Douglas County School District
Financial Plan & Budget

Proposed Executive Summary | 2024-2025



Douglas County School District
Learn Today, Lead Tomorrow

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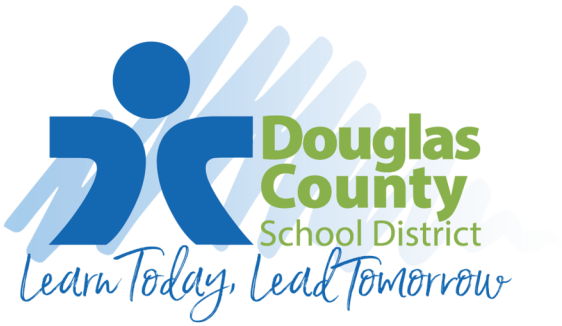
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Douglas
County
School District
Learn Today, Lead Tomorrow

EXECUTIVE SUMMARY

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

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Director, District E

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Valerie Thompson
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Director, District F

Becky Myers
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Deputy Superintendent

Danny Winsor
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Matt Reynolds
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Jana Schleusner
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Mark Blair
Chief Technology Officer

Richard Cosgrove
Chief Operations Officer

Amanda Thompson
Chief Human Resources Officer

Stacy Rader
Communications Officer

Mary Kay Klimesh
General Counsel

DOUGLAS COUNTY SCHOOL DISTRICT
BUDGET COMMITMENTS FOR 2024-2025

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 $38 million or a 4% increase in expenditures in the 2024-2025 Combined General Fund budget compared to the 2023-2024 Revised Budget. This is in addition to the $66M increase to the budget in 2023-2024 due to the passage of 5A mill levy override in November 2023. Consistent with the last few years, the largest budget priority for 2024-2025, half the total budget increase, was invested in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. More information on the compensation changes, benefit offerings and associated costs are outlined on p. 4.

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. The primary emphasis of school allocation changes for 2024-2025 was to set aside increased funding for small schools and maintain site-level flexibility in special programming in order for schools to maintain existing academic programming with potential declining enrollment. Increases to department-managed budgets focused first on district managed student programming followed by contractual or inflationary increases in system wide supports and facility operations budgets. More information on the investment in school and department budgets is on p. 5.

The School Finance Act passed in the Colorado legislature prior to presenting the Proposed Budget on May 3, 2024. The Per Pupil Revenue for DCSD will be $10,927 which represents a $704 per student increase from the 2023-2024 State Supplemental Budget or $782 per pupil increase from the 2023-2024 DCSD Adopted Budget. The increase year-over-year is so high due to the constitutional requirement that the base per pupil increase by inflation plus the School Finance Act repeals the Budget Stabilization Factor entirely. Despite the increase in Per Pupil Revenue, Funded Pupil Count projections for 2024-2025 are 645 funded pupils lower than the actual Funded Pupil Count for 2023-2024. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of $36.5 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 $17.3 million.

While it doesn't have a direct impact on the 2024-2025 Proposed Budget, the largest change from the 2024 Colorado legislative session impacting School Finance was the passage of HB24-1448: New Public School Finance Formula. This bill redefines the K-12 funding formula in Colorado. An overview of the change to the projected future Per Pupil Revenue beginning in 2025-2026 is included in the Combined General Fund 3-Year Forecast beginning on p. 22.

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 2024-2025 Proposed Budget. Please see the LINK to the Board of Education resolution from June 5, 2018 for more information.

Information contained within the Proposed Budget is as of May 10, 2024. Changes to school and department budgets after May 10, 2024 will be reflected in the Adopted Budget to be presented to the Board of Education on June 18, 2024.

COMPENSATION INCREASES FOR 2024-2025

The largest budget priority for 2024-2025 of over 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 $22 million in current employee salaries and benefits for 2024-2025.

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). 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 2024-2025, licensed staff will receive ongoing increase to the base of 2.4% plus the corresponding step increase with the overall average pay increase for licensed staff of 3.5% for 2024-2025. 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 2024 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 $51,400 to $128,547 in 2024-2025. These enhancements to the schedule are estimated to cost $11.6 million. If staff are currently above their cell they will receive a one-time stipend of $1,000 and in future years, staff who fall over cell will not receive an increase or one-time stipend.

For non-licensed employees (administrators, professional/technical and classified), staff will receive flat ongoing percentage increases depending upon job classification. Administrators and professional/technical staff will receive an ongoing increase to the base of 3.0%. Classified staff will receive an ongoing increase to the base of 3.5%. All increases will be ongoing to base salary unless staff are over the range of their position and therefore will qualify for a one-time stipend of $1,000.

These salary increases are after the implementation of robust salary increases funded from the 2023 Mill Levy Override totaling $46 million for district-managed personnel and $14 million allocated to charter schools for their personnel. The salary increases from the 2023 Mill Levy Override went into effect in January 2024 but were applied retroactively to the beginning of the school year for a full year of compensation increase in addition to the standard compensation increases approved in the spring of 2023 and included within the 2023-2024 Adopted Budget. More information on the salary increases associated with the 2023 Mill Levy Override is on p. 6.

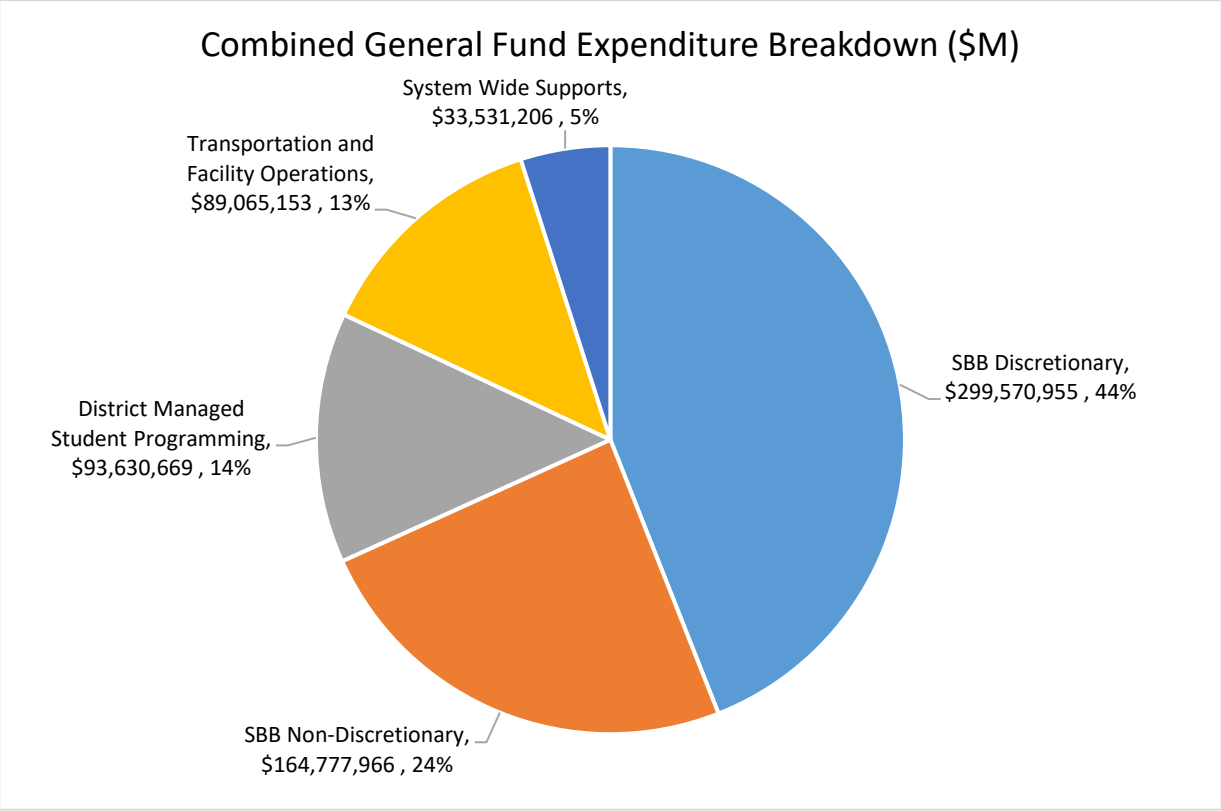
DCSD will absorb all medical benefit premium increases in 2024-2025. This means the cost to employees for the employee portion of medical benefit premiums will remain the same with minimal plan design changes for the upcoming school year. The cost for DCSD to absorb the premium increases is $6 million.

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

The primary emphasis of school allocation changes for 2024-2025 was to set aside increased funding for small schools and maintain site-level flexibility in special programming in order for schools to maintain existing academic programming with potential declining enrollment. Any increases or decreases to Special Education, English Language Development or Gifted and Talented teacher allocations reflect changes to individual student populations and not any formula or allocation methodology changes. 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. Due to the additional pay increase in the same fiscal year from the 2023 Mill Levy Override, the percentage increases were higher for 2024-2025 than in a typical year. This resulted in an overall increase to the base per pupil of 14% for elementary, 15% for middle and 13% for high schools. Within the Combined General Fund, 68% 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 $4 million in 2024-2025 after the reallocation of 2023-2024 compensation increases from centrally held accounts to individual school budgets.

Total department budgeted expenses funded by the General Fund will increase $10.8 million for 2024-2025 for staffing changes and/or operations after the offset of department related revenue. Approximately half of this increase, or $5.3 million, is considered a one time increase for 2024-2025 only. Department budgets comprise 32% of total General Fund expenses including staff. The breakdown of department budgets is further categorized into District Managed Student Programming (14% of the budget for staffing and operations in Special Education, Learning Services, Career Tech, etc), Transportation and Facility Operations (13% of the budget for staffing and operations) and System Wide Supports (5% of the budget).



PLANNED USES OF 2023 MILL LEVY OVERRIDE 2024-2025 PROPOSED BUDGET

The voters of Douglas County passed a tax increase in the November 2023 general election on behalf of Douglas County School District. The 2023 Mill Levy Override (MLO), also referred to as 5A, increased the property taxes by $66 million annually beginning in 2024 tax collection year. The planned uses of the tax increase are as follows:

- $60 million for competitive compensation with $46 million for district allocation and $14 million for charter allocation based on student count
- Teachers (licensed staff) received 9.2% average pay increase
- Classified staff received 9% pay increase
- All other staff received 7% pay increase
- $6 million for added safety and security enhancements for additional school resource officer support, additional campus security specialists at all district-run elementary schools and an annual security equipment allowance

Pay increases were retroactive to the beginning of the school year with lump sum payments on January 2024 paychecks and the new rate of pay began in February 2024 for all staff. This means that the full $60 million in compensation will be expensed in 2023-2024 despite the passage of the MLO almost halfway through the fiscal year.

A portion of the safety and security enhancements for school resource office support was held in an assigned reserve within the General Fund for 2023-2024 to be spent in 2024-2025 once all contracts are finalized and new positions filled. This is why the Assignment of 2023 Mill Levy Override Fund Balance within the General Fund includes $2.2M estimated in 2023-2024 and $0 in 2024-2025.

More information on the details of the safety and security enhancements portion of the 2023 Mill Levy Override budget will be added in the 2024-2025 Adopted Budget after sharing the information with the Mill Bond Oversight Committee.

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	$ 139,160,142	$ 5,734	$ 31,046,280	$ -	$ 6,985,485
Revenues					
Property Taxes	$ 449,985,053	$ -	$ -	$ -	$ -
Specific Ownership Taxes	35,000,000	-	-	-	-
Other Local Income	37,961,663	1,684,130	3,794,927	-	1,625,302
Intergovernmental	392,690,397	-	-	-	5,272,610
Other	-	-	-	-	-
Total Revenues	**$ 915,637,113**	**$ 1,684,130**	**$ 3,794,927**	**$ -**	**$ 6,897,912**
Expenditures					
Salaries	402,087,593	946,174	-	-	16,784,870
Benefits	151,943,010	312,106	-	-	6,401,686
Purchased Services	49,472,254	162,279	-	-	9,538,344
Contracts w/ Charter Schools	214,601,325	-	-	-	-
Supplies	51,468,322	204,198	-	-	3,431,781
Equipment	-	-	20,566,062	-	2,185,006
Other	2,822,398	43,272	-	-	(715,600)
Total Expenditures	**$ 872,394,902**	**$ 1,668,029**	**$ 20,566,062**	**$ -**	**$ 37,626,087**
BOE Contingency	$ 7,693,333	$ -	$ -	$ -	$ -
Net Income/(Loss)	**$ 35,548,878**	**$ 16,101**	**$ (16,771,135)**	**$ -**	**$ (30,728,175)**
Transfers In/(Out)	(37,794,192)	74,613	(369,414)	-	25,993,112
Net Change in Fund Balance	**$ (2,245,314)**	**$ 90,714**	**$ (17,140,549)**	**$ -**	**$ (4,735,063)**
Ending Fund Balance	**$ 136,914,828**	**$ 96,448**	**$ 13,905,731**	**$ -**	**$ 2,250,422**
TABOR Reserve	23,080,000	-	-	-	-
BOE Reserve	23,080,000	-	-	-	-
School Carry Over Reserve	21,125,931	-	1,774,689	-	-
Medicaid Carry Over Reserve	140,406	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-
Enrollment Reserve	2,335,000	-	-	-	-
SPED/Mental Health Reserve	510,081	-	-	-	-
Multi-Year Lease Reserve	2,659,890	-	-	-	-
Ending Fund Balance - after reserves	$ 63,983,520	$ 96,448	$ 12,131,042	$ -	$ 2,250,422

- *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 Fund (FDK) 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*

SUMMARY OF SPECIAL REVENUE FUNDS
2024-2025 PROPOSED BUDGET

	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	$ 5,993,568	$ -	$ -	$ -	$ 1,774,266	$ 4,928,100
Revenues						
Property Taxes	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	7,069,843	-	-	-	14,474,230	10,342,856
Intergovernmental	26,645,535	-	15,586,144	-	-	-
Other	-	-	-	-	-	-
Total Revenues	**$ 33,715,378**	**$ -**	**$ 15,586,144**	**$ -**	**$ 14,474,230**	**$ 10,342,856**
Expenditures						
Salaries	11,515,696	-	9,421,734	-	6,922,348	8,005,240
Benefits	4,947,920	-	3,090,955	-	1,651,873	2,746,965
Purchased Services	267,200	-	1,753,911	-	5,286,659	1,427,771
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	18,706,657	-	669,691	-	6,096,309	258,329
Equipment	290,000	-	76,680	-	620,900	-
Other	867,500	-	573,173	-	445,230	429,777
Total Expenditures	**$ 36,594,973**	**$ -**	**$ 15,586,144**	**$ -**	**$ 21,023,319**	**$ 12,868,082**
BOE Contingency	$ -	$ -	$ -	$ -	$ -	$ -
Net Income/(Loss)	**$ (2,879,595)**	**$ -**	**$ -**	**$ -**	**$ (6,549,089)**	**$ (2,525,226)**
Transfers In/(Out)	2,879,595	-	-	-	6,549,089	1,543,758
Net Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (981,468)**
Ending Fund Balance	**$ 5,993,568**	**$ -**	**$ -**	**$ -**	**$ 1,774,266**	**$ 3,946,632**
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	1,774,266	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
	-	-	-	-	-	-
Ending Fund Balance - after reserves	$ 5,993,568	$ -	$ -	$ -	$ -	$ 3,946,632

- *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*
- *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 2024-2025 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 2024-2025*
- *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*

SUMMARY OF OTHER DISTRICT FUNDS
2024-2025 PROPOSED BUDGET

	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	$ 81,866,623	$ 2,147	$ -	$ 3,172,899	$ 430,428	$ 28,880
Revenues						
Property Taxes	53,918,578	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	3,813,895	1,500	-	65,375,635	898,353	52,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	**$ 57,732,473**	**$ 1,500**	**$ -**	**$ 65,375,635**	**$ 898,353**	**$ 52,000**
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	2,000	4,064	-	65,920,449	750,032	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other	52,970,731	1,119,375	-	-	-	48,000
Total Expenditures	**$ 52,972,731**	**$ 1,123,439**	**$ -**	**$ 65,920,449**	**$ 750,032**	**$ 48,000**
BOE Contingency	$ -	$ -	$ -	$ -		$ -
Net Income/(Loss)	**$ 4,759,742**	**$ (1,121,939)**	**$ -**	**$ (544,814)**	**$ 148,321**	**$ 4,000**
Transfers In/(Out)	-	1,123,439	-	-	-	-
Net Change in Fund Balance	**$ 4,759,742**	**$ 1,500**	**$ -**	**$ (544,814)**	**$ 148,321**	**$ 4,000**
Ending Fund Balance	**$ 86,626,365**	**$ 3,647**	**$ -**	**$ 2,628,085**	**$ 578,749**	**$ 32,880**
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
	-	-	-	-	-	-
Ending Fund Balance - after reserves	$ 86,626,365	$ 3,647	$ -	$ 2,628,085	$ 578,749	$ 32,880

- *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*
- *Self-Insured Health Funds 65 and 66 – accounts for the financial activity associated with the payment of premiums and claims associated with the Medical 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*

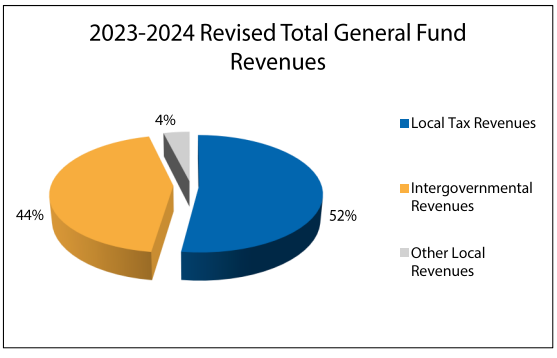
2023-2024 BUDGETED REVENUES
REVISED AS OF JANUARY 23, 2024

The actual funded pupil count (FPC) in 2023-2024 is 61,854 of which 1,357 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. Beginning in 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provided 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 61,964 including UPK.

TOTAL SOURCES BY FUND	2023-2024 Revised Budgeted Revenues			
Fund	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	$ 156,071,067	$ 871,993,344	$ -	$ 1,028,064,411
Outdoor Education	104,615	1,550,056	681	1,655,352
Capital Projects	17,007,255	6,695,495	7,166,017	30,868,767
Full Day Kindergarten	-	-	-	-
Transportation	2,729,579	6,725,503	27,193,112	36,648,194
Total Combined General Fund	**$ 175,912,516**	**$ 886,964,398**	**$ 34,359,810**	**$ 1,097,236,724**
Nutrition Services NSLP	5,079,435	30,040,338	2,879,595	37,999,368
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	17,175,654	-	17,175,654
Pupil Activity	1,196,462	-	-	1,196,462
Athletics and Activities	2,903,952	14,431,662	6,512,459	23,848,073
Child Care	5,782,084	10,226,784	1,563,758	17,572,626
Total Special Revenue Fund	**$ 14,961,933**	**$ 71,874,438**	**$ 10,955,812**	**$ 97,792,183**
Bond Redemption	77,167,416	55,738,663	-	132,906,079
Certificates of Participation (COP) Lease Payments	4,724	2,454	1,119,125	1,126,303
Total Debt Service and Lease Payment Fund	**$ 77,172,140**	**$ 55,741,117**	**$ 1,119,125**	**$ 134,032,382**
Bond Building	7,909,008	575,963	-	8,484,971
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	**$ 7,909,008**	**$ 575,963**	**$ -**	**$ 8,484,971**
Medical and Dental	957,265	59,497,909	-	60,455,174
Short Term Disability Insurance	248,732	671,269	-	920,001
Total Internal Service Fund	**$ 1,205,997**	**$ 60,169,178**	**$ -**	**$ 61,375,175**
Private Purpose Trust	24,379	52,000	-	76,379
Total Trust and Agency Fund	**$ 24,379**	**$ 52,000**	**$ -**	**$ 76,379**

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

Per Pupil Revenue from State	**$**	**10,145**
Mill Levy Override		2,258
Other Intergovernmental Revenue		639
School-Based Revenue		162
SOT out of Formula		218
Charter Purchased Service Revenue		132
Other Local Revenue		181
Total Per Pupil Revenue	**$**	**13,734**



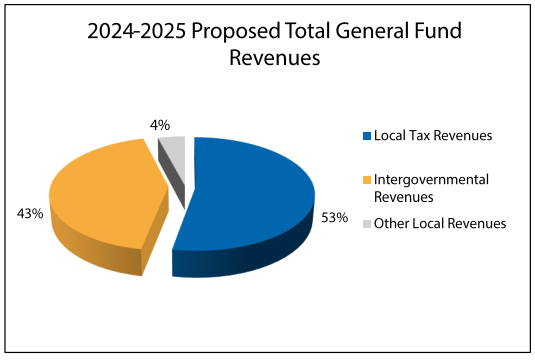
2024-2025 BUDGETED REVENUES
PROPOSED AS OF MAY 28, 2024

The funded pupil count (FPC) in 2024-2025 is projected to be 61,209 of which 1,600 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 in 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 2024-2025 is projected to be 63,346 including UPK which is an increase of 1,382 students.

TOTAL SOURCES BY FUND	2024-2025 Proposed Budgeted Revenues			
Fund	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	$ 139,160,142	$ 915,637,113	$ -	$ 1,054,797,255
Outdoor Education	5,734	1,684,130	74,613	1,764,477
Capital Projects	31,046,280	3,794,927	(369,414)	34,471,793
Full Day Kindergarten	-	-	-	-
Transportation	6,985,485	6,897,912	25,993,112	39,876,509
Total Combined General Fund	**$ 177,197,641**	**$ 928,014,082**	**$ 25,698,311**	**$ 1,130,910,034**
Nutrition Services NSLP	5,993,568	33,715,378	2,879,595	42,588,541
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	15,586,144	-	15,586,144
Pupil Activity	-	-	-	-
Athletics and Activities	1,774,266	14,474,230	6,549,089	22,797,585
Child Care	4,928,100	10,342,856	1,543,758	16,814,714
Total Special Revenue Fund	**$ 12,695,934**	**$ 74,118,608**	**$ 10,972,442**	**$ 97,786,984**
Bond Redemption	81,866,623	57,732,473	-	139,599,096
Certificates of Participation (COP) Lease Payments	2,147	1,500	1,123,439	1,127,086
Total Debt Service and Lease Payment Fund	**$ 81,868,770**	**$ 57,733,973**	**$ 1,123,439**	**$ 140,726,182**
Bond Building	-	-	-	-
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	**$ -**	**$ -**	**$ -**	**$ -**
Medical and Dental	3,172,899	65,375,635	-	68,548,534
Short Term Disability Insurance	430,428	898,353	-	1,328,781
Total Internal Service Fund	**$ 3,603,327**	**$ 66,273,988**	**$ -**	**$ 69,877,315**
Private Purpose Trust	28,880	52,000	-	80,880
Total Trust and Agency Fund	**$ 28,880**	**$ 52,000**	**$ -**	**$ 80,880**

2024-2025 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	**$**	**10,927**
Mill Levy Override		2,283
Other Intergovernmental Revenue		646
School-Based Revenue		172
SOT out of Formula		225
Charter Purchased Service Revenue		158
Other Local Revenue		193
Total Per Pupil Revenue	**$**	**14,603**

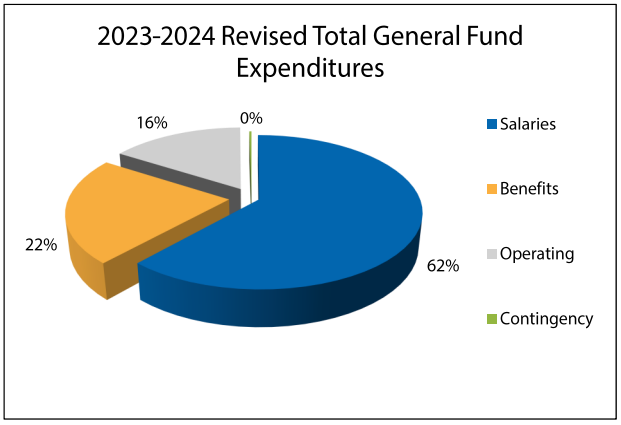


2023-2024 BUDGETED EXPENDITURES REVISED AS OF JANUARY 23, 2024

Salaries and **Benefits** account for the largest component of General Fund expenditures at 84% of the total. The Revised Budget includes contingency in the total amount of $1.6 million.

TRANSFERS AND EXPENDITURES BY FUND	2023-2024 Revised Budgeted Expenditures & Transfers		
Fund	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	$ 827,379,718	$ 46,434,747	$ 873,814,465
Outdoor Education	1,601,585	-	1,601,585
Capital Projects	12,143,003	-	12,143,003
Full Day Kindergarten	-	-	-
Transportation	34,920,404	-	34,920,404
Total Combined General Fund	**$ 876,044,710**	**$ 46,434,747**	**$ 922,479,457**
Nutrition Services NSLP	34,670,359	-	34,670,359
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	17,175,654	-	17,175,654
Pupil Activity	1,196,462	-	1,196,462
Athletics and Activities	20,435,065	-	20,435,065
Child Care	13,009,102	-	13,009,102
Total Special Revenue Fund	**$ 86,486,642**	**$ -**	**$ 86,486,642**
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	8,484,971	-	8,484,971
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	**$ 8,484,971**	**$ -**	**$ 8,484,971**
Medical and Dental	59,155,386	-	59,155,386
Short Term Disability Insurance	790,098	-	790,098
Total Internal Service Fund	**$ 59,945,484**	**$ -**	**$ 59,945,484**
Private Purpose Trust	48,000	-	48,000
Total Trust and Agency Fund	**$ 48,000**	**$ -**	**$ 48,000**

Please note that the table above includes budgeted transfers of $46.4 million. The general fund pass through to charters is $194.8 million. Both of these figures are excluded from the graph to the right.

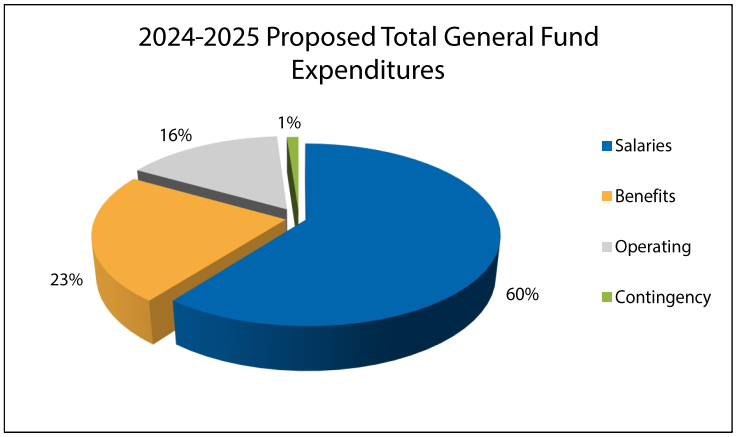


2024-2025 BUDGETED EXPENDITURES PROPOSED AS OF MAY 28, 2024

Salaries and **Benefits** account for the largest component of General Fund expenditures at 83% of the total. The Proposed Budget includes contingency in the total amount of $7.7 million.

TRANSFERS AND EXPENDITURES BY FUND	2024-2025 Proposed Budgeted Expenditures & Transfers		
Fund	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	$ 880,088,235	$ 37,794,192	$ 917,882,427
Outdoor Education	1,668,029	-	1,668,029
Capital Projects	20,566,062	-	20,566,062
Full Day Kindergarten	-	-	-
Transportation	37,626,087	-	37,626,087
Total Combined General Fund	**$ 939,948,413**	**$ 37,794,192**	**$ 977,742,605**
Nutrition Services NSLP	36,594,973	-	36,594,973
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	15,586,144	-	15,586,144
Pupil Activity	-	-	-
Athletics and Activities	21,023,319	-	21,023,319
Child Care	12,868,082	-	12,868,082
Total Special Revenue Fund	**$ 86,072,518**	**$ -**	**$ 86,072,518**
Bond Redemption	52,972,731	-	52,972,731
Certificates of Participation (COP) Lease Payments	1,123,439	-	1,123,439
Total Debt Service and Lease Payment Fund	**$ 54,096,170**	**$ -**	**$ 54,096,170**
Bond Building	-	-	-
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	**$ -**	**$ -**	**$ -**
Medical and Dental	65,920,449	-	65,920,449
Short Term Disability Insurance	750,032	-	750,032
Total Internal Service Fund	**$ 66,670,481**	**$ -**	**$ 66,670,481**
Private Purpose Trust	48,000	-	48,000
Total Trust and Agency Fund	**$ 48,000**	**$ -**	**$ 48,000**

Please note that the table above includes budgeted transfers of $37.8 million. The general fund pass through to charters is $214.6 million. Both of these figures are excluded from the graph to the right.



2024-2025 PROPOSED STAFF POSITION BUDGETS

Position Type	FTE
100 Administrators	**197**
Instruction	8
Support - Students	2
Support Services - General Administration	5
Support Services - School Administration	177
Support Services - Business	1
Support Services - Central and Other	4
200 Licensed - Instructional	**3649**
Instruction	3167
Support - Students	396
Support - Instructional Staff	61
Support Services - School Administration	25
Operations and Maintenance Services	1
300 Professional	**322**
Support - Students	22
Support - Instructional Staff	80
Support Services - General Administration	3
Support Services - Business	35
Operations and Maintenance Services	15
Student Transportation Services	16
Support Services - Central and Other	75
Food Services Operations	17
Enterprise Operations	51
Facilities Acquisition and Construction Services	3
Instruction	2
Community Services	5
400 Paraprofessionals	**1300**
Instruction	1069
Support - Students	54
Support - Instructional Staff	39
Student Transportation Services	73
Support Services - Central and Other	15
Enterprise Operations	50
Support Services - General Administration	0
500 Office/Administrative Support	**404**
Support - Students	26
Support - Instructional Staff	27
Support Services - General Administration	8
Support Services - School Administration	269
Support Services - Business	5
Operations and Maintenance Services	12
Student Transportation Services	31
Support Services - Central and Other	18
Food Services Operations	4
Community Services	3
Facilities Acquisition and Construction Services	1
600 Crafts, Trades, and Services	**911**
Support Services - Business	3
Operations and Maintenance Services	375
Student Transportation Services	227
Food Services Operations	302
Enterprise Operations	4
Grand Total	**6784**

DCSD is budgeting for 6,784 full time equivalent positions in 2024-2025. 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 - 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, 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 different. Employee Count is the number of employees, while FTE Count is the scheduled work hours per week for each employee.*

COMBINED GENERAL FUND BUDGETS

2024-2025 GENERAL FUND REVENUES

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**152,766,801**	**145,532,507**	**156,071,067**	**156,071,067**	**139,160,142**
Revenues					
Local Taxes					
Property Tax (In SFA)	218,952,243	293,405,887	282,281,956	282,737,859	310,272,053
Budget Override	73,713,000	73,713,000	139,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	18,964,550	19,533,487	20,624,909	20,624,909	21,243,656
Specific Ownership Taxes (Out of SFA)	13,653,356	13,465,753	13,465,753	13,624,540	13,756,344
Subtotal Local Taxes	$ 325,283,150	$ 400,118,127	$ 456,085,618	$ 456,700,308	$ 484,985,053
Intergovernmental Revenue					
Equalization Entitlements	341,554,364	323,543,016	327,261,438	331,935,821	337,311,088
Special Education	21,763,064	24,626,967	24,626,967	24,626,967	25,233,250
Vocational Education	935,940	938,000	832,566	832,566	742,087
Gifted & Talented	627,289	627,289	656,600	656,600	656,600
Charter School Capital Construction	4,963,445	4,963,443	5,542,663	5,476,938	5,476,937
Federal - Medicaid Reimbursement	4,653,954	4,382,362	5,555,254	5,254,005	5,110,683
State PERA Contribution	21,023,982	9,000,000	9,000,000	9,000,000	9,000,000
Universal Preschool Program	-	4,215,432	5,699,958	6,124,474	6,810,491
Other	2,545,992	2,179,501	2,338,529	3,519,680	2,349,261
Subtotal Intergovernmental Revenue	$ 398,068,031	$ 374,476,010	$ 381,513,975	$ 387,427,052	$ 392,690,397
Other Local Revenue					
General Fund Interest	5,058,748	3,800,894	6,844,701	6,744,143	6,832,237
Charter School Purchased Services	9,237,511	10,026,196	8,140,365	7,677,952	9,652,248
Preschool	1,638,038	647,190	715,418	758,731	774,681
School Based	8,904,021	9,314,559	9,289,559	9,422,284	9,726,369
Concurrent Enrollment	4,710,814	5,073,750	5,073,750	5,073,750	6,000,000
Other	8,863,711	3,922,560	4,329,958	6,080,363	4,976,128
Subtotal Other Local Revenue	$ 38,412,843	$ 32,785,149	$ 34,393,751	$ 35,757,224	$ 37,961,663
Total Revenue	**$ 761,764,023**	**$ 807,379,286**	**$ 871,993,344**	**$ 879,884,584**	**$ 915,637,113**
Total Program Funding*	**$ 580,423,128**	**$ 636,482,390**	**$ 630,168,303**	**$ 635,298,590**	**$ 668,826,797**

** Total Program Funding equals Equalization Entitlements plus Property Tax (in School Finance Act) plus Specific Ownership Taxes (in School Finance Act)*

2024-2025 GENERAL FUND EXPENDITURES

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Expenditures					
Salaries	334,119,541	361,337,424	388,181,293	399,799,740	402,087,593
Administrators	20,107,521	20,553,347	22,423,139	22,531,336	22,963,551
Certified	222,962,241	245,120,634	266,250,920	263,270,019	275,468,492
ProTech	15,923,516	17,729,245	18,274,559	18,905,143	21,918,923
Classified	50,617,842	67,344,605	69,111,606	68,828,253	70,501,337
Substitutes	7,244,455	6,088,473	6,619,999	6,889,954	6,516,088
Overtime	704,304	465,793	466,215	776,065	633,891
Additional Pay	16,559,663	4,035,327	5,034,855	18,598,970	4,085,311
Benefits	116,488,271	123,645,803	132,170,465	140,051,539	142,943,010
State PERA Contribution	21,023,982	9,000,000	9,000,000	9,000,000	9,000,000
Subtotal - Salaries & Benefits	$ 471,631,794	$ 493,983,227	$ 529,351,758	$ 548,851,279	$ 554,030,603
Purchased Professional Services	10,804,616	10,143,595	18,152,211	14,609,411	12,556,910
Purchased Property Services	13,621,188	14,037,541	15,279,579	14,819,922	15,031,858
Other Purchased Services	19,210,900	17,942,164	18,938,921	20,391,839	21,883,486
Supplies	32,840,696	43,021,716	47,379,724	37,992,205	51,468,322
Equipment	1,798,472	-	-	-	-
Other	5,664,275	1,723,206	1,869,576	2,859,073	2,822,398
Total Expenditures	**$ 555,571,940**	**$ 580,851,449**	**$ 630,971,769**	**$ 639,523,730**	**$ 657,793,577**
Charter School Pass Through	166,792,982	186,003,157	194,839,101	194,278,769	214,601,325
Transfers					
Outdoor Education Fund	23,084	23,084	681	681	74,613
Transportation Fund	16,603,238	25,207,437	27,193,112	25,993,112	25,993,112
Capital Projects Fund	11,723,234	59,923	7,166,017	24,069,609	(369,414)
Nutrition Services NSLP Fund	362,884	1,045,352	2,879,595	2,879,595	2,879,595
Nutrition Services Non-NSLP Fund	268,718	-	-	-	-
Child Care Fund	560,107	1,075,537	1,563,758	1,563,758	1,543,758
Athletics & Activities Fund	5,437,684	6,334,674	6,512,459	6,512,459	6,549,089
COP Lease Payments Fund	1,118,885	1,119,125	1,119,125	1,119,125	1,123,439
Total Transfers	$ 36,097,834	$ 34,865,132	$ 46,434,747	$ 62,138,339	$ 37,794,192
Total Expenditures and Transfers	**$ 758,462,757**	**$ 801,719,738**	**$ 872,245,617**	**$ 895,940,837**	**$ 910,189,094**
BOE Contingency - 1%	-	6,827,000	1,568,848	854,672	7,693,333
Change in Fund Balance	**3,301,267**	**(1,167,452)**	**(1,821,121)**	**(16,910,925)**	**(2,245,314)**
Ending Fund Balance	156,068,068	144,365,055	154,249,946	139,160,142	136,914,828
TABOR Reserve - 3%	20,645,000	20,480,000	20,645,000	20,645,000	23,080,000
BOE Reserve - 3%	20,645,000	20,480,000	21,635,569	20,645,000	23,080,000
School Carry Over Reserve	19,775,125	20,006,096	19,775,125	21,125,931	21,125,931
Medicaid Carry Over Reserve	1,273,670	1,009,719	1,273,670	140,406	140,406
Mental Health and Security Grant	28,502	15,526	28,502	-	-
Enrollment Reserve	-	2,432,000	-	-	2,335,000
Multi-Year Lease Reserve	3,782,903	3,218,115	3,218,115	3,218,115	2,659,890
SPED/Mental Health Reserve	370,782	662,504	5,701	-	510,081
Potential Set Aside for 5B One-Time Bridge	-	-	20,000,000	3,096,408	-
Assignment of 2018 Mill Levy Override	3,372,977	6,918,453	3,372,977	-	-
Assignment of 2023 Mill Levy Override	-	-	990,569	2,190,569	-
Ending Fund Balance - after reserves	**$ 86,174,109**	**$ 69,142,642**	**$ 64,295,287**	**$ 68,098,713**	**$ 63,983,520**

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 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**25,065**	**89,826**	**104,615**	**104,615**	**5,734**
Revenues					
Tuition	1,137,254	1,522,580	1,522,580	1,366,463	1,684,130
Grant	108,572	10,521	27,476	29,165	-
Other	10,560	-	-	10,000	-
Total Revenue	**$ 1,256,386**	**$ 1,533,101**	**$ 1,550,056**	**$ 1,405,628**	**$ 1,684,130**
Transfer from General Fund	23,084	23,084	681	681	74,613
Total Sources	**$ 1,304,535**	**$ 1,646,011**	**$ 1,655,352**	**$ 1,510,924**	**$ 1,764,477**
Expenditures					
Salaries	670,288	882,547	934,687	900,034	946,174
Benefits	230,506	293,518	309,247	292,680	312,106
Purchased Services	118,572	141,085	141,085	135,475	162,279
Supplies	154,644	176,293	176,908	137,343	204,198
Equipment	6,237	-	-	-	-
Field Trips & Other	19,671	39,658	39,658	39,658	43,272
Total Expenditures	**$ 1,199,919**	**$ 1,533,101**	**$ 1,601,585**	**$ 1,505,190**	**$ 1,668,029**
Change in Fund Balance	$ 79,551	$ 23,084	$ (50,848)	$ (98,881)	$ 90,714
Ending Fund Balance - after reserves	**$ 104,616**	**$ 112,910**	**$ 53,767**	**$ 5,734**	**$ 96,448**

CAPITAL PROJECTS FUND 14

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 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**10,172,826**	**16,947,424**	**17,007,255**	**17,007,255**	**31,046,280**
Revenues					
Revenue in Lieu of Land	740,029	496,370	1,795,495	2,557,928	1,754,125
Investment Earnings	-	-	-	-	-
Sale of Land or Buildings	4,960,350	-	4,900,000	4,698,977	-
Other	6,482,789	-	-	421,077	2,040,802
Total Revenue	**$ 12,183,168**	**$ 496,370**	**$ 6,695,495**	**$ 7,677,982**	**$ 3,794,927**
Transfer from General Fund	11,723,234	59,923	7,166,017	23,269,609	(369,414)
Total Sources	**$ 34,079,228**	**$ 17,503,717**	**$ 30,868,767**	**$ 47,954,846**	**$ 34,471,793**
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased/Property Services	183,558	-	5,194	190,194	-
Equipment/Building	16,876,578	5,883,360	12,137,809	16,718,373	20,566,062
Other	11,837	-	-	-	-
Total Expenditures	**$ 17,071,973**	**$ 5,883,360**	**$ 12,143,003**	**$ 16,908,567**	**$ 20,566,062**
Change in Fund Balance	$ 6,834,429	$ (5,327,067)	$ 1,718,509	$ 14,039,025	$ (17,140,549)
Balance on Hand June 30 - Revenue in Lieu of Land	**$ 5,170,613**	**$ 4,884,280**	**$ 6,291,164**	**$ 6,699,597**	**$ 7,655,531**
Assigned to School Carry Over	**$ 897,421**	**$ 3,001,945**	**$ 2,974,250**	**$ 1,774,689**	**$ 1,774,689**
Ending Fund Balance - after reserves	**$ 10,939,221**	**$ 3,734,132**	**$ 9,460,350**	**$ 22,571,994**	**$ 4,475,511**

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 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 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
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	$ -	$ -	$ -	$ -	$ -

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 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**5,608,852**	**2,095,782**	**2,729,579**	**2,729,579**	**6,985,485**
Revenues					
Transportation Fees	1,036,376	1,140,000	911,775	875,302	875,302
State Categorical	4,821,667	4,748,388	5,063,728	5,063,728	5,272,610
Other	800,826	750,000	750,000	735,292	750,000
Total Revenue	**$ 6,658,869**	**$ 6,638,388**	**$ 6,725,503**	**$ 6,674,322**	**$ 6,897,912**
Transfer from General Fund	16,603,238	25,207,437	27,193,112	25,993,112	25,993,112
Total Sources	**$ 28,870,959**	**$ 33,941,607**	**$ 36,648,194**	**$ 35,397,013**	**$ 39,876,509**
Expenditures					
Salaries	10,594,431	14,702,507	14,691,063	12,831,630	16,784,870
Benefits	4,193,604	6,311,322	6,310,821	4,557,161	6,401,686
Purchased Services	8,309,256	8,298,391	10,080,786	9,038,812	9,538,344
Supplies	941,547	1,468,177	1,455,177	998,775	1,431,781
Fuel	1,893,519	2,000,000	2,000,000	1,678,298	2,000,000
Bus Purchases & Equipment	960,673	1,200,000	1,200,000	214,994	2,185,006
Field Trips and Other	(751,649)	(817,443)	(817,443)	(908,142)	(715,600)
Total Expenditures	**$ 26,141,380**	**$ 33,162,954**	**$ 34,920,404**	**$ 28,411,527**	**$ 37,626,087**
Change in Fund Balance	$ (2,879,274)	$ (1,317,129)	$ (1,001,789)	$ 4,255,907	$ (4,735,063)
Assigned to Future Year Transportation Obligations	**$ -**	**$ -**	**$ -**	**$ 3,294,124**	**$ -**
Ending Fund Balance - after reserves	**$ 2,729,579**	**$ 778,653**	**$ 1,727,790**	**$ 3,691,362**	**$ 2,250,422**

GENERAL FUND 3-YEAR FORECAST

The Combined General Fund forecast through 2027-2028 includes the following assumptions on revenue and expenditure increases. The 2024-2025 Proposed is used as a starting point for the model. The forecast shows a continued use of fund balance annually.

Revenue

- Property Tax projection held flat at 2024-2025 Proposed Budget due to multiple uncertainties surrounding potential property tax law changes.
- Specific Ownership Tax outside the School Finance Act and Specific Ownership Tax within the School Finance Act increasing by inflation.
- State Equalization reflects the increased Total Program formula for the School Finance Act based on increasing the base Per Pupil Revenue by inflation after resetting the formula in 2025-2026 for HB24-1448 New Public School Finance Formula.
- Projected Funded Pupil Count reflects projected distribution of new students between neighborhood and charter schools according to the Planning department as of December 2023 with no new charters opening through 2028.
- Per Pupil Revenue increased by 2.6% for 2025-2026, by 3.3% for 2026-2027 and by 2.3% for 2027-2028 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 reinvestment of the TABOR cash 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 increased 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 2024-2025 budget for all future years except for known minor changes to revenue contracts

Enrollment and Funded Pupil Count Information

Enrollment	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024***	**2025****	**2026****	**2027****
Neighborhood	53,231	52,364	51,384	50,851	47,894	47,765	47,085	46,448	46,224	43,083	42,340	41,735
Charter	14,239	15,233	16,207	16,454	15,085	16,111	15,787	15,516	17,122	17,571	17,913	18,160
Total	67,470	67,597	67,591	67,305	62,979	63,876	62,872	61,964	63,346	60,654	60,253	59,895

Funded Pupil Count	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024***	**2025****	**2026****	**2027****
Neighborhood	50,390	49,607	48,616	49,313	48,699	48,190	47,571	46,543	45,131	45,220	44,438	43,968
Charter	13,359	14,371	15,309	16,092	14,840	15,845	15,587	15,312	16,078	16,499	16,820	17,052
Total	63,749	63,978	63,926	65,405	63,539	64,035	63,158	61,854	61,209	61,719	61,259	61,020

* projection used to build 2024-2025 Proposed Budget
** long range projection from Planning department as of December 2023

GENERAL FUND 3-YEAR FORECAST (CONTINUED)

Expenditures

- Salaries reflect continuation of current rate of substitute, overtime and additional pay plus the following assumptions:
  - ◊ Slight reduction in number of positions funded by Site-Based Budgets (SBB) due to declining enrollment
  - ◊ Continuation of current licensed compensation schedules and ranges for non-licensed staff
  - ◊ 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 continue to return grant -funded positions to General Fund
- Benefits reflect increase to employer paid PERA rate of 0.5% auto adjustment in 2025-2026 while other benefit (medical, dental, short term disability, long term disability, life) rates increase by 5% annually until 2027-2028 when medical benefit budget is held flat at 2026-2027 amounts
- 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 and 2023 Mill Levy Overrides along with continuation of support for staff meals, BASE tuition discount and Universal Preschool funding for BASE programs
- Transportation and Athletics and Activities held flat as all changes to programming and operations would need to be absorbed within the respective funds
- 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 funded from 2023 MLO
- 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
- Multi-Year Lease Reserve committed to 7 year lease signed in 2021
- No other reserves continuing into future years after 2024-2025 assignments

Conclusion

The projected decline in neighborhood school enrollment from 2023 to 2027, along with the revisions to the School Finance Act due to HB24-1448, will provide DCSD with modest increases to revenue over the next three years. DCSD can maintain small pay increases and limited reductions to current programming through a reduction in reserves by less than 1% annually through the forecast period. However, in order for DCSD to sustain a balanced budget in 2025-2026 and beyond given the current revenue projection, DCSD will have to evaluate staffing levels within Site-Based Budgets (SBB) long term or pursue additional revenue opportunities.

GENERAL FUND 3-YEAR FORECAST (CONTINUED)

	2024-2025 Proposed	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection
Beginning Fund Balance	139,160,142	136,914,828	134,852,758	132,975,380
Revenues				
Property Tax	449,985,053	449,985,053	449,985,053	449,985,053
Specific Ownership Tax	35,000,000	35,688,496	35,688,496	36,389,024
State Equalization	337,311,088	367,596,331	384,578,860	397,704,752
State Categoricals	35,791,689	36,722,273	46,934,108	47,806,592
Charter School Capital Construction	5,476,937	5,620,562	5,729,960	5,808,970
Federal - Medicaid Reimbursement	5,110,683	4,950,775	4,853,333	4,853,333
State PERA Contribution	9,000,000	9,000,000	9,000,000	9,000,000
General Fund Interest	6,832,237	6,832,237	7,074,021	7,283,467
Charter School Purchased Services	9,652,248	10,317,842	10,939,174	11,516,317
Preschool	774,681	774,200	774,200	774,200
School Based	9,726,369	9,726,369	9,726,369	9,726,369
Other	10,976,128	10,826,128	10,826,128	10,826,128
Total Revenue	915,637,113	948,040,267	976,109,702	991,674,206
Expenditures				
Salaries	402,087,593	415,025,626	425,357,570	435,723,631
Benefits	151,943,010	159,420,787	164,441,387	166,932,869
Purchased Services	49,472,254	49,706,077	49,988,497	50,215,764
Supplies	51,468,322	51,468,322	51,468,322	51,468,322
Other	2,822,398	2,822,398	2,822,398	2,822,398
Charter School Pass Through	214,601,325	225,481,615	236,502,858	244,553,801
Total Interfund Transfers	37,794,192	38,291,578	39,286,628	39,286,628
BOE Contingency	7,693,333	7,885,934	8,119,420	8,248,887
Total Expenditures and Transfers	917,882,427	950,102,337	977,987,080	999,252,300
Net Income/(Loss)	**(2,245,314)**	**(2,062,070)**	**(1,877,377)**	**(7,578,094)**
Ending Fund Balance	136,914,828	134,852,758	132,975,380	125,397,286
TABOR Reserve	23,080,000	23,896,770	24,604,302	24,996,628
BOE Reserve	23,080,000	23,896,770	24,604,302	24,996,628
School Carry Over Reserve	21,125,931	21,167,221	20,801,559	20,581,409
Medicaid Reserve	140,406	616,362	910,707	910,707
Enrollment Reserve	2,335,000	-	-	-
Multi-Year Lease Reserve	2,659,890	2,101,666	1,526,696	1,434,476
SPED/Mental Health Reserve	510,081	-	-	-
Unassigned Reserve	63,983,520	63,173,969	60,527,815	52,477,437

2024-2025 BUDGET GENERAL FUND
SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 70% of the General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools. This is an increase of 2% from the 2023-2024 Revised Budget as a percentage of total expenditures and the per pupil amount of School Managed Expenditures is increasing over $1300 per pupil year-over-year primarily due to compensation increases associated with the 2023 MLO.

Per Pupil Expense: Neighborhood Schools Only

	2023-2024 Adopted		2023-2024 Revised		2024-2025 Proposed	
Expenditures	**Per Pupil Amount**	**Percent of Total Expense**	**Per Pupil Amount**	**Percent of Total Expense**	**Per Pupil Amount**	**Percent of Total Expense**
School Managed Expenditures						
Site Based Budget Allocation	$ 4,701	36.0%	$ 4,711	34.0%	$ 5,445	35.5%
Discretionary (SBB Allocation)	925	7.1%	1,221	8.8%	1,212	7.9%
Non-Discretionary (SBB Allocation)	3,053	23.4%	3,073	22.2%	3,598	23.4%
Alternative School Allocation	386	3.0%	386	2.8%	474	3.1%
Department Head Pay	9	0.1%	9	0.1%	9	0.1%
Total Direct School Expenditures	**$ 9,073**	**69.5%**	**$ 9,400**	**67.9%**	**$ 10,738**	**69.9%**
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	$ 775	5.9%	$ 852	6.2%	$ 928	6.0%
Transportation Interfund Transfer	568	4.3%	615	4.4%	568	3.7%
Operations and Maintenance	451	3.5%	476	3.4%	507	3.3%
Student Support Services	393	3.0%	475	3.4%	499	3.2%
Utilities	286	2.2%	290	2.1%	303	2.0%
Athletics and Activities	151	1.2%	156	1.1%	162	1.1%
Security	140	1.1%	215	1.6%	216	1.4%
Post Secondary Education	230	1.8%	238	1.7%	288	1.9%
Curriculum, Instruction and Professional Growth	72	0.5%	119	0.9%	85	0.6%
Internet and Phones Service	33	0.3%	34	0.2%	35	0.2%
Assessment	51	0.4%	49	0.4%	56	0.4%
Choice Office and Home Education Partnership	32	0.2%	32	0.2%	39	0.3%
Planning and Construction and Chief Operating Officer	29	0.2%	29	0.2%	33	0.2%
Classroom Applications Licensing and Support	11	0.1%	13	0.1%	8	0.1%
Total School Support Expenditures	**$ 3,221**	**24.7%**	**$ 3,594**	**25.9%**	**$ 3,728**	**24.3%**
System Wide Expenditures						
Information Technology	$ 149	1.1%	$ 204	1.5%	$ 169	1.1%
Business Services	123	0.9%	130	0.9%	136	0.9%
Human Resources	85	0.7%	89	0.6%	91	0.6%
Workday, Infinite Campus and Other Systems Licensing and Support	69	0.5%	69	0.5%	77	0.5%
Worker's Compensation	53	0.4%	57	0.4%	59	0.4%
Risk Management	69	0.5%	74	0.5%	93	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	61	0.5%	61	0.4%	70	0.5%
School Leadership	45	0.3%	64	0.5%	52	0.3%
Legal	32	0.2%	32	0.2%	42	0.3%
Communications	26	0.2%	30	0.2%	34	0.2%
Superintendent	14	0.1%	15	0.1%	30	0.2%
Board of Education	13	0.1%	14	0.1%	14	0.1%
Sick Leave Severance	11	0.1%	11	0.1%	12	0.1%
Mobile Moves	14	0.1%	9	0.1%	12	0.1%
Total System Wide Expenditures	**$ 764**	**5.8%**	**$ 860**	**6.2%**	**$ 889**	**5.8%**
Total Per Pupil Expenditures	**$ 13,058**	**100.0%**	**$ 13,855**	**100.0%**	**$ 15,355**	**100.0%**


Douglas
County
School District
Learn Today, Lead Tomorrow

SPECIAL REVENUE FUND BUDGETS

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 2024-2025.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**9,483,172**	**3,329,009**	**5,079,435**	**5,079,435**	**5,993,568**
Revenues					
Food Sales	12,051,772	5,153,467	5,161,556	5,198,860	5,817,075
Federal Reimbursement	6,186,839	12,195,954	8,452,529	8,203,894	7,656,045
Commodity Contribution	1,260,363	804,317	1,286,903	1,286,903	1,227,768
Miscellaneous	38,546	37,000	37,000	130,660	25,000
Sale of Capital Assets	204,542	-	177,515	83,855	-
State Match Child Nutr. & CDE Revenue	230,291	10,627,511	14,924,835	18,024,835	18,989,490
Total Revenues	**$ 19,972,352**	**$ 28,818,249**	**$ 30,040,338**	**$ 32,929,007**	**$ 33,715,378**
Transfer from General Fund	362,884	1,045,352	2,879,595	2,879,595	2,879,595
Total Sources	**$ 29,818,408**	**$ 33,192,610**	**$ 37,999,368**	**$ 40,888,037**	**$ 42,588,541**
Expenditures					
Salaries	6,447,342	10,120,016	10,990,776	11,283,495	11,515,696
Benefits	2,602,399	3,911,213	4,129,073	4,451,569	4,947,920
Food & Commodities	7,783,715	12,614,074	15,885,547	15,449,903	17,116,657
Purchased Services & Repairs	464,404	256,970	366,971	297,241	267,200
Supplies	1,198,427	1,454,828	1,701,492	1,993,760	1,590,000
Equipment	4,670,655	385,000	475,000	220,000	290,000
Other	1,572,032	1,121,500	1,121,500	1,198,500	867,500
Total Expenditures	**$ 24,738,973**	**$ 29,863,601**	**$ 34,670,359**	**$ 34,894,469**	**$ 36,594,973**
Change in Fund Balance	$ (4,403,737)	$ -	$ (1,750,426)	$ 914,133	$ -
Ending Fund Balance - after reserves	**$ 5,079,435**	**$ 3,329,009**	**$ 3,329,009**	**$ 5,993,568**	**$ 5,993,568**

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 free meals for all students under Colorado's Healthy School Meals for All Program , this fund will not be used in 2024-2025.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**16,801**	**-**	**-**	**-**	**-**
Revenues					
Food Sales	5,561,520	-	-	-	-
Federal Reimbursement	-	-	-	-	-
Commodity Contribution	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-
Total Revenues	**$ 5,561,520**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer from General Fund	268,718	-	-	-	-
Total Sources	**$ 5,847,039**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures					
Salaries	2,008,286	-	-	-	-
Benefits	810,920	-	-	-	-
Food & Commodities	2,322,261	-	-	-	-
Purchased Services & Repairs	199,272	-	-	-	-
Supplies	272,339	-	-	-	-
Equipment	6,343	-	-	-	-
Other	227,619	-	-	-	-
Total Expenditures	**$ 5,847,039**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	$ (16,801)	$ -	$ -	$ -	$ -
Ending Fund Balance - after reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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; therefore, revenue will equal expenditures at the end of the fiscal year.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	-	-	-	-	-
Revenues					
State Revenue	1,776,675	1,022,752	1,205,844	1,205,844	1,102,052
Federal Revenue	19,510,353	14,922,697	15,855,713	16,384,760	14,484,092
Other Revenue	172,351	-	114,097	67,190	-
Total Revenue	**$ 21,459,379**	**$ 15,945,449**	**$ 17,175,654**	**$ 17,657,794**	**$ 15,586,144**
Transfer from General Fund	-	-	-	-	-
Total Sources	**$ 21,459,379**	**$ 15,945,449**	**$ 17,175,654**	**$ 17,657,794**	**$ 15,586,144**
Expenditures					
Salaries	11,302,915	9,481,992	9,286,534	9,352,686	9,421,734
Benefits	3,659,422	3,795,113	3,035,369	3,012,823	3,090,955
Purchased/Property Services	3,688,374	1,327,243	2,841,287	3,055,762	1,753,911
Supplies	1,583,420	720,021	1,283,955	1,363,132	669,691
Equipment	70,690	106,123	47,962	184,738	76,680
Other	1,154,558	514,957	680,547	688,652	573,173
Total Expenditures	**$ 21,459,379**	**$ 15,945,449**	**$ 17,175,654**	**$ 17,657,794**	**$ 15,586,144**
Change in Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance - after reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PUPIL ACTIVITY FUND 23

This fund was used to record financial transactions related to school-sponsored pupil organizations and activities. These activities were self-supporting and did 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 moved to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that the type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**1,224,000**	**1,024,078**	**1,196,462**	**-**	**-**
Revenue					
Pupil Activity	1,155,699	-	-	-	-
Total Revenue	**$ 1,155,699**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer from General Fund	-	-	-	-	-
Total Sources	**$ 2,379,699**	**$ 1,024,078**	**$ 1,196,462**	**$ -**	**$ -**
Expenditures					
Pupil Activity					
Salaries	116,153	-	-	-	-
Benefits	26,890	-	-	-	-
Purchased/Property Services	398,302	-	-	-	-
Supplies	585,924	1,024,078	1,196,462	-	-
Equipment	29,472	-	-	-	-
Other	26,496	-	-	-	-
Total Pupil Activity	$ 1,183,237	$ 1,024,078	$ 1,196,462	$ -	$ -
Total Expenditures	**$ 1,183,237**	**$ 1,024,078**	**$ 1,196,462**	**$ -**	**$ -**
Change in Fund Balance	$ (27,538)	$ (1,024,078)	$ (1,196,462)	$ -	$ -
Assigned to School Program Carry Over	**$ 1,196,312**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance - after reserves	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**

ATHLETICS AND ACTIVITIES FUND 26

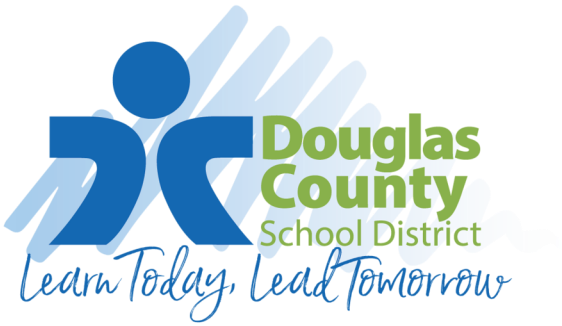
This fund accounts for all revenues and expenditures directly related to Colorado High School Activities Association (CHSAA) sponsored athletics and activities, as well as other District sponsored activities at middle and high schools.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**2,504,281**	**2,452,815**	**2,903,952**	**2,903,952**	**1,774,266**
Revenues					
Student Fees	3,780,988	3,958,164	3,958,164	4,050,276	4,300,431
Gate Fees	1,476,586	1,414,753	1,414,753	1,388,517	1,888,157
Donations and Fundraising	3,189,366	2,996,139	3,346,139	3,576,804	3,354,998
Merchandise Sales	4,581,765	5,266,322	5,266,322	4,917,644	4,717,644
Other Pupil Income	199,615	442,284	446,284	538,191	213,000
Total Revenue	**$ 13,228,320**	**$ 14,077,662**	**$ 14,431,662**	**$ 14,471,432**	**$ 14,474,230**
Transfer from General Fund	5,437,684	6,334,674	6,512,459	6,512,459	6,549,089
Total Sources	**$ 21,170,285**	**$ 22,865,151**	**$ 23,848,073**	**$ 23,887,843**	**$ 22,797,585**
Expenditures					
Salaries	5,716,475	7,526,330	7,534,137	7,442,516	6,922,348
Benefits	1,309,201	1,849,407	1,843,676	1,700,783	1,651,873
Purchased Services	5,330,911	4,348,922	4,157,195	5,846,220	5,286,659
Supplies	5,273,055	6,119,732	6,097,050	6,092,787	6,096,309
Equipment	494,130	28,839	249,901	585,956	620,900
Field Trips and Other	142,563	539,106	553,106	445,314	445,230
Total Expenditures	**$ 18,266,333**	**$ 20,412,336**	**$ 20,435,065**	**$ 22,113,577**	**$ 21,023,319**
Change in Fund Balance	$ 399,671	$ -	$ 509,056	$ (1,129,686)	$ -
Assigned to School Carry Over	**$ 2,559,075**	**$ 2,452,815**	**$ 3,413,008**	**$ 1,589,388**	**$ 1,774,266**
Ending Fund Balance - after reserves	**$ 344,877**	**$ -**	**$ -**	**$ 184,878**	**$ -**

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.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**2,920,252**	**4,456,753**	**5,782,084**	**5,782,084**	**4,928,100**
Revenues					
Tuition	10,008,179	10,603,476	10,203,710	10,092,712	10,342,856
Grant	3,695,494	150,000	23,074	59,324	-
Other	1,647	-	-	2,800	-
Total Revenue	**$ 13,705,320**	**$ 10,753,476**	**$ 10,226,784**	**$ 10,154,835**	**$ 10,342,856**
Transfer from General Fund	560,107	1,075,537	1,563,758	1,557,796	1,543,758
Total Sources	**$ 17,185,679**	**$ 16,285,766**	**$ 17,572,626**	**$ 17,494,715**	**$ 16,814,714**
Expenditures					
Salaries	6,997,307	7,658,146	7,958,530	7,518,462	8,005,240
Benefits	2,383,706	2,413,637	2,487,090	2,566,823	2,746,965
Purchased Services	1,191,594	1,343,811	1,416,548	1,604,381	1,427,771
Supplies	395,210	202,997	358,153	386,154	258,329
Field Trips and Other	435,777	772,166	788,781	490,796	429,777
Total Expenditures	**$ 11,403,594**	**$ 12,390,757**	**$ 13,009,102**	**$ 12,566,615**	**$ 12,868,082**
Change in Fund Balance	$ 2,861,833	$ (561,744)	$ (1,218,560)	$ (853,985)	$ (981,468)
Assigned to BASE Program Carry Over	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance - after reserves	**$ 5,782,085**	**$ 3,895,009**	**$ 4,563,524**	**$ 4,928,099**	**$ 3,946,632**


Douglas
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DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

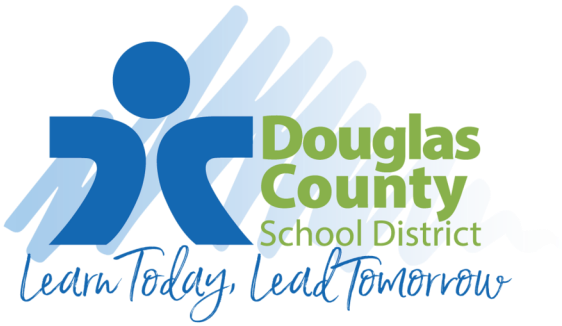
This fund serves as the vehicle for recording dedicated property taxes and the payment of outstanding principal and interest on the District's General Obligation bonds.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**63,480,642**	**73,192,652**	**77,167,416**	**77,167,416**	**81,866,623**
Revenues					
Property Taxes	54,305,654	54,568,823	53,918,578	53,918,578	53,918,578
Investment Earnings	2,085,170	2,579,903	1,820,085	3,813,895	3,813,895
Total Revenues	**$ 56,390,824**	**$ 57,148,726**	**$ 55,738,663**	**$ 57,732,473**	**$ 57,732,473**
Total Sources	**$ 119,871,466**	**$ 130,341,378**	**$ 132,906,079**	**$ 134,899,889**	**$ 139,599,096**
Expenditures					
Principal	23,550,000	37,720,000	37,720,000	35,715,000	39,580,000
Interest	18,192,633	15,247,969	15,247,969	17,312,969	13,390,731
Cost of Issuance	549,905	-	-	-	-
Fiscal Charges	3,822	5,297	5,297	5,297	2,000
Total Expenditures	**$ 42,296,361**	**$ 52,973,266**	**$ 52,973,266**	**$ 53,033,266**	**$ 52,972,731**
Other Financing Sources (Uses)					
Proceeds from Bond Refunding	86,550,000	-	-	-	-
Refunding Bond Premium	9,069,309	-	-	-	-
Payment to Refunding Bond Escrow Agent	(96,026,999)	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ (407,690)**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	$ 13,686,774	$ 4,175,460	$ 2,765,397	$ 4,699,207	$ 4,759,742
Ending Fund Balance - after reserves	**$ 77,167,416**	**$ 77,368,112**	**$ 79,932,813**	**$ 81,866,623**	**$ 86,626,365**

CERTIFICATES OF PARTICIPATION (COP) FUND 39

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

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**2,842**	**2,453**	**4,724**	**4,724**	**2,147**
Revenues					
Interest on Investment	4,922	2,454	2,454	1,487	1,500
Certificate of Participation - AspenView	-	-	-	-	-
Total Revenues	**$ 4,922**	**$ 2,454**	**$ 2,454**	**$ 1,487**	**$ 1,500**
Total Sources	**$ 7,764**	**$ 4,907**	**$ 7,178**	**$ 6,211**	**$ 3,647**
Expenditures					
Principal Retirement	800,000	825,000	825,000	825,000	850,000
Interest	317,925	294,125	294,125	294,125	269,375
Debt Issuance Costs & Fiscal Charges	4,000	4,064	4,064	4,064	4,064
Total Expenditures	**$ 1,121,925**	**$ 1,123,189**	**$ 1,123,189**	**$ 1,123,189**	**$ 1,123,439**
Other Financing Sources (Uses)					
Proceeds from COP Refunding	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-	-
Transfer from General Fund	1,118,885	1,119,125	1,119,125	1,119,125	1,123,439
Total Other Financing Sources (Uses)	**$ 1,118,885**	**$ 1,119,125**	**$ 1,119,125**	**$ 1,119,125**	**$ 1,123,439**
Change in Fund Balance	$ 1,882	$ (1,610)	$ (1,610)	$ (2,577)	$ 1,500
Ending Fund Balance - after reserves	**$ 4,724**	**$ 843**	**$ 3,114**	**$ 2,147**	**$ 3,647**


Douglas
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BUILDING FUND BUDGETS

BOND BUILDING FUND 41

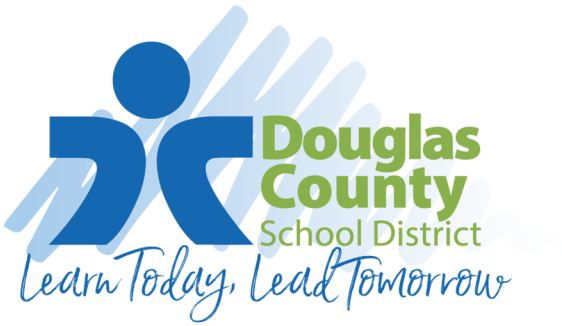
This Fund has been established to account for the management and actual construction of District facilities that were financed by General Obligations (GO) proceeds. All GO proceeds were spent by February 2024 and the beginning fund balance for 2024-2025 is $0.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**40,624,932**	**5,107,056**	**7,909,008**	**7,909,008**	**-**
Revenues					
Bond Issuance	-	-	-	-	-
State Revenue from CDE	-	-	-	-	-
Interest	886,410	250,000	575,963	521,211	-
Total Revenue	**$ 886,410**	**$ 250,000**	**$ 575,963**	**$ 521,211**	**$ -**
Transfer to/from Other Funds	-	-	-	-	-
Total Sources	**$ 41,511,342**	**$ 5,357,056**	**$ 8,484,971**	**$ 8,430,219**	**$ -**
Expenditures					
Salaries	74,010	-	-	-	-
Benefits	19,287	-	-	-	-
Buildings & Building Improvements	33,180,291	5,338,762	8,466,677	8,435,151	-
Purchased Services	199,654	18,294	18,294	2,900	-
Supplies	127,770	-	-	(7,849)	-
Debt Issuance Costs & Fiscal Charges	1,323	-	-	17	-
Other	-	-	-	-	-
Total Expenditures	**$ 33,602,335**	**$ 5,357,056**	**$ 8,484,971**	**$ 8,430,219**	**$ -**
Change in Fund Balance	$ (32,715,925)	$ (5,107,056)	$ (7,909,008)	$ (7,909,008)	$ -
Ending Fund Balance - after reserves	**$ 7,909,007**	**$ -**	**$ -**	**$ -**	**$ -**

CERTIFICATES 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 2024-2025 is $0.

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
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	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**


Douglas
County
School District
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INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

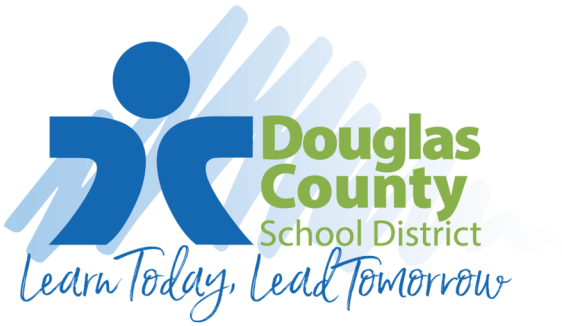
The District operates a self-funded employee health benefit program where the health claims are accounted for in this fund. In addition, employee medical and dental premium payments to Delta Dental and Kaiser Permanente are also accounted for in this fund. The District establishes each year's premium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

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**704,109**	**503,502**	**957,265**	**957,265**	**3,172,899**
Revenues					
Health Insurance Premiums	51,399,531	56,239,052	56,239,052	55,810,308	61,393,571
Dental Insurance Premiums	3,034,283	3,182,435	3,182,435	3,105,712	3,929,977
Investment Earnings	72,251	76,422	76,422	52,087	52,087
Other	605,933	-	-	-	-
Total Revenues	**$ 55,111,997**	**$ 59,497,909**	**$ 59,497,909**	**$ 58,968,107**	**$ 65,375,635**
Transfer from General Fund	-	-	-	-	-
Total Sources	**$ 55,816,106**	**$ 60,001,411**	**$ 60,455,174**	**$ 59,925,372**	**$ 68,548,534**
Expenditures					
Salaries	37,450	-	-	-	-
Benefits	8,557	-	-	-	-
Health Plan	49,588,315	51,492,098	53,992,098	51,715,310	59,725,874
Dental Plan	3,063,550	3,182,435	3,182,435	3,122,551	3,929,977
Stop Loss Premiums	826,485	863,100	863,100	879,330	1,156,554
Purchased Services	1,314,014	1,117,753	1,117,753	1,035,282	1,108,044
Other	20,470	-	-	-	-
Total Expenditures	**$ 54,858,842**	**$ 56,655,386**	**$ 59,155,386**	**$ 56,752,473**	**$ 65,920,449**
Change in Fund Balance	$ 253,156	$ 2,842,523	$ 342,523	$ 2,215,634	$ (544,814)
Assigned to Contingency for Self-Insured Plans	**$ 957,265**	**$ 3,346,025**	**$ 1,299,788**	**$ 3,172,899**	**$ 2,628,085**
Ending Fund Balance - after reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**423,724**	**214,350**	**248,732**	**248,732**	**430,428**
Revenues					
Short Term Disability Insurance Premiums	546,245	671,269	671,269	838,064	898,353
Total Revenue	**$ 546,245**	**$ 671,269**	**$ 671,269**	**$ 838,064**	**$ 898,353**
Transfer from General Fund	-	-	-	-	-
Total Sources	**$ 969,969**	**$ 885,619**	**$ 920,001**	**$ 1,086,796**	**$ 1,328,781**
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Short Term Disability Insurance Claims	566,991	626,099	626,099	498,125	626,099
Purchased Services	154,245	163,999	163,999	158,244	123,933
Other	-	-	-	-	-
Total Expenditures	**$ 721,236**	**$ 790,098**	**$ 790,098**	**$ 656,368**	**$ 750,032**
Change in Fund Balance	$ (174,991)	$ (118,829)	$ (118,829)	$ 181,696	$ 148,321
Ending Fund Balance - after reserves	**$ 248,733**	**$ 95,521**	**$ 129,903**	**$ 430,428**	**$ 578,749**


Douglas
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TRUST FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

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

	Audited Actuals 2022-2023	Adopted Budget 2023-2024	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025
Balance on Hand July 1	**32,879**	**24,379**	**24,379**	**24,379**	**28,880**
Revenues					
Contributions	50,000	52,000	52,000	52,000	52,000
Total Revenue	**$ 50,000**	**$ 52,000**	**$ 52,000**	**$ 52,000**	**$ 52,000**
Transfer from General Fund	-	-	-	-	-
Total Sources	**$ 82,879**	**$ 76,379**	**$ 76,379**	**$ 76,379**	**$ 80,880**
Expenditures					
Grants and Scholarships	58,500	48,000	48,000	47,499	48,000
Total Expenditures	**$ 58,500**	**$ 48,000**	**$ 48,000**	**$ 47,499**	**$ 48,000**
Change in Fund Balance	$ (8,500)	$ 4,000	$ 4,000	$ 4,501	$ 4,000
Ending Fund Balance - after reserves	**$ 24,379**	**$ 28,379**	**$ 28,379**	**$ 28,880**	**$ 32,880**

PROPOSED SCHOOL SUMMARIES

ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 53.

	A	B	C = (B - A)	D	E	F = (D + E)	G	H = (F + G)	I = (H / B)	K = (J[Instr. Prog.] / B)	L = (J[Supp. Prog.] / B)
		Enrollment				SBB Allocations					
Elementary Schools	**23-24 Oct. Count**	**Projected Enrollment**	**Variance**	**Discretionary Allocations**	**Highly Impacted**	**Total Discretionary**	**Non-Discretionary Allocations**	**Total SBB**	***Total per pupil***	***Instructional ($/pupil)***	***Support ($/pupil)***
Acres Green Elementary	336	297	(39)	$ 2,624,880	$ 64,834	**$ 2,689,714**	$ 1,982,155	**$ 4,671,869**	***$ 15,730***	*$ 1,142*	*$ 17*
Arrowwood Elementary	332	323	(9)	$ 2,504,693	$ 36,000	**$ 2,540,693**	$ 1,930,410	**$ 4,471,103**	***$ 13,842***	*$ 552*	*$ 127*
Bear Canyon Elementary	335	302	(33)	$ 2,236,756	$ -	**$ 2,236,756**	$ 1,257,400	**$ 3,494,156**	***$ 11,570***	*$ 361*	*$ 17*
Buffalo Ridge Elementary	482	533	51	$ 3,697,448	$ -	**$ 3,697,448**	$ 1,837,251	**$ 5,534,699**	***$ 10,384***	*$ 1,205*	*$ 9*
Castle Rock Elementary	423	425	2	$ 3,261,301	$ -	**$ 3,261,301**	$ 2,513,364	**$ 5,774,665**	***$ 13,587***	*$ 502*	*$ 12*
Cherokee Trail Elementary	540	500	(40)	$ 3,917,743	$ 97,695	**$ 4,015,438**	$ 2,242,776	**$ 6,258,214**	***$ 12,516***	*$ 353*	*$ 10*
Cherry Valley Elementary	36	34	(2)	$ 559,669	$ -	**$ 559,669**	$ 202,750	**$ 762,419**	***$ 22,424***	*$ 486*	*$ 127*
Clear Sky Elementary	653	600	(53)	$ 4,474,088	$ -	**$ 4,474,088**	$ 2,050,124	**$ 6,524,212**	***$ 10,874***	*$ 172*	*$ 164*
Copper Mesa Elementary	290	271	(19)	$ 2,009,372	$ -	**$ 2,009,372**	$ 1,533,054	**$ 3,542,426**	***$ 13,072***	*$ 198*	*$ 18*
Cougar Run Elementary	360	360	-	$ 2,623,190	$ 26,974	**$ 2,650,164**	$ 1,876,202	**$ 4,526,366**	***$ 12,573***	*$ 564*	*$ 14*
Coyote Creek Elementary	477	512	35	$ 3,582,554	$ -	**$ 3,582,554**	$ 1,753,381	**$ 5,335,935**	***$ 10,422***	*$ 655*	*$ 58*
Eagle Ridge Elementary	561	520	(41)	$ 4,090,726	$ -	**$ 4,090,726**	$ 2,615,517	**$ 6,706,243**	***$ 12,897***	*$ 589*	*$ 10*
Eldorado Elementary	376	351	(25)	$ 2,666,067	$ -	**$ 2,666,067**	$ 2,077,927	**$ 4,743,994**	***$ 13,516***	*$ 353*	*$ 14*
Flagstone Elementary	445	455	10	$ 3,310,215	$ -	**$ 3,310,215**	$ 1,832,802	**$ 5,143,017**	***$ 11,303***	*$ 986*	*$ 11*
Fox Creek Elementary	423	415	(8)	$ 3,039,705	$ -	**$ 3,039,705**	$ 1,611,851	**$ 4,651,556**	***$ 11,209***	*$ 549*	*$ 157*
Franktown Elementary	336	321	(15)	$ 2,371,269	$ -	**$ 2,371,269**	$ 1,574,162	**$ 3,945,431**	***$ 12,291***	*$ 341*	*$ 126*
Frontier Valley Elementary	360	343	(17)	$ 2,490,852	$ -	**$ 2,490,852**	$ 1,540,813	**$ 4,031,665**	***$ 11,754***	*$ 150*	*$ 15*
Gold Rush Elementary	646	615	(31)	$ 4,319,617	$ -	**$ 4,319,617**	$ 1,945,128	**$ 6,264,745**	***$ 10,187***	*$ 826*	*$ 28*
Heritage Elementary	355	334	(21)	$ 2,442,928	$ -	**$ 2,442,928**	$ 1,593,362	**$ 4,036,290**	***$ 12,085***	*$ 281*	*$ 15*
Iron Horse Elementary	380	350	(30)	$ 2,654,245	$ -	**$ 2,654,245**	$ 1,592,541	**$ 4,246,786**	***$ 12,134***	*$ 249*	*$ 50*
Larkspur Elementary	176	170	(6)	$ 1,514,620	$ 31,187	**$ 1,545,807**	$ 990,082	**$ 2,535,889**	***$ 14,917***	*$ 2,150*	*$ 47*
Legacy Point Elementary	435	496	61	$ 3,562,005	$ 75,000	**$ 3,637,005**	$ 1,941,921	**$ 5,578,926**	***$ 11,248***	*$ 882*	*$ 10*
Lone Tree Elementary	355	367	12	$ 2,564,343	$ -	**$ 2,564,343**	$ 1,048,258	**$ 3,612,601**	***$ 9,844***	*$ 576*	*$ 14*
Mammoth Heights Elementary	548	540	(8)	$ 4,074,217	$ -	**$ 4,074,217**	$ 2,468,040	**$ 6,542,257**	***$ 12,115***	*$ 514*	*$ 9*
Meadow View Elementary	467	465	(2)	$ 3,547,953	$ -	**$ 3,547,953**	$ 1,964,284	**$ 5,512,237**	***$ 11,854***	*$ 504*	*$ 11*
Mountain View Elementary	301	263	(38)	$ 2,099,104	$ -	**$ 2,099,104**	$ 1,430,425	**$ 3,529,529**	***$ 13,420***	*$ 1,017*	*$ 19*
Northeast Elementary	325	325	-	$ 2,316,137	$ -	**$ 2,316,137**	$ 1,626,394	**$ 3,942,531**	***$ 12,131***	*$ 960*	*$ 15*
Northridge Elementary	565	545	(20)	$ 3,972,647	$ -	**$ 3,972,647**	$ 1,784,195	**$ 5,756,842**	***$ 10,563***	*$ 278*	*$ 9*
Pine Grove Elementary	466	450	(16)	$ 3,222,828	$ -	**$ 3,222,828**	$ 1,665,707	**$ 4,888,535**	***$ 10,863***	*$ 295*	*$ 11*
Pine Lane Elementary	721	710	(11)	$ 5,610,250	$ 115,000	**$ 5,725,250**	$ 4,229,314	**$ 9,954,564**	***$ 14,021***	*$ 789*	*$ 10*
Pioneer Elementary	393	383	(10)	$ 2,962,140	$ -	**$ 2,962,140**	$ 2,500,155	**$ 5,462,295**	***$ 14,262***	*$ 936*	*$ 13*
Prairie Crossing Elementary	610	561	(49)	$ 4,110,132	$ -	**$ 4,110,132**	$ 1,212,241	**$ 5,322,373**	***$ 9,487***	*$ 862*	*$ 9*
Redstone Elementary	386	384	(2)	$ 2,683,012	$ -	**$ 2,683,012**	$ 1,593,255	**$ 4,276,267**	***$ 11,136***	*$ 361*	*$ 13*
Renaissance Magnet Elementary	360	375	15	$ 2,626,794	$ -	**$ 2,626,794**	$ 1,182,061	**$ 3,808,855**	***$ 10,157***	*$ 330*	*$ 66*
Rock Ridge Elementary	430	425	(5)	$ 3,309,185	$ -	**$ 3,309,185**	$ 1,833,336	**$ 5,142,521**	***$ 12,100***	*$ 205*	*$ 35*
Roxborough Intermediate Elementary	421	432	11	$ 3,136,987	$ -	**$ 3,136,987**	$ 1,546,303	**$ 4,683,290**	***$ 10,841***	*$ 898*	*$ 12*
Roxborough Primary Elementary	313	335	22	$ 2,505,038	$ -	**$ 2,505,038**	$ 1,181,187	**$ 3,686,225**	***$ 11,004***	*$ 295*	*$ 55*
Saddle Ranch Elementary	339	321	(18)	$ 2,372,413	$ -	**$ 2,372,413**	$ 1,502,593	**$ 3,875,006**	***$ 12,072***	*$ 369*	*$ 16*
Sage Canyon Elementary	538	520	(18)	$ 3,732,334	$ -	**$ 3,732,334**	$ 2,183,823	**$ 5,916,157**	***$ 11,377***	*$ 593*	*$ 10*
Sand Creek Elementary	295	285	(10)	$ 2,286,553	$ -	**$ 2,286,553**	$ 2,278,715	**$ 4,565,268**	***$ 16,018***	*$ 346*	*$ 89*
Sedalia Elementary	208	208	-	$ 1,891,043	$ 49,493	**$ 1,940,536**	$ 1,614,086	**$ 3,554,622**	***$ 17,090***	*$ 859*	*$ 24*
Soaring Hawk Elementary	409	400	(9)	$ 2,911,356	$ -	**$ 2,911,356**	$ 2,290,273	**$ 5,201,629**	***$ 13,004***	*$ 489*	*$ 13*
South Ridge Elementary	393	385	(8)	$ 3,238,841	$ 40,000	**$ 3,278,841**	$ 2,168,947	**$ 5,447,788**	***$ 14,150***	*$ 749*	*$ 67*
Stone Mountain Elementary	471	451	(20)	$ 3,080,654	$ -	**$ 3,080,654**	$ 1,165,593	**$ 4,246,247**	***$ 9,415***	*$ 388*	*$ 55*
Summit View Elementary	349	308	(41)	$ 2,333,180	$ -	**$ 2,333,180**	$ 1,623,905	**$ 3,957,085**	***$ 12,848***	*$ 429*	*$ 16*
Timber Trail Elementary	352	387	35	$ 2,658,649	$ -	**$ 2,658,649**	$ 1,524,009	**$ 4,182,658**	***$ 10,808***	*$ 1,052*	*$ 13*
Trailblazer Elementary	286	290	4	$ 2,180,184	$ -	**$ 2,180,184**	$ 2,025,540	**$ 4,205,724**	***$ 14,502***	*$ 402*	*$ 103*
Wildcat Mountain Elementary	389	389	-	$ 2,799,147	$ -	**$ 2,799,147**	$ 2,032,606	**$ 4,831,753**	***$ 12,421***	*$ 250*	*$ 13*
Elementary School Average	405	396	(9)	$ 2,962,064	$ 11,170	**$ 2,973,234**	$ 1,795,213	**$ 4,768,447**	***$ 12,459***	*$ 589*	*$ 37*
Elementary School Total	19,447	19,031	(416)	$ 142,179,064	$ 536,183	**$ 142,715,247**	$ 86,170,218	**$ 228,885,465**			

ELEMENTARY SCHOOL SUMMARY (CONTINUED)

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 53.

	M	J	K	L	M	N = (B / K)	O = (B / L)	P = (B / M)	Q
			FTE Count				Pupil / FTE		
Elementary Schools	**Total Staffing**	**Total FTE**	**Administrators**	**Certified**	**Classified**	***Administrators***	***Certified***	**Classified**	**Supplies, Purchased Services, and Other Non-Salary Expenses**
Acres Green Elementary	**$ 4,458,988**	**53.00**	2.00	30.50	20.50	*148.50*	*9.74*	*14.49*	$ 212,887
Arrowwood Elementary	**$ 4,308,135**	**51.77**	2.00	30.34	19.43	*161.50*	*10.65*	*16.62*	$ 154,813
Bear Canyon Elementary	**$ 3,429,211**	**38.64**	2.00	25.20	11.44	*151.00*	*11.98*	*26.39*	$ 67,664
Buffalo Ridge Elementary	**$ 4,968,950**	**58.18**	2.00	37.50	18.68	*266.50*	*14.21*	*28.53*	$ 560,678
Castle Rock Elementary	**$ 5,630,436**	**65.54**	2.00	43.50	20.04	*212.50*	*9.77*	*21.20*	$ 143,816
Cherokee Trail Elementary	**$ 6,158,538**	**70.99**	1.50	49.08	20.41	*333.33*	*10.19*	*24.49*	$ 95,375
Cherry Valley Elementary	**$ 730,399**	**7.99**	0.60	4.70	2.69	*56.67*	*7.23*	*12.65*	$ 35,000
Clear Sky Elementary	**$ 6,502,048**	**73.36**	1.00	52.70	19.66	*600.00*	*11.39*	*30.51*	$ 22,179
Copper Mesa Elementary	**$ 3,529,425**	**41.27**	2.00	25.30	13.97	*135.50*	*10.71*	*19.40*	$ 8,965
Cougar Run Elementary	**$ 4,351,733**	**55.47**	1.00	29.68	24.79	*360.00*	*12.13*	*14.52*	$ 158,223
Coyote Creek Elementary	**$ 5,078,525**	**58.06**	2.00	39.70	16.36	*256.00*	*12.90*	*31.29*	$ 269,859
Eagle Ridge Elementary	**$ 6,483,340**	**75.57**	1.00	50.50	24.07	*520.00*	*10.30*	*21.61*	$ 215,109
Eldorado Elementary	**$ 4,656,296**	**56.88**	2.00	35.00	19.88	*175.50*	*10.03*	*17.66*	$ 71,008
Flagstone Elementary	**$ 4,786,285**	**55.69**	2.00	35.00	18.69	*227.50*	*13.00*	*24.35*	$ 340,070
Fox Creek Elementary	**$ 4,443,046**	**51.25**	2.00	33.30	15.95	*207.50*	*12.46*	*26.02*	$ 208,656
Franktown Elementary	**$ 3,872,327**	**45.13**	2.00	27.25	15.88	*160.50*	*11.78*	*20.22*	$ 72,165
Frontier Valley Elementary	**$ 4,025,560**	**46.39**	2.00	29.50	14.89	*171.50*	*11.63*	*23.04*	$ 204
Gold Rush Elementary	**$ 5,849,835**	**72.75**	2.00	43.52	27.24	*307.50*	*14.13*	*22.58*	$ 351,947
Heritage Elementary	**$ 3,996,097**	**47.80**	1.00	29.90	16.90	*334.00*	*11.17*	*19.76*	$ 40,984
Iron Horse Elementary	**$ 4,217,183**	**49.26**	2.00	31.20	16.06	*175.00*	*11.22*	*21.79*	$ 22,125
Larkspur Elementary	**$ 2,206,785**	**25.41**	1.00	15.10	9.31	*170.00*	*11.26*	*18.26*	$ 329,179
Legacy Point Elementary	**$ 5,181,799**	**57.19**	2.00	41.50	13.69	*248.00*	*11.95*	*36.24*	$ 398,974
Lone Tree Elementary	**$ 3,446,007**	**40.63**	1.00	27.50	12.13	*367.00*	*13.35*	*30.27*	$ 166,686
Mammoth Heights Elementary	**$ 6,344,374**	**74.48**	1.60	49.00	23.88	*337.50*	*11.02*	*22.62*	$ 188,202
Meadow View Elementary	**$ 5,317,586**	**62.44**	2.00	40.10	20.34	*232.50*	*11.60*	*22.86*	$ 182,981
Mountain View Elementary	**$ 3,291,784**	**38.88**	2.00	23.00	13.88	*131.50*	*11.43*	*18.95*	$ 221,254
Northeast Elementary	**$ 3,678,128**	**43.21**	2.00	26.25	14.96	*162.50*	*12.38*	*21.73*	$ 265,683
Northridge Elementary	**$ 5,743,932**	**66.59**	2.00	42.90	21.69	*272.50*	*12.70*	*25.13*	$ 12,939
Pine Grove Elementary	**$ 4,815,200**	**55.98**	2.00	37.20	16.78	*225.00*	*12.10*	*26.82*	$ 71,502
Pine Lane Elementary	**$ 9,531,791**	**111.33**	3.00	69.60	38.73	*236.67*	*10.20*	*18.33*	$ 401,345
Pioneer Elementary	**$ 5,223,618**	**61.53**	2.00	37.50	22.03	*191.50*	*10.21*	*17.39*	$ 216,272
Prairie Crossing Elementary	**$ 4,943,047**	**55.00**	2.00	40.20	12.80	*280.50*	*13.96*	*43.83*	$ 379,227
Redstone Elementary	**$ 4,188,096**	**50.21**	2.00	29.90	18.31	*192.00*	*12.84*	*20.97*	$ 80,731
Renaissance Magnet Elementary	**$ 3,741,178**	**40.91**	2.00	28.83	10.09	*187.50*	*13.01*	*37.17*	$ 65,663
Rock Ridge Elementary	**$ 5,101,854**	**59.31**	2.00	38.50	18.81	*212.50*	*11.04*	*22.59*	$ 37,499
Roxborough Intermediate Elementary	**$ 4,358,776**	**50.75**	2.00	32.74	16.01	*216.00*	*13.19*	*26.98*	$ 328,246
Roxborough Primary Elementary	**$ 3,636,386**	**44.37**	1.00	26.96	16.41	*335.00*	*12.43*	*20.42*	$ 54,763
Saddle Ranch Elementary	**$ 3,809,805**	**43.31**	2.00	28.60	12.71	*160.50*	*11.22*	*25.26*	$ 57,046
Sage Canyon Elementary	**$ 5,668,778**	**65.29**	3.00	42.90	19.39	*173.33*	*12.12*	*26.82*	$ 252,380
Sand Creek Elementary	**$ 4,511,427**	**53.81**	2.00	31.50	20.31	*142.50*	*9.05*	*14.03*	$ 45,695
Sedalia Elementary	**$ 3,426,671**	**40.52**	1.00	24.90	14.62	*208.00*	*8.35*	*14.23*	$ 124,449
Soaring Hawk Elementary	**$ 5,126,635**	**59.43**	2.00	37.30	20.13	*200.00*	*10.72*	*19.88*	$ 77,504
South Ridge Elementary	**$ 5,258,190**	**60.16**	2.00	38.30	19.86	*192.50*	*10.05*	*19.38*	$ 189,627
Stone Mountain Elementary	**$ 4,130,848**	**44.37**	2.00	34.33	8.04	*225.50*	*13.14*	*56.07*	$ 115,418
Summit View Elementary	**$ 3,893,140**	**44.16**	2.00	28.60	13.56	*154.00*	*10.77*	*22.71*	$ 31,870
Timber Trail Elementary	**$ 3,820,040**	**44.88**	2.00	27.60	15.28	*193.50*	*14.02*	*25.33*	$ 359,277
Trailblazer Elementary	**$ 4,131,905**	**49.54**	2.00	27.50	20.04	*145.00*	*10.55*	*14.47*	$ 76,296
Wildcat Mountain Elementary	**$ 4,799,886**	**57.00**	2.00	36.88	18.13	*194.50*	*10.55*	*21.46*	$ 31,214
Elementary School Average	**$ 4,600,084**	**53.66**	1.83	34.34	17.49	*228.08*	*11.50*	*23.49*	***$ 162,784***
Elementary School Total	**$ 220,804,023**	**2,575.65**	87.70	1,648.54	839.41				**$ 7,813,649**

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 53.

	A	B	C = (B - A)	D	E	F = (D + E)	G	H = (F + G)	I = (H / B)	K = (J[Instr. Prog.] / B)	L = (J[Supp. Prog.] / B)
		Enrollment		SBB Allocations							
Middle Schools	**23-24 Oct. Count**	**Projected Enrollment**	**Variance**	**Discretionary Allocations**	**Highly Impacted**	**Total Discretionary**	**Non-Discretionary Allocations**	**Total SBB**	***Total per pupil***	***Instructional ($/pupil)***	***Support ($/pupil)***
Castle Rock Middle School	701	650	(51)	$ 4,423,851	$ 30,000	**$ 4,453,851**	$ 2,943,353	**$ 7,397,204**	***$ 11,380***	*$ 377*	*$ 38*
Cimarron Middle School	1,089	1,040	(49)	$ 6,613,104	$ -	**$ 6,613,104**	$ 2,743,919	**$ 9,357,023**	***$ 8,997***	*$ 455*	*$ 91*
Cresthill Middle School	618	565	(53)	$ 3,971,341	$ -	**$ 3,971,341**	$ 2,649,368	**$ 6,620,709**	***$ 11,718***	*$ 739*	*$ 15*
Mesa Middle School	850	869	19	$ 6,029,610	$ -	**$ 6,029,610**	$ 3,573,755	**$ 9,603,365**	***$ 11,051***	*$ 579*	*$ 64*
Mountain Ridge Middle School	842	785	(57)	$ 4,996,101	$ -	**$ 4,996,101**	$ 2,439,588	**$ 7,435,689**	***$ 9,472***	*$ 536*	*$ 12*
Ranch View Middle School	810	820	10	$ 5,246,250	$ -	**$ 5,246,250**	$ 2,782,734	**$ 8,028,984**	***$ 9,791***	*$ 642*	*$ 73*
Rocky Heights Middle School	1,170	1,130	(40)	$ 6,702,392	$ -	**$ 6,702,392**	$ 3,046,391	**$ 9,748,783**	***$ 8,627***	*$ 245*	*$ 42*
Sagewood Middle School	833	825	(8)	$ 5,392,591	$ -	**$ 5,392,591**	$ 3,566,886	**$ 8,959,477**	***$ 10,860***	*$ 404*	*$ 49*
Sierra Middle School	784	800	16	$ 5,365,230	$ 78,143	**$ 5,443,373**	$ 2,812,533	**$ 8,255,906**	***$ 10,320***	*$ 441*	*$ 11*
Middle School Average	855	832	(24)	$ 5,415,608	$ 12,016	**$ 5,427,624**	$ 2,950,947	**$ 8,378,571**	***$ 10,246***	*$ 491*	*$ 44*
Middle School Total	7,697	7,484	(213)	$ 48,740,470	$ 108,143	**$ 48,848,613**	$ 26,558,527	**$ 75,407,140**			

High Schools	**23-24 Oct. Count**	**Projected Enrollment**	**Variance**	**Discretionary Allocations**	**Highly Impacted**	**Total Discretionary**	**Non-Discretionary Allocations**	**Total SBB**	***Total per pupil***	***Instructional ($/pupil)***	***Support ($/pupil)***
Castle View High School	1,863	1,830	(33)	$ 10,464,912	$ -	**$ 10,464,912**	$ 4,145,731	**$ 14,610,643**	***$ 7,984***	*$ 682*	*$ 46*
Chaparral High School	2,044	2,003	(41)	$ 11,591,419	$ -	**$ 11,591,419**	$ 4,922,360	**$ 16,513,779**	***$ 8,245***	*$ 385*	*$ 8*
Douglas County High School	1,771	1,755	(16)	$ 10,657,716	$ 46,000	**$ 10,703,716**	$ 5,850,826	**$ 16,554,542**	***$ 9,433***	*$ 593*	*$ 35*
Highlands Ranch High School	1,390	1,320	(70)	$ 8,390,209	$ 150,000	**$ 8,540,209**	$ 5,459,375	**$ 13,999,584**	***$ 10,606***	*$ 223*	*$ 136*
Legend High School	2,206	2,100	(106)	$ 11,781,749	$ -	**$ 11,781,749**	$ 4,257,662	**$ 16,039,411**	***$ 7,638***	*$ 338*	*$ 7*
Mountain Vista High School	2,217	2,169	(48)	$ 12,164,474	$ -	**$ 12,164,474**	$ 4,478,132	**$ 16,642,606**	***$ 7,673***	*$ 279*	*$ 7*
Ponderosa High School	1,424	1,424	-	$ 8,273,845	$ 159,674	**$ 8,433,519**	$ 4,669,511	**$ 13,103,030**	***$ 9,202***	*$ 298*	*$ 11*
Rock Canyon High School	2,328	2,330	2	$ 12,905,988	$ -	**$ 12,905,988**	$ 4,556,535	**$ 17,462,523**	***$ 7,495***	*$ 374*	*$ 85*
ThunderRidge High School	1,841	1,835	(6)	$ 10,525,517	$ -	**$ 10,525,517**	$ 4,841,032	**$ 15,366,549**	***$ 8,374***	*$ 218*	*$ 386*
High School Average	1,898	1,863	(35)	$ 10,750,648	$ 39,519	**$ 10,790,167**	$ 4,797,907	**$ 15,588,074**	***$ 8,516***	*$ 377*	*$ 80*
High School Total	17,084	16,766	(318)	$ 96,755,829	$ 355,674	**$ 97,111,503**	$ 43,181,164	**$ 140,292,667**			

Alternative Schools	**23-24 Oct. Count**	**Projected Enrollment**	**Variance**	**Discretionary Allocations**	**Highly Impacted**	**Total Discretionary**	**Non-Discretionary Allocations**	**Total SBB**	***Total per pupil***	***Instructional ($/pupil)***	***Support ($/pupil)***
Daniel C. Oakes High School	141	137	(4)	$ 2,051,068	$ -	**$ 2,051,068**	$ 530,026	**$ 2,581,094**	***$ 18,840***	*$ 243*	*$ 14*
Eagle Academy	128	125	(3)	$ 2,153,884	$ -	**$ 2,153,884**	$ 571,862	**$ 2,725,746**	***$ 21,806***	*$ 320*	*$ -*
eDCSD	67	65	(2)	$ 3,706,421	$ -	**$ 3,706,421**	$ 676,829	**$ 4,383,250**	***$ 67,435***	*$ 1,051*	*$ -*
VALE	60	103	43	$ 2,093,925	$ -	**$ 2,093,925**	$ 541,983	**$ 2,635,908**	***$ 25,591***	*$ 243*	*$ -*
Plum Creek Academy				$ 616,487	$ -	**$ 616,487**	$ 2,198,561	**$ 2,815,048**			
Bridge				$ 273,807	$ -	**$ 273,807**	$ 4,348,796	**$ 4,622,603**			
Alt. Ed. Average	99	108	9	$ 1,815,932	$ -	**$ 1,815,932**	**$ 1,478,010**	**$ 3,293,942**	***$ 33,418***	***$ 464***	***$ 4***
Alt. Ed. Total				$ 10,895,592	$ -	**$ 10,895,592**	**$ 8,868,057**	**$ 19,763,649**			
Grand Average	637	624	(13)	$ 4,146,819	$ 15,152	**$ 4,160,708**	**$ 2,288,583**	**$ 6,449,291**	***$ 12,865***	***$ 542***	***$ 42***
Grand Total	44,624	43,711	(913)	$ 298,570,955	$ 1,000,000	**$ 299,570,955**	**$ 164,777,966**	**$ 464,348,921**			
Neighborhood Average	670	656	(14)	$ 4,358,718	$ 15,152	**$ 4,373,869**	**$ 2,362,271**	**$ 6,736,140**	***$ 11,620***	***$ 547***	***$ 44***
Neighborhood Total	44,228	43,281	(947)	$ 287,675,363	$ 1,000,000	**$ 288,675,363**	**$ 155,909,909**	**$ 444,585,272**			

* A budget of $439,326 is centrally held for adjustments in salary and benefit calculations as DCSD switches from Excel to Questica Budget software. This budget is primarily attributed to Non-Discretionary Allocations in Student Support Services across all school levels. The breakdown is $157,638 for Elementary Schools, $104,026 for Middle Schools, and $177,662 for High Schools. The central adjustment will be eliminated for the Adopted Budget and school allocations updated accordingly.

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY (CONTINUED)

School summaries only include Site-Based Budget (SBB) allocations.

	M	J	K	L	M	N = (B / K)	O = (B / L)	P = (B / M)	Q
			FTE Count				Pupil / FTE		
Middle Schools	**Total Staffing**	**Total FTE**	**Administrators**	**Certified**	**Classified**	***Administrators***	***Certified***	**Classified**	**Supplies, Purchased Services, and Other Non-Salary Expenses**
Castle Rock Middle School	**$ 7,237,550**	**79.94**	3.00	52.50	24.44	*216.67*	*12.38*	*26.60*	$ 160,922
Cimarron Middle School	**$ 9,001,396**	**94.51**	5.00	67.70	21.81	*208.00*	*15.36*	*47.68*	$ 357,736
Cresthill Middle School	**$ 6,265,118**	**68.50**	3.00	45.44	20.06	*188.33*	*12.43*	*28.16*	$ 331,175
Mesa Middle School	**$ 9,205,194**	**101.64**	3.00	68.80	29.84	*289.67*	*12.63*	*29.12*	$ 399,398
Mountain Ridge Middle School	**$ 7,056,733**	**74.43**	2.00	55.52	16.91	*392.50*	*14.14*	*46.43*	$ 323,430
Ranch View Middle School	**$ 7,597,231**	**80.59**	3.00	56.71	20.88	*273.33*	*14.46*	*39.28*	$ 435,948
Rocky Heights Middle School	**$ 9,576,286**	**100.55**	4.00	75.30	21.25	*282.50*	*15.01*	*53.18*	$ 173,769
Sagewood Middle School	**$ 8,747,161**	**99.93**	3.00	60.90	36.03	*275.00*	*13.55*	*22.90*	$ 214,465
Sierra Middle School	**$ 8,091,590**	**86.68**	3.00	60.30	23.38	*266.67*	*13.27*	*34.22*	$ 160,055
Middle School Average	**$ 8,086,473**	**87.42**	3.22	60.35	23.84	*265.85*	*13.69*	*36.40*	**$ 284,100**
Middle School Total	**$ 72,778,259**	**786.76**	29.00	543.17	214.59				**$ 2,556,898**

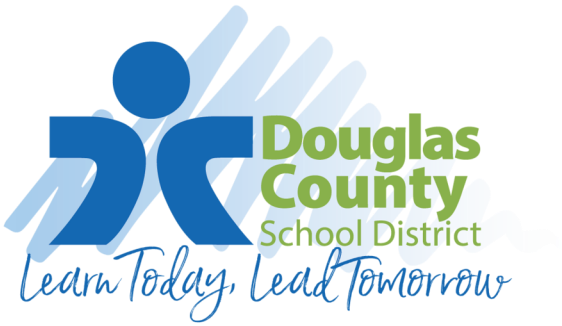
High Schools	**Total Staffing**	**Total FTE**	**Administrators**	**Certified**	**Classified**	***Administrators***	***Certified***	**Classified**	**Supplies, Purchased Services, and Other Non-Salary Expenses**
Castle View High School	**$ 13,463,389**	**139.96**	6.00	103.15	30.81	*305.00*	*17.74*	*59.39*	$ 1,151,579
Chaparral High School	**$ 15,938,737**	**169.08**	7.00	120.60	41.48	*286.14*	*16.61*	*48.29*	$ 576,035
Douglas County High School	**$ 15,639,602**	**172.90**	5.00	113.63	54.27	*351.00*	*15.45*	*32.34*	$ 886,162
Highlands Ranch High School	**$ 13,681,431**	**150.18**	4.60	102.30	43.28	*286.96*	*12.90*	*30.50*	$ 249,730
Legend High School	**$ 15,531,277**	**161.68**	7.00	121.05	33.63	*300.00*	*17.35*	*62.45*	$ 514,751
Mountain Vista High School	**$ 16,206,671**	**168.58**	6.00	128.14	34.44	*361.50*	*16.93*	*62.98*	$ 406,131
Ponderosa High School	**$ 12,796,851**	**140.86**	4.00	94.70	42.16	*356.00*	*15.04*	*33.78*	$ 293,924
Rock Canyon High School	**$ 16,892,306**	**173.56**	7.20	129.05	37.31	*323.61*	*18.06*	*62.45*	$ 567,391
ThunderRidge High School	**$ 14,504,250**	**157.30**	3.00	109.70	44.60	*611.67*	*16.73*	*41.14*	$ 882,005
High School Average	**$ 14,961,613**	**159.34**	5.53	113.59	40.22	*353.54*	*16.31*	*48.15*	**$ 614,190**
High School Total	**$ 134,654,514**	**1,434.09**	49.80	1,022.32	361.97				**$ 5,527,708**

Alternative Schools	**Total Staffing**	**Total FTE**	**Administrators**	**Certified**	**Classified**	***Administrators***	***Certified***	**Classified**	**Supplies, Purchased Services, and Other Non-Salary Expenses**
Daniel C. Oakes High School	**$ 2,433,815**	**23.80**	2.00	17.80	4.00	*68.50*	*7.70*	*34.25*	$ 147,289
Eagle Academy	**$ 2,537,039**	**24.74**	1.50	19.30	3.94	*83.33*	*6.48*	*31.75*	$ 193,482
eDCSD	**$ 4,052,779**	**41.48**	2.00	32.10	6.38	*32.50*	*2.02*	*10.20*	$ 330,500
VALE	**$ 2,448,648**	**24.70**	2.00	15.60	5.80	*51.50*	*6.60*	*17.76*	$ 187,268
Plum Creek Academy	**$ 2,738,659**	**31.28**	2.00	14.15	15.13	-	-	-	$ 76,450
Bridge	**$ 4,551,724**	**61.35**	1.00	19.50	40.85	-	-	-	$ 73,450
Alt. Ed. Average	**$ 3,127,111**	**34.56**	1.75	19.74	12.68	*58.96*	*5.70*	*23.49*	**$ 168,073**
Alt. Ed. Total	**$ 18,762,664**	**207.34**	10.50	118.45	76.09				**$ 1,008,439**

Grand Average	**$ 6,208,326**	**69.50**	2.46	46.28	17.42	*239.41*	*12.07*	*28.32*	**$ 234,815**
Grand Total	**$ 446,999,460**	**5,003.84**	177.00	3,332.48	1,492.06				**$ 16,906,694**

Neighborhood Average	**$ 6,488,436**	**72.67**	2.52	48.70	21.45	*250.34*	*12.45*	*28.61*	**$ 240,883**
Neighborhood Total	**$ 428,236,796**	**4,796.50**	166.50	3,214.03	1,415.97				**$ 15,898,255**

- 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


Douglas
County
School District
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PROPOSED DEPARTMENT SUMMARIES

DEPARTMENT SUMMARY

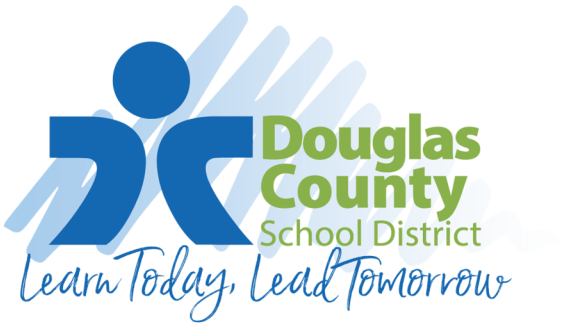
Division	Costing Center	Department Ongoing Expense Allocation	2024-2025 Requested Ongoing Expense	YoY Requested Ongoing Expense Increase	2024-2025 Requested One Time Expense
Business Services	634 - Business Services	5,639,753	5,786,595	146,842	115,658
Business Services	648 - Student Health Services	4,932,532	4,816,610	(115,922)	-
Business Services	680 - West Support Center	5,050	5,150	100	-
Business Services	733 - Warehouse	3,576	3,576	-	-
Communications	651 - Communications	1,257,571	1,457,983	200,412	-
Communications	628 - School Community Partnership	-	-	-	-
Human Resources	636 - Benefits	569,245	575,964	6,719	5,300
Human Resources	653 - Human Resources	3,593,800	3,351,258	(242,542)	20,000
Information Technology	632 - Information & Technology Services	7,209,979	7,303,592	93,613	10,306
Learning Services	640 - Curriculum, Instruction and Assessment	2,491,783	3,016,925	525,142	-
Learning Services	649 - Literacy Intervention	196,974	347,918	150,944	1,200
Learning Services	658 - District Media Center	671,251	676,140	4,889	221,584
Learning Services	699 - Educator Effectiveness	292,568	477,382	184,814	2,000
Learning Services	622 - Learning Services	2,205,135	2,363,412	158,277	80,250
Learning Services	647 - Support Staff Professional Development	671,715	676,178	4,463	-
Legal	623 - Staff Counsel	1,525,023	1,808,159	283,136	-
Legal	633 - Risk Management Insurance Reserve	5,445,107	6,381,474	936,367	-
Operations	713 - Construction	433,523	516,232	82,709	79,319
Operations	637 - Chief Operations Officer	784,170	807,073	22,903	20,375
Operations	711 - Operations & Maintenance	20,441,125	21,469,840	1,028,715	458,000
Operations	725 - Fleet	7,147,795	8,604,570	1,456,775	-
Operations	726 - Parker Terminal	8,023,825	10,642,101	2,618,276	400,000
Operations	727 - Castle Rock Terminal	8,023,825	13,722,874	5,699,049	262,404
Operations	728 - Highlands Ranch Terminal	8,023,825	4,303,460	(3,720,365)	-
School Leadership	643 - Athletics & Activities	1,360,472	1,398,594	38,122	11,492
School Leadership	501 - Cloverleaf Home Education Partnerships	1,179,944	1,170,639	(9,305)	-
School Leadership	973 - DC Athletic Stadium	53,649	54,120	471	9,343
School Leadership	974 - Halftime Help Stadium	241,915	102,530	(139,385)	168,136
School Leadership	976 - Echopark Automotive Stadium	100,191	104,692	4,501	17,722
School Leadership	615 - Legacy Campus	3,756,455	4,154,375	397,920	129,778
School Leadership	625 - Career & Tech Education	6,639,343	8,195,517	1,556,174	-
School Leadership	630 - Student Assistance Department	1,664,628	1,914,627	249,999	154,000
School Leadership	688 - Office Of Choice Programming	420,854	524,688	103,834	6,950
School Leadership	642 - School Leadership	1,819,215	1,719,374	(99,841)	40,000
Student Support Services	645 - Gifted & Talented	1,188,069	1,206,475	18,406	31,870
Student Support Services	624 - Language, Culture & Equity	1,184,485	1,249,116	64,631	24,000
Student Support Services	611 - Douglas County Educational Foundation	488,018	494,386	6,368	-
Student Support Services	661 - Health Wellness & Prevention	3,015,674	3,285,298	269,624	-
Student Support Services	644 - Security Services	5,798,924	7,152,807	1,353,883	2,206,123
Student Support Services	626 - Special Services - Early Childhood Education	17,734,297	17,841,414	107,117	-
Student Support Services	627 - Early Childhood Education (Preschool)	4,772,443	5,773,593	1,001,150	-
Student Support Services	635 - Special Services	19,876,356	21,572,082	1,695,726	213,573
Student Support Services	662 - Mental Health	2,334,814	2,361,527	26,713	-
Student Support Services	660 - Student Support Services	1,557,248	2,258,839	701,591	220,000
Superintendent	612 - Wilcox Building	10,000	10,000	-	-
Superintendent	646 - Superintendent	642,198	1,218,604	576,406	51,300
Superintendent	659 - Board Of Education	232,025	257,677	25,652	352,000
All Divisions	**All Department Costing Centers**	**165,660,366**	**183,135,440**	**17,475,074**	**5,312,683**
General Fund	**General Fund Departments Only**	**134,045,342**	**145,601,093**	**11,555,751**	**4,455,078**
Districtwide Budget	*General Fund Districtwide*	*26,954,676*	*27,778,905*	*824,229*	-

Additional Non-Costing Center Recorded but Department-Related Revenue
Concurrent Enrollment Tuition
ASCENT/TREP addition to Funded Pupil Count
Increase to charter purchased service agreement
Transportation Categorical Revenue
Transportation Use of Fund Balance
Safety and Security MLO
Universal Preschool program rate change
Total Additional Revenue to Offset Department Expenses

GRAND TOTAL NON-SCHOOL COMBINED GENERAL FUND BUDGET REQUESTS WITHOUT DEDICATED REVENUE	**192,615,042**	**210,914,345**	**18,299,303**	**5,312,683**

DEPARTMENT SUMMARY (CONTINUED)

Division	Costing Center	Total 2024-2025 Requested Expense Budget	2024-2025 Department-recorded Revenue	2024-2025 Total Requested Expense less Revenue	2024-2025 Net Requested Increase
Business Services	634 - Business Services	5,902,253	-	5,902,253	262,500
Business Services	648 - Student Health Services	4,816,610	-	4,816,610	(115,922)
Business Services	680 - West Support Center	5,150	-	5,150	100
Business Services	733 - Warehouse	3,576	-	3,576	-
Communications	651 - Communications	1,457,983	-	1,457,983	200,412
Communications	628 - School Community Partnership	-	-	-	-
Human Resources	636 - Benefits	581,264	-	581,264	12,019
Human Resources	653 - Human Resources	3,371,258	-	3,371,258	(222,542)
Information Technology	632 - Information & Technology Services	7,313,898	-	7,313,898	103,919
Learning Services	640 - Curriculum, Instruction and Assessment	3,016,925	-	3,016,925	525,142
Learning Services	649 - Literacy Intervention	349,118	-	349,118	152,144
Learning Services	658 - District Media Center	897,724	-	897,724	226,473
Learning Services	699 - Educator Effectiveness	479,382	-	479,382	186,814
Learning Services	622 - Learning Services	2,443,662	-	2,443,662	238,527
Learning Services	647 - Support Staff Professional Development	676,178	-	676,178	4,463
Legal	623 - Staff Counsel	1,808,159	-	1,808,159	283,136
Legal	633 - Risk Management Insurance Reserve	6,381,474	-	6,381,474	936,367
Operations	713 - Construction	595,551	-	595,551	162,028
Operations	637 - Chief Operations Officer	827,448	-	827,448	43,278
Operations	711 - Operations & Maintenance	21,927,840	-	21,927,840	1,486,715
Operations	725 - Fleet	8,604,570	750,000	7,854,570	706,775
Operations	726 - Parker Terminal	11,042,101	-	11,042,101	3,018,276
Operations	727 - Castle Rock Terminal	13,985,278	875,302	13,109,976	5,086,151
Operations	728 - Highlands Ranch Terminal	4,303,460	-	4,303,460	(3,720,365)
School Leadership	643 - Athletics & Activities	1,410,086	-	1,410,086	49,614
School Leadership	501 - Cloverleaf Home Education Partnerships	1,170,639	-	1,170,639	(9,305)
School Leadership	973 - DC Athletic Stadium	63,463	7,000	56,463	2,814
School Leadership	974 - Halftime Help Stadium	270,666	-	270,666	28,751
School Leadership	976 - Echopark Automotive Stadium	122,414	-	122,414	22,223
School Leadership	615 - Legacy Campus	4,284,153	291,250	3,992,903	236,448
School Leadership	625 - Career & Tech Education	8,195,517	250,000	7,945,517	1,306,174
School Leadership	630 - Student Assistance Department	2,068,627	-	2,068,627	403,999
School Leadership	688 - Office Of Choice Programming	531,638	-	531,638	110,784
School Leadership	642 - School Leadership	1,759,374	-	1,759,374	(59,841)
Student Support Services	645 - Gifted & Talented	1,238,345	-	1,238,345	50,276
Student Support Services	624 - Language, Culture & Equity	1,273,116	-	1,273,116	88,631
Student Support Services	611 - Douglas County Educational Foundation	494,386	-	494,386	6,368
Student Support Services	661 - Health Wellness & Prevention	3,285,298	-	3,285,298	269,624
Student Support Services	644 - Security Services	9,358,930	-	9,358,930	3,560,006
Student Support Services	626 - Special Services - Early Childhood Education	17,841,414	-	17,841,414	107,117
Student Support Services	627 - Early Childhood Education (Preschool)	5,773,593	774,681	4,998,912	226,469
Student Support Services	635 - Special Services	21,785,655	321,685	21,463,970	1,587,614
Student Support Services	662 - Mental Health	2,361,527	-	2,361,527	26,713
Student Support Services	660 - Student Support Services	2,478,839	-	2,478,839	921,591
Superintendent	612 - Wilcox Building	10,000	-	10,000	-
Superintendent	646 - Superintendent	1,269,904	-	1,269,904	627,706
Superintendent	659 - Board Of Education	609,677	-	609,677	377,652
All Divisions	**All Department Costing Centers**	**188,448,123**	**3,269,918**	**185,178,205**	**19,517,839**
General Fund	**General Fund Departments Only**	**150,056,171**	**1,637,616**	**148,418,555**	**14,373,213**
Districtwide Budget	*General Fund Districtwide*	*27,778,905*	*1,043,648*	*26,735,257*	(219,419)
Additional Non-Costing Center Recorded but Department-Related Revenue					
Concurrent Enrollment Tuition			6,000,000		
ASCENT/TREP addition to Funded Pupil Count			1,365,651		
Increase to charter purchased service agreement			75,000		
Transportation Categorical Revenue			5,334,076		
Transportation Use of Fund Balance			4,139,960		
Safety and Security MLO			957,559		
Universal Preschool program rate change			734,848		
Total Additional Revenue to Offset Department Expenses			18,607,094		
GRAND TOTAL NON-SCHOOL COMBINED GENERAL FUND BUDGET REQUESTS WITHOUT DEDICATED REVENUE		**216,227,028**	**22,920,660**	**193,306,368**	**10,766,326**


Douglas
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CHARTER SCHOOL BUDGETS

CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	$ 6,373,804	$ 9,239,500	$ 8,941,000	$ 6,672,304
American Academy Charter	10,133,737	40,746,431	40,710,906	10,169,262
Aspen View Academy Charter	4,840,021	14,225,165	14,116,206	4,948,980
Ben Franklin Academy Charter	7,408,279	12,921,638	12,727,068	7,602,849
Challenge to Excellence Charter	4,478,938	8,171,750	9,484,822	3,165,866
DCS Montessori Charter	1,428,672	7,725,769	7,724,995	1,429,446
Global Village Academy Charter	725,117	5,958,927	5,956,334	727,710
HOPE Online Learning Academy Charter	1,621,830	20,367,477	19,917,138	2,072,169
Leman Academy of Excellence Charter	8,221,717	19,890,242	20,270,752	7,841,208
North Star Academy Charter	2,873,271	9,288,036	11,282,465	878,842
Parker Core Knowledge Charter	4,103,085	11,119,230	10,851,901	4,370,414
Parker Performing Arts Charter	2,128,249	9,117,198	8,908,446	2,337,001
Platte River Academy Charter	2,459,265	8,671,678	8,584,018	2,546,925
Renaissance Secondary Charter	1,006,362	7,077,598	6,618,083	1,465,877
SkyView Academy Charter	6,602,058	19,466,997	18,449,124	7,619,931
STEM School Highlands Ranch Charter	14,393,569	19,795,268	19,754,422	14,434,414
World Compass Academy Charter	3,286,178	11,234,523	11,234,523	3,286,178
TOTAL	$ 82,084,153	$ 235,017,426	$ 235,532,202	$ 81,569,376

All charter school financials prepared by charter schools and not by DCSD Business Services staff

ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 5,624,093	$ 5,566,685	$ 5,566,685	$ 6,373,804	$ 6,672,304	$ 6,976,644
Revenue:						
Per Pupil Revenue	$ 6,087,903	$ 6,765,000	$ 6,764,621	$ 7,162,000	$ 7,413,000	$ 7,636,000
Mill Levy/Override	854,896	1,540,000	1,536,065	1,573,000	1,597,000	1,621,000
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	67,910	145,000	161,317	170,000	176,000	182,000
Food Services	-	-	-	-	-	-
Pupil Activities	74,888	82,000	88,243	85,000	88,000	91,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	86,046	103,000	100,893	103,000	107,000	111,000
Rental/Lease	3,550	4,000	4,000	5,000	5,000	5,000
Contributions/Donations	56,268	63,000	48,917	75,000	78,000	81,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	192,359	200,000	200,000	200,000	200,000	200,000
Other State Revenue	250,940	325,000	305,395	281,000	296,000	311,000
Grants Federal	54,052	-	52,000	-	-	-
Fund Transfer	(442,631)	(425,600)	(425,499)	(414,500)	(413,660)	(414,878)
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 7,286,182	$ 8,801,400	$ 8,835,954	$ 9,239,500	$ 9,546,340	$ 9,823,122
Total Sources	$ 12,910,274	$ 14,368,085	$ 14,402,640	$ 15,613,304	$ 16,218,644	$ 16,799,766
Expenditures:						
Salaries	$ 3,864,456	$ 4,762,000	$ 4,592,807	$ 5,049,000	$ 5,201,000	$ 5,358,000
Benefits	1,450,782	1,681,500	1,638,599	1,774,000	1,828,000	1,883,000
Purchased Professional and Technical Services	169,910	162,000	130,490	175,000	184,000	194,000
Purchased Property Services	368,391	428,000	407,195	456,000	479,000	503,000
Other Purchased Services	607,598	654,196	557,010	629,000	661,000	695,000
Supplies	306,982	294,000	258,205	314,000	330,000	347,000
Property	564,736	402,000	379,734	428,000	437,000	446,000
Other Expenses	10,735	115,000	64,795	116,000	122,000	129,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 7,343,589	$ 8,498,696	$ 8,028,836	$ 8,941,000	$ 9,242,000	$ 9,555,000
Balance on Hand June 30	$ 5,566,685	$ 5,869,389	$ 6,373,804	$ 6,672,304	$ 6,976,644	$ 7,244,766
Fund Balance as a % of Revenue	76%	67%	72%	72%	73%	74%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 8,369,128	$ 10,127,322	$ 10,127,322	$ 10,133,737	$ 10,169,262	$ 10,205,853
Revenue:						
Per Pupil Revenue	$ 23,384,748	$ 25,981,046	$ 25,981,046	$ 27,602,092	$ 28,430,155	$ 29,283,059
Mill Levy/Override	3,271,421	5,929,400	5,929,400	5,878,800	6,055,164	6,236,819
Tuition	1,738,397	1,783,184	1,783,184	1,783,184	1,836,680	1,891,780
Transportation Fees	425,139	420,120	420,120	420,620	433,239	446,236
Earnings on Investments	256,380	-	500,000	250,000	257,500	265,225
Food Services	-	-	-	-	-	-
Pupil Activities	738,942	744,000	744,000	744,000	766,320	789,310
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	786,693	775,797	775,797	775,797	799,071	823,043
Rental/Lease	144,187	125,000	125,000	125,000	128,750	132,613
Contributions/Donations	203,225	816,938	816,938	816,938	841,446	866,690
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	914,899	1,025,000	1,025,000	1,025,000	1,055,750	1,087,423
Other State Revenue	1,060,820	75,000	75,000	75,000	77,250	79,568
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	625,699	2,106,000	2,106,000	1,250,000	1,287,500	1,326,125
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 33,550,550	$ 39,781,485	$ 40,281,485	$ 40,746,431	$ 41,968,824	$ 43,227,889
Total Sources	$ 41,919,678	$ 49,908,807	$ 50,408,807	$ 50,880,168	$ 52,138,086	$ 53,433,741
Expenditures:						
Salaries	$ 15,641,590	$ 20,753,607	$ 21,253,607	$ 21,326,859	$ 21,966,665	$ 22,625,665
Benefits	5,317,894	7,387,639	7,387,639	8,071,496	8,313,641	8,563,050
Purchased Professional and Technical Services	790,693	874,243	874,243	784,260	807,788	832,021
Purchased Property Services	4,431,649	4,371,270	4,371,270	4,805,850	4,950,026	5,098,526
Other Purchased Services	3,134,767	3,325,671	3,325,671	3,145,301	3,239,660	3,336,850
Supplies	1,385,627	1,129,150	1,129,150	1,193,650	1,229,460	1,266,343
Property	811,054	1,592,040	1,592,040	1,042,540	1,073,816	1,106,031
Other Expenses	39,338	107,450	107,450	106,950	110,159	113,463
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	239,744	234,000	234,000	234,000	241,020	248,251
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 31,792,356	$ 39,775,070	$ 40,275,070	$ 40,710,906	$ 41,932,233	$ 43,190,200
Balance on Hand June 30	$ 10,127,322	$ 10,133,737	$ 10,133,737	$ 10,169,262	$ 10,205,853	$ 10,243,541
Fund Balance as a % of Revenue	30%	25%	25%	25%	24%	24%

All charter school financials prepared by charter schools and not by DCSD Business Services staff

ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 4,038,060	$ 4,812,112	$ 4,812,112	$ 4,840,021	$ 4,948,980	$ 4,770,550
Revenue:						
Per Pupil Revenue	$ 8,750,979	$ 9,853,496	$ 9,852,391	$ 10,299,420	$ 10,300,000	$ 10,500,000
Mill Levy/Override	1,229,983	2,234,523	2,243,997	2,220,495	2,225,000	2,225,000
Tuition	366,599	393,600	393,600	393,600	398,400	398,400
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	62,346	200,000	200,000	150,000	150,000	150,000
Food Services	-	-	-	-	-	-
Pupil Activities	330,298	383,950	381,450	384,650	385,000	390,000
Community Service Activities	233,078	225,000	225,000	225,000	235,000	240,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	7,910	15,000	15,000	2,500	2,500	2,500
Contributions/Donations	-	85,000	82,000	85,000	87,000	87,500
Miscellaneous Revenue	4,050	5,000	1,500	5,000	2,500	2,500
Categorical Revenue	726,561	385,322	380,753	384,500	375,000	375,000
Other State Revenue	20,421	43,991	47,849	75,000	75,000	75,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 11,732,226	$ 13,824,883	$ 13,823,539	$ 14,225,165	$ 14,235,400	$ 14,445,900
Total Sources	$ 15,770,286	$ 18,636,994	$ 18,635,651	$ 19,065,186	$ 19,184,380	$ 19,216,450
Expenditures:						
Salaries	$ 5,785,046	$ 7,951,067	$ 8,095,818	$ 8,083,330	$ 8,325,830	$ 8,575,605
Benefits	1,949,279	2,402,279	2,261,871	2,299,041	2,350,000	2,375,000
Purchased Professional and Technical Services	110,672	129,000	115,150	126,000	125,000	130,000
Purchased Property Services	1,467,306	1,700,400	1,697,000	1,638,600	1,640,000	1,645,000
Other Purchased Services	814,987	868,714	739,641	969,235	975,000	990,000
Supplies	623,245	654,500	663,500	772,500	770,000	770,000
Property	186,302	225,000	200,000	200,000	200,000	200,000
Other Expenses	21,338	27,500	22,650	27,500	28,000	30,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 10,958,174	$ 13,958,459	$ 13,795,630	$ 14,116,206	$ 14,413,830	$ 14,715,605
Balance on Hand June 30	$ 4,812,112	$ 4,678,535	$ 4,840,021	$ 4,948,980	$ 4,770,550	$ 4,500,845
Fund Balance as a % of Revenue	41%	34%	35%	35%	34%	31%

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BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 7,033,207	$ 7,528,384	$ 7,528,384	$ 7,408,279	$ 7,602,849	$ 7,730,361
Revenue:						
Per Pupil Revenue	$ 8,023,303	$ 8,745,579	$ 8,804,651	$ 9,465,023	$ 9,843,624	$ 10,237,369
Mill Levy/Override	1,127,898	2,002,510	2,006,861	2,027,963	2,068,522	2,109,893
Tuition	321,177	327,450	347,450	345,617	345,617	345,617
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	218,723	330,800	372,000	384,400	384,400	384,400
Food Services	-	-	-	-	-	-
Pupil Activities	129,346	114,981	127,570	126,400	126,400	126,400
Community Service Activities	183,731	165,000	178,000	178,000	178,000	178,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	22,571	25,000	25,000	25,000	25,000	25,000
Contributions/Donations	54,872	47,000	48,450	2,000	2,000	2,000
Miscellaneous Revenue	6,913	5,700	6,600	5,400	5,400	5,400
Categorical Revenue	252,550	7,688	10,015	7,688	7,688	7,688
Other State Revenue	56,874	8,025	5,000	5,000	5,000	5,000
Grants Federal	91,257	-	-	-	-	-
Fund Transfer	4,731	60,218	60,218	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	320,269	320,269	348,261	349,147	349,147	349,147
Grants Local	-	-	-	-	-	-
Total Revenue	$ 10,814,215	$ 12,160,220	$ 12,340,076	$ 12,921,638	$ 13,340,798	$ 13,775,914
Total Sources	$ 17,847,422	$ 19,688,604	$ 19,868,460	$ 20,329,917	$ 20,943,647	$ 21,506,274
Expenditures:						
Salaries	$ 4,990,973	$ 6,739,959	$ 6,736,827	$ 6,846,613	$ 7,120,478	$ 7,405,297
Benefits	1,588,874	1,816,842	1,789,172	1,797,003	1,886,853	1,981,196
Purchased Professional and Technical Services	102,668	126,137	140,023	137,449	141,572	145,820
Purchased Property Services	1,753,498	1,921,156	1,925,007	1,927,800	1,985,634	2,045,203
Other Purchased Services	891,380	897,153	876,079	1,030,414	1,061,326	1,093,166
Supplies	588,465	506,349	540,104	572,884	590,071	607,773
Property	329,398	254,000	367,564	327,000	336,810	346,914
Other Expenses	73,781	87,905	85,405	87,905	90,542	93,258
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 10,319,038	$ 12,349,501	$ 12,460,181	$ 12,727,068	$ 13,213,286	$ 13,718,627
Balance on Hand June 30	$ 7,528,384	$ 7,339,103	$ 7,408,279	$ 7,602,849	$ 7,730,361	$ 7,787,648
Fund Balance as a % of Revenue	70%	60%	60%	59%	58%	57%

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CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 2,914,323	$ 4,534,815	$ 4,534,815	$ 4,478,938	$ 3,165,866	$ 3,966,539
Revenue:						
Per Pupil Revenue	$ 4,942,487	$ 5,556,710	$ 5,556,710	$ 5,907,905	$ 7,424,990	$ 7,647,739
Mill Levy/Override	688,586	1,261,090	1,261,090	1,254,187	1,530,338	1,530,338
Tuition	6,726	8,316	8,316	8,185	9,734	9,734
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	136,671	150,000	205,000	37,500	37,500	37,500
Food Services	-	-	-	-	-	-
Pupil Activities	285,180	289,381	305,000	288,477	327,677	327,677
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	978	-	-	-	-	-
Rental/Lease	2,791	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	6,420	5,000	11,000	5,000	5,000	5,000
Categorical Revenue	283,905	253,054	253,054	257,734	264,816	311,616
Other State Revenue	150,853	187,459	187,459	200,262	244,385	251,717
Grants Federal	71,741	-	-	212,500	-	-
Fund Transfer	795,257	150,000	194,186	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 7,371,594	$ 7,861,010	$ 7,981,815	$ 8,171,750	$ 9,844,440	$ 10,121,321
Total Sources	$ 10,285,917	$ 12,395,825	$ 12,516,630	$ 12,650,688	$ 13,010,306	$ 14,087,860
Expenditures:						
Salaries	$ 2,788,651	$ 3,408,347	$ 3,408,347	$ 3,641,132	$ 4,443,366	$ 4,576,667
Benefits	1,070,276	1,313,397	1,313,397	1,384,351	1,770,815	1,882,377
Purchased Professional and Technical Services	285,178	239,781	239,781	241,924	286,631	292,363
Purchased Property Services	497,062	659,759	659,759	721,761	675,361	681,047
Other Purchased Services	570,838	668,782	668,782	720,339	852,826	870,339
Supplies	269,859	272,932	272,932	280,811	362,909	370,168
Property	260,990	1,463,176	1,463,176	2,307,775	416,964	143,600
Other Expenses	8,249	175,989	11,518	186,729	234,895	241,791
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 5,751,102	$ 8,202,163	$ 8,037,692	$ 9,484,822	$ 9,043,767	$ 9,058,352
Balance on Hand June 30	$ 4,534,815	$ 4,193,662	$ 4,478,938	$ 3,165,866	$ 3,966,539	$ 5,029,508
Fund Balance as a % of Revenue	62%	53%	56%	39%	40%	50%

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DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 1,613,883	$ 1,736,314	$ 1,736,314	$ 1,428,672	$ 1,429,446	$ 1,436,446
Revenue:						
Per Pupil Revenue	$ 4,035,766	$ 4,444,727	$ 4,444,727	$ 4,702,119	$ 4,900,000	$ 5,100,000
Mill Levy/Override	565,715	1,014,856	1,014,856	1,010,253	1,010,000	1,010,000
Tuition	914,506	941,903	941,903	941,903	950,000	965,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	79,587	71,000	71,000	71,000	50,000	50,000
Food Services	-	-	-	-	-	-
Pupil Activities	157,920	215,000	215,000	215,000	215,000	215,000
Community Service Activities	407,045	458,250	458,250	458,250	470,000	475,000
Other Local Revenue	4,808	-	-	-	-	-
Rental/Lease	73,790	70,000	70,000	70,000	75,000	75,000
Contributions/Donations	6,030	-	-	-	-	-
Miscellaneous Revenue	-	5,000	5,000	5,000	10,000	10,000
Categorical Revenue	381,040	80,025	80,025	65,000	65,000	65,000
Other State Revenue	157,086	177,244	177,244	177,244	195,000	195,000
Grants Federal	42,460	-	-	-	-	-
Fund Transfer	2,574	188,588	188,588	10,000	5,000	5,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 6,828,327	$ 7,666,593	$ 7,666,593	$ 7,725,769	$ 7,945,000	$ 8,165,000
Total Sources	$ 8,442,210	$ 9,402,907	$ 9,402,907	$ 9,154,441	$ 9,374,446	$ 9,601,446
Expenditures:						
Salaries	$ 3,072,874	$ 3,534,552	$ 3,534,552	$ 3,750,000	$ 3,910,000	$ 4,050,000
Benefits	1,195,899	1,269,913	1,269,913	1,322,250	1,375,000	1,420,000
Purchased Professional and Technical Services	304,820	334,500	334,500	334,500	335,000	360,000
Purchased Property Services	812,908	997,430	997,430	997,430	998,000	1,000,000
Other Purchased Services	389,246	474,015	474,015	474,015	475,000	475,000
Supplies	251,820	307,200	307,200	307,200	310,000	315,000
Property	250,237	807,000	807,000	305,000	300,000	300,000
Other Expenses	12,362	19,600	19,600	19,600	20,000	20,000
Other Uses of Funds	167,451	215,000	215,000	215,000	215,000	215,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	248,279	15,025	15,025	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 6,705,896	$ 7,974,235	$ 7,974,235	$ 7,724,995	$ 7,938,000	$ 8,155,000
Balance on Hand June 30	$ 1,736,314	$ 1,428,672	$ 1,428,672	$ 1,429,446	$ 1,436,446	$ 1,446,446
Fund Balance as a % of Revenue	25%	19%	19%	19%	18%	18%

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GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 358,127	$ 721,700	$ 721,700	$ 725,117	$ 727,710	$ 734,886
Revenue:						
Per Pupil Revenue	$ 3,360,386	$ 4,062,903	$ 4,062,903	$ 4,495,007	$ 4,726,022	$ 4,968,503
Mill Levy/Override	463,323	908,387	908,564	945,460	956,990	968,520
Tuition	10,000	10,000	11,000	11,000	11,000	11,000
Transportation Fees	8,768	9,000	9,000	9,000	9,000	9,000
Earnings on Investments	-	24,500	27,275	34,000	34,000	34,000
Food Services	-	-	-	-	-	-
Pupil Activities	52,022	53,425	60,300	59,600	59,600	59,600
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	57,703	52,500	58,380	57,000	57,000	57,000
Miscellaneous Revenue	21,961	12,000	20,086	11,000	11,000	11,000
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	447,001	348,673	418,428	336,860	338,840	340,820
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 4,421,164	$ 5,481,388	$ 5,575,936	$ 5,958,927	$ 6,203,452	$ 6,459,443
Total Sources	$ 4,779,291	$ 6,203,088	$ 6,297,636	$ 6,684,044	$ 6,931,162	$ 7,194,329
Expenditures:						
Salaries	$ 1,881,100	$ 2,564,779	$ 2,559,492	$ 2,807,555	$ 2,891,782	$ 2,978,535
Benefits	647,525	751,176	756,567	934,326	999,729	1,069,710
Purchased Professional and Technical Services	173,600	158,850	186,139	200,150	207,155	213,370
Purchased Property Services	315,569	1,054,533	1,058,673	1,009,487	1,025,275	1,056,707
Other Purchased Services	664,232	661,319	635,442	715,316	736,775	758,878
Supplies	349,462	259,947	309,818	240,500	247,715	255,146
Property	7,726	41,669	41,744	26,500	36,545	41,591
Other Expenses	18,377	22,619	24,644	22,500	51,300	77,089
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 4,057,591	$ 5,514,892	$ 5,572,519	$ 5,956,334	$ 6,196,276	$ 6,451,026
Balance on Hand June 30	$ 721,700	$ 688,196	$ 725,117	$ 727,710	$ 734,886	$ 743,303
Fund Balance as a % of Revenue	16%	13%	13%	12%	12%	12%

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HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 2,245,207	$ 1,555,153	$ 1,555,153	$ 1,621,830	$ 2,072,169	$ 2,107,341
Revenue:						
Per Pupil Revenue	$ 16,723,248	$ 14,559,474	$ 14,559,474	$ 17,889,410	$ 20,125,586	$ 21,232,493
Mill Levy/Override	-	110,225	207,264	207,564	110,225	110,225
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	21,584	27,749	27,749	25,000	27,749	27,749
Food Services	448,047	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	129,029	100,000	100,000	100,000	100,000	100,000
Miscellaneous Revenue	-	-	-	5,000	-	-
Categorical Revenue	-	367,640	367,640	550,000	17,640	17,640
Other State Revenue	893,569	512,188	512,188	552,300	862,188	862,188
Grants Federal	1,043,780	1,198,562	1,101,223	1,038,203	1,198,562	1,198,562
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 19,259,257	$ 16,875,839	$ 16,875,539	$ 20,367,477	$ 22,441,951	$ 23,548,859
Total Sources	$ 21,504,464	$ 18,430,992	$ 18,430,692	$ 21,989,307	$ 24,514,120	$ 25,656,199
Expenditures:						
Salaries	$ 4,577,299	$ 3,828,024	$ 3,403,869	$ 3,242,061	$ 3,647,319	$ 3,847,921
Benefits	1,840,847	1,891,328	1,742,301	1,902,928	2,140,794	2,258,537
Purchased Professional and Technical Services	2,116,494	2,053,437	2,053,437	2,667,002	3,000,378	3,165,399
Purchased Property Services	(233,112)	285,913	285,913	400,000	450,000	474,750
Other Purchased Services	10,221,113	7,600,275	7,600,275	9,806,644	11,032,474	11,639,260
Supplies	399,397	358,930	358,930	326,000	366,750	386,921
Property	645,128	138,874	138,874	136,500	153,563	162,008
Other Expenses	359,219	275,585	275,585	255,500	287,438	303,247
Other Uses of Funds	668	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	22,258	376,497	949,679	1,180,503	1,328,065	1,401,109
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 19,949,311	$ 16,808,862	$ 16,808,862	$ 19,917,138	$ 22,406,780	$ 23,639,153
Balance on Hand June 30	$ 1,555,153	$ 1,622,130	$ 1,621,830	$ 2,072,169	$ 2,107,341	$ 2,017,046
Fund Balance as a % of Revenue	8%	10%	10%	10%	9%	9%

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 5,215,884	$ 6,873,476	$ 6,873,476	$ 8,221,717	$ 7,841,208	$ 9,066,790
Revenue:						
Per Pupil Revenue	$ 9,622,793	$ 11,614,993	$ 11,281,091	$ 15,551,039	$ 17,974,964	$ 20,639,236
Mill Levy/Override	1,358,894	2,665,013	2,569,180	3,317,115	3,838,993	4,412,676
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	60,626	89,354	200,084	-	-	-
Food Services	145	-	-	-	-	-
Pupil Activities	56,994	37,913	62,165	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	179,823	163,914	190,308	654,000	774,750	882,375
Rental/Lease	8,800	3,940	11,940	-	-	-
Contributions/Donations	113,531	487	15,600	-	-	-
Miscellaneous Revenue	215,797	1,445	8,862	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	462,518	445,605	441,207	368,088	426,547	491,865
Grants Federal	15,876	-	-	-	-	-
Fund Transfer	(74,432)	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 12,021,363	$ 15,022,663	$ 14,780,437	$ 19,890,242	$ 23,015,254	$ 26,426,152
Total Sources	$ 17,237,247	$ 21,896,140	$ 21,653,913	$ 28,111,959	$ 30,856,462	$ 35,492,942
Expenditures:						
Salaries	$ 3,832,454	$ 5,897,217	$ 5,760,899	$ 8,024,604	$ 8,858,318	$ 9,771,303
Benefits	1,269,625	1,567,895	1,504,455	2,358,257	2,622,827	2,906,443
Purchased Professional and Technical Services	1,638,177	2,044,206	2,088,290	2,428,093	2,524,897	2,622,905
Purchased Property Services	2,270,989	2,104,891	2,063,383	3,788,230	4,670,016	4,763,832
Other Purchased Services	795,186	884,006	775,543	1,296,795	1,323,414	1,367,597
Supplies	525,054	576,245	548,226	1,039,800	1,081,188	1,122,326
Property	-	-	112,514	775,000	125,000	120,000
Other Expenses	32,285	86,135	93,887	74,972	79,011	84,443
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	485,000	485,000	485,000	505,000	1,065,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 10,363,771	$ 13,645,594	$ 13,432,196	$ 20,270,752	$ 21,789,672	$ 23,823,849
Balance on Hand June 30	$ 6,873,476	$ 8,250,545	$ 8,221,717	$ 7,841,208	$ 9,066,790	$ 11,669,093
Fund Balance as a % of Revenue	57%	55%	56%	39%	39%	44%

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 2,837,516	$ 2,865,103	$ 2,865,103	$ 2,873,271	$ 878,842	$ 883,794
Revenue:						
Per Pupil Revenue	$ 6,053,264	$ 6,632,851	$ 6,656,106	$ 6,951,841	$ 7,160,396	$ 7,375,208
Mill Levy/Override	854,819	1,519,019	1,534,589	1,499,070	1,499,070	1,499,070
Tuition	120,902	131,250	128,000	135,750	135,750	135,750
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	83,929	75,000	132,500	50,000	50,000	50,000
Food Services	-	-	-	-	-	-
Pupil Activities	117,485	148,800	137,500	157,325	157,325	157,325
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	76,219	70,000	75,000	70,000	70,000	70,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	47,251	50,000	40,000	50,000	50,000	50,000
Miscellaneous Revenue	156	6,500	3,500	3,500	3,500	3,500
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	53,813	43,641	81,691	103,313	103,313	103,313
Grants Federal	59,142	5,505	3,761	3,761	3,761	3,761
Fund Transfer	-	155,000	30,000	-	-	-
Other Sources	263,122	113,145	113,145	-	-	-
Cap Reserve Bond Revenue	234,373	266,638	263,476	263,476	263,476	263,476
Grants Local	16,885	-	-	-	-	-
Total Revenue	$ 7,981,360	$ 9,217,349	$ 9,199,268	$ 9,288,036	$ 9,496,591	$ 9,711,403
Total Sources	$ 10,818,876	$ 12,082,452	$ 12,064,371	$ 12,161,307	$ 10,375,433	$ 10,595,197
Expenditures:						
Salaries	$ 3,842,595	$ 4,634,018	$ 4,778,529	$ 4,879,720	$ 4,984,101	$ 5,089,671
Benefits	1,245,944	1,406,830	1,419,377	1,526,846	1,579,484	1,634,454
Purchased Professional and Technical Services	676,329	753,328	655,847	671,183	780,620	799,803
Purchased Property Services	1,123,512	1,226,867	1,283,704	1,306,560	1,323,892	1,341,048
Other Purchased Services	113,425	120,108	104,821	115,682	117,084	118,528
Supplies	383,262	459,824	334,143	474,974	483,958	493,060
Property	280,791	557,145	577,869	105,000	80,000	80,000
Other Expenses	21,927	30,000	29,770	35,000	35,000	40,000
Other Uses of Funds	265,988	20,000	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	7,100	7,040	7,500	7,500	7,500
Cap Reserve Expense	-	2,000,000	-	2,160,000	100,000	100,000
Total Expenditures	$ 7,953,773	$ 11,215,220	$ 9,191,100	$ 11,282,465	$ 9,491,639	$ 9,704,064
Balance on Hand June 30	$ 2,865,103	$ 867,232	$ 2,873,271	$ 878,842	$ 883,794	$ 891,133
Fund Balance as a % of Revenue	36%	9%	31%	9%	9%	9%

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 3,764,134	$ 3,831,043	$ 3,831,043	$ 4,103,085	$ 4,370,414	$ 4,393,294
Revenue:						
Per Pupil Revenue	$ 6,414,357	$ 7,055,248	$ 7,141,527	$ 7,577,544	$ 7,804,870	$ 8,039,016
Mill Levy/Override	903,609	1,622,388	1,625,913	1,616,688	1,568,187	1,552,505
Tuition	1,064,871	568,097	593,000	572,357	572,357	572,357
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	152,919	194,814	194,815	194,815	194,815	194,815
Food Services	2,410	-	-	-	-	-
Pupil Activities	98,820	114,994	75,127	92,095	100,000	100,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	9,005	1,500	1,500	3,000	3,000	3,000
Contributions/Donations	169,190	6,120	8,574	-	-	-
Miscellaneous Revenue	129,140	125,986	127,362	124,000	124,000	124,000
Categorical Revenue	252,126	239,520	279,721	265,735	257,763	250,030
Other State Revenue	389,157	636,783	703,728	672,996	622,996	622,996
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 9,585,604	$ 10,565,450	$ 10,751,267	$ 11,119,230	$ 11,247,989	$ 11,458,720
Total Sources	$ 13,349,738	$ 14,396,493	$ 14,582,310	$ 15,222,315	$ 15,618,403	$ 15,852,014
Expenditures:						
Salaries	$ 4,327,320	$ 5,316,808	$ 5,178,155	$ 5,833,096	$ 6,008,089	$ 6,158,291
Benefits	1,574,857	1,828,958	1,784,286	1,962,389	2,099,756	2,204,744
Purchased Professional and Technical Services	172,947	266,979	244,406	360,593	367,805	375,161
Purchased Property Services	831,795	1,151,082	992,709	1,112,761	1,135,016	1,157,717
Other Purchased Services	625,728	652,820	603,085	712,683	726,937	741,475
Supplies	449,192	508,332	489,484	531,103	541,725	552,560
Property	1,520,353	1,160,178	1,173,054	325,230	331,735	238,369
Other Expenses	16,503	14,044	14,046	14,046	14,046	14,046
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 9,518,695	$ 10,899,201	$ 10,479,225	$ 10,851,901	$ 11,225,109	$ 11,442,363
Balance on Hand June 30	$ 3,831,043	$ 3,497,292	$ 4,103,085	$ 4,370,414	$ 4,393,294	$ 4,409,651
Fund Balance as a % of Revenue	40%	33%	38%	39%	39%	38%

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PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 1,505,945	$ 1,734,689	$ 1,734,689	$ 2,128,249	$ 2,337,001	$ 2,401,308
Revenue:						
Per Pupil Revenue	$ 5,938,776	$ 6,336,797	$ 6,421,444	$ 6,735,987	$ 7,045,076	$ 7,366,743
Mill Levy/Override	817,855	1,424,480	1,427,578	1,426,781	1,449,794	1,472,806
Tuition	158,335	200,000	200,000	200,000	200,000	225,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	17,511	50,000	64,000	40,000	5,000	5,000
Food Services	-	-	-	-	-	-
Pupil Activities	189,469	151,218	169,376	154,855	158,600	162,485
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	84,710	89,136	86,640	89,280	90,720	92,160
Rental/Lease	82,336	85,000	85,000	93,500	102,850	113,135
Contributions/Donations	9,000	-	-	-	-	-
Miscellaneous Revenue	78,418	-	-	-	-	-
Categorical Revenue	455,456	125,223	125,223	128,037	132,600	136,524
Other State Revenue	-	254,812	278,624	248,758	252,392	256,025
Grants Federal	121,014	49,394	49,394	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	389,830	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 8,342,711	$ 8,766,060	$ 8,907,279	$ 9,117,198	$ 9,437,032	$ 9,829,878
Total Sources	$ 9,848,656	$ 10,500,749	$ 10,641,968	$ 11,245,447	$ 11,774,033	$ 12,231,186
Expenditures:						
Salaries	$ 3,591,877	$ 4,174,094	$ 4,174,961	$ 4,267,911	$ 4,420,010	$ 4,550,810
Benefits	1,271,419	1,454,679	1,429,149	1,569,906	1,637,961	1,624,289
Purchased Professional and Technical Services	231,576	227,548	306,224	234,623	241,935	240,935
Purchased Property Services	1,425,005	1,647,808	1,506,482	1,707,721	1,918,794	1,935,162
Other Purchased Services	592,051	593,783	527,198	638,211	679,006	730,648
Supplies	383,700	361,844	361,025	364,671	371,646	390,588
Property	458,848	41,300	189,644	33,100	34,340	35,702
Other Expenses	32,306	240,730	19,036	92,303	69,033	70,937
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	127,183	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 8,113,966	$ 8,741,786	$ 8,513,719	$ 8,908,446	$ 9,372,725	$ 9,579,071
Balance on Hand June 30	$ 1,734,689	$ 1,758,963	$ 2,128,249	$ 2,337,001	$ 2,401,308	$ 2,652,115
Fund Balance as a % of Revenue	21%	20%	24%	26%	25%	27%

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PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 2,047,550	$ 2,219,672	$ 2,219,672	$ 2,459,265	$ 2,546,925	$ 2,554,188
Revenue:						
Per Pupil Revenue	$ 4,752,383	$ 5,630,614	$ 5,629,520	$ 6,278,624	$ 6,404,196	$ 6,532,280
Mill Levy/Override	668,824	1,288,947	1,288,947	1,351,204	1,371,492	1,392,064
Tuition	341,152	440,500	440,500	511,960	537,558	564,436
Transportation Fees	-	-		-	-	
Earnings on Investments	38,280	40,000	75,000	40,000	45,000	50,000
Food Services	11,416	200,000	200,000	215,000	235,000	245,000
Pupil Activities	167,491	150,000	175,000	155,000	165,000	175,000
Community Service Activities	16,418	13,000	13,000	13,000	15,000	16,000
Other Local Revenue	-	-		-	-	-
Rental/Lease	37,805	25,000	25,000	25,000	30,000	35,000
Contributions/Donations	99,467	101,000	101,000	56,000	50,000	50,000
Miscellaneous Revenue	40,114	12,000	12,000	12,000	12,000	12,000
Categorical Revenue	(182,868)	(190,000)	(190,000)	(200,000)	(215,000)	(225,000)
Other State Revenue	181,832	209,301	209,301	213,890	215,000	218,000
Grants Federal	22,787	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	840,000
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 6,195,101	$ 7,920,362	$ 7,979,268	$ 8,671,678	$ 8,865,246	$ 9,904,780
Total Sources	$ 8,242,651	$ 10,140,034	$ 10,198,940	$ 11,130,943	$ 11,412,171	$ 12,458,968
Expenditures:						
Salaries	$ 3,300,907	$ 4,166,089	$ 4,166,089	$ 4,743,687	$ 4,909,716	$ 5,081,556
Benefits	747,475	1,160,788	1,160,788	1,180,753	1,227,983	1,277,102
Purchased Professional and Technical Services	66,259	109,125	109,125	103,625	106,734	138,754
Purchased Property Services	548,556	477,763	477,763	669,071	689,143	895,886
Other Purchased Services	500,333	675,880	675,880	781,291	804,730	1,046,149
Supplies	319,396	307,420	307,420	307,041	316,252	411,128
Property	11,319	208,800	208,800	162,500	167,375	217,588
Other Expenses	528,734	633,810	633,810	636,050	636,050	826,865
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 6,022,979	$ 7,739,675	$ 7,739,675	$ 8,584,018	$ 8,857,983	$ 9,895,028
Balance on Hand June 30	$ 2,219,672	$ 2,400,359	$ 2,459,265	$ 2,546,925	$ 2,554,188	$ 2,563,940
Fund Balance as a % of Revenue	36%	30%	31%	29%	29%	26%

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RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 803,655	$ 961,878	$ 961,878	$ 1,006,362	$ 1,465,877	$ 2,835,599
Revenue:						
Per Pupil Revenue	$ 3,145,000	$ 4,041,738	$ 4,041,278	$ 5,037,411	$ 5,441,313	$ 5,884,471
Mill Levy/Override	444,125	931,547	931,732	1,086,037	1,118,318	1,152,905
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	27,599	34,544	41,209	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	497,380	446,116	447,225	455,594	470,333	486,149
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	97,881	84,696	85,000	-	-	-
Contributions/Donations	3,538	3,032	6,529	-	-	-
Miscellaneous Revenue	9,509	969	1,010	-	-	-
Categorical Revenue	228,839	261,984	237,483	261,984	188,847	194,461
Other State Revenue	42,438	71,058	71,070	56,573	58,255	60,057
Grants Federal	23,422	-	-	-	-	-
Fund Transfer	-	129,341	129,341	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	195,336	243,402	243,402	180,000	180,000	-
Total Revenue	$ 4,715,067	$ 6,248,426	$ 6,235,278	$ 7,077,598	$ 7,457,066	$ 7,778,042
Total Sources	$ 5,518,721	$ 7,210,304	$ 7,197,156	$ 8,083,961	$ 8,922,944	$ 10,613,641
Expenditures:						
Salaries	$ 2,008,755	$ 3,023,373	$ 3,013,483	$ 3,214,761	$ 2,666,919	$ 2,866,556
Benefits	674,804	964,123	933,511	1,067,367	895,608	996,486
Purchased Professional and Technical Services	114,230	218,937	226,353	198,939	204,913	224,076
Purchased Property Services	854,702	1,074,318	1,066,967	999,545	1,121,828	1,139,106
Other Purchased Services	418,148	398,127	375,292	627,921	670,765	742,171
Supplies	158,250	176,049	183,757	172,839	184,544	197,291
Property	68,566	75,513	88,328	111,758	117,623	123,971
Other Expenses	17,133	18,201	34,702	19,952	20,144	20,349
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	217,258	243,402	243,402	180,000	180,000	-
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	$ 4,556,844	$ 6,217,043	$ 6,190,794	$ 6,618,083	$ 6,087,345	$ 6,335,006
Balance on Hand June 30	$ 961,878	$ 993,261	$ 1,006,362	$ 1,465,877	$ 2,835,599	$ 4,278,636
Fund Balance as a % of Revenue	20%	16%	16%	21%	38%	55%

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 4,849,459	$ 5,586,220	$ 5,586,220	$ 6,602,058	$ 7,619,931	$ 8,968,032
Revenue:						
Per Pupil Revenue	$ 11,670,826	$ 12,845,521	$ 12,992,459	$ 13,903,500	$ 14,722,202	$ 15,279,535
Mill Levy/Override	1,629,311	2,954,005	2,954,005	3,023,077	3,079,144	3,133,657
Tuition	713,333	868,000	868,000	868,000	868,000	868,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	20,133	60,000	60,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	499,477	452,130	501,220	510,380	510,380	510,380
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	52,347	80,000	80,000	85,000	85,000	85,000
Contributions/Donations	150,000	120,000	120,000	120,000	120,000	120,000
Miscellaneous Revenue	21,944	65,000	65,000	50,000	65,000	65,000
Categorical Revenue	916,424	708,930	817,032	827,040	825,000	825,000
Other State Revenue	-	-	-	-	-	-
Grants Federal	120,979	-	-	10,000	-	-
Fund Transfer	601	76,000	332,742	10,000	10,000	10,000
Other Sources	1,723,726	300,000	300,000		-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 17,519,101	$ 18,529,586	$ 19,090,458	$ 19,466,997	$ 20,344,726	$ 20,956,572
Total Sources	$ 22,368,560	$ 24,115,806	$ 24,676,678	$ 26,069,055	$ 27,964,657	$ 29,924,604
Expenditures:						
Salaries	$ 7,405,368	$ 8,762,502	$ 8,762,502	$ 9,259,519	$ 9,629,900	$ 10,015,095
Benefits	3,135,866	4,400,889	4,440,889	4,459,907	4,549,105	4,640,087
Purchased Professional and Technical Services	278,188	308,460	308,460	319,419	325,807	332,323
Purchased Property Services	2,384,429	2,361,214	2,271,812	2,097,201	2,139,145	2,181,927
Other Purchased Services	1,181,922	1,200,734	1,142,032	1,245,222	1,270,126	1,295,528
Supplies	704,678	823,425	823,425	734,356	749,043	764,023
Property	1,661,862	285,000	285,000	280,000	280,000	280,000
Other Expenses	30,027	40,500	40,500	53,500	53,500	53,500
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 16,782,340	$ 18,182,724	$ 18,074,620	$ 18,449,124	$ 18,996,626	$ 19,562,483
Balance on Hand June 30	$ 5,586,220	$ 5,933,082	$ 6,602,058	$ 7,619,931	$ 8,968,032	$ 10,362,121
Fund Balance as a % of Revenue	32%	32%	35%	39%	44%	49%

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STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 12,414,772	$ 13,388,208	$ 13,388,208	$ 14,393,569	$ 14,434,414	$ 16,873,443
Revenue:						
Per Pupil Revenue	$ 13,576,974	$ 13,966,003	$ 14,196,303	$ 14,851,568	$ 16,577,683	$ 18,329,832
Mill Levy/Override	1,917,288	3,212,559	3,218,910	3,203,750	3,390,792	3,536,148
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	558,825	560,000	756,000	648,000	420,000	420,000
Food Services	-	-	-	-	-	-
Pupil Activities	321,780	330,998	352,555	346,700	338,495	356,860
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	81,162	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	13,270	50,000	-	50,000	50,000	50,000
Miscellaneous Revenue	-	350,000	350,000			
Categorical Revenue	1,368,566	979,396	802,033	525,250	566,888	602,796
Other State Revenue	-	380,000	160,000	160,000	100,000	-
Grants Federal	-	-	-	10,000	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	$ 17,837,865	$ 19,828,956	$ 19,835,801	$ 19,795,268	$ 21,443,858	$ 23,295,637
Total Sources	$ 30,252,637	$ 33,217,164	$ 33,224,009	$ 34,188,837	$ 35,878,272	$ 40,169,079
Expenditures:						
Salaries	$ 8,685,022	$ 9,920,000	$ 9,795,899	$ 10,695,814	$ 9,570,665	$ 10,293,104
Benefits	2,911,027	2,888,100	2,831,758	3,060,711	2,932,920	3,092,538
Purchased Professional and Technical Services	233,256	288,515	206,227	270,253	278,360	286,711
Purchased Property Services	2,747,245	3,512,910	3,440,307	3,291,468	3,330,356	3,203,869
Other Purchased Services	1,463,774	1,510,086	1,443,689	1,663,560	1,799,929	1,915,348
Supplies	563,360	630,100	611,560	452,833	394,207	404,116
Property	188,197	495,000	301,000	195,364	522,640	297,640
Other Expenses	67,547	200,000	200,000	119,420	170,753	172,125
Other Uses of Funds	5,000	5,000	-	5,000	5,000	5,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 16,864,429	$ 19,449,711	$ 18,830,440	$ 19,754,422	$ 19,004,829	$ 19,670,451
Balance on Hand June 30	$ 13,388,208	$ 13,767,453	$ 14,393,569	$ 14,434,414	$ 16,873,443	$ 20,498,628
Fund Balance as a % of Revenue	75%	69%	73%	73%	79%	88%

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WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2022-2023	Revised Budget 2023-2024	Estimated Actual 2023-2024	Proposed Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	$ 2,405,748	$ 2,678,900	$ 2,678,900	$ 3,286,178	$ 3,286,178	$ 3,291,620
Revenue:						
Per Pupil Revenue	$ 6,510,280	$ 7,488,863	$ 7,541,901	$ 8,045,036	$ 8,286,387	$ 8,534,979
Mill Levy/Override	908,395	1,657,002	1,705,484	1,706,299	1,706,299	1,706,299
Tuition	301,344	340,600	352,600	352,600	352,600	352,600
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	70,992	115,500	114,000	115,000	115,000	115,000
Food Services	-	-	-	-	-	-
Pupil Activities	347,831	337,500	357,500	356,000	356,000	356,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	364	250	250	-	-	-
Contributions/Donations	38,501	40,000	15,500	47,500	47,500	47,500
Miscellaneous Revenue	37,845	67,186	102,493	88,934	88,934	88,934
Categorical Revenue	242,084	284,481	284,481	284,481	284,481	284,481
Other State Revenue	228,801	127,700	138,672	138,672	138,672	138,672
Grants Federal	135,319	-	-	-	-	-
Fund Transfer	271,915	108,500	110,000	100,000	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	6,459	-	-	-	-	-
Total Revenue	$ 9,100,130	$ 10,567,582	$ 10,722,881	$ 11,234,523	$ 11,375,874	$ 11,624,466
Total Sources	$ 11,505,878	$ 13,246,482	$ 13,401,781	$ 14,520,701	$ 14,662,052	$ 14,916,086
Expenditures:						
Salaries	$ 4,009,583	$ 5,158,672	$ 5,106,195	$ 5,436,364	$ 5,572,274	$ 5,739,442
Benefits	1,400,313	1,631,077	1,599,761	1,767,465	1,767,465	1,767,465
Purchased Professional and Technical Services	366,304	299,363	311,286	425,601	425,601	425,601
Purchased Property Services	1,821,670	1,839,482	1,839,482	1,560,599	1,560,599	1,560,599
Other Purchased Services	712,975	676,187	591,278	652,124	652,124	652,124
Supplies	342,094	378,862	374,838	385,683	385,683	385,683
Property	109,785	89,750	132,850	417,373	417,373	417,373
Other Expenses	64,254	494,189	159,913	589,314	589,314	589,314
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	$ 8,826,978	$ 10,567,582	$ 10,115,603	$ 11,234,523	$ 11,370,432	$ 11,537,600
Balance on Hand June 30	$ 2,678,900	$ 2,678,900	$ 3,286,178	$ 3,286,178	$ 3,291,620	$ 3,378,485
Fund Balance as a % of Revenue	29%	25%	31%	29%	29%	29%

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