

Greeley-Evans School District 6

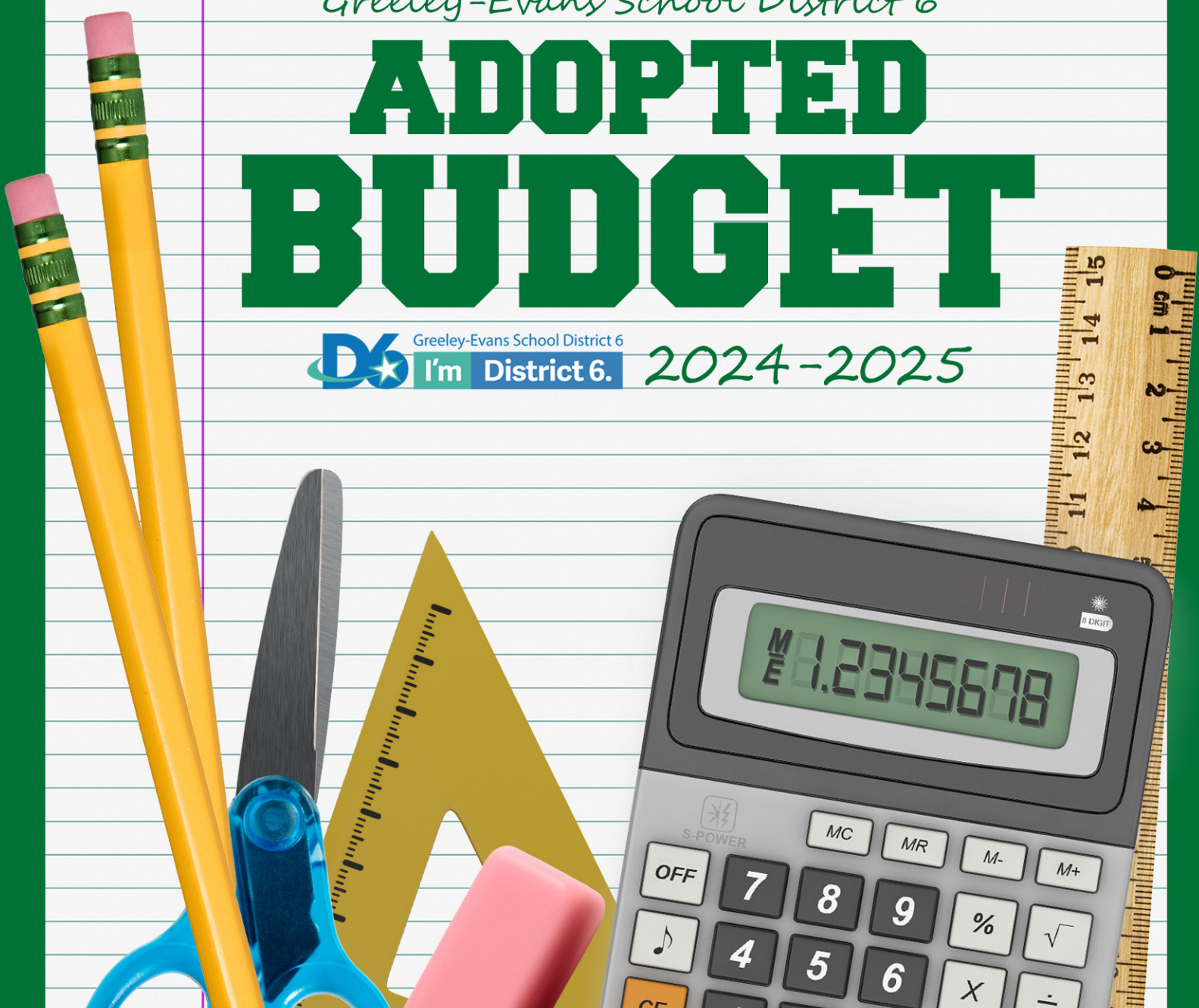
ADOPTED BUDGET



Greeley-Evans School District 6

I'm District 6.

2024-2025



Michael Mathews
President

Natalie Mash
Vice-President

Doran Azari
Director

Kyle Bentley
Director

Dr. Brenda Campos-Spitze
Director

Rob Norwood
Director

Taylor Sullivan
Director

Dr. Deirdre Pilch
Superintendent

June 10, 2024

Superintendent Dr. Deirdre Pilch
Members of the Board of Education
Weld County School District 6
Greeley, Colorado

Ladies and Gentlemen:

The 2024-25 Budget for Weld County School District 6 is included within this document for your consideration and adoption. This budget is presented in compliance with applicable Colorado State statutes and Colorado Department of Education requirements. The budget is balanced for all funds.

This budget reflects further investment in K-12 education by the State of Colorado by increasing per pupil funding by the rate of inflation as well as eliminating the budget stabilization factor. The recovering economy, in addition to federal stimulus funding, has allowed for positive influences on the district's budget the past several years. While the state is increasing funding for k-12 education, the end of federal stimulus funds has a negative impact on the 2024-25 budget. A brief summary of the impacts on the budget follows, with more detailed information included throughout the document.

General Assumptions

Revenue

This budget has been prepared using the best information available at the time of presentation. The School Finance Act included the adjustment for inflation of 5.2% as required by law, and eliminated the budget stabilization factor that has been in place for fifteen years. In total, after considering per pupil revenue increases, enrollment growth, and increases in other revenue sources, general fund revenue is projected to grow approximately 9.5% over the prior year.

The grant fund will see a significant drop in revenue due to the expiration of various federal grants allocated to the district in response to the COVID-19 pandemic. While the district expended the Coronavirus Relief Funds (CRF) and Elementary and Secondary Schools Emergency Relief (ESSER I and II) funds in the previous two fiscal years, the district still had allocations from ESSER III that were expended in the 2023-24 fiscal year. Those funds must be completely spent out by September 30, 2024. In total, the district has received in excess of \$85 million in these one-time federal grants, spent over the last four years.

The Nutrition Services Fund is anticipated to see continued high levels of participation since all students can eat breakfast and lunch at no cost. A record number of meals was served during the 2023-24 school year, and it is expected that a new record will be set in 2024-25.

Expenses

The most significant decision in developing the budget is how we staff our schools and how we pay our employees. With the exhaustion of federal relief funds, the district was no longer able to continue with the reduced staffing ratio implemented in previous years. The staffing ratio was increased to a level consistent with the ratio in place prior to the pandemic.

Compensation of employees was carefully considered. The district was able to increase pay for teachers and other staff. One of the biggest challenges in the district is the ability to attract and retain qualified staff. Compensation is a critical factor in the district's ability to do so. While working within the budget constraints, the district reached an agreement with the Greeley Education Association to adjust the salary schedule in order to increase the starting salary for new teachers, as well as honor and recognize the work done by all teachers in the district. Other employee groups will receive a comparable pay increase.

As COVID relief grants expired, the impacts those funds had on student achievement were carefully considered. Just because something was funded with grant funds, didn't mean that it was cut when the funds ran out. Various stakeholder input was obtained to inform decisions on what to keep, what could be paused or reduced, and what could be cut. Ultimately, the primary goal was to provide increased support for students to meet both academic and social and emotional needs. While overall service levels were reduced, supports that were identified as high priorities will continue at a reduced service level. In order to keep some of the things previously funded by grant dollars, other reductions were made throughout the system to balance the budget. Investments in curriculum, technology and building maintenance were reduced to offset these costs.

This budget reflects a solid financial picture, preserving those things identified as having the most significant impact on student achievement, while adjusting other expenditures to accommodate. Overall this budget reflects a thoughtful balance to further the goals of student achievement and success.

I am grateful to the many individuals who have contributed to this budget process over the past several months. With careful planning, strategic thinking, and prioritizing the use of resources, the district will be able to excel in its mission of engaging, empowering and inspiring the thousands of students in our community.

Sincerely,



Meggan Sponsler, CPA
Chief Financial Officer

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Introduction



Introduction

Overview

The budget development process for Weld County School District 6 began in November of 2023 with the Governor's proposed budget calling for a significant investment in K-12 education in the State of Colorado. After significant budget cuts in the 2020-21 fiscal year stemming from an uncertain economy resulting from the COVID-19 pandemic, each passing economic forecast for the State of Colorado improved despite the impact of the pandemic. One of the largest economic threats continues to be inflation, with inflation rates higher than they have been over several decades.

The State of Colorado is constitutionally required to fund K-12 education at a base per pupil rate that increases annually by the rate of inflation. For the 2024-25 fiscal year, the inflation rate certified for purposes of the School Finance Act was 5.2%. In addition, the State Legislature eliminated what was known as the budget stabilization factor after 15 years of varying impact to school districts across the state. The legislature also invested additional funding in programs for students with specific needs, most notably special education. With the improved State funding picture, the budget process was made a little more difficult with the end of various Federal government COVID relief grants, causing the district to make difficult funding decisions. This budget outlines the district's plans for the use of both general and grant funds in the 2024-25 fiscal year. This document provides a comprehensive, but high-level summary of Weld County School District 6. It includes:

- An overview of the district, including the mission, objectives and values
- A summary of the financial status and trends of the district
- Budgets by fund
- A summary of staffing and monetary allocations for district schools
- Statistical and supplemental information

About the District

Weld County School District 6 is a political subdivision of the State of Colorado and a corporate body organized in 1870. A seven-member Board of Education elected by the citizens of Greeley and Evans governs the District.

The District is located on the plains of Northeastern Colorado. Weld County School District 6's boundaries encompass approximately 75 square miles in Greeley and Evans. The District currently owns about 450 acres of land and includes 40 schools and support sites.

The District provides a full range of educational programs and services authorized by Colorado State Statute, including: general education programs kindergarten through grade twelve in elementary, middle and high schools; special education for students with individualized education plans; career and technical education; preschool through the Universal Preschool Program; and numerous other education and support programs in a variety of educational settings.

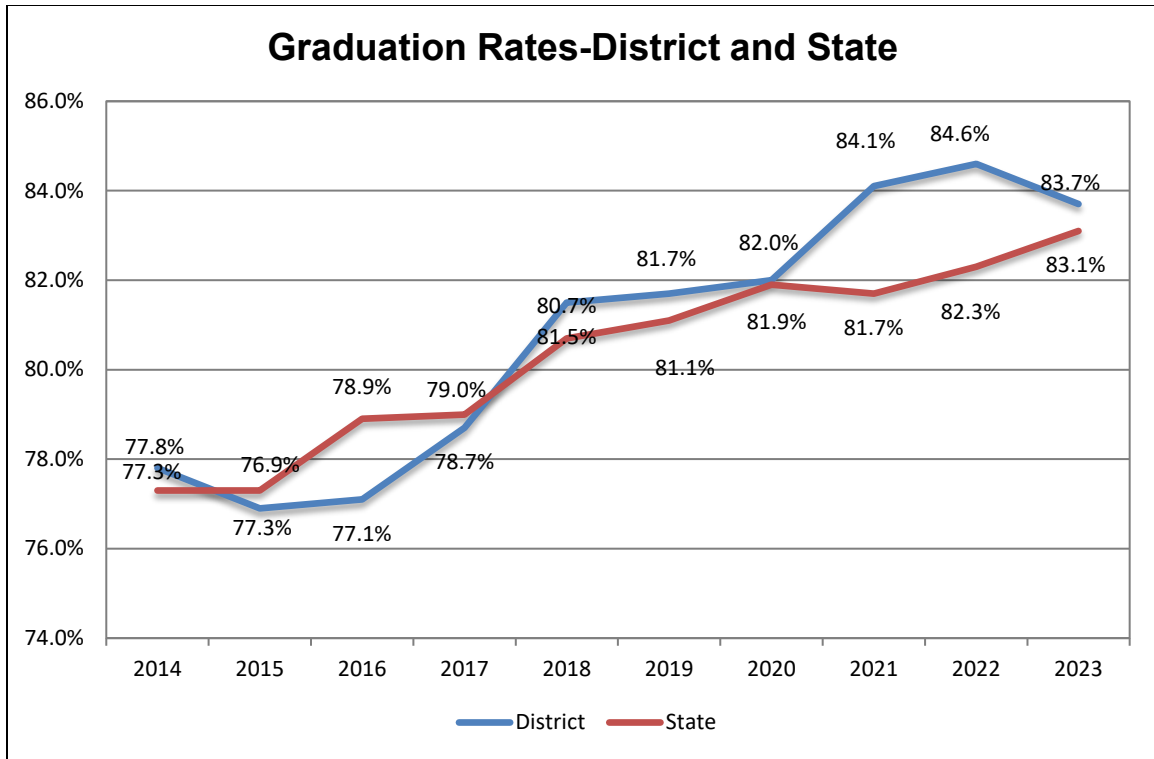
The District serves more than 22,000 students in the communities of Greeley and Evans. The District students' academic performance has been rising steadily over the past several years, and high school graduates routinely earn prestigious honors, awards and scholarships. Graduation rates in the District exceed the state average, and drop-out rates continue to go down. The district is committed to improving the education and academic achievement of all students.

The District is comprised of numerous schools of varying grade level configuration. The chart below shows the number of schools of each type/level.

Type/Level	# of Schools
Elementary (K-5)	10
K-8	7
Middle	4
High	3
Alternative Junior/Senior High	1
Alternative High School	1
Early College Academy	1
Online School (K-12)	1
Charter Schools	6
Total	34

The district has taken important steps in ensuring every student graduates from high school with a team of dedicated professionals working on the Graduates Initiative. The work of that team has confirmed the need for a variety of options for students who are either on the verge of dropping out or need a second chance after dropping out to complete their high school diploma. The district also offers a wide variety of career pathway programs where students can earn college credits or professional certifications in their chosen career field. These programs, in conjunction with steps to ensure every student has a plan for college and/or career as they enter high school and the focus on personalized learning has been critical in improving graduation rates and decreasing drop-out rates. In the most recent reporting period, the districts graduation rates exceeded the state average, and when the data is disaggregated by student sub-groups nearly all of them outpace the state average by a significant margin.

Graduation rates can be measured a number of different ways, but the most common is referred to as the Four-Year Graduation Rate which is the number of students in the anticipated year of graduation receiving a regular diploma within 4 years of entering ninth grade divided by the total number of students in that cohort. The completion rate includes students receiving a regular diploma plus those receiving a high school equivalency diploma.



Four-Year “On Time” Graduation Rates

District 6 (Greeley-Evans)	Colorado (State Average)	Ft. Collins (Poudre)	Loveland (Thompson)	Johnstown-Milliken	Windsor (Weld RE-4)	St. Vrain (Longmont)
83.7%	83.1%	86.9%	91.1%	87.8%	92.7%	93.3%

Four-Year Completion Rates

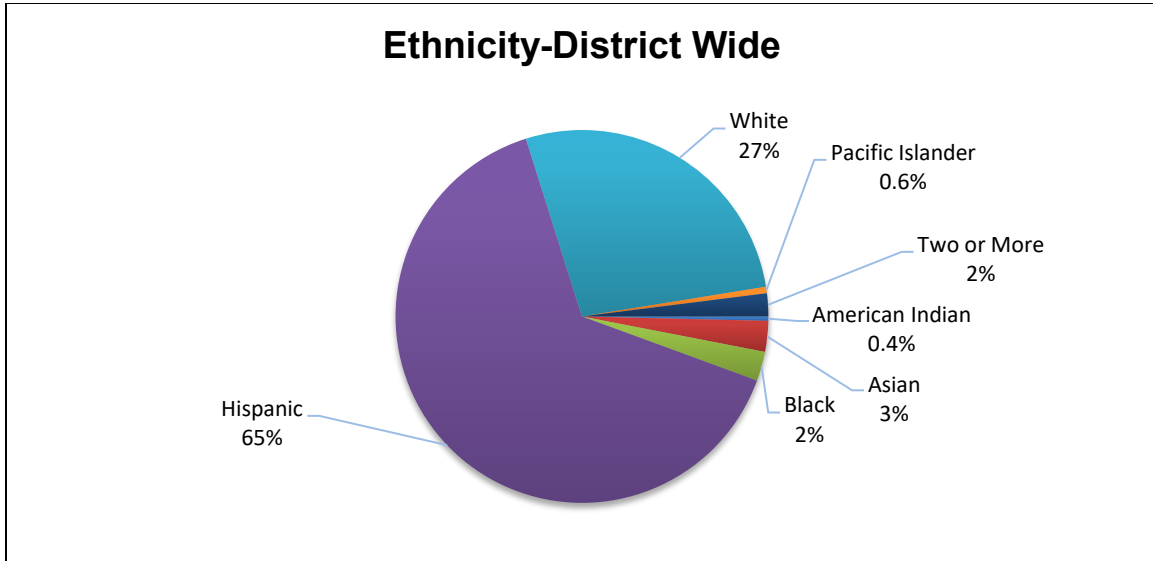
District 6 (Greeley-Evans)	Colorado (State Average)	Ft. Collins (Poudre)	Loveland (Thompson)	Johnstown-Milliken	Windsor (Weld RE-4)	St. Vrain (Longmont)
85.6%	84.6%	89.7%	92.8%	89.5%	94.2%	94.2%

Graduation Rate Data by Subgroup

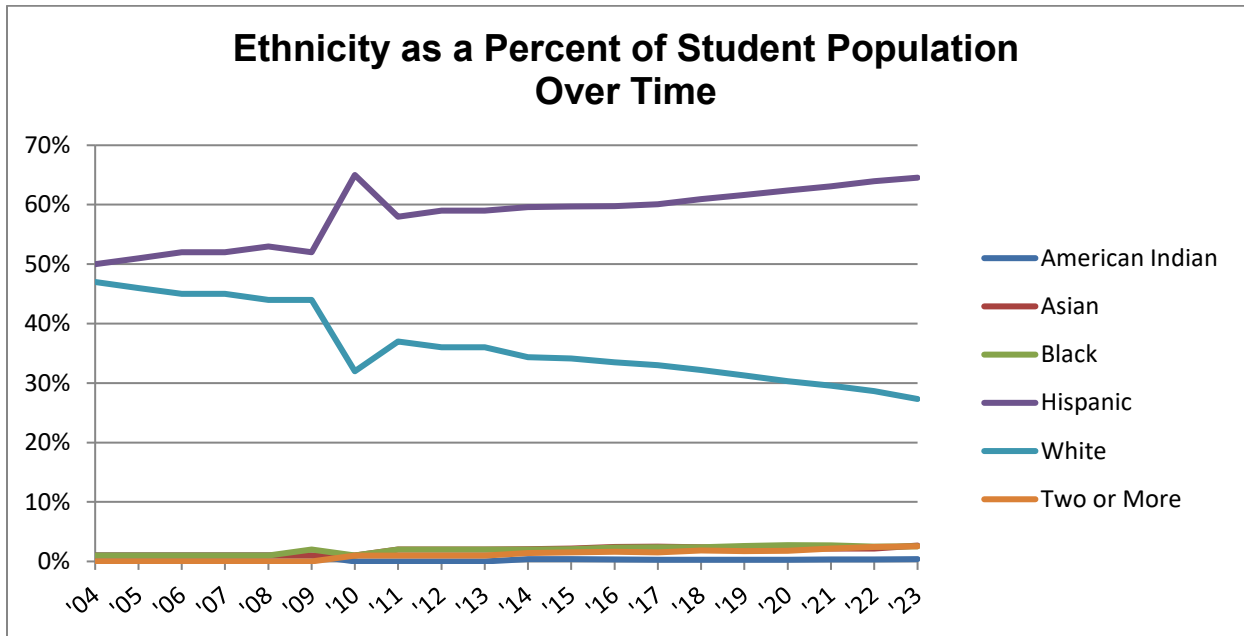
Student Group	State Rate	District Rate
Students with Disabilities	69.3%	75.0%
Limited English Proficiency	69.4%	76.0%
Economically Disadvantaged	73.3%	80.7%
Migrant	67.2%	63.4%
Homeless	58.0%	64.3%
Gifted and Talented	94.6%	96.6%

District Demographic Data

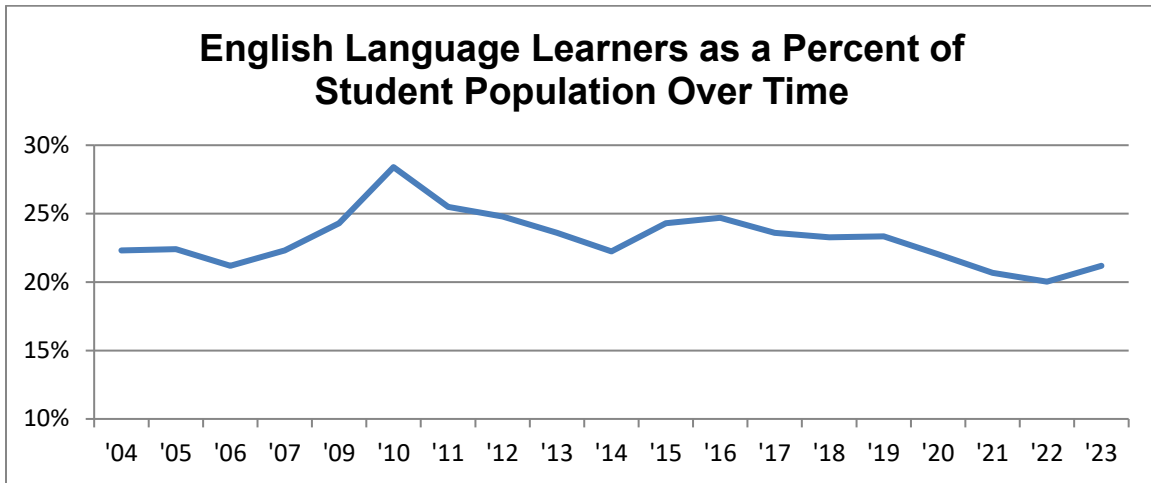
Weld County School District 6 is a demographically diverse district. Demographic data is collected by the district for various reports as required by the Colorado Department of Education. Some selected data points are presented on the following pages. This data is from the official student count data submission from October 2, 2023.



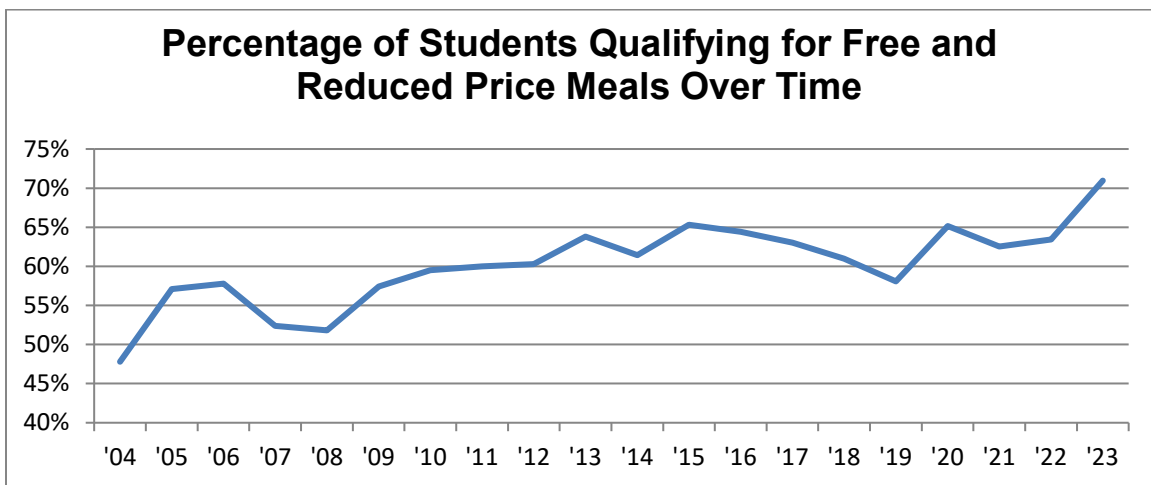
The ethnic diversity has changed over time, with the district being fairly evenly split between white and Hispanic ethnic groups in the early 2000's, to now being a majority-minority district with nearly 65% of the district's students of Hispanic ethnicity.



Just as the district is diverse in ethnicity, the district also has a significant population of English Language Learners. This population gradually increased, then spiked in 2010 as a local employer brought in refugees from other countries as a labor force. As that refugee population has become more rooted in the community, more supports and services are in place to assist that group of students, so the number of students has stabilized over the past few years.



The district has a significant number of students living in poverty. For nearly two decades, over half of the district’s students qualify for free or reduced meals through the Federal School Breakfast and Lunch programs.



The demographic data presented above shows that many of the district’s schools have high levels of poverty, and a high number of English language learners. These various sub-groups often require additional time, intensity and rigorous educational programs to achieve academic proficiency. These programs in turn require additional budgetary resources. Despite the challenges faced by many of the students in the district, the district continues to see success in academic performance, graduation rates, and various programs offered to support students.



Organizational Information

Organizational Structure and Information

Weld County School District 6 is a local government organization that serves the students and communities of Greeley and Evans Colorado. The school district operates within guidelines and compliance set forth by overseeing state agencies such as the Colorado Board of Education and the Colorado Department of Education.

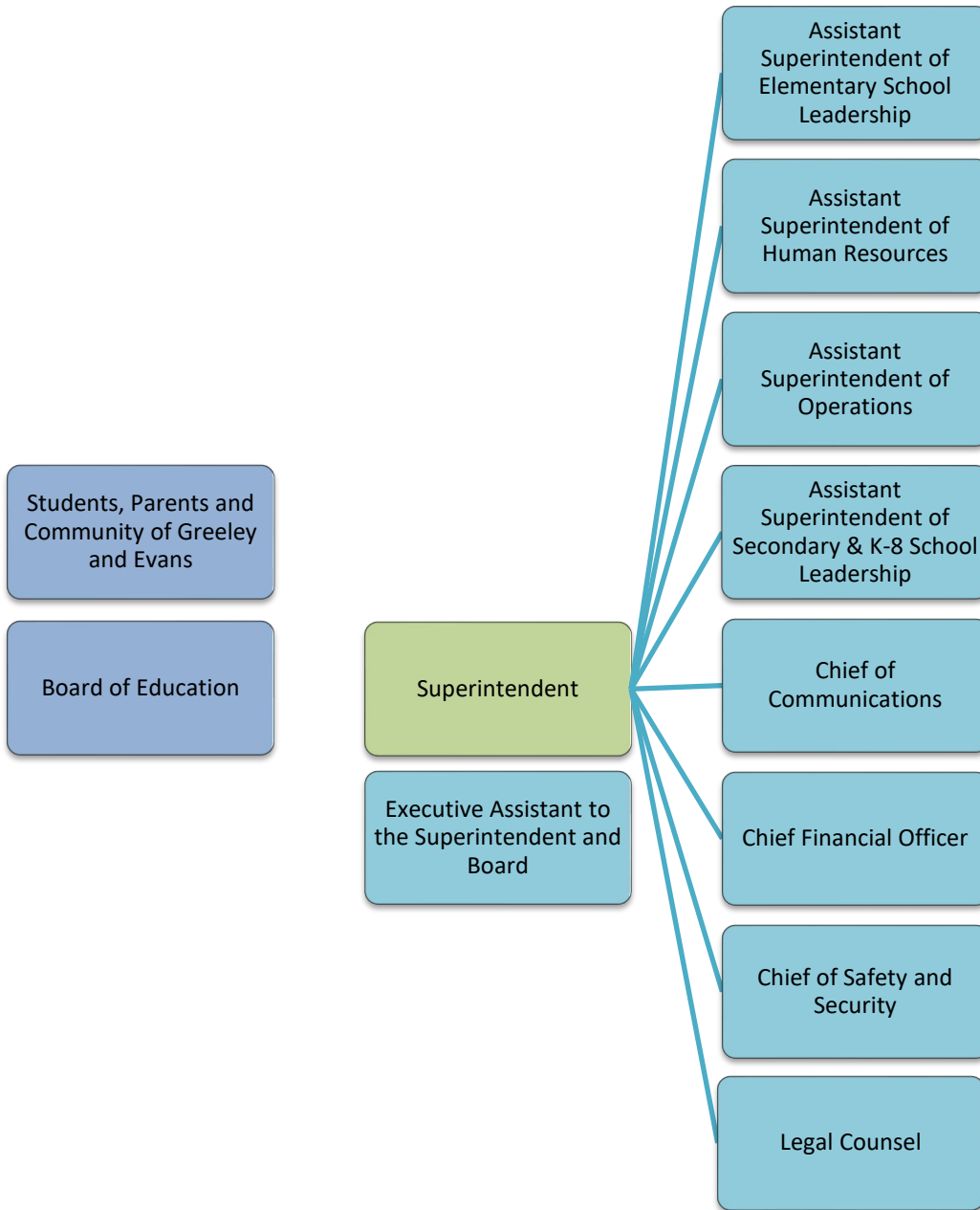
At the district level, the management structure comes in the form of a seven-member Board of Education. Members of the Board of Education are elected to two- or four-year terms. The Board of Education determines district policy, authorizes the allocation of district resources, approves contracts with the Greeley Education Association, and is available for community comment and inquiry.

Operational management of the district is handled by the Superintendent who is appointed by the Board of Education. The Superintendent along with other key executives make up the district's Cabinet. Cabinet is responsible for the day-to-day operations of the schools and departments of the district including personnel appointments, financial and operational decisions and direction within the pre-approved scope of the Board of Education. An organizational chart follows on the next page. Also included in this section is information relating to the district's strategic plan *Innovation 2030*, created and adopted by the Board of Education. The strategic plan guides the decision making and operations of the district.



From Left to Right: Taylor Sullivan, Dr. Brenda Campos-Spitze, Rob Norwood, Michael Mathews (President), Doran Azari, Natalie Mash (Vice President), and Kyle Bentley

Organizational Chart-Superintendent's Cabinet, July 2024



Mission Statement, Strategic Planning and Budget Process

Strategic Plan

Weld County School District 6 recognizes the need to be focused and strategic in order to raise student achievement, provide a safe and healthy environment for learning, strengthen school-community relationships and improve organizational effectiveness. During the 2015-16 school year the board adopted *Innovation2020*, that spells out the Mission, Vision, Values and Beliefs and Goals of the district. From this document, action plans were developed to achieve the goals set forth in *Innovation2020*. As a new decade began, *Innovation2030* was developed. This plan builds on the goals and action plans identified previously, and brings the intentionality needed to complete the next phase of work into focus. *Innovation2030* provides a framework for collaboration and partnerships that will lead to every student achieving success. Most importantly this plan identifies how the district will make a difference in the lives of over 22,000 children every single day.

Mission

District 6 engages every student in a personalized, well-rounded and excellent education, preparing students to be college and career ready.

Vision

District 6 engages, empowers and inspires today's students in partnership with families and communities to succeed in tomorrow's world.

Values and Beliefs

- Our students come first.
- We know every child can achieve.
- We believe diversity is a strength.
- We ensure safe, secure and healthy schools.
- We build positive relationships with students, families and communities.
- We promote access, opportunity and choice.
- We commit to hiring and retaining quality staff.
- We commit to excellence, innovation and continuous improvement.

Budget Objectives

One of the action steps stemming from the *Innovation2030* Goals is to align resources to maximize student achievement and create a culture of continuous improvement. This means that student learning and achievement is paramount in everything we do.

The Budget will:

- Effectively allocate monetary resources to enhance student achievement.
- Clearly communicate the financial state of the district to the public.
- Comply with all state, federal, and local statutes and regulations as well as internal organizational controls.
- Set appropriations to ensure healthy reserve balances in all funds.

The process will:

- Meet specified deadlines while producing a comprehensive and accurate budget.
- Provide opportunities for community and staff input.
- Identify budget assumptions used for the development of the budget.
- Review all programs and departmental budgets.
- Embrace new thinking and unique perspectives even when advocating for change.

The Budget Development Process

Determine Available Funding

The first step in preparing a budget is to have a full understanding of total funds available. While the State has seen an historic rebound in the economy following what could have been a long economic downturn, budget pressures in other areas made school funding a hot topic during this legislative session. School funding was a priority of the Governor's Office as well as the Joint Budget Committee going into the legislative session. Districts were expecting an increase in base per pupil funding due to a second year of record inflation, and there was widespread support for eliminating the budget stabilization factor. Quarterly economic forecasts looked positive to support these actions. The economic forecast released in March was positive and allowed for the legislature to act on increased funding for education, including the elimination of the budget stabilization factor. Inflation at the state level was certified at 5.2%, which required a corresponding increase in the base per pupil funding. In total, per pupil funding is increasing approximately 6.85% considering the elimination of the budget stabilization factor and increase due to inflation.

Define Desired Results based on the Strategic Plan

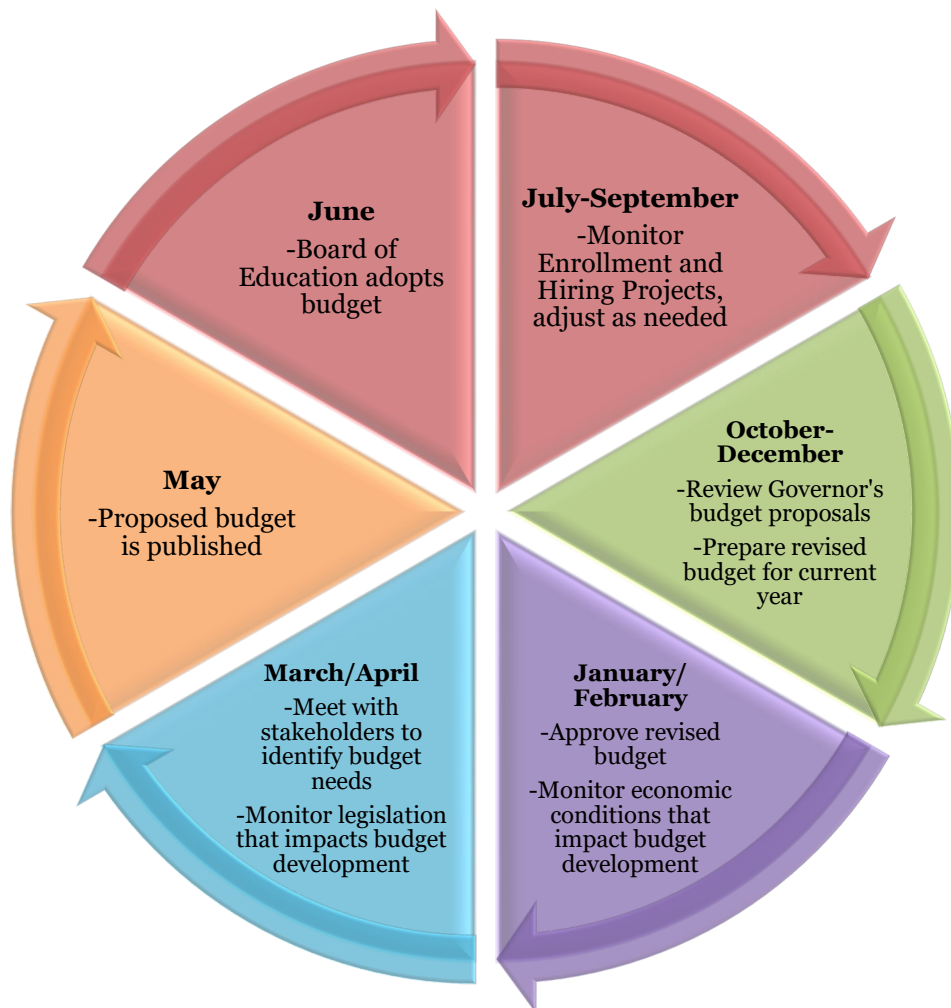
The district's *Innovation2030* is used as a continuous benchmark by which decisions are made in the budgeting process. Funding consideration for programs must reflect actions identified in the strategic plan.

Proposal Development and Prioritization

The idea generation process includes input from various groups. Groups include the district leadership team, cabinet and the Board of Education. In addition, input was taken from the community and stakeholders of the district, including the District Accountability Committee. Proposals were reviewed by cabinet and forwarded to the Board of Education for consideration in the adoption of this budget.

Board of Education

Decisions are made based on the *Innovation2030* plan and the direction of the Board of Education.



Financial Overview

School Funding in Colorado

Colorado's public schools receive revenues from a variety of sources, however the majority of the revenue is provided through the Public School Finance Act of 1994 (as amended). K-12 education is funded through a complex funding formula designed to equalize funding for the 178 districts throughout the state. Funding is based on an annual student count date, traditionally October 1 or the school day nearest to the 1st. Students are counted as full time or part time students depending on the number of scheduled hours of coursework.

A per pupil funding amount is calculated using the school finance act funding formula. The formula takes the total funded pupil count times the per-pupil funding amount, plus at-risk funding, plus on-line funding, less the budget stabilization factor to determine the funding for each district. The per-pupil funding amount is determined using base funding (set by state statute) and adding factors to determine the funding. Those factors include:

- Cost of living factor—the cost of living factor reflects the differences in the costs of housing, goods, and services among each of the 178 school districts in the state. Cost differences are reviewed every two years to allow for timely recognition of economic changes.
- Personnel costs factor—the personnel costs factor varies by school district based on enrollment. For all districts, employee salaries and benefits represent the largest single expense. The formula directs funding based on these costs, using historical information and incorporating the above cost of living factor.
- Size of district—the size factor is determined using an enrollment-based calculation and is unique to each school district. This factor is included to recognize purchasing power differences among districts. Smaller districts receive greater size factors translating to increased funding.
- At-risk funding—eligibility for participation in the federal free lunch program is used as a proxy of each school district's at-risk pupil count. Increased funding is provided to recognize that expenses among pupil populations vary, especially among at-risk populations. As a district's at-risk population increases above the statewide average (approximately 40%), an increased amount of funding is provided.
- English Language Learner factor—this factor was first included in the School Finance Act in 2021-22. This factor provides funding for students who are not fully proficient in English. Students can be counted if they speak a language other than English and do not comprehend or speak English; or if they have limited English proficiency in that they comprehend or speak some English but English is not their primary language.

Below is an infographic from the annual School Finance Handbook published by Legislative Council Staff. This graphic shows the calculation used in the funding formula in the School Finance Act.

Summary of School Finance Funding

1) Calculate Per Pupil Funding for Each District

Multiply statewide base per pupil funding by district-level factors to determine per pupil funding for each district.



2) Calculate Total Funding Required for Each District

To determine total funding for each district, multiply district per pupil funding by the number of funded pupils in the district, then add funding for at-risk, online, English language (ELL) and extended high school students.



3) Determine the Local Share of Funding

The local government share of funding comes from property tax and specific owner tax collections from property owners in the district.



4) Determine the Required Amount of State Aid

Subtract the local share of funding across all districts from the total funding required across all districts to determine the total amount of state aid required by the school finance act.



5) Apply the Budget Stabilization Factor

The budget stabilization factor is a state budget element that proportionately reduces the amount of total funding for each district, such that state aid is reduced.



Source: https://leg.colorado.gov/sites/default/files/final-_2024_booklet.pdf

This calculation for Weld County School District 6 can be demonstrated as follows:

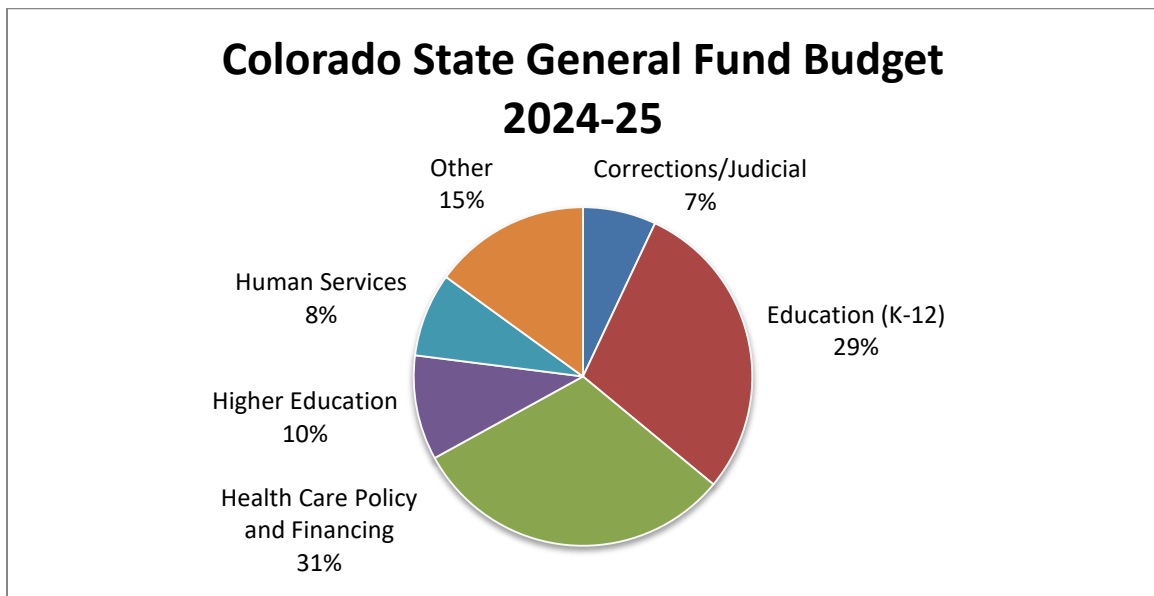
District 6 Estimates	
Total Funded Pupil Count (Includes Online)	22,184.9
Online Pupil Count	281.0
Extended High School Pupil Count	34.5
Base Funding	\$8,496.38
Cost of Living Factor	1.185
Personnel Cost Factor	0.898
Size Factor	1.0297
Total Formula Per Pupil Funding	\$10,202.15
Total Formula Funding	\$223,114,850
Total At-Risk Funding	\$25,258,321
Total ELL Factor Funding	\$2,409,339
Total Online & Extended HS Funding	\$3,296,519
Total Program Funding before Budget Stabilization Factor	\$254,079,030
Per Pupil Funding before Budget Stabilization Factor	\$11,467.30
Budget Stabilization Factor	-
Budget Stabilization Factor per Pupil	-
Total Program Funding	\$254,079.030
Total Per Pupil Funding	\$11,467.30

K-12 education makes up approximately 29% of the state's general fund budget. It is to be expected that when the state faces a budget crisis, it will impact the education budget in some way. In fiscal year 2010-11, an additional factor, the negative factor also known as the budget stabilization factor, was included in the school finance formula. This factor acted as a reduction to other existing factors and does not reduce the base funding a district receives through the school finance funding formula. This factor was made permanent with the passage of Senate Bill 11-230 as a budget stabilization measure for the state. The budget stabilization factor has ebbed and flowed since its introduction in 2011 as is detailed the following chart. 2024-25 marks the first year that the budget stabilization factor has been eliminated and it is the goal of the legislature never to reinstate it. Since the inception of the budget stabilization factor, Weld County School District 6 has had a cumulative impact of \$245.9 million.

The chart below shows the impact of the budget stabilization factor on the funding for Weld County School District 6 since it was introduced in 2010.

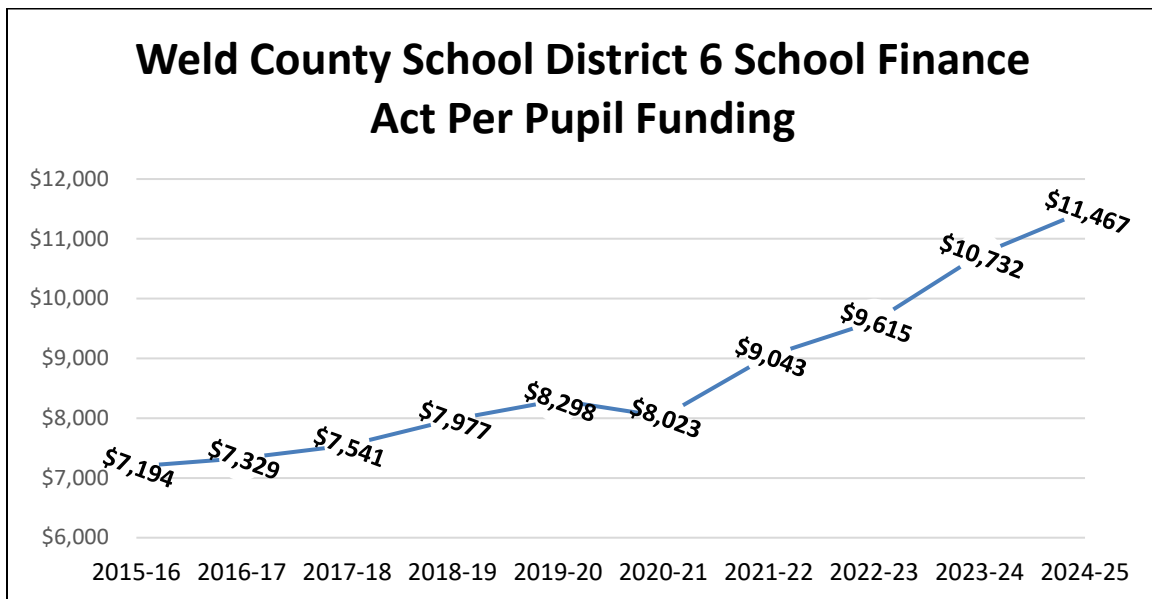
Fiscal Year	Total Budget Stabilization Factor Statewide (in millions)	Weld County School District 6 Portion (in millions)
2009-10	\$129.5	\$2.9
2010-11	\$597.1	\$13.8
2011-12	\$774.0	\$17.7
2012-13	\$1,011.4	\$23.3
2013-14	\$1,004.3	\$23.7
2014-15	\$880.2	\$21.0
2015-16	\$830.7	\$20.3
2016-17	\$828.8	\$20.4
2017-18	\$828.3	\$20.7
2018-19	\$672.4	\$16.7
2019-20	\$572.4	\$14.2
2020-21	\$1,052.7	\$26.1
2021-22	\$503.2	\$12.9
2022-23	\$321.2	\$8.3
2023-24	\$141.2	\$3.7
2024-25	\$ -	\$ -
Cumulative Total	\$10,147.4	\$245.9

The graph below shows the how general funds are allocated to different departments in the State's budget.

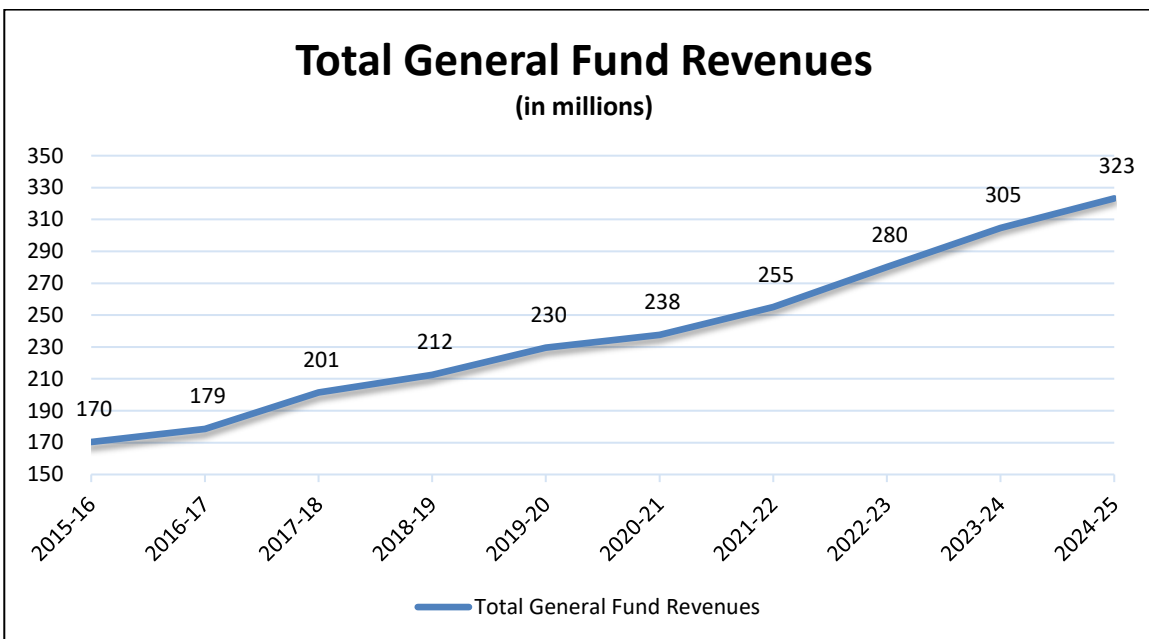


The reduction in funding K-12 education at the state level had a significant impact on Weld County School District 6 during the recession with per pupil funding declining or remaining stagnant from 2009 through 2014. Per pupil funding in the 2015-16 fiscal year finally exceeded the funding rate in 2009-10 which was the start of the recession. To counter the reduction in funding, an increase in the district’s funded student count; averaging 1.3% each year between 2010-2024, allowed the district to weather the economic downturn by providing additional revenues for the district. It is important to note that while total revenue has increased, the district had to operate on less money per pupil for an extended time period. During that time, difficult decisions had to be made, including implementing freezes in salaries for employees, not funding technology replacement, and continually adding to our list of deferred repairs and maintenance. While additional students were coming into the district, no new schools were built to accommodate those students so overcrowding and the addition of temporary classrooms became the norm in the district. Enrollment dropped during the 2020-21 school year as the result of the Covid-19 pandemic. Enrollment rebounded slightly in the 2021-22 and 2022-23 school years, and a small increase in enrollment is projected for the 2023-24 school year.

The 2024-25 state average per pupil revenue (PPR) by formula is estimated to be \$11,450. In comparison, Weld County School District 6 per pupil revenue is projected to be \$11,467.



Total general fund revenue has increased over time as a result of increased enrollment and per pupil funding. The district has also benefited from additional funds available from the state to support students with varying learning needs as well as a local mill levy override passed by voters in 2017 and renewed in 2022.



The Future of School Funding in Colorado

Colorado school funding has been based on a formula put in place in 1994. With minor modifications over the years, it has become an outdated overly complicated calculation. While there have been attempts to modernize the formula in the past, none of those attempts was successful. In the fall of 2023, a task force created by state statute came together to study the funding formula and make recommendations to the legislature on how to simplify and modernize it in the future. That task force was a diverse group of people representing all areas of the state, different educational stakeholders and different types of school districts and educational organizations. Over the course of ten meetings, the task force came together with broad based support to make recommendations to improve the formula.

During the 2024 legislative session, lawmakers took up the issue of the school finance formula. A bipartisan group of legislative leaders introduced House Bill 24-1448, taking many of the recommendations of the task force to develop a new funding formula. Some of the overarching concepts included in the new formula are: 1) simplify the formula; 2) restructure the formula's order of operations so that student characteristics come before district characteristics; and 3) create a more equitable formula where districts with students that need more, get more.

As previously noted, the 1994 funding formula put district characteristics at the forefront of the calculation, namely the cost of living factor, size factor and personnel cost factors. The new formula puts student characteristics first, then takes into consideration a district's cost of living, size and locale. An example of the formula for District 6 is below. Because this new formula does not start until the 2025-26 fiscal year, the estimates are based on projections from Legislative Council Staff for the 2025-26 year.

District Total Program Funding =

Foundation funding

$\$8,717.29$ (base per pupil) \times 21,984.4 (funded pupil count) = $\$191,644,390.28$

At-risk funding

$\$8,717.29$ (bpp) \times 0.25 (at-risk funding factor) \times 16,633.3 (at-risk student count) = $\$36,249,324.94$

English Language Learner (ELL) funding

$\$8,717.29$ (bpp) \times 0.25 (ELL funding factor) \times 2,952 (ELL student count) = $\$2,976,954.54$

Special Education funding

$\$8,717.29$ (bpp) \times 0.25 (SpEd funding factor) \times 2,942 (SpEd student count) = $\$6,411,566.80$

Cost of Living funding

$\$8,717.29$ (bpp) \times 0.186 (D6 cost of living factor) \times 21,984.4 (fpc) = $\$35,645,856.59$

Size funding

$\$8,717.29$ (bpp) \times 0 (no size factor) \times 21,984.4 (fpc) = $\$0$

Locale funding

$\$8,717.29$ (bpp) \times 0 (no locale factor) \times 21,984.4 (fpc) = $\$0$

Online and Extended High School funding

$\$10,510$ (flat rate) \times 321.8 (online and extended high school student count) = $\$3,382,118$

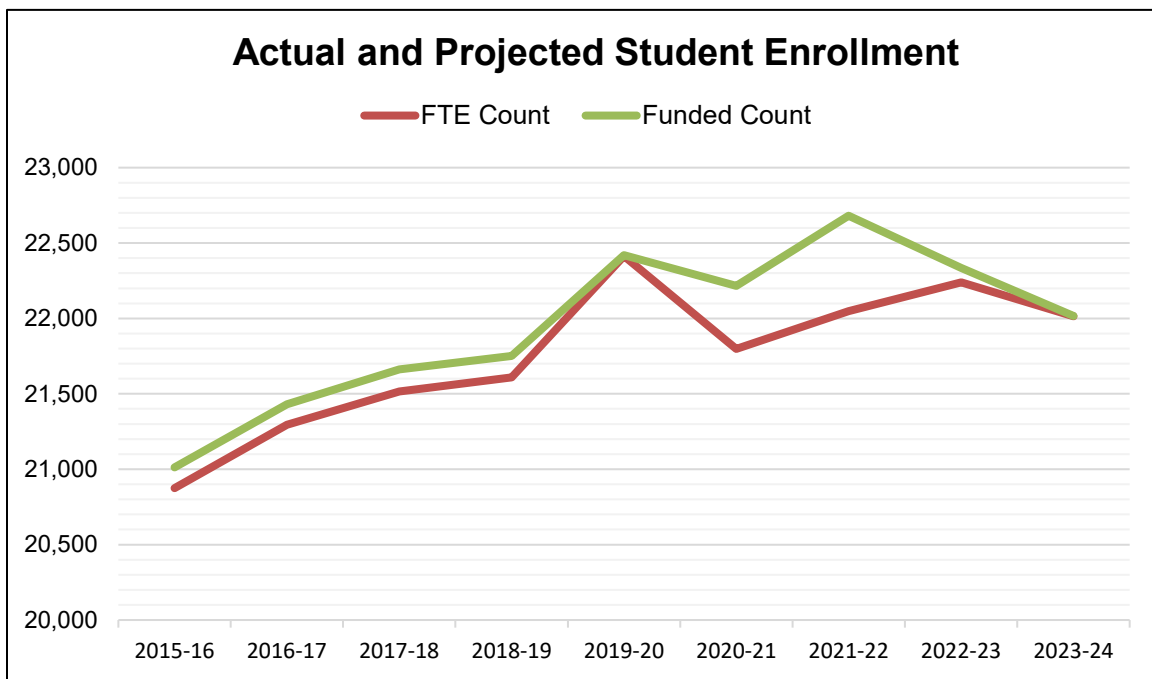
Total program funding, once fully implemented = $\$279,766,616.62$

Total program funding, year 1 phase in = $\$265,227,262.99$

Given the district's demographic make-up, it is clear this new formula will have significant benefits for the district, even as it is phased in over six years.

Budget Assumptions-Enrollment

The chart below illustrates enrollment for the official student count day. After steady growth year after year, the 2020-21 school year saw a decline in enrollment of 622 students (2.8%) as the result of the pandemic. This is comparable to enrollment declines in districts across the state. For the 2021-22 school year, enrollment increased by 250 student FTE and the 2022-23 school year saw an additional 192 student FTE. With the exclusion of preschool enrollment in the 2023-24 school year, enrollment dropped 226 student FTE, however K-12 student enrollment actually increased over the prior year. The School Finance Act contains a provision that allows for averaging of enrollment for up to five years when the district’s enrollment is in decline. That averaging allowed for the district to receive funding for additional student FTE, as illustrated in the chart below by the green funded count line, but averaging was not needed in 2023-24 and an increase in enrollment is projected for 2024-25.



FTE Count-Adjusted enrollment factoring part-time students as one-half of a student.

Funded Count-From 2008-09 through 2018-19 there was an additional funding factor of .08 FTE added for full day kindergarten students, thus increasing the funded count. Starting in 2019-20, full day kindergarten students are counted as 1.0 FTE. Additionally, districts with declining enrollment are funded using an average of the student count over a period of time up to five years. This is especially noticeable in 2020-21 through 2022-23. This funding mechanism prevents districts from having to realize a significant drop in revenue all in one year. The chart entitled “Funded Pupil County by Fund” shows the trend in funded pupils over time.

Funded Pupil Count by Fund

Year	General	Charter	CPP	Total	Change	% Change
2014-15 Actual	15,449	4,848	307	20,604	740	3.7%
2015-16 Actual	15,749	4,956	307	21,012	408	2.0%
2016-17 Actual	16,122	5,002	307	21,431	419	2.0%
2017-18 Actual	16,263	5,091	307	21,661	230	1.1%
2018-19 Actual	16,307	5,142	303	21,752	91	0.4%
2019-20 Actual	16,884	5,230	306	22,420	668	3.1%
2020-21 Actual	16,798	5,111	306	22,215	-205	-0.9%
2021-22 Actual	17,349	5,009	323	22,681	466	2.1%
2022-23 Actual	17,042	4,972	320	22,334	-347	-1.5%
2023-24 Actual	17,111	4,905	-	22,016	-318	-1.4%
2024-25 Projected	17,238	5,033	-	22,271	255	1.2%

In 2023-24, the Colorado Preschool Program ended with the advent of the Universal Preschool Program (UPK). UPK is administered by a different state department, the Colorado Department of Early Childhood (CDEC), and funding for this program comes from CDEC based on the enrollment and attendance of preschool students. Funding will no longer be based on a single student count date using per pupil funding as calculated by the School Finance Act, therefore preschool enrollment numbers have been excluded from these projections going forward.

Enrollment Projections by School

The primary funding source for the general operating fund is per pupil revenue as determined by the School Finance Act funding formula. As the revenue is based on a per pupil amount, the primary assumption comes in the form of estimating the number of students for which the district will receive funding. The chart below shows projected enrollments on which the budget was based.

School/Program	2023-24 FTE	2024-25 FTE	Change
Centennial Elementary	435.0	435.0	-
Dos Rios Elementary	481.0	507.0	26.0
Heiman Elementary	578.0	608.0	30.0
Jackson Elementary	459.0	504.0	45.0
Maplewood Elementary	541.0	553.0	12.0
Martinez Elementary	463.0	481.0	18.0
Meeker Elementary	391.0	402.0	11.0
Monfort Elementary	352.0	356.0	4.0
Scott Elementary	471.0	472.0	1.0

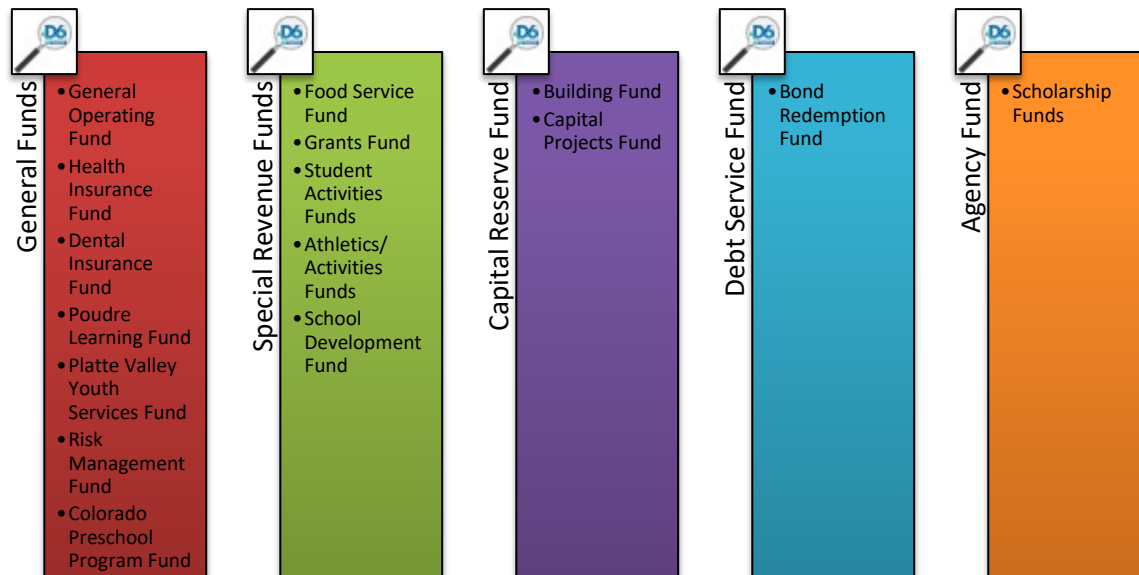
School/Program	2023-24 FTE	2024-25 FTE	Change
Shawsheen Elementary	318.5	334.0	15.5
Chappelow Arts Magnet K-8	687.0	671.0	-16.0
Fred Tjardes School of Innovation	124.0	124.0	-
James Madison STEAM Academy PK-8	529.0	604.0	75.0
McAuliffe STEM Academy K-8	902.0	905.0	3.0
Romero Academy of Applied Technology K-8	905.0	881.0	-24.0
Tointon Academy of Pre-Engineering PK-8	910.0	990.0	80.0
Winograd K-8	621.0	615.0	-6.0
Brentwood Middle	547.0	529.0	-18.0
Franklin Middle	394.0	330.0	-64.0
Heath Middle	563.0	494.0	-69.0
Prairie Heights Middle	535.0	522.0	-13.0
Jefferson Junior High	60.0	60.0	-
Central High	1,434.5	1,438.0	3.5
Northridge High	1,298.5	1,315.0	16.5
West High	1,921.5	1,935.0	13.5
Early College Academy	318.0	314.0	-4.0
GAP/Next	281.0	295.0	14.0
Jefferson Senior High	280.0	280.0	-
District 6 Online Academy	281.0	255.0	-26.0
Transition Program	15.5	15.0	-0.5
Platte Valley	14.0	14.0	-
Subtotal Non-Charter Schools:	17,110.5	17,238.0	127.5
Frontier Charter	1,502.5	1,535.0	32.5
Salida del Sol Academy	630.0	646.0	16.0
Union Colony Preparatory	346.5	376.0	29.5
Union Colony Elementary	329.0	335.0	6.0
University Charter	1,745.0	1,755.0	10.0
West Ridge Charter	351.0	385.0	34.0
Subtotal Charter Schools:	4,904.0	5,032.0	128.0
Total FTE:	22,014.5	22,270.0	255.5

As noted above, the district is anticipating a slight increase in enrollment. Careful monitoring of enrollment at the beginning of the school year is critical so that adjustments can be made to address budget impacts.

Description of Funds

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording the source and use of cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein.

Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described. The fund structure is depicted below.



General Fund

General Funds account for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Capital Reserve Fund, Bond Redemption Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature that could be made from any other fund, may be made from the General Fund. The following funds are all part of the General Fund:

General Operating Fund: This fund accounts for the largest portion of the total District budget and covers the day-to-day operating expenditures including salaries and benefits for employees, utilities, curriculum materials and supplies. Funding comes from local property taxes and the State of Colorado. Funds may be transferred from the General Fund to the Capital Projects and Risk Management funds.

Health Insurance Fund: The Health Insurance Fund accounts for claims and administrative fees for the District's self-funded health insurance employee benefit program.

Dental Insurance Fund: The Dental Insurance Fund accounts for claims and administrative fees for the District's self-funded dental insurance employee benefit program.

Poudre Learning Center Fund: The Poudre Learning Center Fund accounts for the resources and expenditures to operate the Poudre Learning Center, which serves as a facility for interdisciplinary learning for a number of school districts.

Platte Valley Youth Services Center Fund: This fund accounts for the activities of the Platte Valley Youth Services Center. The District provides educational services to students at the center on behalf of the District as well as other districts within the State.

Risk Management Fund: This fund accounts for the resources used for the District's liability, property, and workers' compensation insurance needs. It also provides overall risk management activities for the District.

Colorado Preschool Program Fund: This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program. This fund will be eliminated following the spend down of existing fund balance.

Special Revenue Funds

Special Revenue Funds account for the proceeds from special revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. A separate fund may be used for each restricted source.

Food Service Fund: This fund accounts for all financial activities associated with the District's school lunch and breakfast program.

Governmental Designated Purpose Grants Fund: This fund is provided to account for monies received from various federal, state, and local grant programs.

Student Activities Fund: This fund is used to account for monies collected by various student activity groups through fundraisers and other donations. This fund was classified as an agency fund prior to the 2019-20 fiscal year.

Athletic Activities Fund: This fund is used to account for monies collected by various student athletic groups through fundraisers, boosters and other donations. This fund was classified as an agency fund prior to the 2019-20 fiscal year.

School Development Fund: This fund is used to account for monies collected as real estate is developed into housing units. This fund was established after the creation of a Cash-In-Lieu agreement with the Cities of Greeley and Evans. Funds can be used for the infrastructure and development of future school sites.

Debt Service Fund

The Debt Service Fund must be used to service the long-term general obligation debt of the school district including principal, interest, and related expenses. This fund may be used to service other long-term voter-approved debt of the school district.

Bond Redemption Fund: This fund is authorized by Colorado law. It provides revenues based upon a property tax mill levy set by the School Board to satisfy the District's bonded indebtedness on an annualized basis.

Capital Project Funds

Capital Project Funds are used to account for financial resources used to acquire or construct major capital facilities, sites, and equipment. These funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the General Operating Fund, special revenue funds, or enterprise funds.

Capital Reserve Capital Projects Fund: This fund is used to account for revenues restricted for ongoing capital needs such as site acquisition, building additions and equipment purchases

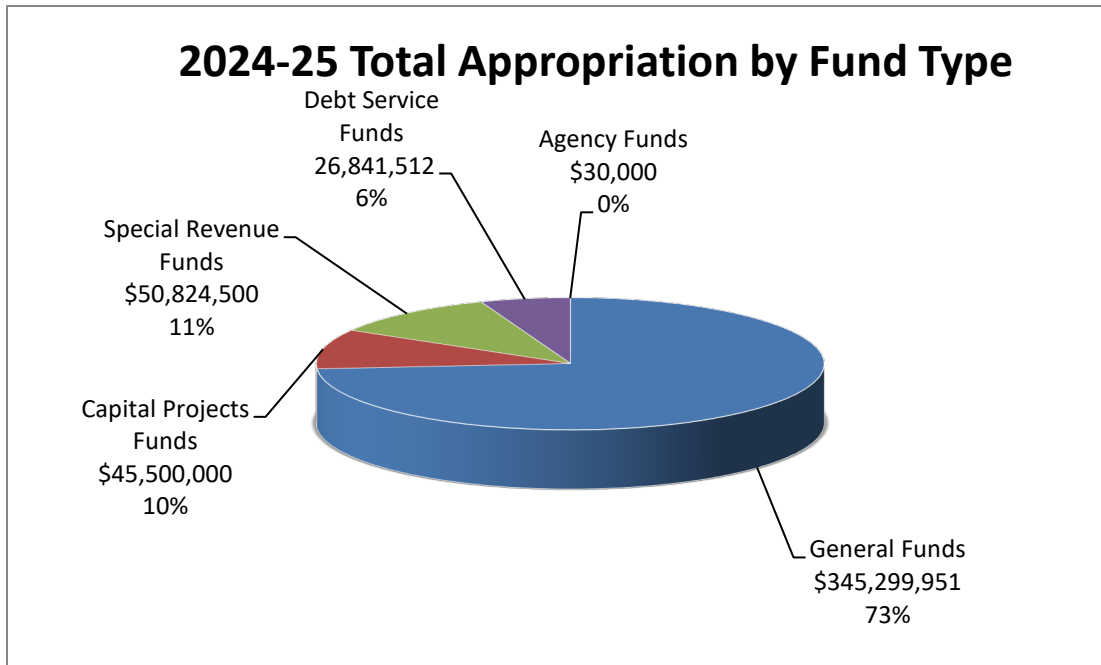
Building Fund: This fund is used to account for construction projects funded with bond proceeds as approved by voters in the District.

Fiduciary Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. An agency fund does not involve a formal trust agreement and the government's role is purely custodial.

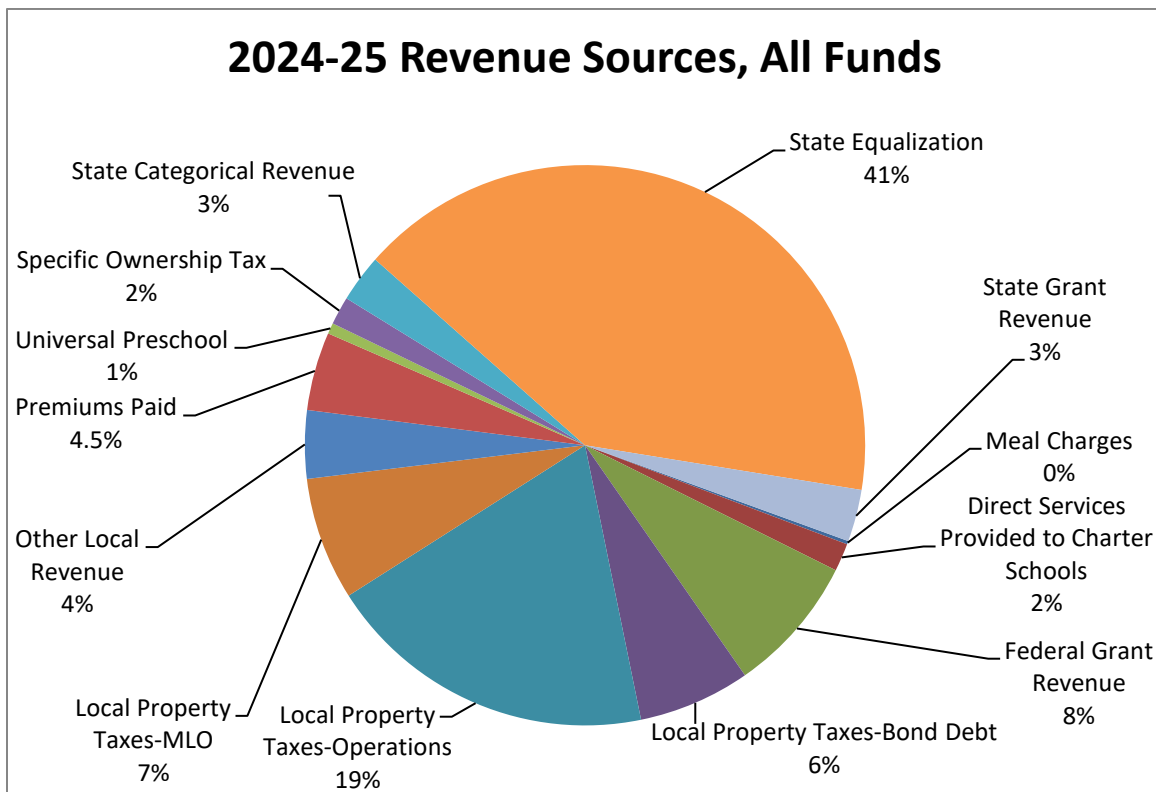
Agency Funds: Agency Funds are used to account for resources used to support scholarships for students. The District holds these resources in a purely custodial capacity.

The following chart shows the total appropriations by fund type for the 2024-25 budget.



Revenue Sources

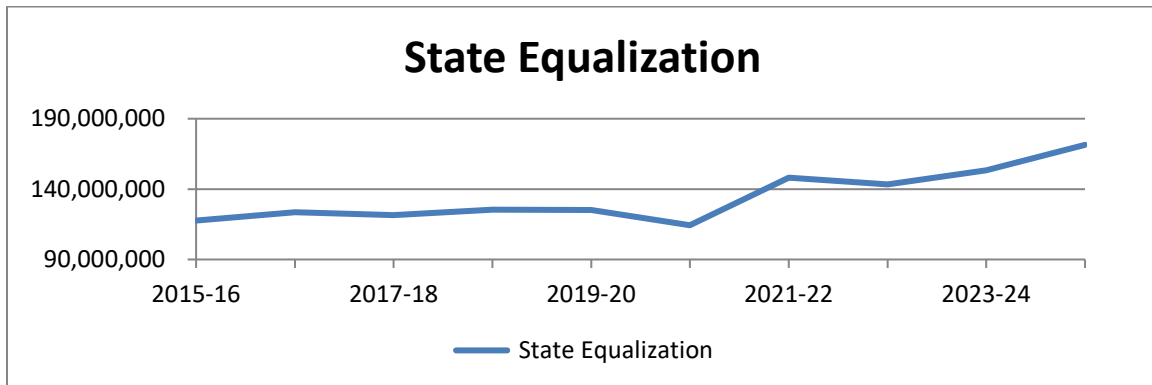
The district receives revenue from many sources, with the general operating fund having the most diverse funding sources.

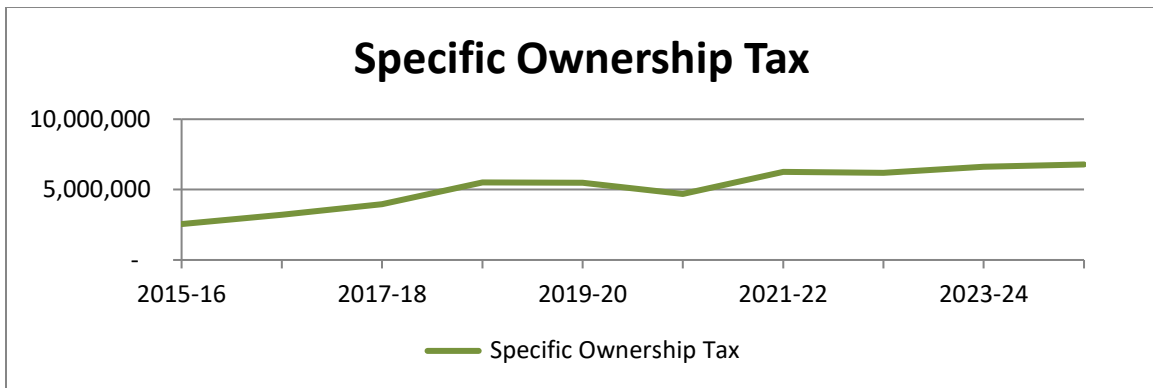
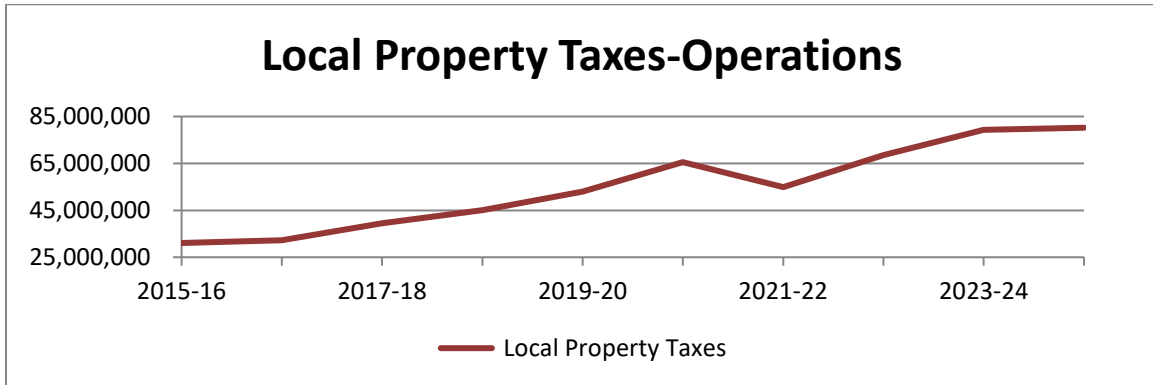


The chart illustrates the percentage each revenue source represents of the total revenue for all funds. The chart clearly illustrates that the major ongoing source of revenue is from state equalization payments, as calculated using the school funding formula specified in the school finance act. There are three components of the funding formula:

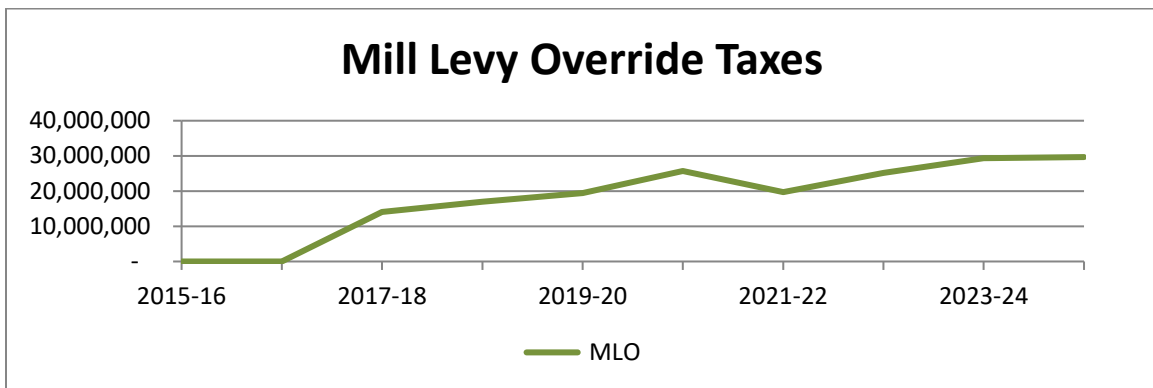
- **Local property taxes-operations**--the calculation requires a local contribution in the form of local property taxes, which are equalized to provide “equal” funding to each district. It is important to note that the state calculates the local property tax contribution required for each district, and each district must levy that much in local property taxes in order to receive the state funding. The only way a local district can increase the amount of local property taxes it can collect is by requesting a “mill-levy override” which must be brought to local voters in an election.
- **Specific ownership taxes**—the formula includes specific ownership taxes collected from vehicle registrations.
- **State share funding**—based on the school finance funding formula, the total program revenue for each district is calculated and the local property tax contribution and specific ownership tax amounts are subtracted. The remaining amount is commonly referred to as the “state share.”

State equalization funds have been dramatically impacted by the state of the economy. The budget stabilization factor was introduced to help alleviate state budget pressures. As the economy has improved, the budget stabilization factor has been “paid down” and has been eliminated as of the 2024-25 budget year.



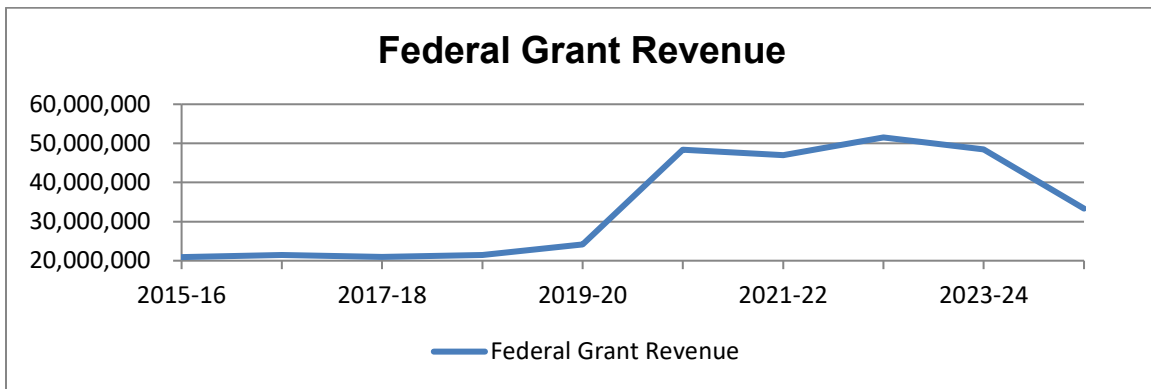


Aside from funding derived from the school finance act funding formula, identified above as State Equalization (34%) of revenues, Local Property Taxes-Operations (24%) and Specific Ownership Tax (1%), the district had a new funding source that started in fiscal year 2017-18. Under Colorado law, districts can ask voters to support a mill levy override to fund operations of the district. Prior to 2017, the district was unsuccessful in its attempts to obtain voter approval for such a funding measure. In November of 2017, district voters approved a 7-year override of up to 10 mills to support district operations. That mill levy override was extended by voters in November of 2022 for another 10 years. With property assessment changes and levying 10 mills, the district projects revenue of just under \$30 million in the 2024-25 fiscal year.

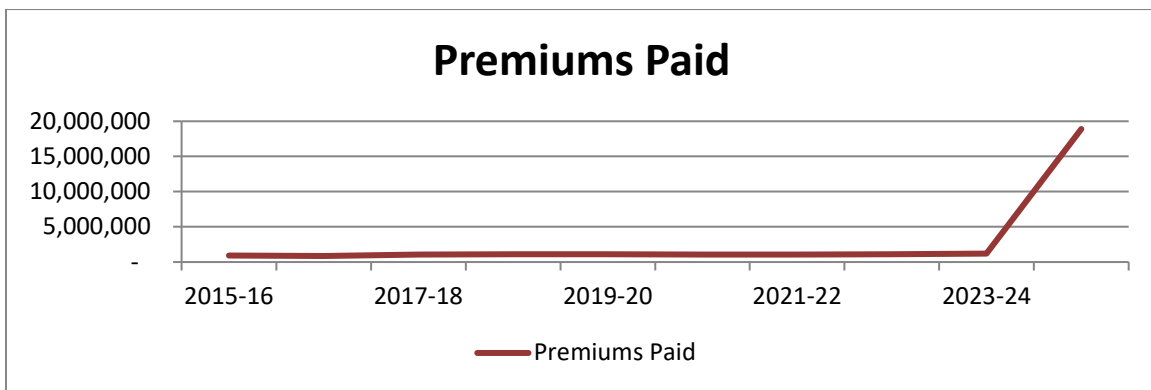


The district receives numerous federal grant awards, with the largest being food service programs to provide free and reduced-price meals, Title funds to support schools with high need and IDEA funds for special education.

The sharp jump in federal grant revenue starting in 2020-21 is due to Federal stimulus programs created in response to the coronavirus pandemic. These funds have provided much needed support to fund unbudgeted expenses that occurred as a result of the coronavirus pandemic. These funds were used to cover costs related to the pandemic in preparation for, response to, and prevention of COVID-19. These funds were one-time funds and must be spent by September 30, 2024.

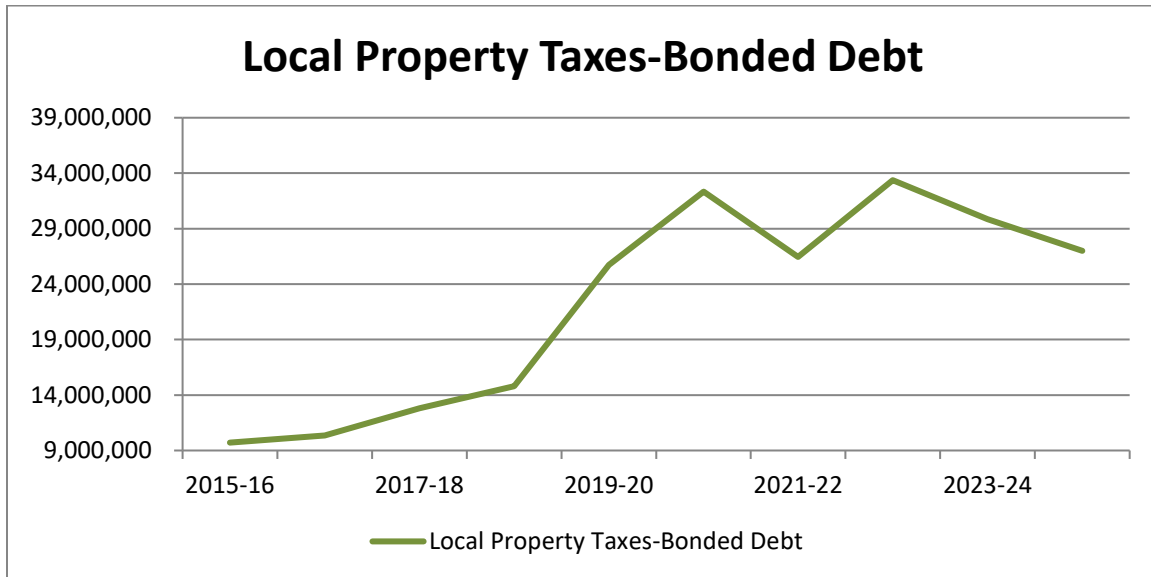


The revenue source denoted as Premiums Paid represents the district’s self-insured health and dental insurance plans for employees. Premiums collected from employees are deposited into these funds to cover the costs of claims incurred. The premiums paid revenue source has been increasing over time due to more employees eligible for these benefits and also more employees enrolling in these benefits. Prior to 2024-25, the health insurance fund did not exist.



Local property taxes-bonded debt represents funds collected to pay debt service for outstanding bonds. The district obtained a small bond in 2012 to meet a matching requirement for a grant program to build Prairie Heights Middle School, which opened for the 2015-16 school year. In the fall of 2019, the district passed another bond measure to rebuild Greeley West High School, Madison Elementary, and build a new PK-8 school, as well as major additions and remodels at

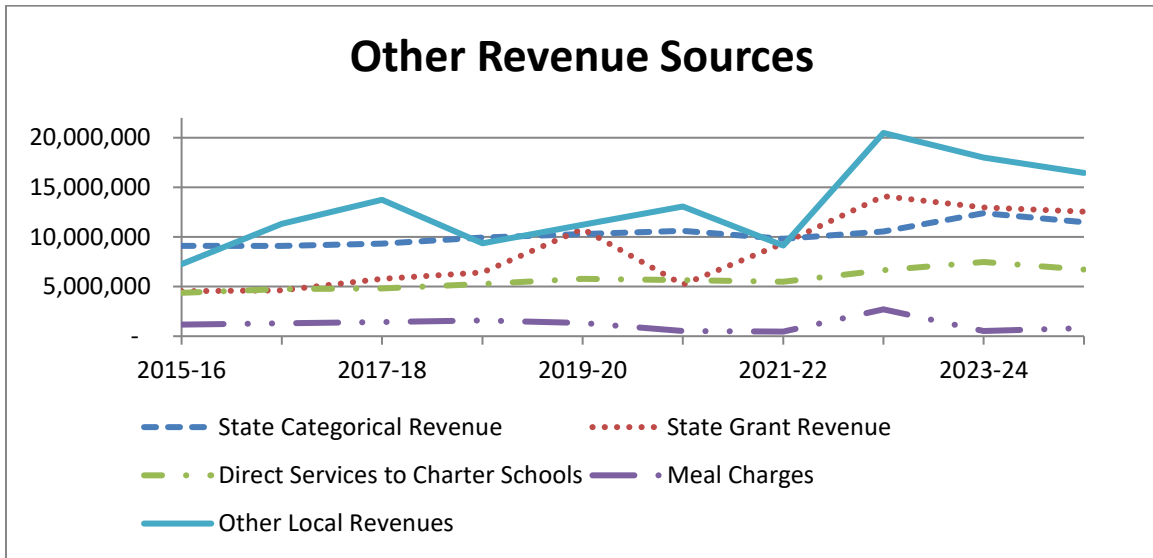
McAuliffe K-8 and Chappelow K-8. All schools will have deferred maintenance addressed and upgrades to learning spaces.



The district only levies enough property tax to cover the required debt service payment for the year. The district is required to maintain a fund balance adequate enough to cover one year of debt service payments.

The remaining sources of revenue contribute only small percentages of the total revenue. The remaining categories are:

- **State categorical revenue**—these revenues are comprised of funding for gifted and talented programs, English language learners, special education, transportation and career and technical education. This revenue is based on the number of students qualifying for each program.
- **State grant revenue**—the state has numerous competitive grant programs to support districts in a variety of programs.
- **Direct services provided to charter schools**—the district provides services to charter schools as agreed upon by the district and charter school. The most significant of these services is special education services, which is an amount per student reimbursement to the district.
- **Meal Charges**—this category of revenue specifically relates to the food services fund where students pay for school breakfasts and lunches. With the implementation of Healthy School Meals for All, this revenue will shift from local sources (parents paying for student’s meals) to state revenue as the state begins to backfill revenues for students who do not qualify for federal programs.
- **Other local revenues**—this category encompasses a wide variety of revenues. Earnings on investments, rental charges for the use of district facilities, indirect costs from grants and royalty payments from mineral rights are the most common.



State categorical revenues and state grant revenues are trending up as the state has invested in specific programs for targeted groups of students. The increase in services to charter schools reflects the increased enrollment in charter schools. The most significant change is in other local revenues. That increase is due to oil and gas development occurring where the district owns mineral rights, and from some one-time payments the district received. In 2016-17 the district received funding from the City of Greeley to improve some of its athletic fields and facilities and in 2017-18 the district received insurance reimbursements for a badly damaged elementary school that flooded in the fall of 2017.

Consolidated Budget

All Funds Consolidated 2024-25 Budget

	General Funds	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Agency Funds	Total All Funds
Revenues						
Local Sources	\$151,098,235	\$6,415,000	\$28,007,997	\$1,000,000	\$30,000	\$186,551,232
State Sources	192,241,174	7,104,500	-	-	-	199,345,674
Federal Sources	-	33,305,000	-	-	-	33,305,000
Total Revenues	343,339,409	46,824,500	28,007,997	1,000,000	30,000	419,201,906
Expenditures						
Instruction	138,023,162	14,369,147	-	-	-	152,392,309
Supporting Services						
Student Support	19,396,796	8,106,992	-	-	30,000	27,533,788
Staff Support	9,504,381	4,530,454	-	-	-	14,034,835
General Admin.	2,484,144	-	-	-	-	2,484,144
School Admin.	17,894,301	335,562	-	-	-	18,229,863
Business Services	31,784,512	114,766	-	-	-	31,899,278
Operations & Maint.	29,084,511	792,883	-	5,500,000	-	35,377,394
Transportation	10,052,607	20,839	-	-	-	10,073,446
Other	18,872,662	21,369,747	-	-	-	40,242,409
Payments to Charters	70,042,333	-	-	-	-	70,042,333
Capital Outlay	7,200,000	1,184,110	-	40,000,000	-	48,384,110
Debt Service	-	-	26,841,512	-	-	26,841,512
Total Expenditures	354,339,409	50,824,500	26,841,512	45,500,000	30,000	477,535,421
Excess of Revenues Over (Under) Expenditures	(11,000,000)	(4,000,000)	1,166,485	(44,500,000)	-	(58,333,515)
Other Sources (Uses)						
Transfers In/Out	(3,500,000)	-	-	3,500,000	-	-
Insurance Recoveries	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-
Net Change in Fund Balance	(14,500,000)	(4,000,000)	1,166,485	(41,000,000)	-	(58,333,515)
Fund Balance, Beginning	107,410,423	7,763,015	39,349,195	48,442,677	118,865	203,084,175
Total of All Funds	\$92,910,423	\$3,763,015	\$40,515,680	\$7,442,677	\$118,865	\$144,750,660

Two Year Comparison of Appropriations

Two-Year Comparison of Funds 2024-25 Budget Summary of All Funds

	Total Appropriation 2023-24	Total Appropriation 2024-25	Amount Change	% Change	Reason for Change
<u>General Funds</u>					
General Operating	\$308,380,825	\$337,694,409	\$29,313,584	9.5%	Increase due to additional PPR through School Finance Act
Health Insurance	-	21,700,000	21,700,000	n/a	New Fund
Dental	1,200,000	1,200,000	-	-	No change expected
Poudre Learning Center	700,000	825,000	125,000	17.9%	Increase due to increased operating costs
Platte Valley Youth Services	577,786	580,542	2,756	0.5%	No material changes expected
Risk Management	4,950,000	5,000,000	50,000	1.0%	Increase in insurance premiums due to new and remodeled buildings
Colorado Preschool Program	539,549	-	(539,549)	-100%	The CPP Fund will be dissolved with the implementation of UPK
<u>Special Revenue Funds</u>					
Food Services	17,934,500	20,224,500	2,290,000	12.8%	Increase due to higher participation, food and labor costs
Grants	44,500,000	27,500,000	(17,000,000)	-38.2%	Reduction due to end of Federal grants
Student Activities	1,750,000	1,750,000	-	-	No change expected
Athletics	350,000	350,000	-	-	No change expected
School Development	1,000,000	1,000,000	-	-	No change expected
<u>Debt Service Fund</u>					
Bond Redemption	26,849,197	26,841,512	(7,685)	-	No material changes expected
<u>Capital Projects Fund</u>					
Capital Projects	5,500,000	5,500,000	-	-	No change expected
Building Fund	94,500,000	40,000,000	(54,500,000)	-57.7%	Change due to spend down on bond projects
<u>Agency Funds</u>					
Scholarship	30,000	30,000	-	-	No change expected
Total of All Funds	\$508,761,857	\$490,195,963	\$(18,565,894)	-3.6%	

Summary of Fund Balances

Summary of Fund Balances, Sources and Uses of Funds 2024-25 Budget Summary of All Funds

	Projected Beginning Fund Balance 2024-25	Total Revenues Other Sources/ Transfers In	Total Funds Available	Total Expenditures Other Uses & Transfers Out	Projected Ending Fund Balance 2024-25
General Funds					
General Operating Fund	\$104,111,449	\$323,194,409	\$427,305,858	\$337,694,409	\$89,611,449
Health Insurance Fund	-	21,700,000	21,700,000	21,700,000	-
Dental Insurance Fund	1,373,385	1,200,000	2,573,385	1,200,000	1,373,385
Poudre Learning Center	65,531	825,000	890,531	825,000	65,531
Platte Valley Youth Svcs.	-	580,542	580,542	580,542	-
Risk Management Fund	1,860,058	5,000,000	6,860,058	5,000,000	1,860,058
Colorado Preschool Prgm.	-	-	-	-	-
Special Revenue Funds					
Food Services Fund	4,800,665	16,224,500	21,025,165	20,224,500	800,665
Grants Fund	-	27,500,000	27,500,000	27,500,000	-
Student Activities Fund	1,591,579	1,750,000	3,341,579	1,750,000	1,591,579
Athletics Fund	201,855	350,000	551,855	350,000	201,855
School Development	1,168,916	1,000,000	2,168,916	1,000,000	1,168,916
Bond Redemption Fund					
	39,349,195	28,007,997	67,357,192	26,841,512	40,515,680
Capital Projects Fund					
Capital Projects Fund	9,442,677	3,500,000	12,942,677	5,500,000	7,442,677
Building Fund	39,000,000	1,000,000	40,000,000	40,000,000	-
Agency Funds					
Scholarship Fund	118,865	30,000	148,865	30,000	118,865
Total of All Funds	<u>\$203,084,175</u>	<u>\$431,862,448</u>	<u>\$634,946,623</u>	<u>\$490,195,963</u>	<u>\$144,750,660</u>



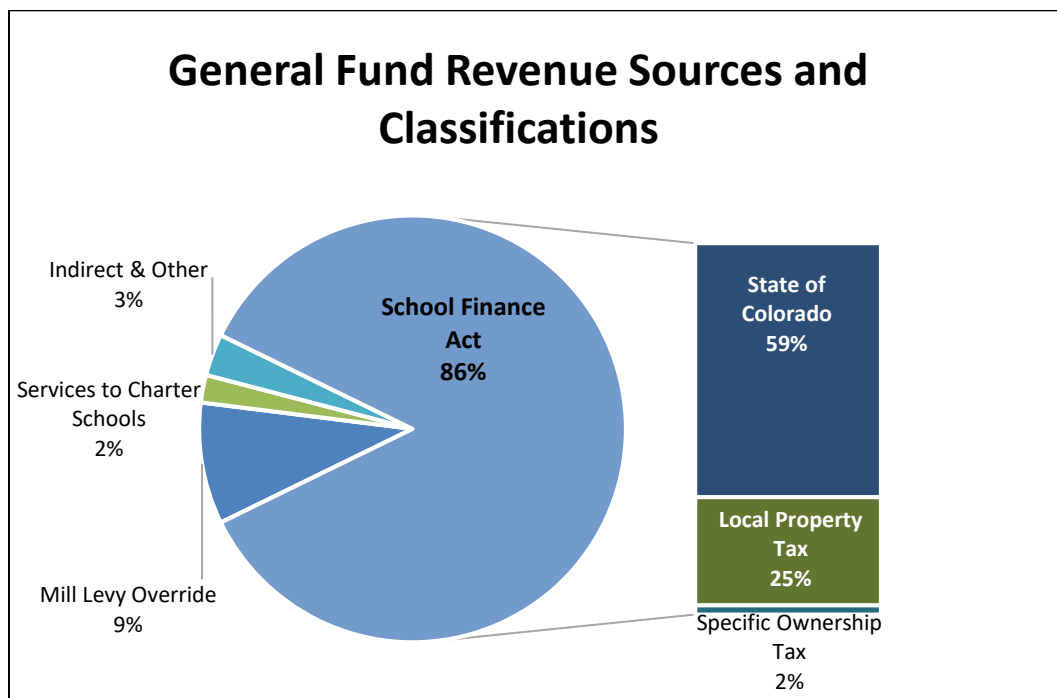
Budgets by Fund

General Funds

General Operating Fund

This fund is used for the routine operations funded by the Colorado School Finance Act, property taxes, and other revenues. It is the most significant fund in relation to the district's overall operations.

Revenue



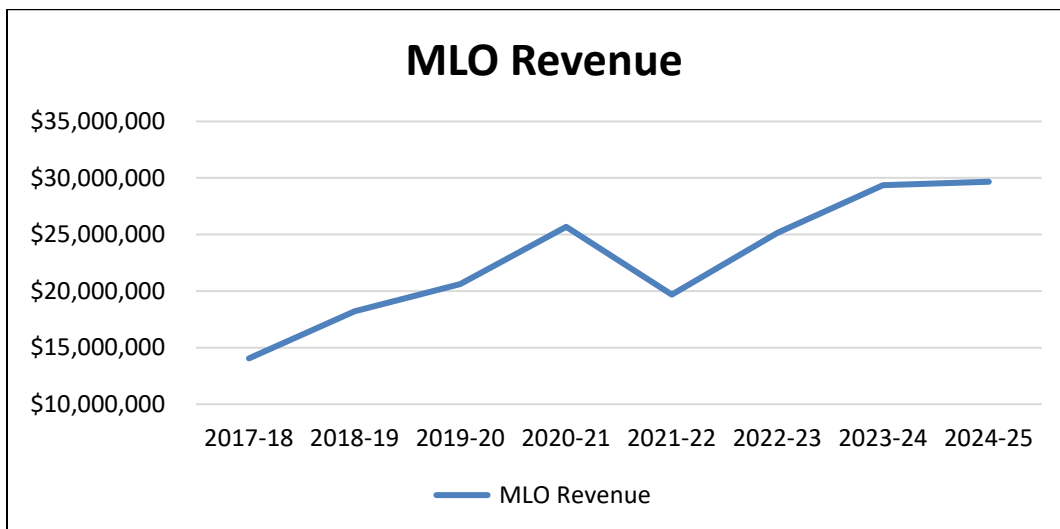
The chart above reflects the sources of revenue received by the district. Funding from the State of Colorado, Specific Ownership Taxes and Property Taxes all represent the funding calculated by the School Finance Act and categorical funding. The district has the ability to request additional property taxes to fund the district operations through a mill levy override; which was approved by voters for the first time in 2017, and then renewed by voters in 2022. Services to Charter Schools reflect payments from charter schools for contracted services, primarily special education services purchased from the district. Indirect & Other revenues represent the indirect costs associated with grant funds as well as miscellaneous revenues from oil and gas royalties, e-rate reimbursements, and charges for building usage among other activities.

Mill Levy Override

In 2017, voters approved a mill levy override (MLO) for the first time. The MLO levies 10 mills on residential and commercial property. The MLO was set to expire after seven years unless it is extended by voters, which occurred in 2022. The main categories of spending for the MLO include the following:

- Providing competitive, market-based wages for support staff;
- Maintain and lower class size when possible;
- Fund career and technical education and workforce readiness programs;
- Continue concurrent enrollment opportunities for students;
- Providing instructional materials and technology;
- Maintain facilities;
- Continue upgrades to safety and security systems;
- Sharing MLO revenues with charter schools on a per pupil basis

The chart below shows the historical and projected collections from the MLO. The spike in 2020-21 is from past-due taxes originally owed in 2019-20 that were paid to the district in 2020-21.



Some of the projects and accomplishments since the passage of the MLO include the following:

Safety, Security and Transportation

- Implementation of a new phone system district-wide
- Purchase of new school buses
- Installation of access controls including lock hardware and badging systems
- Installation of building automated systems (BAS) controls to allow for centralized monitoring of facilities; new boilers and chillers for some school sites
- Campus monitors
- Implementation and on-going support of the Raptor system
- Security cameras and all schools

Academic and Vocation Program Support

- After school and summer school programs
- Funding to implement the Advanced Manufacturing pathway at Central High School
- Music lab and auditorium upgrades at Central High School
- Upgrades to the engineering lab at Northridge High School
- Implementation of AVID in elementary and K-8 schools
- Support for the Business Community Partnership Administrator
- Support for internships
- Payment of College Board and other test fees (PSAT, SAT, AP, IB)
- Concurrent Enrollment including tuition, fees and books
- Industry certificates
- Expansion of the Student Recovery Program to all three comprehensive high schools
- Staffing and program support for the District 6 CTE Center
- Staffing support for various career pathways

Instructional Materials and Technology

- 1:1 device for students, including a replacement cycle for aging devices
- Replacement of staff devices
- Updated and replacement of technology infrastructure
- Document cameras for classrooms
- Interactive projectors and/or View Boards
- Advanced Placement and International Baccalaureate Curriculum updates
- Curriculum for all core content areas (English, Math, Science and Social Studies)
- Curriculum and materials for other content areas such as World Languages, Art, Music, and Physical Education/Health

Attract and Maintain a Competitive Workforce

Hourly employees received a market adjustment to their pay shortly after the MLO was passed. A portion of the MLO has continued to support this initial adjustment each year.

Charter School Support

Since the MLO was passed, charter schools have been receiving an equal per pupil allocation of MLO funds each year. For the most part, charter schools have spent their MLO funds on items similar to those listed above.

Citizens' Oversight Committee

The district created a Citizens' Oversight Committee to monitor how the district is spending these funds. The committee has dedicated significant time to learning about the district, the needs of the district and how the MLO funds provide crucial support for the success of the district and its students. The committee has provided valuable feedback for district administration and found that the use of the MLO funds is in alignment with the intended purposes outlined in the ballot language.

Expenditures

Chart of Accounts

The State of Colorado requires all school districts to use a common chart of accounts. Each district may modify the structure to meet their needs; however, the same elements must be used in order to provide comparable data to the Colorado Department of Education.

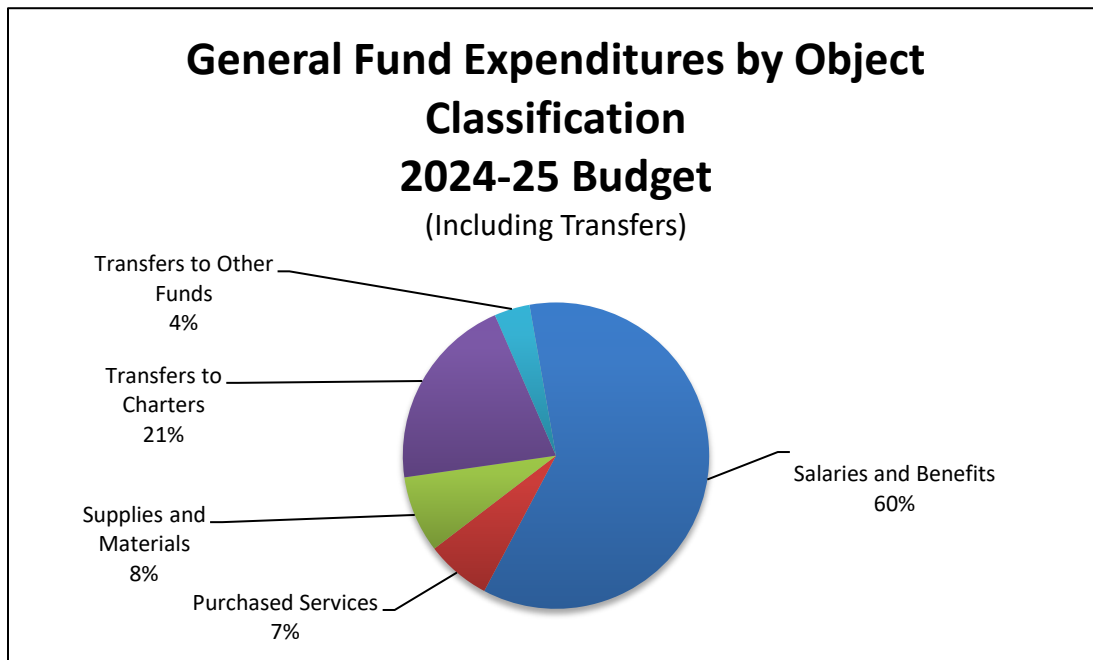
Expenditure accounts follow this general format:

XX	.	XXX	.	XX	.	XXXX	.	XXXX	.	XXXX	.	XX	.	XXX	.	XXXX
fund		location		SRE		program		sub-		object		sub-		job		grant
								program				object				

- The fund element relates to the fund code for each fund within the district.
- The location element designates a specific school or support location.
- SRE identifies a Special Reporting Unit, and is used to identify major programs within the district.
- The program element identifies the specific academic or support program. Program descriptions follow on a separate page.
- The sub-program allows the district to further define specific programs. For example the district uses “0001” to represent 1st grade, “0002” to represent 2nd grade and so on.
- The object is the function that drives the expenditure. Object descriptions follow on a separate page.
- Sub-objects are used to further breakdown the function.
- Job codes are used to differentiate between job classifications. Those classifications are:
 - Administration
 - Instructional
 - Professional/Technical
 - Paraprofessional
 - Office/Administrative Support
 - Crafts, Trades and Services
- Grant codes are used to identify the funding source for grant awards and allow the district to distinguish between State, Local and Federal grant sources.

Expenditures

The primary expense in the district general fund budget is personnel salaries and benefits. Another significant expenditure is the transfer to charter schools. State law requires that the district pay each charter school authorized in the district the same amount of per pupil revenue for each student. The district treats these funds as a pass-through for budget purposes. The chart below shows the breakdown of general fund expenditures by object.

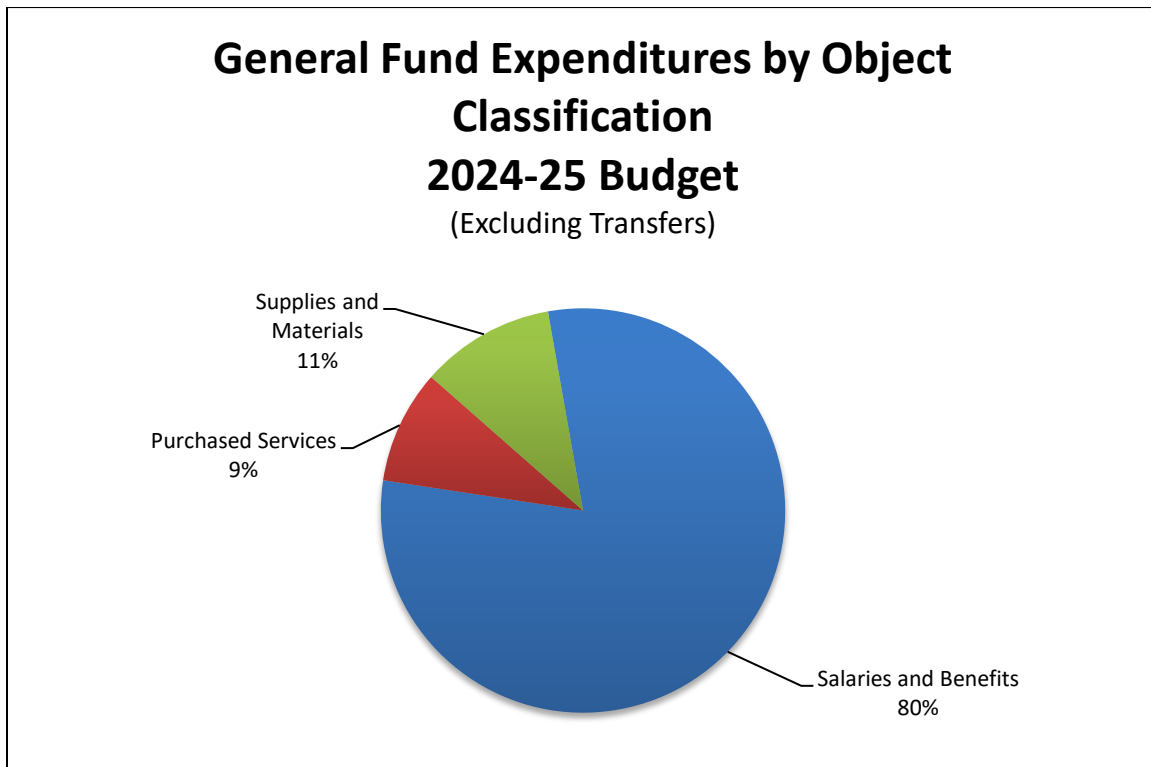


Object classifications are defined as follows:

- **Salaries and Benefits**—amounts paid for personal services to district employees, including amounts paid for fringe benefits such as life insurance, Medicare, Public Employees Retirement Association (PERA) retirement benefits, and health, dental, and vision insurance.
- **Purchased Services**—amounts paid for services which must be performed only by persons or firms with specialized skills and knowledge. Examples include:
 - Audit and Legal services
 - Trash/disposal services
 - Repairs and maintenance services
 - Insurance premiums
 - Tuition paid to other educational institutions
 - Travel and registration expenses

- **Supplies and Materials**—amounts paid for items that are consumed, worn out or deteriorated through use. Examples include:
 - General supplies (paper, office supplies, etc.)
 - Utilities such as natural gas, electricity and motor vehicle fuels
 - Books and periodicals
 - Technology related supplies such as software and hardware falling below the capitalization threshold
- **Transfers to Charters**—funds passed through the district to charter schools authorized by the Board of Education.
- **Transfers to Other Funds**—funds transferred either by action of the Board of Education or as required by state law to other funds within the district.

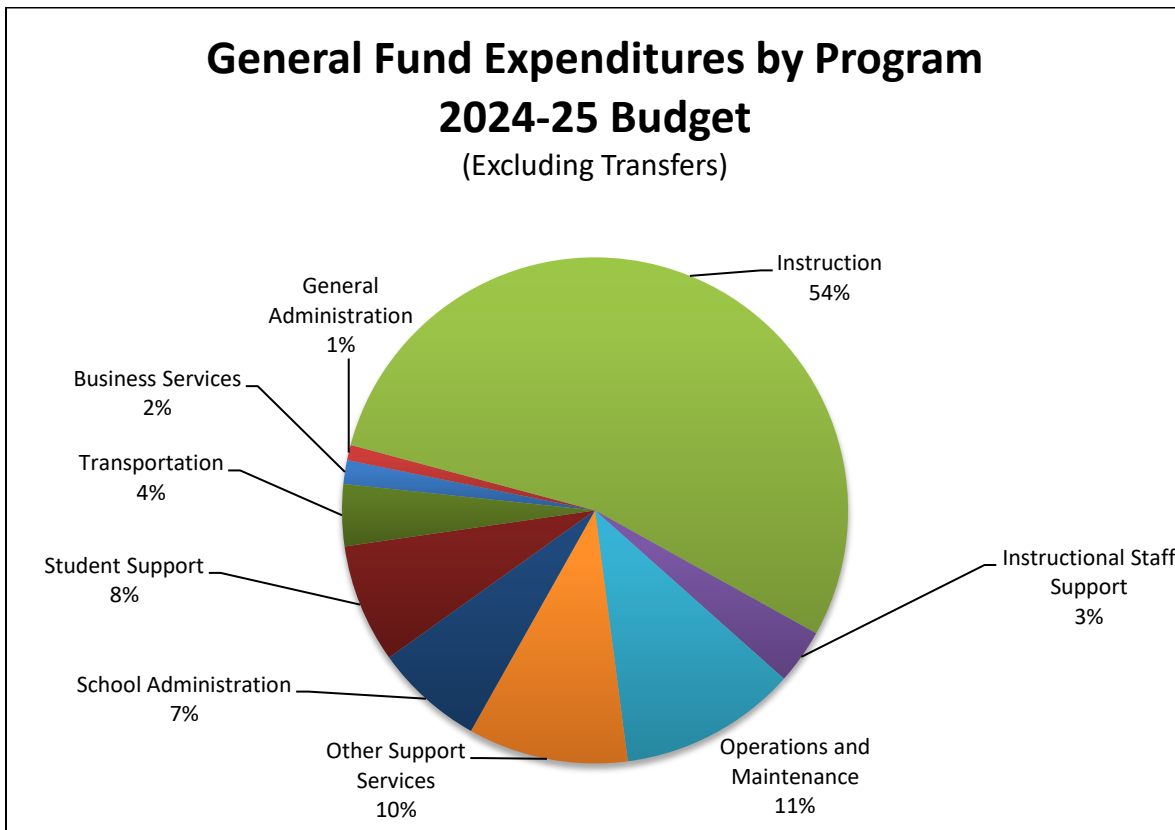
By excluding general fund transfers to other funds or to charter schools, it is clear the impact salaries and benefits expense has on the general fund budget. As this line item is such a significant expense, great care is used in identifying and authorizing positions. School level staffing is determined using a ratio. While one could not walk into a classroom in the district and expect to see the exact number of students per teacher as the ratio suggests, it is a target used by school principals and district administration alike.



General Fund expenditures sorted in a different way show the breakout of expenditures by program. The vast majority of expenses go to instruction, student support services and instructional staff support services. A summary of each program is noted below:

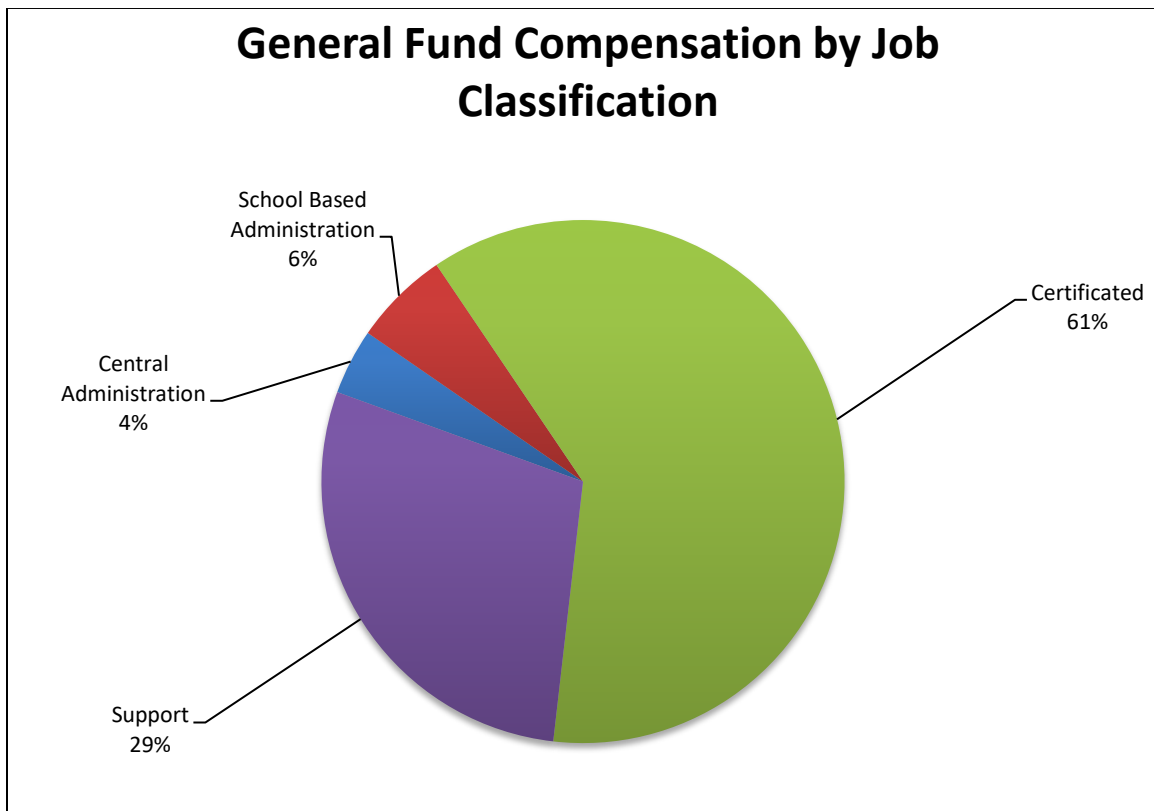
- **Instruction**—activities dealing directly with the interactions between staff and students. This includes costs associated with salaries and benefits of teaching personnel, paraprofessionals, and assistants. It also includes supplies and materials such as curriculum, paper and school supplies.
- **Student Support Services**—activities designed to assess and improve the well-being of students and to supplement the teaching process. This includes counselors, nurses, health clerks, psychologists, audiologists, occupational therapy and physical therapy.
- **Instructional Staff Support Services**—activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services include curriculum design and training, professional development, student assessment and coordinating these activities.
- **General Administration**—activities concerned with establishing and administering policy for operating the school district. These activities include the work of the Superintendent, Board of Education Secretary and legal expenses, audit expenses, election expenses and tax assessment collection services.
- **School Administration**—activities concerned with overall administrative responsibility for a school. These activities include the work of the Principal, Assistant Principal and office staff.
- **Business Services**—activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. The purchasing department, warehouse, copy center and finance department expenses are accounted for here.
- **Operation and Maintenance**—activities concerned with keeping grounds, buildings and equipment open, comfortable and safe for use. Facilities department and safety and security expenses are accounted for here.
- **Student Transportation**—activities concerned with the transportation of students to and from school and activities.
- **Other Support Services**—activities which support each of the other instructional and supporting services programs. Communications, Human Resources and Information Technology department expenses are accounted for here.

	2023-24 Budget	2024-25 Budget	Change	% Change
Instruction	\$121,671,824	\$137,463,462	\$15,791,638	13.0%
Student Support Services	16,078,545	19,374,037	3,295,492	20.5%
Instructional Staff Support	10,242,155	8,950,570	(1,291,586)	-12.6%
General Administration	2,556,942	2,483,702	(73,240)	-2.9%
School Administration	16,467,362	17,774,729	1,307,367	7.9%
Business Services	3,786,376	3,884,512	98,136	2.6%
Operations and Maintenance	31,866,894	28,936,254	(2,930,641)	-9.2%
Student Transportation	10,297,397	10,051,607	(245,790)	-2.4%
Other Support Services	21,807,011	26,072,662	4,265,652	19.6%
Total	\$234,774,506	\$254,991,534	\$20,217,028	8.6%



General Fund Compensation

As noted previously, compensation (salaries and benefits) is the largest expense of the district general fund budget. The chart shows the breakdown of compensation dollars expended from the general fund. The largest portion of compensation expense goes to certified teaching personnel, the majority of whom are classroom teachers. There are 115 administrators employed by Weld County School District 6. Of those 77 are school-based administrators consisting of principals and assistant principals and deans. As the graph shows, central administrators make up 4% of the general fund compensation expense.



As noted above, compensation is a significant part of the district budget. Compensation is traditionally negotiated with the district’s teacher’s union, the Greeley Education Association (GEA) each spring. While the GEA does not negotiate for other district employee groups, the Board of Education has opted to provide similar compensation increases to other employee groups the past few years.

Increases in compensation for the past several years are illustrated below:

	Certified Employees	Other District Employees
2005-06	2.50%	1.10%
2006-07	6.00%	4.00%
2007-08	6.75%	3.75%
2008-09	5.95%	3.00%
2009-10	0.00%	0.00%
2010-11	0.00%	0.00%
2011-12	2.81%	2.81%
2012-13	3.75%	3.75%
2013-14	5.88%	5.88%
2014-15	1.50%	2.00%
2015-16	2.00%	2.00%
2016-17	3.75%	3.75%
2017-18	3.75%	3.75%
2018-19	2.50%	2.50%
2019-20	4.50%	4.50%
2020-21	2.50% ^a	2.50% ^b
2021-22	6.50% ^c	4.50% ^d
2022-23	6.50% ^c	6.50% ^d
2023-24	7.60% - 17.25% ^e	8.0% - 13.0% ^f
2024-25	8.3%-12.4% ^g	8.3% - 10% ^h

^a For the 2020-21 fiscal year, the district granted regular step movement on the salary schedule which averages 2.5%. For employees who would not see an increase in pay, an increase of 1.25% will be granted to offset the increased cost to employees for PERA.

^b Classified and Professional/Technical employees will receive an increase of 2.5%. Administrative employees who are a part of the District Leadership Team will receive an increase of 1.25% to offset the increased cost of PERA.

^c Certified employees will receive regular step movement on the salary schedule which averages 2.5%. In addition, an increase of 4% will be applied to the base salary schedule.

^d Other district employees will receive a minimum increase of 4.5% in 2021-22 and 6.5% in 2022-23. A market analysis was completed that indicated market adjustments were warranted for a significant number of employees, therefore their actual increase will vary dependent on the market adjustment.

^e In 2023-24 the certified salary schedule was restructured, resulting in a range of increases from 7.6% to 17.25% depending on the placement on the salary schedule. The average increase was 13%.

^f Classified, Administrative, Professional and Technical employees will receive a minimum increase of 8% ranging up to 13%.

^g The 2024-25 certified salary schedule was adjusted to reflect a starting salary of \$52,000. The increase from the prior starting salary was 8.3%. Depending on the placement on the salary schedule increases range from 8.3% to 12.4%, with the average being 10.8%.

^h Classified employees will receive a 10% increase and Administrative, Professional and Technical employees 8.3%

Retirement Benefits

A significant component of the cost of benefits is the contribution the district must make to the Public Employees Retirement Association (PERA). All district employees are members of PERA and participate in PERA rather than in Social Security. Both the district and employees must contribute a percentage of their annual salary to PERA. Due to the unfunded status of the retirement fund, state law mandates contribution increases each year if certain criteria are met. A portion of this increase can be offset by funds that would otherwise be available for pay increases. Legislation passed in 2018 provides for additional measures to address the unfunded status of PERA. Those measures include reducing future cost of living increases for retirees, requiring employees to contribute more of their annual salary and requiring employers to pay an increased rate as well as automatic adjustment provisions based on the status of the plan.

The chart below shows the increases over time and future required contributions to PERA.

Effective Date	Employee Contribution Rate	Employer Contribution Rate
January 1, 2005	8.00%	10.15%
January 1, 2006	8.00%	10.65%
January 1, 2007	8.00%	11.15%
January 1, 2008	8.00%	12.05%
January 1, 2009	8.00%	12.95%
January 1, 2010	8.00%	13.85%
January 1, 2011	8.00%	14.75%
January 1, 2012	8.00%	15.65%
January 1, 2013	8.00%	16.55%
January 1, 2014	8.00%	17.45%
January 1, 2015	8.00%	18.35%
January 1, 2016	8.00%	19.15%
January 1, 2017	8.00%	19.65%
January 1, 2018	8.00%	20.15%
July 1, 2019	8.75%	20.40%
July 1, 2020	10.00%	20.90%
July 1, 2021	10.50%	20.90%
July 1, 2022	11.00%	21.40%
July 1, 2023	11.00%	21.40%
July 1, 2024	11.00%	21.40%

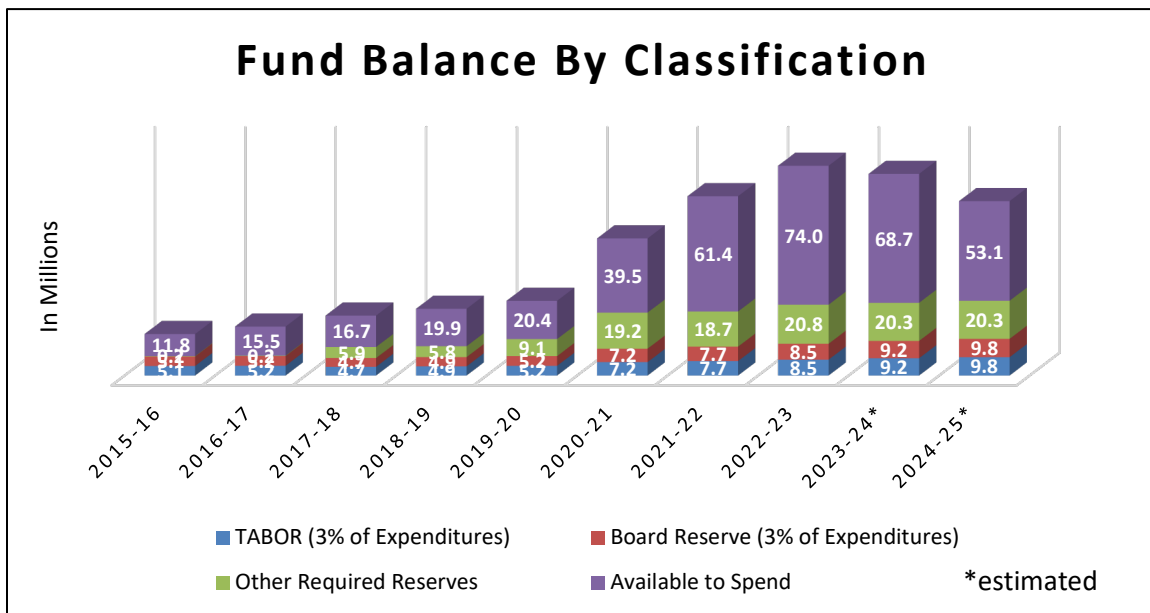
General Fund Reserves

The district has taken a thoughtful stance in building and maintaining an adequate fund balance. During the recession in 2009 the district began building a fund balance that could be drawn upon to maintain certain levels of service in the event the economic downturn lasted for an extended period of time. The district drew on those reserves during the 2013 fiscal year through 2015. At that point the district was able to start building reserves again for another rainy day.

When the district sold bonds in the spring of 2020 and summer of 2021, credit rating agencies commented on the fact that the district had built up its fund balance over the past few years. This greatly improved the results of our bond sale.

As the COVID-19 pandemic went from a health crisis to a financial crisis, reductions to state funding for education were significant. For the 2020-21 fiscal year, the district made significant budget cuts. As federal revenues became available to school districts, these funds helped to offset some costs. Additionally, normal activities did not occur during the 2020-21 school year, generating cost savings in a way that bolstered the fund balance. The fund balance will assist the district in meeting the needs of students in future years, especially as federal grant programs are phased out.

The chart below shows the audited fund balance for the past eight years and the projected fund balance for the 2023 and 2024 fiscal years.



BUDGET
GENERAL FUNDS
General Operating Fund Revenues

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources				
Property Taxes	\$ 54,503,625	\$ 68,097,405	\$ 79,262,599	\$ 80,105,818
Mill Levy Override	19,685,689	25,150,456	29,356,518	29,668,821
Specific Ownership Tax	6,262,705	6,184,376	6,618,329	6,785,432
Delinquent Taxes, Penalties & Interest	(69,370)	4,545	-	-
Abatements	404,949	368,687	100,000	100,000
Other Tuition	-	-	-	30,000
Earnings on Investments	(1,462,462)	1,692,891	1,500,000	2,400,000
Direct Services Provided to Charters	5,500,463	6,637,169	7,478,079	6,728,164
Indirect Cost Revenue	1,605,639	2,029,254	1,425,000	500,000
All Other Local Revenue	5,855,022	5,861,497	5,175,000	4,635,000
Total Local Revenue	<u>92,286,260</u>	<u>116,026,280</u>	<u>130,915,525</u>	<u>130,953,235</u>
State Sources				
State Equalization	148,094,016	143,376,487	153,345,064	171,534,551
At-Risk Funding	2,140,469	1,115,434	1,200,000	200,000
Charter School Capital Construction	1,395,596	1,921,887	1,993,170	1,969,535
English Language Proficiency Act	1,160,932	1,168,699	1,451,675	1,450,000
Gifted and Talented Reimbursement	222,254	217,718	233,651	230,000
On Behalf Payment	2,541,980	7,290,380	2,500,000	2,500,000
READ Act	827,400	886,486	979,000	980,000
Special Education Reimbursement	5,005,130	6,915,167	8,200,000	8,200,000
Transportation	1,099,030	1,026,836	1,262,740	1,250,000
Universal Preschool	-	-	2,600,000	2,617,088
Vocational Education Reimbursement	185,266	118,604	50,000	160,000
Audit Adjustments	-	-	(100,000)	(100,000)
Total State Revenue	<u>162,672,073</u>	<u>164,037,696</u>	<u>173,715,300</u>	<u>192,241,174</u>
Federal Sources				
Coronavirus Relief Funds	-	-	-	-
Total Federal Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 254,958,333</u>	<u>\$ 280,063,976</u>	<u>\$ 304,630,825</u>	<u>\$ 323,194,409</u>

BUDGET
GENERAL FUNDS
General Operating Fund Expenses

	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Expenditures				
Instruction	\$ 94,002,836	\$ 103,190,359	\$ 121,671,824	\$ 137,438,062
Supporting Services				
Student Support Services	11,090,211	14,939,942	16,078,545	19,396,796
Instructional Staff Support Services	6,505,512	8,159,402	10,242,155	8,922,313
General Administration Services	2,100,765	2,247,895	2,556,941	2,483,702
School Administration Services	12,644,733	15,050,940	16,467,362	17,805,626
Business Services	2,829,596	3,613,408	3,786,376	3,884,512
Operations & Maintenance	16,951,636	22,681,238	31,866,894	28,936,254
Student Transportation	6,917,626	7,813,835	10,297,397	10,051,607
Other Support Services	13,459,366	18,234,873	21,807,011	18,872,662
Capital Outlay	-	-	-	7,200,000
Total Instruction and Support Services	166,502,281	195,931,892	234,774,505	254,991,534
Payments Made to Charter Schools				
Union Colony Preparatory				
Per Pupil Revenue	3,216,477	3,441,032	3,709,178	4,301,736
MLO Allocation	502,402	357,079	462,030	501,227
Capital Construction	110,755	128,574	143,945	142,238
Other State and Local Funding	243,573	309,887	356,601	351,421
Total Union Colony Preparatory	4,073,207	4,236,572	4,671,754	5,296,622
Union Colony Elementary				
Per Pupil Revenue	3,336,877	3,172,988	3,512,003	3,820,333
MLO Allocation	427,576	323,261	499,252	476,572
Capital Construction	114,030	131,263	130,312	128,767
Other State and Local Funding	275,037	187,725	206,832	195,226
Total Union Colony Elementary	4,153,520	3,815,237	4,348,399	4,620,898
University				
Per Pupil Revenue	15,732,273	17,060,995	18,726,677	19,965,112
MLO Allocation	2,545,394	1,767,593	2,650,150	2,499,503
Capital Construction	518,347	625,295	709,899	701,481
Other State and Local Funding	617,909	619,483	786,221	880,401
Total University	19,413,923	20,073,366	22,872,947	24,046,497
Frontier				
Per Pupil Revenue	13,795,855	14,612,875	16,138,854	17,618,360
MLO Allocation	2,144,039	1,513,957	2,345,852	2,218,098
Capital Construction	462,671	546,931	606,451	599,260
Other State and Local Funding	942,134	1,102,281	1,281,477	1,232,716
Total Frontier	17,344,699	17,776,044	20,372,634	21,668,434
Salida del Sol				
Per Pupil Revenue	5,571,919	6,053,847	6,849,247	7,500,473
MLO Allocation	833,857	604,250	946,752	911,150
Capital Construction	179,829	211,958	241,378	238,515
Other State and Local Funding	446,532	536,377	616,649	598,021
Total Salida del Sol	7,032,136	7,406,432	8,654,026	9,248,159

BUDGET
GENERAL FUNDS
General Operating Fund Expenses, Continued

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
West Ridge				
Per Pupil Revenue	3,684,986	3,750,346	3,580,049	4,198,517
MLO Allocation	494,922	403,728	539,054	553,224
Capital Construction	135,765	152,065	161,186	159,274
Other State and Local Funding	138,363	279,520	255,985	250,708
Total West Ridge	4,454,036	4,585,659	4,536,274	5,161,723
Total Payments made to Charter Schools	56,471,521	57,893,310	65,456,034	70,042,333
Total Expenditures	222,973,801	253,825,202	300,230,539	325,033,867
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,984,532	26,238,774	4,400,286	(1,839,458)
Other Financing Sources (Uses)				
Transfers Out				
Capital Lease Issuance	-	-	-	-
Capital Projects Fund	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)
Health Insurance Fund	-	-	-	(4,000,000)
Nutrition Services Fund	(1,000,000)	-	-	-
Platte Valley Youth Services Fund	(71,913)	(115,381)	(150,286)	(160,542)
Preschool Fund	(2,903,470)	(3,076,813)	-	-
Risk Management Fund	(2,800,000)	(3,000,000)	(4,500,000)	(5,000,000)
Total Other Financing Sources (Uses)	(10,275,383)	(9,692,194)	(8,150,286)	(12,660,542)
Net Changes in Fund Balance	21,709,149	16,546,580	(3,750,000)	(14,500,000)
Fund Balance, Beginning, As Restated	69,605,720	91,314,869	107,861,449	104,111,449
Fund Balance, Ending	\$ 91,314,869	\$ 107,861,449	\$ 104,111,449	\$ 89,611,449

Health Insurance Fund

Beginning in the 2024-25 fiscal year, the district is transitioning to a self-insured health insurance plan. This fund will account for claims and administrative fees incurred for the plan. Premiums paid by both the district and employees will be deposited in this fund to cover the cost of claims incurred. To ensure adequate reserves, a transfer from the general fund will be made to establish this fund.

**BUDGET
GENERAL FUNDS
Health Insurance Fund**

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Health Insurance Premiums	\$ -	\$ -	\$ -	\$ 17,700,000
Total Revenues	-	-	-	17,700,000
Expenditures				
Claims and Administrative Fees	-	-	-	21,700,000
Total Expenditures	-	-	-	21,700,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(4,000,000)
Other Financing Sources (Uses)				
Transfers In	-	-	-	4,000,000
Total Other Financing Sources (Uses)	-	-	-	4,000,000
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

Dental Insurance Fund

The Dental Insurance Fund accounts for claims and administrative fees for the District’s self-insured dental insurance benefit plan. The District contributes \$420 per eligible employee to this fund each year.

BUDGET
GENERAL FUNDS
Dental Insurance Fund

	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Revenues				
Dental Premiums	\$ 1,078,801	\$ 1,086,292	\$ 1,200,000	\$ 1,200,000
Total Revenues	1,078,801	1,086,292	1,200,000	1,200,000
Expenditures				
Dental Claims and Administrative Fees	913,146	1,011,056	1,200,000	1,200,000
Total Expenditures	913,146	1,011,056	1,200,000	1,200,000
Net Change in Fund Balance	165,655	75,236	-	-
Fund Balance, Beginning	1,132,494	1,298,149	1,373,385	1,373,385
Fund Balance, Ending	\$ 1,298,149	\$ 1,373,385	\$ 1,373,385	\$ 1,373,385

Poudre Learning Center Fund

The Poudre Learning Center is a premier facility for interdisciplinary learning that focuses on the importance of history, science, economics, and stewardship of the Cache la Poudre River in Northeastern Colorado. The District accounts for all activities associated with the Poudre Learning Center in this fund.

BUDGET
GENERAL FUNDS
Poudre Learning Center Fund

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources	\$ 279,000	\$ 438,972	\$ 700,000	\$ 825,000
Total Revenues	279,000	438,972	700,000	825,000
Expenditures				
Instruction	5,115	12,401	5,000	5,000
Supporting Services				
Student Support Services	-	-	-	-
Instructional Staff Support Services	223,177	225,415	500,701	582,068
General Administration Services	-	-	-	-
School Administration Services	22,433	69,587	80,715	88,675
Business Services	-	-	-	-
Operations & Maintenance	94,656	88,239	112,584	148,257
Student Transportation	205	250	1,000	1,000
Other Support Services	3,880	-	-	-
Total Expenditures	349,466	395,892	700,000	825,000
Net Change in Fund Balance	(70,466)	43,080	-	-
Fund Balance, Beginning	92,919	22,453	65,531	65,531
Fund Balance, Ending	\$ 22,453	\$ 65,531	\$ 65,531	\$ 65,531

Platte Valley Youth Services Center Fund

This fund accounts for the activities of the Center, in which the district provides educational services for district students as well as students from districts across the state. The Center is a 120-bed co-ed secure, multipurpose facility operated by the Colorado Division of Youth Corrections. The Center is a secure detention holding for youth ages 10 through 17.

Weld County School District 6 provides educational programming for detained youth in the facility. Youth can generate credits needed to receive a diploma while at PVYSC, as well as receive special education services, behavioral interventions, mental health services and therapy. Each school district within the service area of PVYSC pays a proportionate share of the cost of services for students who have been detained by law enforcement and are awaiting court appearances.

BUDGET
GENERAL FUNDS
Platte Valley Youth Services Center Fund

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources	\$ 402,730	\$ 356,438	\$ 436,185	\$ 420,000
Total Revenues	402,730	356,438	436,185	420,000
Expenditures				
Instruction	445,427	480,326	577,344	580,100
Supporting Services				
Instructional Staff Support Services	1,896	476	-	-
School Administration Services	27,007	442	442	442
Total Expenditures	474,330	481,244	577,786	580,542
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,600)	(124,806)	(141,601)	(160,542)
Other Financing Sources (Uses)				
Transfers In	71,913	115,381	150,286	160,542
Total Other Financing Sources (Uses)	71,913	115,381	150,286	160,542
Net Change in Fund Balance	313	(9,425)	8,685	-
Fund Balance, Beginning	427	740	(8,685)	-
Fund Balance, Ending	\$ 740	\$ (8,685)	\$ -	\$ -

Risk Management Fund

The Risk Management Fund provides for the costs of property and liability insurance, related loss prevention services, workers' compensation and handles the overall risk management activities for the District.

BUDGET				
GENERAL FUNDS				
Risk Management Fund				
	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Revenues				
Local Sources	\$ 71,791	\$ 16,928	\$ 450,000	\$ -
Total Revenues	<u>71,791</u>	<u>16,928</u>	<u>450,000</u>	<u>-</u>
Expenditures				
Insurance Claims Expenses	8,663	6,254	-	-
Insurance Premiums and Risk Management	2,580,518	3,323,765	4,950,000	5,000,000
Total Expenditures	<u>2,589,181</u>	<u>3,330,019</u>	<u>4,950,000</u>	<u>5,000,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,517,390)</u>	<u>(3,313,091)</u>	<u>(4,500,000)</u>	<u>(5,000,000)</u>
Other Financing Sources (Uses)				
Transfers In	2,800,000	3,000,000	4,500,000	5,000,000
Insurance Recoveries	20,106	91,653	-	-
Total Other Financing Sources (Uses)	<u>2,820,106</u>	<u>3,091,653</u>	<u>4,500,000</u>	<u>5,000,000</u>
Net Change in Fund Balance	302,716	(221,438)	-	-
Fund Balance, Beginning	<u>1,778,779</u>	<u>2,081,496</u>	<u>1,860,058</u>	<u>1,860,058</u>
Fund Balance, Ending	<u>\$ 2,081,495</u>	<u>\$ 1,860,058</u>	<u>\$ 1,860,058</u>	<u>\$ 1,860,058</u>

Colorado Preschool Program

The Colorado Preschool Program (CPP) began with the passage of Senate Bill 92-189, which funded preschool slots for eligible children. In 2022-23, the district was funded for 640 slots (320 FTE) for preschool. Beginning in 2023-24, CPP will be dissolved with the implementation of the new Universal Preschool Program (UPK) approved by voters to fund preschool for all students in the year before they start kindergarten. UPK revenues and expenses are reported in the District’s general fund.

BUDGET
GENERAL FUNDS
Colorado Preschool Program Fund

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
Expenditures				
Instruction	2,320,356	3,104,793	539,549	-
Supporting Services				
Student Support Services	-	-	-	-
Instructional Staff Support Services	71,529	119,525	-	-
School Administration Services	133,661	120,900	-	-
Other Support Services	-	-	-	-
Total Expenditures	2,525,546	3,345,218	539,549	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,525,546)	(3,345,218)	(539,549)	-
Other Financing Sources (Uses)				
Transfers In	2,903,470	3,076,813	-	-
Total Other Financing Sources (Uses)	2,903,470	3,076,813	-	-
Net Change in Fund Balance	377,924	(268,405)	(539,549)	-
Fund Balance, Beginning	430,030	807,954	539,549	-
Fund Balance, Ending	\$ 807,954	\$ 539,549	\$ -	\$ -

Special Revenue Funds

Food Service Fund

The food service fund accounts for all financial activities associated with the district's school breakfast and lunch program.

Given the high percentage of students qualifying for free and reduced lunches, the district receives a significant portion of its revenue from the Federal programs supporting breakfast and lunch. The chart below shows food service revenues broken down by source.

There are two primary types of expenditures in the food services fund. The main cost is for food, commodities and supplies (including paper supplies, utensils, etc. for serving meals). The second significant cost is for salaries and benefits for personnel. The district prepares the majority of its meals from scratch in a central kitchen to focus on providing healthy meals.

During the COVID-19 pandemic, from March 2020 through May 2020, the Nutrition Services team continued to provide meals to students through an emergency feeding program supported by federal funding. The team continued to serve meals to students throughout the 2020-21 and 2021-22 school years, at no cost to students due to waivers provided by the USDA. These waivers increased Federal reimbursement revenue and eliminate revenue from paid meals for the 2020-21 and the 2021-22 school years.

These waivers did not continue into the 2022-23 school year. The Board of Education made the decision to continue to support free meals for all students, so they voted to spend general funds to cover the cost of meals that would otherwise be paid.

Starting in the 2023-24 school year, Colorado voters approved a plan to fund free meals to all students. The district must participate in the National School Lunch and School Breakfast Programs and meet other program requirements in order to receive state reimbursement for meals. The number of students eating breakfast and lunch was record setting throughout the 2023-24 school year. The Nutrition Services team hired additional staff and purchased more food and supplies in order to serve the students eating on a regular basis. The district is anticipating a similar number of students eating breakfast and lunch during the 2024-25 school year and is budgeting more in order to cover the cost of food and labor.

SPECIAL REVENUE FUNDS
Food Service Fund

	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Revenues				
Local Sources	\$ 463,693	\$ 2,705,819	\$ 515,000	\$ 815,000
State Sources	152,269	290,773	3,999,500	4,104,500
Federal Sources	12,710,431	11,212,308	10,420,000	11,305,000
Total Revenues	<u>13,326,393</u>	<u>14,208,900</u>	<u>14,934,500</u>	<u>16,224,500</u>
Expenditures				
Supporting Services				
Operations & Maintenance	17,868	21,874	35,500	35,500
Food Service Operations	11,555,488	13,039,081	17,899,000	20,189,000
Total Expenditures	<u>11,573,356</u>	<u>13,060,955</u>	<u>17,934,500</u>	<u>20,224,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,753,037</u>	<u>1,147,945</u>	<u>(3,000,000)</u>	<u>(4,000,000)</u>
Other Financing Sources (Uses)				
Transfers In	1,000,000	-	-	-
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,753,037	1,147,945	(3,000,000)	(4,000,000)
Fund Balance, Beginning	<u>3,899,683</u>	<u>6,652,720</u>	<u>7,800,665</u>	<u>4,800,665</u>
Fund Balance, Ending	<u>\$ 6,652,720</u>	<u>\$ 7,800,665</u>	<u>\$ 4,800,665</u>	<u>\$ 800,665</u>

Governmental Designated Purpose Grants Fund

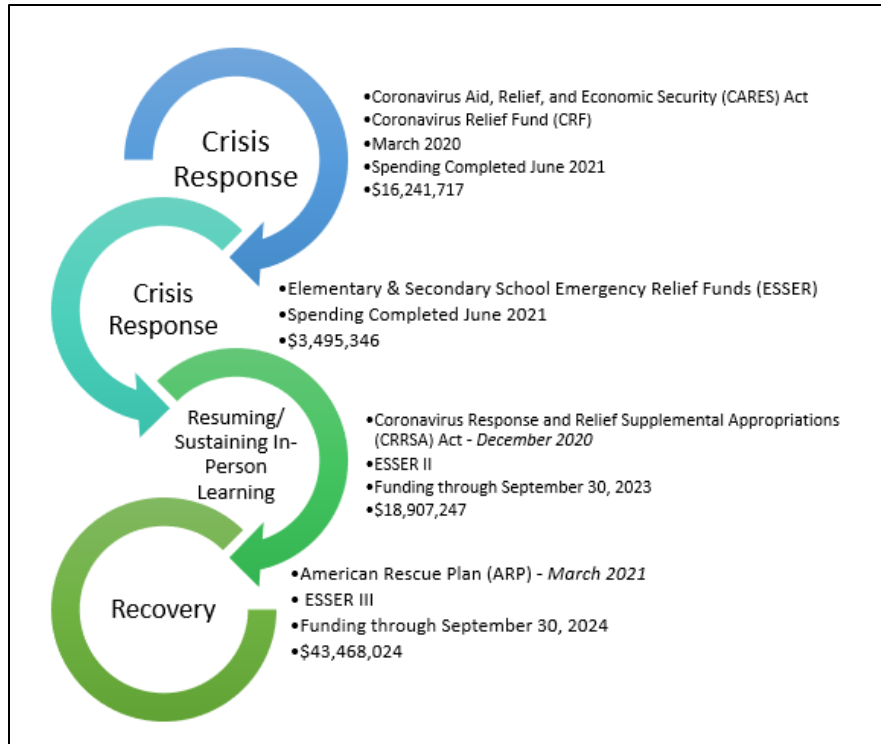
The Governmental Designated Purpose Grants Fund is the vehicle for receipt and expenditure of grant funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs and operations.

The district relies heavily on grants to provide supplemental resources to deliver services to students. Federal grants provide the largest source of this funding, primarily through Title grants (Titles I, IIA, III and IV) and the Individuals with Disabilities Education Act (IDEA). The district also receives federal funding through the 21st Century grant program. These funds support extended day learning programs that provide not only academic support but also the opportunity to participate in enrichment programs in art, music, physical fitness, scouting, cooking, gardening and service learning projects. Medicaid grant funds are received for providing medical related services to students who qualify for Medicaid. These funds are used to provide health and safety related supplies and services for all students.

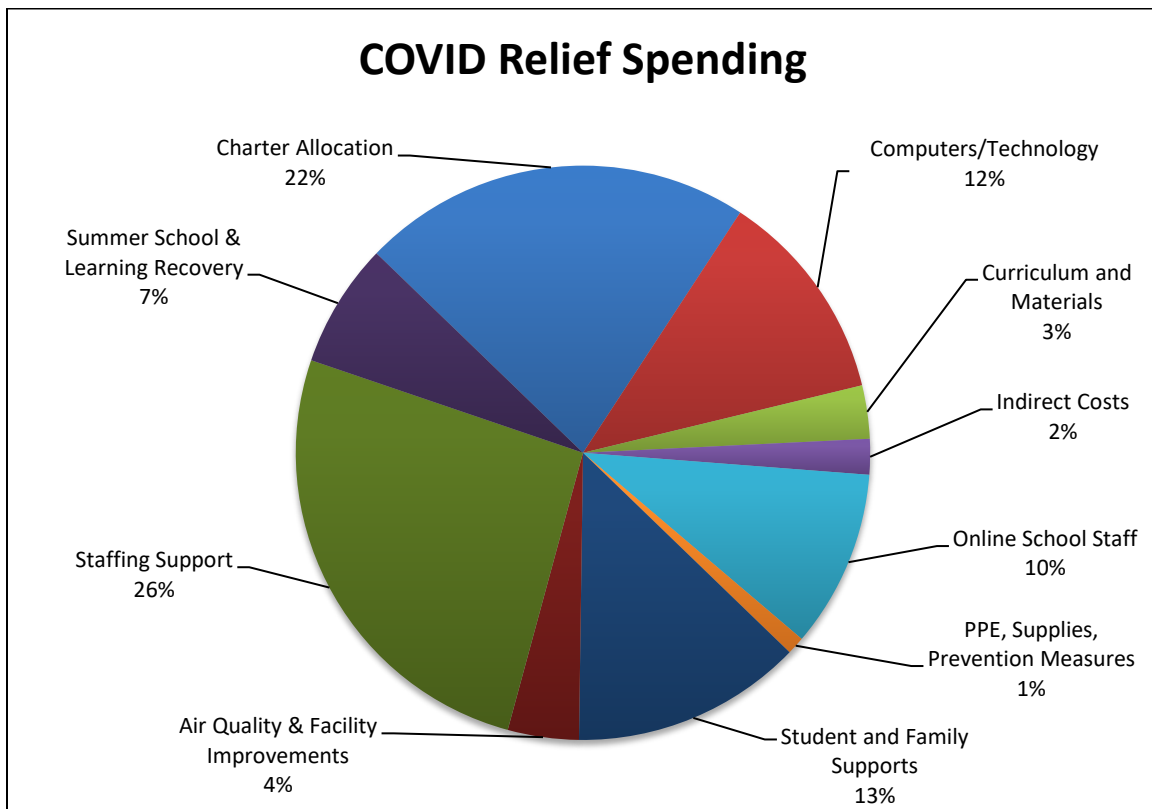
The significant increase in federal grant revenue starting in the 2020-21 fiscal year is due to funding provided through various legislation passed by Congress in response to the COVID-19 pandemic. The first major legislature was signed into law in late March 2020. The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided numerous funding streams for economic aid for individuals, businesses and state and local governments. The district received funds through two of these funding streams: The Elementary and Secondary School Emergency Relief Fund (ESSER) and the Coronavirus Relief Funds (CRF). Uses for ESSER and CRF dollars were similar. CRF funds were used first as the district mobilized an immediate response to the pandemic. CRF funds purchased Chromebooks for students, digital curriculum content, and other systems needed to quickly shift learning to a remote model. The district also relied on these funds to purchase initial stock of personal protective equipment such as masks, gloves, face shields, plexiglass dividers, hand sanitizer and other items needed to respond to the pandemic. Later CRF funds paid a portion of teacher salaries as we returned to school in the fall of 2020 and instructional time was dramatically increased over the instructional time provided in March. ESSER funds were used to purchase similar items, in addition, the District added school nurse and health clerk positions using these funds.

As the pandemic continued, Congress passed the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) in December of 2020. This legislation sent another round of ESSER funding (commonly referred to as ESSER II) to school districts. The district began spending ESSER II funds in the 2021-22 school year, and those funds were exhausted by September 30, 2023. Finally, in March of 2021, The American Rescue Plan Act (ARP), was signed into law. Again, additional funds were allocated to school districts through the ESSER program (commonly referred to ESSER III or ARP ESSER). The District began spending these funds in the 2021-22 school year and has through September 30, 2024 to spend out these funds.

The progression of the various relief grants and their purpose is shown below.



COVID Relief funds have been spent on the areas noted in the chart below.



The table below shows the status of the various relief grants, spending through fiscal year 2023-24. Most grant allocations have been spent out by the respective grant deadlines, with only ESSER III and other American Rescue Plan (ARP) grants remaining. ESSER III and ARP grants must be spent by September 30, 2024. The district plans to spend the majority of those funds in the 2023-24 fiscal year, however some run-out expenses may be incurred in the 2024-25 fiscal year.

Grant	Allocation	2019-20 Expense	2020-21 Expense	2021-22 Expense	2022-23 Expense	2023-24 Expense	Grant Balance
CRF	\$14,225,344	\$1,626,499	\$12,598,845	\$ -	\$ -	\$-	\$ -
CRF-At-Risk Set Aside	1,714,505	-	1,714,505	-	-	-	-
CRF-Safe School Reopening	301,868	-	301,868	-	-	-	-
ESSER I	3,480,346	-	3,453,154	25,389	1,803	-	-
Connecting CO Schools	15,000	-	15,000	-	-	-	-
ESSER I- Curriculum	467,273	-	-	-	467,273	-	-
ESSER I-Rapid Request	83,000	-	-	-	83,000	-	-
ESSER II	18,727,322	-	-	7,948,259	10,645,994	133,069	-
ESSER II SE Set Aside	179,925	-	70,844	109,081	-	-	-
ESSER III	30,221,141	-	1,071,766	7,707,495	6,098,462	15,343,418	-
ESSER III Learning Loss	11,867,526	-	2,291,969	3,156,299	4,113,046	2,306,212	-
ESSER III SE Set Aside	146,850	-	-	-	87,040	59,810	-
ESSER III- Mentoring	305,488	-	-	-	129,314	176,174	-
ARP-IDEA	1,034,841	-	-	-	1,034,841	-	-
ARP-Preschool	72,183	-	-	14,237	57,946	-	-
ARP-HCY I & II	259,394	-	-	21,404	145,446	92,544	-
Other Grants	523,137	-	27,670	41,022	392,556	61,889	-
Nutrition Emergency Ops	444,784	-	444,784	-	-	-	-
Supply Chain Assistance	1,218,036	-	-	638,929	144,120	434,987	-
Total	\$85,287,963	\$1,626,499	\$21,990,405	\$19,662,115	\$23,400,841	\$18,608,103	-

BUDGET
SPECIAL REVENUE FUNDS
Grants Fund

	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Revenues				
Local Sources	\$ 2,637,957	\$ 2,519,163	\$ 3,000,000	\$ 2,500,000
State Sources	4,445,734	3,717,758	3,500,000	3,000,000
Federal Sources	34,252,438	40,305,622	38,000,000	22,000,000
Total Revenues	41,336,129	46,542,543	44,500,000	27,500,000
Expenditures				
Instruction	15,025,743	20,432,163	20,448,586	12,461,647
Supporting Services				
Student Support Services	10,376,655	11,031,382	13,702,886	8,106,992
Instructional Staff Support Services	7,141,795	8,571,499	6,499,232	4,337,954
General Administration Services	-	-	-	-
School Administration Services	1,603,915	2,055,933	191,850	335,562
Business Services	110,788	459,047	214,588	114,766
Operations & Maintenance	3,851,685	2,913,299	1,346,972	757,383
Student Transportation	125,850	245,228	16,376	20,839
Other Support Services	3,099,698	833,992	2,079,510	1,180,747
Capital Outlay	-	-	-	184,110
Total Expenditures	41,336,129	46,542,543	44,500,000	27,500,000
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

Student Activities Fund

The Student Activities Fund is used to account for receipts and expenditures of funds collected by student organizations and activities. Prior to 2019-20 this fund was classified as an agency fund, however, under the guidance of Governmental Accounting Standards Board (GASB) Statement 84 these activities have been reclassified as a special revenue fund.

**BUDGET
SPECIAL REVENUE FUNDS
Student Activities Fund**

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources	\$ 1,028,546	\$ 1,424,092	\$ 1,750,000	\$1,750,000
Total Revenues	<u>1,028,546</u>	<u>1,424,092</u>	<u>1,750,000</u>	<u>1,750,000</u>
Expenditures				
Instruction	942,687	1,231,912	1,598,331	1,557,500
Supporting Services				
Instructional Staff Support Services	67,751	94,403	147,959	192,500
Business Services	2,431	1,661	2,231	-
Student Transportation	762	-	-	-
Other Support Services	741	2,428	1,479	-
Total Expenditures	<u>1,014,372</u>	<u>1,330,403</u>	<u>1,750,000</u>	<u>1,750,000</u>
Net Change in Fund Balance	14,174	93,689	-	-
Fund Balance, Beginning	<u>1,483,716</u>	<u>1,497,890</u>	<u>1,591,579</u>	<u>1,591,579</u>
Fund Balance, Ending	<u>\$ 1,497,890</u>	<u>\$ 1,591,579</u>	<u>\$ 1,591,579</u>	<u>\$ 1,591,579</u>

Athletics Fund

The Athletics Fund is used to account for receipts and expenditures of funds collected for various student athletic groups. Prior to 2019-20 this fund was classified as an agency fund, however, under the guidance of Governmental Accounting Standards Board (GASB) Statement 84 these activities have been reclassified as a special revenue fund.

**BUDGET
SPECIAL REVENUE FUNDS
Athletics Fund**

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources	\$ 308,954	\$ 340,228	\$ 350,000	\$ 350,000
Total Revenues	308,954	340,228	350,000	350,000
Expenditures				
Instruction	295,493	309,424	350,000	350,000
Supporting Services				
Student Support Services	-	-	-	-
Total Expenditures	295,493	309,424	350,000	350,000
Net Change in Fund Balance	13,461	30,804	-	-
Fund Balance, Beginning	157,590	171,051	201,855	201,855
Fund Balance, Ending	\$ 171,051	\$ 201,855	\$ 201,855	\$ 201,855

School Development Fund

In 2020 District 6 entered into an agreement with the Cities of Greeley and Evans to establish cash in lieu fees. These fees are charged when developers build new housing units within the District boundary. As housing is built, there is a direct correlation to the number of students each unit generates, creating additional need for new schools or the expansion of existing schools. These fees can only be used for site acquisition and development of school sites.

**BUDGET
SPECIAL REVENUE FUNDS
School Development Fund**

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Local Sources	\$ 999,003	\$ 137,363	\$ 1,000,000	\$ 1,000,000
Total Revenues	999,003	137,363	1,000,000	1,000,000
Expenditures				
Capital Outlay	-	-	1,000,000	1,000,000
Total Expenditures	-	-	1,000,000	1,000,000
Net Change in Fund Balance	999,003	137,363	-	-
Fund Balance, Beginning	32,550	1,031,553	1,168,916	1,168,916
Fund Balance, Ending	\$ 1,031,553	\$ 1,168,916	\$ 1,168,916	\$ 1,168,916

Debt Service Fund

Bond Redemption Fund

The bond redemption fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the bond redemption fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds. A reserve of approximately one year's payment is maintained.

In 2012 the district received voter approval for a new bond that served as a district match for a state capital construction grant program. The Building Excellent Schools Today (BEST) program provided state funds of approximately \$21 million that were matched with \$8.2 million in local funds for a total of \$29.2 million that were used to build Prairie Heights Middle School as a replacement for John Evans Middle School that was in very poor condition. This bond matures in 2032.

In the fall of 2019, voters in the district approved a ballot measure authorizing the sale of \$395 million in bonds. In January of 2020, the district sold the first issuance of bonds, totaling \$250 million. A second issuance was sold in the summer of 2021 for the remaining \$145 million. The bond issue will accomplish the following:

- Replacement of Greeley West High School, increasing capacity from 1,000 to 1,800
- Replacement of Madison Elementary School with a PK-8 school
- Construction of the Tointon Academy of Pre-Engineering, a new PK-8 school
- Addition to McAuliffe STEM Academy K-8 to address overcrowding
- Addition to Chappelow Arts Magnet K-8 to address overcrowding
- Addition to Martinez Elementary to eliminate portable classrooms
- Addition to Meeker Elementary to eliminate portable classrooms
- Construction of a new CTE Center
- Replacement of Jefferson High School on a new site
- Enhancements to safety and security district-wide
- Accessibility improvements in accordance with the Americans with Disabilities Act
- Roof repairs and replacements on some sites
- Heating, ventilation and cooling system upgrades at some sites
- Funds for every school for instructional and career and college preparation upgrades
- Charter schools will receive money for repairs, renovations, safety and security and instructional upgrades

Long-Term Debt

The following chart shows the outstanding general obligation debt of the district and the corresponding interest rates, as of June 30, 2024.

General Obligation Debt	Balance June 30, 2024
General Obligation Bond, Series 2012, issued as required match to the Colorado Building Excellent Schools Today (BEST) grant to finance the construction of a new middle school and abatement of former school. Principal payments due annually beginning 12/1/2013 and maturing 12/1/2032; interest payments due semi-annually on 6/1 and 12/1 at a rate of 3.00%	\$ 4,279,364
General Obligation Bond, Series 2020, issued for the construction, installation and equipping of various capital projects, including the construction of a new Greeley West High School, New PK-8 School and significant renovations and additions to McAuliffe STEM Academy and Chappelow K-8 School. Principal payments due annually beginning 12/31/2020 and maturing 12/31/2044; interest payments due semi-annually on 6/1 and 12/1; at a rate of 5%.	224,845,000
General Obligation Bond, Series 2021, issued for the construction, installation and equipping of various capital projects, including the construction of a new Greeley West High School, New PK-8 School and significant renovations and additions to McAuliffe STEM Academy and Chappelow K-8 School. Principal payments due annually beginning 12/31/2020 and maturing 12/31/2044; interest payments due semi-annually on 6/1 and 12/1; at a rate of 4.0%-5.0%.	139,280,000
Total General Obligation Bonds	\$368,404,364

Future Debt Service Requirements

The following schedule represents the district’s debt services requirements to maturity for outstanding general obligation bonds at June 30, 2024:

Year Ended June 30,	Principal	Interest	Total
2025	9,796,133	16,995,379	26,791,512
2026	10,273,792	16,502,155	26,775,947
2027	10,781,831	15,984,545	26,766,376
2028	11,310,263	15,441,286	26,751,549
2029	11,869,098	14,871,118	26,740,216
2030-2034	68,653,247	64,854,509	133,507,756
2035-2039	86,395,000	46,740,750	133,135,750
2040-2044	108,505,000	24,123,150	132,628,150
2045-2046	50,820,000	2,139,500	52,959,500
Total	\$ 368,404,364	\$ 217,652,392	\$ 586,056,756

Legal Debt Margin Calculation for Fiscal Year 2023

	Assessed Value	Actual Value
Assessed or estimated actual value	\$2,511,658,094	\$15,776,245,963
Legal debt limit percentage	25%	6%
Legal debt limit (greater of the two amounts)	\$627,914,524	\$946,574,756
Amount of debt applicable to debt limit:		
Total bonded debt		377,738,208
Less: Debt Service Fund available		36,341,874
Total amount of debt applicable to debt limit		\$341,396,334
Legal Debt Margin		\$605,178,424

BUDGET
DEBT SERVICE FUND
Bond Redemption Fund

	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Revenues				
Property Taxes	\$ 26,445,698	\$ 33,368,803	\$ 29,856,518	\$ 27,007,997
Investment Earnings	(9,136)	674,199	-	-
Total Revenues	26,436,562	34,043,002	29,856,518	28,007,997
Expenditures				
Debt Service				
Principal	15,515,330	8,896,913	9,333,844	9,796,133
Interest	17,530,985	17,913,088	17,465,353	16,995,379
Fiscal Charges	3,151	4,591	50,000	50,000
Total Expenditures	33,049,466	26,814,592	26,849,197	26,841,512
Net Change in Fund Balance	(6,612,904)	7,228,410	3,007,321	1,166,485
Fund Balance, Beginning	35,726,368	29,113,464	36,341,874	39,349,195
Fund Balance, Ending	\$ 29,113,464	\$ 36,341,874	\$ 39,349,195	\$ 40,515,680

Capital Projects Funds

Building Fund

The Building Fund is used to account for ongoing construction projects related to the bond issue sold in 2020. A second issuance of bonds was sold in July of 2021, completing the bond sales authorized by voters in November of 2019. Current construction in process includes:

- Completion of construction of an addition at Shawsheen Elementary
- Completion of renovation and upgrade at Fred Tjardes School of Innovation
- Abatement, renovation, safety and security upgrades and instructional improvements at Bella Romero K-3, Brentwood Middle School, Centennial Elementary School Early College Academy, Prairie Heights Middle School and the Greeley Alternative Program
- Heating, ventilation and cooling system upgrades at some sites

On the following pages are more detailed explanations of the large bond projects currently under construction. All schools will be remodeled to include a safe and secure entry; improve heating, cooling and ventilation systems; replace flooring and paint; and update lighting where needed. Some schools will have additional work as needed, including roof replacement or repairs; asbestos abatement and accessibility improvements. Each school was also allocated a budget for career and college readiness improvements, which are determined by the school administration and staff.

Bond Projects

Greeley West High School

The old Greeley West High School building was built in 1965 with some additions and upgrades in the late 1990s. At the time of the bond campaign, GWHS was more than 600 students over the capacity for which it was originally built. There were 19 portable classrooms in use on campus to try to alleviate the crowding. The replacement school is built for approximately 1,800 students and is around 275,000 square feet. The replacement building opened in the fall of 2022 for the 2022-23 school year.

McAuliffe STEM Academy

The McAuliffe K-8 Academy was another school that was well over capacity for the number of students attending the school. The campus had 16 portable classrooms to accommodate nearly 850 students. The bond funded a significant expansion to the building, increasing the square footage by approximately 50,000. This addition added classrooms, teacher workspaces, an additional gymnasium and expanded cafeteria. The addition also houses the main office and created a safe and secure entry. The existing building was remodeled with new flooring, paint and furniture throughout.

Tointon Academy of Pre-Engineering

This is the first new school that is not a replacement school to be built in District 6 in decades. The new PK-8 school will eventually house 950 students. The school opened in the fall of 2022 for the 2022-23 school year with preschool-6th grade. Seventh grade was added in the 2023-24 school year and eighth grade will be added in the 2024-25 school year. Pre-engineering is the focus of the school and Project Lead the Way is the curriculum selected for the school.

Chappelow K-8

Chappelow Arts Magnet school opened an addition to house classrooms and add performing arts space. The new performing arts space includes a flexible auditorium, music classrooms and a dance studio. Existing classrooms were also refurbished with new flooring, paint and furnishings. A new secured entry was also added. This project was completed for the start of the 2022-23 school year.

James Madison STEAM Academy

Madison elementary was be rebuilt on the same site as a PK-8 school for 750 students. The previous school was built in 1964 and was one of the districts notorious round schools. In a facility assessment, it was determined that it would cost more to fix the existing building than to replace it. The replacement school will allow for a transition to a PK-8 which is popular with families in the district, and will have a Science, Technology, Engineering, Arts and Math focus. The new building opened for grades K-6 in the 2023-24 school year, and 7th grade will be added in the 2024-25 school year.

Jefferson High School and District 6 CTE Center

With the purchase of property from the Colorado Department of Transportation came the opportunity to move one of our existing high schools and pair it with a Career and Technical Education Center for district students. Jefferson High School had been housed in a former elementary school that has never truly met the needs of the students attending that school. The move of Jefferson High School to this location allowed for a building to be built to meet the needs of high school students in a location that is more centralized to the downtown area of Greeley.

The CTE Center includes programs in Education with a teacher preparation program, Construction with a focus on an electrical pathway, Welding, Information Technology with an emphasis on cybersecurity, and Cosmetology.

Both Jefferson High School and the District 6 CTE Center opened for the 2023-24 school year.

Martinez and Meeker Elementary Schools

Both of these elementary schools added classrooms. Martinez added a total of eight new classrooms and eliminated temporary portable classrooms. Meeker also added eight new classrooms and eliminated portable classrooms. The classroom addition at Meeker allowed for two of the classrooms to house preschool programs.

Heath Middle School

Heath underwent major renovation and additions to the building. Included in the addition was a shop space, new music room, new art room, space for their SmartLab, administrative offices and a new secure vestibule and entry way. The construction on this project wrapped up mid-year during the 2023-24 school year.

Other Projects

All other schools in the district received paint and carpet where needed, new furniture and most importantly a safer and more secure entryway. Some of the entryways were more complex construction projects, such as those at Greeley Central High School and Franklin Middle School. Projects under construction during the summer of 2024 include Romero Academy K-3, Brentwood Middle, Centennial Elementary, Early College Academy, Fred Tjardes School of Innovation, Prairie Heights Middle and the Greeley Alternative Program. It is anticipated that those projects will be completed by the 2024-25 school year.

BUDGET
CAPITAL PROJECTS FUNDS
Building Fund

	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual		
Revenues				
Investment Earnings	\$ (2,745,028)	\$ 4,753,721	\$ 2,200,000	\$ 1,000,000
Bond Proceeds	145,000,000	-	-	-
Bond Premium	34,006,452	-	-	-
Other	139,455	-	-	-
Total Revenues	176,400,879	4,753,721	2,200,000	1,000,000
Expenditures				
Support Services				
Business Services	248	-	-	-
Operations & Maintenance	184,718	-	-	-
Other Support Services	-	-	-	-
Capital Outlay	162,467,315	131,888,273	94,500,000	40,000,000
Total Expenditures	162,652,281	131,888,273	94,500,000	40,000,000
Net Change in Fund Balance	13,748,598	(127,134,552)	(92,300,000)	(39,000,000)
Fund Balance, Beginning	206,025,589	219,774,187	92,639,635	39,000,000
Fund Balance, Ending	\$ 219,774,187	\$ 92,639,635	\$ 339,635	\$ -

Capital Reserve Capital Projects Fund

The Capital Reserve Fund may be used for long-range capital outlay expenditures. Per C.R.S. 22-45-103(1)(c), those expenditures include the following:

- Acquisition of land, improvements, construction of structures or addition to existing structures, and acquisition of equipment and furnishings
- Alterations and improvements to existing structures
- Acquisition of a school vehicle or other equipment
- Any installment purchase agreement or lease agreement with an option to purchase for a period not to exceed twenty years and any lease agreement without the option to purchase entered into by a school district
- Any software licensing agreement
- Acquisition of computer equipment
- Projects are approved by the Board of Education as required by district policy and procedure.

The district has made great strides in addressing deferred maintenance thanks to funding sources that include the mill levy override, the bond that passed in 2019 and increased capital projects funding. As is typical in many school districts, when the economy declines, funding for capital projects is reduced. For the 2020-21 fiscal year, the district reduced the transfer into the capital projects fund, but going forward the amount of the transfer has been restored to the same levels as in previous years.

BUDGET
CAPITAL RESERVE FUND
Capital Projects Fund

	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget	2024-25 Budget
Revenues				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Other	-	139,958	-	-
Total Revenues	-	139,958	-	-
Expenditures				
Instruction	-	-	-	-
Support Services				
Student Support Services	-	-	-	-
Instructional Staff Support Services	-	-	-	-
General Administration Services	-	-	-	-
School Administration Services	-	-	-	-
Business Services	43,970	-	49,000	-
Operations & Maintenance	3,358,064	1,903,119	5,096,900	5,500,000
Student Transportation	-	-	285,100	-
Other Support Services	50,796	1,243,831	69,000	-
Capital Outlay	-	-	-	-
Total Expenditures	3,452,830	3,146,950	5,500,000	5,500,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,452,830)	(3,006,992)	(5,500,000)	(5,500,000)
Other Financing Sources (Uses)				
General Fund	3,500,000	3,500,000	3,500,000	3,500,000
Insurance Recoveries	-	-	-	-
Total Other Financing Sources (Uses)	3,500,000	3,500,000	3,500,000	3,500,000
Net Change in Fund Balance	47,170	493,008	(2,000,000)	(2,000,000)
Fund Balance, Beginning	10,902,499	10,949,669	11,442,677	9,442,677
Fund Balance, Ending	\$ 10,949,669	\$ 11,442,677	\$ 9,442,677	\$ 7,442,677

Fiduciary Funds

Agency Funds

These funds are used to account for receipts and disbursements from student and district fundraising activities. The district holds all resources in a purely custodial capacity.

	BUDGET			
	AGENCY FUNDS			
	Scholarship Fund			
	2021-22	2022-23	2023-24	2024-25
	Audited	Audited	Budget	Budget
	Actual	Actual	Budget	Budget
Scholarship Fund				
Beginning Balance	\$ 558,445	\$ 126,634	\$ 118,865	\$ 118,865
Receipts	7,032	7,081	30,000	30,000
Total Resources	565,477	133,715	148,865	148,865
Disbursements	438,843	14,850	30,000	30,000
Ending Balance	<u>\$ 126,634</u>	<u>\$ 118,865</u>	<u>\$ 118,865</u>	<u>\$ 118,865</u>



School and Departmental Budgets and Position Summaries

District Approved Full-Time Equivalents

The following pages represent the full-time equivalents (FTEs) for each department district-wide. The positions represent all funds and all funding sources.

Department	Position Type	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
Communications	ASSISTANT DIRECTOR	1.00	1.00	1.00	1.00
	BILINGUAL INTERPRETER	0.00	0.00	0.00	1.00
	CHIEF COMMUNICATIONS OFFICER	1.00	1.00	1.00	1.00
	DIGITAL MEDIA MANAGER	1.00	1.00	1.00	1.00
	DIGITAL MEDIA SPECIALIST	1.00	1.00	1.00	1.00
	MEDIA SERVICES MANAGER	1.00	1.00	1.00	1.00
	OFFICE MANAGER	0.75	0.75	0.75	0.00
Communications Total		5.75	5.75	5.75	6.00
Custodial	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
	CUSTODIAL FOREPERSON	2.00	2.00	3.00	3.00
	CUSTODIAN	111.00	112.00	124.00	125.50
	DEPARTMENT MANAGER	1.00	1.00	0.00	0.00
	DIRECTOR	0.00	0.00	1.00	1.00
	EQUIPMENT MAINTENANCE	1.00	1.00	1.00	1.00
	SWEEPER	25.94	25.94	25.94	26.00
Custodial Total		141.94	142.94	155.94	157.50
Facilities	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
	ASSISTANT SUPERINTENDENT	1.00	1.00	1.00	1.00
	BUILDING MAINTENANCE TECHNICIAN	2.00	2.00	0.00	0.00
	CARPENTER-APPRENT/JOURNEY/MASTER	1.00	3.00	5.00	4.00
	DEPARTMENT MANAGER	5.00	5.00	5.00	5.00
	DIRECTOR	0.00	1.00	1.00	1.00
	DISTRICT ENGINEER	1.00	1.00	1.00	1.00
	ELECTRONIC ACCESS CONTROL TECH	0.00	0.00	2.00	2.00
	FACILITIES FOREPERSON	1.00	1.00	1.00	1.00
	FACILITY USE SPECIALIST	1.00	1.00	1.00	1.00
	GROUNDS TECHNICIAN	10.75	12.00	15.00	15.00
	HVAC JOURNEYMAN	6.00	7.00	7.00	6.00
	JOURNEYMAN/MASTER ELECTRICIAN	3.00	3.00	3.60	3.60
	JOURNEYMAN/MASTER PLUMBER	2.00	2.00	2.00	2.00
	OPERATIONS MANAGER	1.00	1.00	1.00	1.00
	PAINTER	2.00	2.00	2.00	2.00
	PROJECT MANAGER	1.00	1.00	1.00	0.00
SECURITY SYSTEMS TECHNICIAN	2.00	2.00	1.00	1.00	
WAREHOUSE ASSISTANT MANAGER	1.00	1.00	1.00	1.00	
Facilities Total		41.75	47.00	51.60	48.60
Finance	ACCOUNTING MANAGER	1.00	1.00	1.00	1.00
	ASSISTANT CONTROLLER	0.00	1.00	1.00	1.00
	BENEFITS SPECIALIST	1.00	1.00	1.00	1.00
	BOND PROJECT ACCOUNTANT	1.00	1.00	1.00	1.00
	BUSINESS APPLICATIONS SPECIALIST	1.00	0.00	0.00	0.00
	CHIEF FINANCIAL OFFICER	1.00	1.00	1.00	1.00
	DIRECTOR	1.00	1.00	1.00	1.00

Department	Position Type	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
Finance Cont'd	EXECUTIVE ASSISTANT	1.00	1.00	1.00	0.00
	GRANT ACCOUNTANT	2.00	2.00	2.00	2.00
	GRANT MANAGER	1.00	1.00	1.00	1.00
	INTERNAL AUDITOR	1.00	1.00	1.00	1.00
	MEDICAID SPECIALIST	1.00	1.00	1.00	1.00
	PAYROLL ACCOUNTANT	1.00	1.00	2.00	3.00
	PAYROLL MANAGER	1.00	1.00	1.00	1.00
	PAYROLL/BENEFITS SPECIALIST	1.00	1.00	1.00	0.00
	PURCHASING AGENT	1.00	1.00	1.00	1.00
	PURCHASING CARD SPECIALIST	1.00	1.00	1.00	1.00
PURCHASING MANAGER	1.00	1.00	1.00	1.00	
Finance Total		18.00	18.00	19.00	18.00
Human Resources	ASSISTANT SUPERINTENDENT	1.00	1.00	1.00	1.00
	DIRECTOR	3.00	3.00	3.00	3.00
	EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00
	HUMAN RESOURCES SPECIALIST	5.00	5.00	5.00	5.00
	TITLE IX DIRECTOR	0.00	1.00	1.00	1.00
Human Resources Total		10.00	11.00	11.00	11.00
Information Technology	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
	ASSISTANT DIRECTOR	1.00	1.00	1.00	1.00
	AV SPECIALIST	0.00	1.00	1.00	1.00
	CYBERSECURITY ENGINEER	1.00	1.00	1.00	1.00
	DIRECTOR	1.00	1.00	1.00	1.00
	IT NETWORK TECHNICIAN	4.00	5.00	5.00	5.00
	IT SERVICE TECHNICIAN	12.00	13.00	13.00	13.00
	NETWORK AND INFRASTRUCTURE MGR	1.00	1.00	1.00	1.00
	NETWORK ENGINEER	1.00	1.00	1.00	1.00
	SOFTWARE ENGINEER	1.00	1.00	1.00	1.00
	SYSTEMS ENGINEER	3.00	3.00	3.00	3.00
TECHNOLOGY SERVICES MANAGER	1.00	1.00	1.00	1.00	
Information Technology Total		27.00	30.00	30.00	30.00
Legal	LEGAL COUNSEL	1.00	1.00	1.00	1.00
	RISK MANAGEMENT SPECIALIST	1.00	1.00	1.00	1.00
Legal Total		2.00	2.00	2.00	2.00
Nutrition Services	ADMINISTRATIVE ASSISTANT	0.00	1.00	1.00	1.00
	ASSISTANT DIRECTOR	1.00	1.00	1.00	1.00
	DIGITAL MEDIA SPECIALIST	1.00	1.00	0.00	0.00
	DIRECTOR	1.00	1.00	1.00	1.00
	EXECUTIVE CHEF	1.00	1.00	1.00	1.00
	FOOD PRODUCTION ASSISTANT	7.00	7.00	7.00	7.00
	FOOD PRODUCTION MANAGER	1.00	1.00	1.00	1.00
	FOOD PRODUCTION SPECIALIST	2.00	2.00	2.00	2.00
	KITCHEN MANAGER	36.81	37.81	38.61	38.60
	KITCHEN SPECIALIST	81.63	89.00	93.09	91.70
	NUTRITION AREA SUPERVISOR	2.00	3.00	3.00	3.00
	NUTRITION EDUCATION SPECIALIST	0.00	1.00	1.00	1.00
	NUTRITION EMPLOYEE & FAMILY RESOURCE SPECIALIST	0.00	0.00	1.00	1.00

Department	Position Type	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
Nutrition Cont'd	NUTRITION FACILITY & EQUIP SPECIALIST	0.00	1.00	1.00	1.00
	NUTRITION FINANCE SPECIALIST	1.00	1.00	1.00	1.00
	NUTRITION INVENTORY CONTROL MGR	1.00	1.00	1.00	1.00
	NUTRITION MENU SPECIALIST	1.00	1.00	1.00	1.00
	NUTRITION OPERATIONS COORDINATOR	0.00	0.00	1.00	1.00
	NUTRITION OPERATIONS SPECIALIST	1.00	1.00	1.00	1.00
	NUTRITION PROCUREMENT SPECIALIST	1.00	1.00	1.00	1.00
	NUTRITION PROGRAM SPECIALIST	1.00	1.00	0.00	0.00
	NUTRITION TRAINING SPECIALIST	0.00	0.00	1.00	1.00
	NUTRITION WAREHOUSE DELIVERY	5.00	5.00	7.00	7.00
	NUTRITION WAREHOUSE MANAGER	0.00	0.00	1.00	1.00
	NUTRITION WAREHOUSE WORKER	1.00	1.00	1.00	1.00
	SCHOOL FOOD PANTRY SPECIALIST	0.00	1.00	1.00	1.00
	WELLNESS COORDINATOR	1.00	1.00	1.00	1.00
WELLNESS SPECIALIST	1.00	1.00	1.00	1.00	
Nutrition Services Total		148.44	161.81	170.70	169.30
Platte Valley Youth Services	OFFICE MANAGER	1.00	0.00	0.00	0.00
	STUDENT ADVOCATE	0.00	0.75	0.75	0.75
	TEACHER	5.00	5.00	5.00	5.00
Platte Valley Youth Services Total		6.00	5.75	5.75	5.75
Poudre Learning Center	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
	CURRICULUM SPECIALIST	1.00	1.00	1.00	1.00
	COORDINATOR	0.00	0.00	0.00	1.00
	DEVELOPMENT SPECIALIST	0.00	1.00	1.00	1.00
	DIRECTOR	1.00	1.00	1.00	0.00
	FIELD EXPERIENCE SPECIALIST	0.00	0.00	1.00	1.50
	GROUND TECH/CUSTODIAN	1.00	1.00	1.00	1.50
	PROGRAM SPECIALIST	1.00	1.00	1.00	1.00
Poudre Learning Center Total		5.00	6.00	7.00	8.00
Safety and Security	ASSISTANT DIRECTOR	1.00	0.00	1.00	1.00
	CAMPUS MONITOR	1.25	1.25	1.25	1.25
	CHIEF OF SAFETY AND SECURITY	1.00	1.00	1.00	1.00
	DIRECTOR	0.00	1.00	1.00	1.00
	EXECUTIVE ASSISTANT	0.00	0.00	0.00	1.00
Safety and Security Total		3.25	3.25	4.25	5.25
School Based	ASSISTANT PRINCIPAL	39.00	44.00	44.00	42.00
	CAMPUS MONITOR	19.00	23.00	22.00	23.00
	CLD TEACHER	52.13	55.19	56.13	59.12
	COUNSELOR	53.22	59.3	60.03	55.80
	CROSSING GUARD	0.50	0.50	0.19	0.50
	DEAN OF STUDENTS	4.00	4.00	8.00	7.00
	EDUCATIONAL INTERPRETER TUTOR-DHH	4.44	3.62	6.44	2.69
	FINANCE SECRETARY	4.00	4.00	4.00	4.00
	GEA PRESIDENT	1.00	1.00	1.00	1.00
	HEALTH CLERK	27.12	28.12	27.44	27.44
	INSTRUCTIONAL/LIBRARY ASSISTANT	24.38	22.90	25.00	18.00
	INSTRUCTOR	5.00	6.00	6.00	6.00
	ISS MONITOR	1.00	1.00	1.00	1.00
	LUNCH MONITOR	6.88	7.47	8.25	8.38

Department	Position Type	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
School Based Cont'd	OFFICE MANAGER	30.00	31.00	31.00	30.00
	ONLINE SPECIALIST	1.00	1.00	1.00	1.00
	PARENT AND FAMILY ADVOCATE	21.00	22.00	21.82	15.50
	PRESCHOOL ASSISTANT	1.77	6.40	27.00	26.00
	PRESCHOOL TEACHER	2.00	4.00	13.00	13.00
	PRINCIPAL	28.00	28.00	28.00	28.00
	REGISTERED BEHAVIOR TECHNICIAN	0.00	2.94	8.94	9.00
	SCHOOL SECRETARY	46.25	48.88	48.00	48.00
	SPECIAL EDUCATION ASSISTANT	118.44	145.03	158.15	133.06
	SPECIAL EDUCATION TEACHER	108.32	119.61	123.89	115.85
	SOCIAL WORKER	19.70	22.10	22.10	5.00
	STUDENT ADVOCATE	8.75	12.34	9.75	0.75
	TEACHER	851.99	883.83	886.41	833.39
	TITLE I ASSISTANT/LIAISON	16.55	15.19	17.83	13.88
TITLE I INTERVENTION TEACHER	26.75	28.25	22.55	24.85	
School Based Staff Total		1,522.19	1,630.67	1,688.92	1,553.21
School Leadership	ADMINISTRATIVE ASSISTANT	3.80	3.80	3.80	2.80
	ASSESSMENT ANALYST	1.00	1.00	1.00	1.00
	ASSISTANT DIRECTOR	0.00	0.00	0.00	1.00
	ASSISTANT SUPERINTENDENT	3.00	2.47	2.54	1.80
	BEHAVIOR CONSULTANT	1.00	0.00	0.00	0.00
	BUSINESS COMMUNITY PARTNER ADMIN.	1.00	1.00	1.00	1.00
	CAREER & COLLEGE READINESS COORD.	0.00	0.75	1.00	1.00
	CAREER PATHWAY SPECIALIST	1.00	1.00	1.00	1.00
	COORDINATOR	8.00	7.00	9.00	7.00
	DEAN	1.00	1.00	1.00	1.00
	DIRECTOR	4.50	5.50	5.50	5.50
	EXECUTIVE ASSISTANT	2.00	2.00	2.00	1.00
	FACILITATOR	4.00	4.00	3.50	2.50
	GEAR UP ADVISOR	2.75	0.00	0.00	0.00
	GEAR UP DATA SPECIALIST	0.00	0.00	1.00	1.00
	GEAR UP FAMILY ENGAGEMENT SPECIAL.	0.00	0.00	1.00	1.00
	GEAR UP STUDENT SUCCESS SPECIALIST	0.00	0.00	5.00	5.00
	GT SPECIALIST	6.50	7.50	8.50	8.50
	INSTRUCTIONAL ASSISTANT	0.00	0.50	0.50	0.50
	INSTRUCTIONAL COACH	13.57	14.83	14.30	13.20
	INSTRUCTIONAL TECH. SPECIALIST	1.00	1.00	1.00	1.00
	LIAISON-PARENT/COMMUNITY/FAMILY	3.00	4.00	4.00	3.00
	MIGRANT YOUTH ADVOCATE	4.00	4.00	3.00	3.00
	PROFESSIONAL DEV. MANAGER	1.00	1.00	0.00	0.00
	READ ACT SPECIALIST	7.03	9.03	8.53	8.32
	STUDENT ADVOCATE	5.00	6.75	6.75	3.75
	STUDENT RECOVERY PRGM ADVOCATE	7.00	7.00	7.00	7.00
	TITLE I SPECIALIST	1.00	1.00	1.00	1.00
21C AND PD COORDINATOR	0.00	0.00	1.00	1.00	
21C DATA SPECIALIST	1.00	1.00	1.00	1.00	
21C PARENT LIAISON/COMMUNITY SPC	0.00	1.00	0.25	0.25	
21C PROGRAM MANAGER	0.00	1.00	1.00	1.00	
School Leadership Total		83.15	89.13	96.17	86.12

Department	Position Type	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
Special Education Services	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
	ASSISTANT DIRECTOR/DIRECTOR	3.00	4.00	4.00	5.00
	ASSISTIVE TECHNOLOGY SPECIALIST	1.00	1.00	1.00	1.00
	AUDIOLOGIST	1.80	2.00	2.00	2.00
	AUDIOLOGY SPECIALIST	1.00	1.00	1.00	1.00
	BEHAVIOR CONSULTANT, BCBA	1.00	3.00	3.00	3.00
	BILINGUAL INTERPRETER	2.75	3.00	3.00	3.00
	CONTACT TRACING SPECIALIST	3.00	0.00	0.00	0.00
	COORDINATOR, HEALTH SERVICES	1.00	1.00	1.00	1.00
	COORDINATOR, SOCIAL EMOTIONAL	1.00	1.00	1.00	0.00
	COUNSELOR	0.00	0.00	1.60	1.60
	DIRECTOR/EXECUTIVE DIRECTOR	1.00	1.00	1.00	1.00
	HEALTH CLERK	5.00	5.00	2.00	2.00
	IEP SECRETARY	0.00	0.00	9.88	10.00
	OCCUPATIONAL THERAPIST	9.90	11.30	16.70	16.40
	OFFICE MANAGER	0.00	0.00	1.00	1.00
	PHYSICAL THERAPIST	3.05	3.05	3.05	3.05
	PRESCHOOL ASSISTANT	10.19	9.69	0.00	0.00
	PRESCHOOL COACH	1.04	1.04	1.04	0.00
	PRESCHOOL COORDINATOR	0.00	0.00	0.00	1.00
	PRESCHOOL TEACHER	12.71	14.22	4.71	4.71
	REGISTERED BEHAVIORAL TECHNICIAN	1.00	4.00	4.00	4.00
	SCHOOL NURSE	12.14	16.30	18.76	18.85
	SCHOOL PSYCHOLOGIST	22.25	24.75	25.65	26.15
	SECRETARY	0.00	0.00	4.00	2.00
	SPECIAL EDUCATION ASSISTANT	6.37	8.37	7.87	10.25
	SPECIAL ED. SOFTWARE SPECIALIST	1.00	1.00	1.00	1.00
SPECIAL EDUCATION TEACHER	9.00	9.00	14.40	15.00	
SPECIAL ED. TRANSPORT'N SPECIALIST	1.00	1.00	1.00	1.00	
SOCIAL WORKER	0.00	0.00	14.00	12.00	
SPEECH LANGUAGE PATHOLOGIST	31.75	29.95	38.35	38.35	
SLP ASSISTANT	4.00	7.00	8.00	8.00	
SWAP FACILITATOR	1.00	1.00	1.00	1.00	
SWAP SPECIALIST	1.00	1.00	1.00	1.00	
Special Education Services Total		149.95	165.67	197.01	196.36
Student Information Services	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	1.00
	DIRECTOR	1.00	1.00	1.00	1.00
	DISTRICT ADMISSIONS SPECIALIST/TECH	1.50	1.50	2.50	2.50
	DISTRICT REGISTRAR & DATA MANAGER	1.00	1.00	1.00	1.00
	PROGRAMMER/ANALYST	1.00	1.00	1.00	1.00
	RECORDS TECHNICIAN	2.00	2.00	2.00	2.00
	SIS ANALYST	1.00	1.00	1.00	1.00
SIS Total		7.50	7.50	8.50	9.50
Success Foundation	DIRECTOR	1.00	1.00	1.00	1.00
	OFFICE MANAGER	0.50	0.50	0.50	0.50
Success Foundation Total		1.50	1.50	1.50	1.50
Superintendent	EXEC. ASSIST. TO THE SUPERINTENDENT	1.00	1.00	1.00	1.00
	SUPERINTENDENT	1.00	1.00	1.00	1.00
Superintendent Total		2.00	2.00	2.00	2.00

Department	Position Type	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
Transportation	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
	BUS DRIVER	50.78	54.16	58.00	62.00
	BUS MONITOR	23.52	24.75	30.00	30.75
	DIRECTOR	1.00	1.00	1.00	1.00
	DISPATCHER	2.00	2.00	2.00	2.00
	DRIVER, OTHER DUTIES	7.00	8.00	8.00	8.00
	FLEET FOREPERSON	1.00	1.00	1.00	1.00
	INVENTORY CONTROL SPECIALIST	1.00	1.00	1.00	1.00
	MECHANIC	5.00	5.00	5.00	5.00
	ROUTE MANAGER/DESIGNER	2.00	2.00	2.00	2.00
	STUDENT TRANSP. INFO. SPECIALIST	1.00	1.00	1.00	1.00
TRANSPORTATION FOREPERSON	1.00	1.00	1.00	1.00	
Transportation Total		96.30	101.91	111.00	115.75
Warehouse	SCIENCE DISTRIBUTION CENTER	1.00	1.00	1.00	1.00
	WAREHOUSE MANAGER	1.00	1.00	1.00	1.00
	WAREHOUSE WORKER	1.50	1.75	1.75	1.75
Warehouse Total		3.50	3.75	3.75	3.75
GRAND TOTAL		2,275.22	2,435.63	2,571.84	2,429.59

Position Control

The district studies and carefully monitors enrollment trends, staffing ratios and the impact on the budget. Each position is reviewed by cabinet level administration, and staffing plans are monitored very closely to maintain position control.

School Allocations

The following pages illustrate the targeted allocations for schools at each level (elementary, K-8, middle and high). Staffing allocations are released to schools in the spring and school principals make hiring decisions based on these allocations. As students arrive at school in August, the district has an administrative team in place to monitor student numbers and evaluate school needs. Needs are assessed based on several factors, including the number of students, physical space availability (i.e. determining if there are enough classrooms in a school to add another class), needs of students and needs of a school. If a school's need cannot be met within current resource allocations, the district will allocate additional resources.

After the targeted allocations follows a series of pages with school budget information. Each school budget page has staffing information reflected in Full Time Equivalents (FTE), from the general fund, grant funds and nutrition services fund. The grant funds typically represented are Title 1, Individuals with Disabilities Education Act (IDEA), Counselor Corps and Medicaid. The budget section reflects general fund dollars budgeted for each school location. It is important to note that the district has centralized services in an effort to be more efficient and effective; therefore, not all costs associated with running the school are reflected. An example of such cost is transportation. Following the general fund budget is budget information for grants applicable to each school. Lastly, the total expenses are divided by the student count (FTE) to determine the expense per student at each school.

2024-25 Elementary School Allocations

Principals	
All Schools	
1.0	
Assistant Principals	
All Schools	
1.0	
Office Staff	
All Schools	
2.0	
Teachers (based on grade level targets)	
All grade levels	
Target =24 students per teacher	
Specials Teachers	
Art, Music, PE, Library/Media or SmartLab	
Special Education Teachers*	
*allocations vary based on student needs	
Special Education—Intensive*	
*allocations vary based on student needs	
Special Education Assistants	
Allocation based on student specific needs	
Instructional Assistants	
1 per school	
Additional allocation based on Title 1 status	
Parent and Family Advocate	
1 per school	
Health Clerks	
All Schools	
1.0	
Funding Allocations	
Instructional/Operational	Extra Duty Pay
\$84 per funded student	\$6,511 per school

2024-25 K-8 School Allocations

Principals	
All Schools	
1.0	
Assistant Principals & Deans	
All Schools	
1.0 Assistant Principal & 1.0 Dean	
Dean position converts to additional AP for schools over 800 students	
Office Staff	
All Schools	
3.0	
Teachers (based on grade level targets)	
All grade levels	
Target =24.5	
students per teacher	
Specials Teachers	
7.0 FTE including: Art, Music, PE, Library/Media or SmartLab Teachers	
additional allocation based on school enrollment	
Special Education Teachers*	
*allocations vary based on student needs	
Special Education—Intensive*	
*allocations vary based on student needs	
Special Education Assistants	
Allocation based on student specific needs	
Instructional Assistants	
All Schools	
1.0	
Parent and Family Advocate	
1 per school	
Health Clerks	
All Schools	
1.0	
Funding Allocations	
Instructional/Operational	Extra Duty Pay
\$109 per funded student	\$23,182 per school

2024-25 Middle School Allocations

Principals			
All Schools			
1.0			
Assistant Principals			
All Schools			
1.0 for small schools, 2.0 for large schools			
Office Staff			
All Schools			
3.0			
School Counselors			
All Schools			
2.0 + 1.0 Grant Funded			
Teachers (based on grade level targets)			
All grade levels			
Target =22			
students per teacher			
Special Education Teachers*			
*allocations vary based on student needs			
Special Education—Intensive*			
*allocations vary based on student needs			
Special Education Assistants			
Additional allocation based on student specific needs			
Classified Positions			
All Schools			
Campus Monitor	Instructional Assistant	Health Clerk	Parent & Family Advocate
1.0	1.0	1.0	1.0
Funding Allocations			
Instructional/Operational		Extra Duty Pay	
\$124 per funded student		\$19,742 per school	

2024-25 High School Allocations

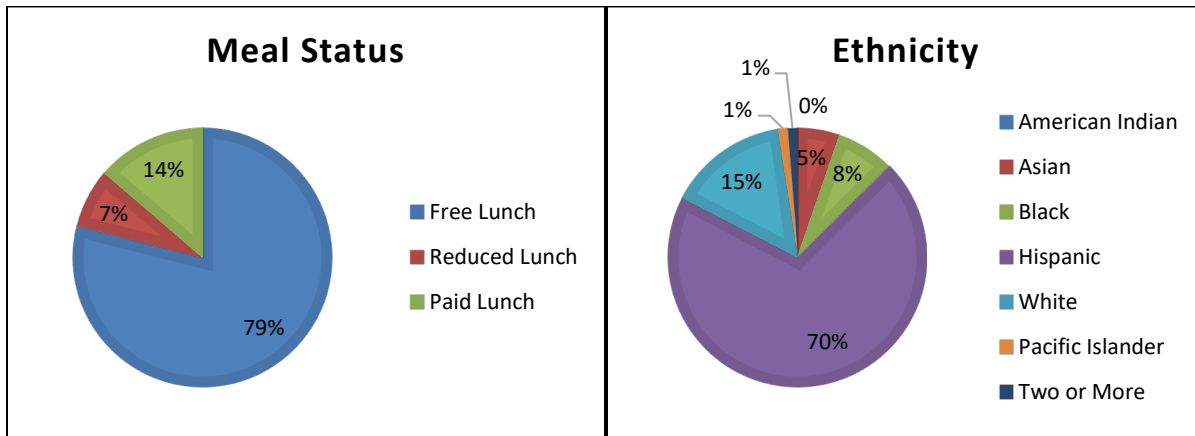
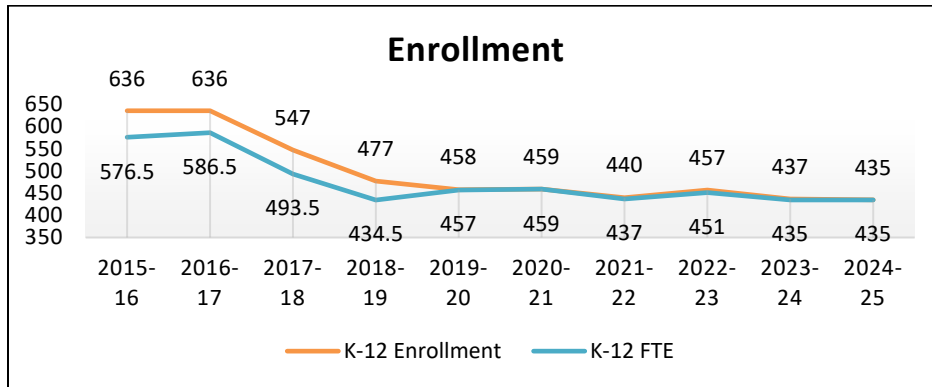
Principals		
All Schools		
1.0		
Assistant Principals		
All Schools		
3.0		
Additional allocation based on school enrollment		
School Secretaries		
All Schools		
6.0		
School Counselors		
4.0+1 Grant Funded, Additional allocation based on enrollment		
Teachers (based on grade level targets)		
All grade levels		
Target =27.5 students per teacher		
Additional allocation based on school specific programs		
Special Education Teachers*		
*allocations vary based on student needs		
Special Education—Intensive*		
*allocations vary based on student needs		
Special Education Assistants		
Additional allocation based on student specific needs		
Instructional Assistants		
All Schools		
Campus Monitor	Health Clerk	Instructional Assistant
4.0	1.0	1.0
Funding Allocations		
Instructional/Operational	Extra Duty Pay	
\$129 per funded student	\$74,140 per school	
Magnet Programs		
West-IB Program, Central-Arts Magnet, Northridge-STEM Magnet		
\$100,000 each school		



Our Mission:

Is to create a collaborative academic community in order to empower all learners to meet high expectations and believe in their own ability to achieve success.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	1.4%	0.9%	1.1%	1.7%	1.1%	1.7%	4.3%	3.7%	3.0%
Students with Disabilities	9.7%	11.9%	12.6%	13.8%	15.5%	16.2%	14.3%	16.0%	18.5%
English Learners	51.1%	52.3%	53.7%	49.1%	50.4%	49.6%	41.8%	45.1%	45.5%
Free/Reduced Price Lunch Eligible	92.6%	92.2%	92.7%	88.1%	83.0%	89.1%	83.4%	86.4%	86.3%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	30.0	7.4	-	30.0	8.0	-	29.0	7.5	-	30.0	4.0	-
Classified	8.9	3.1	4.3	10.7	2.1	4.3	10.7	2.1	4.3	11.8	0.2	4.3
Custodial	2.9	-	-	2.9	-	-	2.9	-	-	2.9	-	-
Total	45.7	10.5	4.3	47.1	10.2	4.3	46.6	9.7	4.3	48.7	4.2	4.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,056,708	\$3,283,816	\$3,645,783	\$4,170,231
Building Allocation	43,838	43,972	46,761	45,751
Utilities	114,241	123,309	162,975	138,675
Total General Funds	\$3,214,787	\$3,451,097	\$3,855,519	\$4,354,657

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$-	\$-	\$-	\$-
Title I Salaries&Benefits	315,399	330,936	311,525	352,353
Title I Supplies & Other	8,491	23,363	37,278	6,447
Counselor Corps	113,790	-	-	-
Local Grants	2,389	3,969	235,429	6,439
21 st Century	-	-	-	-
COVID Relief Grants*	263,240	290,014	221,048	-
Other Grants**	14,139	15,612	21,056	20,792
Total Grant Funds	\$717,448	\$663,894	\$826,336	\$386,031

Student FTE	437	451	435	435
General Fund Exp./FTE	\$7,356	\$7,652	\$8,863	\$10,011
Grant Expense/FTE	1,642	1,472	1,900	887
Total Expense/FTE	\$8,998	\$9,124	\$10,763	\$10,898

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

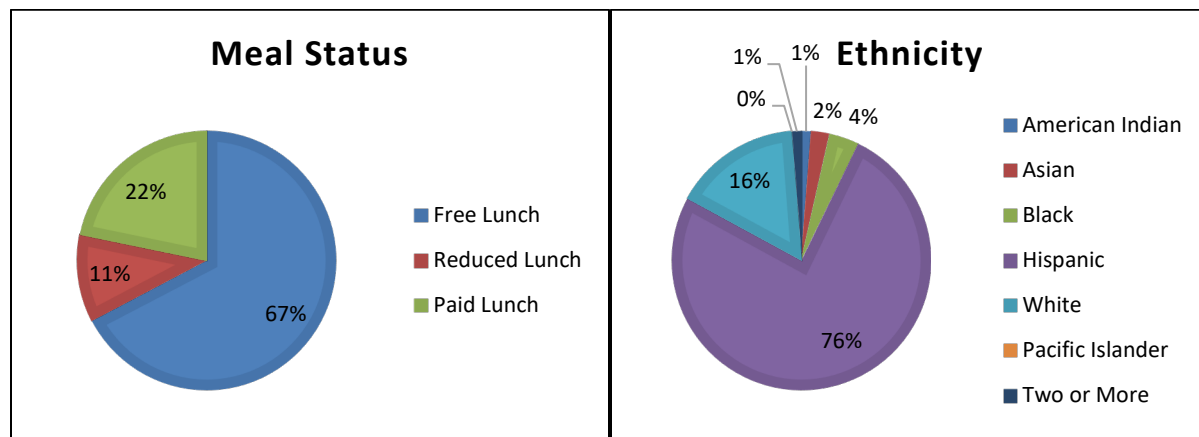
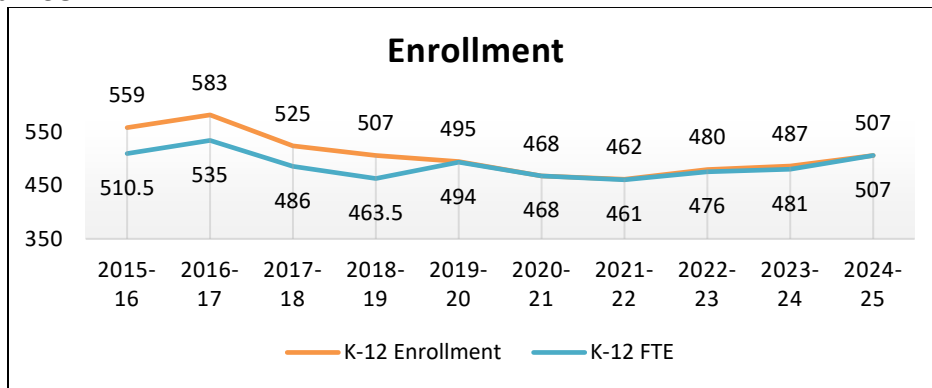
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

The Dos Rios staff, parents, and community are committed to empowering and encouraging students to become successful life-long learners and leaders in an ever-changing world. We will work together to create challenging and developmentally appropriate learning experiences that emphasize intellectual rigor and high academic standards. Person integrity and democratic values will be fostered in our students to prepare them to become responsible, reflective and globally conscious citizens.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.2%	0.5%	0.6%	1.4%	1.2%	2.1%	2.6%	2.5%	1.2%
Students with Disabilities	12.3%	13.9%	12.8%	12.2%	12.7%	13.4%	14.1%	14.0%	18.3%
English Learners	36.5%	34.5%	33.5%	32.9%	32.9%	36.0%	38.1%	42.9%	46.0%
Free/Reduced Price Lunch Eligible	79.2%	80.6%	79.8%	77.7%	67.5%	76.1%	73.2%	80.6%	78.2%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	25.0	4.5	-	27.5	4.5	-	29.0	4.5	-	33.0	1.0	-
Classified	4.5	1.3	3.3	7.3	1.3	3.3	4.9	1.3	4.0	5.4	0.3	3.8
Custodial	2.9	-	-	2.9	-	-	3.4	-	-	3.4	-	-
Total	36.4	5.8	3.3	41.7	5.8	3.3	41.4	5.8	4.0	45.8	1.3	3.8

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,795,733	\$3,148,034	\$3,684,577	\$4,443,268
Building Allocation	81,352	86,733	88,635	90,599
Utilities	137,420	105,681	176,275	152,975
Total General Funds	\$3,014,505	\$3,340,448	\$3,949,487	\$4,686,842

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$61,680	\$83,053	\$190,360	\$190,360
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	68,119	31,213	-	-
Local Grants	210,815	13,240	4,277	15,098
21 st Century	101,950	101,810	75,679	106,328
COVID Relief Grants*	354,237	436,149	429,928	-
Other Grants**	10,614	12,160	15,284	18,868
Total Grant Funds	\$807,415	\$677,625	\$621,950	\$246,984

Student FTE	461	476	481	507
General Fund Exp./FTE	\$6,539	\$7,018	\$8,211	\$9,244
Grant Expense/FTE	1,751	1,424	1,293	487
Total Expense/FTE	\$8,290	\$8,441	\$9,504	\$9,731

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

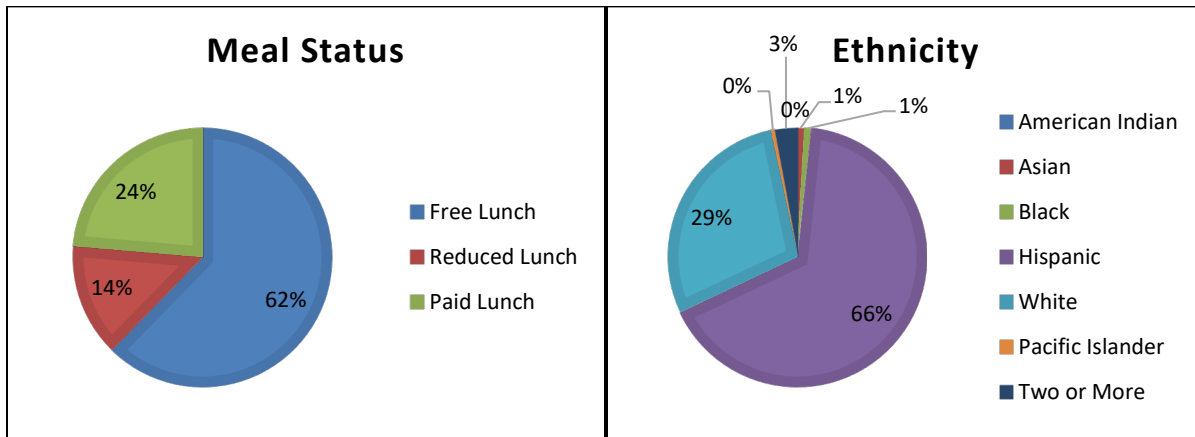
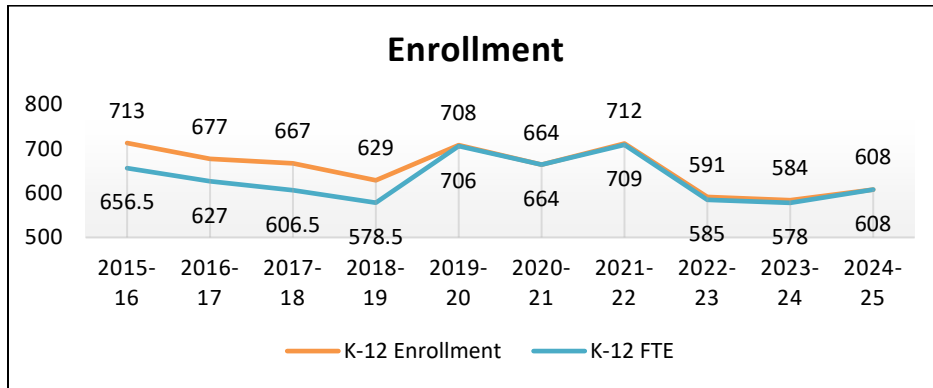
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

Ann K. Heiman Elementary School provides a safe learning environment where all students grow in knowledge, skills and character to reach their optimal level of achievement.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	1.3%	0.7%	1.5%	1.6%	1.3%	0.8%	0.98%	1.0%	1.0%
Students with Disabilities	11.0%	13.1%	10.3%	13.7%	14.1%	15.0%	15.3%	16.8%	18.2%
English Learners	18.3%	16.5%	15.9%	16.2%	18.9%	15.7%	14.3%	14.9%	18.2%
Free/Reduced Price Lunch Eligible	57.8%	59.6%	58.2%	56.8%	56.6%	69.6%	64.5%	67.3%	76.4%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	3.0	-	-	3.0	-	-	3.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	39.0	5.4	-	35.0	7.5	-	31.0	7.5	-	33.0	3.0	-
Classified	16.4	1.9	2.6	11.7	2.2	3.1	14.7	1.3	3.3	14.8	0.3	3.3
Custodial	4.2	-	-	3.8	-	-	3.8	-	-	3.8	-	-
Total	64.6	7.2	2.6	55.5	9.7	3.1	54.4	8.8	3.3	55.6	3.3	3.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,988,811	\$3,875,438	\$4,344,482	\$5,054,131
Building Allocation	56,094	57,288	58,246	59,583
Utilities	140,258	145,814	177,475	158,175
Total General Funds	\$4,185,163	\$4,078,540	\$4,580,203	\$5,271,889

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$209,855	\$288,253	\$354,789	\$388,886
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	20,092	28,851	-	-
Local Grants	184,324	1,594	12,988	6,171
21 st Century	97,591	102,201	83,184	105,422
COVID Relief Grants*	385,074	540,277	487,053	-
Other Grants**	43,621	12,115	14,462	16,348
Total Grant Funds	\$940,557	\$973,291	\$952,476	\$516,827

Student FTE	709	585	578	608
General Fund Exp./FTE	\$5,903	\$6,972	\$7,924	\$8,671
Grant Expense/FTE	1,327	1,664	1,648	850
Total Expense/FTE	\$7,230	\$8,636	\$9,572	\$9,521

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

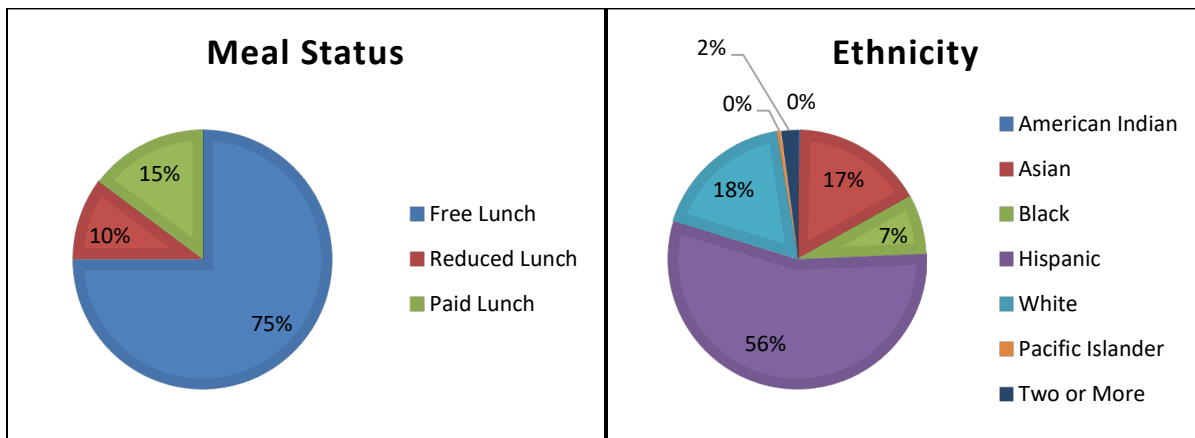
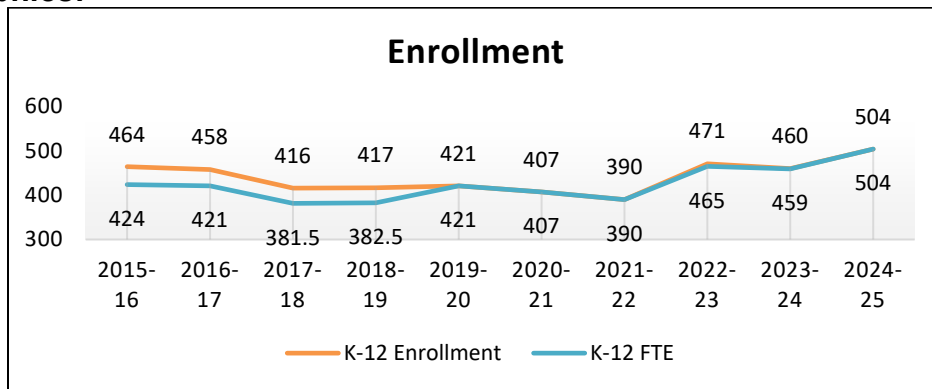
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

For all students to acquire a strong foundation for lifelong learning and reach their maximum potential within a safe, nurturing, accepting and challenging environment. Our goal is for each student to become a responsible and productive citizen.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.0%	0.0%	0.7%	1.0%	1.9%	1.7%	2.8%	1.3%	1.7%
Students with Disabilities	8.8%	10.5%	9.1%	9.8%	9.0%	9.5%	10.0%	12.3%	11.1%
English Learners	41.2%	43.0%	44.2%	41.7%	42.3%	38.0%	32.8%	39.3%	40.9%
Free/Reduced Price Lunch Eligible	88.6%	88.0%	86.3%	80.3%	78.2%	85.2%	80.5%	83.4%	85.2%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	23.2	8.0	-	24.2	8.6	-	27.0	7.6	-	30.0	4.6	-
Classified	2.1	2.3	3.7	3.1	2.2	4.0	3.1	3.3	4.0	3.0	0.3	4.0
Custodial	2.4	-	-	2.4	-	-	2.4	-	-	2.4	-	-
Total	31.8	10.3	3.7	33.7	10.8	4.0	36.5	10.9	4.0	39.4	4.9	4.0

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,341,494	\$2,502,336	\$3,050,667	\$3,709,125
Building Allocation	36,037	44,462	47,986	50,547
Utilities	96,892	111,109	149,675	129,275
Total General Funds	\$2,474,423	\$2,657,907	\$3,248,328	\$3,888,947

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$171,298	\$183,313	\$92,050	\$111,609
Title I Salaries&Benefits	256,594	264,543	346,648	344,664
Title I Supplies & Other	7,145	16,484	28,222	14,136
Counselor Corps	26,181	59,254	105,508	-
Local Grants	227	1,466	3,027	4,720
21 st Century	-	-	-	-
COVID Relief Grants*	235,025	265,841	252,574	-
Other Grants**	7,258	8,773	13,942	15,120
Total Grant Funds	\$703,728	\$799,674	\$841,971	\$490,249

Student FTE	390	465	459	504
General Fund Exp./FTE	\$6,345	\$5,716	\$7,077	\$7,716
Grant Expense/FTE	1,804	1,720	1,834	973
Total Expense/FTE	\$8,149	\$7,436	\$8,911	\$8,689

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

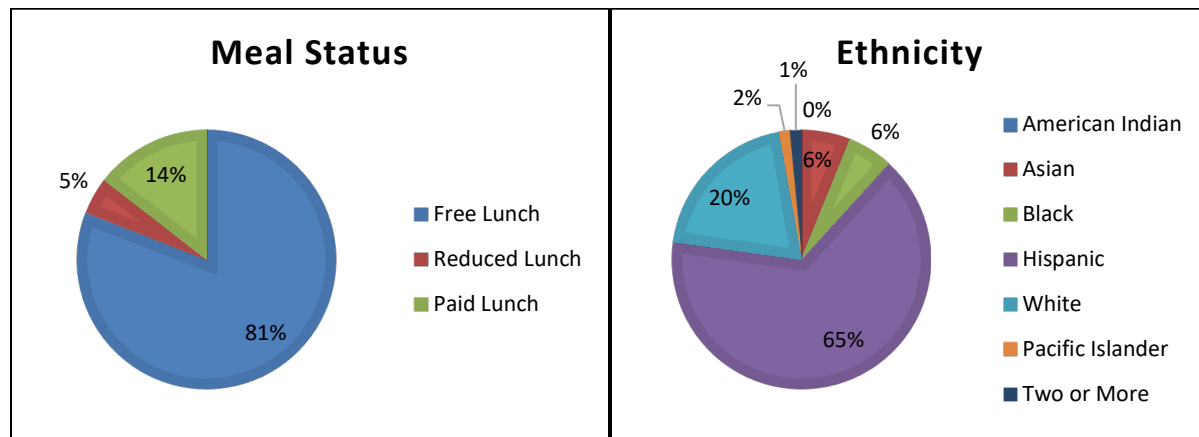
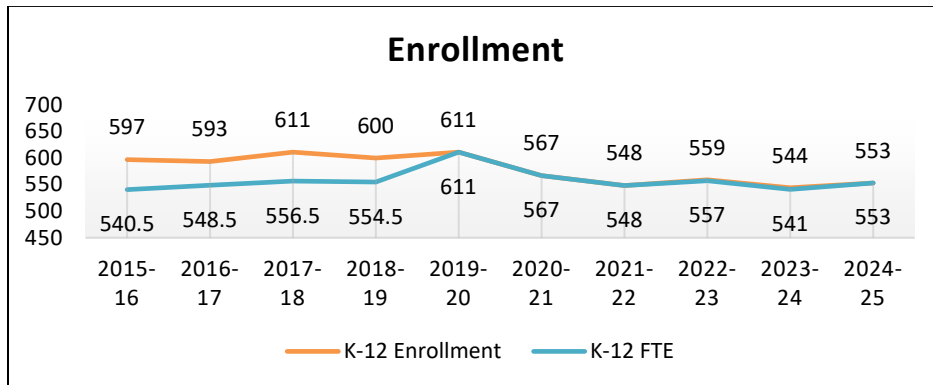
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

Our mission at Maplewood Elementary School is to create a culture of excellence in everything we do.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.5%	0.5%	2.6%	2.3%	2.8%	3.0%	2.7%	1.1%	0.4%
Students with Disabilities	7.9%	8.7%	11.5%	9.7%	9.5%	9.5%	9.3%	10.6%	11.0%
English Learners	51.1%	55.5%	47.3%	54.2%	53.4%	52.1%	46.4%	43.5%	44.1%
Free/Reduced Price Lunch Eligible	92.0%	93.4%	92.6%	88.8%	92.1%	91.9%	90.0%	91.2%	85.5%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	3.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	31.0	8.0	-	33.0	8.0	-	32.0	7.5	-	32.0	4.5	-
Classified	4.9	5.1	4.2	4.9	6.0	4.2	5.9	5.3	4.2	5.9	2.0	4.2
Custodial	3.4	-	-	3.4	-	-	3.4	-	-	3.4	-	-
Total	43.3	13.1	4.2	45.3	14.0	4.2	46.3	12.8	4.2	45.3	6.5	4.2

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,243,080	\$3,324,885	\$3,831,749	\$4,194,678
Building Allocation	55,144	48,510	56,465	54,663
Utilities	120,925	131,124	153,875	141,375
Total General Funds	\$3,419,149	\$3,504,519	\$4,042,089	\$4,390,716

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$102,025	\$121,764	\$120,354	\$133,847
Title I Salaries&Benefits	349,682	450,250	501,099	431,885
Title I Supplies & Other	10,943	45,827	32,449	25,715
Counselor Corps	83,920	15,182	-	-
Local Grants	4,316	214,786	10,056	6,825
21 st Century	-	-	62,878	112,941
COVID Relief Grants*	386,496	381,011	342,273	-
Other Grants**	5,899	10,120	8,860	13,015
Total Grant Funds	\$943,281	\$1,238,940	\$1,077,969	\$724,228

Student FTE	548	557	541	553
General Fund Exp./FTE	\$6,239	\$6,292	\$7,472	\$7,940
Grant Expense/FTE	1,721	2,224	1,993	1,310
Total Expense/FTE	\$7,961	\$8,516	\$9,464	\$9,249

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

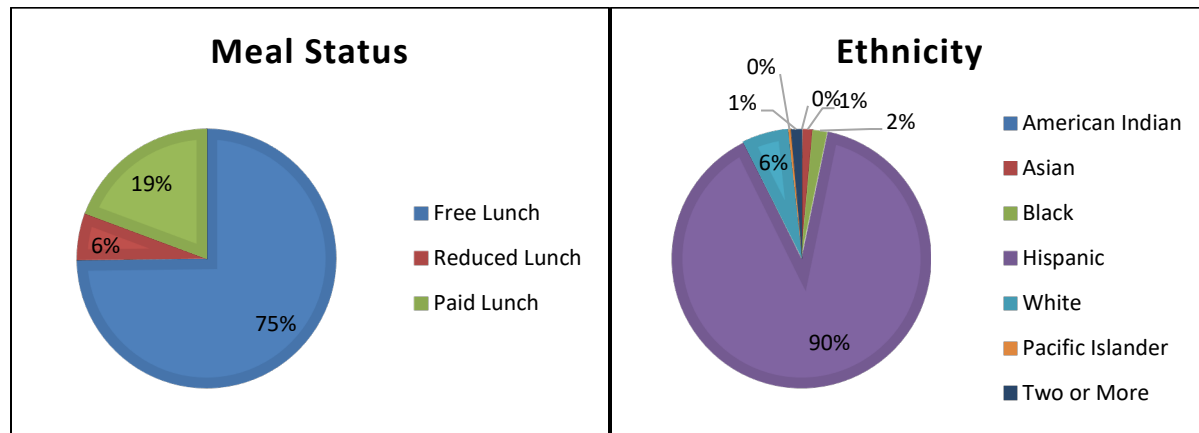
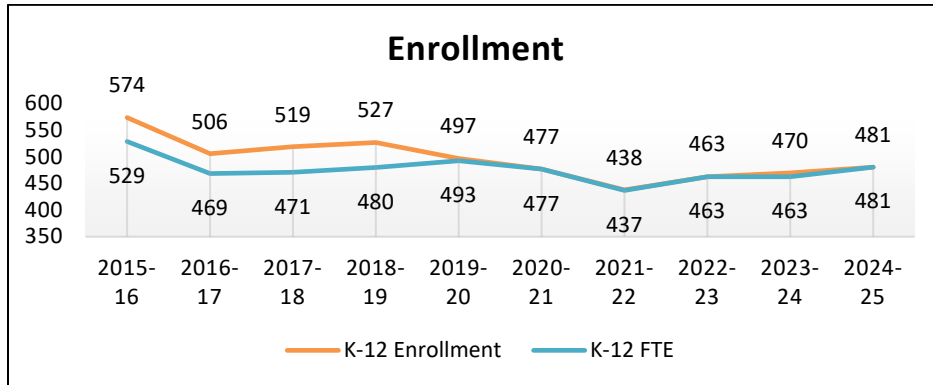
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Our Mission:

Martinez parents, students, and teachers all work together to create a solid foundation on learning for the future.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.0%	1.2%	2.1%	2.3%	1.4%	0.2%	1.1%	1.3%	0.2%
Students with Disabilities	7.8%	10.1%	8.3%	10.3%	10.7%	11.7%	12.8%	12.3%	16.7%
English Learners	68.7%	72.2%	69.9%	65.7%	68.4%	63.7%	66.2%	62.4%	61.8%
Free/Reduced Price Lunch Eligible	96.3%	95.3%	94.6%	94.9%	94.2%	94.9%	87.4%	93.1%	80.7%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	27.0	10.8	-	27.0	7.5	-	30.0	7.0	-	30.0	4.0	-
Classified	3.0	1.9	4.2	3.0	2.1	4.2	7.9	3.3	4.2	4.9	0.3	4.3
Custodial	2.9	-	-	2.9	-	-	2.9	-	-	2.9	-	-
Total	36.9	12.6	4.2	36.9	9.7	4.2	44.8	10.3	4.2	41.8	4.3	4.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,672,022	\$2,638,007	\$3,570,816	\$3,967,727
Building Allocation	38,033	42,130	49,881	48,615
Utilities	94,703	103,901	153,375	137,575
Total General Funds	\$2,804,758	\$2,784,038	\$3,774,072	\$4,153,917

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$156,509	\$77,726	\$90,469	\$99,750
Title I Salaries&Benefits	281,089	292,704	382,025	282,225
Title I Supplies & Other	60,148	92,448	31,609	90,095
Counselor Corps	-	32,219	-	-
Local Grants	-	67	4,657	1,575
21 st Century	114,339	104,496	74,254	112,941
COVID Relief Grants*	311,459	390,333	256,391	-
Other Grants**	74,738	8,759	11,935	14,348
Total Grant Funds	\$998,282	\$998,754	\$851,340	\$600,934

Student FTE	437	463	463	481
General Fund Exp./FTE	\$6,418	\$6,013	\$8,151	\$8,636
Grant Expense/FTE	2,284	2,157	1,839	1,249
Total Expense/FTE	\$8,703	\$8,170	\$9,990	\$9,885

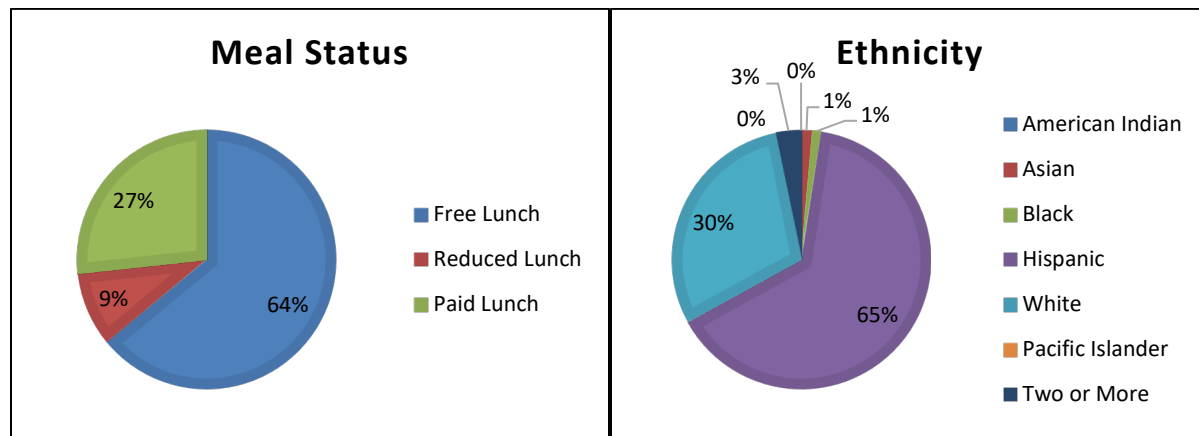
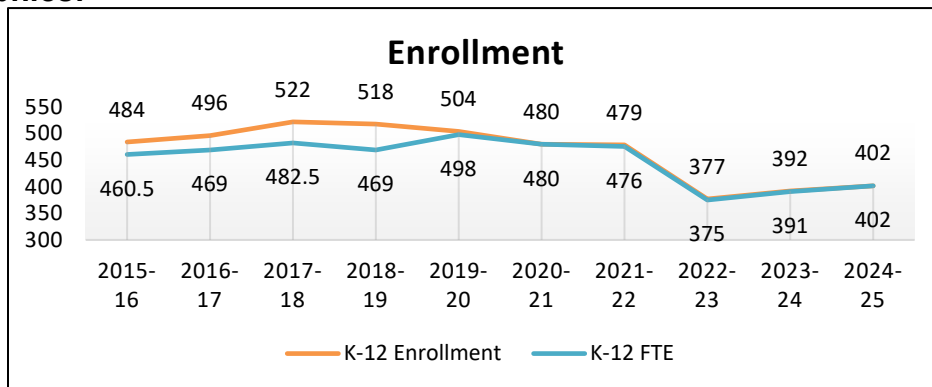
*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

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Our Mission:
 Together, achieving excellence for all students is “pawssible”!

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	1.9%	2.2%	1.0%	0.6%	0.8%	1.0%	1.7%	1.6%	1.1%
Students with Disabilities	12.6%	14.7%	17.4%	16.4%	15.7%	13.3%	14.2%	15.4%	21.2%
English Learners	15.3%	11.5%	10.7%	15.4%	15.5%	17.0%	15.5%	13.3%	13.3%
Free/Reduced Price Lunch Eligible	74.8%	75.6%	75.5%	72.2%	68.5%	72.1%	71.8%	76.4%	73.3%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	30.0	4.4	-	27.8	3.8	-	29.0	3.5	-	29.0	1.0	-
Classified	9.4	1.3	3.0	10.6	1.3	3.0	14.6	1.3	3.0	14.6	0.3	3.0
Custodial	2.4	-	-	2.4	-	-	2.4	-	-	2.4	-	-
Total	45.8	5.6	3.0	44.8	5.0	3.0	50.0	4.8	3.0	50.0	1.3	3.0

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,090,771	\$3,090,771	\$3,115,745	\$3,672,947
Building Allocation	46,768	46,768	43,903	40,979
Utilities	97,560	97,560	116,075	111,475
Total General Funds	\$3,235,099	\$3,235,099	\$3,275,723	\$3,825,401

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$61,599	\$60,968	\$99,758	\$112,854
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	76,797	52,044	-	-
Local Grants	18,720	12,654	23,668	19,347
21 st Century	-	-	-	-
COVID Relief Grants*	327,609	319,358	331,036	-
Other Grants**	41,074	46,311	45,468	19,471
Total Grant Funds	\$525,799	\$491,335	\$499,930	\$151,672

Student FTE	476	375	391	402
General Fund Exp./FTE	\$6,796	\$8,673	\$9,982	\$11,172
Grant Expense/FTE	1,105	1,310	1,279	377
Total Expense/FTE	\$7,901	\$9,984	\$11,260	\$11,550

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

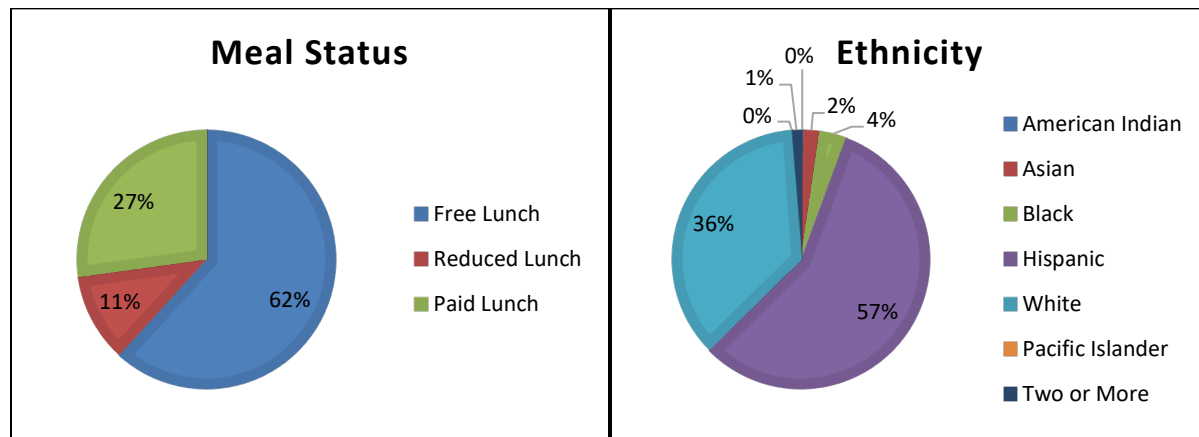
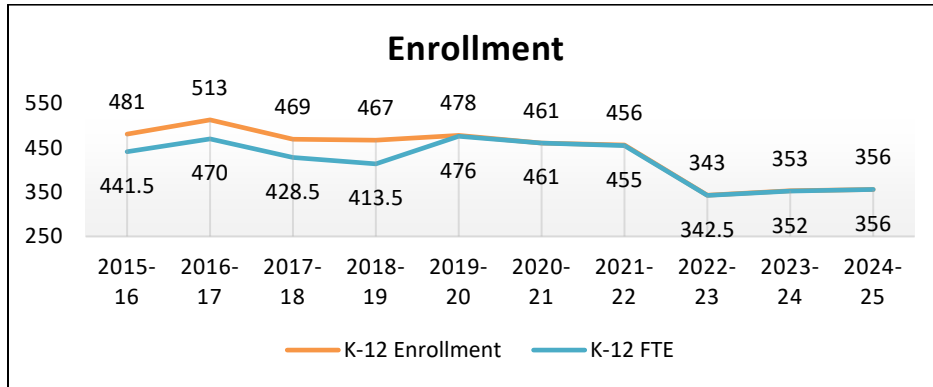
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Our Mission:

The Monfort Elementary School staff believes and values academic excellence achieved through teamwork, accountability, consistent structure, acceptance, and integrity with a commitment to high expectations for all.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	3.5%	3.3%	3.4%	2.1%	1.5%	1.5%	2.9%	1.8%	1.4%
Students with Disabilities	11.9%	11.5%	10.7%	14.4%	15.9%	17.3%	20.0%	19.2%	21.8%
English Learners	8.5%	11.5%	11.7%	12.6%	13.6%	13.2%	13.2%	16.0%	21.5%
Free/Reduced Price Lunch Eligible	46.2%	50.6%	48.6%	48.6%	50.6%	60.3%	54.8%	64.7%	72.8%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	30.0	2.3	-	23.5	3.5	-	24.0	3.5	-	26.0	1.0	-
Classified	10.6	1.3	2.4	8.6	2.2	2.4	15.4	1.3	2.4	12.4	0.3	2.4
Custodial	3.3	-	-	3.3	-	-	3.3	-	-	3.3	-	-
Total	47.9	3.6	2.4	39.4	5.7	2.4	46.7	4.8	2.4	45.7	1.3	2.4

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,056,290	\$2,790,736	\$3,397,541	\$3,924,074
Building Allocation	36,890	33,727	39,300	38,415
Utilities	92,201	102,776	134,575	116,375
Total General Funds	\$3,185,381	\$2,927,239	\$3,571,416	\$4,078,864

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$ -	\$73,279	\$35,927	\$88,312
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	54,777	57,983	76,553	-
Local Grants	173	1,078	1,017	756
21 st Century	-	-	-	-
COVID Relief Grants*	226,119	196,580	114,804	-
Other Grants**	8,520	127,860	215,701	13,518
Total Grant Funds	\$289,589	\$456,780	\$444,002	\$102,586

Student FTE	455	342.5	352	356
General Fund Exp./FTE	\$7,001	\$8,547	\$10,146	\$11,457
Grant Expense/FTE	636	1,334	1,261	288
Total Expense/FTE	\$7,637	\$9,880	\$11,407	\$11,746

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

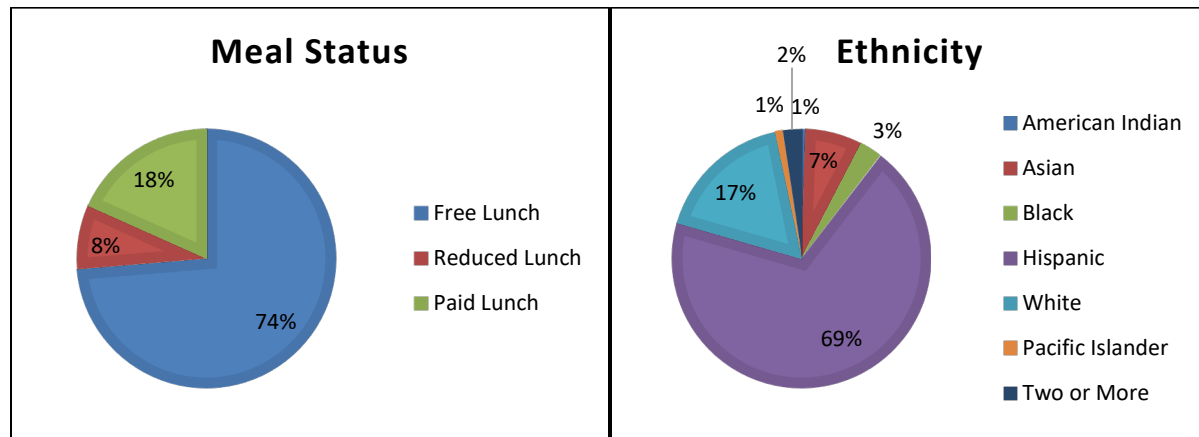
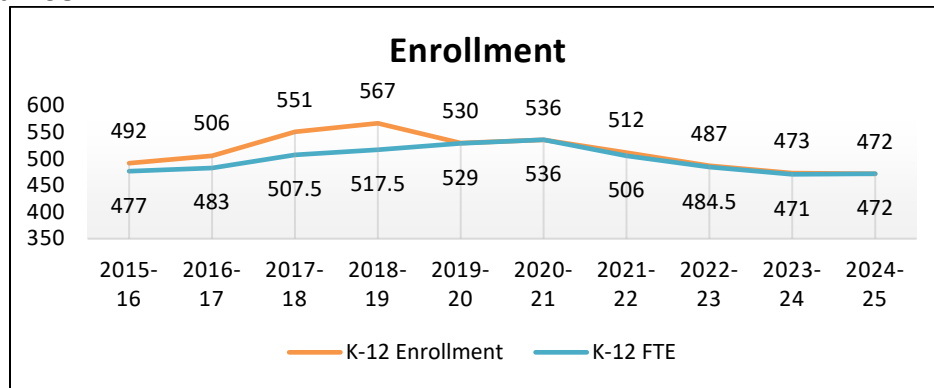
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Our Mission:

We value, welcome, and inspire students and our community to make a positive and lasting impact both personally and academically. We help students excel in their unique ways and build lifelong learners and leaders who possess integrity and determination. We create a safe learning community through positive relationships and environment where students feel confident because their voices matter.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.4%	1.0%	0.5%	1.6%	0.6%	1.7%	0.8%	1.0%	0.6%
Students with Disabilities	11.9%	11.9%	13.8%	11.6%	10.2%	11.2%	10.7%	11.5%	17.9%
English Learners	24.1%	25.5%	28.1%	26.1%	26.4%	26.1%	24.4%	23.2%	26.9%
Free/Reduced Price Lunch Eligible	84.0%	86.2%	86.4%	82.7%	80.0%	84.4%	84.0%	80.7%	81.7%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	29.0	9.4	-	27.2	9.5	-	30.0	8.5	-	30.0	5.0	-
Classified	3.9	3.1	3.9	3.9	2.3	3.9	11.0	3.3	3.9	9.1	1.3	3.9
Custodial	2.9	-	-	2.9	-	-	2.9	-	-	2.9	-	-
Total	39.7	12.5	3.9	38.0	11.8	3.9	47.9	11.8	3.9	46.0	6.3	3.9

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,639,193	\$2,518,799	\$3,212,919	\$3,847,174
Building Allocation	45,580	43,216	51,544	48,659
Utilities	84,904	96,684	104,475	101,675
Total General Funds	\$2,769,677	\$2,658,699	\$3,368,938	\$3,997,508

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$196,410	\$208,675	\$226,586	\$260,534
Title I Salaries&Benefits	291,786	303,113	376,890	368,785
Title I Supplies & Other	-	22,745	3,674	12,895
Counselor Corps	69,604	29,052	-	-
Local Grants	956	112,184	112,906	1,725
21 st Century	113,340	110,983	82,437	114,473
COVID Relief Grants*	374,473	377,983	250,525	-
Other Grants**	69,918	33,555	60,834	41,919
Total Grant Funds	\$1,115,487	\$1,198,290	\$1,113,852	\$800,331

Student FTE	506	484.5	471	472
General Fund Exp./FTE	\$5,474	\$5,488	\$7,153	\$8,469
Grant Expense/FTE	2,205	2,473	2,365	1,696
Total Expense/FTE	\$7,678	\$7,961	\$9,518	\$10,165

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

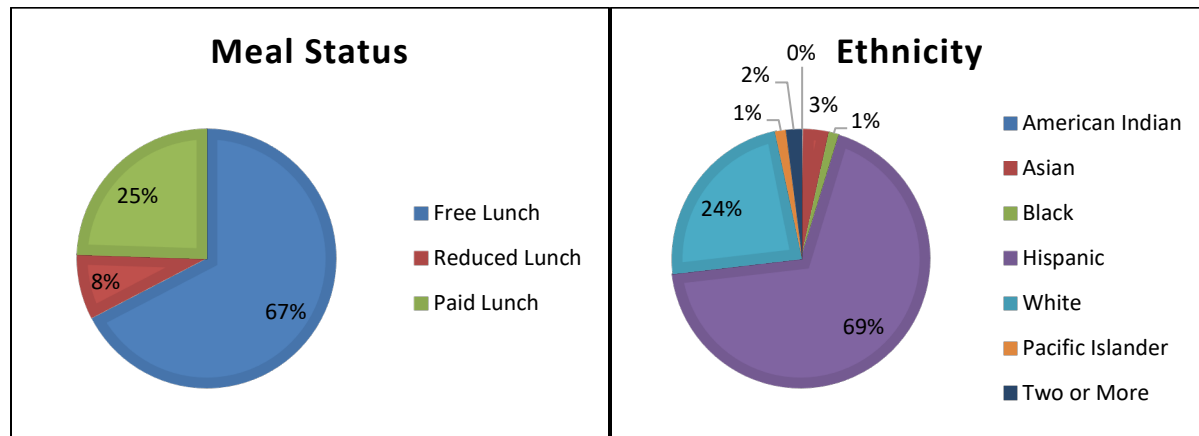
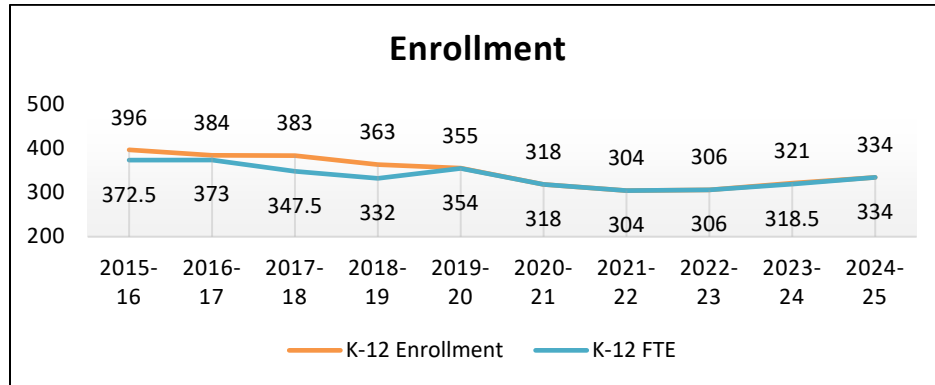
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Our Mission:

Shawsheen Elementary provides every student with a personalized, well-rounded, and excellent education in a safe, caring environment.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	2.5%	2.1%	1.6%	1.0%	0.7%	3.4%	1.9%	1.4%	1.1%
Students with Disabilities	9.1%	11.5%	12.8%	14.5%	14.4%	14.5%	12.7%	14.5%	19.2%
English Learners	19.2%	21.4%	20.4%	20.7%	18.2%	20.3%	19.6%	19.7%	22.1%
Free/Reduced Price Lunch Eligible	78.5%	79.9%	79.1%	73.1%	65.1%	78.1%	74.0%	79.2%	75.5%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	20.2	6.8	-	19.2	7.8	-	19.0	7.8	-	23.0	3.5	-
Classified	4.8	2.1	3.3	4.8	2.0	3.3	6.1	2.0	3.3	9.8	1.0	3.3
Custodial	2.4	-	-	2.4	-	-	2.4	-	-	2.4	-	-
Total	31.5	8.9	3.3	30.4	9.8	3.3	31.6	9.8	3.3	39.3	4.5	3.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,139,036	\$2,096,267	\$2,527,649	\$3,226,567
Building Allocation	33,572	36,524	37,292	37,567
Utilities	106,290	104,229	127,075	118,275
Total General Funds	\$2,278,898	\$2,237,020	\$2,692,016	\$3,882,409

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$135,445	\$153,367	\$174,744	\$188,062
Title I Salaries&Benefits	213,749	227,213	258,530	226,016
Title I Supplies & Other	-	9,865	202	16,305
Counselor Corps	77,158	89,483	-	-
Local Grants	4,211	328	227,818	1,602
21 st Century	-	-	-	-
COVID Relief Grants*	195,372	265,549	263,708	-
Other Grants**	52,817	38,949	66,481	42,500
Total Grant Funds	\$678,752	\$784,754	\$991,483	\$474,485

Student FTE	304	306	318.5	334
General Fund Exp./FTE	\$7,496	\$7,311	\$8,452	\$10,127
Grant Expense/FTE	2,233	2,565	3,113	1,421
Total Expense/FTE	\$9,729	\$9,875	\$11,565	\$11,548

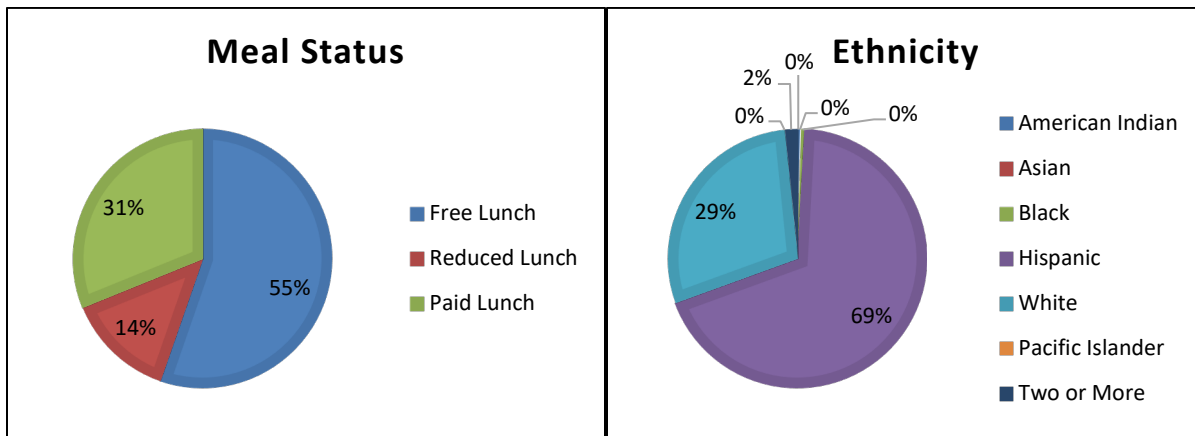
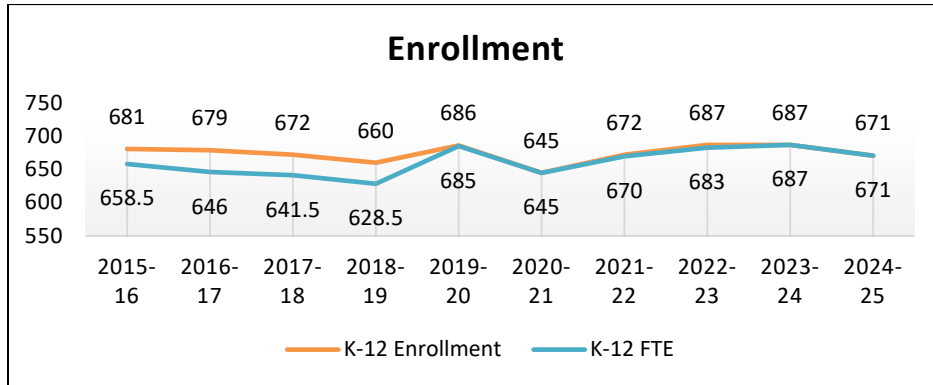
*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

** Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:
Educating the whole child through the arts.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	11.5%	10.8%	8.9%	8.9%	9.6%	12.2%	11.6%	10.3%	10.2%
Students with Disabilities	7.9%	7.2%	8.7%	8.8%	9.3%	10.7%	10.7%	11.9%	13.1%
English Learners	13.4%	14.0%	14.0%	14.6%	15.0%	14.4%	15.0%	16.9%	18.1%
Free/Reduced Price Lunch Eligible	46.8%	43.6%	43.8%	43.0%	39.8%	48.2%	52.4%	61.3%	68.9%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	3.0	-	-	3.0	-	-	2.0	-	-
Office	2.0	-	-	3.0	-	-	3.0	-	-	2.0	-	-
Certified	36.6	4.3	-	40.1	5.5	-	39.1	4.5	-	40.6	1.0	-
Classified	8.4	1.3	2.8	8.6	2.3	3.3	7.9	1.3	3.3	8.8	0.3	3.3
Custodial	4.3	-	-	4.3	-	-	4.3	-	-	4.3	-	-
Total	54.3	5.6	2.8	59.0	7.8	3.3	57.3	5.8	3.3	58.7	1.3	3.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$4,293,463	\$4,619,957	\$5,473,377	\$6,050,605
Building Allocation	89,963	95,756	98,823	106,821
Utilities	115,647	151,155	207,275	199,175
Total General Funds	\$4,499,073	\$4,866,868	\$5,779,475	\$6,356,601

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$105,387	\$110,267	\$124,312	\$133,844
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	-	-	-
Local Grants	250	850	3,795	1,632
21 st Century	-	-	-	-
COVID Relief Grants*	386,603	511,662	441,595	-
Other Grants**	9,939	11,993	13,226	14,870
Total Grant Funds	\$502,179	\$634,772	\$582,928	\$150,346

Student FTE	670	683	687	671
General Fund Exp./FTE	\$6,715	\$7,126	\$8,413	\$9,473
Grant Expense/FTE	750	929	849	224
Total Expense/FTE	\$7,465	\$8,055	\$9,261	\$9,697

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

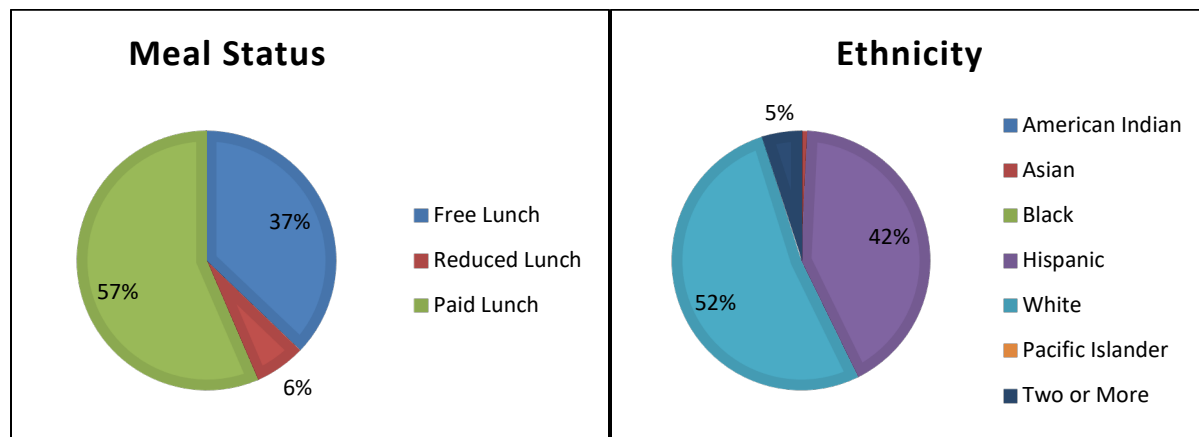
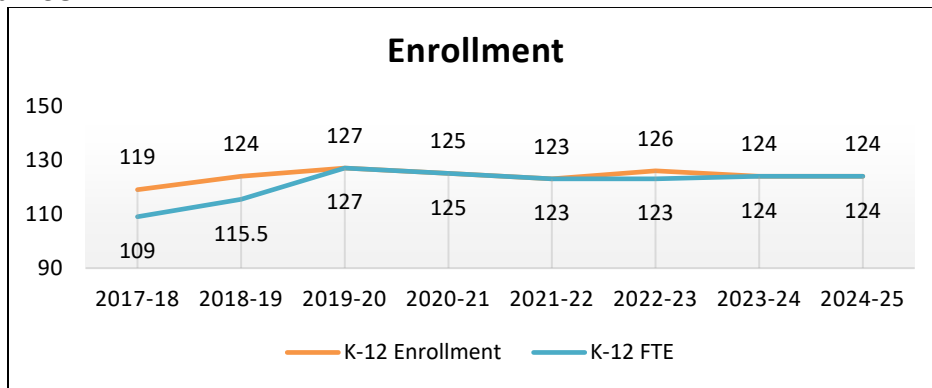
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

Children are naturally curious and creative learners. By connecting students with meaningful questions and real tools, we will foster an atmosphere where risk-taking and curiosity are encouraged and students are empowered to become problem-finders and problem-solvers. We will nurture each student’s character development and inspire a sense of social responsibility by creating local partnerships that allow students to engage with their community.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	n/a	n/a	3.4%	4.8%	4.7%	4.0%	3.3%	5.6%	7.3%
Students with Disabilities	n/a	n/a	8.4%	9.7%	11.0%	13.6%	12.2%	13.5%	8.1%
English Learners	n/a	n/a	5.0%	4.8%	3.2%	4.8%	4.1%	0.8%	0.8%
Free/Reduced Price Lunch Eligible	n/a	n/a	42.9%	41.9%	40.9%	51.2%	50.4%	41.3%	43.6%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Office	1.3	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	8.1	0.2	-	8.1	0.5	-	8.6	1.0	-	9.6	-	-
Classified	0.8	-	1.8	2.8	-	1.8	1.8	-	1.3	1.8	-	1.8
Custodial	-	-	-	-	-	-	3.5	-	-	3.5	-	-
Total	10.2	0.2	1.8	12.9	0.5	1.8	15.9	1.0	1.3	16.9	-	1.8

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$793,311	\$795,835	\$1,156,365	\$1,448,954
Building Allocation	175,679	191,411	122,726	117,820
Utilities	31,542	4,546	87,200	77,000
Total General Funds	\$1,000,532	\$991,792	\$1,366,291	\$1,643,774

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA				
Salaries&Benefits Title I	\$ -	\$ -	\$ -	\$ -
Salaries&Benefits Title I Supplies & Other	-	-	-	-
Counselor Corps	-	-	-	-
Local Grants	-	-	-	3,902
21 st Century	-	-	-	-
COVID Relief Grants*	24,054	68,103	-	-
Other Grants**	9,719	3,387	4,132	1,844
Total Grant Funds	\$33,813	\$71,490	\$4,132	\$5,746

Student FTE	123	123	124	124
General Fund Exp./FTE	\$8,134	\$8,063	\$11,018	\$13,256
Grant Expense/FTE	275	581	33	46
Total Expense/FTE	\$8,409	\$8,645	\$11,052	\$13,303

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

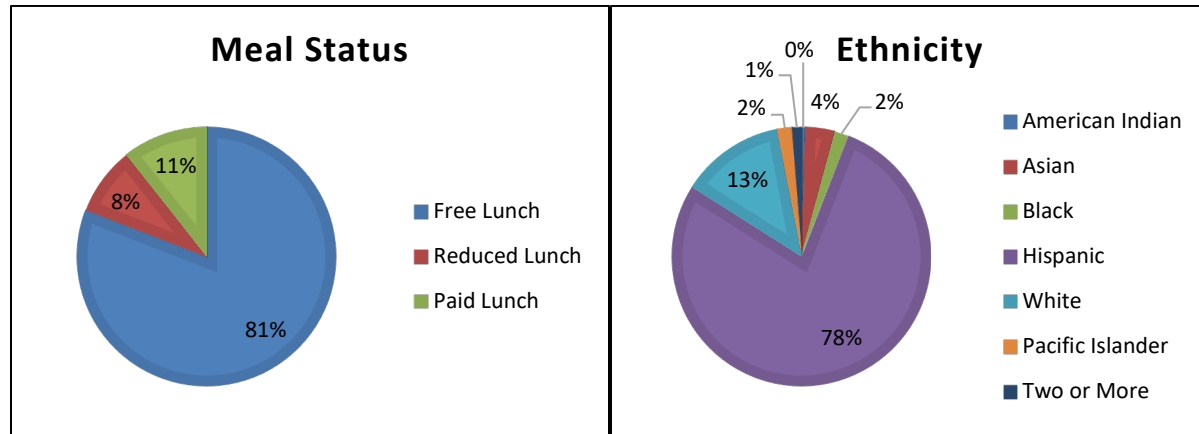
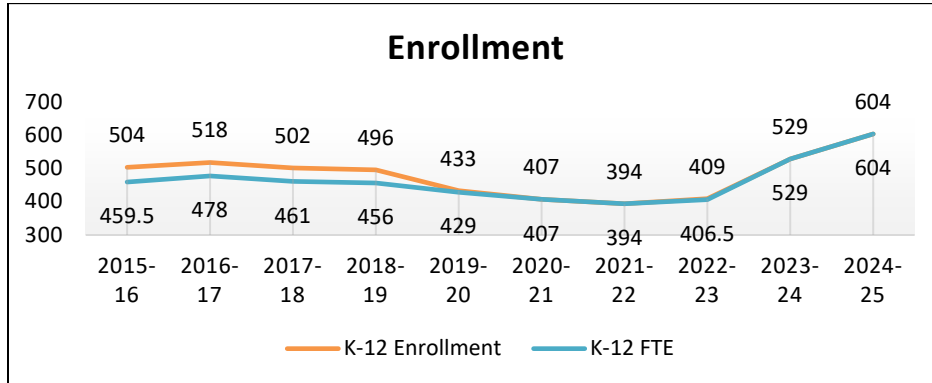
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

Madison Eagles are committed to excellence by demonstrating PRIDE in and around our school community.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.8%	1.0%	0.6%	1.0%	1.4%	2.0%	2.5%	2.4%	3.3%
Students with Disabilities	10.1%	10.1%	11.8%	13.9%	15.9%	15.7%	14.5%	14.4%	19.1%
English Learners	44.4%	44.7%	42.6%	41.1%	42.7%	44.5%	40.9%	44.0%	38.3%
Free/Reduced Price Lunch Eligible	94.5%	92.7%	92.4%	88.5%	89.6%	89.7%	89.1%	89.5%	89.4%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	3.0	-	-	3.0	-	-
Office	3.0	-	-	2.0	-	-	3.0	-	-	3.0	-	-
Certified	23.0	8.4	-	24.0	7.5	-	31.0	6.4	-	40.1	5.0	-
Classified	7.1	3.5	3.0	7.9	3.9	3.9	14.9	5.5	4.9	12.2	3.3	4.1
Custodial	2.9	-	-	2.9	-	-	4.9	-	-	4.9	-	-
Total	37.9	11.9	3.0	38.8	11.4	3.9	56.8	11.8	4.9	63.2	8.3	4.1

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,418,451	\$2,512,805	\$3,897,946	\$5,163,127
Building Allocation	29,167	333,607	277,454	92,718
Utilities	98,121	95,374	289,475	211,175
Total General Funds	\$2,545,739	\$2,941,786	\$4,464,875	\$5,467,020

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$143,840	\$146,171	\$183,980	\$204,442
Title I Salaries&Benefits	278,876	310,246	300,343	444,984
Title I Supplies & Other	2,132	12,045	13,169	38,616
Counselor Corps	66,654	71,393	82,569	-
Local Grants	1,226	128,902	136,509	10,447
21 st Century	-	-	-	-
COVID Relief Grants*	227,234	298,983	102,860	-
Other Grants**	58,171	109,205	55,130	14,585
Total Grant Funds	\$778,133	\$1,076,945	\$874,560	\$713,074

Student FTE	394	406.5	529	604
General Fund Exp./FTE	\$6,461	\$7,237	\$8,440	\$9,051
Grant Expense/FTE	1,975	2,649	1,653	1,181
Total Expense/FTE	\$8,436	\$9,886	\$10,093	\$10,232

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

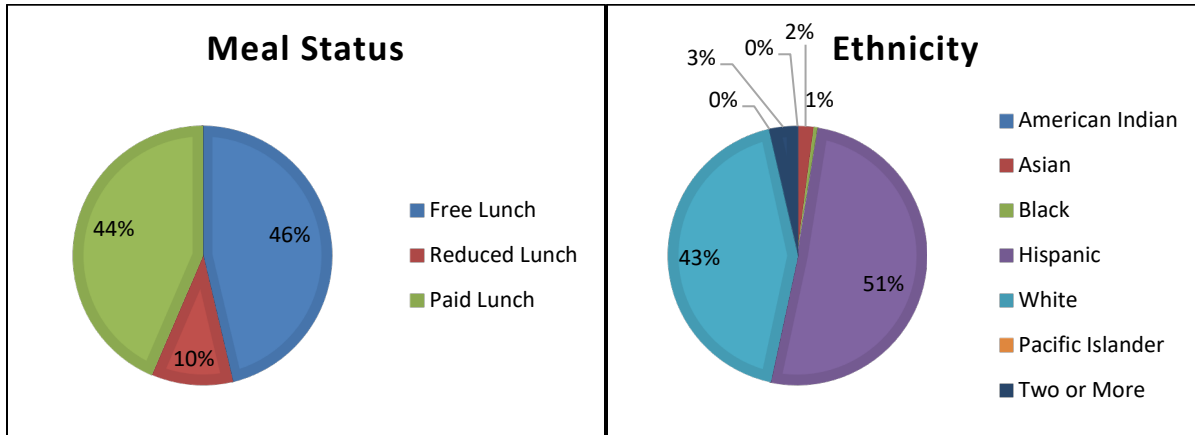
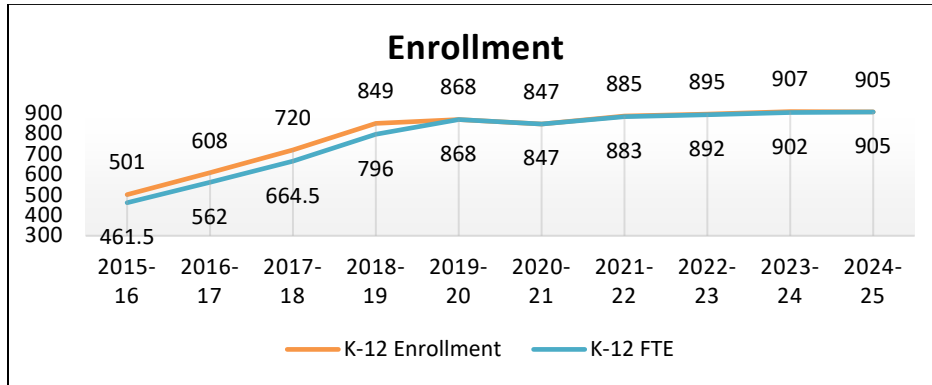
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Our Mission:

Accepting the challenge of tomorrow, our mission is to create a nurturing learning environment where we reach for and realize our potential.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	0.8%	5.6%	4.9%	5.3%	3.1%	3.7%	5.8%	7.4%	8.1%
Students with Disabilities	8.0%	9.4%	11.1%	12.6%	12.1%	12.3%	12.1%	11.4%	12.0%
English Learners	12.0%	13.5%	13.3%	11.9%	12.9%	11.4%	10.7%	10.2%	10.4%
Free/Reduced Price Lunch Eligible	45.2%	43.3%	43.2%	40.6%	38.4%	48.8%	48.3%	50.3%	56.5%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Office	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Certified	47.5	6.3	-	48.6	7.5	-	48.0	8.2	-	49.6	3.0	-
Classified	16.8	1.3	2.8	15.8	2.2	3.3	16.8	1.3	4.3	15.8	0.3	4.3
Custodial	5.3	-	-	5.3	-	-	5.3	-	-	5.3	-	-
Total	75.6	7.5	2.8	75.6	9.7	3.3	76.1	9.5	4.3	76.7	3.3	4.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$5,126,917	\$5,655,491	\$6,493,275	\$7,341,865
Building Allocation	102,223	115,718	126,882	133,327
Utilities	137,716	160,674	188,975	181,475
Total General Funds	\$5,366,856	\$5,931,883	\$6,809,132	\$7,656,667

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$238,332	\$338,066	\$403,564	\$360,223
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	-	-	-
Local Grants	167,193	10,779	8,306	9,542
21 st Century	-	-	-	-
COVID Relief Grants*	372,155	393,554	425,397	-
Other Grants**	10,501	12,469	15,156	16,463
Total Grant Funds	\$788,181	\$754,868	\$852,423	\$386,228

Student FTE	883	892	902	905
General Fund Exp./FTE	\$6,078	\$6,650	\$7,549	\$8,460
Grant Expense/FTE	893	846	945	427
Total Expense/FTE	\$6,971	\$7,496	\$8,494	\$8,887

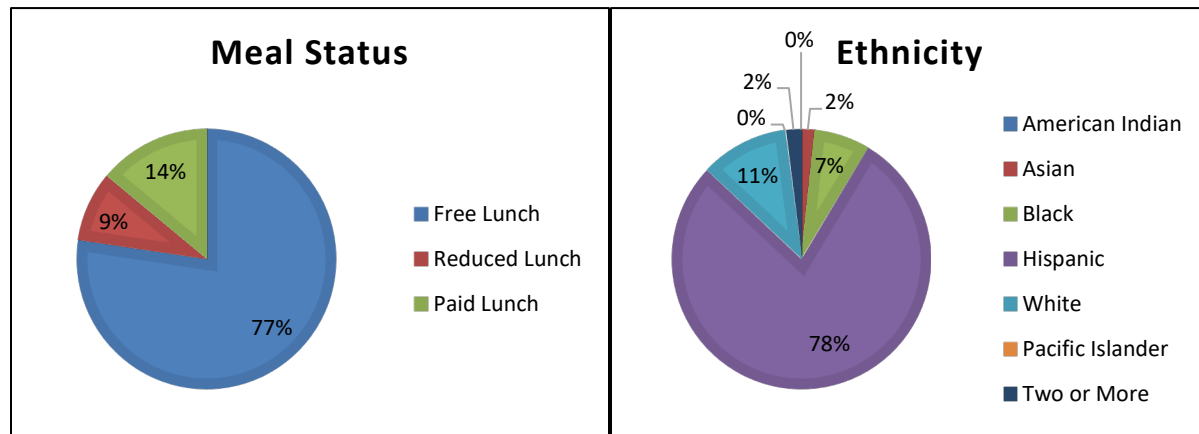
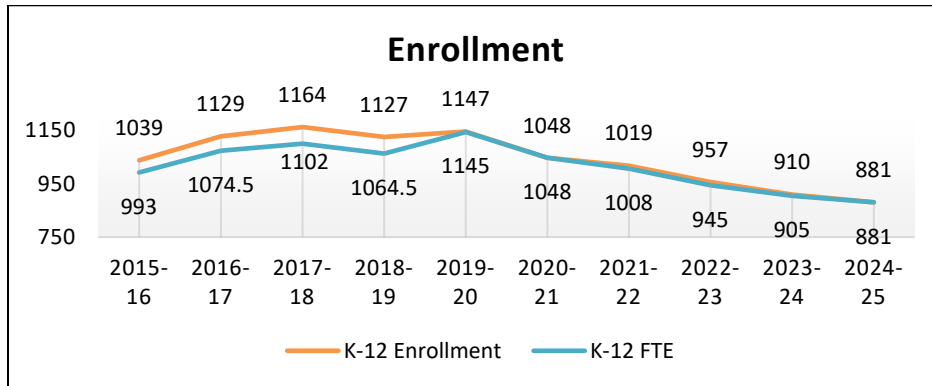
*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Motto:
"Bella's family is my family"

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	1.4%	1.4%	1.1%	1.0%	1.7%	1.5%	1.6%	1.5%	1.2%
Students with Disabilities	10.7%	10.7%	10.4%	10.7%	11.1%	9.8%	9.5%	10.1%	12.1%
English Learners	43.8%	45.7%	43.1%	39.6%	39.3%	38.8%	37.4%	36.7%	34.8%
Free/Reduced Price Lunch Eligible	91.8%	87.0%	86.6%	83.6%	86.1%	85.9%	82.3%	80.3%	86.0%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	5.0	-	-	5.0	-	-	5.0	-	-	5.0	-	-
Office	4.0	-	-	4.0	-	-	4.0	-	-	4.0	-	-
Certified	62.3	12.0	-	60.3	10.0	-	61.1	10.0	-	57.0	6.0	-
Classified	5.9	8.5	8.0	8.9	10.8	8.0	5.0	5.5	8.0	5.3	2.5	8.0
Custodial	6.6	-	-	6.6	-	-	6.6	-	-	6.6	-	-
Total	83.8	20.5	8.0	84.8	20.8	8.0	81.7	15.5	8.0	77.9	8.5	8.0

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$5,649,719	\$5,813,596	\$6,793,616	\$7,428,314
Building Allocation	121,845	122,498	124,072	124,611
Utilities	209,601	276,033	329,775	322,775
Total General Funds	\$5,981,165	\$6,212,127	\$7,247,463	\$7,875,700

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$ -	\$ -	\$ -	\$ -
Title I Salaries&Benefits	446,892	544,449	509,350	716,658
Title I Supplies & Other	35,477	106,303	61,551	15,502
Counselor Corps	-	-	-	-
Local Grants	197,548	64	215,691	-
21 st Century	117,208	102,047	4,177	-
COVID Relief Grants*	561,587	354,222	301,287	-
Other Grants**	20,177	190,412	104,128	91,235
Total Grant Funds	\$1,378,889	\$1,297,497	\$1,196,184	\$823,395

Student FTE	1,008	945	905	881
General Fund Exp./FTE	\$5,934	\$6,574	\$8,008	\$8,940
Grant Expense/FTE	1,368	1,373	1,322	935
Total Expense/FTE	\$7,302	\$7,947	\$9,330	\$9,874

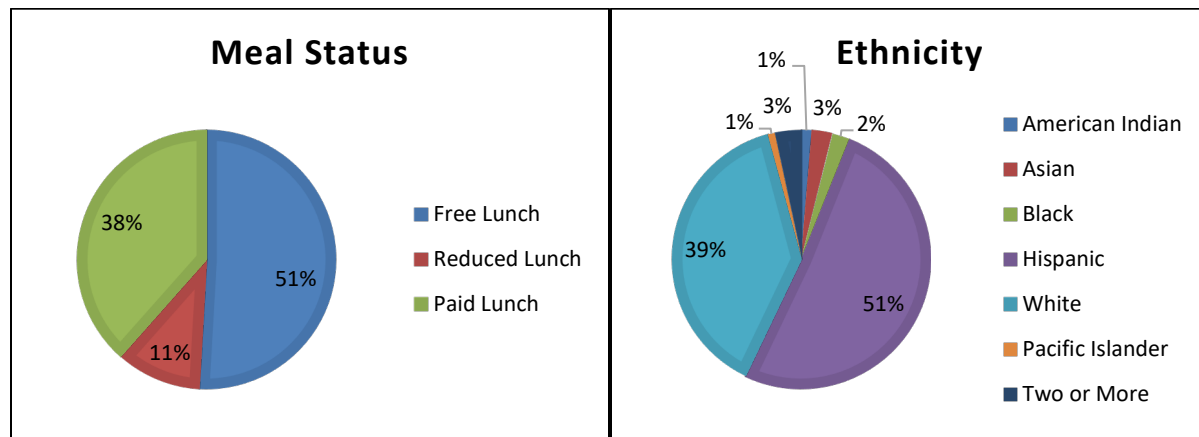
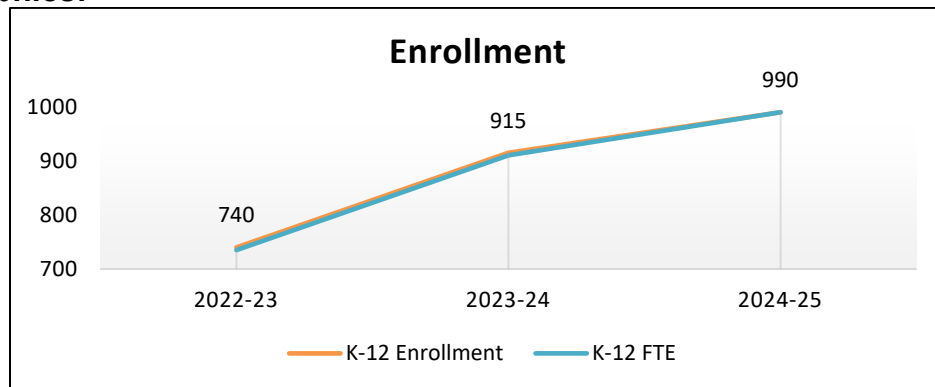
*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

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The Tointon Academy of Pre-Engineering will focus on teaching students engineering concepts and career awareness across grade levels and content areas.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3.9%	5.0%
Students with Disabilities	n/a	n/a	n/a	n/a	n/a	n/a	n/a	13.3%	15.4%
English Learners	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11.8%	9.2%
Free/Reduced Price Lunch Eligible	n/a	n/a	n/a	n/a	n/a	n/a	n/a	55.4%	61.5%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	-	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Office	-	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Certified	-	-	-	40.5	6.0	-	49.0	4.0	-	59.0	2.0	-
Classified	-	-	-	9.0	1.3	3.8	19.8	1.3	4.4	13.1	0.3	4.4
Custodial	-	-	-	6.0	-	-	6.4	-	-	6.4	-	-
Total	-	-	-	61.5	7.3	3.8	81.3	5.3	4.4	84.5	2.3	4.4

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$139,692	\$4,058,400	\$6,100,169	\$7,524,820
Building Allocation	813,171	643,627	169,932	184,592
Utilities	-	180,187	300,075	275,375
Total General Funds	\$952,332	\$4,882,214	\$6,570,176	\$7,984,787

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$ -	\$128,449	\$157,559	\$184,361
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	-	-	-
Local Grants	78,308	312,005	60,901	69,605
21 st Century	-	-	-	-
COVID Relief Grants*	-	347,946	221,827	-
Other Grants**	-	10,250	17,324	20,266
Total Grant Funds	\$78,308	\$798,650	\$457,611	\$274,232

Student FTE	-	735	910	990
General Fund Exp./FTE	\$ -	\$6,642	\$7,220	\$8,065
Grant Expense/FTE	-	1,087	503	277
Total Expense/FTE	\$ -	\$7,729	\$7,723	\$8,342

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

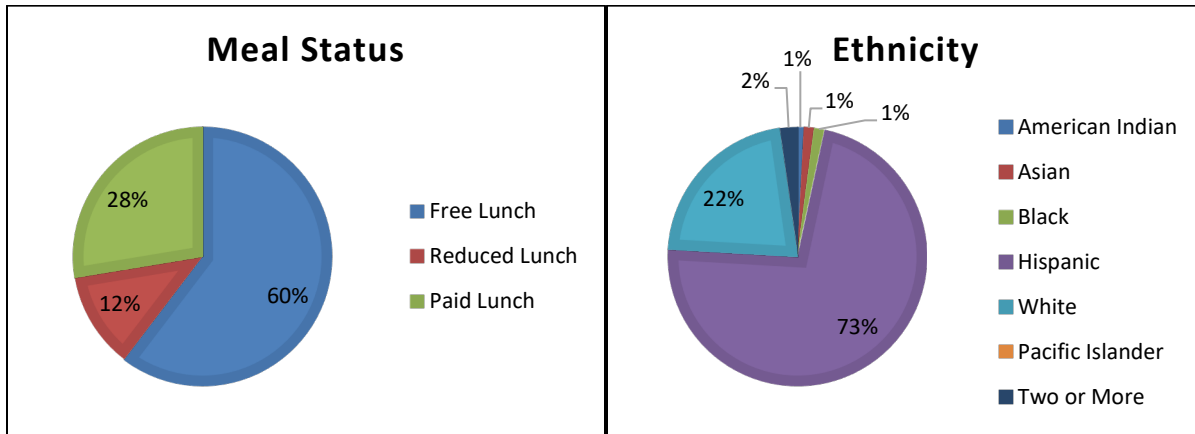
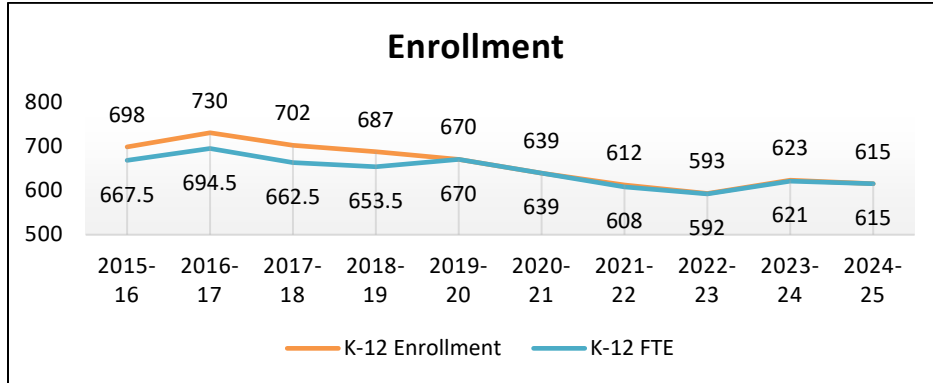
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

Working together in a safe environment, our mission is for students at Harold S. Winograd K-8 School to achieve at high levels and celebrate the joy of learning.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	5.4%	5.9%	6.0%	5.2%	4.9%	4.0%	3.9%	3.9%	3.4%
Students with Disabilities	8.7%	9.4%	11.3%	10.8%	11.6%	11.8%	12.3%	13.2%	12.4%
English Learners	18.2%	19.0%	19.1%	19.4%	22.7%	23.1%	24.5%	22.6%	22.5%
Free/Reduced Price Lunch Eligible	54.6%	58.6%	56.7%	57.8%	54.8%	62.5%	61.8%	66.4%	72.4%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	3.0	-	-
Certified	35.6	4.3	-	35.1	6.0	-	36.2	5.0	-	38.6	3.0	-
Classified	2.6	1.3	2.2	2.8	1.3	2.2	4.8	1.3	2.7	7.1	0.3	2.2
Custodial	3.8	-	-	3.8	-	-	3.8	-	-	3.8	-	-
Total	46.9	5.6	2.2	46.6	7.3	2.2	49.7	6.3	2.2	49.5	3.3	2.2

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,777,134	\$3,673,398	\$4,432,885	\$5,343,898
Building Allocation	79,394	80,149	96,907	102,217
Utilities	68,448	74,829	89,875	103,175
Total General Funds	\$3,924,976	\$3,828,376	\$4,619,667	\$5,549,290

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$116,421	\$270,391	\$299,518	\$332,739
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps				
Local Grants	220,450	13,606	1,338	7,472
21 st Century	-	-	-	-
COVID Relief Grants	313,455	348,304	236,209	-
Other Grants*	8,429	7,906	13,964	16,763
Total Grant Funds	\$658,755	\$640,207	\$551,029	\$356,974

Student FTE	608	592	621	615
General Fund Exp./FTE	\$6,456	\$6,467	\$7,439	\$9,023
Grant Expense/FTE	1,083	1,081	887	580
Total Expense/FTE	\$7,539	\$7,548	\$8,326	\$9,604

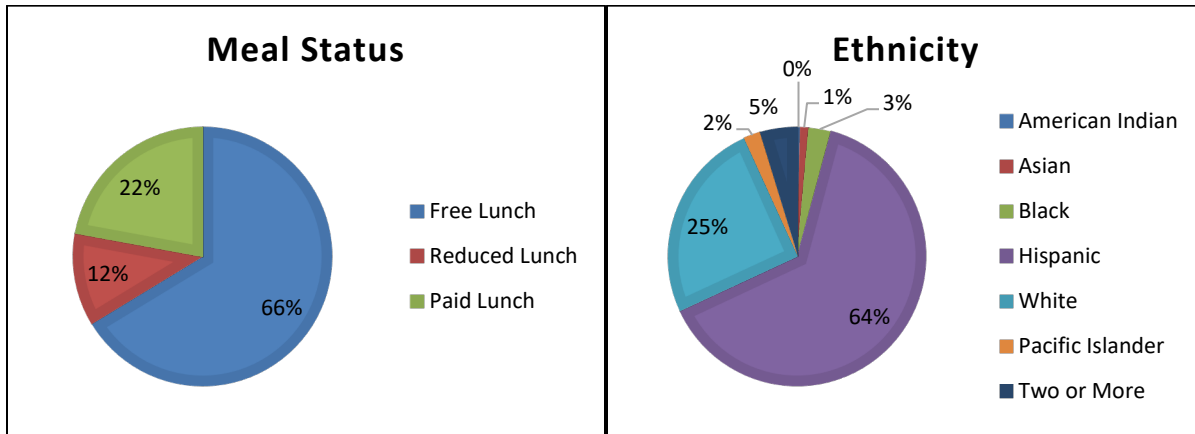
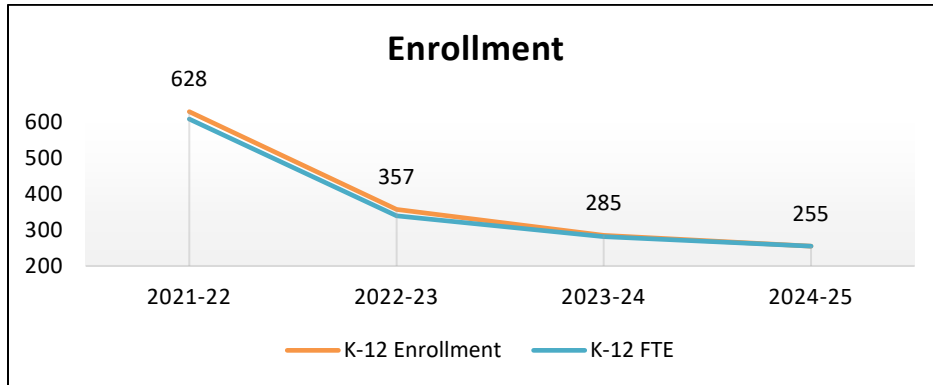
*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

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D6 Online Academy is a free, fully-online public school run by Greeley-Evans School District 6 for grades Kindergarten through 12th grade. Students receive materials, technology devices, quality instruction and support by fully-licensed D6 teachers and staff in a virtual environment.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	n/a	n/a	n/a	n/a	n/a	n/a	3.8%	4.5%	2.8%
Students with Disabilities	n/a	n/a	n/a	n/a	n/a	n/a	11.5%	12.6%	16.1%
English Learners	n/a	n/a	n/a	n/a	n/a	n/a	13.5%	7.8%	8.4%
Free/Reduced Price Lunch Eligible	n/a	n/a	n/a	n/a	n/a	n/a	73.9%	68.9%	77.9%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	-	2.0	-	-	2.0	-	-	2.0	-	2.0	-	-
Office	-	3.0	-	-	3.0	-	-	3.0	-	3.0	-	-
Certified	-	30.8	-	-	35.4	-	-	23.1	-	18.3	1.8	-
Classified	-	1.0	-	-	1.8	-	-	3.0	-	0.5	-	-
Custodial	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	36.8	-	-	42.2	-	-	31.1	-	23.8	1.8	-

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$ -	\$10,090	\$25,608	\$2,278,051
Building Allocation	154,448	79,505	67,591	49,547
Utilities	-	-	22,000	21,500
Total General Funds	\$154,448	\$89,595	\$115,199	\$2,349,098

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$168,083	\$73,187	\$80,986	\$82,687
Title I Salaries&Benefits	-	305,001	50,588	69,856
Title I Supplies & Other	-	17,695	5,217	1,905
Counselor Corps	-	-	-	-
Local Grants	-	-	-	750
21 st Century	-	-	-	-
COVID Relief Grants*	2,474,227	2,877,206	2,418,052	-
Other Grants**	1,250	-	1,000	-
Total Grant Funds	\$2,643,560	\$3,273,089	\$2,555,843	\$155,198

Student FTE	607.5	339.5	285	255
General Fund Exp./FTE	\$254	\$264	\$404	\$9,212
Grant Expense/FTE	4,352	9,641	8,968	609
Total Expense/FTE	\$4,606	\$9,905	\$9,372	\$9,821

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

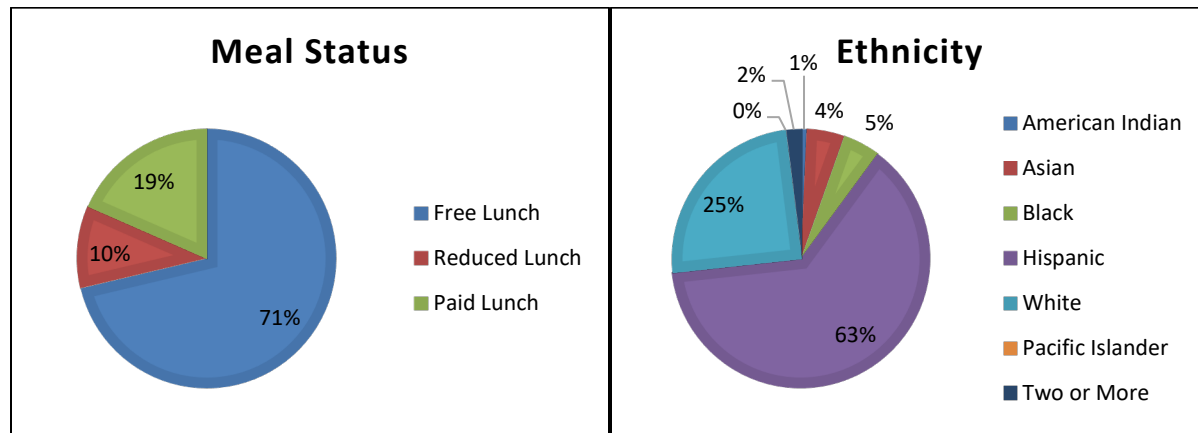
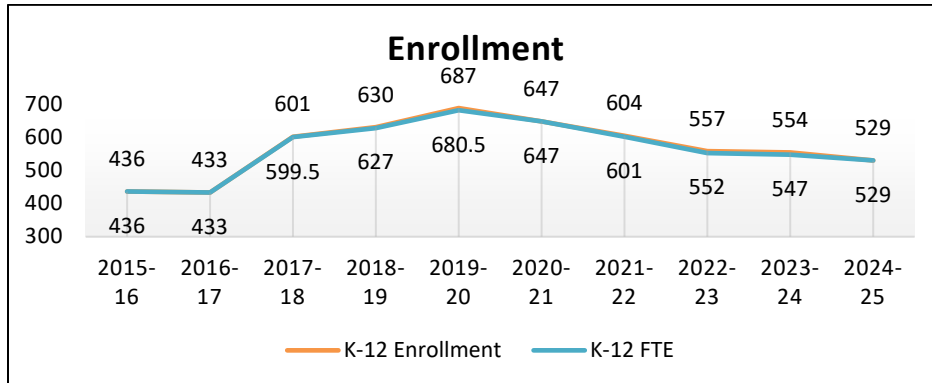
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

We engage, empower, and inspire every Bengal to reach their fullest potential through student-centered, inquiry-based, and globally minded learning experiences in a nurturing setting.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	7.5%	6.5%	7.7%	5.6%	4.2%	4.3%	4.6%	7.2%	5.6%
Students with Disabilities	12.8%	17.1%	16.0%	16.2%	15.4%	14.5%	14.1%	15.3%	15.7%
English Learners	21.0%	18.7%	20.1%	23.3%	20.4%	16.8%	15.9%	15.1%	17.2%
Free/Reduced Price Lunch Eligible	80.1%	78.3%	75.5%	73.2%	65.2%	77.4%	72.9%	78.8%	81.6%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Office	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Certified	36.4	5.2	-	33.1	5.9	-	33.1	6.0	-	34.1	2.0	-
Classified	7.4	1.3	2.9	9.3	3.1	2.9	9.3	1.3	3.1	7.4	0.3	3.1
Custodial	3.3	-	-	3.3	-	-	3.3	-	-	3.3	-	-
Total	52.1	6.5	2.9	51.7	9.0	2.9	51.7	7.3	3.1	50.8	2.3	3.1

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,753,825	\$3,776,692	\$4,339,825	\$4,809,963
Building Allocation	113,019	118,044	132,578	135,838
Utilities	118,637	128,362	153,775	139,075
Total General Funds	\$3,985,481	\$4,023,098	\$4,626,178	\$5,084,876

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$88,809	\$60,566	\$69,619	\$123,580
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	54,904	67,970	78,813
Local Grants	92,334	7,527	220,580	6,196
21 st Century	-	-	-	-
COVID Relief Grants*	258,874	487,902	399,373	-
Other Grants**	9,391	11,592	16,604	16,879
Total Grant Funds	\$449,408	\$622,491	\$774,146	\$225,468

Student FTE	601	552	547	529
General Fund Exp./FTE	\$6,631	\$7,288	\$8,457	\$9,612
Grant Expense/FTE	748	1,128	1,415	426
Total Expense/FTE	\$7,379	\$8,416	\$9,873	\$10,038

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

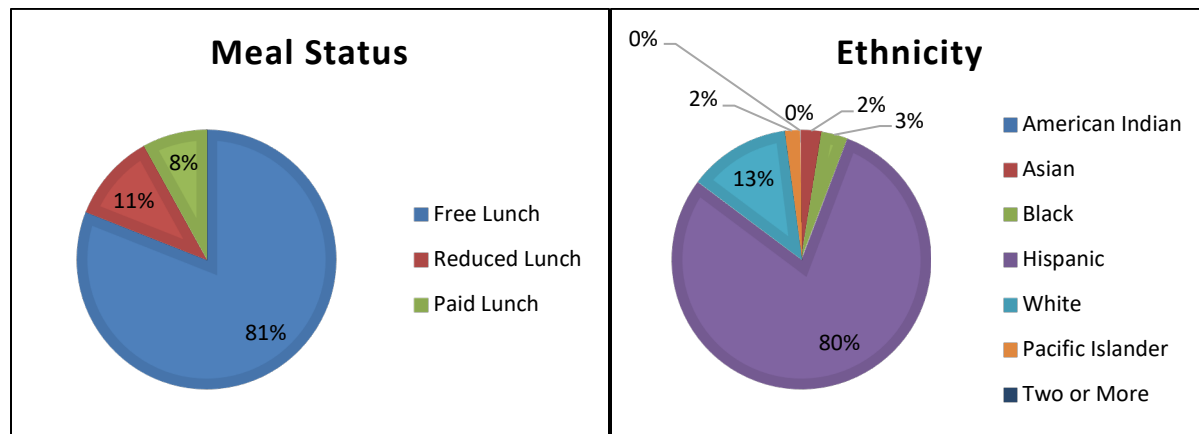
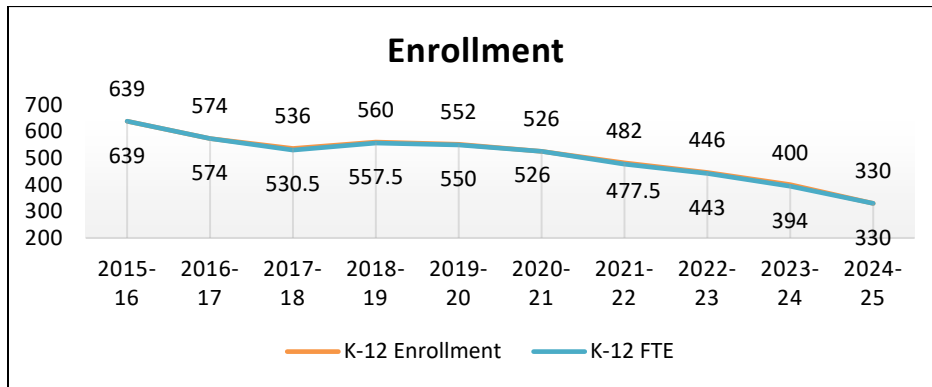
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Our Mission:

Franklin Middle School is committed to creating a safe environment that fosters innovation and collaboration, emphasizing the whole child. We strive for excellence through rigorous curriculum, high expectations, and accountability. Our diverse community of lifelong learners is grounded in respect and unwavering, positive relationships.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	2.9%	4.0%	4.1%	5.5%	6.0%	7.0%	6.6%	4.7%	5.8%
Students with Disabilities	16.3%	17.5%	17.0%	16.3%	15.6%	16.2%	16.2%	19.1%	19.3%
English Learners	36.8%	34.7%	36.8%	30.4%	29.7%	28.1%	30.3%	30.9%	28.5%
Free/Reduced Price Lunch Eligible	88.0%	89.1%	89.4%	88.0%	91.7%	94.7%	89.6%	88.6%	92.0%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	3.0	-	-	3.0	-	-	3.0	-	-	2.0	-	-
Office	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Certified	33.7	7.5	-	29.7	7.0	-	28.7	6.5	-	25.2	3.0	-
Classified	8.4	4.3	3.7	6.4	5.3	3.7	8.3	3.3	3.7	6.4	2.3	3.7
Custodial	3.4	-	-	3.4	-	-	3.4	-	-	3.4	-	-
Total	51.5	11.8	3.7	45.6	12.3	3.7	46.4	9.8	3.7	40.0	5.3	3.7

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$3,534,033	\$3,496,266	\$4,026,164	\$3,758,835
Building Allocation	80,826	70,745	75,146	71,862
Utilities	118,775	133,661	161,275	138,675
Total General Funds	\$3,733,634	\$3,700,672	\$4,262,585	\$3,969,372

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$ -	\$ -	\$ -	\$ -
Title I Salaries&Benefits	354,025	351,849	312,639	287,139
Title I Supplies & Other	22,825	48,710	44,503	48,565
Counselor Corps	-	64,112	79,998	88,873
Local Grants	69,041	255,447	12,168	8,037
21 st Century	-	-	-	-
COVID Relief Grants*	425,451	307,891	238,521	-
Other Grants**	10,517	11,721	16,730	16,704
Total Grant Funds	\$881,859	\$1,039,730	\$704,559	\$449,318

Student FTE	477.5	443	394	330
General Fund Exp./FTE	\$7,819	\$8,354	\$10,819	\$12,028
Grant Expense/FTE	1,847	2,347	1,788	1,362
Total Expense/FTE	\$9,666	\$10,701	\$12,607	\$13,309

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

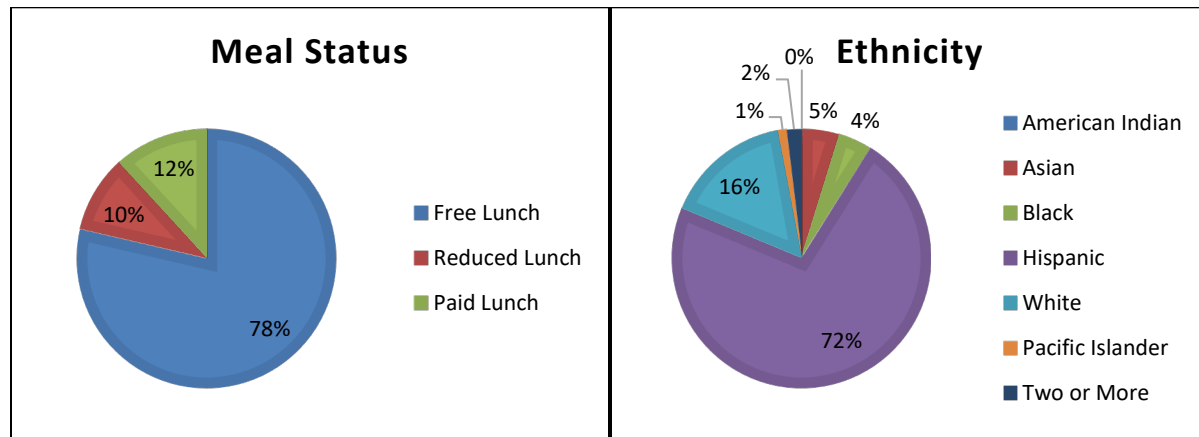
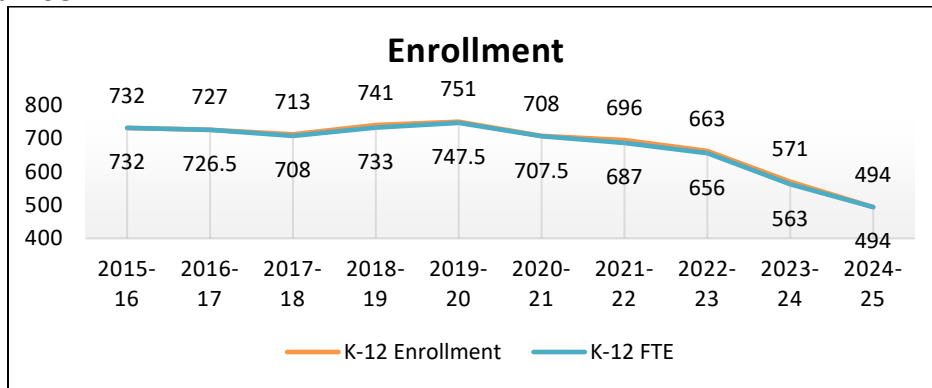
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Our Mission:

All students at Heath Middle School are prepared with the rigorous academic, social, and emotional skills necessary to maximize their high school experience to prepare them for global success in order to thrive in the 21st Century.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	5.3%	5.8%	5.6%	6.1%	6.0%	5.8%	5.6%	4.5%	4.0%
Students with Disabilities	16.1%	13.7%	13.6%	15.0%	13.7%	15.0%	13.9%	14.9%	14.0%
English Learners	23.1%	24.3%	22.2%	23.6%	27.6%	27.5%	23.0%	23.4%	25.4%
Free/Reduced Price Lunch Eligible	82.0%	81.6%	82.5%	79.5%	76.0%	87.2%	85.5%	86.3%	88.3%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Office	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Certified	40.6	14.1	-	41.2	13.5	-	39.1	9.1	-	34.0	5.0	-
Classified	13.1	3.3	3.4	12.2	5.1	3.4	14.3	4.3	3.4	14.3	2.1	3.4
Custodial	3.9	-	-	4.3	-	-	4.3	-	-	4.3	-	-
Total	63.6	17.4	3.4	63.7	18.7	3.4	63.6	13.4	3.4	58.6	7.1	3.4

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$4,236,937	\$4,163,667	\$4,667,997	\$4,997,489
Building Allocation	84,771	67,605	93,506	91,998
Utilities	179,659	176,728	223,675	197,075
Total General Funds	\$4,501,367	\$4,408,000	\$4,985,178	\$5,286,562

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$166,532	\$-	\$-	\$-
Title I Salaries&Benefits	382,967	563,079	565,756	447,991
Title I Supplies & Other	26,398	32,519	10,574	18,968
Counselor Corps	-	76,931	88,669	97,109
Local Grants	70,969	109,313	108,682	96,332
21 st Century	102,094	103,925	61,529	108,598
COVID Relief Grants*	430,560	470,606	296,014	-
Other Grants**	624,154	195,885	48,000	101,778
Total Grant Funds	\$1,803,674	\$1,552,258	\$1,179,224	\$870,766

Student FTE	687	656	563	494
General Fund Exp./FTE	\$6,552	\$6,720	\$8,855	\$10,702
Grant Expense/FTE	2,625	2,366	2,095	1,763
Total Expense/FTE	\$9,178	\$9,086	\$10,949	\$12,464

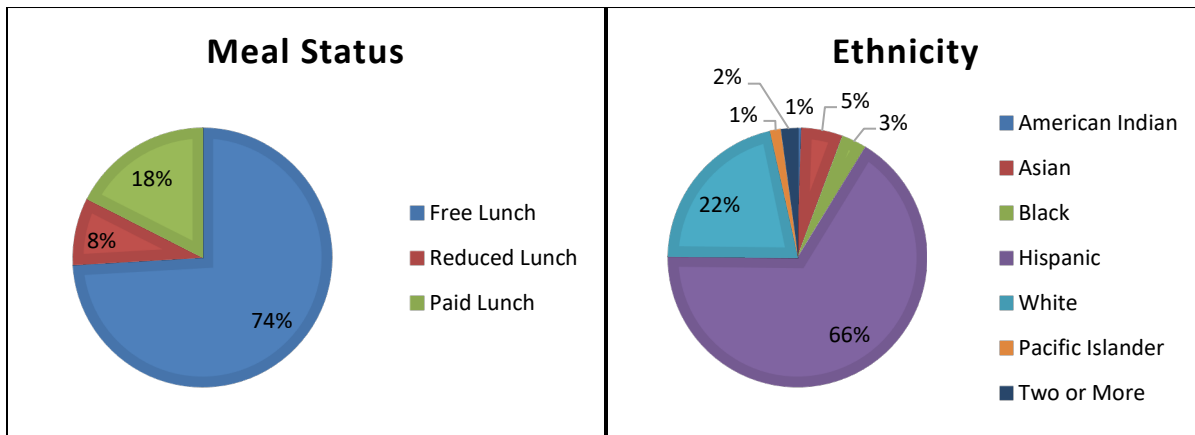
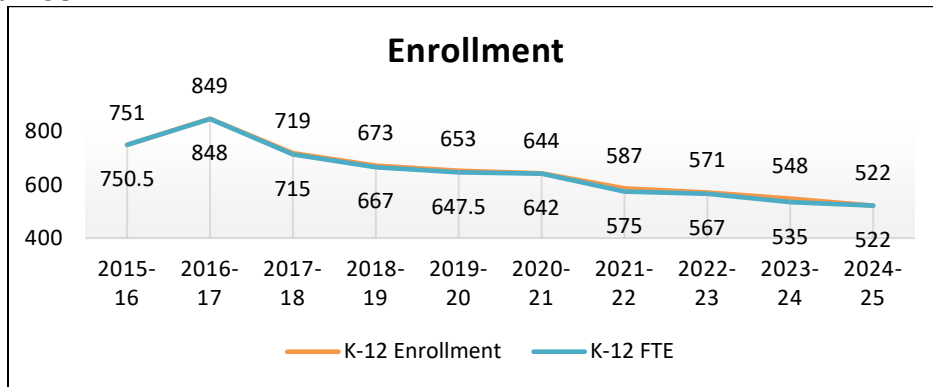
*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

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Transforming Tradition:
 Achievement-Challenging Academic Expectations for All
 Mentoring-Every Child will be Known
 Community-Building Relationships through Support and Feedback
 Family Partnerships-Families Support and Celebrate Each Other

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	4.1%	3.8%	3.8%	4.6%	5.8%	6.2%	5.6%	5.1%	4.7%
Students with Disabilities	13.9%	12.3%	13.1%	14.0%	13.8%	12.8%	12.4%	17.5%	16.6%
English Learners	28.3%	25.9%	23.8%	24.4%	24.2%	21.8%	20.4%	21.2%	23.2%
Free/Reduced Price Lunch Eligible	83.9%	81.3%	74.5%	71.5%	64.9%	76.9%	74.1%	77.9%	82.5%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Office	3.0	-	-	3.0	-	-	3.0	-	-	3.0	-	-
Certified	35.2	7.5	-	34.2	8.0	-	33.1	7.5	-	34.1	6.0	-
Classified	5.5	1.3	4.8	5.6	1.3	4.8	6.6	1.1	4.9	4.7	0.3	4.9
Custodial	5.4	-	-	5.4	-	-	5.4	-	-	5.4	-	-
Total	52.1	8.8	4.8	51.2	9.3	4.8	51.1	8.6	4.9	50.2	6.3	4.9

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$4,075,164	\$4,274,846	\$4,595,359	\$4,889,950
Building Allocation	88,770	86,545	91,886	95,670
Utilities	246,733	276,867	294,475	254,475
Total General Funds	\$4,410,667	\$4,638,258	\$4,981,720	\$5,240,095

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$344,997	\$304,786	\$337,924	\$370,311
Title I Salaries&Benefits	-	-	-	388,039
Title I Supplies & Other	-	-	-	34,200
Counselor Corps	-	70,205	84,867	80,545
Local Grants	71,241	252,115	7,056	3,855
21 st Century	-	-	66,739	108,598
COVID Relief Grants*	370,690	384,197	355,161	-
Other Grants**	10,834	11,901	15,131	16,090
Total Grant Funds	\$797,762	\$1,023,204	\$866,878	\$1,001,638

Student FTE	575	567	535	522
General Fund Exp./FTE	\$7,671	\$8,180	\$9,312	\$10,038
Grant Expense/FTE	1,387	1,805	1,620	1,919
Total Expense/FTE	\$9,058	\$9,985	\$10,932	\$11,957

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

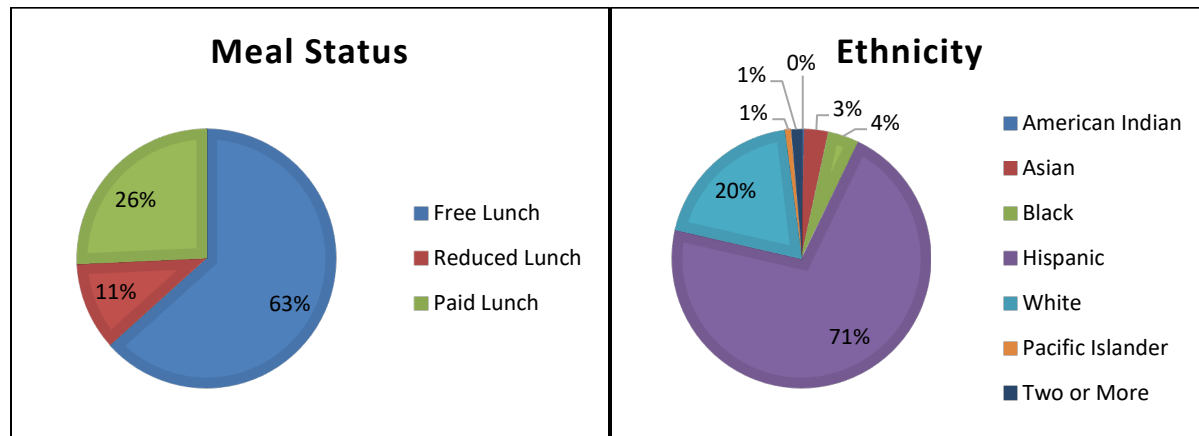
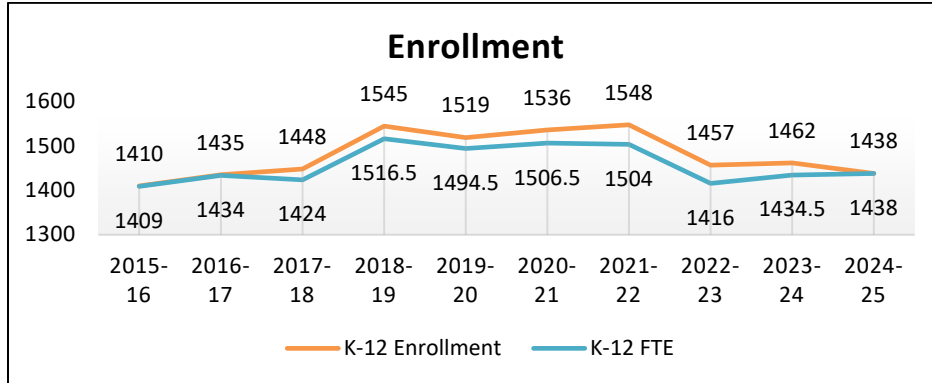
**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Our Mission:

Our mission is to educate all students in a nurturing, challenging, disciplined, and safe environment so their actions reflect the qualities of Pride, Class, and Dignity.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	9.8%	9.0%	8.2%	7.6%	8.4%	9.1%	9.1%	8.9%	7.9%
Students with Disabilities	8.6%	9.4%	10.0%	10.7%	12.2%	11.9%	12.5%	12.4%	10.9%
English Learners	19.2%	21.5%	22.0%	22.6%	22.1%	19.9%	19.4%	18.6%	20.0%
Free/Reduced Price Lunch Eligible	69.8%	69.4%	68.4%	66.9%	60.2%	71.0%	65.4%	64.8%	74.3%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	4.0	-	-	5.0	-	-	5.0	-	-	5.0	-	-
Office	6.0	-	-	6.0	-	-	6.0	-	-	6.0	-	-
Certified	83.3	8.2	-	81.1	8.1	-	80.1	7.0	-	76.6	5.0	-
Classified	14.4	0.8	5.9	15.4	0.8	5.9	15.4	0.8	5.9	18.4	0.6	5.9
Custodial	7.8	-	-	7.8	-	-	8.2	-	-	8.2	-	-
Total	115.5	9.0	5.9	115.3	8.9	5.9	114.6	7.8	5.9	114.2	5.6	5.9

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$8,613,300	\$9,197,974	\$10,206,633	\$10,718,315
Building Allocation	456,128	480,632	406,810	400,642
Utilities	290,643	299,516	361,675	318,675
Total General Funds	\$9,360,071	\$9,978,122	\$10,975,118	\$11,437,632

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$265,800	\$317,059	\$328,065	\$394,502
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	71,382	80,344	88,873
Local Grants	122,680	38,908	49,014	43,961
21 st Century	-	-	-	-
COVID Relief Grants*	328,508	379,601	246,785	-
Other Grants**	783,259	456,710	150,701	56,259
Total Grant Funds	\$1,500,247	\$1,263,660	\$854,912	\$583,595

Student FTE	1,504	1,416	1,434.5	1,438
General Fund Exp./FTE	\$6,223	\$7,047	\$7,651	\$7,954
Grant Expense/FTE	998	892	596	408
Total Expense/FTE	\$7,221	\$7,939	\$8,247	\$8,360

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

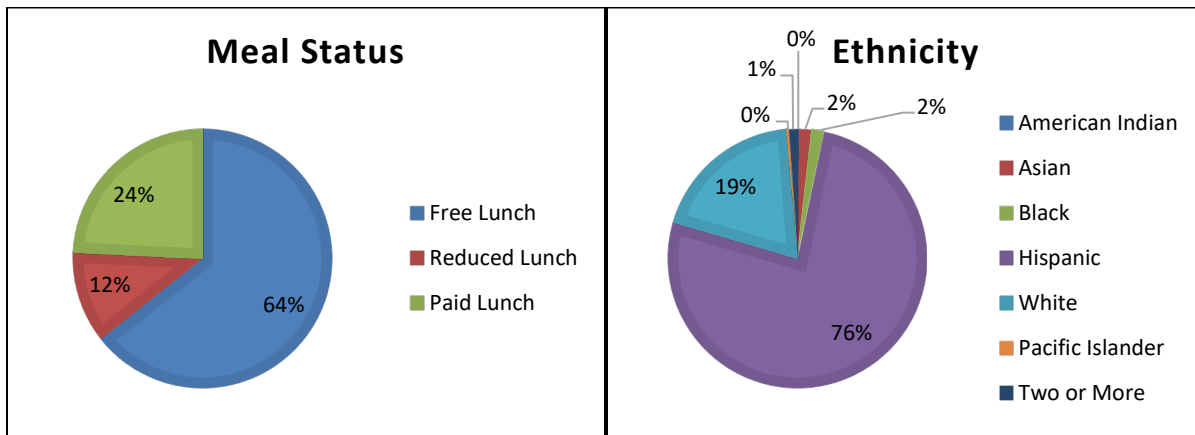
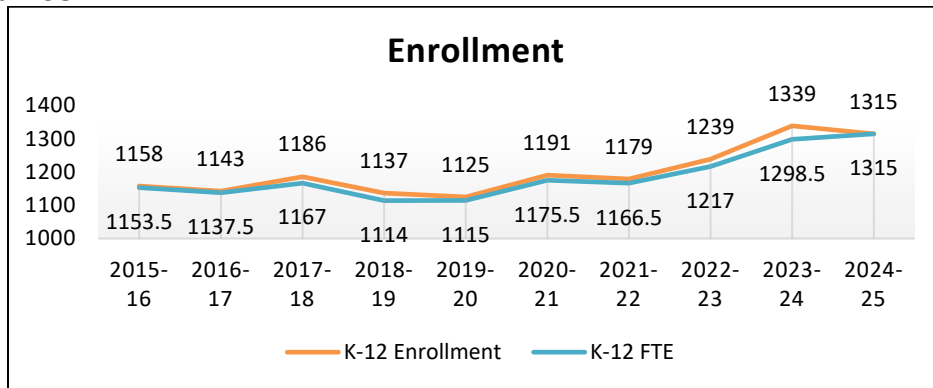
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Our Mission:

The mission of Northridge High School is to educate every child to achieve at his or her highest level, to learn to become accountable for his or her actions, to become a life-long learner who appreciates diversity and to realize that one who conquers oneself, conquers all.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	8.4%	8.9%	8.2%	8.1%	8.4%	7.4%	7.4%	7.6%	6.8%
Students with Disabilities	13.5%	13.5%	12.8%	12.9%	12.4%	11.6%	12.9%	14.4%	15.7%
English Learners	21.2%	22.1%	22.9%	22.9%	21.7%	18.5%	18.0%	19.1%	19.8%
Free/Reduced Price Lunch Eligible	69.9%	70.5%	67.4%	64.6%	61.3%	71.4%	64.8%	63.7%	75.8%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	4.0	-	-	5.0	-	-	4.0	-	-	5.0	-	-
Office	7.0	-	-	7.0	-	-	6.0	-	-	6.0	-	-
Certified	64.2	8.2	-	65.1	8.9	-	69.5	9.7	-	68.5	6.7	-
Classified	13.6	0.6	5.5	15.5	1.6	5.5	18.3	0.6	5.5	19.3	0.6	5.5
Custodial	7.9	-	-	7.9	-	-	8.9	-	-	8.9	-	-
Total	96.7	8.8	5.5	100.5	10.4	5.5	106.7	10.3	5.5	107.7	7.3	5.5

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$7,352,752	\$8,142,572	\$9,408,419	\$9,920,841
Building Allocation	346,561	352,492	368,098	384,775
Utilities	477,595	503,660	632,975	676,275
Total General Funds	\$8,176,908	\$8,998,724	\$10,409,492	\$10,981,891

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$370,011	\$361,244	\$514,808	\$571,226
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	72,976	83,012	90,857
Local Grants	156,097	89,106	120,267	124,417
21 st Century	-	-	-	-
COVID Relief Grants*	323,501	320,831	284,616	-
Other Grants**	367,684	-	75,396	59,974
Total Grant Funds	\$1,217,293	\$844,157	\$1,078,099	\$846,474

Student FTE	1,166.5	1,217	1,298.5	1,315
General Fund Exp./FTE	\$7,010	\$7,394	\$8,017	\$8,351
Grant Expense/FTE	1,044	694	830	644
Total Expense/FTE	\$8,053	\$8,088	\$8,847	\$8,995

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

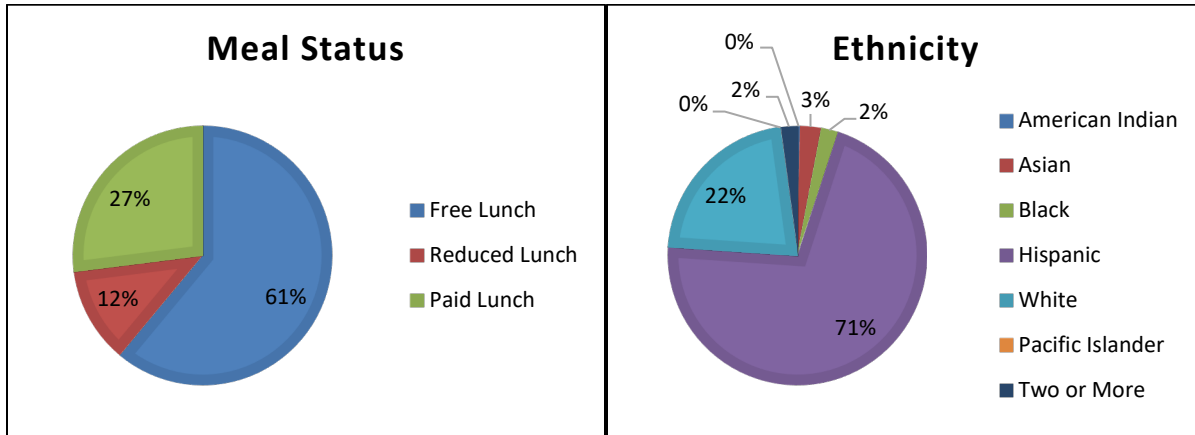
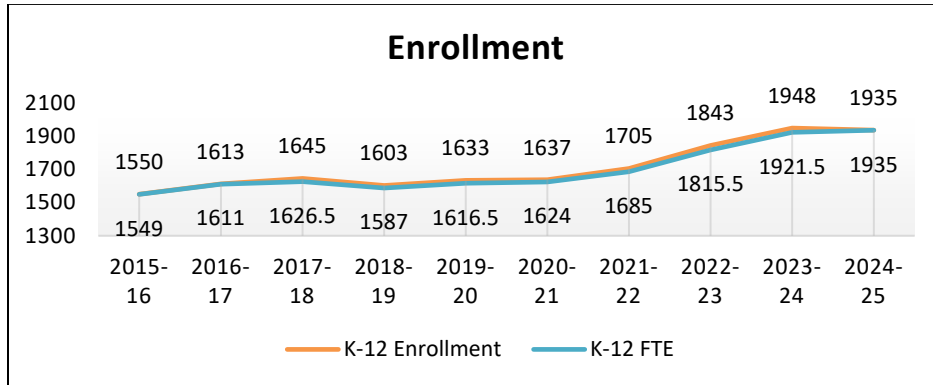
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Our Mission:

Greeley West High School aims to educate, empower, and inspire students for their future as a participating citizen of our global society.

Demographics:



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	7.1%	6.5%	6.1%	7.1%	7.1%	7.3%	7.6%	7.2%	7.8%
Students with Disabilities	9.2%	9.3%	9.7%	8.1%	9.6%	10.3%	10.2%	10.9%	10.8%
English Learners	20.8%	23.3%	22.3%	20.8%	19.5%	17.7%	15.7%	15.2%	16.4%
Free/Reduced Price Lunch Eligible	66.1%	65.2%	63.1%	61.6%	55.1%	64.3%	60.9%	64.2%	73.0%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	5.0	-	-	5.0	-	-	5.0	-	-	6.0	-	-
Office	8.0	-	-	8.0	-	-	8.0	-	-	8.0	-	-
Certified	88.0	8.8	-	98.4	10.0	-	102.5	9.0	-	96.5	6.0	-
Classified	10.8	0.8	4.8	13.1	3.6	4.9	17.2	0.8	5.6	15.6	0.6	5.6
Custodial	13.3	-	-	14.3	-	-	14.3	-	-	14.3	-	-
Total	125.0	9.6	4.8	138.8	13.6	4.9	147.0	9.8	5.6	140.4	6.6	5.6

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$9,461,117	\$11,095,054	\$12,621,750	\$12,730,777
Building Allocation	453,085	526,739	498,437	465,455
Utilities	382,304	401,179	536,175	479,375
Total General Funds	\$10,296,506	\$12,022,972	\$13,656,362	\$13,675,607

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$243,028	\$334,792	\$458,473	\$507,644
Title I Salaries&Benefits	-	-	-	-
Title I Supplies & Other	-	-	-	-
Counselor Corps	-	69,717	67,330	84,140
Local Grants	83,695	18,544	47,691	49,977
21 st Century	59,580	89,997	61,228	111,758
COVID Relief Grants*	225,943	405,954	246,124	-
Other Grants**	199,182	69,720	90,640	70,223
Total Grant Funds	\$811,428	\$988,724	\$971,486	\$823,742

Student FTE	1,685	1,815.5	1,921.5	1,935
General Fund Exp./FTE	\$6,111	\$6,622	\$7,107	\$7,067
Grant Expense/FTE	482	545	506	426
Total Expense/FTE	\$6,592	\$7,167	\$7,613	\$7,493

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

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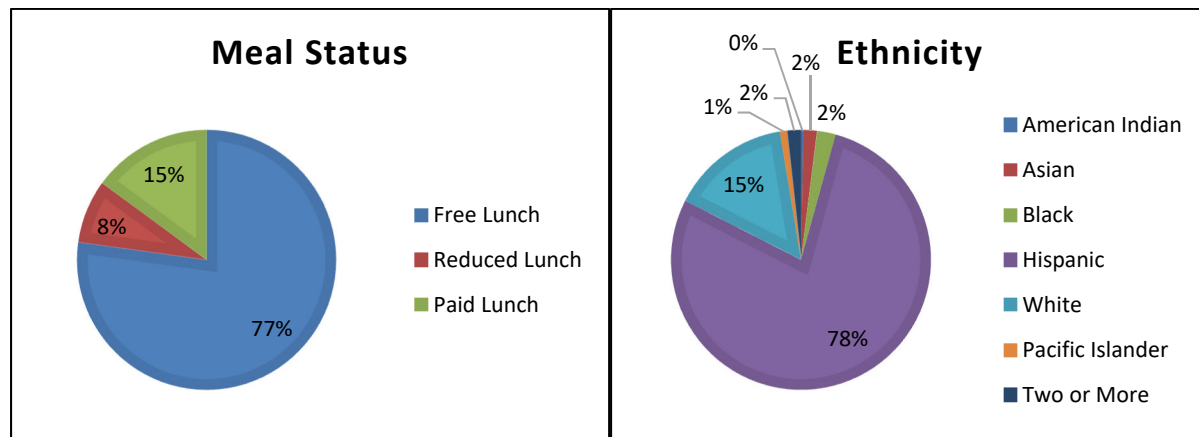
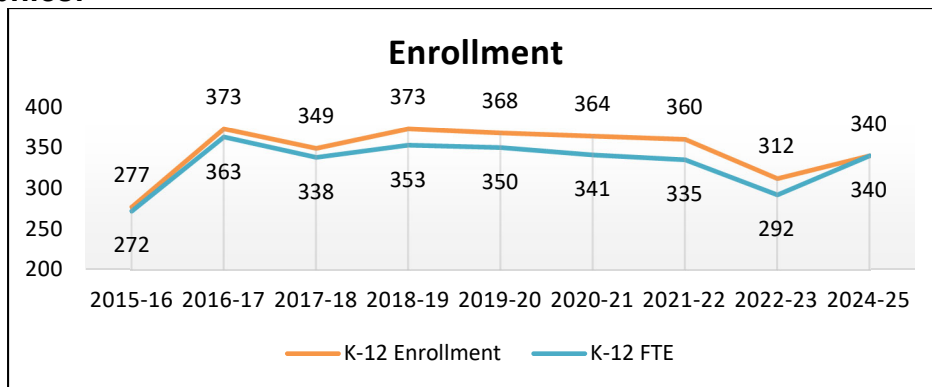




Our Mission:

To provide a positive and safe school culture where students reconnect to their education, achieve their goals, and develop skills to be productive members of society.

Demographics:



Enrollment by Student Group									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	2.1%	0.8%	1.2%	1.1%	0.3%	0.8%	0.0%	1.9%	2.3%
Students with Disabilities	12.0%	14.7%	17.3%	16.6%	17.9%	18.7%	16.8%	19.6%	16.9%
English Learners	22.1%	20.1%	21.0%	21.7%	29.9%	26.7%	25.8%	24.7%	23.4%
Free/Reduced Price Lunch Eligible	72.2%	66.0%	74.9%	75.9%	67.1%	80.8%	76.9%	72.1%	85.1%

Jefferson Junior High

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	1.0	-	-	1.0	-	-	1.0	-	-	1.0	-	-
Certified	8.0	2.0	-	9.0	2.1	-	7.0	2.1	-	7.0	2.1	-
Classified	1.9	2.0	0.9	1.9	1.8	0.9	1.9	1.8	0.9	1.9	1.8	-
Custodial	0.9	-	-	0.9	-	-	2.4	-	-	2.4	-	-
Total	13.8	4.0	0.9	14.8	3.9	0.9	14.3	3.9	0.9	14.3	3.9	-

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$957,810	\$1,004,948	\$1,205,067	\$1,282,428
Building Allocation	20,890	20,669	22,307	22,882
Utilities	-	-	24,300	29,100
Total General Funds	\$978,700	\$1,025,617	\$1,251,674	\$1,334,410

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$95,234	\$-	\$-	\$-
Title I Salaries&Benefits	47,517	46,566	39,599	53,108
Title I Supplies & Other	2,928	6,300	5,000	-
Counselor Corps	71,516	33,781	-	-
Local Grants	-	-	-	-
21 st Century	34,305	29,219	-	-
COVID Relief Grants*	37,820	149,494	167,592	-
Other Grants**	29,986	31,437	36,834	43,688
Total Grant Funds	\$319,306	\$296,797	\$249,025	\$96,796

Student FTE	73.5	44.5	60	60
General Fund Exp./FTE	\$13,316	\$23,048	\$20,861	\$22,240
Grant Expense/FTE	4,344	6,670	4,150	1,613
Total Expense/FTE	\$17,660	\$29,717	\$25,012	\$23,853

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

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Jefferson Senior High

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	3.0	-	-	3.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	25.1	2.0	-	25.1	2.0	-	24.1	2.2	-	24.1	2.0	-
Classified	6.7	0.3	2.3	8.9	0.3	2.3	8.9	0.3	3.3	8.9	0.3	3.3
Custodial	2.4	-	-	2.4	-	-	2.0	-	-	2.0	-	-
Total	38.2	2.3	2.3	40.4	2.3	2.3	40.0	2.5	3.3	40.0	2.3	3.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$2,582,424	\$2,666,950	\$3,197,307	\$3,397,585
Building Allocation	64,149	64,327	63,301	74,933
Utilities	81,767	100,874	143,875	147,275
Total General Funds	\$2,728,340	\$2,832,151	\$3,404,483	\$3,619,793

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$86,208	\$92,370	\$103,999	\$114,161
Title I Salaries&Benefits	-	-	-	129,550
Title I Supplies & Other	-	-	-	101,330
Counselor Corps	-	71,207	80,166	88,873
Local Grants	75,030	4,101	21,841	33,657
21 st Century	73,173	55,638	4,000	73,067
COVID Relief Grants*	67,570	84,321	18,205	-
Other Grants**	211,907	94,133	14,821	20,823
Total Grant Funds	\$513,888	\$401,770	\$243,032	\$561,461

Student FTE	261.5	247.5	280	280
General Fund Exp./FTE	\$10,433	\$11,443	\$12,159	\$12,928
Grant Expense/FTE	1,965	1,623	868	2,005
Total Expense/FTE	\$12,399	\$13,066	\$13,027	\$14,933

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

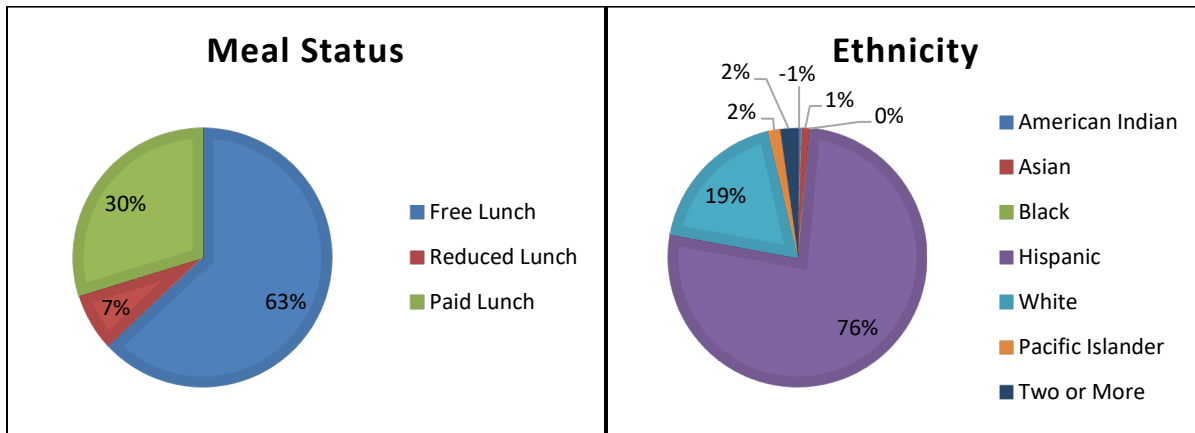
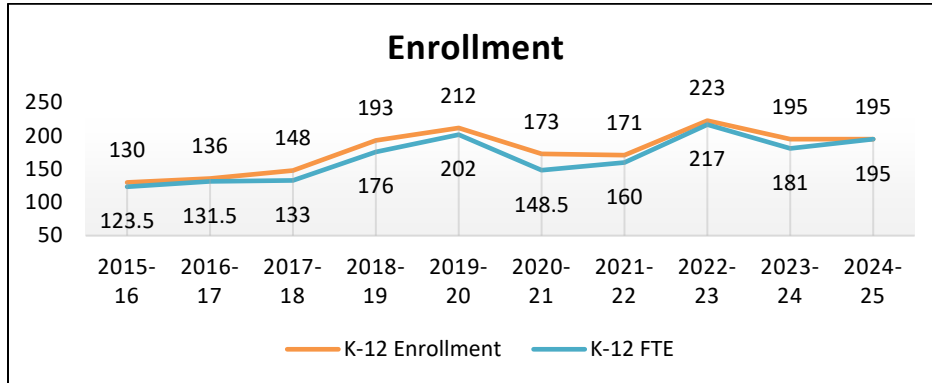
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Our Mission:

Our mission is to assist learners in achieving a high school diploma through completion of an Individual Graduation Plan.

Demographics:



Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	10.0	0.6	-	13.1	1.0	-	11.3	1.0	-	13.5	-	-
Classified	0.4	0.1	-	2.4	0.1	-	2.6	0.2	-	2.6	0.2	-
Custodial	1.0	-	-	1.0	-	-	1.0	-	-	1.0	-	-
Total	15.4	0.7	-	20.5	1.1	-	18.8	1.2	-	21.1	0.2	-

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$1,285,130	\$1,484,455	\$1,613,606	\$1,967,045
Building Allocation	28,980	39,024	34,589	43,803
Utilities	-	-	-	-
Total General Funds	\$1,314,110	\$1,523,479	\$1,648,195	\$2,010,848

Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$ -	\$ -	\$ -	\$ -
Local Grants	-	-	-	3,984
COVID Relief Grants*	113,106	139,781	162,822	-
Other Grants**	3,835	12,412	8,675	8,238
Total Grant Funds	\$116,941	\$152,193	\$171,497	\$12,222

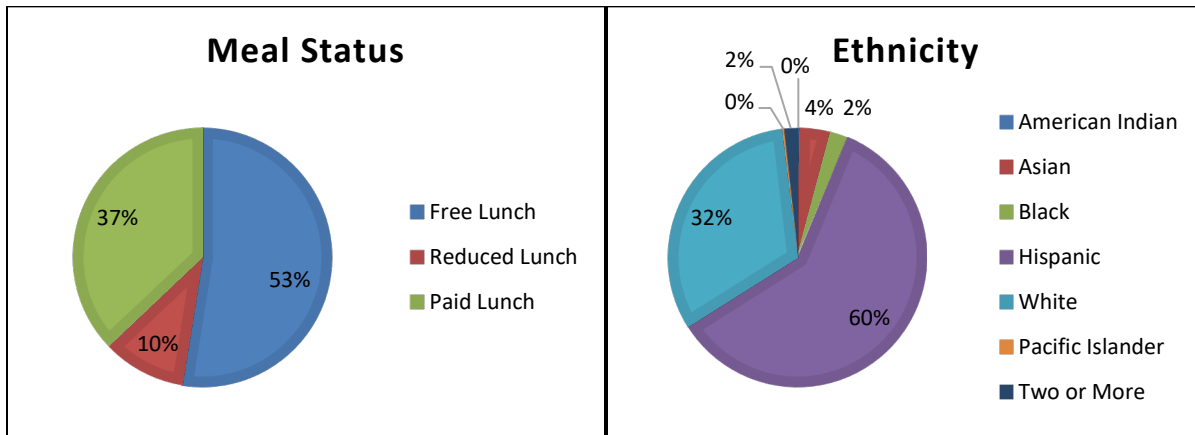
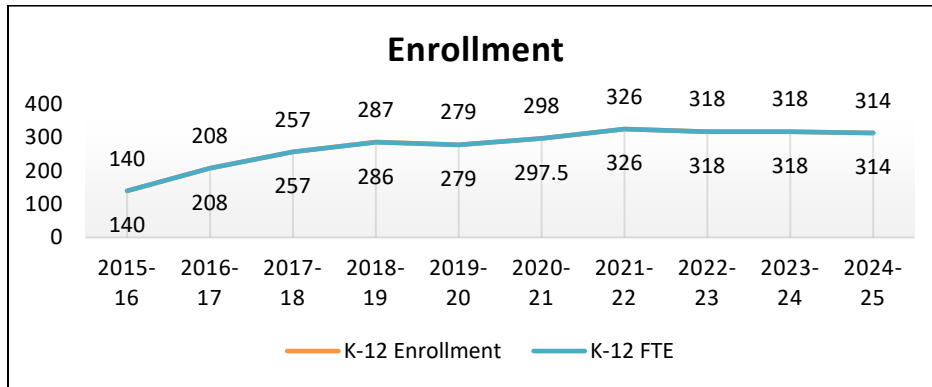
Student FTE	160	217	181	195
General Fund Exp./FTE	\$8,213	\$7,021	\$9,106	\$10,312
Grant Expense/FTE	731	701	947	63
Total Expense/FTE	\$8,944	\$7,722	\$10,054	\$10,375

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.



Demographics:



Enrollment by Student Group									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gifted Students	4.3%	7.2%	8.9%	11.9%	17.2%	16.4%	20.3%	23.9%	23.9%
Students with Disabilities	2.1%	1.4%	0.8%	1.1%	0.7%	2.0%	2.8%	3.1%	5.7%
English Learners	7.8%	8.7%	6.6%	5.2%	5.4%	4.4%	2.5%	2.5%	3.5%
Free/Reduced Price Lunch Eligible	68.1%	64.9%	59.5%	56.5%	52.0%	56.7%	55.5%	51.3%	62.9%

Staffing (FTE):

Funding Source:	2021-22			2022-23			2023-24			2024-25		
	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.	Gen.	Grant	Food Svc.
Administration	1.0	-	-	1.0	-	-	1.0	-	-	1.0	-	-
Office	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Certified	6.5	0.5	-	7.0	2.0	-	7.0	2.0	-	7.0	1.0	-
Classified	-	1.0	1.3	1.0	1.0	1.3	1.0	1.0	1.3	-	1.0	1.3
Custodial	2.0	-	-	2.0	-	-	2.0	-	-	2.0	-	-
Total	11.5	1.5	1.3	13.0	3.0	1.3	13.0	3.0	1.3	12.0	2.0	1.3

Budget:

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits	\$1,061,623	\$1,061,623	\$1,182,637	\$1,361,815
Building Allocation	57,149	57,149	79,730	67,267
Utilities	47,674	47,674	72,300	73,000
Total General Funds	\$1,166,446	\$1,166,446	\$1,334,667	\$1,502,082

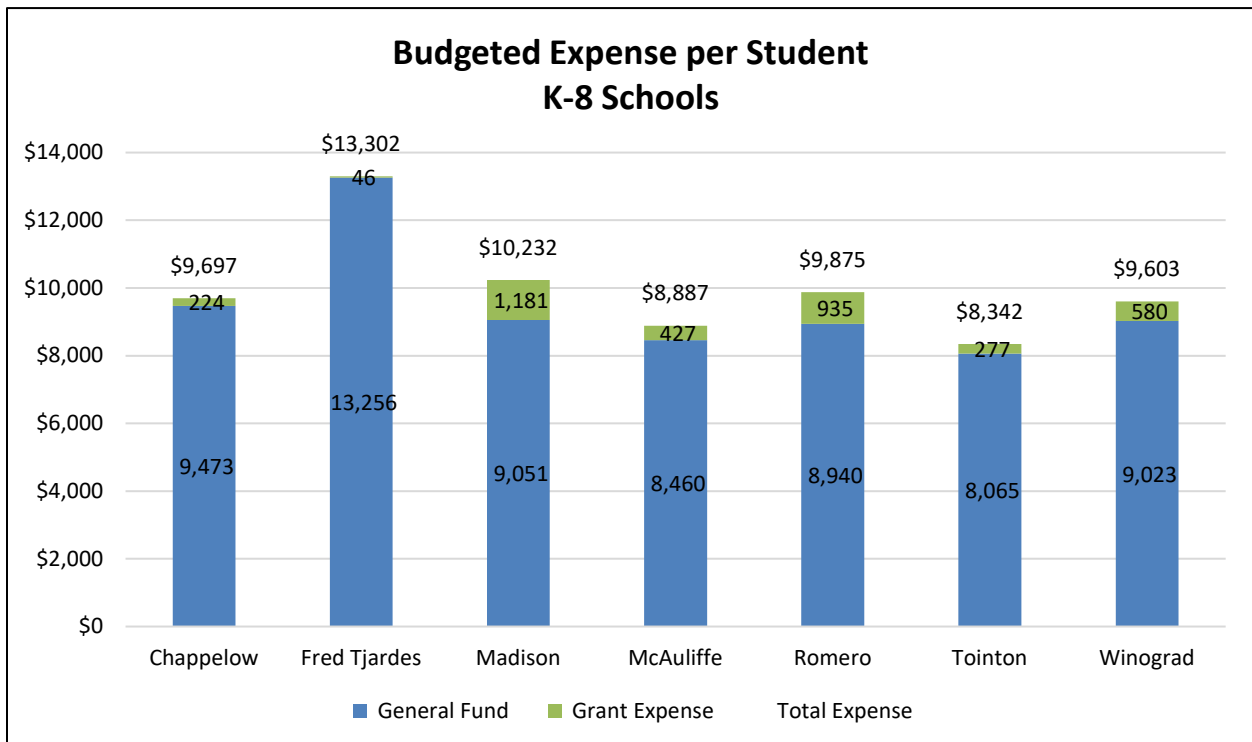
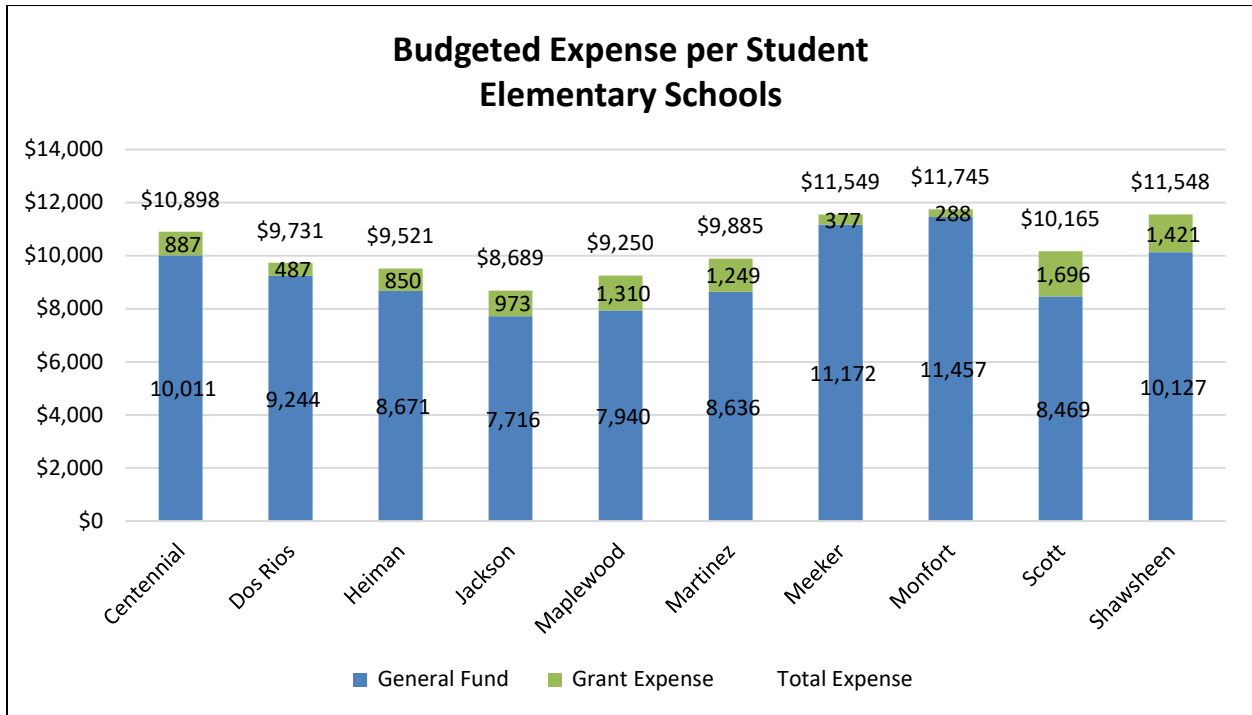
Grant Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IDEA Salaries&Benefits	\$ -	\$63,574	\$79,512	\$87,128
Local Grants	-	1,558	1,427	1,493
COVID Relief Grants*	67,863	89,331	85,098	-
Other Grants**	36,002	43,354	50,730	53,351
Total Grant Funds	\$103,865	\$197,817	\$216,767	\$141,972

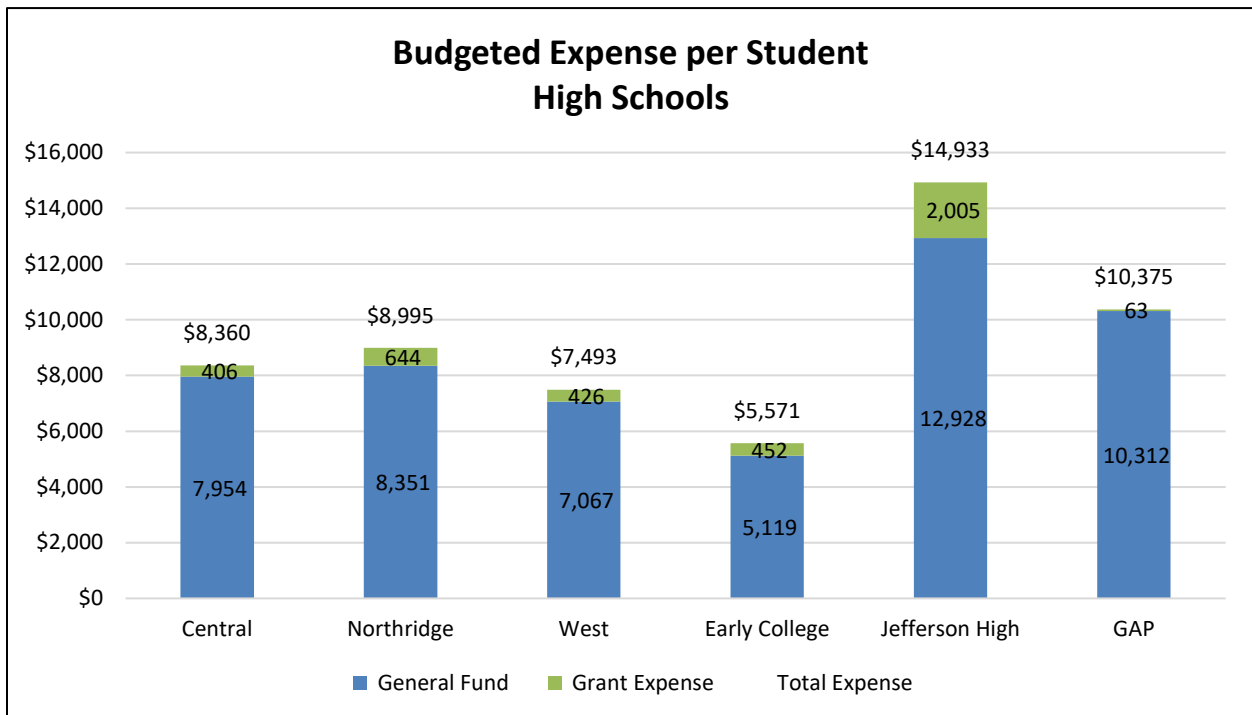
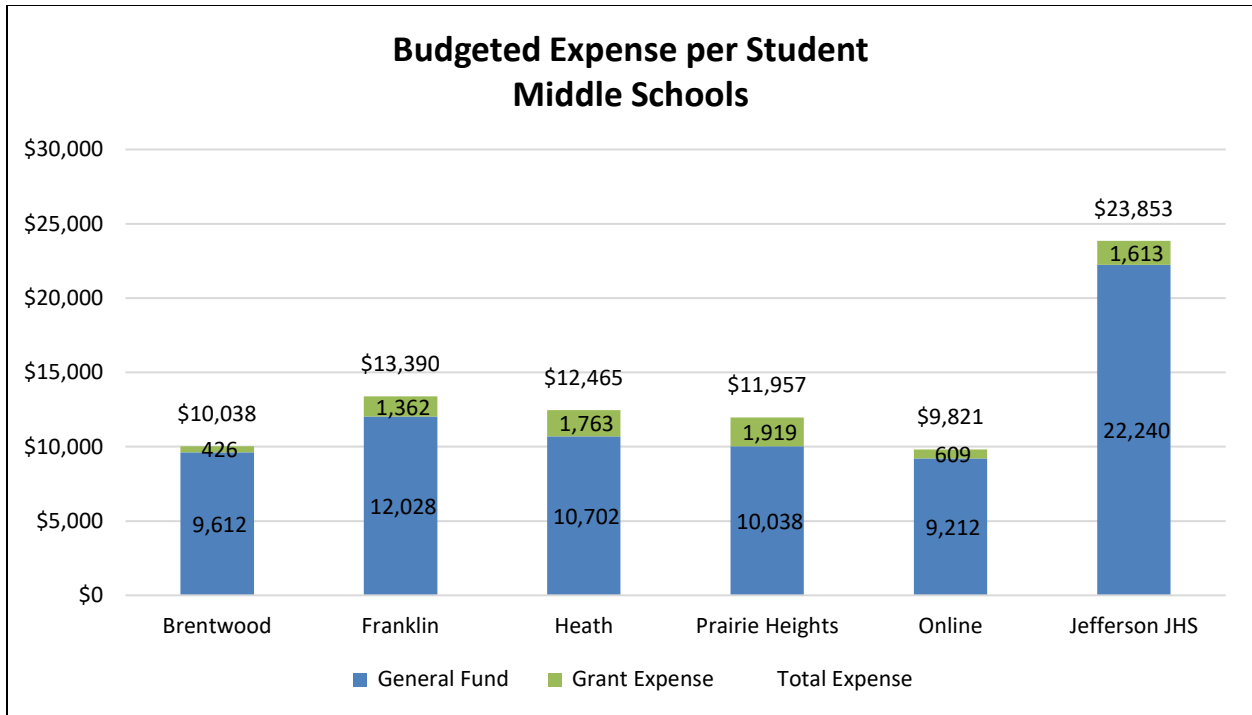
Student FTE	326	318	318	314
General Fund Exp./FTE	\$3,578	\$4,031	\$4,446	\$5,119
Grant Expense/FTE	319	622	682	452
Total Expense/FTE	\$3,897	\$4,653	\$5,128	\$5,571

*COVID Relief Grants include funding from CRF, ESSER I, ESSER II and ESSER III

**Other grants for 2024-25 are based on estimates of grants as of the preparation of this document and may not reflect all grant allocations for the year.

Budgeted Per Pupil Expenses







School Leadership

The Academic Achievement department (AA) and School Leadership departments restructured in the 2024-25 fiscal year. School Leadership encompasses many facets of the district, including Learning Services, Student Support Services, and other content specific programs such as Multilingual Learning and Gifted and Talented education. School Leadership supports building level administrators and school success.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries and Benefits:				
Leadership	\$1,750,934	\$2,012,653	\$2,361,490	\$2,231,337
Other Certified Staff	782,838	925,709	877,303	742,153
Support Staff	713,355	907,591	910,765	787,263
	<u>\$3,247,127</u>	<u>\$3,845,953</u>	<u>\$4,149,558</u>	<u>\$3,760,753</u>
School Leadership:				
Assessment	346,667	542,296	800,000	610,000
AVID	134,664	149,463	150,000	90,000
Big Equipment	89,538	90,428	90,000	90,000
Councils	1,832	10,650	15,000	10,000
Career and Technical Ed.	3,860	3,312	56,741	110,000
CTE Center	-	21,322	343,969	369,828
Curriculum & Digital Content	1,011,742	1,064,894	1,700,000	600,000
Extra-Curricular	391,377	384,085	595,000	595,000
Fees	2,272	7,940	140,000	140,000
Gifted/Talented	40,176	78,056	85,000	80,000
Greeley Next	775,473	860,916	922,142	926,803
Instructional Coaches	12,179	20,000	15,000	15,000
Leadership	2,972	5,428	6,500	-
Library	40,791	45,203	80,000	55,000
Operations	138,796	164,655	156,000	207,500
Platte Valley	55,079	48,601	65,000	65,000
Poudre Learning Center	198,302	366,355	600,000	700,000
Professional Development	206,203	283,724	451,000	300,000
School Support	90,697	105,225	210,000	225,000
Science Distribution Center	41,194	53,421	60,000	60,000
Student Travel	-	1,162	10,000	-
UNC Cohort	2,112	-	-	-
Vertical Teaming	8,408	15,439	40,000	40,000
	<u>\$3,594,334</u>	<u>\$4,322,575</u>	<u>\$6,591,352</u>	<u>\$5,289,131</u>
Total School Leadership	<u>\$6,841,461</u>	<u>\$8,168,528</u>	<u>\$10,740,910</u>	<u>\$9,049,884</u>

Special Education and Student Services

The Special Education (SE) department coordinates and maintains special education programs for students with Individualized Education Programs (IEPs). In addition, the Special Education department maintains all student records for the district and maintains compliance with 504 program requirements (civil rights for people with disabilities).

The Special Education Program is compliant with Federal Maintenance of Effort requirements.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Special Education- Preschool				
Salaries and Benefits*	\$1,528,287	\$1,406,901	\$1,893,912	\$2,059,722
Contracted Services	636,033	706,082	-	-
Other Expenses	64,645	83,058	59,000	29,000
	<u>2,228,965</u>	<u>2,196,041</u>	<u>1,952,912</u>	<u>2,088,722</u>
Special Education-K-12				
Salaries and Benefits*	16,483,551	17,535,941	23,024,764	25,587,829
Contracted Services	1,473,587	2,159,956	4,678,400	3,180,000
Out of District Tuition	474,668	571,533	750,000	980,000
Other Expenses	1,477,567	2,301,365	2,388,685	2,078,500
	<u>19,909,373</u>	<u>22,568,795</u>	<u>30,841,849</u>	<u>31,826,329</u>
Total Special Education	<u>\$22,138,338</u>	<u>\$24,764,836</u>	<u>\$32,794,761</u>	<u>\$33,915,051</u>
Non-Special Education Expenses				
Health Services Expenses*	\$1,306,615	\$1,431,675	\$1,546,745	\$1,835,398
Student Support Expenses	2,063	3,509	15,442	638,044
Universal Preschool – Salaries and Benefits*	-	-	1,321,704	1,483,776
Universal Preschool – Other Expenses	-	-	-	5,000
	<u>1,308,678</u>	<u>1,435,184</u>	<u>2,883,891</u>	<u>3,962,218</u>
Total Special Education and Student Services	<u>\$23,447,016</u>	<u>\$26,200,020</u>	<u>\$35,678,652</u>	<u>\$37,877,269</u>

*Includes school-based salaries and benefits also reported on school budget pages.

Mill Levy Override Funds

In November of 2017 voters of Greeley and Evans approved an additional property tax levy to support specific activities in the district. This Mill Levy Override was extended for an additional 10 years by voters in November of 2022. These funds are budgeted and monitored centrally to ensure the funds are used as approved by voters.

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Mill Levy Override Expenses				
Access Control	\$225,891	\$241,841	\$900,000	\$400,000
Business Partnership Admin	134,807	144,255	162,724	173,641
Campus Monitors	143,300	226,778	426,858	1,342,670
Career Pathways	768,510	670,186	471,808	534,354
Charter Allocations	6,948,192	4,969,868	7,443,090	7,159,774
Classified Wage Adjustment	2,700,000	2,900,000	3,200,000	3,750,000
College Test Fees	-	-	250,000	250,000
Communications Equipment	183,802	-	100,000	-
Concurrent Enrollment	1,218,956	919,206	1,560,000	2,070,000
CTE Center	-	41,360	1,338,141	1,288,859
Curriculum & Digital Content	190,267	3,695,366	1,900,000	2,000,000
Deferred Maintenance	116,807	4,230,000	3,700,000	2,000,000
Elementary AVID Extended Learning Opportunities	181,082	359,025	390,000	390,000
Roof Repair/Replace	290,978	508,265	2,000,000	3,000,000
Security Cameras	1,252,345	522,692	1,000,000	-
STEM Labs	53,293	1,258,268	1,000,000	500,000
Student Recovery Program	32,906	227,157	236,505	250,000
Teacher Salaries	377,428	457,881	651,553	732,622
Technology Infrastructure	-	-	-	1,018,341
Tech Replacement	2,178,869	1,272,644	4,600,000	2,600,000
Transportation	1,394,035	518,754	1,800,000	1,800,000
Treasurer Fees	1,358,852	1,418,313	1,000,000	-
	49,558	62,903	50,000	50,000
Total MLO Expenses	\$19,799,878	\$24,644,762	\$34,180,679	\$31,310,261

Communications

The communications department facilitates internal and external communication for the district administration, parents, students and all other stakeholders in Greeley and Evans.

The communications staff – which has extensive experience and education in multimedia communication, journalism, and public relations – gathers and disseminates information through numerous methods. Among them are: video, which include professional-level recording, editing and graphics production for a range of programming both online and on Comcast; print products including news releases, feature stories, photos, graphics, posters, fliers, brochures and signage; online media ranging from the district website to Facebook and Twitter; internal e-newsletters, email news subscriptions; and audio podcasts. The communications department also leads the district’s volunteer coordination efforts.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Communications				
Salaries and Benefits	\$584,410	\$685,870	\$786,020	\$865,918
Other Expenses	146,479	220,825	335,000	335,000
Total Communications	\$730,889	\$906,695	\$1,121,020	\$1,200,918

Custodial

The Custodial department keeps all district facilities clean, safe and well maintained in order to enhance learning and insure the health and safety of all students, staff and community members. The department strives to consistently provide high quality services in an economical manner. Each district building has a building manager who is responsible for ensuring the quality of service in their building. Each building also has a crew of custodians who are responsible for cleaning rooms, bathrooms, hallways and offices. The custodial crews also take responsibility for preparing the facility for events. The salaries and benefits identified below are for those personnel not assigned to a building who serve as floaters who cover various buildings as needs arise.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Custodial				
Salaries and Benefits	\$1,892,984	\$1,905,368	\$2,486,648	\$2,384,894
Other Expenses	373,963	391,767	625,000	650,000
Total Custodial	\$2,266,946	\$2,297,135	\$3,111,648	\$3,034,894

District Governance

This department includes the Superintendent's Office and the Board of Education. The Superintendent is responsible for the entire organization, and ultimately ensures the goals of all departments are met. In addition to the goals of other departments, the Superintendent is in charge of implementing the components of the strategic plan and working directly with the Board of Education.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
District Governance				
Salaries and Benefits	\$546,158	\$605,077	\$535,104	\$588,526
Other Expenses	249,103	294,669	443,000	443,000
Total District Governance	\$795,261	\$899,746	\$978,104	\$1,031,526

District Wide Expenses

District Wide Expenses represent expenses that are incurred within many different departments in the district; however, it is not practical to allocate those expenses to the various departments.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
District Wide Expenses				
Salaries and Benefits- Substitutes	\$-	\$995	\$1,746,000	\$2,280,000
Salaries and Benefits- Staff Bonus	2,102,237	-	-	-
State Payment on Behalf of Districts	2,541,980	7,290,380	2,500,000	2,500,000
COVID-19 Expenses	24,059	29,643	-	-
Printing/Copy Expense	98,554	108,511	150,000	150,000
Property Acquisition	23,167	2,140,091	3,550,000	9,500,000
Other Expenses	1,333,310	3,126,867	2,090,000	2,040,000
Unemployment	147,136	48,100	250,000	300,000
Total District Wide Expenses	\$6,270,443	\$12,744,587	\$10,286,000	\$16,770,000

The budget for salaries and benefits represents the budget for substitutes. As substitute costs are incurred, the actual expense is recorded at the location where the cost was incurred. Given the nature of substitute costs, it is difficult to anticipate the cost by location each year. The State Payment on Behalf of Districts is a payment made by the state to PERA to reduce the unfunded liability of the retirement plan. This amount is the district's portion of what is paid each year. In 2022-23 a catch-up payment was made because there was no payment made in 2020.

The Other Expense category represents the cost of the district-wide copier lease, audit costs, cost associated with collecting tax revenue, risk management and miscellaneous other costs such as funds set aside for land or other property purchases.

Facilities

The facilities department is responsible for routine maintenance and upkeep of all district buildings. In addition, the facilities department maintains compliance with local building codes, fire codes and works to ensure accessibility to all district buildings. The facilities department has groups that work on heating and cooling, roofing, grounds and general building maintenance. The utilities expense identified below is for the various operational and support buildings in the district, including the District 6 Stadium.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Facilities				
Salaries and Benefits	\$3,055,710	\$3,685,196	\$5,219,975	\$5,802,939
Other Expenses	852,011	1,102,845	1,213,500	1,213,500
Utilities	945,053	987,756	1,169,950	1,112,450
Total Facilities	\$4,852,774	\$5,775,797	\$7,603,425	\$8,128,889

Finance

The Finance Department is responsible for all financial matters of the district, including accounting, budgeting, financial planning, investments, accounts payable, accounts receivable, payroll, benefits, purchasing and coordination of the annual independent audit. The department also has an internal auditor to verify the accuracy and consistency of the application of district financial policies and procedures.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Finance				
Salaries and Benefits	\$2,295,331	\$2,736,866	\$2,835,500	\$2,919,695
Other Expenses	366,508	528,253	784,500	779,500
Total Finance	\$2,661,839	\$3,265,119	\$3,619,509	\$3,699,195

Human Resources

The Office of Human Resources serves to attract and retain quality professionals in the district who will support and enhance student achievement. Human Resources support the district's mission of providing a quality education for every learner within a system of high expectations and rigorous, focused instruction.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Human Resources				
Salaries and Benefits	\$1,241,488	\$1,680,851	\$1,795,968	\$1,896,417
Other Expenses	235,737	314,570	400,000	400,000
Total Human Resources	\$1,477,226	\$1,995,421	\$2,195,968	\$2,296,417

Information Technology

Information Technology is responsible for the purchase, installation and maintenance of technology in the district. The department's goal is to support academic achievement and student engagement through the introduction of technology into everyday curriculum.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
IT				
Salaries and Benefits	\$2,340,656	\$2,841,590	\$3,438,342	\$3,714,773
Other Expenses	724,884	701,504	1,000,000	1,000,000
Total OIT	\$3,065,540	\$3,543,094	\$4,438,342	\$4,714,773

Legal Counsel

In 2020 the district hired in-house legal counsel to assist with various tasks and reduce the risk of potential liability issues. The Legal department includes the district's risk management activities and worker's compensation. Included in other expenses are legal costs for services retained for specialized work.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Legal Counsel				
Salaries and Benefits	\$261,757	\$291,463	\$317,581	\$341,542
Other Expenses	122,883	105,042	301,500	301,500
Total OIT	\$384,640	\$396,505	\$619,081	\$643,042

Mailroom and Warehouse

The Mailroom and Warehouse are located in the district's Service Center. Each provides centralized support for all district locations. The warehouse is used to purchase, receive and store supplies that are used on a regular basis by district locations. The mailroom handles a significant volume of inter-school mail as well as processes mailings for all district locations.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Mailroom and Warehouse				
Salaries and Benefits	\$251,879	\$291,179	\$320,881	\$352,343
Mail Room Expenses	265	0	5,000	5,000
Warehouse Expenses	11,938	9,406	25,000	25,000
Total Mailroom and Warehouse	\$264,082	\$300,584	\$350,881	\$382,343

Safety and Security

The Safety and Security department is responsible for the safety of the district's students and staff as well as assisting with the physical security of district buildings and property. The department assists with crisis management, ensures compliance with the Safe Schools Act assists with visitor management, and collaborates with law enforcement agencies.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Safety and Security				
Salaries and Benefits	\$448,481	\$513,311	\$685,276	\$773,909
Other Expenses	8,644	37,167	100,000	95,000
Total OIT	\$457,125	\$550,478	\$785,276	\$868,909

Student Information Services

The Student Information Services (SIS) department is responsible for the development and maintenance of the district's student information system, Infinite Campus. The department is also responsible for various required state reporting which require student data. In 2021-22 the department took in the Records team that had previously been reporting to the Special Education department. The department's goal is to support academic achievement and student engagement through the use of data.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
SIS				
Salaries and Benefits	\$763,203	\$837,015	\$988,797	\$1,108,128
Other Expenses	296,762	404,835	496,000	496,000
Total OIT	\$1,059,966	\$1,241,850	\$1,484,797	\$1,604,128

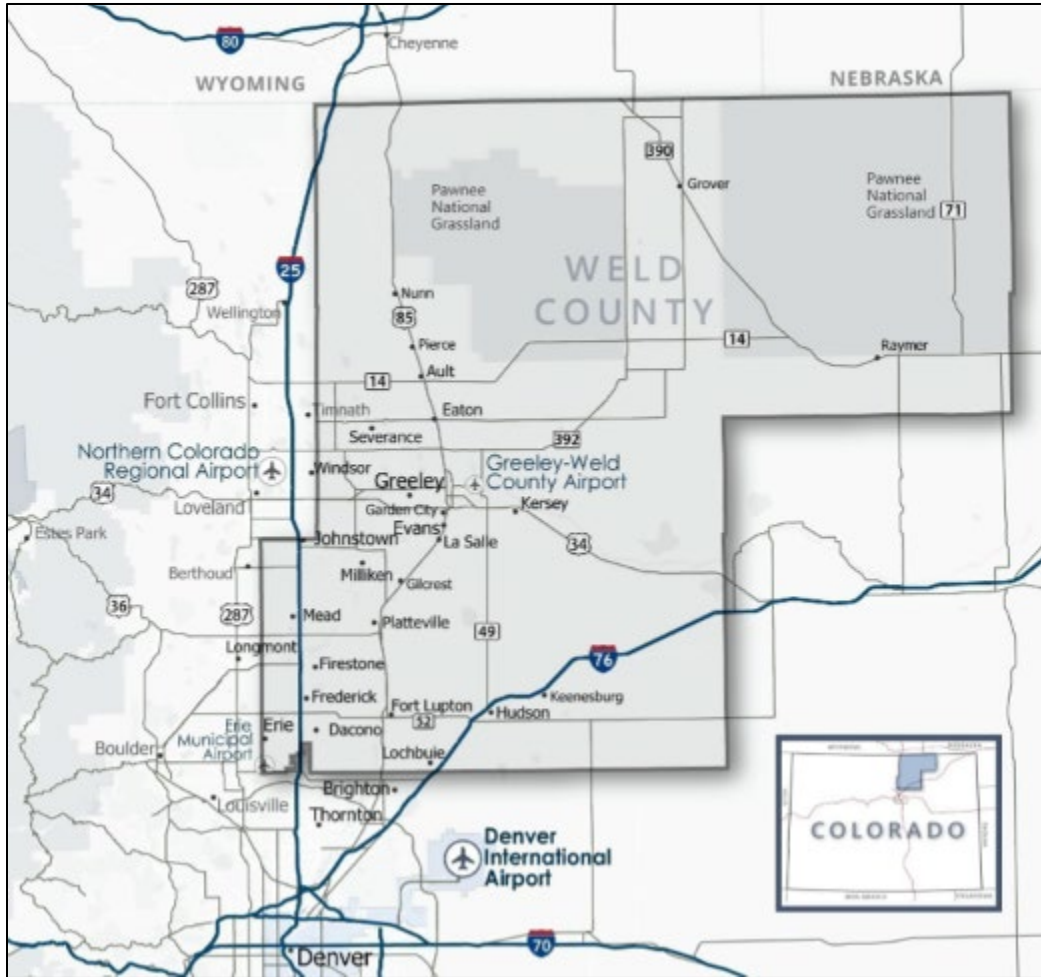
Transportation

The Transportation department is responsible for the maintenance and operation of nearly 100 school buses, transporting thousands of students on a daily basis to and from school and other activities. The department's mission is to provide quality transportation for every learner with a focus on safe, reliable, and caring delivery.

General Funds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Transportation				
Salaries and Benefits	\$5,071,251	\$5,677,109	\$8,196,785	\$8,868,807
Fuel	392,024	480,350	750,000	750,000
Other Expenses	361,459	436,960	602,000	602,000
Trip Reimbursements	(301,676)	(407,365)	(300,000)	(300,000)
Total Transportation	\$5,523,057	\$6,187,054	\$9,248,785	\$9,920,807

Informational and Statistical Data

Weld County, Colorado

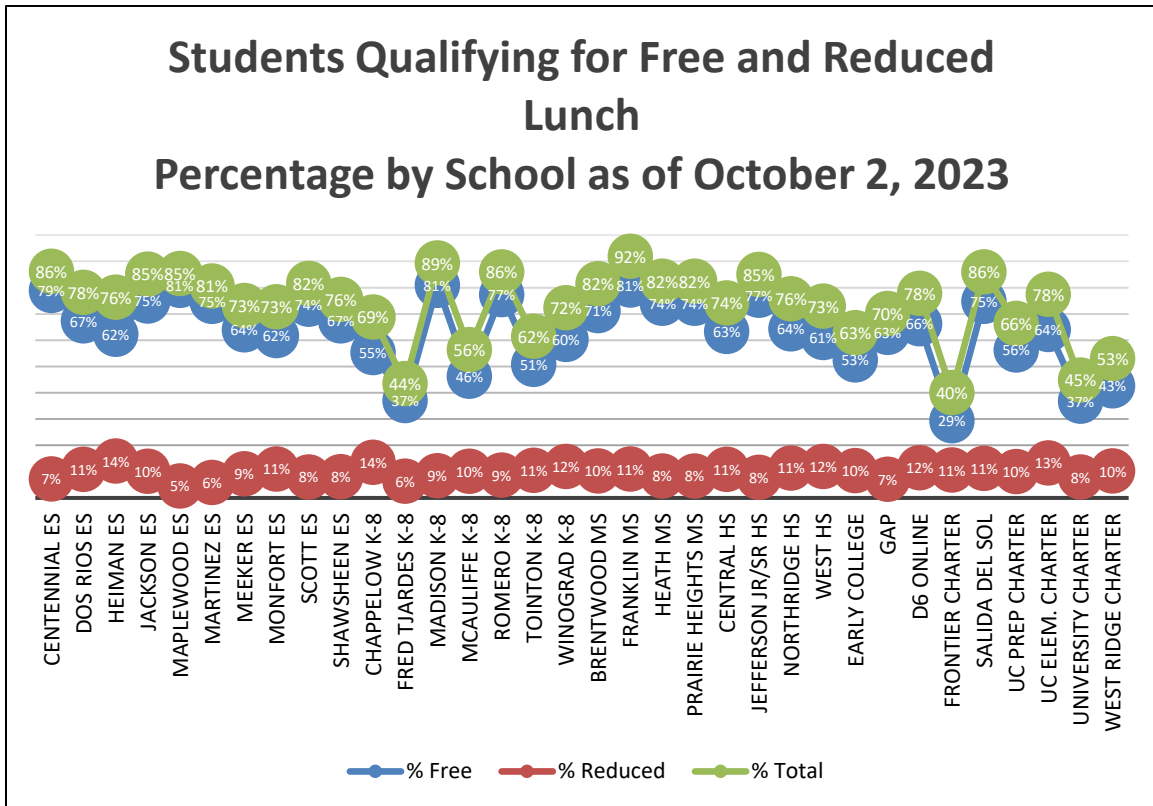


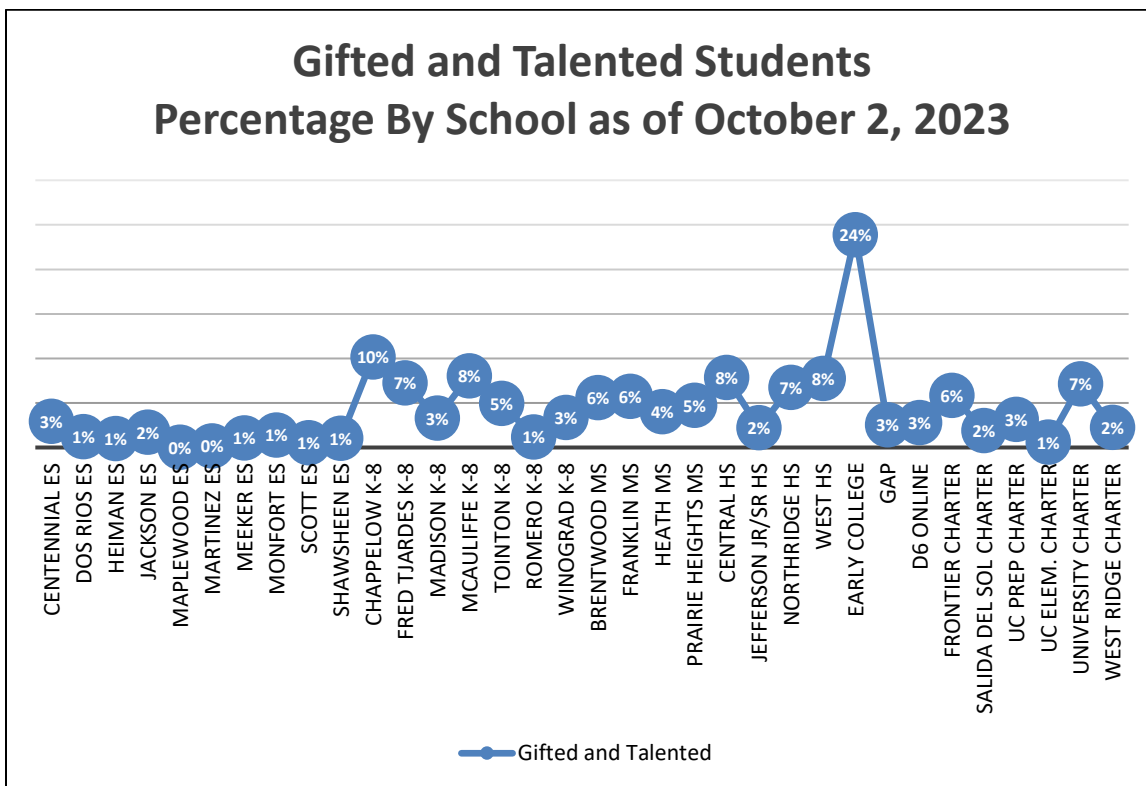
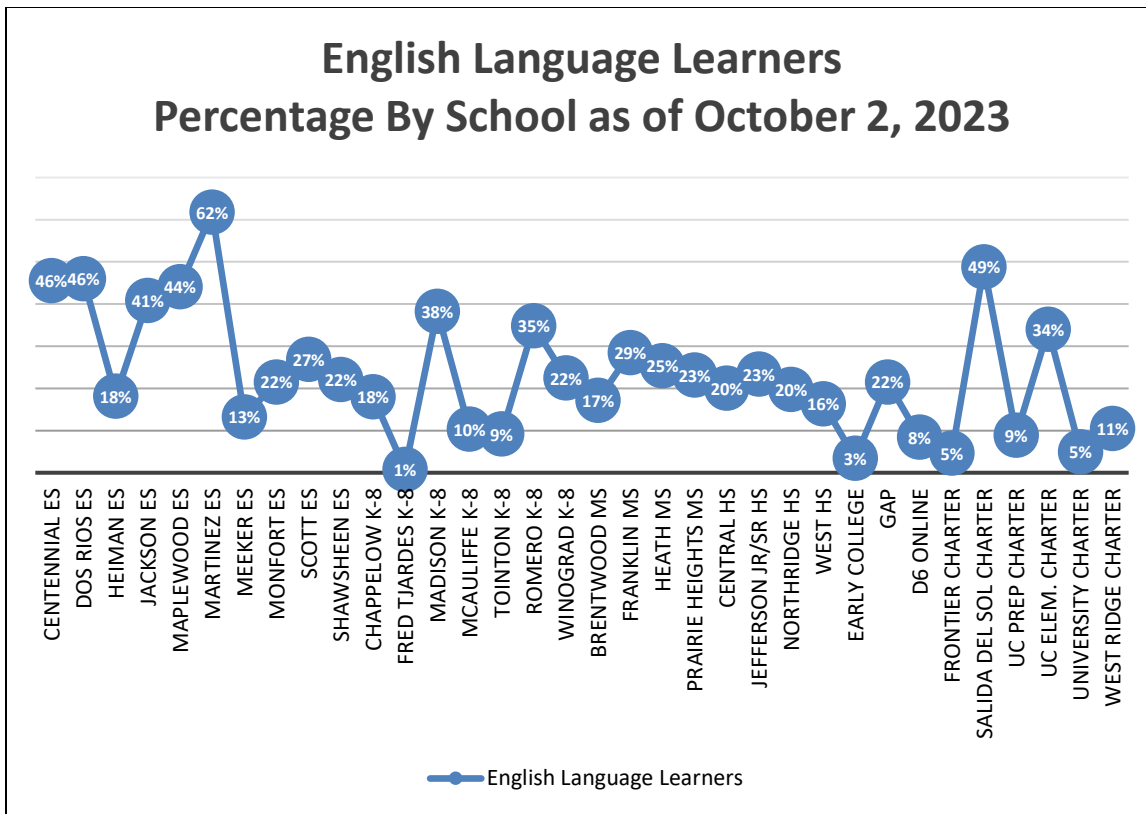
Source: Upstate Colorado Economic Development

Land Area

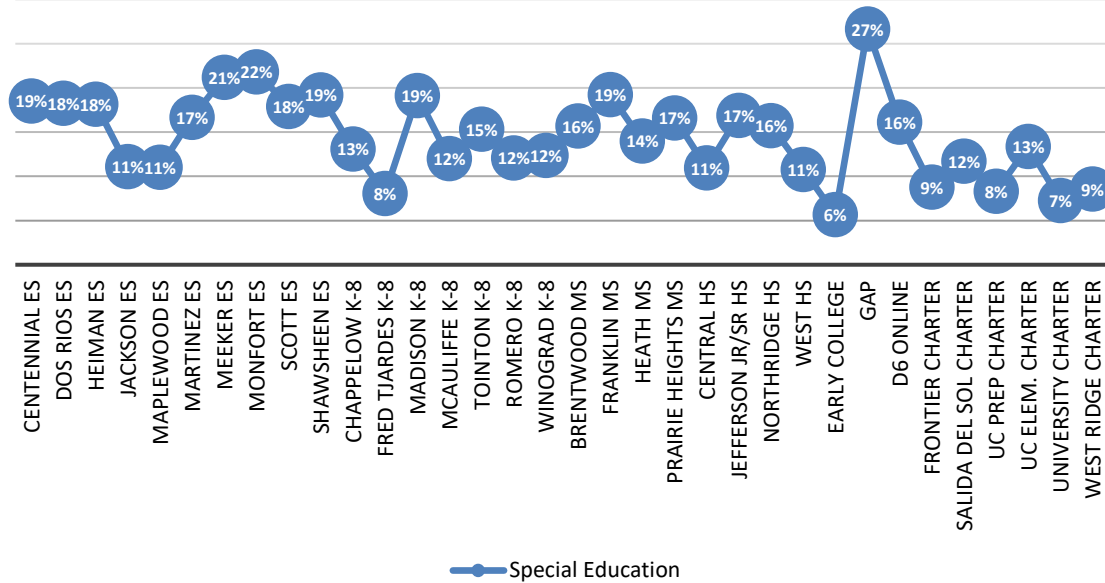
Weld:	4,014 square miles	Elevation 4,658 feet
Greeley:	46.55 square miles	Latitude 40.25° North
Evans:	10.20 square miles	Longitude 104.37° West

District Demographic Data

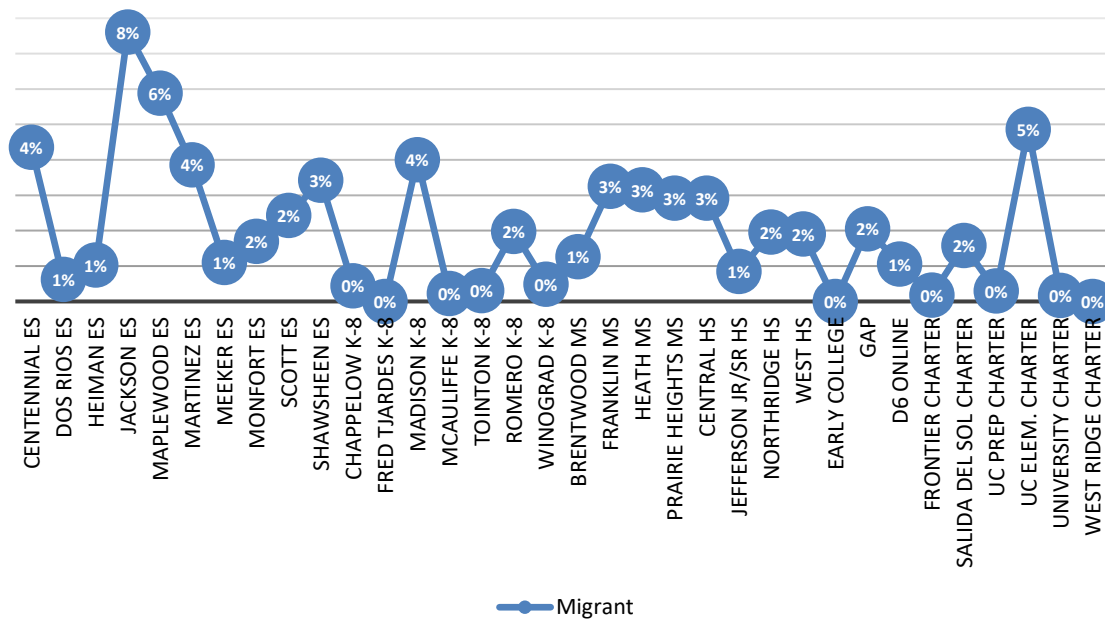


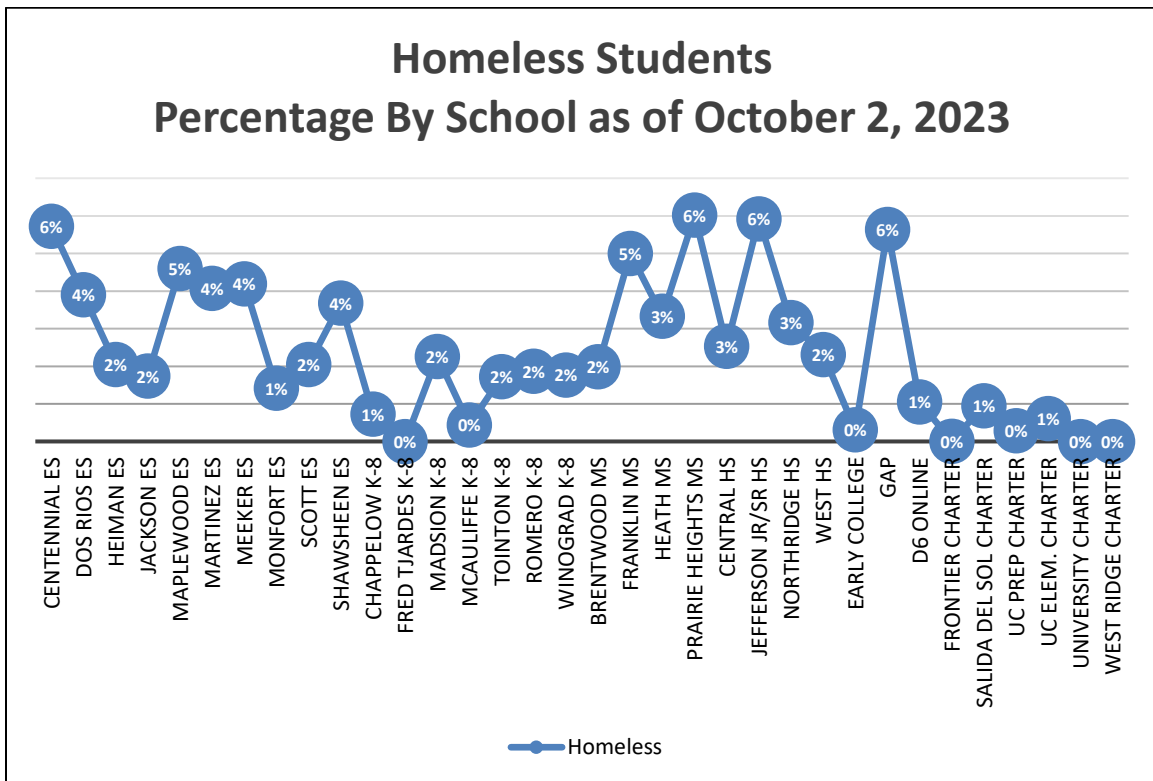
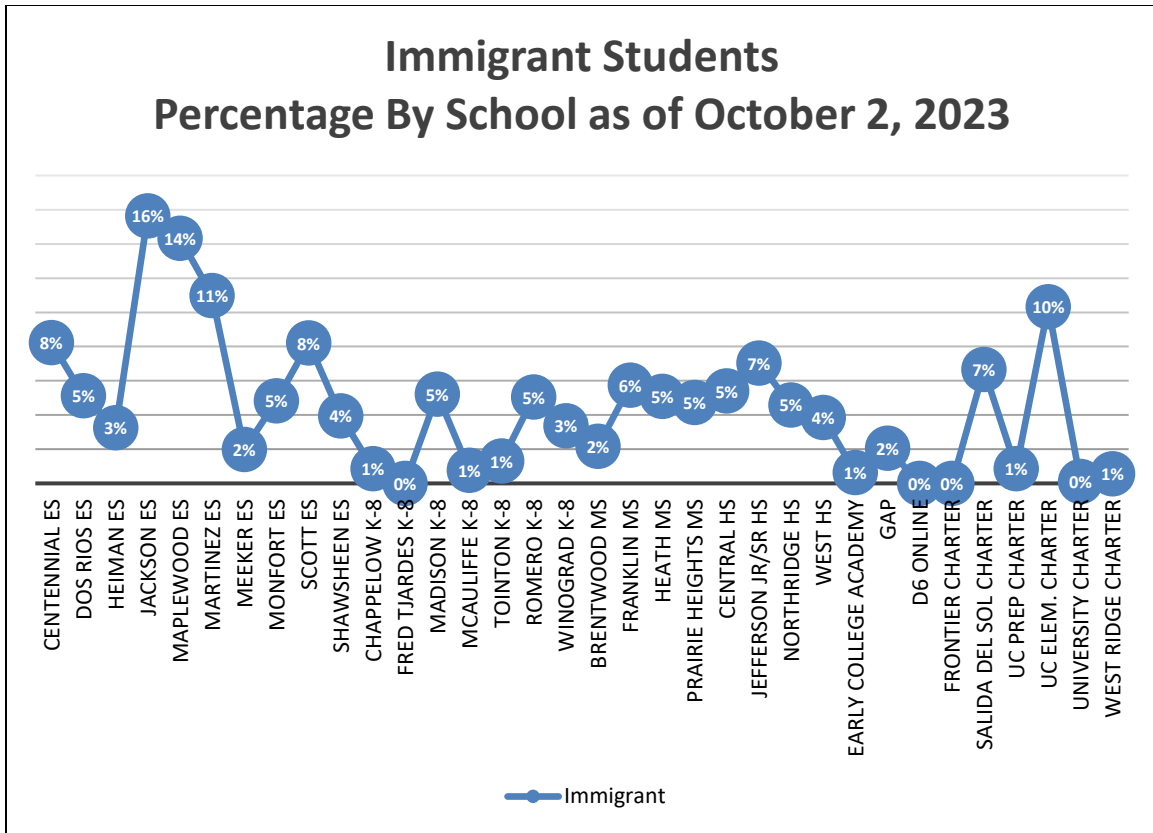


Special Education Students Percentage By School as of October 2, 2023



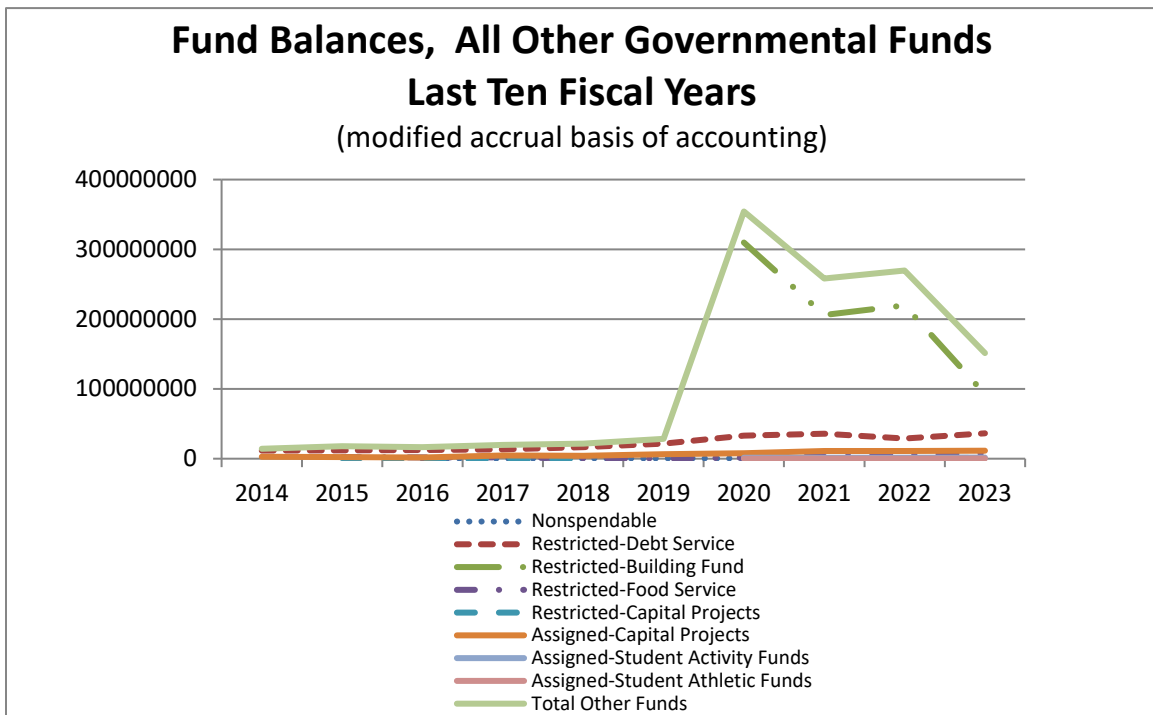
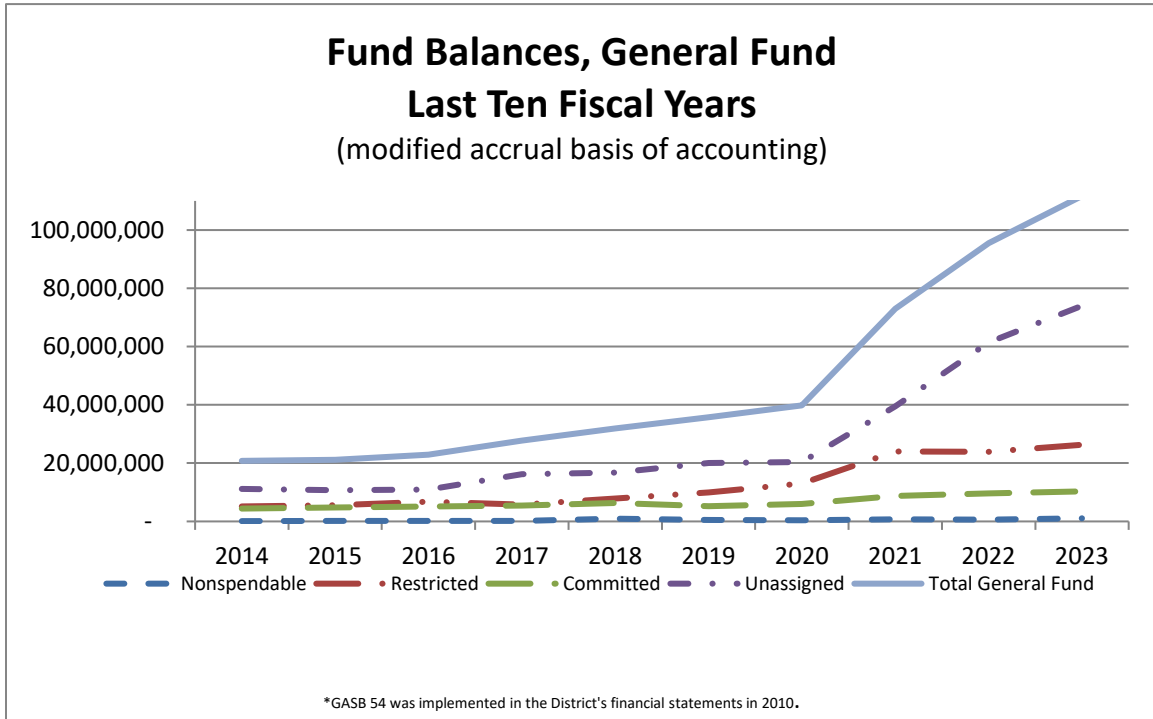
Migrant Students Percentage By School as of October 2, 2023





Statistical Data from Comprehensive Annual Financial Report

The district prepares a Comprehensive Annual Financial Report annually. The following pages contain statistical information from that report.



**Fund Balances, Governmental Funds
Last Ten Fiscal Years**

(modified accrual basis of accounting)

	Fiscal Year				
	2014	2015	2016	2017	2018
General fund					
Nonspendable	\$ 105,766	\$ 159,198	\$ 176,932	\$ 227,621	\$ 975,745
Restricted	5,146,506	5,537,083	6,750,584	5,768,597	7,908,299
Committed	4,408,802	4,774,086	5,064,081	5,463,479	6,323,032
Assigned	-	-	-	-	-
Unassigned	11,129,046	10,719,452	10,950,957	16,240,794	16,732,353
Total general fund	\$20,790,120	\$21,189,819	\$22,942,554	\$27,700,491	\$31,939,429
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ 235,411	\$ 183,486	\$ 289,566
Restricted, reported in:					
Debt Service Fund	11,638,635	12,093,175	12,572,191	13,373,434	16,384,505
Building Fund	-	-	-	-	-
Food Service Fund	-	2,465,726	1,919,823	1,665,963	611,992
School Development Fund	-	-	-	-	-
Capital Projects Funds	-	958,858	-	-	-
Assigned, reported in:					
Capital Projects Funds	2,658,459	2,314,900	1,706,167	4,535,857	4,191,153
Student Activity Fund	-	-	-	-	-
Student Athletics Fund	-	-	-	-	-
Reserved	-	-	-	-	-
Unassigned, reported in:					
Special Revenue Funds	-	-	-	-	-
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	\$14,297,094	\$17,832,659	\$16,433,592	\$19,758,740	\$21,477,216

NOTES:

-Other governmental funds from fiscal year 2004 through fiscal year 2013 include:

Debt Service - Bond Redemption Fund

Special Revenue - Designated Special Purpose Grant Fund; Platte Valley Youth Detention Center Fund

Capital Projects - Capital Projects Fund

Internal Service Fund - Copier Services Fund (fund dissolved in 2014)

Fiscal Year				
2019	2020	2021	2022	2023
\$ 545,212	\$ 380,052	\$ 759,741	\$ 577,603	\$ 1,066,521
9,949,666	13,029,262	23,973,809	23,898,437	26,309,811
5,271,719	6,028,406	8,791,694	9,581,831	10,311,534
-	-	-	-	-
20,028,333	20,367,096	39,515,129	61,467,792	74,003,420
<u>\$35,794,930</u>	<u>\$ 39,804,816</u>	<u>\$ 73,040,373</u>	<u>\$ 95,525,663</u>	<u>\$111,691,286</u>
\$ 471,486	\$ 448,070	\$ 687,451	\$ 903,295	\$ 660,613
21,368,469	33,166,404	35,726,368	29,113,464	36,341,874
-	309,785,801	205,919,979	219,732,837	92,516,334
410,388	1,436,889	3,317,842	6,171,982	7,342,627
-	-	32,550	1,031,553	1,168,916
-	-	-	-	-
6,299,190	7,962,574	10,902,499	10,949,669	11,442,677
-	1,339,648	1,483,716	1,497,890	1,587,979
-	198,739	157,590	171,051	200,410
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	(381,207)	(74,229)
<u>\$28,549,533</u>	<u>\$354,338,125</u>	<u>\$258,227,995</u>	<u>\$269,190,534</u>	<u>\$151,187,201</u>

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**

Year	Vacant Property	Residential Property	Commercial Property	Industrial Property	Other Property (2)	Less: Tax-Exempt Property	Total	Total	Estimated	Value as a
							Assessed Value (1)	Direct Tax Rate (1)	Actual Taxable Value (1)	Percentage of Actual Value
2014	15,123,320	376,025,190	328,467,070	157,926,390	103,351,260	212,454,100	980,893,230	38.175	6,869,243,365	14.28%
2015	17,747,030	467,662,270	343,008,820	153,114,190	174,535,840	230,337,570	1,156,068,150	37.880	8,160,107,459	14.17%
2016	15,798,590	478,591,930	345,298,270	193,592,100	132,039,500	233,895,640	1,165,320,390	36.003	8,415,594,305	13.85%
2017	20,078,240	564,576,340	396,990,910	248,207,370	319,791,060	244,273,760	1,453,782,050	36.335	10,757,101,168	13.51%
2018	17,347,660	570,862,210	416,792,850	274,678,020	535,629,650	289,934,180	1,686,989,830	45.628	11,279,215,576	14.96%
2019	19,474,750	715,046,380	497,594,140	267,672,870	629,715,096	358,296,790	2,129,503,236	45.954	13,842,873,745	15.38%
2020	16,532,230	722,972,060	520,751,510	261,639,610	754,708,195	353,328,210	2,268,606,335	50.517	14,191,223,940	15.99%
2021	15,865,190	723,219,270	512,702,020	257,961,740	722,994,730	356,321,910	1,996,311,900	50.373	14,999,735,921	13.31%
2022	16,861,340	787,861,250	544,389,900	242,605,160	933,326,173	388,618,850	1,994,858,253	50.596	14,997,315,736	13.30%
2023	25,323,870	992,779,950	654,414,830	267,507,260	1,318,592,420	478,773,190	2,511,658,094	50.399	15,776,245,963	15.92%

Source: Weld County Assessor's Office.

Notes:

- Preliminary assessed values as of August of each tax year are presented for each property category.

(1) Final assessed values as of December may not agree with the August preliminary values. Final assessed values provided by the Weld County Assessor's Office.

(2) Other Property includes agricultural property, natural resources, oil and gas, and state assessed property.

**Property Tax Rates
Direct and Overlapping Governments
Last Ten Tax Years**

(rate per \$1,000 of assessed value)

Collection Year	Weld County School District 6			Overlapping Rates (2)			Total District & Overlapping Rates
	General Fund	Bond Redemption Fund	Total District	Total Cities and Towns	Total County	Total Special Districts (1)	
2014	27.027	11.148	38.175	74.918	16.804	181.092	310.989
2015	27.165	10.715	37.880	81.060	100.000	297.590	516.530
2016	27.440	8.563	36.003	80.350	100.000	297.490	513.843
2017	27.493	8.842	36.335	139.720	100.000	305.430	581.485
2018	36.778	8.850	45.628	72.760	100.000	323.260	541.648
2019	37.108	8.846	45.954	72.000	100.000	340.000	557.954
2020	37.251	13.266	50.517	67.030	100.000	331.620	549.167
2021	37.107	13.266	50.373	73.810	100.000	318.160	542.343
2022	37.330	13.266	50.596	80.088	100.000	331.858	562.542
2023	37.133	13.266	50.399	69.640	100.000	324.530	544.569

Source: Weld County Assessor's Office

Notes:

(1) This represents the gross millage of all special taxing entities within the District boundaries. The total is not representative of the mill levy assessed to an individual taxpayer.

(2) Overlapping rates are those of local and county governments that apply to property owners within the Weld County School District boundaries. Not all overlapping rates apply to all District property owners; for example, although the county property taxes apply to all District property owners, only the city in which the property owner resides would apply.

(3) In conversation with the Weld County Assessors Office, it was discovered that incorrect figures had been used for Overlapping Rates for the past 10 years. The Assessors Office was able to reconstruct reports back until 2015. Figures for 2015 and forward have been modified to reflect the correct Overlapping Rates.

**Principal Property Tax Payers
June 30, 2023
Current Year and Nine Years Ago**

Taxpayer	2023			2014		
	Rank	Taxable Assessed Value	Percent of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Atmos Energy Corp	8	\$ 18,370,140	0.73%	9	8,744,420	0.89%
DCP Lucerne 2 Plant LLC	4	\$ 70,073,120	2.79%			
DCP Midstream LP				7	13,141,010	1.34%
DCP Operating Company	7	\$ 23,408,580	0.93%			
Extraction Oil & Gas, LLC	1	\$ 673,027,220	26.80%			
JBS USA, LLC	10	\$ 11,356,500	0.45%	8	10,699,160	1.09%
Kerr McGee Oil & Gas Onshore, LP				5	16,038,163	1.64%
Leprino Foods Company	3	\$ 89,417,630	3.56%	2	46,335,160	4.72%
Mineral Resources, Inc.				10	8,394,561	0.86%
Noble Energy				1	\$ 63,932,791	6.52%
Petroleum Development Corp				4	17,685,403	1.80%
PDC Energy Inc (KEA)	2	\$ 273,702,760	10.90%			
Public Service Co. of Colorado (Xcel)	5	\$ 36,157,450	1.44%	3	22,775,620	2.32%
Qwest Corp				6	14,638,800	1.49%
Rocky Mountain Midstream LLC	9	\$ 13,115,190	0.52%			
Bayswater Exploration and Production LLC	6	\$ 33,719,150	1.34%			
Remaining Assessed Valuation		\$ 1,269,310,354	50.54%		\$ 758,508,142	77.33%
Total Assessed Valuation		\$ 2,511,658,094	100.00%		\$ 980,893,230	100.0%

Source: Weld County Assessor's Office

**Property Tax Levies and Collections,
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied For the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	38,327,647	36,704,263	95.76%	56,023	36,760,286	95.91%
2015	40,873,515	36,749,739	89.91%	182,227	36,931,966	90.36%
2016	45,435,344	41,085,749	90.43%	27,509	41,113,258	90.49%
2017	45,919,422	42,216,337	91.94%	521,600	42,737,937	93.07%
2018	66,211,599	65,490,303	98.91%	213,137	65,703,440	99.23%
2019	83,170,160	60,196,753	72.38%	160,756	60,357,509	72.57%
2020	114,119,158	82,989,943	72.72%	477,455	83,467,398	73.14%
2021	121,527,222	110,628,710	91.03%	6,513,821	117,142,531	96.39%
2022	100,931,848	98,114,387	97.21%	1,833,314	99,947,701	99.02%
2023	136,641,474	101,587,344	74.35%	372,008	101,959,352	74.62%

Source: School District financial records and Weld County Treasurer's Office

**Ratios of Outstanding Debt by Type,
Last Ten Tax Years**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita	Per Student
	General Obligation	Leases and Software					
	Bonds	Premiums	Subscriptions				
2014	71,505,633	1,286,467	183,675	72,975,775	4.87%	623	3,469
2015	66,652,450	351,724	34,152	67,038,326	5.88%	568	3,081
2016	59,119,853	196,802	2,846	59,319,501	5.49%	492	2,682
2017	51,082,559	41,881	106,959	51,231,399	10.32%	415	2,272
2018	42,420,277	-	84,693	42,504,970	12.78%	334	1,833
2019	33,342,706	-	64,175	33,406,881	17.24%	256	1,441
2020	274,119,537	63,399,519	42,784	337,561,840	1.80%	2,558	14,614
2021	257,150,451	60,757,872	21,392	317,929,715	2.11%	2,374	14,182
2022	386,635,121	90,705,742	1,614,525	478,955,388	1.46%	3,565	21,105
2023	377,738,208	86,647,160	2,990,927	467,376,295	1.51%	3,443	20,390

Notes:

- Details regarding the District's outstanding debt can be found in the notes to the financial statements.
- Lease revenue bonds are included in the governmental activities general obligation bonds.

**Ratios of General Bonded Debt Outstanding
Last Ten Tax Years**

Fiscal	General Obligation Bonds	Premiums	Percentage of Estimated Actual		
			Value of Property	Per Capita	Per Student
2014	71,505,633	1,286,467	0.88%	611	3,399
2015	66,652,450	351,724	0.79%	564	3,063
2016	59,119,853	196,802	0.55%	491	2,673
2017	51,082,559	41,881	0.45%	413	2,266
2018	42,420,277	-	0.31%	334	1,830
2019	33,342,706	-	0.23%	255	1,438
2020	274,119,537	63,399,519	1.93%	2,078	11,867
2021	257,150,451	60,757,872	1.71%	1,920	11,469
2022	386,635,121	90,705,742	2.58%	2,878	17,037
2023	377,738,208	86,647,160	2.39%	2,783	16,479

Notes:

- Details regarding the District's outstanding debt can be found in the notes to the financial statements.
- See Schedule 5 for property value data.

**Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population	Personal	Per	Median Age	FTE	Unemployment Rate
		Income (thousands of dollars)	Capita Personal Income		Student Enrollment	
2014	117,093	3,551,150	29,986	33.9	21,037	7.10%
2015	118,079	3,943,012	33,393	34.0	21,760	3.80%
2016	120,459	3,258,055	27,047	33.8	22,120	2.10%
2017	123,547	5,286,205	42,787	33.9	22,547	3.10%
2018	127,177	5,430,585	42,701	33.9	23,093	3.40%
2019	130,661	5,759,536	44,080	33.9	23,183	2.70%
2020	131,945	6,092,165	46,172	34.1	23,099	3.00%
2021	133,897	6,721,631	50,198	34.3	22,418	7.20%
2022	134,364	6,994,184	52,054	34.4	22,047	5.70%
2023	135,732	7,065,394	56,553	34.6	22,156	3.00%

Sources: Upstate Colorado Economic Development and State of Colorado Division of Local Government, State Demography Office.

**Miscellaneous Statistics
Last Ten Fiscal Years**

Fiscal Year	General	FTE	General	Percentage	Inflation Rate
	Fund Expenditures (1)	Student Enrollment	Fund Expenditures Per Pupil	Increase (Decrease)	
2014	146,960,075	21,037	6,985.79	1.49%	2.78%
2015	159,123,315	21,760	7,312.65	4.68%	2.79%
2016	168,802,700	22,120	7,631.23	4.36%	2.77%
2017	172,852,410	22,547	7,666.32	0.46%	3.39%
2018	196,935,099	23,093	8,527.91	11.24%	2.73%
2019	211,255,397	23,183	9,112.51	6.86%	1.92%
2020	222,472,038	23,099	9,631.24	5.69%	1.95%
2021	203,703,576	22,418	9,086.61	-5.65%	3.54%
2022	229,825,471	22,694	10,127.15	11.45%	8.20%
2023	264,533,333	22,922	11,540.59	13.96%	8.01%

Source: Weld County School District 6 Finance Department and U.S. Department of Labor, Bureau of Labor Statistics

**Principal Employers
Current Year and Nine Years Ago**

Employer	2023			2014		
	Rank	Number of Employees	Percentage of Total City Employment	Rank	Number of Employees	Percentage of Total City Employment
Aims Community College	10	934	1.45%	7	1,195	6.48%
Banner Health	2	3,560	5.53%	2	3,000	16.28%
Carestream Health, Inc.						
City of Greeley	7	1,145	1.78%	9	838	4.55%
JBS Swift and Company	1	6,000	9.32%	1	4,619	25.06%
State Farm Insurance Companies	9	950	1.48%	4	1,828	9.92%
UC Health	8	1,060	1.65%			
University of Northern Colorado	6	1,488	2.31%	5	1,600	8.68%
Halliburton Energy Services				10	800	4.34%
Vestas	3	2,710	4.21%	8	870	4.72%
Weld County Government	5	1,823	2.83%	6	1,400	7.60%
Weld County School District 6	4	2,258	3.51%	3	2,279	12.37%
Total Principal Employers		<u>21,928</u>	34.08%		<u>18,429</u>	33.21%
Total City of Greeley Labor Force		<u>64,352</u>			<u>55,490</u>	

Source: Upstate Colorado Economic Development and Colorado Department of Labor and Employment

**Full-Time/Part-Time Employees by Function/Program
Last Ten Fiscal Years**

Function/Program	2014			2015			2016			2017			2018		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total
Teachers	1,073	41	1,114	1,054	46	1,100	1,076	44	1,120	1,084	49	1,133	1,060	50	1,110
Paraprofessionals	31	193	224	40	183	223	35	198	233	36	191	227	38	167	205
Administration	75	-	75	80	-	80	82	-	82	87	-	87	83	2	85
Other Professionals	79	-	79	93	1	94	85	-	85	81	2	83	78	-	78
School Support	346	284	630	345	273	618	356	245	601	352	240	592	360	247	607
Total	1,604	518	2,122	1,612	503	2,115	1,634	487	2,121	1,640	482	2,122	1,619	466	2,085

Function/Program	2019			2020			2021			2022			2023		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total
Teachers	1,140	39	1,179	1,179	47	1,226	1,159	28	1,187	1,195	37	1,232	1,247	43	1,290
Paraprofessionals	50	181	231	55	191	246	52	176	228	106	169	275	113	197	310
Administration	90	3	93	99	1	100	95	2	97	100	1	101	107	2	109
Other Professionals	82	1	83	82	1	83	72	1	73	90	-	90	93	3	96
School Support	364	247	611	384	249	633	376	248	624	383	262	645	443	258	701
Total	1,726	471	2,197	1,799	489	2,288	1,754	455	2,209	1,874	469	2,343	2,003	503	2,506

Source: Weld County School District 6 records.

**Operating Statistics
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities Expenses	FTE Enrollment	Cost		Full-Time Teaching Staff	Pupil FTE/ Teacher Ratio	Students	Percent
			Per Pupil	Percentage Change			Receiving Free or Reduced Meals	Receiving Free or Reduced Meals
2014	172,448,271	21,037	8,197	1.35%	1,073	19.6	13,421	63.80%
2015	198,324,534	21,760	9,114	11.18%	1,054	20.6	13,365	61.42%
2016	212,419,532	22,120	9,603	5.36%	1,076	20.6	14,450	65.33%
2017	300,767,816	22,547	13,340	38.91%	1,084	20.8	14,528	64.43%
2018	342,362,846	23,183	14,768	10.71%	1,060	21.9	14,556	62.79%
2019	206,038,118	23,183	8,887	-40.05%	1,140	20.3	14,138	60.98%
2020	211,146,958	23,099	9,141	2.85%	1,179	19.6	13,419	58.09%
2021	191,652,213	22,418	8,351	-8.64%	1,163	407.6	14,609	65.17%
2022	216,381,054	22,694	9,535	14.18%	1,195	19.0	14,189	62.52%
2023	350,114,153	22,922	15,274	60.20%	1,247	18.4	14,544	63.45%

Notes:

- Student enrollment is based on the full time equivalent (FTE), which is adjusted for preschool programs at one half time. Student enrollment is as of the October count date of each year, as audited by the Colorado Department of Education.

Teacher Salary Information
Last Ten Fiscal Years

Education	2013-2014			2014-2015			2015-2016			2016-2017		
	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary
Ldrshp 1	1.0	\$ 85,333	\$ 85,333	-	-	-	4.00	356,257	89,064	1.00	91,224	91,224
Ldrshp 2	3.0	260,464	86,821	1.0	90,018	90,018	-	-	-	3.0	266,756	88,919
Ldrshp 3	-	-	-	1.0	87,743	87,743	1.0	93,015	93,015	-	-	-
Ldrshp 4	3.0	263,860	87,953	1.0	91,192	91,192	3.0	277,729	92,576	-	-	-
Ldrshp 5	3.0	266,531	88,844	2.0	177,776	88,888	1.0	91,847	91,847	-	-	-
Ldrshp 6	-	-	-	3.0	272,287	90,762	277.7	10,261,096	36,950	1.5	139,362	92,908
Ldrshp 7	-	-	-	-	-	-	-	-	-	1.0	95,842	95,842
BA	237.7	8,733,549	36,742	246.2	9,359,538	38,016	71.4	3,020,067	42,298	278.7	10,652,420	38,222
BA12	80.7	3,431,236	42,518	66.1	2,819,752	42,659	-	-	-	69.3	3,089,523	44,582
BA15	-	-	-	-	-	-	49.8	2,276,474	45,712	-	-	-
BA24	63.3	2,845,339	44,950	60.7	2,806,596	46,237	-	-	-	50.5	2,410,637	47,735
BA30	-	-	-	-	-	-	38.2	2,003,131	52,438	-	-	-
BA36	48.7	2,446,504	50,236	49.3	2,521,832	51,153	-	-	-	39.6	2,106,648	53,198
BA45	-	-	-	-	-	-	25.0	1,367,753	54,710	-	-	-
BA48	18.5	1,042,713	56,363	16.2	919,101	56,735	53.0	3,315,815	62,563	17.1	988,838	57,827
BA60	60.5	3,679,787	60,823	55.0	3,495,168	63,549	241.6	10,871,442	44,998	49.2	3,157,242	64,172
MA	198.3	8,917,086	44,968	215.8	9,885,011	45,806	81.4	4,274,748	52,515	220.0	10,560,240	48,001
MA12	69.9	3,667,329	52,465	77.9	4,084,159	52,428	-	-	-	105.9	5,719,613	54,010
MA15	-	-	-	-	-	-	46.1	2,613,121	56,684	-	-	-
MA24	67.6	3,774,176	55,831	57.4	3,257,645	56,753	-	-	-	52.6	3,011,559	57,254
MA30	-	-	-	-	-	-	44.5	2,785,711	62,600	-	-	-
MA36	50.8	3,028,173	59,610	46.1	2,767,274	60,028	-	-	-	39.6	2,521,512	63,675
MA45	-	-	-	-	-	-	37.6	2,334,264	62,081	-	-	-
MA48	36.4	2,366,377	65,010	41.7	2,756,805	66,110	113.6	8,175,707	71,969	32.7	2,211,919	67,643
MA60	117.3	8,574,697	73,101	113.6	8,282,740	72,911	-	-	-	118.1	8,626,728	73,046
EDD/PHD	-	-	-	-	-	-	38.1	2,305,293	60,506	-	-	-
PHD/EDS	41.8	2,606,102	62,347	31.4	2,078,923	66,208	-	-	-	43.6	2,846,174	65,279
TOTAL	1101.5	\$ 55,989,256	\$ 50,830	1085.4	\$ 55,753,561	\$ 51,367	1127.0	\$ 56,423,470	\$ 50,065	1123.4	\$ 58,496,237	\$ 52,071

Education	2017-2018			2018-2019			2019-2020			2020-2021		
	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary
Ldrshp 1	2.0	181,412	90,706	2.1	187,081	89,086	15.0	1,387,890	92,526	-	-	-
Ldrshp 2	-	-	-	1.0	91,273	91,273	2.1	197,846	93,104	10.6	987,703	93,104
Ldrshp 3	-	-	-	-	-	-	3.0	281,058	93,686	8.0	753,048	93,686
Ldrshp 4	0.5	48,722	97,444	0.5	48,722	97,444	0.5	49,700	94,271	4.0	377,084	94,271
Ldrshp 5	-	-	-	-	-	-	1.0	94,861	94,861	2.2	195,367	90,868
Ldrshp 6	-	-	-	-	-	-	-	-	-	0.5	50,323	95,454
Ldrshp 8	-	-	-	-	-	-	-	-	-	1.0	96,650	96,650
BA	286.6	11,338,006	39,560	318.5	12,791,320	40,161	327.6	13,336,332	40,715	310.2	12,921,609	41,654
BA12	16.5	832,147	50,433	12.2	650,515	53,321	11.2	602,868	53,744	9.2	501,574	54,416
BA15	61.2	2,594,812	42,399	53.6	2,401,856	44,811	53.5	2,495,611	46,686	50.9	2,393,066	47,054
BA24	4.0	244,028	61,007	4.0	244,028	61,007	3.0	184,737	61,579	3.0	187,047	62,349
BA30	45.6	2,173,481	47,664	39.8	1,960,915	49,269	31.9	1,729,841	54,196	30.6	1,674,142	54,755
BA45	32.3	1,720,191	53,257	33.1	1,799,620	54,369	27.2	1,619,335	59,479	26.2	1,537,885	58,686
BA48	18.2	1,071,737	58,887	15.0	922,455	61,497	12.1	793,543	65,579	9.3	625,412	67,408
BA60	48.2	3,207,947	66,555	44.2	3,004,314	67,971	39.2	2,780,386	70,881	32.0	2,345,860	73,306
MA	255.5	12,266,312	48,009	284.9	13,967,044	49,024	338.1	17,210,158	50,902	340.6	17,302,935	50,807
MA12	3.0	229,023	76,341	2.1	157,453	74,978	2.2	168,562	77,057	2.0	156,040	78,020
MA15	108.9	6,023,577	55,313	105.8	5,976,535	56,489	86.8	5,242,349	60,395	89.4	5,429,587	60,735
MA30	47.5	2,781,011	58,548	47.5	2,819,595	59,336	46.5	2,955,382	63,534	46.8	3,025,098	64,695
MA45	41.8	2,715,445	64,963	42.8	2,799,772	65,415	49.8	3,332,185	66,865	36.9	2,494,211	67,654
MA48	29.5	2,056,834	69,723	24.4	1,784,976	73,155	18.4	1,409,568	76,816	14.2	1,110,292	78,052
MA60/EDS	149.4	10,772,480	72,105	132.4	9,603,041	72,531	124.4	9,180,205	73,767	116.9	8,515,067	72,840
EDD/PHD	15.5	993,713	64,111	15.9	1,090,569	68,589	19.1	1,342,444	70,253	19.1	1,324,815	69,330
TOTAL	1166.2	\$ 61,250,878	\$ 52,522	1179.8	\$ 62,301,084	\$ 52,806	1212.7	\$ 66,394,862	\$ 54,750	1,163.5	\$ 64,004,816	\$ 55,011

Education	2021-2022			2022-2023		
	Total FTE	Total Wages	Average Salary	Total FTE	Total Wages	Average Salary
Ldrshp 1	-	-	-	4.0	406,066.00	101,516.50
Ldrshp 2	10.6	1,027,210	96,907	10.6	1,068,297	100,783
Ldrshp 3	6.0	584,598	97,433	4.0	405,320	101,330
Ldrshp 4	2.0	199,810	99,905	0.0	-	-
Ldrshp 5	3.1	302,131	97,462	1.9	198,841	104,653
Ldrshp 6	1.5	147,020	98,013	2.5	258,105	103,242
BA	325.8	14,453,144	44,362	370.9	16,332,817	44,036
BA15	62.2	3,175,816	51,058	54.7	2,979,568	54,471
BA30	35.9	2,049,091	57,078	29.9	1,809,104	60,505
BA45	27.3	1,763,415	64,594	27.2	1,814,533	66,711
MA	370.0	20,253,987	54,741	396.9	22,321,913	56,241
MA15	107.0	6,992,594	65,351	104.7	6,882,711	65,737
MA30	47.8	3,212,176	67,200	68.6	4,721,444	68,826
MA45	40.3	2,956,708	73,367	33.3	2,580,724	77,499
MA60/EDS	135.2	10,360,317	76,630	130.8	10,290,129	78,671
EDD/PHD	18.1	1,338,177	73,932	23.6	1,578,110	66,869
TOTAL	1192.8	\$ 68,816,194	\$ 57,693	1263.6	\$ 73,647,682	\$ 58,284

Source: Weld County School District Business Services and Human Resources Departments



Glossary

Glossary

Account: Financial reporting unit for budget, management, or accounting purposes.

Accounts payable: The amounts owed to others for goods and services rendered. Month the district owes to its suppliers.

Accounts receivable: Amounts due from others for goods furnished and services rendered. Money owed to the district from customers.

Accrual basis of accounting: Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Allocation: Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

Amendment 23: Amendment to the State Constitution approved by the voters in November 2000. This amendment requires that the state fund public education at a minimum of growth plus inflation plus one percent for the next ten years beginning with fiscal year 2001-02 and thereafter at growth plus inflation.

Appropriation: A legal authorization granted by the governing body to incur expenditures and obligations for a specific purpose.

Assessed value: The taxable value of property as determined by a tax assessor or government agency. Property taxes are paid on the basis of a property's assessed valuation, which is only a fraction of a property's market value.

Asset: Resources owned or held with have monetary value.

At-risk factor: A factor used to compute the additional amount of funding a district receives for its at-risk pupils.

At-risk funding: Colorado's Public School Finance Act provides additional funding for schools that serve students who are at risk of failing or dropping out of school. The additional funding is based on the students in the district. The proportion of at-risk students in each district is measured against the statewide average population.

At-risk pupils: Students who are eligible for the federal free lunch program due to the family income or those students who have limited English skills and meet other criteria.

Balanced budget: State statutes require the school district budget to be balanced. A balanced budget may not have expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. Total available resources must equal or exceed total expenditures and transfers.

Basis of budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond: A long-term promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are used to finance capital projects.

Bond election: A ballot question to the electorate allowing a school district to borrow money for capital improvements: building renovations, upgrades, and the construction of new facilities.

Budget: A monetary plan for how to spend money or resources on employees, programs, and other required purposes.

Budget amendment: Modification of the adopted budget. Budget amendments must be approved by the Board of Education.

Budget transfer: The movement of budget dollars from one fund to another.

Budget year: A budget year is an accounting period of 12 months. For Weld County School District 6, the fiscal year runs July 1 to June 30. The district develops a budget for each fiscal year.

Capital assets: Assets of long-term nature intended to be owned or used for more than one fiscal year, e.g. land, buildings, machinery and furniture.

Capital outlay: Expenditures for real and personal property that have substantial cost (greater than \$5,000) and usefulness for more than one year.

Capital Reserve Fund: The fund is used to fund ongoing capital needs such as site acquisition, building additions and equipment purchases.

Cash flow: The dollars flowing into and out of the district.

Categorical funding/programs: Categorical funding is state funding for special programs- special education, vocational-technical education and transportation. These funds must be spent on the programs for which they are earmarked.

CDE: Colorado Department of Education

CDEC: Colorado Department of Early Childhood

Compensation: Salary and benefits paid to employees for their services.

Consumer Price Index: (CPI) Measures changes in the price of consumer goods and services, and is a measure of the pace of U.S. inflation.

Cost of Living Adjustment (COLA): An adjustment of the compensation rates.

C.R.S.: Colorado Revised Statute

Debt Service Fund: This fund manages the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Debt service requirement: The amount of money required to pay both the interest and principal on outstanding debt over a period of time.

Depreciation: The purchase cost of an asset amortized over the useful life of the asset.

Direct cost: An identified cost with a specific objective and not a common, joint or collective purpose.

Discretionary programs: Programs that are not mandated by law or any other authority.

ELL: English Language Learner. A program to support students whose home language is not English. Also known as Multilingual Learner (MLL).

Equalization: The state finance act is written to “equalize” funding. Each school district receives approximately the same amount of funding per pupil, with variances based on special conditions like the number of at-risk students.

Expenditure: The payment made for the purpose of acquiring an asset, service or settling a loss.

Expense: Charges incurred for operations, maintenance, interest or other charges.

Fiscal Year: FY-An accounting period of 12 months. For Weld County School District 6, the fiscal year runs from July 1 to June 30.

Fixed costs: Costs that are not calculated on variables such as student enrollment.

Food Service Fund: This Special Revenue Fund manages all financial activities associated with the school breakfast and lunch programs.

FTE: Full Time Equivalent. Used in reference to employees as well as students. Employees: Number of positions calculated on one FTE = a 40 hour work week. Students: Total full-time students enrolled.

FTE count: Calculation of total students with part-time students counted as one-half pupil.

Full-Day Kindergarten: A program offered to improve student achievement.

Fund: Fiscal and accounting tool with a set of accounts to record revenue and expenditures.

Fund balance: The fund balance is unallocated money that is remaining at the conclusion of the fiscal year.

Funded count: Calculation of the student FTE count based upon the higher of actual FTE count or the averages of two, three, four or five years.

General Fund: General fund is the operating budget of the district that covers day-to-day expenses such as salaries, utilities and instructional supplies and materials.

Generally accepted accounting principles (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Governmental funds: Funds that are used to manage expendable financial resources and related current liabilities, except those managed in proprietary funds. Governmental funds include the General Fund, the Capital Reserve Fund, Designated Special Purpose Grants Fund and the Bond Redemption Fund.

Grants Fund: This Special Revenue Fund is used to manage federal, state and local grant programs.

Horizontal Advancement: Salary increases for licensed staff based on achieving post-secondary educational milestones.

Individuals with Disabilities Education Act (IDEA): A Federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities from age 3 to age 21.

Indirect cost: A cost incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited.

Inflation: An increase in the level of consumer prices or a persistent decline in the purchasing power of money, caused by an increase in available currency and credit beyond the proportion of available goods and services.

Information Technology: (IT) Computer based systems used to acquire, store, and process information such as hardware, central processing units, personal computers, ancillary equipment such as printers, scanners, video monitors, keyboards, etc. Information Technology also includes the software and program applications that allow the equipment and systems to operate.

Legal Debt Margin: Excess of the amount of debt legally authorized over the amount of debt outstanding.

Liabilities: Money owed for salaries, interest, accounts payable and other debts.

Local share: The local share includes revenue from property taxes and specific ownership taxes.

Mandated programs: Programs that are imposed by law or another authority. Examples of mandated programs include special education, ELL (English Language Learning), and services to expelled students.

Mill: One mill of tax is one-tenth of one percent (or \$1 per each \$1,000 of property valuation.) Each mill of tax is applied to the assessed value of a home.

Mill levy: A property tax rate based on dollars per thousand of assessed valuation.

Mill levy override (MLO): An election seeking taxpayer approval to increase property taxes for general operating expenses, textbooks, instructional supplies, etc.

Negative Factor: A factor included in the school finance formula that acts as a reduction to other existing factors but not base per pupil funding. Also referred to as the Budget Stabilization Factor.

OCR: Office of Civil Rights

Operating budget: Plans for current expenditures and the proposed means of financing them.

Operating expenditures: Expenditures charged in a fixed period of time to reflect day-to-day operations.

Out of District Placement (OODS): Placement of students to facilities out of the District.

PERA: Public Employees Retirement Association

Per pupil funding: The amount that results from combining the statewide base revenue with the components of the funding formula. The per pupil funding is multiplied by student enrollment to determine total program funding.

PPR: Per-Pupil Revenue-the amount of funding the state provides per student.

Property tax: A local tax calculated by applying a mill levy to assessed value. Revenue from the property tax represents the primary source of local funding for K-12 public education.

Program: A group of closely related activities or services provided by an organization within the District. Programs produce some type of measurable result. The activities or services can be mandatory or discretionary.

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refund).

Rescission: Money taken back by the State of Colorado which had previously been allocated.

Revenues: Money received as income such as local property taxes, specific ownership taxes, grant awards, interest income, tuition and fees.

School Finance Act: The Public School Finance Act is the formula that determines how school districts in Colorado are funded. The state legislature decides each year how much to increase funding for schools.

Section 504: Section 504 of the Rehabilitation Act of 1973 requires all schools receiving federal funds to provide appropriate accommodations for any student with an impairment that substantially limits one or more major life activities. This civil rights law's purpose is to ensure that students with qualifying disabilities have equal access to school facilities, curriculum, and that they can demonstrate knowledge of the curriculum. Unlike special education, no specific federal or state funding is provided for supporting a district's Section 504 work. Therefore, implementing most accommodations is the responsibility of regular classroom teachers. Additionally, Section 504 provides eligible students detailed rights and due process protection.

Specific Ownership Tax (SOT): The annual tax that residents pay to license vehicles. A portion of that tax funds schools.

Special Revenue Fund: These funds account for revenues that are legally restricted to expenditures for a particular purpose.

State aid: Funding provided by the State under the Public School Finance Act. State aid is the difference between a total program and local school finance revenue sources.

Statewide base per pupil funding amount: The dollar amount to which the factors are applied in determining the per pupil funding level.

Steps: Salary increases based on years of service. Typically, each year of service equates to one step.

Supplemental Appropriation: A supplemental appropriation resolution can be adopted by the governing board if modifications to the adopted budget are required. An example would include when additional revenues are received by the District.

TABOR: A Constitutional Amendment passed by Colorado voters, commonly referred to as the Taxpayers Bill of Rights.

TABOR reserves: The Amendment passed by Colorado voters requires school districts set aside 3 percent of the annual revenue.

Total program: Per pupil funding multiplied by the number of pupils, plus at-risk funding.

Universal Preschool (UPK): A program operated by the Colorado Department of Early Childhood offering free preschool to students in the year before Kindergarten and qualifying 3 year old students.

Variable costs: Costs that vary with an objective such as enrollment. Examples are teachers' salaries and mileage.



Uniform Budget Summary

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue
Beginning Fund Balance (Includes All Reserves)			89,003,785	-	1,860,058	4,800,665	-	1,591,579	1,370,771
Revenues									
Local Sources	1000 - 1999	151,098,235	-	-	815,000	2,500,000	1,750,000	1,350,000	
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-	
State Sources	3000 - 3999	192,241,174	-	-	4,104,500	3,000,000	-	-	
Federal Sources	4000 - 4999	-	-	-	11,305,000	22,000,000	-	-	
Total Revenues			343,339,409	-	-	16,224,500	27,500,000	1,750,000	1,350,000
Total Beginning Fund Balance and Reserves			432,343,194	-	1,860,058	21,025,165	27,500,000	3,341,579	2,720,771
Total Allocations To/From Other Funds	5600,5700, 5800	(70,042,333)	70,042,333	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(8,500,000)	-	5,000,000	-	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			353,800,861	70,042,333	6,860,058	21,025,165	27,500,000	3,341,579	2,720,771
Expenditures									
Instruction - Program 0010 to 2099									
Salaries	0100	94,588,350	-	-	-	7,505,650	-	-	-
Employee Benefits, including object 0280	0200	32,628,906	-	-	-	2,539,114	-	-	-
Purchased Services	0300,0400, 0500	7,990,619	-	-	-	967,296	222,000	350,000	
Supplies and Materials	0600	2,081,553	-	-	-	533,555	1,285,000	-	
Property	0700	220,000	-	-	-	916,007	-	-	
Other	0800, 0900	513,734	-	-	-	25	50,500	-	
Total Instruction			138,023,162	-	-	-	12,461,647	1,557,500	350,000
Supporting Services									
Students - Program 2100									
Salaries	0100	10,182,294	-	-	-	4,061,451	-	-	-
Employee Benefits, including object 0280	0200	3,975,502	-	-	-	1,536,100	-	-	-
Purchased Services	0300,0400, 0500	1,723,500	-	-	-	1,554,956	-	-	-
Supplies and Materials	0600	3,365,500	-	-	-	394,005	-	-	-
Property	0700	125,000	-	-	-	394,603	-	-	-
Other	0800, 0900	25,000	-	-	-	165,877	-	-	-
Total Students			19,396,796	-	-	-	8,106,992	-	-

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue
Instructional Staff - Program 2200									
Salaries	0100	5,603,435	-	-	-	2,067,457	-	-	
Employee Benefits, including object 0280	0200	1,609,447	-	-	-	661,480	-	-	
Purchased Services	0300,0400,0500	1,246,000	-	-	-	1,476,463	-	-	
Supplies and Materials	0600	968,500	-	-	-	71,121	192,500	-	
Property	0700	70,000	-	-	-	20,250	-	-	
Other	0800, 0900	7,000	-	-	-	41,183	-	-	
Total Instructional Staff		9,504,382	-	-	-	4,337,954	192,500	-	
General Administration - Program 2300, including Program 2303 and 2304									
Salaries	0100	1,061,779	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	302,423	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	892,500	-	-	-	-	-	-	
Supplies and Materials	0600	124,500	-	-	-	-	-	-	
Property	0700	6,000	-	-	-	-	-	-	
Other	0800, 0900	96,500	-	-	-	-	-	-	
Total General Administration		2,483,702	-	-	-	-	-	-	
School Administration - Program 2400									
Salaries	0100	13,474,509	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	4,335,308	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	
Supplies and Materials	0600	84,925	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	335,562	-	-	
Total School Administration		17,894,742	-	-	-	335,562	-	-	
Business Services - Program 2500, including Program 2501									
Salaries	0100	2,297,387	-	-	-	64,880	-	-	
Employee Benefits, including object 0280	0200	732,625	-	-	-	11,762	-	-	
Purchased Services	0300,0400,0500	293,000	-	-	-	38,124	-	-	
Supplies and Materials	0600	546,500	-	-	-	-	-	-	
Property	0700	10,000	-	-	-	-	-	-	
Other	0800, 0900	5,000	-	-	-	-	-	-	
Total Business Services		3,884,512	-	-	-	114,766	-	-	
Operations and Maintenance - Program 2600									
Salaries	0100	13,196,898	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	4,594,963	-	-	-	-	-	-	

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue
Purchased Services	0300,0400,0500	6,001,150	-	-	35,500	757,383	-	-	
Supplies and Materials	0600	5,094,500	-	-	-	-	-	-	
Property	0700	206,000	-	-	-	-	-	-	
Other	0800, 0900	(9,000)	-	-	-	-	-	-	
Total Operations and Maintenance		29,084,511	-	-	35,500	757,383	-	-	
Student Transportation - Program 2700									
Salaries	0100	6,820,154	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	2,278,653	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	162,360	-	-	-	-	-	-	
Supplies and Materials	0600	912,000	-	-	-	-	-	-	
Property	0700	35,000	-	-	-	-	-	-	
Other	0800, 0900	(155,560)	-	-	-	20,839	-	-	
Total Student Transportation		10,052,607	-	-	-	20,839	-	-	
Central Support - Program 2800, including Program 2801									
Salaries	0100	5,565,160	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	1,864,476	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	27,873,000	-	5,000,000	-	-	-	-	
Supplies and Materials	0600	4,392,000	-	-	-	988,963	-	-	
Property	0700	1,312,500	-	-	-	56,952	-	-	
Other	0800, 0900	443,500	-	-	-	-	-	-	
Total Central Support		41,450,636	-	5,000,000	-	1,045,915	-	-	
Other Support - Program 2900									
Salaries	0100	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	-	-	-	
Total Other Support		-	-	-	-	-	-	-	
Food Service Operations - Program 3100									
Salaries	0100	-	-	-	6,816,116	58,332	-	-	
Employee Benefits, including object 0280	0200	90,000	-	-	2,545,884	19,989	-	-	
Purchased Services	0300,0400,0500	-	-	-	295,500	19,655	-	-	
Supplies and Materials	0600	-	-	-	10,111,500	4,972	-	-	
Property	0700	-	-	-	370,000	31,818	-	-	
Other	0800, 0900	-	-	-	50,000	66	-	-	
Total Other Support		90,000	-	-	20,189,000	134,832	-	-	

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue
Enterprise Operations - Program 3200									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-
Community Services - Program 3300									
Salaries	0100	177,695	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	54,331	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Community Services		232,026	-	-	-	-	-	-	-
Education for Adults - Program 3400									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-
Total Supporting Services		134,073,914	-	5,000,000	20,224,500	14,854,243	192,500	-	

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue
Property - Program 4000									
Salaries	0100	-	-	-	-	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	
Supplies and Materials	0600	-	-	-	-	-	-	-	
Property	0700	7,200,000	-	-	-	184,110	-	-	
Other	0800, 0900	-	-	-	-	-	-	1,000,000	
Total Property		7,200,000	-	-	-	184,110	-	1,000,000	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure									
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Other	0800, 0900	-	-	-	-	-	-	-	
Total Other Uses		-	-	-	-	-	-	-	
Total Expenditures		279,297,076	-	5,000,000	20,224,500	27,500,000	1,750,000	1,350,000	
APPROPRIATED RESERVES									
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	
Total Reserves		-	-	-	-	-	-	-	
Total Expenditures and Reserves		279,297,076	70,042,333	5,000,000	20,224,500	27,500,000	1,750,000	1,350,000	

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4		10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue
Object Source								
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	1,591,579	1,370,771
TABOR 3% emergency reserve (9321)	6721	7,649,746	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	1,860,058	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	7,649,746	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	1,438,916	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	57,765,377	-	-	800,665	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-
Total Ending Fund Balance		74,503,785	-	1,860,058	800,665	-	1,591,579	1,370,771
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))								
		-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	No	No	Yes	No	No	No

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4							
	Object Source	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	73 Agency	TOTAL	
Beginning Fund Balance (Includes All Reserves)		39,349,195	39,000,000	9,442,677	118,865	186,537,595	
Revenues							
Local Sources	1000 - 1999	28,007,997	1,000,000	-	30,000	186,551,232	
Intermediate Sources	2000 - 2999	-	-	-	-	-	
State Sources	3000 - 3999	-	-	-	-	199,345,674	
Federal Sources	4000 - 4999	-	-	-	-	33,305,000	
Total Revenues		28,007,997	1,000,000	-	30,000	419,201,906	
Total Beginning Fund Balance and Reserves		67,357,192	40,000,000	9,442,677	148,865	605,739,501	
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-	-	-	
Transfers To/From Other Funds	5200 - 5300	-	-	3,500,000	-	-	
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		67,357,192	40,000,000	12,942,677	148,865	605,739,501	
Expenditures							
Instruction - Program 0010 to 2099							
Salaries	0100	-	-	-	-	102,094,000	
Employee Benefits, including object 0280	0200	-	-	-	-	35,168,020	
Purchased Services	0300,0400, 0500	-	-	-	30,000	9,559,915	
Supplies and Materials	0600	-	-	-	-	3,900,108	
Property	0700	-	-	-	-	1,136,007	
Other	0800, 0900	-	-	-	-	564,259	
Total Instruction		-	-	-	30,000	152,422,309	
Supporting Services							
Students - Program 2100							
Salaries	0100	-	-	-	-	14,243,745	
Employee Benefits, including object 0280	0200	-	-	-	-	5,511,602	
Purchased Services	0300,0400, 0500	-	-	-	-	3,278,456	
Supplies and Materials	0600	-	-	-	-	3,759,505	
Property	0700	-	-	-	-	519,603	
Other	0800, 0900	-	-	-	-	190,877	
Total Students		-	-	-	-	27,503,788	

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4						
Object Source	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	73 Agency	TOTAL	
Instructional Staff - Program 2200						
Salaries	0100	-	-	-	-	7,670,892
Employee Benefits, including object 0280	0200	-	-	-	-	2,270,927
Purchased Services	0300,0400,	-	-	-	-	2,722,463
	0500	-	-	-	-	1,232,121
Supplies and Materials	0600	-	-	-	-	90,250
Property	0700	-	-	-	-	48,183
Other	0800, 0900	-	-	-	-	
Total Instructional Staff						14,034,836
General Administration - Program 2300, including Program 2303 and 2304						
Salaries	0100	-	-	-	-	1,061,779
Employee Benefits, including object 0280	0200	-	-	-	-	302,423
Purchased Services	0300,0400,	-	-	-	-	892,500
	0500	-	-	-	-	124,500
Supplies and Materials	0600	-	-	-	-	6,000
Property	0700	-	-	-	-	96,500
Other	0800, 0900	-	-	-	-	
Total General Administration						2,483,702
School Administration - Program 2400						
Salaries	0100	-	-	-	-	13,474,509
Employee Benefits, including object 0280	0200	-	-	-	-	4,335,308
Purchased Services	0300,0400,	-	-	-	-	-
	0500	-	-	-	-	84,925
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	335,562
Total School Administration						18,230,304
Business Services - Program 2500, including Program 2501						
Salaries	0100	-	-	-	-	2,362,267
Employee Benefits, including object 0280	0200	-	-	-	-	744,387
Purchased Services	0300,0400,	-	-	-	-	331,124
	0500	-	-	-	-	546,500
Supplies and Materials	0600	-	-	-	-	10,000
Property	0700	-	-	-	-	5,000
Other	0800, 0900	-	-	-	-	
Total Business Services						3,999,278
Operations and Maintenance - Program 2600						
Salaries	0100	-	-	-	-	13,196,898
Employee Benefits, including object 0280	0200	-	-	-	-	4,594,963

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4						
	Object Source	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	73 Agency	TOTAL
Purchased Services	0300,0400,0500	-	-	5,500,000	-	12,294,033
Supplies and Materials	0600	-	-	-	-	5,094,500
Property	0700	-	-	-	-	206,000
Other	0800, 0900	-	-	-	-	(9,000)
Total Operations and Maintenance		-	-	5,500,000	-	35,377,394
Student Transportation - Program 2700						
Salaries	0100	-	-	-	-	6,820,154
Employee Benefits, including object 0280	0200	-	-	-	-	2,278,653
Purchased Services	0300,0400,0500	-	-	-	-	162,360
Supplies and Materials	0600	-	-	-	-	912,000
Property	0700	-	-	-	-	35,000
Other	0800, 0900	-	-	-	-	(134,721)
Total Student Transportation		-	-	-	-	10,073,446
Central Support - Program 2800, including Program 2801						
Salaries	0100	-	-	-	-	5,565,160
Employee Benefits, including object 0280	0200	-	-	-	-	1,864,476
Purchased Services	0300,0400,0500	-	-	-	-	32,873,000
Supplies and Materials	0600	-	-	-	-	5,380,963
Property	0700	-	-	-	-	1,369,452
Other	0800, 0900	-	-	-	-	443,500
Total Central Support		-	-	-	-	47,496,551
Other Support - Program 2900						
Salaries	0100	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-
Total Other Support		-	-	-	-	-
Food Service Operations - Program 3100						
Salaries	0100	-	-	-	-	6,874,448
Employee Benefits, including object 0280	0200	-	-	-	-	2,655,873
Purchased Services	0300,0400,0500	-	-	-	-	315,155
Supplies and Materials	0600	-	-	-	-	10,116,472
Property	0700	-	-	-	-	401,818
Other	0800, 0900	-	-	-	-	50,066
Total Other Support		-	-	-	-	20,413,832

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4						
Object Source	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	73 Agency	TOTAL	
Enterprise Operations - Program 3200						
Salaries	0100	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-
Community Services - Program 3300						
Salaries	0100	-	-	-	-	177,695
Employee Benefits, including object 0280	0200	-	-	-	-	54,331
Purchased Services	0300,0400, 0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-
Total Community Services		-	-	-	-	232,026
Education for Adults - Program 3400						
Salaries	0100	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-
Total Supporting Services		-	-	5,500,000	-	179,845,157

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024 Budgeted Pupil Count: 22,271.4						
Object Source	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	73 Agency	TOTAL	
Property - Program 4000						
Salaries 0100	-	-	-	-	-	-
Employee Benefits, including object 0280 0200	-	-	-	-	-	-
Purchased Services 0300,0400,0500	50,000	-	-	-	-	50,000
Supplies and Materials 0600	-	-	-	-	-	-
Property 0700	-	40,000,000	-	-	-	47,384,110
Other 0800, 0900	26,791,512	-	-	-	-	27,791,512
Total Property	26,841,512	40,000,000	-	-	-	75,225,622
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries 0100	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280 0200	N/A	N/A	N/A	N/A	N/A	-
Purchased Services 0300,0400,0500	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials 0600	N/A	N/A	N/A	N/A	N/A	-
Property 0700	N/A	N/A	N/A	N/A	N/A	-
Other 0800, 0900	-	-	-	-	-	-
Total Other Uses	-	-	-	-	-	-
Total Expenditures	26,841,512	40,000,000	5,500,000	30,000	-	407,493,088
APPROPRIATED RESERVES						
Other Reserved Fund Balance (9900) 0840	-	-	-	-	-	-
Other Restricted Reserves (932X) 0840	-	-	-	-	-	-
Reserved Fund Balance (9100) 0840	-	-	-	-	-	-
District Emergency Reserve (9315) 0840	-	-	-	-	-	-
Reserve for TABOR 3% (9321) 0840	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322) 0840	-	-	-	-	-	-
Total Reserves	-	-	-	-	-	-
Total Expenditures and Reserves	26,841,512	40,000,000	5,500,000	30,000	-	477,535,421

FY2024-2025 UNIFORM BUDGET SUMMARY

Weld County School District 6 District Code: 3120 Adopted Budget Adopted: June 10, 2024						
Budgeted Pupil Count: 22,271.4						
Object Source	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	73 Agency	TOTAL	
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)	6710	-	-	-	-	-
Restricted fund balance (9900)	6720	40,515,680	-	-	118,865	43,596,895
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	7,649,746
TABOR multi year obligations (9322)	6722	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	7,442,677	-	9,302,735
BEST capital renewal reserve (9327)	6727	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	7,649,746
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	1,438,916
Unassigned fund balance (9900)	6770	-	-	-	-	58,566,042
Net investment in capital assets (9900)	6790	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-
Total Ending Fund Balance		40,515,680	-	7,442,677	118,865	128,204,080
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-
Use of a portion of beginning fund balance resolution required?	No	Yes	Yes	No	Yes	