Change in Fund Balance	\$ 319	\$ 12,093,927	\$(12,111,619)	\$(2,904)	\$(2,842)	\$(389)	\$ 2,454	\$(1,610)
Ending Fund Balance - after reserves	\$ 20,533	\$ 12,114,460	\$ 2,841	\$ -	\$ -	\$ 2,453	\$ 4,907	\$ 843

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Certificate of Participation (COP) Lease Payment Fund 39

Principal and interest are based on aggregate payment schedule provided by Hilltop Advisors. Transfer from General Fund reflects minimum to cover principal and interest payments as banking fees will be offset by interest earnings on invested cash.

	2023-2024	2024-2025	2025-2026	2026-2027
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	2,453	843	3,350	5,858
Revenues				
Interest on Investment	2,454	4,707	4,707	4,707
Certificate of Participation - AspenView	-	-	-	-
Total Revenues	2,454	4,707	4,707	4,707
Total Sources	4,907	5,550	8,058	10,565
Expenditures				
Principal Retirement	825,000	850,000	885,000	915,000
Interest	294,125	269,375	235,825	200,875
Debt Issuance Costs & Fiscal Charges	4,064	2,200	2,200	2,200
Total Expenditures	1,123,189	1,121,575	1,123,025	1,118,075
Other Financing Sources (Uses)				
Proceeds from COP Refunding	-	-	-	-
Refunding COP Premium	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-
Transfer from General Fund	1,119,125	1,119,375	1,120,825	1,115,875
Total Other Financing Sources (Uses)	1,119,125	1,119,375	1,120,825	1,115,875
Change in Fund Balance	(1,610)	2,507	2,507	2,507
Balance on Hand June 30	843	3,350	5,858	8,365

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Financial Section

Building Fund Budgets

2023-2024 Budget

Bond Building Fund 41

The Building Fund is used to account for the management and actual construction of District facilities that are financed by General Obligation Bond (GO) proceeds. The District had authority to sell GO bonds after the November 2018 bond election for the first time since 2006.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	267,785,744	211,846,865	109,950,863	38,107,754	40,624,932	40,624,932	5,107,056	5,107,056
Revenues								
Bond Issuance	-	-	-	-	-	-	-	-
State Revenue from CDE	-	-	-	-	-	-	-	-
Interest	8,371,550	446,926	(351,295)	627,484	627,484	792,413	250,000	250,000
Total Revenue	\$ 8,371,550	\$ 446,926	\$ (351,295)	\$ 627,484	\$ 627,484	\$ 792,413	\$ 250,000	\$ 250,000
Transfer to/from Other Funds	-	-	-	-	-	-	-	-
Total Sources	\$276,157,294	\$ 212,293,791	\$109,599,568	\$ 38,735,238	\$ 41,252,416	\$ 41,417,345	\$ 5,357,056	\$ 5,357,056
Expenditures								
Salaries	66,873	162,302	134,805	175,022	142,565	70,235	-	-
Benefits	15,326	46,950	37,852	62,277	47,086	17,279	-	-
Buildings & Building Improvements	62,561,187	100,536,440	68,095,528	31,127,321	40,442,489	35,888,882	5,313,856	5,338,762
Purchased Services	1,657,783	1,597,236	706,285	502,238	502,238	206,917	43,200	18,294
Supplies	7,260	-	-	-	118,038	126,977	-	-
Debt Issuance Costs & Fiscal Charges	2,000	-	-	-	-	-	-	-
Other	-	-	165	-	-	-	-	-
Total Expenditures	\$ 64,310,429	\$ 102,342,928	\$ 68,974,634	\$ 31,866,858	\$ 41,252,416	\$ 36,310,289	\$ 5,357,056	\$ 5,357,056
Change in Fund Balance	\$(55,938,879)	\$(101,896,002)	\$(69,325,929)	\$(31,239,374)	\$(40,624,932)	\$(35,517,876)	\$(5,107,056)	\$(5,107,056)
Ending Fund Balance - after reserves	\$211,846,865	\$ 109,950,863	\$ 40,624,934	\$ 6,868,380	\$ -	\$ 5,107,056	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Two Year Forecast

Bond Building Fund 41

A draw schedule was utilized as a forecasting tool to project bond fund spend through the life of the bond. The draw schedule includes district capital needs such as Districtwide and Support Facilities, Student and Staff Device Refresh, Transportation, Safety and Security Improvements plus new construction and major renovations at school buildings. All bond proceeds are projected to be spent by January 2024 and therefore a three year forecast through 2026-2027 is not applicable. For more information on the 2018 Bond, refer to the Capital Budgeting Section.

	2023-2024	2024-2025	2025-2026
	Adopted Budget	Projection	Projection
Balance on Hand July 1	5,107,056	-	-
Revenues			
Bond Issuance	-	-	-
Interest	250,000	-	-
Total Revenue	250,000	-	-
Transfer to/from Other Funds	-	-	-
Total Sources	5,357,056	-	-
Expenditures			
Salaries	-	-	-
Benefits	-	-	-
Buildings & Building Improvements	5,338,762	-	-
Purchased Services	18,294	-	-
Supplies	-	-	-
Debt Issuance Costs & Fiscal Charges	-	-	-
Other	-	-	-
Total Expenditures	5,357,056	-	-
Change in Fund Balance	(5,107,056)	-	-
Balance on Hand June 30	-	-	-

2023-2024 Budget

Certificate of Participation (COP) Building Fund 45

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation Building Fund. This fund accounted for the activity associated with capital projects identified in the DCSD Master Capital Plan. All Certificate of Participation Building Fund proceeds were spent by June 2018 and beginning fund balance for 2023-2024 is \$0.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	-	-	-	-	-	-	-
Revenues								
COP Issuance	-	-	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Building & Building Improvements	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Certificate of Participation (COP) Building Fund 45

Certificate of Participation (COP) Building proceeds were spent by June 30, 2018.
Beginning Fund Balance for 2023-2024 is \$0.



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Financial Section

Internal Service Fund Budgets

2023-2024 Budget

Medical and Dental Fund 65

The District operates a self-funded employee health benefit program where the health claims are accounted for in this fund. In addition, employee medical and dental premium payments to Delta Dental and Kaiser Permanente are also accounted for in this fund. The District establishes each year's premium amounts based on projected medical claims as well as the updated premium charge from Kaiser Permanente and Delta Dental.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	10,842,778	9,183,507	3,969,420	3,701	704,109	704,109	503,502	503,502
Revenues								
Health Insurance Premiums	50,291,490	50,624,111	47,592,054	58,563,381	53,663,381	51,478,188	56,239,052	56,239,052
Dental Insurance Premiums	3,421,876	3,305,586	3,196,177	3,090,676	3,090,676	3,045,542	3,182,435	3,182,435
Investment Earnings	167,547	15,318	12,940	4,849	75,000	76,422	76,422	76,422
Other	23,532	34,123	9,490	16,000	595,000	610,743	-	-
Total Revenues	\$ 53,904,444	\$ 53,979,138	\$ 50,810,661	\$ 61,674,906	\$ 57,424,057	\$ 55,210,894	\$ 59,497,909	\$ 59,497,909
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ 64,747,222	\$ 63,162,645	\$ 54,780,081	\$ 61,678,607	\$ 58,128,166	\$ 55,915,003	\$ 60,001,411	\$ 60,001,411
Expenditures								
Salaries	32,600	31,100	34,475	37,800	37,800	34,475	-	-
Benefits	2,643,583	2,587,990	7,705	8,637	8,637	7,706	-	-
Health Plan	47,786,276	51,940,579	49,012,869	55,408,428	51,087,428	50,357,875	51,492,098	51,492,098
Dental Plan	3,433,573	2,953,829	3,216,886	3,090,676	3,090,676	3,077,536	3,182,435	3,182,435
Stop Loss Premiums	698,435	684,848	710,887	914,000	914,000	809,453	1,223,900	863,100
Purchased Services	931,894	943,322	1,064,335	950,268	1,020,419	1,106,317	1,117,753	1,117,753
Other	37,357	51,557	28,816	37,000	37,000	18,140	-	-
Total Expenditures	\$ 55,563,718	\$ 59,193,224	\$ 54,075,973	\$ 60,446,809	\$ 56,195,960	\$ 55,411,502	\$ 57,016,186	\$ 56,655,386
Change in Fund Balance	\$ (1,659,274)	\$ (5,214,086)	\$ (3,265,311)	\$ 1,228,097	\$ 1,228,097	\$ (200,608)	\$ 2,481,723	\$ 2,842,523
Assigned to Contingency for Self-Insured Plans	\$ -	\$ 3,969,421	\$ 704,109	\$ 1,231,798	\$ 1,932,206	\$ 503,501	\$ 2,985,225	\$ 3,346,025
Ending Fund Balance - after reserves	\$ 9,183,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Medical and Dental Fund 65

Health insurance premiums projected based on three year trend combined with need to cover self-insured health plans, stop loss and purchased services. United Healthcare forecast to increase 3-4% annually, Kaiser forecast to increase 3% annually, and Delta Dental forecast to increase by inflation annually. Stop loss premiums reflect 9% annual renewal estimates. DCSD leadership will need to evaluate plan redesign options to reduce claim increases or increase premiums by an amount greater than what is reflected within the forecast in order to meet reserve requirements.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	503,502	3,346,025	2,403,264	1,430,676
Revenues				
Health Insurance Premiums	56,239,052	57,642,827	59,372,112	61,153,275
Dental Insurance Premiums	3,182,435	3,316,097	3,418,896	3,543,686
Investment Earnings	76,422	77,186	77,958	78,738
Other	-	-	-	-
Total Revenues	59,497,909	61,036,111	62,868,966	64,775,699
Transfer from General Fund	-	-	-	-
Total Sources	60,001,411	64,382,136	65,272,230	66,206,375
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Health Plan	51,492,098	56,620,542	58,259,757	59,756,015
Dental Plan	3,182,435	3,316,097	3,418,896	3,543,686
Stop Loss Premiums	863,100	925,150	1,011,189	1,105,230
Purchased Services	1,117,753	1,117,082	1,151,712	1,193,749
Other	-	-	-	-
Total Expenditures	56,655,386	61,978,872	63,841,554	65,598,680
Change in Fund Balance	2,842,523	(942,761)	(972,588)	(822,980)
Balance on Hand June 30	3,346,025	2,403,264	1,430,676	607,695

2023-2024 Budget

Short Term Disability Insurance Fund 66

This fund replaces the District's former fully insured Short Term Disability Insurance (STDI) program. This fund was created in 2014-2015 to reflect the District's move to a self-funded plan. The District establishes each year's premium amounts based on projected STDI claims.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	775,633	704,606	599,634	479,713	423,724	423,724	214,350	214,350
Revenues								
Short Term Disability Insurance Premiums	495,197	498,133	506,075	540,273	540,273	543,409	831,718	671,269
Total Revenue	\$ 495,197	\$ 498,133	\$ 506,075	\$ 540,273	\$ 540,273	\$ 543,409	\$ 831,718	\$ 671,269
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ 1,270,830	\$ 1,202,739	\$ 1,105,709	\$ 1,019,986	\$ 963,997	\$ 967,133	\$ 1,046,068	\$ 885,619
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Short Term Disability Insurance Claims	398,081	437,901	524,355	484,977	608,629	598,367	678,549	626,099
Purchased Services	168,144	165,204	157,631	167,218	157,218	154,415	163,999	163,999
Other	-	-	-	-	-	-	-	-
Total Expenditures	\$ 566,224	\$ 603,105	\$ 681,986	\$ 652,195	\$ 765,847	\$ 752,783	\$ 842,548	\$ 790,098
Change in Fund Balance	\$ (71,027)	\$ (104,972)	\$ (175,910)	\$ (111,922)	\$ (225,574)	\$ (209,374)	\$ (10,830)	\$ (118,829)
Ending Fund Balance - after reserves	\$ 704,606	\$ 599,634	\$ 423,724	\$ 367,791	\$ 198,150	\$ 214,350	\$ 203,520	\$ 95,521

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Short Term Disability Insurance Fund 66

The multi-year forecast for Short Term Disability Insurance intentionally draws down the fund balance in 2023-2024 and rebuilds it to approximately one-third of claims in 2026-2027. In order to build up fund balance between 2024-2025 and 2026-2027, the District will need to increase the premium rate by .05% annually (no cost to employees) on top of the 2% increase in base pay. Claims are projected to increase by 4% annually while fees are projected to increase 2% annually.

	2023-2024 Adopted	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	214,350	95,521	140,655	190,778
Revenues				
Short Term Disability Insurance Premiums	671,268	868,726	903,475	939,266
Total Revenues	671,268	868,726	903,475	939,266
Transfer from General Fund	-	-	-	-
Total Sources	885,619	964,247	1,044,130	1,130,044
Expenditures				
Salaries				
Benefits				
Short Term Disability Insurance Claims	626,098	651,392	677,709	705,088
Purchased Services	163,999	172,199	175,643	184,425
Other				
Total Expenditures	790,097	823,592	853,352	889,513
Change in Fund Balance	(118,829)	45,134	50,123	49,753
Balance on Hand June 30	95,521	140,655	190,778	240,531

Learn Today, Lead Tomorrow



Financial Section

Trust Fund Budgets

2023-2024 Budget

Private Purpose Trust Fund 75

This fund accounts for the student scholarships awarded from the P.S. Miller Trust.

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	34,012	37,012	41,629	32,879	32,879	32,879	24,379	24,379
Revenues								
Contributions	58,000	56,617	48,000	48,000	50,000	50,000	52,000	52,000
Total Revenue	\$ 58,000	\$ 56,617	\$ 48,000	\$ 48,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 52,000
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	\$ 92,012	\$ 93,629	\$ 89,629	\$ 80,879	\$ 82,879	\$ 82,879	\$ 76,379	\$ 76,379
Expenditures								
Grants and Scholarships	55,000	52,000	56,750	58,000	58,500	58,500	48,000	48,000
Total Expenditures	\$ 55,000	\$ 52,000	\$ 56,750	\$ 58,000	\$ 58,500	\$ 58,500	\$ 48,000	\$ 48,000
Change in Fund Balance	\$ 3,000	\$ 4,617	\$ (8,750)	\$ (10,000)	\$ (8,500)	\$ (8,500)	\$ 4,000	\$ 4,000
Ending Fund Balance - after reserves	\$ 37,012	\$ 41,629	\$ 32,879	\$ 22,879	\$ 24,379	\$ 24,379	\$ 28,379	\$ 28,379

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financial presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

Three Year Forecast

Private Purpose Trust Fund 75

Estimated future contributions are distributions from the trust and are based on the 2023 calendar year distribution. There are four participating schools all projected to receive \$12,000 each in 2023-2024: Douglas County High School, Castle View High School, Ponderosa High School and Renaissance Secondary School. The scholarships for each school are projected to increase to \$13,000 per school year to match the projected distribution from the trust.

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	24,379	28,379	28,379	28,379
Revenues				
Contributions	52,000	52,000	52,000	52,000
Total Revenues	52,000	52,000	52,000	52,000
Total Sources				
	76,379	80,379	80,379	80,379
Expenditures				
Grants and Scholarships	48,000	52,000	52,000	52,000
Total Expenditures	48,000	52,000	52,000	52,000
Change in Fund Balance	4,000	-	-	-
Balance on Hand June 30	28,379	28,379	28,379	28,379

Significant Changes in Fund Balance

Fund	Estimated Actual 2022-2023 Ending Balance	Adopted Budget 2023-2024 Ending Balance	Change in Ending Fund Balance	% Change
General Fund (10)	\$ 145,532,507	\$ 144,365,055	\$ (1,167,452)	-1%
Outdoor Education Fund (13)	89,826	112,910	23,084	26%
Capital Projects Fund (14)	16,947,424	11,620,357	(5,327,067)	-31%
Full Day Kindergarten Fund (15)	-	-	-	0%
Transportation Fund (25)	2,095,782	778,653	(1,317,129)	-63%
Nutrition Services NSLP Fund (21)	3,329,009	3,329,009	-	0%
Nutrition Services Non-NSLP Fund (28)	-	-	-	0%
Governmental Designated Purpose Grants Fund (22)	-	-	-	0%
Pupil Activity Fund (23)	1,024,078	-	(1,024,078)	-100%
Athletics and Activities Fund (26)	2,452,815	2,452,815	-	0%
Child Care Fund (29)	4,456,753	3,895,009	(561,744)	-13%
Bond Redemption Fund (31)	73,192,652	77,368,112	4,175,460	6%
Certificate of Participation Lease Payment Fund (39)	2,453	843	(1,610)	-66%
Bond Building Fund (41)	5,107,056	-	(5,107,056)	-100%
Certificate of Participation Building Fund (45)	-	-	-	0%
Medical and Dental Fund (65)	503,502	3,346,025	2,842,523	565%
Short Term Disability Insurance Fund (66)	214,350	95,521	(118,829)	-55%
Private Purpose Trust Fund (75)	24,379	28,379	4,000	16%
Total	\$ 254,972,586	\$ 247,392,688	\$ (7,579,898)	-3%

Explanation of Changes in Ending Fund Balance Greater Than Ten Percent

Outdoor Education Fund: Is projected to generate \$23,084 of fund balance due to increased participation and programming rates.

Capital Projects Fund: Is projected to use \$5,327,067 of fund balance for one-time technology device refresh expense in addition to Security and Mental Health projects, IT project expansions from the 2018 Bond and Legacy Campus project expansions from the 2018 Bond.

Transportation Fund: Is projected to use \$1,317,129 of fund balance in order to cover increasing Third Party transportation needs. Interfund transfer budget is calculated based on use of fund balance less amount needed to cover inventory.

Pupil Activity Fund: Is projected to use \$1,024,078 of fund balance. Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 will move to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that this type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

Child Care Fund: Is projected to use \$561,744 of fund balance due to tuition being held flat along with the expenses associated with the implementation of Universal Preschool (UPK) in 2023-2024.

Certificate of Participation Lease Payment Fund: Is projected to use \$1,610 of fund balance to cover fiscal charges. Interfund transfer budget is calculated to cover principal and interest payments.

Bond Building Fund: Is projected to use \$5,107,056 of fund balance for the fifth and final year of capital projects, technology and vehicles purchased by the 2018 Bond.

Medical and Dental Fund: Is projected to generate \$2,842,523 of fund balance due to premium trends combined with the need to cover self-insured health plans as well as to restore reserve requirements.

Short Term Disability Insurance Fund: Is projected to use \$118,829 of fund balance due to the intentional draw down of disability insurance reserves.

Private Purpose Trust Fund: Is projected to generate \$4,000 of fund balance due to distribution from PS Miller Trust being higher than scholarships awarded to local high schools.



Financial Section
School Financials

Learn Today, Lead Tomorrow

Colorado School Awards in 2022-2023

The Governor's Distinguished Improvement Awards

The Governor's Distinguished Improvement Awards are given to schools that demonstrate exceptional student growth. On the school performance framework that is used by the state to evaluate schools, these schools "exceed" expectations on the indicator related to longitudinal academic growth and "meet or exceed" expectations on the indicator related to academic growth gaps.

DCSD Neighborhood and Charter Recipients:

- Arrowwood Elementary School
- Castle Rock Elementary School
- Flagstone Elementary School
- Global Village Academy - Douglas County
- Gold Rush Elementary School
- Heritage Elementary School
- Iron Horse Elementary School
- Legacy Point Elementary School
- Lone Tree Elementary School
- Northeast Elementary School
- Sage Canyon Elementary School
- Soaring Hawk Elementary School
- Stone Mountain Elementary School
- Summit View Elementary School
- Timber Trail Elementary School
- Trailblazer Elementary School
- World Compass Academy

Colorado School Awards in 2022-2023

The John Irwin Awards

The John Irwin awards are given to schools that demonstrate exceptional academic achievement over time. These schools received an Exceeds Expectations rating on the Academic Achievement indicator of the School Performance Frameworks reflecting exceptional performance in Math, English Language Arts, and Science. The Excellence Awards are named for a true friend and visionary of education, former Colorado State Representative, John J. Irwin.

DCSD Neighborhood and Charter Recipients:

- Academy Charter School
- American Academy
- Arrowwood Elementary School
- Bear Canyon Elementary School
- Ben Franklin Academy
- Buffalo Ridge Elementary School
- Challenge To Excellence Charter School
- Copper Mesa Elementary School
- Cougar Run Elementary School
- Eagle Ridge Elementary School
- Eldorado Elementary School
- Gold Rush Elementary
- Heritage Elementary School
- Lone Tree Elementary
- Mountain Ridge Middle School
- North Star Academy
- Northridge Elementary School
- Parker Core Knowledge Charter School
- Platte River Charter Academy
- Ranch View Middle School
- Rock Canyon High School
- Saddle Ranch Elementary School
- STEM School Highlands Ranch
- Stone Mountain Elementary
- Summit View Elementary School
- Timber Trail Elementary School
- Trailblazer Elementary School
- Wildcat Mountain Elementary School

Source: <http://www.cde.state.co.us/cdeawards/johnirwin>

The High School Academic Growth Award

The High School Academic Growth Awards recognize high schools that demonstrate the highest levels of students' academic growth in reading writing and math, within each classification used by the statewide association for high school activities for the sport of football.

DCSD Neighborhood Recipient:

- Rock Canyon High School

Source: <http://www.cde.state.co.us/cdeawards/highschoolacademicgrowthaward>

*Note: Awards for 2020-2021 and 2021-2022 were not determined due to the COVID-19 pandemic.

Learn Today, Lead Tomorrow

District and School Performance Frameworks

The District Performance Framework and the School Performance Framework serve to:

1. Hold districts and schools accountable for performance on the same, single set of indicators and measures; and
2. Inform a differentiated approach to state support based on performance and need, by specifically identifying the lowest performing districts.

These aims are a central part of the Colorado Department of Education's Statewide System of Accountability and Support and the goals outlined in the Education Accountability Act of 2009 (SB 09-163). They are critical to enabling the state to better support district evaluation, planning, decision-making, and implementation in improving schools. To support the various state, district and school uses of the performance frameworks, both district and school performance frameworks will be provided to districts annually at the start of the school year.

Key Performance Indicators

The performance frameworks measure attainment on the key performance indicators identified in SB 09-163 as the measures of educational success:

- academic achievement
- academic longitudinal growth
- postsecondary and workforce readiness

State identified measures and metrics for each of these performance indicators are combined to arrive at an overall evaluation of a school's or a district's performance. For districts, the overall evaluation leads to their accreditation. For schools, the overall evaluation leads to the type of plan schools will implement. Districts will continue to accredit schools, and they may do so using the state's performance framework or using their own more exhaustive or stringent framework.

District Accreditation Categories

The Framework assigns to each district one of five accreditation categories:

1. *Accredited with Distinction*— The district meets or exceeds statewide attainment on the performance indicators and is required to adopt and implement a Performance Plan.
2. *Accredited*— The district meets statewide attainment on the performance indicators and is required to adopt and implement a Performance Plan.
3. *Accredited with Improvement Plan*— The district is required to adopt and implement an Improvement Plan.
4. *Accredited with Priority Improvement Plan*— The district is required to adopt and implement a Priority Improvement Plan.
5. *Accredited with Turnaround Plan*— The district is required to adopt and implement a Turnaround Plan.

School Plan Categories

The School Performance Framework assigns to each school one of four plan types:

1. *Performance Plan*— The school meets or exceeds statewide attainment on the performance indicators and is required to adopt and implement a Performance Plan.
2. *Improvement Plan*—The school is required to adopt and implement an Improvement Plan.
3. *Priority Improvement Plan*—The school is required to adopt and implement a Priority Improvement Plan.
4. *Turnaround Plan*—The school is required to adopt and implement a Turnaround Plan.

District and School Performance Frameworks

Other District Accreditation & School Plan Types

- Insufficient State Data: Small Tested Population will be assigned to small districts and schools with enrollment in grades three through nine (tested grades) that are too small to report data publicly.
- Insufficient State Data: Low Participation will be given to schools and districts of any size with assessment participation low enough that achievement results could not be reported publicly, in order to protect the privacy of student data. Schools and districts with only postsecondary workforce readiness data and no achievement/growth information are assigned this rating.

Descriptors

Schools and Districts with low participation will have one of the following added to their plan type:

- Meets Participation will be added to ratings for schools and districts with participation rates above 95 percent in two or more content areas. This is the actual participation rate including parent excusals in the calculations.
- Low Participation will be added to the ratings for schools and districts with test participation rates below 95 percent in two or more content areas. The participation rate used for this descriptor includes students as non-participants if their parents formally excused them from taking the tests. Because low participation can impact how well the results reflect the school/district as a whole, it is important to consider low participation in reviewing the results on the frameworks. Participation rates are also reported on the first page of the frameworks, along with the achievement results on the subsequent pages.
- Decreased due to Participation indicates the plan type or rating, was lowered one level because assessment participation rates fell below 95 percent in two or more content areas. Parent refusals are excluded from the calculations used for this descriptor. According to a State Board of Education motion, schools and district will not be held liable for parental excusals.

Description of the Framework Pause

In response to disruptions created by COVID-19, Colorado paused the performance frameworks for two school years (2020-21 and 2021-22). School performance framework resumed again 2022-2023.

Source: <http://www.cde.state.co.us/accountability/performanceframeworks>

East Planning Area

Chaparral High School Feeder

- Cherokee Trail Elementary School
- Mammoth Heights Elementary School
- Pine Grove Elementary School
- Pine Lane Elementary School
- Prairie Crossing Elementary School
- Sierra Middle School
- Chaparral High School

Ponderosa High School Feeder

- Franktown Elementary School
- Legacy Point Elementary School
- Mountain View Elementary School
- Northeast Elementary School
- Sagewood Middle School
- Ponderosa High School

Legend High School Feeder

- Frontier Valley Elementary School
- Gold Rush Elementary School
- Iron Horse Elementary School
- Pioneer Elementary School
- Cimarron Middle School
- Legend High School

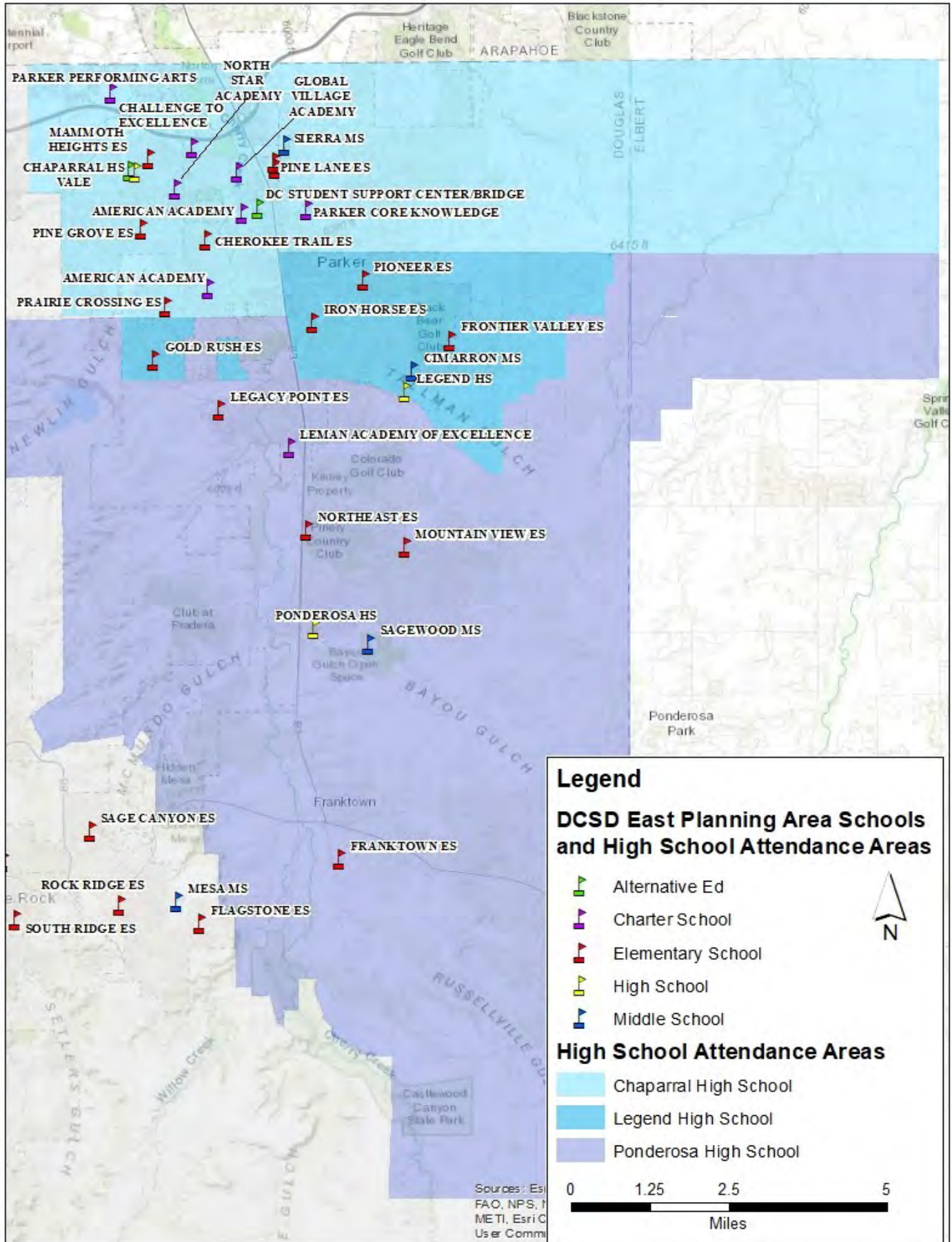
Charter Schools

- American Academy Charter School - Motsenbocker
- American Academy Charter School - Lincoln Meadows
- Challenge to Excellence Charter School
- Lemman Academy of Excellence Charter School
- North Star Academy Charter School
- Parker Core Knowledge Charter School
- Parker Performing Arts Charter School
- Global Village Academy Charter School

Alternative Schools

- Venture Academy of Leadership & Entrepreneurship (VALE)

East Planning Area Map



Map labels include: tennial report, Parker Performing Arts, Challenge to Excellence, Mammoth Heights ES, Chaparral HS, Vale, Pine Grove ES, American Academy, Prairie Crossing ES, North Star Academy, Global Village Academy, Sierra MS, Pine Lane ES, DC Student Support Center/Bridge, Parker Core Knowledge, Cherokee Trails, Pioneer ES, Iron Horse ES, Frontier Valley ES, Gold Rush ES, Cimarron MS, Legend HS, Legacy Point ES, Leman Academy of Excellence, Northeast ES, Mountain View ES, Ponderosa HS, SAGEWOOD MS, SAGE CANYONES, FRANKTOWN ES, ROCK RIDGE ES, MESA MS, FLAGSTONE ES, SOUTH RIDGE ES, Willow Creek, County Creek, Castlewood Canyon State Park, Douglas Elbert, Heritage Eagle Bend Golf Club, Arapahoe, Blackstone Country Club, Jack Bear Golf Club, Colorado Kasey Property, Piney Country Club, Club at Pradera, Hidden Mesa, Bayou Gulch Open Space, Russellville Gulch, Ponderosa Park, Spring Valley Golf C.

West Planning Area

Douglas County High School Feeder

- Castle Rock Elementary School
- Flagstone Elementary School
- Renaissance Elementary Magnet School
- Rock Ridge Elementary School
- Sage Canyon Elementary School
- South Ridge Elementary School
- Cherry Valley Elementary School
- Mesa Middle School
- Douglas County High School

Castle View High School Feeder

- Clear Sky Elementary School
- Larkspur Elementary School
- Meadow View Elementary School
- Sedalia Elementary School
- Soaring Hawk Elementary School
- Castle Rock Middle School
- Castle View High School

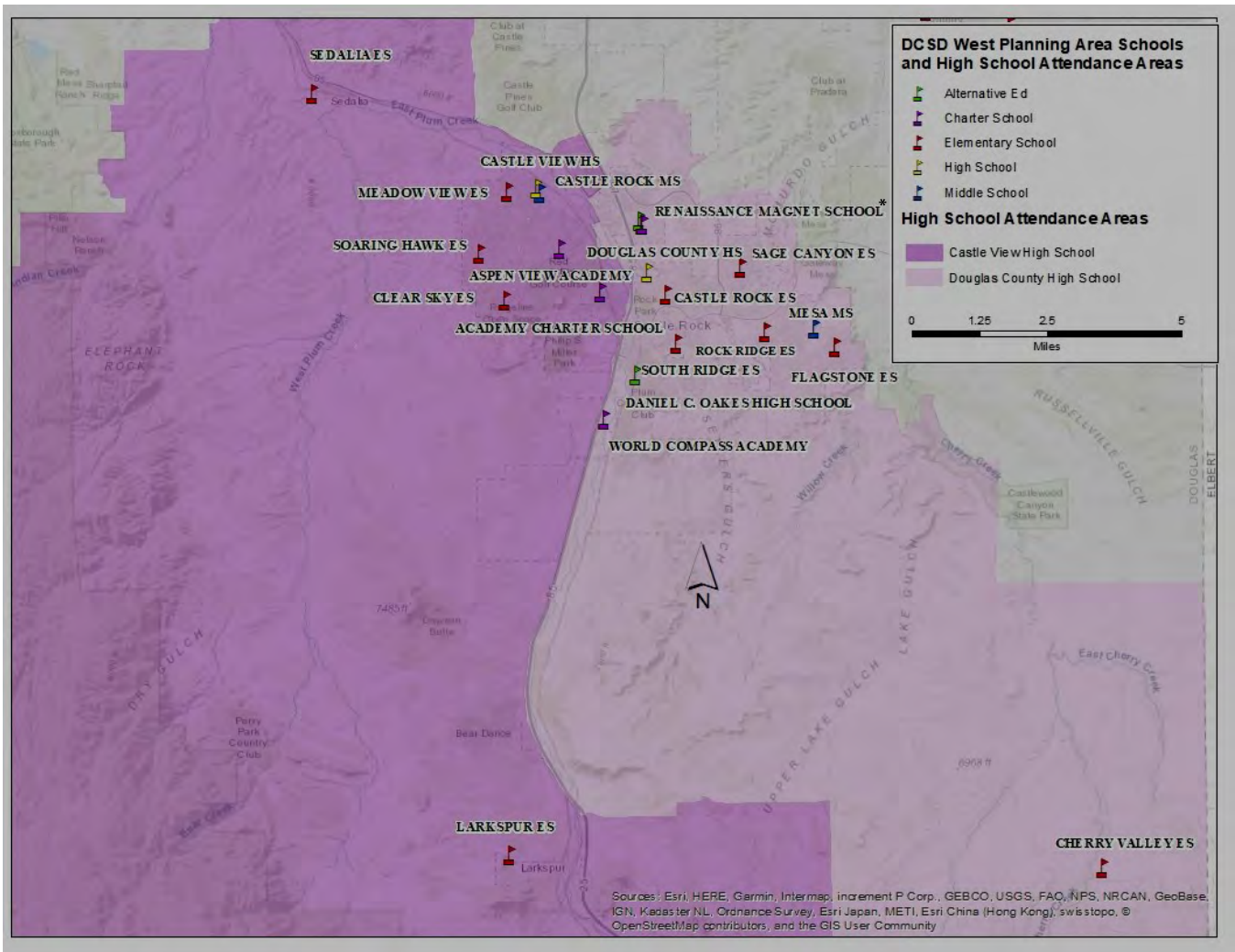
Charter Schools

- Academy Charter School
- Aspen View Academy Charter School
- Renaissance Secondary Charter School
- World Compass Academy Charter School

Alternative Schools

- Daniel C. Oakes High School

West Planning Area Map



*Note: Renaissance Magnet School location also includes Renaissance Secondary Charter School

North Planning Area

Highlands Ranch High School Feeder

- Acres Green Elementary School
- Arrowwood Elementary School
- Cougar Run Elementary School
- Fox Creek Elementary School
- Lone Tree Elementary Magnet School
- Cresthill Middle School
- Highlands Ranch High School

ThunderRidge High School Feeder

- Coyote Creek Elementary School
- Eldorado Elementary School
- Roxborough Intermediate School
- Roxborough Primary School
- Saddle Ranch Elementary School
- Stone Mountain Elementary School
- Trailblazer Elementary School
- Ranch View Middle School
- ThunderRidge High School

Rock Canyon High School Feeder

- Buffalo Ridge Elementary School
- Redstone Elementary School
- Timber Trail Elementary School
- Wildcat Mountain Elementary School
- Rock Canyon High School
- Rocky Heights Middle School

Mountain Vista High School Feeder

- Bear Canyon Elementary School
- Copper Mesa Elementary School
- Heritage Elementary School
- Northridge Elementary School
- Sand Creek Elementary School
- Summit View Elementary School
- Mountain Ridge Middle School
- Mountain Vista High School

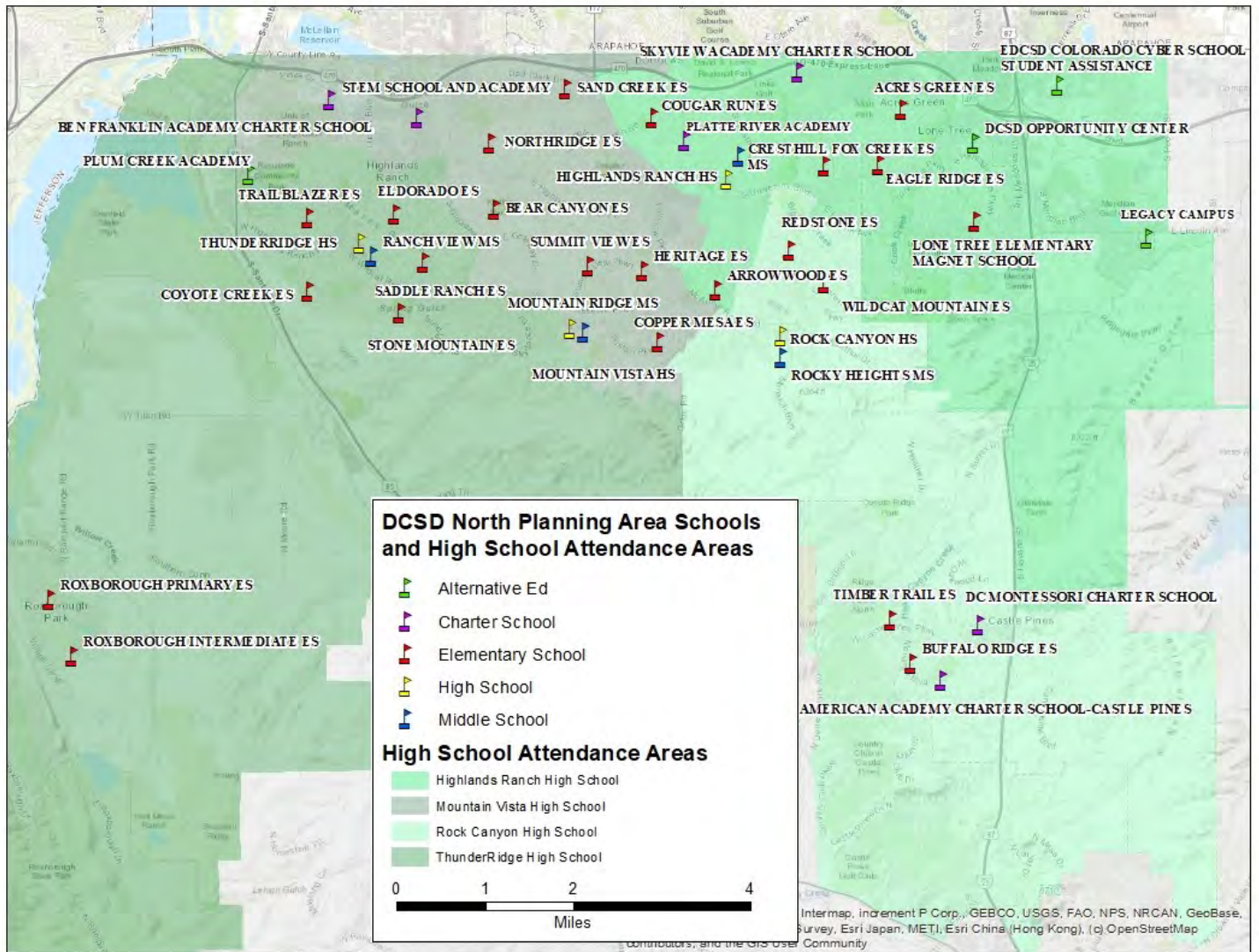
Charter Schools

- American Academy Charter School - Castle Pines
- Ben Franklin Academy Charter School
- DCS Montessori Charter School
- Platte River Academy Charter School
- SkyView Academy Charter School
- STEM School Highlands Ranch Charter School

Alternative Schools

- Eagle Academy Alternative High School
- eDCSD Cyber School
- Plum Creek Academy

North Planning Area Map



2023-2024 Adopted Budget: Elementary School Summary

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials on pages 198-389 include all funding at schools. All descriptions of school summary identified on page 193.

Elementary Schools	Enrollment			SBB Allocations					
	22-23 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil
Acres Green Elementary	361	333	-28	\$ 2,356,032	\$ 23,146	\$ 2,379,178	\$ 1,670,005	\$ 4,049,183	\$ 12,160
Arrowwood Elementary	349	343	-6	\$ 2,205,092	\$ -	\$ 2,205,092	\$ 1,485,682	\$ 3,690,774	\$ 10,760
Bear Canyon Elementary	368	353	-15	\$ 2,175,606	\$ -	\$ 2,175,606	\$ 1,108,371	\$ 3,283,977	\$ 9,303
Buffalo Ridge Elementary	468	497	29	\$ 2,949,330	\$ -	\$ 2,949,330	\$ 1,604,092	\$ 4,553,422	\$ 9,162
Castle Rock Elementary	412	431	19	\$ 2,811,705	\$ -	\$ 2,811,705	\$ 2,126,119	\$ 4,937,824	\$ 11,457
Cherokee Trail Elementary	488	495	7	\$ 3,281,038	\$ -	\$ 3,281,038	\$ 1,922,427	\$ 5,203,465	\$ 10,512
Cherry Valley Elementary	39	40	1	\$ 473,011	\$ -	\$ 473,011	\$ 163,745	\$ 636,756	\$ 15,919
Clear Sky Elementary	637	611	-26	\$ 3,893,123	\$ -	\$ 3,893,123	\$ 1,816,252	\$ 5,709,375	\$ 9,344
Copper Mesa Elementary	289	282	-7	\$ 1,799,469	\$ -	\$ 1,799,469	\$ 1,266,527	\$ 3,065,996	\$ 10,872
Cougar Run Elementary	344	343	-1	\$ 2,158,152	\$ 20,000	\$ 2,178,152	\$ 1,460,624	\$ 3,638,776	\$ 10,609
Coyote Creek Elementary	441	479	38	\$ 2,867,081	\$ -	\$ 2,867,081	\$ 1,402,113	\$ 4,269,194	\$ 8,913
Eagle Ridge Elementary	574	577	3	\$ 3,753,529	\$ -	\$ 3,753,529	\$ 2,253,394	\$ 6,006,923	\$ 10,411
Eldorado Elementary	368	350	-18	\$ 2,228,369	\$ 22,740	\$ 2,251,109	\$ 1,707,962	\$ 3,959,071	\$ 11,312
Flagstone Elementary	439	435	-4	\$ 2,686,410	\$ -	\$ 2,686,410	\$ 1,529,888	\$ 4,216,298	\$ 9,693
Fox Creek Elementary	446	424	-22	\$ 2,627,780	\$ -	\$ 2,627,780	\$ 1,365,932	\$ 3,993,712	\$ 9,419
Franktown Elementary	343	337	-6	\$ 2,115,794	\$ -	\$ 2,115,794	\$ 1,342,523	\$ 3,458,317	\$ 10,262
Frontier Valley Elementary	369	340	-29	\$ 2,132,065	\$ 16,664	\$ 2,148,729	\$ 1,297,844	\$ 3,446,573	\$ 10,137
Gold Rush Elementary	637	625	-12	\$ 3,738,636	\$ -	\$ 3,738,636	\$ 1,768,705	\$ 5,507,341	\$ 8,812
Heritage Elementary	345	335	-10	\$ 2,079,601	\$ -	\$ 2,079,601	\$ 1,349,091	\$ 3,428,692	\$ 10,235
Iron Horse Elementary	389	359	-30	\$ 2,301,200	\$ -	\$ 2,301,200	\$ 1,414,016	\$ 3,715,216	\$ 10,349
Larkspur Elementary	205	200	-5	\$ 1,411,301	\$ 15,298	\$ 1,426,599	\$ 758,874	\$ 2,185,473	\$ 10,927
Legacy Point Elementary	350	420	70	\$ 2,495,581	\$ -	\$ 2,495,581	\$ 1,625,341	\$ 4,120,922	\$ 9,812
Lone Tree Elementary	356	370	14	\$ 2,193,800	\$ -	\$ 2,193,800	\$ 877,455	\$ 3,071,255	\$ 8,301
Mammoth Heights Elementary	588	580	-8	\$ 3,787,799	\$ -	\$ 3,787,799	\$ 2,286,433	\$ 6,074,232	\$ 10,473
Meadow View Elementary	497	475	-22	\$ 3,055,940	\$ -	\$ 3,055,940	\$ 1,779,604	\$ 4,835,544	\$ 10,180
Mountain View Elementary	291	302	11	\$ 1,939,460	\$ -	\$ 1,939,460	\$ 1,255,093	\$ 3,194,553	\$ 10,578
Northeast Elementary	292	323	31	\$ 1,941,829	\$ -	\$ 1,941,829	\$ 1,243,679	\$ 3,185,508	\$ 9,862
Northridge Elementary	566	545	-21	\$ 3,404,954	\$ -	\$ 3,404,954	\$ 1,484,742	\$ 4,889,696	\$ 8,972
Pine Grove Elementary	477	475	-2	\$ 2,923,196	\$ -	\$ 2,923,196	\$ 1,466,536	\$ 4,389,732	\$ 9,242
Pine Lane Elementary	736	735	-1	\$ 4,916,652	\$ 32,880	\$ 4,949,532	\$ 3,595,033	\$ 8,544,565	\$ 11,625
Pioneer Elementary	374	372	-2	\$ 2,495,234	\$ -	\$ 2,495,234	\$ 2,324,845	\$ 4,820,079	\$ 12,957
Prairie Crossing Elementary	679	689	10	\$ 4,233,361	\$ -	\$ 4,233,361	\$ 1,057,185	\$ 5,290,546	\$ 7,679
Redstone Elementary	389	390	1	\$ 2,356,821	\$ -	\$ 2,356,821	\$ 1,679,482	\$ 4,036,303	\$ 10,349
Renaissance Magnet Elementary	381	382	1	\$ 2,319,247	\$ -	\$ 2,319,247	\$ 982,499	\$ 3,301,746	\$ 8,643
Rock Ridge Elementary	428	447	19	\$ 2,881,677	\$ -	\$ 2,881,677	\$ 1,680,114	\$ 4,561,791	\$ 10,205
Roxborough Intermediate Elementary	419	440	21	\$ 2,652,977	\$ -	\$ 2,652,977	\$ 1,259,771	\$ 3,912,748	\$ 8,893
Roxborough Primary Elementary	307	310	3	\$ 1,999,914	\$ 20,000	\$ 2,019,914	\$ 957,497	\$ 2,977,411	\$ 9,605
Saddle Ranch Elementary	330	329	-1	\$ 2,017,914	\$ -	\$ 2,017,914	\$ 1,203,410	\$ 3,221,324	\$ 9,791
Sage Canyon Elementary	570	575	5	\$ 3,570,686	\$ -	\$ 3,570,686	\$ 1,946,034	\$ 5,516,720	\$ 9,594
Sand Creek Elementary	325	296	-29	\$ 1,989,411	\$ -	\$ 1,989,411	\$ 1,656,189	\$ 3,645,600	\$ 12,316
Sedalia Elementary	189	175	-14	\$ 1,416,233	\$ 68,102	\$ 1,484,335	\$ 1,456,844	\$ 2,941,179	\$ 16,807
Soaring Hawk Elementary	426	415	-11	\$ 2,584,981	\$ -	\$ 2,584,981	\$ 2,178,414	\$ 4,763,395	\$ 11,478
South Ridge Elementary	411	400	-11	\$ 2,787,396	\$ 21,000	\$ 2,808,396	\$ 1,911,142	\$ 4,719,538	\$ 11,799
Stone Mountain Elementary	500	467	-33	\$ 2,787,297	\$ -	\$ 2,787,297	\$ 1,078,227	\$ 3,865,524	\$ 8,277
Summit View Elementary	407	355	-52	\$ 2,198,192	\$ -	\$ 2,198,192	\$ 1,359,624	\$ 3,557,816	\$ 10,022
Timber Trail Elementary	338	370	32	\$ 2,187,244	\$ -	\$ 2,187,244	\$ 1,299,840	\$ 3,487,084	\$ 9,425
Trailblazer Elementary	288	295	7	\$ 1,851,493	\$ -	\$ 1,851,493	\$ 1,752,733	\$ 3,604,226	\$ 12,218
Wildcat Mountain Elementary	411	385	-26	\$ 2,349,376	\$ -	\$ 2,349,376	\$ 1,733,063	\$ 4,082,439	\$ 10,604
Elementary School Average	409	406	-3	\$ 2,570,479	\$ 4,996	\$ 2,575,475	\$ 1,540,521	\$ 4,115,997	\$ 10,422
Elementary School Total	19,636	19,506	-130	\$ 123,382,989	\$ 239,830	\$ 123,622,819	\$ 73,945,015	\$ 197,567,834	

School summaries on pages 190-193 only include Site Based Budget (SBB) allocations while individual school financials include all funding sources at schools.

2023-2024 Adopted Budget: Elementary School Summary

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials on pages 198-389 include all funding at schools. All descriptions of school summary identified on page 193.

Elementary Schools	S/Per Pupil			FTE Count			Pupil/FTE			Supplies, Purchased Services, and Other Non-Salary Expenses	
	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified		Classified
Acres Green Elementary	\$ 717	\$ 14	\$ 3,934,586	49.47	2.00	32.50	14.97	166.5	10.2	22.2	\$ 114,597
Arrowwood Elementary	\$ 611	\$ 14	\$ 3,535,900	46.10	2.00	29.30	14.80	171.5	11.7	23.2	\$ 154,874
Bear Canyon Elementary	\$ 454	\$ 14	\$ 3,171,794	40.86	2.00	26.20	12.66	176.5	13.5	27.9	\$ 112,183
Buffalo Ridge Elementary	\$ 892	\$ 10	\$ 4,186,687	54.86	1.00	37.08	16.78	497.0	13.4	29.6	\$ 366,735
Castle Rock Elementary	\$ 713	\$ 11	\$ 4,730,654	61.11	2.00	41.00	18.11	215.5	10.5	23.8	\$ 207,169
Cherokee Trail Elementary	\$ 179	\$ 10	\$ 5,196,118	66.88	1.00	48.59	17.29	495.0	10.2	28.6	\$ 7,347
Cherry Valley Elementary	\$ 413	\$ 104	\$ 616,909	7.09	0.60	4.80	1.69	66.7	8.3	23.7	\$ 19,848
Clear Sky Elementary	\$ 456	\$ 161	\$ 5,513,627	70.14	2.00	48.70	19.44	305.5	12.5	31.4	\$ 195,748
Copper Mesa Elementary	\$ 220	\$ 17	\$ 3,048,560	39.36	2.00	25.30	12.06	141.0	11.1	23.4	\$ 17,436
Cougar Run Elementary	\$ 293	\$ 245	\$ 3,529,776	51.79	1.00	25.58	25.21	343.0	13.4	13.6	\$ 109,000
Coyote Creek Elementary	\$ 476	\$ 10	\$ 4,127,436	52.31	2.00	37.40	12.91	239.5	12.8	37.1	\$ 141,758
Eagle Ridge Elementary	\$ 569	\$ 8	\$ 5,779,981	77.16	1.00	50.01	26.15	577.0	11.5	22.1	\$ 226,942
Eldorado Elementary	\$ 382	\$ 14	\$ 3,878,327	53.41	2.00	33.66	17.75	175.0	10.4	19.7	\$ 80,742
Flagstone Elementary	\$ 471	\$ 11	\$ 4,071,094	52.54	2.00	35.00	15.54	217.5	12.4	28.0	\$ 145,204
Fox Creek Elementary	\$ 423	\$ 63	\$ 3,881,612	51.93	2.00	32.80	17.13	212.0	12.9	24.8	\$ 112,100
Franktown Elementary	\$ 323	\$ 134	\$ 3,387,693	43.83	2.00	27.35	14.48	168.5	12.3	23.3	\$ 70,624
Frontier Valley Elementary	\$ 273	\$ 14	\$ 3,401,564	44.78	2.00	27.52	15.26	170.0	12.4	22.3	\$ 45,009
Gold Rush Elementary	\$ 609	\$ 8	\$ 5,187,072	71.45	2.00	44.64	24.81	312.5	14.0	25.2	\$ 320,269
Heritage Elementary	\$ 163	\$ 14	\$ 3,426,949	45.31	1.00	29.90	14.41	335.0	11.2	23.2	\$ 1,743
Iron Horse Elementary	\$ 208	\$ 13	\$ 3,693,589	48.66	2.00	30.50	16.16	179.5	11.8	22.2	\$ 21,627
Larkspur Elementary	\$ 866	\$ 37	\$ 2,050,264	25.86	1.00	17.20	7.66	200.0	11.6	26.1	\$ 135,208
Legacy Point Elementary	\$ 447	\$ 538	\$ 3,802,823	47.04	2.00	33.50	11.54	210.0	12.5	36.4	\$ 318,099
Lone Tree Elementary	\$ 611	\$ 13	\$ 2,891,478	37.79	1.00	26.51	10.28	370.0	14.0	36.0	\$ 179,777
Mammoth Heights Elementary	\$ 572	\$ 8	\$ 5,826,823	77.09	1.60	50.91	24.58	362.5	11.4	23.6	\$ 247,409
Meadow View Elementary	\$ 190	\$ 90	\$ 4,809,601	63.94	2.00	40.30	21.64	237.5	11.8	22.0	\$ 25,943
Mountain View Elementary	\$ 673	\$ 16	\$ 3,037,662	40.56	2.00	24.20	14.36	151.0	12.5	21.0	\$ 156,891
Northeast Elementary	\$ 362	\$ 15	\$ 3,116,537	40.43	2.00	26.20	12.23	161.5	12.3	26.4	\$ 68,971
Northridge Elementary	\$ 291	\$ 9	\$ 4,885,856	64.28	2.00	40.40	21.88	272.5	13.5	24.9	\$ 3,840
Pine Grove Elementary	\$ 429	\$ 10	\$ 4,248,716	56.51	2.00	36.70	17.81	237.5	12.9	26.7	\$ 141,016
Pine Lane Elementary	\$ 583	\$ 9	\$ 8,265,090	108.06	3.00	70.04	35.02	245.0	10.5	21.0	\$ 279,475
Pioneer Elementary	\$ 653	\$ 13	\$ 4,689,072	62.75	2.00	37.50	23.25	186.0	9.9	16.0	\$ 131,007
Prairie Crossing Elementary	\$ 674	\$ 7	\$ 4,965,269	62.05	2.00	47.18	12.87	344.5	14.6	53.5	\$ 325,277
Redstone Elementary	\$ 447	\$ 12	\$ 3,938,268	54.64	2.00	30.90	21.74	195.0	12.6	17.9	\$ 98,035
Renaissance Magnet Elementary	\$ 434	\$ 49	\$ 3,190,709	39.24	2.00	28.00	9.24	191.0	13.6	41.3	\$ 111,037
Rock Ridge Elementary	\$ 255	\$ 62	\$ 4,485,830	58.79	2.00	38.50	18.29	223.5	11.6	24.4	\$ 75,961
Roxborough Intermediate Elementary	\$ 632	\$ 11	\$ 3,697,473	46.51	2.00	33.02	11.49	220.0	13.3	38.3	\$ 215,274
Roxborough Primary Elementary	\$ 466	\$ 92	\$ 2,875,949	37.88	1.00	25.34	11.54	310.0	12.2	26.9	\$ 101,461
Saddle Ranch Elementary	\$ 243	\$ 14	\$ 3,213,921	40.27	1.80	28.15	10.32	182.8	11.7	31.9	\$ 7,403
Sage Canyon Elementary	\$ 129	\$ 761	\$ 5,083,717	65.52	2.00	45.10	18.42	287.5	12.7	31.2	\$ 433,003
Sand Creek Elementary	\$ 283	\$ 58	\$ 3,616,538	46.41	2.00	30.50	13.91	148.0	9.7	21.3	\$ 29,061
Sedalia Elementary	\$ 558	\$ 27	\$ 2,891,574	37.94	1.00	24.60	12.34	175.0	7.1	14.2	\$ 49,604
Soaring Hawk Elementary	\$ 677	\$ 11	\$ 4,602,637	60.22	2.00	38.10	20.12	207.5	10.9	20.6	\$ 160,758
South Ridge Elementary	\$ 592	\$ 56	\$ 4,532,892	58.66	2.00	38.50	18.16	200.0	10.4	22.0	\$ 186,646
Stone Mountain Elementary	\$ 202	\$ 10	\$ 3,840,267	47.31	2.00	36.90	8.41	233.5	12.7	55.5	\$ 25,257
Summit View Elementary	\$ 236	\$ 13	\$ 3,521,969	46.21	2.00	29.00	15.21	177.5	12.2	23.3	\$ 35,846
Timber Trail Elementary	\$ 702	\$ 13	\$ 3,278,585	44.10	1.00	28.20	14.90	370.0	13.1	24.8	\$ 208,500
Trailblazer Elementary	\$ 618	\$ 16	\$ 3,504,339	46.67	2.00	26.50	18.17	147.5	11.1	16.2	\$ 99,887
Wildcat Mountain Elementary	\$ 218	\$ 12	\$ 4,082,440	53.48	2.00	36.01	15.47	192.5	10.7	24.9	\$ -
Elementary School Average	\$ 456	\$ 60	\$ 3,984,296	52.07	1.77	34.08	16.22	241.7	11.9	26.3	\$ 131,700
Elementary School Total			\$ 191,246,227	2499.25	85.00	1635.79	778.46				\$ 6,321,601

School summaries on pages 190-193 only include Site Based Budget (SBB) allocations while individual school financials include all funding sources at schools.

2023-2024 Adopted Budget: Secondary School Summary

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials on pages 198-389 include all funding at schools. All descriptions of school summary identified on page 193.

	Enrollment			SBB Allocations					
	22-23 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil
Middle Schools									
Castle Rock Middle School	748	725	-23	\$ 4,064,914	\$ -	\$ 4,064,914	\$ 2,501,172	\$ 6,566,086	\$ 9,057
Cimarron Middle School	1116	1085	-31	\$ 5,844,465	\$ -	\$ 5,844,465	\$ 2,467,393	\$ 8,311,858	\$ 7,661
Cresthill Middle School	670	620	-50	\$ 3,643,560	\$ 84,202	\$ 3,727,762	\$ 2,602,026	\$ 6,329,788	\$ 10,209
Mesa Middle School	957	963	6	\$ 5,476,404	\$ -	\$ 5,476,404	\$ 3,403,194	\$ 8,879,598	\$ 9,221
Mountain Ridge Middle School	865	829	-36	\$ 4,415,919	\$ 148,990	\$ 4,564,909	\$ 2,177,457	\$ 6,742,366	\$ 8,133
Ranch View Middle School	822	785	-37	\$ 4,165,274	\$ -	\$ 4,165,274	\$ 2,383,096	\$ 6,548,370	\$ 8,342
Rocky Heights Middle School	1162	1164	2	\$ 5,812,979	\$ -	\$ 5,812,979	\$ 2,746,000	\$ 8,558,979	\$ 7,353
Sagewood Middle School	824	830	6	\$ 4,612,628	\$ 17,463	\$ 4,630,091	\$ 3,157,040	\$ 7,787,131	\$ 9,382
Sierra Middle School	779	780	1	\$ 4,354,100	\$ 84,202	\$ 4,438,302	\$ 2,624,616	\$ 7,062,918	\$ 9,055
Middle School Average	883	865	-18	\$ 4,710,027	\$ 37,206	\$ 4,747,233	\$ 2,673,555	\$ 7,420,788	\$ 8,713
Middle School Total	7,943	7,781	-162	\$ 42,390,243	\$ 334,857	\$ 42,725,100	\$ 24,061,994	\$ 66,787,094	
High Schools									
Castle View High School	1990	1850	-140	\$ 9,058,166	\$ -	\$ 9,058,166	\$ 3,783,066	\$ 12,841,232	\$ 6,941
Chaparral High School	2009	2009	0	\$ 9,858,733	\$ -	\$ 9,858,733	\$ 4,425,597	\$ 14,284,330	\$ 7,110
Douglas County High School	1758	1800	42	\$ 8,904,756	\$ 23,146	\$ 8,927,902	\$ 4,948,690	\$ 13,876,592	\$ 7,709
Highlands Ranch High School	1538	1475	-63	\$ 7,798,039	\$ 47,167	\$ 7,845,206	\$ 4,745,801	\$ 12,591,007	\$ 8,536
Legend High School	2228	2240	12	\$ 10,696,709	\$ -	\$ 10,696,709	\$ 3,845,544	\$ 14,542,253	\$ 6,492
Mountain Vista High School	2259	2151	-108	\$ 10,360,961	\$ -	\$ 10,360,961	\$ 3,729,351	\$ 14,090,312	\$ 6,551
Ponderosa High School	1402	1420	18	\$ 7,081,858	\$ 55,000	\$ 7,136,858	\$ 4,008,226	\$ 11,145,084	\$ 7,849
Rock Canyon High School	2377	2336	-41	\$ 11,154,118	\$ -	\$ 11,154,118	\$ 3,870,753	\$ 15,024,871	\$ 6,432
ThunderRidge High School	1881	1845	-36	\$ 8,931,386	\$ -	\$ 8,931,386	\$ 4,384,960	\$ 13,316,346	\$ 7,218
High School Average	1,938	1,903	-35	\$ 9,316,081	\$ 13,924	\$ 9,330,004	\$ 4,193,554	\$ 13,523,559	\$ 7,204
High School Total	17,442	17,126	-316	\$ 83,844,726	\$ 125,313	\$ 83,970,039	\$ 37,741,988	\$ 121,712,027	
Alternative Schools									
Daniel C. Oakes High School	149	140	-9	\$ 1,797,450	\$ -	\$ 1,797,450	\$ 473,747	\$ 2,271,197	\$ 16,223
VALE		80		\$ 1,490,542	\$ -	\$ 1,490,542	\$ 396,742	\$ 1,887,284	\$ 23,591
Eagle Academy	123	125	2	\$ 1,815,260	\$ -	\$ 1,815,260	\$ 590,502	\$ 2,405,762	\$ 19,246
eDCSD	67	75	8	\$ 3,260,012	\$ -	\$ 3,260,012	\$ 574,771	\$ 3,834,783	\$ 51,130
Plum Creek Academy				\$ 442,710	\$ -	\$ 442,710	\$ 1,949,510	\$ 2,392,220	
Bridge				\$ 245,728	\$ -	\$ 245,728	\$ 3,462,112	\$ 3,707,840	
Alt. Ed. Average	113	105	0.33	\$ 1,508,617	\$ -	\$ 1,508,617	\$ 1,241,231	\$ 2,749,848	\$ 27,548
Alt. Ed. Total				\$ 9,051,702	\$ -	\$ 9,051,702	\$ 7,447,384	\$ 16,499,086	
Grand Average	657	640	-9	\$ 3,592,634	\$ 10,606	\$ 3,602,356	\$ 1,988,839	\$ 5,591,195	\$ 10,767
Grand Total	45360	44833	-607	\$ 258,669,660	\$ 700,000	\$ 259,369,660	\$ 143,196,381	\$ 402,566,041	
Neighborhood Average	682	673	-9	\$ 3,782,090	\$ 10,606	\$ 3,792,696	\$ 2,056,803	\$ 5,849,499	\$ 9,750
Neighborhood Total	45021	44413	-608	\$ 249,617,958	\$ 700,000	\$ 250,317,958	\$ 135,748,997	\$ 386,066,955	

School summaries on pages 190-193 only include Site Based Budget (SBB) allocations while individual school financials include all funding sources at schools.

2023-2024 Adopted Budget: Secondary School Summary

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials on pages 198-389 include all funding at schools.

Middle Schools	S/Per Pupil		Total Staffing	Total FTE	FTE Count			Pupil/FTE			Supplies, Purchased Services, and Other Non-Salary Expenses
	Instructional (\$/pupil)	Support (\$/pupil)			Administrators	Certified	Classified	Administrators	Certified	Classified	
Castle Rock Middle School	\$ 265	\$ 17	\$ 6,462,609	80.01	3.01	54.40	22.60	240.9	13.3	32.1	\$ 103,477
Cimarron Middle School	\$ 181	\$ 95	\$ 8,228,145	99.89	5.00	69.10	25.79	217.0	15.7	42.1	\$ 83,713
Cresthill Middle School	\$ 247	\$ 12	\$ 6,268,522	78.22	2.00	53.30	22.92	310.0	11.6	27.1	\$ 61,266
Mesa Middle School	\$ 393	\$ 24	\$ 8,642,996	109.62	3.00	74.00	32.62	321.0	13.0	29.5	\$ 236,602
Mountain Ridge Middle School	\$ 148	\$ 17	\$ 6,710,083	81.02	3.00	58.50	19.52	276.3	14.2	42.5	\$ 32,283
Ranch View Middle School	\$ 242	\$ 43	\$ 6,428,736	79.04	3.01	57.70	18.33	260.8	13.6	42.8	\$ 119,634
Rocky Heights Middle School	\$ 174	\$ 37	\$ 8,464,992	104.28	4.00	72.80	27.48	291.0	16.0	42.4	\$ 93,987
Sagewood Middle School	\$ 313	\$ 12	\$ 7,628,656	99.15	3.00	61.90	34.25	276.7	13.4	24.2	\$ 158,475
Sierra Middle School	\$ 289	\$ 10	\$ 6,992,884	84.21	2.00	61.40	20.81	390.0	12.7	37.5	\$ 170,034
Middle School Average	\$ 250	\$ 30	\$ 7,314,180	90.60	3.11	62.57	24.92	287.1	13.7	35.6	\$ 106,608
Middle School Total			\$ 65,827,623	815.44	28.02	563.10	224.32				\$ 959,471

High Schools	Instructional (\$/pupil)		Support (\$/pupil)		Total Staffing	Total FTE	FTE Count			Pupil/FTE			Supplies, Purchased Services, and Other Non-Salary Expenses
	Instructional (\$/pupil)	Support (\$/pupil)	Administrators	Certified			Classified	Administrators	Certified	Classified			
Castle View High School	\$ 349	\$ 72	\$ 12,244,970	144.67	6.00	107.25	31.42	308.3	17.2	58.9	\$ 596,262		
Chaparral High School	\$ 108	\$ 7	\$ 14,261,666	172.73	7.00	122.20	43.53	287.0	16.4	46.2	\$ 22,664		
Douglas County High School	\$ 277	\$ 10	\$ 13,563,028	167.89	5.00	114.02	48.87	360.0	15.8	36.8	\$ 313,564		
Highlands Ranch High School	\$ 192	\$ 143	\$ 12,327,916	152.37	4.60	104.40	43.37	320.7	14.1	34.0	\$ 263,092		
Legend High School	\$ 320	\$ 6	\$ 14,023,935	166.46	7.00	123.18	36.28	320.0	18.2	61.7	\$ 518,318		
Mountain Vista High School	\$ 127	\$ 6	\$ 14,015,116	165.51	6.00	125.90	33.61	358.5	17.1	64.0	\$ 75,196		
Ponderosa High School	\$ 147	\$ 10	\$ 11,080,060	137.72	4.00	93.80	39.92	355.0	15.1	35.6	\$ 65,024		
Rock Canyon High School	\$ 249	\$ 41	\$ 14,733,684	173.65	7.00	128.80	37.85	333.7	18.1	61.7	\$ 291,187		
ThunderRidge High School	\$ 360	\$ 10	\$ 12,823,202	158.66	4.00	108.60	46.06	461.3	17.0	40.1	\$ 493,144		
High School Average	\$ 236	\$ 34	\$ 13,230,397	159.96	5.62	114.24	40.10	344.9	16.6	48.8	\$ 293,161		
High School Total			\$ 119,073,577	1439.66	50.60	1028.15	360.91				\$ 2,638,451		

Alternative Schools	Instructional (\$/pupil)		Support (\$/pupil)		Total Staffing	Total FTE	FTE Count			Pupil/FTE			Supplies, Purchased Services, and Other Non-Salary Expenses
	Instructional (\$/pupil)	Support (\$/pupil)	Administrators	Certified			Classified	Administrators	Certified	Classified			
Daniel C. Oakes High School	\$ 250	\$ 12	\$ 2,165,747	24.30	2.00	18.30	4.00	70.0	7.7	35.0	\$ 105,450		
VALE	\$ 312	-	\$ 1,712,284	19.94	2.00	12.00	5.94	40.0	6.7	13.5	\$ 175,000		
Eagle Academy	\$ 320	-	\$ 2,214,959	25.92	2.00	18.30	5.62	62.5	6.8	22.2	\$ 190,803		
eDCSD	\$ 933	-	\$ 3,504,283	39.30	2.00	33.30	3.00	37.5	2.3	25.0	\$ 330,500		
Plum Creek Academy			\$ 2,311,382	30.79	2.00	12.75	16.04	0.0	0.0	0.0	\$ 80,838		
Bridge			\$ 3,647,154	57.34	1.00	18.00	38.34	0.0	0.0	0.0	\$ 60,686		
Alt. Ed. Average	\$ 454	\$ 3	\$ 2,592,635	32.93	1.83	18.78	12.16	52.5	5.8	23.9	\$ 157,213		
Alt. Ed. Total			\$ 15,555,809	197.59	11.00	112.65	72.94				\$ 943,277		

Grand Average	\$ 401	\$ 49	\$ 5,440,323	68.78	2.43	46.38	16.77	250.0	12.4	30.3	\$ 150,872
Grand Total			\$ 391,703,236	4951.94	174.62	3339.69	1436.63				\$ 10,862,800

Neighborhood Average	\$ 398	\$ 52	\$ 5,699,203	72.04	2.48	48.89	20.66	262.0	12.8	30.6	\$ 150,296
Neighborhood Total			\$ 376,147,427	4754.35	163.62	3227.04	1363.69				\$ 9,919,523

- Includes school funding in General Fund through SBB (Fund 10) only
- Does not include school carry over as school carry over is awarded in fall based on prior year's fund balance
- Does not include any school SBB allocations awarded in fall during October Count SBB updates
- Does not include any district-wide budgets for expenses in direct support of schools such as custodial services, utilities, department head pay and spending based on revenue generated through donations and fees
- Discretionary Allocations are funds provided to schools through the SBB to be spent at the discretion of the principal and school community; discretionary funds are eligible to carry over and are typically spent on teachers and support staff, classroom materials and services
- Non-Discretionary Allocations are funds provided to schools through the SBB for a prescribed purpose associated with federal, state or district requirements such as Special Education or English Language Learners; non-discretionary funds are not eligible to carry over and must be spent in the year in which they were allocated to the school
- Administrators include principals, assistant principals and athletic directors
- Certified include all teachers, Special Education teachers, psychologists, social workers, counselors, Professional Learning Specialists and deans
- Classified include clerical support, instructional and educational assistants, custodians and campus security

Understanding School Financials

The following school financials beginning on page 198 are organized alphabetically by Elementary, Middle, High and Alternative schools. Charter schools utilize a different template as their financial information was prepared by the individual charter schools and not the DCSD Budget Office.

The General Fund, Capital Projects Fund, Full Day Kindergarten Fund, Governmental Designated Purpose Grants Fund, Athletics and Activities Fund, and Pupil Activity Fund are included within the financial schedules for all schools.

Audited Actuals reflect actual paid salaries and benefits, while the 2022-2023 Adopted Budget, 2022-2023 Final Revised Budget, 2023-2024 Proposed Budget and 2023-2024 Adopted Budget salaries and benefits are based on district-wide average salaries. Schools are not held to the actual salary amount of their teachers and support staff, but rather to the total number of teachers and support staff. The reasoning for this is to allow schools to hire the best candidate regardless of how much the candidate would earn in the position.

2022-2023 Estimated Actuals reflect 2022-2023 actual expenditures as of June 30, 2023 and are unaudited. 2022-2023 Estimated Actuals do not include utility spend in schools as that is part of the System-Wide financials. School financials do not reflect unbudgeted revenue received by the school during the fiscal year. Such revenue can include but is not limited to instructional fees and donations.

2022-2023 Estimated carry over is the projection based on preliminary June 30, 2023 data. Carry over for 2022-2023 will be calculated in September 2023. No schools will carry over negative Student Based Budget (SBB).

The increase or decrease in total school budgeted expenditures or FTE between 2023-2024 Proposed Budget and 2023-2024 Adopted Budget is primarily due to Special Education staffing changes to reflect updated allocation of staffing for support of students as well as an increase to the certified substitute allocation for schools. All Elementary schools received one additional day per qualified certified FTE, while Secondary schools received 6 hours of classroom coverage per qualified certified FTE. Additionally, changes to salaries, benefits and FTE may also reflect changes to school discretionary staffing plans for 2023-2024 finalized after May 8, 2023 or the addition of new grant-funded positions.

More information specific to the individual components of the School Financials schedules are identified on the following page.

Understanding School Financials

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 206,770	\$ 203,195	\$ 88,713	\$ 107,716	\$ 107,716	\$ 94,425	\$ 110,425	\$ 110,425
Certified	1,874,823	1,814,465	1,717,651	1,621,432	1,632,614	1,748,527	1,725,880	1,733,130
Professional/Technical	150	8,332	74	-	-	-	-	-
Classified	495,026	481,135	553,432	489,182	569,563	547,909	611,134	710,735
Benefits	865,824	855,501	806,050	948,635	991,588	878,101	917,421	975,486
Purchased Services	49,759	22,330	57,697	-	-	50,935	-	-
Supplies and Materials	118,457	105,741	123,983	109,004	175,713	161,492	112,686	109,000
Capital Equipment	8,405	15,645	47	-	-	12,930	-	-
Other Expenses	2,652	632	(550)	-	-	500	-	-
Total Expenditures	\$ 3,621,866	\$ 3,506,975	\$ 3,347,098	\$ 3,275,969	\$ 3,477,194	\$ 3,494,819	\$ 3,477,546	\$ 3,638,776
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 9,383	\$ 3,278	\$ 68,348	\$ -	\$ -	\$ 35,184	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	66,771	13,619	49,933	-	-	104,524	-	-
Fund 23 Specific Purpose	1,551	571	571	-	-	571	-	-
Fund 14 Capital Projects	20,387	-	-	-	-	-	-	-
Total	\$ 98,092	\$ 17,468	\$ 118,852	\$ -	\$ -	\$ 140,279	\$ -	\$ -
Enrollment	441	408	365	356	344	344	343	343
School Expenditures Per Pupil	\$ 8,213	\$ 8,596	\$ 9,170	\$ 9,202	\$ 10,108	\$ 10,159	\$ 10,139	\$ 10,609
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 620	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,772	\$ 10,683	\$ 10,759	\$ 11,235	\$ 10,759	\$ 11,235	\$ 11,235	\$ 11,235
FTE				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
Administrative				1.00	1.00		1.00	1.00
Certified				25.50	26.50		25.58	25.58
Professional/Technical				0.00	0.00		0.00	0.00
Classified				19.28	21.91		21.35	25.21
Total FTE				45.78	49.41		47.93	51.79

1. Carry Over Awarded into Subsequent Year means that the carry over identified in 2019-2020 Audited Actuals was calculated based on savings in 2019-2020 and added into the 2020-2021 Revised Budget and so on for subsequent years. Carry over for 2022-2023 will be calculated in September 2023 and Estimated Actual carry over is the projection based on preliminary June 30, 2023 data. Prior year actuals may include expenditures attributable to carry over awarded in prior years, while in the Adopted Budget for 2022-2023 and 2023-2024 carry over had not been awarded yet at that point in time.
2. Enrollment figures are October Count membership for grades K-12 for 2019-2020 Audited Actuals through 2022-2023 Estimated Actuals and projected membership from the Planning department for 2023-2024 Proposed and Adopted Budget.
3. Centrally Held Other Expenditures per Pupil in 2023-2024 Adopted include average per pupil district-wide budgets for expenses in direct support of schools such as custodial services (\$122), utilities (\$272), department head pay (\$11), long term substitutes (\$28) and spending based on revenue generated through donations and fees (\$193) for all schools.
4. FTE includes only the teachers and support staff budgeted in the General Fund and Governmental Designated Purpose Grants; it does not include support staff such as Nutrition Services and additional Special Education staff or child care staff physically located at schools but paid by central departmental budgets.

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Elementary Schools



- Acres Green Elementary School
- Arrowwood Elementary School
- Bear Canyon Elementary School
- Buffalo Ridge Elementary School
- Castle Rock Elementary School
- Cherokee Trail Elementary School
- Cherry Valley Elementary School
- Clear Sky Elementary School
- Copper Mesa Elementary School
- Cougar Run Elementary School
- Coyote Creek Elementary School
- Eagle Ridge Elementary School
- Eldorado Elementary School
- Flagstone Elementary School
- Fox Creek Elementary School
- Franktown Elementary School
- Frontier Valley Elementary School
- Gold Rush Elementary School
- Heritage Elementary School
- Iron Horse Elementary School
- Larkspur Elementary School
- Legacy Point Elementary School
- Lone Tree Elementary School
- Mammoth Heights Elementary School
- Meadow View Elementary School
- Mountain View Elementary School
- Northeast Elementary School
- Northridge Elementary School
- Pine Grove Elementary School
- Pine Lane Elementary School
- Pioneer Elementary School
- Prairie Crossing Elementary School
- Redstone Elementary School
- Renaissance Elementary Magnet School
- Rock Ridge Elementary School
- Roxborough Intermediate School
- Roxborough Primary School
- Saddle Ranch Elementary School
- Sage Canyon Elementary School
- Sand Creek Elementary School
- Sedalia Elementary School
- Soaring Hawk Elementary School
- South Ridge Elementary School
- Stone Mountain Elementary School
- Summit View Elementary School
- Timber Trail Elementary School
- Trailblazer Elementary School
- Wildcat Mountain Elementary School

Acres Green Elementary School



Established 1975 | Highlands Ranch High School Feeder | Conventional Calendar
 13524 Acres Green Drive, Littleton, CO 80124 | 303.387.7125
 Principal: Emmalee Owens

Mission Statement

At Acres Green, we are creating leaders one child at a time.

SCHOOL : Acres Green Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

At Acres Green Elementary, we believe that every child can be a leader. Our vision is to provide a positive, safe environment where best practices are used to educate the whole child while honoring individuality and creativity. Our students (K-6) have individual leadership portfolios where they track their own performance data. Our Leadership team analyzes CMAS data, our School Performance Frameworks, SchoolView and internal school data to determine school performance and identify areas of improvement. We use a differentiated approach to meet the academic, social-emotional, physical, musical, and artistic needs of each individual child. We focus on the whole child, using the Leader in Me as a guide to inspire each person to be the best version of themselves. We empower students to own their learning and develop their proficiency with essential leadership skills by explicitly teaching the 7 Habits of Highly Effective People. The Colorado Academic Standards drive our instructional tools and our teachers use a variety of approaches to ensure all students are progressing towards their goals. Acres Green Elementary School is focused on meeting the needs of every child.

The UIP is written as a collaborative effort with our Leadership Team, School Accountability Committee (SAC), and other stakeholder input. These groups analyze both local and state data to identify celebrations and growth areas for our school. Our SAC is made up of voting members who are either parents, community members, or school staff as well as non-voting members who participate in the quarterly discussions. The drafted UIP goals are presented to the SAC in September and using their feedback, edits were made for the final process. By inviting many voices, the goals for the UIP are representative of the broad range of our school community. Between now and 2024, we will be focusing on increasing our End of Year iReady reading achievement to more than 80% of the student body reading at grade level and decreasing the percentage of students on a READ plan to 15%.



Acres Green Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 178,097	\$ 179,704	\$ 190,887	\$ 187,100	\$ 187,100	\$ 173,958	\$ 194,978	\$ 194,978
Certified	2,363,337	2,248,761	2,030,124	1,985,573	2,051,052	1,935,048	2,236,676	2,242,116
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	385,527	340,773	260,911	326,634	372,230	376,658	453,854	453,550
Benefits	984,412	929,382	779,710	1,009,926	1,054,436	792,918	1,046,415	1,043,942
Purchased Services	44,767	34,533	56,718	5,000	15,000	48,046	5,000	5,000
Supplies and Materials	253,860	180,402	173,090	91,188	305,682	209,721	130,007	109,597
Capital Equipment	43,813	5,147	-	-	5,256	8,395	-	-
Other Expenses	3,180	147	6,384	-	-	2,094	-	-
Total Expenditures	\$ 4,256,992	\$ 3,927,180	\$ 3,497,823	\$ 3,605,421	\$ 3,990,756	\$ 3,546,839	\$ 4,066,930	\$ 4,049,183

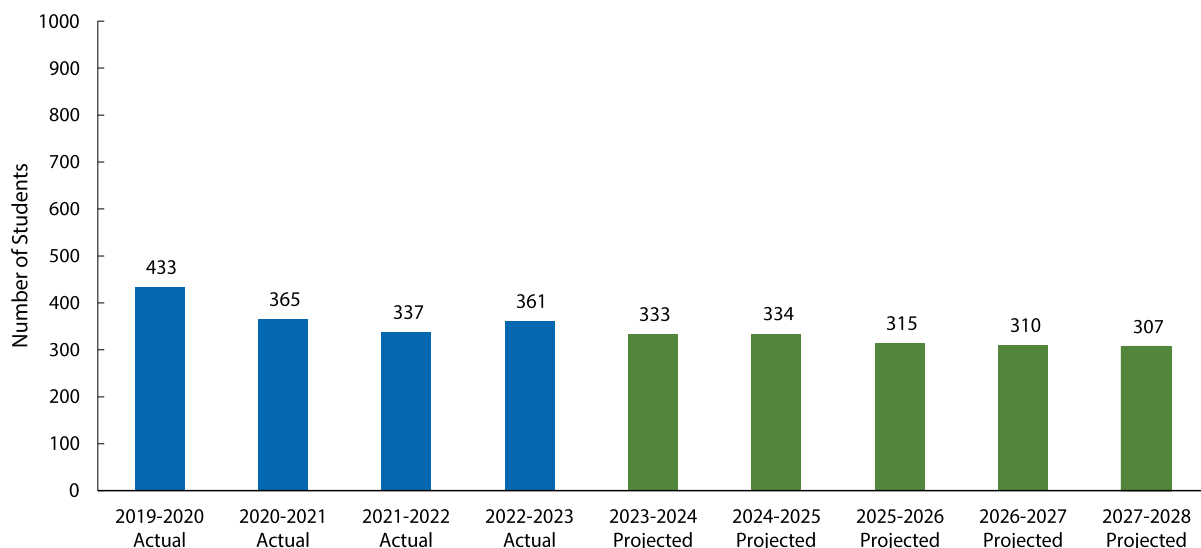
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 203,326	\$ 18,503	\$ 45,964	\$ -	\$ -	\$ 129,138	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	96,423	77,332	66,670	-	-	83,121	-	-
Fund 23 Specific Purpose	441	337	1,937	-	-	1,772	-	-
Fund 14 Capital Projects	892	892	-	-	-	-	-	-
Total	\$ 301,082	\$ 97,064	\$ 114,571	\$ -	\$ -	\$ 214,032	\$ -	\$ -

Enrollment	433	365	337	332	361	361	333	333
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School Expenditures Per Pupil	\$ 9,831	\$ 10,759	\$ 10,379	\$ 10,860	\$ 11,055	\$ 9,825	\$ 12,213	\$ 12,160
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 620	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 11,430	\$ 11,630	\$ 12,833	\$ 12,786	\$ 12,786	\$ 12,786	\$ 12,786	\$ 12,786

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	31.00	32.00	32.50	32.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	11.91	13.68	15.12	14.97
Total FTE	44.91	47.68	49.62	49.47

Enrollment



Arrowwood Elementary School



Established 2000 | Highlands Ranch High School Feeder | Conventional Calendar
10345 Arrowwood Drive Highlands Ranch, CO 80130 | 303.387.6875
Principal: Chrystal Wood

Mission Statement

We are a positive professional learning community with the mission of collaborating together for the academic, emotional, and social growth of every student.

Vision

Students will value learning, become growth-minded individuals, and strive to be positive, contributing members of society.

SCHOOL : Arrowwood Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Students and staff at AWE embark on a learning journey together. As Grizzlies, the school ROARs in its commitment to be Respectful to one another, Own its choices, Act safely, and demonstrate Responsible behavior in and out of the school setting. The school holds firm its promise to ensure all students are learning at high levels. All means all and as a family, collaborate together to do whatever it takes to fulfill the school's mission.



Arrowwood Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 103,956	\$ 170,633	\$ 152,306	\$ 187,100	\$ 187,100	\$ 163,799	\$ 194,978	\$ 194,978
Certified	1,607,419	1,431,829	1,552,123	1,675,176	1,796,843	1,736,657	1,933,248	1,965,887
Professional/Technical	-	2,480	-	-	-	-	-	-
Classified	450,508	399,882	438,586	377,159	435,134	557,266	435,487	443,072
Benefits	704,457	653,453	703,950	930,145	985,706	895,572	922,673	931,963
Purchased Services	50,135	26,190	61,928	-	78,930	91,637	-	-
Supplies and Materials	90,646	110,688	167,017	54,718	338,513	171,836	184,314	154,874
Capital Equipment	2,508	4,662	2,655	-	44,262	804	-	-
Other Expenses	7,534	76	429	-	-	1,895	-	-
Total Expenditures	\$ 3,017,162	\$ 2,799,892	\$ 3,078,994	\$ 3,224,298	\$ 3,866,488	\$ 3,619,467	\$ 3,670,700	\$ 3,690,774

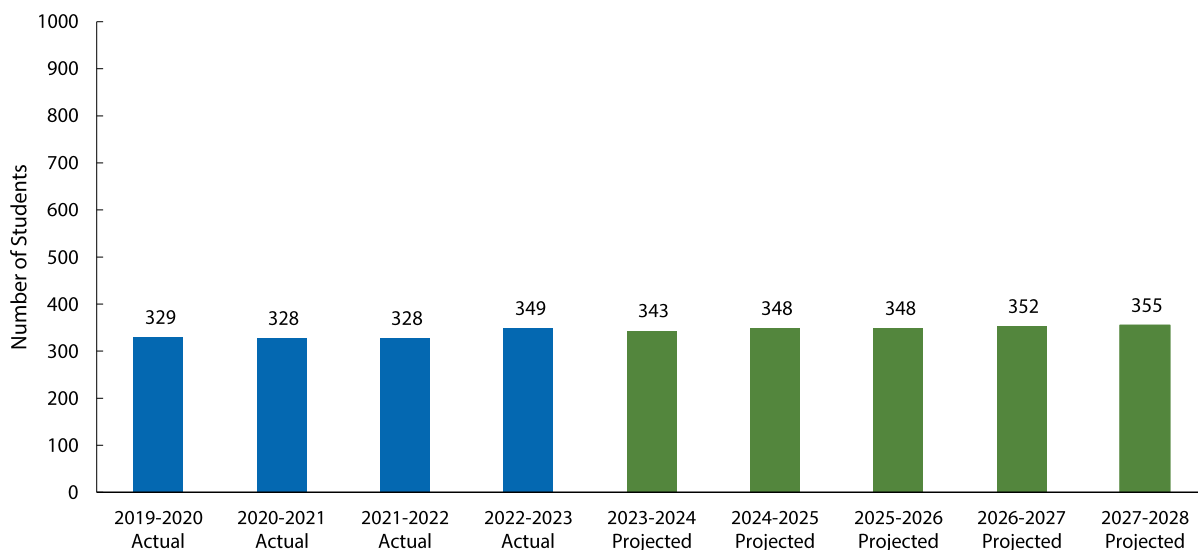
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 207,307	\$ 271,830	\$ 314,867	\$ -	\$ -	\$ 127,722	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	118,273	117,263	113,605	-	-	63,413	-	-
Fund 23 Specific Purpose	8,150	6,783	269	-	-	5,699	-	-
Fund 14 Capital Projects	6,957	6,957	-	-	-	44,262	-	-
Total	\$ 340,687	\$ 402,833	\$ 428,741	\$ -	\$ -	\$ 241,095	\$ -	\$ -

Enrollment	329	328	328	320	349	349	343	343
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School Expenditures Per Pupil	\$ 9,171	\$ 8,536	\$ 9,387	\$ 10,076	\$ 11,079	\$ 10,371	\$ 10,702	\$ 10,760
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,646	\$ 11,654		\$ 10,646	\$ 11,654		\$ 11,322	\$ 11,386

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	26.50	28.96	28.80	29.30
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.68	16.36	14.44	14.80
Total FTE	42.18	47.32	45.24	46.10

Enrollment



Bear Canyon Elementary School



Established 1990 | Mountain Vista High School Feeder | Conventional Calendar
 9660 Salford Lane, Highlands Ranch, CO 80126 | 303.387.6475
 Principal: Allison Sullivan

Vision Statement
 Unlock Your Potential

Mission Statement

Believing that each child is of great worth, we challenge students with a variety of experiences that will instill a love of learning, the ability to problem solve, and a healthy respect for themselves, others and the environment while inspiring them to reach for their potential.

SCHOOL : Bear Canyon Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Bear Canyon’s mission states that we believe that each child is a gift and we pride ourselves on educating the whole child. "BCE... unlock your potential" is our motto and we feel we accomplish this by being a comprehensive neighborhood school offering strong academic programming; diverse specials classes including art, music, PE, technology, STEM opportunities, before and after school enrichment programs such as choir, band, orchestra, mural club, running club, writing club, battle of the books, coding, martial arts, theater, and child care programs; strong academic support programming for IEP, ELL, gifted and talented students as well as supplemental instruction with learning specialists for all learners. Our goal is that all students regardless of academic and social skills are both challenged and offered multiple learning opportunities based on high-level interest and choice. All of our teachers are trained in differentiation and personalization strategies to enhance and support each student’s educational experience. We work each day to be sure that students receive the foundation that they need in order to achieve and explore past their elementary school experience. As a certified Energy Bus School, we focus on positive leadership, student ownership of learning, and celebrating our positive climate and culture through a reward and recognition system. We have a strong neighborhood community and support with our volunteers, parents, and PTA. We value tradition with a balance of innovative learning and take pride in our multiple traditional community events that make us a strong community that is committed to the excellence that our school offers to our students. We are proud to be a recipient of both the Governor’s Distinguished Improvement Award and the John Irwin Award.



Bear Canyon Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 190,119	\$ 186,672	\$ 195,644	\$ 187,100	\$ 187,100	\$ 208,232	\$ 194,978	\$ 194,978
Certified	1,984,407	1,796,972	1,750,211	1,682,241	1,640,073	1,733,342	1,780,305	1,750,005
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	421,236	370,312	305,758	266,435	290,056	335,729	390,726	375,174
Benefits	826,165	775,353	773,283	872,949	870,258	810,267	865,907	851,637
Purchased Services	45,448	27,903	39,095	-	-	28,193	-	-
Supplies and Materials	137,057	120,341	120,581	11,258	397,671	95,550	77,461	112,183
Capital Equipment	4,064	1,054	1,215	-	20,177	20,297	-	-
Other Expenses	4,500	268	468	-	-	1,007	-	-
Total Expenditures	\$ 3,612,995	\$ 3,287,206	\$ 3,186,256	\$ 3,019,983	\$ 3,405,335	\$ 3,232,618	\$ 3,309,377	\$ 3,283,977

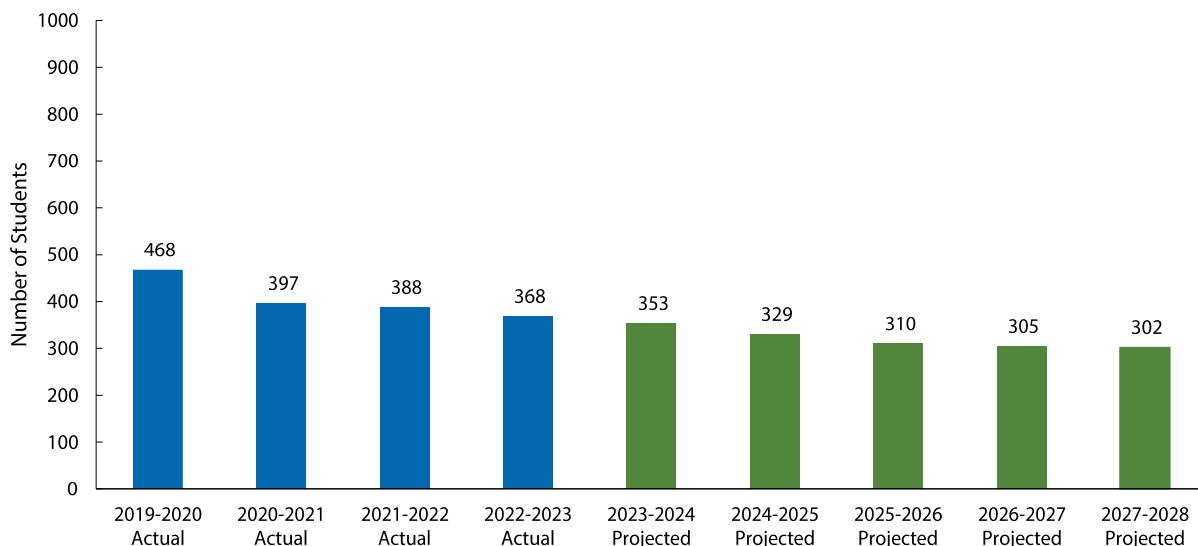
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 303,173	\$ 132,738	\$ 1,572	\$ -	\$ -	\$ 81,091	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	234,007	249,163	276,293	-	-	244,077	-	-
Fund 23 Specific Purpose	201	201	(1,595)	-	-	(1,633)	-	-
Fund 14 Capital Projects	4,410	4,410	-	-	-	40,354	-	-
Total	\$ 541,791	\$ 386,512	\$ 276,270	\$ -	\$ -	\$ 363,889	\$ -	\$ -

Enrollment	468	397	388	364	368	368	353	353
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School Expenditures Per Pupil	\$ 7,720	\$ 8,280	\$ 8,212	\$ 8,297	\$ 9,254	\$ 8,784	\$ 9,375	\$ 9,303
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,867	\$ 9,829		\$ 8,867	\$ 9,829		\$ 9,995	\$ 9,929

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	26.70	25.75	26.70	26.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	9.65	10.53	13.04	12.66
Total FTE	38.35	38.28	41.74	40.86

Enrollment



Buffalo Ridge Elementary School



Established 1997 | Rock Canyon High School Feeder | Conventional Calendar
 7075 North Shoreham Drive, Castle Rock, CO 80108 | 303.387.5575
 Principal: Jennifer Murdock

Mission Statement

To provide a quality education, through high academic standards, that allows each child to succeed in ways that reflect his or her aptitudes or interests.

SCHOOL : Buffalo Ridge Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Buffalo Ridge Elementary is a neighborhood school offering Kindergarten through 5th grade. The school takes great pride in the community and the education offered to all those that walk through the doors. Buffalo Ridge offers a well-rounded education that not only focuses on Reading, Writing, Math and the sciences but provide opportunities for students to use higher order thinking skills in which they are able to demonstrate their learning through a variety of classroom experiences.



Buffalo Ridge Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 157,220	\$ 154,026	\$ 163,975	\$ 107,716	\$ 107,716	\$ 104,971	\$ 110,425	\$ 110,425
Certified	1,732,495	1,720,355	1,804,393	2,076,897	2,100,586	2,076,037	2,478,937	2,485,057
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	312,864	255,009	273,896	307,910	353,592	330,078	393,908	484,611
Benefits	732,286	733,528	739,935	989,174	1,021,283	859,894	1,061,988	1,106,594
Purchased Services	41,904	60,235	66,825	-	-	60,871	-	-
Supplies and Materials	117,842	124,437	190,180	393,649	1,068,718	250,752	366,736	366,735
Capital Equipment	3,062	2,415	25,809	-	-	1,641	-	-
Other Expenses	2,561	721	1,669	-	-	3,256	-	-
Total Expenditures	\$ 3,100,234	\$ 3,052,709	\$ 3,266,683	\$ 3,875,346	\$ 4,651,895	\$ 3,687,499	\$ 4,411,994	\$ 4,553,422

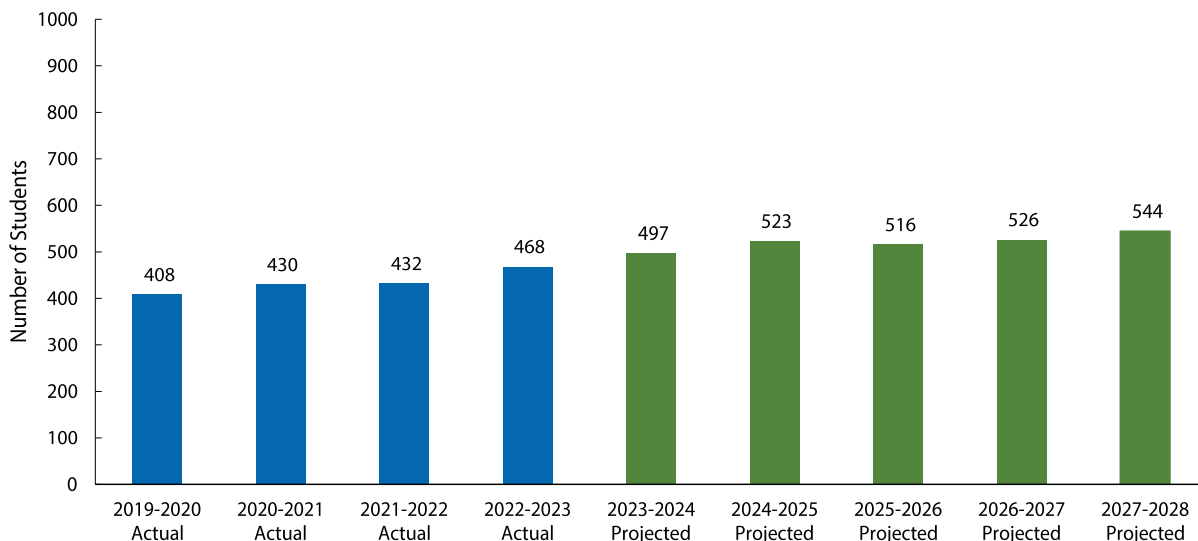
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 166,530	\$ 208,232	\$ 455,654	\$ -	\$ -	\$ 651,931	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	157,313	157,867	198,943	-	-	221,640	-	-
Fund 23 Specific Purpose	26	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	471	(3,665)	-	-	220	-	-
Total	\$ 323,869	\$ 366,570	\$ 650,932	\$ -	\$ -	\$ 873,791	\$ -	\$ -

Enrollment	408	430	432	467	468	468	497	497
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School Expenditures Per Pupil	\$ 7,599	\$ 7,099	\$ 7,562	\$ 8,298	\$ 9,940	\$ 7,879	\$ 8,877	\$ 9,162
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,868	\$ 10,515	\$ 9,497	\$ 9,788	\$ 9,788	\$ 9,497	\$ 9,788	\$ 9,788

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	32.50	34.50	37.08	37.08
Professional/Technical	0.00	0.00	0.00	0.00
Classified	11.33	12.84	13.60	16.78
Total FTE	44.83	48.34	51.68	54.86

Enrollment



Castle Rock Elementary School

Established 1984 | Douglas County High School Feeder | Conventional Calendar
 1103 Canyon Drive, Castle Rock, CO 80104 | 303.387.5000
 Principal: Deborah Warr



Mission Statement

To create and maintain a safe, respectful, and caring environment in which students are challenged and supported in their pursuit of 21st Century Learning. We foster collaboration, creativity, communication, and critical thinking within our learning community. We inspire and model life long learning while providing real world, authentic opportunities through Project Based Learning.

SCHOOL : Castle Rock Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

CRE uses a Project Based Learning approach to create a solid foundation of fundamental and higher order thinking skills through a structured curriculum that is consistent and aligned throughout the grade levels. Project Based Learning (PBL) is a dynamic approach to teaching in which students explore real-world problems and challenges, simultaneously developing cross-curriculum skills while working in small collaborative groups. Project Based Learning is filled with active and engaged learning, and it inspires students to obtain a deeper knowledge of the subjects they are studying. Research also indicates that students are likely to retain the knowledge gained through this approach far more readily than through traditional textbook-centered learning. In addition, students develop confidence and self-direction as they move through both team-based and independent work. Castle Rock Elementary is a school of inquiry with an emphasis on Science. The students experience learning in its natural backyard habitat. All students have projects and dedicated time to work collaboratively experiencing a multitude of opportunities to learn in an outdoor classroom. Castle Rock Elementary partners with the Castle Rock Open Space and Trails Department to improve and integrate trail systems. The habitat is a point of pride at CRE and makes CRE a truly unique neighborhood school! Castle Rock Elementary School strives to meet the needs of the diverse individuals in the community. The school offers music and art club, Reading Recovery, ESL and SSN services, and Positive Behavior Support. CRE has a thriving Student Leadership Program focuses on community service. Its dedicated staff offers extra opportunities throughout the year such as Choir, Battle of the Books, Spring Musical, Talent Show, 6th grade Hex Competition, and Field Day. Castle Rock Elementary has a very involved parent community. PTO sponsors several annual fundraising events such as the Scholastic Book Fair, Family Fun Night, and the annual Sock Hop. The PTO also sponsors the weekly popcorn Friday fundraiser that the entire school community looks forward to enjoying. CRE was recognized as 1 of 33 Nationally Certified Eco-Schools and was awarded the Green Flag Certification.



Castle Rock Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 128,232	\$ 165,838	\$ 155,188	\$ 187,353	\$ 187,297	\$ 192,686	\$ 194,978	\$ 194,978
Certified	1,892,686	1,714,737	1,752,524	2,041,829	2,168,261	2,144,982	2,813,808	2,754,328
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	366,576	268,212	296,850	323,067	396,481	342,038	384,843	524,151
Benefits	782,747	755,380	736,559	1,022,318	1,129,442	993,544	1,201,691	1,257,197
Purchased Services	62,451	50,448	77,055	-	-	45,303	-	-
Supplies and Materials	145,266	158,304	233,720	209,765	251,231	147,102	152,554	207,169
Capital Equipment	3,326	15,992	9,268	-	-	-	-	-
Other Expenses	14,159	798	1,189	-	-	1,962	-	-
Total Expenditures	\$ 3,395,442	\$ 3,138,039	\$ 3,262,352	\$ 3,784,332	\$ 4,132,712	\$ 3,867,618	\$ 4,747,874	\$ 4,937,823

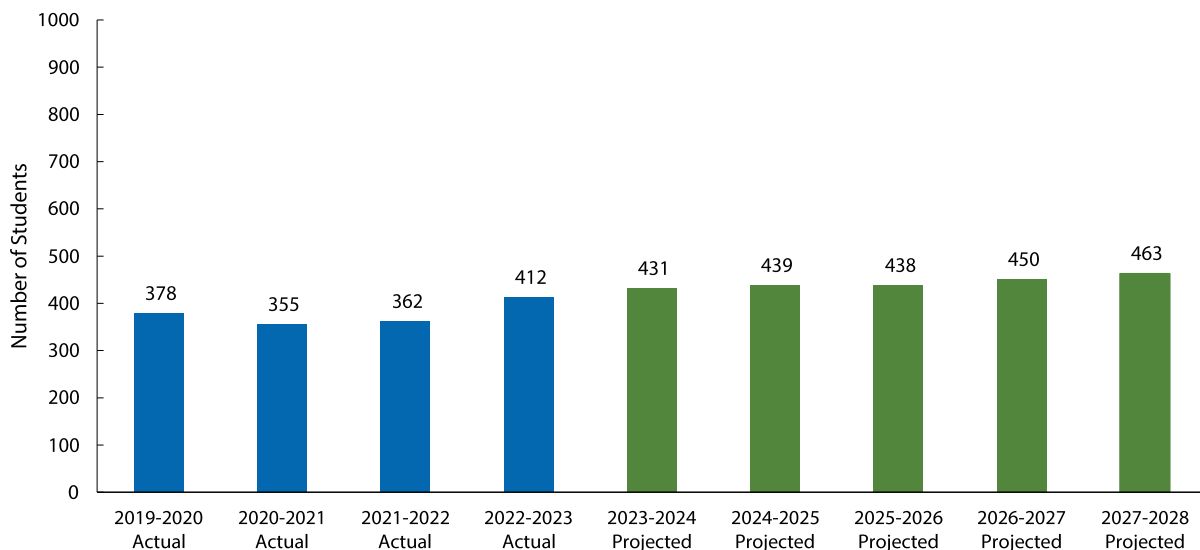
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 81,235	\$ 99,054	\$ 45,141	\$ -	\$ -	\$ 48,633	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	55,020	11,674	12,465	-	-	14,466	-	-
Fund 23 Specific Purpose	1,131	1,131	1,131	-	-	1,941	-	-
Fund 14 Capital Projects	4,090	4,090	248	-	-	248	-	-
Total	\$ 141,476	\$ 115,949	\$ 58,985	\$ -	\$ -	\$ 65,288	\$ -	\$ -

Enrollment	378	355	362	385	412	412	431	431
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School Expenditures Per Pupil	\$ 8,983	\$ 8,840	\$ 9,012	\$ 9,829	\$ 10,031	\$ 9,387	\$ 11,016	\$ 11,457
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,399	\$ 10,606	\$ 11,636	\$ 12,083	\$ 12,083	\$ 11,636	\$ 12,083	\$ 12,083

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	32.88	35.50	42.00	41.00
Professional/Technical	0.00	0.00	0.00	0.00
Classified	11.14	13.46	12.99	18.11
Total FTE	46.02	50.96	56.99	61.11

Enrollment



Cherokee Trail Elementary School



Established 1989 | Chaparral High School Feeder | Conventional Calendar
17302 Clarke Farms Drive, Parker, CO 80134 | 303.387.8125
Principal: Josh Miller

Mission Statement

Every Student, Every Day, Whatever it Takes

SCHOOL : Cherokee Trail Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Cherokee Trail Elementary is a neighborhood school that centers around great teachers, supportive parents, and dedicated students. The culture and climate is one that is collaborative and teachers are willing and able to meet the needs of the school's learners. Throughout the building they have sustainable legacy art projects that are gifts to the schools from each 6th grade class. The community thrives on its parent to school connection and students are challenged academically each and every day.



Cherokee Trail Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 199,726	\$ 100,705	\$ 105,545	\$ 107,716	\$ 107,716	\$ 111,583	\$ 110,425	\$ 110,425
Certified	2,216,334	2,242,425	2,517,192	2,709,503	2,716,136	2,765,017	3,214,246	3,228,856
Professional/Technical	-	10,415	-	-	-	-	-	-
Classified	470,757	442,725	476,365	511,692	475,184	569,316	537,510	484,443
Benefits	943,326	917,752	1,039,770	1,374,054	1,348,618	1,221,374	1,403,551	1,372,394
Purchased Services	53,951	45,319	149,631	-	-	135,963	-	-
Supplies and Materials	147,133	126,962	174,678	69,395	153,315	120,972	61,675	7,347
Capital Equipment	4,344	19,938	493	-	-	1,001	-	-
Other Expenses	1,391	3,841	123	-	-	824	-	-
Total Expenditures	\$ 4,036,963	\$ 3,910,081	\$ 4,463,798	\$ 4,772,360	\$ 4,800,969	\$ 4,926,049	\$ 5,327,407	\$ 5,203,465

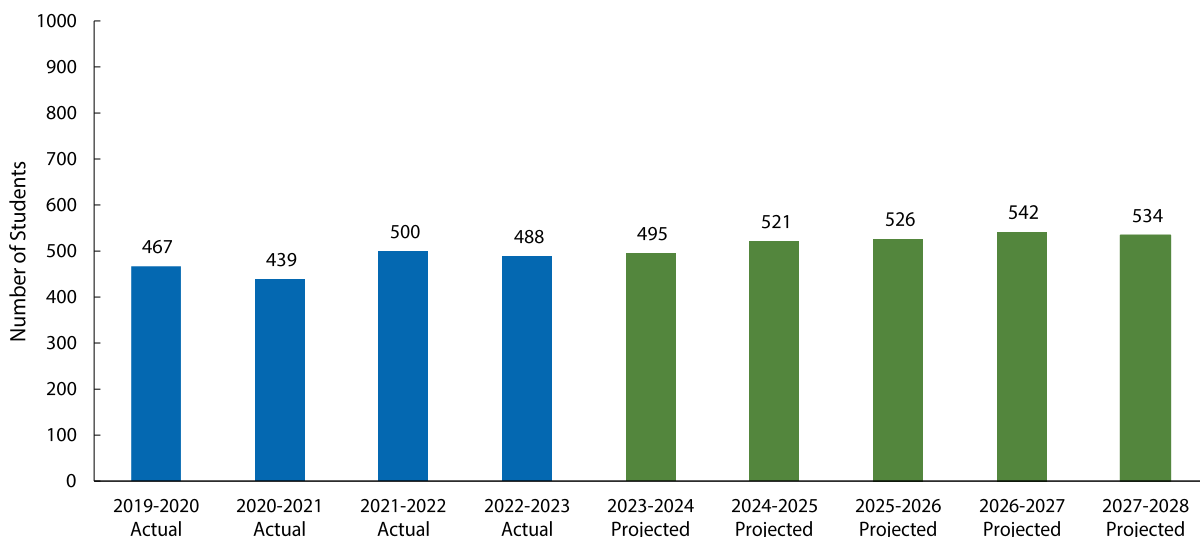
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 45,577	\$ 111,339	\$ 20,705	\$ -	\$ -	\$ 20,076	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	109,900	107,958	9,209	-	-	14,922	-	-
Fund 23 Specific Purpose	6,609	3,396	4,854	-	-	1,490	-	-
Fund 14 Capital Projects	25,454	25,454	25,454	-	-	25,454	-	-
Total	\$ 187,540	\$ 248,147	\$ 60,222	\$ -	\$ -	\$ 61,942	\$ -	\$ -

Enrollment	467	439	500	514	488	488	495	495
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School Expenditures Per Pupil	\$ 8,644	\$ 8,907	\$ 8,928	\$ 9,285	\$ 9,838	\$ 10,094	\$ 10,762	\$ 10,512
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,855	\$ 10,413		\$ 9,855	\$ 10,413		\$ 11,382	\$ 11,138

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	43.00	46.01	48.39	48.59
Professional/Technical	0.00	0.00	0.00	0.00
Classified	19.38	17.62	19.26	17.29
Total FTE	63.38	64.63	68.65	66.88

Enrollment



Cherry Valley Elementary School



Established 1952 | Douglas County High School Feeder | Conventional Calendar
9244 South Highway 83, Franktown, CO 80116 | 303.387.8800
Principal: Alisa Tolson

Vision Statement

A place where all students are known, cherished, and a love of learning is fostered in a wholesome environment.

Mission Statement

We provide a personalized education that nurtures the heart and passion of our small community.

Collective Commitments:

We will collaboratively personalize each student's education using data.

We will support students across all classes through shared knowledge.

SCHOOL : Cherry Valley Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Accountability Participation Rate	n < 20

Note: Academic growth was not rated due to the size of the school

Description

Cherry Valley Elementary offers an exciting learning experience for each student by bringing the "one-room schoolhouse" into the 21st century! The small class sizes allow for more personalized learning and support as well as an increased ability to connect with the community and extend learning beyond the classroom.



Cherry Valley Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 62,147	\$ 60,060	\$ 65,812	\$ 66,595	\$ 66,595	\$ 69,191	\$ 66,255	\$ 66,255
Certified	284,629	321,423	330,775	315,862	314,940	314,092	329,748	331,571
Professional/Technical	-	-	-	-	-	-	-	-
Classified	61,184	60,255	55,370	67,581	67,581	58,904	69,745	69,745
Benefits	124,578	135,294	140,453	142,086	141,875	136,219	148,921	149,338
Purchased Services	7,416	375	5,909	-	-	4,338	-	-
Supplies and Materials	32,695	58,826	42,185	43,042	86,672	21,391	20,000	19,848
Capital Equipment	4,153	9,957	-	-	-	-	-	-
Other Expenses	14	310	128	-	-	303	-	-
Total Expenditures	\$ 576,817	\$ 646,501	\$ 640,631	\$ 635,166	\$ 677,663	\$ 604,439	\$ 634,669	\$ 636,757

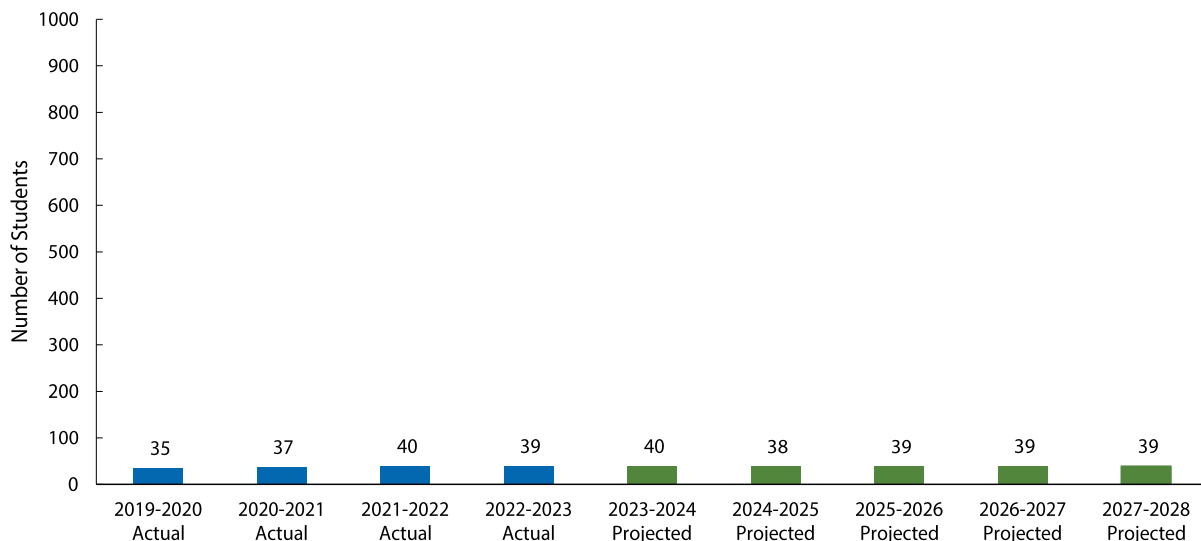
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 73,051	\$ 4,550	\$ 31,091	\$ -	\$ -	\$ 54,233	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	9,074	(1,461)	1,075	-	-	16,269	-	-
Fund 23 Specific Purpose	757	757	757	-	-	757	-	-
Fund 14 Capital Projects	3,558	7,210	7,210	-	-	7,210	-	-
Total	\$ 86,440	\$ 11,056	\$ 40,133	\$ -	\$ -	\$ 78,469	\$ -	\$ -

Enrollment	35	37	40	39	39	39	40	40
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School Expenditures Per Pupil	\$ 16,480	\$ 17,473	\$ 16,016	\$ 16,286	\$ 17,376	\$ 15,498	\$ 15,867	\$ 15,919
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 16,856	\$ 17,951		\$ 16,856	\$ 17,951		\$ 16,487	\$ 16,545

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	0.60	0.60	0.60	0.60
Certified	4.80	4.80	4.80	4.80
Professional/Technical	0.00	0.00	0.00	0.00
Classified	1.69	1.69	1.69	1.69
Total FTE	7.09	7.09	7.09	7.09

Enrollment



Clear Sky Elementary School

Established 2008 | Castle View High School Feeder | Conventional Calendar
 1470 Clear Sky Way, Castle Rock, CO 80109 | 303.387.5900
 Principal: Kellie Roe



Mission Statement

Clear Sky Elementary believes all children can learn. Therefore our mission is to foster a collaborative community where each learner is valued and inspired to pursue his/her full potential within a safe and inviting student centered environment.

SCHOOL : Clear Sky Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Clear Sky is a proud neighborhood school that works as a team to rally around each one of our students. Clear Sky utilizes a Project Based Learning approach to allow students voice and choice in their education. They honor the individuality of their students and work hard to ensure individual needs are met through the stellar special education, RtI, and gifted programs. You will find the school's team working collaboratively to ensure the safety of the students through Positive Behavior Support. Clear Sky is proud to be part of the Castle Rock Community and generous students support the community through their "Leave a Legacy" project each year.



Clear Sky Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 183,068	\$ 179,675	\$ 188,311	\$ 187,100	\$ 187,100	\$ 207,721	\$ 194,978	\$ 194,978
Certified	3,473,470	3,133,113	3,311,220	3,086,865	3,179,687	3,421,998	3,306,143	3,314,643
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	437,288	361,735	370,116	391,792	435,285	421,601	497,119	532,684
Benefits	1,323,183	1,245,767	1,297,038	1,476,309	1,550,872	1,436,669	1,453,718	1,471,322
Purchased Services	86,862	38,382	64,468	13,000	13,000	55,171	13,000	13,000
Supplies and Materials	148,025	178,125	157,611	117,427	272,659	130,864	182,748	182,748
Capital Equipment	33,355	1,057	-	-	145,037	19,607	-	-
Other Expenses	8,543	130	359	-	-	1,747	-	-
Total Expenditures	\$ 5,693,794	\$ 5,139,969	\$ 5,389,122	\$ 5,272,493	\$ 5,783,640	\$ 5,695,378	\$ 5,647,706	\$ 5,709,375

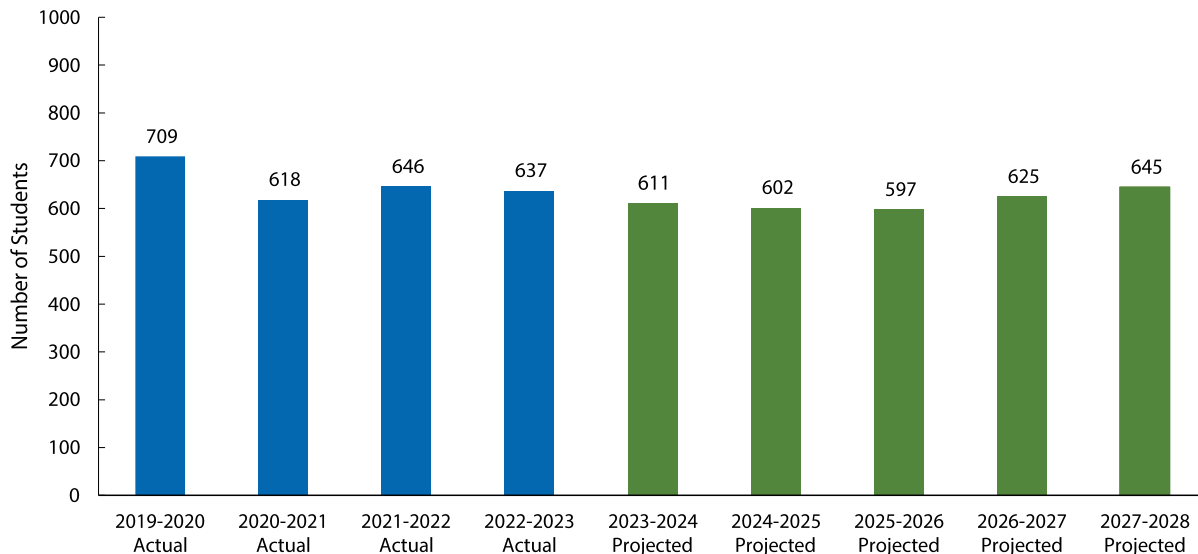
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 95,101	\$ 23,775	\$ 181,883	\$ -	\$ -	\$ 137,988	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	179,958	170,813	145,603	-	-	99,266	-	-
Fund 23 Specific Purpose	3,104	3,104	2,719	-	-	2,719	-	-
Fund 14 Capital Projects	15,167	16,970	16,970	-	-	156,586	-	-
Total	\$ 293,330	\$ 214,662	\$ 347,175	\$ -	\$ -	\$ 396,558	\$ -	\$ -

Enrollment	709	618	646	613	637	637	611	611
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School Expenditures Per Pupil	\$ 8,031	\$ 8,317	\$ 8,342	\$ 8,601	\$ 9,079	\$ 8,941	\$ 9,243	\$ 9,344
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,171	\$ 9,654		\$ 9,171	\$ 9,654		\$ 9,863	\$ 9,970

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	47.70	51.20	48.70	48.70
Professional/Technical	0.00	0.00	0.00	0.00
Classified	14.94	16.82	18.20	19.44
Total FTE	64.64	70.02	68.90	70.14

Enrollment



Copper Mesa Elementary School



Established 2005 | Mountain Vista High School Feeder | Conventional Calendar
 3501 Poston Parkway, Highlands Ranch, CO 80126 | 303.387.7375
 Principal: Steve Getchell

Mission Statement

Copper Mesa Elementary is dedicated to excellence in education and is committed to being an exemplary community of learners. Every child is worthy of a positive, successful learning experience. Our dedication is to create a child-centered environment that encourages risk taking, embraces diversity, and validates the whole child. To promote educational excellence, we will share in the responsibility to foster curiosity and a love of learning. We will model, encourage, and inspire all learners to explore the possibilities of the world around them. Guiding students to reach their personal best, we will provide positive, supportive, challenging, differentiated opportunities for students to demonstrate understanding. We are committed to recognize, value, appreciate, and take pride by celebrating the achievements of all. As a community of learners, leaders, and partners, we are united in our goal to enrich the lives of each child, as he or she becomes a life- long learner seeking to reach their fullest potential.

SCHOOL : Copper Mesa Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Copper Mesa is a neighborhood school that inspires and delivers excellence through multiple modalities and pathways for instruction, engages and celebrates the whole child, meets and exceeds the needs of all learners through differentiation, and commits to a safe and nurturing environment. Copper Mesa Parents support students and staff through volunteering and participating in parent organizations such as CMEA (PTO), Dad’s Club and School Advisory Committee (SAC).



Copper Mesa Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 210,481	\$ 206,877	\$ 210,608	\$ 187,100	\$ 187,100	\$ 218,545	\$ 194,978	\$ 194,978
Certified	1,713,101	1,591,370	1,603,404	1,530,634	1,581,144	1,715,910	1,680,722	1,685,312
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	290,755	317,013	258,000	279,343	313,524	319,418	345,330	357,776
Benefits	757,838	767,724	726,727	812,160	833,586	805,965	806,514	810,494
Purchased Services	56,644	33,905	54,763	-	-	22,234	-	-
Supplies and Materials	113,637	105,798	110,886	40,581	364,386	60,825	17,436	17,436
Capital Equipment	180	-	18,482	-	19,500	23,783	-	-
Other Expenses	3,355	710	733	-	-	1,198	-	-
Total Expenditures	\$ 3,145,990	\$ 3,031,729	\$ 2,983,603	\$ 2,849,818	\$ 3,299,240	\$ 3,167,878	\$ 3,044,980	\$ 3,065,996

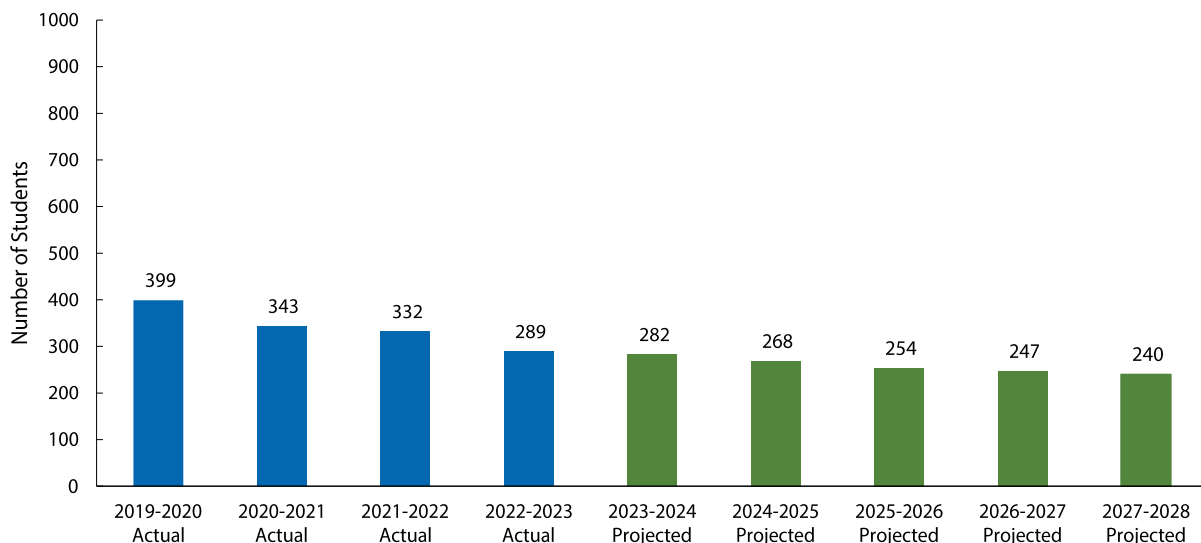
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 240,883	\$ 31,171	\$ 27,479	\$ -	\$ -	\$ 5,190	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	263,418	300,144	307,882	-	-	289,182	-	-
Fund 23 Specific Purpose	2,336	2,336	2,318	-	-	2,108	-	-
Fund 14 Capital Projects	1,455	13,155	(3,975)	-	-	39,070	-	-
Total	\$ 508,092	\$ 346,806	\$ 333,704	\$ -	\$ -	\$ 335,549	\$ -	\$ -

Enrollment	399	343	332	308	289	289	282	282
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School Expenditures Per Pupil	\$ 7,885	\$ 8,839	\$ 8,987	\$ 9,253	\$ 11,416	\$ 10,962	\$ 10,798	\$ 10,872
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,823	\$ 11,991	\$ 11,418	\$ 11,498	\$ 11,498	\$ 11,498	\$ 11,498	\$ 11,498

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	24.31	25.80	25.30	25.30
Professional/Technical	0.00	0.00	0.00	0.00
Classified	10.38	10.52	11.64	12.06
Total FTE	36.69	38.32	38.94	39.36

Enrollment



Cougar Run Elementary School



Established 1996 | Highlands Ranch High School Feeder | Conventional Calendar
 8780 Venneford Ranch Road, Highlands Ranch, CO 80126 | 303.387.6675
 Principal: Shannon McPherson

Mission Statement

At Cougar Run we are a family who empowers and supports the growth of each child, every day through their hearts and minds, creating sturdy and resilient humans who become the very best versions of themselves.

SCHOOL : Cougar Run Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

The strength of Cougar Run is the daily dedication of the entire learning community to empower and support the growth of each child, every day through heart and mind. We believe that by focusing on both the heart, our kids' social/emotional development and mind, their academic development, allows us to reach them in all aspects of who they are, helping to support them in becoming sturdy and resilient humans on their journey to becoming the very best versions of themselves. Bottom line, we care about what our students learn and who they become. The core philosophy we operate from is to do what is best for kids each and every day. Our students are at the heart of everything that we do. Cougar Run Elementary has consistently been rated as a high performing school with consistent high academic achievement and growth. We most recently received the John Irwin Award of Academic Excellence from the Colorado Department of Education in 2022. Cougar Run implements prioritized learning outcomes at all grade levels, to ensure that our students are mastering key content and skills prior to them entering their next grade level. We have a strong Multi Tiered System of Supports for our students when classroom universal instruction isn't enough. It is a true wrap around approach ensuring that all students get their needs met and thrive in our school. High student engagement is achieved when students are met where they are and supported to get to where they need to be by the highly qualified teachers and staff in our building. Cougar Run Elementary is a magical place to work and learn because of the truly outstanding learning community we have created to love and grow each child, every day.



Cougar Run Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 206,770	\$ 203,195	\$ 88,713	\$ 107,716	\$ 107,716	\$ 94,425	\$ 110,425	\$ 110,425
Certified	1,874,823	1,814,465	1,717,651	1,621,432	1,632,614	1,897,287	1,725,880	1,733,130
Professional/Technical	150	8,332	74	-	-	135	-	-
Classified	495,026	481,135	553,432	489,182	569,563	584,046	611,134	710,735
Benefits	865,824	855,501	806,050	948,635	991,588	920,318	917,421	975,486
Purchased Services	49,759	22,330	57,697	-	-	34,925	-	-
Supplies and Materials	118,457	105,741	123,983	109,004	175,713	92,040	112,686	109,000
Capital Equipment	8,405	15,645	47	-	-	12,930	-	-
Other Expenses	2,652	632	(550)	-	-	500	-	-
Total Expenditures	\$ 3,621,866	\$ 3,506,975	\$ 3,347,098	\$ 3,275,969	\$ 3,477,194	\$ 3,636,606	\$ 3,477,546	\$ 3,638,776

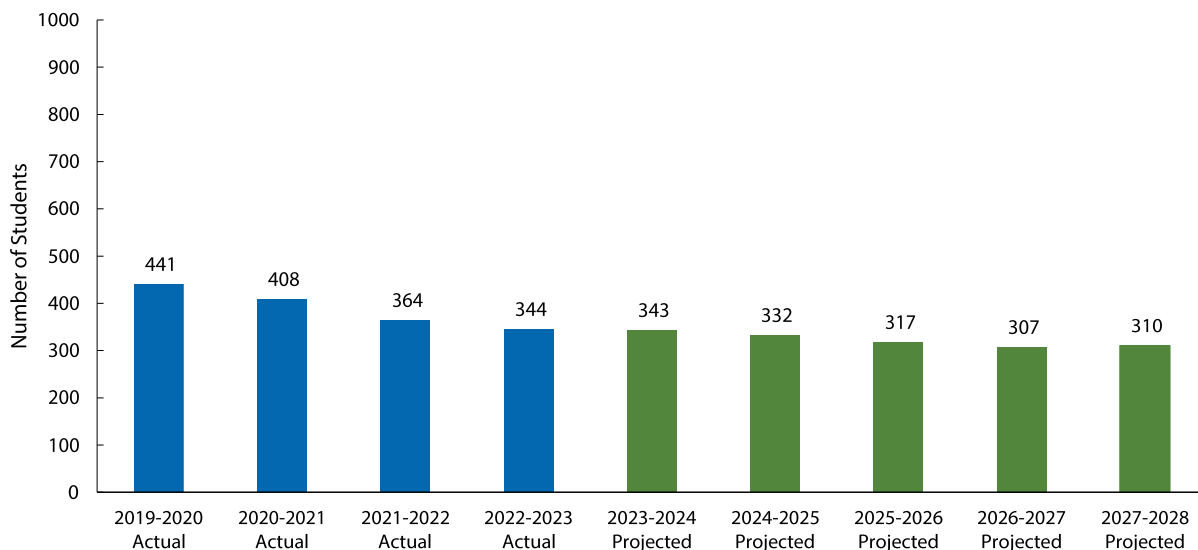
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 9,383	\$ 3,278	\$ 68,348	\$ -	\$ -	\$ 27,885	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	66,771	13,619	49,933	-	-	105,816	-	-
Fund 23 Specific Purpose	1,551	571	571	-	-	571	-	-
Fund 14 Capital Projects	20,387	-	-	-	-	-	-	-
Total	\$ 98,092	\$ 17,468	\$ 118,852	\$ -	\$ -	\$ 134,272	\$ -	\$ -

Enrollment	441	408	364	356	344	344	343	343
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School Expenditures Per Pupil	\$ 8,213	\$ 8,596	\$ 9,195	\$ 9,202	\$ 10,108	\$ 10,572	\$ 10,139	\$ 10,609
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,772	\$ 10,683	\$ 10,759	\$ 11,235	\$ 11,235	\$ 10,759	\$ 11,235	\$ 11,235

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	25.50	26.50	25.58	25.58
Professional/Technical	0.00	0.00	0.00	0.00
Classified	19.28	21.91	21.35	25.21
Total FTE	45.78	49.41	47.93	51.79

Enrollment



Coyote Creek Elementary School



Established 1995 | ThunderRidge High School Feeder | Conventional Calendar
2861 Baneberry Court, Highlands Ranch, CO 80129 | 303.387.6175
Principal: Amy Rahne

Vision

Coyote Creek strives to provide a challenging standards based curriculum which motivates/prepares students to think critically, problem solve and to be mindful. Professionals collaborate with students to foster awareness of self and others in a safe and inclusive environment.

PAWS - using Positive Behavior Intervention Support (PBIS)

Positive (Impact)

Aware (Self & Others)

Wise (Academics)

Safe (Environment)

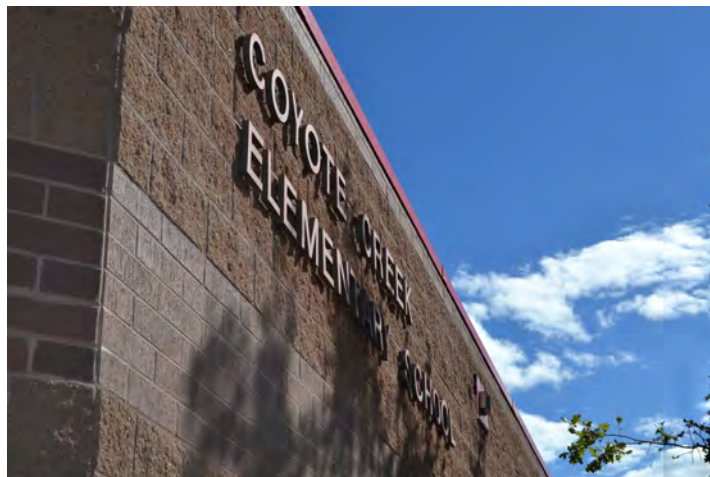
Mission Statement

Coyote Creek provides every student the opportunity for personal growth and maximum achievement in academics and essential life skills in order to motivate all students to make a positive impact on themselves, their school, and their community.

SCHOOL : Coyote Creek Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

At Coyote Creek, we focus on educating the whole child, and have a fantastic program of specials where students participate in art, library, physical education, music and adding Wellness this year. We have an amazing and supportive parent community, PTO, and SAC. Our academic resources include Wonders for both reading, writing and word study (including phonics), EnVision Math, and STEMscopes for Science. We are also proud to be a 1:1 device school where students have access to quality technological resources including iPads and Chromebooks. Even as we continue to grow in size we value keeping our class sizes smaller with an average of 19 for kindergarten and 1st grade, 22 for 2nd and 3rd grades, and 25 for 4th-6th grades. We have a center-based program that is thriving, full GT teacher, full time ELD teacher and 3 mental health professionals. Helping all students grow is always at the forefront of what we do and besides quality classroom instruction, we have four specialists that provide interventions to help us achieve that goal.



Coyote Creek Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 195,848	\$ 124,939	\$ 130,944	\$ 147,408	\$ 147,408	\$ 138,801	\$ 194,978	\$ 194,978
Certified	1,580,250	1,486,148	1,566,288	1,939,696	1,993,373	2,055,146	2,435,041	2,484,276
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	315,414	244,574	231,250	283,196	332,157	368,900	385,564	382,895
Benefits	642,138	587,903	619,699	937,083	984,155	844,767	1,054,490	1,065,287
Purchased Services	41,866	30,241	46,013	-	30,640	251,286	-	-
Supplies and Materials	126,270	130,976	161,014	32,620	697,414	203,467	197,498	141,758
Capital Equipment	5,883	47,319	41,028	-	7,400	17,469	-	-
Other Expenses	4,337	46	136	-	-	492	-	-
Total Expenditures	\$ 2,912,006	\$ 2,660,480	\$ 2,796,373	\$ 3,340,003	\$ 4,192,547	\$ 3,880,327	\$ 4,267,571	\$ 4,269,194

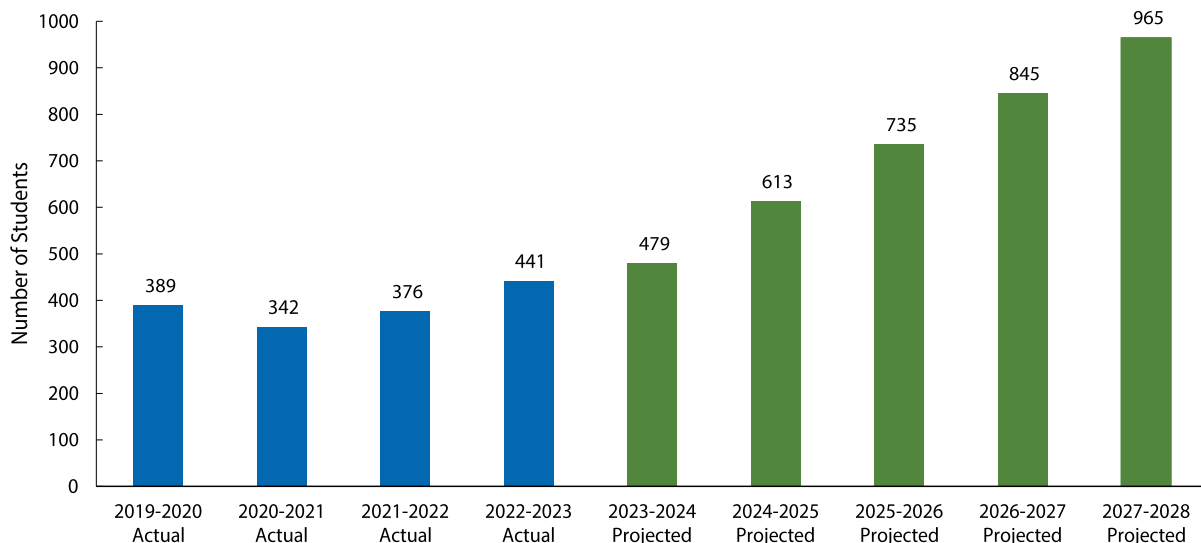
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 100,054	\$ 97,711	\$ 213,997	\$ -	\$ -	\$ 288,931	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	304,919	354,154	266,141	-	-	125,829	-	-
Fund 23 Specific Purpose	5,829	5,246	5,246	-	-	4,605	-	-
Fund 14 Capital Projects	34,592	25,759	-	-	-	7,400	-	-
Total	\$ 445,394	\$ 482,870	\$ 485,384	\$ -	\$ -	\$ 426,765	\$ -	\$ -

Enrollment	389	342	376	409	441	441	479	479
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School Expenditures Per Pupil	\$ 7,486	\$ 7,779	\$ 7,437	\$ 8,166	\$ 9,507	\$ 8,799	\$ 8,909	\$ 8,913
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,736	\$ 10,082		\$ 8,736	\$ 10,082		\$ 9,529	\$ 9,539

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.50	1.50	2.00	2.00
Certified	30.90	30.90	36.60	37.40
Professional/Technical	0.00	0.00	0.00	0.00
Classified	9.76	11.60	12.99	12.91
Total FTE	42.16	44.00	51.59	52.31

Enrollment



Eagle Ridge Elementary School



Established 1988 | Highlands Ranch High School Feeder | Conventional Calendar
 7716 Timberline Road, Lone Tree, CO 80124 | 303.387.7075
 Principal: Doug Humphreys

Mission Statement

Eagle Ridge Elementary is committed to excellence by inspiring our students to learn, lead, and grow into the best version of themselves.

SCHOOL : Eagle Ridge Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Eagle Ridge is a school dedicated to supporting every student in achieving their personal and academic goals. They believe that through student leadership, they are able to create a learning environment that meets the diverse needs of the children. Through their student leadership development they have seen the students soar and make a positive difference in the lives of the community.



Eagle Ridge Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 196,208	\$ 192,714	\$ 197,173	\$ 107,716	\$ 107,716	\$ 119,543	\$ 110,425	\$ 110,425
Certified	2,730,979	2,709,766	2,591,707	2,898,503	2,948,508	3,245,782	3,387,257	3,387,680
Professional/Technical	-	12,498	-	-	-	-	-	-
Classified	579,446	506,900	548,137	634,066	656,703	646,916	760,683	733,554
Benefits	1,215,847	1,180,360	1,129,050	1,522,371	1,545,952	1,421,035	1,554,081	1,548,322
Purchased Services	49,955	38,492	66,385	-	-	64,229	-	-
Supplies and Materials	186,814	138,992	167,635	115,232	936,284	178,389	198,455	206,942
Capital Equipment	6,252	-	13,415	-	-	-	15,000	15,000
Other Expenses	805	79	1,590	18,000	46,712	1,625	5,000	5,000
Total Expenditures	\$ 4,966,304	\$ 4,779,802	\$ 4,715,093	\$ 5,295,888	\$ 6,241,875	\$ 5,677,519	\$ 6,030,901	\$ 6,006,923

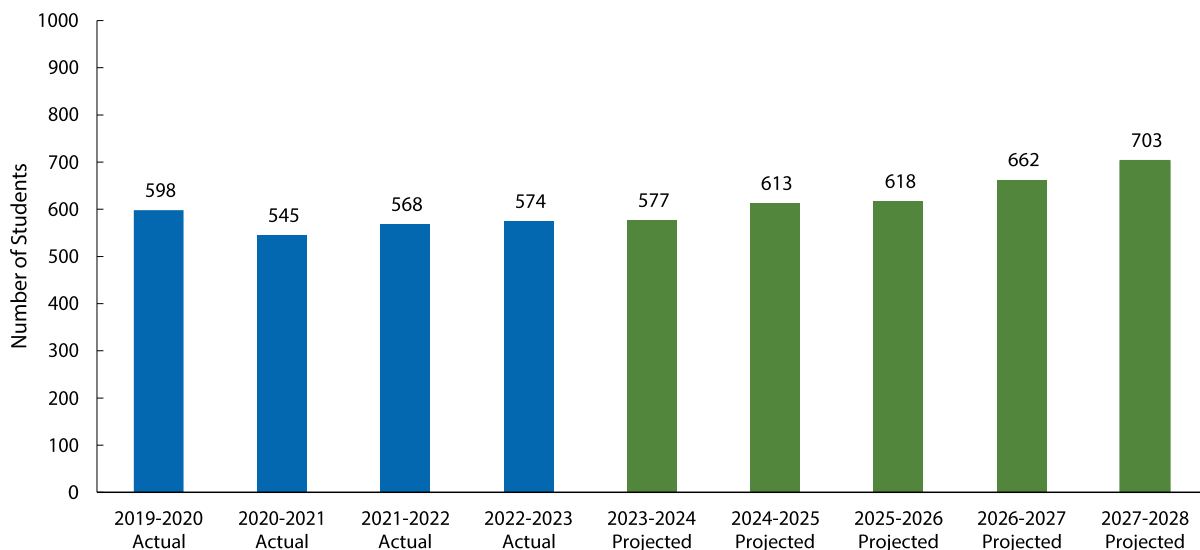
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 100,968	\$ 186,974	\$ 515,358	\$ -	\$ -	\$ 349,299	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	288,655	279,116	293,599	-	-	342,567	-	-
Fund 23 Specific Purpose	2,554	1,245	1,090	-	-	3,491	-	-
Fund 14 Capital Projects	42	42	(12,974)	-	-	-	-	-
Total	\$ 392,219	\$ 467,377	\$ 797,073	\$ -	\$ -	\$ 695,357	\$ -	\$ -

Enrollment	598	545	568	567	574	574	577	577
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School Expenditures Per Pupil	\$ 8,305	\$ 8,770	\$ 8,301	\$ 9,340	\$ 10,874	\$ 9,891	\$ 10,452	\$ 10,411
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,910	\$ 11,449	\$ 11,072	\$ 11,037				

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	45.61	47.60	49.01	50.01
Professional/Technical	0.00	0.00	0.00	0.00
Classified	23.48	24.54	26.81	26.15
Total FTE	70.09	73.14	76.82	77.16

Enrollment



Eldorado Elementary School

Established 2001 | ThunderRidge High School Feeder | Conventional Calendar
 1305 Timbervale Trail, Highlands Ranch, CO 80129 | 303.387.6325
 Principal: Julie Crawford



Mission Statement

To inspire a passion for academic success and lifelong learning by promoting curiosity, diversity, and resilience.

SCHOOL : Eldorado Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Eldorado Elementary is a fully comprehensive school offering a world class education to students of Pre-School and Kindergarten to 6th grade in the beautiful community of Highlands Ranch. Eldorado's mission is to be the center of a vibrant, enjoyable, growing community, where their emphasis is the unique development of the children within a safe, dynamic and responsive learning environment. Together the invested stakeholders work hard to envision the future, aiming to create a modern approach to learning that will motivate and inspire the whole child, empowering students to be ethical individuals and productive members of their global community. Character Education and Service Learning are cornerstones of the school encouraging children to make a difference both locally and nationally. An outstanding staff, a well rounded instructional approach encompassing a defined framework for literacy instruction, departmentalization at the intermediate level, interventions and involvement for the diverse spectrum of learners, and the understanding of how individual learning styles and multiple intelligences impact each child, allows students the autonomy to direct their own learning. Ultimately, the community of Eldorado Elementary believes that every child has the capacity to be successful physically, intellectually, emotionally and socially, and are dedicated to providing opportunities that help children to recognize and capitalize on their individual strengths. Eldorado Elementary students are ready to take ownership of their learning and change the world!



Eldorado Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 182,915	\$ 179,523	\$ 188,151	\$ 186,550	\$ 186,550	\$ 199,122	\$ 194,978	\$ 194,978
Certified	2,013,571	2,056,928	2,113,983	2,046,070	1,939,328	2,135,523	2,135,756	2,165,901
Professional/Technical	-	10,415	-	-	-	-	-	-
Classified	457,702	369,098	357,026	416,462	396,029	399,047	461,755	517,872
Benefits	888,818	917,473	916,633	1,029,843	1,000,420	944,509	964,819	999,576
Purchased Services	29,087	30,174	59,423	-	-	29,414	-	-
Supplies and Materials	141,494	107,289	143,912	9,303	174,798	85,390	97,018	80,742
Capital Equipment	686	27,168	7,583	-	10,157	39,384	-	-
Other Expenses	1,817	574	173	-	-	171	-	-
Total Expenditures	\$ 3,716,091	\$ 3,698,642	\$ 3,786,883	\$ 3,688,228	\$ 3,707,282	\$ 3,832,559	\$ 3,854,326	\$ 3,959,069

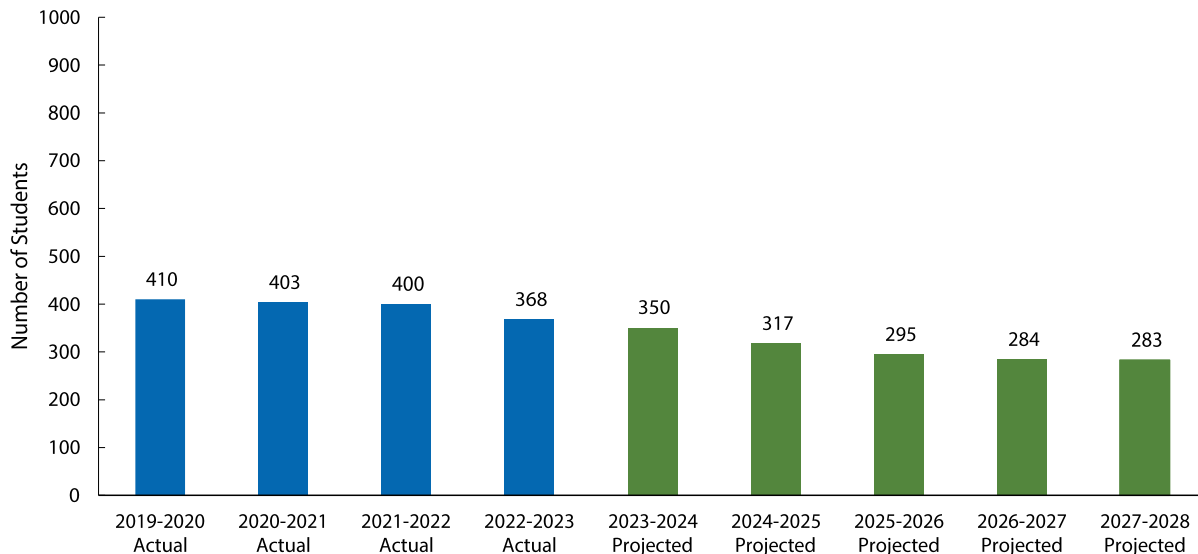
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 162,388	\$ 175,936	\$ 98,767	\$ -	\$ -	\$ 38,912	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	62,338	64,888	65,400	-	-	43,502	-	-
Fund 23 Specific Purpose	2,562	2,175	1,246	-	-	874	-	-
Fund 14 Capital Projects	(967)	(967)	29,328	-	-	78,954	-	-
Total	\$ 226,321	\$ 242,032	\$ 194,741	\$ -	\$ -	\$ 162,242	\$ -	\$ -

Enrollment	410	403	400	400	368	368	350	350
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School Expenditures Per Pupil	\$ 9,064	\$ 9,178	\$ 9,467	\$ 9,221	\$ 10,074	\$ 10,415	\$ 11,012	\$ 11,312
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,791	\$ 10,649	\$ 11,632	\$ 11,938				

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	32.80	32.00	32.40	33.66
Professional/Technical	0.00	0.00	0.00	0.00
Classified	15.64	14.76	15.83	17.75
Total FTE	50.44	48.76	50.23	53.41

Enrollment



Flagstone Elementary School



Established 2003 | Douglas County High School Feeder | Conventional Calendar
 104 Lovington Street, Castle Rock, CO 80104 | 303.387.5225
 Principal: Meg Jacques

Vision

We envision sending our students into the world everyday equipped with the ability to meet life's challenges with determination and perseverance of character. They will have the skills to innovate and think with creative confidence while pursuing their passions. They will **THRIVE!**

- Think Critically
- Honor Diversity
- Rise to the Challenge
- Inspire Creativity
- Value Relationships
- Engage Globally

Mission Statement

We are committed to THRIVE!

SCHOOL : Flagstone Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

At Flagstone Elementary School we pride ourselves in sending our students into a world equipped with the ability to meet life's challenges with determination and perseverance of character. We prepare our students to have the skills to innovate and think with creative confidence while pursuing their passions. Our academic curriculum is implemented with vertical alignment from grades K-6 with an inquiry focus to ensure our students are practicing the skills necessary to think critically, collaborate with peers, communicate effectively and creatively apply the content they are learning to new real-world contexts. Using the design thinking process many of our students have solved problems right here at Flagstone. We utilize guided reading (we have a book room with 3500 titles for this purpose) to teach reading comprehension, spelling and phonemic awareness skills in all grades in addition to a comprehensive vertically aligned writing rubric aligned to our Colorado State Standards. We utilize Lucy Calkins as our primary writing resource embracing the writing workshop model. Teachers instruct student in specific writing skills and work with students on transferring these skills to their independent writing. In Math, we utilize Envision, a rigorous program that focuses on how to solve problems rather than only finding the right answer. Teachers use Number Talks and Growth Mindset strategies to teach students to persevere through challenging problems presented in this program. In social studies and science, our teachers work collaboratively across their grade level to provide hands-on, integrated experiences for students that allow them to apply their learning from other content areas. Flagstone prides itself with providing students a variety of enrichment activities during school and before and after school, some of which include: All students access PE, Art, Music, Technology Education and Outdoor Education, experiences that give students access to new and exciting enrichment opportunities. Before and After School Enrichment opportunities, to include Lego classes, Cooking Classes, Fitness Club, Volleyball, Battle of the Books, Girls On The Run, Talent Show, Choir, Orchestra, Band and Spelling Bee. In addition to our academic focus, all Flagstone students are taught the skills necessary to live in our complex world through our comprehensive character education program. This program focuses on ROCKS (Responsibility, Open-mindedness, Citizen, Kind, Safe) and we teach all the components of these traits and how students apply them to real-world situations.



Flagstone Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 189,448	\$ 186,006	\$ 169,936	\$ 187,100	\$ 187,100	\$ 185,922	\$ 194,978	\$ 194,978
Certified	1,685,052	1,628,942	1,734,947	1,974,146	1,960,640	1,880,403	2,321,311	2,327,431
Professional/Technical	-	1,488	-	-	-	-	-	-
Classified	371,644	335,744	349,409	371,954	480,166	387,064	457,668	469,805
Benefits	721,754	716,178	764,389	1,017,693	1,049,045	843,626	1,074,590	1,078,880
Purchased Services	72,465	57,063	73,595	-	-	29,051	-	-
Supplies and Materials	121,546	204,518	121,933	34,245	437,723	120,067	145,204	145,204
Capital Equipment	6,041	8,217	7,296	-	-	-	-	-
Other Expenses	2,689	61	895	-	-	1,448	-	-
Total Expenditures	\$ 3,170,639	\$ 3,138,216	\$ 3,222,400	\$ 3,585,138	\$ 4,114,674	\$ 3,447,581	\$ 4,193,751	\$ 4,216,298

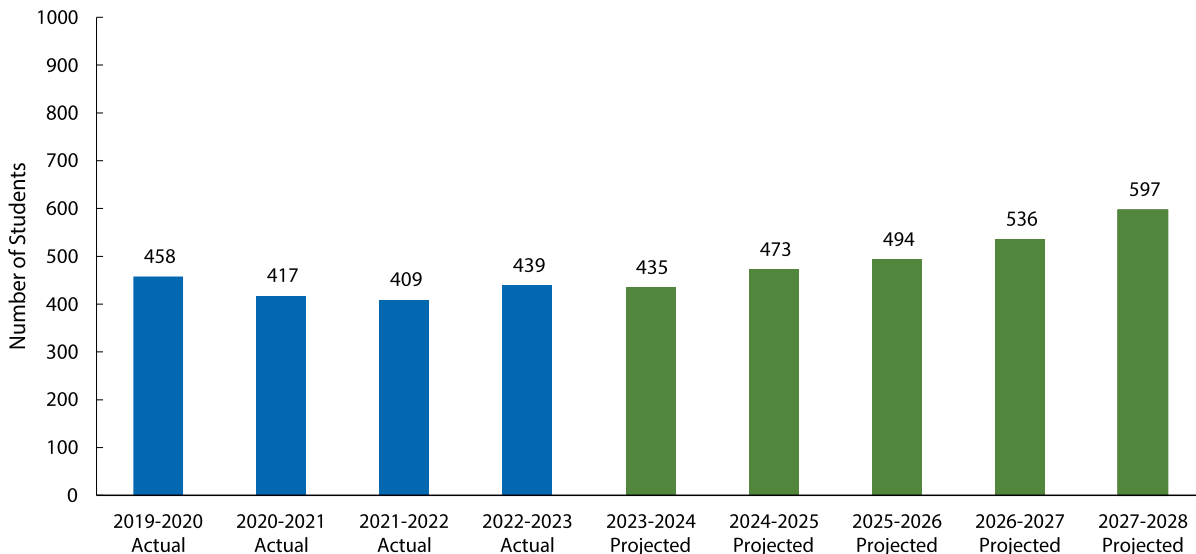
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 87,733	\$ 3,203	\$ 384	\$ -	\$ -	\$ 179,269	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	169,929	162,400	141,051	-	-	130,649	-	-
Fund 23 Specific Purpose	14,102	14,302	15,230	-	-	12,858	-	-
Fund 14 Capital Projects	2,750	132	132	-	-	132	-	-
Total	\$ 274,514	\$ 180,037	\$ 156,797	\$ -	\$ -	\$ 322,908	\$ -	\$ -

Enrollment	458	417	409	410	439	439	435	435
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School Expenditures Per Pupil	\$ 6,923	\$ 7,526	\$ 7,879	\$ 8,744	\$ 9,373	\$ 7,853	\$ 9,641	\$ 9,693
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,314	\$ 9,948	\$ 10,261	\$ 10,319	\$ 10,319	\$ 10,319	\$ 10,319	\$ 10,319

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	31.50	31.50	35.00	35.00
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.17	17.14	15.12	15.54
Total FTE	46.67	50.64	52.12	52.54

Enrollment



Fox Creek Elementary School

Established 1995 | Highlands Ranch High School Feeder | Conventional Calendar
 6585 Collegiate Drive, Highlands Ranch, CO 80130 | 303.387.7000
 Principal: Cheryl Fullmer



Mission Statement

Fox Creek...Learning, Every Child, Every Day.

SCHOOL : Fox Creek Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

From the moment you walk in the front door of Fox Creek you can feel this is a special place. We are a community of learning and discovery that inspires kids and adults alike. The staff of FCE focuses on the education of the whole child, so academic instruction has equal footing with character development and community contribution. As an EL Education School our children learn through deeply meaningful and authentic learning expeditions. Student engagement and ownership of their learning is extremely high because of the learning expedition approach. Students work both in teams and on their own engaging in long-term projects that incorporate science, social studies, reading, writing, and mathematics. Our students present their learning multiple times a year to various audiences that raises the significance, or importance, of what they do. Fox Creek kids are active in their learning and we emphasize learning by doing, discovering, and thinking deeply. At Fox Creek we develop a culture of CREW. This means that every child has a part of helping us get to our destination. Everyone matters, and we need each other to succeed. You can see this culture in our classrooms, hallways and playground. It's present in both our students and staff alike. Our parents are a part of the CREW, and are very active and involved in continuing the vision and legacy of Fox Creek.



Fox Creek Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 215,284	\$ 211,643	\$ 212,811	\$ 187,100	\$ 187,100	\$ 220,540	\$ 148,570	\$ 148,570
Certified	2,036,843	1,949,376	2,017,518	2,028,344	2,013,765	2,034,173	2,193,503	2,199,113
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	420,566	393,431	370,599	308,897	401,134	464,388	427,830	506,348
Benefits	892,790	906,700	910,340	1,001,400	1,045,944	1,008,966	1,000,754	1,027,581
Purchased Services	94,467	40,792	68,894	20,000	20,000	65,519	20,000	20,000
Supplies and Materials	166,066	149,592	157,493	52,366	133,078	112,010	115,157	92,100
Capital Equipment	48,522	23,784	-	-	20,446	5,446	-	-
Other Expenses	4,315	206	107	-	-	1,460	-	-
Total Expenditures	\$ 3,878,853	\$ 3,677,507	\$ 3,737,762	\$ 3,598,107	\$ 3,821,467	\$ 3,912,502	\$ 3,905,814	\$ 3,993,712

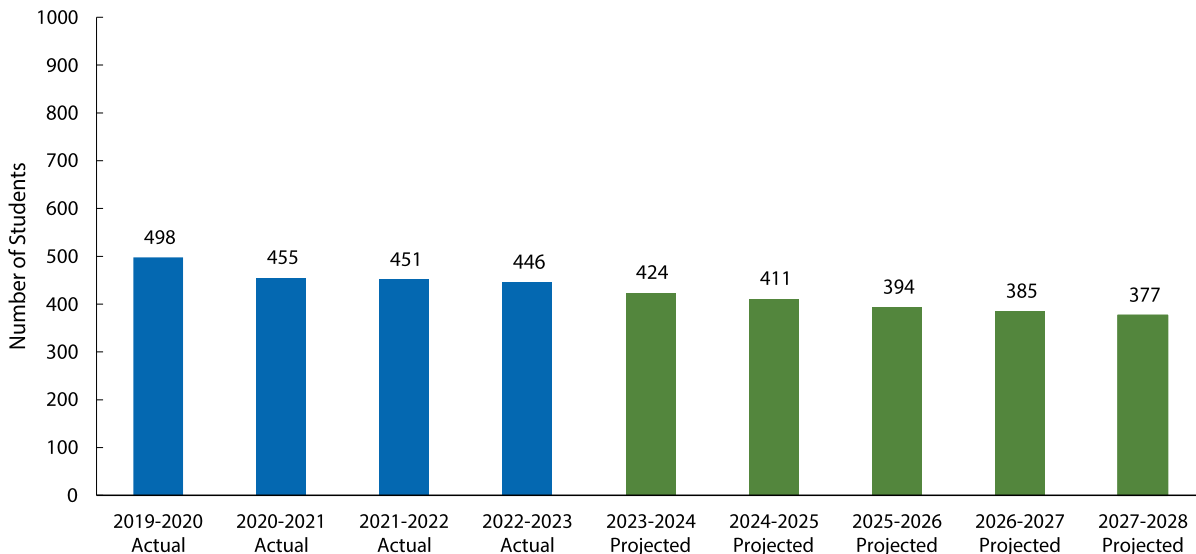
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 22,944	\$ 453	\$ 1,825	\$ -	\$ -	\$ 8,163	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	243,620	138,797	37,356	-	-	55,988	-	-
Fund 23 Specific Purpose	(92)	(92)	-	-	-	-	-	-
Fund 14 Capital Projects	2,670	2,670	-	-	-	16,640	-	-
Total	\$ 269,142	\$ 141,828	\$ 39,181	\$ -	\$ -	\$ 80,790	\$ -	\$ -

Enrollment	498	455	451	438	446	446	424	424
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School Expenditures Per Pupil	\$ 7,789	\$ 8,082	\$ 8,288	\$ 8,215	\$ 8,568	\$ 8,772	\$ 9,212	\$ 9,419
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,785	\$ 9,143	\$ 9,832	\$ 10,045	\$ 10,045	\$ 10,045	\$ 10,045	\$ 10,045

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	32.30	32.30	32.80	32.80
Professional/Technical	0.00	0.00	0.00	0.00
Classified	12.10	14.73	14.73	17.13
Total FTE	46.40	49.03	49.53	51.93

Enrollment



Franktown Elementary School



Established 1980 | Ponderosa High School Feeder | Conventional Calendar
1384 North State Highway 83, Franktown, CO 80116 | 303.387.5300
Principal: Mark Harrell

Mission Statement

We are committed to creating a learning community that knows no limits with respect to the success of the whole child. Therefore, all students at FES will meet or exceed their proficiency levels in order to reach their full potential. "Be Respectful, Be Responsible, Be Safe."

SCHOOL : Franktown Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Welcome to Franktown Elementary School, a place where everybody knows your name. Franktown Elementary is a school of over 300 students prek-5th grades on the southeastern border of Douglas County School District. We are in a rural setting; children who attend our school come from traditional neighborhood settings to large acreage ranches. Franktown Elementary is an excellent place to be a learner. We have all of the same amenities new schools offer to their students, including a complete menu of technology based learning tools in each classroom. Beyond the walls of our building and the fixtures we have in place, the attributes that make our school such a great place are the people of our school community - our students, our staff, and our families. Together we strive to share the ownership of our school and the learning that takes place within it. Everyone has a role in the process of constantly evaluating our work to prepare our students for the world 20-30 years from now. To that end, we look at the academic testing required by state level mandates, the School Performance Framework provided by the Colorado Department of Education, I-ready data, and the daily work of our children on a regular basis to monitor the growth of every student. We must ensure their growth by having the appropriate interventions in place to support every learner. As an entire school community, we examine data at staff and SAC meetings. During these meetings we review the information, make and implement appropriate programming changes and continue to monitor our progress and adjust our work. Beyond our academic efforts to ensure every learner exceeds academic growth expectations, we hold in the forefront of our work the concept of preparing our students for a world we don't know exists yet. Therefore, our most important work is to instill a growth mindset of learning in every student. Each one of our students must be highly adaptable to be prepared for an ever-changing world.



Franktown Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 127,489	\$ 195,155	\$ 204,534	\$ 187,100	\$ 187,100	\$ 206,384	\$ 194,978	\$ 194,978
Certified	1,594,092	1,579,004	1,597,712	1,629,569	1,675,493	1,707,647	1,833,280	1,838,382
Professional/Technical	-	-	-	-	-	-	-	-
Classified	341,526	318,081	356,299	414,057	452,745	357,553	465,547	450,089
Benefits	685,292	691,221	725,266	909,185	926,597	826,137	910,293	904,244
Purchased Services	52,950	10,317	36,210	12,500	12,500	34,599	12,500	12,500
Supplies and Materials	126,617	114,261	157,340	31,751	134,963	133,771	55,199	55,200
Capital Equipment	2,088	23,778	626	-	-	5,768	-	-
Other Expenses	1,842	48	252	6,056	6,852	6,191	2,924	2,924
Total Expenditures	\$ 2,931,895	\$ 2,931,867	\$ 3,078,240	\$ 3,190,218	\$ 3,396,250	\$ 3,278,050	\$ 3,474,721	\$ 3,458,317

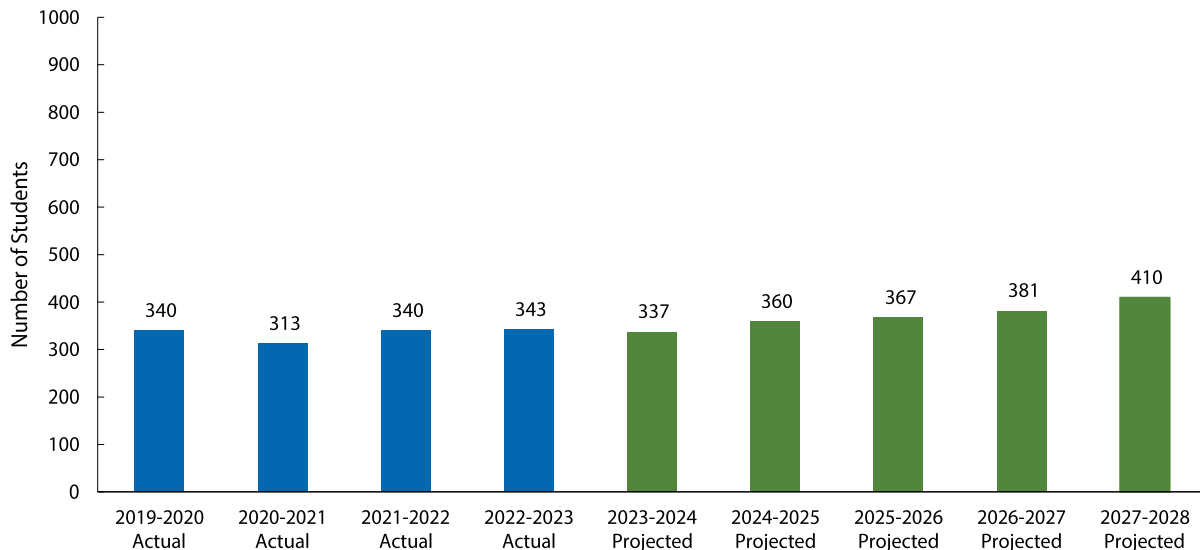
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 35,925	\$ 11,424	\$ 32,342	\$ -	\$ -	\$ 55,851	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	72,329	65,888	48,787	-	-	117,845	-	-
Fund 23 Specific Purpose	1,343	1,343	1,343	-	-	1,343	-	-
Fund 14 Capital Projects	(3,507)	5,447	5,302	-	-	5,302	-	-
Total	\$ 106,090	\$ 84,102	\$ 87,774	\$ -	\$ -	\$ 180,341	\$ -	\$ -

Enrollment	340	313	340	348	343	343	337	337
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School Expenditures Per Pupil	\$ 8,623	\$ 9,367	\$ 9,054	\$ 9,167	\$ 9,902	\$ 9,557	\$ 10,311	\$ 10,262
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,737	\$ 10,477	\$ 10,931	\$ 10,888	\$ 10,888	\$ 10,931	\$ 10,888	\$ 10,888

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	25.70	26.70	27.35	27.35
Professional/Technical	0.00	0.00	0.00	0.00
Classified	14.06	16.26	14.94	14.48
Total FTE	41.76	44.96	44.29	43.83

Enrollment



Frontier Valley Elementary School



Established 2002 | Legend High School Feeder | Conventional Calendar
 23919 East Canterbury Trail, Parker, CO 80138 | 303.387.8475
 Principal: Kiersten Hall

Mission Statement

"Learning, encouraging, exploring, extending...together."

SCHOOL : Franktown Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Frontier Valley is a neighborhood school where the students, teachers, and families are the true heartbeat of the community. No matter where you go throughout the school, students are busy, actively learning and being challenged to move to that next level personally and academically! Frontier Valley Elementary is a warm and welcoming school community where the staff and parents work together to provide an extraordinary learning experience for all students! By providing personalized learning opportunities to develop critical thinking, essential skills, creativity, communication and collaboration their students will be prepared for the 21st century and beyond. The school's continued commitment to a partnership between home and school makes them a unique place for all students to grow, learn and succeed to their potential!



Frontier Valley Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 181,152	\$ 177,774	\$ 186,318	\$ 187,100	\$ 187,100	\$ 197,497	\$ 194,978	\$ 194,978
Certified	2,137,542	1,996,992	2,085,598	1,802,179	1,842,399	1,956,027	1,826,946	1,831,876
Professional/Technical	-	6,249	-	-	-	-	-	-
Classified	421,407	377,469	413,864	390,771	374,696	403,538	426,356	464,588
Benefits	953,957	881,304	927,580	967,585	980,173	940,897	888,973	910,122
Purchased Services	53,547	54,165	48,109	-	-	35,825	-	-
Supplies and Materials	115,966	164,702	127,313	71,524	113,682	96,928	45,010	45,009
Capital Equipment	8,820	93,237	2,191	-	43,800	70,074	-	-
Other Expenses	3,649	899	1,142	-	-	167	-	-
Total Expenditures	\$ 3,876,040	\$ 3,752,790	\$ 3,792,115	\$ 3,419,159	\$ 3,541,850	\$ 3,700,953	\$ 3,382,263	\$ 3,446,573

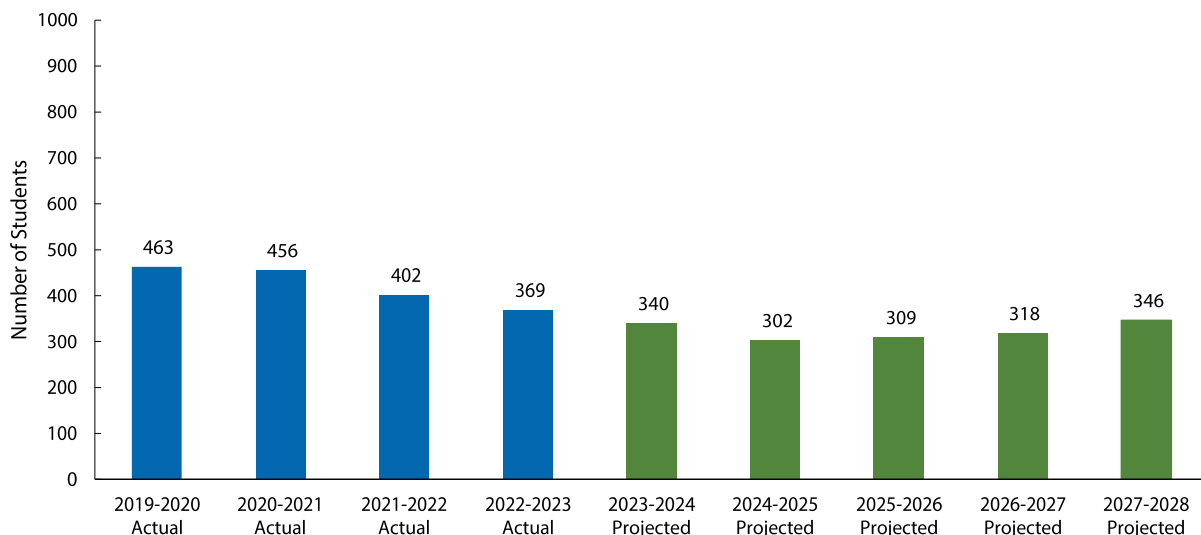
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 41,579	\$ 128,835	\$ 2,727	\$ -	\$ -	\$ 46,105	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	69,900	14,628	28,103	-	-	46,525	-	-
Fund 23 Specific Purpose	2,445	651	537	-	-	441	-	-
Fund 14 Capital Projects	(7,474)	(18,768)	-	-	-	-	-	-
Total	\$ 106,450	\$ 125,346	\$ 31,367	\$ -	\$ -	\$ 93,071	\$ -	\$ -

Enrollment	463	456	402	384	369	369	340	340
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School Expenditures Per Pupil	\$ 8,372	\$ 8,230	\$ 9,433	\$ 8,904	\$ 9,599	\$ 10,030	\$ 9,948	\$ 10,137
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,474	\$ 10,174						

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	28.68	29.79	27.52	27.52
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.56	13.27	13.90	15.26
Total FTE	44.24	45.06	43.42	44.78

Enrollment



Gold Rush Elementary School



Established 2008 | Legend High School Feeder | Conventional Calendar
 12021 South Swift Fox Way, Parker, CO 80134 | 303.387.7700
 Principal: Jennifer Brown

Mission Statement

Gold Rush Elementary is dedicated to fostering growth by challenging critical thinkers to take risks, honor differences and care for others. We strive to cultivate a positive, safe environment where learners thrive in all areas of their lives.

Belief Statements

- Teaching students to think critically, take risks and solve authentic problems prepares them for the future. ALL kids can think deeply and critically.
- Quality instruction is explicitly modeled and practiced in an authentic way. Quality instruction gives students choice, which ensures ownership and engagement. Quality instruction helps students create meaning and think deeply.
- A trusting environment is essential for reflection. Trusting environments center on relationships and include active listening and sharing so everyone has ongoing opportunities to learn from one another.
- When students are resilient they grow socially, emotionally and intellectually.

SCHOOL : Gold Rush Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Gold Rush is a unique learning environment that is committed to meeting each student’s academic, social and emotional needs. Gold Rush continues to be a high performing school as noted by the state of Colorado’s Performance Plan designation. Educators at Gold Rush routinely analyze data to identify each student’s strengths and needs. Teachers are committed to implementing research-based practices and preparing students for the 21st Century. Gold Rush is a family environment, and parent involvement is viewed as essential to students' success.



Gold Rush Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 220,076	\$ 216,399	\$ 226,799	\$ 187,100	\$ 187,100	\$ 229,447	\$ 194,978	\$ 194,978
Certified	2,505,081	2,487,712	2,576,098	2,668,028	2,729,822	2,972,840	3,016,460	2,899,759
Professional/Technical	-	10,415	-	-	-	-	-	-
Classified	572,156	488,758	519,400	592,818	530,666	617,135	638,088	701,244
Benefits	1,095,885	1,080,529	1,065,035	1,434,559	1,424,975	1,317,208	1,403,690	1,391,091
Purchased Services	67,584	71,863	68,721	-	1,000	45,504	-	-
Supplies and Materials	210,636	174,843	255,350	82,400	858,998	204,748	82,332	245,269
Capital Equipment	1,494	3,216	-	-	163,331	94,090	75,000	75,000
Other Expenses	3,920	129	733	-	-	274	-	-
Total Expenditures	\$ 4,676,832	\$ 4,533,865	\$ 4,712,138	\$ 4,964,905	\$ 5,895,892	\$ 5,481,244	\$ 5,410,548	\$ 5,507,341

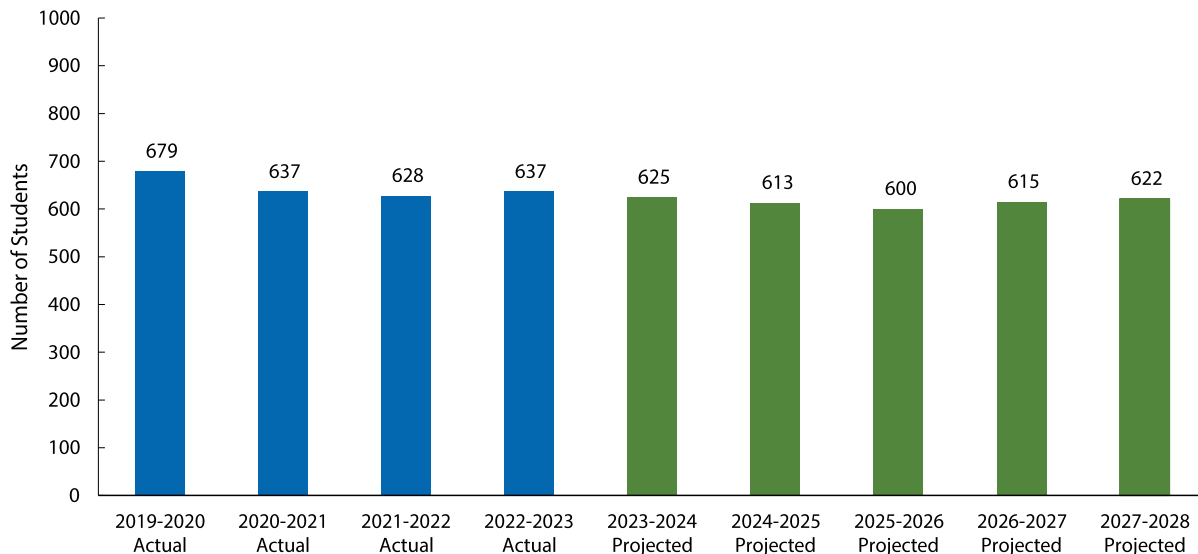
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 514,217	\$ 569,102	\$ 487,224	\$ -	\$ -	\$ 361,584	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	315,442	295,185	328,466	-	-	298,184	-	-
Fund 23 Specific Purpose	2,054	2,054	2,054	-	-	-	-	-
Fund 14 Capital Projects	223	223	223	-	-	69,241	-	-
Total	\$ 831,936	\$ 866,564	\$ 817,967	\$ -	\$ -	\$ 729,010	\$ -	\$ -

Enrollment	679	637	628	620	637	637	625	625
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School Expenditures Per Pupil	\$ 6,888	\$ 7,118	\$ 7,503	\$ 8,008	\$ 9,256	\$ 8,605	\$ 8,657	\$ 8,812
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,578	\$ 9,831		\$ 8,578	\$ 9,831		\$ 9,277	\$ 9,438

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	41.44	45.44	45.94	44.64
Professional/Technical	0.00	0.00	0.00	0.00
Classified	22.87	21.24	22.62	24.81
Total FTE	66.31	68.68	70.56	71.45

Enrollment



Heritage Elementary School

Established 2001 | Mountain Vista High School Feeder | Conventional Calendar
 3350 Summit View Parkway, Highlands Ranch, CO 80126 | 303.387.6725
 Principal: Katie Lawson



Mission Statement

To inspire, encourage, and empower all children to achieve their highest potential.

SCHOOL : Heritage Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Heritage is a neighborhood school that provides a multitude of student leadership and enrichment opportunities. They strive to inspire, encourage, and empower all students to achieve their highest potential. The school achieves its mission through focusing on high academic achievement, developing leadership in students, staff, parents, and community members, sustainable wellness initiatives, and student opportunities that support the "whole child."



Heritage Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 104,586	\$ 102,789	\$ 108,807	\$ 107,716	\$ 107,716	\$ 113,857	\$ 110,425	\$ 110,425
Certified	1,864,878	1,776,614	1,740,934	1,678,203	1,689,027	1,878,379	1,979,487	1,988,062
Professional/Technical	-	10,415	-	-	-	-	-	-
Classified	369,252	347,462	368,843	354,882	386,166	389,155	398,639	422,654
Benefits	727,047	730,718	721,855	888,028	907,401	804,360	898,411	905,808
Purchased Services	45,071	29,321	53,602	-	-	30,659	-	-
Supplies and Materials	97,014	81,588	128,375	23,240	328,172	102,857	1,743	1,743
Capital Equipment	1,995	13,514	2,010	-	-	7,256	-	-
Other Expenses	2,806	100	149	-	-	813	-	-
Total Expenditures	\$ 3,212,647	\$ 3,092,520	\$ 3,124,575	\$ 3,052,069	\$ 3,418,482	\$ 3,327,335	\$ 3,388,705	\$ 3,428,692

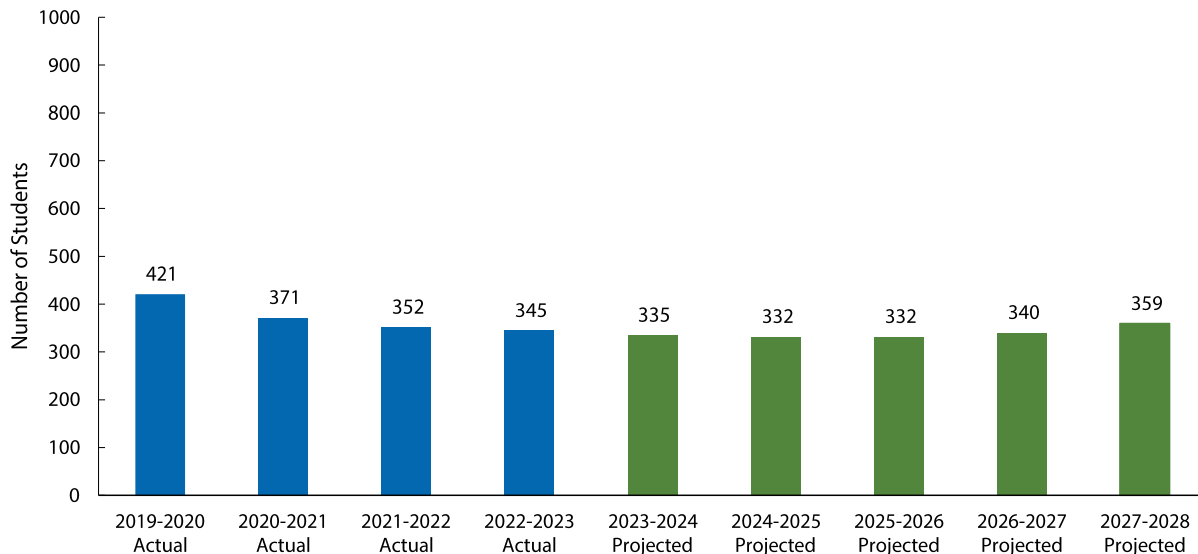
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 57,718	\$ 10,615	\$ 8,996	\$ -	\$ -	\$ 25,577	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	245,921	267,314	249,516	-	-	243,153	-	-
Fund 23 Specific Purpose	350	(151)	-	-	-	971	-	-
Fund 14 Capital Projects	5,640	5,640	5,640	-	-	5,640	-	-
Total	\$ 309,629	\$ 283,418	\$ 264,152	\$ -	\$ -	\$ 275,341	\$ -	\$ -

Enrollment	421	371	352	335	345	345	335	335
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School Expenditures Per Pupil	\$ 7,631	\$ 8,336	\$ 8,877	\$ 9,111	\$ 9,909	\$ 9,644	\$ 10,116	\$ 10,235
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,681	\$ 10,484	\$ 10,736	\$ 10,861	\$ 10,861	\$ 10,736	\$ 10,861	\$ 10,861

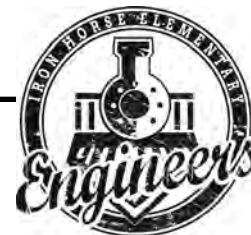
	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	27.14	27.50	29.90	29.90
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.49	14.51	13.55	14.41
Total FTE	41.63	43.01	44.45	45.31

Enrollment



Iron Horse Elementary School

Established 1998 | Legend High School Feeder | Conventional Calendar
 20151 Tallman Drive, Parker, CO 80138 | 303.387.8525
 Principal: Jenna Munoz



Mission Statement

To Know, To Care, To Excel: When we teach our children To Know, they learn to: understand when they know, understand when they don't know, and understand how to access the resources that will support them to know. When we teach our children To Care, they learn to: care about themselves, care about one another, and care about the community and world around them. When we teach our children To Excel, they learn to: reach for the stars, overcome obstacles, and see the possibilities and go beyond them.

SCHOOL : Iron Horse Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Iron Horse Elementary is a neighborhood school that operates on the belief that all students possess the ability to reach and exceed their own individual goals. Our staff strives to meet the needs of all learners through a whole child approach. To support our students in the areas of social and emotional skills, we utilize a variety of research-based curriculum and resources. Mind Up is a social emotional curriculum that focuses on four pillars: neuroscience, positive psychology, mindful awareness, and social emotional learning. Students receive instruction using this curriculum multiple times throughout the week. Positive Behavior Support is a framework utilized to encourage students to maintain appropriate behaviors in all areas of the building. Finally, we use restorative practices to support our students when they encounter difficult behavior situations and to restore those relationships that may have been harmed. Our school counselor also focuses on school wide themes within both classrooms and with individual or small groups of students. Students are celebrated for their social/emotional achievements through individual TRACK tickets and weekly celebrations.

In the area of academics, Iron Horse encourages students to “own their learning” through accountability, engagement, voice, and choice. Teachers gradually release new skills; allowing for modeled teaching, guided practice and independent practice, Iron Horse utilizes a balanced literacy approach for teaching reading and writing. Teachers will be utilizing Benchmark Workshop as their literacy resource. Students will receive whole group and small group lessons. Students are instructed in small groups based upon their individual needs. While in guided groups, students are learning skills in the areas of fluency, decoding, comprehension, vocabulary, and written response to text. In partnership with Benchmark Workshop, Foundations is used to instruct students in the area of phonics in grades K-3. Students in grades 4-5 utilize Words Their Way for spelling and vocabulary. Thinking Maps and Write from the Beginning are utilized as a companion curriculum for writing. Thinking maps provide students with a way to visually represent their thinking across all content areas. Iron Horse uses the enVisions math program, as well as a variety of other resources, to develop mathematical thinking in our students. Students develop proficiency through the following strands; conceptual understanding, procedural fluency, strategic competence, adaptive reasoning, and productive disposition. Students further develop creativity, collaboration, communication and critical thinking skills through our special classes; Art, Music, and PE. Iron Horse prides itself on being a community school that is focused on providing a positive, well-rounded experience for our students, parents, staff, and overall community. #WeAreIHEDCSD



Iron Horse Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 194,700	\$ 198,882	\$ 258,182	\$ 266,484	\$ 187,096	\$ 195,758	\$ 194,978	\$ 194,978
Certified	1,614,287	1,757,022	1,824,610	1,910,883	1,991,039	2,055,753	2,057,117	2,034,374
Professional/Technical	31,878	8,332	-	-	-	-	-	-
Classified	350,284	336,881	378,051	449,530	422,501	436,819	498,876	471,886
Benefits	728,259	746,427	813,101	1,077,327	1,061,773	943,315	1,011,089	992,351
Purchased Services	58,781	55,084	54,153	-	-	30,443	-	-
Supplies and Materials	133,925	162,049	130,037	2,097	405,981	85,879	8,134	21,627
Capital Equipment	17,745	42,900	6,658	-	-	5,797	-	-
Other Expenses	2,212	830	7,123	-	-	354	-	-
Total Expenditures	\$ 3,132,072	\$ 3,308,408	\$ 3,471,914	\$ 3,706,321	\$ 4,068,390	\$ 3,754,118	\$ 3,770,194	\$ 3,715,216

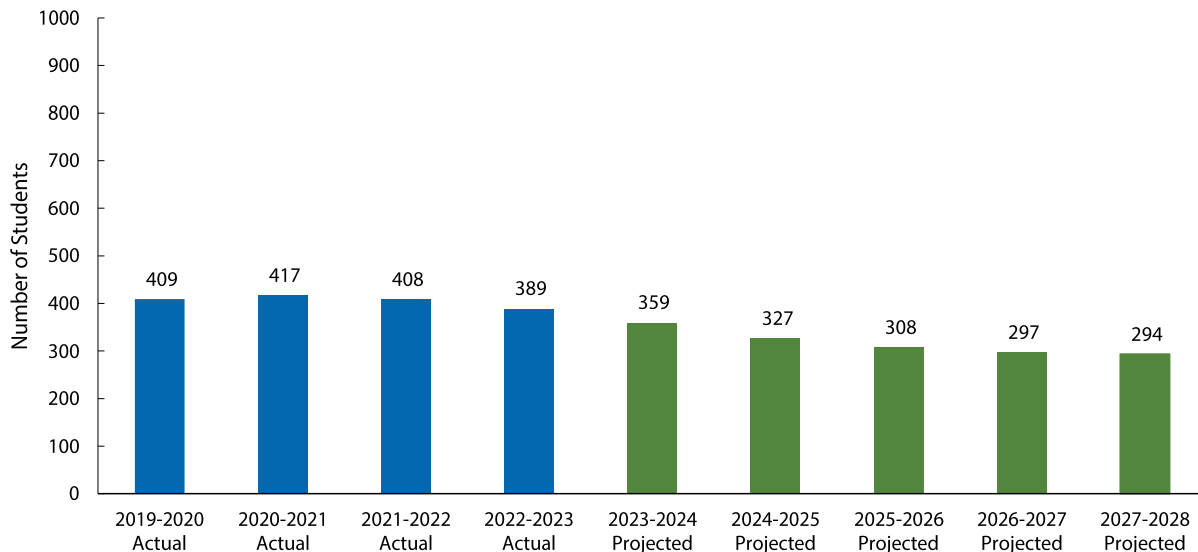
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 189,985	\$ 263,596	\$ 184,797	\$ -	\$ -	\$ 100,603	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	227,289	229,662	236,959	-	-	239,941	-	-
Fund 23 Specific Purpose	3,025	3,025	(635)	-	-	(432)	-	-
Fund 14 Capital Projects	17,465	(32,210)	-	-	-	-	-	-
Total	\$ 437,764	\$ 464,073	\$ 421,121	\$ -	\$ -	\$ 340,112	\$ -	\$ -

Enrollment	409	417	408	389	389	389	359	359
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School Expenditures Per Pupil	\$ 7,658	\$ 7,934	\$ 8,510	\$ 9,528	\$ 10,459	\$ 9,651	\$ 10,502	\$ 10,349
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 10,098	\$ 11,034						

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	2.00	2.00	2.00
Certified	30.41	31.41	30.90	30.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	16.38	15.41	17.17	16.16
Total FTE	49.79	48.82	50.07	48.66

Enrollment



Larkspur Elementary School



Established 1972 | Castle View High School Feeder | Conventional Calendar
 1103 West Perry Park Avenue, Larkspur, CO 80118 | 303.387.5375
 Principal: Jennifer Oldham

Mission Statement

Developing Stewardship of Ourselves, our Community, and our Environment.

- **Healthy Living** - Journey of a Healthy School, Mind, and Body
- **Environment** - Journey of the Schoolyard Habitat, Water, Waste, Energy and Climate
- **Academics** - Journey of Academic Rigor
- **Research** - Journey of Researching the Rockies
- **TRACKS** - Journey of Positive Behavior Support

Larkspur Students have **HEART!**

Join us on our journey of developing the whole child!

SCHOOL : Larkspur Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Larkspur Elementary is nestled in the woods just 15 minutes south of Castle Rock. The school is ranked in the top 5% of Colorado elementary schools in the area of academic performance and also received an A grade by coloradoschoolgrades.com. Optimizing on their beautiful outdoor spaces, Larkspur Elementary teachers are implementing an environment based program in which teachers use surrounding outdoor areas as an integrating context for learning. Students learn the interaction between natural and social systems through community-based investigations, defining community needs, and service learning projects. The 9-acre Larkspur campus includes 6 outdoor classrooms, 2 outdoor gardens, 4 indoor aeroponic gardens, a wetland, and a certified wildlife habitat. Students take part in whole school character building initiatives including reducing environmental impact and costs, improving health and wellness, and supporting communities in need through resource drives.



Larkspur Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 121,195	\$ 136,787	\$ 126,692	\$ 107,716	\$ 107,716	\$ 105,662	\$ 110,425	\$ 110,425
Certified	1,116,317	1,106,702	1,085,087	1,160,479	1,208,952	1,125,261	1,131,364	1,135,274
Professional/Technical	-	-	-	-	-	-	-	-
Classified	271,392	261,445	322,557	301,072	326,598	270,060	325,205	272,908
Benefits	524,724	543,463	543,573	626,795	649,521	577,379	557,670	531,657
Purchased Services	33,844	29,027	28,099	-	-	25,662	-	-
Supplies and Materials	83,635	71,805	102,177	33,202	375,542	34,796	170,143	135,208
Capital Equipment	3,348	9,828	23,305	-	-	5,433	-	-
Other Expenses	3,573	34	21	-	-	87	-	-
Total Expenditures	\$ 2,158,027	\$ 2,159,090	\$ 2,231,510	\$ 2,229,264	\$ 2,668,329	\$ 2,144,338	\$ 2,294,807	\$ 2,185,472

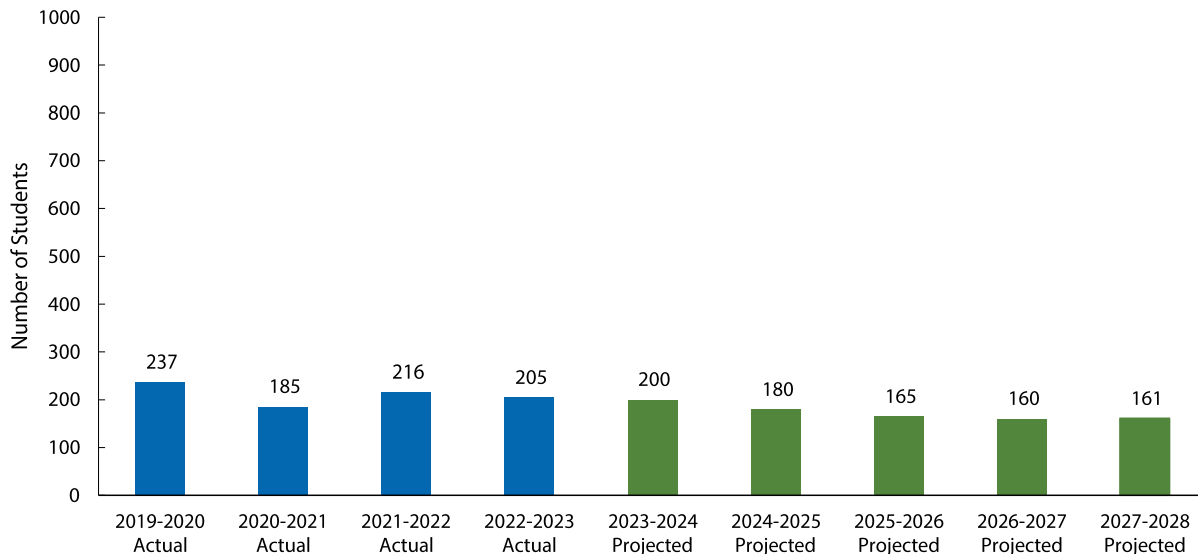
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 149,526	\$ 219,284	\$ 221,960	\$ -	\$ -	\$ 167,647	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	126,169	124,132	123,134	-	-	91,329	-	-
Fund 23 Specific Purpose	22,950	22,950	21,794	-	-	19,224	-	-
Fund 14 Capital Projects	2,227	2,227	2,227	-	-	2,227	-	-
Total	\$ 300,872	\$ 368,593	\$ 369,115	\$ -	\$ -	\$ 280,426	\$ -	\$ -

Enrollment	237	185	216	220	205	205	200	200
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School Expenditures Per Pupil	\$ 9,106	\$ 11,671	\$ 10,331	\$ 10,133	\$ 13,016	\$ 10,460	\$ 11,474	\$ 10,927
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575					\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,703	\$ 13,591					\$ 12,094	\$ 11,553

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	18.51	20.50	17.20	17.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	9.42	9.30	9.42	7.66
Total FTE	28.93	30.80	27.62	25.86

Enrollment



Legacy Point Elementary School

Established 2003 | Ponderosa High School Feeder | Conventional Calendar
 12736 Red Rosa Circle, Parker, CO 80134 | 303.387.8725
 Principal: Beth Waufle



Mission Statement

Learn, Live, Love, Laugh and Leave a legacy.

SCHOOL : Legacy Point Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Legacy Point Elementary is a student-centered neighborhood school that is recognized as a Lighthouse status school embracing the 7 Habits of Highly Effective People: Leader in Me philosophy. Through the Leader in Me framework, they are able to focus on timeless principles that cross over into every aspect of life. The school focuses on developing their students' skill sets which allow the students to communicate by listening, having meaningful conversations, and problem solving. The staff at Legacy Point strive to teach beyond state standards and provide students with a World Class Education, understanding that authenticity comes from teaching 21st century skills aligning with these expectations, leadership opportunities or roles that are accessible to every student. Students own their successes and growth through recording data and reflections in their Leadership Notebooks. The opportunity to express voice and choice in their learning, including setting academic and personal Wildly Important Goals (WIGs), empowers students to recognize their leadership potential and create effective life habits.



Legacy Point Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 201,299	\$ 113,111	\$ 118,548	\$ 148,445	\$ 107,716	\$ 93,505	\$ 194,978	\$ 194,978
Certified	1,538,694	1,462,650	1,498,440	1,882,252	1,944,315	1,849,774	2,277,424	2,283,374
Professional/Technical	-	10,415	-	-	-	30	-	-
Classified	315,550	309,524	289,465	224,277	333,954	410,320	328,402	335,514
Benefits	665,657	651,592	631,229	881,915	952,676	831,191	985,922	988,957
Purchased Services	45,596	45,139	51,665	5,000	5,000	46,976	5,000	5,000
Supplies and Materials	101,459	116,665	125,088	7,005	149,544	115,570	313,099	313,099
Capital Equipment	209	2,273	300	-	91,440	92,106	-	-
Other Expenses	1,434	5,013	1,485	-	-	1,613	-	-
Total Expenditures	\$ 2,869,898	\$ 2,716,382	\$ 2,716,219	\$ 3,148,894	\$ 3,584,645	\$ 3,441,085	\$ 4,104,825	\$ 4,120,922

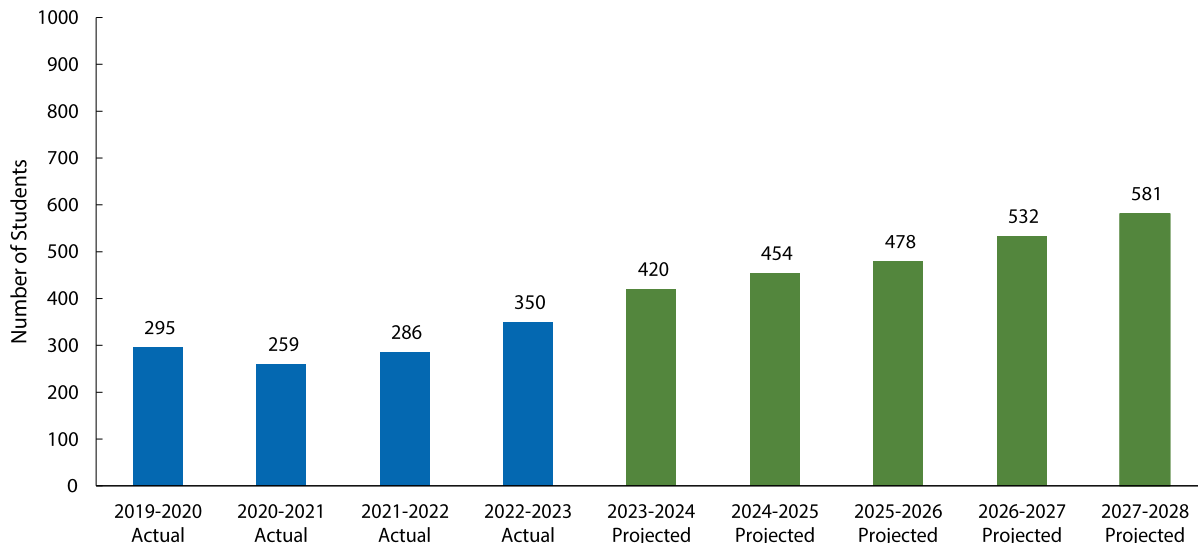
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 169,569	\$ 41,908	\$ 105,061	\$ -	\$ -	\$ 278,726	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	82,966	86,515	44,872	-	-	17,086	-	-
Fund 23 Specific Purpose	-	-	(1,053)	-	-	44,345	-	-
Fund 14 Capital Projects	22,337	22,337	-	-	-	23,200	-	-
Total	\$ 274,872	\$ 150,760	\$ 148,880	\$ -	\$ -	\$ 363,357	\$ -	\$ -

Enrollment	295	259	286	315	350	350	420	420
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School Expenditures Per Pupil	\$ 9,728	\$ 10,488	\$ 9,497	\$ 9,996	\$ 10,242	\$ 9,832	\$ 9,773	\$ 9,812
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,566	\$ 10,817		\$ 10,566	\$ 10,817		\$ 10,393	\$ 10,438

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.51	1.00	2.00	2.00
Certified	29.90	31.52	33.50	33.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	7.28	11.81	11.30	11.54
Total FTE	38.69	44.33	46.80	47.04

Enrollment



Lone Tree Elementary School



Established 2007 | Highlands Ranch High School Feeder | Conventional Calendar
 9375 Heritage Hills Circle, Lone Tree, CO 80124 | 303.387.7450
 Principal: Mindy Persichina

Mission Statement

We grow responsible citizens who learn by doing, who exemplify the Lifelong Guidelines and LIFESKILLS, and who work and learn collaboratively. We provide a rich learning environment that engages the senses, encourages civic-mindedness, and fosters critical thinking.

SCHOOL : Lone Tree Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Lone Tree Elementary is a beautiful building and has always been a school with enriched environments. Free of the clutter of typical classrooms, their environments are both comfortable and engaging and set the stage for student-centered, hands-on learning. There are three pillars of our model: personalization and student autonomy, real-world inquiry and global connections. We are a nurturing learning environment preparing future leaders for a globally connected and interdependent world. We want to make a difference in the lives of our students. We want them to learn how to make a difference in their own lives and to make a difference in the lives of others.



Lone Tree Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 111,553	\$ 109,702	\$ 114,975	\$ 107,716	\$ 107,716	\$ 121,232	\$ 110,425	\$ 110,425
Certified	1,783,595	1,670,325	1,616,302	1,573,660	1,603,807	1,808,761	1,723,788	1,721,970
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	258,102	208,271	216,101	225,698	236,055	280,984	279,297	284,547
Benefits	726,287	692,660	658,457	781,575	799,479	781,254	773,757	774,536
Purchased Services	93,448	61,534	97,196	-	-	48,184	-	-
Supplies and Materials	163,065	105,503	149,117	103,303	540,968	112,649	175,943	179,777
Capital Equipment	-	27,656	-	-	-	-	-	-
Other Expenses	7,345	4,568	502	-	-	626	-	-
Total Expenditures	\$ 3,143,394	\$ 2,888,551	\$ 2,852,650	\$ 2,791,952	\$ 3,288,025	\$ 3,153,691	\$ 3,063,210	\$ 3,071,255

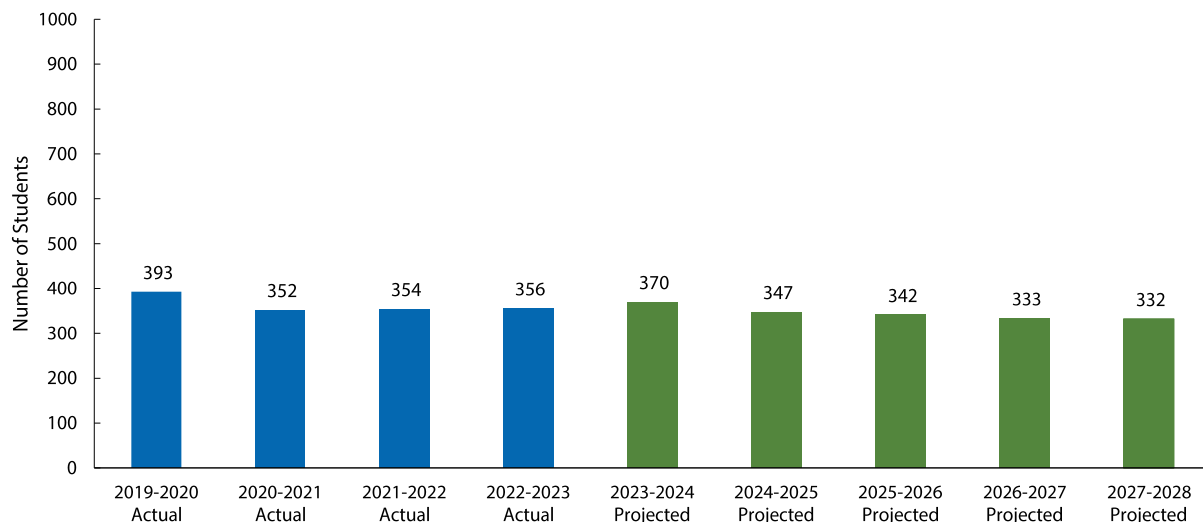
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 5,511	\$ 5,074	\$ 3,230	\$ -	\$ -	\$ 48,866	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	534,986	472,778	430,388	-	-	487,857	-	-
Fund 23 Specific Purpose	(2,901)	2,828	2,891	-	-	2,206	-	-
Fund 14 Capital Projects	(8,158)	19,724	19,724	-	-	20,685	-	-
Total	\$ 529,438	\$ 500,404	\$ 456,233	\$ -	\$ -	\$ 559,614	\$ -	\$ -

Enrollment	393	352	354	374	356	356	370	370
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School Expenditures Per Pupil	\$ 7,998	\$ 8,206	\$ 8,058	\$ 7,465	\$ 9,236	\$ 8,859	\$ 8,279	\$ 8,301
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 570	\$ 575	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,035	\$ 8,811	\$ 8,678	\$ 8,035	\$ 9,811	\$ 8,899	\$ 8,899	\$ 8,927

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	25.40	25.40	26.51	26.51
Professional/Technical	0.00	0.00	0.00	0.00
Classified	8.84	9.15	10.09	10.28
Total FTE	35.24	35.55	37.60	37.79

Enrollment



Mammoth Heights Elementary School



Established 2006 | Chaparral High School Feeder | Conventional Calendar
 9500 Stonegate Parkway, Parker, CO 80134 | 303.387.8925
 Principal: Nicholas Holtvluwer

Mission Statement

Cherish and nurture the unique qualities of all children, foster compassion and respect, inspire children to dream and strive for the extraordinary. DREAM! STRIVE! BECOME!

SCHOOL : Mammoth Heights Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

There is just something special about Mammoth Heights Elementary! From the moment you walk through the schools doors, you feel welcomed, cared for and cherished for the unique individual that you are. The students are empowered to collaborate, take risks, and lead. Technology, innovation, and creativity are embedded into their planning and instruction for all students. The school utilizes iPads, Chrome books, and MacBooks to enhance their students' 21st century learning environment. Technology integration to support daily instruction and communication amongst students and teachers is visible each day. Mammoth Heights has many choices to meet the needs of their student population. They currently offer a full day kindergarten program that prepares their students for first grade. Furthermore, they offer a 6th grade middle school model that includes departmentalization and individualized scheduling to prepare our students for middle school. Their 5th and 6th graders have the ability to join the National Elementary Honor Society (NEHS) based on a calculated GPA of 3.5 or higher and demonstrable leadership skills. All of their K-6 classrooms take a balanced literacy approach to instruction focused on differentiation based on each student's unique learning needs and alignment to specific state standards. All grade levels use the Math in Focus resource to support academic achievement in numeracy with a focus on problem solving and conceptual application. The students experience additional programming such as music, art, physical education, science, and technology. The positive culture and climate at Mammoth Heights sets their school apart from others. They are the first Energy Bus Certified School (based on the work of author, Jon Gordon) in the State of Colorado! Mammoth Heights will always encourage everyone to Dream, Strive and Become! They are a proud member of the Chaparral High School Feeder Family! #ChapFam



Mammoth Heights Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 172,157	\$ 168,848	\$ 176,963	\$ 187,100	\$ 187,100	\$ 194,563	\$ 194,978	\$ 161,157
Certified	2,608,341	2,566,861	2,774,132	3,223,325	3,172,109	3,252,505	3,430,146	3,403,115
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	665,874	567,327	602,637	599,403	635,819	604,614	715,819	705,059
Benefits	1,241,558	1,238,414	1,269,385	1,661,002	1,646,337	1,425,740	1,592,734	1,557,492
Purchased Services	52,471	34,700	59,634	-	-	39,496	-	-
Supplies and Materials	165,082	199,686	227,773	46,844	189,242	142,685	150,396	247,409
Capital Equipment	8,335	204	-	-	-	-	-	-
Other Expenses	10,937	159	139	-	-	329	-	-
Total Expenditures	\$ 4,924,756	\$ 4,784,531	\$ 5,110,662	\$ 5,717,674	\$ 5,830,607	\$ 5,659,932	\$ 6,084,073	\$ 6,074,232

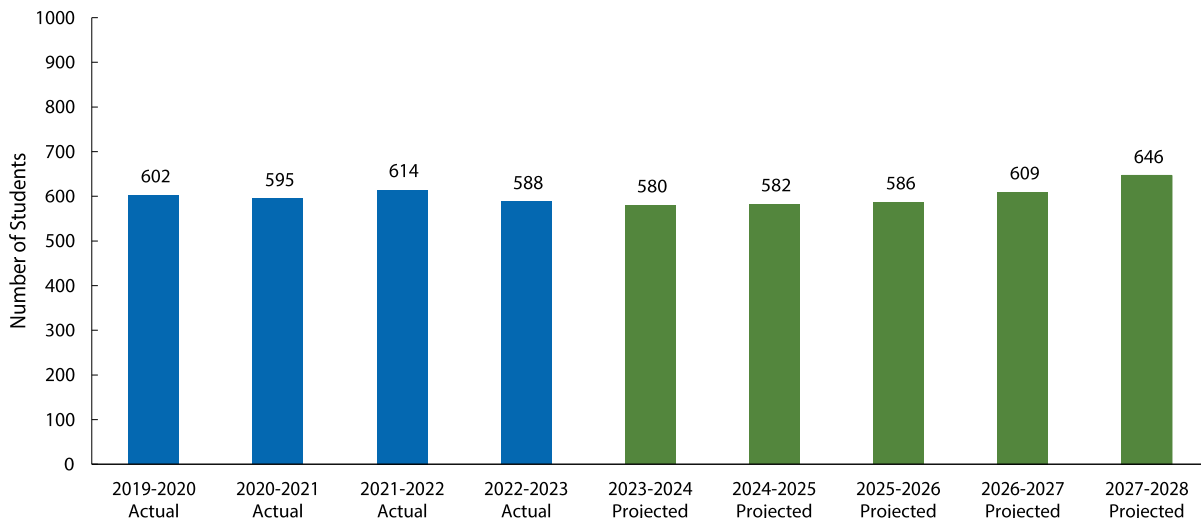
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 39,165	\$ 24,653	\$ 788	\$ -	\$ -	\$ 11,083	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	278,527	160,390	78,758	-	-	64,388	-	-
Fund 23 Specific Purpose	2,005	3,009	2,973	-	-	2,899	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 319,697	\$ 188,052	\$ 82,519	\$ -	\$ -	\$ 78,370	\$ -	\$ -

Enrollment	602	595	614	611	588	588	580	580
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School Expenditures Per Pupil	\$ 8,181	\$ 8,041	\$ 8,324	\$ 9,358	\$ 9,916	\$ 9,626	\$ 10,490	\$ 10,473
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,928	\$ 10,491					\$ 11,110	\$ 11,099

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	1.60
Certified	51.02	52.00	51.50	50.91
Professional/Technical	0.00	0.00	0.00	0.00
Classified	22.68	23.24	25.00	24.58
Total FTE	75.70	77.24	78.50	77.09

Enrollment



Meadow View Elementary School



Established 2000 | Castle View High School Feeder | Conventional Calendar
3700 Butterfield Crossing, Castle Rock, CO 80109 | 303.387.5425
Principal: Amy Wawrychuk

Mission Statement

At MDVE we empower our students to be confident, flexible and empathetic leaders who use their imagination and knowledge to connect to the world. We create unique and engaging experiences enriched with the arts to develop conceptual learning and reflective thinking within an inquiry-based, rigorous learning environment. We value our safe, welcoming and inclusive school of learners, educators, families and community members.

SCHOOL : Meadow View Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Meadow View's mission is to stimulate and deepen learning through integrating the arts using Leonard Bernstein's Artful Learning model. The school is transforming learning by allowing students to create and experience the arts within all subjects and disciplines. They use art-based strategies, which include all modalities, as a tool to teach and have students express learning. Artful learning is a rigorous learning model that strengthens standards and curriculum expectations allowing students to experience, inquire, create and reflect. Their goal is to extend sustainable learning beyond the classroom and to inspire lifelong learning.



Meadow View Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 178,629	\$ 175,270	\$ 168,081	\$ 187,100	\$ 187,100	\$ 179,906	\$ 194,978	\$ 194,978
Certified	2,116,127	1,778,313	2,055,533	2,345,588	2,376,987	2,340,062	2,664,353	2,706,213
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	391,895	330,317	360,745	426,689	434,055	408,016	514,669	621,377
Benefits	910,638	831,434	910,061	1,207,122	1,220,782	1,045,323	1,219,235	1,287,033
Purchased Services	61,945	50,975	48,188	-	42,000	28,028	-	-
Supplies and Materials	132,989	121,031	145,123	29,206	914,760	127,601	25,942	25,943
Capital Equipment	5,203	32,940	-	-	10,000	10,000	-	-
Other Expenses	3,958	480	130	-	-	485	-	-
Total Expenditures	\$ 3,801,385	\$ 3,322,743	\$ 3,687,862	\$ 4,195,705	\$ 5,185,684	\$ 4,139,420	\$ 4,619,177	\$ 4,835,544

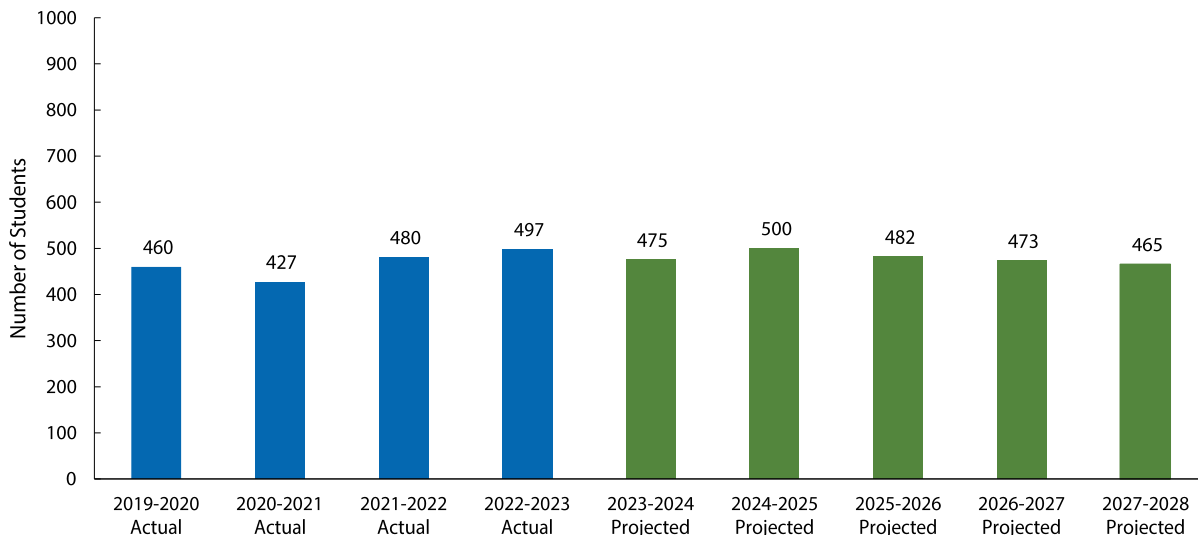
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 426,725	\$ 590,721	\$ 625,883	\$ -	\$ -	\$ 724,465	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	91,590	118,774	116,001	-	-	109,079	-	-
Fund 23 Specific Purpose	11,874	12,957	13,546	-	-	13,899	-	-
Fund 14 Capital Projects	30,647	-	-	-	-	-	-	-
Total	\$ 560,836	\$ 722,452	\$ 755,430	\$ -	\$ -	\$ 847,443	\$ -	\$ -

Enrollment	460	427	480	465	497	497	475	475
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School Expenditures Per Pupil	\$ 8,264	\$ 7,782	\$ 7,683	\$ 9,023	\$ 10,434	\$ 8,329	\$ 9,725	\$ 10,180
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,593	\$ 11,009		\$ 9,593	\$ 11,009		\$ 10,345	\$ 10,806

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	36.90	38.10	39.80	40.30
Professional/Technical	0.00	0.00	0.00	0.00
Classified	15.76	16.14	17.90	21.64
Total FTE	54.66	56.24	59.70	63.94

Enrollment



Mountain View Elementary School



Established 1980 | Ponderosa High School Feeder | Conventional Calendar
 8502 North Pinery Parkway, Parker, CO 80134 | 303.387.8675
 Principal: Jean Taylor

Mission Statement

All who enter Mountain View value the diversity of each person; prepare for the future by exploring the world beyond the walls of the classroom through collaboration, creativity, critical thinking, communication, and technology.

SCHOOL : Mountain View Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Accountability Participation Rate	n < 20

Note: Students undergo State testing from grades three through nine. Mountain View teaches Pre-K-2, therefore does not meet requirements to undergo state testing.

Description

Mountain View is a unique, primary neighborhood school that meets the needs of each child that walks through the doors and inspires each student to reach his or her individual potential. They are a PK-2 primary building that provides a nurturing environment focusing on what is best for young children academically, socially and emotionally. Their school has amazing resources to meet the needs of above level, at level, and below level students, as well as students with special needs. They have a supportive parent community and an active PTO, which results in financial support, a large volunteer group and fun, family events. There is a culture you can feel the minute you walk through the doors. You see amazing children and adults who love what they do everyday! They continue to offer a full range of specials and clubs, which develop the whole child. Instructionally, we customize a learning environment that is ideal for early learners. Their Reggio Emilia inspired outdoor learning environment continues to evolve. Students are making amazing growth according to Nationally Normed Assessment and students are excited about learning. They are preparing them for the future through innovative and relevant experiences. They have developed into a school that children are excited to attend. Parents are proud to send their children to Mountain View. The school's staff members are excited to be a part of the amazing culture that makes up their Mountain View family.



Mountain View Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 202,365	\$ 198,824	\$ 186,209	\$ 187,100	\$ 187,100	\$ 212,193	\$ 194,978	\$ 194,978
Certified	1,097,187	916,387	1,098,176	1,334,363	1,430,361	1,319,399	1,602,764	1,607,524
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	319,811	225,623	306,704	386,804	383,835	399,110	400,722	424,008
Benefits	544,930	476,899	538,198	781,586	811,710	693,431	785,997	811,152
Purchased Services	37,302	21,772	17,197	-	-	30,981	-	-
Supplies and Materials	146,301	133,145	104,478	308,762	606,961	90,135	156,890	156,891
Capital Equipment	8,725	14,832	-	-	-	-	-	-
Other Expenses	1,533	11	368	-	-	377	-	-
Total Expenditures	\$ 2,358,153	\$ 1,995,825	\$ 2,251,330	\$ 2,998,615	\$ 3,419,967	\$ 2,745,625	\$ 3,141,351	\$ 3,194,553

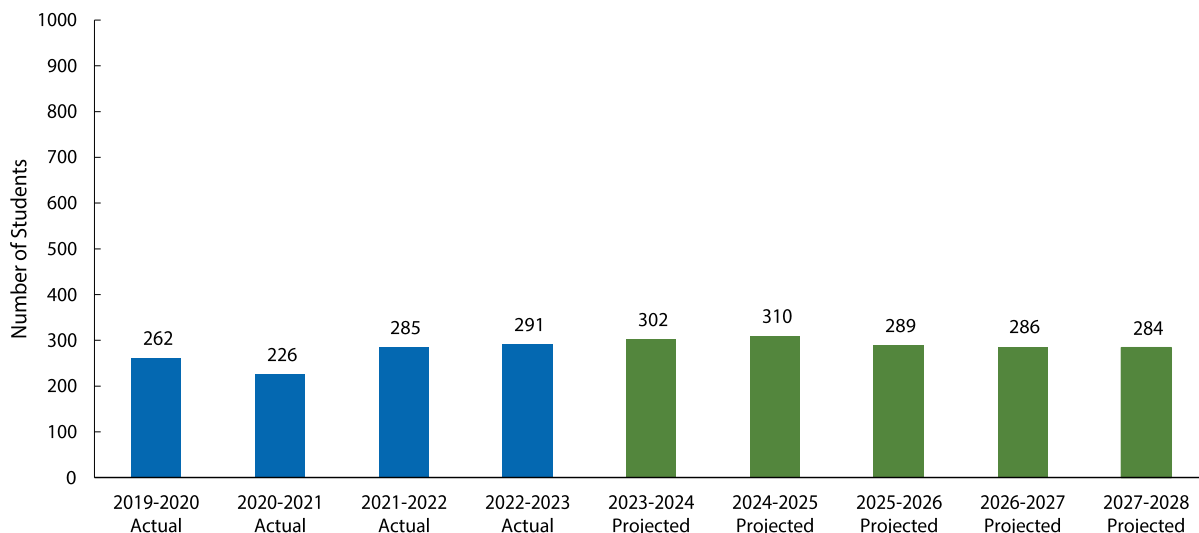
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 175,988	\$ 291,676	\$ 371,261	\$ -	\$ -	\$ 170,947	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	115,116	111,211	168,546	-	-	193,215	-	-
Fund 23 Specific Purpose	1,170	666	666	-	-	666	-	-
Fund 14 Capital Projects	8,632	8,632	-	-	-	-	-	-
Total	\$ 300,906	\$ 412,185	\$ 540,473	\$ -	\$ -	\$ 364,828	\$ -	\$ -

Enrollment	262	226	285	329	291	291	302	302
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School Expenditures Per Pupil	\$ 9,001	\$ 8,831	\$ 7,899	\$ 9,114	\$ 11,752	\$ 9,435	\$ 10,402	\$ 10,578
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,684	\$ 12,327		\$ 9,684	\$ 12,327		\$ 11,022	\$ 11,204

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	21.20	22.20	24.20	24.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.63	13.00	13.32	14.36
Total FTE	36.83	37.20	39.52	40.56

Enrollment



Northeast Elementary School



Established 1966 | Ponderosa High School Feeder | Conventional Calendar
 6598 North State Highway 83, Parker, CO 80134 | 303.387.8600
 Principal: Lara Bennett

Mission Statement

Igniting our community of learners with joy and curiosity.

SCHOOL : Northeast Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Northeast has a rich history, serving their school community for over 50 years! Northeast's vision fosters a learning environment where students are empowered to create opportunities for themselves and others. The elementary years set the foundation for lifelong learning. Their priority is to support students with learning the foundational skills of literacy, math, science and history through purposeful, rigorous, standards-aligned, project-based approaches. Project based learning is an instructional framework that engages students actively in learning by asking them to investigate an interesting and complex question, problem, or challenge, and then to create something in response. Students gain knowledge of science, history, and other subjects, and at the same time they also gain a deeper understanding of concepts and issues in an integrated approach to learning. Learning is promoted through inquiry and investigation. Classrooms offer differentiated learning to accommodate all learners. The school's goal is to meet every student's needs, helping all students be prepared to be their best self and accomplish their potential. Northeast is a happy place where all learners are supported in a safe, caring environment. Northeast Elementary is a PLC (Professional Learning Community) Model School. Model PLC Schools are some of the highest-performing schools around the world. Northeast Elementary is one of only 200 schools and districts in the U.S. and Canada to receive Model PLC recognition and the only school in Douglas County to have this distinction.



Northeast Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 170,981	\$ 179,546	\$ 175,740	\$ 187,100	\$ 187,100	\$ 189,193	\$ 194,978	\$ 194,978
Certified	1,077,949	1,072,690	1,185,788	1,610,673	1,433,535	1,391,210	1,736,675	1,741,605
Professional/Technical	-	-	-	-	-	-	-	-
Classified	220,195	248,254	280,114	268,566	268,565	278,836	284,977	359,665
Benefits	479,966	503,104	540,384	809,217	739,351	623,651	779,627	820,289
Purchased Services	35,425	19,273	31,197	15,000	43,640	29,149	-	-
Supplies and Materials	135,571	86,323	185,767	13,856	332,280	95,046	68,970	68,971
Capital Equipment	-	7,500	-	-	66,058	5,302	-	-
Other Expenses	1,189	145	420	-	-	1,015	-	-
Total Expenditures	\$ 2,121,275	\$ 2,116,836	\$ 2,399,410	\$ 2,904,412	\$ 3,070,529	\$ 2,613,405	\$ 3,065,227	\$ 3,185,508

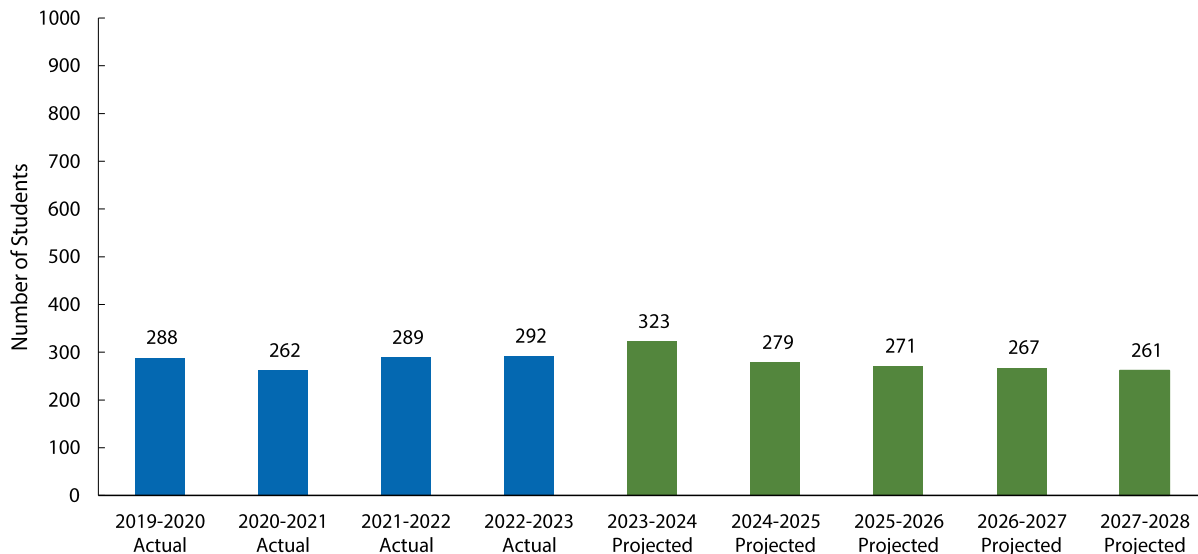
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 196,572	\$ 163,096	\$ 253,158	\$ -	\$ -	\$ 143,272	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	153,982	159,121	143,241	-	-	153,151	-	-
Fund 23 Specific Purpose	19,310	7,274	5,149	-	-	3,620	-	-
Fund 14 Capital Projects	-	36,989	26,974	-	-	60,756	-	-
Total	\$ 369,864	\$ 366,480	\$ 428,522	\$ -	\$ -	\$ 360,799	\$ -	\$ -

Enrollment	288	262	289	346	292	292	323	323
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School Expenditures Per Pupil	\$ 7,366	\$ 8,080	\$ 8,302	\$ 8,394	\$ 10,516	\$ 8,950	\$ 9,490	\$ 9,862
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,964	\$ 11,091		\$ 8,964	\$ 11,091		\$ 10,110	\$ 10,488

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	25.70	23.70	26.20	26.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	9.67	9.67	9.61	12.23
Total FTE	37.37	35.37	37.81	40.43

Enrollment



Northridge Elementary School



Established 1982 | Mountain Vista High School Feeder | Conventional Calendar
 555 Southpark Road, Highlands Ranch, CO 80126 | 303.387.6525
 Principal: Katie Lynch

Mission Statement

At Northridge Elementary School, our school community provides an engaging learning environment that empowers the whole child and encourages this generation to love learning and excel by taking risks and persevering. We provide authentic learning opportunities through a multitude of experiences within the students' day. We believe academics as well as social/emotional health are a critical component for the whole child. We build community through Community Hours, PBIS, PTO, SAC, DBC and the amazing community support.

SCHOOL : Northridge Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Northridge Elementary is an academically high-performing neighborhood school that serves students from Kindergarten through 6th grade. The school has a “no excuses” attitude toward their responsibility for providing a challenging, exciting, and safe school experience for their students. The Northridge staff and families honor the development of the whole child and value choice, diversity and balance in all things. The school prides itself in providing a STEAM (science, technology, engineering, arts & math) model as well as a unique variety of specials classes and many extracurricular student activities before and after school. The parent community is actively involved with volunteering through participation on committees, support in the classrooms, organizing school events and various other opportunities to serve. The school hopes each child's learning experience at Northridge is one that allows them to understand who they are as a learner and develop life skills that will benefit them socially, emotionally and academically as they continue learning and grow into responsible citizens.



Northridge Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 181,732	\$ 178,350	\$ 186,921	\$ 187,100	\$ 187,100	\$ 179,164	\$ 194,978	\$ 194,978
Certified	2,494,998	2,302,888	2,516,685	2,575,168	2,579,327	2,666,621	2,770,757	2,778,067
Professional/Technical	-	10,415	-	-	-	540	-	-
Classified	577,855	461,648	547,758	497,625	565,575	541,166	562,329	599,469
Benefits	1,124,297	1,050,383	1,148,519	1,357,841	1,392,531	1,238,410	1,295,638	1,313,342
Purchased Services	71,958	43,788	82,143	-	-	66,961	-	-
Supplies and Materials	207,901	185,099	241,365	35,444	404,761	179,131	5,786	3,840
Capital Equipment	598,930	12,861	-	-	25,678	19,402	-	-
Other Expenses	3,742	2,044	172	-	-	1,681	-	-
Total Expenditures	\$ 5,261,413	\$ 4,247,475	\$ 4,723,563	\$ 4,653,178	\$ 5,154,972	\$ 4,893,077	\$ 4,829,488	\$ 4,889,696

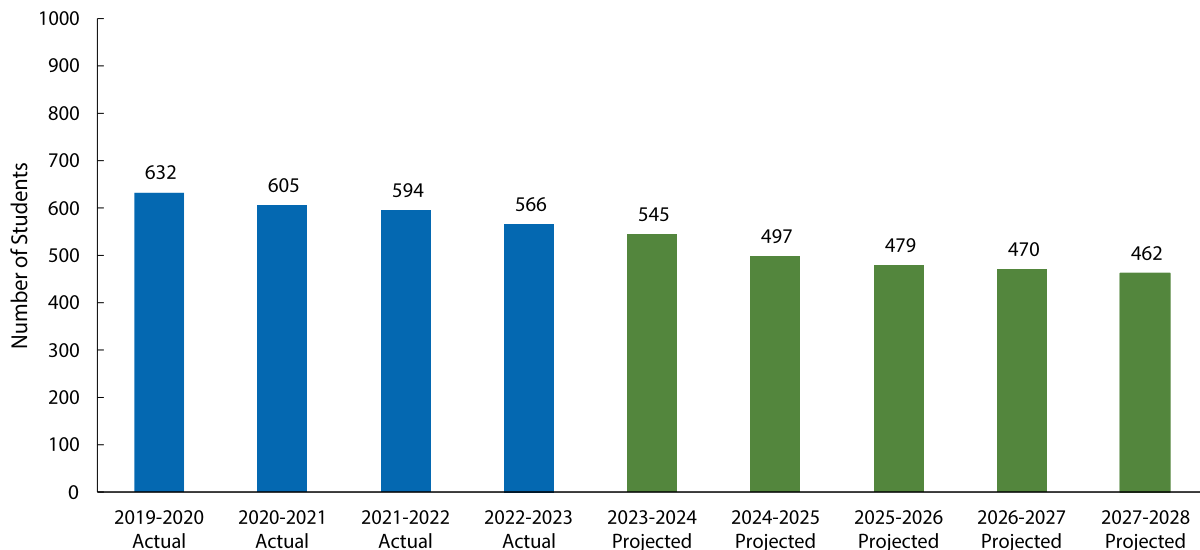
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 90,444	\$ 158,815	\$ 109,608	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	167,145	163,874	184,961	-	-	275,631	-	-
Fund 23 Specific Purpose	19,831	19,831	21,905	-	-	20,646	-	-
Fund 14 Capital Projects	1,854	3,171	3,171	-	-	4,707	-	-
Total	\$ 279,274	\$ 345,691	\$ 319,645	\$ -	\$ -	\$ 300,985	\$ -	\$ -

Enrollment	632	605	594	575	566	566	545	545
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School Expenditures Per Pupil	\$ 8,325	\$ 7,021	\$ 7,952	\$ 8,092	\$ 9,108	\$ 8,645	\$ 8,861	\$ 8,972
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 8,662	\$ 9,683	\$ 9,481	\$ 9,598				

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	40.40	40.40	40.40	40.40
Professional/Technical	0.00	0.00	0.00	0.00
Classified	19.64	22.34	20.58	21.88
Total FTE	62.04	64.74	62.98	64.28

Enrollment



Pine Grove Elementary School



Established 1995 | Chaparral High School Feeder | Conventional Calendar
 10450 Stonegate Parkway, Parker, CO 80134 | 303.387.8075
 Principal: Kelly Coonts

Mission Statement

Our mission at Pine Grove is to produce students who can read with understanding, write with clarity and use mathematics to solve problems. They should have factual knowledge of the world in which they live and be able to apply that knowledge to new situations. Students should have a strong sense of responsibility and personal worth and be respectful to the environment, self and others.

SCHOOL : Pine Grove Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Pine Grove is a neighborhood elementary school nestled in the beautiful community of Stonegate in Parker, Colorado. The community makes strong connections that are solidified each morning as friends meet one another on their way to start a wonderful day of learning at Pine Grove. At arrival and dismissal, you will see students walking, riding bikes and scooters as parents push strollers with future Pine Grove Panthers. Once students arrive, they begin a journey of learning. The school's mission is "Building the Bridge From Foundation to Innovation." The passionate teachers at Pine Grove don't take their eye off of important foundational skills, but cherish the opportunity to allow students to demonstrate and apply their learning to situations they may encounter in the real world. Through this learning process, students engage with a variety of technology to enhance their learning and increase engagement. Their talented Specials teachers offer art, music, P.E. and technology to support a well-rounded learning environment. At Pine Grove, they know that not all students learn at the same rate. Pine Grove is very proud of the fact that it hires certified intervention specialists to support the RtI (Response to Intervention) process through remediation and/or Gifted and Talented instruction. These dedicated staff members collaborate with classroom teachers to provide wrap around support for all of their students at Pine Grove in order to meet their individual learning goals. During the school day at Pine Grove, students are involved in many leadership opportunities such as Energy Team, Technology Club or Student Leadership, each run by a certified staff member. After school, Pine Grove has the feel of a community center and is busy each day until approximately 6 pm as students engage in a variety of after-school enrichment opportunities. They are able to provide such an outstanding learning environment for their students because of their supportive Educational Alliance/PTO who consistently raise over \$50,000 each year through fundraising efforts and community events. The sky is the limit for learning at Pine Grove Elementary.



Pine Grove Elementary School

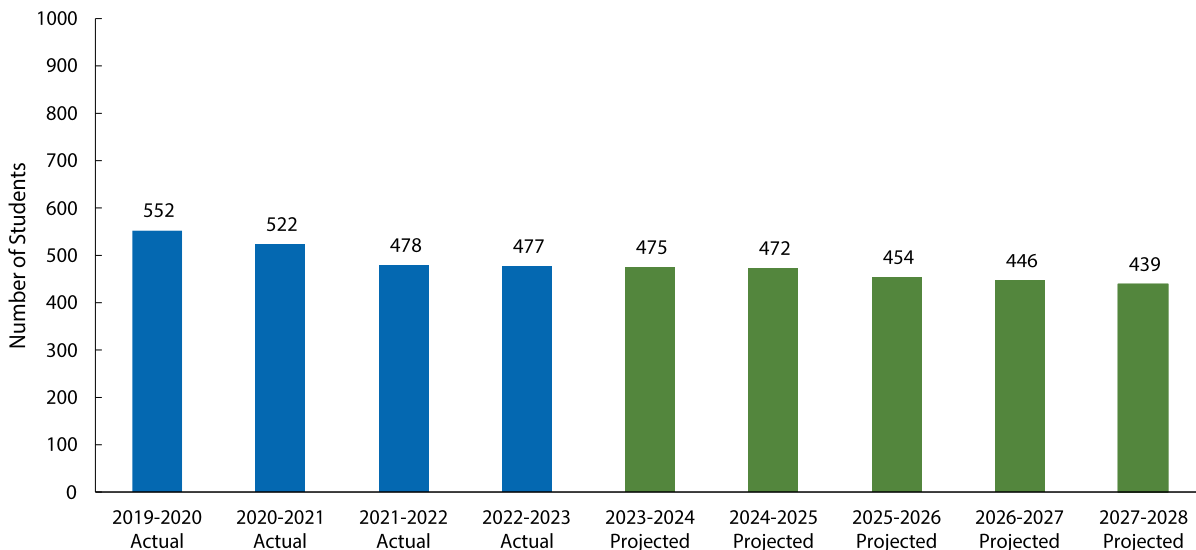
	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 169,053	\$ 97,299	\$ 101,976	\$ 107,716	\$ 107,716	\$ 108,094	\$ 194,978	\$ 194,978
Certified	2,453,951	2,411,362	2,476,732	2,293,075	2,279,082	2,453,977	2,443,832	2,412,417
Professional/Technical	-	6,249	-	-	-	-	-	-
Classified	494,370	471,020	468,957	462,491	510,544	529,168	484,230	511,254
Benefits	1,081,169	1,057,731	1,025,920	1,184,577	1,199,865	1,138,365	1,134,843	1,130,067
Purchased Services	56,291	161,281	128,946	-	-	28,237	-	-
Supplies and Materials	147,040	138,918	172,954	13,864	252,633	148,090	133,684	141,016
Capital Equipment	24,837	6,926	936	-	-	398	-	-
Other Expenses	5,384	52	831	-	-	977	-	-
Total Expenditures	\$ 4,432,095	\$ 4,350,837	\$ 4,377,251	\$ 4,061,723	\$ 4,349,840	\$ 4,407,307	\$ 4,391,567	\$ 4,389,732

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 28,338	\$ 88,498	\$ 38,155	\$ -	\$ -	\$ 26,660	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	200,091	121,802	161,999	-	-	140,065	-	-
Fund 23 Specific Purpose	3,855	3,792	4,004	-	-	1,177	-	-
Fund 14 Capital Projects	1,622	1,622	1,622	-	-	1,622	-	-
Total	\$ 233,906	\$ 215,714	\$ 205,780	\$ -	\$ -	\$ 169,523	\$ -	\$ -

Enrollment	552	522	478	480	477	477	475	475
School Expenditures Per Pupil	\$ 8,029	\$ 8,335	\$ 9,157	\$ 8,462	\$ 9,119	\$ 9,240	\$ 9,245	\$ 9,242
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 570	\$ 575	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,032	\$ 9,694	\$ 9,865	\$ 9,032	\$ 9,694	\$ 9,865	\$ 9,865	\$ 9,868

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	2.00	2.00
Certified	36.30	38.30	37.20	36.70
Professional/Technical	0.00	0.00	0.00	0.00
Classified	17.78	18.97	17.27	17.81
Total FTE	55.08	58.27	56.47	56.51

Enrollment



Pine Lane Elementary School



Established 1972 | Chaparral High School Feeder | Conventional Calendar
South Campus | 6475 East Ponderosa Drive, Parker, CO 80138 | 303.387.8325
North Campus | 6485 East Ponderosa Drive, Parker, CO 80138 | 303.387.8275
Principal: Christopher Stairs

Vision

Our Pine Lane crew commits to purposeful learning focused on character, content and craftsmanship that fosters belonging and the belief that we positively impact others.

Mission Statement

Pine Lane empowers excellence in character, achievement, and contribution to a better world.

SCHOOL : Pine Lane Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Pine Lane Elementary School is a neighborhood school located in Parker, CO. The school serves a diverse population of students and families bringing the school count to about 735 students. Pine Lane’s programming includes 3 center-based programs including 2 SSN classes, 2 Affective Needs classes, and 3 Discovery (Gifted and Talented) classes. Additionally, the specials program includes PE, Art, Music, Spanish, STEM, Computer Science, Library, and Social Emotional Learning.

There are two campuses with one mission and vision. One campus houses primary students and the adjacent campus houses intermediate students. Pine Lane is part of the Chaparral High School Feeder. Class sizes average between 23-28 students. They are in partnership with EL Education, an organization committed to supporting schools in three dimensions of student achievement: Character, mastery of knowledge and skills, and high-quality work.



Pine Lane Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 181,920	\$ 178,536	\$ 242,272	\$ 266,634	\$ 290,893	\$ 249,140	\$ 279,319	\$ 279,319
Certified	3,288,963	3,276,525	3,424,399	3,916,706	3,862,333	4,058,612	4,758,171	4,760,748
Professional/Technical	-	14,581	-	-	-	-	-	-
Classified	736,343	761,317	852,228	1,051,808	1,107,239	1,104,471	1,026,460	1,018,015
Benefits	1,394,877	1,412,398	1,533,618	2,187,743	2,212,282	1,877,117	2,200,917	2,207,008
Purchased Services	94,101	81,542	113,714	-	-	105,455	-	-
Supplies and Materials	265,192	339,070	308,704	111,228	461,378	273,456	294,934	279,475
Capital Equipment	4,102	9,272	14,759	-	28,100	146,377	-	-
Other Expenses	6,327	341	1,353	-	-	1,850	-	-
Total Expenditures	\$ 5,971,826	\$ 6,073,581	\$ 6,491,048	\$ 7,534,119	\$ 7,962,225	\$ 7,816,479	\$ 8,559,801	\$ 8,544,565

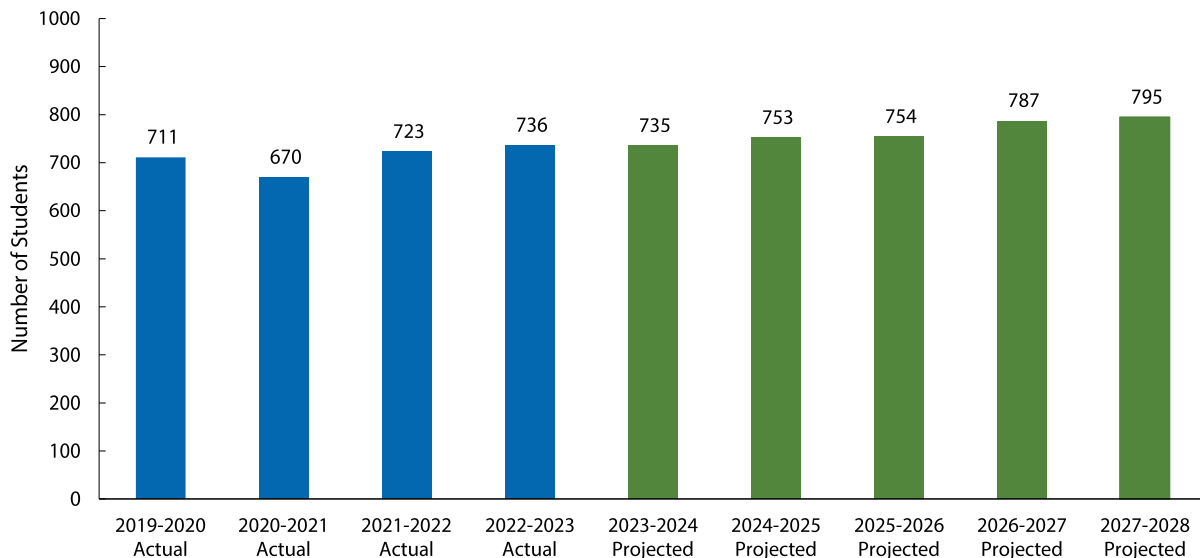
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 146,885	\$ 33,299	\$ 73,965	\$ -	\$ -	\$ (34,180)	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	188,757	102,068	67,299	-	-	67,873	-	-
Fund 23 Specific Purpose	(1,050)	(1,016)	733	-	-	(1,634)	-	-
Fund 14 Capital Projects	11,506	11,506	192,070	-	-	50,020	-	-
Total	\$ 346,098	\$ 145,857	\$ 334,067	\$ -	\$ -	\$ 82,078	\$ -	\$ -

Enrollment	711	670	723	735	736	736	735	735
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School Expenditures Per Pupil	\$ 8,399	\$ 9,065	\$ 8,978	\$ 10,251	\$ 10,818	\$ 10,620	\$ 11,646	\$ 11,625
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,821	\$ 11,393		\$ 10,821	\$ 11,393		\$ 12,266	\$ 12,251

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.00	3.00
Certified	61.25	63.90	70.11	70.04
Professional/Technical	0.00	0.00	0.00	0.00
Classified	38.90	40.65	34.26	35.02
Total FTE	103.15	107.55	107.37	108.06

Enrollment



Pioneer Elementary School

Established 1997 | Legend High School Feeder | Conventional Calendar
 10881 Riva Ridge Street, Parker, CO 80138 | 303.387.8400
 Principal: Gina Landis



Mission Statement

Empowering each other to Pioneer a better tomorrow. We live this mission by providing rigorous, differentiated instruction and real-life learning opportunities for all students. We create a safe learning environment where inclusion is the norm and acceptance is practiced daily through rich Social Emotional Learning.

SCHOOL : Pioneer Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

At Pioneer Elementary School, the vision is "Empowering each other to pioneer a better tomorrow." To achieve this vision, the students need to develop not only the knowledge, but the skills and attitudes that lead to success. They concentrate on a list of attitudes they call the Pack Profile: Pioneer Students are caring, respectful, principled, persistent, open minded, inquisitive, motivated, adaptable, prepared and risk takers. By developing these attitudes they know they are developing students who can live, learn, work and thrive in a constantly changing world. Pioneer teachers strive to provide authentic learning experiences for their students. They have a large school garden and a coop where they raise chickens. Children help care for the plants and animals, and can often be seen gathering eggs, measuring the growth of their pumpkins or picking the green beans to be served in their cafeteria. Students can also be found at the nearby creek, where they might test the pH of the water or measure the depth and temperature of the water in the pond. The school believes that their students learn best when they work collaboratively to solve real world problems, so they are always looking for ways to provide hands on learning experiences. Pioneer was recently recognized by the National Wildlife Federation and Eco-Schools USA as a "Green Flag School". To win the Green Flag, Pioneer's students and faculty tackled a host of sustainability initiatives that began with forming an Eco-Action team; auditing facility energy efficiency, waste disposal and other environmental impact areas; and instituting environmental-themed curricula. These steps led to a recycling program, public education campaign, and energy conservation initiatives, all designed to raise environmental and natural awareness, cut waste, increase student engagement and save money for the school.



Pioneer Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 178,650	\$ 181,142	\$ 174,462	\$ 187,343	\$ 187,343	\$ 201,703	\$ 194,893	\$ 194,893
Certified	2,097,164	1,883,488	1,939,007	2,139,366	2,141,241	2,196,122	2,588,091	2,582,687
Professional/Technical	-	1,488	-	-	-	-	-	-
Classified	544,577	473,406	507,269	528,963	622,822	606,049	649,359	680,750
Benefits	980,939	879,632	911,329	1,120,343	1,170,813	1,073,335	1,217,281	1,230,742
Purchased Services	57,209	43,365	61,671	-	-	28,784	-	-
Supplies and Materials	166,355	166,635	167,068	107,645	202,976	109,651	122,211	131,007
Capital Equipment	27,264	29,287	5,760	-	-	2,859	-	-
Other Expenses	1,376	106	811	-	-	1,416	-	-
Total Expenditures	\$ 4,053,533	\$ 3,658,548	\$ 3,767,378	\$ 4,083,660	\$ 4,325,195	\$ 4,219,921	\$ 4,771,835	\$ 4,820,079

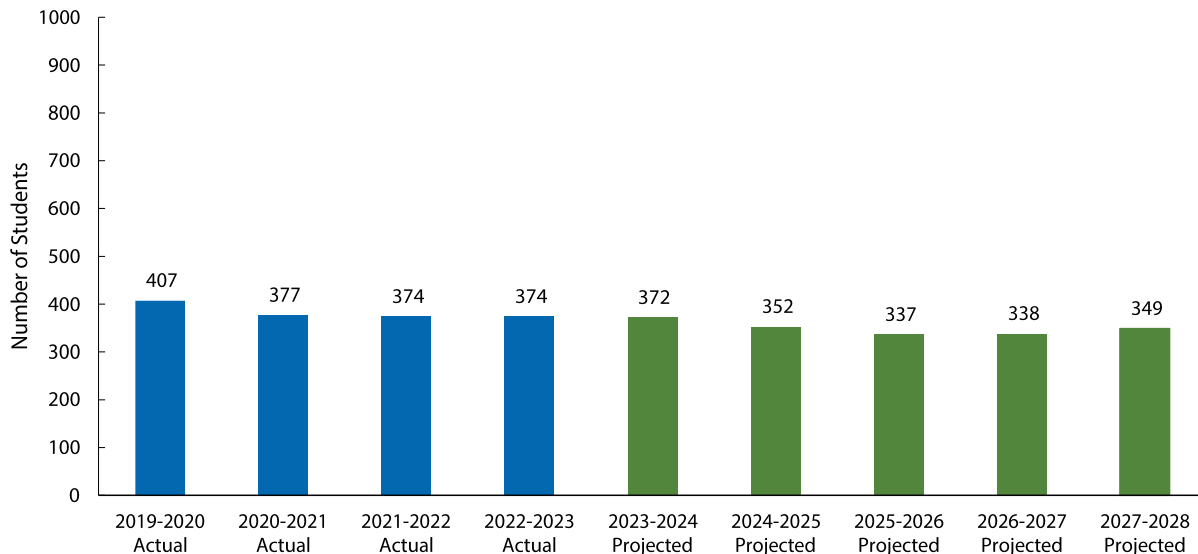
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 103,005	\$ 63,629	\$ 889	\$ -	\$ -	\$ 30,642	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	88,669	46,440	11,623	-	-	15,466	-	-
Fund 23 Specific Purpose	7,213	4,692	11,109	-	-	14,882	-	-
Fund 14 Capital Projects	24,096	9,257	32,794	-	-	30,444	-	-
Total	\$ 222,983	\$ 124,018	\$ 56,415	\$ -	\$ -	\$ 91,434	\$ -	\$ -

Enrollment	407	377	374	365	374	374	372	372
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School Expenditures Per Pupil	\$ 9,960	\$ 9,704	\$ 10,073	\$ 11,188	\$ 11,565	\$ 11,283	\$ 12,828	\$ 12,957
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 11,758	\$ 12,140		\$ 11,758	\$ 12,140		\$ 13,448	\$ 13,583

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	33.51	34.51	37.50	37.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	18.54	22.46	21.93	23.25
Total FTE	54.05	58.97	61.43	62.75

Enrollment



Prairie Crossing Elementary School



Established 2001 | Chaparral High School Feeder | Conventional Calendar
 11605 South Bradbury Ranch Drive, Parker, CO 80134 | 303.387.8200
 Principal: Carrie Rotherham

Mission Statement

Inspired by our belief that each child is a unique treasure, we challenge students to develop socially, creatively, and intellectually - empowering them to realize their fullest potential.

SCHOOL : Prairie Crossing Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Prairie Crossing is a neighborhood school, where students are inspired and challenged to reach their individual potential academically, socially and creatively. We are committed to providing a safe and welcoming environment for all of our students to learn and grow. Our school community feels more like a family due to the strong relationships that we build with our students and families. Addressing the social and emotional side of our students allows them to concentrate on their learning and continue to be risk-takers in their education. We encourage our Wolves to show their PRIDE each day! We look for a Positive attitude, Respect, Integrity, Determination and Effort in all that they do, both in academic and personal pursuits.



Prairie Crossing Elementary School

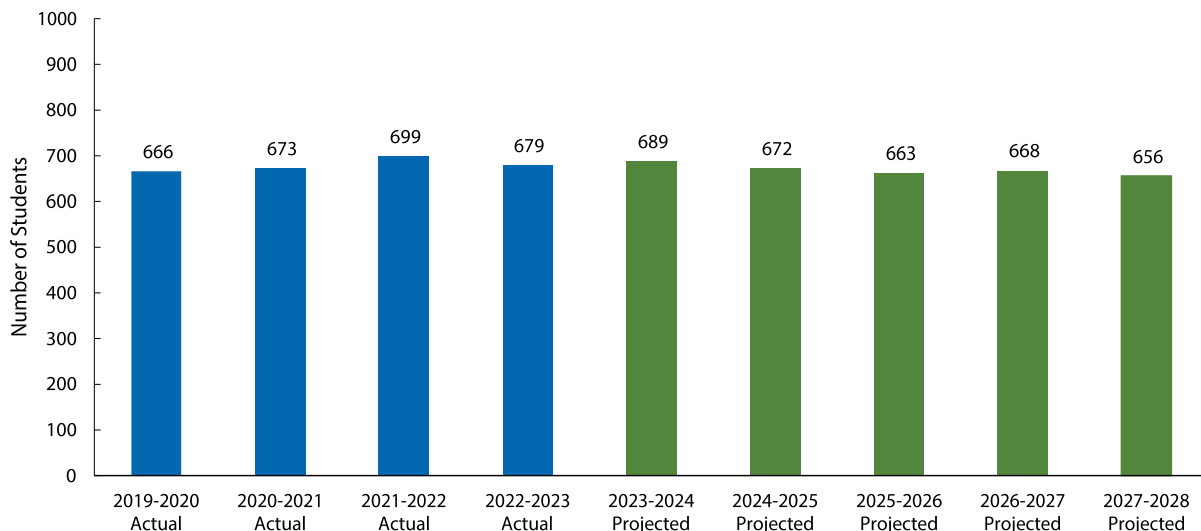
	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 188,960	\$ 185,522	\$ 194,438	\$ 187,100	\$ 187,100	\$ 206,105	\$ 194,978	\$ 194,978
Certified	2,687,883	2,859,084	2,905,550	2,972,207	2,943,038	2,955,007	3,108,591	3,116,583
Professional/Technical	-	16,664	-	-	-	-	-	-
Classified	405,878	347,419	364,643	322,340	321,992	307,503	346,025	346,025
Benefits	1,066,482	1,153,317	1,169,529	1,400,113	1,378,828	1,207,816	1,305,858	1,307,683
Purchased Services	53,310	53,800	75,192	-	-	68,527	1,590	1,590
Supplies and Materials	171,301	181,625	247,440	269,234	472,625	201,033	323,687	323,687
Capital Equipment	37,183	19,909	13,187	-	52,028	53,521	-	-
Other Expenses	2,122	770	1,462	-	-	1,117	-	-
Total Expenditures	\$ 4,613,119	\$ 4,818,109	\$ 4,971,440	\$ 5,150,994	\$ 5,355,611	\$ 5,000,629	\$ 5,280,729	\$ 5,290,546

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 34,972	\$ 19,303	\$ 139,235	\$ -	\$ -	\$ 148,874	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	242,968	184,330	231,389	-	-	197,919	-	-
Fund 23 Specific Purpose	9,718	9,841	9,841	-	-	8,680	-	-
Fund 14 Capital Projects	8,582	8,582	(10,420)	-	-	104,056	-	-
Total	\$ 296,240	\$ 222,056	\$ 370,045	\$ -	\$ -	\$ 459,528	\$ -	\$ -

Enrollment	666	673	699	719	679	679	689	689
School Expenditures Per Pupil	\$ 6,927	\$ 7,159	\$ 7,112	\$ 7,164	\$ 7,887	\$ 7,365	\$ 7,664	\$ 7,679
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,734	\$ 8,462		\$ 7,734	\$ 8,462		\$ 8,284	\$ 8,305

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	46.40	47.21	47.18	47.18
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.50	13.33	12.87	12.87
Total FTE	61.90	62.54	62.05	62.05

Enrollment



Redstone Elementary School



Established 2005 | Rock Canyon High School Feeder | Conventional Calendar
 9970 Glenstone Circle, Highlands Ranch, CO 80130 | 303.387.7300
 Principal: Amy Moyle

Mission Statement

We will reach every child, every day!

SCHOOL : Redstone Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

In 2011 Redstone Elementary began the journey of becoming a 1:1 iPad Digital School. Through visionary leadership, collaboration, and community involvement their vision became reality. As a faculty, they created a shared vision in who they are and what they wanted to become. Digital learning became a platform to increase their student’s learning experience. Student engagement is essential in the lives of our digital natives. Learning needs to be an active versus passive process. The school’s journey began with this end in mind. The students read, write, do math and engage in Social Studies and Science. However, they use these skills to share their learning on global platforms by inviting outside sources to share in their learning. Therefore, diminishing the confinement of the four walls of a structured learning environment. Students are learning in new ways previously seen as inconceivable. Their vision has matured and transformed over time. As technology grows and rapidly changes, so too does Redstone, as an educational institution. Moving from using technology as a substitution to redefining learning in the classroom is an expectation for all stakeholders. Participating in math challenges with schools from other nations, differentiation for students using a variety of Apps to meet student’s individual needs, taking digital field trips and walking through the streets of their favorite countries are just a few examples of global learning. Digital learning has expanded their student’s learning beyond what they thought imaginable. Redstone is an Apple Distinguished School recognized for leadership, innovation and educational excellence. They continue to strive for excellence.



Redstone Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 208,994	\$ 205,402	\$ 215,274	\$ 187,100	\$ 187,100	\$ 219,464	\$ 194,978	\$ 194,978
Certified	1,950,256	1,857,712	1,886,421	1,801,459	1,796,343	2,006,160	2,049,244	2,051,011
Professional/Technical	-	10,415	-	-	-	-	-	-
Classified	381,204	338,644	435,028	405,179	461,144	502,330	536,108	627,197
Benefits	824,726	803,829	832,650	985,055	1,009,262	890,835	1,010,169	1,065,082
Purchased Services	58,075	31,754	71,719	-	-	65,678	-	-
Supplies and Materials	148,703	174,681	135,883	64,215	521,446	115,694	73,149	98,035
Capital Equipment	-	49,499	30,286	-	-	-	-	-
Other Expenses	49,951	18,292	6,837	-	-	1,198	-	-
Total Expenditures	\$ 3,621,909	\$ 3,490,229	\$ 3,614,097	\$ 3,443,008	\$ 3,975,295	\$ 3,801,359	\$ 3,863,648	\$ 4,036,303

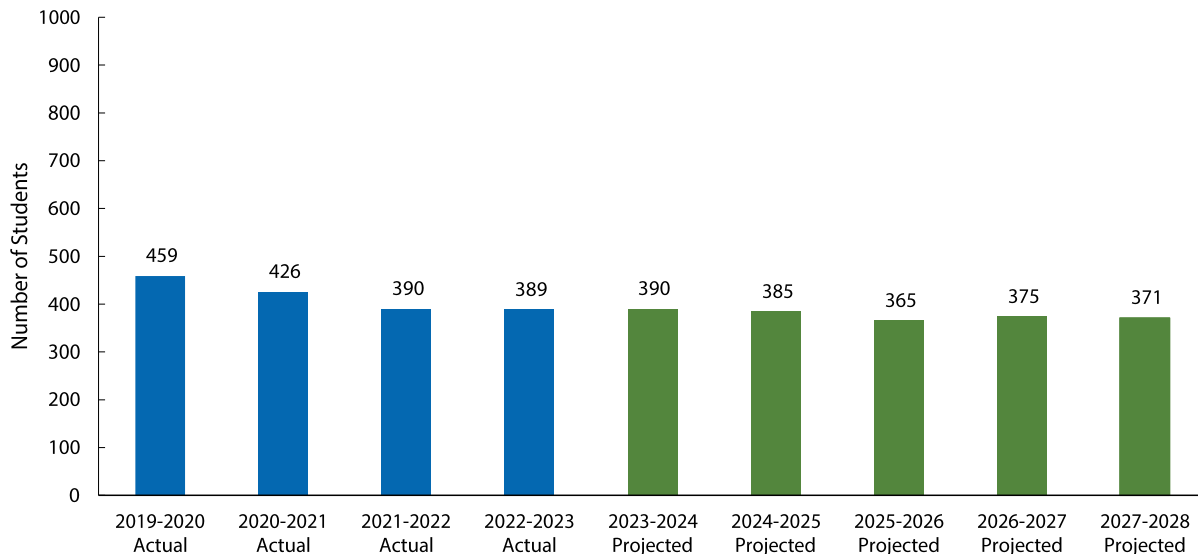
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 13,121	\$ 6,000	\$ 13,536	\$ -	\$ -	\$ 71,578	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	522,904	413,944	341,632	-	-	360,018	-	-
Fund 23 Specific Purpose	13,661	11,503	13,862	-	-	20,964	-	-
Fund 14 Capital Projects	25,280	15,143	-	-	-	-	-	-
Total	\$ 574,966	\$ 446,590	\$ 369,030	\$ -	\$ -	\$ 452,561	\$ -	\$ -

Enrollment	459	426	390	383	389	389	390	390
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School Expenditures Per Pupil	\$ 7,891	\$ 8,193	\$ 9,267	\$ 8,990	\$ 10,219	\$ 9,772	\$ 9,907	\$ 10,349
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 570	\$ 575	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,560	\$ 10,794	\$ 10,527	\$ 9,560	\$ 10,794	\$ 10,527	\$ 10,527	\$ 10,975

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	28.40	29.40	30.90	30.90
Professional/Technical	0.00	0.00	0.00	0.00
Classified	15.76	18.04	18.38	21.74
Total FTE	46.16	49.44	51.28	54.64

Enrollment



Renaissance Elementary Magnet School



Established 1995 | Douglas County High School Feeder | Modified Calendar
 3960 Trail Boss Lane, Castle Rock, CO 80104 | 303.387.8000
 Principal: Trena Hand

Mission Statement

To empower everyone to explore, discover and understand the world around them and the passions within them.
 To be... creative, reflective, fulfilled individuals, active, compassionate citizens, courageous builders of a harmonious and sustainable world.

SCHOOL : Renaissance Expeditionary Magnet	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Renaissance Elementary Magnet School was founded on the idea to offer a holistic approach to educating our students for the future. Through Adventure Education, Expeditionary Learning and Social Emotional Wellness, our focus is to create a true sense of belonging for all students through CREW. Our goal is to encourage students to be curious learners who explore their passions, take academic risks, and push their growth zones in an authentic learning environment. Together, students and teachers create a class-scape that nurtures a deep respect and appreciation for individuality, inclusion and diversity.



Renaissance Elementary Magnet School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 127,767	\$ 87,133	\$ 96,200	\$ 187,100	\$ 187,100	\$ 175,301	\$ 194,978	\$ 194,978
Certified	1,616,734	1,414,687	1,424,092	1,729,838	1,749,444	1,576,229	1,876,461	1,882,071
Professional/Technical	-	4,166	-	-	-	-	-	-
Classified	343,774	244,151	269,203	236,262	231,154	267,370	275,274	273,410
Benefits	715,058	614,216	634,312	843,587	853,571	735,107	839,407	840,250
Purchased Services	159,776	59,255	169,686	6,917	5,192	129,842	5,146	5,146
Supplies and Materials	122,467	116,160	150,159	42,129	347,406	72,746	26,330	34,929
Capital Equipment	14,214	5,349	9,744	-	-	-	-	-
Other Expenses	3,394	17	4,073	-	-	3,177	75,061	70,962
Total Expenditures	\$ 3,103,183	\$ 2,545,133	\$ 2,757,469	\$ 3,045,833	\$ 3,373,867	\$ 2,959,772	\$ 3,292,657	\$ 3,301,746

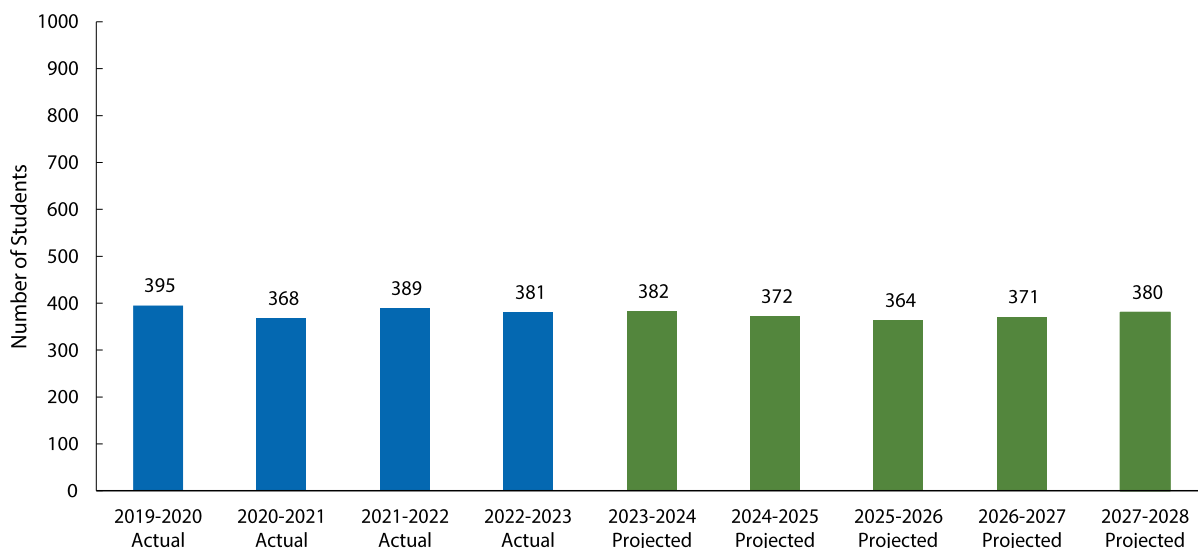
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 86,242	\$ 44,981	\$ 107,319	\$ -	\$ -	\$ 128,788	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	216,053	211,441	200,873	-	-	57,615	-	-
Fund 23 Specific Purpose	-	-	612	-	-	(690)	-	-
Fund 14 Capital Projects	(170)	1,900	1,900	-	-	1,900	-	-
Total	\$ 302,125	\$ 258,322	\$ 310,704	\$ -	\$ -	\$ 187,613	\$ -	\$ -

Enrollment	395	368	389	389	381	381	382	382
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School Expenditures Per Pupil	\$ 7,856	\$ 6,916	\$ 7,089	\$ 7,830	\$ 8,855	\$ 7,768	\$ 8,620	\$ 8,643
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,400	\$ 9,430		\$ 8,400	\$ 9,430		\$ 9,240	\$ 9,269

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	27.40	27.73	28.00	28.00
Professional/Technical	0.00	0.00	0.00	0.00
Classified	8.48	8.30	9.18	9.24
Total FTE	37.88	38.03	39.18	39.24

Enrollment



Rock Ridge Elementary School



Established 1989| Douglas County High School Feeder| Conventional Calendar
 400 North Heritage Road, Castle Rock, CO 80104| 303.387.5150
 Principal: Peter Mosby

Mission Statement

Rock Ridge Elementary develops global-minded students that are collaborative, connected, and engaged in a learning community that is personalized by interest and choice. We are an inquiry based community that encourages risk taking and fosters positive change through authentic action.

SCHOOL : Rock Ridge Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

The school is an International Baccalaureate school, which means: They promote intercultural understanding and respect, not as an alternative to a sense of cultural and national identity, but as an essential part of life in the 21st century. IB Mission Statement: "The International Baccalaureate aims to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect. The IB organization works with their school, governments and international organizations to develop challenging programs of international education and rigorous assessment. These programs encourage students across the world to become active, compassionate and lifelong learners who understand that other people, with their differences, can also be right." What does an IB Education at RRE look like? They offer academic breadth and depth. Their kids care more about the process of their learning than just the results. It creates independent learners that feel prepared for the world. They are genuinely "internationally/globally minded". IB encourages Critical Thinking - kids can look beyond just the facts and analyze things. Inquiry-based instruction and learning. Subjects are not taught in isolation -- they have a transdisciplinary learning approach. The IB Learner Profile offers 10 high quality character traits which include: Balanced, Risk Taker, Open Minded, Principled, Inquirers, Thinkers, Caring, Reflective, Communicators, and Knowledgeable. These traits form a framework for an international education that goes much deeper in meeting the needs of a constantly changing world. Rock Ridge students also have the opportunity to learn a second language, Spanish.



Rock Ridge Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 198,511	\$ 195,000	\$ 204,372	\$ 187,100	\$ 187,100	\$ 208,339	\$ 194,978	\$ 194,978
Certified	2,342,075	2,140,244	2,218,181	2,321,653	2,343,469	2,374,396	2,499,755	2,568,305
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	505,530	462,445	494,685	554,602	555,416	566,724	594,647	529,491
Benefits	1,068,764	1,007,515	1,032,831	1,278,458	1,288,469	1,134,733	1,210,604	1,193,056
Purchased Services	53,620	41,744	44,914	7,119	13,019	30,220	12,938	13,438
Supplies and Materials	155,225	113,827	134,235	13,053	193,226	90,407	169,323	50,423
Capital Equipment	5,883	17,889	-	-	49,083	14,063	-	-
Other Expenses	10,693	8,742	8,567	13,000	8,600	12,928	8,600	12,100
Total Expenditures	\$ 4,340,303	\$ 3,989,390	\$ 4,137,785	\$ 4,374,985	\$ 4,638,382	\$ 4,431,810	\$ 4,690,845	\$ 4,561,791

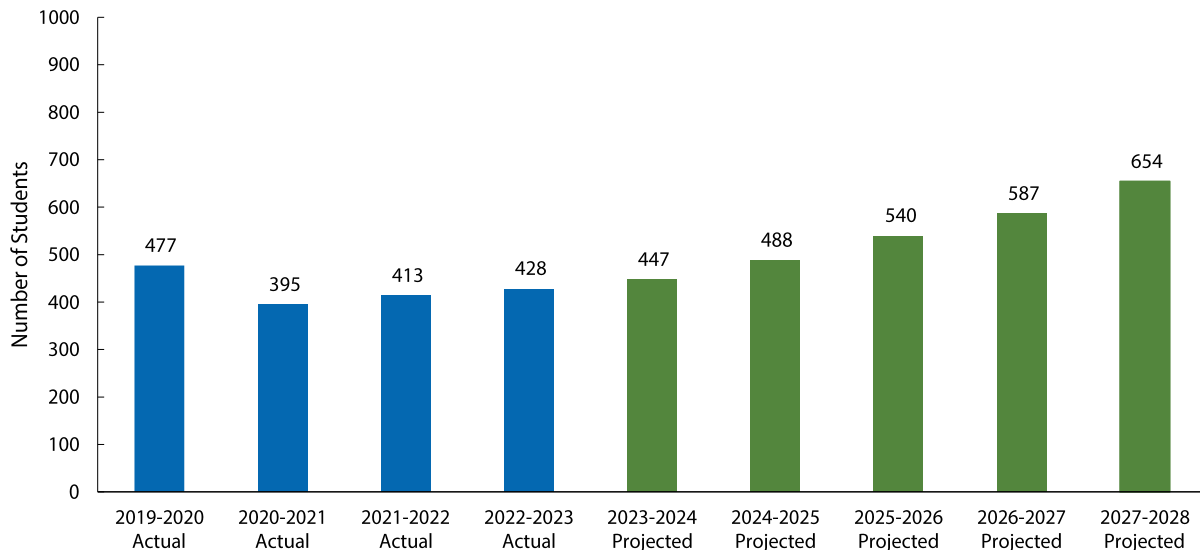
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 53,732	\$ 1,489	\$ 1,531	\$ -	\$ -	\$ 54,823	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	139,105	138,882	101,477	-	-	49,712	-	-
Fund 23 Specific Purpose	(3,993)	(3,765)	(1,692)	-	-	2,079	-	-
Fund 14 Capital Projects	-	-	-	-	-	35,020	-	-
Total	\$ 188,844	\$ 136,606	\$ 101,316	\$ -	\$ -	\$ 141,634	\$ -	\$ -

Enrollment	477	395	413	418	428	428	447	447
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School Expenditures Per Pupil	\$ 9,099	\$ 10,100	\$ 10,019	\$ 10,466	\$ 10,837	\$ 10,355	\$ 10,494	\$ 10,205
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 11,036	\$ 11,412	\$ 11,114	\$ 10,831	\$ 10,831	\$ 10,831	\$ 10,831	\$ 10,831

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	36.60	37.90	37.50	38.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	20.53	20.98	20.53	18.29
Total FTE	59.13	60.88	60.03	58.79

Enrollment



Roxborough Intermediate School



Established 2008 | ThunderRidge High School Feeder | Conventional Calendar
 7370 Village Circle East, Roxborough, CO 80125 | 303.387.7600
 Principal: Meghan Ofer

Mission Statement

Inspire Joy in Learning

Vision Statement

Roxborough Primary and Intermediate is an exemplary learning community committed to a culture of personal and academic growth.

As an International Baccalaureate World School, we develop inquiring, knowledgeable, and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.

SCHOOL : Roxborough Intermediate School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Roxborough Primary and Intermediate is an IB World School, authorized to teach the Primary Years Program. IB World Schools share a common philosophy—a commitment to high quality, challenging, international education that Roxborough Primary and Intermediate believes is important for their students.



Roxborough Intermediate School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 188,928	\$ 185,490	\$ 194,405	\$ 187,100	\$ 187,100	\$ 205,745	\$ 194,978	\$ 194,978
Certified	1,541,783	1,469,002	1,739,429	1,796,753	1,848,040	2,044,976	2,188,627	2,195,087
Professional/Technical	-	6,249	-	-	-	-	-	-
Classified	324,606	274,220	293,463	294,507	334,011	287,081	325,180	332,209
Benefits	704,016	671,254	761,982	915,683	959,325	890,534	972,069	975,199
Purchased Services	41,608	54,878	88,043	-	-	49,736	-	-
Supplies and Materials	108,385	100,239	125,721	100,047	235,222	99,169	215,274	215,274
Capital Equipment	-	1,822	5,400	-	500	500	-	-
Other Expenses	12,700	4,356	11,365	35,000	35,000	5,464	-	-
Total Expenditures	\$ 2,922,027	\$ 2,767,510	\$ 3,219,808	\$ 3,329,090	\$ 3,599,198	\$ 3,583,206	\$ 3,896,128	\$ 3,912,747

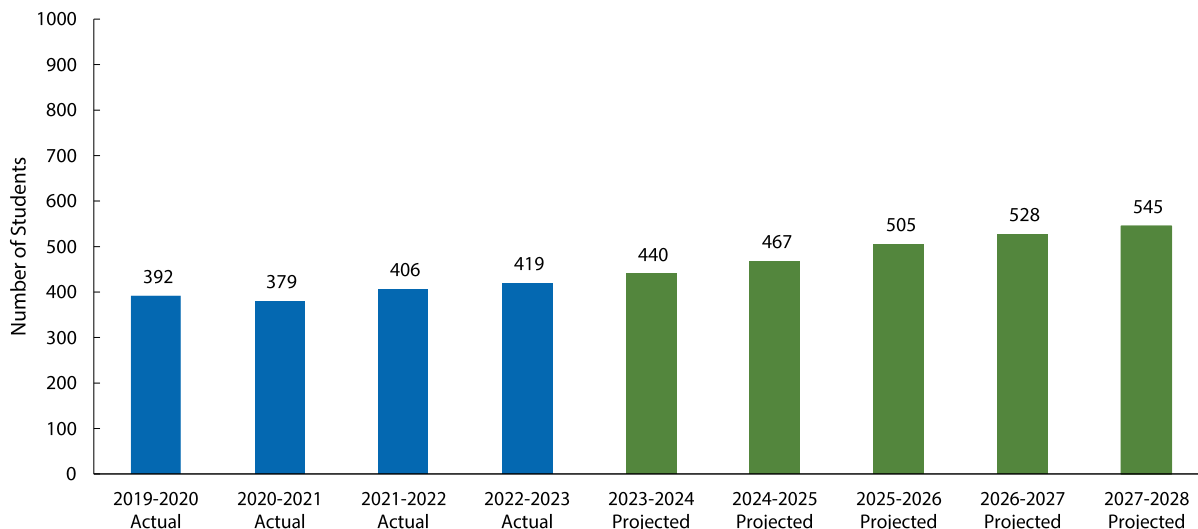
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ -	\$ 81,386	\$ 83,926	\$ -	\$ -	\$ 104,184	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	(4,679)	5,015	51,633	-	-	95,134	-	-
Fund 23 Specific Purpose	9,045	9,045	2,274	-	-	450	-	-
Fund 14 Capital Projects	-	-	-	-	-	1,000	-	-
Total	\$ 4,366	\$ 95,446	\$ 137,833	\$ -	\$ -	\$ 200,768	\$ -	\$ -

Enrollment	392	379	406	420	419	419	440	440
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School Expenditures Per Pupil	\$ 7,454	\$ 7,302	\$ 7,931	\$ 7,926	\$ 8,590	\$ 8,552	\$ 8,855	\$ 8,893
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575					\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,496	\$ 9,165					\$ 9,475	\$ 9,519

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		2.00	2.00	2.00
Certified		28.80	30.50	33.02
Professional/Technical		0.00	0.00	0.00
Classified		10.87	12.21	11.25
Total FTE		41.67	44.71	46.51

Enrollment



Roxborough Primary School



Established 1991 | ThunderRidge High School Feeder | Conventional Calendar
 8000 Village Circle West, Roxborough, CO 80125 | 303.387.6000
 Principal: Rick Kendall

Mission Statement
 Inspire Joy in Learning

Vision Statement

Roxborough Primary and Intermediate is an exemplary learning community committed to a culture of personal and academic growth.
 As an International Baccalaureate World School, we develop inquiring, knowledgeable, and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.

SCHOOL : Roxborough Primary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Accountability Participation Rate	n < 20

Students undergo State testing from grades three through nine. Roxborough Primary teaches Pre-K-2, therefore does not meet requirements to undergo state testing.

Description

Roxborough Primary and Intermediate is an IB World School, authorized to teach the Primary Years Program. IB World Schools share a common philosophy—a commitment to high quality, challenging, international education that Roxborough Primary and Intermediate believes is important for their students.



Roxborough Primary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 118,664	\$ 116,759	\$ 122,371	\$ 107,716	\$ 107,716	\$ 123,657	\$ 110,425	\$ 110,425
Certified	1,421,795	1,352,983	1,413,005	1,597,262	1,576,096	1,635,156	1,671,124	1,681,205
Professional/Technical	-	-	-	-	-	-	-	-
Classified	331,567	285,399	323,932	312,274	323,107	418,733	337,973	340,287
Benefits	633,264	603,394	591,393	763,293	762,273	725,154	733,595	744,032
Purchased Services	59,524	64,440	77,662	-	5,000	11,911	6,000	6,000
Supplies and Materials	105,412	121,384	140,042	18,181	127,234	89,806	102,314	92,338
Capital Equipment	8,646	7,023	1,295	-	13,318	64,109	-	-
Other Expenses	6,710	5,042	3,730	8,009	3,799	5,043	3,123	3,123
Total Expenditures	\$ 2,685,582	\$ 2,556,425	\$ 2,673,430	\$ 2,806,735	\$ 2,918,543	\$ 3,073,570	\$ 2,964,554	\$ 2,977,410

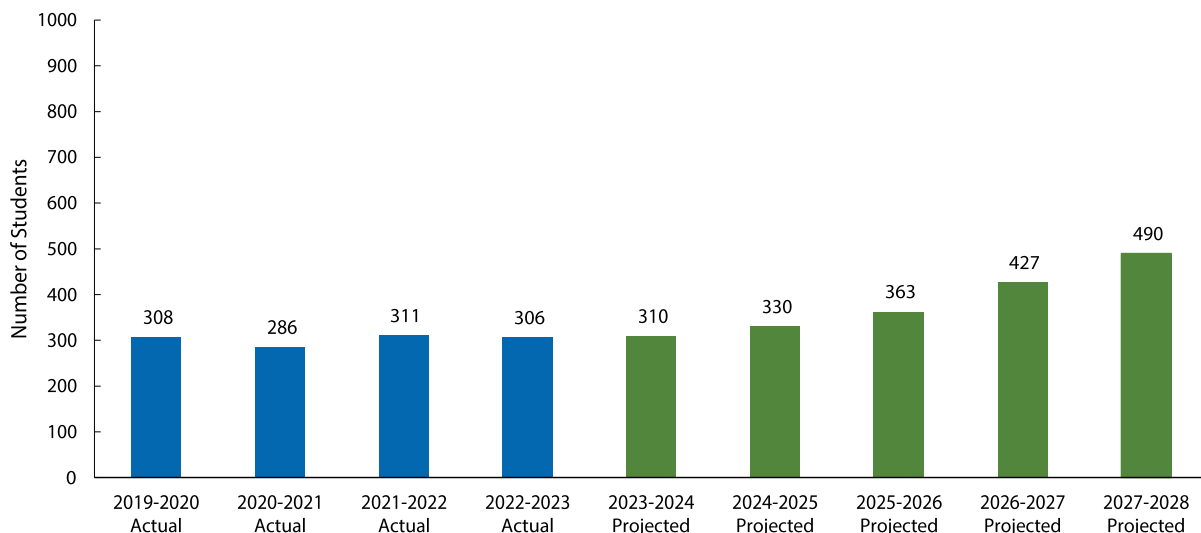
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 45,056	\$ 59,868	\$ 115,360	\$ -	\$ -	\$ 1,511	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	51,281	25,057	28,697	-	-	46,569	-	-
Fund 23 Specific Purpose	-	-	-	-	-	54	-	-
Fund 14 Capital Projects	152	152	152	-	-	152	-	-
Total	\$ 96,489	\$ 85,077	\$ 144,209	\$ -	\$ -	\$ 48,286	\$ -	\$ -

Enrollment	308	286	311	328	306	306	310	310
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School Expenditures Per Pupil	\$ 8,719	\$ 8,939	\$ 8,596	\$ 8,557	\$ 9,538	\$ 10,044	\$ 9,563	\$ 9,605
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,127	\$ 10,113					\$ 10,183	\$ 10,231

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	26.78	26.48	25.26	25.34
Professional/Technical	0.00	0.00	0.00	0.00
Classified	11.36	10.48	11.36	11.54
Total FTE	39.14	37.96	37.62	37.88

Enrollment



Saddle Ranch Elementary School



Established 1999 | ThunderRidge High School Feeder | Conventional Calendar
805 English Sparrow Trail, Highlands Ranch, CO 80129 | 303.387.6400
Principal: Allison Hawk

Mission Statement

We consciously create a safe and caring culture and climate that facilitates opportunities for critical thinking, imagination and joy. Together we empower each child to develop into kind and innovative human beings who can thrive in this ever changing world.

Vision

We are a community that cultivates well rounded, resilient and successful individuals who aspire to maximize their full potential, and discover their passions and path in life.

SCHOOL : Saddle Ranch Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Saddle Ranch Elementary (SRE) is proud to be a premier neighborhood school in the west region of Highlands Ranch, Douglas County Schools. We pride ourselves for having a strong focus on students, relationships, social/emotional health, academic rigor and safety. We strongly believe in educating the whole child through individualized and challenging core academics, exemplary specials courses (Art, Music, P.E. and STEM) and an array of enrichment activities. In addition, we support a comprehensive education through our Social Emotional Learning, where character education, Restorative Practices, Zones of Regulation, conflict resolution and social awareness are overarching themes for focused lessons every day, K-6, to support the growth and development of good human beings.

Our Multi-Tiered System of Support (MTSS) model serves all students, at various learning levels and interests, during our WIN (What I Need) time. Not only do our classroom teachers support individualized learning, but our entire support team infuses themselves in the specialized learning time for students. This learning is regularly monitored for growth and goals are adjusted accordingly along the way, to ensure continued success for each student.

Our community embraces a partnership of mutual respect and resourcefulness that supports our learning community. Enrichment opportunities such as: Chess Club, Spanish, Battle of the Books, Math Olympiad, Spelling Bee, Student Council, Girls on the Run, Mindfulness, various sports, and Destination Imagination, to name some, are key opportunities to pursue personal interests before or after school. Our Before and After School Enterprise (BASE) program, also supports enrichment opportunities for students. Lastly, our Parent Teacher Involvement Organization (PTIO) and School Accountability Committee (SAC) work in tandem to support a tight-knit community through social events, informational nights and school-wide fundraisers that benefit students. Our Saddle Ranch community is proud of its positive impact on academic growth and partnership in developing well-rounded and kind students.



Saddle Ranch Elementary School

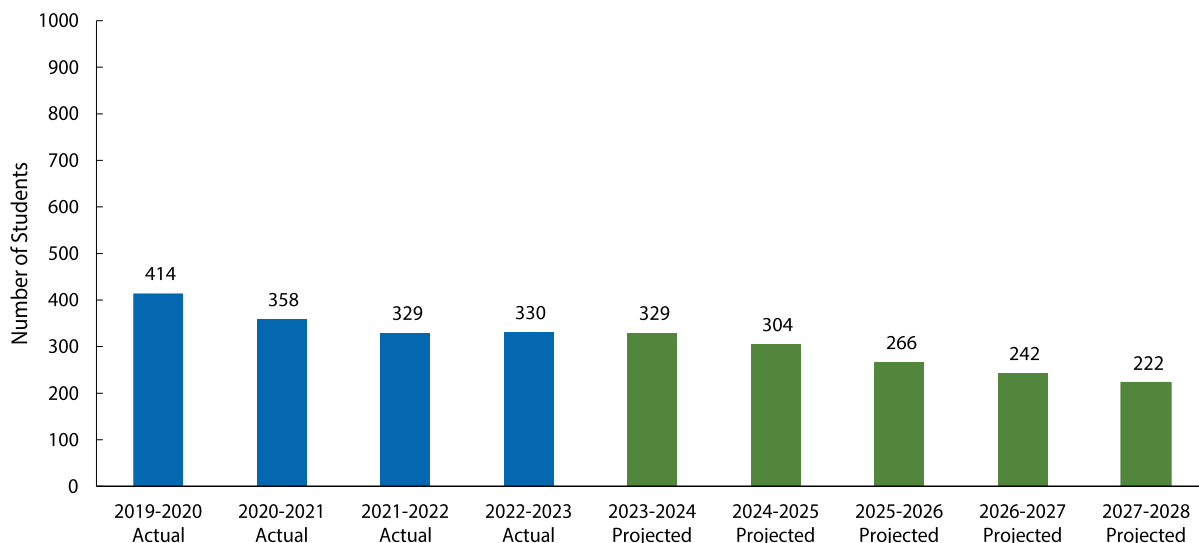
	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 208,857	\$ 156,628	\$ 182,948	\$ 171,223	\$ 171,223	\$ 186,982	\$ 178,067	\$ 178,067
Certified	1,811,543	1,657,865	1,648,605	1,648,229	1,637,921	1,792,919	1,887,213	1,892,652
Professional/Technical	-	6,249	-	-	-	-	-	-
Classified	353,809	290,490	300,476	270,583	334,589	328,922	337,532	316,716
Benefits	812,601	719,175	720,481	809,836	855,591	835,083	833,686	826,486
Purchased Services	48,456	38,014	61,117	-	-	18,152	-	-
Supplies and Materials	126,429	132,605	200,138	-	273,022	126,321	7,403	7,403
Capital Equipment	7,961	6,685	1,392	-	49,395	49,395	-	-
Other Expenses	2,335	268	3,959	-	-	1,119	-	-
Total Expenditures	\$ 3,371,991	\$ 3,007,979	\$ 3,119,116	\$ 2,899,871	\$ 3,321,741	\$ 3,338,893	\$ 3,243,901	\$ 3,221,324

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 182	\$ -	\$ 2,431	\$ -	\$ -	\$ 95,007	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	215,896	209,466	166,255	-	-	162,019	-	-
Fund 23 Specific Purpose	1,390	1,390	1,381	-	-	(1,849)	-	-
Fund 14 Capital Projects	2,109	2,109	13,471	-	-	100,899	-	-
Total	\$ 219,577	\$ 212,965	\$ 183,538	\$ -	\$ -	\$ 356,075	\$ -	\$ -

Enrollment	414	358	329	311	330	330	329	329
School Expenditures Per Pupil	\$ 8,145	\$ 8,402	\$ 9,481	\$ 9,324	\$ 10,066	\$ 10,118	\$ 9,860	\$ 9,791
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,894	\$ 10,641	\$ 10,480	\$ 10,417				

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.80	1.80	1.80	1.80
Certified	25.95	27.80	28.15	28.15
Professional/Technical	0.00	0.00	0.00	0.00
Classified	9.21	11.73	10.96	10.32
Total FTE	36.96	41.33	40.91	40.27

Enrollment



Sage Canyon Elementary School



Established 2010 | Douglas County High School Feeder | Conventional Calendar
 2420 Autumn Sage Street, Castle Rock, CO 80108 | 720.433.0110
 Principal: Mandy Hill

Mission Statement

To foster a supportive and challenging school community that fuels a contagious spark for learning and recognizes students as unique individuals.

SCHOOL : Sage Canyon Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Sage Canyon is proud to be a part of Colorado's Douglas County School District, where parents are provided the opportunity to choose the educational environment and programming that best meets their child's needs. Here at Sage Canyon, they use a Project Based Learning approach to create a solid foundation of fundamental and higher order thinking skills through a structured curriculum that is consistent and aligned throughout the grade levels. Project Based Learning (PBL) is a dynamic approach to teaching in which students explore real-world problems and challenges, simultaneously developing cross-curriculum skills while working in small collaborative groups. Because project-based learning is filled with active and engaged learning, it inspires students to obtain a deeper knowledge of the subjects they're studying. Research also indicates that students are more likely to retain the knowledge gained through this approach far more readily than through traditional book-centered learning. In addition, students develop confidence and self-direction as they move through both team-based and independent work.



Sage Canyon Elementary School

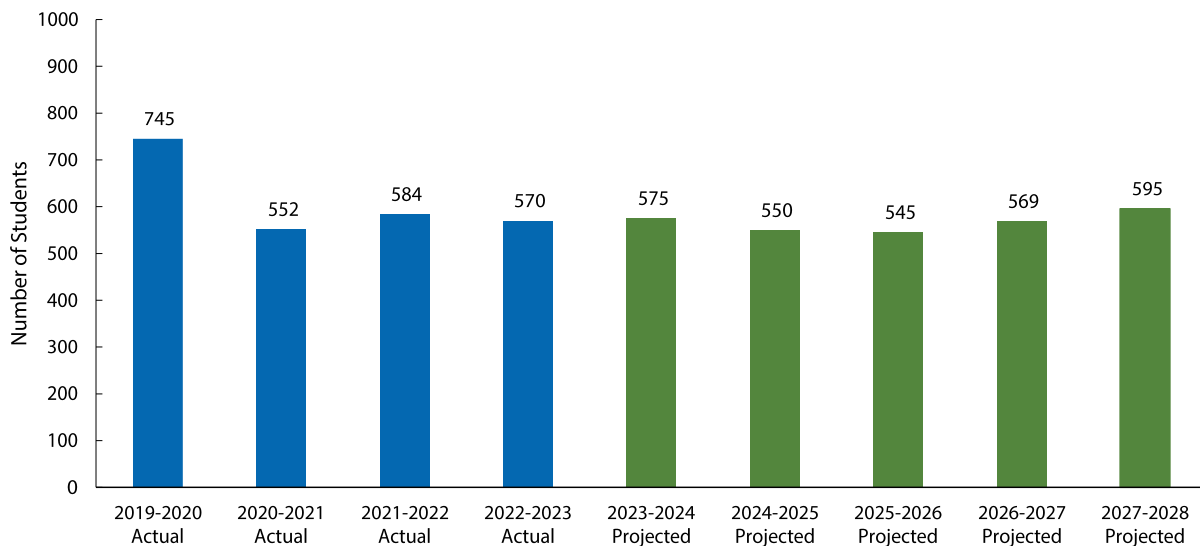
	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 177,476	\$ 174,126	\$ 182,495	\$ 187,100	\$ 187,100	\$ 195,503	\$ 194,978	\$ 194,978
Certified	2,809,817	2,537,167	2,479,738	2,652,821	2,552,305	2,582,536	3,058,088	3,029,551
Professional/Technical	-	10,415	-	-	-	-	-	-
Classified	530,664	456,959	405,935	427,946	464,702	453,158	502,895	510,816
Benefits	1,255,687	1,157,900	1,079,263	1,326,787	1,311,813	1,175,638	1,352,887	1,348,372
Purchased Services	83,690	59,954	66,325	-	5,000	72,776	-	-
Supplies and Materials	154,689	137,213	185,997	267,551	266,979	93,399	373,440	433,003
Capital Equipment	7,697	13,401	11,950	-	-	40,775	-	-
Other Expenses	11,162	42	1,154	-	-	2,188	-	-
Total Expenditures	\$ 5,030,882	\$ 4,547,176	\$ 4,412,857	\$ 4,862,205	\$ 4,787,899	\$ 4,615,972	\$ 5,482,288	\$ 5,516,720

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 233,217	\$ 14,129	\$ 790	\$ -	\$ -	\$ 123,925	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	72,749	55,874	19,600	-	-	24,809	-	-
Fund 23 Specific Purpose	(165)	(329)	15	-	-	(53)	-	-
Fund 14 Capital Projects	-	13,000	13,000	-	-	13,000	-	-
Total	\$ 305,801	\$ 82,674	\$ 33,405	\$ -	\$ -	\$ 161,681	\$ -	\$ -

Enrollment	745	552	584	590	570	570	575	575
School Expenditures Per Pupil	\$ 6,753	\$ 8,238	\$ 7,556	\$ 8,241	\$ 8,400	\$ 8,098	\$ 9,534	\$ 9,594
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,811	\$ 8,975	\$ 10,154	\$ 10,220	\$ 10,220	\$ 10,220	\$ 10,220	\$ 10,220

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	42.00	40.70	45.60	45.10
Professional/Technical	0.00	0.00	0.00	0.00
Classified	16.40	17.94	18.00	18.42
Total FTE	60.40	60.64	65.60	65.52

Enrollment



Note: The large decrease from 2019-2020 to 2020-2021 can be attributed to 6th grade moving to Mesa Middle.

Sand Creek Elementary School



Established 1986 | Mountain Vista High School Feeder | Conventional Calendar
8898 South Maplewood Drive, Highlands Ranch, CO 80126 | 303.387.6600
Principal: Pamela Pekarek

Mission Statement

We EDUCATE, ENCOURAGE, and INSPIRE our community of learners to achieve their greatest potential.

SCHOOL : Sand Creek Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Sand Creek Elementary is a comprehensive neighborhood school that prides itself on educating the whole child by implementing rigorous, evidence-based instructional practices and interventions to support academic and social emotional growth for ALL students. We encourage our students by fostering positive relationships in a safe and nurturing learning environment, so students feel cared for and accepted. We inspire students to take ownership of their learning and explore hidden talents through joyful and enriching experiences.



Sand Creek Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 155,302	\$ 153,808	\$ 167,649	\$ 186,550	\$ 186,550	\$ 177,728	\$ 194,978	\$ 194,978
Certified	1,915,057	1,745,740	1,855,001	1,880,075	1,902,234	1,909,543	2,044,506	2,050,116
Professional/Technical	-	6,249	-	-	-	-	-	-
Classified	384,809	249,694	282,442	346,847	332,982	342,891	363,764	411,691
Benefits	863,224	764,862	770,705	975,288	981,959	829,420	932,468	959,753
Purchased Services	38,778	26,054	52,991	-	-	28,755	-	-
Supplies and Materials	123,200	105,089	122,845	31,014	164,857	82,197	29,445	29,061
Capital Equipment	3,216	1,560	164	-	76,575	38,825	-	-
Other Expenses	1,925	4,355	445	-	-	2,024	-	-
Total Expenditures	\$ 3,485,510	\$ 3,057,410	\$ 3,252,243	\$ 3,419,774	\$ 3,645,157	\$ 3,411,384	\$ 3,565,161	\$ 3,645,599

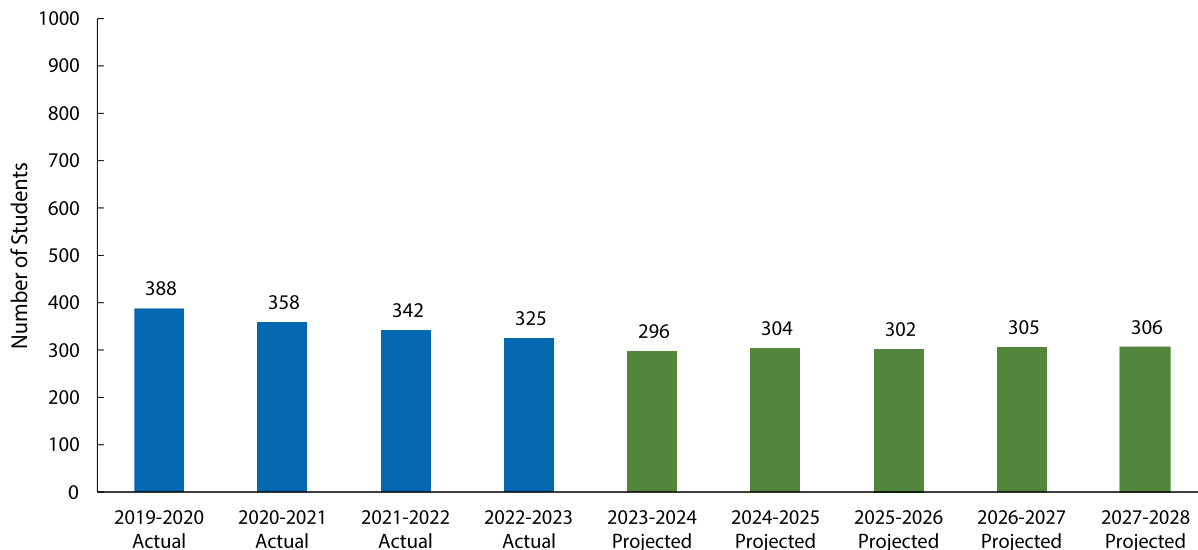
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 30,057	\$ 5,121	\$ 31,488	\$ -	\$ -	\$ 14,632	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	152,298	149,388	151,844	-	-	81,600	-	-
Fund 23 Specific Purpose	17,823	17,334	18,722	-	-	20,888	-	-
Fund 14 Capital Projects	4,228	4,228	4,228	-	-	97,649	-	-
Total	\$ 204,406	\$ 176,071	\$ 206,282	\$ -	\$ -	\$ 214,769	\$ -	\$ -

Enrollment	388	358	342	329	325	325	296	296
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School Expenditures Per Pupil	\$ 8,983	\$ 8,540	\$ 9,509	\$ 10,394	\$ 11,216	\$ 10,497	\$ 12,044	\$ 12,316
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,964	\$ 11,791		\$ 10,964	\$ 11,791		\$ 12,664	\$ 12,942

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	29.90	30.10	30.50	30.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.00	11.99	12.24	13.91
Total FTE	44.90	44.09	44.74	46.41

Enrollment



Sedalia Elementary School



Established 1952 | Castle View High School Feeder | Conventional Calendar
 5449 North Huxtable Street, Sedalia, CO 80135 | 303.387.5500
 Principal: Jeff Johnson

Mission Statement

We do whatever it takes for every student, every day while maintaining a merry heart.

SCHOOL : Sedalia Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Does Not Meet
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

At Sedalia Elementary, students and staff enter each day with a mindset of becoming better learners and educators. We accomplish this through shared responsibility in learning that starts with clarity. Teachers use clearly developed learning targets and success criteria that helps transfer the responsibility of learning to students. Students eagerly take on this responsibility because they are aware of where they are with relation to the intended targets and can access resources to reach the targets. In addition to the core content offered in all DCSD elementary schools, students at Sedalia also use the rural setting to extend their learning outside. We have large school gardens, more than twenty chickens, and one of the most comprehensive recycling programs in the state. We are proud to be a Green Ribbon Award winning school which is awarded to schools with exemplary sustainability practices. Sedalia is a unique school and students receive a unique education to prepare them for the world today and the world of tomorrow.



Sedalia Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 201,076	\$ 98,730	\$ 103,475	\$ 107,716	\$ 107,716	\$ 112,564	\$ 110,425	\$ 110,425
Certified	1,646,508	1,529,969	1,598,170	1,538,418	1,659,976	1,760,489	1,580,423	1,648,235
Professional/Technical	-	-	-	-	-	-	-	-
Classified	340,967	337,970	271,360	286,493	308,300	272,861	332,748	376,371
Benefits	753,267	667,174	628,140	782,626	806,425	710,055	715,699	756,543
Purchased Services	18,488	16,253	23,756	-	24,400	24,572	2,000	2,000
Supplies and Materials	78,737	102,907	75,421	-	264,395	43,603	176,252	47,604
Capital Equipment	2,250	-	3,560	-	-	20,236	-	-
Other Expenses	1,647	1,322	3,640	-	2,000	4,606	-	-
Total Expenditures	\$ 3,042,941	\$ 2,754,324	\$ 2,707,522	\$ 2,715,253	\$ 3,173,212	\$ 2,948,985	\$ 2,917,547	\$ 2,941,178

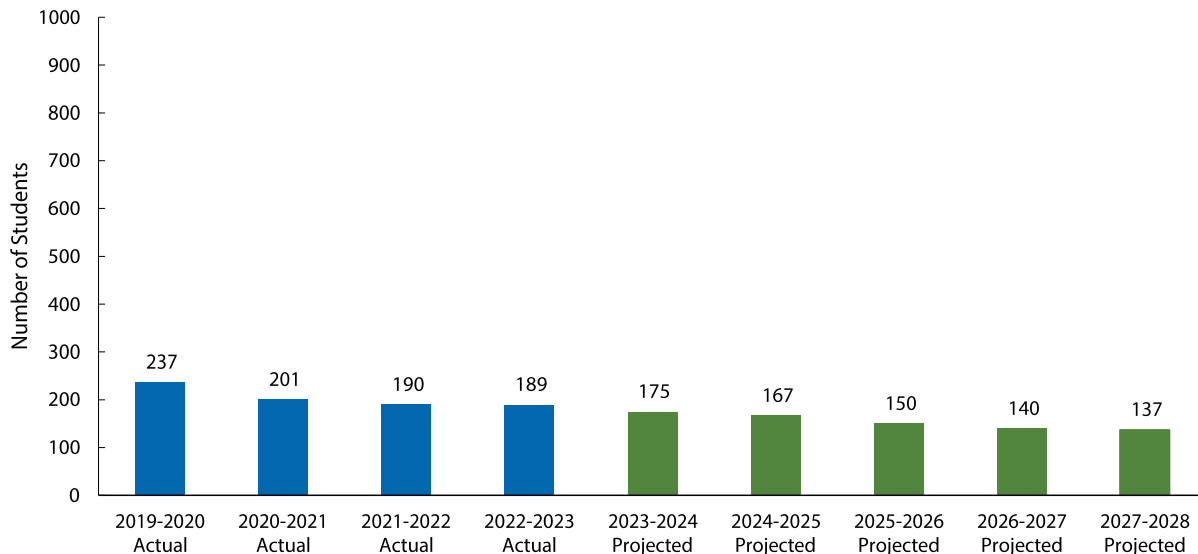
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 143,542	\$ 120,028	\$ 160,799	\$ -	\$ -	\$ 150,080	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	49,063	52,191	53,929	-	-	52,405	-	-
Fund 23 Specific Purpose	30	30	30	-	-	30	-	-
Fund 14 Capital Projects	(743)	(743)	-	-	-	-	-	-
Total	\$ 191,892	\$ 171,506	\$ 214,758	\$ -	\$ -	\$ 202,515	\$ -	\$ -

Enrollment	237	201	190	186	189	189	175	175
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School Expenditures Per Pupil	\$ 12,839	\$ 13,703	\$ 14,250	\$ 14,598	\$ 16,789	\$ 15,603	\$ 16,672	\$ 16,807
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 15,168	\$ 17,364						

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	24.40	26.40	23.59	24.60
Professional/Technical	0.00	0.00	0.00	0.00
Classified	9.92	11.30	11.86	12.34
Total FTE	35.32	38.70	36.45	37.94

Enrollment



Soaring Hawk Elementary School



Established 2004 | Castle View High School Feeder | Conventional Calendar
 4665 Tanglevine Drive, Castle Rock, CO 80109 | 303.387.5825
 Principal: Stacey Roberson

Mission Statement

As a child-centered learning community, Soaring Hawk Elementary will achieve excellence by supporting and empowering all children to develop socially, creatively, and intellectually.

SCHOOL : Soaring Hawk Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Soaring Hawk Elementary is a proud neighborhood school that focuses on whole-child education. Our mission is to create a child-centered learning community that achieves excellence by supporting and empowering all children to develop socially, creatively and intellectually. We empower students to be directors of their own learning by creating a highly engaging learning environment that supports all students in achieving their highest potential. We support this endeavor by implementing meaningful instruction that allows students to learn sustainable skills that will last well beyond their years at Soaring Hawk. Our teachers and parents are highly invested in our students and we have a strong school culture that supports and guides our focus on children. Our team of highly trained educators collaborate regularly to ensure that we are meeting each child exactly where they are in his or her own learning progression. We design instruction based on data and we provide students with choices in how to demonstrate their learning. Our systematic way of providing interventions allows us to maximize student learning. We explicitly teach habits of character to promote positive social and learning behaviors. Soaring Hawk Elementary uses a balanced approach to teaching reading and writing using what is known to be research-based best practices. Teaching literacy in this way allows us to build a foundation of reading and writing that enables students to access engaging content in the areas of Science and Social Studies. Our subject matter content is used as a vehicle to teach collaboration, critical thinking, communication and creativity. Using a team-teaching approach, technology is integrated daily across subject areas utilizing Chromebooks, iPads, Smart boards, and computers to enhance and individualize instruction for all students. Soaring Hawk recognizes that students have many strengths. We are proud to offer physical education, music, and art classes to all students.



Soaring Hawk Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 184,182	\$ 187,505	\$ 196,517	\$ 186,551	\$ 186,551	\$ 179,992	\$ 194,978	\$ 194,978
Certified	2,398,176	2,346,058	2,293,892	2,269,061	2,269,072	2,546,663	2,619,693	2,591,432
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	595,457	523,894	488,166	445,060	554,254	511,175	585,240	595,472
Benefits	1,101,176	1,057,209	988,180	1,174,027	1,251,764	1,128,362	1,228,512	1,220,755
Purchased Services	99,967	42,280	47,553	-	-	33,372	-	-
Supplies and Materials	165,365	124,092	156,180	139,855	327,745	110,003	173,405	160,758
Capital Equipment	35,417	2,787	20,630	-	52,837	40,217	-	-
Other Expenses	4,107	49	121	-	-	1,616	-	-
Total Expenditures	\$ 4,583,847	\$ 4,285,858	\$ 4,191,238	\$ 4,214,554	\$ 4,642,223	\$ 4,551,399	\$ 4,801,828	\$ 4,763,395

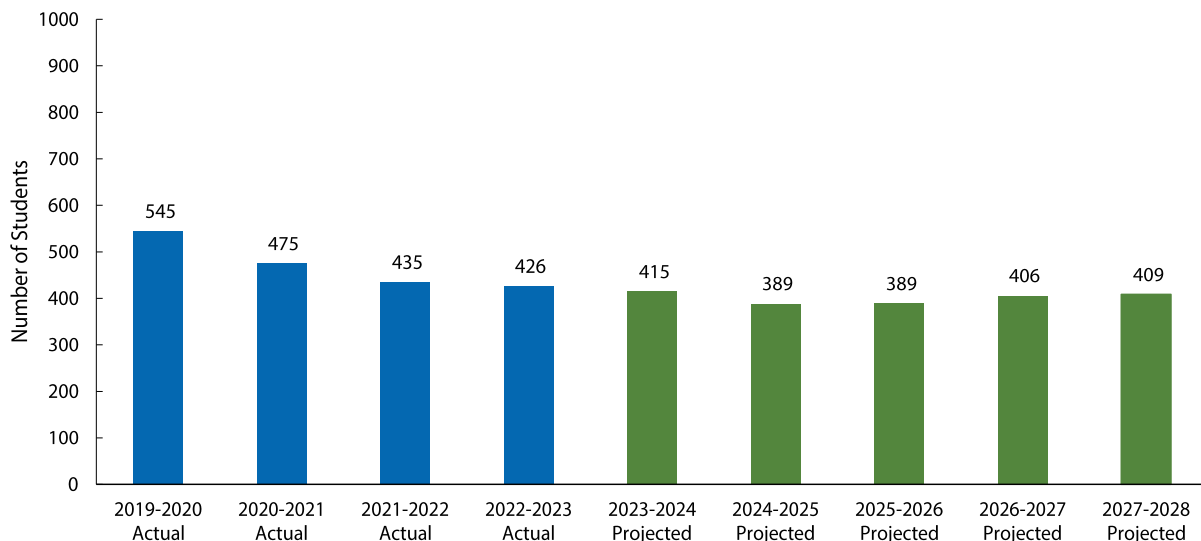
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 142,471	\$ 80,272	\$ 100,667	\$ -	\$ -	\$ 157,824	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	76,856	74,609	78,375	-	-	59,041	-	-
Fund 23 Specific Purpose	5,856	5,856	5,200	-	-	6,519	-	-
Fund 14 Capital Projects	3,432	3,432	44,062	-	-	94,220	-	-
Total	\$ 228,615	\$ 164,169	\$ 228,304	\$ -	\$ -	\$ 317,604	\$ -	\$ -

Enrollment	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	545	475	435	424	426	426	415	415

School Expenditures Per Pupil	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	\$ 8,411	\$ 9,023	\$ 9,635	\$ 9,940	\$ 10,897	\$ 10,684	\$ 11,571	\$ 11,478
Centrally Held Other Expenditures per Pupil				\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil				\$ 10,510	\$ 11,472		\$ 12,191	\$ 12,104

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	35.40	35.40	38.60	38.10
Professional/Technical	0.00	0.00	0.00	0.00
Classified	16.25	19.91	20.16	20.12
Total FTE	53.65	57.31	60.76	60.22

Enrollment



South Ridge Elementary School



Established 1972 | Douglas County High School Feeder | Conventional Calendar
1100 South Street, Castle Rock, CO 80104 | 303.387.5075
Principal: Jill Casas

Mission Statement

South Ridge inspires community, belonging, and purpose through our pursuit of excellence in achievement, in character, and in the ways we take action to impact our world.

SCHOOL : South Ridge Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

South Ridge Elementary is an authorized Primary Years International Baccalaureate School. Students in an IB program focus on developing a learner profile to build the attributes and the attitudes of life-long learning and strong character. They want their students to ask questions, investigate and make connections to the world around them. Their students are empowered to take action on issues that are important to them. The school encourages its students to find multiple ways to solve problems and demonstrate critical thinking skills through inquiry, innovation and creativity. Their students explore concepts that are relevant across cultures and across time. They support their students to look at issues from multiple perspectives and develop tolerance and understanding for others who might have a different background. They are a school that welcomes a diverse student population- both culturally and socio-economically. They believe that one of their strengths is their ability to provide personalized learning and support so that every child, at any level, can reach his or her maximum potential. With teacher support, students take ownership of their learning and are deeply engaged in creating their own learning goals and choosing the steps to meet them. As one of the oldest elementary schools in the District, they are proud to have served generations of Castle Rock families and to have evolved their practices to best meet the needs of tomorrow's world. They welcome you to come by for a visit to see if their school is the right fit for your child.



South Ridge Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 185,961	\$ 182,546	\$ 150,678	\$ 187,100	\$ 187,100	\$ 166,494	\$ 178,067	\$ 194,978
Certified	2,597,850	2,447,517	2,306,888	2,491,826	2,498,412	2,422,829	2,571,414	2,580,844
Professional/Technical	-	-	-	-	-	-	-	-
Classified	532,106	426,197	389,546	525,449	513,256	421,737	528,909	543,133
Benefits	1,129,361	1,017,390	959,355	1,335,425	1,311,416	1,025,525	1,204,453	1,213,937
Purchased Services	62,631	34,658	52,997	4,670	4,679	34,087	5,000	5,000
Supplies and Materials	155,695	107,227	146,620	56,235	599,137	127,340	196,557	172,646
Capital Equipment	4,093	-	21,451	-	-	305	-	-
Other Expenses	12,419	9,446	12,309	8,000	8,000	9,712	9,000	9,000
Total Expenditures	\$ 4,680,117	\$ 4,224,982	\$ 4,039,843	\$ 4,608,705	\$ 5,122,000	\$ 4,208,030	\$ 4,693,400	\$ 4,719,538

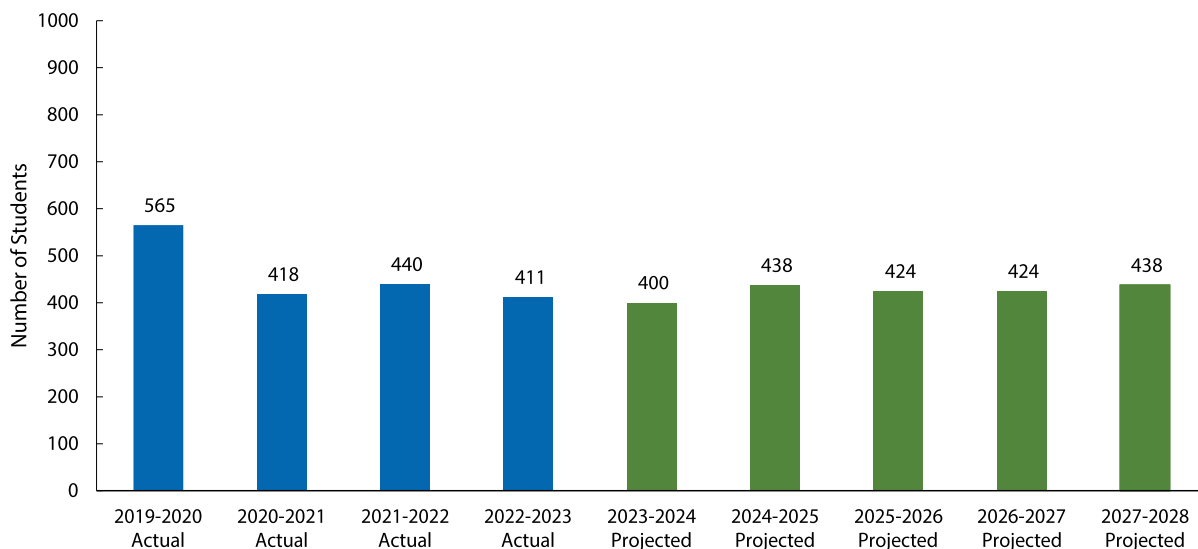
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 235,940	\$ 85,976	\$ 310,031	\$ -	\$ -	\$ 449,608	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	42,857	47,708	50,878	-	-	49,580	-	-
Fund 23 Specific Purpose	(118)	(565)	804	-	-	2,145	-	-
Fund 14 Capital Projects	(65)	(65)	-	-	-	(305)	-	-
Total	\$ 278,614	\$ 133,054	\$ 361,713	\$ -	\$ -	\$ 501,029	\$ -	\$ -

Enrollment	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	565	418	440	431	411	411	400	400

School Expenditures Per Pupil	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	\$ 8,283	\$ 10,108	\$ 9,181	\$ 10,693	\$ 12,462	\$ 10,239	\$ 11,734	\$ 11,799
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 11,263	\$ 13,037	\$ 12,354	\$ 12,425	\$ 12,425	\$ 12,354	\$ 12,425	\$ 12,425

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	1.80	2.00
Certified	39.20	39.79	38.50	38.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	19.00	19.37	17.68	18.16
Total FTE	60.20	61.16	57.98	58.66

Enrollment



Note: The large decrease from 2019-2020 to 2020-2021 can be attributed to 6th grade moving to Mesa Middle.

Stone Mountain Elementary School

Established 2008 | ThunderRidge High School Feeder | Conventional Calendar
 10625 Weathersfield Way, Highlands Ranch, CO 80129 | 303.387.7525
 Principal: Michelle Franci



Mission Statement

- Place the needs of students first
 - Provide a positive and safe environment for learning
- Hold high expectations for the growth and achievement of each student
- Develop meaningful relationships with students, families and the community
- Teach students how to unleash their inner leader and own their learning
 - Foster a desire to provide service towards others

Vision

To inspire every student to learn, to lead, to achieve, to care.

SCHOOL : Stone Mountain Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Stone Mountain is a five star destination school for all learners. The foundation for Stone Mountain is built on the five stars of success: leadership, learning, service, community and culture. Stone Mountain liberates the leader in every student. Stone Mountain leaders help themselves and others do the right thing. They set the direction and build an inspiring vision for their future. They have the ability to take charge and influence themselves and others. Leaders model and encourage to improve themselves and the lives of others around them. Students will not only lead others, but own their own learning. Expert teachers implement best practices in order to provide personalized learning that is meaningful, differentiated, and purposefully assessed that has rigor and relevance and promotes higher level thinking. When students own their learning, they are engaged, challenged and determined. Personalized learning provides differentiated pathways, both academically and socially, for all students. Students at Stone Mountain will participate in various service learning experiences. These experiences will create positive relationships between students, staff, parents and the community. Connecting with other communities and cultures enables students to create an awareness of global perspectives. The Stone Mountain community promotes strengthening bonds between students, staff and parents. Our community thrives when people work together. We share a common goal, and by working together we can accomplish more than by working alone. Building a strong culture is intentional and planned; a positive climate is not created overnight. We grow, cultivate and delicately manicure our culture each and every day. Stone Mountain is a place where students, parents and staff are supported, valued and encouraged to be their best. A common goal for each of us is a safe and respectful environment. Stone Mountain is part of the Energy Bus for Schools program. What is the Energy Bus, you ask? It is a program that teaches students, staff and parents how to create a positive vision for themselves and others. The Energy Bus teaches seven specific rules for success: (1) You are the Driver; (2) Create a Positive Vision; (3) Drive with Purpose; (4) Fuel Your Ride With Positive Energy; (5) Transform Negativity; (6) Love Your Passengers and (7) Enjoy the Ride. It is the school's goal to be the most POSITIVE and ENERGETIC school in Douglas County... in Colorado... in the United States... in the World!



Stone Mountain Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 174,966	\$ 171,635	\$ 179,884	\$ 187,100	\$ 187,100	\$ 191,359	\$ 194,978	\$ 194,978
Certified	2,669,640	2,561,303	2,251,879	2,248,483	2,248,004	2,316,238	2,390,464	2,396,928
Professional/Technical	-	-	-	-	-	-	-	-
Classified	405,074	324,253	338,523	285,967	265,804	296,237	260,796	251,902
Benefits	1,082,626	995,865	884,162	1,052,228	1,057,015	954,432	996,991	996,459
Purchased Services	48,505	28,087	58,159	-	-	40,153	-	-
Supplies and Materials	138,562	200,702	148,764	35,752	163,195	105,398	25,257	25,257
Capital Equipment	15,637	1,605	66	-	-	552	-	-
Other Expenses	3,318	29	1,008	-	-	1,462	-	-
Total Expenditures	\$ 4,538,328	\$ 4,283,478	\$ 3,862,446	\$ 3,809,530	\$ 3,921,118	\$ 3,905,831	\$ 3,868,486	\$ 3,865,524

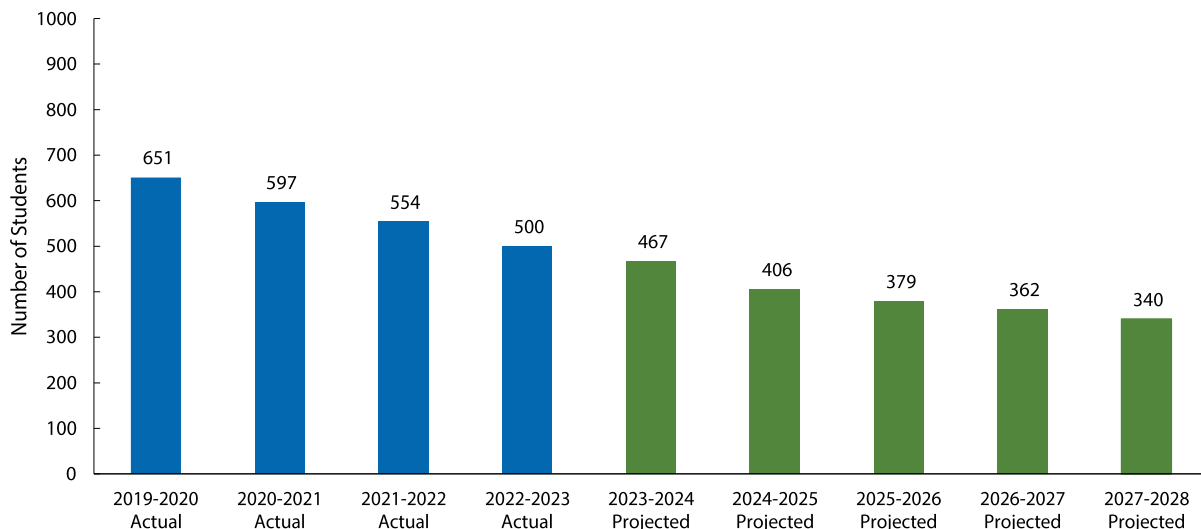
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 265,003	\$ 4,922	\$ 384	\$ -	\$ -	\$ (16,686)	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	127,332	68,475	102,822	-	-	187,275	-	-
Fund 23 Specific Purpose	53	53	2,184	-	-	2,935	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 392,388	\$ 73,450	\$ 105,390	\$ -	\$ -	\$ 173,523	\$ -	\$ -

Enrollment	651	597	554	507	500	500	467	467
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School Expenditures Per Pupil	\$ 6,971	\$ 7,175	\$ 6,972	\$ 7,514	\$ 7,842	\$ 7,812	\$ 8,284	\$ 8,277
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,084	\$ 8,417	\$ 8,904	\$ 8,903	\$ 8,903	\$ 8,904	\$ 8,903	\$ 8,903

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	36.40	35.80	36.90	36.90
Professional/Technical	0.00	0.00	0.00	0.00
Classified	10.62	9.71	8.67	8.41
Total FTE	49.02	47.51	47.57	47.31

Enrollment



Summit View Elementary School



Established 1992 | Mountain Vista High School Feeder | Conventional Calendar
10200 Piedmont Drive, Highlands Ranch, CO 80126 | 303.387.6800
Principal: George Boser

Mission Statement

Summit View Elementary is positioned and passionate to have all students continuously grow and achieve at their highest level. Our work is grounded in the Dimensions of Student Achievement: Mastery of Knowledge and Skills, Character, and High Quality Work. We are a compassionate and resourceful learning community. We make our learning environment physically and emotionally safe. Our students persevere through challenging tasks by taking risks and learning from mistakes. Through our learning we make authentic connections that raise awareness and have an impact on ourselves, our community, and our world.

SCHOOL : Summit View Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Summit View Elementary School provides a host of educational opportunities. Those programs/services include: EL Education Spirit partnership; Habits of Character through Character Education; Spirit of "Crew"; Engaging and differentiated learning opportunities; Active and Involved PTA - (Parent Teacher Association); PTA Sponsored Watchdog Dad Program; Research Based Curriculum; enVision Math; Foundations (K-3); STEM Scopes Curriculum; EL Modules; Educational Assistants for each grade level; GT teacher; Experienced Special Education Staff; Interactive boards and audio amplification; Technology / Computer availability and integration; K - 5th - 1/1 Chromebooks ; 6th - Macbooks.



Summit View Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 184,922	\$ 181,515	\$ 190,239	\$ 147,408	\$ 169,169	\$ 181,243	\$ 194,978	\$ 194,978
Certified	2,217,185	2,207,487	2,190,950	1,966,773	1,909,724	2,041,625	1,929,442	1,934,372
Professional/Technical	-	8,332	-	-	-	-	-	-
Classified	401,007	308,872	357,629	344,936	366,965	364,193	392,912	444,768
Benefits	1,012,341	984,463	1,000,679	1,010,007	1,011,595	1,044,701	919,858	947,851
Purchased Services	86,003	35,250	70,077	-	-	52,717	-	-
Supplies and Materials	96,472	87,758	127,790	15,277	73,320	79,934	40,650	35,846
Capital Equipment	9,864	14,736	15,835	-	-	-	-	-
Other Expenses	3,172	145	878	-	-	350	-	-
Total Expenditures	\$ 4,010,966	\$ 3,828,558	\$ 3,954,077	\$ 3,484,401	\$ 3,530,773	\$ 3,764,763	\$ 3,477,840	\$ 3,557,815

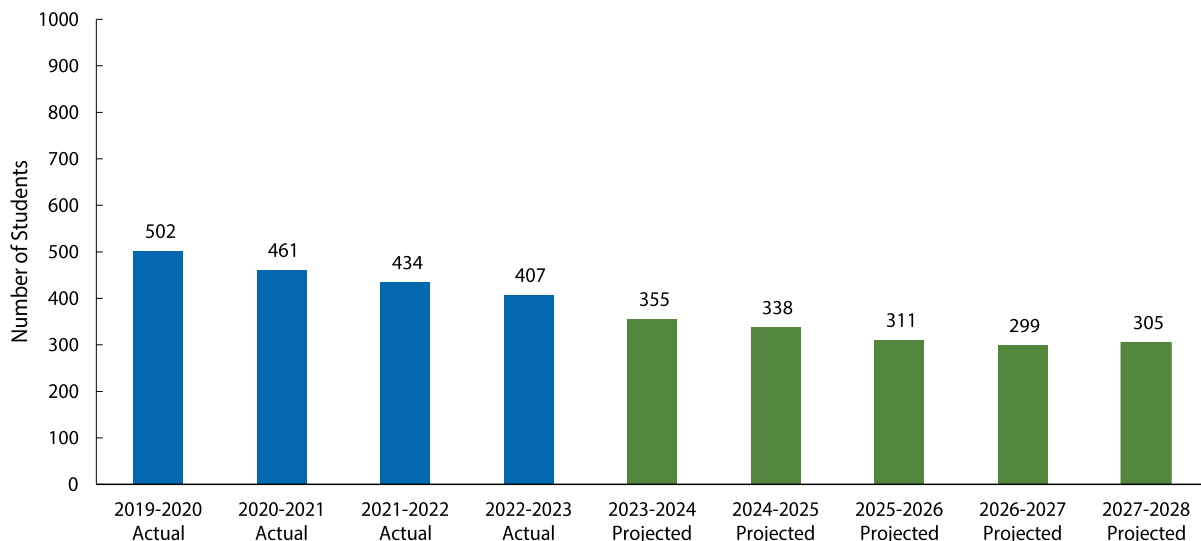
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 10,930	\$ -	\$ 756	\$ -	\$ -	\$ 2,830	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	119,942	118,587	18,902	-	-	72,651	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	623	623	623	-	-	623	-	-
Total	\$ 131,495	\$ 119,210	\$ 20,281	\$ -	\$ -	\$ 76,104	\$ -	\$ -

Enrollment	502	461	434	409	407	407	355	355
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School Expenditures Per Pupil	\$ 7,990	\$ 8,305	\$ 9,111	\$ 8,519	\$ 8,675	\$ 9,250	\$ 9,797	\$ 10,022
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,089	\$ 9,250	\$ 10,417	\$ 10,648				

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.50	2.00	2.00	2.00
Certified	31.10	30.00	29.00	29.00
Professional/Technical	0.00	0.00	0.00	0.00
Classified	13.06	13.79	13.54	15.21
Total FTE	45.66	45.79	44.54	46.21

Enrollment



Timber Trail Elementary School



Established 2003 | Rock Canyon High School Feeder | Conventional Calendar
 690 West Castle Pines Parkway, Castle Rock, CO 80108 | 303.387.5700
 Principal: Michele Radke

Mission Statement

To provide our students with the education, skills, and resources they will need to be happy, curious, and engaged life-long learners.

SCHOOL : Timber Trail Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

The world changes at a rapid rate. Timber Trail’s students today will have an average of 16 jobs over their lifetimes, most of which have yet to be invented or created. No longer are teachers the dispensers of facts or knowledge. The school’s charge is to teach students how to think critically, be creative, work collaboratively, and communicate effectively. In short, how to solve problems and think. Timber Trail’s approach to education can not be the way it was when you and I attended school. In fact, it can’t even be the same as it was last year. In addition, the school looks at educating the whole child, hence their motto “Timber Trail, Where Hearts and Minds Connect”. They truly believe and live this mission every day.



Timber Trail Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 124,911	\$ 122,958	\$ 128,867	\$ 107,716	\$ 107,716	\$ 126,389	\$ 110,425	\$ 110,425
Certified	1,448,271	1,425,961	1,517,768	1,515,578	1,597,711	1,821,102	1,850,047	1,863,904
Professional/Technical	-	5,158	-	-	-	428	-	-
Classified	359,775	294,619	331,774	346,792	383,999	394,200	422,062	441,788
Benefits	635,063	582,779	604,400	795,997	853,447	770,683	847,390	862,468
Purchased Services	34,494	31,490	42,621	-	-	39,824	-	-
Supplies and Materials	115,745	134,734	167,996	181,887	734,968	149,328	215,187	208,500
Capital Equipment	24,127	6,494	-	-	19,775	5,753	-	-
Other Expenses	1,794	22	59	-	-	1,641	-	-
Total Expenditures	\$ 2,744,181	\$ 2,604,213	\$ 2,793,486	\$ 2,947,970	\$ 3,697,616	\$ 3,309,348	\$ 3,445,111	\$ 3,487,085

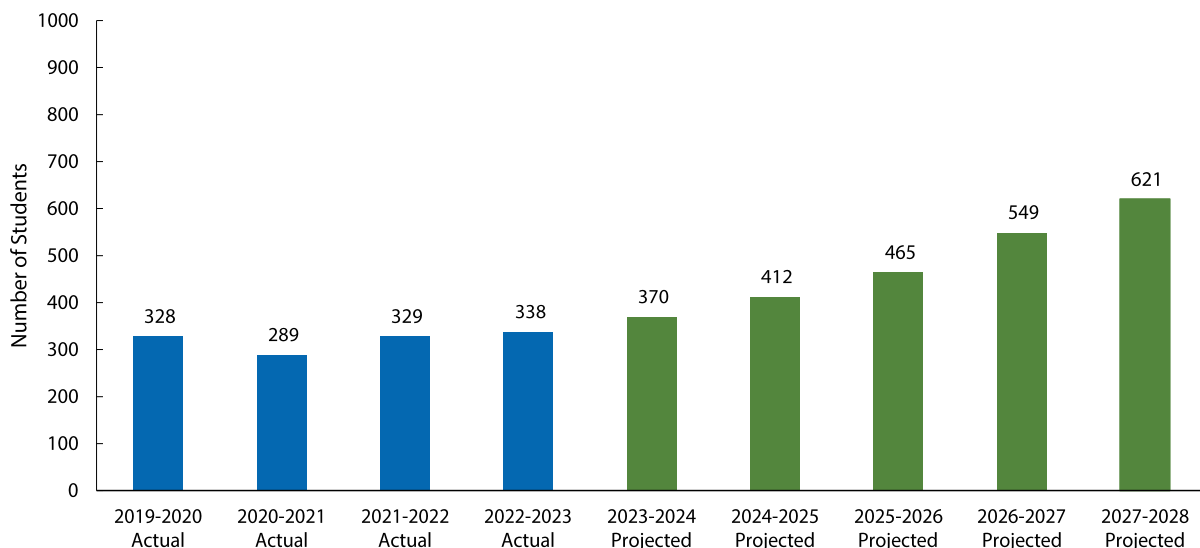
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 218,263	\$ 227,845	\$ 256,417	\$ -	\$ -	\$ 211,682	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	357,170	381,761	422,707	-	-	264,078	-	-
Fund 23 Specific Purpose	5,282	5,282	4,029	-	-	2,140	-	-
Fund 14 Capital Projects	14,115	10,904	310	-	-	20,085	-	-
Total	\$ 594,830	\$ 625,792	\$ 683,463	\$ -	\$ -	\$ 497,984	\$ -	\$ -

Enrollment	328	289	329	335	338	338	370	370
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School Expenditures Per Pupil	\$ 8,366	\$ 9,011	\$ 8,491	\$ 8,800	\$ 10,940	\$ 9,791	\$ 9,311	\$ 9,425
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,370	\$ 11,515		\$ 9,370	\$ 11,515		\$ 9,931	\$ 10,051

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	1.00	1.00
Certified	23.90	25.20	27.75	28.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	12.80	15.76	13.98	14.90
Total FTE	37.70	41.96	42.73	44.10

Enrollment



Trailblazer Elementary School

Established 1997 | ThunderRidge High School Feeder | Conventional Calendar
9760 South Hackberry Street, Highlands Ranch, CO 80129 | 303.387.6250
Principal: Katie Sodaro-Jensen



Mission Statement

To develop sturdy human beings in a rapidly changing world.

SCHOOL : Trailblazer Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

To provide opportunities for students to EXPLORE their community and their world with an authentic lens, to EXPAND their thinking, and to EXPERIENCE real world problems in a safe and engaging environment.



Trailblazer Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 191,447	\$ 200,577	\$ 190,004	\$ 186,545	\$ 186,545	\$ 162,976	\$ 194,978	\$ 194,978
Certified	1,717,661	1,650,655	1,593,425	1,602,830	1,672,180	1,679,569	1,852,456	1,826,255
Professional/Technical	-	1,984	-	-	-	-	-	-
Classified	478,660	366,774	358,330	448,782	364,765	432,825	498,473	541,813
Benefits	848,539	789,309	736,589	929,565	912,217	827,923	929,913	941,293
Purchased Services	53,546	27,881	41,403	-	-	29,299	-	-
Supplies and Materials	95,335	92,488	120,954	36,290	199,697	94,175	77,627	99,887
Capital Equipment	1,807	1,286	2,887	-	-	6,542	-	-
Other Expenses	3,507	347	39	-	-	272	-	-
Total Expenditures	\$ 3,390,501	\$ 3,131,302	\$ 3,043,631	\$ 3,204,012	\$ 3,335,404	\$ 3,233,582	\$ 3,553,447	\$ 3,604,226

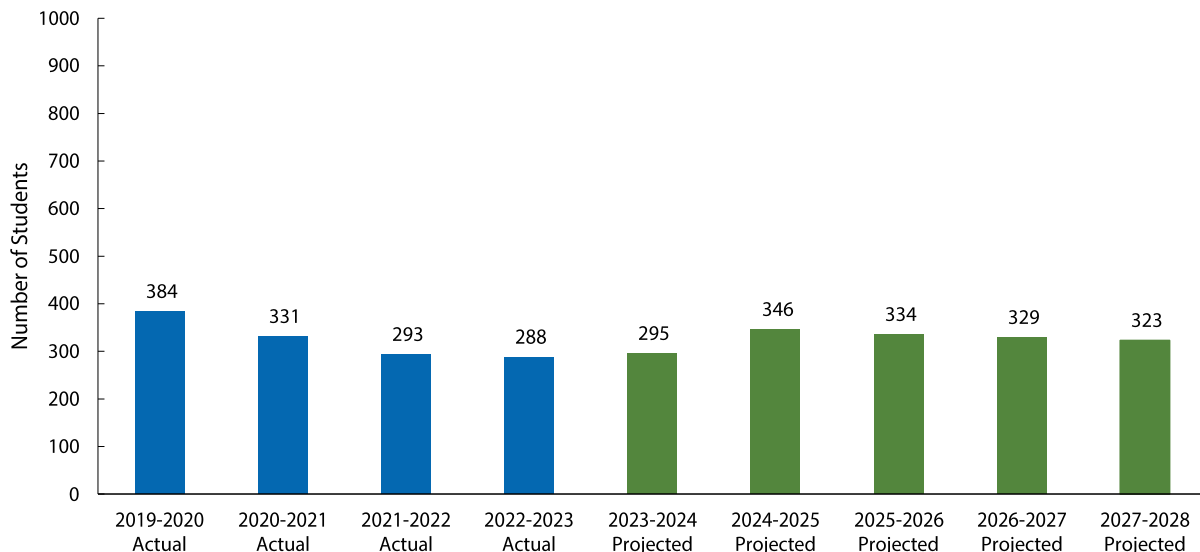
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 22,408	\$ -	\$ 2,529	\$ -	\$ -	\$ 53,229	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	43,197	62,750	90,768	-	-	56,455	-	-
Fund 23 Specific Purpose	2,010	3,874	4,010	-	-	3,476	-	-
Fund 14 Capital Projects	8,260	4,857	4,857	-	-	4,857	-	-
Total	\$ 75,875	\$ 71,481	\$ 102,164	\$ -	\$ -	\$ 118,018	\$ -	\$ -

Enrollment	384	331	293	282	288	288	295	295
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School Expenditures Per Pupil	\$ 8,829	\$ 9,460	\$ 10,388	\$ 11,362	\$ 11,581	\$ 11,228	\$ 12,046	\$ 12,218
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 11,932	\$ 12,156	\$ 12,666	\$ 12,844	\$ 12,844	\$ 12,844	\$ 12,844	\$ 12,844

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	25.20	27.20	27.00	26.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	16.51	13.49	16.63	18.17
Total FTE	43.71	42.69	45.63	46.67

Enrollment



Wildcat Mountain Elementary School



Established 1998 | Rock Canyon High School Feeder | Conventional Calendar
 6585 Lionshead Parkway, Littleton, CO 80124 | 303.387.6925
 Principal: Molly Milley

Mission Statement

Our vision is to cultivate passionate hearts and minds, driven to contribute to the well-being of others and the good of society.

SCHOOL : Wildcat Mountain Elementary School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

At Wildcat Mountain, they believe in making decisions that consider the student first! Through focused academics, a commitment to character, a positive environment, and a partnership with the community, they dedicate their attention to educating the whole child. The school prides itself in being a school that is deeply rooted in it's values and in it's community. They believe that students thrive in a positive environment where they feel safe, happy, and engaged. Wildcat Mountain has commitment to building each student's Wildcat PRIDE: Perseverance, Respect and Responsibility, Integrity, Dedication, and Empathy. At Wildcat, they not only focus on the heart and spirit of each child, but on the mind as well. They believe in focused academics by providing teachers with resources that can best provide a differentiated and personalized learning experience for each student. Resources such as Wonders, Every Child a Writer, and Bridges allow them to create cohesive alignment and clear expectations from grade level to grade level. Using high level learning outcomes, strategic planning, and the Design Thinking process as their guides, they integrate and embed 21st Century skills to create authentic learning experiences. The school values creativity, collaboration, communication, and critical thinking to ensure learning is engaging, sustainable, and fun! The students' success wouldn't be possible without the most amazing community involvement and support around! Whether through their PTO, WatchDOG Dads, or volunteering, they partner with their community to ensure success for kids! Together, they strive to cultivate passionate hearts and minds in each and every child.



Wildcat Mountain Elementary School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 188,918	\$ 185,480	\$ 194,394	\$ 187,342	\$ 187,342	\$ 213,550	\$ 194,978	\$ 194,978
Certified	2,195,861	2,213,949	2,282,181	2,229,683	2,109,792	2,397,345	2,370,249	2,377,218
Professional/Technical	-	10,415	120	-	-	-	-	-
Classified	475,618	429,025	408,308	413,406	434,571	445,800	435,133	441,725
Benefits	930,579	933,873	948,176	1,138,770	1,106,156	1,049,484	1,069,036	1,068,519
Purchased Services	60,887	30,676	71,538	-	-	66,467	-	-
Supplies and Materials	122,801	126,947	143,760	16,381	202,989	130,637	-	-
Capital Equipment	3,685	24,405	-	-	-	-	-	-
Other Expenses	3,003	165	1,636	-	-	339	-	-
Total Expenditures	\$ 3,981,350	\$ 3,954,936	\$ 4,050,112	\$ 3,985,582	\$ 4,040,850	\$ 4,303,621	\$ 4,069,396	\$ 4,082,440

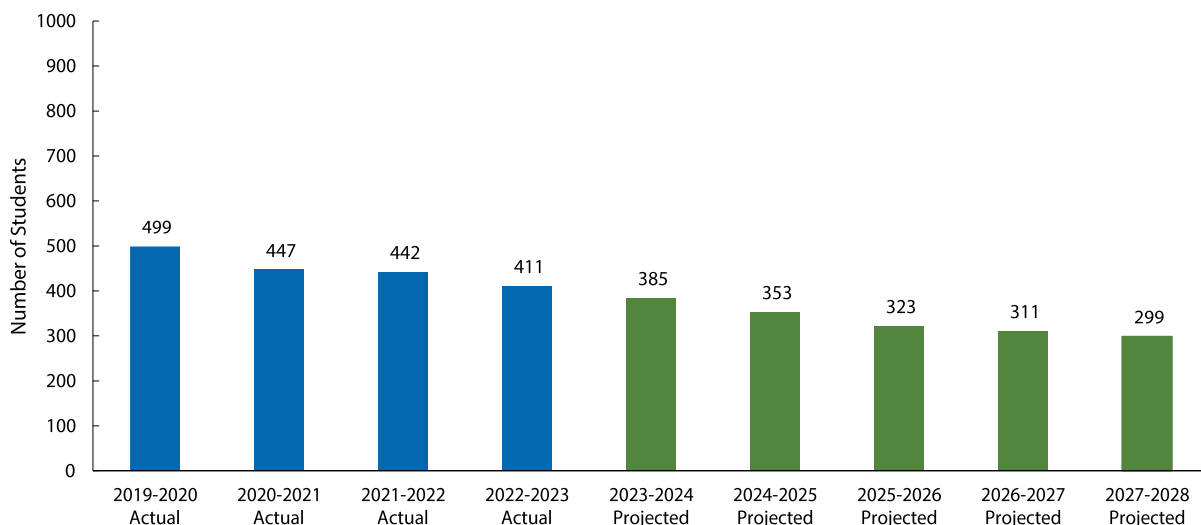
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 95,750	\$ 431	\$ 2,078	\$ -	\$ -	\$ (1,301)	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	207,920	202,897	87,431	-	-	4,134	-	-
Fund 23 Specific Purpose	2,059	2,078	3,880	-	-	4,990	-	-
Fund 14 Capital Projects	20,952	13,393	5,973	-	-	5,973	-	-
Total	\$ 326,681	\$ 218,799	\$ 99,362	\$ -	\$ -	\$ 13,796	\$ -	\$ -

Enrollment	499	447	442	435	411	411	385	385
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School Expenditures Per Pupil	\$ 7,979	\$ 8,848	\$ 9,163	\$ 9,162	\$ 9,832	\$ 10,471	\$ 10,570	\$ 10,604
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 626	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,732	\$ 10,407	\$ 11,190	\$ 11,230	\$ 11,230	\$ 11,230	\$ 11,230	\$ 11,230

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	35.78	33.65	36.01	36.01
Professional/Technical	0.00	0.00	0.00	0.00
Classified	15.68	16.43	15.37	15.47
Total FTE	53.46	52.08	53.38	53.48

Enrollment



Elementary School Comparison: 2023-2024

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses
Acres Green Elementary	\$ 2,890,644	\$ 1,043,942	\$ 5,000	\$ 109,597	\$ -	\$ -
Arrowwood Elementary	\$ 2,603,937	\$ 931,963	\$ -	\$ 154,874	\$ -	\$ -
Bear Canyon Elementary	\$ 2,320,157	\$ 851,637	\$ -	\$ 112,183	\$ -	\$ -
Buffalo Ridge Elementary	\$ 3,080,093	\$ 1,106,594	\$ -	\$ 366,735	\$ -	\$ -
Castle Rock Elementary	\$ 3,473,457	\$ 1,257,197	\$ -	\$ 207,169	\$ -	\$ -
Cherokee Trail Elementary	\$ 3,823,724	\$ 1,372,394	\$ -	\$ 7,347	\$ -	\$ -
Cherry Valley Elementary	\$ 467,571	\$ 149,338	\$ -	\$ 19,848	\$ -	\$ -
Clear Sky Elementary	\$ 4,042,305	\$ 1,471,322	\$ 13,000	\$ 182,748	\$ -	\$ -
Copper Mesa Elementary	\$ 2,238,066	\$ 810,494	\$ -	\$ 17,436	\$ -	\$ -
Cougar Run Elementary	\$ 2,554,290	\$ 975,486	\$ -	\$ 109,000	\$ -	\$ -
Coyote Creek Elementary	\$ 3,062,149	\$ 1,065,287	\$ -	\$ 141,758	\$ -	\$ -
Eagle Ridge Elementary	\$ 4,231,659	\$ 1,548,322	\$ -	\$ 206,942	\$ 15,000	\$ 5,000
Eldorado Elementary	\$ 2,878,751	\$ 999,576	\$ -	\$ 80,742	\$ -	\$ -
Flagstone Elementary	\$ 2,992,214	\$ 1,078,880	\$ -	\$ 145,204	\$ -	\$ -
Fox Creek Elementary	\$ 2,854,031	\$ 1,027,581	\$ 20,000	\$ 92,100	\$ -	\$ -
Franktown Elementary	\$ 2,483,449	\$ 904,244	\$ 12,500	\$ 55,200	\$ -	\$ 2,924
Frontier Valley Elementary	\$ 2,491,442	\$ 910,122	\$ -	\$ 45,009	\$ -	\$ -
Gold Rush Elementary	\$ 3,795,981	\$ 1,391,091	\$ -	\$ 245,269	\$ 75,000	\$ -
Heritage Elementary	\$ 2,521,141	\$ 905,808	\$ -	\$ 1,743	\$ -	\$ -
Iron Horse Elementary	\$ 2,701,238	\$ 992,351	\$ -	\$ 21,627	\$ -	\$ -
Larkspur Elementary	\$ 1,518,607	\$ 531,657	\$ -	\$ 135,208	\$ -	\$ -
Legacy Point Elementary	\$ 2,813,866	\$ 988,957	\$ 5,000	\$ 313,099	\$ -	\$ -
Lone Tree Elementary	\$ 2,116,942	\$ 774,536	\$ -	\$ 179,777	\$ -	\$ -
Mammoth Heights Elementary	\$ 4,269,331	\$ 1,557,492	\$ -	\$ 247,409	\$ -	\$ -
Meadow View Elementary	\$ 3,522,568	\$ 1,287,033	\$ -	\$ 25,943	\$ -	\$ -
Mountain View Elementary	\$ 2,226,510	\$ 811,152	\$ -	\$ 156,891	\$ -	\$ -
Northeast Elementary	\$ 2,296,248	\$ 820,289	\$ -	\$ 68,971	\$ -	\$ -
Northridge Elementary	\$ 3,572,514	\$ 1,313,342	\$ -	\$ 3,840	\$ -	\$ -
Pine Grove Elementary	\$ 3,118,649	\$ 1,130,067	\$ -	\$ 141,016	\$ -	\$ -
Pine Lane Primary Elementary	\$ 6,058,082	\$ 2,207,008	\$ -	\$ 279,475	\$ -	\$ -
Pioneer Elementary	\$ 3,458,330	\$ 1,230,742	\$ -	\$ 131,007	\$ -	\$ -
Prairie Crossing Elementary	\$ 3,657,586	\$ 1,307,683	\$ 1,590	\$ 323,687	\$ -	\$ -
Redstone Elementary	\$ 2,873,186	\$ 1,065,082	\$ -	\$ 98,035	\$ -	\$ -
Renaissance Elementary Magnet	\$ 2,350,459	\$ 840,250	\$ 5,146	\$ 34,929	\$ -	\$ 70,962
Rock Ridge Elementary	\$ 3,292,774	\$ 1,193,056	\$ 13,438	\$ 50,423	\$ -	\$ 12,100
Roxborough Intermediate Elementary	\$ 2,722,274	\$ 975,199	\$ -	\$ 215,274	\$ -	\$ -
Roxborough Primary Elementary	\$ 2,131,917	\$ 744,032	\$ 6,000	\$ 92,338	\$ -	\$ 3,123
Saddle Ranch Elementary	\$ 2,387,435	\$ 826,486	\$ -	\$ 7,403	\$ -	\$ -
Sage Canyon Elementary	\$ 3,735,345	\$ 1,348,372	\$ -	\$ 433,003	\$ -	\$ -
Sand Creek Elementary	\$ 2,656,785	\$ 959,753	\$ -	\$ 29,061	\$ -	\$ -
Sedalia Elementary	\$ 2,135,031	\$ 756,543	\$ 2,000	\$ 47,604	\$ -	\$ -
Soaring Hawk Elementary	\$ 3,381,882	\$ 1,220,755	\$ -	\$ 160,758	\$ -	\$ -
South Ridge Elementary	\$ 3,318,955	\$ 1,213,937	\$ 5,000	\$ 172,646	\$ -	\$ 9,000
Stone Mountain Elementary	\$ 2,843,808	\$ 996,459	\$ -	\$ 25,257	\$ -	\$ -
Summit View Elementary	\$ 2,574,118	\$ 947,851	\$ -	\$ 35,846	\$ -	\$ -
Timber Trail Elementary	\$ 2,416,117	\$ 862,468	\$ -	\$ 208,500	\$ -	\$ -
Trailblazer Elementary	\$ 2,563,046	\$ 941,293	\$ -	\$ 99,887	\$ -	\$ -
Wildcat Mountain Elementary	\$ 3,013,921	\$ 1,068,519	\$ -	\$ -	\$ -	\$ -
Elementary Sub Total	\$ 140,532,585	\$ 50,713,642	\$ 88,674	\$ 6,039,818	\$ 90,000	\$ 103,109

Elementary School Comparison: 2023-2024

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held Other Expenditures Per Pupil*	Total Expenditures plus Centrally Held Other Expenditures Per Pupil
Acres Green Elementary	\$ 4,049,183	333	\$ 12,160	\$ 626	\$ 12,786
Arrowwood Elementary	\$ 3,690,774	343	\$ 10,760	\$ 626	\$ 11,386
Bear Canyon Elementary	\$ 3,283,977	353	\$ 9,303	\$ 626	\$ 9,929
Buffalo Ridge Elementary	\$ 4,553,422	497	\$ 9,162	\$ 626	\$ 9,788
Castle Rock Elementary	\$ 4,937,823	431	\$ 11,457	\$ 626	\$ 12,083
Cherokee Trail Elementary	\$ 5,203,465	495	\$ 10,512	\$ 626	\$ 11,138
Cherry Valley Elementary	\$ 636,757	40	\$ 15,919	\$ 626	\$ 16,545
Clear Sky Elementary	\$ 5,709,375	611	\$ 9,344	\$ 626	\$ 9,970
Copper Mesa Elementary	\$ 3,065,996	282	\$ 10,872	\$ 626	\$ 11,498
Cougar Run Elementary	\$ 3,638,776	343	\$ 10,609	\$ 626	\$ 11,235
Coyote Creek Elementary	\$ 4,269,194	479	\$ 8,913	\$ 626	\$ 9,539
Eagle Ridge Elementary	\$ 6,006,923	577	\$ 10,411	\$ 626	\$ 11,037
Eldorado Elementary	\$ 3,959,069	350	\$ 11,312	\$ 626	\$ 11,938
Flagstone Elementary	\$ 4,216,298	435	\$ 9,693	\$ 626	\$ 10,319
Fox Creek Elementary	\$ 3,993,712	424	\$ 9,419	\$ 626	\$ 10,045
Franktown Elementary	\$ 3,458,317	337	\$ 10,262	\$ 626	\$ 10,888
Frontier Valley Elementary	\$ 3,446,573	340	\$ 10,137	\$ 626	\$ 10,763
Gold Rush Elementary	\$ 5,507,341	625	\$ 8,812	\$ 626	\$ 9,438
Heritage Elementary	\$ 3,428,692	335	\$ 10,235	\$ 626	\$ 10,861
Iron Horse Elementary	\$ 3,715,216	359	\$ 10,349	\$ 626	\$ 10,975
Larkspur Elementary	\$ 2,185,472	200	\$ 10,927	\$ 626	\$ 11,553
Legacy Point Elementary	\$ 4,120,922	420	\$ 9,812	\$ 626	\$ 10,438
Lone Tree Elementary	\$ 3,071,255	370	\$ 8,301	\$ 626	\$ 8,927
Mammoth Heights Elementary	\$ 6,074,232	580	\$ 10,473	\$ 626	\$ 11,099
Meadow View Elementary	\$ 4,835,544	475	\$ 10,180	\$ 626	\$ 10,806
Mountain View Elementary	\$ 3,194,553	302	\$ 10,578	\$ 626	\$ 11,204
Northeast Elementary	\$ 3,185,508	323	\$ 9,862	\$ 626	\$ 10,488
Northridge Elementary	\$ 4,889,696	545	\$ 8,972	\$ 626	\$ 9,598
Pine Grove Elementary	\$ 4,389,732	475	\$ 9,242	\$ 626	\$ 9,868
Pine Lane Primary Elementary	\$ 8,544,565	735	\$ 11,625	\$ 626	\$ 12,251
Pioneer Elementary	\$ 4,820,079	372	\$ 12,957	\$ 626	\$ 13,583
Prairie Crossing Elementary	\$ 5,290,546	689	\$ 7,679	\$ 626	\$ 8,305
Redstone Elementary	\$ 4,036,303	390	\$ 10,349	\$ 626	\$ 10,975
Renaissance Elementary Magnet	\$ 3,301,746	382	\$ 8,643	\$ 626	\$ 9,269
Rock Ridge Elementary	\$ 4,561,791	447	\$ 10,205	\$ 626	\$ 10,831
Roxborough Intermediate Elementary	\$ 3,912,747	440	\$ 8,893	\$ 626	\$ 9,519
Roxborough Primary Elementary	\$ 2,977,410	310	\$ 9,605	\$ 626	\$ 10,231
Saddle Ranch Elementary	\$ 3,221,324	329	\$ 9,791	\$ 626	\$ 10,417
Sage Canyon Elementary	\$ 5,516,720	575	\$ 9,594	\$ 626	\$ 10,220
Sand Creek Elementary	\$ 3,645,599	296	\$ 12,316	\$ 626	\$ 12,942
Sedalia Elementary	\$ 2,941,178	175	\$ 16,807	\$ 626	\$ 17,433
Soaring Hawk Elementary	\$ 4,763,395	415	\$ 11,478	\$ 626	\$ 12,104
South Ridge Elementary	\$ 4,719,538	400	\$ 11,799	\$ 626	\$ 12,425
Stone Mountain Elementary	\$ 3,865,524	467	\$ 8,277	\$ 626	\$ 8,903
Summit View Elementary	\$ 3,557,815	355	\$ 10,022	\$ 626	\$ 10,648
Timber Trail Elementary	\$ 3,487,085	370	\$ 9,425	\$ 626	\$ 10,051
Trailblazer Elementary	\$ 3,604,226	295	\$ 12,218	\$ 626	\$ 12,844
Wildcat Mountain Elementary	\$ 4,082,440	385	\$ 10,604	\$ 626	\$ 11,230
Elementary Sub Total	\$ 197,567,828	19,506	\$ 10,422	\$ 626	\$ 11,048

*Centrally Held Other Expenditures Per Pupil in 2023-2024 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services (\$122), utilities (\$272), department head pay (\$11), long term substitutes (\$28) and spending based on revenue generated through donations and fundraisers (\$193) for all schools.

Learn Today, Lead Tomorrow

Middle Schools



- Castle Rock Middle School
- Cimarron Middle School
- Cresthill Middle School
- Mesa Middle School
- Mountain Ridge Middle School
- Ranch View Middle School
- Rocky Heights Middle School
- Sagewood Middle School
- Sierra Middle School

Castle Rock Middle School



Established 1996 | Castle View High School Feeder | Conventional Calendar
 2575 Meadows Boulevard, Castle Rock, CO 80109 | 303.387.1300
 Principal: John Veit

Mission Statement

We take P.R.I.D.E. in the belief that we must ignite a fire for learning in our students. In order to ignite that fire, we must create learning experiences that are personal, relevant, growth and improvement based, and allow students to discover and create a culture of empathy.

SCHOOL : Castle Rock Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Staff, parents, and community partnerships work together to ensure that all students have access and opportunity to an education that allows students to explore and navigate what this world has to offer. Students' experiences should reinforce risk-taking with the chance to try, to succeed, and to fail, but to ultimately learn about who they are in the process, arming them with the cognitive practices that will carry students farther than our own classroom walls. As a school, we make two promises to our community. We will prepare students for the world as it exists right now. Students will be college ready whether they choose that pathway or not. We will prepare students for the world that does not exist. We need to prepare students to be empathetic problem solvers that can approach any problem with a human centered and critical eye.



Castle Rock Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 290,546	\$ 282,357	\$ 295,927	\$ 292,473	\$ 292,482	\$ 307,479	\$ 294,500	\$ 294,500
Certified	3,806,574	3,479,976	3,529,214	3,396,113	3,501,710	3,775,640	3,773,353	3,808,040
Professional/Technical	-	-	-	-	-	-	-	-
Classified	570,806	537,005	544,906	630,333	632,009	584,427	726,754	752,299
Benefits	1,609,315	1,500,457	1,517,859	1,718,955	1,748,297	1,631,547	1,694,922	1,714,618
Purchased Services	119,004	61,501	70,553	4,448	18,148	46,466	11,700	11,700
Supplies and Materials	274,692	262,387	329,102	32,660	364,858	228,262	124,025	153,974
Capital Equipment	20,460	-	12,465	-	65,930	45,930	-	-
Other Expenses	4,840	3,343	1,785	19,164	19,164	4,067	-	-
Total Expenditures	\$ 6,696,238	\$ 6,127,024	\$ 6,301,812	\$ 6,094,146	\$ 6,642,598	\$ 6,623,818	\$ 6,625,254	\$ 6,735,131

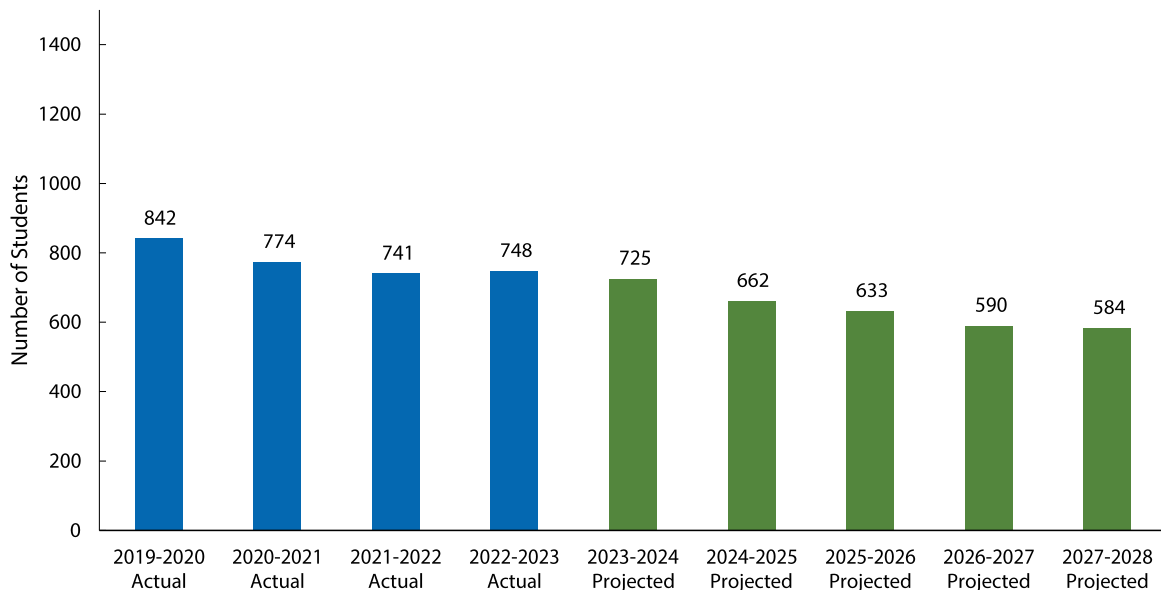
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 405,488	\$ 406,930	\$ 247,323	\$ -	\$ -	\$ 98,789	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	79,047	72,759	112,122	-	-	69,563	-	-
Fund 23 Specific Purpose	1,650	69	2,493	-	-	3,790	-	-
Fund 26 Athletics/Activities	8,295	19,468	14,223	-	-	25,600	-	-
Fund 14 Capital Projects	-	11,860	-	-	-	-	-	-
Total	\$ 494,480	\$ 511,086	\$ 376,161	\$ -	\$ -	\$ 197,742	\$ -	\$ -

Enrollment	842	774	741	683	748	748	725	725
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School Expenditures Per Pupil	\$ 7,953	\$ 7,916	\$ 8,504	\$ 8,923	\$ 8,880	\$ 8,855	\$ 9,138	\$ 9,290
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626				
Estimated Total Expenditure per Pupil	\$ 9,493	\$ 9,455	\$ 9,758	\$ 9,916				

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.01	3.01
Certified	52.00	57.60	54.20	54.40
Professional/Technical	0.00	0.00	0.00	0.00
Classified	19.56	20.60	22.44	22.60
Total FTE	74.56	81.20	79.65	80.01

Enrollment



Cimarron Middle School



Established 2008 | Legend High School Feeder | Conventional Calendar
 12130 Canterbury Parkway, Parker, CO 80138 | 720.433.0120
 Principal: Chris Zimmerman

Mission Statement

At Cimarron Middle School we build positive relationships to create a safe environment where all are challenged and empowered to reach their highest potential.

SCHOOL : Cimarron Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Cimarron Middle School is located in Parker, CO and is home to approximately 1,100 students in grades 6, 7 and 8. Cimarron is part of the Legend Feeder Area and their students transition to Legend High School. The student centered philosophy at Cimarron is designed for and is supportive of the middle level learner. With this in mind, students are divided into interdisciplinary teams at all grade levels. There are 10 interdisciplinary teams at Cimarron, each named for a horse, since they are the Colts. All students are also connected with team teachers in Advisement classes. In addition to core content courses, there is a strong electives program as well. Because of the elective, club, activities, and athletic offerings at Cimarron, students have many choices and opportunities to become involved as active and contributing members of the Cimarron Community. They are a school with many points of pride. Chiefly, Cimarron has strong positive roots in the community. Students participate in many community service opportunities and each spring they have the Community Service Challenge. STEP (Student Teacher Emergenetics Profile) is an opportunity to support student growth and understanding of self and others. Students at Cimarron understand and own their responsibilities regarding their learning progression. Cimarron Middle School boasts strong parental support and an active and involved student body.



Cimarron Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 378,085	\$ 370,329	\$ 383,296	\$ 511,792	\$ 541,792	\$ 500,389	\$ 474,564	\$ 474,564
Certified	4,780,918	4,755,996	4,877,646	4,349,914	4,441,808	4,929,849	4,889,588	4,839,033
Professional/Technical	-	-	-	-	-	-	-	-
Classified	752,984	654,898	695,221	747,395	753,779	712,405	754,440	860,762
Benefits	1,988,371	1,980,812	2,021,139	2,223,951	2,252,733	2,114,240	2,133,137	2,167,661
Purchased Services	260,375	151,480	135,788	64,840	64,840	141,407	38,005	32,387
Supplies and Materials	408,310	382,287	423,540	186,362	819,560	307,705	121,678	123,599
Capital Equipment	-	117,121	27,250	-	144,277	88,409	-	-
Other Expenses	14,231	4,849	3,643	-	-	2,410	-	-
Total Expenditures	\$ 8,583,274	\$ 8,417,772	\$ 8,567,523	\$ 8,084,254	\$ 9,018,789	\$ 8,796,815	\$ 8,411,412	\$ 8,498,006

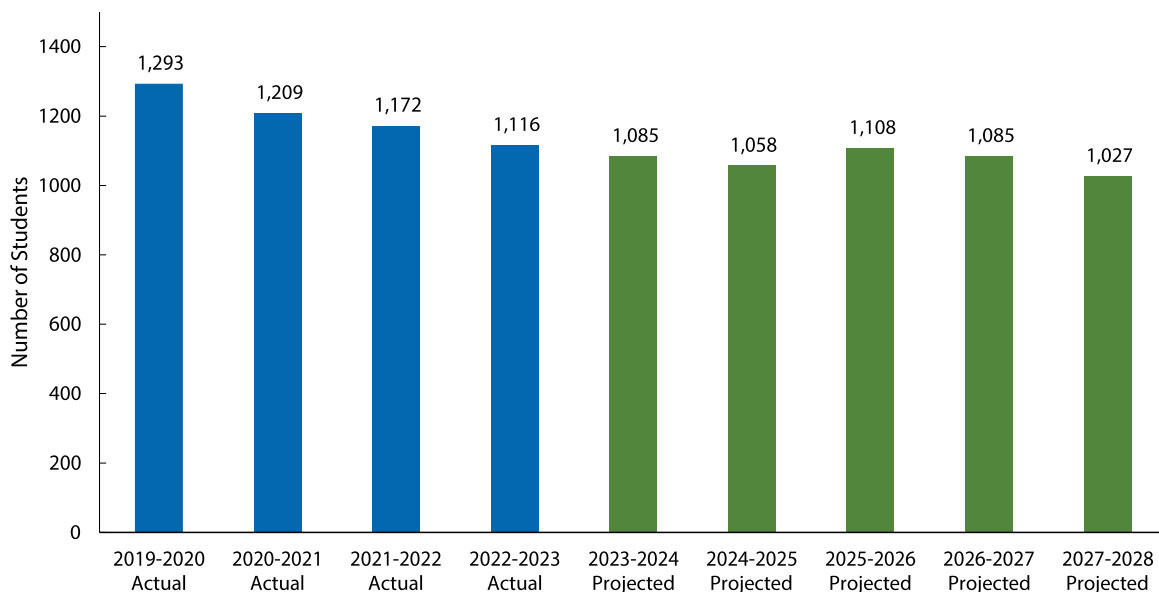
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 610,567	\$ 479,401	\$ 462,385	\$ -	\$ -	\$ 222,964	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	103,620	106,861	122,851	-	-	53,182	-	-
Fund 23 Specific Purpose	25,235	20,890	32,819	-	-	23,966	-	-
Fund 26 Athletics/Activities	55,232	57,861	41,778	-	-	21,781	-	-
Fund 14 Capital Projects	130,545	39,300	57,307	-	-	89,152	-	-
Total	\$ 925,199	\$ 704,313	\$ 717,140	\$ -	\$ -	\$ 411,043	\$ -	\$ -

Enrollment	1,293	1,209	1,172	1,100	1,116	1,116	1,085	1,085
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School Expenditures Per Pupil	\$ 6,638	\$ 6,963	\$ 7,310	\$ 7,349	\$ 8,081	\$ 7,882	\$ 7,752	\$ 7,832
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,919	\$ 8,656		\$ 7,919	\$ 8,656		\$ 8,372	\$ 8,458

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	5.00	5.00	5.00	5.00
Certified	68.40	69.20	71.10	69.10
Professional/Technical	0.00	0.00	0.00	0.00
Classified	24.06	24.56	21.92	25.79
Total FTE	97.46	98.76	98.02	99.89

Enrollment



Cresthill Middle School



Established 1991 | Highlands Ranch High School Feeder | Conventional Calendar
 9195 Cresthill Lane, Highlands Ranch, CO 80130 | 303.387.2800
 Principal: Francesca Pappalardo

CRESTHILL
 COUGARS

Mission Statement

Building Sturdy Human Beings for the Journey Ahead...

“We cannot always build the future for our youth, but we can build our youth for the future.” Franklin D. Roosevelt

SCHOOL : Cresthill Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Cresthill Middle School is a comprehensive neighborhood middle school. Our philosophy, “Journey Learning” is focused on nurturing the whole child. Our teachers and staff seek to develop the perfect balance of intellectual character, emotional resilience, and responsible citizenship in each student. We believe in teaching kids how to think, not what to think by exposing students to rich content and effective habits-of-mind. Likewise, constructing sturdy human beings means tending to social-emotional intelligence. Cresthill staff are dedicated and passionate about their craft and their students. Approximately 80% of our student population participates in one or more co-curricular (after school) activities.



Cresthill Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 326,463	\$ 313,133	\$ 270,522	\$ 291,586	\$ 291,586	\$ 283,902	\$ 204,018	\$ 204,018
Certified	4,039,248	3,981,723	4,150,303	3,451,281	3,430,556	3,904,061	3,686,027	3,749,169
Professional/Technical	-	-	-	-	-	-	-	-
Classified	666,889	608,460	593,376	730,833	748,270	548,538	810,674	766,684
Benefits	1,660,978	1,637,211	1,627,167	1,783,910	1,784,770	1,600,041	1,672,598	1,665,859
Purchased Services	91,982	46,627	87,508	5,210	5,210	47,027	8,425	8,425
Supplies and Materials	347,452	390,788	357,273	60,004	434,115	219,802	131,748	81,679
Capital Equipment	14,127	-	111,854	-	59,247	69,824	-	-
Other Expenses	4,309	958	2,853	2,506	2,506	5,246	-	-
Total Expenditures	\$ 7,151,449	\$ 6,978,899	\$ 7,200,854	\$ 6,325,330	\$ 6,756,260	\$ 6,678,442	\$ 6,513,490	\$ 6,475,834

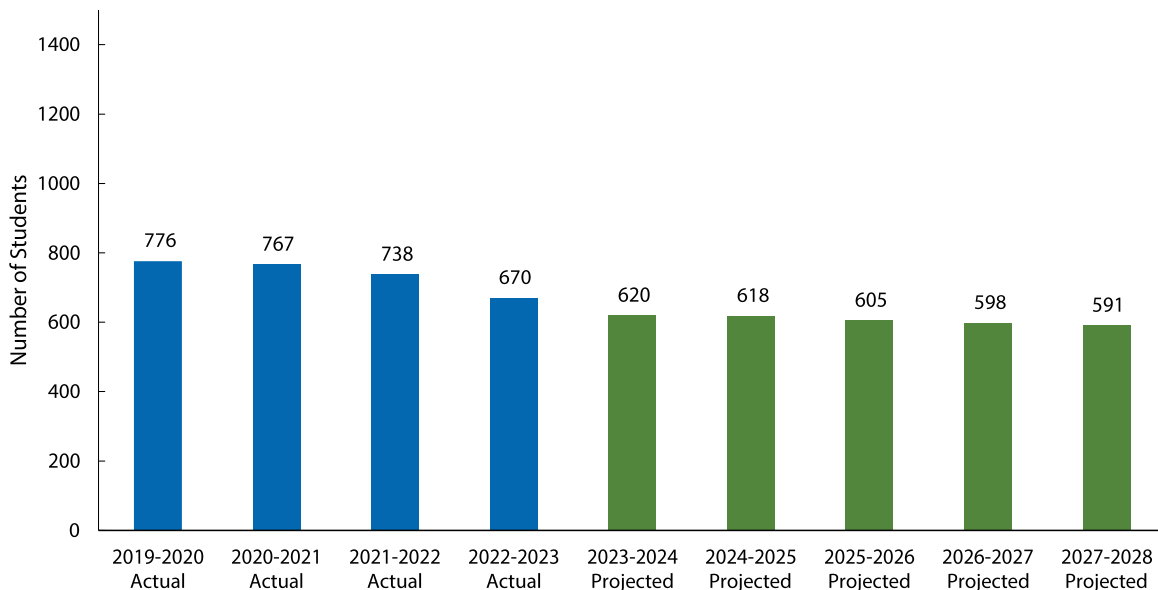
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 307,985	\$ 281,486	\$ 113,583	\$ -	\$ -	\$ 156,985	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	142,465	141,675	149,755	-	-	124,572	-	-
Fund 23 Specific Purpose	(2,652)	(1,391)	6,976	-	-	7,997	-	-
Fund 26 Athletics/Activities	21,892	26,764	33,223	-	-	31,661	-	-
Fund 14 Capital Projects	55	55	55	-	-	34,817	-	-
Total	\$ 469,745	\$ 448,589	\$ 303,592	\$ -	\$ -	\$ 356,032	\$ -	\$ -

Enrollment	776	767	738	664	670	670	620	620
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School Expenditures Per Pupil	\$ 9,216	\$ 9,099	\$ 9,757	\$ 9,526	\$ 10,084	\$ 9,968	\$ 10,506	\$ 10,445
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 10,096	\$ 10,659		\$ 10,096	\$ 10,659		\$ 11,126	\$ 11,071

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		3.00	3.00	2.00
Certified		52.60	56.20	52.60
Professional/Technical		0.00	0.00	0.00
Classified		23.34	24.28	24.53
Total FTE		78.94	83.48	79.13

Enrollment



Mesa Middle School



Established 2008 | Douglas County High School Feeder | Conventional Calendar
 365 North Mitchell Street, Castle Rock, CO 80104 | 303.387.4750
 Principal: Jarod Nicholson

Mission Statement

Mesa Middle School is an International Baccalaureate Middle Years Program school that uses personalized student centered inquiry based instruction, with a positive and dynamic culture, where students and teachers are highly successful and effective based on quantitative and qualitative evidence. Mesa students develop into globally-minded citizens by learning through collaboratively developed, student-centered, and personalized units that address significant content, require in-depth inquiry, challenge students to think at high levels and where students are purposefully and authentically assessed.

SCHOOL : Mesa Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

High above Castle Rock, nestled amongst the canyons, trails, and open spaces, stands Mesa Middle School. Mesa is an International Baccalaureate recognized school with academic rigor. The instant you enter the front doors you enter into a world of exploration. Mesa Middle School boasts 80% after school participation rate, into a variety of sports and a multitude of clubs.

"I appreciate the welcoming and community feel at Mesa. The teachers and staff at Mesa get to know my children and make them feel like an important part of something. They encourage them to do their best, and they meet the needs of my children as individuals"! (Mesa parent)

"Mesa is an amazing school! I have had the privilege of having 2 of my children go through Mesa, and now my 3rd child is in her first year there. My kids have taken away so many good experiences, both academically and socially, and they will have these memories for a lifetime"! (Mesa parent)



Mesa Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 327,275	\$ 281,643	\$ 253,731	\$ 295,343	\$ 291,936	\$ 282,855	\$ 294,500	\$ 294,500
Certified	4,124,976	4,759,919	4,491,572	4,719,087	4,528,492	4,578,031	5,089,906	5,110,375
Professional/Technical	-	-	-	-	-	-	-	-
Classified	710,559	662,600	750,745	1,018,499	885,595	742,959	1,042,203	1,051,977
Benefits	1,687,438	1,912,055	1,805,949	2,450,340	2,343,455	1,920,061	2,293,137	2,298,628
Purchased Services	162,458	87,752	141,409	15,214	15,214	89,907	34,612	38,622
Supplies and Materials	277,774	254,094	313,421	261,844	348,841	241,920	250,570	250,569
Capital Equipment	272,577	184,262	72,606	-	70,000	41,231	-	-
Other Expenses	11,537	1,123	9,068	1,624	1,624	13,812	300	300
Total Expenditures	\$ 7,574,594	\$ 8,143,447	\$ 7,838,500	\$ 8,761,951	\$ 8,485,157	\$ 7,910,775	\$ 9,005,228	\$ 9,044,971

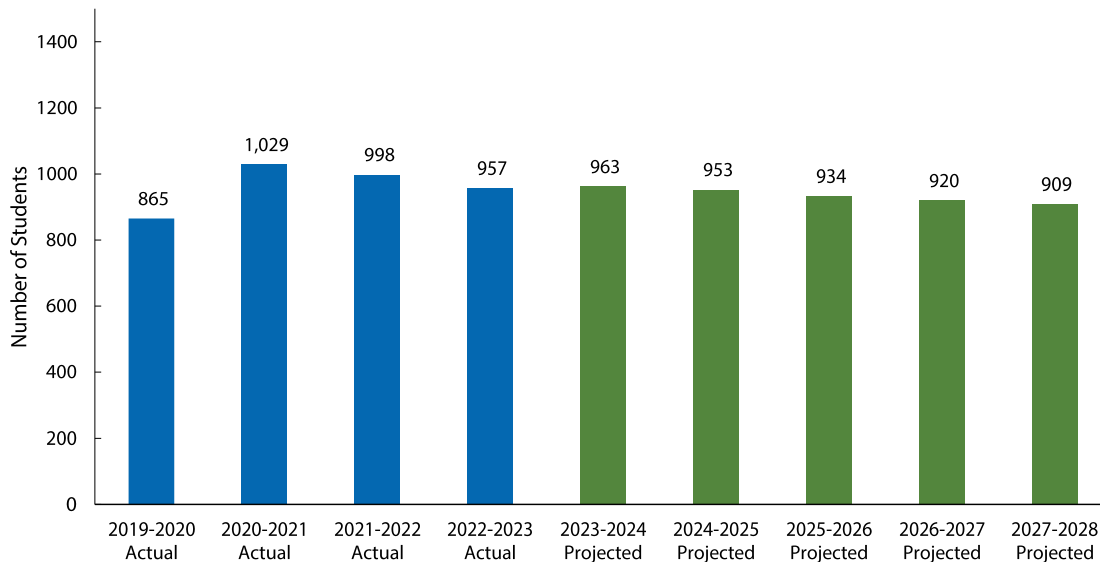
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 191,241	\$ 7,863	\$ 772	\$ -	\$ -	\$ 9,065	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	109,215	101,912	98,032	-	-	76,901	-	-
Fund 23 Specific Purpose	26,514	30,916	30,001	-	-	31,302	-	-
Fund 26 Athletics/Activities	4,573	1,883	(16,114)	-	-	(17,536)	-	-
Fund 14 Capital Projects	14,156	-	7,842	-	-	81	-	-
Total	\$ 345,699	\$ 142,574	\$ 120,533	\$ -	\$ -	\$ 99,812	\$ -	\$ -

Enrollment	865	1,029	998	1,015	957	957	963	963
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School Expenditures Per Pupil	\$ 8,757	\$ 7,914	\$ 7,854	\$ 8,632	\$ 8,866	\$ 8,266	\$ 9,351	\$ 9,392
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,202	\$ 9,441	\$ 9,971	\$ 9,202	\$ 9,441	\$ 9,971	\$ 10,018	\$ 10,018

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.00	3.00
Certified	72.37	73.50	73.00	74.00
Professional/Technical	0.00	0.00	0.00	0.00
Classified	34.18	28.78	32.30	32.62
Total FTE	109.55	105.28	108.30	109.62

Enrollment



Note: The large increase from 2019-2020 to 2020-2021 can be attributed to 6th grade moving to Mesa Middle from Sage Canyon Elementary and South Ridge Elementary.

Mountain Ridge Middle School



Established 2008 | Mountain Vista High School Feeder | Conventional Calendar
 10590 Mountain Vista Ridge, Highlands Ranch, CO 80126 | 303.387.1800
 Principal: Alison Shanor

Mission Statement

Mountain Ridge Middle School is a learning community committed to: Quality, Achievement, and Continuous Improvement.

SCHOOL : Mountain Ridge Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

MRMS is a John Irwin award-winning school that strives to spark students’ natural curiosity through authentic, challenging learning experiences. Regularly exceeding state and district standardized testing averages, MRMS students routinely engage in innovative learning experiences, designed to offer students choice and opportunities to impact the larger community. Their well-established, talented staff commits to frequent collaboration (within tightly connected academic teams as well as across teams, grade levels, and departments); and their overwhelmingly positive culture drives their learning community to high standards for excellence. Trained and devoted to the unique needs of middle school learners, each student’s core team is aligned with support from educational assistants, school counselors, and caring administrators to encourage personal, closely-knit learning environments. MRMS is dedicated to reaching the whole student. For example, at MRMS STEM and iLab are core classes; but the school also offers an outstanding Arts program, which extends from seventh and eighth grade Art, where students’ thinking lives “outside the box” and where students will never create the same project twice, to Music Lab, where students create original pieces of digital music, to a nationally award-winning theater program that involves as many as 150+ students in a single production. Beyond academics, over 80% of their student body is involved in MRMS activities and/or athletics. Boasting a variety of other rich elective and World Language opportunities as well as a school library recently recognized by CDE as a Highly Effective School Library program, MRMS empowers learners for the present as well as the future.



Mountain Ridge Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 292,740	\$ 292,157	\$ 306,199	\$ 291,414	\$ 291,414	\$ 300,652	\$ 294,500	\$ 294,500
Certified	5,032,660	4,966,933	4,373,544	3,776,916	3,769,204	4,440,508	4,048,696	4,067,053
Professional/Technical	-	-	-	-	-	-	-	-
Classified	659,160	567,277	414,300	567,372	575,278	458,510	669,988	685,100
Benefits	1,986,489	1,934,592	1,700,040	1,807,429	1,816,699	1,827,906	1,761,301	1,774,852
Purchased Services	97,207	46,299	70,126	-	-	55,084	1,500	1,500
Supplies and Materials	375,552	274,956	363,993	108,743	348,975	251,171	57,486	61,996
Capital Equipment	-	-	-	-	40,000	15,384	-	-
Other Expenses	6,729	1,461	1,511	29,692	29,692	287	82,993	82,993
Total Expenditures	\$ 8,450,537	\$ 8,083,675	\$ 7,229,713	\$ 6,581,566	\$ 6,871,262	\$ 7,349,502	\$ 6,916,464	\$ 6,967,994

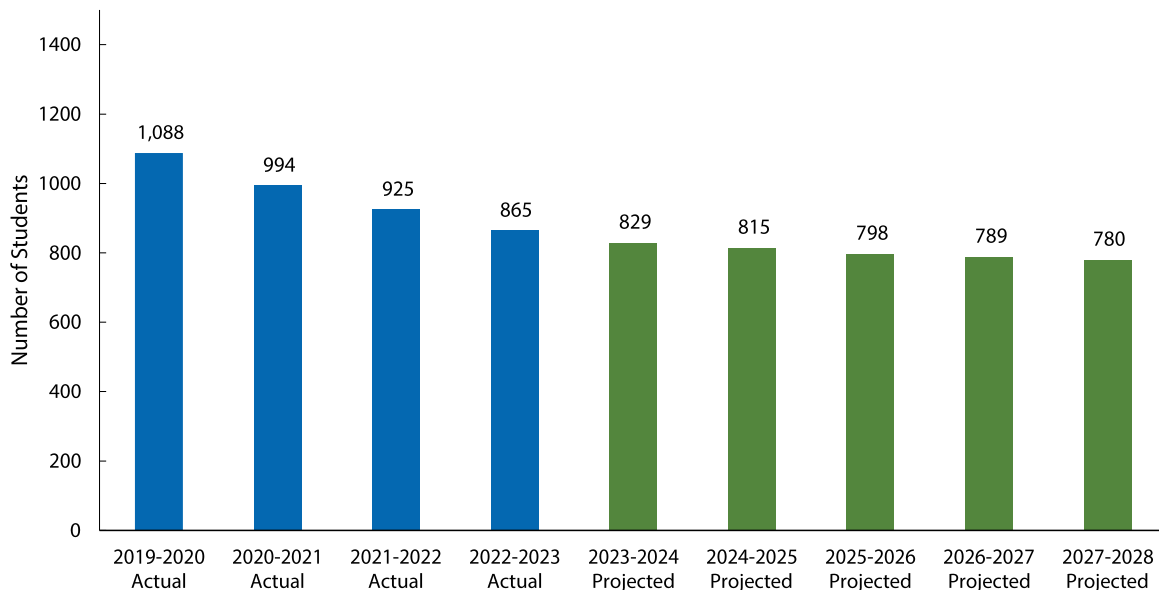
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 133,874	\$ 35,629	\$ 49,416	\$ -	\$ -	\$ 10,742	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	54,558	10,815	4,317	-	-	18,493	-	-
Fund 23 Specific Purpose	15,382	10,401	22,408	-	-	27,417	-	-
Fund 26 Athletics/Activities	58,549	41,983	44,477	-	-	66,736	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 262,363	\$ 98,828	\$ 120,618	\$ -	\$ -	\$ 123,387	\$ -	\$ -

Enrollment	1,088	994	925	884	865	865	829	829
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School Expenditures Per Pupil	\$ 7,767	\$ 8,132	\$ 7,816	\$ 7,445	\$ 7,944	\$ 8,497	\$ 8,343	\$ 8,405
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575	\$ 620	\$ 626	
Estimated Total Expenditure per Pupil	\$ 8,015	\$ 8,519		\$ 8,015	\$ 8,519	\$ 8,963	\$ 9,031	

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.00	3.00
Certified	58.05	59.50	58.50	58.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	16.22	16.22	18.98	19.52
Total FTE	77.27	78.72	80.48	81.02

Enrollment



Ranch View Middle School



Established 1999 | ThunderRidge High School Feeder | Conventional Calendar
 1731 West Wildcat Reserve Parkway, Highlands Ranch, CO 80129 | 303.387.2300
 Principal: Erin Kylo

Vision Statement

Ranch View Middle School is a positive community of learners inspired to make the world a better place through authentic and challenging learning opportunities that foster strong global awareness.

Mission Statement

Ranch View Middle School exists to provide a high-quality International Baccalaureate education that develops inquiring, caring, open-minded, and thoughtful students who demonstrate intercultural understanding and respect for all people.

Belief Statement

Ranch View Middle School Inspires Excellence through meaningful relationships, because no significant learning happens without significant relationships.

SCHOOL : Ranch View Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Ranch View Middle School is a positive community of learners inspired to make the world a better place through authentic and challenging learning opportunities that foster strong global awareness.



Ranch View Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 283,104	\$ 277,949	\$ 280,596	\$ 292,484	\$ 292,484	\$ 286,979	\$ 294,050	\$ 294,500
Certified	3,499,704	3,515,361	3,494,761	3,560,139	3,611,567	3,709,651	3,891,095	3,896,352
Professional/Technical	-	-	300	-	-	-	-	-
Classified	585,975	633,324	677,424	708,454	696,656	623,804	784,639	666,162
Benefits	1,478,644	1,547,592	1,524,055	1,827,616	1,831,805	1,598,551	1,738,533	1,680,885
Purchased Services	141,344	88,909	105,954	10,941	10,941	37,790	10,843	30,846
Supplies and Materials	287,392	305,514	329,186	55,979	822,908	350,579	175,154	127,466
Capital Equipment	1,782	-	18,562	-	38,340	22,945	-	-
Other Expenses	15,521	5,687	8,569	26,900	26,900	10,705	-	21,880
Total Expenditures	\$ 6,293,464	\$ 6,374,336	\$ 6,439,405	\$ 6,482,513	\$ 7,331,601	\$ 6,641,002	\$ 6,894,314	\$ 6,718,091

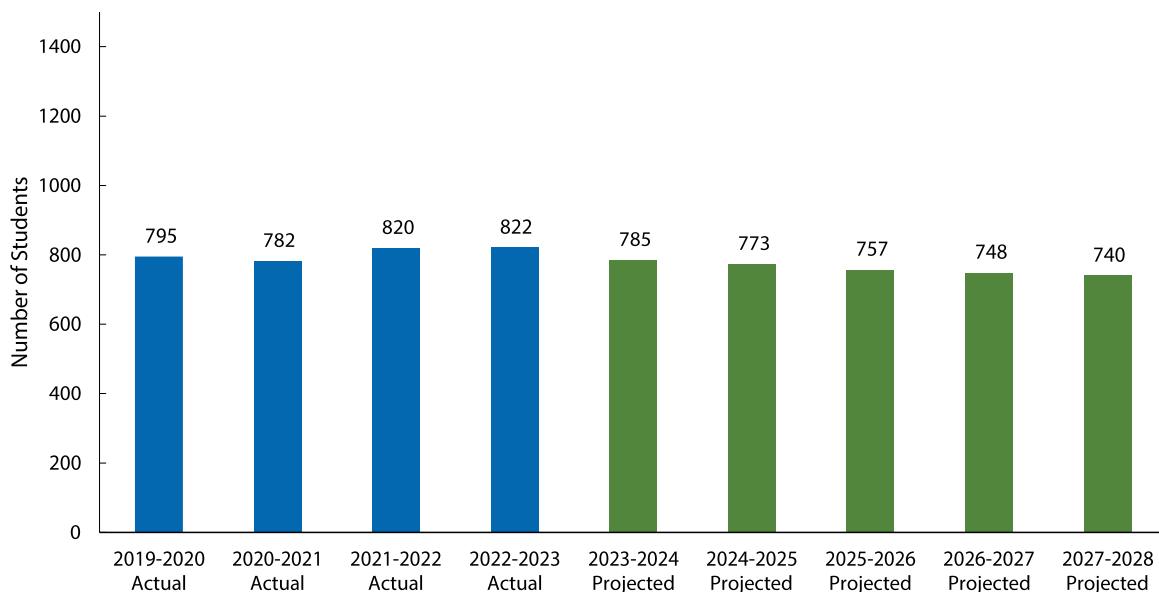
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 235,113	\$ 313,657	\$ 379,234	\$ -	\$ -	\$ 296,090	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	151,920	146,480	157,962	-	-	154,187	-	-
Fund 23 Specific Purpose	18,152	18,601	24,005	-	-	23,908	-	-
Fund 26 Athletics/Activities	48,899	60,593	68,018	-	-	74,693	-	-
Fund 14 Capital Projects	3,321	-	22,980	-	-	33,375	-	-
Total	\$ 457,405	\$ 539,331	\$ 652,199	\$ -	\$ -	\$ 582,252	\$ -	\$ -

Enrollment	795	782	820	790	822	822	785	785
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School Expenditures Per Pupil	\$ 7,916	\$ 8,151	\$ 7,853	\$ 8,206	\$ 8,919	\$ 8,079	\$ 8,783	\$ 8,558
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,776	\$ 9,494		\$ 8,776	\$ 9,494		\$ 9,403	\$ 9,184

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		3.00	3.00	3.01
Certified		54.80	56.31	57.70
Professional/Technical		0.00	0.00	0.00
Classified		21.81	21.37	18.33
Total FTE		79.61	80.68	79.04

Enrollment



Rocky Heights Middle School



Established 2003 | Rock Canyon High School Feeder | Conventional Calendar
 11033 Monarch Boulevard, Highlands Ranch, CO 80124 | 303.387.3300
 Principal: Christopher Cooke

Mission Statement

Our mission is to Empower, to Explore, to Encourage, and to Excel in Education.

SCHOOL : Rocky Heights Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Rocky Heights Middle School is a comprehensive neighborhood middle school located in Highlands Ranch, Colorado. Rocky Heights is home to approximately 1,200 students and offers a robust three-year middle school experience to students in the 6th, 7th and 8th grades. As the “middle step” in the Rock Canyon Feeder area, students from Rocky Heights transition to Rock Canyon High School. The student-centered approach at Rocky Heights is highly energetic, responsive to the needs of individual learners, and supports the ongoing development of sturdy human beings through a delicate balance of rigorous content and a purposeful focus on habits of scholarship. Our students are critical thinkers. They tackle 21st-century problems through core academics and diverse elective courses during the day, and they engage in extracurricular opportunities in the afternoons. Approximately 80% of our students immerse themselves in the culture of involvement at Rocky Heights and take part in one of our many clubs, activities, or athletic opportunities. Our one-to-one technology programming provides ongoing access for students to personalize their classrooms and empowers them to connect with complex learning opportunities. We firmly believe in a Multi-Tiered System of Supports (MTSS) that helps us identify and assist students on an individual basis related to academic, social, and emotional needs. Our faculty works collaboratively to support all learners across a vast spectrum of academic needs, including but not limited to: Gifted and Talented, Special Education, and English Language Development. RHMS is proud of its strong parental support, dedicated staff, active student body, and the roles we collectively hold in developing students into successful global citizens in an ever-changing world.



Rocky Heights Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 357,484	\$ 350,766	\$ 367,624	\$ 382,603	\$ 380,603	\$ 395,558	\$ 384,532	\$ 384,532
Certified	5,493,985	5,147,365	5,172,553	4,531,494	4,665,652	5,355,471	5,046,657	5,072,657
Professional/Technical	-	-	-	-	-	-	-	-
Classified	727,077	624,764	626,915	725,605	714,447	681,079	774,146	914,992
Benefits	2,171,981	2,057,575	2,081,982	2,241,953	2,289,223	2,273,910	2,176,169	2,247,876
Purchased Services	90,431	46,425	73,475	7,700	7,700	43,809	12,214	12,214
Supplies and Materials	389,031	403,532	445,234	289,907	1,218,025	311,142	211,447	170,092
Capital Equipment	74,986	29,978	-	-	23,000	44,357	-	-
Other Expenses	17,729	4,767	4,170	7,375	7,375	7,245	7,400	7,000
Total Expenditures	\$ 9,322,704	\$ 8,665,171	\$ 8,771,952	\$ 8,186,637	\$ 9,306,025	\$ 9,112,570	\$ 8,612,565	\$ 8,809,363

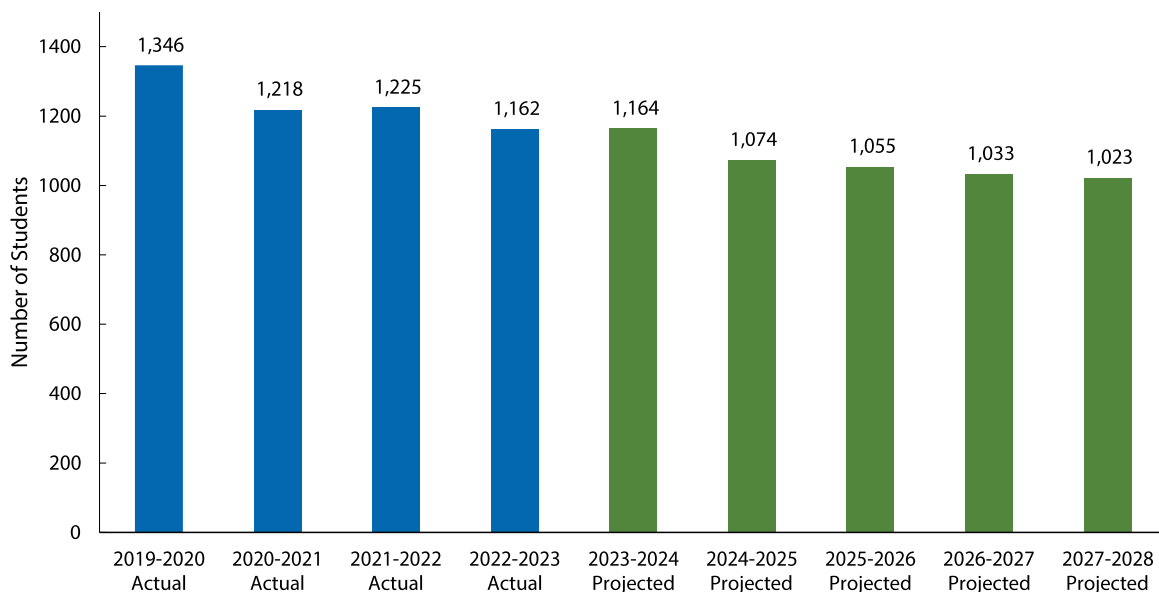
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 522,678	\$ 418,728	\$ 604,684	\$ -	\$ -	\$ 597,384	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	140,892	127,364	171,807	-	-	188,862	-	-
Fund 23 Specific Purpose	53,292	54,880	41,683	-	-	24,268	-	-
Fund 26 Athletics/Activities	18,133	(5,780)	(2,621)	-	-	40,806	-	-
Fund 14 Capital Projects	107,909	77,931	-	-	-	23,000	-	-
Total	\$ 842,904	\$ 673,123	\$ 815,553	\$ -	\$ -	\$ 874,319	\$ -	\$ -

Enrollment	1,346	1,218	1,225	1,110	1,162	1,162	1,164	1,164
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School Expenditures Per Pupil	\$ 6,926	\$ 7,114	\$ 7,161	\$ 7,375	\$ 8,009	\$ 7,842	\$ 7,399	\$ 7,568
Centrally Held Other Expenditures per Pupil	\$ -	\$ -	\$ -	\$ 570	\$ 575	\$ -	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 6,926	\$ 7,114	\$ 7,161	\$ 7,945	\$ 8,584	\$ 7,842	\$ 8,019	\$ 8,194

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		4.00	4.00	4.00
Certified		69.80	73.80	72.80
Professional/Technical		0.00	0.00	0.00
Classified		22.94	22.50	27.48
Total FTE		96.74	100.30	104.28

Enrollment



Sagewood Middle School



Established 1999 | Ponderosa High School Feeder | Conventional Calendar
 4725 Fox Sparrow Road, Parker, CO 80134 | 303.387.4300
 Principal: Ben D'Ardenne

Mission Statement

Encouraging, challenging, and supporting every student on the journey toward excellence.

SCHOOL : Sagewood Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Sagewood Middle School is located in southern Parker. We are a 6th-8th grade middle school that prides itself on providing personalized learning opportunities for all of our students. Our focus and goal as a school is to help students to develop ownership of their learning and the skills and competencies necessary to be successful in high school, college, and beyond. We utilize the AVID College Readiness system as one avenue to help students learn the skills and learning habits to set them up for years of success. Sagewood MS also offers advanced level math, science, and language arts courses. We are proud of the challenging academic and college-ready opportunities we provide for our students. Our welcoming school culture, first-class teachers, and student empowerment programs actively promote a spirited Wildcat culture that supports students socially and emotionally. Every student at Sagewood matters and we strive to meet the needs of each one. We are determined to support our students through the middle years and transitioning into high school. We offer a focused college and career readiness program and challenge our students to become middle and high school, college, and citizenship ready. We are proud to call ourselves Sagewood Wildcats!



Sagewood Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 203,228	\$ 92,313	\$ 278,161	\$ 291,589	\$ 291,589	\$ 283,710	\$ 294,050	\$ 294,050
Certified	4,116,810	3,959,393	4,025,293	3,863,394	3,874,351	4,267,766	4,188,691	4,324,395
Professional/Technical	-	-	-	-	-	-	-	-
Classified	709,854	740,883	685,516	906,420	926,415	871,173	999,727	1,101,536
Benefits	1,706,460	1,664,220	1,707,391	2,057,737	2,056,514	1,895,195	1,965,560	2,042,435
Purchased Services	123,654	51,155	112,658	15,905	38,955	57,521	24,002	19,323
Supplies and Materials	320,014	341,402	496,417	61,909	375,703	298,124	277,112	205,853
Capital Equipment	28,567	8,558	74,152	-	100,000	1,627	-	-
Other Expenses	4,430	10,611	6,729	5,879	5,879	9,037	4,550	4,550
Total Expenditures	\$ 7,213,017	\$ 6,868,535	\$ 7,386,316	\$ 7,202,833	\$ 7,669,406	\$ 7,684,153	\$ 7,753,692	\$ 7,992,142

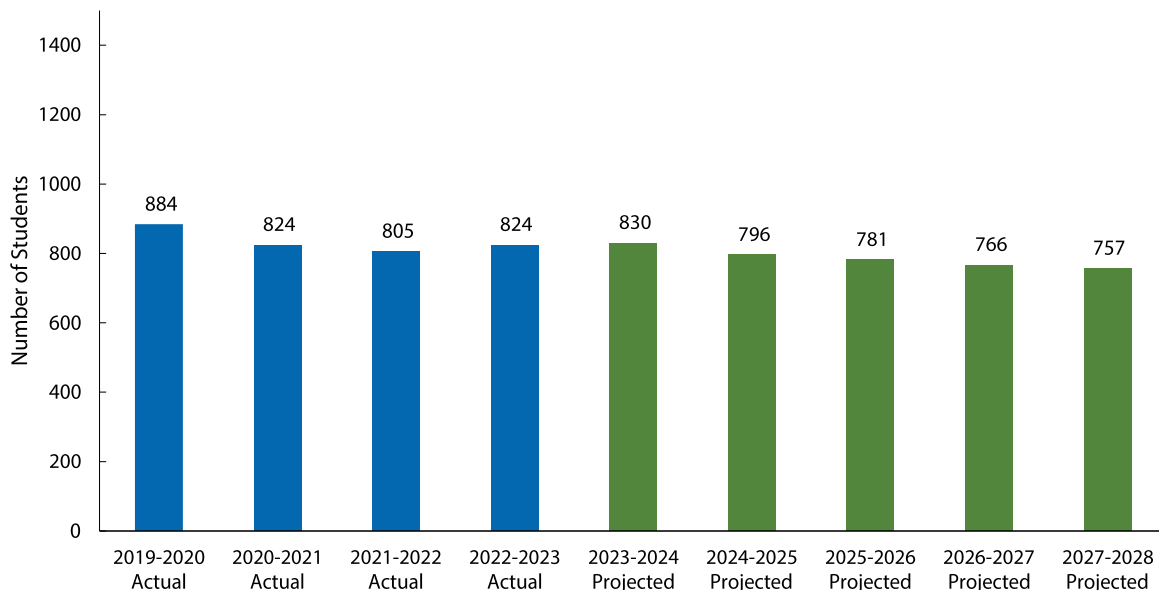
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 251,611	\$ 183,072	\$ 61,349	\$ -	\$ -	\$ 61,882	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	109,821	96,439	90,669	-	-	76,642	-	-
Fund 23 Specific Purpose	20,143	15,814	17,215	-	-	12,899	-	-
Fund 26 Athletics/Activities	89,434	63,768	63,415	-	-	75,629	-	-
Fund 14 Capital Projects	43,404	34,846	-	-	-	-	-	-
Total	\$ 514,413	\$ 393,939	\$ 232,648	\$ -	\$ -	\$ 227,053	\$ -	\$ -

Enrollment	884	824	805	849	824	824	830	830
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School Expenditures Per Pupil	\$ 8,160	\$ 8,336	\$ 9,176	\$ 8,484	\$ 9,308	\$ 9,325	\$ 9,342	\$ 9,629
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575	\$ 620	\$ 626	
Estimated Total Expenditure per Pupil	\$ 9,054	\$ 9,883		\$ 9,054	\$ 9,883	\$ 9,962	\$ 10,255	

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.00	3.00
Certified	60.71	62.51	62.20	61.90
Professional/Technical	0.00	0.00	0.00	0.00
Classified	29.59	30.65	30.77	34.25
Total FTE	93.30	96.16	95.97	99.15

Enrollment



Sierra Middle School



Established 1975 | Chaparral High School Feeder | Conventional Calendar
 6651 East Pine Lane Avenue, Parker, CO 80138 | 303.387.3800
 Principal: Sara Curto

Mission Statement

Sierra Middle School is the best in the business. We set the bar at exceptional and it's our practice to exceed expectations.

SCHOOL : Sierra Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Sierra Middle School is a comprehensive middle school for 7th and 8th grade where students develop their interests into passions. Their staff prepares their students for “what’s next”. Through their curricular and extracurricular offerings, Sierra will develop students’ ability to: analyze, communicate, problem solve, collaborate and be strong in any situation they may encounter. “We want our Eagles to S.O.A.R. (Safe, Opportunities, Accountability and Respectful) no matter where they may go”.



Sierra Middle School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 289,169	\$ 208,146	\$ 123,135	\$ 113,036	\$ 113,036	\$ 108,693	\$ 204,468	\$ 204,468
Certified	3,525,069	3,360,637	3,417,896	3,538,627	3,658,412	3,588,449	4,192,303	4,355,826
Professional/Technical	-	-	-	-	-	-	-	-
Classified	660,597	525,484	561,508	618,082	660,318	594,053	680,917	716,570
Benefits	1,510,225	1,396,862	1,380,180	1,693,312	1,741,537	1,505,400	1,772,095	1,849,000
Purchased Services	74,468	33,402	51,573	8,406	18,406	71,944	-	-
Supplies and Materials	300,557	252,734	258,446	52,211	323,526	145,523	98,277	101,749
Capital Equipment	228,000	32,760	62,166	-	33,375	9,900	-	-
Other Expenses	10,188	1,366	2,039	-	-	5,681	-	-
Total Expenditures	\$ 6,598,274	\$ 5,811,391	\$ 5,856,943	\$ 6,023,674	\$ 6,548,610	\$ 6,029,644	\$ 6,948,060	\$ 7,227,613

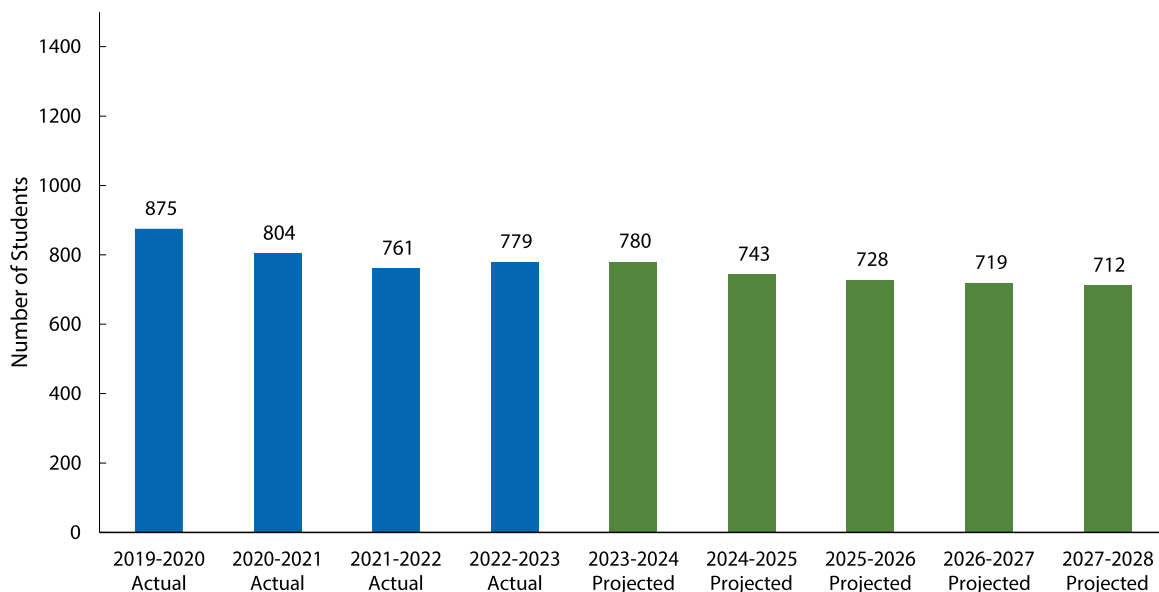
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 365,136	\$ 336,466	\$ 117,158	\$ -	\$ -	\$ 81,937	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	18,352	20,433	47,174	-	-	42,577	-	-
Fund 23 Specific Purpose	20,847	20,696	26,704	-	-	18,091	-	-
Fund 26 Athletics/Activities	70,953	76,789	49,633	-	-	84,040	-	-
Fund 14 Capital Projects	36,360	3,892	-	-	-	-	-	-
Total	\$ 511,648	\$ 458,276	\$ 240,669	\$ -	\$ -	\$ 226,645	\$ -	\$ -

Enrollment	875	804	761	750	779	779	780	780
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School Expenditures Per Pupil	\$ 7,541	\$ 7,228	\$ 7,696	\$ 8,032	\$ 8,406	\$ 7,740	\$ 8,908	\$ 9,266
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 626	\$ 626	\$ 620	\$ 626	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,602	\$ 8,981	\$ 9,528	\$ 9,892	\$ 9,892	\$ 9,528	\$ 9,892	\$ 9,892

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	1.00	1.00	2.00	2.00
Certified	54.12	57.31	59.40	61.40
Professional/Technical	0.00	0.00	0.00	0.00
Classified	18.79	20.21	19.33	20.81
Total FTE	73.91	78.52	80.73	84.21

Enrollment



Middle School Comparison: 2023-2024

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses
Castle Rock Middle School	\$ 4,854,839	\$ 1,714,618	\$ 11,700	\$ 153,974	\$ -	\$ -
Cimarron Middle School	\$ 6,174,359	\$ 2,167,661	\$ 32,387	\$ 123,599	\$ -	\$ -
Cresthill Middle School	\$ 4,719,871	\$ 1,665,859	\$ 8,425	\$ 81,679	\$ -	\$ -
Mesa Middle School	\$ 6,456,852	\$ 2,298,628	\$ 38,622	\$ 250,569	\$ -	\$ 300
Mountain Ridge Middle School	\$ 5,046,653	\$ 1,774,852	\$ 1,500	\$ 61,996	\$ -	\$ 82,993
Ranch View Middle School	\$ 4,857,014	\$ 1,680,885	\$ 30,846	\$ 127,466	\$ -	\$ 21,880
Rocky Heights Middle School	\$ 6,372,181	\$ 2,247,876	\$ 12,214	\$ 170,092	\$ -	\$ 7,000
Sagewood Middle School	\$ 5,719,981	\$ 2,042,435	\$ 19,323	\$ 205,853	\$ -	\$ 4,550
Sierra Middle School	\$ 5,276,864	\$ 1,849,000	\$ -	\$ 101,749	\$ -	\$ -
Middle Sub Total	\$ 49,478,614	\$ 17,441,814	\$ 155,017	\$ 1,276,977	\$ -	\$ 116,723

Middle School Comparison: 2023-2024

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held Other Expenditures Per Pupil*	Total Expenditures plus Centrally Held Other Expenditures Per Pupil
Castle Rock Middle School	\$ 6,735,131	725	\$ 9,290	\$ 626	\$ 9,916
Cimarron Middle School	\$ 8,498,006	1,085	\$ 7,832	\$ 626	\$ 8,458
Cresthill Middle School	\$ 6,475,834	620	\$ 10,445	\$ 626	\$ 11,071
Mesa Middle School	\$ 9,044,971	963	\$ 9,392	\$ 626	\$ 10,018
Mountain Ridge Middle School	\$ 6,967,994	829	\$ 8,405	\$ 626	\$ 9,031
Ranch View Middle School	\$ 6,718,091	785	\$ 8,558	\$ 626	\$ 9,184
Rocky Heights Middle School	\$ 8,809,363	1,164	\$ 7,568	\$ 626	\$ 8,194
Sagewood Middle School	\$ 7,992,142	830	\$ 9,629	\$ 626	\$ 10,255
Sierra Middle School	\$ 7,227,613	780	\$ 9,266	\$ 626	\$ 9,892
Middle Sub Total	\$ 68,469,145	7,781	\$ 8,932	\$ 626	\$ 9,558

*Centrally Held Other Expenditures Per Pupil in 2023-2024 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services (\$122), utilities (\$272), department head pay (\$11), long term substitutes (\$28) and spending based on revenue generated through donations and fundraisers (\$193) for all schools.

Learn Today, Lead Tomorrow

High Schools



- Castle View High School
- Chaparral High School
- Douglas County High School
- Highlands Ranch High School
- Legend High School
- Mountain Vista High School
- Ponderosa High School
- Rock Canyon High School
- ThunderRidge High School

Castle View High School



Established 2006 | Conventional Calendar
5254 North Meadows Drive, Castle Rock, CO 80109 | 303.387.9000
Principal: Jeena Templeton

Mission Statement

Our mission is to transform high school learning through meaningful Relationships, Relevant learning, and a Rigorous academic environment where every Castle View student will graduate with the skills and knowledge necessary to be successful in the 21st Century.

SCHOOL : Castle View High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Meets

Description

Castle View stands out because of the staff's steadfast commitment to transforming public education. In fact, their mission statement says, "Our mission is to transform high school learning through meaningful Relationships, Relevant learning, and a Rigorous academic environment where every Castle View student will graduate with the skills and knowledge necessary to be successful in the 21st Century." To that end, CVHS implements multiple structures to create extraordinary learning experiences for all students. For example, teachers engage in Professional Learning Communities in which they collaborate to ensure a rigorous education that engages all learners as thinkers, innovators, and producers of knowledge. They also work to ensure relevant learning, helping students make connections between school and the real world. In this rigorous and relevant learning environment, teachers become a guide in helping students interact with critical learning standards that prepare them for college, work and the world, while providing the space and agency to pursue their own passions. Further, students select an Advisement course that is nested in one of four Academies, giving them the chance to learn alongside like-minded peers with similar interests and to develop meaningful and sustained relationships with an adult mentor. In this Advisement and Academy setting, educators nurture students in a variety of areas, including social, academic, and community-building events. CVHS is an exceptional school which prepares all students to chase their individual dreams, enrich and improve their communities, and contribute meaningfully to our society.



Castle View High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 530,893	\$ 601,131	\$ 630,608	\$ 632,420	\$ 733,089	\$ 651,729	\$ 629,221	\$ 629,221
<i>Certified</i>	8,369,230	8,131,583	8,302,178	7,938,795	7,709,421	8,248,006	7,710,739	7,881,036
<i>Professional/Technical</i>	1,000	-	-	-	-	-	-	-
<i>Classified</i>	1,131,489	1,086,985	1,119,822	1,135,614	1,146,970	1,059,842	1,129,505	1,078,703
Benefits	3,320,196	3,304,543	3,391,752	3,773,789	3,708,947	3,453,649	3,276,923	3,305,146
Purchased Services	513,728	360,326	733,274	19,348	48,050	702,705	132,549	132,549
Supplies and Materials	1,104,266	988,888	1,155,426	366,752	1,472,968	1,062,765	1,598,017	1,565,090
Capital Equipment	341,933	32,595	122,316	-	327,518	280,389	-	-
Other Expenses	34,379	16,989	23,352	249,325	249,325	25,349	24,000	24,000
Total Expenditures	\$ 15,347,114	\$ 14,523,041	\$ 15,478,728	\$ 14,116,043	\$ 15,396,288	\$ 15,484,434	\$ 14,500,954	\$ 14,615,745

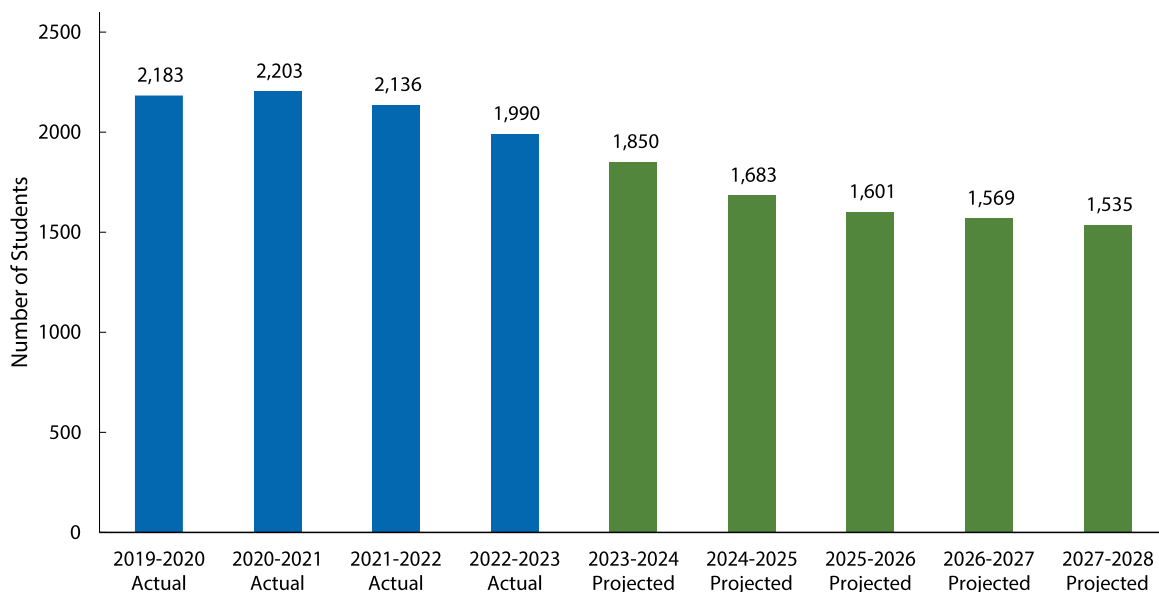
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 255,150	\$ 296,092	\$ 675,704	\$ -	\$ -	\$ 458,525	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	15,081	12,900	8,575	-	-	11,158	-	-
Fund 23 Specific Purpose	64,046	68,327	90,597	-	-	82,082	-	-
Fund 26 Athletics/Activities	150,057	240,431	239,491	-	-	240,533	-	-
Fund 14 Capital Projects	533,754	478,074	198,678	-	-	28,490	-	-
Total	\$ 1,018,088	\$ 1,095,824	\$ 1,213,045	\$ -	\$ -	\$ 820,787	\$ -	\$ -

Enrollment	2,183	2,203	2,136	2,000	1,990	1,990	1,850	1,850
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School Expenditures Per Pupil	\$ 7,030	\$ 6,592	\$ 7,247	\$ 7,058	\$ 7,737	\$ 7,781	\$ 7,838	\$ 7,900
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,628	\$ 8,312		\$ 7,628	\$ 8,312		\$ 8,458	\$ 8,526

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	6.00	7.00	6.00	6.00
<i>Certified</i>	118.55	121.40	106.08	107.25
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	35.24	35.96	33.58	31.42
Total FTE	159.79	164.36	145.66	144.67

Enrollment



Chaparral High School

Established 1997 | Conventional Calendar
 15655 Brookstone Drive, Parker, CO 80134 | 303.387.3500
 Principal: Greg Gotchey



Mission Statement

At Chaparral we pride ourselves in providing excellence in academics, activities, and athletics and in preparing students to set and achieve high individual goals as they develop into lifelong learners, caring adults, and responsible citizens.

SCHOOL : Chaparral High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Meets

Description

Chaparral High School is a community high school that focuses on preparing students for the future phases of their lives. We have designed multiple programs and pathways to allow every student to excel to their highest academic potential. Chaparral's staff encourages students to try new endeavors and experience growth through athletics, clubs and activities. Chaparral's strength and sense of community is through the Chap Family. We live our motto of "take care of one another." It is a foundation phrase that lives and breathes with their staff, students, parents & community. They share each other's joys, sorrows, successes & struggles in a way that fosters student growth toward intellectual and emotional maturity. Chaparral High School is a great place to learn and work.



Chaparral High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 582,437	\$ 585,568	\$ 601,988	\$ 632,420	\$ 733,089	\$ 709,773	\$ 728,398	\$ 728,398
Certified	8,941,757	9,437,827	9,387,043	8,048,289	8,191,974	9,614,588	9,653,306	9,758,448
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,362,410	1,364,285	1,371,663	1,256,908	1,270,950	1,405,829	1,353,840	1,464,824
Benefits	3,539,404	3,742,667	3,799,468	3,866,597	3,940,467	4,159,858	3,975,112	4,050,303
Purchased Services	558,185	370,969	462,985	298,172	298,172	504,018	129,277	129,277
Supplies and Materials	1,384,048	1,116,683	1,381,604	480,548	1,631,074	1,219,823	842,921	810,607
Capital Equipment	175,296	29,745	123,546	19,680	19,680	18,516	22,168	22,168
Other Expenses	29,591	6,365	19,592	35,724	35,724	19,070	28,172	28,172
Total Expenditures	\$ 16,573,128	\$ 16,654,110	\$ 17,147,890	\$ 14,638,338	\$ 16,121,130	\$ 17,651,474	\$ 16,733,194	\$ 16,992,197

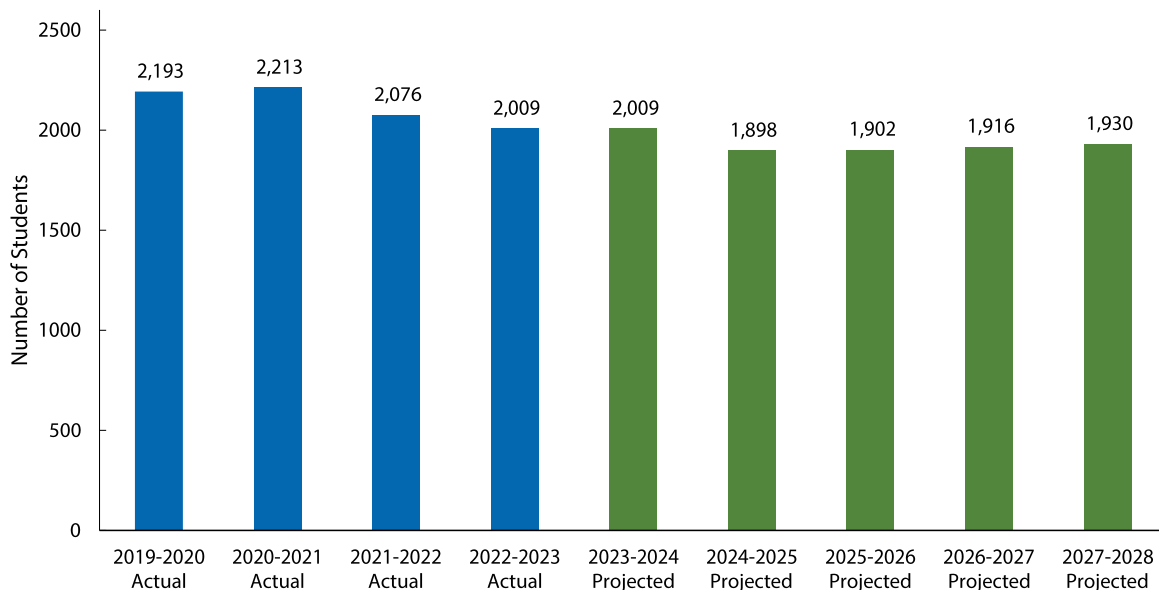
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 1,033,785	\$ 863,173	\$ 653,590	\$ -	\$ -	\$ 504,784	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	77,763	83,916	90,020	-	-	96,751	-	-
Fund 23 Specific Purpose	71,320	55,843	56,336	-	-	57,393	-	-
Fund 26 Athletics/Activities	60,272	272,111	361,089	-	-	280,299	-	-
Fund 14 Capital Projects	82,883	59,121	-	-	-	-	-	-
Total	\$ 1,326,023	\$ 1,334,164	\$ 1,161,035	\$ -	\$ -	\$ 939,227	\$ -	\$ -

Enrollment	2,193	2,213	2,076	1,944	2,009	2,009	2,009	2,009
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School Expenditures Per Pupil	\$ 7,557	\$ 7,526	\$ 8,260	\$ 7,530	\$ 8,024	\$ 8,786	\$ 8,329	\$ 8,458
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,100	\$ 8,599		\$ 8,100	\$ 8,599		\$ 8,949	\$ 9,084

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	5.00	7.00	7.00	7.00
Certified	117.10	123.30	121.80	122.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	39.00	40.32	39.63	43.53
Total FTE	161.10	170.62	168.43	172.73

Enrollment



Douglas County High School



Established 1961 | Conventional Calendar
 2842 Front Street, Castle Rock, CO 80104 | 303.387.1000
 Principal: Anthony Kappas

Mission Statement

The DCHS community embraces individual growth, collaborative spirit, intellectual curiosity, creativity and life-long learning skills. We provide diverse and challenging opportunities in an atmosphere that fosters global mindedness, mutual respect and support.

SCHOOL : Douglas County High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Does Not Meet 95% Participation
Post-Secondary Workforce Readiness	Meets

Description

Douglas County High School has over 60 years of rich traditions and culture. It is the original high school for the county. The school is a true comprehensive high school that offers every student choices. It promotes Academics, Athletics and Activities and continually scores higher on assessments at the state and national levels than the average.



Douglas County High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 567,326	\$ 561,659	\$ 563,109	\$ 531,751	\$ 531,751	\$ 566,390	\$ 530,044	\$ 530,044
<i>Certified</i>	8,072,085	7,866,170	8,003,172	7,492,463	7,459,080	8,260,284	8,203,636	8,284,314
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	1,550,071	1,394,151	1,424,994	1,471,274	1,280,332	1,337,309	1,595,899	1,634,309
Benefits	3,352,011	3,264,539	3,310,514	3,734,317	3,639,400	3,436,013	3,613,689	3,664,123
Purchased Services	466,079	222,703	632,021	284,530	288,030	609,827	-	-
Supplies and Materials	1,072,233	1,025,085	1,234,898	580,546	764,262	820,972	1,248,122	1,257,189
Capital Equipment	89,350	9,950	15,255	35,103	66,103	78,278	-	-
Other Expenses	67,186	9,446	36,294	67,751	67,751	44,876	24,000	74,900
Total Expenditures	\$ 15,236,341	\$ 14,353,702	\$ 15,220,256	\$ 14,197,735	\$ 14,096,709	\$ 15,153,948	\$ 15,215,390	\$ 15,444,879

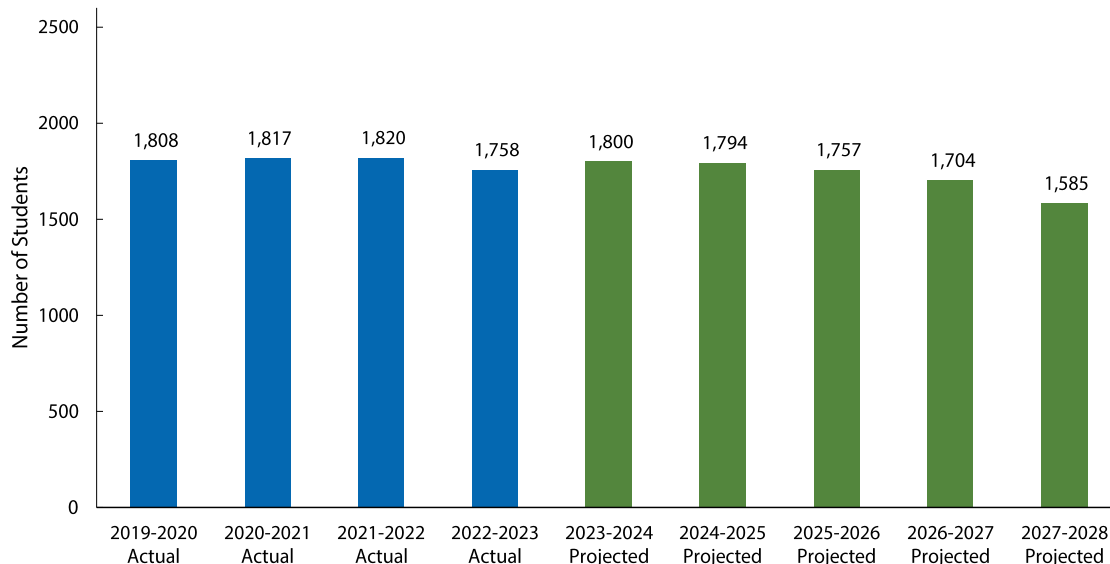
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 180,033	\$ 78,346	\$ 89,939	\$ -	\$ -	\$ 104,495	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	25,275	(4,563)	36,803	-	-	42,221	-	-
Fund 23 Specific Purpose	56,567	45,258	45,427	-	-	52,449	-	-
Fund 26 Athletics/Activities	147,109	43,182	163,506	-	-	143,066	-	-
Fund 14 Capital Projects	46,855	(9,950)	-	-	-	-	-	-
Total	\$ 455,839	\$ 152,273	\$ 335,675	\$ -	\$ -	\$ 342,231	\$ -	\$ -

Enrollment	1,808	1,817	1,820	1,800	1,758	1,758	1,800	1,800
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School Expenditures Per Pupil	\$ 8,427	\$ 7,900	\$ 8,363	\$ 7,888	\$ 8,019	\$ 8,620	\$ 8,453	\$ 8,580
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 570	\$ 575	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,458	\$ 8,594	\$ 9,073	\$ 8,458	\$ 8,594	\$ 9,073	\$ 9,073	\$ 9,206

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	5.00	5.00	5.00	5.00
<i>Certified</i>	110.41	111.46	114.02	114.02
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	46.78	42.71	47.35	48.87
Total FTE	162.19	159.17	166.37	167.89

Enrollment



Highlands Ranch High School



Established 1987 | Conventional Calendar
9375 South Cresthill Lane, Highlands Ranch, CO 80130 | 303.387.2500
Principal: Dr. Chris Page

Mission Statement

The HRHS community works together to create an educational environment that empowers every student to lead a positive and successful life.

SCHOOL : Highlands Ranch High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Meets

Description

Opened in 1987, Highlands Ranch has a long tradition of academic rigor and student success, including a well-developed AP program along with a strong National Honor Society and Spanish National Honor Society. In addition to academic success, Highlands Ranch is proud to have received several awards in theater, music, DECA, FCCLA, Student Senate, and athletics. We consider Highlands Ranch a school in which a student can reach full potential and are proud of the quality of students that attend classes and participate in a wide variety of extra-curricular activities. Highlands Ranch High School is a thriving community school that is All In when it comes to offering comprehensive programming to meet the needs of all of our students. Our Motto is: Soaring for Excellence, Choose your altitude.



Highlands Ranch High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 543,017	\$ 541,601	\$ 561,890	\$ 457,482	\$ 457,482	\$ 504,679	\$ 453,754	\$ 453,754
Certified	7,449,170	7,445,338	7,382,767	7,001,335	7,063,664	7,895,337	7,602,289	7,660,073
Professional/Technical	-	-	300	-	-	-	-	-
Classified	1,202,618	1,117,490	1,113,855	1,304,031	1,201,909	1,195,613	1,450,552	1,433,952
Benefits	2,987,988	3,041,304	3,029,669	3,428,929	3,403,903	3,365,873	3,313,738	3,323,709
Purchased Services	440,323	304,158	586,599	142,236	142,236	471,060	301,626	303,927
Supplies and Materials	811,681	808,335	885,946	571,362	653,554	769,236	500,227	533,113
Capital Equipment	100,976	48,887	13,440	43,134	224,383	138,052	-	-
Other Expenses	16,282	14,708	8,110	45,856	45,856	18,196	28,000	28,008
Total Expenditures	\$ 13,552,055	\$ 13,321,820	\$ 13,582,576	\$ 12,994,365	\$ 13,192,987	\$ 14,358,045	\$ 13,650,186	\$ 13,736,536

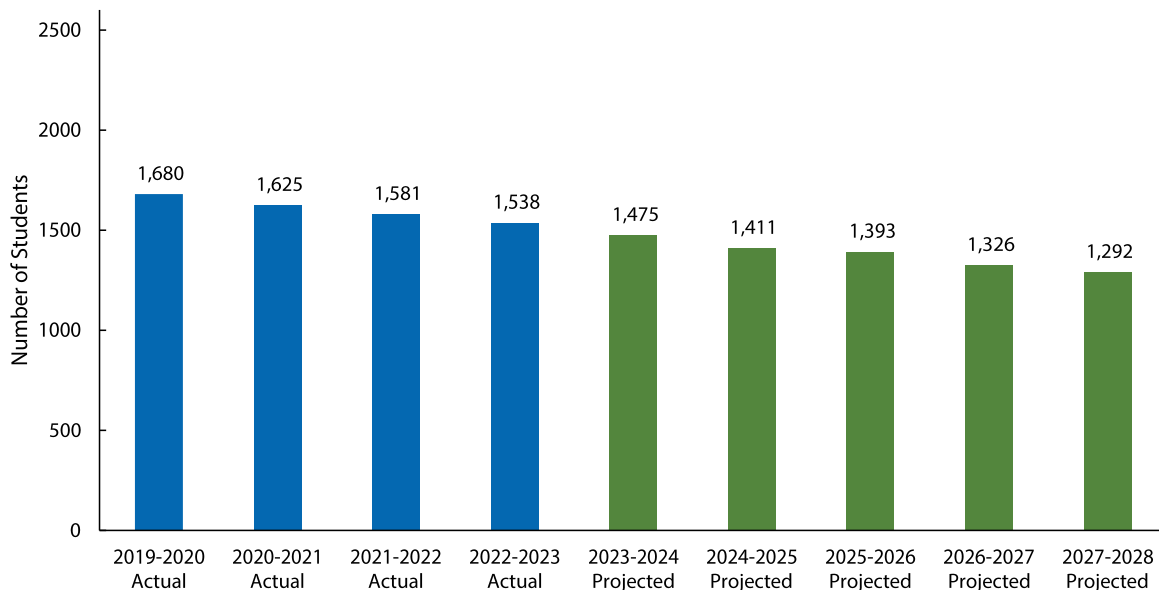
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 44,474	\$ 34,404	\$ (43,599)	\$ -	\$ -	\$ 20,416	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	(69,778)	(65,143)	(59,542)	-	-	62,695	-	-
Fund 23 Specific Purpose	60,144	56,397	79,984	-	-	146,644	-	-
Fund 26 Athletics/Activities	55,742	96,305	135,592	-	-	254,944	-	-
Fund 14 Capital Projects	(5,430)	(2,833)	-	-	-	48,740	-	-
Total	\$ 85,152	\$ 119,130	\$ 112,435	\$ -	\$ -	\$ 533,438	\$ -	\$ -

Enrollment	1,680	1,625	1,581	1,540	1,538	1,538	1,475	1,475
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School Expenditures Per Pupil	\$ 8,067	\$ 8,198	\$ 8,591	\$ 8,438	\$ 8,578	\$ 9,336	\$ 9,254	\$ 9,313
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 9,008	\$ 9,153		\$ 9,008	\$ 9,153		\$ 9,874	\$ 9,939

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		4.60	4.60	4.60
Certified		103.35	107.75	104.40
Professional/Technical		0.00	0.00	0.00
Classified		42.01	40.69	43.99
Total FTE		149.96	153.04	152.97

Enrollment



Legend High School

Established 2008 | Conventional Calendar
 22219 Hilltop Road, Parker, CO 80138 | 303.387.4500
 Principal: Jason Jacob



Mission Statement

The relentless pursuit to challenge, communicate, create, and connect learning.

SCHOOL : Legend High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Meets

Description

We are Titans, we are family, we are one, WE ARE LEGEND! Our vision is to be relentless in Shaping Titans to be part of our family that Values Relationships, Creates Memorable Learning Experiences, and challenges each other to Pursue Greatness. Our mission supports our vision, which is the Relentless Pursuit to Challenge, Communicate, Create, and Connect Learning. Our eight core values of respect, perseverance, hope, equity, citizenship, assuming positive intent, integrity, and being adaptive and responsive guide our Titan family with our school and school community.

Legend is a comprehensive high school that offers unique programming options such as AVID for students needing extra support to become college ready and EDGE, a program that focuses on project based learning and outside the classroom experiences for students. Career and Technical pathways include Business, Criminal Justice, Graphic Design, Engineering, Health Sciences, and Computer Science. Currently Legend offers over 95 sections of Concurrent Enrollment courses and 24 Advanced Placement courses. Legend believes in students being involved in something outside of the classroom within the school. Just over 96% of Legend's students are involved in co-curricular activities, extracurricular activities, and athletics. Legend is a very spirited school that wants to shape its Titans to be ready for the real world, think critically, and make sure that all students know what to do when they don't know what to do. Come be part of the Titan Family!



Legend High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 617,352	\$ 611,745	\$ 720,546	\$ 632,420	\$ 733,089	\$ 717,386	\$ 728,398	\$ 728,398
Certified	8,253,633	8,386,118	8,534,631	8,504,339	8,431,722	8,781,184	9,292,812	9,409,036
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,087,103	1,044,782	1,058,551	1,058,122	1,063,093	1,047,566	1,169,766	1,257,859
Benefits	3,330,310	3,399,576	3,472,601	3,865,650	3,862,557	3,650,330	3,802,877	3,848,887
Purchased Services	750,460	326,562	703,090	203,510	204,785	612,301	371,085	559,100
Supplies and Materials	1,630,859	1,294,019	1,885,309	772,555	1,254,458	1,688,311	1,237,518	1,488,399
Capital Equipment	76,826	-	157,052	81,466	303,792	292,446	-	-
Other Expenses	31,455	21,702	7,773	230,177	230,177	16,142	30,522	30,997
Total Expenditures	\$ 15,777,999	\$ 15,084,505	\$ 16,539,553	\$ 15,348,239	\$ 16,083,673	\$ 16,805,666	\$ 16,632,978	\$ 17,322,676

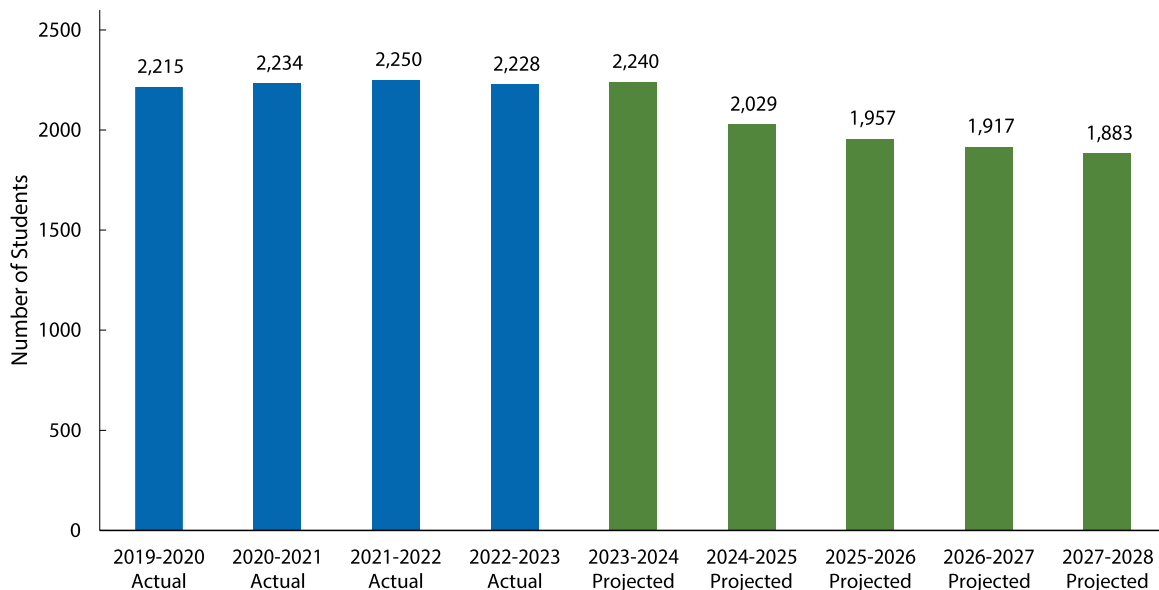
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 338,221	\$ 247,439	\$ 206,270	\$ -	\$ -	\$ 75,385	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	48,128	25,914	18,187	-	-	10,426	-	-
Fund 23 Specific Purpose	12,321	38,845	43,701	-	-	360	-	-
Fund 26 Athletics/Activities	(134,919)	97,232	154,411	-	-	-	-	-
Fund 14 Capital Projects	66,876	37,746	(2,057)	-	-	5,000	-	-
Total	\$ 330,627	\$ 447,176	\$ 420,512	\$ -	\$ -	\$ 91,170	\$ -	\$ -

Enrollment	2,215	2,234	2,250	2,200	2,228	2,228	2,240	2,240
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School Expenditures Per Pupil	\$ 7,123	\$ 6,752	\$ 7,351	\$ 6,976	\$ 7,219	\$ 7,543	\$ 7,425	\$ 7,733
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,546	\$ 7,794		\$ 7,546	\$ 7,794		\$ 8,045	\$ 8,359

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	6.00	7.00	7.00	7.00
Certified	125.05	125.78	123.78	123.18
Professional/Technical	0.00	0.00	0.00	0.00
Classified	31.86	32.24	33.24	36.28
Total FTE	162.91	165.02	164.02	166.46

Enrollment



Mountain Vista High School



Established 2001 | Conventional Calendar
10585 Mountain Vista Ridge, Highlands Ranch, CO 80126 | 303.387.1500
Principal: Rob Ceglie

Mission Statement

As a school community that cares for and respects each individual we work together to create an academically-challenging environment to support learning, high achievement, and to promote productive and responsible citizenship.

SCHOOL : Mountain Vista High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Exceeds

Description

Mountain Vista High School has emerged as one of the most outstanding comprehensive high schools in Colorado. In seeking to create a great educational experience for every student and family, Mountain Vista has developed a strong reputation as a leader in academic achievement, innovative programming, activities and athletics. With a wide offering of pathways, MVHS provides options to meet the needs and interests of all students. Vista's extensive Advanced Placement offerings and honors courses along with numerous ACC classes provide students a rigorous college preparatory option. The MVHS STEM program has developed into one of the state's finest and provides unique opportunities in Science, Engineering and Technology. The outstanding staff at Mountain Vista work to assure that all courses challenge students in an engaging and innovative manner. A huge percentage of Vista students participate in athletics and activities with 24 varsity sports and 32 clubs and activities available. Mountain Vista has also developed an outstanding culture and climate. MVHS truly provides an excellent educational experience for their students and families.



Mountain Vista High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 773,125	\$ 668,466	\$ 694,486	\$ 835,927	\$ 634,589	\$ 607,202	\$ 629,221	\$ 629,221
Certified	9,428,576	9,458,711	9,906,352	8,777,454	8,841,411	10,516,832	9,053,719	9,150,217
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,119,425	1,089,391	1,082,574	1,084,406	1,020,286	1,058,999	1,179,959	1,158,615
Benefits	3,681,764	3,703,216	3,899,375	4,098,426	3,994,848	4,202,769	3,757,833	3,775,710
Purchased Services	523,853	294,844	613,577	16,600	16,600	900,851	5,600	5,600
Supplies and Materials	979,210	929,282	1,244,133	602,872	1,644,717	1,003,407	899,641	900,549
Capital Equipment	169,487	115,131	75,259	-	-	143,020	-	-
Other Expenses	66,290	21,571	10,699	233,286	233,286	13,355	24,000	48,700
Total Expenditures	\$ 16,741,730	\$ 16,280,612	\$ 17,526,457	\$ 15,648,971	\$ 16,385,737	\$ 18,446,435	\$ 15,549,973	\$ 15,668,612

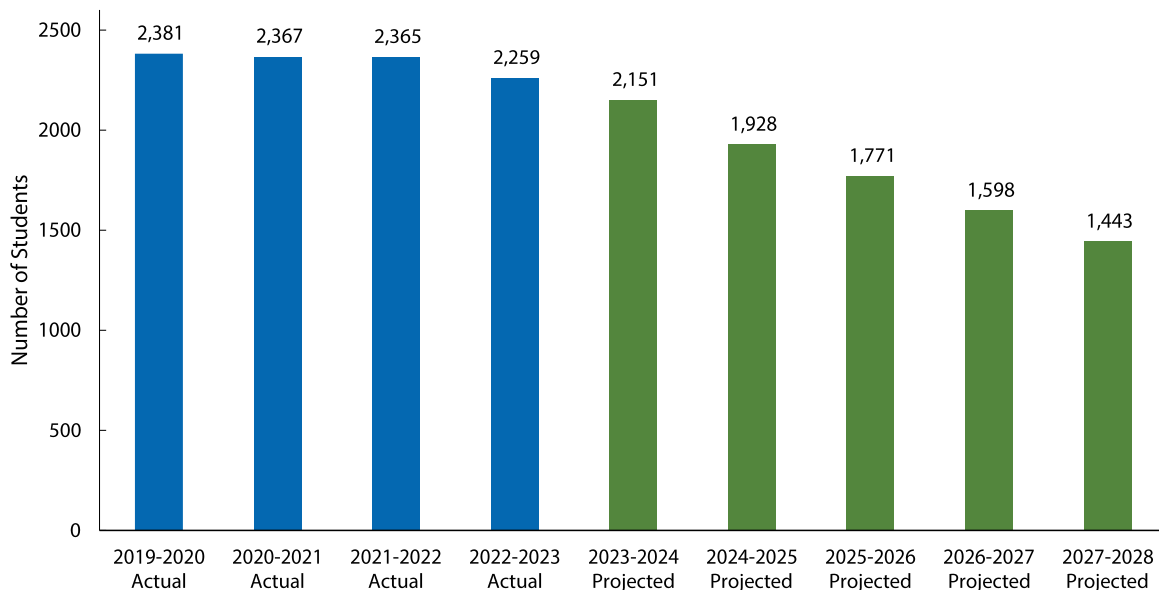
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 504,986	\$ 616,365	\$ 463,035	\$ -	\$ -	\$ 631,786	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	54,457	47,658	14,846	-	-	18,118	-	-
Fund 23 Specific Purpose	150,031	137,705	155,849	-	-	120,064	-	-
Fund 26 Athletics/Activities	56,650	121,722	186,752	-	-	234,224	-	-
Fund 14 Capital Projects	108,261	(21,291)	22,725	-	-	(24,989)	-	-
Total	\$ 874,385	\$ 902,159	\$ 843,207	\$ -	\$ -	\$ 979,202	\$ -	\$ -

Enrollment	2,381	2,367	2,365	2,285	2,259	2,259	2,151	2,151
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School Expenditures Per Pupil	\$ 7,031	\$ 6,878	\$ 7,411	\$ 6,849	\$ 7,254	\$ 8,166	\$ 7,229	\$ 7,284
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,419	\$ 7,829		\$ 7,419	\$ 7,829		\$ 7,849	\$ 7,910

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		8.02	6.02	6.00
Certified		130.34	138.04	125.90
Professional/Technical		0.00	0.00	0.00
Classified		34.14	32.39	33.61
Total FTE		172.50	176.45	165.51

Enrollment



Ponderosa High School



Established 1983 | Conventional Calendar

7007 East Bayou Gulch Road, Parker, CO 80134 | 303.387.4000

Principal: Ryan Hollingshead

Mission Statement

The purpose of Ponderosa High School is to empower all students to become caring, contributing citizens who can succeed in an ever-changing world.

SCHOOL : Ponderosa High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Meets

Description

Ponderosa High School opened its doors as the home of the Mustangs in January of 1983. Ponderosa's first cardinal and gold graduating class was in 1984. From the beginning to the spring of 1992, Ponderosa had grades 10, 11, and 12 with 1000 to 1100 students each year. Douglas County was growing about 10 percent a year and was known as the fastest growing county, percentage wise, in the United States. In the spring of 1992, the first addition of 23 classrooms was added to Ponderosa. The capacity was now 1500 students, which now included a 9th grade class. In the summer of 1994, 13 more classrooms and the expansion of the commons was completed, and the building capacity was now 1900 students. From 1994 to 1996, Ponderosa grew to approximately 2100 students. In 1997, Chaparral was built and became the second high school in Parker, and Ponderosa's enrollment decreased to around 1800 students. From 1997 to 2007, Ponderosa once again grew to over 2000 students, until Legend High School opened in 2008. The opening of Legend once again had an impact on the enrollment at PHS, which currently stands at over 1,400 students. Being the smallest high school in Parker has its advantages. They take pride in their "family feel", where students and staff get to know one another. Their students also enjoy the increased advantage of connecting with their school by becoming involved in one of the school's 24 sports programs and over 65 activity programs. Over the past several years, Ponderosa has had over 8 million dollars in renovations, including brand new flooring throughout the building, new air conditioning and heating systems, and an increase in technology in every classroom. "We are PROUD, PRODUCTIVE and PROVEN!!!!".



Ponderosa High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 538,232	\$ 494,306	\$ 523,612	\$ 531,221	\$ 430,552	\$ 396,877	\$ 430,868	\$ 430,868
Certified	6,110,042	6,406,201	6,207,319	6,240,286	6,384,202	6,546,797	6,874,734	6,987,641
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,080,497	1,047,021	1,015,588	1,201,272	1,160,271	987,372	1,316,361	1,312,450
Benefits	2,527,514	2,613,965	2,647,427	3,096,908	3,101,685	2,805,625	3,014,795	3,036,792
Purchased Services	288,376	201,651	358,033	115,580	121,580	463,648	192,848	191,313
Supplies and Materials	969,035	712,009	1,087,118	360,173	858,163	792,137	499,628	433,361
Capital Equipment	75,799	38,336	35,940	6,771	251,858	20,461	6,671	6,671
Other Expenses	18,984	3,981	23,172	32,133	32,133	19,621	31,525	31,406
Total Expenditures	\$ 11,608,479	\$ 11,517,471	\$ 11,898,209	\$ 11,584,344	\$ 12,340,444	\$ 12,032,538	\$ 12,367,430	\$ 12,430,502

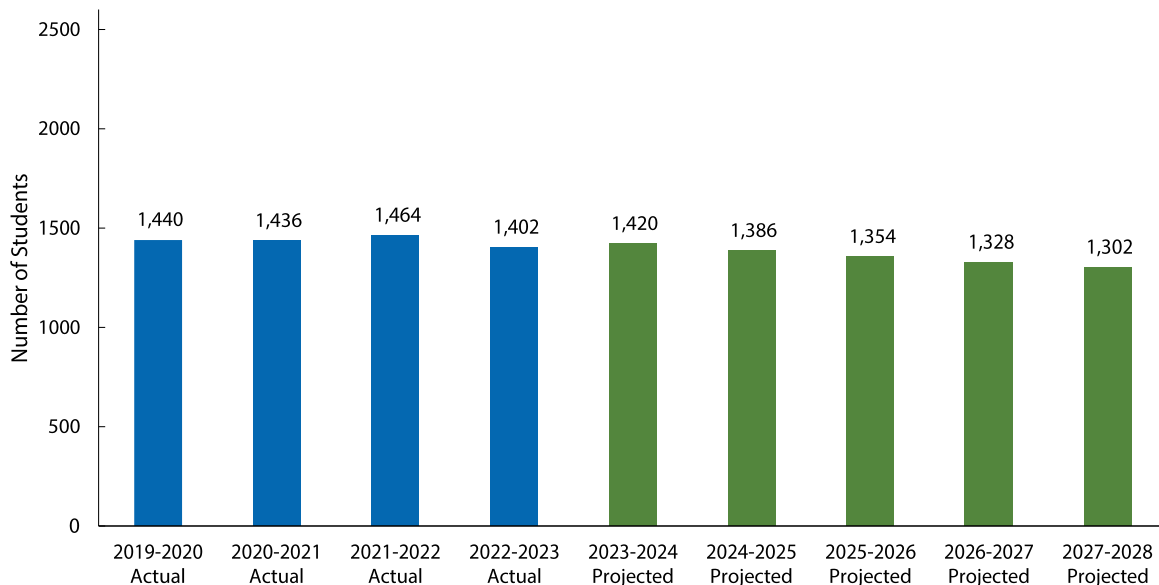
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 294,275	\$ 77,912	\$ 247,401	\$ -	\$ -	\$ 115,327	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	142,871	124,827	137,172	-	-	123,487	-	-
Fund 23 Specific Purpose	21,451	25,276	7,406	-	-	12,463	-	-
Fund 26 Athletics/Activities	98,844	190,690	247,053	-	-	437,911	-	-
Fund 14 Capital Projects	(29,595)	(29,967)	-	-	-	11,487	-	-
Total	\$ 527,846	\$ 388,738	\$ 639,032	\$ -	\$ -	\$ 700,675	\$ -	\$ -

Enrollment	1,440	1,436	1,464	1,449	1,402	1,402	1,420	1,420
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School Expenditures Per Pupil	\$ 8,061	\$ 8,021	\$ 8,127	\$ 7,995	\$ 8,802	\$ 8,582	\$ 8,709	\$ 8,754
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 8,565	\$ 9,377		\$ 8,565	\$ 9,377		\$ 9,329	\$ 9,380

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	5.00	4.00	4.00	4.00
Certified	91.80	94.95	93.55	93.80
Professional/Technical	0.00	0.00	0.00	0.00
Classified	38.10	39.56	39.98	39.92
Total FTE	134.90	138.51	137.53	137.72

Enrollment



Rock Canyon High School



Established 2003 | Conventional Calendar
 5810 McArthur Ranch Road, Highlands Ranch, CO 80124 | 303.387.3000
 Principal: Andy Abner

Mission Statement

To Empower, To Explore, To Encourage, and To Excel in education.

SCHOOL : Rock Canyon High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Exceeds

Description

Rock Canyon High School is a comprehensive high school in Highlands Ranch that serves over 2300 students. The school is consistently ranked in the top twenty of all high schools in the state of Colorado and as the top of 9 high schools in Douglas County School District. They believe in fostering excellence in Academics, Activities and Athletics. Their strong reputation is the result of a dedicated staff, students and parent community. The school's arts programs are exceptional and the students within these programs have received much recognition for their talents and hard work. Their newspaper and yearbook have won multiple local and national recognitions for the excellent work they produce. Rock Canyon's athletic teams have captured numerous league and state titles. While it is easy to list off the many successes they have had, it is important to recognize that they are most concerned with ensuring their students can successfully attend the college, university or post-graduate option of their choice and find success. The success of any school can most accurately be described through the success of their alumni. Graduating classes exceed over 10 million dollars in scholarship funding and their graduates are attending colleges and universities in 42 of the 50 states. The school's alumni are represented in nearly every area of the workforce. They pride themselves on preparing students for a successful future of their choice.



Rock Canyon High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 740,064	\$ 741,048	\$ 694,773	\$ 813,386	\$ 761,412	\$ 730,466	\$ 728,398	\$ 728,398
Certified	8,658,435	8,813,914	8,985,855	8,512,974	8,714,070	9,573,799	9,532,528	9,524,753
Professional/Technical	-	740	-	-	-	-	-	-
Classified	1,274,161	1,167,509	1,155,309	1,147,239	1,141,668	1,139,471	1,202,397	1,294,163
Benefits	3,479,371	3,569,509	3,568,336	3,997,591	4,058,837	3,936,407	3,917,965	3,929,621
Purchased Services	818,539	463,828	1,014,048	528,182	666,816	1,040,180	485,487	485,487
Supplies and Materials	1,489,679	1,249,429	1,632,844	857,365	2,925,506	1,762,863	824,205	831,369
Capital Equipment	416,914	213,624	129,789	25,000	388,600	324,170	-	-
Other Expenses	59,209	32,663	50,826	82,856	82,856	61,247	81,775	105,775
Total Expenditures	\$ 16,936,371	\$ 16,252,263	\$ 17,231,780	\$ 15,964,593	\$ 18,739,765	\$ 18,568,604	\$ 16,772,755	\$ 16,899,566

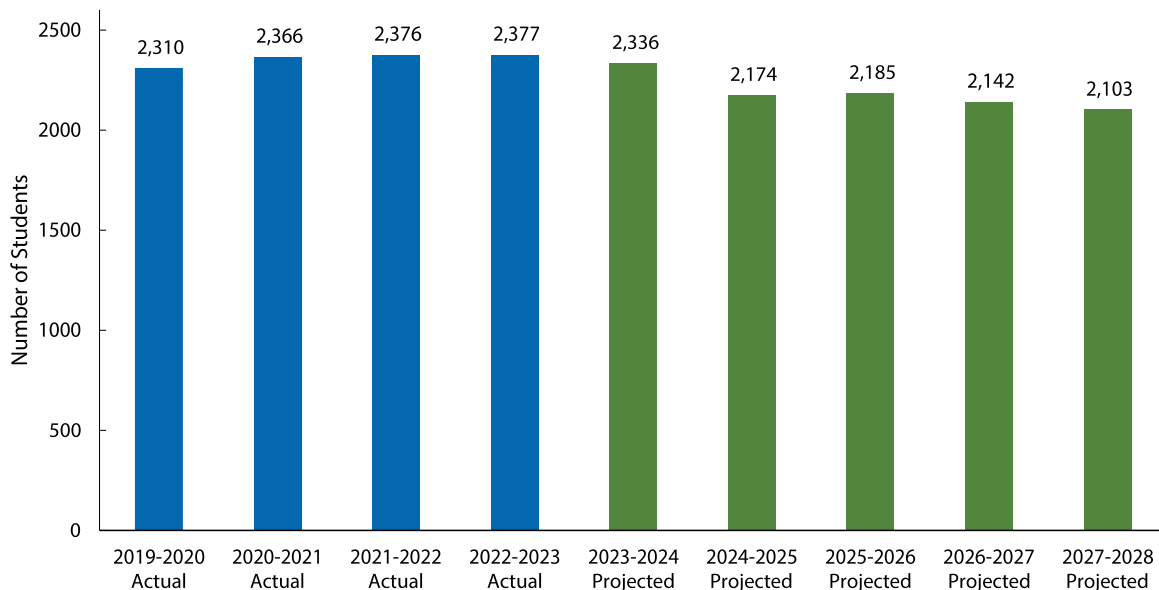
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 626,189	\$ 922,503	\$ 1,221,622	\$ -	\$ -	\$ 914,381	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	147,298	127,309	161,253	-	-	108,508	-	-
Fund 23 Specific Purpose	189,502	185,566	220,371	-	-	224,217	-	-
Fund 26 Athletics/Activities	423,294	414,179	560,898	-	-	646,209	-	-
Fund 14 Capital Projects	116,000	109,764	157,540	-	-	96,826	-	-
Total	\$ 1,502,283	\$ 1,759,321	\$ 2,321,684	\$ -	\$ -	\$ 1,990,142	\$ -	\$ -

Enrollment	2,310	2,366	2,376	2,300	2,377	2,377	2,336	2,336
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School Expenditures Per Pupil	\$ 7,332	\$ 6,869	\$ 7,252	\$ 6,941	\$ 7,884	\$ 7,812	\$ 7,180	\$ 7,234
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575		\$ 570	\$ 575		\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,511	\$ 8,459		\$ 7,511	\$ 8,459		\$ 7,800	\$ 7,860

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		8.82	7.64	7.00
Certified		126.50	131.40	129.80
Professional/Technical		0.00	0.00	0.00
Classified		35.29	39.78	36.25
Total FTE		170.61	178.82	173.05

Enrollment



ThunderRidge High School



Established 1996 | Conventional Calendar
 1991 Wildcat Reserve Parkway, Highlands Ranch, CO 80129 | 303.387.2000
 Principal: Sean Patterson

Mission Statement

Empowering Grizzlies by fostering curiosity, compassion, courage, community, and service.

SCHOOL : ThunderRidge High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Exceeds

Description

ThunderRidge High School is a comprehensive high school with a caring culture and a history of academic distinction and athletic excellence. The sense of community, inclusion, and support is tangible within the halls of ThunderRidge. Seminar and Advisement create opportunities for staff and students to connect beyond academics and ensure each student has a supportive teacher and peer group who can offer support and encouragement throughout their high school career. ThunderRidge’s curriculum includes a variety of offerings to meet every student's needs. The rigorous academic programs include Advanced Placement, International Baccalaureate, ProStart, Construction Trades Program, STEAM (Science, Technology, Engineering, Arts, and Mathematics), and Dual Enrollment. Athletic accomplishments include 24 state championships while Performing Arts boasts multiple awards, including two Bobby G’s. Feel free to contact the school to learn more about what they have to offer students.



ThunderRidge High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 404,971	\$ 489,277	\$ 504,974	\$ 431,082	\$ 431,082	\$ 413,847	\$ 430,867	\$ 430,867
Certified	8,153,048	7,774,870	7,727,468	7,666,216	7,553,165	8,376,181	7,912,361	8,001,024
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,258,718	1,193,379	1,115,560	1,331,690	1,243,484	1,298,214	1,417,195	1,529,527
Benefits	3,180,557	3,170,587	3,116,709	3,673,290	3,597,251	3,469,327	3,391,364	3,490,376
Purchased Services	610,942	467,897	564,388	40,296	47,093	655,588	-	-
Supplies and Materials	893,224	779,379	1,035,384	365,578	1,334,242	793,896	1,540,441	1,525,611
Capital Equipment	155,586	124,576	14,039	-	177,017	187,725	-	-
Other Expenses	58,010	47,221	58,617	325,628	318,831	38,973	28,625	28,625
Total Expenditures	\$ 14,715,057	\$ 14,047,187	\$ 14,137,138	\$ 13,833,780	\$ 14,702,165	\$ 15,233,751	\$ 14,720,853	\$ 15,006,030

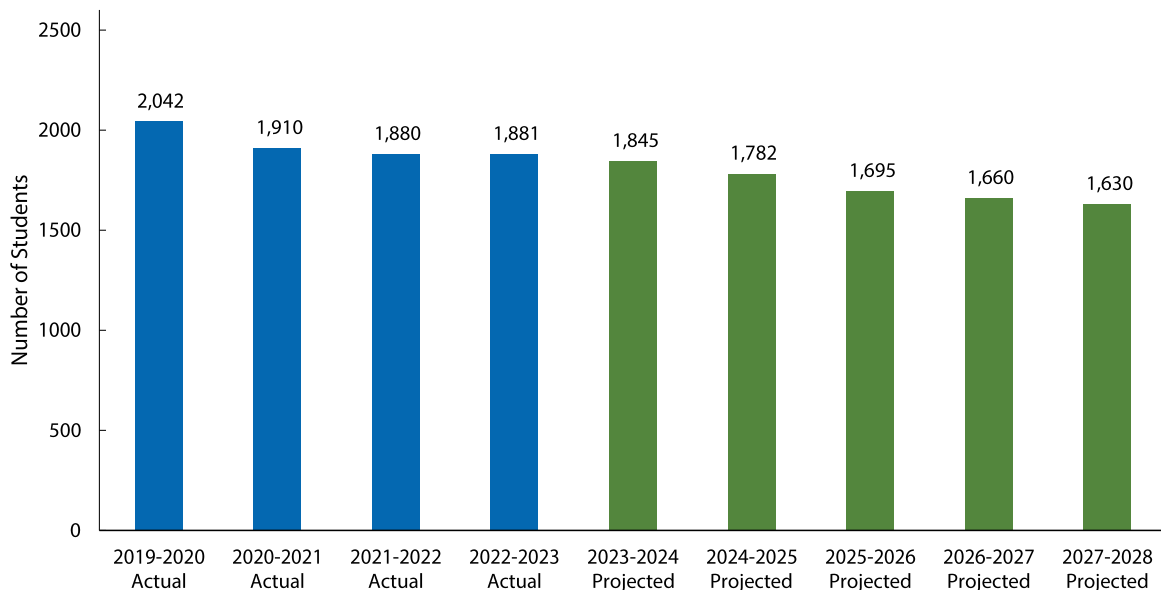
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 816,141	\$ 644,926	\$ 427,044	\$ -	\$ -	\$ 482,884	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	98,781	89,122	66,418	-	-	46,319	-	-
Fund 23 Specific Purpose	96,786	106,066	120,736	-	-	85,086	-	-
Fund 26 Athletics/Activities	11,811	6,768	178,450	-	-	136,048	-	-
Fund 14 Capital Projects	21,229	(52,467)	106,508	-	-	69,435	-	-
Total	\$ 1,044,748	\$ 794,415	\$ 899,156	\$ -	\$ -	\$ 819,772	\$ -	\$ -

Enrollment	2,042	1,910	1,881	1,870	1,881	1,881	1,845	1,845
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School Expenditures Per Pupil	\$ 7,206	\$ 7,355	\$ 7,516	\$ 7,398	\$ 7,816	\$ 8,099	\$ 7,979	\$ 8,133
Centrally Held Other Expenditures per Pupil	\$ 570	\$ 575	\$ 620	\$ 570	\$ 575	\$ 620	\$ 620	\$ 626
Estimated Total Expenditure per Pupil	\$ 7,968	\$ 8,391	\$ 8,599	\$ 7,968	\$ 8,391	\$ 8,599	\$ 8,599	\$ 8,759

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	4.00	4.00	4.00	4.00
Certified	116.05	113.60	108.60	108.60
Professional/Technical	0.00	0.00	0.00	0.00
Classified	41.92	41.16	41.72	46.06
Total FTE	161.97	158.76	154.32	158.66

Enrollment



High School Comparison: 2023-2024

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses
Castle View High School	\$ 9,588,960	\$ 3,305,146	\$ 132,549	\$ 1,565,090	\$ -	\$ 24,000
Chaparral High School	\$ 11,951,670	\$ 4,050,303	\$ 129,277	\$ 810,607	\$ 22,168	\$ 28,172
Douglas County High School	\$ 10,448,667	\$ 3,664,123	\$ -	\$ 1,257,189	\$ -	\$ 74,900
Highlands Ranch High School	\$ 9,547,779	\$ 3,323,709	\$ 303,927	\$ 533,113	\$ -	\$ 28,008
Legend High School	\$ 11,395,293	\$ 3,848,887	\$ 559,100	\$ 1,488,399	\$ -	\$ 30,997
Mountain Vista High School	\$ 10,938,053	\$ 3,775,710	\$ 5,600	\$ 900,549	\$ -	\$ 48,700
Ponderosa High School	\$ 8,730,959	\$ 3,036,792	\$ 191,313	\$ 433,361	\$ 6,671	\$ 31,406
Rock Canyon High School	\$ 11,547,314	\$ 3,929,621	\$ 485,487	\$ 831,369	\$ -	\$ 105,775
ThunderRidge High School	\$ 9,961,418	\$ 3,490,376	\$ -	\$ 1,525,611	\$ -	\$ 28,625
High Sub Total	\$ 94,110,113	\$ 32,424,667	\$ 1,807,253	\$ 9,345,288	\$ 28,839	\$ 400,583

High School Comparison: 2023-2024

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held Other Expenditures Per Pupil*	Total Expenditures plus Centrally Held Other Expenditures Per Pupil
Castle View High School	\$ 14,615,745	1,850	\$ 7,900	\$ 626	\$ 8,526
Chaparral High School	\$ 16,992,197	2,009	\$ 8,458	\$ 626	\$ 9,084
Douglas County High School	\$ 15,444,879	1,800	\$ 8,580	\$ 626	\$ 9,206
Highlands Ranch High School	\$ 13,736,536	1,475	\$ 9,313	\$ 626	\$ 9,939
Legend High School	\$ 17,322,676	2,240	\$ 7,733	\$ 626	\$ 8,359
Mountain Vista High School	\$ 15,668,612	2,151	\$ 7,284	\$ 626	\$ 7,910
Ponderosa High School	\$ 12,430,502	1,420	\$ 8,754	\$ 626	\$ 9,380
Rock Canyon High School	\$ 16,899,566	2,336	\$ 7,234	\$ 626	\$ 7,860
ThunderRidge High School	\$ 15,006,030	1,845	\$ 8,133	\$ 626	\$ 8,759
High Sub Total	\$ 138,116,743	17,126	\$ 8,155	\$ 626	\$ 8,781

*Centrally Held Other Expenditures Per Pupil in 2023-2024 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services (\$122), utilities (\$272), department head pay (\$11), long term substitutes (\$28) and spending based on revenue generated through donations and fundraisers (\$193) for all schools.

Learn Today, Lead Tomorrow

Alternative Schools



- Bridge Transition Program
- Daniel C. Oakes High School
- Eagle Academy Alternative High School
- eDCSD Cyber School
- Plum Creek Academy
- Venture Academy of Leadership & Entrepreneurship (VALE)

Bridge Transition Program



Established 1988 | Bridge Program Calendar
9350 Teddy Lane Lone Tree, CO 80124 | 303.387.9545
Principal: Judy Jordan

Mission Statement

Striving for Independence

Note: Bridge is considered a program and not a school, and does not receive School Performance Framework scores as such.

Description

The Bridge Transition Program is a community-based program serving students 18-21 year old young adults with significant disabilities. The students work on independent living, employment and recreation skills to assist in their transition from the school environment to both the community and workplace settings once they exit the school district.



Bridge Transition Program

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 109,484	\$ 107,650	\$ 112,824	\$ 110,991	\$ 110,991	\$ 116,773	\$ 115,423	\$ 115,423
<i>Certified</i>	631,782	628,843	838,866	1,156,910	1,109,826	1,255,868	1,381,288	1,384,887
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	703,767	696,078	824,226	1,049,105	1,049,105	813,833	1,124,031	1,101,113
Benefits	544,228	562,153	675,486	1,099,439	1,082,533	875,767	1,057,581	1,045,731
Purchased Services	9,109	3,905	16,644	20,100	20,100	13,546	24,500	24,500
Supplies and Materials	28,572	56,125	41,601	29,686	55,090	45,105	36,186	36,186
Capital Equipment	-	74,277	646,755	-	-	-	-	-
Other Expenses	-	-	(130)	100	100	-	-	-
Total Expenditures	\$ 2,026,943	\$ 2,129,030	\$ 3,156,272	\$ 3,466,331	\$ 3,427,745	\$ 3,120,892	\$ 3,739,009	\$ 3,707,840

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 9,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	1,845	1,910	22,916	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 10,986	\$ 1,910	\$ 22,916	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	1.00	2.00	1.00	1.00
<i>Certified</i>	17.00	17.50	18.00	18.00
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	36.20	36.20	36.70	38.34
Total FTE	54.20	55.70	55.70	57.34

Note: DCSD does not track enrollment at Bridge Transition Program as the Bridge Transition Program is a program and not a school

Daniel C. Oakes High School



Established 1987 | DC Oakes Calendar
 961 South Plum Creek Boulevard, Castle Rock, CO 80104 | 303.387.0650
 Principal: Brian Singleton

Mission Statement

We create a community where we thrive to become better by doing our best work, being a decent human being, valuing relationships with other people, offering outdoor education experiences, and leaving as a better person than we were when we started.

Vision Statement

Daniel C. Oakes High School strives to rekindle a student's desire and passion to learn by providing a safe, flexible, and supportive community where students are seen as individuals.

SCHOOL : Daniel C. Oakes High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Accountability Participation Rate	Meets 95% Participation
Post-Secondary Workforce Readiness	Approaching

School Performance Framework results represent the school code's results by indicator and not the Alternative Education Campus code's specialized SPF for optional measurement data.

Description

Daniel C. Oakes is an alternative high school that saves lives. At least that is what parents and students have told us for the last 35 years. Oakes, as those who are fortunate enough to be a part of the community affectionately call it, is a school where students re-learn how to love learning. They ask three things from their students: be here, participate as a positive member of our community, and earn good grades. The key to their success is that Daniel C. Oakes is a school of choice. Students are not placed here because they are broken, but rather choose to walk through their doors because they want to reignite their love of learning. One of the many ways they create community is through their outdoor education program. Whether it is floating through Labyrinth Canyon in Southeastern Utah, helping maintain the Colorado Trail or attending the Denver March Powwow, the outdoor education program provides students with world-class learning opportunities that extend far beyond the traditional classroom.



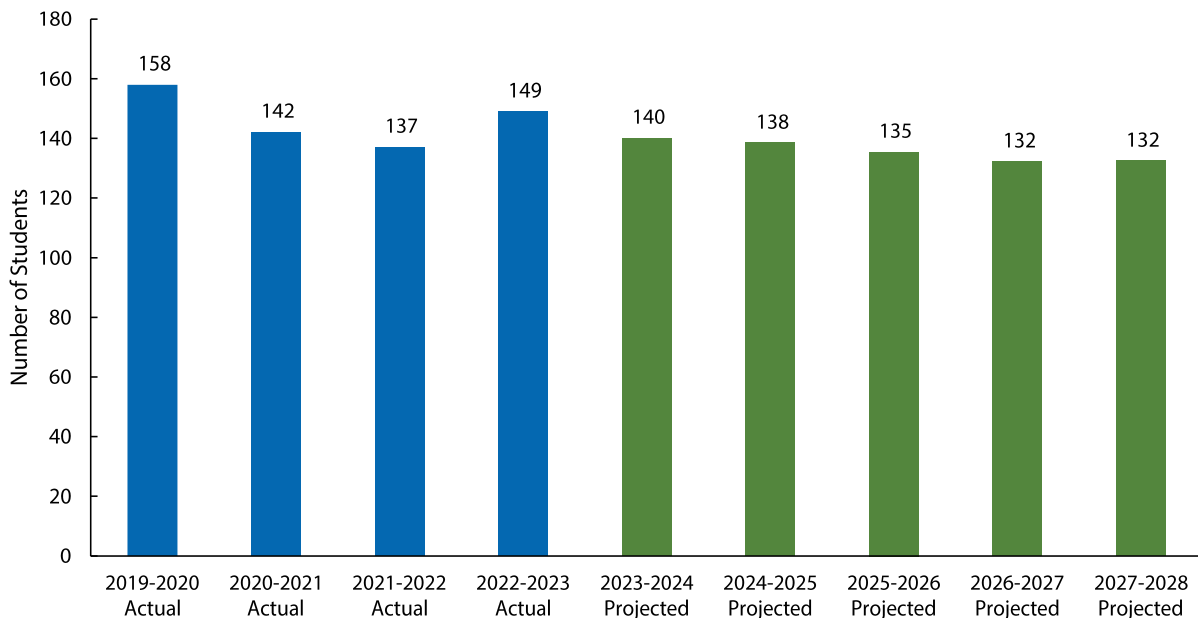
Daniel C. Oakes High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 115,016	\$ 113,139	\$ 118,576	\$ 212,977	\$ 212,977	\$ 226,992	\$ 211,318	\$ 211,318
Certified	1,265,306	1,251,554	1,264,454	1,165,374	1,135,361	1,230,024	1,262,241	1,266,021
Professional/Technical	-	-	-	-	-	500	-	-
Classified	72,140	101,855	134,870	145,050	145,100	120,455	153,127	153,127
Benefits	466,713	483,851	498,935	573,678	539,338	502,105	545,858	546,722
Purchased Services	18,375	12,796	29,140	9,500	17,186	16,919	31,500	31,500
Supplies and Materials	94,272	104,826	105,137	46,750	148,374	129,711	60,150	60,150
Capital Equipment	19,768	27,920	35,291	-	-	-	-	-
Other Expenses	7,068	1,072	4,158	7,000	3,095	3,165	13,800	13,800
Total Expenditures	\$ 2,058,657	\$ 2,097,012	\$ 2,190,561	\$ 2,160,329	\$ 2,201,431	\$ 2,229,871	\$ 2,277,994	\$ 2,282,638

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	10,661	15,810	33,955	-	-	-	-	-
Fund 23 Specific Purpose	7,755	3,261	3,388	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	10,897	16,178	-	-	-	-	-	-
Total	\$ 33,313	\$ 35,249	\$ 37,343	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	17.90	16.90	18.30	18.30
Professional/Technical	0.00	0.00	0.00	0.00
Classified	4.00	4.00	4.00	4.00
Total FTE	23.90	22.90	24.30	24.30

Enrollment



Eagle Academy High School



Established 1996 | Eagle Academy Calendar
 9350 Teddy Lane, Lone Tree, CO 80124 | 303.387.2700
 Principal: Jeff Broeker

Mission Statement

Eagle Academy is committed to providing students with a relevant learning experience that facilitates personal and academic exploration. Is anchored by Growth Mindset principles, which include nurturing confidence, applauding determination, grit and embracing creativity.

SCHOOL : Eagle Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Accountability Participation Rate	Does Not Meet 95%
Post-Secondary Workforce Readiness	Does Not Meet

School Performance Framework results represent the school code's results by indicator and not the Alternative Education Campus code's specialized SPF for optional measurement data.

Description

Eagle Academy is DCSD's afternoon/evening high school dedicated to serving the needs of high school students seeking an alternative path to earning a high school diploma. Eagle students attend school Monday through Thursday from 1:10 – 8:35 pm and must also be employed or involved in a vocational training for a minimum of 9 hours a week (90 hours/quarter). Smaller class sizes, personalized instruction and a family atmosphere are the hallmarks of the Eagle Academy community that rekindles a student's desire and passion to learn. To be considered for admission to Eagle Academy, students must be between the ages of 16 and 21 years old and have attempted at least one year of high school. Eagle Academy accepts new students each quarter on a first come first served basis until 150 student slots are filled. Students wanting to be placed on the waiting list to attend Eagle Academy must complete and submit their application, complete an interview with Administration and attend Orientation before being considered for enrollment at Eagle Academy.



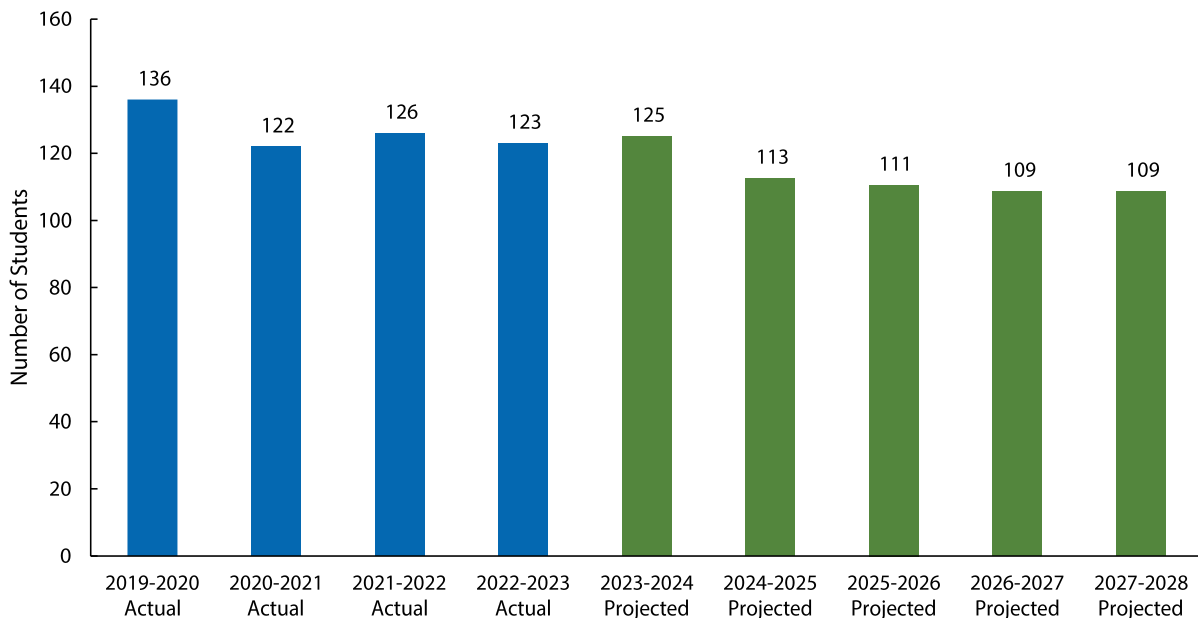
Eagle Academy High School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 221,874	\$ 222,371	\$ 228,669	\$ 212,977	\$ 212,977	\$ 230,810	\$ 211,318	\$ 211,318
Certified	1,066,463	1,095,487	1,148,863	1,178,877	1,179,115	1,313,088	1,257,211	1,263,581
Professional/Technical	-	-	-	-	-	-	-	-
Classified	127,904	128,130	135,402	118,825	92,489	121,763	148,513	179,309
Benefits	452,623	484,384	503,446	570,460	549,902	562,204	547,046	566,685
Purchased Services	26,877	16,077	41,066	44,600	44,600	43,098	40,100	40,100
Supplies and Materials	54,071	77,577	96,579	79,500	153,285	126,371	107,000	140,703
Capital Equipment	-	13,679	-	-	-	-	-	-
Other Expenses	7,128	1,000	1,550	2,000	2,000	1,014	13,000	13,000
Total Expenditures	\$ 1,956,941	\$ 2,038,705	\$ 2,155,575	\$ 2,207,239	\$ 2,234,368	\$ 2,398,347	\$ 2,324,188	\$ 2,414,696

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	3,332	6,203	7,571	-	-	-	-	-
Fund 23 Specific Purpose	9,798	9,394	7,958	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	(27,358)	-	-	-	-	-	-
Total	\$ 30,130	\$ (11,761)	\$ 15,529	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	18.30	18.30	18.30	18.30
Professional/Technical	0.00	0.00	0.00	0.00
Classified	3.68	3.68	4.18	5.62
Total FTE	23.98	23.98	24.48	25.92

Enrollment





Established 2008 | Custom Calendar
373 Inverness Pkwy Suite 207, Englewood, CO 80112 | 303.387.9600
Principal: Gregory Wiley

Mission Statement

To effectively utilize World Class methodologies to help students acquire 21st century skills and a strong educational foundation through a personalized approach. Students, in collaboration with a team that targets the needs of the whole student, become responsible citizens who contribute to our society and lead meaningful and productive lives.

SCHOOL : eDCSD	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Accountability Participation Rate	n < 20
Post-Secondary Workforce Readiness	Exceeds

School Performance Framework results represent the school code’s results by indicator and not the Alternative Education Campus code’s specialized SPF for optional measurement data.

Description

eDCSD is a K-12 online school program that is offered by Douglas County School District to any student who resides in Douglas County. At eDCSD, they understand that not all students thrive in the same environment and not all students learn the same way. Seeing this disconnect between traditional teaching and maximizing a student's potential, they created another education option for your child. Online learning allows a student's creativity, problem solving and communication skills to combine with technology for the ultimate education experience. eDCSD uses some of the nation's leading online curriculum used by thousands of students across the country, which is a high-tech, high-touch comprehensive learning package that offers flexible, dynamic and adventurous learning opportunities for students.



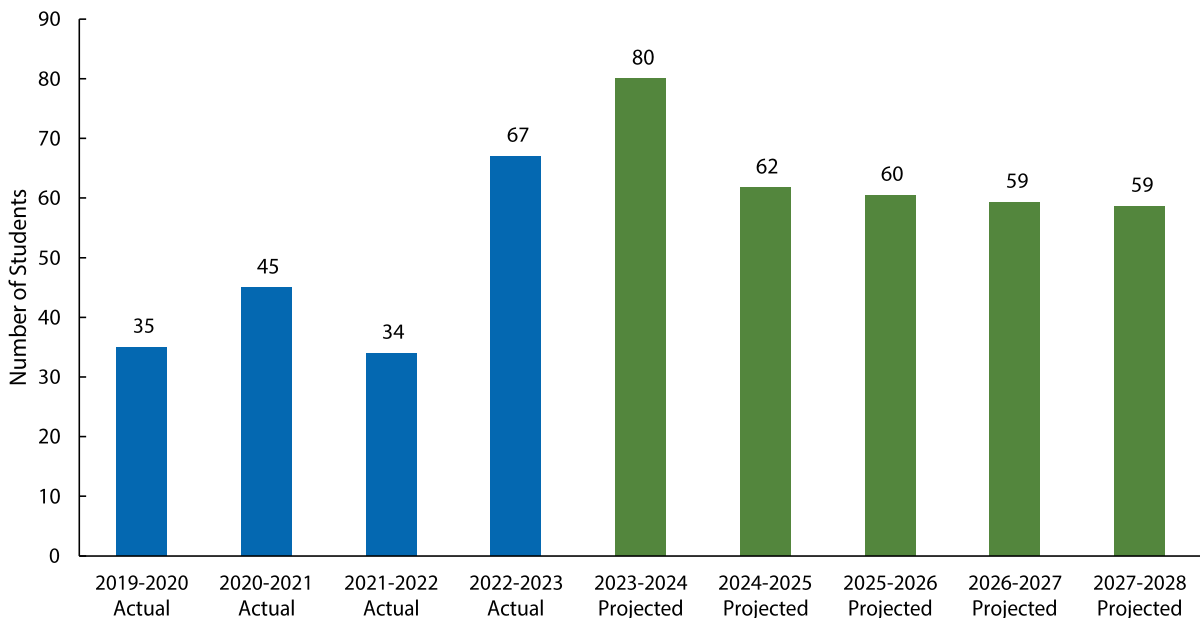
eDCSD Cyber School

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 207,490	\$ 211,456	\$ 220,910	\$ 212,977	\$ 221,177	\$ 227,830	\$ 211,318	\$ 211,318
Certified	1,225,123	1,405,518	1,646,397	2,219,957	2,195,673	2,428,406	2,216,566	2,224,126
Professional/Technical	105,754	104,940	109,984	-	60,566	94,944	70,461	70,461
Classified	124,520	117,383	128,250	167,877	168,577	190,977	169,629	119,835
Benefits	504,273	569,663	638,850	976,199	977,013	978,444	903,115	878,543
Purchased Services	53,004	32,650	47,295	52,500	51,200	77,188	65,000	65,000
Supplies and Materials	179,342	209,651	191,595	238,800	358,873	198,345	256,500	256,500
Capital Equipment	-	-	-	-	-	-	-	-
Other Expenses	4,293	814	992	8,000	7,500	604	9,000	9,000
Total Expenditures	\$ 2,403,799	\$ 2,652,076	\$ 2,984,272	\$ 3,876,310	\$ 4,040,579	\$ 4,196,738	\$ 3,901,589	\$ 3,834,783

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 29,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	37,852	11,820	52,263	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 66,925	\$ 11,820	\$ 52,263	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	2.00	2.00	2.00	2.00
Certified	34.18	33.50	33.30	33.30
Professional/Technical	0.00	1.00	1.00	1.00
Classified	4.76	4.76	4.76	3.00
Total FTE	40.94	41.26	41.06	39.30

Enrollment



Plum Creek Academy



Established 1993 | Conventional Calendar

9340 Commerce Center Street, Highlands Ranch, CO 80129 | 720.433.0030

Principal: Luke Lorenz

Mission Statement

To provide a safe, supportive educational community that empowers students to acquire the skills and resources needed to lead fulfilling and productive lives.

Note: Plum Creek is considered a program and not a school, and does not receive School Performance Framework scores as such.

Description

Plum Creek Academy is a secondary level special education program that has been meeting the needs of students in the Douglas County School District since 1993. The school delivers specialized instruction in two unique programs. The Affective Needs (AN) programs offer services for high school-aged students whose educational disabilities temporarily deny them access to, or progress in, the general curriculum that is offered in the neighborhood high school environment. The Dual Diagnosis Program (DD) offers services for secondary aged students who experience cognitive impairment with co-occurring emotional and behavioral disabilities. Both programs at Plum Creek Academy may also serve as an interim placement for students transitioning from residential treatment centers or hospital settings back to the school district. Plum Creek Academy provides a high level of mental health services and an aligned academic curriculum aimed at stabilizing students emotionally and academically.



Plum Creek Academy

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 93,000	\$ 91,292	\$ 85,730	\$ 212,977	\$ 212,977	\$ 197,678	\$ 211,318	\$ 211,318
<i>Certified</i>	878,184	833,089	932,127	847,967	848,987	942,520	975,121	979,871
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	313,792	323,156	308,091	402,714	402,714	377,895	426,098	497,228
Benefits	429,760	446,012	478,941	611,629	611,862	556,633	590,555	622,965
Purchased Services	13,509	16,266	18,508	6,700	9,100	5,846	8,000	8,000
Supplies and Materials	42,936	71,271	52,861	73,388	85,931	50,833	71,588	71,588
Capital Equipment	-	-	-	-	-	7,027	-	-
Other Expenses	757	513	1,321	2,050	1,410	849	1,250	1,250
Total Expenditures	\$ 1,771,937	\$ 1,781,599	\$ 1,877,579	\$ 2,157,425	\$ 2,172,981	\$ 2,139,282	\$ 2,283,930	\$ 2,392,220

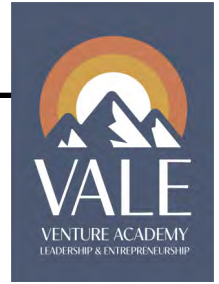
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 25,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	4,430	1,185	2,056	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	2,056	-	-	-	-	-
Total	\$ 30,049	\$ 1,185	\$ 4,112	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	2.00
<i>Certified</i>	12.50	12.50	12.75	12.75
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	13.56	13.56	13.56	16.04
Total FTE	28.06	28.06	28.31	30.79

Note: DCSD does not track enrollment at Plum Creek Academy as Plum Creek is a program and not a school

Venture Academy of Leadership & Entrepreneurship

Established 2023 | Conventional Calendar
15653 Brookstone Drive, Parker, CO 80134 | 303.387.9800
Principal: Lee-Ann Hayen



Mission Statement

Our mission is to empower individuals as lifelong learners, problem solvers, communicators, and community members. We value each student as a unique contributor to our collective identity. As change makers, we embrace challenges as opportunities for growth and resilience.

Vision Statement

Our vision is to create a community of skilled practitioners known for their expertise in problem-based learning, entrepreneurship, and leadership. VALE graduates will excel in the global economy and make valuable contributions to their world.

Description

The traditional education system has long been associated with the idea of preparing students for the future. However, with the pace of technological advancements and automation, it is evident that the current education system is not adequately preparing students for the challenges and opportunities of tomorrow. At VALE (Venture Academy of Leadership and Entrepreneurship), we believe in redefining alternative education to equip students with the necessary skills and tools to succeed in a rapidly evolving world. Rather than focusing on at-risk students, we redefined the term to include all students who are at risk of being unprepared for their post-secondary path and, therefore, not world-ready! Our innovative approach to education is centered on unleashing the potential of every student by providing a non-traditional approach, meaningful learning experiences, and problem-based learning opportunities that transcend traditional content areas. Our goal is to prepare students to become entrepreneurial change-makers, well-equipped for any post-secondary pathway. We present our VALE Mindset, mission, and vision, which reflect our values and goals as we prepare students for a globally competitive future.



Venture Academy of Leadership & Entrepreneurship

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,318	\$ 211,318
<i>Certified</i>	-	-	-	-	-	3,473	821,805	837,490
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	-	-	-	-	-	2,644	192,114	222,505
Benefits	-	-	-	-	-	5,326	426,831	440,971
Purchased Services	-	-	-	-	-	338	102,000	102,000
Supplies and Materials	-	-	-	-	-	1,100	63,000	63,000
Capital Equipment	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	10,000	10,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,882	\$ 1,827,068	\$ 1,887,284

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	-	-	-	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	0.00	0.00	2.00	2.00
<i>Certified</i>	0.00	0.00	12.10	12.00
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	0.00	0.00	5.00	5.94
Total FTE	0.00	0.00	19.10	19.94

VALE does not have an enrollment forecast due to the opening of the school after the release of enrollment projections in December 2022. VALE is projected to have 80 students in 2023-2024 and eventually will double to 160 students.

Alternative School Comparison: 2023-2024

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses	Total Expenditures
DC Oakes	\$ 1,630,466	\$ 546,722	\$ 31,500	\$ 60,150	\$ -	\$ 13,800	\$ 2,282,638
Eagle Academy	\$ 1,654,208	\$ 566,685	\$ 40,100	\$ 140,703	\$ -	\$ 13,000	\$ 2,414,696
Bridge Transition Program	\$ 2,601,423	\$ 1,045,731	\$ 24,500	\$ 36,186	\$ -	\$ -	\$ 3,707,840
eDCSD	\$ 2,625,740	\$ 878,543	\$ 65,000	\$ 256,500	\$ -	\$ 9,000	\$ 3,834,783
Plum Creek Academy	\$ 1,688,417	\$ 622,965	\$ 8,000	\$ 71,588	\$ -	\$ 1,250	\$ 2,392,220
Venture Academy Of Leadership & Entrepreneurship (VALE)	\$ 1,271,313	\$ 440,971	\$ 102,000	\$ 63,000	\$ -	\$ 10,000	\$ 1,887,284
Alternative Sub Total	\$ 11,471,567	\$ 4,101,617	\$ 271,100	\$ 628,127	\$ -	\$ 47,050	\$ 16,519,461

Charter Schools



- Academy Charter School
- American Academy Charter School
- Aspen View Academy Charter School
- Ben Franklin Academy Charter School
- Challenge to Excellence Charter School
- DCS Montessori Charter School
- Global Village Academy Charter School
- HOPE Online Learning Academy Charter School
- Leman Academy of Excellence Charter School
- North Star Academy Charter School
- Parker Core Knowledge Charter School
- Parker Performing Arts Charter School
- Platte River Academy Charter School
- Renaissance Secondary Charter School
- SkyView Academy Charter School
- STEM School Highlands Ranch Charter School
- World Compass Academy Charter School

Academy Charter School



1551 Prairie Hawk Drive, Castle Rock, CO 80109 | 303.660.4881
 Grades: K-8 | Principal: Erin McMilon

VISION

Through the cooperation of parents, teachers and students, Academy Charter School will create a learning environment that fosters growth in character, high academic achievement, and the love of learning resulting in responsible, productive citizens.

MISSION

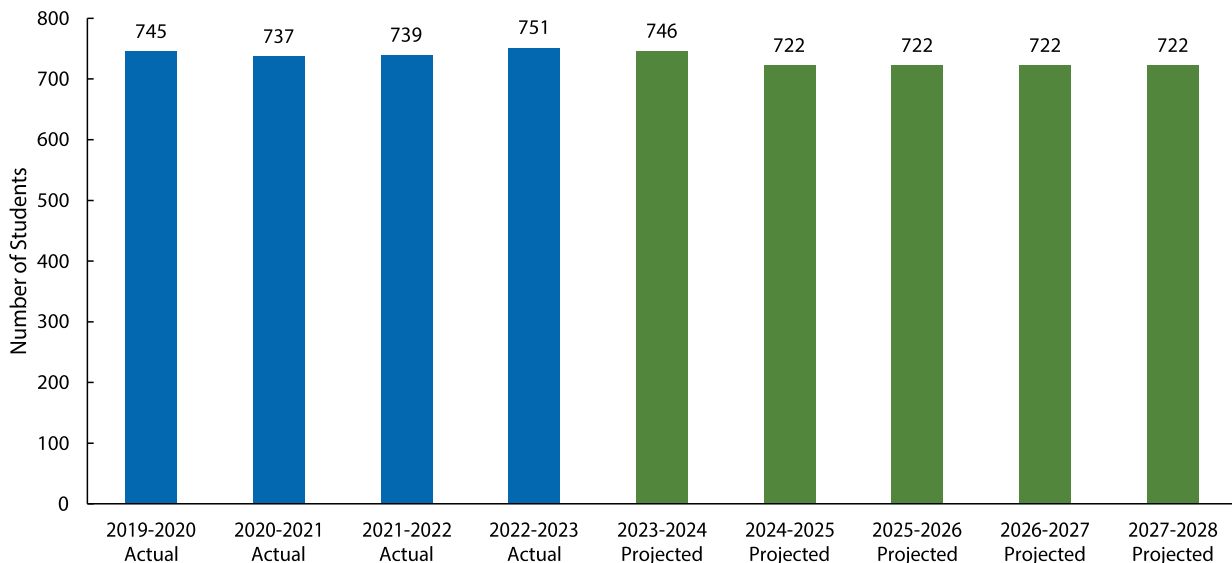
Academy Charter School provides a challenging academic program based on the Core Knowledge curriculum that promotes academic excellence, character development, and educational enthusiasm for its students.

SCHOOL : Academy Charter School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Academy Charter School is a Kindergarten through 8th grade charter school. Academy Charter School is a publicly funded school founded by a parent group in 1993. The building was first opened for students in 2001. The school offers unique educational opportunities through Core Knowledge Curriculum, core virtues, and rigorous academics. The parent community is highly involved in the education of the students and are required to volunteer in the school 20 hours per year. The school offers Spanish for K-8th grade along with technology, art, music, and PE. A Homeschool Support Program that meets twice a week at three different locations is also offered.

Enrollment



Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 4,951,825	\$ 5,624,093	\$ 5,624,093	\$ 5,446,919	\$ 5,472,380	\$ 5,498,604
Revenue:						
Per Pupil Revenue	\$ 5,704,718	\$ 6,090,000	\$ 6,087,903	\$ 6,652,000	\$ 6,851,560	\$ 7,057,107
Mill Levy/Override	794,338	853,000	854,896	851,389	876,930	903,238
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	12,911	48,000	64,683	66,624	68,623	70,681
Food Services	-	-	-	-	-	-
Pupil Activities	75,168	80,000	78,045	80,386	82,798	85,282
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	92,915	83,000	86,660	89,260	91,937	94,696
Rental/Lease	4,125	5,000	4,000	4,000	4,120	4,244
Contributions/Donations	51,679	55,000	60,138	61,943	63,801	65,715
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	70,625	75,000	75,000	75,000	77,250	79,568
Other State Revenue	232,170	233,000	231,401	231,401	238,343	245,493
Grants Federal	109,736	54,052	54,052	-	-	-
Fund Transfer	(442,561)	(442,829)	(442,631)	(426,233)	(439,020)	(452,191)
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,705,824	\$ 7,133,223	\$ 7,154,148	\$ 7,685,769	\$ 7,916,342	\$ 8,153,832
Total Sources	\$ 11,657,650	\$ 12,757,316	\$ 12,778,241	\$ 13,132,688	\$ 13,388,721	\$ 13,652,436
Expenditures:						
Salaries	\$ 3,402,558	\$ 3,906,000	\$ 3,855,757	\$ 4,320,500	\$ 4,450,115	\$ 4,583,618
Benefits	1,175,651	1,343,500	1,327,913	1,477,804	1,522,138	1,567,802
Purchased Professional and Technical Services	135,632	177,000	155,276	139,429	143,612	147,920
Purchased Property Services	306,996	383,000	380,439	391,640	403,390	415,491
Other Purchased Services	522,032	637,000	603,431	630,384	649,295	668,774
Supplies	219,581	316,000	315,935	331,732	341,684	351,934
Property	261,426	656,510	684,552	310,000	319,300	328,879
Other Expenses	9,681	58,000	8,018	58,820	60,585	62,402
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	4,200,000	-	-	-	-
Total Expenditures	\$ 6,033,557	\$ 11,677,010	\$ 7,331,321	\$ 7,660,308	\$ 7,890,118	\$ 8,126,821
Balance on Hand June 30	\$ 5,624,093	\$ 1,080,306	\$ 5,446,919	\$ 5,472,380	\$ 5,498,604	\$ 5,525,615
Fund Balance as a % of Revenue	84%	15%	76%	71%	69%	68%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

American Academy Charter School



Castle Pines Campus | 6971 Mira Vista Lane, Castle Pines, CO 80108 | 720.292.5200
 Lincoln Meadows Campus | 10260 Twenty Mile Road, Parker, CO 80134 | 720.292.5300
 Motsenbocker Campus | 11155 Motsenbocker Road, Parker, CO 80134 | 720.292.5600
 Grades: KindiePrep - 8 | Executive Director of Schools: Steve Colella

Mission Statement

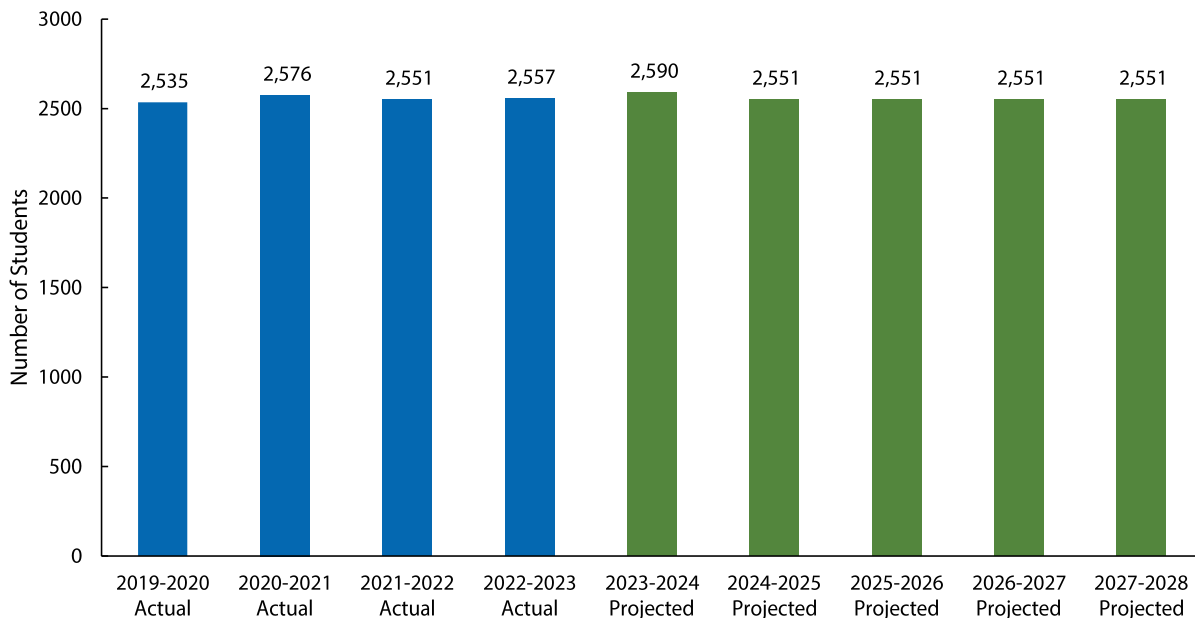
To achieve academic excellence through a challenging sequenced curriculum that emphasizes math, science, and technology, to provide our children with the tools to become the leaders of tomorrow. Together, our students, faculty, parents, and community will cultivate character, civic responsibility, and intellectual development.

SCHOOL : American Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

American Academy is an academically rigorous and character-driven KindiePrep-8 charter public school with an emphasis on Science, Technology, Engineering, Arts and Math (STEAM). American Academy believes that for students to be truly competitive in the 21st century, they must have an early and solid foundation that includes math, science, and literacy along with a well-rounded and common body of historical and cultural knowledge. The school delivers that foundation using a range of carefully chosen and age-appropriate curriculum, along with its American Academy STEAM Discovery Program, designed to expose students in all grades to the fields of study and professional possibilities in STEAM. In every area of study, the school challenges and supports each student at their own ability level using flexible ability grouping, regular progress evaluation and data-driven instruction. In addition to the proven academic record, the students are immersed daily in a culture of respect and responsibility, setting high expectations for character as well as academics, and encouraging that with integrated character-based programs and American Academy Manners.

Enrollment



American Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 5,804,873	\$ 8,369,128	\$ 8,369,128	\$ 8,617,481	\$ 8,630,267	\$ 8,824,108
Revenue:						
Per Pupil Revenue	\$ 21,934,618	\$ 23,429,055	\$ 23,429,055	\$ 25,710,324	\$ 26,995,840	\$ 27,805,715
Mill Levy/Override	3,056,991	3,271,421	3,271,421	3,271,424	5,271,424	5,271,424
Tuition	1,716,068	1,730,533	1,730,533	1,783,184	1,783,184	1,783,184
Transportation Fees	465,047	397,535	397,535	370,620	370,620	370,620
Earnings on Investments	12,685	253,006	253,006	180,000	180,000	180,000
Food Services	-	-	-	-	-	-
Pupil Activities	598,321	627,157	627,157	744,000	744,000	744,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	780,052	749,992	749,992	775,797	775,797	775,797
Rental/Lease	140,811	142,097	142,097	125,000	125,000	125,000
Contributions/Donations	179,222	169,822	169,822	816,938	816,938	816,938
Miscellaneous Revenue	-	531,009	531,009	-	-	-
Categorical Revenue	766,951	914,899	914,899	950,000	950,000	950,000
Other State Revenue	433,177	31,827	31,827	75,000	75,000	75,000
Grants Federal	512,010	-	-	-	-	-
Fund Transfer	(20,273)	-	-	-	-	-
Other Sources	-	-	-	300,000	300,000	300,000
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 30,575,680	\$ 32,248,353	\$ 32,248,353	\$ 35,102,287	\$ 38,387,803	\$ 39,197,678
Total Sources	\$ 36,380,553	\$ 40,617,481	\$ 40,617,481	\$ 43,719,768	\$ 47,018,070	\$ 48,021,787
Expenditures:						
Salaries	\$ 14,525,757	\$ 15,900,000	\$ 15,900,000	\$ 18,030,800	\$ 20,194,496	\$ 20,800,331
Benefits	4,487,884	5,100,000	5,100,000	5,995,908	6,715,417	6,916,879
Purchased Professional and Technical Services	497,607	775,000	775,000	732,560	747,211	747,211
Purchased Property Services	4,187,567	4,500,000	4,500,000	4,724,890	4,819,388	4,819,388
Other Purchased Services	2,876,530	3,050,000	3,050,000	3,109,952	3,172,151	3,172,151
Supplies	888,668	1,500,000	1,500,000	1,176,401	1,199,929	1,199,929
Property	302,812	850,000	850,000	977,540	997,091	997,091
Other Expenses	44,442	75,000	75,000	107,450	109,599	109,599
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	200,158	250,000	250,000	234,000	238,680	238,680
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 28,011,425	\$ 32,000,000	\$ 32,000,000	\$ 35,089,501	\$ 38,193,962	\$ 39,001,259
Balance on Hand June 30	\$ 8,369,128	\$ 8,617,481	\$ 8,617,481	\$ 8,630,267	\$ 8,824,108	\$ 9,020,528
Fund Balance as a % of Revenue	27%	27%	27%	25%	23%	23%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Aspen View Academy Charter School

2131 Low Meadow Boulevard, Castle Rock, CO 80109 | 720.733.3436
 Grades: Pre K-8 | Principal: Bob Barber



Mission Statement

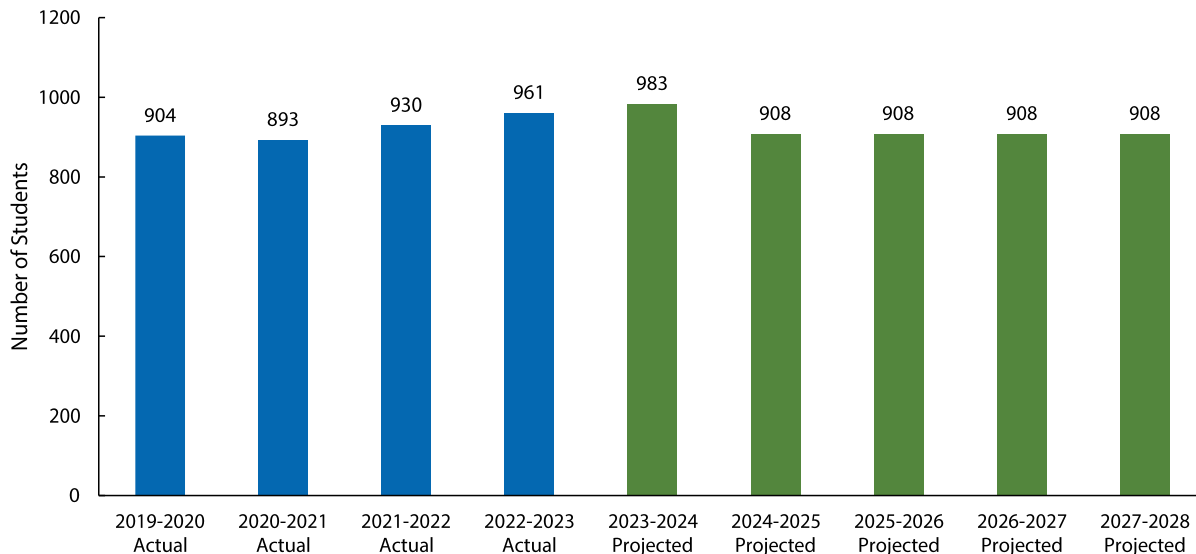
Aspen View Academy will succeed through academic excellence in a challenging and stimulating learning environment that emphasizes math, technology and language arts, enabling our students to become critical thinkers, responsible citizens, strong community members and future leaders.

SCHOOL : Aspen View Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

Description

Aspen View Academy is a public, Pre-K-8 Douglas County School District Core Knowledge charter school. Aspen View has the honor of being voted "Best of the Best School in Castle Rock". Aspen View Academy students succeed through academic excellence in a challenging and stimulating learning environment that emphasizes math, technology and language arts, enabling their students to become critical thinkers, responsible citizens, strong community members and future leaders. They also recognize that an education is incomplete without fostering the arts, sports, nature, and character. Together, with their students, faculty, parents and community, they develop civic and personal responsibility, intellectual passion and differentiated instruction in a safe, orderly, balanced and nurturing environment.

Enrollment



Aspen View Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 18,535,613	\$ 12,354,076	\$ 12,354,076	\$ 7,667,649	\$ 7,800,473	\$ 7,508,073
Revenue:						
Per Pupil Revenue	\$ 7,995,576	\$ 8,751,640	\$ 8,751,640	\$ 9,607,930	\$ 9,700,000	\$ 9,750,000
Mill Levy/Override	1,115,340	1,227,350	1,227,350	1,168,850	1,170,000	1,175,000
Tuition	251,729	381,600	381,600	393,600	405,600	405,600
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	61,000	60,000	84,000	75,000	65,000
Food Services	-	-	-	-	-	-
Pupil Activities	575,154	304,440	325,000	341,950	342,000	345,000
Community Service Activities	-	185,000	230,000	225,000	235,000	245,000
Other Local Revenue	54,592	-	-	-	-	-
Rental/Lease	-	15,000	7,500	15,000	15,000	15,000
Contributions/Donations	65,645	85,000	81,000	85,000	85,000	85,000
Miscellaneous Revenue	-	5,000	3,500	5,000	5,000	5,000
Categorical Revenue	-	335,082	335,082	335,000	335,000	335,000
Other State Revenue	-	94,949	94,949	21,500	25,000	25,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	548,760	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,606,796	\$ 11,446,061	\$ 11,497,621	\$ 12,282,830	\$ 12,392,600	\$ 12,450,600
Total Sources	\$ 29,142,409	\$ 23,800,137	\$ 23,851,697	\$ 19,950,479	\$ 20,193,073	\$ 19,958,673
Expenditures:						
Salaries	\$ 5,503,962	\$ 6,009,725	\$ 6,009,725	\$ 6,557,153	\$ 7,000,000	\$ 7,150,000
Benefits	1,479,098	1,872,073	1,872,073	1,989,309	2,100,000	2,150,000
Purchased Professional and Technical Services	-	118,500	115,000	128,000	125,000	135,000
Purchased Property Services	1,720,749	1,485,317	1,375,000	1,718,919	1,700,000	1,750,000
Other Purchased Services	-	816,224	814,750	883,125	885,000	885,000
Supplies	543,344	649,000	626,000	652,500	650,000	650,000
Property	6,016,753	8,705,000	5,100,000	200,000	200,000	300,000
Other Expenses	24,187	21,500	21,500	21,000	25,000	26,500
Other Uses of Funds	-	250,000	250,000	-	-	-
Redemption of Principal	560,000	-	-	-	-	-
Principal on Leases	940,240	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 16,788,333	\$ 19,927,338	\$ 16,184,048	\$ 12,150,006	\$ 12,685,000	\$ 13,046,500
Balance on Hand June 30	\$ 12,354,076	\$ 3,872,799	\$ 7,667,649	\$ 7,800,473	\$ 7,508,073	\$ 6,912,173
Fund Balance as a % of Revenue	116%	34%	67%	64%	61%	56%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Ben Franklin Academy Charter School



2270 Plaza Drive, Highlands Ranch, CO 80128 | 720.383.4519
 Grades: K-8 | Principal: Diana Simpson

Vision Statement

Our students will excel academically through a challenging, sequenced curriculum that emphasizes math, science, the arts, and literacy. We will be a data-driven institution, focusing on individual students. Our students, teachers, parents, staff, and leaders will be held accountable for the success of our school. Finally, we recognize that an education is incomplete without fostering social emotional development, character, sports, and nature.

Mission Statement

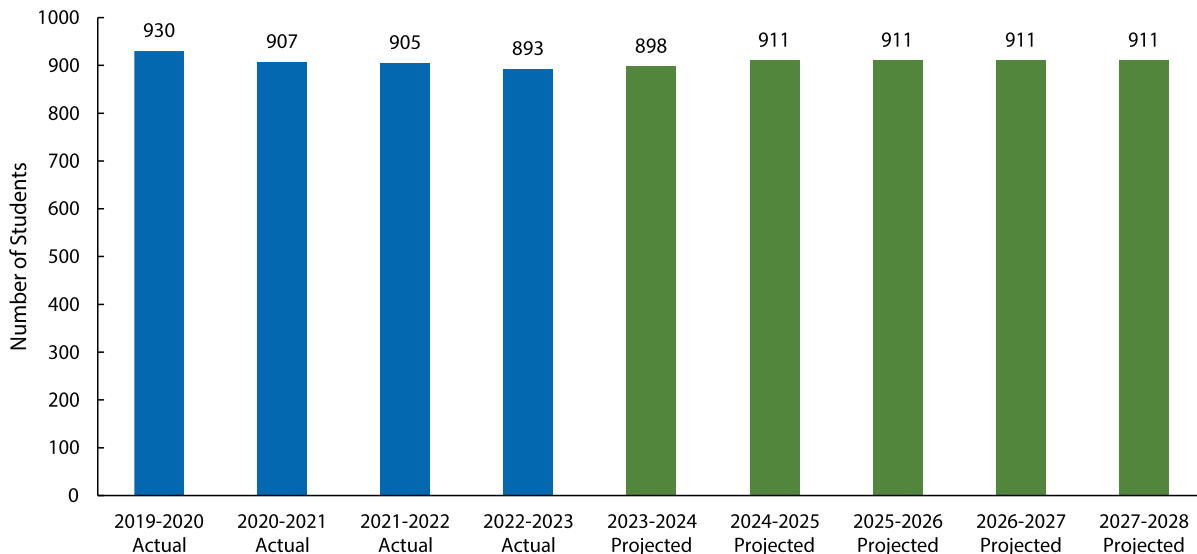
To develop young adults with character like America's founding Renaissance man, Benjamin Franklin: well-read, scientifically curious, and civically engaged.

SCHOOL : Ben Franklin Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Ben Franklin Academy (BFA) is a John Irwin School of Excellence and The STEAM School of Choice in Douglas County, Colorado. We are a kindergarten through eighth grade public, charter school that combines a challenging, sequenced curriculum with a focus on Science, Technology, Engineering, Arts and Mathematics (STEAM) as well as Social-Emotional Learning and character education. BFA also offers a tuition-based, Core Knowledge preschool. We're conveniently located near C-470 and Lucent Boulevard.

Enrollment



Ben Franklin Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 5,889,662	\$ 6,494,296	\$ 6,494,296	\$ 6,542,422	\$ 6,582,401	\$ 6,603,433
Revenue:						
Per Pupil Revenue	\$ 7,691,436	\$ 8,023,302	\$ 8,023,302	\$ 8,875,313	\$ 9,230,326	\$ 9,599,539
Mill Levy/Override	1,073,461	1,125,484	1,125,484	1,131,870	1,154,507	1,177,598
Tuition	323,616	322,000	322,000	327,450	327,450	327,450
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	10,343	180,000	180,000	200,000	200,000	220,000
Food Services	-	-	-	-	-	-
Pupil Activities	126,677	128,445	128,445	115,400	115,400	115,400
Community Service Activities	146,377	155,800	155,800	155,000	155,000	155,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	31,074	25,000	25,000	25,000	25,000	25,000
Contributions/Donations	5,488	52,000	52,000	2,000	2,000	2,000
Miscellaneous Revenue	6,282	5,955	5,955	4,600	4,600	4,600
Categorical Revenue	25,343	5,980	5,980	5,980	5,980	5,980
Other State Revenue	52,962	56,874	56,874	-	-	-
Grants Federal	59,555	91,107	91,107	-	-	-
Fund Transfer	86,394	4,731	4,731	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	266,617	320,269	320,269	320,269	326,674	333,208
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,905,624	\$ 10,496,947	\$ 10,496,947	\$ 11,162,882	\$ 11,546,937	\$ 11,965,774
Total Sources	\$ 15,795,286	\$ 16,991,243	\$ 16,991,243	\$ 17,705,304	\$ 18,129,339	\$ 18,569,207
Expenditures:						
Salaries	\$ 4,527,362	\$ 5,265,227	\$ 5,265,227	\$ 5,804,869	\$ 6,037,064	\$ 6,278,546
Benefits	1,311,373	1,370,295	1,370,295	1,528,247	1,589,377	1,652,952
Purchased Professional and Technical Services	84,006	114,206	114,206	129,085	135,539	139,605
Purchased Property Services	1,720,896	1,762,741	1,762,741	1,798,341	1,852,291	1,907,860
Other Purchased Services	842,823	913,702	913,702	1,041,495	1,072,740	1,104,922
Supplies	438,851	611,109	611,109	497,961	507,920	518,079
Property	308,478	335,559	335,559	242,000	249,260	256,738
Other Expenses	67,201	75,982	75,982	80,905	81,714	82,531
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,300,990	\$ 10,448,821	\$ 10,448,821	\$ 11,122,903	\$ 11,525,905	\$ 11,941,233
Balance on Hand June 30	\$ 6,494,296	\$ 6,542,422	\$ 6,542,422	\$ 6,582,401	\$ 6,603,433	\$ 6,627,974
Fund Balance as a % of Revenue	66%	62%	62%	59%	57%	55%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Challenge To Excellence Charter School



16995 Carlson Drive, Parker, CO 80134 | 303.841.9816
 Grades: K-8 | Principal: Elizabeth Dougan

Mission Statement

C2E equips students with a robust foundation of skills and experiences to be successful, honorable leaders in a complex, future world.

Vision Statement

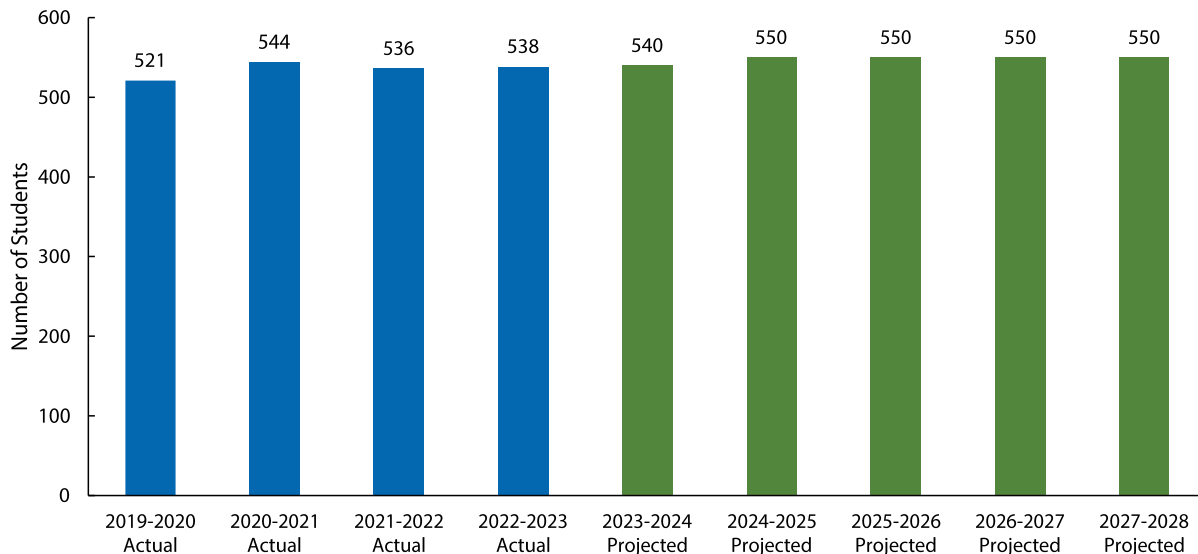
We ignite lifelong learning and individual excellence through STEAM-focused education.

SCHOOL : Challenge to Excellence Charter School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Challenge to Excellence is a premier Douglas County STEAM (Science, Technology, Engineering, Arts and Math) School serving Kindergarten through eighth-grade. Because of their belief in technology immersion, their students use computer devices in all grades for all subjects! C2E has embraced the digital age. The school is concerned with equipping their learners for careers and problems that haven't even been invented yet. C2E's philosophy on learning is simple. If they increase engagement, they increase achievement. Challenge To Excellence Charter School uses research-based, accelerated curriculum with interactive and creative instruction methods. Science and social studies features hands-on and project-based learning with online textbook support. Teachers use technology to capitalize on different learning styles and meet their learners' individual needs. The staff is purposeful about connecting to their students, and tailoring lessons to engage the child. The students are versed in Google apps for education, and show fluency in multiple platforms, but the arts and sports are also alive and well at C2E! They do a dynamic drama production yearly, open to students from kindergarten through eighth grade. Intramural and competitive sports include tumbling, soccer, volleyball, cross-country, basketball, and more. In addition to the above, their Music, Art, and Spanish classes give their students a well-rounded, quality educational experience.

Enrollment



Challenge To Excellence Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,307,793	\$ 2,914,323	\$ 2,914,323	\$ 3,952,932	\$ 4,160,329	\$ 4,369,212
Revenue:						
Per Pupil Revenue	\$ 4,653,931	\$ 4,944,493	\$ 4,944,493	\$ 5,308,440	\$ 5,467,694	\$ 5,577,048
Mill Levy/Override	641,620	649,857	649,857	691,146	691,146	691,146
Tuition	3,694	4,000	4,000	4,000	4,000	4,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	7,164	32,000	120,000	60,000	15,000	15,000
Food Services	-	-	-	-	-	-
Pupil Activities	163,582	262,950	262,950	273,750	273,750	273,750
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	59,964	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	8,139	23,000	23,000	5,000	5,000	5,000
Categorical Revenue	228,115	209,647	209,647	237,065	237,065	237,065
Other State Revenue	55,975	85,257	85,257	92,680	92,680	92,680
Grants Federal	130,658	75,000	75,000	-	-	-
Fund Transfer	(195,402)	957,639	957,639	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,757,438	\$ 7,243,843	\$ 7,331,843	\$ 6,672,081	\$ 6,786,335	\$ 6,895,689
Total Sources	\$ 9,065,231	\$ 10,158,166	\$ 10,246,166	\$ 10,625,013	\$ 10,946,664	\$ 11,264,901
Expenditures:						
Salaries	\$ 2,605,957	\$ 2,841,893	\$ 2,841,893	\$ 3,089,336	\$ 3,182,017	\$ 3,277,478
Benefits	885,548	1,045,065	1,045,065	1,181,003	1,217,024	1,253,535
Purchased Professional and Technical Services	333,177	368,408	368,408	248,630	253,603	258,675
Purchased Property Services	899,627	726,010	726,010	624,172	576,835	588,372
Other Purchased Services	472,655	561,273	561,273	639,949	652,748	665,803
Supplies	191,635	322,441	322,441	270,157	275,560	281,071
Property	746,431	417,175	417,175	242,796	247,652	252,605
Other Expenses	15,879	156,725	10,969	168,641	172,014	175,454
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,150,908	\$ 6,438,990	\$ 6,293,234	\$ 6,464,684	\$ 6,577,452	\$ 6,752,992
Balance on Hand June 30	\$ 2,914,323	\$ 3,719,176	\$ 3,952,932	\$ 4,160,329	\$ 4,369,212	\$ 4,511,909
Fund Balance as a % of Revenue	51%	51%	54%	62%	64%	65%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

DCS Montessori Charter School



311 Castle Pines Parkway, Castle Rock, CO 80108 | 720.531.3311
 Grades: Pre K-8 | Head of School: Jeromy Johnson

Mission Statement

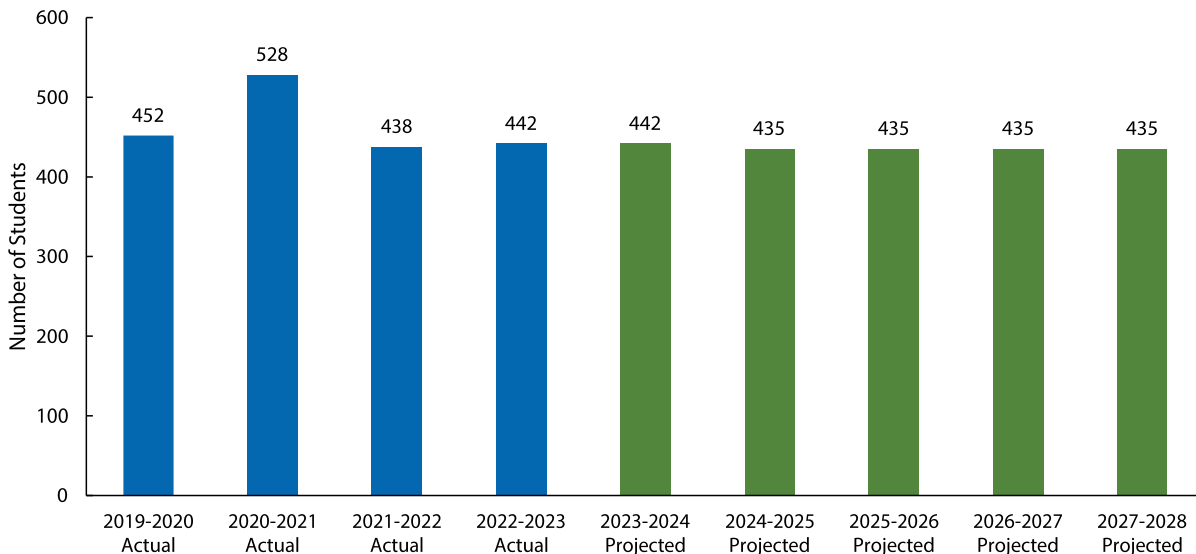
To acquire an education based on an authentic and accredited curriculum founded on the educational philosophy of Maria Montessori.

SCHOOL : DCS Montessori Charter School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

DCS Montessori School is a public Charter school, located in Douglas County, Colorado, which implements the Montessori philosophy of education. The school opened in the fall of 1997 with approximately 130 students. In the fall of 2000, they opened their new school building on 10 acres of land in Castle Pines. The school is currently a school of approximately 450 students, ages three to fifteen, housed in a 50,000 square foot facility that provides ample space for indoor and outdoor education and play. DCS Montessori offers an authentic Montessori curriculum for children from age 3 through eighth grade. Multi-age classrooms, with children acting as both students and teachers, fostering a close-knit community where children learn to respect themselves, others, and the environment. Children progress at their own pace, mastering a set progression of skills and learning objectives. This self-paced curriculum with traditional Montessori materials encourages independence, problem solving and a lifelong love of learning. Historically, Montessori students do well compared to their school peers. Montessori schools are academically high rated schools, and DCS Montessori plans to continue this tradition.

Enrollment



Note: The 20-21 enrollment includes Pre-K students while the actuals for 19-20, 21-22, 22-23 and projections for 23-24 through 27-28 do not.

DCS Montessori Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 1,433,410	\$ 1,613,884	\$ 1,613,884	\$ 1,644,809	\$ 1,391,448	\$ 1,392,268
Revenue:						
Per Pupil Revenue	\$ 3,773,166	\$ 4,006,469	\$ 4,065,766	\$ 4,268,829	\$ 4,571,820	\$ 4,850,411
Mill Levy/Override	525,289	535,890	565,715	555,565	560,000	565,000
Tuition	829,263	862,050	912,050	873,100	875,000	885,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	(3,415)	15,000	60,000	20,000	18,000	18,000
Food Services	-	-	-	-	-	-
Pupil Activities	153,766	200,000	150,000	215,000	200,000	200,000
Community Service Activities	396,701	463,000	430,000	464,250	470,000	475,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	68,790	70,000	70,000	70,000	70,000	75,000
Contributions/Donations	2,215	-	6,000	-	-	-
Miscellaneous Revenue	25,710	35,000	5,000	35,000	35,000	35,000
Categorical Revenue	129,512	65,000	69,000	192,720	165,000	170,000
Other State Revenue	115,906	410,376	359,800	65,000	105,000	110,000
Grants Federal	62,017	42,461	42,461	-	-	-
Fund Transfer	1,375	3,000	2,574	3,000	5,000	5,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,080,295	\$ 6,708,246	\$ 6,738,366	\$ 6,762,464	\$ 7,074,820	\$ 7,388,411
Total Sources	\$ 7,513,705	\$ 8,322,130	\$ 8,352,250	\$ 8,407,273	\$ 8,466,268	\$ 8,780,679
Expenditures:						
Salaries	\$ 2,773,824	\$ 3,117,000	\$ 3,117,000	\$ 3,150,000	\$ 3,368,000	\$ 3,576,400
Benefits	965,452	1,146,234	1,100,000	1,173,775	1,300,000	1,400,000
Purchased Professional and Technical Services	270,479	296,500	300,000	324,500	330,000	360,000
Purchased Property Services	806,128	803,000	750,000	844,500	850,000	860,000
Other Purchased Services	370,389	419,500	420,000	453,500	436,000	440,000
Supplies	239,513	260,950	250,000	290,950	270,000	280,000
Property	222,412	199,000	360,000	544,000	300,000	250,000
Other Expenses	10,391	19,600	14,000	19,600	20,000	20,000
Other Uses of Funds	138,157	200,000	150,000	215,000	200,000	200,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	103,076	246,441	246,441	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 5,899,821	\$ 6,708,225	\$ 6,707,441	\$ 7,015,825	\$ 7,074,000	\$ 7,386,400
Balance on Hand June 30	\$ 1,613,884	\$ 1,613,905	\$ 1,644,809	\$ 1,391,448	\$ 1,392,268	\$ 1,394,279
Fund Balance as a % of Revenue	27%	24%	24%	21%	20%	19%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Global Village Academy Charter School



18451 Ponderosa Drive, Parker, CO 80134 | 720.476.8044
 Grades: K-5 | Principal: Stacy Bush

Mission Statement

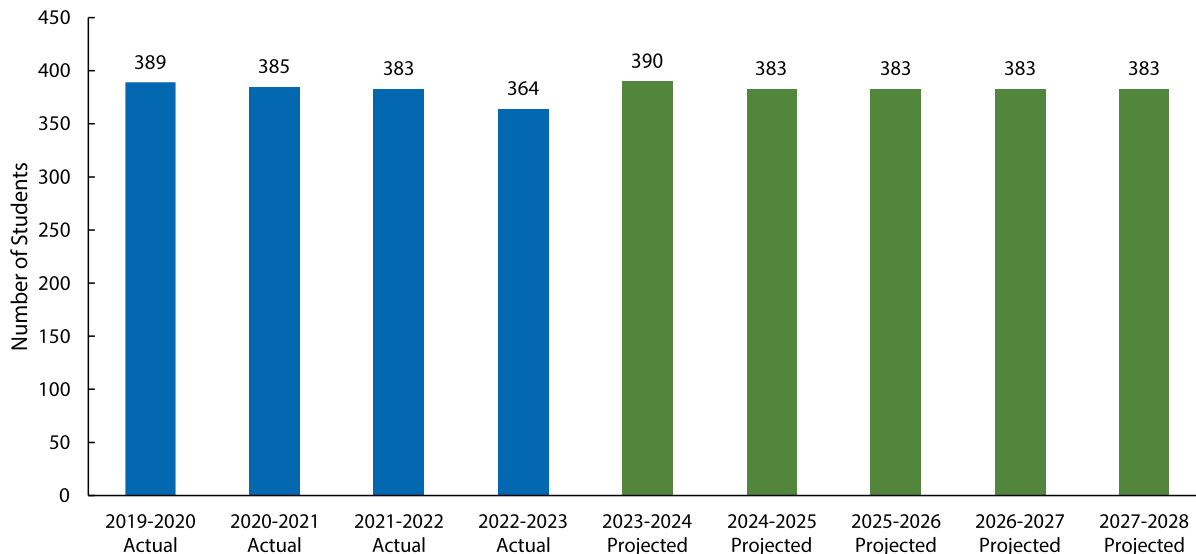
Global Village Academy students will become fluent and literate in English and a second world language, excel academically in core contents subjects, and develop 21st century skills, including cross-cultural understanding.

SCHOOL : Global Village Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

Global Village Academy is an innovative language immersion K-5 charter school within Douglas County. Students learn core content and a second language through English and language immersion instruction at least one-half of the school day in their choice of Spanish, Mandarin Chinese, Russian, French, or German. GVA is truly a Global Village: the teachers come from all over the world, each bringing their unique culture and language into the classroom. United by a common, internationally benchmarked curriculum spanning each language village, students are challenged to become world class thinkers, capable of engaging ideas using multiple languages and cross-cultural perspectives.

Enrollment



Global Village Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 98,191	\$ 358,125	\$ 358,125	\$ 695,388	\$ 785,824	\$ 1,696,359
Revenue:						
Per Pupil Revenue	\$ 3,374,011	\$ 3,405,002	\$ 3,405,002	\$ 4,046,700	\$ 5,090,354	\$ 5,344,871
Mill Levy/Override	459,328	441,320	441,320	494,116	621,549	652,627
Tuition	4,500	10,000	10,000	10,000	10,000	10,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	168,516	101,470	101,470	108,000	108,000	108,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	8,054	7,042	7,042	-	-	-
Rental/Lease	3,000	-	-	-	-	-
Contributions/Donations	6,404	2,500	2,500	2,500	2,500	2,500
Miscellaneous Revenue	5,491	-	-	17,000	17,000	17,000
Categorical Revenue	-	-	-	369,625	369,626	369,626
Other State Revenue	230,736	482,216	482,216	-	-	-
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	86,505	80,000	80,000
Total Revenue	\$ 4,260,040	\$ 4,449,550	\$ 4,449,550	\$ 5,134,446	\$ 6,299,029	\$ 6,584,624
Total Sources	\$ 4,358,231	\$ 4,807,675	\$ 4,807,675	\$ 5,829,834	\$ 7,084,853	\$ 8,280,983
Expenditures:						
Salaries	\$ 1,605,192	\$ 1,780,000	\$ 1,780,000	\$ 1,936,218	\$ 2,071,753	\$ 2,216,776
Benefits	492,851	541,000	541,000	681,333	784,467	897,913
Purchased Professional and Technical Services	236,533	196,600	196,600	207,550	215,840	224,450
Purchased Property Services	893,957	324,067	324,067	1,006,228	980,294	986,724
Other Purchased Services	548,748	682,479	682,479	704,681	807,820	844,459
Supplies	174,930	535,071	535,071	440,500	458,120	476,445
Property	24,046	15,000	15,000	27,500	28,600	29,744
Other Expenses	23,849	38,070	38,070	40,000	41,600	43,264
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 4,000,106	\$ 4,112,287	\$ 4,112,287	\$ 5,044,010	\$ 5,388,494	\$ 5,719,775
Balance on Hand June 30	\$ 358,125	\$ 695,388	\$ 695,388	\$ 785,824	\$ 1,696,359	\$ 2,561,208
Fund Balance as a % of Revenue	8%	16%	16%	15%	27%	39%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

HOPE Online Learning Academy Charter School



9780 Pyramid Ct, Suite 100 Englewood, CO 80112 | 720.402.3000
 Grades: 6-12 | Founder/CEO: Heather O'Mara

Vision Statement

At HOPE, you: Belong, Believe and Become.

Mission Statement

HOPE students matter. At HOPE, students achieve more than they ever thought possible. Through our small, community-driven, diverse learning environment, students gain the knowledge and skills to become leaders in their community.

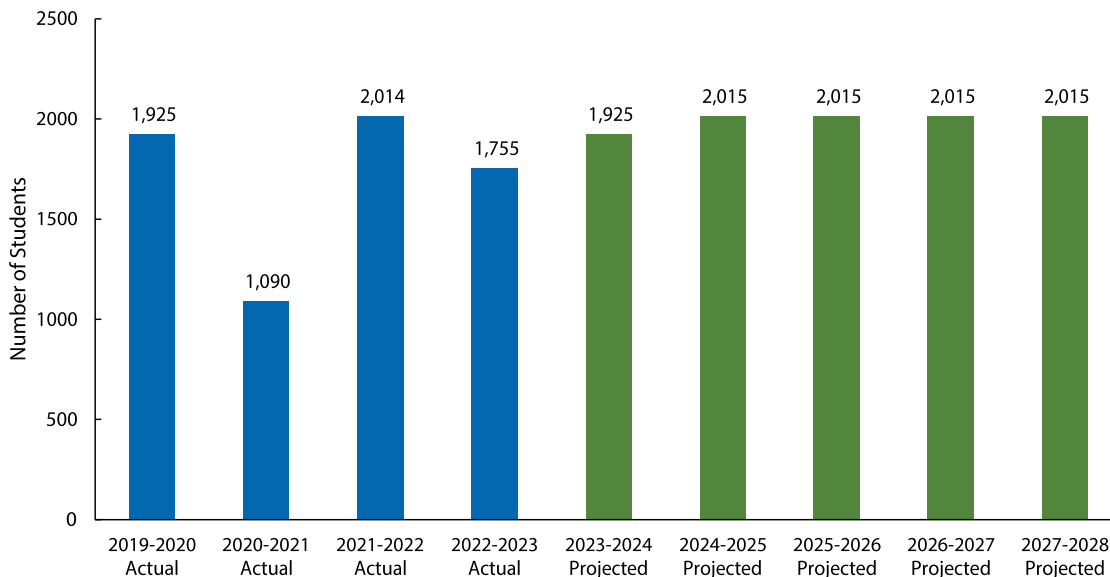
SCHOOL : HOPE Online Learning Academy - Middle School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Does Not Meet
Academic Growth	Approaching
Accountability Participation Rate	Meets 95% Participation

SCHOOL : HOPE Online Learning Academy - High School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Does Not Meet
Academic Growth	Approaching
Accountability Participation Rate	Does Not Meet

Description

HOPE, established in 2005, is an independent, nonprofit charter school that is certified as a multi-district online school by the Colorado Department of Education. HOPE serves Colorado students using a community-based blended learning model, which currently includes a network of 23 community learning sites in 11 Colorado school districts. In 2022/2023, HOPE served 1,755 students in grades 6-12. HOPE serves a diverse student body: 75% FRL, 74% Minority, 26% ELL, 7% Homeless and 10% SPED. At HOPE, our pillars – Attend, Achieve, Affiliate, Aspire – influence our learning culture. The motivation for all our decisions and everything we do, on behalf of our students, is represented by these four principles. Students attend a community-based Learning Site four days a week for the full school day and rotate between online and face-to-face classroom instruction. Learning Sites are safe, supportive environments able to accommodate the diverse needs of neighborhood students. HOPE offers a lunch program and school sponsored activities such as sports, clubs and field trips to engage and support students.

Enrollment



Note: HOPE Elementary closed at the end of 2019-2020 which contributed to the large decline in enrollment in 2020-2021

HOPE Online Learning Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 1,789,072	\$ 2,245,207	\$ 2,245,207	\$ 1,779,029	\$ 1,896,233	\$ 1,794,195
Revenue:						
Per Pupil Revenue	\$ 18,869,689	\$ 12,542,441	\$ 12,542,441	\$ 20,294,309	\$ 21,309,025	\$ 22,374,476
Mill Levy/Override	-	-	-	57,849	60,741	63,778
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	102	5,341	5,341	5,000	5,250	5,513
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	95,423	113,306	113,306	125,000	131,250	137,813
Miscellaneous Revenue	13,996	12,975	12,975	12,000	12,600	13,230
Categorical Revenue	152,472	42,429	42,429	50,000	52,500	55,125
Other State Revenue	619,908	369,329	369,329	497,300	522,165	548,273
Grants Federal	1,187,774	946,405	946,405	1,486,000	1,560,300	1,638,315
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	100,000	105,000	110,250
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 20,939,365	\$ 14,032,225	\$ 14,032,225	\$ 22,627,458	\$ 23,758,831	\$ 24,946,772
Total Sources	\$ 22,728,437	\$ 16,277,433	\$ 16,277,433	\$ 24,406,486	\$ 25,655,064	\$ 26,740,967
Expenditures:						
Salaries	\$ 3,466,512	\$ 2,840,809	\$ 2,840,809	\$ 6,124,705	\$ 6,492,187	\$ 6,881,718
Benefits	1,146,711	1,026,897	1,026,897	993,510	1,053,121	1,116,308
Purchased Professional and Technical Services	2,727,359	1,726,140	1,726,140	2,657,546	2,816,999	2,986,019
Purchased Property Services	(825,197)	270,068	270,068	262,000	277,720	294,383
Other Purchased Services	10,795,668	7,496,266	7,496,266	10,903,739	11,557,964	12,251,441
Supplies	659,965	342,487	342,487	471,300	499,578	529,553
Property	158,368	98,449	98,449	145,000	153,700	162,922
Other Expenses	1,714,297	159,923	159,923	238,000	252,280	267,417
Other Uses of Funds	10	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	639,537	537,365	537,365	714,453	757,320	802,760
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 20,483,230	\$ 14,498,404	\$ 14,498,404	\$ 22,510,253	\$ 23,860,869	\$ 25,292,521
Balance on Hand June 30	\$ 2,245,207	\$ 1,779,029	\$ 1,779,029	\$ 1,896,233	\$ 1,794,195	\$ 1,448,447
Fund Balance as a % of Revenue	11%	13%	13%	8%	8%	6%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Leman Academy Of Excellence Charter School



19560 Stroh Road, Parker, CO 80134 | 720.767.1600
 Grades: K-8 | Principal: Jason Edwards

Mission Statement

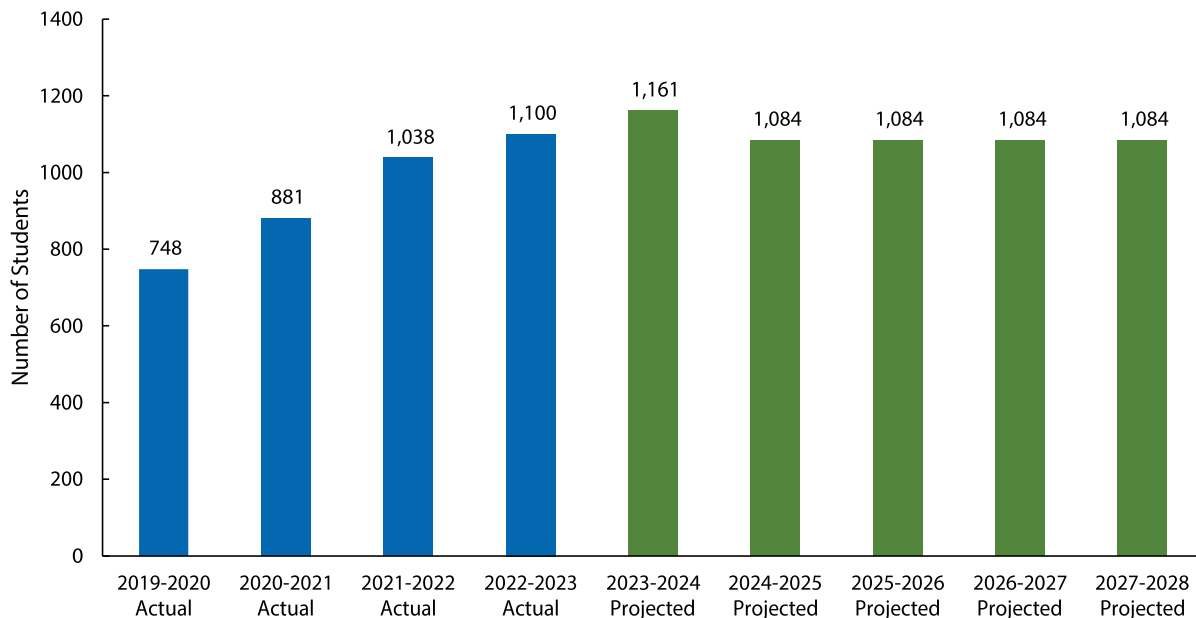
Leman Academy of Excellence's mission is to offer a rigorous, Classical Education based on the traditions of Western culture where all disciplines are interrelated allowing scholars the ability to think independently and critically. We purpose to partner with supportive parents, pursue excellence, provide a safe and challenging environment, and instill morals and values in order to produce tomorrow's leaders today.

SCHOOL : Leman Academy of Excellence	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Their Philosophy is that Classical Education puts young minds to work, and will lead young people to understand themselves and the world around them. Leman Academy is a classical school that equips scholars with the proven tools of learning that are structured around the Trivium.

Enrollment



Leman Academy Of Excellence Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,619,344	\$ 5,215,884	\$ 5,215,884	\$ 6,456,733	\$ 7,317,112	\$ 8,249,866
Revenue:						
Per Pupil Revenue	\$ 8,566,902	\$ 9,619,321	\$ 9,619,321	\$ 10,774,180	\$ 11,011,765	\$ 11,232,000
Mill Levy/Override	1,202,145	1,357,149	1,357,149	1,268,697	1,342,790	1,369,646
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	215,632	82,571	82,571	-	15,000	15,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	140,222	140,222	130,000	130,000	130,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	3,588	96,349	96,349	-	-	-
Miscellaneous Revenue	73,408	4,973	4,973	-	-	-
Categorical Revenue	65,181	100,581	100,581	75,411	-	-
Other State Revenue	350,901	360,525	360,525	285,450	223,212	227,676
Grants Federal	195,723	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,673,478	\$ 11,761,690	\$ 11,761,690	\$ 12,533,738	\$ 12,722,767	\$ 12,974,322
Total Sources	\$ 14,292,822	\$ 16,977,574	\$ 16,977,574	\$ 18,990,471	\$ 20,039,879	\$ 21,224,188
Expenditures:						
Salaries	\$ 3,361,012	\$ 3,941,665	\$ 3,924,660	\$ 4,544,580	\$ 4,574,742	\$ 4,666,237
Benefits	1,013,161	1,154,304	1,145,304	1,396,122	1,408,990	1,423,612
Purchased Professional and Technical Services	1,827,727	1,657,449	1,657,449	1,720,229	1,649,352	1,682,339
Purchased Property Services	1,656,787	2,036,637	2,036,637	1,994,550	1,989,341	2,029,128
Other Purchased Services	744,492	827,579	827,579	937,798	933,258	951,923
Supplies	453,389	572,820	562,820	555,960	567,230	578,575
Property	-	65,000	65,000	-	122,000	-
Other Expenses	20,369	26,394	26,394	39,120	40,100	40,100
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	275,000	275,000	485,000	505,000	525,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,076,938	\$ 10,556,846	\$ 10,520,841	\$ 11,673,359	\$ 11,790,013	\$ 11,896,913
Balance on Hand June 30	\$ 5,215,884	\$ 6,420,728	\$ 6,456,733	\$ 7,317,112	\$ 8,249,866	\$ 9,327,275
Fund Balance as a % of Revenue	49%	55%	55%	58%	65%	72%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

North Star Academy Charter School



16700 Keystone Boulevard, Parker, CO 80134 | 720.851.7827
 Grades: Pre K-8 | Principal: Kendra Hossfeld

Mission Statement

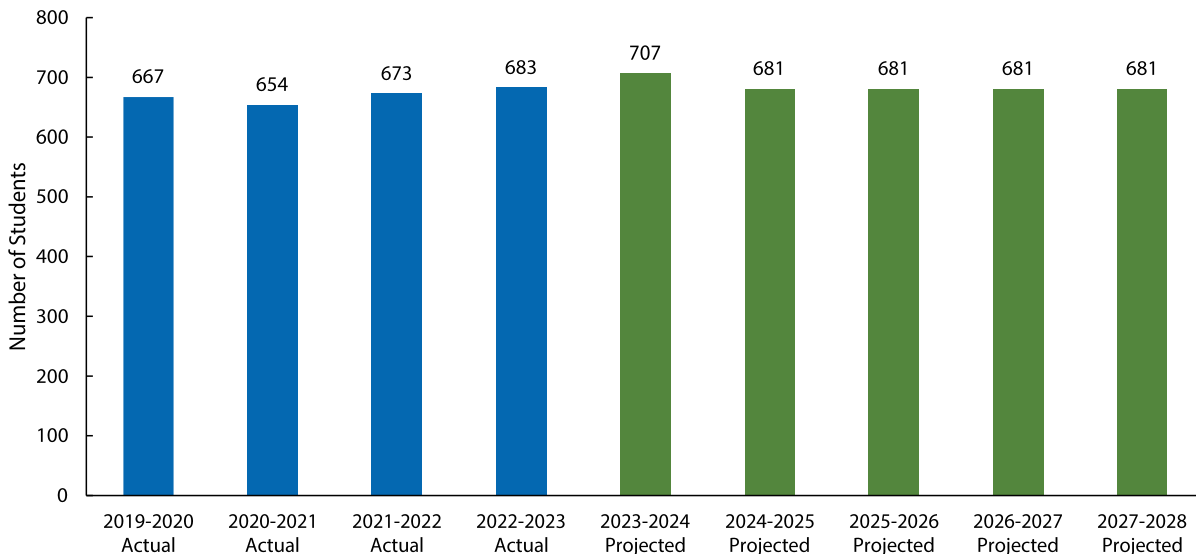
North Star Academy provides a Core Knowledge education with an integrated Spanish language program that challenges students to meet their highest potential through differentiated academic instruction and rich social and cultural experiences within a safe, orderly and nurturing environment.

SCHOOL : North Star Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

North Star Academy opened in 2006 and is an award-winning public charter school located in Western Parker, in the Stonegate community. The school utilizes the Core Knowledge sequence, an award-winning character education program and a district-recognized model foreign language program to deliver instruction allowing students to meet their highest academic potential. North Star Academy also teaches character education through service learning and service projects, which take place throughout the year, within individual classrooms as well as school-wide. North Star Academy has an incredibly dedicated staff that works to meet the needs of all of their students. The school prides itself on the academic growth of individual students and has received numerous awards including the John Irwin School of Excellence Award, the Governor's Distinguished Improvement Award and has been recognized as a National School of Character.

Enrollment



North Star Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 2,832,616	\$ 2,837,516	\$ 2,837,516	\$ 2,968,735	\$ 2,972,631	\$ 3,153,584
Revenue:						
Per Pupil Revenue	\$ 5,613,210	\$ 6,027,833	\$ 6,053,264	\$ 6,530,907	\$ 6,726,834	\$ 6,928,639
Mill Levy/Override	787,670	806,259	854,819	838,335	838,335	838,335
Tuition	123,700	131,250	131,250	131,250	131,250	131,250
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	4,819	36,000	75,000	36,000	36,000	36,000
Food Services	-	-	-	-	-	-
Pupil Activities	122,283	153,175	140,000	152,175	152,175	152,175
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	69,954	70,000	70,000	70,000	70,000	70,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	55,547	50,000	50,000	50,000	50,000	50,000
Miscellaneous Revenue	5,735	19,405	19,405	9,500	9,500	9,500
Categorical Revenue	80,965	-	-	-	-	-
Other State Revenue	67,808	57,420	53,813	39,900	39,900	39,900
Grants Federal	5,957	60,759	59,142	5,505	5,505	5,505
Fund Transfer	-	55,000	-	100,000	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	194,566	236,394	234,373	236,394	236,394	236,394
Grants Local	13,508	16,885	16,885	-	-	-
Total Revenue	\$ 7,145,721	\$ 7,720,380	\$ 7,757,951	\$ 8,199,966	\$ 8,295,893	\$ 8,497,698
Total Sources	\$ 9,978,337	\$ 10,557,896	\$ 10,595,467	\$ 11,168,701	\$ 11,268,524	\$ 11,651,282
Expenditures:						
Salaries	\$ 3,588,813	\$ 3,892,826	\$ 3,892,826	\$ 4,062,083	\$ 4,089,684	\$ 4,201,192
Benefits	1,126,312	1,267,082	1,267,082	1,331,779	1,365,250	1,420,070
Purchased Professional and Technical Services	593,760	700,340	670,340	724,468	746,951	764,640
Purchased Property Services	1,111,191	1,121,181	1,095,181	1,126,867	1,136,560	1,143,892
Other Purchased Services	100,556	101,453	95,453	102,757	104,130	105,545
Supplies	275,037	338,201	328,201	321,116	344,365	347,712
Property	241,295	266,649	250,649	450,000	301,000	304,680
Other Expenses	103,856	24,500	24,500	24,500	24,500	24,500
Other Uses of Funds	-	-	-	50,000	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	2,500	2,500	2,500	2,500	2,500
Cap Reserve Expense	-	2,000,000	-	-	-	-
Total Expenditures	\$ 7,140,821	\$ 9,714,732	\$ 7,626,732	\$ 8,196,070	\$ 8,114,940	\$ 8,314,731
Balance on Hand June 30	\$ 2,837,516	\$ 843,164	\$ 2,968,735	\$ 2,972,631	\$ 3,153,584	\$ 3,336,551
Fund Balance as a % of Revenue	40%	11%	38%	36%	38%	39%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Parker Core Knowledge Charter School



11661 Pine Drive, Parker, CO 80138 | 303.840.7070
 Grades: Pre K-8 | School Director: Trustin Thompson

Mission Statement

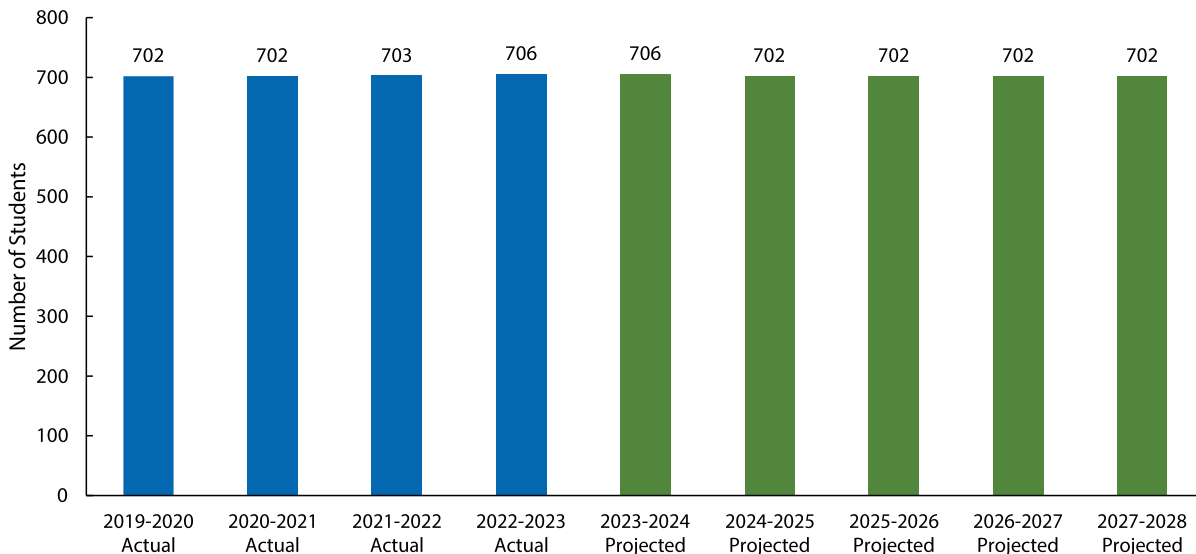
PCK is committed to providing its students an academic advantage by building a solid foundation of knowledge, skills, and character while challenging each individual to become a critical thinker, responsible citizen and future leader.

SCHOOL : Parker Core Knowledge	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Welcome to Parker Core Knowledge (PCK)! PCK is a well-established Pre K-8 public charter school in Douglas County that is known for excellence in academics. Featuring the highly respected Core Knowledge curriculum, and leveraging a strong partnership with parents, the PCK staff works hard to ensure that each and every student is able to reach his or her academic potential; the overarching goal is to place each student on the highest possible track in high school. In addition to teaching the basics of Reading, Writing and Math, PCK also offers a well-rounded education that includes Science, Social Studies, Foreign Language, Music, Art, Technology, and Physical Education. PCK is proud to graduate strong, disciplined, knowledgeable and enthusiastic student learners who are ready for the academic and leadership challenges of high school and beyond.

Enrollment



Parker Core Knowledge Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,147,558	\$ 3,764,134	\$ 3,764,134	\$ 3,109,899	\$ 2,851,447	\$ 2,882,078
Revenue:						
Per Pupil Revenue	\$ 6,033,231	\$ 6,414,357	\$ 6,414,357	\$ 6,989,386	\$ 7,204,318	\$ 7,528,512
Mill Levy/Override	843,101	903,609	903,609	822,974	835,482	802,063
Tuition	942,220	1,064,828	1,064,828	944,897	941,470	950,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	8,777	113,372	113,372	90,698	90,698	90,698
Food Services	(648)	2,061	2,061	-	-	-
Pupil Activities	84,331	84,553	84,553	102,460	92,100	92,100
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	26,160	9,500	9,500	3,000	3,000	3,000
Contributions/Donations	-	151,327	151,327	-	-	-
Miscellaneous Revenue	431,493	127,899	128,020	124,999	124,330	125,573
Categorical Revenue	209,006	252,126	252,126	239,520	232,334	225,364
Other State Revenue	176,817	222,505	222,505	102,330	103,353	104,387
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,754,488	\$ 9,346,137	\$ 9,346,258	\$ 9,420,264	\$ 9,627,086	\$ 9,921,698
Total Sources	\$ 11,902,046	\$ 13,110,271	\$ 13,110,392	\$ 12,530,163	\$ 12,478,533	\$ 12,803,776
Expenditures:						
Salaries	\$ 4,151,354	\$ 4,537,409	\$ 4,537,409	\$ 4,768,309	\$ 4,956,830	\$ 5,155,103
Benefits	1,346,888	1,498,366	1,498,366	1,575,600	1,689,921	1,825,115
Purchased Professional and Technical Services	170,843	216,677	216,677	215,753	219,843	230,835
Purchased Property Services	780,422	885,834	885,834	1,111,384	1,121,174	1,154,809
Other Purchased Services	572,831	614,823	614,823	678,674	744,966	712,315
Supplies	452,328	521,802	521,802	533,862	549,675	566,165
Property	651,870	1,711,536	1,711,536	781,089	300,000	250,000
Other Expenses	11,376	14,046	14,046	14,045	14,046	14,046
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 8,137,912	\$ 10,000,493	\$ 10,000,493	\$ 9,678,716	\$ 9,596,455	\$ 9,908,388
Balance on Hand June 30	\$ 3,764,134	\$ 3,109,778	\$ 3,109,899	\$ 2,851,447	\$ 2,882,078	\$ 2,895,388
Fund Balance as a % of Revenue	43%	33%	33%	30%	30%	29%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Parker Performing Arts Charter School



15035 Compark Boulevard, Parker, CO 80112 | 720.709.7400
 Grades: K-8 | Principal: Phil Molfino

Vision Statement

As the performing arts school of choice, we foster confidence, celebrate diversity & emphasize academic excellence.

Mission Statement

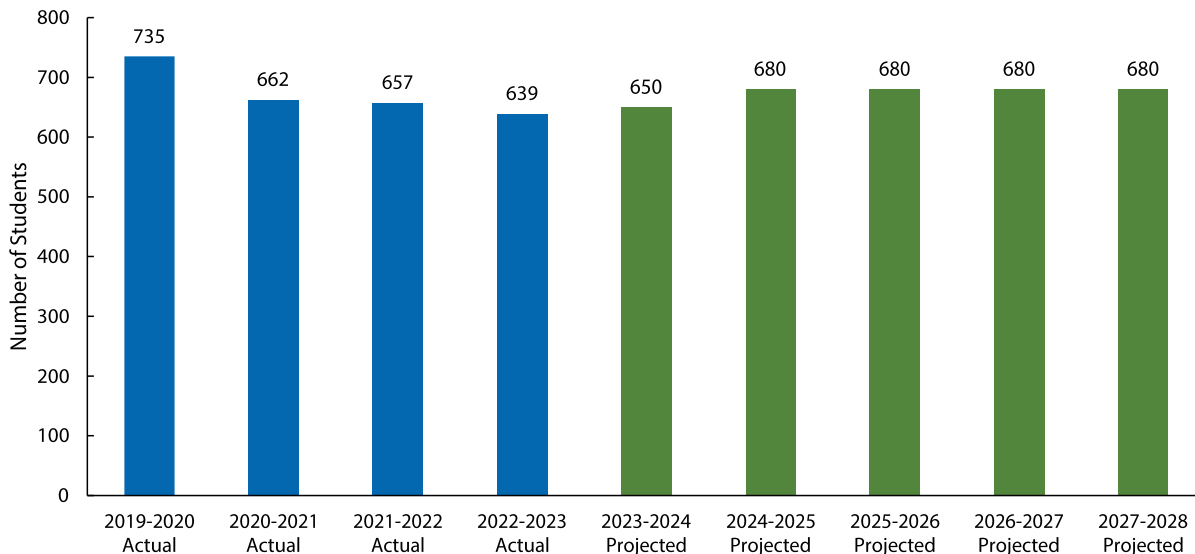
Parker Performing Arts School equips students to become independent creative thinkers, critical problem solvers, and successful collaborators. In our safe learning environment, students engage in rich and innovative instruction in academics and the performing arts in preparation for their roles as citizens of a diverse and increasingly globalized community.

SCHOOL : Parker Performing Arts School	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

Parker Performing Arts School will equip students with the creative and critical thinking skills that are vital for success in the innovative environment of the future. To that end, their students will engage in daily performing arts training from passionate and experienced artists, and will have regular performance and recital opportunities. The students at Parker Performing Arts will excel academically through a data-driven, blended learning environment that includes teacher-led and technology-infused instruction.

Enrollment



Parker Performing Arts Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 1,069,031	\$ 1,505,947	\$ 1,505,947	\$ 1,637,098	\$ 1,924,590	\$ 2,219,222
Revenue:						
Per Pupil Revenue	\$ 5,744,292	\$ 5,897,158	\$ 5,938,776	\$ 6,627,884	\$ 6,916,287	\$ 7,330,047
Mill Levy/Override	787,934	774,736	817,855	830,154	855,697	881,240
Tuition	134,839	170,000	160,000	225,000	225,000	225,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	2,000	13,000	20,000	5,000	5,000
Food Services	-	-	-	-	-	-
Pupil Activities	174,696	160,600	140,000	164,518	168,554	172,710
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	89,407	93,600	110,000	93,600	96,480	99,360
Rental/Lease	8,451	70,000	73,000	77,000	84,700	93,170
Contributions/Donations	10,566	9,000	9,000	-	-	-
Miscellaneous Revenue	126,168	77,800	80,000	-	-	-
Categorical Revenue	294,610	255,661	255,661	112,664	115,724	119,621
Other State Revenue	75,287	105,846	105,846	259,658	266,924	274,191
Grants Federal	216,923	121,020	121,014	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,663,173	\$ 7,737,421	\$ 7,824,152	\$ 8,410,478	\$ 8,734,366	\$ 9,200,339
Total Sources	\$ 8,732,204	\$ 9,243,368	\$ 9,330,098	\$ 10,047,576	\$ 10,658,956	\$ 11,419,561
Expenditures:						
Salaries	\$ 3,353,826	\$ 3,528,189	\$ 3,700,000	\$ 3,755,472	\$ 3,857,467	\$ 3,987,372
Benefits	1,220,375	1,251,590	1,200,000	1,360,616	1,440,029	1,534,962
Purchased Professional and Technical Services	175,434	189,744	190,000	195,661	201,780	208,106
Purchased Property Services	1,357,714	1,585,106	1,545,000	1,648,008	1,712,644	1,923,865
Other Purchased Services	575,209	636,769	600,000	659,355	728,740	809,628
Supplies	343,923	335,012	340,000	371,844	373,671	381,676
Property	178,227	40,000	80,000	41,300	33,100	34,340
Other Expenses	21,549	139,300	38,000	90,730	92,303	69,033
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,226,257	\$ 7,705,710	\$ 7,693,000	\$ 8,122,986	\$ 8,439,734	\$ 8,948,982
Balance on Hand June 30	\$ 1,505,947	\$ 1,537,658	\$ 1,637,098	\$ 1,924,590	\$ 2,219,222	\$ 2,470,579
Fund Balance as a % of Revenue	20%	20%	21%	23%	25%	27%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Platte River Academy Charter School



4085 Lark Sparrow Street, Highlands Ranch, CO 80126 | 303.221.1070

Grades: K-8 | Director of Academics: Becky Bonner Director of Operations: Alan McQueen

Mission Statement

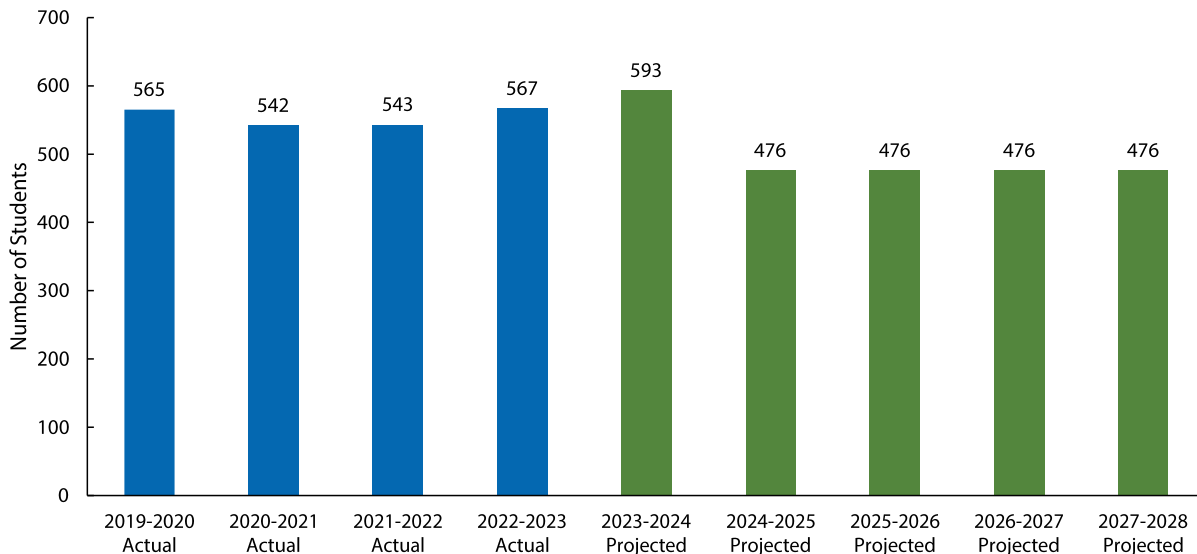
Platte River Academy provides a content-rich academically rigorous education with a well-defined, sequential curriculum in a safe, orderly and caring environment.

SCHOOL : Platte River Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

As a small public school of choice, Platte River Academy offers students and their families two supportive K-8 learning environments. Our main campus offers a rigorous academic program guided by the Core Knowledge sequence which follows a traditional school year calendar. PRA's Classical Academy for Homeschoolers follows the Classical Learning approach and meets two days per week during a unique school year calendar. Through an intentional balance of content, challenge, inquiry, high expectations and support, the educators at both programs of PRA seek to Know and Grow every learner.

Enrollment



Platte River Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 2,308,315	\$ 2,047,550	\$ 2,047,550	\$ 2,058,345	\$ 2,181,124	\$ 2,365,073
Revenue:						
Per Pupil Revenue	\$ 4,350,447	\$ 4,752,382	\$ 4,752,382	\$ 5,366,213	\$ 5,554,030	\$ 5,748,422
Mill Levy/Override	608,520	668,825	668,825	650,766	657,274	663,846
Tuition	301,338	339,531	339,531	460,000	471,500	483,287
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	(62,614)	47,544	47,544	10,000	10,000	10,000
Food Services	9,745	11,500	11,500	9,500	9,500	9,500
Pupil Activities	163,037	132,421	132,421	151,645	153,161	154,693
Community Service Activities	7,792	14,666	14,666	11,000	111,110	11,221
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	28,589	28,311	28,311	30,000	30,750	31,519
Contributions/Donations	146,198	54,499	54,499	57,000	54,150	51,442
Miscellaneous Revenue	21,749	17,200	17,200	10,000	9,500	9,025
Categorical Revenue	(67,799)	90,000	90,000	90,000	90,000	90,000
Other State Revenue	151,395	181,832	181,832	192,157	182,549	173,422
Grants Federal	53,731	22,787	22,787	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	127,332	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	12,318	-	-	-	-	-
Total Revenue	\$ 5,851,779	\$ 6,361,498	\$ 6,361,498	\$ 7,038,281	\$ 7,333,524	\$ 7,436,377
Total Sources	\$ 8,160,094	\$ 8,409,048	\$ 8,409,048	\$ 9,096,626	\$ 9,514,648	\$ 9,801,450
Expenditures:						
Salaries	\$ 3,187,899	\$ 3,329,047	\$ 3,329,047	\$ 3,779,987	\$ 3,912,287	\$ 4,049,217
Benefits	825,576	1,067,448	1,067,448	1,245,689	1,320,430	1,399,656
Purchased Professional and Technical Services	75,704	72,317	72,317	72,250	74,056	75,908
Purchased Property Services	644,673	237,894	237,894	361,013	368,233	375,598
Other Purchased Services	447,291	492,579	492,579	552,784	563,840	575,116
Supplies	260,866	308,913	308,913	284,056	289,737	295,532
Property	277,859	314,148	314,148	126,873	128,142	129,423
Other Expenses	392,675	528,357	528,357	492,850	492,850	492,850
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,112,544	\$ 6,350,703	\$ 6,350,703	\$ 6,915,502	\$ 7,149,575	\$ 7,393,300
Balance on Hand June 30	\$ 2,047,550	\$ 2,058,345	\$ 2,058,345	\$ 2,181,124	\$ 2,365,073	\$ 2,408,150
Fund Balance as a % of Revenue	35%	32%	32%	31%	32%	32%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Renaissance Secondary Charter School



3954 Trail Boss Lane, Castle Rock, CO 80104 | 720.689.6120
 Grades: 6-12 | Executive Director/Head of School: Amy Stuart

Mission Statement

Through authentic, integrated learning experiences, Renaissance Secondary will empower students to become modern learners who are critical thinkers and problem solvers, communicators, collaborators and creative innovators who contribute to the world around them.

SCHOOL : Renaissance Secondary	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

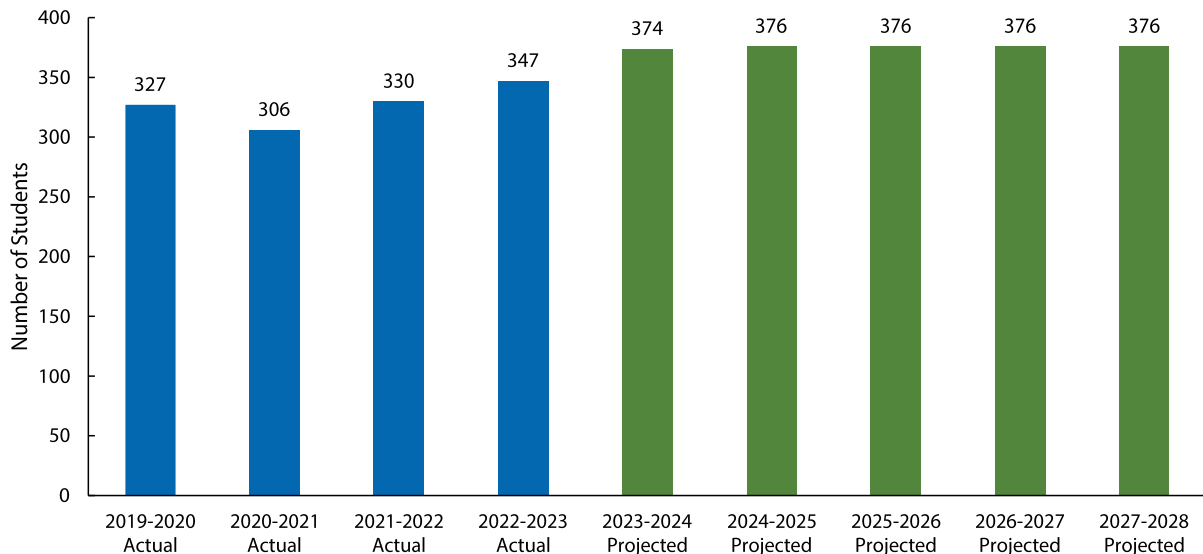
Description

Through expeditionary, project and problem based learning, the Renaissance curriculum offers an innovative and challenging academic program with high levels of student engagement and achievement. The program emphasizes student inquiry, critical thinking and the craftsmanship required to create high-quality products. Students do original research, often guided by experts from the field, and present their results to both peers and the public.

Learning Expeditions—deep studies of rich academic topics—are a primary means of organizing and delivering the educational program, cutting across disciplines, including the arts. Learning Expeditions are inquiry based, integrated through core content areas, and differentiated based on student needs and interests.

All students at Renaissance Secondary also participate in the school’s unique Adventure Education program. Rooted in the principles of Outward Bound, the Adventure Education program at Renaissance Secondary pushes students physically, emotionally, and socially, through challenging outdoor voyages, team building exercises, and other related experiences. Students master skills – both personal and interpersonal – that transfer to the classroom, to the larger community, and to life.

Enrollment



Renaissance Secondary Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 611,775	\$ 803,655	\$ 803,655	\$ 851,496	\$ 951,240	\$ 1,229,628
Revenue:						
Per Pupil Revenue	\$ 2,820,365	\$ 3,145,000	\$ 3,145,000	\$ 3,898,501	\$ 4,361,465	\$ 4,619,063
Mill Levy/Override	395,766	444,125	444,125	500,441	533,718	538,838
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	1,252	27,186	27,186	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	408,742	469,207	469,207	419,133	468,230	473,406
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	103,529	84,165	84,165	-	-	-
Contributions/Donations	24,925	3,331	3,331	-	-	-
Miscellaneous Revenue	2,658	197,665	197,665	-	-	-
Categorical Revenue	39,632	50,000	50,000	-	-	-
Other State Revenue	142,787	160,790	160,790	192,927	200,764	202,690
Grants Federal	46,425	23,424	23,424	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	66,372	-	-	243,402	180,000	180,000
Total Revenue	\$ 4,052,452	\$ 4,604,892	\$ 4,604,892	\$ 5,254,403	\$ 5,744,177	\$ 6,013,997
Total Sources	\$ 4,664,228	\$ 5,408,546	\$ 5,408,546	\$ 6,105,900	\$ 6,695,417	\$ 7,243,626
Expenditures:						
Salaries	\$ 1,766,607	\$ 1,992,458	\$ 1,992,458	\$ 2,222,906	\$ 2,432,624	\$ 2,507,914
Benefits	544,688	623,010	623,010	746,012	782,726	843,604
Purchased Professional and Technical Services	104,949	136,764	136,764	158,624	169,425	182,067
Purchased Property Services	836,063	869,864	869,864	1,019,454	1,097,674	1,211,368
Other Purchased Services	313,485	419,596	419,596	493,786	483,318	510,882
Supplies	99,462	156,884	156,884	134,165	148,034	154,847
Property	41,324	95,701	95,701	76,901	134,318	139,077
Other Expenses	16,199	19,351	19,351	34,410	12,670	12,710
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	112,797	218,422	218,422	243,402	180,000	180,000
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	\$ 3,860,573	\$ 4,557,050	\$ 4,557,050	\$ 5,154,660	\$ 5,465,789	\$ 5,767,468
Balance on Hand June 30	\$ 803,655	\$ 851,496	\$ 851,496	\$ 951,240	\$ 1,229,628	\$ 1,476,158
Fund Balance as a % of Revenue	20%	18%	18%	18%	21%	25%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

Skyview Academy Charter School



6161 Business Drive, Highlands Ranch, CO 80130 | 303.471.8439
 Grades: Pre K-12 | Head of Schools: Janet Worley

Mission Statement

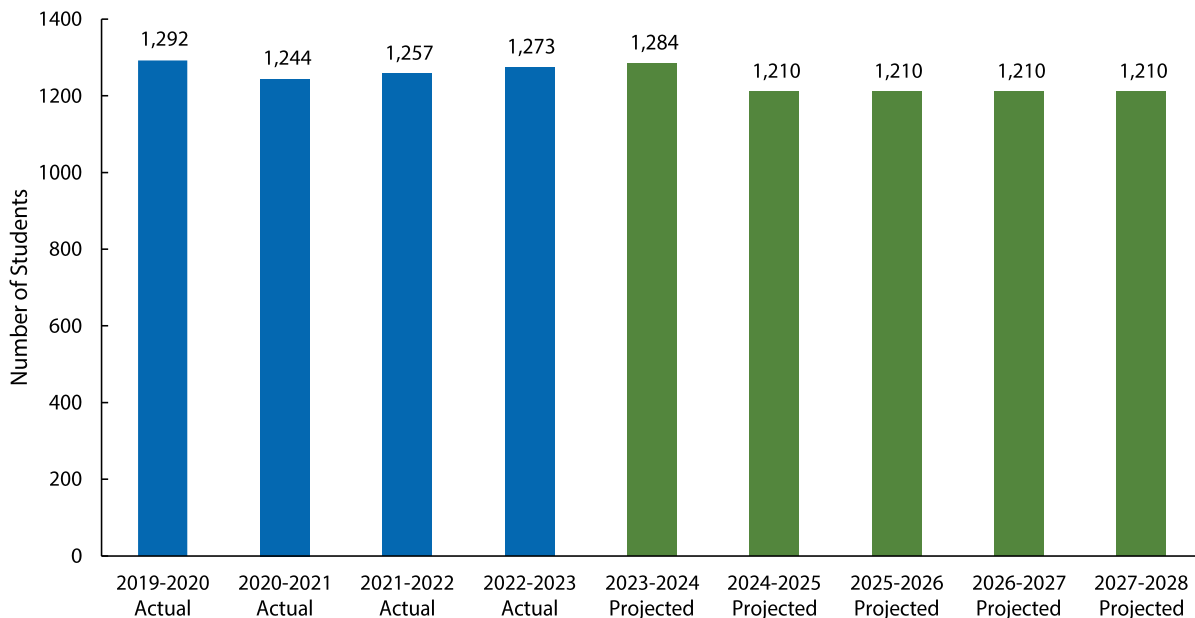
SkyView Academy offers a research-based, content-rich liberal arts program with a commitment to foreign language studies and community service. Staff, parents and students are actively involved in a culture of expectation and support where individuals are respected, valued and known by the content of their character.

SCHOOL : SkyView Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

SkyView Academy offers a research-based, content-rich liberal arts program for students preschool age through high school. PreK-8th grade at SkyView Academy follows the Core Knowledge curriculum. High school students at SkyView Academy receive a college preparatory education founded on classical principles and critical thinking. SkyView Academy maintains its five founding pillars. They are as follows: Core Knowledge, Classical-College Prep, Service Learning, World Language, and Character. Our world language pillar prioritizes Spanish instruction beginning in preschool. Spanish instruction continues through 8th grade. High school students expand their world language learning with ASL, French, Latin, and Spanish options. Students engage in learning together across grade levels. They participate in service-learning projects both within their school and among their community. The faculty and staff prioritize character education through instruction and daily interactions. SkyView Academy offers not only a rigorous, college preparatory high school but a competitive 3A CHSAA Certified athletics program. Students throughout the building thrive in a culture of high expectations. Character education and social-emotional learning provide a solid support system and foundation.

Enrollment



Skyview Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,371,501	\$ 4,751,859	\$ 4,751,859	\$ 5,502,803	\$ 5,733,889	\$ 5,792,967
Revenue:						
Per Pupil Revenue	\$ 10,859,189	\$ 11,696,187	\$ 11,696,187	\$ 12,985,710	\$ 13,568,334	\$ 14,356,679
Mill Levy/Override	1,506,308	1,543,411	1,543,411	1,559,172	1,559,172	1,559,172
Tuition	761,069	858,000	858,000	868,000	886,700	886,700
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	1,217	18,000	18,000	20,000	22,000	24,000
Food Services	-	-	-	-	-	-
Pupil Activities	397,618	450,000	450,000	452,755	460,000	460,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	50,835	70,000	70,000	80,000	80,000	80,000
Contributions/Donations	109,461	150,000	150,000	120,000	150,000	100,000
Insurance Claim	-	1,750,000	1,750,000	-	-	-
Miscellaneous Revenue	108,934	90,000	90,000	140,000	100,000	100,000
Categorical Revenue	622,461	731,510	731,510	805,161	620,000	620,000
Other State Revenue	-	-	-	-	-	-
Grants Federal	268,842	120,535	120,535	-	-	-
Fund Transfer	8,721	10,000	10,000	40,000	20,000	20,000
PPP Proceeds	-	-	-	300,000	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 14,694,655	\$ 17,487,643	\$ 17,487,643	\$ 17,370,798	\$ 17,466,206	\$ 18,206,551
Total Sources	\$ 18,066,156	\$ 22,239,502	\$ 22,239,502	\$ 22,873,601	\$ 23,200,095	\$ 23,999,518
Expenditures:						
Salaries	\$ 6,746,732	\$ 7,452,532	\$ 7,452,532	\$ 8,203,765	\$ 8,203,765	\$ 8,367,840
Benefits	2,272,663	2,878,739	2,878,739	4,244,107	4,456,312	4,679,128
Purchased Professional and Technical Services	264,835	288,241	288,241	266,460	271,789	277,225
Purchased Property Services	2,294,287	2,317,786	2,317,786	2,328,034	2,350,865	2,271,187
Other Purchased Services	982,601	1,117,997	1,117,997	1,185,021	1,264,396	1,284,603
Supplies	598,566	843,404	843,404	770,325	750,000	750,000
Property	124,884	1,800,000	1,800,000	100,000	75,000	75,000
Other Expenses	29,729	38,000	38,000	42,000	35,000	35,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 13,314,297	\$ 16,736,699	\$ 16,736,699	\$ 17,139,712	\$ 17,407,128	\$ 17,739,983
Balance on Hand June 30	\$ 4,751,859	\$ 5,502,803	\$ 5,502,803	\$ 5,733,889	\$ 5,792,967	\$ 6,259,535

All charter school financials prepared by charter schools and not by DCSD Business Services staff

STEM School Highlands Ranch Charter School



8773 South Ridgeline Boulevard, Highlands Ranch, CO 80129 | 303.683.7836
 Grades: K-12 | Executive Director: LynAnn Kovalesky

Mission Statement

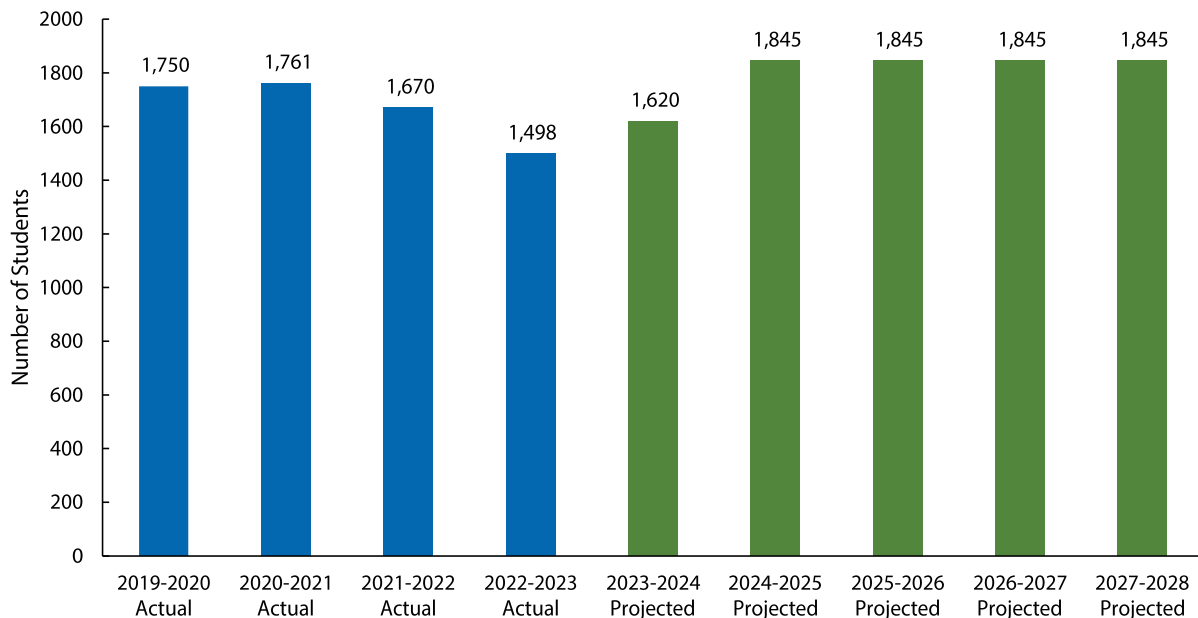
Never Stop Innovating

SCHOOL : Stem School Highlands Ranch	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Accountability Participation Rate	Meets 95% Participation

Description

STEM School Highlands Ranch is an innovative, free, public, charter learning community that exists to innovate K-12 education in order to prepare every student to lead change, solve problems and succeed in an exponentially changing world. At their school, they put innovation in the center of learning to unleash the potential of every child and prepare them for an exponentially changing world. They are more than a school. STEM School is a think tank, learning lab and a catalyst for creativity. They are a haven for continual innovation, creative exploration, and rigorous discovery. They defy definition and break with convention. Because that's what innovators do. The STEM School Highlands Ranch re-thinks STEM by weaving science, technology, engineering, and math across all academic areas. They create exponential possibilities for their students, teachers and the world through the power of innovation. Their goal is not only to prepare students to thrive in the constant world of re-invention, but to lead it.

Enrollment



STEM School Highlands Ranch Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 10,855,082	\$ 12,414,772	\$ 12,414,772	\$ 13,942,654	\$ 13,954,023	\$ 15,719,118
Revenue:						
Per Pupil Revenue	\$ 14,401,906	\$ 13,651,001	\$ 13,706,000	\$ 15,082,500	\$ 17,896,881	\$ 18,858,854
Mill Levy/Override	2,000,416	1,825,905	1,910,774	1,761,000	2,087,968	2,114,583
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	29,674	300,000	400,000	425,000	300,000	300,000
Food Services	-	-	-	-	-	-
Pupil Activities	415,617	291,427	387,277	308,513	340,800	352,050
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	169,685	50,000	-	-	-	-
Rental/Lease	16,500	-	-	-	-	-
Contributions/Donations	3,485	50,000	11,000	50,000	50,000	50,000
Miscellaneous Revenue	-	-	85,000	-	-	-
Categorical Revenue	970,078	16,566	-	398,000	-	-
Other State Revenue	-	723,693	682,483	600,000	557,350	573,050
Grants Federal	426,862	-	-	-	-	-
Fund Transfer	8,049	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 18,442,272	\$ 16,908,592	\$ 17,182,534	\$ 18,625,013	\$ 21,233,000	\$ 22,248,537
Total Sources	\$ 29,297,354	\$ 29,323,364	\$ 29,597,306	\$ 32,567,667	\$ 35,187,023	\$ 37,967,654
Expenditures:						
Salaries	\$ 9,058,597	\$ 8,744,998	\$ 8,341,701	\$ 9,759,000	\$ 10,235,400	\$ 10,747,170
Benefits	2,670,935	2,722,500	2,204,643	2,784,890	3,024,886	3,141,030
Purchased Professional and Technical Services	167,049	226,040	266,667	216,965	223,474	230,179
Purchased Property Services	2,579,286	2,784,804	2,669,857	3,534,726	3,192,146	3,230,889
Other Purchased Services	1,264,469	1,312,224	1,500,364	1,374,741	1,545,524	1,606,619
Supplies	542,763	465,000	528,000	527,322	517,335	535,027
Property	526,628	237,000	66,420	261,000	422,640	422,640
Other Expenses	72,854	97,200	72,000	150,000	301,500	303,045
Other Uses of Funds	-	4,800	5,000	5,000	5,000	5,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 16,882,582	\$ 16,594,566	\$ 15,654,652	\$ 18,613,644	\$ 19,467,905	\$ 20,221,599
Balance on Hand June 30	\$ 12,414,772	\$ 12,728,798	\$ 13,942,654	\$ 13,954,023	\$ 15,719,118	\$ 17,746,055
Fund Balance as a % of Revenue	67%	75%	81%	75%	74%	80%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

World Compass Academy Charter School



2490 South Perry Street, Castle Rock, CO 80104 | 303.814.5200

Principal: Bethany Merklng

Mission Statement

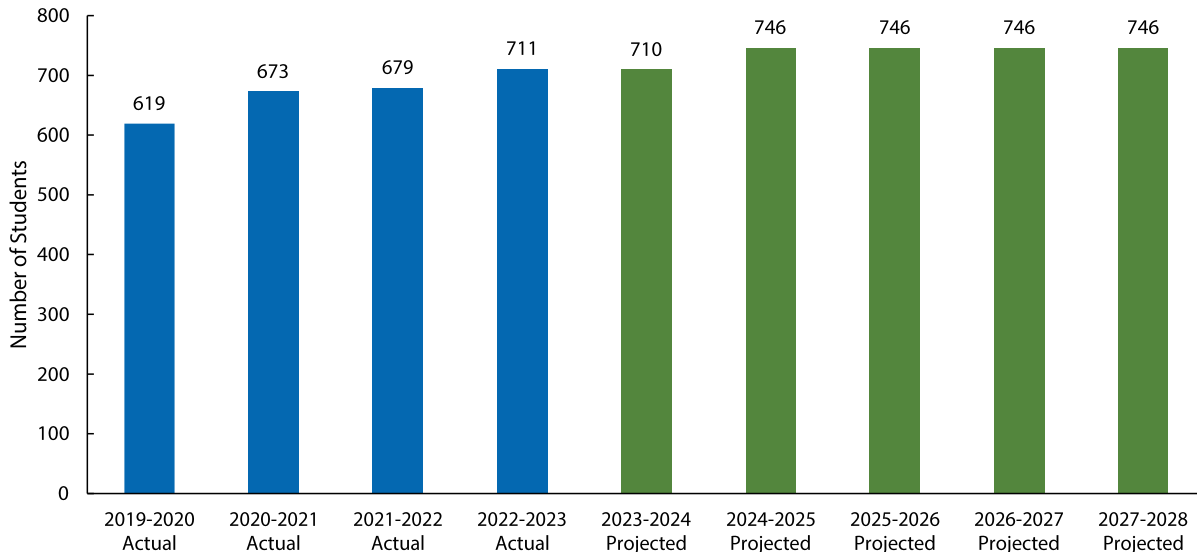
The mission of World Compass Academy engages and inspires learners in a safe, challenging, and individualized learning environment which cultivates and fosters character, a lifelong love of learning, and the skills to engage in the global community.

SCHOOL : World Compass Academy	
School Performance Framework 2022	
Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Accountability Participation Rate	Meets 95% Participation

Description

World Compass Academy's Philosophy is Go Anywhere, Do Anything. World Compass Academy equips students to go anywhere in the world with the foundational skills needed for success. They do this through: MASTERY BASED LEARNING: Students cover material as they demonstrate a readiness and ability to learn the current material that is presented to them. After placement testing, students are placed in an academic level class for a maximum of twelve weeks. POSITIVE SCHOOL CULTURE: Students must feel safe in their learning environment if they are to take the risks they need to be educationally successful. World Compass Academy fosters a safe supportive learning environment. FOREIGN LANGUAGE EDUCATION: All students will receive 45 minutes daily of foreign language instruction. Language block will be taught immersion style. CHALLENGING RESEARCH BASED CURRICULUM: World Compass Academy curriculum is a challenging research based curriculum, designed to challenge each student at their level.

Enrollment



World Compass Academy Charter School

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 2,165,962	\$ 2,405,748	\$ 2,405,748	\$ 2,594,969	\$ 2,594,969	\$ 2,594,968
Revenue:						
Per Pupil Revenue	\$ 5,770,296	\$ 6,556,185	\$ 6,432,658	\$ 7,137,558	\$ 7,312,031	\$ 7,677,633
Mill Levy/Override	809,713	860,503	908,396	908,090	873,343	873,343
Tuition	323,759	307,793	318,000	339,000	307,663	307,663
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	59,297	64,500	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	317,926	239,157	353,500	300,501	275,680	275,680
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	12,027	-	170,468	-	-	-
Rental/Lease	2,200	1,936	-	-	1,936	1,936
Contributions/Donations	-	39,250	20,500	20,500	36,250	36,250
Miscellaneous Revenue	35,492	173,083	15,000	91,013	159,614	159,614
Categorical Revenue	-	245,244	242,084	273,430	238,411	238,411
Other State Revenue	388,343	95,583	93,413	77,500	193,018	193,018
Grants Federal	165,141	148,523	148,727	-	-	-
Fund Transfer	108,786	61,475	80,000	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,933,683	\$ 8,788,029	\$ 8,847,246	\$ 9,147,592	\$ 9,397,947	\$ 9,763,548
Total Sources	\$ 10,099,645	\$ 11,193,777	\$ 11,252,993	\$ 11,742,561	\$ 11,992,915	\$ 12,358,517
Expenditures:						
Salaries	\$ 3,584,031	\$ 3,994,471	\$ 3,960,655	\$ 4,246,399	\$ 4,406,407	\$ 4,626,727
Benefits	1,109,996	1,332,223	1,289,365	1,375,587	1,459,469	1,532,442
Purchased Professional and Technical Services	317,274	250,073	282,523	287,623	227,016	227,016
Purchased Property Services	1,824,385	1,830,789	1,832,269	1,836,897	1,862,604	1,862,604
Other Purchased Services	550,057	631,447	634,463	642,986	632,511	632,511
Supplies	262,308	319,434	330,786	342,380	313,991	313,991
Property	29,963	85,510	102,526	75,375	28,094	28,094
Other Expenses	15,883	344,082	225,438	340,346	467,856	540,164
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,693,897	\$ 8,788,029	\$ 8,658,025	\$ 9,147,592	\$ 9,397,947	\$ 9,763,548
Balance on Hand June 30	\$ 2,405,748	\$ 2,405,748	\$ 2,594,969	\$ 2,594,969	\$ 2,594,968	\$ 2,594,969
Fund Balance as a % of Revenue	30%	27%	29%	28%	28%	27%

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Charter School Comparison: 2023-2024

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 5,446,919	\$ 7,685,769	\$ 7,660,308	\$ 5,472,380
American Academy Charter	8,617,481	35,102,287	35,089,501	8,630,267
Aspen View Academy Charter	7,667,649	12,282,830	12,150,006	7,800,473
Ben Franklin Academy Charter	6,542,422	11,162,882	11,122,903	6,582,401
Challenge to Excellence Charter	3,952,932	6,672,081	6,464,684	4,160,329
DCS Montessori Charter	1,644,809	6,762,464	7,015,825	1,391,448
Global Village Academy Charter	695,388	5,134,446	5,044,010	785,824
HOPE Online Learning Academy Charter	1,779,029	22,627,458	22,510,253	1,896,233
Leman Academy of Excellence	6,456,733	12,533,738	11,673,359	7,317,112
North Star Academy Charter	2,968,735	8,199,966	8,196,070	2,972,631
Parker Core Knowledge Charter	3,109,899	9,420,264	9,678,716	2,851,447
Parker Performing Arts Charter	1,637,098	8,410,478	8,122,986	1,924,590
Platte River Academy Charter	2,058,345	7,038,281	6,915,502	2,181,124
Renaissance Secondary Charter	851,496	5,254,403	5,154,660	951,240
SkyView Academy Charter	5,502,803	17,370,798	17,139,712	5,733,889
STEM School Highlands Ranch	13,942,654	18,625,013	18,613,644	13,954,023
World Compass Academy Charter	2,594,969	9,147,592	9,147,592	2,594,969
TOTAL	\$ 75,469,363	\$ 203,430,750	\$ 201,699,732	\$ 77,200,381

All charter school financials prepared by charter schools and not by DCSD Business Services staff



Financial Section
Department Financials

Learn Today, Lead Tomorrow

Department Budgets

Erin Kane - Superintendent

- Superintendent's Office
- Board of Education

Danelle Hiatt – Deputy Superintendent*

- Student Support Services
- Special Education Non-SBB
- Special Education Early Childhood Education
- Early Childhood Education
- Mental Health
- Health, Wellness, and Prevention
- Gifted and Talented
- Language, Culture, and Equity
- Safety & Security
- Foundation for Douglas County Schools

Danny Winsor - Assistant Superintendent

- School Leadership
- Athletics
- Postsecondary Readiness
- Legacy Campus
- Home Education/Cloverleaf
- Choice Programming
- Student Assistance

Matt Reynolds – Learning Services Officer

- Learning Services (formerly Assessment)
- Educator Effectiveness
- Curriculum, Instruction, and Assessment
- Literacy Intervention
- Support Staff Professional Development
- District Library Media Center

Stacy Rader - Communications Officer

- Communications

Mary Kay Klimesh - Legal Counsel

- Legal Counsel
- Risk Management

Amanda Thompson - Chief Human Resource Officer

- Human Resources and Benefits

Jana Schleusner - Chief Financial Officer*

- Business Services
- Medicaid

Richard D. Cosgrove - Chief Operations Officer*

- Chief Operations Officer
- Operations and Maintenance
- Construction

Mark Blair - Chief Technology Officer

- Information Technology

*Included are only departments that are funded by the General Fund. Excluded are Transportation, Outdoor Education, Nutrition Services, and Before and After School Enterprise (BASE). These departments are located within the Combined General Fund Budgets and Special Revenue Budgets sections.

Understanding Department Financials

The following department financials are organized by Superintendent's Cabinet oversight. Prior year audited actuals may include expenditures attributable to carry over awarded in prior years for unique situations.

What's included in the Department Financials?

The department financials include expenses within the General Fund, Capital Projects Fund, Pupil Activity Fund, Athletics and Activities Fund and Governmental Designated Purpose Grants Fund. Financial activity associated with department locations in other funds, such as enterprises, are identified within the Fund section. The 2023-2024 Proposed Department Budget Summary presented to the Board of Education on May 23, 2023, along with the department updates presented within the 2023-2024 Adopted Budget on June 20, 2023, only included the General Fund, Capital Projects Fund, and Athletics and Activities Fund. For more information on the previous presentations, go to: <https://eboard.dcsdk12.org/>.

District-Wide Operations

In addition to their department budgets, some departments oversee district-wide operations. These are centrally managed expenses for the benefit of all students and staff across the District. The departments overseeing district-wide operations are Operations and Maintenance, Planning, Business Services, Human Resources, and Information Technology. The budget schedule for district-wide is included at the end of the department financials.



Understanding Department Financials

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
Administrative	\$ 332,616	\$ 58,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	152,220	12,833	192,009	23,760	106,790	55,544	23,760	23,760
Professional/Technical	930,072	824,566	776,946	785,388	813,753	704,732	1,265,892	1,265,892
Classified	210,474	186,079	249,395	493,161	375,419	174,698	375,044	375,044
Benefits	481,501	334,347	354,669	416,412	427,238	305,098	506,294	506,294
Purchased Services	401,429	36,476	47,350	67,040	115,189	83,051	92,105	92,105
Supplies and Materials	4,686,741	709,956	4,230,540	226,476	2,479,512	2,410,430	284,160	284,160
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	1,896	1,316	1,321	3,300	9,550	9,552	6,600	6,600
Total Expenditures	\$ 7,196,949	\$ 2,164,289	\$ 5,852,229	\$ 2,015,537	\$ 4,327,451	\$ 3,743,106	\$ 2,553,855	\$ 2,553,855
Carry Over Awarded Into Subsequent Year	\$ 603,712	\$ 329,079	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				0.00	0.00		0.00	0.00
Professional/Technical				9.00	10.00		14.00	14.00
Classified				10.55	10.55		9.55	9.55
Total FTE				19.55	20.55		23.55	23.55

Note:

Notes:

- 2022-2023 Adopted Budget reflects the prior year budget's first adoption on June 21, 2022. Any increase for the Final Revised Budget or Estimated Actuals reflects increased allocations from contingency, carry over, or other reserves mid-year due to unforeseen needs when the budget was adopted.
- 2022-2023 Estimated Actuals reflect 2022-2023 actual expenditures as of June 30, 2023 and are unaudited.
- Capital Equipment and Projects only include capital assets managed by the department and exclude assets funded by district-wide funds recorded to the department's location but not paid by the department's budget.
- Department carry over was discontinued in 2016-2017 for all departments, with the exception of carry over generated from donations, grants, and fundraisers.
- FTE is based off scheduled weekly hours for all employees.

Superintendent's Office

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0123

Superintendent | Erin Kane

The Superintendent's Office includes the Superintendent and support staff who oversee the daily operations and the long-range planning of the school district.

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 202,251	\$ 272,733	\$ 412,405	\$ 274,576	\$ 274,576	\$ 282,940	\$ 258,750	\$ 258,750
<i>Certified</i>	1,328	250	625	-	-	1,113	-	-
<i>Professional/Technical</i>	-	-	1,204	-	-	-	-	-
<i>Classified</i>	170,779	152,251	165,671	166,205	166,205	159,573	153,653	153,653
Benefits	97,370	119,786	164,056	132,196	132,196	118,791	118,896	118,896
Purchased Services	43,294	20,111	19,386	20,500	40,615	39,343	29,787	29,787
Supplies and Materials	61,935	42,984	52,565	16,500	61,885	61,044	31,100	31,100
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	8,270	4,494	9,415	7,780	7,780	3,834	9,000	9,000
Total Expenditures	\$ 585,226	\$ 612,609	\$ 825,328	\$ 617,757	\$ 683,257	\$ 666,638	\$ 601,186	\$ 601,186
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				3.00	3.00		2.00	2.00
Total FTE				4.00	4.00		3.00	3.00

Board of Education

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0258

President | Mike Peterson

The Board of Education budget provides for the costs associated with Board of Education meetings, professional development for the Board of Education Directors, and all costs associated with elections, audits and polling.

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	-	-	-	-	-	-	2,400	2,400
Benefits	428	-	-	-	-	-	549	549
Purchased Services	385,534	141,393	437,907	444,800	662,127	594,541	497,440	497,440
Supplies and Materials	7,210	8,549	10,414	15,000	25,000	14,811	66,472	66,472
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	39,802	39,847	42,029	45,722	45,722	43,847	50	50
Total Expenditures	\$ 433,674	\$ 189,790	\$ 490,350	\$ 505,522	\$ 732,849	\$ 653,199	\$ 566,911	\$ 566,911
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				0.00	0.00		0.00	0.00

Student Support Services

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0055

Deputy Superintendent of Student Support Services | Danelle Hiatt

Student Support Services provides oversight for Early Childhood Education/Preschool, Mental Health, Health/Wellness/Prevention & Counseling, Special Education, Advanced Academics & Gifted Talented, Language, Culture & Equity/English Language Development, Safety and Security, and the Foundation for Douglas County Schools.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 147,842	\$ 124,670	\$ 97,575	\$ 145,000	\$ 137,970	\$ -	\$ 322,240	\$ 322,240
<i>Certified</i>	102,660	115,073	122,124	-	99,376	87,798	70,461	70,461
<i>Professional/Technical</i>	110,748	98,644	102,158	89,350	85,613	70,806	273,719	273,719
<i>Classified</i>	-	60,204	57,925	56,430	56,533	45,313	62,400	62,400
Benefits	160,958	108,128	100,714	103,242	126,196	71,467	226,175	226,175
Purchased Services	8,067	424,850	737,910	399,670	436,919	468,098	468,527	468,527
Supplies and Materials	25,708	156,803	195,197	44,347	444,183	259,986	76,915	76,915
Capital Equipment and Projects	-	-	5,910	-	-	-	-	-
Other Expenses	-	884	6,586	1,000	1,450	2,250	1,000	1,000
Total Expenditures	\$ 555,983	\$ 1,089,254	\$ 1,426,100	\$ 839,039	\$ 1,388,240	\$ 1,005,719	\$ 1,501,437	\$ 1,501,437
Carry Over Awarded Into								
Subsequent Year	\$ 952,666	\$ 785,622	\$ 391,630					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		2.00	2.00
<i>Certified</i>				1.00	3.00		1.00	1.00
<i>Professional/Technical</i>				0.40	0.00		3.50	3.50
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				3.40	5.00		7.50	7.50

Notes:

2022-2023 Adopted Budget includes \$115,817 for the Tri-County Health Coalition grant in addition to the General Fund Budget. This includes 1.0 certified FTE in addition to the General Fund Budget. 2022-2023 Final Revised Budget includes \$44,355 for the Tri-County Health Coalition grant, \$23,858 for Title II, and \$113,702 for Title IV. This includes 1.0 certified FTE for the Tri-County Health Coalition grant in addition to the General Fund Budget.

Special Education Non-SBB

620 Wilcox St, Castle Rock, CO 80104 | 303.387.0149

Executive Director of Special Education | Liza Meier

Directors - Special Education | Sarah Cannon & Nicole Lechman-Trujillo

The Special Education department provides instructional programming support and professional development to schools through a framework of universal, targeted and intensive services and supports.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 31,116	\$ -	\$ -	61,720	\$ -	\$ 1,575	\$ -	\$ 99,767
<i>Certified</i>	6,407,188	5,764,512	6,306,317	12,428,661	12,999,572	6,902,143	14,574,503	13,169,582
<i>Professional/Technical</i>	1,193,475	1,069,031	1,125,788	978,155	1,067,939	1,155,153	275,812	989,778
<i>Classified</i>	1,779,360	1,283,220	1,472,276	1,801,151	1,731,748	1,553,703	2,357,757	2,497,183
Benefits	2,370,628	1,976,466	2,939,260	6,600,310	5,688,562	3,316,043	5,825,356	6,277,118
Purchased Services	4,283,844	5,287,176	5,670,446	5,475,731	6,556,115	6,486,942	5,562,895	5,562,895
Supplies and Materials	236,891	278,991	268,898	592,056	648,308	702,984	839,564	867,982
Capital Equipment and Projects	-	-	11,419	-	-	-	-	-
Other Expenses	374,767	448,536	546,110	44,836	555,524	591,082	421,150	421,150
Total Expenditures	\$ 16,677,269	\$ 16,107,932	\$ 18,340,513	\$ 27,982,620	\$ 29,247,768	\$ 20,709,624	\$ 29,857,037	\$ 29,885,455
Carry Over Awarded Into Subsequent Year	\$ 1,729	\$ 6,004	\$ 592,098					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	0.00		0.00	1.00
<i>Certified</i>				179.96	94.96		183.50	167.50
<i>Professional/Technical</i>				29.80	29.10		3.10	13.10
<i>Classified</i>				46.36	47.35		45.43	50.43
Total FTE				257.12	171.41		232.03	232.03

Notes:

2023-2024 Proposed and Adopted Budget includes \$9,886,404 for IDEA Part B, \$1,082,141 for ARP IDEA in addition to General Fund Budget. IDEA Part B and ARP IDEA are both budgeted in the Special Services cost center but paid out to the individual employees' cost center. The shift in job class for 2023-2024 Adopted FTE compared to 2023-2024 Proposed FTE is the result of moving the FTE related to IDEA Part B to the appropriate job class, as everything was placed into certified FTE for the 2023-2024 Proposed Budget. The 2023-2024 Adopted FTE incorrectly includes 1.0 FTE and \$140,000 in salary and benefits for a principal, this will be corrected for the 2023-2024 Revised Budget.

Special Education Early Childhood Education

9350 Teddy Lane, Lone Tree, CO 80124 | 303.387.0806

Director - Early Childhood Education | Lisa Graham

The ECE Special Education department provides instructional programming support and professional development to schools through a framework of universal, targeted and intensive services and supports.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	7,802,078	6,920,016	7,454,860	7,724,122	7,824,052	8,475,033	8,695,205	8,698,302
<i>Professional/Technical</i>	290,537	238,239	237,888	362,861	362,861	358,022	359,093	359,093
<i>Classified</i>	1,939,932	1,792,666	1,902,095	2,091,770	2,091,770	1,947,456	2,596,691	2,596,691
Benefits	3,370,824	3,041,494	3,208,936	4,192,498	4,205,126	3,760,761	4,194,689	4,216,998
Purchased Services	29,005	12,827	36,004	95,500	95,500	39,112	95,500	95,500
Supplies and Materials	19,294	14,394	11,792	30,500	30,500	36,434	37,857	37,857
Capital Equipment and Projects	-	-	-	-	50,000	44,834	-	-
Other Expenses	29	4	-	-	-	-	3,274	8,578
Total Expenditures	\$ 13,451,700	\$ 12,019,639	\$ 12,851,576	\$ 14,497,251	\$ 14,659,809	\$ 14,661,652	\$ 15,982,309	\$ 16,013,019
Carry Over Awarded Into Subsequent Year	\$ 75	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				110.50	110.50		109.00	109.00
<i>Professional/Technical</i>				3.50	3.50		3.50	3.50
<i>Classified</i>				71.69	71.69		85.75	85.75
Total FTE				185.69	185.69		198.25	198.25

Notes:

2022-2023 Adopted Budget includes \$139,241 for IDEA Preschool and \$97,384 for ARP IDEA Preschool in addition to General Fund Budget. This includes 3.0 certified FTE in addition to the General Fund FTE Budget. 2023-2024 Proposed and Adopted Budget includes \$157,737 for IDEA Preschool and \$97,381 for ARP IDEA Preschool in addition to General Fund Budget. This includes 3.0 certified FTE in addition to the General Fund FTE Budget.

Early Childhood Education

9350 Teddy Lane, Lone Tree, CO 80124 | 303.387.0806

Director - Early Childhood Education | Lisa Graham

Early Childhood Education supports all of the youngest learners by meeting their academic, social/emotional, and behavioral needs within inclusionary preschool classrooms, populated with typically developing students, students identified as at-risk by the Colorado Preschool Program (CPP), and students identified as having disabilities requiring Special Education services.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	60,748	128,775	210,954	258,026	258,026	223,933	183,595	183,595
Professional/Technical	189,681	140,292	130,998	145,471	145,471	162,052	155,713	155,713
Classified	2,699,780	2,389,081	2,542,297	2,741,810	2,741,810	2,637,409	2,412,926	2,412,926
Benefits	1,236,445	1,167,098	1,208,667	1,660,987	1,680,410	1,268,383	1,193,753	1,201,561
Purchased Services	16,867	6,040	56,338	12,700	72,695	76,046	12,700	12,700
Supplies and Materials	44,586	35,896	439,070	88,000	346,673	290,857	188,000	188,000
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	19,111	20,695	14,335	26,100	168,009	26,511	26,100	26,100
Total Expenditures	\$ 4,267,219	\$ 3,887,877	\$ 4,602,659	\$ 4,933,094	\$ 5,413,094	\$ 4,685,191	\$ 4,172,787	\$ 4,180,595
Carry Over Awarded Into Subsequent Year	\$ 9,783	\$ 17,184	\$ 13,474					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				2.00	2.00		2.00	2.00
Professional/Technical				1.50	1.50		1.50	1.50
Classified				87.94	87.94		68.25	68.25
Total FTE				91.44	91.44		71.75	71.75

Notes:

2022-2023 Adopted Budget does not account for \$516,526 related to the Stabilization Operations and Workforce Sustainability grants. The 2023-2024 Adopted Budget includes \$141,598 related to the Stabilization Operations and Workforce Sustainability grants.

Mental Health

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0077

Director - Mental Health | Dr. Stephanie Crawford

Mental health provides threat/suicide assessment training, counselor/psychologist/social worker and other mental health training, monitoring of safety protocols/processes at schools (SB15-213), crisis team, mental health staffing for schools, and consultation to schools for counseling and mental health services.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	416,799	244,961	270,550	369,605	387,026	196,919	781,440	724,440
<i>Professional/Technical</i>	110,748	163,867	174,705	262,577	174,296	294,970	273,103	330,103
<i>Classified</i>	-	-	-	-	-	-	-	-
Benefits	163,982	117,217	130,214	204,129	203,937	181,545	345,107	345,107
Purchased Services	430,835	260,540	494,611	399,553	779,986	1,288,383	744,739	744,739
Supplies and Materials	35,909	67,030	45,199	93,797	244,718	51,480	117,140	117,140
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	-	-	684	1,000	1,000	99	3,500	3,500
Total Expenditures	\$ 1,158,273	\$ 853,614	\$ 1,115,963	\$ 1,330,661	\$ 1,790,963	\$ 2,013,395	\$ 2,265,029	\$ 2,265,029
Carry Over Awarded Into Subsequent Year								
	\$ -	\$ -	\$ 181,161					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				2.20	2.20		9.60	9.00
<i>Professional/Technical</i>				3.00	3.00		3.00	3.60
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				5.20	5.20		12.60	12.60

Notes:

Several contractors were needed to fill vacancies for mental health positions in the 2022-2023 school year, which are paid out of the Mental Health department. The budgets for these vacant positions were originally held in the individual school budgets as opposed to the Mental Health department, and were moved to the department via monthly budget amendments. Not all of the budgets for school positions were moved appropriately, but this is being monitored more closely for the 2023-2024 school year.

Health, Wellness, and Prevention

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0261

Director - Health, Wellness and Prevention | Dr. Kelli Smith

The Health, Wellness and Prevention Team is dedicated to supporting our students and schools with Universal Tier 1 and Tier 2 programming in the areas of Counseling, Nursing, and Behavior, in addition to our youth experiencing homelessness. Our team provides professional development, embedded coaching, and direct student support to ensure all DCSD students are provided with high levels of programming throughout their PK-12+ journey.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	867,583	785,741	661,584	507,928	781,239	639,283	946,676	946,676
Professional/Technical	651,987	564,026	391,570	977,734	708,234	631,390	576,485	576,485
Classified	231,692	187,328	200,091	204,886	320,626	277,683	292,039	292,039
Benefits	542,598	491,155	403,209	640,625	658,039	476,368	608,617	608,617
Purchased Services	159,731	96,726	250,151	600,350	136,699	108,707	159,100	159,100
Supplies and Materials	53,561	94,522	50,066	255,050	359,694	107,982	103,500	103,500
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	(53,476)	2,385	176	1,000	11,535	10,115	1,000	1,000
Total Expenditures	\$ 2,453,677	\$ 2,221,883	\$ 1,956,847	\$ 3,187,573	\$ 2,976,066	\$ 2,251,528	\$ 2,687,417	\$ 2,687,417
Carry Over Awarded Into Subsequent Year	\$ 18,784	\$ 5,759	\$ 220,920					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				6.00	9.00		12.00	12.00
Professional/Technical				12.00	9.00		6.00	6.00
Classified				6.16	6.16		6.15	6.15
Total FTE				24.16	24.16		24.15	24.15

Notes:

2022-2023 Adopted Budget includes \$100,000 for Kaiser Thriving Schools grant and \$111,634 for the School Health Professional grant in addition to the General Fund Budget. This includes 1.0 professional technical FTE in addition to the General Fund FTE Budget. 2022-2023 Final Revised budget includes \$125,389 for Kaiser Thriving School grant, \$56,442 for the School Health Professional grant, and \$150,547 for ESSER III. This includes 1.0 professional technical FTE in addition to the General Fund FTE Budget.

Gifted and Talented

620 Wilcox St, Castle Rock, CO 80104 | 303.387.0149

Director - Advanced Academics and Gifted Programming | Natasha Straayer

DCSD provides a continuum of gifted education programming and services, including neighborhood schools programming at the elementary and secondary levels and the Discovery Program center based program in grades two through six.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 20,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	276,448	264,905	282,513	292,645	364,445	376,896	328,487	328,487
<i>Professional/Technical</i>	187,107	203,588	214,859	241,359	241,359	258,891	259,686	259,686
<i>Classified</i>	51,546	43,060	28,219	26,948	29,698	31,775	27,758	27,758
Benefits	169,551	163,968	167,201	187,727	213,572	245,359	188,166	188,166
Purchased Services	144,105	158,634	152,321	134,793	233,462	220,294	129,640	129,640
Supplies and Materials	164,556	207,505	100,049	186,381	227,664	157,546	190,500	190,500
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	835	-	-	1,300	1,300	18	1,300	1,300
Total Expenditures	\$ 1,014,636	\$ 1,041,660	\$ 945,162	\$ 1,071,153	\$ 1,311,500	\$ 1,290,779	\$ 1,125,537	\$ 1,125,537
Carry Over Awarded Into Subsequent Year								
	\$ -	\$ -	\$ 475					
				2022-2023	2022-2023		2023-2024	2023-2024
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				3.00	3.00		3.00	3.00
<i>Professional/Technical</i>				2.50	2.50		2.50	2.50
<i>Classified</i>				0.60	0.60		0.50	0.50
Total FTE				6.10	6.10		6.00	6.00

Notes:

2022-2023 Adopted Budget includes \$82,570 in the State Gifted & Talented grant in addition to the General fund Budget. This includes .1 classified FTE in addition to the General Fund Budget. 2022-2023 Final Revised Budget includes \$124,301 in the State Gifted & Talented grant, \$124,291 in Title II, and \$75,261 in Title IV. This includes .1 classified FTE in the State Gifted & Talented grant in addition to the General Fund Budget. 2023-2024 Proposed and Adopted Budget includes \$80,000 in the State Gifted & Talented grant in addition to General Fund Budget.

Language, Culture, and Equity

620 Wilcox St, Castle Rock, CO 80104 | 303.387.0149

Director - Language, Culture & Equity | Dr. Remy Rummel

The Language, Culture & Equity department's priority is to support English Learners in gaining proficiency in English in order to communicate effectively, elicit critical thinking, work collaboratively and creatively, value and celebrate diversity, and to graduate with the motivation and ability to pursue higher education and/or competitively compete in and contribute to the global workforce.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	315,949	347,821	241,445	298,060	468,920	509,766	393,195	393,195
<i>Professional/Technical</i>	90,000	117,692	225,296	254,234	254,234	267,385	272,181	272,181
<i>Classified</i>	938	9,472	135,382	25,698	135,102	131,654	181,798	181,798
Benefits	110,356	118,999	161,260	206,821	245,580	239,078	271,628	271,628
Purchased Services	60,101	49,644	135,882	155,970	188,744	168,718	228,850	229,260
Supplies and Materials	35,566	17,256	62,081	51,500	62,370	46,582	59,441	59,435
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	9,585	12,083	10,495	9,200	18,481	9,876	18,025	17,621
Total Expenditures	\$ 653,495	\$ 672,968	\$ 971,841	\$ 1,001,483	\$ 1,373,431	\$ 1,373,061	\$ 1,425,118	\$ 1,425,118
Carry Over Awarded Into Subsequent Year	\$ 4,806	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				3.40	3.40		4.00	4.00
<i>Professional/Technical</i>				2.50	2.50		2.50	2.50
<i>Classified</i>				0.50	0.50		4.50	4.50
Total FTE				6.40	6.40		11.00	11.00

Notes:

2023-2024 Proposed and Adopted Budgets include \$343,966 in Title III grants in addition to General Fund Budget. This includes 2.0 certified FTE for both 2023-2024 Proposed and Adopted Budgets in addition to the General Fund Budget.

Safety & Security

2812 North Highway 85, Building E, Castle Rock, CO 80109 | 303.387.0377

Director - Safety & Security | Jonny Grusing

The Safety & Security department provides services to protect the educational and physical environment for DCSD students, staff and visitors.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	426,072	405,773	437,462	578,449	578,449	544,324	548,485	548,485
<i>Classified</i>	624,471	604,820	571,559	774,801	952,641	834,013	1,017,281	1,017,281
Benefits	369,667	368,007	362,948	524,510	594,513	492,385	535,795	535,795
Purchased Services	2,354,591	2,145,042	2,517,886	2,974,706	3,005,206	3,026,721	3,215,268	3,230,828
Supplies and Materials	207,089	314,466	159,189	214,123	2,494,674	178,988	470,518	470,518
Capital Equipment and Projects	119,948	2,741,319	2,236,832	-	350,761	1,177,544	245,000	328,990
Other Expenses	19,230	19,826	26,958	40,869	40,869	37,250	102,930	102,930
Total Expenditures	\$ 4,121,066	\$ 6,599,252	\$ 6,312,834	\$ 5,107,458	\$ 8,017,113	\$ 6,291,225	\$ 6,135,277	\$ 6,234,827
Carry Over Awarded Into Subsequent Year	\$ 5,892,201	\$ 4,998,655	\$ 2,257,110					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	1.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				7.00	6.00		6.00	6.00
<i>Classified</i>				15.00	18.00		17.00	17.00
Total FTE				22.00	25.00		23.00	23.00

Notes:

The 2022-2023 Final Revised FTE incorrectly includes the Deputy Director of Security position as administrative while the salary and benefits for this position are budgeted in professional-technical. This was corrected for the 2023-2024 Proposed Budget.

Foundation for Douglas County Schools

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0504

Director - DCEF | Ashley Sommers

The Foundation for Douglas County Schools is a 501(c)(3) non-profit which works with corporations and organizations to develop private resources to enrich education within DCSD for the fulfillment of lifelong learning experiences of our students, citizens and community.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	-	-	-	-	-	-	-	-
Professional/Technical	123,235	120,447	130,700	130,700	130,700	137,556	137,556	137,556
Classified	109,318	93,345	101,718	122,358	134,742	132,142	167,606	167,606
Benefits	86,810	86,159	91,388	106,494	114,110	115,137	115,490	115,490
Purchased Services	420	420	247	1,600	1,555	247	1,555	1,555
Supplies and Materials	-	-	-	-	45	45	45	45
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	205	79	126	250	250	259	250	250
Total Expenditures	\$ 319,987	\$ 300,449	\$ 324,179	\$ 361,402	\$ 381,402	\$ 385,387	\$ 422,502	\$ 422,502
Carry Over Awarded Into Subsequent Year	\$ 500	\$ 500	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				0.00	0.00		0.00	0.00
Professional/Technical				1.75	1.75		1.75	1.75
Classified				2.38	3.38		3.38	3.38
Total FTE				4.13	5.13		5.13	5.13

School Leadership

10035 S. Peoria Street, Parker, CO 80134 | 303.387.9022

Assistant Superintendent | Danny Winsor

The School Leadership department provides District leadership and support in critical components of effective schooling.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 809,307	\$ 663,512	\$ 980,982	\$ 1,248,990	\$ 1,251,240	\$ 1,278,291	\$ 870,349	\$ 870,349
<i>Certified</i>	17,840	8,830	24,570	48,702	53,702	33,503	5,000	5,000
<i>Professional/Technical</i>	-	-	-	48,661	48,661	57,500	-	-
<i>Classified</i>	150,001	63,718	160,707	211,230	196,278	221,006	181,418	181,418
Benefits	282,999	227,751	345,857	492,521	484,113	502,619	314,245	314,245
Purchased Services	56,874	12,421	49,342	123,597	434,044	382,490	54,250	54,250
Supplies and Materials	22,633	1,233	32,345	43,402	96,343	88,247	157,100	157,100
Capital Equipment and Projects	-	-	-	-	219,422	15,000	-	-
Other Expenses	1,096	690	47,843	161,900	161,900	125,623	161,900	161,900
Total Expenditures	\$ 1,340,750	\$ 978,155	\$ 1,641,646	\$ 2,379,003	\$ 2,945,703	\$ 2,704,279	\$ 1,744,262	\$ 1,744,262
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				9.00	9.00		6.00	6.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.50	0.50		0.00	0.00
<i>Classified</i>				4.00	4.00		3.00	3.00
Total FTE				13.50	13.50		9.00	9.00

Athletics

373 Inverness Pkwy, Suite 205 Englewood, CO 80104 | 303.387.0095

Director - District Activities/Athletics | Derek Chaney

The Athletics and Activities department leads the District-level co-curricular programs at secondary schools.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	33,453	21,160	170	-	-	510	-	-
Professional/Technical	140,299	137,120	151,072	139,299	139,299	142,085	226,799	702,947
Classified	144,821	149,936	146,345	171,299	171,299	177,322	185,765	185,765
Benefits	76,911	70,184	74,608	91,025	91,025	83,136	118,081	288,443
Purchased Services	710,493	618,271	688,292	627,998	720,012	676,598	745,834	220,834
Supplies and Materials	220,637	82,740	256,790	155,415	222,759	159,253	171,015	171,015
Capital Equipment and Projects	-	-	-	-	50,000	56,214	-	-
Other Expenses	27,693	22,488	37,532	47,925	245,525	37,157	40,425	40,425
Total Expenditures	\$ 1,354,305	\$ 1,101,900	\$ 1,354,809	\$ 1,232,961	\$ 1,639,919	\$ 1,332,275	\$ 1,487,919	\$ 1,609,429
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ 36,344					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				0.00	0.00		0.00	0.00
Professional/Technical				1.00	1.00		2.00	11.63
Classified				1.00	1.00		1.00	1.00
Total FTE				2.00	2.00		3.00	12.63

Notes:

Athletics and Activities budget is inclusive of the three stadiums (Echo Park Stadium, Douglas County Stadium, and Halftime Help Stadium) and administrative athletics and activities budget.

Postsecondary Readiness

10035 S. Peoria Street, Parker, CO 80134 | 303.387.0135
Coordinator - Career and Technical Education | Aimee Barker

The Career Tech Education and Concurrent Enrollment (CE) programs provide opportunities for high school students to participate in vocational education programs and simultaneously enroll in college courses while also enrolled in local high school courses. The Career Tech Education budget facilitates both programs and receives support from the 2018 Mill Levy Override beginning in 2019-2020.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	215,540	238,745	226,490	743,258	226,721	225,089	468,706	468,706
<i>Professional/Technical</i>	73,915	73,346	260,188	490,340	286,340	307,324	307,323	307,323
<i>Classified</i>	53,937	52,097	54,163	60,029	107,910	59,035	58,282	58,282
Benefits	107,730	118,185	157,749	443,376	191,112	185,639	229,754	229,754
Purchased Services	3,412,082	3,162,274	3,702,832	4,055,464	4,999,258	4,710,276	5,447,739	5,447,739
Supplies and Materials	141,555	150,001	206,564	374,909	459,758	285,088	349,454	349,454
Capital Equipment and Projects	141,200	169,009	-	44,000	-	5,144	106,123	106,123
Other Expenses	816	25,315	6,390	7,440	10,769	5,718	10,769	10,769
Total Expenditures	\$ 4,146,774	\$ 3,988,972	\$ 4,614,376	\$ 6,218,816	\$ 6,281,868	\$ 5,783,313	\$ 6,978,150	\$ 6,978,150
Carry Over Awarded Into Subsequent Year								
	\$ 163,854	\$ 17,196	\$ 232,207					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				7.00	0.00		0.40	0.40
<i>Professional/Technical</i>				6.00	4.00		4.00	4.00
<i>Classified</i>				2.00	1.00		1.00	1.00
Total FTE				15.00	5.00		5.40	5.40

Notes:

2022-2023 Adopted Budget includes \$214,899 in Perkins grant and 2022-2023 Final Revised Budget includes \$168,199 in Perkins grant in addition to the General Fund Budget. 2023-2024 Proposed and Adopted Budget includes \$390,571 in Perkins grant in addition to General Fund Budget. The 2023-2024 Proposed and Adopted Budgets include .4 certified FTE related to the Perkins grant in addition to the General Fund Budget.

Legacy Campus

10035 S. Peoria Street, Parker, CO 80134 | 303.387.7805

Director of Legacy Campus | Rex Corr

The mission of Legacy is to cultivate a Career & Technical Education environment where post-secondary and industry partnerships provide relevant learning opportunities for high school students and the Douglas County community in order to ensure a competitive advantage and workforce readiness.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	-	-	-	-	101,937	-	330,698	330,698
Professional/Technical	-	-	-	-	755,115	594,493	848,293	848,293
Classified	-	-	-	-	172,775	138,171	868,394	868,394
Benefits	-	-	-	-	373,552	218,137	700,231	700,231
Purchased Services	-	-	-	-	25,000	29,835	329,072	329,072
Supplies and Materials	-	-	-	-	86,885	93,761	526,800	526,800
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	1,000	441	2,500	2,500
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,516,264	\$ 1,074,838	\$ 3,605,988	\$ 3,605,988
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				0.00	1.58		4.40	4.40
Professional/Technical				0.00	9.00		9.00	9.00
Classified				0.00	3.00		17.00	17.00
Total FTE				0.00	13.58		30.40	30.40

Notes:

The Legacy Campus budget was officially created as of the 2022-2023 Revised Budget. For the 2022-2023 Adopted Budget, their budget was included in the Postsecondary Readiness department.

Home Education/Cloverleaf

3737 New Hope Way, Castle Rock, CO 80109 | 303.387.9545

Principal | Beth Dowdy

Home Education/Cloverleaf represents a partnership between family, school and community to provide supplemental enrichment activities to support those families that have chosen homeschooling as an educational option.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 43,680	\$ 46,200	\$ 46,673	\$ 27,720	\$ 27,720	\$ 45,728	\$ 62,348	\$ 74,818
<i>Certified</i>	402,434	395,115	435,940	446,968	446,968	443,632	415,028	399,705
<i>Professional/Technical</i>	20,641	15,122	15,848	55,469	55,469	32,729	70,052	70,052
<i>Classified</i>	93,566	93,554	68,069	88,567	88,567	70,996	48,571	48,571
Benefits	155,272	158,287	155,277	219,709	219,709	183,648	201,792	200,933
Purchased Services	75,815	69,131	75,180	80,900	89,400	72,176	80,900	80,900
Supplies and Materials	161,722	147,825	41,757	146,500	146,500	83,066	146,500	150,212
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	2,571	9	5	10,050	1,550	36	10,050	10,050
Total Expenditures	\$ 955,700	\$ 925,242	\$ 838,750	\$ 1,075,883	\$ 1,075,883	\$ 932,011	\$ 1,035,241	\$ 1,035,241
Carry Over Awarded Into								
Subsequent Year	\$ 40	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.60	0.60		0.60	0.80
<i>Certified</i>				7.15	7.15		6.55	6.35
<i>Professional/Technical</i>				1.20	1.20		1.20	1.20
<i>Classified</i>				4.65	4.65		3.65	3.65
Total FTE				13.60	13.60		12.00	12.00

Choice Programming

373 Inverness Pkwy, Suite 205 Englewood, CO 80104 | 303.387.0091

Director - Choice Programming | Gordon Mosher

The Choice Programming department is responsible for overseeing the open enrollment process for all DCSD neighborhood schools as well as working with new and existing charter schools.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	190,502	163,797	180,945	194,893	194,893	204,567	204,568	204,568
<i>Classified</i>	53,968	52,542	55,057	54,829	54,829	53,434	53,186	53,186
Benefits	80,483	64,311	76,365	86,880	86,880	87,684	82,522	82,522
Purchased Services	6,980	17,201	6,643	14,200	14,200	13,395	33,200	33,200
Supplies and Materials	19,238	1,193	18,607	21,000	21,000	19,058	2,000	2,000
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	1	1,350	1,950	1,350	1,350	1,877	1,350	1,350
Total Expenditures	\$ 351,172	\$ 300,394	\$ 339,568	\$ 373,152	\$ 373,152	\$ 380,016	\$ 376,826	\$ 376,826
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.80	1.80		1.80	1.80
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				2.80	2.80		2.80	2.80

Student Assistance

373 Inverness Pkwy, Suite 205 Englewood, CO 80104 | 303.387.0700

Director - Student Assistance | Janet Laning

The Student Assistance department oversees community resources intended to support students that are expelled and/or at-risk. This team oversees expulsion specialists, serves on truancy reduction boards, writes grants and interfaces with community, juvenile justice and school-based providers to advocate and support students and families in need.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ 3,750	\$ -	\$ -	\$ 6,429	\$ -	\$ -
<i>Certified</i>	464,589	557,992	658,075	566,989	610,957	596,103	530,795	530,795
<i>Professional/Technical</i>	311,776	332,992	434,995	442,854	439,394	469,656	429,585	429,585
<i>Classified</i>	96,263	96,843	142,232	136,268	151,268	153,569	142,621	142,621
Benefits	260,008	301,959	384,586	387,964	395,011	394,796	346,591	346,592
Purchased Services	151,202	193,391	247,137	142,407	382,083	329,621	254,664	254,664
Supplies and Materials	35,824	63,288	81,806	39,727	109,844	75,038	61,315	61,315
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	6	-	250	-	7,960	4,162	-	-
Total Expenditures	\$ 1,319,668	\$ 1,546,464	\$ 1,952,830	\$ 1,716,209	\$ 2,096,517	\$ 2,029,374	\$ 1,765,571	\$ 1,765,572
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ 5,047					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				6.63	5.10		5.95	5.95
<i>Professional/Technical</i>				5.60	5.60		5.60	5.60
<i>Classified</i>				2.88	2.88		2.88	2.94
Total FTE				15.11	13.58		14.43	14.49

Notes:

2022-2023 Adopted Budget includes \$192,975 for the Expelled and At Risk Students grant in addition to the General Fund Budget. This includes .4 certified FTE in addition to the General Fund Budget. 2022-2023 Final Revised Budget includes \$224,850 in the Expelled and At Risk Students grant, \$234,811 in the School Health Professional grant, and \$108,575 in the ARP ESSER grant. This includes .4 certified FTE in the Expelled and At Risk Students grant in addition to the General Fund Budget. 2023-2024 Proposed and Adopted Budget includes \$17,001 in Expelled and At Risk Students Grant in addition to General Fund Budget.

Learning Services (formerly Assessment)

10035 S. Peoria Street, Parker, CO 80134 | 303.387.0095

System Performance Officer | Matt Reynolds

The Learning Services department provides oversight and support for state and federal mandates. In addition, Learning Services also supports the assessment and data needs of schools and their staff.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 142,395	\$ 156,698	\$ 166,411	\$ 150,000	\$ 150,000	\$ 171,521	\$ 159,000	\$ 159,000
<i>Certified</i>	112,875	1,200	420	2,000	2,000	-	2,000	2,000
<i>Professional/Technical</i>	913,362	850,711	906,296	1,017,206	1,016,799	1,102,152	636,752	636,752
<i>Classified</i>	236,951	256,016	257,007	284,135	284,135	305,117	326,153	326,153
Benefits	428,657	411,506	438,788	515,386	515,293	517,160	366,486	366,486
Purchased Services	86,684	186,996	100,689	122,430	220,905	201,474	210,493	210,493
Supplies and Materials	309,835	287,844	288,416	302,988	468,538	458,259	358,339	358,339
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	20,288	-	14,265	30,550	31,800	19,231	210,550	210,550
Total Expenditures	\$ 2,251,047	\$ 2,150,971	\$ 2,172,290	\$ 2,424,695	\$ 2,689,470	\$ 2,774,915	\$ 2,269,773	\$ 2,269,773
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				12.00	12.00		7.00	7.00
<i>Classified</i>				5.50	5.50		6.00	6.00
Total FTE				18.50	18.50		14.00	14.00

Educator Effectiveness

373 Inverness Parkway Suite 205, Englewood, CO 80112 | 303.387.9635

Director - Educator Effectiveness | Deanne Kirby

The Educator Effectiveness department provides support for quality evaluation of licensed staff members aligned to state legislative requirements. The mission of the Educator Effectiveness department is to support a collaborative evaluation process and create a culture of growth that ensures academic and social-emotional excellence for educators and students.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	16,060	-	-	-	-	-	-	-
<i>Professional/Technical</i>	116,703	113,478	120,331	124,543	124,543	124,543	313,433	313,433
<i>Classified</i>	-	-	-	-	-	-	-	-
Benefits	45,754	43,387	44,361	41,976	41,976	41,999	59,028	59,028
Purchased Services	2,085	325	803	2,685	2,685	2,349	7,085	7,085
Supplies and Materials	1,847	122	2,302	5,500	5,500	3,035	9,000	9,000
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	225	-	550	-	-	-	-	-
Total Expenditures	\$ 182,674	\$ 157,312	\$ 168,347	\$ 174,704	\$ 174,704	\$ 171,925	\$ 388,546	\$ 388,546
Carry Over Awarded Into Subsequent Year								
	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.00	1.00		3.00	3.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				1.00	1.00		3.00	3.00

Notes:

2022-2023 Adopted and Final Revised Budgets include \$124,543 for Title II to pay for a Director position in addition to the General Fund Budget. This includes 1.0 professional technical FTE in addition to the General Fund Budget. The 2023-2024 Proposed and Adopted Budgets include \$166,519 for Title II to pay for Director position in addition to the General Fund Budget. This includes 1.0 professional technical FTE in addition to the General Fund Budget.

Curriculum, Instruction, and Assessment

10035 S. Peoria, Lone Tree, CO 80134 | 303.387.7931

Director - Curriculum, Instruction & Assessment | Erica Mason

The Curriculum, Instruction and Assessment (CIA) office provides the professional development and curriculum, instruction and assessment support for all licensed staff within the District. This includes curriculum adoption and course and textbook approval. The department also oversees the alternative licensure, re-licensure, induction and student teacher mentorship programs.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 332,616	\$ 58,716	\$ -	\$ -	\$ -	\$ 360	\$ -	\$ -
<i>Certified</i>	152,220	12,833	192,009	23,760	106,790	68,121	23,760	23,760
<i>Professional/Technical</i>	930,072	824,566	776,946	785,388	813,753	777,277	1,265,892	1,265,892
<i>Classified</i>	210,474	186,079	249,395	493,161	375,419	193,831	375,044	375,044
Benefits	481,501	334,347	354,669	416,412	427,238	336,901	506,294	506,294
Purchased Services	401,429	36,476	47,350	67,040	115,189	89,439	92,105	92,105
Supplies and Materials	4,686,741	709,956	4,230,540	226,476	2,479,512	2,653,005	284,160	284,160
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	1,896	1,316	1,321	3,300	9,550	9,552	6,600	6,600
Total Expenditures	\$ 7,196,949	\$ 2,164,289	\$ 5,852,229	\$ 2,015,537	\$ 4,327,451	\$ 4,128,486	\$ 2,553,855	\$ 2,553,855
Carry Over Awarded Into Subsequent Year	\$ 603,712	\$ 329,079	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				9.00	10.00		14.00	14.00
<i>Classified</i>				10.55	10.55		9.55	9.55
Total FTE				19.55	20.55		23.55	23.55

Notes:

2022-2023 Final Revised Budget includes \$293,006 for ESSER II, \$119,380 for Title II, and \$18,538 for Colorado's Computer Science Education Act. The 2022-2023 Final Revised Budget also includes \$1,990,770 for Benchmark/Wonders curriculum. This was added in between the 2022-2023 Adopted budget and 2022-2023 Final Revised Budget.

Literacy Intervention

10035 S. Peoria, Lone Tree, CO 80134 | 303.387.0077

Coordinator | Kathy Tirrill

Literacy Specialists are highly-skilled providers in the area of early literacy development to support students who are below grade level in reading and writing in grades K-3. There are currently 30 district non-discretionary funded Literacy Specialists (who are assigned to schools of the highest need). The intent of the literacy specialists is to prevent literacy failure and reduce retentions, Special Education referrals, and READ plans. Specialists support the classroom teacher as a literacy coach, providing professional development as designed by the school leader, as a co-teacher, and designing and implementing direct student interventions either in small groups and/or 1-1

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	98,805	97,529	102,455	-	113,322	113,322	113,322	113,322
Professional/Technical	107,566	106,739	111,869	108,787	108,787	110,963	108,787	108,787
Classified	-	-	-	-	-	-	-	-
Benefits	60,855	60,657	63,346	34,958	69,068	71,655	32,888	32,888
Purchased Services	8,590	20,116	12,692	16,250	20,526	5,898	10,220	10,220
Supplies and Materials	20,488	17,452	8,080	18,500	38,711	54,271	25,405	25,405
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	8,675	-	3,510	5,000	2,850	-	4,125	4,125
Total Expenditures	\$ 304,979	\$ 302,493	\$ 301,952	\$ 183,495	\$ 353,264	\$ 356,110	\$ 294,747	\$ 294,747
Carry Over Awarded Into Subsequent Year								
	\$ 3,312	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				0.00	1.00		1.00	1.00
Professional/Technical				1.00	1.00		1.00	1.00
Classified				0.00	0.00		0.00	0.00
Total FTE				1.00	2.00		2.00	2.00

Notes:

2022-2023 Final Revised Budget includes \$113.3k for Team Lead paid out of Title II in addition to the General Fund Budget. This was omitted in the 2022-2023 Adopted Budget and corrected for the Final Revised Budget. This includes 1.0 certified FTE that was omitted in the 2022-2023 Adopted Budget and corrected for the Final Revised Budget. 2023-2024 Proposed and Adopted Budgets include \$113.3k for a Team Lead - Literacy Interventionist paid out of Title II in addition to the General Fund Budget. This includes 1.0 certified FTE in addition to the General Fund Budget.

Support Staff Professional Development

10035 S. Peoria, Lone Tree, CO 80134 | 303.387.7932

Director - Professional Development | Jackie Feely

Delivers innovative learning opportunities to support staff for sustained, personalized learning. Courses are designed to provide all staff with an opportunity to learn or enhance skills in a wide range of subject areas including leadership development.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 1,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	3,230	1,700	3,810	-	11,205	2,025	-	-
<i>Professional/Technical</i>	209,787	179,470	244,831	252,415	252,415	266,200	266,199	266,199
<i>Classified</i>	123,401	48,411	60,767	174,073	172,408	47,533	174,073	174,073
Benefits	91,040	69,167	94,307	127,288	129,469	97,417	124,285	124,285
Purchased Services	31,365	3,174	10,811	29,600	31,600	16,623	37,350	37,350
Supplies and Materials	15,595	478	14,644	22,200	26,924	9,013	27,200	27,200
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	699	(257)	637	5,900	5,900	589	1,900	1,900
Total Expenditures	\$ 476,602	\$ 302,142	\$ 429,807	\$ 611,476	\$ 629,921	\$ 439,399	\$ 631,007	\$ 631,007
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				3.00	3.00		3.00	3.00
<i>Classified</i>				0.20	0.20		0.20	0.20
Total FTE				3.20	3.20		3.20	3.20

District Library Media Center

985 S. Plum Creek Boulevard, Castle Rock, CO 80104 | 303.387.0600

Director - District Media Center | Tracie King

The District Library Media Center provides learning environment support to schools. It provides training and support for all library staff district-wide and provides training on several District provided databases along with the management of library systems and eBook and audiobook platform. In addition to a traditional print library, the DLMC library circulates a variety of resources such as novel sets, STEM materials, a StarLab astronomy dome, culture kits, Science WOW Kits, and health models.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 14,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	60	1,500	-	-	-	-	-	-
<i>Professional/Technical</i>	218,596	178,964	241,993	254,471	254,471	287,733	287,734	287,734
<i>Classified</i>	66,199	64,196	74,352	93,085	93,085	86,877	105,902	105,902
Benefits	86,814	74,332	95,145	137,952	137,952	123,977	136,213	136,213
Purchased Services	4,250	4,875	6,523	7,100	7,518	7,055	10,600	10,600
Supplies and Materials	74,203	25,898	99,421	60,301	233,496	239,548	107,158	107,158
Capital Equipment and Projects	-	-	-	-	-	-	7,996	7,996
Other Expenses	907	104	3,993	2,200	2,200	2,169	2,200	2,200
Total Expenditures	\$ 466,026	\$ 349,868	\$ 521,427	\$ 555,109	\$ 728,722	\$ 747,359	\$ 657,803	\$ 657,803
Carry Over Awarded Into Subsequent Year	\$ -	\$ 802	\$ 446					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				4.00	4.00		4.00	4.00
<i>Classified</i>				2.75	2.75		2.75	2.75
Total FTE				6.75	6.75		6.75	6.75

Notes:

2022-2023 Final Revised Budget includes the addition of \$150k for more library books and \$5k for furniture in their employee lounge.

Communications

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0128

Communications Officer | Stacy Rader

Provides transparent, timely and accurate information and resources in order to help the community connect with, and invest in, their schools and the school district.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ 117,313	\$ 108,788	\$ 129,245	\$ 232,578	\$ 116,078	\$ 145,270	\$ 144,900	\$ 144,900
Certified	-	-	-	-	-	-	-	-
Professional/Technical	439,787	459,631	455,791	473,509	685,009	618,997	646,629	646,629
Classified	13,548	5,276	-	-	-	-	-	-
Benefits	181,638	184,357	178,113	241,107	272,828	247,540	251,870	251,870
Purchased Services	22,385	21,879	19,516	16,150	178,902	186,671	47,600	47,600
Supplies and Materials	58,394	54,113	45,877	56,383	100,486	77,486	53,250	53,250
Capital Equipment and Projects	-	-	-	-	-	7,673	-	-
Other Expenses	20,260	2,065	3,410	3,580	3,725	4,625	2,700	2,700
Total Expenditures	\$ 853,324	\$ 836,110	\$ 831,951	\$ 1,023,307	\$ 1,357,028	\$ 1,288,261	\$ 1,146,949	\$ 1,146,949
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				2.00	1.00		1.00	1.00
Certified				0.00	0.00		0.00	0.00
Professional/Technical				6.00	8.00		8.00	8.00
Classified				0.00	0.00		0.00	0.00
Total FTE				8.00	9.00		9.00	9.00

Legal Counsel

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0198

General Counsel | Mary Kay Klimesh

Legal Counsel provides, manages, and coordinates all legal services for DCSD, advising and representing the school and District administrators and the Board of Education.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 430,191	\$ 467,707	\$ 500,872	\$ 487,855	\$ 487,855	\$ 523,451	\$ 502,469	\$ 502,469
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	131,896	129,060	94,142	121,950	121,950	121,778	128,564	128,564
Benefits	154,648	172,763	175,975	190,257	190,257	202,340	184,935	184,935
Purchased Services	491,401	297,130	498,834	575,500	571,500	366,131	575,500	575,500
Supplies and Materials	10,096	1,967	3,635	7,850	9,850	2,812	7,850	7,850
Capital Equipment and Projects	123,941	-	-	-	-	-	-	-
Other Expenses	30,537	24,700	22,852	20,000	24,000	25,749	20,000	20,000
Total Expenditures	\$ 1,372,712	\$ 1,093,326	\$ 1,296,310	\$ 1,403,412	\$ 1,405,412	\$ 1,242,262	\$ 1,419,318	\$ 1,419,318
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				3.00	3.00		3.00	3.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				2.00	2.00		2.00	2.00
Total FTE				5.00	5.00		5.00	5.00

Risk Management

620 Wilcox Street, Castle Rock, CO 80104 | 303.387.0036

Director - Risk Management | Katie Van Horn

The Risk Management department administers insurance and self-insurance programs, claims management, accident investigations, safety and litigation management.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	84,105	97,409	95,375	100,000	100,000	103,500	103,500	103,500
<i>Classified</i>	56,187	51,297	29,248	44,845	48,256	50,023	52,229	52,229
Benefits	31,505	34,241	31,513	52,840	53,619	42,231	51,224	51,224
Purchased Services	1,932,266	2,233,184	2,442,093	2,534,981	3,011,049	2,807,165	5,336,294	5,195,727
Supplies and Materials	3,174	135	2,554	10,500	4,852	1,746	11,845	11,845
Capital Equipment and Projects	-	-	219,040	-	-	-	-	-
Other Expenses	657	6,826	1,535	3,000	580	631	3,000	3,000
Total Expenditures	\$ 2,107,893	\$ 2,423,092	\$ 2,821,359	\$ 2,746,166	\$ 3,218,356	\$ 3,005,296	\$ 5,558,092	\$ 5,417,525
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.00	1.00		1.00	1.00
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				2.00	2.00		2.00	2.00

Human Resources and Benefits

620 S. Wilcox Street, Castle Rock, CO 80104 | 720.433.1283

Chief Human Resources Officer | Amanda Thompson

The Human Resources department provides customer service support for over 8,600 employees. The department includes employee relations, compensation and benefits systems, employee wellness, accommodations services, recruitment and retention, onboarding and retirement processes and customer service support to applicants and employees.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 276,340	\$ 154,874	\$ 256,129	\$ 157,470	\$ 157,470	\$ 173,428	\$ 163,000	\$ 163,000
<i>Certified</i>	105,592	263,219	246,100	673,388	618,533	173,242	404,102	257,420
<i>Professional/Technical</i>	1,067,321	1,141,808	1,181,635	1,366,453	1,364,858	1,382,515	1,484,378	1,484,378
<i>Classified</i>	434,772	326,805	493,456	528,037	607,630	614,895	626,435	626,435
Benefits	1,433,977	341,139	684,180	948,798	940,031	760,797	859,235	813,331
Purchased Services	347,714	171,433	199,251	218,480	342,317	294,585	361,500	361,500
Supplies and Materials	48,038	14,733	19,841	47,295	54,728	58,412	62,295	62,295
Capital Equipment and Projects	-	-	18,182	-	-	-	-	-
Other Expenses	48,694	310	211	18,000	18,067	13,521	18,000	18,000
Total Expenditures	\$ 3,762,448	\$ 2,414,322	\$ 3,098,985	\$ 3,957,921	\$ 4,103,634	\$ 3,471,395	\$ 3,978,945	\$ 3,786,359
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				8.70	9.58		5.70	3.25
<i>Professional/Technical</i>				15.60	16.60		16.60	16.60
<i>Classified</i>				10.60	7.60		10.60	10.60
Total FTE				35.90	34.78		33.90	31.45

Business Services

701 Prairie Hawk Drive, Castle Rock, CO 80109 | 720.433.1095

Chief Financial Officer | Jana Schleusner

The Business Services department ensures that the District's financial resources are collected, protected, invested and distributed in a fiscally responsible manner that maximizes tax dollars in the classroom. The department includes Budget, Payroll, Accounting, Strategic Sourcing and Contract Management, Facility Rental, ERP Systems, and Grants & Federal Programs.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 105,614	\$ 154,211	\$ 178,292	\$ 265,172	\$ 143,327	\$ 72,742	\$ 166,500	\$ 166,500
<i>Certified</i>	5,605	1,770	9,579	-	-	10,143	-	-
<i>Professional/Technical</i>	1,750,849	1,622,090	2,045,610	2,357,895	2,330,062	2,264,322	2,583,159	2,632,625
<i>Classified</i>	1,137,135	755,303	762,076	915,119	953,658	879,283	946,445	924,433
Benefits	973,075	862,584	1,005,408	1,261,951	1,225,707	1,178,324	1,199,692	1,206,392
Purchased Services	107,061	96,566	93,544	62,655	217,895	230,068	88,263	98,263
Supplies and Materials	38,483	95,988	118,232	298,335	379,795	215,284	428,050	393,896
Capital Equipment and Projects	-	-	-	-	234,610	223,880	-	-
Other Expenses	41,225	38,989	43,973	50,383	43,258	37,032	50,407	50,407
Total Expenditures	\$ 4,159,046	\$ 3,627,501	\$ 4,256,714	\$ 5,211,510	\$ 5,528,312	\$ 5,111,078	\$ 5,462,516	\$ 5,472,516
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ -	\$ 3,466					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				32.00	30.50		31.63	31.63
<i>Classified</i>				13.00	14.00		13.00	13.00
Total FTE				46.00	45.50		45.63	45.63

Notes:

The 2022-2023 Adopted Budget contains \$120k of administrative salaries for a Director position that was corrected to professional technical by the 2022-2023 Final Revised Budget. The 2023-2024 Proposed and Adopted Budgets include the salary and benefits for a professional technical position paid out of Title I and II.

Medicaid

701 Prairie Hawk Drive, Castle Rock, CO 80109 | 720.433.1095

Chief Financial Officer | Jana Schleusner

The School Medicaid Reimbursement Program allows school districts to seek partial reimbursement for health-related services provided to Medicaid-eligible students who have an Individual Education Plan.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	2,065,752	2,307,954	2,621,386	3,010,874	3,022,534	3,013,753	3,187,639	3,139,906
<i>Professional/Technical</i>	493,438	642,892	682,323	56,759	56,759	53,869	54,056	92,056
<i>Classified</i>	95,786	92,706	101,541	96,782	96,782	102,337	104,520	104,520
Benefits	816,319	979,160	1,108,693	1,175,761	1,178,428	1,128,000	1,122,630	1,124,454
Purchased Services	105,954	98,626	91,366	54,350	520,281	412,333	109,615	119,374
Supplies and Materials	75,064	92,073	49,146	3,250	1,781,026	87,962	20,850	19,100
Capital Equipment and Projects	-	-	13,761	-	-	-	-	-
Other Expenses	151,335	171,097	39	100	160	60	100	-
Total Expenditures	\$ 3,803,648	\$ 4,384,508	\$ 4,668,255	\$ 4,397,876	\$ 6,655,970	\$ 4,798,313	\$ 4,599,410	\$ 4,599,410
Carry Over Awarded Into								
Subsequent Year	\$ 2,906,904	\$ 2,974,795	\$ 1,730,576					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				43.40	43.40		42.40	44.00
<i>Professional/Technical</i>				1.00	1.00		1.00	1.40
<i>Classified</i>				2.00	2.00		2.00	2.00
Total FTE				46.40	46.40		45.40	47.40

Notes:

2023-2024 Proposed and Adopted Budgets includes \$229,430 for the School Health Professional grant in addition to General Fund budget. The 2023-2024 Adopted FTE increased by 2.0 licensed FTE as a result of adding the salary amount for the School Health Professional to the correct FTE-based salary ledger. There was also a .4 FTE shift between licensed and professional technical from the conversion of the Team Lead position to a Coordinator.

Chief Operations Officer

2808 Highway 85, Bldg B, Castle Rock, CO 80109 | 303.387.0418

Chief Operations Officer | Richard Cosgrove, P.E.

The Chief Operations Officer oversees Facilities Capital Planning, Long Range Planning, Construction, Operations and Maintenance, and Transportation departments.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 165,439	\$ 154,657	\$ 168,029	\$ 163,013	\$ 163,013	\$ 173,826	\$ 168,700	\$ 168,700
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	186,196	184,763	185,960	429,161	429,161	312,715	326,339	326,339
<i>Classified</i>	65,808	-	-	-	-	-	-	-
Benefits	117,089	94,597	97,009	195,534	195,534	139,738	152,792	152,792
Purchased Services	171,753	55,138	46,029	74,950	74,950	45,797	141,391	141,391
Supplies and Materials	2,911	6,233	6,233	9,373	9,373	9,288	11,786	11,786
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	721	969	152	1,675	1,675	75	750	750
Total Expenditures	\$ 709,918	\$ 496,356	\$ 503,411	\$ 873,706	\$ 873,706	\$ 681,438	\$ 801,758	\$ 801,758
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				5.00	5.00		5.00	5.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				6.00	6.00		6.00	6.00

Operations and Maintenance

2808 Highway 85, Bldg B, Castle Rock, CO 80109 | 303.387.0418

Director - Facilities | Bill Fordyce

The Operations and Maintenance department supports all of the school support and central office buildings' operational needs from building maintenance and repairs, grounds maintenance and snow removal, custodial cleaning, environmental health management, energy management, sustainability initiatives and general mechanical systems operations.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	41,851	41,488	17,358	25,857	25,857	43,084	34,718	42,918
<i>Professional/Technical</i>	490,002	386,745	316,545	377,416	381,854	345,081	405,480	405,480
<i>Classified</i>	5,254,744	4,523,260	4,420,306	5,824,441	5,056,646	4,092,507	5,839,855	5,831,655
Benefits	1,969,006	1,752,625	1,638,326	2,444,086	1,940,909	1,602,622	2,212,147	2,212,147
Purchased Services	6,070,563	6,162,532	7,048,245	7,499,756	9,476,674	8,580,756	8,921,181	8,921,181
Supplies and Materials	1,619,012	2,170,496	3,099,908	2,251,496	2,707,167	2,917,006	2,300,633	2,300,633
Capital Equipment and Projects	86,451	6,518	7,988	-	344,314	342,182	12,000	12,000
Other Expenses	34,586	206,095	209,646	305,500	324,059	228,144	310,500	310,500
Total Expenditures	\$ 15,566,214	\$ 15,249,758	\$ 16,758,322	\$ 18,728,552	\$ 20,257,480	\$ 18,151,382	\$ 20,036,514	\$ 20,036,514
Carry Over Awarded Into Subsequent Year	\$ -	\$ 26,220	\$ 3,456					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.60	0.60		0.60	0.60
<i>Professional/Technical</i>				5.00	5.00		5.00	5.00
<i>Classified</i>				105.00	105.50		100.50	100.50
Total FTE				110.60	111.10		106.10	106.10

Notes:

2023-2024 Proposed and Adopted Budgets include \$19,022 for the Commercial Compost grant in addition to General Fund Budget.

Construction

2808 Highway 85, Bldg B, Castle Rock, CO 80109 | 303.349.2559

Director of Construction | Eric McCain

The Construction department manages project planning, designs, and construction of educational facilities that enhance student potential in physical environments that are safe and conducive to learning.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	-	-	-	-	-	-	-	-
Professional/Technical	423,295	314,813	306,452	251,514	251,514	228,532	288,338	288,338
Classified	-	-	-	-	-	-	-	-
Benefits	132,578	102,969	100,208	87,299	87,299	83,753	89,503	89,503
Purchased Services	17,656	8,141	9,608	26,050	26,050	10,107	21,635	21,635
Supplies and Materials	15,623	24,038	24,162	8,523	12,523	11,576	69,247	69,247
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	339	2,085	1,191	1,000	1,000	180	-	-
Total Expenditures	\$ 589,491	\$ 452,046	\$ 441,622	\$ 374,386	\$ 378,386	\$ 334,149	\$ 468,723	\$ 468,723
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				0.00	0.00		0.00	0.00
Professional/Technical				2.75	2.75		3.00	3.00
Classified				0.00	0.00		0.00	0.00
Total FTE				2.75	2.75		3.00	3.00

Information Technology

701 Prairie Hawk Drive, Castle Rock, CO 80109 | 720.433.1006
 Chief Technology Officer | Mark Blair

The Information Technology department supports all of the District’s school-based and central office technology needs.

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 193,052	\$ 124,473	\$ 144,610	\$ 140,243	\$ 140,243	\$ 165,320	\$ 150,000	\$ 150,000
<i>Certified</i>	-	-	-	-	64,329	75,129	90,155	90,155
<i>Professional/Technical</i>	3,592,386	3,044,827	3,140,799	3,352,484	3,333,387	3,323,071	3,718,227	3,718,227
<i>Classified</i>	755,975	687,138	706,071	883,817	772,338	758,818	787,020	787,020
Benefits	1,365,758	1,195,265	1,233,306	1,517,187	1,506,521	1,369,819	1,510,275	1,510,275
Purchased Services	272,557	62,979	56,408	106,316	181,195	78,157	187,132	187,132
Supplies and Materials	19,188	52,503	293,184	57,000	557,257	395,463	144,278	144,278
Capital Equipment and Projects	-	-	-	-	7,009,008	4,945,656	-	-
Other Expenses	5,011	7,156	7,014	16,700	12,725	5,713	16,700	16,700
Total Expenditures	\$ 6,203,926	\$ 5,174,341	\$ 5,581,392	\$ 6,073,747	\$ 13,577,003	\$ 11,117,147	\$ 6,603,787	\$ 6,603,787
Carry Over Awarded Into Subsequent Year								
	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	1.00		1.00	1.00
<i>Professional/Technical</i>				37.00	37.00		40.00	40.00
<i>Classified</i>				14.00	13.00		12.00	12.00
Total FTE				52.00	52.00		54.00	54.00

District-Wide Operations

District-wide operations are centrally managed expenses for the benefit of all students and staff across the District. They are organized based on the department overseeing the operation.

Department	Allocation	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
		Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Final Revised Budget	Estimated Actuals	Proposed Budget	Adopted Budget
Operations and Maintenance	Electricity	5,705,668	5,722,837	5,605,983	6,903,826	6,703,826	6,994,982	7,276,624	7,276,624
	Irrigation	887,109	952,738	964,022	1,000,000	1,000,000	973,757	1,165,000	1,165,000
	Natural Gas	1,246,186	1,570,080	1,761,578	1,536,496	1,736,496	2,401,515	2,000,000	2,000,000
	Propane	-	-	9,079	21,000	21,000	9,840	21,000	21,000
	Trash	270,687	272,976	294,497	337,850	337,850	316,980	350,000	350,000
	Water and Sewer	1,213,634	1,180,292	1,180,411	1,284,106	1,284,106	1,429,468	1,287,000	1,287,000
	Snow Removal	512,943	708,352	689,211	550,000	850,000	844,519	550,000	550,000
	Utility Credit for Enterprises	30,996	(56,850)	(56,850)	(56,850)	(56,850)	(56,850)	(56,850)	(56,850)
	Ice Melt	93,717	74,884	79,625	125,000	125,000	72,965	125,000	125,000
Planning and Construction	Rental of Land/Buildings	65,313	275,634	665,323	499,666	509,506	509,524	710,011	710,011
	Consulting Services	-	98,073	190,752	104,500	207,445	63,697	144,500	144,500
	Arc GIS server	-	2,500	2,200	3,000	3,000	3,000	3,500	3,500
	District-wide Mobile Moves/Additions	187,073	335,203	216,900	100,000	130,640	325,558	620,050	605,050
Business Services	Online Payment Transaction Fees	516,914	357,162	514,449	620,000	620,000	694,198	620,000	620,000
	Banking Service Fees	13,659	-	(1)	-	-	-	-	-
	Treasurer Fees	644,409	656,301	721,226	733,075	735,783	725,459	917,797	917,797
	Postage Machine - Bulk Mail	100,151	32,502	44,124	65,000	65,000	55,688	86,400	86,400
	Postage Machine - Bulk Mail Chargeback	(57,897)	2,069	(29,204)	(65,000)	(65,000)	(35,574)	(86,400)	(86,400)
	Papercut Principal on Lease	45,001	15,570	-	-	-	-	-	-
	Papercut Interest on Lease	2,263	185	-	-	-	-	-	-
	Print Click Chargebacks	(414,099)	(391,763)	(574,171)	(515,000)	(605,000)	(620,969)	(625,000)	(625,000)
	MFD Repairs and Maintenance	445,980	352,182	567,846	515,000	605,000	620,969	625,000	625,000
Human Resources	Admin Professional Memberships	209,000	-	-	-	-	-	-	-
	School Department Head Pay	388,617	396,817	320,220	400,000	339,000	342,870	400,000	400,000
	Extended Service Severance Salary	47,417	108,725	31,706	77,054	77,054	20,790	62,680	62,680
	Sick Leave Severance Salary	421,133	487,261	800,166	450,000	500,000	506,593	500,000	500,000
	College Credit Reimbursement	280,217	15,617	163,607	300,000	750,000	669,808	500,000	500,000
	Legal Separations/Settlements	2,688,000	170,700	41,095	100,000	197,500	137,000	200,000	200,000
	401a contribution	570,628	500,124	435,162	415,850	415,850	446,680	447,327	447,327
	Unemployment Compensation	101,949	362,825	184,399	200,000	195,000	54,378	200,000	200,000
	Long Term Substitutes	450,965	1,107,085	1,602,785	650,000	1,000,000	1,753,840	1,000,000	1,000,000
	Student Teacher Stipend	-	-	-	-	-	9,405	-	-
	Worker's Compensation Insurance Broker Fees	180,105	163,751	151,379	250,000	250,000	34,272	-	-
	Worker's Compensation Premiums	161,105	218,876	207,550	201,445	212,445	275,363	-	-
	Worker's Compensation Losses (Claims)	1,218,883	989,023	1,347,061	1,880,000	1,864,810	1,436,764	-	-
	Associated Benefits (PERA and Medicare)	317,473	437,544	609,224	336,700	413,880	585,927	494,495	494,495
Information Technology	Data Center	110,338	145,661	139,767	168,000	174,000	174,064	201,600	201,600
	Telecom - Voice	365,556	424,511	389,960	339,990	339,990	336,388	356,989	356,989
	Telecom - Data	1,692,070	1,043,905	961,504	995,357	995,357	952,986	1,045,125	1,045,125
	Cell Phones	33,145	63,754	58,720	60,000	60,000	144,471	70,000	70,000
	E-Rate Support Contract	25,500	25,500	25,500	25,500	25,500	25,500	26,775	26,775
	Operations Licensing	1,282,976	1,769,587	1,728,080	2,556,325	2,550,325	2,041,132	2,493,599	2,465,438
	Systems Licensing	2,678,464	2,199,995	2,573,492	2,833,231	2,833,231	2,521,494	3,076,440	3,072,575
	Classroom Applications Licensing	213,496	287,209	224,351	293,982	324,982	329,017	490,252	487,535
	Computer Repair Shop	30,544	34,132	47,762	40,000	40,000	(33,739)	-	-
	Emergenetics	200,095	-	200,000	200,000	200,000	200,000	200,000	200,000
	Infrastructure Hardware Rotation	-	-	-	-	7,009,008	5,011,604	-	-
Classroom Hardware Rotation	1,485	-	-	-	(3,636)	-	-	-	
Total District-wide Budget		25,178,866	23,113,525	25,090,492	26,535,103	34,972,098	33,305,331	27,498,914	27,449,171

Learn Today, Lead Tomorrow



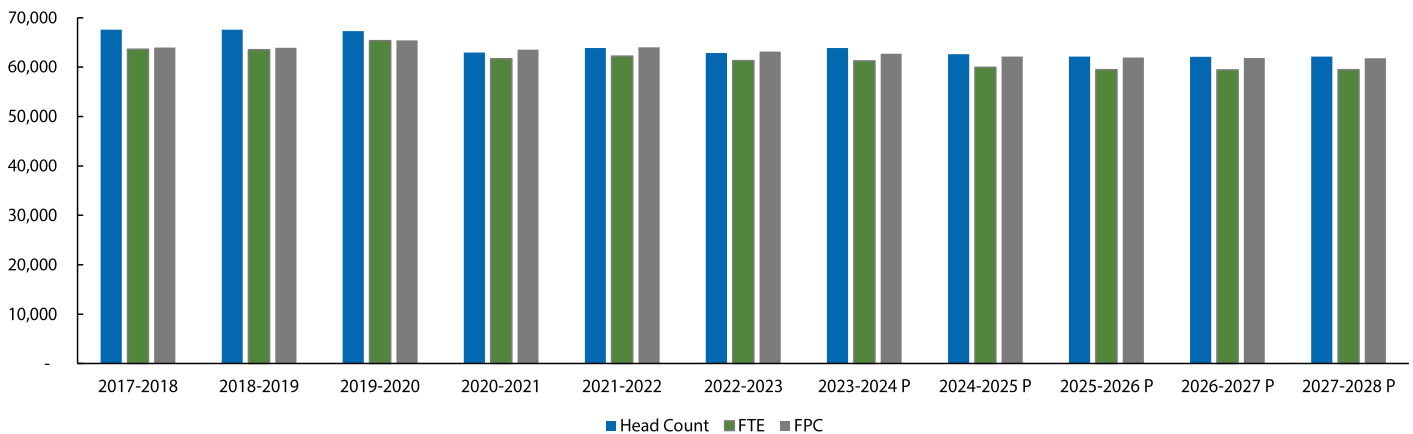
Informational Section

Student Enrollment

Student growth remains an important factor in 2023-2024 and for the District’s long-term future. The membership of 2023-2024 is estimated at 63,895 which includes 61,267 Pre K-12 Full Time Equivalent (FTE) (charter schools also included in FTE count) students. The Funded Pupil Count (FPC) for 2023-2024 is projected at 62,736 which includes the averaging methodology FTE count of 61,267 plus pupils from the Full Day Kindergarten factor. Beginning in 2023-2024, Early Childhood Education (ECE) enrollment is not included within the FPC as the implementation of Universal Preschool (UPK) provide funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act.

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 P	2024-2025 P	2025-2026 P	2026-2027 P	2027-2028 P
North Planning Area	Head Count	28,199	30,185	29,009	26,869	25,955	28,145	27,834	27,919	27,635	27,545	27,516
	FTE	27,247	30,133	28,238	26,363	25,835	27,585	27,185	26,193	25,990	25,971	25,981
East Planning Area	Head Count	21,032	20,826	21,943	21,354	21,095	18,228	19,002	19,055	19,064	19,115	19,122
	FTE	20,217	17,971	21,371	21,036	21,013	17,773	18,864	18,669	18,524	18,511	18,518
West Planning Area	Head Count	13,700	14,036	13,968	13,205	13,114	13,243	12,947	12,987	12,814	12,824	12,874
	FTE	13,097	13,237	13,601	12,987	12,969	12,933	12,742	12,842	12,742	12,733	12,738
Other District	Head Count	4,666	2,544	2,385	1,551	3,712	3,256	4,112	2,661	2,641	2,627	2,621
	FTE	3,053	2,216	2,154	1,336	2,423	3,025	2,476	2,248	2,231	2,229	2,230
Total District	Head Count	67,597	67,591	67,305	62,979	63,876	62,872	63,895	62,621	62,154	62,112	62,133
	FTE	63,614	63,556	65,363	61,721	62,240	61,316	61,267	59,952	59,487	59,445	59,466
	FPC	63,977	63,926	65,405	63,539	64,035	63,158	62,736	62,157	61,925	61,833	61,793

Douglas County School District Re. 1
Enrollment, FPC, FTE Pupil Growth Trend Since 2016



Enrollment projections for DCSD are created by an outside consulting firm, Western Demographics, which uses a modified cohort survival forecasting methodology that is considered industry standard. The consultant’s methodology further incorporates:

- Historical growth patterns in small portions of the District
- Birth rates
- New home construction
- Charter school attendance patterns
- Charter school expansion plans
- Choice enrollment patterns within the District
- Choice enrollment movement to adjacent districts

Western Demographics has 40 years experience working on the Colorado Front Range and the firm has monitored Douglas County neighborhoods as research subjects closely over the years. Throughout the forecasting process, the consultant conducts extensive field audits and residential sales staff interviews in growing areas to ensure that residential growth statistics are accurate and appropriately incorporated into forecasting.

Student Enrollment

Using geographic information systems software, Western correlates student density with neighborhood housing age in some areas. The consultant also works with District staff to document various growth metrics such as building permits and certificates of occupancy counts to augment field inventory of actively growing neighborhoods.

With 27% of enrollment in charter schools, Western reconciles the enrollment expectations of all schools included in the District's complement of programs including alternative schools. The consultant coordinates with charter leadership to understand potential changes in charter school seat availability that may have an effect on neighborhood schools.

Once historical enrollment trends are observed, new housing forecasts are refined and the charter school expectations are known, Western develops a forecast for individual schools, high school feeder areas and the District overall.

Western's methodology reconciles the more volatile trends in the school catchment areas against the more predictable trends for the District overall and produces a reconciled result that maximizes accuracy. Preliminary drafts are released to the District's education leadership and the consultant works with the District to process appeals and generate revisions as necessary.



Teacher and Staff Historical Information

Administrative Staff

An administrator is an individual who performs managerial activities, and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals at all levels, and may supervise other employees.

Certified Staff

Certified staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) including skills in the field of education or educational psychology.

Professional/Technical Staff

Professional/Technical staff perform assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) but not requiring skills in the field of education.

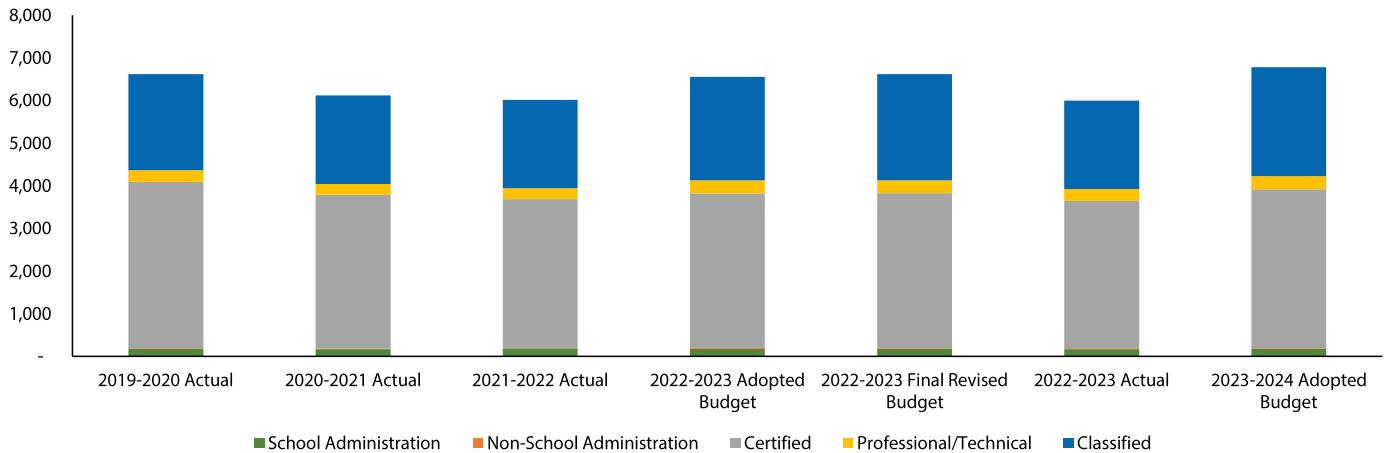
Classified Staff

Classified staff perform activities supporting professional individuals/functions of that organization.

Note: Staffing information is as of May 30th of each respective year of actual FTE except for 2020-2021 which derives from July 1st, 2020.

Historical School District Staffing FTE								
Job Class	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Actual	2023-2024 Adopted Budget	
School Administration	176	170	187	174	174	172	175	175
Non-School Administration	18	15	6	22	21	19	19	19
Certified	3,899	3,604	3,495	3,625	3,633	3,457	3,727	3,727
Professional/Technical	271	250	256	305	304	277	308	308
Classified	2,253	2,078	2,075	2,432	2,487	2,073	2,549	2,549
Total FTE	6,618	6,118	6,018	6,557	6,618	5,998	6,779	

Historical Staff FTE by Job Class



The one FTE increase in School Administration between 2022-2023 Final Revised budget and 2023-2024 Adopted budget is caused by the addition of Venture Academy of Leadership and Entrepreneurship (VALE). The addition of VALE also caused a two FTE shift from Non-School Administration to School Administration. The four FTE increase in Professional/Technical between 2022-2023 Final Revised Budget and 2023-2024 Adopted Budget is associated with the following departments: Communications, Human Resources, and Information Technology. Sixty-six of the ninety-four FTE variance in certified is associated with non-SPED teaching positions while the remaining twenty-eight can be attributed to SPED certified positions. The sixty-two variance between the 2022-2023 Final Revised Budget and 2023-2024 Adopted Budget is associated with a nineteen FTE increase security at the middle schools and high schools. The remaining forty-two FTE is mostly associated with SPED Educational Assistant IV hour requirements changing the FTE.



Informational Section

Assessment

Colorado Academic Standards

The Colorado Academic Standards (CAS) are the expectations of what students need to know and be able to do at the end of each grade. They also reflect instructional priorities valued by Coloradans and provide a road map to help ensure students are successful in college, careers, and life. All Colorado districts are required to adopt local standards that meet or exceed the Colorado Academic Standards. The Colorado Academic Standards are also the basis of the annual state assessment. During the CAS development process the skills were referred to as “21st Century Skills”, moving forward the CDE Office of Standards and Instructional Support proposed these skills be referred to as “Essential Skills” and provide a common understanding and approach across all content areas. 2020-2021 marked the full implementation of the Colorado Academic Standards.

Essential Skills

Identified and described by hundreds of education, community, and business leaders in 2016, these skills are not “locked in” by grade level since learning, regardless of age or grade often starts at a novice level. The developmental stages have been modified using the four milestones derived from the Maine Department of Education Guiding Principles document in recognition of the continued development that occurs beyond the pre K-12 system and learners’ increased growth and learning throughout adulthood:

- Emerging Expert
- Strategic Learner
- Advanced Beginner
- Novice

Guiding Principles

Four key skill categories all Colorado graduates should demonstrate:

- Entrepreneurial skills through critical thinking and problem solving, creativity and innovation, inquiry and analysis, and risk taking
- Personal skills through self-awareness, initiative and self-direction, personal responsibility and self management, adaptability and flexibility, and perseverance and resilience
- Civic/Interpersonal skills through collaboration and teamwork, strong communication skills, global and cultural awareness, civic engagement and strong character
- Professional skills through task and time management, career awareness, information literacy, perseverance and resilience, productivity and accountability, self-advocacy, and leadership

Focus

The CAS emphasize what students need to be postsecondary and workforce ready:

- Articulated grade level expectations express the concepts and skills every student should master at each grade level
- 21st century information literacy, collaboration, critical thinking, self-direction, and invention skills are evident throughout the standards

Coherence

The CAS establish vertical and horizontal connections:

- Grade level expectations build vertically toward the achievement of the prepared graduate competencies for each content area
- Interdisciplinary relationships in the standards connect content areas (horizontally) across grade levels

Colorado Academic Standards

Rigor

The CAS are written for mastery:

- Fluency, application and transfer comprise Colorado's definition of mastery
- Requirements for deeper student understanding are the foundation of the standards

All Students, All Standards

The CAS reflect the importance of teaching the whole child:

- The CAS include standards for 10 content areas
- Literacy skills, the basis of academic success for all students, are a prominent focus within the standards

Colorado has the following content areas:

- Music
- Visual Arts
- Drama and Theatre Arts
- Dance
- Comprehensive Health
- Computer Science
- English Language Proficiency
- Mathematics
- Physical Education
- Reading, Writing, and Communicating
- Science
- Social Studies
- World Languages

In addition, the state has developed standards for Extended Evidence Outcomes for students with significant cognitive disabilities. Colorado also adopted Colorado English Language Proficiency (CELP) standards to support English language learners.

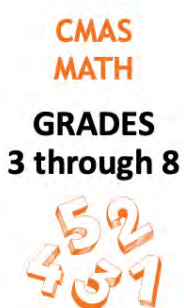
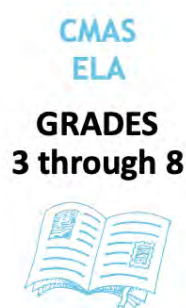
Source: <https://www.cde.state.co.us/standardsandinstruction>

Source: <https://www.cde.state.co.us/standardsandinstruction/essentialskills-pdf>

Colorado Measures of Academic Success

The Colorado State Assessment System is designed to measure Colorado students' mastery of Colorado's academic content standards. To accurately measure student mastery of the skills and expectations identified in the Colorado Academic Standards (CAS), Colorado adopted assessments that align with the CAS. Colorado Measures of Academic Success (CMAS) assessments are the state's common measurement tool of student progress at the end of the school year in English language arts, math, science, and social studies. Designed to be administered online, the tests feature a variety of interactive questions that are engaging and aligned with 21st century teaching and learning practices. The standards-aligned assessments help educators and parents know how their students are performing. State science and social studies tests measuring the CAS were administered online in Colorado for the first time in 2013-2014. The Colorado Department of Education, testing contractor Pearson, and Colorado educators collaborated to develop these assessments, ensuring alignment to the CAS, as well as innovative ways of measuring knowledge and understanding. Spring of 2022 was the first time Colorado students saw science items aligned to the 2020 Science CAS. For this reason, science scores were not reported.

Here are Colorado's assessment requirements for Spring 2023:



Source: <http://www.cde.state.co.us/assessment/resources>

Source: http://www.cde.state.co.us/assessment/cmas_coalt_interpretiveguide_2022

Assessment Windows

DOUGLAS COUNTY SCHOOL DISTRICT ASSESSMENT DATES 2023-2024

Federally Mandated

ACCESS For ELLs <i>Students who have been identified as English language Learners</i> Grades K-12	January 8, 2024-February 9, 2024
NAEP (National Assessment of Educational Progress) <i>CDE Random selection of schools to selected fourth and eighth grade students Mathematics and Reading</i>	Between January 29 and March 8, 2024 NAEP Selected Schools

State Mandated

CMAS ELA and Math (Colorado Measures of Academic Success) Grades 3-8	March 25, 2024-April 26, 2024 (Extended Window)
CSLA (Colorado Spanish Language Arts) Grades 3 and 4 who meet eligibility criteria only	March 25, 2024-April 26, 2024 (Extended Window)
CoAlt - Alternate English Language Arts and Math (DLM - Dynamic Learning Maps) <i>Students with Cognitive Impairments</i> Grades 3-11	March 25, 2024-April 26, 2024 (Extended Window)
CMAS Science (Colorado Measures of Academic Success) Grades 5, 8, and 11 (All Students)	April 8-April 26, 2024 (Official Window)
CoAlt - Alternate Science <i>Students with Cognitive Impairments</i> Grades 5, 8, and 11	April 8-April 26, 2024 (Official Window)
Digital College Preparatory Exam (PSAT 9) Grade 9	PSAT 9: March 4, 2024-April 26, 2024
Digital College Preparatory Exam (PSAT 10) Grade 10	PSAT 10: March 4, 2024-April 26, 2024
Digital College Entrance Exam (SAT) Grade 11	SAT : March 4, 2024-April 26, 2024
READ Act Interims (i-Ready, ELAT, STAR)) Grades K-3	BOY i-Ready Schools: <u>Grades 1-3 and Cohort Students:</u> August 21, 2023-September 21, 2023 <u>Kindergarten:</u> August 28, 2023-September 21, 2023

Assessment Windows

DOUGLAS COUNTY SCHOOL DISTRICT ASSESSMENT DATES 2023-2024

READ Act Interims (i-Ready, ELAT, STAR)) Grades K-3	<p>ELAT and STAR Schools:</p> <p><u>Grades 1-3 and Cohort Students:</u> August 21, 2023-September 1, 2023</p> <p><u>Kindergarten:</u> September 6, 2023 - September 19, 2023</p> <p>MOY</p> <p>i-Ready, ELAT, and STAR Schools:</p> <p><u>Grades K-3 and Cohort Students:</u> November 28, 2023-December 15, 2023</p> <p>EOY</p> <p>i-Ready, ELAT, and STAR Schools:</p> <p><u>Grades K-3 and Cohort Students:</u> April 29, 2024-May 10, 2024</p>
School Readiness-TS GOLD Grade K	August 8-October 6, 2023
State Recommended	
CogAT (Cognitive Abilities Test) Universal Screen Grades 5 and 6 and referral testing (3,4,5)	October 30th - November 17th, 2023 <p>Make-up Testing Window: November 27th - December 1st, 2023</p> October 30th - November 17th, 2023
Iowa Testing (Optional: Students in universal screening years already identified gifted)	October 30th - November 17th, 2023
Universal Screen Grade 2 and referral testing (K,1)	February 5th - 23rd, 2024 <p>Make-up Testing Window: February 26th - March 1st, 2024</p>
School Choice	
MAP (Measures of Academic Progress) Grades K-12 (School-selected Assessment)	<p>Fall: August 21, 2023 - September 27, 2023</p> <p>Winter: December 4, 2023 - January 24, 2024</p> <p>Spring: April 15, 2024 - May 17, 2024</p>
Digital PSAT/ NMSQT (National Merit) Grade 10 or 11	October 2-October 31, 2023 <p>Saturday: October 14, 2023</p>

Standardized Testing

The following rates represent the percent of valid student scores that met or exceeded expectations in each of the Colorado Measures of Academic Success (CMAS) test subjects. Scores for 2020 are not included due to the pandemic and delay in reporting both assessment and school performance information within the Budget Book. For 2021, ELA and Math alternated grade levels which explains the NA results seen in both sections. Spring of 2022 was the first time Colorado students saw science items aligned to the 2020 Science CAS. For this reason, science scores were not reported.

CMAS: English Language Arts

Grade Tested	2019		2021		2022	
	DCSD	Colorado	DCSD	Colorado	DCSD	Colorado
Grade 03	52.0	41.3	51.9	39.1	57.4	40.7
Grade 04	59.0	48.0	N/A	N/A	59.2	44.1
Grade 05	59.1	48.4	61.3	47.2	60.7	45.4
Grade 06	60.3	43.6	N/A	N/A	63.2	43.0
Grade 07	56.7	46.5	59.5	42.6	58.9	41.8
Grade 08	52.5	46.9	N/A	N/A	58.7	43.9

CMAS: Math

Grade Tested	2019		2021		2022	
	DCSD	Colorado	DCSD	Colorado	DCSD	Colorado
Grade 03	52.6	41.0	N/A	N/A	59.6	39.4
Grade 04	44.7	33.6	42.1	28.5	47.6	30.7
Grade 05	44.8	35.7	N/A	N/A	51.4	34.9
Grade 06	45.1	29.5	40.6	24.1	43.8	26.3
Grade 07	43.5	31.6	N/A	N/A	43.1	25.1
Grade 08	48.8	36.9	42.5	29.5	48.0	32.4

CMAS: Science

Grade Tested	2019		2021		2022	
	DCSD	Colorado	DCSD	Colorado	DCSD	Colorado
Grade 05	47.7	35.9	N/A	N/A	N/A	N/A
Grade 08	41.9	31.5	37.3	26.4	N/A	N/A
Grade 11	29.9	20.7	N/A	N/A	N/A	N/A

Source: <http://www.cde.state.co.us/assessment/cmas-dataandresults>

College Entrance Exams

Colorado SAT

Colorado has given a college entrance exam each spring to all 11th graders enrolled in public schools since 2001. In 2015 the Colorado legislature passed House Bill 15-1323, requiring the state to competitively bid for a new 10th grade exam that is aligned to both the Colorado Academic Standards and an 11th grade college entrance exam. The legislation also added the opportunity for students to take an additional, optional essay as part of their college entrance exam at no cost to the student. The selection committee chose the PSAT for 10th graders and the SAT for the 11th grade college entrance exam because of their alignment to the high school Colorado Academic Standards and because The College Board's reports and free test preparation services could be used by all students. For 2018, the PSAT 8/9 was added for students in grade 9. Students who choose to participate in services offered by The College Board will be connected to resources and activities designed to help identify next steps for extra support or possible acceleration.

The SAT is closely aligned to challenging classroom work of Colorado schools and focuses on the key skills and concepts that evidence shows matter most for college and career readiness, including:

- Mathematical concepts, skills, and practices important for success in career training programs.
- Reading, comprehending, and writing high-quality essays supported by evidence.

The SAT also serves as an admission test and is accepted by every college in the United States. At the time of testing, students can send their scores to up to four colleges for free. The SAT essay can also be taken as part of the Colorado school day SAT administration. The SAT essay is optional and voluntary and can be added at no cost to students.

All students who are enrolled in 11th grade at a Colorado public high school are eligible to take the SAT.

Colorado PSAT

The PSAT tests the same skills and knowledge as the SAT in a way that makes sense for 9th and 10th-graders. It builds on the Colorado Measures of Academic Success (CMAS) tests in English language arts, mathematics, science, and social studies. The PSAT also aligns with Colorado Academic Standards (CAS) and with the SAT that students will take in 11th grade.

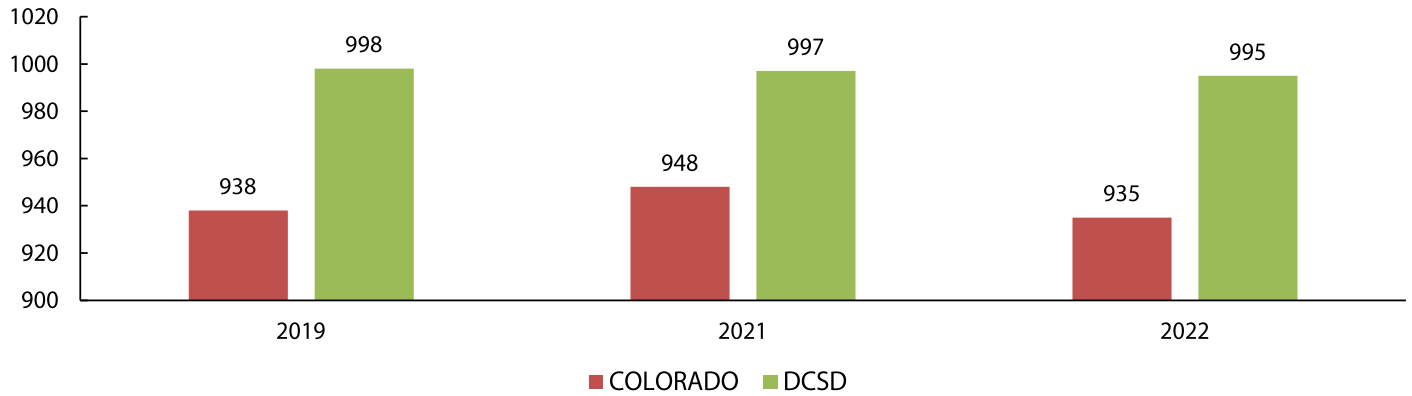
The PSAT focuses on the knowledge, skills, and understandings that research has identified as most important for college and career readiness and success. In addition to helping students practice for the SAT, it can identify student's potential for success in advanced course work. It provides more data than ever before about academic strengths and weaknesses as well as access to millions of dollars in potential scholarships.

Ninth graders attending public schools in Colorado began taking the PSAT 8/9 in the spring of 2018. Tenth graders began taking PSAT 10 in spring 2016 and public school 11th graders began taking the SAT in spring 2017.

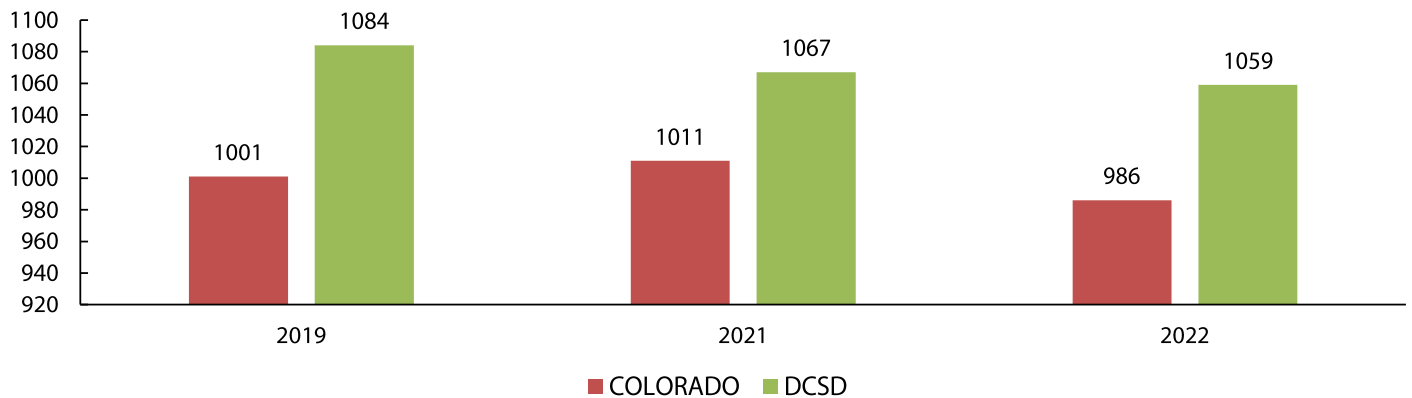
Source: <http://www.cde.state.co.us/assessment/sat-psat-data>

College Entrance Exams

PSAT Overall Mean Score



SAT Overall Mean Score



Note: SAT/PSAT assessments were not administered in 2020 due to the COVID-19 pandemic

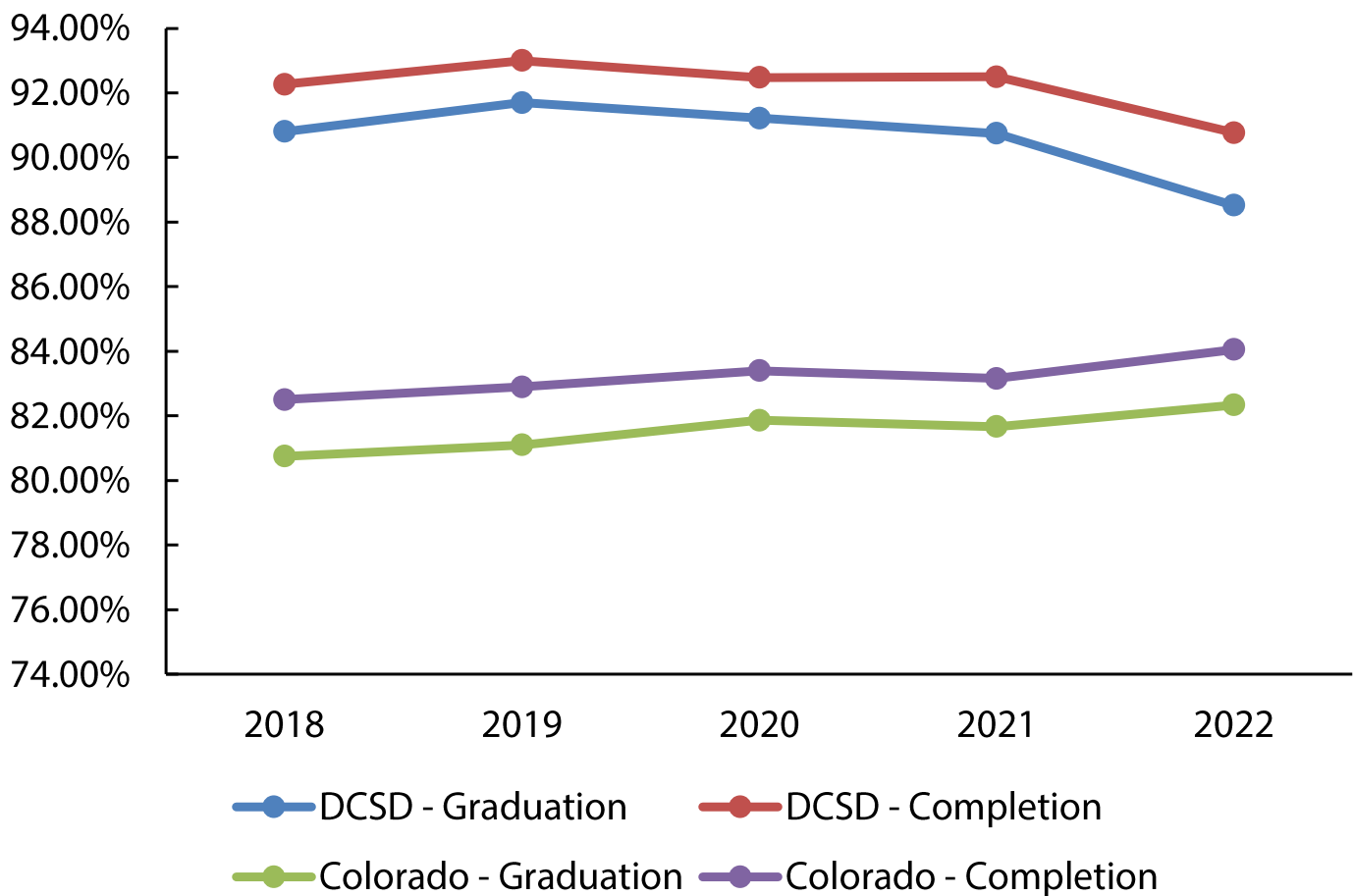
Graduation and Drop Out Rates

Graduation Rates

The graduation rate and completion rate are based on a four year "on-time" anticipated year of graduation. Graduation rates are calculated by *dividing* number of students receiving a regular diploma within four years or less of entering from the 9th grade by (number of students entering from the 9th grade *plus* number of transfers in *minus* number of verified transfers out). Completion rates are calculated by *dividing* (number of students receiving a regular diploma *plus* those completing with a non-diploma certificate or High School Equivalency Diploma (HSED) within four years or less of entering from the 9th grade) by (number of students entering from the 9th grade *plus* number of transfers in *minus* number of verified transfers out).

The statewide four-year graduation rate has increased 0.6%, from 81.7% in 2021 to 82.3% for the Class of 2022. The Douglas County School District four-year graduation rate has decreased 2.2%, from 90.7% in 2021 to 88.5% for the Class of 2022.

All Students Graduation and Completion Rates



Source: <http://www.cde.state.co.us/cdereval/gradratecurrent>

Graduation and Drop Out Rates

Drop Out Rates

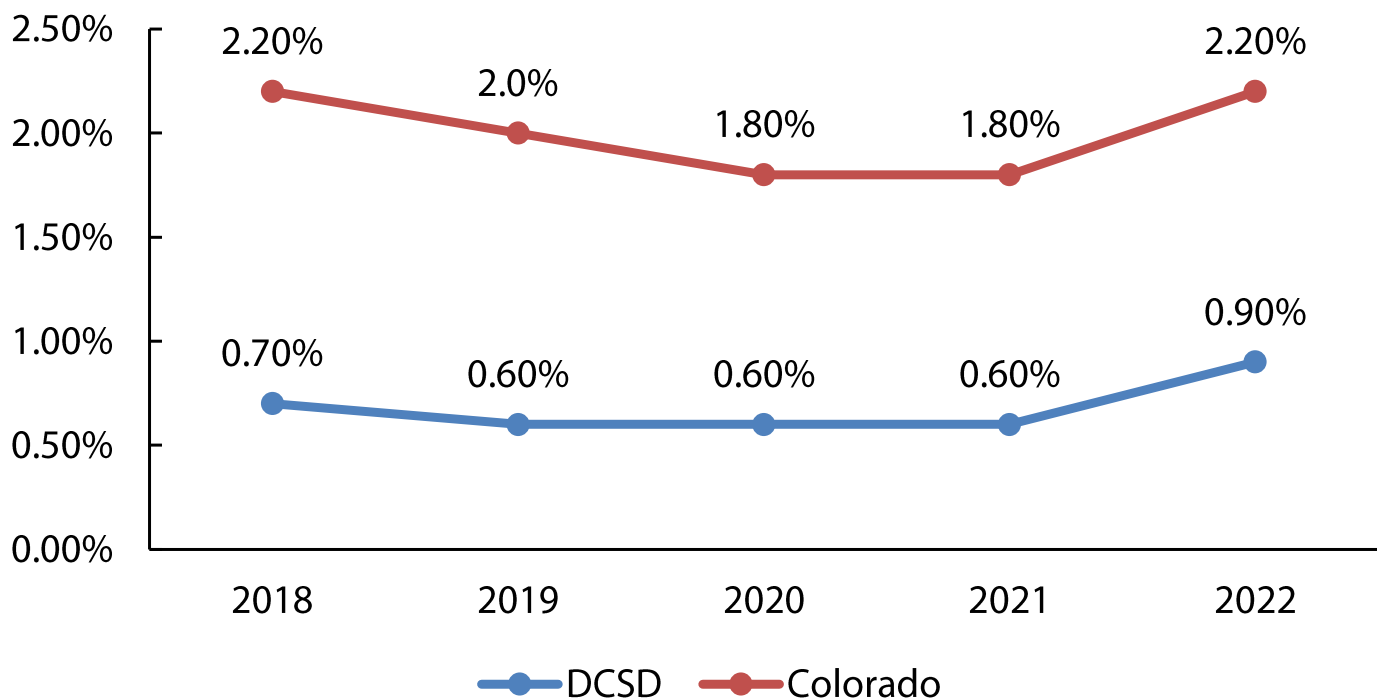
By Colorado law, a dropout is a "person who leaves school for any reason, except death, before completion of a high school diploma or its equivalent, and who does not transfer to another public or private school or enroll in an approved home study program." A student is not a dropout if he/she transfers to an educational program recognized by the district, completes a High School Equivalency Diploma (HSED) or registers in a program leading to a HSED, is committed to an institution that maintains educational programs, or is so ill that he/she is unable to participate in a homebound or special therapy program. Students who reach the age of 21 before receiving a diploma or designation of completion ("age-outs") are also counted as dropouts.

The Colorado dropout rate is an annual rate, reflecting the percentage of all students enrolled in grades 7-12 who leave school during a single school year without subsequently attending another school or educational program. It is calculated by dividing the number of dropouts by a membership base which includes all students who were in membership any time during the year. In accordance with a 1993 legislative mandate, beginning with the 1993-94 school year, the dropout rate calculation excludes expelled students.

The statewide dropout rate has increased by 0.4%, from 1.8% in 2021 to 2.2% for the Class of 2022.

The Douglas County School dropout rate has increased 0.3%, from 0.6% in 2021 to 0.9% for the Class of 2022.

Drop Out Rates (including Alternative Schools)



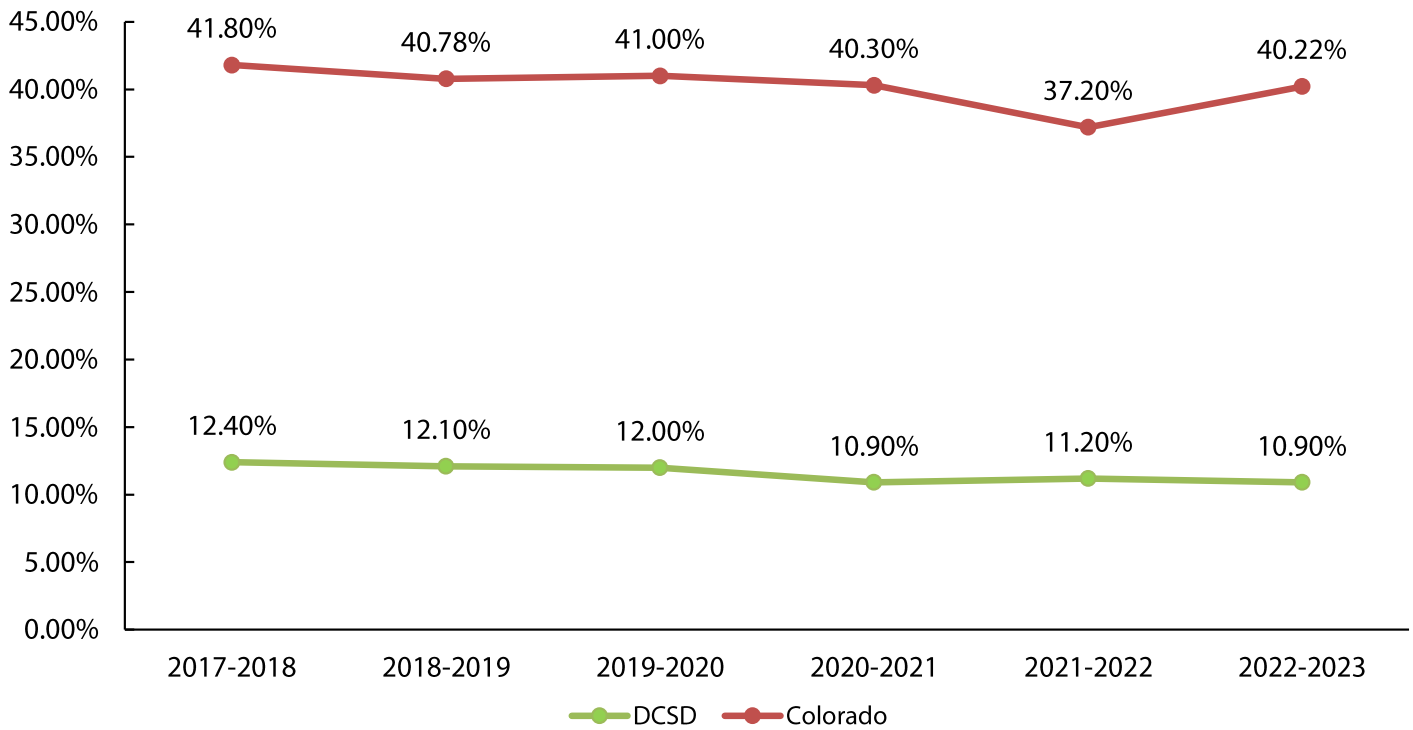
Source: <http://www.cde.state.co.us/cdereval/dropoutcurrent>

Free and Reduced Lunch Rates

Students must meet the federal eligibility criteria for free or reduced lunch price. Rates are as a percentage of enrollment in grades K to 12 reported as qualifying as of the Student October Count date. Eligibility may be documented using one or more of the following methods:

- Direct Certification
- Application for Free and Reduced Price Meals
- District migrant, homeless, runaway or foster lists
- Head Start documented participation
- Family Economic Data Survey form

Free/Reduced Lunch Count as Percent of K-12 Enrollment



Source: <https://www.cde.state.co.us/datapipeline/2022-2023studentdemographicfilelayout>

Source: <https://www.cde.state.co.us/cdereval/pupilcurrent>

Academic Calendar



2023-2024 School Calendar

JULY						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST						
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27	28	29	30	31		

SEPTEMBER						
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OCTOBER						
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29	30	31				

NOVEMBER						
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DECEMBER						
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24	25	26	27	28	29	30
31						

JANUARY						
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28	29	30	31			

FEBRUARY						
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25	26	27	28	29		

MARCH						
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24	25	26	27	28	29	30
31						

APRIL						
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28	29	30				

MAY						
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19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE						
S	M	T	W	Th	F	S
						1
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

KEY:

- # All-day session (173 Student Days)
- Break (Schools Closed)

- Teacher Work Day (No Students)
- Compensation Day (No Students)

- New Teacher Orientation (No Students)
- Professional Development Day (No Students)

- District Holiday (District Offices Closed)

If for any reason the school district must close schools, the calendar may be amended by the Board of Education to Provide additional school days on Saturdays, during vacations, or at the end of the present calendar.

Approved by the Board of Education: September 27, 2022

Learn Today, Lead Tomorrow



Informational Section

Additional Demographic and Economic Statistics

Douglas County Overview

The pioneer spirit, accompanied by the beauty of the mountains, foothills and plains, is gloriously evident in Douglas County. In 1861, the Colorado Territorial Session Laws created Douglas County, named after Stephen A. Douglas. Douglas County originally stretched from the Rockies to the State of Kansas border.

Today, the County's strength, as the centerpiece of the Denver/Colorado Springs development corridor, is a perfect blend of quality lifestyle and business environment. While the school district encompasses approximately 850 square miles due to the inclusion of part of Elbert County, Douglas County is approximately 843 square miles, of which 63,037 acres are permanently protected land through the Douglas County Open Space Program. Recreational areas include more than 146,000 acres of Pike National Forest, Roxborough State Park, Castlewood Canyon State Park and the Chatfield State Recreation Area.

Five incorporated municipalities are located within the boundaries of Douglas County: Castle Pines, Castle Rock, Larkspur, Lone Tree and Parker. Each has its own mayor and provides services, many in collaboration with Douglas County.

As part of the County's collaborative work with other communities, Partnership of Douglas County Governments is a notable example. Established in 2002, the Partnership today includes the Towns of Castle Rock, Larkspur and Parker, the Cities of Castle Pines and Lone Tree, Douglas County, the Douglas County School District, Douglas County Libraries and the Highlands Ranch Metro District. A nationally recognized model of collaborative statesmanship, the Partnership has successfully sidelined individual agendas in the interest of working collaboratively on issues, projects and programs for the greater good of Douglas County.

Douglas County is recognized for being one of the most family-friendly communities in Colorado, offering a quality of life unmatched elsewhere in the state. In 2021 Douglas County was named the 2nd healthiest county in America, according to the 2021 Healthy Communities rankings by U.S. News and World Report, released in collaboration with the Aetna Foundation. Douglas County was ranked 2nd in the nation in 2020 and in 2018. The County topped the annual list in 2019.

In 2019, Douglas County ranked in the top ten happiest counties in the United States.

In 2016 Douglas County ranked as a top Digital County in the U.S. Specifically the County ranked number nine in the top ten of the 117 U.S. Counties in the 250,000-499,999 population category as one of the most technologically innovative counties in the nation for initiatives that save tax dollars; boost transparency; cybersecurity and civic engagement.

Douglas County also ranks particularly well in the household income, homeownership rate, and educational attainment categories. Combine those with our great location, excellent schools, wonderful weather and outstanding recreational and cultural opportunities why more than 300,000 call Douglas County their home.

Population

The initial Douglas County population estimate for January 1, 2022 was 373,275 persons, a 1.2% increase from the previous year's estimate of 368,862. The Census Bureau and the State of Colorado also produce population estimates using different methodologies. The most current estimate available from the Census Bureau, for July 1, 2022, is 375,988 for Douglas County with an estimated 23.1 of the population comprised of persons under 18 years of age. The Douglas County 2022 Annual Comprehensive Financial Report dated June 23, 2023 estimates the population at 378,000.

Foreclosures

Foreclosure filings increased 160 percent between the fourth quarters of 2021 and 2022. The large increase in foreclosure filings was a reaction to the government's foreclosure moratorium and mortgage forbearance programs which kept foreclosure filings low in 2020 and 2021.

Douglas County Overview

Permit Trends

Residential building permits in Douglas County decreased 50.1 percent between the fourth quarters of 2021 and 2022. Single-family detached permits fell 60.6 percent while multi-family unit permits only decreased 32.6 percent. Permits for condominiums/townhomes showed the highest decrease 72.1 percent. All submarkets reported either no permits at all or a decrease in residential permits in the fourth quarter of 2022. Douglas County issued permits for 211,410 square feet of non-residential space during the fourth quarter of 2022. Certificates of completion or occupancy were issued for 24,049 square feet of non-residential space, a decrease of 87.2 percent from the same period in the previous year.

Residential Sales

Home sales fell in Douglas County from the fourth quarter of 2021 to the fourth quarter of 2022. Overall home sales fell by 47.7 percent, or by 1,016 homes, driven primarily by high home prices and rising mortgage rates. Single-family detached homes sales decreased 46.5 percent over the period, while single-family attached home sales decreased 54.7 percent over the same period. Despite the decline in sales activity, home prices continued to increase in Douglas County between the fourth quarters of 2021 and 2022. The average sale price county-wide of a single-family detached home rose 6.3 percent to \$793,318, an increase of \$46,728. Lone Tree and Castle Pines home prices outpaced the average with increases of 14.2 percent and 10.1 percent respectively. Castle Rock lagged slightly behind the average at a 4.4 percent increase and Parker declined 3.2 percent.

Commercial Real Estate

The vacancy rate for the office market in Douglas County rose 2.6 percent to 14.3 percent between the fourth quarters of 2021 and 2022. Lease rates remained flat over the period overall with Highlands Ranch reporting an increase of 7.7 percent, Castle Pines an increase of 1.3 percent, and Parker reporting a decrease of 11.9 percent. Industrial market vacancy was 5 percent in the fourth quarter, down 1.2 percent from the fourth quarter of the prior year. Industrial lease rates in Douglas County increased 14.1 percent over the prior year.

Annual Income

The 2021 average annual wage for jobs located in Douglas County increased over 2020 from \$65,117 to \$66,382 and increased again in 2022 to \$72,507. According to the 2020 American Community Survey, the median household income in Douglas County was \$135,589, which ranks 9th in the nation for highest median household income among counties. The 2020 American Community Survey also shows that 3.2% of the population had incomes below the poverty level.

Annual Employment

Employment in Douglas County increased 3.9 percent between the third quarters of 2021 and 2022, rising by 5,354 jobs over the year. The largest increases were in wholesale trade (17.1 percent), leisure and hospitality (8.8 percent), and manufacturing (8.4 percent). Financial activities recorded the largest year-over-year decrease of 3.3 percent.

The unemployment rate fell .90 percent between the fourth quarters of 2021 and 2022, decreasing to 2.3 percent, below both Metro Denver and the state of Colorado. The labor force increased 1.4 percent over the year, an increase of 2,912 people working or looking for a job. Castle Rock and Parker led the increase with increases of 3.5 percent and 3.3 percent respectively.

Sources:

<https://www.douglas.co.us/documents/2022-4th-quarter-economic-development-report.pdf/>

<https://www.douglas.co.us/documents/douglas-county-demographics-summary.pdf/>

<https://www.census.gov/quickfacts/fact/table/douglascountycolorado/PST045222>

<https://www.douglas.co.us/living/>

Douglas County Demographic and Economic Statistics

DOUGLAS COUNTY, COLORADO Demographic and Economic Statistics, Last Ten Fiscal Years

<u>Year</u>	<u>Estimated Population [1]</u>	<u>Personal Income Per Capita [2]</u>	<u>Total Personal Income (In Thousands) [2]</u>	<u>Median Age [4]</u>	<u>Average Household Size [4]</u>	<u>Public School Enroll- ment[3]</u>	<u>School Enrollment % of Population</u>	<u>Unemploy- ment Rate % [5]</u>
2022	378,000	90,341	32,412,414	39.3	2.70	63,876	16.9%	2.3%
2021	373,275	[6] 79,770	29,776,147	39.3	2.75	62,979	16.9%	5.2%
2020	379,000	78,980	29,933,420	38.5	2.52	67,305	17.8%	6.3%
2019	370,000	78,455	29,028,350	38.1	2.79	67,591	18.3%	2.8%
2018	358,000	75,255	26,941,290	38.1	2.81	67,597	18.9%	3.4%
2017	346,000	71,208	24,637,968	38.9	2.75	67,470	19.5%	2.6%
2016	336,000	67,139	22,558,704	37.6	2.76	66,896	19.9%	2.8%
2015	328,990	65,999	21,713,011	37.2	2.84	66,702	20.3%	2.6%
2014	308,000	64,613	19,900,804	36.9	2.82	67,000	21.8%	4.5%
2013	302,464	61,369	18,561,913	37.5	2.80	64,600	21.4%	5.6%

¹ Douglas County Department of Community Development

² Bureau of Economic Analysis, Washington D.C.

³ Douglas County School District

⁴ US Census Bureau

⁵ Douglas County Budget Book

⁶ Community Development found an error in calculating estimates for 2020, adjusted 2021 estimate.

Figures included in this schedule represents the most recent data available.

Data is estimated and is subject to change based on updated information.

**2020 Per Capita Income was adjusted (in 2021) to actual data provided by Bureau of Economic Analysis.

**2021 Personal Income Per Capita and Total Personal income estimated using the .01 change for personal income from '20 to '21 that the Bureau of Economic Analysis office has estimated for the State of Colorado.

Employment in Douglas County

Largest Private Non-Retail Employers in Douglas County (2022)

1. Charles Schwab – Financial Services (3,450 employees)
2. DISH Network – Satellite TV and Equipment (2,500 employees)
3. Centura Health: Parker Adventist & Castle Rock Adventist Hospitals – Healthcare (1,970 employees)
4. HealthONE: Skyridge Medical Center – Healthcare (1,470 employees)
5. Kiewit Companies (1,400 employees)
6. VISA Debit Processing Services (1,180 employees)
7. Lockheed Martin Corporation (1,010 employees)
8. Specialized Loan Servicing LLC (820 employees)

DOUGLAS COUNTY, COLORADO

Principal Employers, Current Year and Ten Years Ago

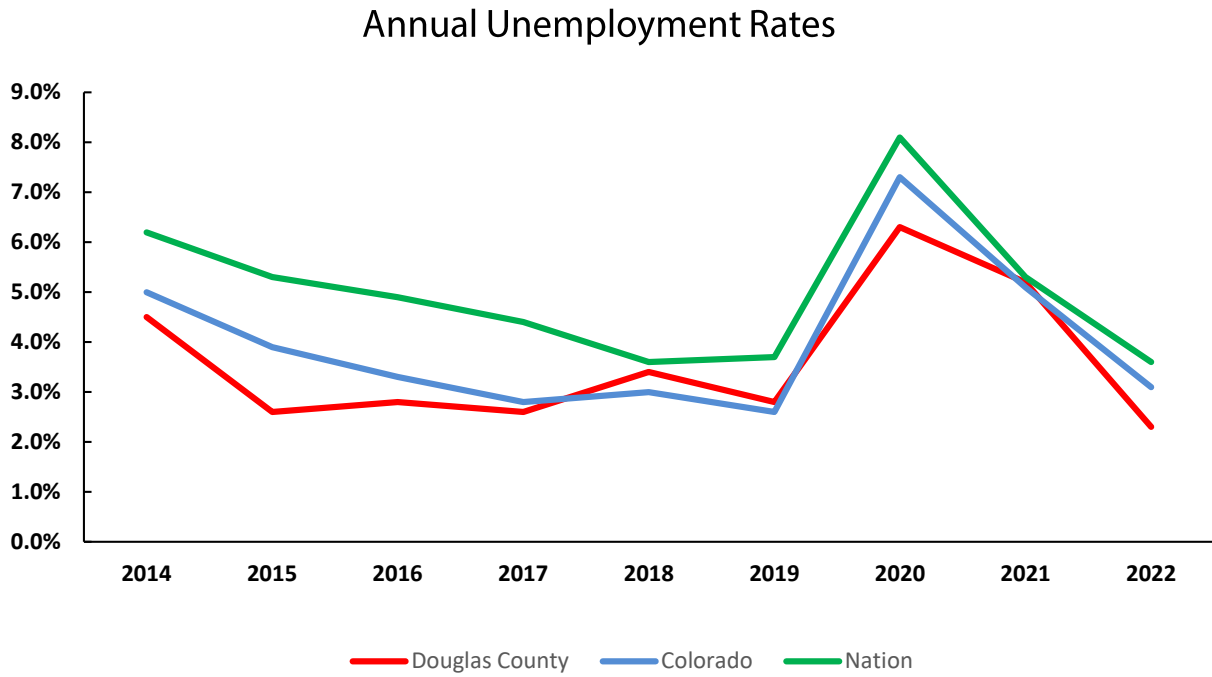
Employer	2022			Employer	2013		
	Employees	Rank	% of Total County Employment		Employees	Rank	% of Total County Employment
Douglas County School District	8,500	1	4.41%	Douglas County School District	5,863	1	4.87%
Charles Schwab	3,450	2	1.79%				
DISH Network	2,500	3	1.30%				
Centura Health	1,970	4	1.02%	Centura: Parker Adventist Hospital	980	7	0.81%
Healthone: Sky Ridge Medical	1,470	5	0.76%	Healthone: Sky Ridge Medical	1,170	4	0.97%
Douglas County Government	1,453	6	0.75%	Douglas County Government	1,061	6	0.88%
Kiewit Companies	1,400	7	0.73%				
VISA Debit Processing Services	1,180	8	0.61%				
Lockheed Martin Corporation	1,010	9	0.52%				
Specialized Loan Servicing LLC	820	10	0.43%				
				CH2M Hill	1,980	2	1.65%
				Echostar Communications	1,960	3	1.63%
				Western Union	1,140	5	0.95%
				The Trizetto Group	900	8	0.75%
				Information Handling Services	810	9	0.67%
				AVAYA	650	10	0.54%
Total for Principal Employers	<u>23,753</u>		<u>12.3%</u>	Total for Principal Employers	<u>16,514</u>		<u>13.7%</u>
Total Employment in Douglas County	192,563			Total Employment in Douglas County	120,280		
Total Labor Force in Douglas County	200,745						

Source: <https://www.douglas.co.us/planning/economic-development/economic-development-quarterly-reports/>

Source: <https://www.douglas.co.us/documents/2022-annual-comprehensive-financial-report.pdf/>

Unemployment Rate

United States vs. Colorado vs. Douglas County Unemployment Rates (Not Seasonally Adjusted)



Source: https://www.bls.gov/regions/mountain-plains/news-release/laborunderutilization_colorado.htm

Source: <https://www.douglas.co.us/documents/2022-annual-comprehensive-financial-report.pdf/>

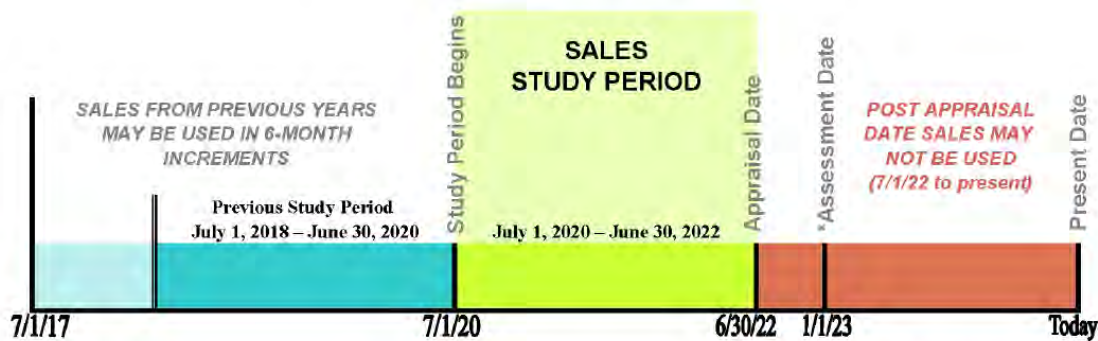
Assessed Valuation

The Assessor is responsible for listing, classifying and valuing all property in the county in accordance with state laws. The goal is to establish accurate values to ensure that the tax burden is distributed fairly and equitably among property owners.

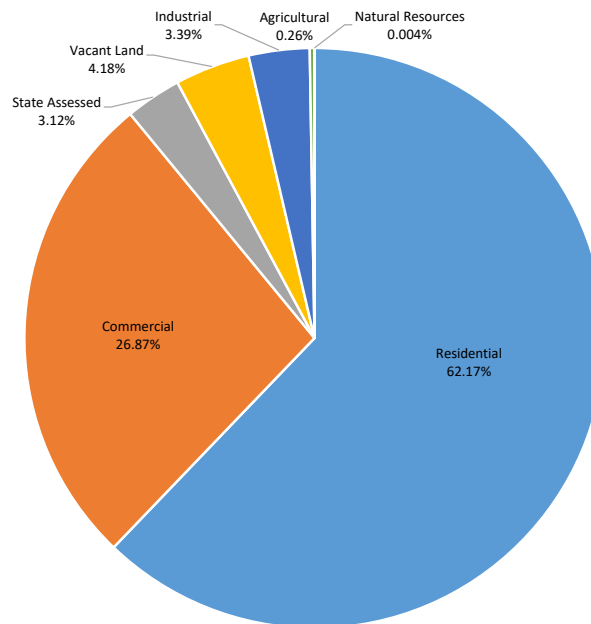
In Colorado, all properties are revalued every odd numbered year through a process called reappraisal. When a property is reappraised by the county's assessor's office, it estimates the market value as of the appraisal date, which is set by statute by June 30th of the preceding year. In even numbered years property values stay the same unless intrinsic growth occurs (new commercial and/or residential building). Colorado law requires that residential property be valued using sales from a specific time frame, known as the "study period". It is a minimum of eighteen months, and may extend up to five years prior to the appraisal date. The assessor's office cannot include transactions that occurred after the appraisal date. Colorado law requires Assessors statewide to revalue all real estate in their respective counties as of a specific appraisal date, and for the 2023 reappraisal that date is June 30, 2022. Sales or market influences that occurred after June 30, 2022 are not included.

2023 / 2024 Valuation Study Period

Appraisal Date June 30, 2022



* Values are based on condition and level of property completion as of the Jan. 1 Assessment date.



Taxable Value Distribution

Source: <https://www.douglas.co.us/documents/2023-reappraisal-fact-sheet.pdf/>

Source: <https://www.douglas.co.us/documents/2022-abstract.pdf/>

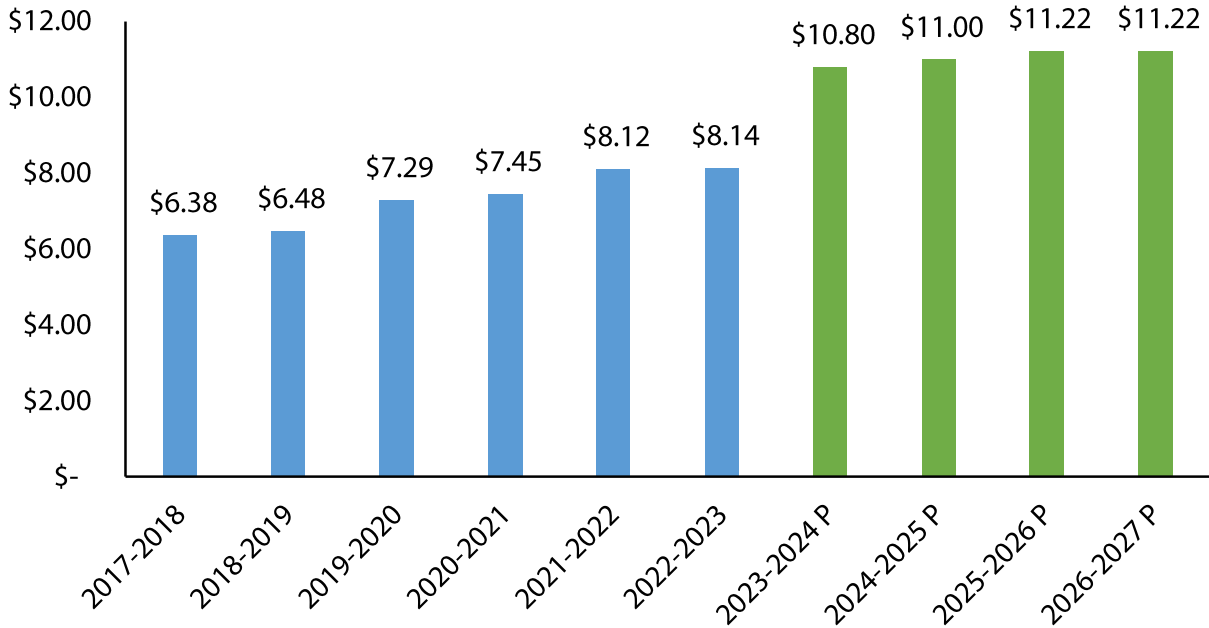
Assessed Valuation

Total Assessed Value in Billions referenced below is taxable assessed valuation net of Tax Increment Financing (TIF) for Douglas County and the small portion of Elbert County within Douglas County School District. The Assessed Value and Estimated Actual Value of Taxable Property is only for Douglas County and is based on gross assessed valuation (inclusive of TIF and exempt assessed value).

Douglas County School District Re. 1
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

Tax Year	Collection Year	Residential Property		Other Property Classes				Other Property Classes				Total Assessed Value	Grand Total Actual Value	Direct Tax Rate
		Assessed Value	Actual Value	Vacant Land	Commercial	Industrial	Agricultural	Natural Resources	State Assessed	Other Property Classes Assessed	Other Property Classes Actual Value			
2022	2023	\$ 5,081,010,870	\$ 63,831,794,849	\$ 341,804,400	\$ 2,195,500,220	\$ 276,710,610	\$ 21,593,990	\$ 312,590	\$ 255,210,700	\$ 3,091,132,510	\$ 10,659,077,621	\$ 8,172,143,380	\$ 74,490,872,470	42.836
2021	2022	5,074,406,970	63,748,831,281	370,445,890	2,156,021,600	266,528,660	23,356,690	325,000	248,817,800	3,065,495,640	10,570,674,621	8,139,902,610	74,319,505,902	43.797
2020	2021	4,609,305,950	57,905,853,643	307,869,190	2,053,095,370	226,348,660	19,976,660	294,560	253,186,600	2,860,771,040	9,864,727,724	7,470,076,990	67,770,581,367	43.504
2019	2020	4,466,842,560	56,116,112,563	312,951,200	2,042,457,140	202,691,420	19,835,070	234,860	244,062,800	2,822,232,490	9,731,836,172	7,289,075,050	65,847,948,735	43.839
2018	2019	3,842,166,270	48,268,420,477	267,594,630	1,937,411,920	163,037,980	18,791,620	272,490	239,845,700	2,626,954,340	9,058,463,241	6,469,120,610	57,326,883,719	44.950
2017	2018	3,732,587,220	46,891,799,246	299,988,170	1,893,860,500	163,071,690	18,256,950	388,200	253,480,700	2,629,046,210	9,065,676,586	6,361,633,430	55,957,475,832	38.996
2016	2017	3,443,604,810	43,261,366,960	221,157,040	1,634,129,580	131,056,010	19,095,700	327,390	246,628,700	2,252,394,420	7,766,877,310	5,695,999,230	51,028,244,270	41.064
2015	2016	3,348,508,890	42,066,694,598	233,290,650	1,625,150,430	129,205,900	18,640,540	438,980	237,761,700	2,244,488,200	7,739,614,483	5,592,997,090	49,806,309,081	42.439
2014	2015	2,772,808,070	34,834,272,236	207,204,100	1,438,065,210	116,662,310	17,590,720	458,850	227,523,800	2,007,504,990	6,922,431,000	4,780,313,060	41,756,703,236	48.277
2013	2014	2,700,797,330	33,929,614,698	212,708,100	1,409,372,620	113,493,760	17,339,320	422,900	235,325,500	1,988,662,200	6,857,455,862	4,689,459,530	40,787,070,561	48.277

Assessed Value in Billions (Net of TIF)



Source: <https://www.douglas.co.us/documents/2022-abstract.pdf/>

Source: <https://www.douglas.co.us/documents/2022-tax-districts-and-mill-levies.pdf/>

Property Tax Rates

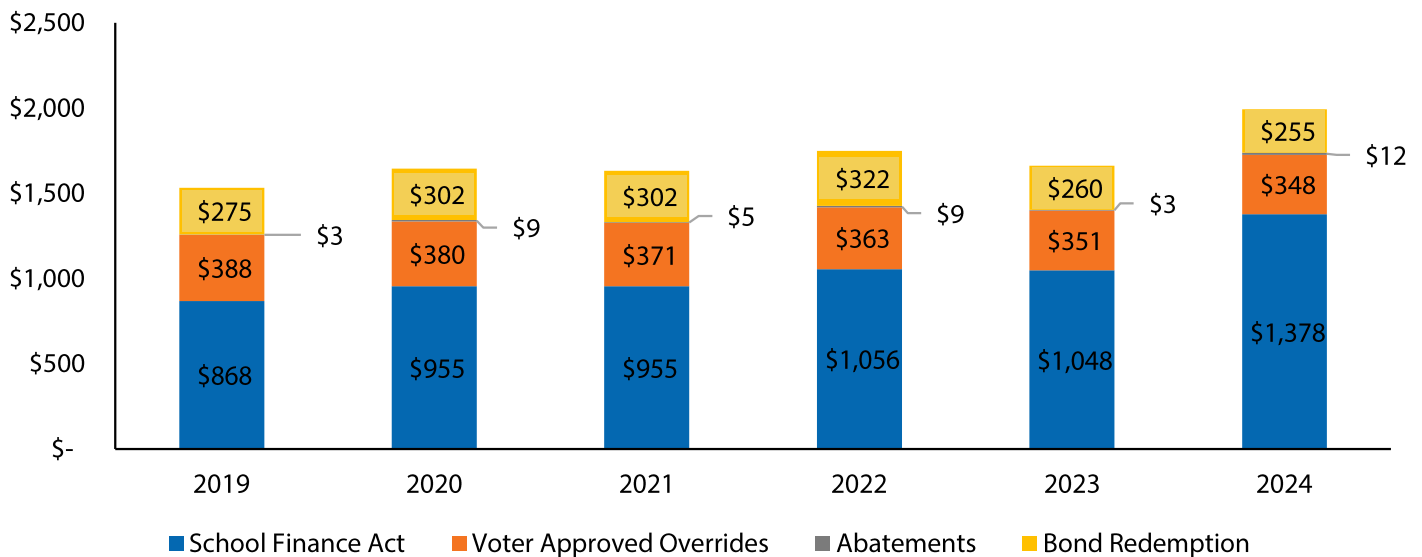
Property tax rates are calculated for the General Fund and Bond Redemption Fund. Property taxes are calculated by multiplying the mill levy or tax rate by the assessed or taxable value of the property. The assessed value is calculated by taking actual value of property multiplied by the assessment rate, which is 6.765 percent for residential property and 27.9 percent for non-residential property. Total required mills from the School Finance Act is 27.000 due to HB21-1164 and subsequent Mill Levy Correction whilst Voter Approved Overrides, Abatements and Bond Redemption mills fluctuate based on assessed value and revenue requirements. Mill rates are set in the assessment year in December prior to the collection year. For example, mills assessed in December 2022 of 42.836 were collected in 2023.

Mill Rates by Calendar Year (Assessment Year)									
Mill	2015	2016	2017	2018	2019	2020	2021	2022	2023*
School Finance Act	25.440	25.440	25.440	25.440	25.440	25.440	26.440	27.000	27.000
Voter Approved Overrides	5.999	5.894	5.284	11.372	10.113	9.886	9.077	9.050	6.825
Abatements	0.324	0.174	0.218	0.084	0.232	0.124	0.226	0.086	0.235
Bond Redemption	10.676	9.556	8.054	8.054	8.054	8.054	8.054	6.700	5.000
Total Mills	42.439	41.064	38.996	44.950	43.839	43.504	43.797	42.836	39.060

*2023 mills are estimated and will not be finalized until December 2023

Tax Rate's Effect on the Average Taxpayer (Collection Year)							
	2018	2019	2020	2021	2022	2023	2024
Residential Property Value	\$ 473,850	\$ 473,850	\$ 525,000	\$ 525,000	\$ 558,691	\$ 558,691	\$ 754,233
X Assessment Rate	7.20%	7.20%	7.15%	7.15%	7.15%	6.95%	6.765%
X Total Mills	38.996	44.950	43.839	43.504	43.797	42.836	39.060
÷ 1000	1000	1000	1000	1000	1000	1000	1000
= School Property Tax	\$ 1,330	\$ 1,534	\$ 1,646	\$ 1,633	\$ 1,750	\$ 1,663	\$ 1,993

School Property Tax by Mill Rate for Average Home Value Residential Property (Collection Year)



Principal Property Tax Payers

DOUGLAS COUNTY, COLORADO

Principal Property Tax Payers, Current Year and Ten Years Ago

	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Park Meadows Mall LLC (8401)	\$ 82,440,390	1	1.02%	\$ 69,119,490	1	1.47%
HCA Health One LLC	62,254,350	2	0.77%	50,141,360	4	1.07%
CS Lone Tree LLC	30,572,960	3	0.38%			
Kaiser Foundation Hospitals	28,764,420	4	0.35%	15,159,480	6	0.46%
Craig Realty Group Castle Rock LLC	20,641,320	5	0.25%			
Kiewit Engineering Group	19,381,150	6	0.24%			
Plaza Drive Properties, LLC	14,058,330	7	0.17%	16,968,240	8	0.34%
Echostar Real Estate Corporation IV	13,239,070	8	0.16%			
Windsor At Meridian LLC	12,192,400	9	0.15%			
Visa Technology & Operations LLC	16,438,500	10	0.20%			
Public Service Co. of Colo. (Xcel)				55,901,900	2	1.35%
Intermountain Rural Elec Assn.				63,148,700	3	1.19%
Qwest Communications				21,403,600	5	0.90%
Century Link (was Qwest Corporation)				42,138,340	7	0.36%
Target Corporation				15,888,290	9	0.32%
Wells Reit II South Jamaica Street LLC				11,785,520	10	0.25%
Total Principal Taxpayers	\$ 299,982,890		3.69%	\$ 361,654,920		7.71%

Source: <https://www.douglas.co.us/documents/2022-annual-comprehensive-financial-report.pdf/>



Informational Section

Economic Outlook

Colorado Economic and Fiscal Outlook

Economic Outlook at a Glance

Douglas County School District (DCSD) engages in both careful internal planning and proactive monitoring of external economic factors in Douglas County, the surrounding State of Colorado, the United States and the world. While national and international economic factors such as interest rates, residential building permit rates, legislation and world events are impactful, the unique conditions of the surrounding county and state and their impact on DCSD in areas like property tax, homebuilding, consumer spending, employment and state revenue can differ compared to the nation and world. DCSD is located in the Denver Metro economic area and follows the trends in this region.

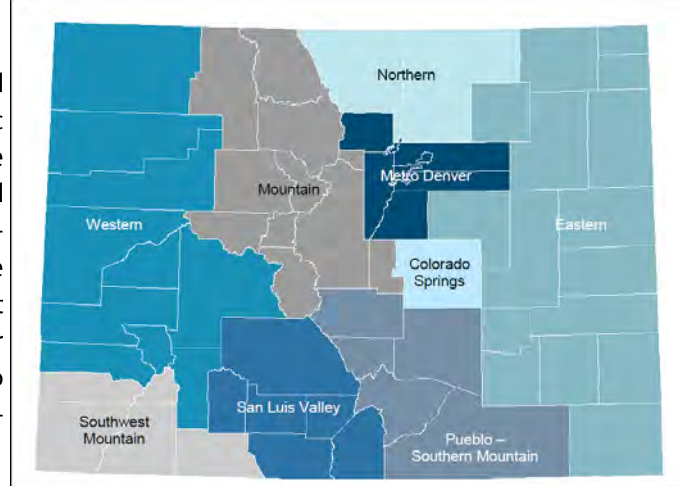


Image 1—Colorado Economic Regions

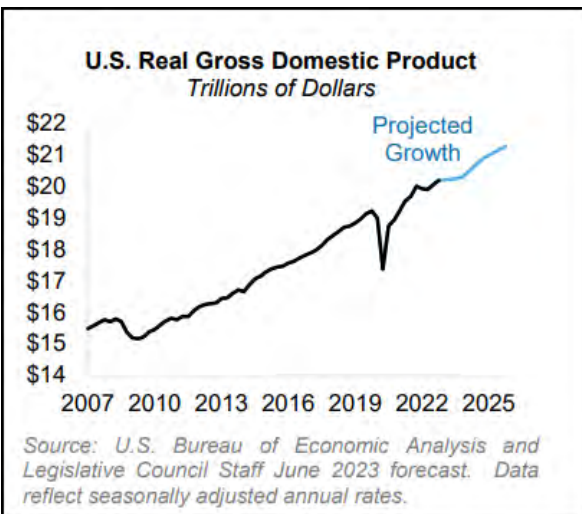


Image 2—U.S. Real Gross Domestic Product

Despite the slowdown in both United States and Colorado economies on the heels of strong growth in the labor market and consumer spending, employment growth and real Gross Domestic Product (GDP) remain positive. Slow growth is expected to continue through 2023 and even move into modest expansion by 2024. The resolution of the federal debt ceiling standoff and prevention of further crisis in the banking sector along with a slow decrease in inflation all support expansion. (Legislative Council Economic and Revenue Forecast Report, June 2023 ¹) In it all, recession risk remains high, but Colorado stands to fare better in the case of a downturn. (OSPB Colorado Economic and Fiscal Outlook Presentation, June 2023 ²) In fact, short-term economic prospects have improved, in large part driven by a strong labor market and sustained levels of consumer spending. (OSPB Colorado Economic and Fiscal Outlook Report, June 2023 ³)

The second half of 2023 will be key for the Federal Reserve to soften the economic landing following the decision in June not to raise interest rates in order to use the pause to assess how higher borrowing rates have affected inflation and the economy. With inflation still well above the central bank's 2.0 percent target, future interest rates hikes remain possible as the Federal Reserve continues to monitor inflation and consider action to further slow it. Due to interest rate management by the Federal Reserve, it appears the risk of a near-term recession is less likely; however, the recession risk overall will remain high through the second half of 2023 and into 2024. A recession would reduce the amount of revenue available for the Colorado General Fund budget in 2024-2025 and beyond, as well as impact the number of families with school-age children who are able to afford to reside in Douglas County. ¹ State and local governments will continue to see rising costs due to certain prices that are increasing faster than the long-term trend, including employee wages and capital projects. Higher government costs will place pressure on the Colorado General Fund budget. ¹

Corporate income tax is particularly volatile as profits and collections around the United States have increased significantly. The Colorado corporate income tax collection is expected to decline in 2023-2024 but remain near historical highs. ¹ Economists are studying this surge in corporate revenue. Some states report that corporations are overpaying their taxes to reduce future tax liability.

Source for Charts: Legislative Council Economic and Revenue Forecast Report, June 2023 ¹

Colorado Economic and Fiscal Outlook

Colorado's taxable personal income is based on federal taxable income and with the 2017 Federal Tax Cuts and Jobs Act which increased federal taxable income, the increase in federal taxable income has been directly felt in Colorado. Personal income tax is expected to show slight growth in 2023-2024 after a decline in the 2022-2023 year.¹ Rapid increases in the cost of energy and housing to food and vehicles have eroded real gains in earnings and income. (DCSD Annual Comprehensive Financial Report for the Year Ended June 30, 2022⁴) Food prices are slowing but still at 7.7 percent year-over-year in April 2023, well above the historical average.¹ Colorado food inflation peaked at 12.0 percent in 2022, above national food inflation of 11.3 percent. Food prices are expected to return to levels aligning with overall inflation by the second half of 2023 as well as energy prices calming following the usual summer travel season. Colorado fuel prices have remained largely aligned with national averages, other than a spike earlier in 2023 due to the temporary Suncor refinery shutdown.³ Colorado shelter and services prices continue to drive inflation keeping it higher than the national trend. United States shelter inflation, both rental and owner-occupied housing, peaked at 8.2 percent in March while Colorado peaked at 10.0 percent and remains at 8.8 percent as of May.³

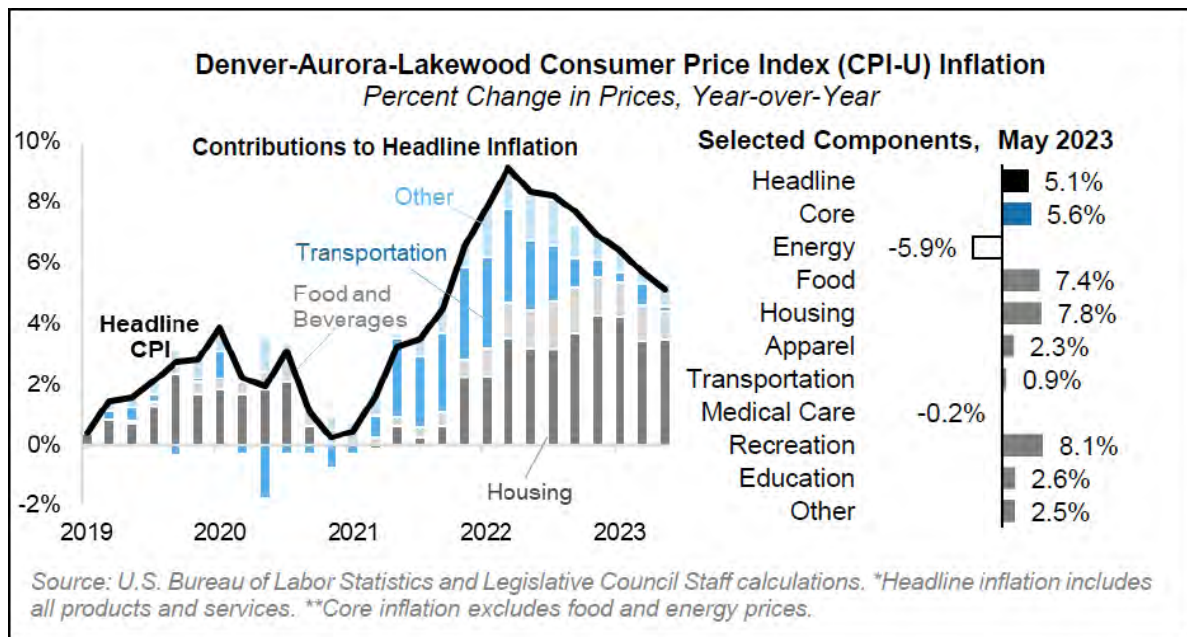


Image 3—Denver-Aurora-Lakewood Consumer Price Index Inflation

Like many school districts, DCSD is experiencing declining enrollment which does not impact individual per pupil revenue but is sparking conversations around how to respond at the district level. DCSD is simultaneously experiencing overall decline but massive growth in certain areas such as Sterling Ranch and The Canyons in Castle Pines. See the School Capacity and Boundary Analysis for more information: <https://www.dcsdk12.org/cms/one.aspx?portalId=220484&pageId=11237836>

International Economy and Trade

Colorado exports increased slightly in the second half of 2022 and are not expected to see significant growth in the current climate. Canada is Colorado's largest international trading partner, but Colorado also trades with Mexico, China and Taiwan. The most significant import for Colorado is crude oil. Key export commodities for Colorado include beef, electronic integrated circuits, aircraft, surgical instruments and gold. Global inflationary concerns detracted overall from growth in 2022. Risks of an economic downturn remain elevated worldwide.¹

State of Colorado:

Labor and Employment

With Colorado more reliant on income tax revenue as compared to the national average and the labor market expected to maintain resiliency through the economic slowdown, Colorado is in a better position relative to the national average. Even with wage growth expected to slow nationally, both wage growth and unemployment are expected to outperform the national trend.²

Colorado Economic and Fiscal Outlook

Certain sectors are seeing job losses, especially those most sensitive to interest rates, but job growth remains persistent overall. The largest gains were seen in the leisure and hospitality sectors. Colorado's unemployment rate remains low, below 3.0 percent since April 2022, and well below the national rate of 3.7 percent. Colorado also has the fourth highest labor force participation in the country at 68.7 percent, ahead of the May national rate of 62.6 percent. Even with an aging population, Colorado labor force participation may continue to increase, particularly for parents caring for children, with the institution of universal pre-kindergarten (UPK).³ Colorado hourly earnings have slowed but remained at 3.9 percent growth in May 2023 with nominal wages up by 4.9 percent. However, when inflation is applied, real wages have declined by 1.9 percent, eroding purchasing power. Colorado is expected to see flat real personal income as a result, while nationally, it is expected to decline.³

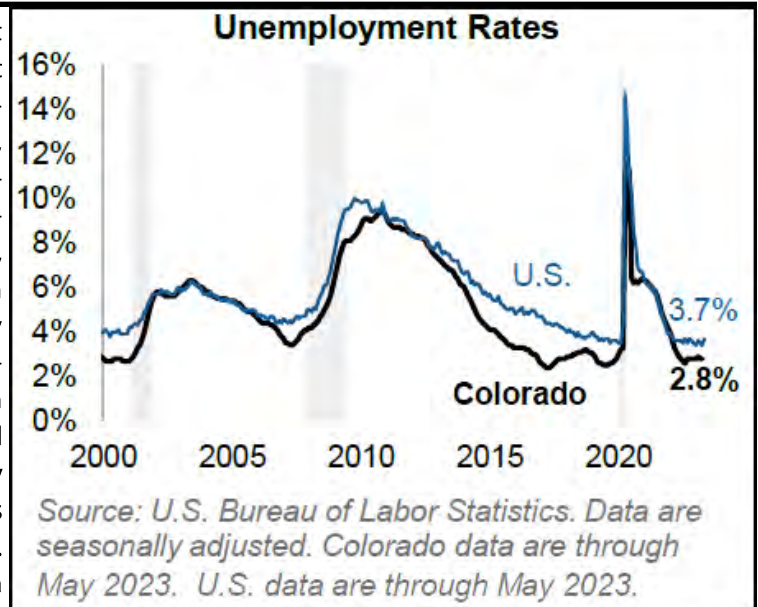


Image 4—Unemployment Rates (U.S. and Colorado)

Some areas in Colorado such as Colorado Springs, Pueblo and Grand Junction have seen year-over-year real wage increases with notable declines in real wages concentrated in Greeley, Boulder, Fort Collins and the Denver Metro area.¹ Douglas County is one of seven counties considered to be the Denver Metro region where more than 60% of the state's workers are located. The region showed strength in most areas despite the struggles in the 2022 economy. Housing affordability for Denver Metro is the single largest downside factor and is slowing residential construction activity in this region. It is also impacted like the rest of Colorado by inflation outpacing wage growth despite a strong labor market.¹

Real Estate and Construction Activity

Home prices peaked across the United States and Colorado in mid-2022 built on low interest rates and high household savings. Prices in the Denver Metro area surged even more than nationwide across all homes in all price ranges. Home prices started to stabilize in the first half of 2023, leveling out from the peak levels in 2022. New listings currently outpace new building and this is expected to keep home prices from falling significantly. Housing affordability overall is deteriorating as rising borrowing costs are pricing buyers out of even previously affordable communities. The cost of housing is also expected to slow migration into Colorado.

New building permits have declined as builders respond to sales of new single-family homes in the United State dropping 17.0 percent in 2022. In Colorado, the number of housing permits is down more than 30 percent over the prior year. Slowing sales, low raw material inventory, supply chain disruptions and skilled labor shortage are all impacting the building industry as well. Residential construction of single-family residences in Colorado is expected to continue falling through 2023 with a 10 percent increase projected for 2024. Multi-family housing building has not been impacted the same way.¹

While Douglas County is directly impacted by the same trends seen across Colorado in slowing sales and fewer families with school-age children able to afford housing in the district, it does have pockets of significant growth softening the overall enrollment decline.

Source for Charts: Legislative Council Economic and Revenue Forecast Report, June 2023¹

Colorado Economic and Fiscal Outlook

Consumer Spending

Colorado consumer spending has been robust throughout the pandemic and recovery but is expected to slow as consumer confidence reacts to the weight of inflation, tighter lending standards and interest rates. ¹ A decrease in consumer spending is likely as households are already relying more on credit, though Colorado continues to outperform the nation in retail sales growth as of March 2023. ³ Consumer spending drives sales tax which is one of the two state revenue sources comprising Total Program funding for school districts. Economists monitor consumer spending closely as it is a crucial indicator of economic expansion. While homebuilding is not a consumer spending metric, furniture and home furnishings consumer spending have weakened specifically in Colorado, likely due to the housing market seeing more weakness than nationally. ³

Individual and Corporate Income Tax

Individual income tax is the single largest revenue source to the General Fund. A decline of 8.0 percent from 2021-2022 to 2022-2023 is expected for individual income tax collections, a \$942 million decline from the 2021-2022 level of \$10.78 billion. The reduced income tax rate in Proposition 121 from 4.55 percent to 4.40 percent was the largest factor in the decline with the reduction going into effect January 1, 2022. The 2022-2023 forecast also includes the Proposition FF impact which significantly reduces income tax deduction amounts for those earning \$300,000 or more in order to fund school meals. Proposition FF will be General Fund revenue and TABOR-exempt but required to be spent on the Healthy School Meals program. Beginning in January 2023, under Proposition 123, one-tenth of one percent of taxable income is being transferred to the State Affordable Housing Fund. ¹

Data on final individual income tax payments is incomplete but preliminary data points to fairly flat net tax receipts for 2022 compared to 2021. Going into 2023-2024 and 2024-2025, individual income tax collections are expected to grow incrementally by 3.4 percent and 5.1 percent respectively, lower than the original estimate of 5.1 percent provided in March 2023 reflecting continuing expectations of continuing but slowing economic growth. ¹

The corporate tax outlook following two years of significant growth, is still expected to be up 44.2 percent in 2022-2023 and remain near historic highs in both 2023-2024 and 2024-2025. Despite the volatility of corporate tax revenue, payments continued to come in stronger than expectations with April at \$400 million, the highest amount on record. ¹

Sales and Use Tax

Goods in Colorado are taxed 2.9% at the point of sale by the state and revenue has continued to grow, boosted by stimulus measures, excess household savings and inflation. Increases of 5.1 percent, 4.4 percent and 5.2 percent are projected from 2022-2023 to 2024-2025 primarily driven by inflation and higher interest rates. ¹ Use tax of 2.9% is collected mostly from capital investment in manufacturing, energy and mining. Use tax is also showing a strong start in 2022-2023 with expected growth of 8.9 percent with robust construction and oil and gas investment activity. Interest rates are expected to slow investment as companies are already facing rising costs and a tight labor market. 2023-2024 is only expected to see 4.1 percent growth with 2024-2025 projected slightly higher at 7.0 percent. ¹

General Fund

Annual per pupil funding for K-12 under the School Finance Act was set at a statewide base of \$8,076.41 in the 2023-2024 budget year. Under the Total Program formula, the General Fund covers the portion of the per pupil funding which exceeds local tax collected in each local county. Because of the direct tie between the General Fund and per pupil funding, any change in the General Fund is directly relevant to DCSD.

The General Fund is expected to end 2022-2023 with a 17.5 percent reserve, well above the required 15.0 percent reserve. The forecast for 2023-2024 estimates a decrease of 15.2 percent to the ending reserve to as record-setting corporate tax collection settles but individual income tax and sales tax help blunt the decrease. A rebound of 4.5 percent is expected in 2024-2025 for the General Fund ending reserve.

Colorado Economic and Fiscal Outlook

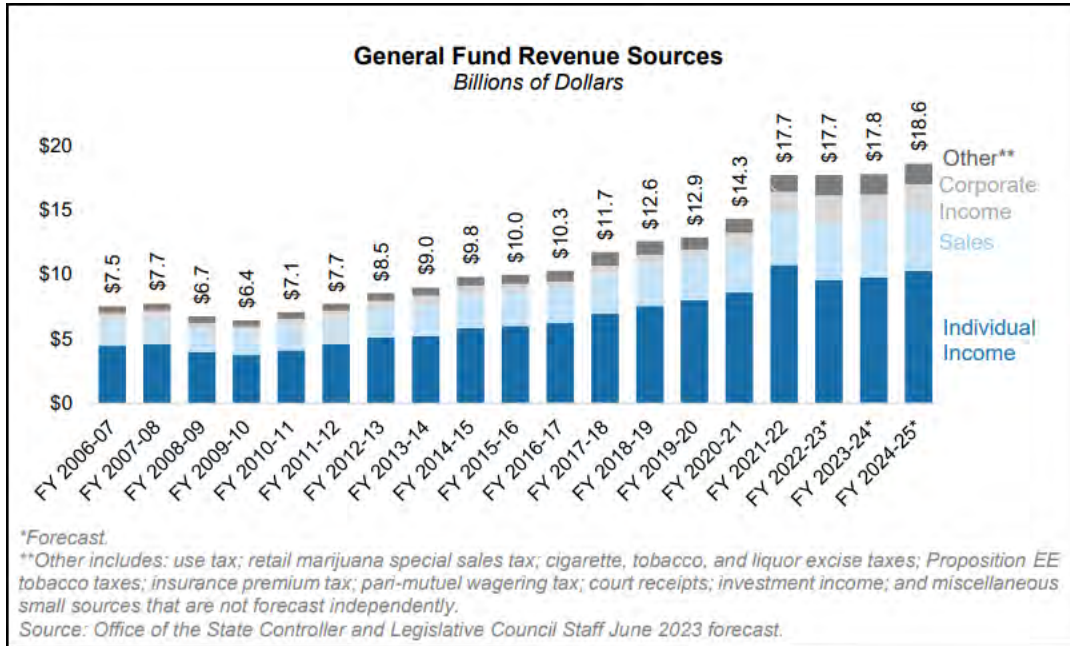


Image 5—General Fund Revenue Sources (Colorado)

The single largest source of state General Fund revenue is individual income tax at \$10.8 billion estimated for 2022-2023 or 66 percent of total sources. Sales tax makes up the second largest source estimated at \$4.3 billion for 2022-2023. Corporate income tax is estimated at \$2.2 billion for 2022-2023 and is the only other source exceeding one billion dollars.

Proposition EE revenue from the November 2020 approved ballot measure to tax nicotine products is deposited into the General Fund and distributed to specific programs. In 2023-2024 it will be largely distributed to universal pre-kindergarten. While revenue is expected to grow in 2022-2023 due to an accounting adjustment, it is expected revenue will decline by 17.0 percent in 2023-2024. As higher Proposition EE tax rates go into effect, it should increase again in subsequent years.

Category	Actual FY 2021-22	Percent Change	Estimate FY 2022-23	Percent Change	Estimate FY 2023-24	Percent Change	Estimate FY 2024-25	Percent Change
Excise Taxes								
1 Sales	\$4,089.0	19.6	\$4,297.2	5.1	\$4,487.6	4.4	\$4,721.8	5.2
2 Use	\$232.6	8.6	\$253.4	8.9	\$263.7	4.1	\$282.2	7.0
3 Retail Marijuana Sales	\$258.7	-10.2	\$220.6	-14.7	\$218.6	-0.9	\$230.1	5.3
4 Cigarette	\$26.0	-13.8	\$23.5	-9.5	\$22.4	-4.9	\$21.5	-3.9
5 Tobacco Products	\$26.6	-8.3	\$23.7	-11.0	\$24.8	4.6	\$25.8	4.0
6 Liquor	\$56.3	5.6	\$56.1	-0.4	\$57.6	2.7	\$59.4	3.1
7 Proposition EE Tobacco Taxes	\$208.0	324.3	\$232.2	11.6	\$192.7	-17.0	\$235.8	22.4
8 Total Excise	\$4,897.2	20.0	\$5,106.7	4.3	\$5,267.3	3.1	\$5,576.6	5.9
Income Taxes								
9 Net Individual Income	\$11,717.8	23.6	\$10,775.6	-8.0	\$11,139.0	3.4	\$11,707.9	5.1
10 Net Corporate Income	\$1,568.6	32.5	\$2,262.6	44.2	\$1,930.8	-14.7	\$1,993.7	3.3
11 Total Income Taxes	\$13,286.4	24.6	\$13,038.2	-1.9	\$13,069.7	0.2	\$13,701.6	4.8
12 Less: Portion diverted to the SEF	-\$993.5	13.6	-\$1,066.4	7.3	-\$1,060.3	-0.6	-\$1,112.6	4.9
13 Less: Portion diverted for Affordable Housing	\$0.0	NA	-\$160.0	NA	-\$318.1	98.8	-\$333.8	4.9
14 Income Taxes to the General Fund	\$12,292.9	25.6	\$11,811.8	-3.9	\$11,691.4	-1.0	\$12,255.2	4.8
Other Sources								
15 Estate	\$0.0	NA	\$0.0	NA	\$0.0	NA	\$0.0	NA
16 Insurance	\$390.2	16.0	\$501.8	28.6	\$523.4	4.3	\$540.2	3.2
17 Pari-Mutuel	\$0.4	34.8	\$0.4	-11.4	\$0.4	3.5	\$0.3	-25.0
18 Investment Income	\$69.2	38.3	\$191.0	175.9	\$218.4	14.3	\$136.5	-37.5
19 Court Receipts	\$2.4	-31.4	\$4.1	70.6	\$4.3	6.1	\$4.5	4.2
20 Other Income	\$45.6	-10.1	\$80.9	77.3	\$58.4	-27.7	\$55.3	-5.4
21 Total Other	\$507.8	15.2	\$778.2	53.2	\$805.0	3.4	\$736.8	-8.5
22 Gross General Fund Revenue	\$17,697.9	23.7	\$17,696.6	0.0	\$17,763.7	0.4	\$18,568.6	4.5

Totals may not sum due to rounding. NA = Not applicable. SEF = State Education Fund.

Image 6—General Fund Revenue Estimates (Colorado)

Source for Charts: Legislative Council Economic and Revenue Forecast Report, June 2023¹

Colorado Economic and Fiscal Outlook

Severance tax revenue is Colorado's most volatile General Fund revenue stream, primarily comprised of oil and gas revenue and smaller streams from metal and molybdenum mines. Severance tax is subject to the Taxpayer's Bill of Rights (TABOR) limit, an annual cap on certain revenue sources under the Colorado State Constitution. See TABOR Outlook on the following page for further information on TABOR. High severance revenue places budgetary pressure on the General Fund. 2022-2023 is expected to finish with \$355.6 million in severance tax revenue while 2023-2024 should see a decline of 37.4 percent down to \$222.7 million with oil and gas prices finally receding from historic highs.³

Sports betting was legalized after Proposition DD passed in November 2019 and has grown significantly. The majority of sports betting fees are not subject to the TABOR limit. In 2021-2022, taxes exempt from TABOR totaled \$12.5 million, growing 52.5 percent from the prior year. Activity continues to grow and is supported by legislative change limiting the number of free bets that can be deducted from net proceeds. Revenue not subject to TABOR is expected to more than double in 2022-2023 to \$27.1 million with subsequent years continuing to increase to \$32.7 million and \$34.6 million.

State Education Fund

The State Education Fund (SEF) was created in 2000 under Amendment 23 and the Colorado Constitution requires that this fund receives one-third of one percent of Colorado taxable income. From time to time, the General Assembly has authorized additional transfers from the General Fund. The SEF also receives revenue for three years from Proposition EE, a cigarette, tobacco and nicotine tax approved in the November 2020 election. All money in the SEF is required to be used to fund kindergarten through twelfth grade public education. As SEF revenue is derived from taxable income, it generally follows the trends in individual income and corporate income tax revenue collections. Amendment 23 also contains a requirement that statewide base per pupil funding must increase by at least the rate of inflation in the current budget year. This was seen most recently in per pupil funding for 2023-2024 increasing by inflation for all Colorado public K-12 pupils. The SEF can be used to help meet this inflation funding requirement. It also has other education-related purposes specified in the state constitution. The estimated 2022-2023 transfer from General Fund to SEF is \$290 million.³

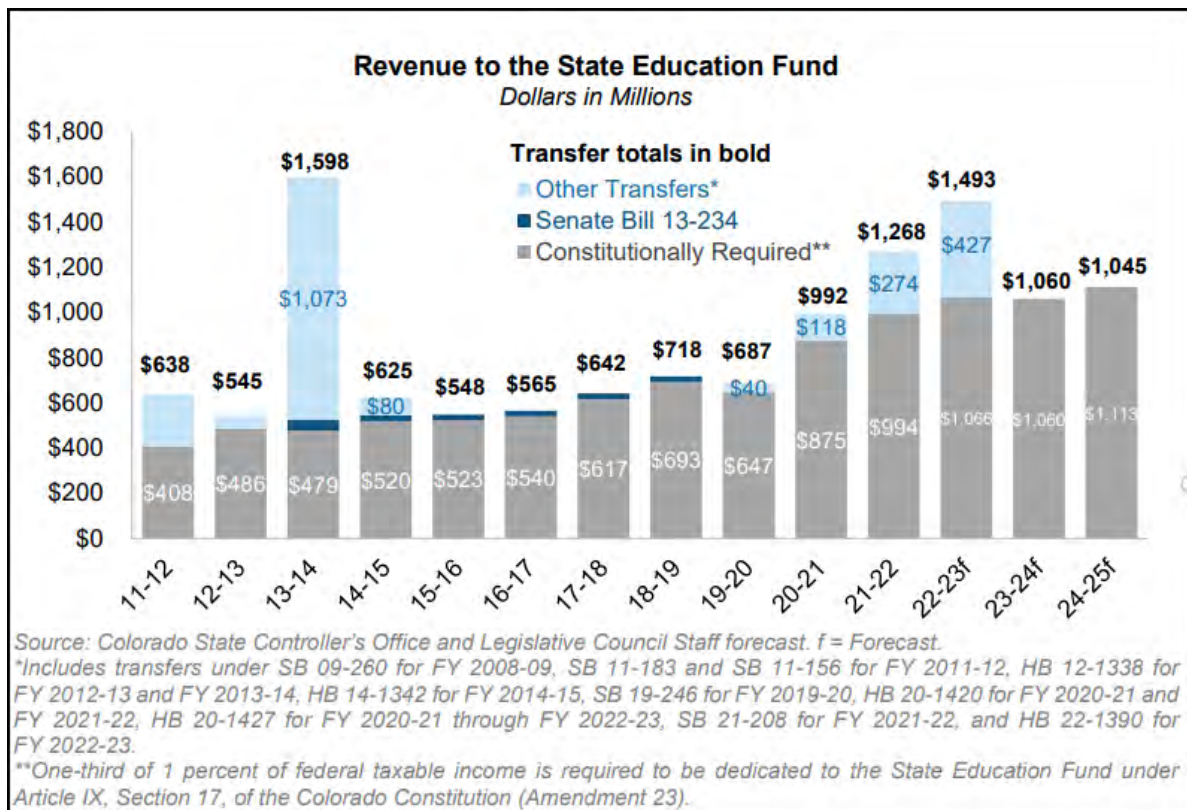


Image 7—Revenue to the State Education Fund (Colorado)

Colorado Economic and Fiscal Outlook

Marijuana Tax

Retail marijuana special sales tax is expected to contribute \$220 million to the General Fund in 2022-2023 with a slight decline in 2023-2024 and then a rebound of 5.3 percent in 2024-2025. With a growing number of states legalizing marijuana, marijuana tourism has decreased in Colorado. A portion of the special sales tax is retained in the State Public School Fund.

The marijuana excise tax is based on the calculated or wholesale price of marijuana when it is transferred to the retailer and has dropped. This excise tax is dedicated to the BEST (Building Excellent Schools Today) Fund for school construction. This funding is provided in the form of competitive grants to school districts and individual schools to be used for construction of new schools, general construction, and renovation of existing school facilities. (Colorado Department of Education - BEST Grant Program ⁵)

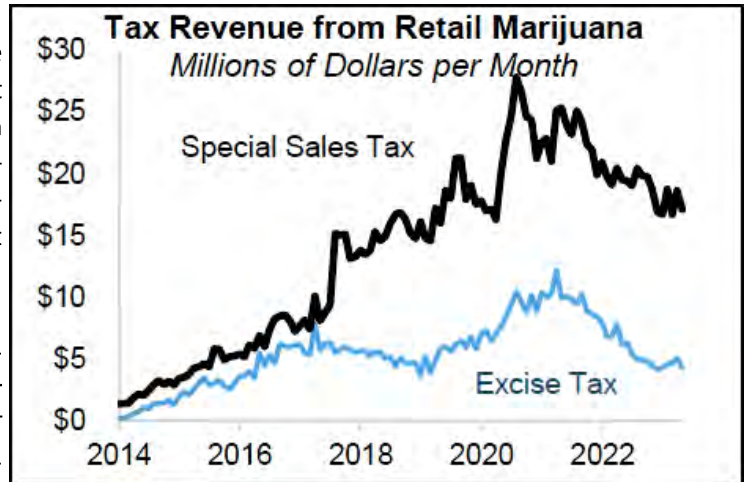


Image 8—Tax Revenue from Retail Marijuana (Colorado)

TABOR Outlook

Under Article X, Section 20 of the State Constitution, the Taxpayer’s Bill of Rights (TABOR), revenue received from certain sources is subject to an annual limit determined by the prior year’s limit after adjustments for inflation and population growth. Any TABOR revenue received above the cap is to be refunded to taxpayers in the subsequent fiscal year. 2022-2023 revenue subject to TABOR is expected to total \$2.77 billion with most of the growth occurring in transportation-related revenue, exceeding the revenue cap. Travel activity continues to increase which drives motor fuel tax, vehicle registrations, road usage fees, and retail delivery fees. Fuel efficient vehicles and hybrid will slightly dampen transportation-related revenue. ¹

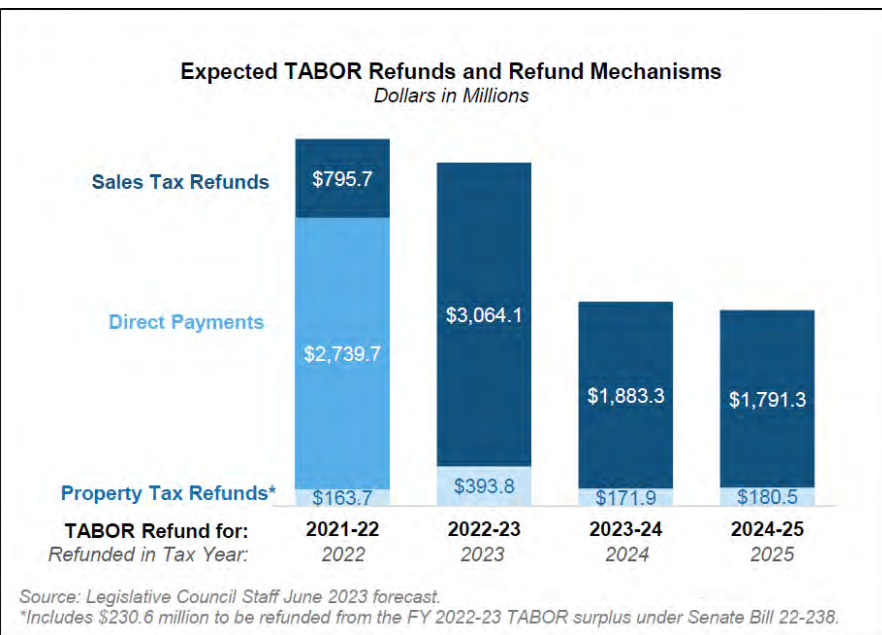


Image 9-Expected TABOR Refunds and Refund Mechanisms (Colorado)

It is expected that for 2022-2023, Colorado taxpayers will receive even larger refund checks than those issued based on the 2022 fiscal year under TABOR with state tax revenue finishing nearly \$1 billion higher than originally forecast. TABOR limits the amount of revenue the State of Colorado can retain and spend. The number for the TABOR refund cannot be determined, however, until the results of Proposition HH on the November ballot are known. The intent of Proposition HH is to limit the property tax impact for homeowners in exchange for permanent changes to the TABOR refund mechanism. Should it pass, the next TABOR refund could be as high as \$850 for single filers and \$1,700 for joint filers. The TABOR refund projections will always be subject to change based on actual lower or higher than expected General Fund revenue.

Source for Charts: Legislative Council Economic and Revenue Forecast Report, June 2023 ¹

Colorado Economic and Fiscal Outlook

Forecast Risk

Baseline forecasts published for June 2023 by the Colorado Office of Planning and Budgeting (OSPB) and the Legislative Council predict the United States and the Colorado economies to continue slow growth through 2023 dampened by high interest rates. Low unemployment, rising wages and decreasing inflation are allowing for growth; however, significant downside risks remain. Recession is always a risk when monetary policy is tightened. The OSPB estimates the chance of a recession in the next year to be 45 percent, but with the labor market continuing to exceed expectations, it helps balance the recession risk.³ While consumer spending remains stable, inflation is eroding the majority of increases in household incomes and presents another forecast risk. Government costs rising faster than consumer price inflation, specifically around wages and capital costs, creates additional risk as well. And around it all, unforeseen national or international events are deemed more likely than usual to derail the economic growth trajectory. On the upside, should inflation decline faster than expected, the forecast risk is faster economic gain than projected in most areas.¹

Colorado Economic and Fiscal Sources

¹ Legislative Council Economic and Revenue Forecast Report, June 2023: https://leg.colorado.gov/sites/default/files/images/june2023forecast_1.pdf

² OSPB Colorado Economic and Fiscal Outlook Presentation, June 2023: https://drive.google.com/file/d/1DPcJuAEIPLMci3AlkzECjXWW1iLfaz5/view?usp=drive_link

³ OSPB Colorado Economic and Fiscal Outlook Report, June 2023: https://drive.google.com/file/d/1x7qRYwX2r42cQhPD3pnxc0AV1OjsZr-x/view?usp=drive_link

⁴ DCSD Annual Comprehensive Financial Report for the Year Ended June 30, 2022: https://cdnsm5-ss14.sharpschool.com/UserFiles/Servers/Server_220400/File/About/Departments/Budget%20and%20Accounting/2023%20June/DCSD%20June%202022%20Annual%20Comprehensive%20Financial%20Report_final.pdf

⁵ Colorado Department of Education – BEST Grant Program: <https://www.cde.state.co.us/capitalconstruction/best>

Learn Today, Lead Tomorrow



Informational Section

Chart of Accounts

CDE Chart of Accounts

Statutory/Regulatory References for Account Code Elements

The various elements specified in the account code structure are included to comply with applicable statutes and regulations. Colorado Revised Statutes (C.R.S.), Code of Colorado Regulations (C.C.R.) and the Code of Federal Regulations (C.F.R.) stipulate the requirements for the funds and accounts used by districts. The following is a list of the account code elements that are included in the account code structure based on the identified statutory or regulatory provisions.

Fund

22-44-102 (6), C.R.S.	"... all of the financial transactions for a particular fund shall be recorded in said fund."
22-45-102 (1), C.R.S.	"Separate accounts shall be maintained for each of the several funds prescribed by this article."
22-45-103 (1), C.R.S.	"The following funds are created for each school district for purposes specified in this article:" <ul style="list-style-type: none"> (a) General Fund (b) Bond Redemption Fund (c) Capital Reserve Fund (d) Special Building and Technology Fund (e) Risk Management Reserves (f) Transportation Fund (h) Full-day Kindergarten Fund (no longer in use) (j) Supplemental capital construction, technology, and maintenance fund (k) Total program reserve fund
1 CCR 301-11,2245-R-3.00	"In addition to the funds created in statute (Section 22-45-103, C.R.S.), the following funds and account groups are available for school district financial accounting and reporting." <ul style="list-style-type: none"> 3.01 Charter School Fund 3.02 Colorado Preschool Program (CPP) sub-fund of the general fund 3.03 Special Revenue Funds: Governmental designated-purpose grants may be accounted for in special revenue funds. <ul style="list-style-type: none"> 3.03(1) Food Serve Fund 3.04 Pupil Activity Fund 3.05 Building Fund 3.06 Enterprise Fund 3.07 Internal Service Fund 3.08 Fiduciary (Trust and Custodial) Funds <ul style="list-style-type: none"> 3.08(1) Private-Purpose Trust Fund 3.08(2) Custodial Fund 3.09 Permanent Fund

CDE Chart of Accounts

- 3.10 Foundations
- 3.11 Certificate of Participation (COP) Debt Service Fund

Location

- 22-44-105(4)(b)(I), C.R.S. "The financial and human resources reporting system shall be based on a redesigned chart of accounts that will make school-to-school and school district-to-school district comparisons more accurate and meaningful."
- 22-44-105(4)(b)(III)(c), C.R.S. "The financial reporting system shall make it possible to collect comparable data by program and school site."

SRE

No Statutory Reference

Program

- 22-44-110(1), C.R.S. "...the board of education shall review the functions and objects of the proposed budget."
- 22-44-105(4)(b)(III), C.R.S. "The financial reporting system shall make it possible to collect comparable data by program & school site."

Source/Object

- 22-44-110(1), C.R.S. "... the board of education shall review the functions and objects of the proposed budget."

Job Classification

- 22-44-105(4)(b)(III), C.R.S. "The financial and human resource reporting system shall provide standard definitions for employment positions such that full, accurate disclosure of administrative costs is made within the budgets and the financial statements of every school district."

Designated Grant

- 80.20 (a)(2) 34 C.F.R. Part 200 Recipients of federal funds must maintain separate accounting of revenue and expenditures by program, by fiscal year and by carry-over period.
- 22-44-105 (4)(b)(III), C.R.S. "The financial reporting system shall make it possible to collect comparable data by program and school site."

CDE Chart of Accounts

Definitions of Account Code Elements

The first eleven account code elements listed comprise the account string used for December Finance data collection. The additional account code elements, which are optional, are available to meet individual district reporting needs. These additional account code elements are removed from the account string for data collection.

1. **District Code** – a unique code tied to each reporting entity.
2. **Administrative Unit** – a unique code identifying the specific administrative unit that is tied to the reporting entity.
3. **School Code** – a unique code assigned by CDE for every school building at a school district to facilitate school site level reporting. In some cases, districts requested multiple school codes for one school building. Expenditures for a school code are required for each school code reporting students in the October Count data submission.
4. **Fund** - an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.
5. **Location**¹ - a dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.
6. **Special Reporting Element (SRE)**² - describes the activity for which a service or material object is acquired, much like a function. This element is optional, but may be used with the program element to differentiate program costs.
7. **Program** - a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.
8. **Source/Object/Balance Sheet**³ - a combination dimension which is used to identify the type of account: Balance Sheet, Revenue (Source), or Expenditure (Object). Object is the service or commodity obtained.
9. **Job Classification** - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.
10. **Designated Grant/Project** - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.
11. **Amount** - the data element to capture the specific amount being reported for the unique combination of reporting elements.
12. **Fiscal Year** - a twelve-month accounting period (July 1 through June 30) to which the annual budget applies.
13. **Instructional Organization** - the general type of school or other organizational entity providing instruction.
14. **Term** - a prescribed span of time when school is open and pupils are under the direction and guidance of teachers.
15. **Special Cost Center** - the smallest segment of a program that is separately recognized in the school district's records, accounts and reports.
16. **Level of Instruction** - a dimension which allows a school district to track activities by areas of instructional, such as pre-school, elementary, secondary, or post-secondary.

¹ DCSD uses cost center as location based on Workday reporting fields

² DCSD uses budget source in place of Special Reporting Element, but description of budget source is not the same. Additional budget source information can be found in the Financial Section—Workday Financial Data Model.

³ DCSD uses ledger as source/object/balance sheet based on Workday reporting fields. DCSD also has initiative as another field to delineate financial detail

CDE Chart of Accounts

Revenue, Expenditure, and Balance Sheet Account Code Structure

All three account types – revenues, expenditures and balance sheet accounts – use the same basic multidimensional account code structure. Districts must report at least a minimum level of detail for the dimensions shown in **BOLD**.

<u>Revenue Dimensions</u>		<u>Expenditure Dimensions</u>		<u>Balance Sheet Dimensions</u>	
District Code	(4 digits)	District Code	(4 digits)	District Code	(4 digits)
Administrative Unit	(5 digits)	Administrative Unit	(5 digits)	Administrative Unit	(5 digits)
School Code	(4 digits)	School Code	(4 digits)	School Code	(4 digits)
Fund	(2 digits)	Fund	(2 digits)	Fund	(2 digits)
Location	(3 digits)	Location	(3 digits)	Location	(3 digits)
SRE	(2 digits)	SRE	(2 digits)	SRE	(2 digits)
Program	(4 digits)	Program	(4 digits)	Program	(4 digits)
Source	(4 digits)	Object	(4 digits)	Equity/Liability/Asset	(4 digits)
Job Classification	(3 digits)	Job Classification	(3 digits)	Job Classification	(3 digits)
Designated Grant/Project	(4 digits)	Designated Grant/Project	(4 digits)	Designated Grant/Project	(4 digits)
Amount	(13 digits)	Amount	(13 digits)	Amount	(13 digits)

Regardless of account type, this basic account code structure contains eleven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure and balance sheet account codes differ in purpose; however, the length, placement and separation of the dimensions are identical for computer programming purposes. Dimensions which are not required for a particular account type and are unused by the district, but are part of the basic account code structure, should be “zero filled.”

The districts may use non-bold dimensions for local reporting purposes; CDE will ignore any such codes in these dimensions. For example, the program code is a non-bold dimension for revenue accounts; therefore, the program code can be used by the district to track detail associated with revenues. For instance, if a district wanted to identify the specific course for which a tuition payment is made, the course number could be recorded in the program code dimension.

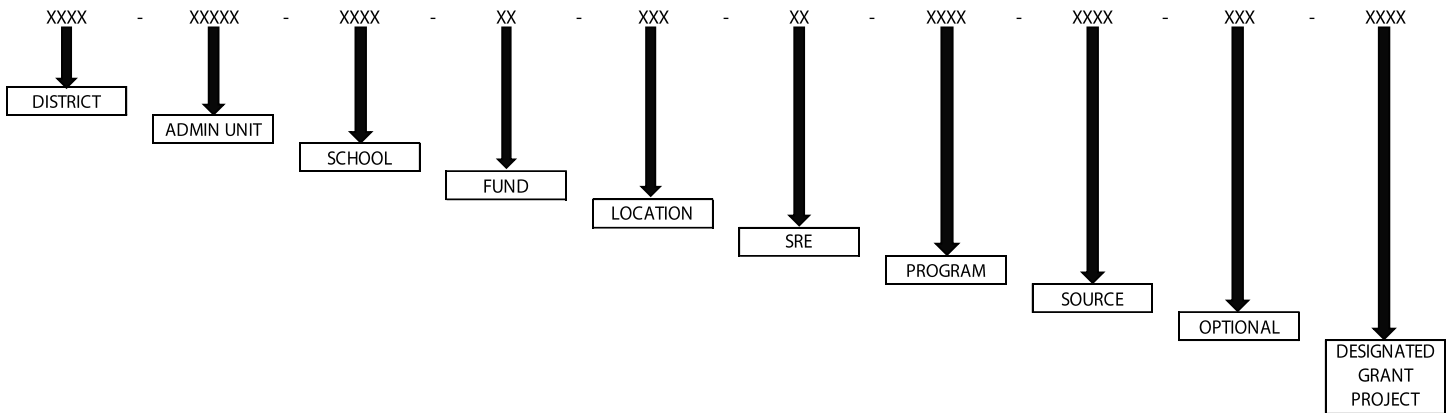
The length of each dimension and the composition of the account code structure are designed to allow districts of any size to code financial transactions. Some districts will desire/require more detail than is provided by the basic account code string; these districts are encouraged to add optional dimensions to their account code string. Optional dimensions must be removed from account code strings prior to data pipeline submission.

The following illustrations present the basic account code structure for each account type by a series of Xs and hyphens. Each X designates the placement of a numerical digit (which can include zero) in the account code. These graphics are for illustration purposes. See, Data Pipeline Periodic Collections – December Finance, http://www.cde.state.co.us/datapipeline/per_december-finance.

CDE Chart of Accounts

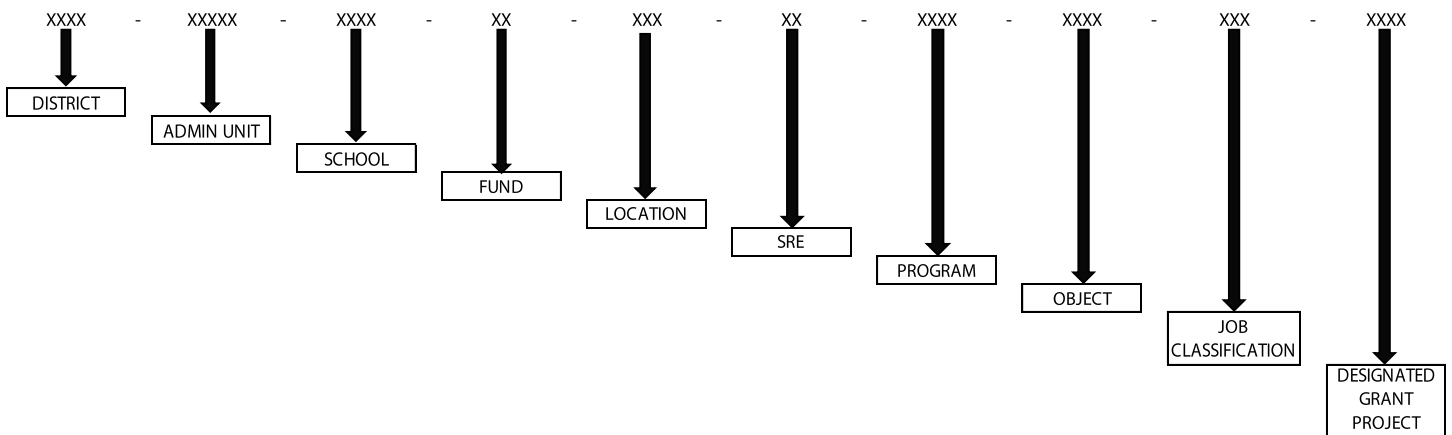
Revenue Accounts

The format and sequencing of the elements in the revenue account code are:



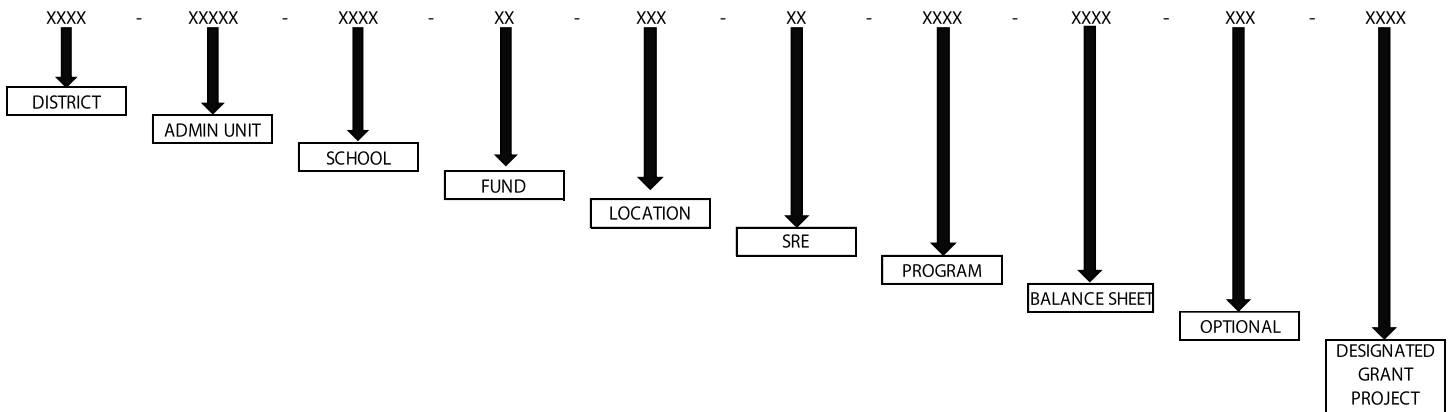
Expenditure Accounts

The format and sequencing of the elements in the expenditure account code are:



Balance Sheet Accounts

The format and sequencing of the elements in the Balance Sheet account code are:



*Location codes are required for charter schools.

CDE Chart of Accounts

At the discretion of the district, the following are examples of expenditure account dimensions which may be added to the code structure:

- | | |
|--------------------------------------|--------------------------------|
| 1. Fiscal Year | 4. Special Cost Center |
| 2. Instructional Organization | 5. Level of Instruction |
| 3. Term | |

If these dimensions are used, they must be removed from account code strings prior to Data Pipeline submission.

Adding Account Codes within Dimensions

Most districts will need to customize this Chart of Accounts to meet local reporting needs. As discussed earlier in this section (under “Revenue, Expenditure and Balance Sheet Account Code Structure”), districts must report at least to the levels of detail indicated by **BOLD** codes; however, most districts will need to report to a higher level(s) of detail at least for certain transactions. Each district must decide what levels of detail are appropriate for providing financial information for decision-making and accountability to management, the board of education and other local parties.

Learn Today, Lead Tomorrow



Informational Section

Additional Debt Schedules

Note: With the implementation of GASB 96, software leases will be added to this section at a later date.

Additional Debt Schedules

The Energy Performance Contract debt service is dedicated to utility and operational projects at select schools sites in the District.

Energy Performance Contract Debt Service

Date	Payment	Interest	Principal	Aggregate Principal Balance
9/25/2023	180,202.00	15,352.67	164,849.33	1,442,759.92
3/25/2024	180,202.00	13,778.36	166,423.64	1,276,336.27
9/25/2024	189,365.10	12,189.01	177,176.09	1,099,160.19
3/25/2025	189,365.10	10,496.98	178,868.12	920,292.07
9/25/2025	189,365.10	8,788.79	180,576.31	739,715.76
3/25/2026	189,365.10	7,064.29	182,300.81	557,414.94
9/25/2026	189,365.10	5,323.31	184,041.79	373,373.15
3/25/2027	189,365.10	3,565.71	185,799.39	187,573.77
9/25/2027	189,365.10	1,791.33	187,573.77	(0.00)

Additional Debt Schedules

Bond Redemption Fund 31

These are additional schedules for Fund 31 provided by Hilltop Securities, DCSD's municipal advisor.

Douglas County School District
 General Obligation Bonds
 Semi-Annual Payments by Fiscal Year

Date	Series 2009 Bonds			Series 2012 Bonds			Series 2013 Bonds			Series 2019 Bonds			Series 2022 Bonds			Aggregate Debt Service		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
12/15/2022	7,860,000	553,744	8,413,744	1,170,000	2,616,650	3,786,650	155,000	2,325	157,325	14,365,000	5,923,050	20,288,050	0	1,021,771	1,021,771	23,550,000	10,117,540	33,667,540
6/15/2023	0	347,419	347,419	0	0	0	0	0	0	0	5,563,925	5,563,925	0	2,163,750	2,163,750	0	8,075,094	8,075,094
12/15/2023	8,275,000	347,419	8,622,419	40,000	2,065,000	2,105,000	0	0	0	15,080,000	5,563,925	20,643,925	12,320,000	2,163,750	14,483,750	35,715,000	10,140,094	45,855,094
6/15/2024	0	130,200	130,200	0	0	0	0	0	0	0	5,186,925	5,186,925	0	1,855,750	1,855,750	0	7,172,875	7,172,875
12/15/2024	2,415,000	130,200	2,545,200	0	0	0	0	0	0	22,125,000	5,186,925	27,311,925	15,040,000	1,855,750	16,895,750	39,580,000	7,172,875	46,752,875
6/15/2025	0	66,806	66,806	0	0	0	0	0	0	0	4,671,300	4,671,300	0	1,479,750	1,479,750	0	6,217,856	6,217,856
12/15/2025	2,545,000	66,806	2,611,806	0	0	0	0	0	0	8,665,000	4,671,300	13,336,300	15,795,000	1,479,750	17,274,750	27,005,000	6,217,856	33,222,856
6/15/2026	0	0	0	0	0	0	0	0	0	0	4,454,675	4,454,675	0	1,084,875	1,084,875	0	5,539,550	5,539,550
12/15/2026	0	0	0	0	0	0	0	0	0	11,540,000	4,454,675	15,994,675	19,125,000	1,084,875	20,209,875	30,665,000	5,539,550	36,204,550
6/15/2027	0	0	0	0	0	0	0	0	0	0	4,166,175	4,166,175	0	606,750	606,750	0	4,772,925	4,772,925
12/15/2027	0	0	0	0	0	0	0	0	0	12,115,000	4,166,175	16,281,175	20,085,000	606,750	20,691,750	32,200,000	4,772,925	36,972,925
6/15/2028	0	0	0	0	0	0	0	0	0	0	3,863,300	3,863,300	0	104,625	104,625	0	3,967,925	3,967,925
12/15/2028	0	0	0	0	0	0	0	0	0	26,710,000	3,863,300	30,573,300	4,185,000	104,625	4,289,625	30,895,000	3,967,925	34,862,925
6/15/2029	0	0	0	0	0	0	0	0	0	0	3,195,550	3,195,550	0	0	0	0	3,195,550	3,195,550
12/15/2029	0	0	0	0	0	0	0	0	0	10,965,000	3,195,550	14,160,550	0	0	0	10,965,000	3,195,550	14,160,550
6/15/2030	0	0	0	0	0	0	0	0	0	0	2,921,425	2,921,425	0	0	0	0	2,921,425	2,921,425
12/15/2030	0	0	0	0	0	0	0	0	0	11,515,000	2,921,425	14,436,425	0	0	0	11,515,000	2,921,425	14,436,425
6/15/2031	0	0	0	0	0	0	0	0	0	0	2,633,550	2,633,550	0	0	0	0	2,633,550	2,633,550
12/15/2031	0	0	0	0	0	0	0	0	0	12,090,000	2,633,550	14,723,550	0	0	0	12,090,000	2,633,550	14,723,550
6/15/2032	0	0	0	0	0	0	0	0	0	0	2,331,300	2,331,300	0	0	0	0	2,331,300	2,331,300
12/15/2032	0	0	0	0	0	0	0	0	0	12,695,000	2,331,300	15,026,300	0	0	0	12,695,000	2,331,300	15,026,300
6/15/2033	0	0	0	0	0	0	0	0	0	0	2,013,925	2,013,925	0	0	0	0	2,013,925	2,013,925
12/15/2033	0	0	0	0	0	0	0	0	0	13,330,000	2,013,925	15,343,925	0	0	0	13,330,000	2,013,925	15,343,925
6/15/2034	0	0	0	0	0	0	0	0	0	0	1,680,675	1,680,675	0	0	0	0	1,680,675	1,680,675
12/15/2034	0	0	0	0	0	0	0	0	0	13,995,000	1,680,675	15,675,675	0	0	0	13,995,000	1,680,675	15,675,675
6/15/2035	0	0	0	0	0	0	0	0	0	0	1,400,775	1,400,775	0	0	0	0	1,400,775	1,400,775
12/15/2035	0	0	0	0	0	0	0	0	0	14,555,000	1,400,775	15,955,775	0	0	0	14,555,000	1,400,775	15,955,775
6/15/2036	0	0	0	0	0	0	0	0	0	0	1,109,675	1,109,675	0	0	0	0	1,109,675	1,109,675
12/15/2036	0	0	0	0	0	0	0	0	0	15,140,000	1,109,675	16,249,675	0	0	0	15,140,000	1,109,675	16,249,675
6/15/2037	0	0	0	0	0	0	0	0	0	0	806,875	806,875	0	0	0	0	806,875	806,875
12/15/2037	0	0	0	0	0	0	0	0	0	15,745,000	806,875	16,551,875	0	0	0	15,745,000	806,875	16,551,875
6/15/2038	0	0	0	0	0	0	0	0	0	0	413,250	413,250	0	0	0	0	413,250	413,250
12/15/2038	0	0	0	0	0	0	0	0	0	16,530,000	413,250	16,943,250	0	0	0	16,530,000	413,250	16,943,250
6/15/2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	21,095,000	1,642,594	22,737,594	1,210,000	4,681,650	5,891,650	155,000	2,325	157,325	247,160,000	98,749,650	345,909,650	86,550,000	15,612,771	102,162,771	356,170,000	120,688,990	476,858,990

Additional Debt Schedules

Certificate of Participation (COP) Lease Payment Fund 39

These are additional schedules for Fund 39 provided by Hilltop Securities, DCSD's municipal advisor.

Douglas County School District RE1
Certificates of Participation Series
District Portion Remaining Outstanding
As of June 30, 2023

Period Ending	Series 2012		Series 2015		Series 2016		Total		Annual Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Total Interest	
6/30/2023	40,000	27,375			760,000	290,550	800,000	317,925	1,117,925
6/30/2024	40,000	26,375			785,000	267,750	825,000	294,125	1,119,125
6/30/2025	45,000	25,175			805,000	244,200	850,000	269,375	1,119,375
6/30/2026	45,000	23,825			840,000	212,000	885,000	235,825	1,120,825
6/30/2027	45,000	22,475			870,000	178,400	915,000	200,875	1,115,875
6/30/2028	45,000	20,225			905,000	143,600	950,000	163,825	1,113,825
6/30/2029	50,000	17,975			940,000	107,400	990,000	125,375	1,115,375
6/30/2030	50,000	15,475			980,000	69,800	1,030,000	85,275	1,115,275
6/30/2031	55,000	13,975			1,020,000	30,600	1,075,000	44,575	1,119,575
6/30/2032	55,000	12,256				30,600	55,000	42,856	97,856
6/30/2033	60,000	10,538					60,000	10,538	70,538
6/30/2034	60,000	8,750					60,000	8,750	68,750
6/30/2035	60,000	6,650					60,000	6,650	66,650
6/30/2036	65,000	4,550					65,000	4,550	69,550
6/30/2037	65,000	2,275					65,000	2,275	67,275



Informational Section

Uniform Budget Summary

Uniform Budget Summary

Douglas County School District District Code: 0900 Adopted Budget Adopted: June 20, 2023	Object Source	10 General Fund	13 Outdoor Education Fund	14 Capital Projects Fund	15 Full Day Kindergarten Fund	21 Nutrition Services NSLP Fund	28 Nutrition Services Non- NSLP Fund	22 Governmental Designated Purpose Grants Fund	23 Pupil Activity Fund	25 Transportation Fund	26 Athletics & Activities Fund
Budgeted Pupil Count: 62,736											
Beginning Fund Balance (Includes All Reserves)	6770,6760, 6720	145,532,507	89,826	16,947,424	-	3,329,009	-	-	1,024,078	2,095,782	2,452,815
Revenues											
Local Sources	1000 - 1999	432,903,276	1,522,580	-	-	5,190,467	-	-	-	1,890,000	14,077,662
Intermediate Sources	2000 - 2999	-	-	496,370	-	-	-	-	-	-	-
State Sources	3000 - 3999	370,093,648	-	-	-	10,627,511	-	1,022,752	-	4,748,388	-
Federal Sources	4000 - 4999	4,382,362	10,521	-	-	13,000,271	-	14,922,697	-	-	-
Total Revenues		807,379,286	1,533,101	496,370	-	28,818,249	-	15,945,449	-	6,638,388	14,077,662
Total Beginning Fund Balance and Reserves		952,911,793	1,622,927	17,443,794	-	32,147,258	-	15,945,449	1,024,078	8,734,170	16,530,477
Total Allocations To/From Other Funds	5600 - 5899	(186,003,157)	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5299	(34,865,132)	23,084	59,923	-	1,045,352	-	-	-	25,207,437	6,334,674
Other Sources	5300 - 5599	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		732,043,504	1,646,011	17,503,717	-	33,192,610	-	15,945,449	1,024,078	33,941,607	22,865,151
Expenditures											
Instruction - Program 0010 to 2099	0010-2099										
Salaries	0100 - 0199	252,947,037	-	-	-	-	-	7,540,032	-	-	6,449,591
Employee Benefits, including object 0280	0200 - 0299	94,636,146	-	-	-	-	-	3,219,302	-	-	1,466,305
Purchased Services	0300 - 0599	10,631,473	-	-	-	-	-	-	-	-	1,642,440
Supplies and Materials	0600 - 0699	18,782,927	-	-	-	-	-	103,884	1,024,078	-	6,361,207
Property	0700 - 0799	-	-	75,000	-	-	-	-	-	-	24,185
Other	0800 - 0999	157,910	-	-	-	-	-	377,446	-	-	134,957
Total Instruction		377,155,493	-	75,000	-	-	-	11,240,664	1,024,078	-	16,078,685
Supporting Services											
Students - Program 2100	2100-2199										
Salaries	0100 - 0199	32,814,487	-	-	-	-	-	348,024	-	-	-
Employee Benefits, including object 0280	0200 - 0299	11,146,812	-	-	-	-	-	107,348	-	-	-
Purchased Services	0300 - 0599	2,011,952	-	-	-	-	-	149,458	-	-	-
Supplies and Materials	0600 - 0699	1,506,234	-	-	-	-	-	308,316	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	49,958	-	-	-	-	-	31	-	-	-
Total Students		47,529,443	-	-	-	-	-	913,177	-	-	-
Instructional Staff - Program 2200	2200-2299										
Salaries	0100 - 0199	13,763,756	-	-	-	-	-	1,216,364	-	-	1,054,699
Employee Benefits, including object 0280	0200 - 0299	4,407,004	-	-	-	-	-	356,636	-	-	378,059
Purchased Services	0300 - 0599	1,437,617	-	-	-	-	-	1,121,885	-	-	2,706,482
Supplies and Materials	0600 - 0699	2,401,090	-	-	-	-	-	290,794	-	-	(241,475)
Property	0700 - 0799	-	-	7,996	-	-	-	106,123	-	-	4,654
Other	0800 - 0999	443,923	-	-	-	-	-	128,580	-	-	403,601
Total Instructional Staff		22,453,390	-	7,996	-	-	-	3,220,382	-	-	4,306,020
General Administration - Program 2300, including Program 2303 and 2304	2300-2399										
Salaries	0100 - 0199	1,448,573	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	450,137	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	2,022,079	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	116,017	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	129,300	-	-	-	-	-	-	-	-	-
Total School Administration		4,166,106	-	-	-	-	-	-	-	-	-
School Administration - Program 2400	2400-2499										
Salaries	0100 - 0199	28,983,720	-	-	-	-	-	239,396	-	-	22,040
Employee Benefits, including object 0280	0200 - 0299	10,114,978	-	-	-	-	-	70,903	-	-	5,043
Purchased Services	0300 - 0599	65,650	-	-	-	-	-	42,000	-	-	-
Supplies and Materials	0600 - 0699	984,432	-	-	-	-	-	11,005	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	19,500	-	-	-	-	-	8,900	-	-	548
Total School Administration		40,168,280	-	-	-	-	-	372,204	-	-	27,631
Business Services - Program 2500, including Program 2501	2500-2599										
Salaries	0100 - 0199	3,176,059	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	1,049,982	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	809,167	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	365,996	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	(35,993)	-	-	-	-	-	-	-	-	-
Total Business Services		5,365,211	-	-	-	-	-	-	-	-	-
Operations and Maintenance - Program 2600	2600-2699										
Salaries	0100 - 0199	18,173,490	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	6,811,861	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	17,643,397	-	-	-	-	-	13,000	-	12,132	-
Supplies and Materials	0600 - 0699	12,873,297	-	-	-	-	-	6,022	-	72,177	-
Property	0700 - 0799	-	-	355,990	-	-	-	-	-	-	-
Other	0800 - 0999	359,580	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		55,861,625	-	355,990	-	-	-	19,022	-	84,309	-
Student Transportation - Program 2700	2700-2799										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	14,702,507	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	6,311,322	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	8,286,259	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	3,396,000	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	1,200,000	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	(817,443)	-
Total Student Transportation		-	-	-	-	-	-	-	-	33,078,645	-
Central Support - Program 2800, including Program 2801	2800-2899										
Salaries	0100 - 0199	9,110,791	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	3,772,853	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	7,478,330	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	5,903,950	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	2,200,164	-	-	-	-	-	-	-
Other	0800 - 0999	41,050	-	-	-	-	-	-	-	-	-
Total Central Support		26,306,974	-	2,200,164	-	-	-	-	-	-	-

Uniform Budget Summary

Douglas County School District District Code: 0900 Adopted Budget Adopted: June 20, 2023	Object Source	29 Child Care Fund	31 Bond Redemption Fund	39 Certificate of Participation Lease Payment Fund	41 Building Fund	45 Certificates of Participation Building Fund	65 Medical Fund	66 Short Term Disability Insurance Fund	75 Private Purpose Trust Fund	TOTAL
Budgeted Pupil Count: 62,736										
Beginning Fund Balance (Includes All Reserves)	6770,6760, 6720	4,456,753	73,192,652	2,453	5,107,056	-	503,502	214,350	24,379	254,972,586
Revenues										
Local Sources	1000 - 1999	10,603,476	57,148,726	2,454	250,000	-	59,497,909	671,269	52,000	583,809,819
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-	-	496,370
State Sources	3000 - 3999	-	-	-	-	-	-	-	-	386,492,299
Federal Sources	4000 - 4999	150,000	-	-	-	-	-	-	-	32,465,851
Total Revenues		10,753,476	57,148,726	2,454	250,000	-	59,497,909	671,269	52,000	1,003,264,339
Total Beginning Fund Balance and Reserves		15,210,229	130,341,378	4,907	5,357,056	-	60,001,411	885,619	76,379	1,258,236,925
Total Allocations To/From Other Funds	5600 - 5899	-	-	-	-	-	-	-	-	(186,003,157)
Transfers To/From Other Funds	5200 - 5299	1,075,537	-	1,119,125	-	-	-	-	-	-
Other Sources	5300 - 5599	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		16,285,766	130,341,378	1,124,032	5,357,056	-	60,001,411	885,619	76,379	1,072,233,788
Expenditures										
Instruction - Program 0010 to 2099	0010-2099									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	266,936,660
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	99,321,753
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	12,273,913
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	26,272,096
Property	0700 - 0799	-	-	-	-	-	-	-	-	99,185
Other	0800 - 0999	-	-	-	-	-	-	-	48,000	718,313
Total Instruction		-	-	-	-	-	-	-	48,000	405,621,920
Supporting Services										
Students - Program 2100	2100-2199									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	33,162,511
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	11,254,160
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	2,161,410
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	1,814,550
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	49,989
Total Students		-	-	-	-	-	-	-	-	48,442,620
Instructional Staff - Program 2200	2200-2299									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	16,034,819
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	5,141,699
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	5,265,984
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	2,450,409
Property	0700 - 0799	-	-	-	-	-	-	-	-	118,773
Other	0800 - 0999	-	-	-	-	-	-	-	-	976,104
Total Instructional Staff		-	-	-	-	-	-	-	-	29,987,788
General Administration - Program 2300, including Program 2303 and 2304	2300-2399									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	1,448,573
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	450,137
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	2,022,079
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	116,017
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	129,300
Total School Administration		-	-	-	-	-	-	-	-	4,166,106
School Administration - Program 2400	2400-2499									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	29,245,156
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	10,190,924
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	107,650
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	995,437
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	28,948
Total School Administration		-	-	-	-	-	-	-	-	40,568,115
Business Services - Program 2500, including Program 2501	2500-2599									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	3,176,059
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	1,049,982
Purchased Services	0300 - 0599	-	-	4,064	-	-	-	-	-	813,231
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	365,996
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	(35,993)
Total Business Services		-	-	4,064	-	-	-	-	-	5,369,275
Operations and Maintenance - Program 2600	2600-2699									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	18,173,490
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	6,811,861
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	17,668,529
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	12,951,496
Property	0700 - 0799	-	-	-	-	-	-	-	-	355,990
Other	0800 - 0999	-	-	-	-	-	-	-	-	359,580
Total Operations and Maintenance		-	-	-	-	-	-	-	-	56,320,946
Student Transportation - Program 2700	2700-2799									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	14,702,507
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	6,311,322
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	8,286,259
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	3,396,000
Property	0700 - 0799	-	-	-	-	-	-	-	-	1,200,000
Other	0800 - 0999	-	-	-	-	-	-	-	-	(817,443)
Total Student Transportation		-	-	-	-	-	-	-	-	33,078,645
Central Support - Program 2800, including Program 2801	2800-2899									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	9,110,791
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	3,772,853
Purchased Services	0300 - 0599	-	-	-	-	-	56,655,386	790,098	-	64,923,814
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	5,903,950
Property	0700 - 0799	-	-	-	-	-	-	-	-	2,200,164
Other	0800 - 0999	-	-	-	-	-	-	-	-	41,050
Total Central Support		-	-	-	-	-	56,655,386	790,098	-	85,952,622

Uniform Budget Summary

Douglas County School District District Code: 0900 Adopted Budget Adopted: June 20, 2023	Object Source	10 General Fund	13 Outdoor Education Fund	14 Capital Projects Fund	15 Full Day Kindergarten Fund	21 Nutrition Services NSLP Fund	28 Nutrition Services Non- NSLP Fund	22 Governmental Designated Purpose Grants Fund	23 Pupil Activity Fund	25 Transportation Fund	26 Athletics & Activities Fund
Budgeted Pupil Count: 62,736											
Other Support - Program 2900	2900-2999										
Salaries	0100 - 0199	631,173	-	-	-	-	-	138,176	-	-	-
Employee Benefits, including object 0280	0200 - 0299	166,527	-	-	-	-	-	40,924	-	-	-
Purchased Services	0300 - 0599	2,000	-	-	-	-	-	900	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Other Support		799,700						180,000			
Non-Instructional Services - Program 3000	3000-3099										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	3,000	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Non-Instructional Services		3,000									
Food Service Operations - Program 3100	3100-3199										
Salaries	0100 - 0199	-	-	-	-	10,120,016	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	3,911,213	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	256,970	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	14,068,902	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	385,000	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	1,121,500	-	-	-	-	-
Total Food Services						29,863,601					
Enterprise Operations - Program 3200	3200-3299										
Salaries	0100 - 0199	-	882,547	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	293,518	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	141,085	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	176,293	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	39,658	-	-	-	-	-	-	-	-
Total Enterprise Operations			1,533,101								
Community Services - Program 3300	3300-3399										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Community Services											
Education for Adults - Program 3400	3400-3499										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services											
Total Supporting Services		202,653,729	1,533,101	2,564,150		29,863,601		4,704,785		33,162,954	4,333,651
Property - Program 4000	4000-4999										
Salaries	0100 - 0199	288,338	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	89,503	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	21,635	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	69,247	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	3,244,210	-	-	-	-	-	-	-
Other	0800 - 0999	573,504	-	-	-	-	-	-	-	-	-
Total Property		1,042,227		3,244,210							
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure	5000-5999										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Other Uses											
Total Expenditures		580,851,449	1,533,101	5,883,360		29,863,601		15,945,449	1,024,078	33,162,954	20,412,336
APPROPRIATED RESERVES											
Contingency Fund Balance 9100	0840	6,827,000	-	-	-	-	-	-	-	-	-
School Carry Over (0090,0010)	0840	-	-	-	-	-	-	-	-	-	-
Medicaid Carry Over (Grant 9003)	0840	-	-	-	-	-	-	-	-	-	-
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance	0840	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-
Total Reserves		6,827,000									
Total Expenditures and Reserves		587,678,449	1,533,101	5,883,360		29,863,601		15,945,449	1,024,078	33,162,954	20,412,336
BUDGETED ENDING FUND BALANCE											
Non-spendable fund balance - 9900	0840	-	-	-	-	-	-	-	-	-	-
Restricted fund balance - 9990	0840	-	-	-	-	-	-	-	-	-	-
School Carry Over (0090,0010)	0600	20,006,096	-	3,001,945	-	-	-	-	-	-	2,452,815
Medicaid Carry Over - Grant 9003	0600	1,009,719	-	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve - 9321	0840	20,480,000	-	-	-	-	-	-	-	-	-
TABOR multi year obligations - 9322	0840	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) - 9323	0840	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) - 9324	0840	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve - 9326	6726	-	-	-	-	-	-	-	-	-	-
Legal Services - 2315	0840	-	-	-	-	-	-	-	-	-	-
BOE Reserve - 9900	0840	20,480,000	-	-	-	-	-	-	-	-	-
Enrollment Reserve	0840	2,432,000	-	-	-	-	-	-	-	-	-
Mental Health and Security Grant	0840	15,526	-	-	-	-	-	-	-	-	-
SPED/Mental Health Reserve	0840	662,504	-	595,153	-	-	-	-	-	-	-
Assignment of 2018 Mill Levy Override	0840	6,918,453	-	-	-	-	-	-	-	-	-
Assigned Fund Balance	0840	-	-	4,884,280	-	3,329,009	-	-	-	-	-
Unassigned fund balance - 9200, 2700	0840	69,142,642	112,910	3,138,979	-	-	-	-	778,653	-	-
Multi-Year Lease Reserve	0840	3,218,115	-	-	-	-	-	-	-	-	-
Unrestricted net position - 9900	6792	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		144,365,055	112,910	11,620,357		3,329,009			778,653		2,452,815
Total Available Beginning Fund Balance & Revenues											
Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))											
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	No	No	No	No	Yes	Yes	No

Uniform Budget Summary

Douglas County School District District Code: 0900 Adopted Budget Adopted: June 20, 2023	Object Source	29 Child Care Fund	31 Bond Redemption Fund	39 Certificate of Participation Lease Payment Fund	41 Building Fund	45 Certificates of Participation Building Fund	65 Medical Fund	66 Short Term Disability Insurance Fund	75 Private Purpose Trust Fund	TOTAL
Budgeted Pupil Count: 62,736										
Other Support - Program 2900	2900-2999									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	769,349
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	207,451
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	2,900
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	-	-	979,700
Non-Instructional Services - Program 3000	3000-3099									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	3,000
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-
Total Non-Instructional Services		-	-	-	-	-	-	-	-	3,000
Food Service Operations - Program 3100	3100-3199									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	10,120,016
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	3,911,213
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	256,970
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	14,068,902
Property	0700 - 0799	-	-	-	-	-	-	-	-	385,000
Other	0800 - 0999	-	-	-	-	-	-	-	-	1,121,500
Total Food Services		-	-	-	-	-	-	-	-	29,863,601
Enterprise Operations - Program 3200	3200-3299									
Salaries	0100 - 0199	7,078,857	-	-	-	-	-	-	-	7,961,404
Employee Benefits, including object 0280	0200 - 0299	2,233,780	-	-	-	-	-	-	-	2,527,298
Purchased Services	0300 - 0599	1,336,111	-	-	-	-	-	-	-	1,477,196
Supplies and Materials	0600 - 0699	201,497	-	-	-	-	-	-	-	377,790
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	1,532,178	-	-	-	-	-	-	-	1,571,836
Total Enterprise Operations		12,382,423	-	-	-	-	-	-	-	13,915,524
Community Services - Program 3300	3300-3399									
Salaries	0100 - 0199	579,289	-	-	-	-	-	-	-	579,289
Employee Benefits, including object 0280	0200 - 0299	179,857	-	-	-	-	-	-	-	179,857
Purchased Services	0300 - 0599	7,700	-	-	-	-	-	-	-	7,700
Supplies and Materials	0600 - 0699	1,500	-	-	-	-	-	-	-	1,500
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	(760,012)	-	-	-	-	-	-	-	(760,012)
Total Community Services		8,334	-	-	-	-	-	-	-	8,334
Education for Adults - Program 3400	3400-3499									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-
Total Supporting Services		12,390,757	-	4,064	-	-	56,655,386	790,098	-	348,656,276
Property - Program 4000	4000-4999									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	288,338
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	89,503
Purchased Services	0300 - 0599	-	-	-	18,294	-	-	-	-	39,929
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	69,247
Property	0700 - 0799	-	-	-	5,338,762	-	-	-	-	8,582,972
Other	0800 - 0999	-	-	-	-	-	-	-	-	573,504
Total Property		-	-	-	5,357,056	-	-	-	-	9,643,493
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure	5000-5999									
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	5,297	-	-	-	-	-	-	5,297
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	52,967,969	1,119,125	-	-	-	-	54,087,094
Total Other Uses		-	-	52,973,266	1,119,125	-	-	-	-	54,092,391
Total Expenditures		12,390,757	52,973,266	1,123,189	5,357,056	-	56,655,386	790,098	48,000	818,014,080
APPROPRIATED RESERVES										
Contingency Fund Balance 9100	0840	-	-	-	-	-	-	-	-	6,827,000
School Carry Over (0090,0010)	0840	-	-	-	-	-	-	-	-	-
Medicaid Carry Over (Grant 9003)	0840	-	-	-	-	-	-	-	-	-
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-
Reserved Fund Balance	0840	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-	6,827,000
Total Expenditures and Reserves		12,390,757	52,973,266	1,123,189	5,357,056	-	56,655,386	790,098	48,000	824,841,080
BUDGETED ENDING FUND BALANCE										
Non-spendable fund balance - 9900	0840	-	-	-	-	-	-	-	-	-
Restricted fund balance - 9990	0840	-	-	-	-	-	-	-	-	-
School Carry Over (0090,0010)	0600	-	-	-	-	-	-	-	-	25,460,856
Medicaid Carry Over - Grant 9003	0600	-	-	-	-	-	-	-	-	1,009,719
TABOR 3% emergency reserve - 9321	0840	-	-	-	-	-	-	-	-	20,480,000
TABOR multi year obligations - 9322	0840	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) - 9323	0840	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) - 9324	0840	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve - 9326	6726	-	-	-	-	-	-	-	-	-
Legal Services - 2315	0840	-	-	-	-	-	-	-	-	-
BOE Reserve - 9900	0840	-	-	-	-	-	-	-	-	20,480,000
Enrollment Reserve	0840	-	-	-	-	-	-	-	-	2,432,000
Mental Health and Security Grant	0840	-	-	-	-	-	-	-	-	15,526
SPED/Mental Health Reserve	0840	-	-	-	-	-	-	-	-	1,257,657
Assignment of 2018 Mill Levy Override	0840	-	-	-	-	-	-	-	-	6,918,453
Assigned Fund Balance	0840	3,895,009	77,368,112	843	-	-	3,346,025	95,521	28,379	92,947,178
Unassigned fund balance - 9200, 2700	0840	-	-	-	-	-	-	-	-	73,173,184
Multi-Year Lease Reserve	0840	-	-	-	-	-	-	-	-	3,218,115
Unrestricted net position - 9900	6792	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		3,895,009	77,368,112	843	-	-	3,346,025	95,521	28,379	247,392,688
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))										
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	Yes	No	No	Yes	No	Yes

Learn Today, Lead Tomorrow



Informational Section

Board of Education Resolutions

Board of Education Resolutions

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
FISCAL YEAR 2023-2024
APPROPRIATION RESOLUTION

BE IT RESOLVED by the Board of Education of Douglas County School District Re 1, Douglas and Elbert Counties, State of Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Fund	Amount
General Fund (10)	\$ 842,809,151
Outdoor Education Fund (13)	\$ 1,533,101
Capital Projects Fund (14)	\$ 13,769,585
Full Day Kindergarten Fund (15)	\$ -
Transportation Fund (25)	\$ 33,162,954
Nutrition Services NSLP Fund (21)	\$ 29,863,601
Nutrition Services Non-NSLP Fund (28)	\$ -
Governmental Designated Purpose Grants Fund (22)	\$ 15,945,449
Pupil Activity Fund (23)	\$ 1,024,078
Athletics and Activities Fund (26)	\$ 22,865,151
Child Care Fund (29)	\$ 12,390,757
Bond Redemption Fund (31)	\$ 52,973,266
Certificate of Participation Lease Payment Fund (39)	\$ 1,123,189
Bond Building Fund (41)	\$ 5,357,056
Certificate of Participation Building Fund (45)	\$ -
Medical and Dental Fund (65)	\$ 60,001,411
Short Term Disability Insurance Fund (66)	\$ 790,098
Private Purpose Trust Fund (75)	\$ 48,000

Adopted and approved this 20th day of June 2023 in accordance with 22-44-110(4).

Mike Peterson

Mike Peterson, President
Board of Education



Becky Myers

Becky Myers, Secretary
Board of Education

Source: <https://douglaspublic.ic-board.com/attachments/8355888d-0d8f-4dc7-b336-dbb13c74c96c.pdf>

Complete Resolution documents can be found at: https://www.dcsdk12.org/about/leadership/board_of_education/board_supt_policies_and_resolutions

Board of Education Resolutions

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1 FISCAL YEAR 2023-2024

RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO STATUTES

WHEREAS, CRS 22-44-105 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 the 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 the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the General, Capital Projects, Transportation, Pupil Activity, Child Care, Certificate of Participation Lease Payment, Bond Building, and Short Term Disability Insurance funds are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education of Douglas County School District RE 1, Douglas and Elbert Counties, State of Colorado, authorizes the use of a portion of the 2023-2024 beginning fund balance for the following funds:

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	\$ 1,167,452	Potential draw-down of accumulated FB for one-time retention initiatives
Outdoor Education Fund (13)	\$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	\$ 5,327,067	Potential draw-down of accumulated FB for IT projects and Legacy Campus construction
Full Day Kindergarten Fund (15)	\$ -	N/A
Transportation Fund (25)	\$ 1,317,129	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	\$ -	No budgeted use of beginning fund balance
Nutrition Services Non-NSLP Fund (28)	\$ -	No budgeted use of beginning fund balance
Governmental Designated Purpose Grants Fund (22)	\$ -	No budgeted use of beginning fund balance
Pupil Activity Fund (23)	\$ 1,024,078	Intentional draw-down of accumulated fund balance for fund closure and reallocation to Athletics and Activities Fund

(continued on next page)

Board of Education Resolutions

Fund	Amount	Purpose for Use of Beginning Fund Balance
Athletics and Activities Fund (26)	\$ -	No budgeted use of beginning fund balance
Child Care Fund (29)	\$ 561,744	Potential draw-down of accumulated FB for Before and After School Enterprise activity
Bond Redemption Fund (31)	\$ -	No budgeted use of beginning fund balance
Certificate of Participation Lease Payment Fund (39)	\$ 1,610	Potential draw-down of fund balance for fiscal charges
Bond Building Fund (41)	\$ 5,107,056	Intentional draw-down of accumulated FB for 2018 Bond capital projects
Certificate of Participation Building Fund (45)	\$ -	N/A
Medical and Dental Fund (65)	\$ -	No budgeted use of beginning fund balance
Short Term Disability Insurance Fund (66)	\$ 118,829	Intentional draw-down of accumulated FB due to employer-paid premium cost savings in General Fund
Private Purpose Trust Fund (75)	\$ -	No budgeted use of beginning fund balance

BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted and approved this 20th day of June 2023 in accordance with 22-44-110(4).

Mike Peterson

Mike Peterson, President
Board of Education



Becky Myers

Becky Myers, Secretary
Board of Education

Resolution Authorizing Beginning Fund Balance 2023-2024: <https://douglaspublic.ic-board.com/attachments/5ac3cd24-f877-4d15-babd-09903ade9dc4.pdf>

Board of Education Resolutions

**State of Colorado
Interest-Free Loan Program
School District Local Proceedings Certificate**

Douglas County School District RE. 1

As the Secretary or Assistant Secretary of the Board of Education of the above-referenced School District (the "District"), I do hereby certify that:

1. Attached is a true and correct copy of a resolution (the "Resolution") adopted by the Board of Education (the "Board") of the District at a regular or special meeting held on the date indicated on the signature page to the Resolution. The Resolution authorizes the participation by the District in the Colorado State Treasurer's Interest-Free Loan Program for the District's fiscal year 2023-24.

2. Such meeting was duly noticed and all proceedings relating to the adoption of the Resolution were conducted in accordance with all applicable bylaws, rules and resolutions of the District, in accordance with the normal procedures of the District relating to such matters, and in accordance with applicable constitutional provisions and statutes of the State of Colorado.

3. The Resolution was duly moved, seconded and adopted at such meeting by the affirmative vote of a majority of the members of the Board as follows:

<u>Board Member</u> [Insert names of Board Members below.]	<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstaining</u>
_____ Susan Meek _____	X	_____	_____	_____
_____ Becky Myers _____	X	_____	_____	_____
_____ Mike Peterson _____	X	_____	_____	_____
_____ David Ray _____	X	_____	_____	_____
_____ Christy Williams _____	X	_____	_____	_____
_____ Kaylee Winegar _____	X	_____	_____	_____

4. The Resolution was duly approved by the Board, signed by the President or Vice President of the Board, sealed with the District's seal, attested by the Secretary or Assistant Secretary of the Board and recorded in the minutes of the Board.

5. The above certifications are being made by me in my official capacity as the Secretary or Assistant Secretary of the District, as evidenced by my signature this 20th day of June, 2023.



By Becky Myers
Secretary, Board of Education

Printed Name Becky Myers

4868-3328-7526.1

Board of Education Resolutions

limitation rebate requirements attributable to the Loan Program Notes, as a direct consequence of the District's fraud or gross negligence in preparing or presenting its financial statements or District Disclosure Documents.

Section 8.07. Severability. If any one or more of the covenants, stipulations, promises, agreements or obligations provided in this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such covenant, stipulation, promise, agreement or obligation shall be deemed and construed to be severable from the remaining covenants, stipulations, promises, agreements and obligations herein contained and shall in no way affect the validity of the other provisions of this Resolution.

Section 8.08. Headings. Any headings preceding the text of the several articles and sections hereof, and any table of contents or marginal note appended to copies hereof, shall be solely for convenience of reference and shall not constitute a part of this Resolution, nor shall they affect its meaning, construction or effect.

Section 8.09. Authorized Officers. Whenever under the provisions of this Resolution the approval of the District is required or the District is required to take some action, such approval or such request may be given for the District by the Authorized Officers of the District, and the State Treasurer shall be authorized to rely upon any such approval or request.

Section 8.10. Effective Date. This Resolution shall be in force and effect from and after its passage on the date shown below.

APPROVED AND ADOPTED this 20th day of June, 2023.



Douglas County School District RE. 1

By Mike Peterson
President, Board of Education

By Becky Myers
Secretary, Board of Education

Resolution Authorizing Participation in State Treasurer's Interest Free Loan Program: [https://www.dcsdk12.org/common/pages/DownloadFileByUrl.aspx?key=%2bFFcQtVJ%2fhzFbCv2tZCAW%2f%2bToLJ%2bHcGdxrSC7f7MBJx3ONfv9%2bngySY7xPDtnQ2f1xu6Og7l3BwsnV7DT3hNaO25O7gH%2b2gyQc0Bg1dz2ejvpsx1yls7aGbmNg%2bPOE%](https://www.dcsdk12.org/common/pages/DownloadFileByUrl.aspx?key=%2bFFcQtVJ%2fhzFbCv2tZCAW%2f%2bToLJ%2bHcGdxrSC7f7MBJx3ONfv9%2bngySY7xPDtnQ2f1xu6Og7l3BwsnV7DT3hNaO25O7gH%2b2gyQc0Bg1dz2ejvpsx1yls7aGbmNg%2bPOE%2b)

Board of Education Resolutions

EXHIBIT A FORM OF DISTRICT NOTE

Name of School District: Douglas County School District RE. 1

Maximum Principal Amount: \$65,000,000,000

FOR VALUE RECEIVED, the above-referenced school district (the "District"), a political subdivision and body corporate of the State of Colorado (the "State"), hereby promises to pay to the Treasurer of the State (the "State Treasurer") from Taxes, no later than June 25, 2024, the Principal Amount, which shall not exceed the Maximum Principal Amount stated above, with no interest accruing thereon; provided however, that in the event the Principal Amount is not paid in full on June 25, 2024, interest shall accrue on the unpaid Principal Amount at the Default Rate (as each such capitalized term and other capitalized terms used but not defined herein are otherwise defined in the Resolution referenced in the following paragraph).

This Note is issued by the Board of Education of the District, on behalf of the District, in accordance with a Resolution (the "Resolution") of the Board of Education of the District duly adopted prior to the issuance hereof. The above recital shall be conclusive evidence of the validity and the regularity of the issuance of this Note after its delivery for value.

Principal of this Note is payable in immediately available funds only to the State Treasurer. This Note is subject to prior prepayment by the District in whole or in part at any time prior to the Maturity Date. This Note is nontransferable but may be assigned and pledged by the State Treasurer to secure the Loan Program Notes of the State Treasurer issued on behalf of the District. All of the terms, conditions and provisions of the Resolution are, by this reference thereto, incorporated herein as part of this Note.

It is hereby certified, recited and warranted that all acts, conditions and things required to be done, occur or be performed precedent to and in the issuance of this Note have been done, have occurred and have been performed in due form and manner as required by law, including the Loan Program Statutes, and that the obligations represented by this Note do not contravene any constitutional or statutory debt limitation of the District.

IN TESTIMONY WHEREOF the Board of Education of the District has caused this Note to be executed on the date indicated below, with the manual signature of its President or Vice President, attested with the manual signature of its Secretary or Assistant Secretary, and sealed with a facsimile or manual seal of the District.

Douglas County School District RE. 1

By: Mike Peterson

President, Board of Education

Dated: June 20, 2023

Attest:

By: Becky Myers

Secretary, Board of Education

END OF FORM OF DISTRICT NOTE

4868-3328-7526.1



Resolution Authorizing Participation in State Treasurer's Interest Free Loan Program: <https://www.dcsdk12.org/common/pages/DownloadFileByUrl.aspx?key=%2bFFcQtVJ%2fhzFbCv2tZCAW%2f%2bToLJ%2bHcGdxrSC7f7MBJx3ONfv9%2bngySY7xPDtnQ2f1xu6Og7l3BwsnV7DT3hNaO25Q7gH%2b2gyQc0Bg1dz2ejvpsx1yls7aGbmNg%2bPOE%>

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Informational Section

Glossary and Acronyms

Glossary

Abatements

Abatements are complete or partial cancellations of a tax levy. Abatements typically apply to property taxes.

Annual Comprehensive Financial Report (ACFR)

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements presented and audited in conformity with generally accepted accounting principles (GAAP). As a general rule, an audit report is signed by a licensed certified public accountant and includes: (a) a statement of scope; (b) explanatory comments; (c) an opinion; (d) financial statements; (e) and supplementary comments and recommendations.

Account

A record used to summarize all increases and decreases in a particular asset or any other type of asset, liability, fund equity, revenue, or expenditure. Accounts are found in the General Ledger.

Accrual

The recognition of revenue or expenses at the time they are earned or incurred, regardless of when the money is received or paid out.

Accrual Basis of Accounting

A method of accounting under which revenue is recognized when earned and expenditures are recognized when incurred, regardless of the timing of related cash flows.

Ad Valorem Taxes

Taxes levied on the assessed valuation of real and personal property located within the District, which is the final authority in determining the amount to be raised for educational purposes.

Agency Fund

A fund used to account for assets held by a district or other governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Amendment 23

An amendment to the Colorado Constitution affecting State funding of K-12 education. Approved by the voters in November 2000, the amendment provides for increases each year of at least the rate of inflation plus one percent for fiscal years 2001-02 through 2010-11 and annually thereafter by at least the rate of inflation. Other financial provisions relating to school district funding are also included.

Amortization

(1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriation

A budgeted amount of money, which is approved by a Board of Education resolution, to spend for designated purposes.

Assessed Valuation

The tax value assigned to property by the assessor. Property taxes are paid on the basis of a property's assessed valuation which is based on a percentage of the property's market value.

Asset

Resources that are either physical such as a building or equipment. Assets can all be converted into cash which is a current asset.

Attendance Rate

The average daily student attendance expressed as a percent.

Balanced Budget

A budget with total expenditures not exceeding total revenue and monies available in the fund balance within an individual fund.

Glossary

Board of Education

The governing body of a school district comprised of elected representatives. The Douglas County School Board of Education (the Board) consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board is a policy-making body whose functions are to establish the Goals and Executive Limitations of the District. The Board appoints a Superintendent as the District's chief executive to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

Bond

A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. Bonds may be classified according to maturity structure, source of payment or price. In general, bond issues must be voter authorized. The District's General Obligation Bonds finance the cost of new school construction or other large dollar capital renovation projects. Bond proceeds can be spent only for the voter-authorized purpose(s). Proceeds from the District's bond issues cannot be used to fund the daily operating expenses of the District.

Bridge Transition Program

Assists 18-21 year olds with significant disabilities with smooth transition from the school environment to both community and workplace settings after they have met their graduation requirements.

Budget

An annual financial plan that identifies revenues and amounts thereof, specifies the type and level of services to be provided and establishes the amount of money which can be spent. Used without any modifier, the term usually indicates a financial plan for a year. In actual practice, the term may be distinguished by the plan presented to the appropriating body for adoption and the plan ultimately approved by that body. The term may also be distinguished by its use in regard to operating expenditures versus capital plans.

Budget Stabilization Factor

The budget stabilization factor is a state budget element that proportionately reduces the amount of total funding for each district, such that state aid is reduced.

Capital Outlay

An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year and which generally cost at least \$5,000. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles, and equipment.

Categorical Programs

Specific programs that are funded separately from a district's Total Program funding under the Colorado Public School Finance Act of 1994 (as amended). Examples include vocational education, Special Education and pupil transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

Certificate of Participation (COP)

A lease-financing mechanism where the government enters into an agreement to make regular lease payments for the use of an asset over some period, after which the title for the asset transfers to the government.

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific activity or concern, accordingly naming and numbering individual accounts. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts – a leading feature of a "system of accounts." In the context of the Colorado School Finance Act, the Chart of Accounts was developed in response to 22-44-105 (4) of the C.R.S. as enacted by the legislature in 1994. The legislature charged the State Board of Education to establish and implement a statewide financial reporting system to make school-to-school and district-to-district comparisons more understandable, accurate and meaningful. The Chart of Accounts as developed is a comprehensive budgeting, accounting and reporting code structure for use in school district financial management. The various elements specified in the account code structure are in compliance with applicable statutes and regulations.

Glossary

Colorado Academic Standards/Common Core State Standards (CAS/CCSS)

The Colorado State Board of Education adopted the Common Core State Standards (CCSS) in August 2010. In December 2010, CDE released the Colorado Academic Standards (CAS) for Mathematics and Reading, Writing and Communicating incorporating the entire CCSS while maintaining the unique aspects of the Colorado Academic Standards, which include personal financial literacy, 21st century skills, prepared graduate competencies, and preschool expectations.

Colorado Department of Education (CDE)

The Colorado Department of Education (CDE) is the principal department of the Colorado state government that is responsible for education. It is headquartered in Denver. Members of the Colorado State Board of Education are charged by the Colorado Constitution with the general supervision of the public schools. They have numerous powers and duties specified in state law. Individuals are elected on a partisan basis to serve six-year terms without pay.

Colorado English Language Proficiency (CELP)

On December 10, 2009 the Colorado State Board of Education voted unanimously to adopt the World-Class Instruction Design and Assessment (WIDA) standards as the Colorado English Language Proficiency (CELP) standards. English Language Proficiency standards are required by Colorado state and federal law. The CELP standards exceed minimum legal requirements. Overall, the standards center on the English language needed and used by English Language Learners (ELLs) to succeed in school. They guide all educators who teach ELLs and help students' access grade level academic content while learning English.

Colorado High Schools Activities Association (CHSAA)

The Colorado High School Activities Association is the governing body for all high school activities throughout the State of Colorado.

Colorado Measures of Academic Success (CMAS)

The Colorado Measures of Academic Success (CMAS) are the State's common measurement of students' progress at the end of the school year in English language arts, math, science and social studies.

Colorado Public Employees' Retirement Association (PERA)

PERA provides retirement and other benefits to the employees of government agencies and public entities in the State of Colorado. Established by state law in 1931, PERA operates by authority of the Colorado General Assembly and is administered under Title 24, Article 51 of the Colorado Revised Statutes. It serves as a substitute for social security and uses actuarially established investment objectives with long-term goals and policies.

Colorado Revised Statutes (C.R.S.)

Colorado Revised Statutes (C.R.S.) are the official, currently revised, laws of the State of Colorado.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Contingency Reserve

The Board of Education may provide for a contingency reserve for any of the funds. The amount is included in the appropriation for funds and may be expended to meet unanticipated expenditures.

Cost-of-Living Factor

One of the three main factors used in calculating a district's per pupil funding. The cost-of-living factor reflects the relative differences among the state's 178 districts in the costs of housing, goods, and services for the regions in which districts are located.

Curriculum

All courses of study offered by an educational institution, or a group of related courses in a specific field of study, which allows students to acquire and integrate knowledge and skills.

Debt Service

Expenditures related to the retirement of debt and interest on debt.

Glossary

Depreciation

Depreciation is the systematic allocation of the cost of an asset to expense over the years or accounting periods making up its useful life.

District Accountability Committee (DAC)

In Colorado, it is a statutory requirement for every school district to have a District Accountability Committee (DAC). The committee is made up of parents, teachers, DCSD staff, and community members and serves in an advisory capacity to the Douglas County School District Board of Education. The District Accountability Committee (DAC) meets monthly throughout the year and makes recommendations to the Board regarding spending District money, charter school applications, improvement plans and parent engagement plans. The committee's members also make recommendations for areas and issues for study, as well as teacher and principal assessment tools. DAC values ongoing feedback from each school's School Accountability Committee (SAC) and provides training and information SACs can share with each school community.

Dropout Rate

An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

Dual Diagnosis Program (DD)

Offers services for secondary aged students who experience cognitive impairment with co-occurring emotional and behavioral disabilities.

Employee Benefits

Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, Public Employees' Retirement Association (PERA) retirement contributions and Medicare.

Encumbrances

Purchase orders, contracts and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

English as a Second Language (ESL)

The DCSD English as a Second Language Program provides English language instruction on both academic and social levels to all second language learners of English.

English Language Development (ELD)

Programming that provides social and academic language support for all English Learners to become engaged learners who communicate effectively and think critically.

Enrollment

For District funding purposes, under the current School Finance Act, the pupil enrollment is based on the October 1 enrollment count within the budget year. As with the previous law, an average would be applied to declining enrollment districts. Pupil enrollment can be presented as the full count or on a full-time equivalent (FTE) basis with half-time kindergarten pupils counted as 0.5 FTE. For SBB funding purposes Kindergarten students are considered a 1.0 FTE throughout the SBB.

Enterprise Fund

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the cost of providing services to the general public be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

Entitlement

Payments guaranteed by the state legislatures to eligible recipients for a certain period of time. The primary example is state equalization program payments.

Glossary

Equalization Program Funding

The financial base of support for public education for school districts in Colorado as calculated by the Public School Finance Act, as amended. Equalization Program funding is provided by a combination of state funding, local property taxes, and specific ownership taxes as determined under the provisions of the school finance act.

Equity

Having an ownership interest representing all valuable resources or assets in addition to those needed to pay liabilities. It is also referred to as fund balance or net position in governmental accounting.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the fiscal period in which such are recorded.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

Fiscal Oversight Committee

The primary function of the Fiscal Oversight Committee (FOC) is to assist the Board of Education in fulfilling its fiscal oversight responsibilities.

Fiscal Year

A twelve-month accounting period to which the annual budget applies. The District's fiscal year runs July 1 through June 30.

Fixed Assets

Land, buildings, machinery, furniture and other equipment which the District intends to hold or continue in use over a long period of time.

FTE (Full-Time Equivalent) — Personnel Employment

For personnel purposes, a full-time equivalent is based on an employee's work requirement in comparison to what may be defined contractually as a whole workday. For instance, an Educational Assistant working 4 hours per day counts as a 0.5 FTE.

FTE (Full-Time Equivalent) — Student Enrollment

For student enrollment purposes, a full-time equivalent is based on the portion of a day that a student spends in an instructional setting.

Fund

A fiscal and accounting entity, with a self-balancing set of accounts recording revenues, expenditures, financial resources and all related liabilities and fund equities.

Fund Balance

Fund balance is the excess of assets (revenues) over liabilities (expenditures) of a fund. Fund balance is required to be reported in two components: reserved and unreserved.

Funded Pupil Count

A district's pupil count, for funding purposes, under the Public School Finance Act of 1994 (as amended) which provides that the October 1 enrollment count determines a district's program funding for the current fiscal year. The funded pupil count is expressed in full-time equivalent (FTE) pupils.

Gallagher Amendment

This 1982 state constitutional amendment required that the residential property share of the total assessed value in the state be stabilized at approximately 45 percent of the total. This stabilization was done by decreasing the residential percentage used to determine residential assessed values. The Gallagher Amendment was repealed by Colorado voters in November 2020.

General Equivalency Development (G.E.D.)

General Equivalency Development or General Equivalency Diploma tests are a group of four subject tests which, when passed, provide certification that the test taker has United States or Canadian high school-level academic skills.

Glossary

General Fund

General Fund is a fund to account for all financial resources except those required to be accounted for in another fund. All revenues and expenditures, except those revenues and expenditures attributable to other funds shall be accounted for in the General Fund.

General Ledger

The record containing all of the accounts of the District.

Generally Accepted Accounting Principles (GAAP)

GAAP (Generally Accepted Accounting Principles) is a collection of commonly followed accounting rules and standards for financial reporting. The acronym is pronounced "gap." GAAP specifications include definitions of concepts and principles, as well as industry-specific rules.

Governmental Accounting Standards Board (GASB)

The Governmental Accounting Standards Board (GASB) is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

Governmental Designated Purpose Grants

Grants received from federal, state, or local governments, or private sources to be used for a specific and designated purpose. Examples are Title I, Title II, Vocational Education, etc.

Governmental Fund

A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds and Special Assessment Funds are all examples of governmental fund types.

Hold Harmless

A district policy where the Budget Office waives the first two or four kids under projection at student count in order to maintain their school funding.

High School Equivalency Diploma (HSED)

HSEP is comparable to achieving a high school diploma instead of proving the skills by taking the GED.

Highly Impacted

Highly impacted schools are those that face unique circumstances that inhibit their ability to operate utilizing normal budgeting, including dramatic changes in enrollment, large concentrations of at-risk or special education students, etc.

Incurred But Not Reported Reserve (IBNR)

On any given day, the fund has a liability to pay claims that have already been incurred, but not reported as of that day.

Instruction

Instruction includes the activities dealing with the teaching of pupils.

Instructional Supplies and Materials

Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, and other supplies and materials.

Individual Education Plan (IEP)

An IEP is an Individual Education Plan written for a child with a disability who meets qualifications for one or more specific disabilities in accordance with federal law. The IEP is a legally binding document tailored specifically to a student's unique and individual needs.

Glossary

Interfund Transfer

Money that is taken from one fund and added to another fund. Interfund transfers are not receipts or expenditures of the District. DCSD conducts interfund transfers based on fund accounting's requirements for separate financial records and controls. When revenue is received in a fund separate from the fund where the expenses must occur, an interfund transfer is conducted to reallocate resources. Fund accounting is a defining feature of governmental accounting.

Internal Service Fund

A proprietary fund used to account for the financing of goods or services provided by the department or agency to other departments or agencies of the District.

International Baccalaureate

The International Baccalaureate (IB) diploma is a pre-university course of studies.

Lease

A contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

Liability

Current or long-term obligations to other organizations such as accounts payable, leases or loans.

Local Share

The portion of a district's Total Program contributed directly by local taxpayers of the district. A district's local share includes revenue from property taxes and specific ownership taxes.

Location

A dimension used as a way to identify schools, attendance centers, operational units, buildings or sites as budgetary units or cost center designators, as a means of segregating costs.

Long Range Planning Committee (LRPC)

This BOE subcommittee is charged with studying school district sites, boundaries, and capacity needs.

Magnet School

A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

Membership

Number of students officially enrolled.

Mill

Local tax rates against property are always computed in mills. A mill is one one-thousandth of a dollar of taxable value (.001). One mill produces \$1 in tax income for every \$1,000 of property (taxable value).

Mill Levy

The rate of taxation based on dollars per thousand of taxable value.

Multi Tiered System of Support (MTSS)

Services students struggling academically through students who require accelerated learning opportunities.

National School Lunch Program (NSLP)

The National School Lunch Program is a federally assisted meal program operating in public and nonprofit private schools and residential childcare institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day.

Glossary

National Association for the Education of Young Children (NAEYC)

The National Association for the Education of Young Children (NAEYC) is a large nonprofit association in the United States representing early childhood education teachers, para-educators, center directors, trainers, college educators, families of young children, policy makers, and advocates.

Object

An accounting and budgeting account code used to record expenditures for a specific category of salaries, employee benefits and goods or services purchased.

Operations and Maintenance

Activities concerned with keeping the physical plant of the school facilities open, comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

Partnership for Assessment of Readiness for College and Careers

The Partnership for Assessment of Readiness for College and Careers (PARCC) is a consortium featuring six states, the District of Columbia, the Department of Defense Educational Activity, and the Bureau of Indian Education, that work to create and deploy a standard set of K–12 assessments in Mathematics and English, based on the Common Core State Standards.

Pedagogy

The art or science of being a teacher, generally refers to strategies or styles of instruction.

Per Pupil Revenue (PPR)

Funding to school districts is based on a per-pupil formula that calculates Total Program Per Pupil Revenue (PPR). Would be the district's Total Program divided by the funded pupil count of the district for said budget year.

Preliminary SAT (PSAT)

The Preliminary SAT/National Merit Scholarship Qualifying Test is a standardized test administered by the College Board and cosponsored by the National Merit Scholarship Corporation in the United States. The PSAT tests the same skills and knowledge as the SAT in a way that makes sense for 9th and 10th-graders. It builds on the Colorado Measures of Academic Success (CMAS) tests in English language arts, mathematics, science and social studies. The PSAT also aligns with Colorado Academic Standards (CAS) and with the SAT that students will take in 11th grade. The PSAT focuses on the knowledge, skills, and understandings that research has identified as most important for college and career readiness and success. In addition to helping students practice for the SAT, it can identify student's potential for success in advanced course work. It provides more data than ever before about academic strengths and weaknesses as well as access to millions of dollars in potential scholarships.

Principal Discretionary Funds

Principal Discretionary funds are those generated from donations and fundraising within the community.

Priorities Based Budgeting

The practice of making budget decisions and allocating funds based on needs. Priority based budgets emphasize working with the resources available as a starting point rather than with the previous year's expenditures, as well as allocating funding to programs rather than departments.

Program

A dimension (an element in the account code structure) which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses and Reserves. Pursuant to C.R.S. 22-44-110(1) Program intended to allow for the review of the functions of the proposed budget.

Property Tax

The general property tax is levied on land and buildings located within the 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.

Glossary

Public School Finance Act of 1994 (as amended)

C.R.S. 22-53-10 1, et seq., seeks to provide for a thorough and uniform system of funding and operation of public schools throughout the state. It requires that all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Under the previous 1988 act, Colorado's 178 school districts were classified into eight setting category groups with similar characteristics for funding purposes. The 1994 act, created under House Bill 94-1001, replaces the eight setting category groups with individually determined school district per pupil funding amounts.

Pupil Count

The total head count of all a district's pupils from preschool through 12th grade. This differs from Funded Pupil Count.

Pupil Services

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the District and other services, which the District may purchase.

READ Act

The Colorado READ Act establishes a process for districts to identify K-3 students who read below grade level and work with their parents to provide extra reading support before students reach the fourth grade.

Response to Intervention (RtI)

The Response to Intervention (RtI) framework supports education by meeting the academic, social/ emotional, and behavioral needs of all students. Through a multi-tiered system of support, decisions regarding appropriate curriculum, instruction, assessment, enrichment, extension, depth, and complexity are targeted to develop individual student potential.

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise.

Revenues

Funds received, generally from taxes or a State/Federal funding program, which are not loans and which do not cause an increase in a liability account.

Scholastic Assessment Test (SAT)

The SAT is a standardized test widely used for college admissions in the United States. Colorado is an SAT state.

School Accountability Committee (SAC)

The SAC is an advisory committee, not a governing body, that advises the principal on school performance, budget priorities and parental engagement. The purpose of the committee is to inform, encourage and provide opportunities for parent and community members to be involved in the planning and evaluation of the school's instructional program and quality improvement processes. Each SAC is comprised of parents, community members, principals and teachers.

Science Technology Engineering and Mathematics (STEM)

Science, Technology, Engineering, and Mathematics, previously Science, Math, Engineering, and Technology, is a term used to group together these academic disciplines.

Short Term Disability Insurance (STDI)

Short Term Disability (STDI) Insurance pays a benefit in the event you cannot work because of a covered non-occupational illness or injury.

Site Based Budgeting (SBB)

School-based management, which shifts decision-making responsibilities from the district office to principals, teachers, and community members.

Glossary

Self-Insurance

The underwriting of one's own insurance rather than purchasing coverage from a private provider, by identifying specific areas of risk and assessing actuarially sound charges.

Special Revenue Fund

A governmental fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Specific Ownership Tax

An annual tax imposed upon each taxable item of personal property, including motor vehicles.

State Equalization

A district's state aid, under the current School Finance Act, is equal to its total equalization program funding less the local share. The Public School Finance Act of 1994 requires the school district local share to be the revenue based on the annual property tax levy plus the amount of specific ownership tax other than the portion of the specific ownership tax attributable to a bond redemption tax levy or an operating revenue override tax levy.

Student Teacher Emergenetics Profile (STEP)

A Thinking and Behaviors Personality Assessment provided to students at DCSD schools.

Supplemental Budget

Additional money that becomes available following the adoption of the budget to pay for specific expenditures, not appropriated from ad valorem taxes.

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 established in relation to the student population.

TABOR

An amendment to the Colorado Constitution approved by voters in November 1992 imposes certain tax and expenditure limits. The name TABOR is derived from the title of the amendment which when on the ballot reads, the "Taxpayers' Bill of Rights". TABOR has three major provisions. First, it requires voter approval for tax increases. Second, it limits the amount of revenue that may be collected each year. Third, through its provisions requiring voter approval to weaken any existing limit, it limits appropriations.

Tax Assessment Year and Collection Year

The calendar year in which taxes are levied (December) is the tax assessment year. The calendar year in which tax bills are sent out (January) is the tax collection year. The calendar year tax bills, based on December tax assessments and billed in January, are reflected as revenue to the school district in the current year's budget.

Tax Authority

A government body, such as city, county, or school board, with authority to levy property taxes.

Tax Increment Financing (TIF)

Tax increment financing (TIF) is a public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects in many countries, including the United States. Similar or related value capture strategies are used around the world.

Taxes

Amounts levied by a government to finance services performed for the common benefit.

Glossary

Tier 1 Supports: Universal Supports

Core programming at Tier 1 includes academic, social, emotional, and behavioral curriculum, instruction, and supports aligned to grade-level standards and student needs. At Tier 1, educators use instructional strategies and practices shown to be effective for the student population and educational context. In effective Tier 1 systems, most students benefit from Tier 1 programming alone and teachers use differentiation to ensure all students can access and benefit from core programming. Consistency in the use of evidence-based practices and supports is essential for collective efficacy at Tier 1. Effective Tier 1 ensures positive school climate and conditions for learning.

Tier 2 Supports: Targeted Supports

At Tier 2, schools provide small group, standardized academic interventions or targeted behavioral or mental health supports using validated intervention programs. Teams select or design interventions and supports that have demonstrated positive effects for desired outcomes and are aligned with student needs. Tier 2 interventions and supports are delivered with fidelity at an appropriate duration and frequency to ensure students have increased opportunities for practice and corrective feedback.

Tier 3 Supports: Intensive Supports

Intensive interventions that offer students highly individualized, systematic instruction in one or more areas of assessed needs. These interventions may be similar to Tier 2 interventions but are provided with a longer duration and/or increased intensity in order to accelerate student learning and meet the unique needs of students at the highest risk for failure.

Title I

Provides funding to local schools that have high instances of low income families to ensure that every child in the school meets the state academic standards.

Title II

Title II Part A focuses on improving teacher and principal quality to increase academic achievement for students.

Title III

Provides funding to English Language Learners to help students become proficient in the English language and meet state academic standards.

Title IV

Purpose is to provide all students with access to a well-rounded education, improve school conditions for students learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Title V

The Charter school start up grant.

Transfers

A transfer does not represent a purchase; rather, it is used to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging or transferring money from one fund to the other.

Trust/Agency Fund

Is a fiduciary fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Unencumbered Appropriation

That portion of an appropriation not yet expended or encumbered.

Whole Child Approach

A Whole Child Approach is defined by policies, practices, and relationships that ensure each child, in each school, in each community, is healthy, safe, engaged, supported, and challenged. Within a whole child approach, questions must be raised about school culture and curriculum; instructional strategies and family engagement; critical thinking and social-emotional wellness.

Glossary

Yield

The rate of annual income return on an investment, expressed as a percentage. (a) Income yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Zero-Based Budgeting (ZBB)

A method of budgeting in which all expenses must be justified for each new period. The process of zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. The budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous one.

Acronyms

A/V	Audio Visual
ACC	Arapahoe Community College
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AED	Amortization Equalization Disbursement
ARP	American Rescue Plan
ASBO	Association of School Business Officials
ASCENT	Accelerated Students through Concurrent Enrollment
AVID	Advancement Via Individual Determination
BASE	Before and After School Enterprise
BEST	Building Excellent Schools Today
BFB	Beginning Fund Balance
BOE	Board of Education
CAO	Chief Academic Officer
CAS	Colorado Academic Standards
CCSS	Common Core State Standards
CASB	Colorado Association of School Boards
CDE	Colorado Department of Education
CDP	Colorado Doctors Plan
CE	Concurrent Enrollment
CELP	Colorado English Language Proficiency
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CIA	Curriculum, Instruction, and Assessment
CIP	Capital Improvement Projects
CITE	Continuous Improvement of Teacher Effectiveness
CMAS	Colorado Measures of Academic Success
CHSAA	Colorado High School Activities Association
COA	Chart of Accounts
CogAT	Cognitive Abilities Test
COO	Chief Operations Officer
COP	Certificate of Participation
CORA	Colorado Open Records Act
COSPRA	Colorado School Public Relations Association
CPI	Consumer Price Index
CPP	Colorado Preschool Program
CRS	Colorado Revised Statutes
CSI	Charter School Institute
CTE	Career and Technical Education
CTSO	Career and Technical Student Organization
DAC	District Accountability Committee
DC	Douglas County
DBC	Discovery Booster Club
DBB	Department Based Budget
DCSD	Douglas County School District
DCYI	Douglas County Youth Initiative
DD	Dual Diagnosis Program

Acronyms

DLMC	District Library Media Center
EA	Educational Assistant
ECARE	Early Childhood At Risk Enhancement
ECE	Early Childhood Education
ECP	Educational and Career Planning
EL	English Learners
EL	Executive Limitation
ELD	English Language Development
ELL	English Language Learners
ELO	Expanded Learning Opportunities
ERP	Enterprise Resource Planning
ESL	English as a Second Language
ESSER	Elementary and Secondary School Emergency Relief
FDK	Full Day Kindergarten
FERPA	Family Educational Rights and Privacy Act
FOC	Fiscal Oversight Committee
FPC	Funded Pupil Count
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Educational Development
GDP	Gross Domestic Product
GF	General Fund
GO	General Obligation
GT	Gifted and Talented
HB	House Bill
HDHP	High Deductible Health Plan
HMO	Health Maintenance Organization
HR	Human Resources
HSA	Health Savings Account
HSED	High School Equivalency Diploma
IB	International Baccalaureate
IBNR	Incurred But Not Reported
IDEA	Individuals with Disability Act
IEP	Individual Education Plan
ILP	Individual Literacy Plan
IT	Information Technology
JBC	Joint Budget Committee
K-12	Kindergarten through 12th grade
LEAD	Leadership Effectiveness through Analysis & Data
LRPC	Long Range Planning Committee
MAP	Measures of Academic Progress
MBEC	Mill Bond Exploratory Committee
MBOC	Mill Bond Oversight Committee
MCP	Master Capital Plan
MLO	Mill Levy Override

Acronyms

MTSS	Multi-Tiered System of Support
MYP	Middle Years Program
NAEP	National Assessment of Educational Progress
NAEYC	National Association for the Education of Young Children
NSLP	National School Lunch Program
OSPB	Office of State Planning and Budgeting
OOD	Out of District
PARCC	Partnership for Assessment of Readiness for College and Careers
PBIS	Positive Behavior Interventions and Support
PBL	Project Based Learning
PD	Professional Development
PDPA	Public Deposit Protection Act
PERA	Public Employees' Retirement Association
PK	Pre-Kindergarten
PPO	Preferred Provider Organization
PPR	Per Pupil Revenue
PSAT	Preliminary Scholastic Aptitude Test
PTA	Parent Teacher Association
PTIO	Parent Teacher Involvement Organization
PTO	Parent Teacher Organization
PYP	Primary Years Program
RFP	Request for Proposal
RTI	Response to Intervention
SAC	School Accountability Committee
SAG	Student Advisory Group
SAED	Supplemental Amortization Equalization Disbursement
SAT	Scholastic Assessment Test
SB	Senate Bill
SBB	Site Based Budget
SBBPA	Site Based Budget Pupil Allocation
SED	Serious Emotional Disability
SEF	State Education Fund
SEL	Social Emotional Learning
SOT	Specific Ownership Taxes
SPED	Special Education
SRO	School Resource Officer
SSN	Significant Support Needs
STAR	Success Through Automated Resources
STEAM	Science, Technology, Engineer, the Arts, and Mathematics
STEM	Science, Technology, Engineering, Math
STEP	Student Teacher Emergenetics Profile
STDI	Short Term Disability Insurance
TABOR	Taxpayer's Bill of Rights
TIF	Tax Increment Financing
UIP	Unified Improvement Plan
UPK	Universal Preschool Program
WSC	West Support Center

